

# 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 April 2018**

## **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 Revenue and expenditure – charts by function and type](#)**

**[M 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 April 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**

The municipality are implementing across the board cost cutting measures to achieve increased cash and cash equivalents. This will ensure the cash backing of future capital expenditure and statutory commitments. (Employee Benefits)

##### **Capital Expenditure**

All outstanding invoices will be processed in the last quarter to make sure the municipality achieve its 95% targeted spending.

##### **Cash Flow**

The municipality’s cash and cash equivalents increased by R13 million on a month to month basis.

##### **Reports, tables, charts**

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

##### **Material variances**

No comment for April 2018.

**Remedial or corrective steps**

No comment for April 2018.

**D. In-Year Budget Statements**

**Table C1: S71 Monthly Budget Statement Summary**

DC1 West Coast - Table C1 Monthly Budget Statement Summary - 010 Apr									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	113 728	123 020	115 889	7 271	77 065	101 884	(24 889)	-24%	115 889
Investment revenue	20 727	13 885	13 885	4 090	9 884	7 380	2 474	34%	13 885
Transfers and subsidies	89 735	90 115	93 559	505	90 132	89 525	607	1%	93 559
Other own revenue	141 603	127 544	142 313	1 588	136 133	108 119	28 014	26%	142 313
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>364 782</b>	<b>354 564</b>	<b>365 448</b>	<b>13 451</b>	<b>313 214</b>	<b>306 708</b>	<b>6 506</b>	<b>2%</b>	<b>365 448</b>
Employee costs	168 091	168 071	168 616	12 459	134 349	133 896	453	0%	168 616
Remuneration of Councilors	6 087	6 003	6 003	412	4 787	5 002	(236)	-5%	6 003
Depreciation & asset impairment	10 427	13 919	13 919	1 288	10 783	11 589	(846)	-7%	13 919
Finance charges	7 276	8 455	8 455	3	3 921	10 239	(6 316)	-82%	8 455
Materials and bulk purchases	79 005	73 392	73 759	3 374	87 231	90 104	(2 873)	-8%	73 759
Transfers and subsidies	160	360	2 350	1 101	12 931	292	12 639	4334%	2 350
Other expenditure	81 049	83 796	91 400	3 370	82 149	85 886	(13 637)	-21%	91 400
<b>Total Expenditure</b>	<b>322 695</b>	<b>353 969</b>	<b>364 901</b>	<b>21 987</b>	<b>276 101</b>	<b>286 617</b>	<b>(10 717)</b>	<b>-4%</b>	<b>364 901</b>
<b>Surplus/(Deficit)</b>	<b>42 087</b>	<b>575</b>	<b>945</b>	<b>(8 536)</b>	<b>37 113</b>	<b>19 891</b>	<b>17 222</b>	<b>87%</b>	<b>945</b>
Transfers and subsidies - capital (monetary alloc	-	1 450	1 450	-	-	725	(725)	-100%	1 450
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>42 087</b>	<b>2 025</b>	<b>2 395</b>	<b>(8 536)</b>	<b>37 113</b>	<b>20 616</b>	<b>16 497</b>	<b>80%</b>	<b>2 395</b>
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>42 087</b>	<b>2 025</b>	<b>2 395</b>	<b>(8 536)</b>	<b>37 113</b>	<b>20 616</b>	<b>16 497</b>	<b>80%</b>	<b>2 395</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	10 852	9 985	9 835	150	4 304	7 817	(3 513)	-45%	9 835
Capital transfers recognised	-	1 450	1 450	-	-	725	(725)	-100%	1 450
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	10 852	7 815	8 385	150	4 304	7 092	(2 788)	-38%	8 385
<b>Total sources of capital funds</b>	<b>10 852</b>	<b>9 985</b>	<b>9 835</b>	<b>150</b>	<b>4 304</b>	<b>7 817</b>	<b>(3 513)</b>	<b>-45%</b>	<b>9 835</b>
<b>Financial position</b>									
Total current assets	275 042	239 905	239 405		307 047				239 405
Total non current assets	340 813	394 122	394 982		335 731				334 982
Total current liabilities	48 941	84 931	84 931		43 617				84 931
Total non current liabilities	110 000	116 343	116 343		105 769				116 343
<b>Community wealth/Equity</b>	<b>466 914</b>	<b>373 754</b>	<b>374 124</b>		<b>493 482</b>				<b>374 124</b>
<b>Cash flows</b>									
Net cash from (used) operating	33 671	22 670	23 240	8 479	(170 587)	45 276	215 662	477%	23 240
Net cash from (used) investing	(10 660)	(9 985)	(9 835)	(160)	(4 304)	(7 413)	(3 109)	42%	(9 835)
Net cash from (used) financing	(15 492)	(9 299)	(9 299)	-	(10 311)	(9 299)	1 012	-11%	(9 299)
<b>Cash/cash equivalents at the month/year end</b>	<b>234 434</b>	<b>231 321</b>	<b>231 021</b>	<b>-</b>	<b>49 231</b>	<b>265 478</b>	<b>209 247</b>	<b>81%</b>	<b>236 549</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	8 944	427	527	50	188	39	460	-	10 638
<b>Creditors Age Analysis</b>									
Total Creditors	276	-	-	-	-	-	-	-	276

