



ANNUAL BUDGET OF
West Coast District
Municipality

2017/18 TO 2019/20
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

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ABBREVIATIONS AND ACRONYMS

AMR	Automated Meter Reading	ℓ	litre
ASGISA	Accelerated and Shared Growth Initiative	LED	Local Economic Development
BPC	Budget Planning Committee	MEC	Member of the Executive Committee
CBD	Central Business District	MFMA	Municipal Financial Management Act Programme
CFO	Chief Financial Officer	MIG	Municipal Infrastructure Grant
CM	City Manager	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure Framework
DORA	Division of Revenue Act	MTREF	Medium-term Revenue and Expenditure Framework
DWA	Department of Water Affairs	NERSA	National Electricity Regulator South Africa
EE	Employment Equity	NGO	Non-Governmental organisations
EEDSM	Energy Efficiency Demand Side Management	NKPIs	National Key Performance Indicators
EM	Executive Mayor	OHS	Occupational Health and Safety
FBS	Free basic services	OP	Operational Plan
GAMAP	Generally Accepted Municipal Accounting Practice	PBO	Public Benefit Organisations
GDP	Gross domestic product	PHC	Provincial Health Care
GDS	Gauteng Growth and Development Strategy	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Strategy	RSC	Regional Services Council
IT	Information Technology	SALGA	South African Local Government Association
kℓ	kilolitre	SAPS	South African Police Service
km	kilometre	SDBIP	Service Delivery Budget Implementation Plan
KPA	Key Performance Area	SMME	Small Micro and Medium Enterprises
KPI	Key Performance Indicator		
kWh	kilowatt		

Part 1 – Annual Budget

1.1 Mayor’s Report / Speech

BEGROTINGS TOESPRAAK 31 MEI 2017

Geagte Speaker, Onder-Burgemeester, Raadslede, Munisipale Bestuurder, Direkteure, amptenare, verteenwoordigers van Plaaslike Regering, Provinsiale Tesourie, die media en Lede van die publiek.

Speaker we started the 4th generation of local government on

1st September 2016 at the West Coast District with quite a good mix of Councillors regards to experience and skills and of course “new” and “old” Councillors. I would like to welcome you all again and trust as we start this new journey (term) that we have our community at heart and be exemplary Servant Leaders in the region and ensure accountability, responsiveness and openness.

Meneer die Speaker verskeie provinsies het hul unieke uitdagings en elkeen probeer om oplossings te vind. Die Wes-Kaap is geen uitsondering nie. Te midde van die uitdagings van werkloosheid, dwelmmisbruik, verskrummelde familie strukture, bende geweld in sekere dele van die provinsie is die grootste uitdaging wat ons nou in die gesig staar in die Wes-Kaap, die tekort aan water. Ons damme loop leeg en waterbepreklings word streng toegepas, maar dit gaan tyd neem voordat dammevlakke stabiliseer. Om ‘n humanitêre krisis afteweer, moet ons nie ophou om te bid vir reën nie.

Grootmaat watervoorsiening is ons mandaat en daarom is dit uiters belangrik dat ons alles in ons vermoë doen om die krane in ons gemeenskappe vol water te hou ongeag die uitdagings om dit te voorsien. Hier het ons elke Raadslid, Ampenaar en die gebruiker/gemeenskap nodig om uiters spaarsamig op te tree en selfs kreatiwiteit aan die dag lê om water te bespaar.

“Social Fabric” really is the glue which holds a society together. It is the bonds which people share, that can help to form a culturally rich and socially cohesive community. Ultimately the social fabric reflect the emotional and psychological condition within our communities. The moral fibre of our communities start to degenerate where the behavioural characteristics of Ubuntu is no longer centre to our existence. As leaders we have to admit the killing of young

children by known perpetrators, the abuse and killing of women and the elderly are at alarming levels. It's prove of the emotional brokenness within our homes which manifest in our communities. We are called to drive the process of restoring the social fabric and to create emotional but also physical safer communities.

Speaker our previous Auditor-General, Kimi Mkwetu, use to say, "Political leadership is key to clean audits". It's the collective Municipal leadership that are responsible for achieving clean audits. We start the 2016 – 2021 term at the West Coast District Municipality as we end the 3rd generation of local government, with a clean audit. Here I would like to thank the MM and his team of Directors with all their staff for the 6th clean audit on our journey to become the BEST Municipality in the country.

Mees onlangs is ons Munisipaliteit ook as die beste distrik Munisipaliteit in ons land aangewys. Wat 'n prestasie waarvan elke personeellid deel vorm.