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

DC1 West Coast - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April										
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>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		96 208	88 689	89 474	5 878	93 553	81 588	11 975	15%	89 474
Executive and council		1 148	240	273	-	2	200	(198)	-80%	273
Finance and administration		95 061	88 428	89 201	5 575	93 553	81 379	12 174	15%	89 201
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		25 546	28 637	23 811	1 688	21 379	24 582	(3 203)	-13%	23 811
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		3 656	4 603	4 503	808	3 655	4 502	(848)	-19%	4 503
Public safety		12 765	13 380	9 081	57	8 270	11 900	(3 640)	-31%	9 081
Housing		-	-	-	-	-	-	-	-	-
Health		9 126	8 754	10 027	221	9 455	8 171	1 284	16%	10 027
<i>Economic and environmental services</i>		125 915	118 543	138 106	(412)	121 878	100 286	21 582	22%	138 106
Planning and development		57	2 553	3 981	5	2 358	2 553	(197)	-8%	3 981
Road transport		125 858	115 990	134 145	(417)	119 522	97 743	21 779	22%	134 145
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		117 123	122 185	115 704	7 283	78 483	108 975	(24 573)	-24%	115 704
Energy sources		-	-	-	-	-	-	-	-	-
Water management		117 123	122 185	115 704	7 283	78 483	100 975	(24 573)	-24%	115 704
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>384 782</b>	<b>388 814</b>	<b>388 888</b>	<b>13 491</b>	<b>313 214</b>	<b>307 433</b>	<b>5 781</b>	<b>2%</b>	<b>388 888</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		45 718	21 986	22 711	3 858	18 788	10 388	8 403	81%	22 711
Executive and council		18 197	15 221	15 254	740	10 324	12 877	(2 352)	-19%	15 254
Finance and administration		28 521	8 684	7 457	2 181	8 310	(2 305)	10 814	-61%	7 457
Internal audit		-	-	-	135	155	14	141	985%	-
<i>Community and public safety</i>		84 318	88 848	83 323	5 117	68 210	74 534	(6 323)	-13%	83 323
Community and social services		1 778	2 863	2 863	103	1 681	2 794	(1 113)	-40%	2 863
Sport and recreation		4 798	8 802	8 802	438	5 157	5 674	(517)	-9%	8 802
Public safety		36 064	48 227	42 427	2 787	34 781	41 004	(6 223)	-16%	42 427
Housing		-	-	-	-	-	-	-	-	-
Health		21 678	29 957	31 231	1 788	23 591	25 081	(1 470)	-6%	31 231
<i>Economic and environmental services</i>		124 145	130 884	158 118	9 012	128 988	187 394	18 586	17%	158 118
Planning and development		9 593	12 078	13 487	585	6 525	12 240	(3 714)	-30%	13 487
Road transport		114 553	118 476	136 831	8 417	117 435	95 154	22 281	23%	136 831
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		87 914	111 538	104 285	4 874	63 888	91 837	(27 942)	-31%	104 285
Energy sources		-	-	-	-	-	-	-	-	-
Water management		87 914	111 538	104 285	4 874	63 888	91 837	(27 942)	-31%	104 285
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	4 145	4 148	228	3 845	3 487	(421)	-12%	4 148
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>322 883</b>	<b>383 988</b>	<b>384 501</b>	<b>21 987</b>	<b>278 181</b>	<b>286 817</b>	<b>(10 717)</b>	<b>-4%</b>	<b>384 501</b>
<b>Surplus (Deficit) for the year</b>		<b>42 897</b>	<b>2 028</b>	<b>2 385</b>	<b>(8 538)</b>	<b>37 113</b>	<b>28 816</b>	<b>18 497</b>	<b>89%</b>	<b>2 385</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) - M10 April										
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>										
Vote 1 - EXECUTIVE AND COUNCIL	1	1 368	240	1 957	256	1 145	200	945	471.8%	1 957
Vote 2 - FINANCE		95 769	89 835	90 257	5 865	94 081	83 307	10 774	12.9%	90 257
Vote 3 - ADMINISTRATION		22 328	22 150	18 198	279	17 804	20 101	(2 297)	-11.4%	18 198
Vote 4 - TECHNICAL		119 451	127 790	122 339	7 469	60 862	108 082	(25 420)	-24.0%	122 339
Vote 5 - AGENCIES		125 858	115 980	134 145	(417)	119 522	97 743	21 779	22.3%	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]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>384 782</b>	<b>358 814</b>	<b>386 886</b>	<b>13 451</b>	<b>313 214</b>	<b>307 433</b>	<b>5 781</b>	<b>1.9%</b>	<b>386 886</b>
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	25 900	34 438	36 152	2 204	24 455	28 786	(4 310)	-16.0%	36 152
Vote 2 - FINANCE		21 910	2 129	2 551	203	4 258	(3 351)	7 607	-227.0%	2 551
Vote 3 - ADMINISTRATION		66 067	79 071	75 577	5 978	60 913	66 105	(5 192)	-7.9%	75 577
Vote 4 - TECHNICAL		93 685	122 430	116 143	5 106	70 771	100 143	(29 372)	-28.3%	116 143
Vote 5 - AGENCIES		114 553	115 923	134 078	8 417	115 706	95 154	20 551	21.6%	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]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>322 885</b>	<b>353 989</b>	<b>384 591</b>	<b>21 887</b>	<b>276 191</b>	<b>286 917</b>	<b>(10 717)</b>	<b>-3.7%</b>	<b>384 591</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>42 897</b>	<b>2 825</b>	<b>2 395</b>	<b>(8 536)</b>	<b>37 113</b>	<b>20 616</b>	<b>16 487</b>	<b>88.0%</b>	<b>2 395</b>

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

DC1 West Coast - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April										
Description	Ref	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	728	83	624	602	21	4%	728
Service charges - water revenue	113 728	122 148	114 818	7 196	76 353	100 962	(24 610)	-24%	114 818	
Service charges - sanitation revenue		-	83	83	7	69	69	(0)	0%	83
Service charges - refuse revenue		-	60	60	5	50	50	(1)	-1%	60
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 504	2 450	2 450	223	2 197	2 040	157	8%	2 450	
Interest earned - external investments	20 727	13 885	13 885	4 090	9 854	7 380	2 474	34%	13 885	
Interest earned - outstanding debtors		-	57	57	4	78	48	30	63%	57
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	6	6	2	62	5	56	1040%	6
Licences and permits		-	211	211	13	307	176	131	74%	211
Agency services	124 169	115 823	134 078	471	129 046	97 688	31 358	32%	134 078	
Transfers and subsidies	86 735	90 115	93 559	505	90 132	89 525	607	1%	93 559	
Other revenue	13 930	8 895	5 508	872	4 444	8 162	(3 718)	-46%	5 508	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>364 782</b>	<b>364 884</b>	<b>365 448</b>	<b>13 481</b>	<b>313 214</b>	<b>366 786</b>	<b>6 868</b>	<b>2%</b>	<b>365 448</b>
<b>Expenditure By Type</b>										
Employee related costs		158 091	188 071	188 816	12 459	134 348	133 896	453	0%	188 816
Remuneration of councillors	6 067	6 003	6 003	412	4 787	5 002	(236)	-5%	6 003	
Debt impairment		-	1 547	1 547	-	-	1 200	(1 200)	-100%	1 547
Depreciation & asset impairment	10 427	13 919	13 919	1 268	10 753	11 598	(846)	-7%	13 919	
Finance charges	7 276	8 465	8 465	3	3 821	10 239	(6 318)	-82%	8 465	
Bulk purchases	11 525	11 148	11 148	619	7 182	8 234	(1 042)	-13%	11 148	
Other materials	67 480	82 244	82 611	2 855	50 039	51 870	(1 831)	-4%	82 611	
Contracted services	17 585	20 118	27 882	1 543	16 998	16 785	233	1%	27 882	
Transfers and subsidies	160	360	2 350	1 101	12 931	282	12 639	4334%	2 350	
Other expenditure	43 484	58 755	59 592	1 817	35 141	43 238	(8 097)	-19%	59 592	
Loss on disposal of PPE		-	5 390	2 380	11	11	4 483	(4 472)	-100%	2 380
<b>Total Expenditure</b>		<b>322 895</b>	<b>383 989</b>	<b>394 501</b>	<b>21 087</b>	<b>276 101</b>	<b>296 617</b>	<b>(10 717)</b>	<b>-4%</b>	<b>394 501</b>
<b>Surplus/(Deficit)</b>										
(National / Provincial and District)		42 887	875	945	(8 536)	37 113	19 891	17 222	0	945
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	1 450	1 450	-	-	725	(725)	(0)	1 450
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>42 887</b>	<b>2 025</b>	<b>2 395</b>	<b>(8 536)</b>	<b>37 113</b>	<b>20 616</b>			<b>2 395</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>42 887</b>	<b>2 025</b>	<b>2 395</b>	<b>(8 536)</b>	<b>37 113</b>	<b>20 616</b>			<b>2 395</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>42 887</b>	<b>2 025</b>	<b>2 395</b>	<b>(8 536)</b>	<b>37 113</b>	<b>20 616</b>			<b>2 395</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus (Deficit) for the year</b>		<b>42 887</b>	<b>2 025</b>	<b>2 395</b>	<b>(8 536)</b>	<b>37 113</b>	<b>20 616</b>			<b>2 395</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) - M10 April										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<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 five-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		8	188	188	(1)	79	188	(89)	-53%	188
Vote 2 - FINANCE		577	225	225	127	167	213	(48)	-22%	225
Vote 3 - ADMINISTRATION		2 714	3 803	3 803	3	710	3 828	(2 920)	-80%	3 803
Vote 4 - TECHNICAL		7 482	4 689	5 539	21	3 348	3 808	(458)	-12%	5 539
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	10 882	8 985	9 835	180	4 304	7 817	(3 813)	-48%	9 835
<b>Total Capital Expenditure</b>		10 882	8 985	9 835	180	4 304	7 817	(3 813)	-48%	9 835
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		897	339	339	(86)	107	394	(217)	-67%	339
Executive and council		8	180	180	(2)	83	180	(87)	-58%	180
Finance and administration		589	189	189	(83)	44	174	(130)	-75%	189
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 803	4 173	4 173	181	891	3 886	(2 978)	-77%	4 173
Community and social services		116	327	327	39	229	122	107	88%	327
Sport and recreation		-	148	148	122	148	137	8	8%	148
Public safety		2 682	3 047	3 047	-	395	2 959	(2 953)	-87%	3 047
Housing		-	-	-	-	-	-	-	-	-
Health		25	651	651	-	123	649	(528)	-81%	651
<i>Economic and environmental services</i>		-	10	10	2	9	10	(1)	-9%	10
Planning and development		-	10	10	2	9	10	(1)	-9%	10
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		7 482	4 435	5 305	73	3 289	3 609	(320)	-9%	4 435
Energy services		-	-	-	-	-	-	-	-	-
Water management		7 482	4 435	5 305	73	3 289	3 609	(320)	-9%	4 435
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	8	8	-	8	8	(3)	-5%	8
<b>Total Capital Expenditure - Functional Classification</b>	3	10 882	8 985	9 835	180	4 304	7 817	(3 813)	-48%	9 835
<b>Funding Inc.</b>										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	1 480	1 480	-	-	725	(725)	-100%	1 480
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	1 480	1 480	-	-	725	(725)	-100%	1 480
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		10 882	7 515	8 385	180	4 304	7 092	(2 788)	-38%	8 385
<b>Total Capital Funding</b>		10 882	8 985	9 835	180	4 304	7 817	(3 813)	-48%	9 835



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

DC1 West Coast - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2018/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
<b>ASSETS</b>						
<b>Current assets</b>						
Cash	1	234 434	231 521	231 021	280 281	231 021
Call investment deposits		-	-	-	-	-
Consumer debtors		3 951	4 204	4 204	9 359	4 204
Other debtors		30 138	-	-	11 298	-
Current portion of long-term receivables		1 196	807	607	1 196	807
Inventory		5 323	3 573	3 573	4 933	3 573
<b>Total current assets</b>		<b>275 042</b>	<b>239 905</b>	<b>239 405</b>	<b>307 047</b>	<b>239 405</b>
<b>Non current assets</b>						
Long-term receivables		19 382	11 797	11 797	14 732	11 797
Investments		-	-	-	-	-
Investment property		4 583	4 438	4 438	4 547	4 438
Investments in Associate		-	-	-	-	-
Property, plant and equipment		316 244	317 180	318 050	316 286	318 050
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		824	707	707	188	707
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>340 813</b>	<b>334 122</b>	<b>334 992</b>	<b>335 731</b>	<b>334 992</b>
<b>TOTAL ASSETS</b>		<b>615 855</b>	<b>574 027</b>	<b>574 397</b>	<b>642 779</b>	<b>574 397</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
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	28 717	64 114
Provisions		8 725	7 983	7 983	8 292	7 983
<b>Total current liabilities</b>		<b>48 941</b>	<b>84 931</b>	<b>84 931</b>	<b>43 617</b>	<b>84 931</b>
<b>Non current liabilities</b>						
Borrowing		40 243	40 242	40 242	38 327	40 242
Provisions		69 758	75 101	75 101	67 432	75 101
<b>Total non current liabilities</b>		<b>110 000</b>	<b>115 343</b>	<b>115 343</b>	<b>105 759</b>	<b>115 343</b>
<b>TOTAL LIABILITIES</b>		<b>158 942</b>	<b>200 273</b>	<b>200 273</b>	<b>149 376</b>	<b>200 273</b>
<b>NET ASSETS</b>	2	<b>456 913</b>	<b>373 754</b>	<b>374 124</b>	<b>493 402</b>	<b>374 124</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		456 913	373 754	374 124	493 402	374 124
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>456 913</b>	<b>373 754</b>	<b>374 124</b>	<b>493 402</b>	<b>374 124</b>

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

DC1 West Coast - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		113 728	123 020	115 688	7 271	77 084	91 870	(14 806)	-18%	115 688
Other revenue		112 774	127 488	142 255	22 128	203 187	101 579	101 608	100%	142 255
Government - operating		88 735	90 115	93 559	505	90 122	89 505	617	1%	93 559
Government - capital		-	1 450	1 450	-	-	-	-	-	1 450
Interest		20 727	13 942	13 942	-	3 367	6 543	(3 156)	-48%	13 942
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(285 017)	(320 507)	(332 851)	(20 321)	(529 898)	(234 745)	294 955	-126%	(332 851)
Finance charges		(7 276)	(12 287)	(8 455)	(3)	(4 394)	(9 215)	(4 821)	52%	(8 455)
Transfers and Grants		-	(350)	(2 350)	(1 101)	(10 254)	(262)	9 991	-3806%	(2 350)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>33 671</b>	<b>22 870</b>	<b>23 240</b>	<b>8 479</b>	<b>(170 587)</b>	<b>45 275</b>	<b>215 862</b>	<b>477%</b>	<b>23 240</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)	(9 965)	(9 835)	(150)	(4 304)	(7 413)	(3 109)	42%	(9 835)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(10 660)</b>	<b>(9 965)</b>	<b>(9 835)</b>	<b>(150)</b>	<b>(4 304)</b>	<b>(7 413)</b>	<b>(3 109)</b>	<b>42%</b>	<b>(9 835)</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)	(9 299)	-	(10 311)	(9 299)	1 012	-11%	(9 299)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(15 492)</b>	<b>(9 299)</b>	<b>(9 299)</b>	<b>-</b>	<b>(10 311)</b>	<b>(9 299)</b>	<b>1 012</b>	<b>-11%</b>	<b>(9 299)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>7 519</b>	<b>4 606</b>	<b>4 106</b>	<b>8 329</b>	<b>(185 203)</b>	<b>28 563</b>			<b>4 106</b>
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		49 231	255 478			238 540

## Part2 – Supporting Documentation

### A. Debtors Analysis

DC1 West Coast - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April													
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	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total			
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 366	88	4	0	0	0	86	-	8 638	86	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	82	7	9	6	8	6	14	-	133	35	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	10	8	8	0	-	-	-	-	10	8	-	-
Receivables from Exchange Transactions - Waste Management	1600	6	9	8	0	0	-	-	-	7	8	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	183	44	26	16	12	1	2	-	284	31	-	-
Interest on Asset Debtor Accounts	1810	3	7	12	1	0	1	30	-	53	31	-	-
Recoverable unauthorised, irregular, failures and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	314	288	475	27	177	32	318	-	1 633	555	-	-
<b>Total By Income Source</b>	<b>2800</b>	<b>8 844</b>	<b>427</b>	<b>527</b>	<b>80</b>	<b>196</b>	<b>38</b>	<b>460</b>	<b>-</b>	<b>10 638</b>	<b>730</b>	<b>-</b>	<b>-</b>
2016/17 - totals only													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	7 630	23	-	-	-	-	-	-	7 653	-	-	-
Commercial	2300	40	9	2	-	-	-	-	-	451	-	-	-
Households	2400	1 304	337	481	24	172	22	460	-	2 861	688	-	-
Other	2500	169	67	94	28	26	17	-	-	330	78	-	-
<b>Total By Customer Group</b>	<b>2800</b>	<b>8 844</b>	<b>427</b>	<b>527</b>	<b>80</b>	<b>196</b>	<b>38</b>	<b>460</b>	<b>-</b>	<b>10 638</b>	<b>730</b>	<b>-</b>	<b>-</b>