When I took office in 2011 I said in my inaugural speech that I do not only want to maintain what has been achieved but to take the municipality to the next level. Mr Speaker proudly to say since then, year after year our personnel walked that extra mile to achieve our goals. Speaker laat my toe om langs hierdie weg ook hulde te bring aan ons ontslape oud kollega Raadsheer Jakob Johannes(Boeta) Josephus wat vir byna 16 jaar van hierdie Munisipaliteit en ook deel was van die suksesse die afgelope 6 jaar. Ek bring vanoggend hulde aan Raadsheer Boeta Josephus vir sy groot bydrae. SAG RUS JOU SIEL...HAMBAMBA KAHLE. Baie dankie vir jul toewyding en positiewe ingesteldheid, maar ook vir jul profesionaliteit waarmee julle jul werk verrig.

As Raad is ons ook statutêr verbind om die groeiende uitdaging van armoede holisties aan te spreek en dus is daar begroot vir sosiale- ekonomiese inisiatiewe om effek te gee aan die bogenoemde doelwitte.

Meneer die Speaker. Daar is werklik in die opstel van hierdie begroting gepoog om optimaal binne die huidige funksionele raamwerk van die Distrik Munisipaliteit aan die behoeftes van ons inwoners te voorsien. Verder poog ons deur die begroting om verder te fokus op die funksies van 'n distrik munisipaliteit soos voorgeskryf deur wetgewing.

As Raad is ons ook statutêr verbind om die groeiende uitdaging van armoede holisties aan te spreek en dus is daar begroot vir sosiale- ekonomiese inisiatiewe om effek te gee aan die bogenoemde doelwitte.

Dus, Meneer die Speaker is die Begroting van die Weskus Distriks Munisipaliteit vir 2017 / 2018 soos volg:

Die begroting vir die Weskus Distriksmunisipale Raad

A – Kapitaal begroting beloop **R8,965 miljoen** teenoor die **R11,304 miljoen** van verlede jaar.

Die publisering van die regulasie rakende die “Standard Chart of Accounts (mScoa)” op 22 April 2014 het noemenswaardige veranderinge teweeg gebring rakende die besigheid van plaaslike regering in Suid Afrika.

Hierdie hervorming het nie net te doen met die finansiële kant van die besigheid in plaaslike regering nie, maar die hervorming het te doen met die besigheidsreels as ‘n geheel.

Hierdie is een van die grootste hervormings wat tot nou toe plaasgevind het sedert die implementering van die Wet op Finansiële Bestuur in 2003.

Weskus Distrik Munisipaliteit het sedert die 2016/17 finansiële jaar die regulasie geïmplementeer soos voorgeskryf in terme van die 5.4 weergawe uitgereik deur Nasionale Tesourie, maar moes wysigings aanbring soos deur die veranderinge in die weergawe 6.1 uitgereik deur Nasionale Tesourie.

Die is nie die einde van die implementering van mSCOA nie, maar veranderinge word jaarliks verwag.

Die munisipale begroting vir die periode 2017/18 tot 2019/20 is opgestel in lyn met die mScoa klassifikasie raamwerk soos voorgeskryf.

Die Raad se kapitaal begroting word as volg opgesom:

DC1 West Coast - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding			
Vote Description	2017/18 Medium Term Revenue & Expenditure Framework		
	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand			
Capital expenditure - Vote			
Single-year expenditure to be appropriated			
Vote 1 - EXECUTIVE AND COUNCIL	168	16	16
Vote 2 - FINANCE	225	-	-
Vote 3 - ADMINISTRATION	3 903	1 000	1 673
Vote 4 - TECHNICAL	4 669	4 715	9 705
Capital single-year expenditure sub-total	8 965	5 731	11 394

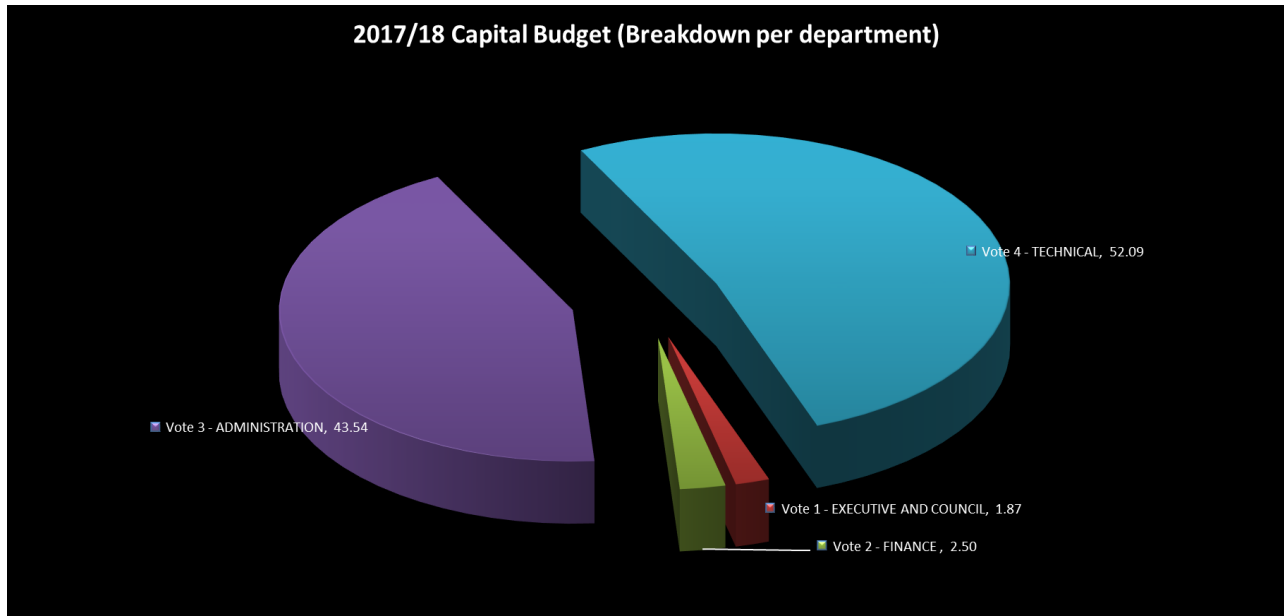
- **Uitvoerende bestuur en Raad – R168 duisend.**
- **Finansies – R225 duisend.**
- **Administrasie wat Brandweer insluit – R3,903 miljoen.**

Die bogenoemde uitgawes sluit in brandweer toerusting, kantoor toerusting, radio netwerk, ens. Die Wes Kaapse Provinsiale Departement verantwoordelik vir Brandweer en Rampbestuur het R1,450 miljoen toegeken aan Weskus Distriksmunisipaliteit as deel van hul kapasiteitsbou program waarmee hulle besig is. Die fondse sal aangewend word om n onderstel aan te koop wat sal dien as beide n water en skuim “tanker” om die Brandweerdien se kapasiteit verder uit te brei vir die funksies soos toegeken deur die Grondwet.

- **Tegnies (Water) – R4,669 miljoen.** Grootmaat watervoorsiening is een van ons kernfunksies en is dus van kardinale belang dat die bestaande infrastruktuur so doeltreffend moontlik onderhou en verbeter word. Dit dien gemeld te word dat die huidige diensleweringsooreenkoms vir ’n verdere 2 jaar verleng is terwyl ’n artikel 78 ondersoek aan die gang is om die diensleweringmodel te finaliseer.

Watervoorsiening in al sy afdelings synde:

- a. Suiwering en verspreiding van grootmaat water aan die B-Munisipaliteite (Swartland, Saldanhabaai en gedeelte van Bergrivier)
- b. Instandhouding van masjienerie en pype



B. Bedryfsbegroting vir die 2017/18 boekjaar is **R353,988,960 miljoen** (drie honderd drie-en-vyftig miljoen, nege honderd ag-en-tagtig duisend, nege honderd-en-sestig rand) wat die instandhouding van Paaie ten bedrae van **R115,923,000 miljoen** (honderd en vyftien miljoen, nege honderd drie-en-twintig duisend rand) insluit, teenoor verlede jaar se oorspronklike begroting van **R344,050,310 miljoen** (drie honderd vier-en-veertig miljoen, vyftig duisend, drie honderd-en-tien rand).

Die Bedryfsbegroting is dus as volg:

DC1 West Coast - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)			
Vote Description	2017/18 Medium Term Revenue & Expenditure Framework		
	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand			
Revenue by Vote			
Vote 1 - EXECUTIVE AND COUNCIL	240	3 484	480
Vote 2 - FINANCE	89 835	91 953	94 310
Vote 3 - ADMINISTRATION	22 158	21 048	22 104
Vote 4 - TECHNICAL	127 790	138 771	157 637
Vote 5 - AGENCIES	115 990	121 532	127 313
Total Revenue by Vote	356 014	376 789	401 844
Expenditure by Vote to be appropriated			
Vote 1 - EXECUTIVE AND COUNCIL	34 436	40 152	38 582
Vote 2 - FINANCE	2 129	2 034	2 239
Vote 3 - ADMINISTRATION	79 071	81 625	86 808
Vote 4 - TECHNICAL	122 430	129 779	138 385
Vote 5 - AGENCIES	115 923	121 465	127 245
Total Expenditure by Vote	353 989	375 054	393 259
Surplus/(Deficit) for the year	2 025	1 735	8 585