### B. Creditors Analysis

DC1 West Coast - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April												
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	115	-	-	-	-	-	-	-	115	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	161	-	-	-	-	-	-	-	161	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>276</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>276</b>	<b>-</b>	<b>-</b>

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

<b>DC1 West Coast - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April</b>									
Investments by maturity Name of institution & investment ID	Ref	Period of	Type of	Expiry date	Accrued	Yield for the	Market	Change in	Market
		Investment	Investment	of	interest for	month 1	value at	market	value at end
R thousands		Yrs/Months		Investment	the month	(%)	beginning	value	of the
							of the		month
							month		
<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>	<b>2</b>				-		-	-	-





DC1 West Coast - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
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>										
<b>National Government:</b>		88 880	89 875	89 875	191	88 582	89 875	(1 283)	-1.4%	89 875
Local Government Equitable Share		82 194	84 972	84 972	-	84 972	84 972	-		84 972
Finance Management		1 260	1 260	1 260	38	675	1 260	(575)	-46.0%	1 260
Municipal Systems Improvement		-	-	-	-	-	-	-		-
EPWP Incentive		1 036	1 100	1 100	93	883	1 100	(217)	-19.7%	1 100
Rural asset management system		2 200	2 553	2 553	-	2 081	2 553	(492)	-19.3%	2 553
Other transfers and grants (insert description)		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		2 055	240	2 675	185	1 025	2 675	(1 648)	-81.7%	2 675
Finance Management Support		2 055	240	1 280	158	891	1 280	(389)	-30.4%	1 280
Finance Management Capacity Building		-	-	455	28	70	455	(385)	-84.5%	455
Capacity Building Health Services		-	-	284	-	-	284	(284)	-100.0%	284
Greenest Municipality Competition		-	-	75	-	64	75	(11)	-15.2%	75
Finance Management Special Development		-	-	600	-	-	600	(600)	-100.0%	600
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
(insert description)		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	1 010	117	815	1 010	(194)	-19.3%	1 010
Working for water		-	-	1 010	117	815	1 010	(194)	-19.3%	1 010
<b>Total operating expenditure of Transfers and Grants:</b>		88 735	90 115	93 558	434	90 433	93 588	(3 127)	-3.3%	93 588
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other capital transfers (insert description)		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	1 450	1 450	-	-	1 450	(1 450)	-100.0%	1 450
		-	1 450	1 450	-	-	1 450	(1 450)	-100.0%	1 450
		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	1 450	1 450	-	-	1 450	(1 450)	-100.0%	1 450
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		88 735	91 565	95 008	434	90 433	95 038	(4 577)	-4.8%	95 038

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

DC1 West Coast - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
Summary of Employee and Councillor remuneration	Ref	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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4 409	4 671	4 671	286	3 553	3 503	50	1%	4 671
Pension and UIF Contributions		224	228	228	20	162	171	11	7%	228
Medical Aid Contributions		107	107	107	10	101	80	20	25%	107
Motor Vehicle Allowance		1 065	726	726	57	568	544	23	4%	726
Cellphone Allowance		283	271	271	37	363	203	160	79%	271
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>6 087</b>	<b>6 003</b>	<b>6 003</b>	<b>412</b>	<b>4 767</b>	<b>4 582</b>	<b>284</b>	<b>6%</b>	<b>6 003</b>
<b>% Increase</b>	4		<b>-1.4%</b>	<b>-1.4%</b>						<b>-1.4%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 775	5 338	5 336	357	3 673	3 630	(168)	-4%	5 336
Pension and UIF Contributions		348	415	415	14	228	238	(71)	-24%	415
Medical Aid Contributions		157	145	145	7	92	105	(12)	-12%	145
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		180	320	320	-	208	230	(24)	-10%	320
Motor Vehicle Allowance		612	487	487	32	475	357	118	33%	487
Cellphone Allowance		81	81	81	7	62	56	4	7%	81
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		63	0	0	0	51	0	51	17617%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	210	1 860	1 860	-	70	1 338	(1 258)	-95%	1 860
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 368</b>	<b>8 654</b>	<b>8 654</b>	<b>417</b>	<b>4 857</b>	<b>6 227</b>	<b>(1 369)</b>	<b>-22%</b>	<b>8 654</b>
<b>% Increase</b>	4		<b>35.9%</b>	<b>35.9%</b>						<b>35.9%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		84 289	95 134	96 724	7 631	76 974	69 591	7 383	11%	95 134
Pension and UIF Contributions		15 257	17 320	17 163	1 377	13 772	12 348	1 424	12%	17 320
Medical Aid Contributions		6 557	6 021	7 889	623	5 858	5 676	180	3%	6 021
Overtime		8 774	10 264	9 990	1 298	7 474	7 188	286	4%	10 264
Performance Bonus		6 908	7 775	7 613	6	7 040	5 477	1 563	29%	7 775
Motor Vehicle Allowance		9 061	7 323	7 286	313	5 072	5 242	(170)	-3%	7 323
Cellphone Allowance		605	608	659	56	520	474	46	10%	608
Housing Allowances		1 245	1 442	1 442	113	1 110	1 037	73	7%	1 442
Other benefits and allowances		9 771	3 651	3 515	625	6 463	2 528	3 933	157%	3 651
Payments in lieu of leave		835	1 565	1 565	-	350	1 126	(776)	-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	4 689	4 689	-	4 630	3 391	1 249	37%	4 689
<b>Sub Total - Other Municipal Staff</b>		<b>151 722</b>	<b>159 417</b>	<b>159 961</b>	<b>12 043</b>	<b>129 492</b>	<b>115 068</b>	<b>14 403</b>	<b>13%</b>	<b>159 417</b>
<b>% Increase</b>	4		<b>5.1%</b>	<b>5.4%</b>						<b>5.1%</b>
<b>Total Parent Municipality</b>		<b>164 177</b>	<b>174 074</b>	<b>174 618</b>	<b>12 871</b>	<b>139 116</b>	<b>125 816</b>	<b>13 298</b>	<b>11%</b>	<b>174 074</b>

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

DC1 West Coast - Supporting Table SC1 Material variance explanations - M10 April				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<b>Revenue By Source</b> 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	<b>Expenditure By Type</b> The municipality are implementing across the board cost cutting measures to achieve increased cash and cash equivalents. This will ensure the cash backing of future capital expenditure and statutory commitments. (Employee Benefits)			
3	<b>Capital Expenditure</b> All outstanding invoices will be processed in the last quarter to make sure the municipality achieve its 95% targeted spending.			
4	<b>Financial Position</b> No comment for April			
5	<b>Cash Flow</b> The municipality's cash and cash equivalents increased by R13 million on a month to month basis.			
6	<b>Measurable performance</b> No comment for April			
7	<b>Municipal Entities</b>			