(1) Departement – Uitvoerende bestuur en Raad – R34,436 miljoen in totaal wat die volgende sub - departemente insluit:

- **Munisipale Bestuurder** wat insluit Interne oudit, IDP, LED, Strategiese beplanning, Risiko bestuur en Menslike hulpbronne - **R12,585 miljoen**. Daar word voortgegaan om aan ons B munisipaliteite die ondersteuning te gee wat hulle benodig om inkomste- en werkseleenthede binne hul areas te fasiliteer. 'n Gesonde ekonomie verseker op sy beurt dat belastingbetalers kan betaal vir dienste, en so ook die finansiële volhoubaarheid van ons munisipaliteite te verseker.

- Hierdie departement neem leiding in hoe die Distriksmunisipaliteit homself beskikbaar stel binne die streek vir ondersteuning, ko-ordinering oor regeringsfere en om waarde toe te voeg. 'n Hernude fokus sal ook val op Inter-munisipale samewerking.

Daar sal voortgegaan word met die ondersteuning aan ons B-munisipaliteite op die gebiede van stads- en streeksbeplanning, ekonomiese ontwikkeling, menslike hulpbronnbestuur en omgewingsintegriteit en brandweerdienste. Hierdie inisiatiewe is 'n poging deur die Distriks Munisipaliteit om uitvoering te gee aan artikels 83(3) en 88 van die Strukture wet.

- **Ontwikkeling - R4,442 miljoen.** Verskeie ontwikkelingsprojekte word onder die pos ingesluit. Die projekte fokus op die kwesbare groepe onder andere vroue, kinders, persone met gestremdhede, jeug, **ouer persone** (bejaardes) asook verskeie alkohol en dwelm programme. Projekte sluit onder andere in die Goue Spele program ('n Sport en Rekreasie program vir ouer persone), verskeie alkohol en dwelmaksies (bewusmaking en opleiding aan ondersteuningsgroepe), Familie verryking – en ondersteuningsprogramme, vroeë kinder ontwikkelingsprogramme asook verskeie jeugleierskap programme.
- **Opleiding - R2,940 miljoen.**
- **Raad - R10,324 miljoen.**
- **Toerisme - R4,145 miljoen.** Toerisme is tans die vinnigste groeiende ekonomiese sektor in die wêreld en ook een van die sektore in die Weskus wat indirek die meeste werk verskaf. Dit is baie belangrik dat die WKDM moet voortgaan om as katalisator op te tree vir die groei en ontwikkeling van Toerisme in die Weskusstreek deur middel van effektiewe bemarkingsaksies, samewerkingsooreen-komste en 'n positiewe klimaat vir toerismeontwikkeling.
- Die WKDM plaas 'n hoë premie op konstante, effektiewe en akkurate kommunikasie en skakeling met die publiek en media. Dit is van kardinale belang dat sleutel rolspelers op hoogte gehou word van nuwe verwickelinge binne die munisipaliteit.

(2) Departement - Finansies – R2,129 miljoen in totaal wat die volgende sub - departemente insluit:

- **Plaaswerker Behuising - R350 duisend. (Opgradering).**
- **Finansies – R1,386 miljoen.**
- **Openbare Oord – Ganzekraal - R6,802 miljoen**

R6,409 miljoen van die departement se uitgawe is her-toegedeel volgens die nuwe MSCOA voorskrifte.

(3) Departement - Adminstrasie en Gemeenskapsdienste – R79,071 miljoen in totaal wat die volgende sub - departemente insluit:

- **Brandweerdienste - R46,227 miljoen.** Dit dien om gemeld te word dat die Provinsiale Minister van Plaaslike Regering reeds 'n aanduiding gegee het dat hy 'n regsmenting oor die lewering van die brandweer funksie bekom het. Die Minister sal 'n proses volg om sekerheid oor die lewering van die funksie aan munisipaliteite te gee. Tans is ons brandweerdienste op standaard en wil ek ons brandberstryders bedank vir hul harde werk, toewyding en deursettingsvermoë in soms moeilike omstandighede.
- **Munisipale Gesondheid - R29,957 miljoen.** (dit sluit in die funksies van Lugkwaliteitsbestuur, Omgewingsgesondheid asook Omgewingsintegriteit) Hierdie funksies dra by tot die daarstel van 'n gesonde omgewing en bly hierdie raad daartoe verbind om hierdie diens aan al vyf B – Munisipaliteite te lewer.
 - In die 2017/2018 finansiële jaar het die raad ook 'n bedrag van R500 000 begroot vir die implimentering van 'n MUNICIPAL HEALTH APPLICATION. Hierdie program het ten doel om die werksaamhede van die Omgewingsgesondheid praktisyns te vergemaklik wat insluit die GPS coördinate van inspeksie persele en ook om individuele prestasies van OGP's te meet.
- **Rampbestuur - R2,863 miljoen.** Met die Wysigingswet op Rampbestuur, 2015, wat op 1 Mei 2016 in werking getree het, word soveel meer verantwoordelikheid op munisipaliteite en distriksmunisipaliteite geplaas, ten spyte dat daar nog geen aanduiding is dat addisionele, toegewysde befondsing beskikbaar gestel word deur Nasionale Tesourie nie. Tot artikel 10 van die Stelselwet gevolg word, sal die munisipaliteite in die Weskus dit sien as 'n onbefondsde mandaat en sal die

gemeenskap daaronder ly omdat die Rampbestuursentrum nie kan funksioneer op die skaal wat dit veronderstel is om te doen nie.

(4) Departement Tegniese dienste(sluit in water- en agentskapdienste) – R238, 353 miljoen in totaal wat die volgende sub - departemente insluit:

- **Behuising(Waterafdeling) - R1,390 miljoen.**
- **Water(grootmaat) - R111,536 miljoen.**
- **Beplanning /Grootmaat Vullis/Projekte - R3,599 miljoen.**
- **Grond en Geboue - R3,353 miljoen.**
- **Nasionale toekennings – R2,553 miljoen.**
- **Paaie - R115,923 miljoen.** Agentskapdienste en dienste aan ander plaaslike owerhede en instellings word gelewer teen werklike koste. Die Departement Paaie se uitgewes word ten volle deur die Provinsie gedra en die Raad kan slegs fondse bestee soos deur die Prinsipaal begroot en voorgeskryf. U is egter almal bewus dat **GEEN** Raadsfondse aangewend mag word om genoemde diens te subsideer nie en ons personeel doen dus alles in hul vermoë om dienste op standaard te hou met die fondse tot hul beskikking.

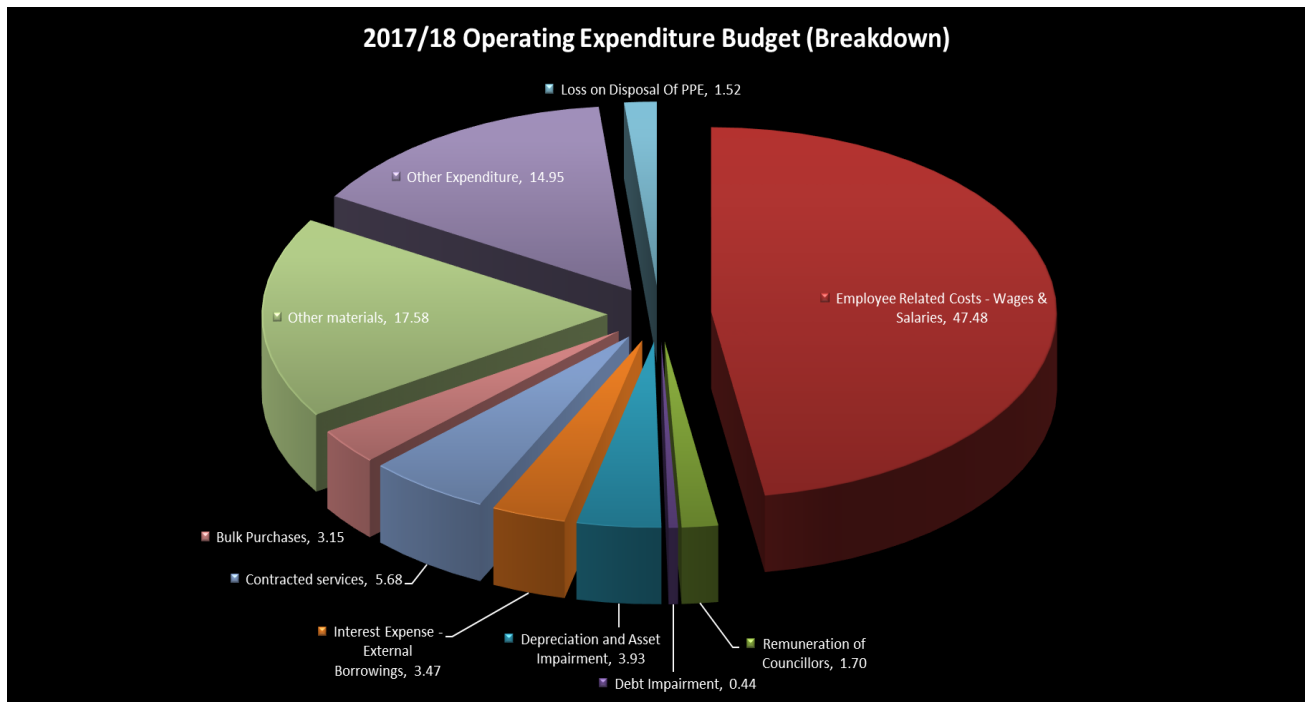
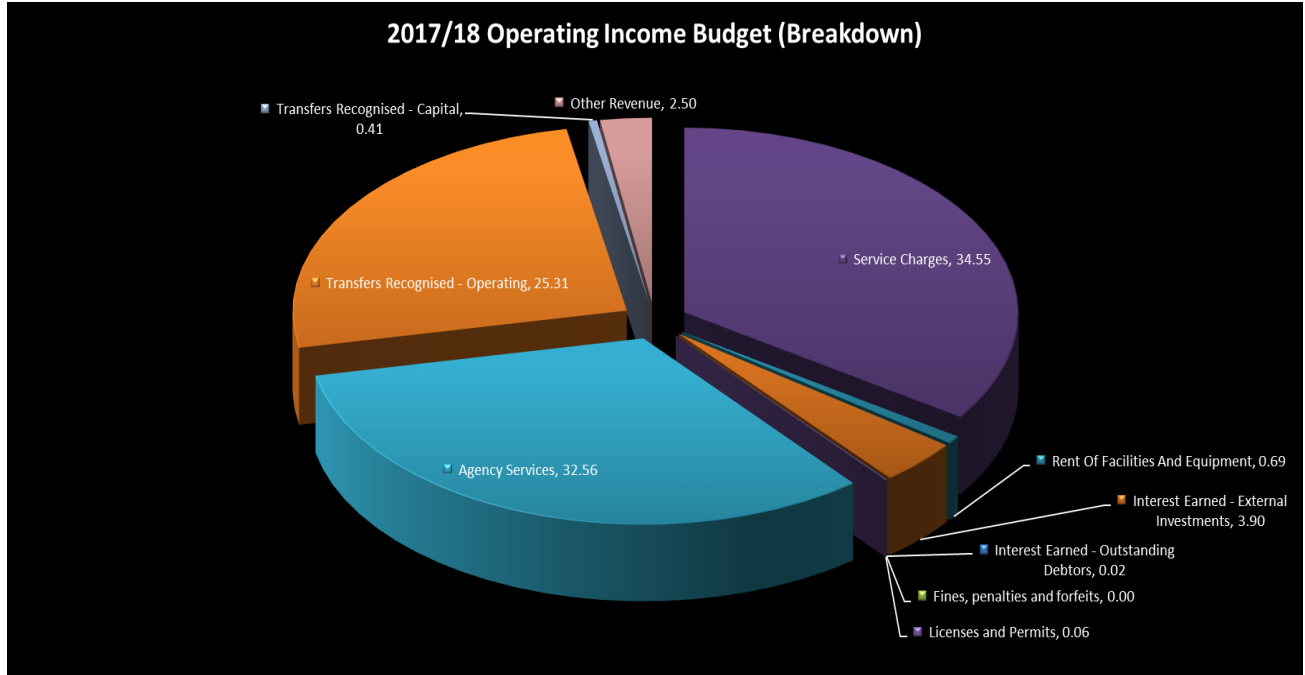
Tariewe

- **Water** - 'n Gemiddelde verhoging van **6.20%**
- **Ganzekraal Vakansieoord** - 'n Gemiddelde verhoging van **13%**