## G. Capital Programme Performance

West Coast DM - Budgetary Table 2018 Monthly Budget Statements - capital expenditure on new assets by asset class - 01/04/2018									
Description	Ref	Activity		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Actual Outcome	Original Budget						
<b>Capital Expenditure on new assets by Asset Class</b>	<b>1</b>								
<b>Infrastructure</b>		0 788							
Roads Infrastructure									
Roads									
Road Structures									
Road Furniture									
Capital Space									
Water to other Infrastructure									
Drainage Collection									
Storm water Conveyance									
Attenuation									
Electrical Infrastructure									
Power Cables									
MV Substations									
MV Switching Station									
MV Transformer Substations									
SV Substations									
MV Substation Stations									
MV Networks									
Capital Space									
Water Supply Infrastructure		0 788							
Dams and Weirs									
Bridges									
Reservoirs									
Pump Stations									
Water Treatment Works									
BIR Main									
Distribution		0 788							
Distribution Points									
PRV Stations									
Capital Space									
Sanitation Infrastructure									
Pump Station									
Pads/Station									
Waste Water Treatment Works									
Duffel System									
Tandem Pumps									
Capital Space									
Solid Waste Infrastructure									
Landfill Sites									
Waste Transfer Stations									
Waste Processing Facilities									
Waste Drop-off Points									
Waste Separation Facilities									
Electricity Generation Facilities									
Capital Space									
Rail Infrastructure									
Rail Lines									
R&B Structures									
Rail Furniture									
Drainage Collection									
Storm water Conveyance									
Attenuation									
SV Substations									
LV Networks									
Capital Space									
Coastal Infrastructure									
Barrage Pumps									
Piers									
Reynolds									
Piers/Wharves									
Capital Space									
Information and Communication Infrastructure									
Data Centres									
Core Layers									
Distribution Layers									
Capital Space									
<b>Community Assets</b>		0 78							
Community Facilities		0 78							
Halls									
Centres									
Centres									
Childcare Centres									
Fire/Armed Services Stations		0 78							
Training Stations									
Museums									
Galleries									
Theatres									
Libraries									
Galleries/Workshops									
Parks									
Public Open Space									
Active Recreation									
Public Abolition Facilities									
Markets									
Stalls									
Abolition									
Awards									
Taxi Rank/Bus Terminals									
Capital Space									
Sport and Recreation Facilities									
Indoor Facilities									
Outdoor Facilities									
Capital Space									
<b>Maritime Assets</b>									
Maritime Assets									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Marinas									
<b>Intangible Assets</b>									
Intangible Assets									
Recreation Connections									
Improved Property									
Unimproved Property									
New/renovated Buildings									
Improved Property									
Unimproved Property									
<b>Other Assets</b>		0 18							
Operational Buildings		0 18							
Managerial Offices									
Paymasterly Office									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Docks									
Capital Space									
Housing		1 00							
Staff Housing									
Social Housing		1 00							
Capital Space									
<b>Biological or Cultural Assets</b>									
Biological or Cultural Assets									
Bartolucci									
Licences and Rights		0 00				0 07	0 07	100.0%	0 00
Water Rights									
Other Licences		0 00				0 07	0 07	100.0%	0 00
Solid Waste Licences									
Computer Software and Applications									
Land Settlement Software Applications		0 00				0 07	0 07	100.0%	0 00
Unspecified									
<b>Financial Assets</b>		0 14							
Financial Assets		0 14							
Computer Equipment									
Furniture and Office Equipment		0 14							
Furniture and Office Equipment									
Furniture and Office Equipment		0 14							
Furniture and Office Equipment									
<b>Machinery and Equipment</b>		0 00							
Machinery and Equipment		0 00							
Machinery and Equipment									
Machinery and Equipment									
<b>Transport Assets</b>		1 00							
Transport Assets		1 00							
Transport Assets									
Transport Assets									
<b>Liabilities</b>									
Liabilities									
Spec. Marine and Non-biological Assets									
Spec. Marine and Non-biological Assets									
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>18 238</b>							