Water - 6 Kiloliter water word gratis verskaf aan alle eindgebruikers van die Weskus omgewing aan wie die munisipaliteit water verskaf. Salarisse is een van die faktore wat bydra tot die verarming van munisipaliteite. Die personeelbegroting beloop 47.48% van die bedryfsbegroting(sluit alle vakante poste in) wat bo die norm van 25% tot 40% is. Die administrasie het 'n versoek aan Provinsiale Tesourie gerig om 'n norm spesifiek vir Distrik Munisipaliteite te bepaal.
Die inkomste bronne van Distrikmunisipaliteite is beperk en plaas dienslewering onder druk.

The financial sustainability of District Municipalities is under threat and can be attributed to:

- Wage increases which out-pace inflation;

- increasing responsibilities due to sector legislation which has been introduced subsequent to the abolishment of the RCS Levy; and
- Revenue source deficit from actual costs



Speaker ons Inkomste / Uitgawe begroting vir hierdie jaar is as volg**INKOMSTE : R356,014 miljoen****UITGAWES : R353,989 miljoen****SURPLUS : R2,025 miljoen****VOTE OF THANKS**

Mr Speaker I want to express my sincere thanks to the Management and personnel who contributed to the compiling of the budget and IDP but also to the success rate of this municipality. Thanks for your loyalty and positive inclination in the execution of your work. You can be assured of council's appreciation for the work you have done and for the effort put in.

Ook my opregte dank aan die Munisipale Bestuurder vir sy leidende rol wat hy vervul asook aan die Direkteure van die onderskeie departemente. Saam met jul onderskeie bestuurders is julle 'n span toegewyde vroue en manne.

Speaker I also want to extend a word of thanks and appreciation to our finance team for their hard work. We were the first municipality in the country to submit our budget to the LG Data Base. We completed stage 1 and 2 successfully of our submission on the mSCOA requirements and the finance team deserve a round of applause.

Aan die UBK wil ek ook my opregte dank betuig vir jul volgehoue ondersteuning die afgelope jaar. Baie dankie aan al die ander Raadslede vir jul getrouheid, maar in besonder aan my kollegas in die opposisie. Baie dankie vir die rol wat julle vervul. Dit is werklik 'n plesier om julle hier te hê. Kom ons doen wat die provinsie van ons vra:

"BETTER TOGETHER"

Speaker dit is dan vir my 'n voorreg om die GOP 2017/2018 – 2021/2022 en die begroting vir 2017 / 2018 – 2018/2019 aan u voor te lê vir goedkeuring.

I THANK YOU

1.2 Council Resolutions

On 31 May 2017 the Council of West Coast District Municipality met in the Council Chambers to consider the annual budget of the municipality for the financial year 2017/18. The Council approved and adopted the following resolutions:

1. The Council of the West Coast District Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1. The annual budget of the municipality for the financial year 2017/18 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 10 on page 33;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 11 on page 34;
 - 1.1.3. Budgeted Financial Performance (revenue and expenditure) as contained in Table 13 on page 36; and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 14 on page 38.
 - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position as contained in Table 15 on page 40;
 - 1.2.2. Budgeted Cash Flows as contained in Table 16 on page 42;
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 17 on page 42;
 - 1.2.4. Asset management as contained in Table 18 on page 44; and
 - 1.2.5. Basic service delivery measurement as contained in Table 19 on page 45.
2. The Council of the West Coast District Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect the policies.
 - 2.1. All related policies – as set out in Annexure A
3. The Council of the West Coast District Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2017 the tariffs for services rendered.
4. To give proper effect to the municipality's annual budget, the Council of the West Coast District Municipality approves:
 - 4.1. That cash backing is implemented through the utilisation of a portion of the revenue from the RSC Levy Replacement Grant and water services to ensure that all provisions and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

1.3 Chief Financial Officer - Executive Summary

1. Introduction

The implementation of the Integrated Development Plan is largely reliant on the efficiency of the financial management system, and a strategy to enhance this capacity is necessary.

The principles, Strategic Financial Framework, the Medium Term Expenditure and Revenue Framework (for the next three years) and Capital Investment Programme, are outlined in this section. The emphasis for the initial year, i.e. 2017/2018, is on projects receiving committed funding, and priority projects.

The emphasis ones again will fall on basic service delivery (bulk water supply & road agency services), social well-being (firefighting services & disaster management) and good governance and financial viability. Local economic development shall be encouraged as it could have a spillover effect, which will be beneficial to the municipality as a whole, triggering more investment.

2. Arrangements

The following arrangements regarding Resources and Guidelines will receive attention:

2.1 Inventory of Resources

2.1.1 Staff

- a) An organizational structure for the finance department will be regularly reviewed.
- b) Training of staff will be performed in terms of a Skills Development Plan.

2.1.2 Supervisory Authority

The Finance Committee deals with all financial issues. The Municipal Manager is the Accounting Officer, and is therefore responsible for financial management. The Chief Financial Officer will however be tasked with the day-to-day management of the Finance directorate in terms of his/her Performance agreement. The Audit Committee will perform a Monitoring and Evaluation function of External, Internal and Performance audit procedures and control systems.

2.1.3 Systems

- a) Debtors Billing, Receipting, Creditors and Main Ledger transactions is performed on the SAMRAS (DB4) Data Processing System. The compatibility of the system with Council's specifications will be regularly reviewed, inclusive of support services (hardware and software), and training for staff on the applications utilized.
- b) Payroll function is managed on the SAMRAS (DB4), and will suffice for the next three years.
- c) SAMRAS (DB4) will be used as an Assets management system. Reconciliations are performed on a monthly basis.

- d) Grant management, Investments, Cash at Bank (reconciliation), and External Loans will be managed with SAMRAS (DB4).