## H. Repairs and Maintenance by Asset Class

West Coast - Supporting Table 0012 Monthly Budget Statement - expenditures on repairs and maintenance by asset class - 2018 April										
Description	Ref	Priority	Approved Estimate	Budget Year 2017/18				VTD Variance	VTD Variance %	Full Year Forecast
				Original Budget	Adjusted Budget	Monthly actual	YearTD actual			
<b>Infrastructure</b>				2 142	2 142	89	1 227	2 051	78%	2 142
<b>Roads Infrastructure</b>				220	220	-	-	122	100.0%	220
Roads				220	220	-	-	122	100.0%	220
Road Structures				-	-	-	-	-	-	-
Road Furniture				-	-	-	-	-	-	-
Capital Space				-	-	-	-	-	-	-
<b>Storm Water Infrastructure</b>				-	-	-	-	-	-	-
Drainage Collection				-	-	-	-	-	-	-
Storm Water Conveyance				-	-	-	-	-	-	-
Retention				-	-	-	-	-	-	-
<b>Electrical Infrastructure</b>				-	-	-	-	-	-	-
Power Plants				-	-	-	-	-	-	-
MV Substations				-	-	-	-	-	-	-
MV Switching Station				-	-	-	-	-	-	-
MV Transmission Conductors				-	-	-	-	-	-	-
MV Substations				-	-	-	-	-	-	-
MV Switching Stations				-	-	-	-	-	-	-
MV Networks				-	-	-	-	-	-	-
LV Networks				-	-	-	-	-	-	-
Capital Space				-	-	-	-	-	-	-
<b>Water Supply Infrastructure</b>				2 040	2 040	(0)	1 207	2 400	88.0%	2 040
Dams and Weirs				-	-	-	-	-	-	-
Reservoirs				-	-	-	-	-	-	-
Pumps Stations				730	730	-	220	655	89.1%	730
Bulk Water				1 040	1 040	(0)	1 277	1 200	-1.4%	1 040
Distribution				-	-	-	-	-	-	-
Distribution Points				-	-	-	-	-	-	-
POTW Stations				-	-	-	-	-	-	-
Capital Space				270	270	-	12	272	82%	270
<b>Sanitation Infrastructure</b>				-	-	-	-	-	-	-
Pump Station				-	-	-	-	-	-	-
Retreatment				-	-	-	-	-	-	-
Waste Water Treatment Works				-	-	-	-	-	-	-
Outlet Works				-	-	-	-	-	-	-
Tidal Facilities				-	-	-	-	-	-	-
Capital Space				-	-	-	-	-	-	-
<b>Solid Waste Infrastructure</b>				-	-	-	-	-	-	-
Landfill Sites				-	-	-	-	-	-	-
Waste Transfer Stations				-	-	-	-	-	-	-
Waste Processing Facilities				-	-	-	-	-	-	-
Waste Transfer Points				-	-	-	-	-	-	-
Waste Separation Facilities				-	-	-	-	-	-	-
Waste Separation Facilities				-	-	-	-	-	-	-
Capital Space				-	-	-	-	-	-	-
<b>Rail Infrastructure</b>				-	-	-	-	-	-	-
Rail Lines				-	-	-	-	-	-	-
Rail Stations				-	-	-	-	-	-	-
Rail Furniture				-	-	-	-	-	-	-
Drainage Collection				-	-	-	-	-	-	-
Storm Water Conveyance				-	-	-	-	-	-	-
Retention				-	-	-	-	-	-	-
MV Substations				-	-	-	-	-	-	-
LV Networks				-	-	-	-	-	-	-
Capital Space				-	-	-	-	-	-	-
<b>General Infrastructure</b>				-	-	-	-	-	-	-
Road Pumps				-	-	-	-	-	-	-
Pipes				-	-	-	-	-	-	-
Pavements				-	-	-	-	-	-	-
Powercables				-	-	-	-	-	-	-
Capital Space				-	-	-	-	-	-	-
<b>Information and Communication Infrastructure</b>				-	-	-	-	-	-	-
Data Centres				-	-	-	-	-	-	-
Data Layers				-	-	-	-	-	-	-
Distribution Layers				-	-	-	-	-	-	-
Capital Space				-	-	-	-	-	-	-
<b>Community Assets</b>				207	207	-	92	221	100%	207
Community Facilities				207	207	-	92	221	100%	207
Halls				-	-	-	-	-	-	-
Centres				-	-	-	-	-	-	-
Clubs				-	-	-	-	-	-	-
Observance Centres				-	-	-	-	-	-	-
Performance Centres				-	-	-	-	-	-	-
Training Centres				-	-	-	-	-	-	-
Galleries				-	-	-	-	-	-	-
Theatres				-	-	-	-	-	-	-
Libraries				-	-	-	-	-	-	-
Conferences/Conventions				-	-	-	-	-	-	-
Parks				-	-	-	-	-	-	-
Pools				-	-	-	-	-	-	-
Public Open Space				207	207	-	92	221	100%	207
Public Reserves				-	-	-	-	-	-	-
Public Amenity Facilities				-	-	-	-	-	-	-
Markets				-	-	-	-	-	-	-
Stalls				-	-	-	-	-	-	-
Abattoirs				-	-	-	-	-	-	-
Arenas				-	-	-	-	-	-	-
Total Recreation Centres				-	-	-	-	-	-	-
Capital Space				-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>				-	-	-	-	-	-	-
Water Facilities				-	-	-	-	-	-	-
Outdoor Facilities				-	-	-	-	-	-	-
Capital Space				-	-	-	-	-	-	-
<b>Maritime Assets</b>				-	-	-	-	-	-	-
Monuments				-	-	-	-	-	-	-
Marine Buildings				-	-	-	-	-	-	-
Marine Areas				-	-	-	-	-	-	-
Other Marine				-	-	-	-	-	-	-
<b>Industrial and Commercial</b>				-	-	-	-	-	-	-
Revenue Generating				-	-	-	-	-	-	-
Industrial Property				-	-	-	-	-	-	-
Commercial Property				-	-	-	-	-	-	-
Non-revenue Generating				-	-	-	-	-	-	-
Industrial Property				-	-	-	-	-	-	-
Commercial Property				-	-	-	-	-	-	-
<b>Other Assets</b>				2 720	2 720	-	1 222	2 222	82.0%	2 720
Operational Buildings				2 720	2 720	-	1 222	2 222	82.0%	2 720
Operational Offices				-	-	-	-	-	-	-
Publicly Owned				-	-	-	-	-	-	-
Building Plant Offices				-	-	-	-	-	-	-
Warehouses				-	-	-	-	-	-	-
Yards				-	-	-	-	-	-	-
Stores				-	-	-	-	-	-	-
Laboratories				-	-	-	-	-	-	-
Training Centres				-	-	-	-	-	-	-
Manufacturing Plant				-	-	-	-	-	-	-
Depots				-	-	-	-	-	-	-
Capital Space				-	-	-	-	-	-	-
Housing				-	-	-	-	-	-	-
Staff Housing				-	-	-	-	-	-	-
Social Housing				-	-	-	-	-	-	-
Capital Space				-	-	-	-	-	-	-
<b>Biological or Cultural Assets</b>				-	-	-	-	-	-	-
<b>Intangible Assets</b>				-	-	-	-	-	-	-
Licences and Rights				-	-	-	-	-	-	-
Water Rights				-	-	-	-	-	-	-
Royalty Licences				-	-	-	-	-	-	-
Gold Mine Licences				-	-	-	-	-	-	-
Contract Licences and Approvals				-	-	-	-	-	-	-
Land Licences and Approvals				-	-	-	-	-	-	-
Unapproved				-	-	-	-	-	-	-
<b>Computer Equipment</b>				2	2	-	1	2	100%	2
Computer Equipment				2	2	-	1	2	100%	2
<b>Furniture and Other Equipment</b>				22	22	-	2	21	95.5%	22
Furniture and Other Equipment				22	22	-	2	21	95.5%	22
<b>Machinery and Equipment</b>				1 222	1 222	-	222	222	18.2%	1 222
Machinery and Equipment				1 222	1 222	-	222	222	18.2%	1 222
<b>Transport Assets</b>				2 122	2 122	2	1 222	2 222	105.2%	2 122
Transport Assets				2 122	2 122	2	1 222	2 222	105.2%	2 122
<b>Libraries</b>				-	-	-	-	-	-	-
Libraries				-	-	-	-	-	-	-
<b>Books, Maps and Non-biological Animals</b>				-	-	-	-	-	-	-
Books, Maps and Non-biological Animals				-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>				12 222	12 222	2	5 222	5 222	42.7%	12 222

# I. Depreciation by Asset Class

DC1 West Coast - Supporting Table 03132 Monthly Budget Statement - depreciation by asset class - FY18 April										
Description	Ref	Budget Year 2017/18								
		Approved Outcome	Original Budget	Approved Budget	Monthly actual	YearTD actual	YearTD Budget	YTD variance \$	YTD variance %	Full Year Forecast
<b>Infrastructure</b>	1									
<b>Roads Infrastructure</b>			0.473	0.473	0.70	0.000	0.000	0.00	0.0%	0.473
Roads										
Road Structures										
Road Furniture										
Capital Spares										
<b>Storm water Infrastructure</b>										
Drainage Collection										
Storm water Conveyance										
Retention										
<b>Electrical Infrastructure</b>			0.01	0.01	0.00	0.00	0.00	0.00	0.0%	0.01
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
HV Substations										
HV Switching Stations										
HV Networks										
LV Networks										
Capital Spares										
<b>Water Supply Infrastructure</b>			0.401	0.401	0.00	0.000	0.001	0.00	0.1%	0.401
Dams and Weirs										
Damlocks										
Reservoirs										
Pump Stations										
Water Treatment Works										
Outfalls										
Distribution Pipes										
RTV Networks										
Capital Spares										
<b>Sewerage Infrastructure</b>										
Pumps										
Retention										
Waste Water Treatment Works										
Outfall Sewers										
Tank Facilities										
Capital Spares										
<b>Solid Waste Infrastructure</b>										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Biorecovery Separation Facilities										
Capital Spares										
<b>Rail Infrastructure</b>										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Retentions										
HV Substations										
LV Networks										
Capital Spares										
<b>Coastal Infrastructure</b>										
Sea Walls										
Revetments										
Protections										
Capital Spares										
<b>Information and Communication Infrastructure</b>										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
<b>Community Assets</b>										
<b>Community Facilities</b>										
Halls										
Centres										
Clubs										
Childcare Centres										
Pre/Primary Schools										
Primary Schools										
Clubs										
Theatres										
Libraries										
Community Centres										
Parks										
Public Open Space										
Public Reserves										
Public Amenities Facilities										
Stadiums										
Stadiums										
Arenas										
Test Facilities/Trackways										
Capital Spares										
<b>Sport and Recreation Facilities</b>										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Marketable Assets</b>										
Motorways										
Victoria Buildings										
Works of Art										
Country Club Assets										
Other Holdings										
<b>Investment Properties</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other Assets</b>			0.700	0.700	0.01	0.000	0.000	0.00	0.0%	0.700
Operational Buildings										
Municipal Offices										
Popularity Points										
Building Plant Offices										
Workshops										
Yards										
Warehouses										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
<b>Housing</b>										
Staff Housing										
Student Housing										
Capital Spares										
<b>Biological or Substrated Assets</b>										
<b>Intangible Assets</b>										
<b>Services</b>			0.07	0.07	0.00	0.000	0.00	0.00	0.0%	0.07
Licences and Rights										
Water Rights										
RTM Licences										
Solid Waste Licences										
Computer Software and Applications										
Local Government Software Applications										
Investments										
<b>Plant and Equipment</b>			0.00	0.00	0.00	0.000	0.00	0.00	0.0%	0.00
Generator Equipment										
<b>Furniture and Other Equipment</b>			0.00	0.00	0.00	0.000	0.00	0.00	0.0%	0.00
Furniture and Other Equipment										
<b>Machinery and Equipment</b>			1.000	1.000	0.00	1.000	1.000	0.00	0.0%	1.000
Machinery and Equipment										
<b>Transport Assets</b>			1.000	1.000	0.00	1.000	1.000	0.00	0.0%	1.000
Transport Assets										
<b>Licences</b>										
Licences										
<b>Plant, Marine and Non-Biological Assets</b>										
Plant, Marine and Non-Biological Assets										
<b>Total Depreciation</b>	1		10.00	10.00	1.00	10.000	11.000	0.00	0.0%	10.00

## J. Key Ratios

DC1 West Coast - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April							
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%	6.1%	1.4%	4.0%
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%	31.3%	14.9%	31.3%
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	582.0%	282.5%	281.9%	704.0%	281.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		479.0%	272.6%	272.0%	642.5%	272.0%

### 1. **Borrowing Management**

- Capital charges to operating expenditure are at 1.4%. The municipality paid 1.4% 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 14.9%
- Gearing are at 0% due to the implementation of GRAP. All reserves are part of Accumulated Surplus.

### 3. **Liquidity**

- The Current ratio is 7.0. Current assets covers the liabilities (debt) 7.0 times.
- The Liquidity ratio is 6.4. Cash covers the liabilities (debt) 6.4 times.

**K. Commitments against Cash and Cash Equivalents**

<b>COMMITMENTS AGAINST CASH AND CASH EQUIVALENTS - APRIL 2018</b>		
<b>ITEM</b>	<b>PREVIOUS MONTH R'000</b>	<b>CURRENT MONTH R'000</b>
<b>*SHORT-TERM FUNDS</b>	231 029 619	231 029 619
PRIMARY BANK ACCOUNT	37 019 569	49 230 985
PETTY CASH	450	450
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>268 049 638</b>	<b>280 261 054</b>
<b>COMMITMENTS</b>	<b>95 131 679</b>	<b>94 271 706</b>
CAPITAL FUNDING REQUIREMENTS : CASH RESOURCES 2017/2018	5 680 201	5 530 363
LOAN REPAYMENTS DUE TILL JULY 2018	8 607 920	8 607 920
UNSPENT CONDITIONAL GRANTS	4 831 342	4 409 121
EMPLOYEE BENEFITS / PROVISIONS - POST RETIREMENT MEDICAL AID AND LONG SERVICE AWARDS	76 012 216	75 724 302
<b>SURPLUS /(DEFICT)</b>	<b>172 917 959</b>	<b>185 989 348</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.**

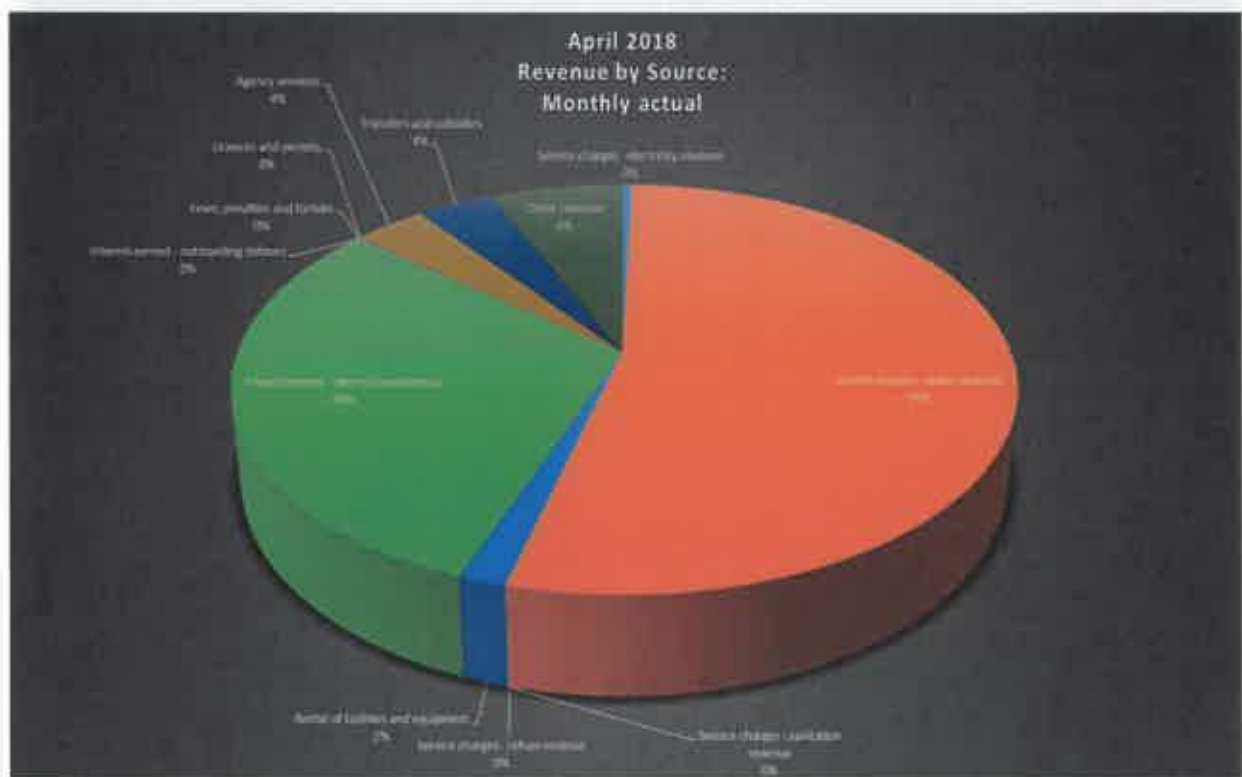
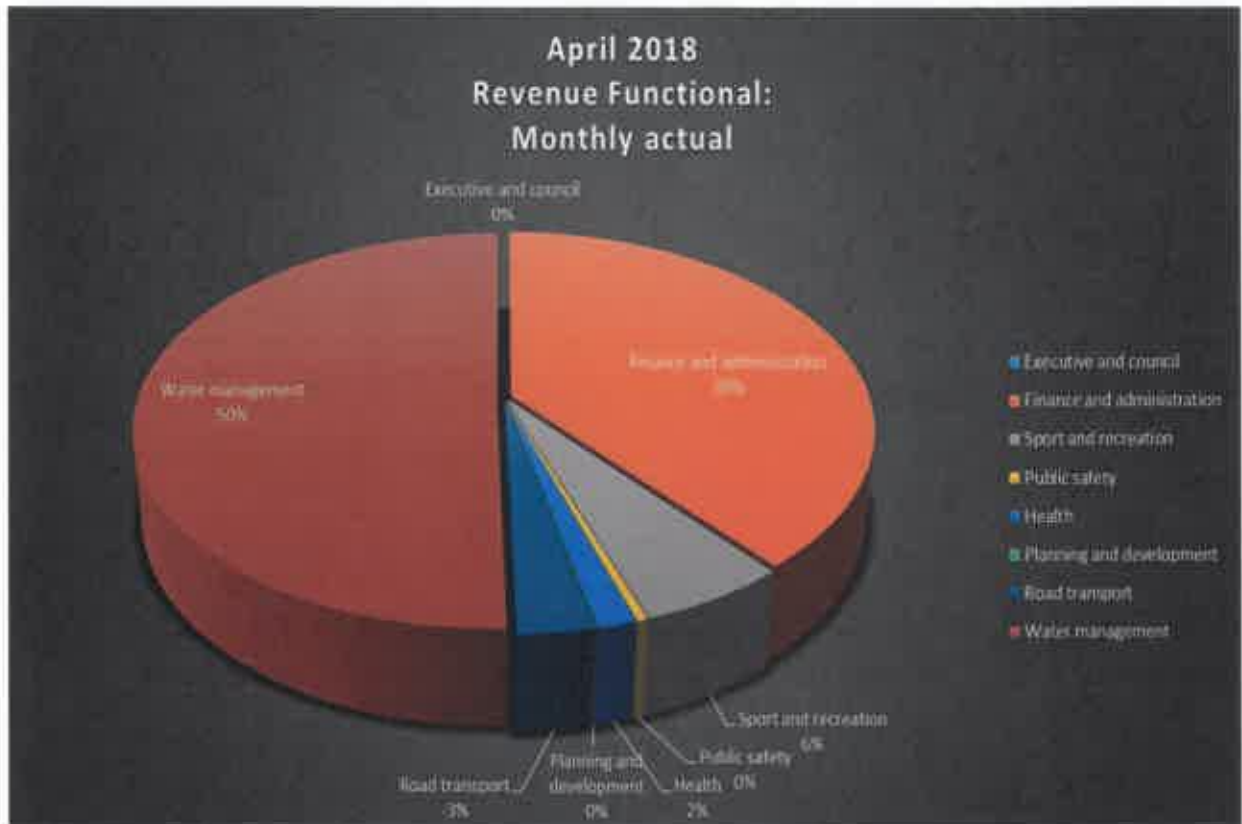
- ✓ Although the cash - backing of its provisions are not a requirement of GRAP management took the financially prudent decision to cash-back these provisions.

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

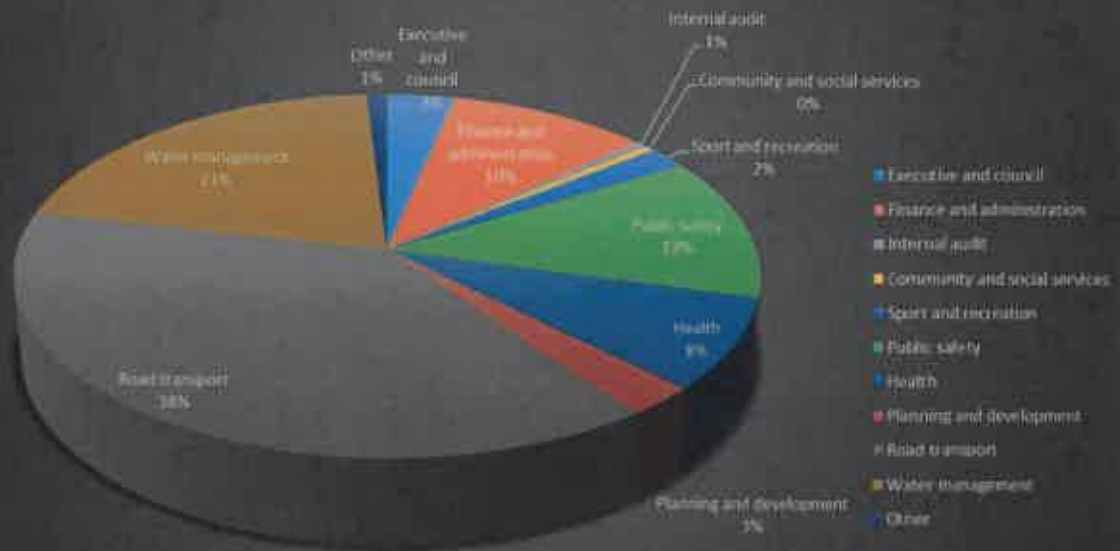
- ✓ No problems or risks are facing the municipality currently. The municipality shows a positive cash flow.



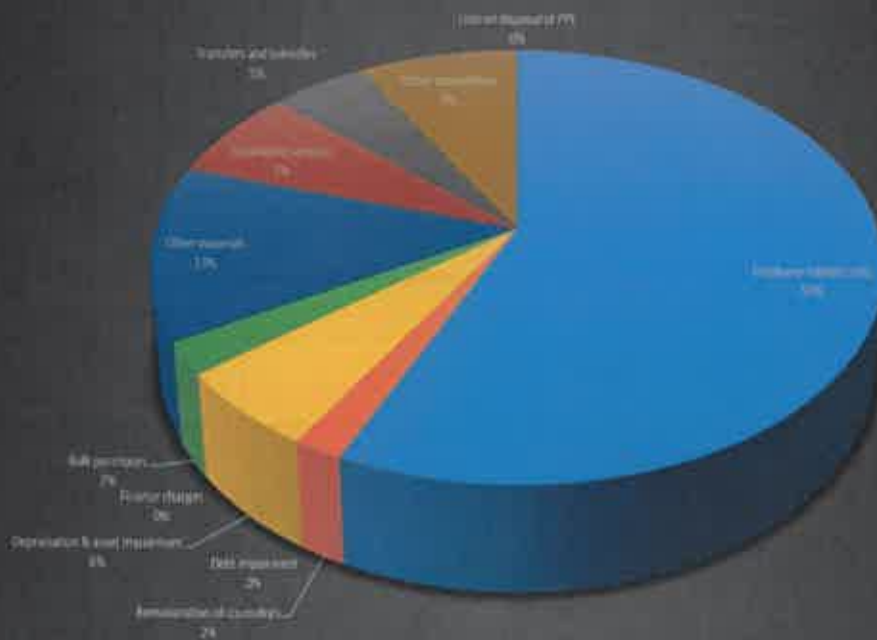
**L. Revenue and expenditure – charts by function and type**



### April 2018 Expenditure Functional: Monthly actual



### April 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 April 2018 prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print name: J Koekemoer

Signature: \_\_\_\_\_

Date: 10/05/2018

**Approval by the Municipal Manager**

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

Print name: D Joubert

Signature: \_\_\_\_\_

Date: 10/05/2018