2.1.4 Accommodation

- a) *Offices*: This space is restricted.
- b) *Registry*: Is shared with the other Departments in close proximity to Finance.
- c) *Archives*: An archiving system in place and conforms to legislation.

2.2 Management Guidelines

The formulation and adoption by Council of Policies and Bylaws to guide management towards the attainment of the vision and mission of the Municipality is a crucial aspect.

The following policies will be reviewed on a regular basis:

- a) *Supply Chain Management Policy* - conforming to National legislation (including the Preferential Procurement Policy Framework Act, Broad Based Black Economic Empowerment Act, and Municipal Finance Management Act) and Council's own vision;
- b) *Investment Policy* - conforming to the guidelines supplied by the Institute of Municipal Finance Officers and the Municipal Finance Management Act;
- c) *Tariff Policy* - conforming to the principles contained in the Municipal Systems Act;
- d) *Rates Policy* - conforming to the principles outlined in the Property Rates Act, regulations;
- e) *Credit Control and Debt Collection Policy* - in accordance with the Municipal Systems Act and Case studies in this respect;
- f) *Indigent Policy* - from the National guidelines on this aspect;
- g) *Asset Management Policy* - to promote the efficient use and effective control over Municipal assets, in terms of the Guidelines supplied by the Institute of Municipal Finance Officers, Local Government Capital Asset Management Guidelines and the Accounting Standards Board.

Legislation requires that certain policies e.g. Credit control and Debt collection be supported by Bylaws, to assist enforcement.

3. Strategy

Strategies to be employed to improve the financial management efficiency and the financial position are as follows:

3.1 Financial Guidelines and Procedures

The Accounting policies will be reviewed to conform to the provisions contained in the Municipal Finance Management Act, and the Guidelines supplied by the Department of Finance and Accounting Standards Board. Standard operating procedures (SOP's) to give effect to these policies will be compiled. These Procedures will be aligned with Council's policies regarding the various aspects.

3.2 Financing

3.2.1 Operating:

Revenue to finance the operating budget is mainly attributed to bulk water supply, interest from investments, RSC Levy Replacement Grant and Equitable Share and agency services in respect of road maintenance.

3.2.2 Capital:

Capital expenditure is funded through revenue contributions.

3.3 Revenue raising

3.3.1 Tariffs:

Tariffs for all services will be reviewed to conform to the principles contained in the Tariff policy, the Indigent policy and National guidelines in respect of the provisions of Free Basic Services.

3.3.2 RSC Levy Replacement Grant:

The District municipalities in the Western Cape will receive a higher than inflation increase of the grant within the medium to long term. This is due to the combined efforts of all district municipalities' relevant stakeholders such as National and Provincial Treasuries. This increase forms part of the revenue budget for subsidies and transfers.

3.4 Asset Management:

All assets will be managed in terms of the applicable policy from Council. The municipality has a GRAP compliant Asset Register and will utilize internal sources to perform the yearly asset counts, revision of useful lives, condition assessments of assets. The Asset Register is updated on a monthly basis. The above procedures is done to mitigate risks and to segregate duties. The obsolescence and redundancy of assets are regularly monitored, with adequate replacement cycles being instituted, where applicable and affordable.

3.5 Cost-effectiveness

The Expenditure / Income and Supply Chain Management divisions will be tasked to perform cost cutting exercises as per Circular 82 from National Treasury, major expenditure, goods and services, in respect of projects and continuous contracts, to ensure Council obtains maximum benefit. The applicable policies will provide the guidelines in this respect.

4. Ensuring Financial Viability

4.1 Financial Position

4.1.1 Cash Position:

Council has sufficient cash resources available to meet its medium to long term needs. Certain resources / cash are representative of Provisions set aside for specific purposes e.g. bad debts, post – employment health care benefits and employee benefit accruals (performance bonuses and bonuses), current portion of long term liabilities and unspent funds held by Council in respect of Government Grants. The utilization of these monies to finance operating expenses, and projects other than their directed use is not permissible.

4.1.2 Accumulated Surplus:

On average sixty one percent (61%) of the accumulated surplus represent cash and cash equivalents over the MTREF. A cash deficit in year one and surpluses in years two and three is forecast after deducting non-cash items such as depreciation and adding the redemption of borrowings to the operating budget. Capital expenditure financed from accumulated surplus will be continually monitored to ensure that this resource will remain financially viable and sustainable.

4.1.3 Debtors:

The implementation of the procedures in terms of the Credit control and Debt collection Policy has facilitated the management of cash flow, and place Council in a position to finance operation expenses.

4.1.4 Rates and Tariffs

The structure of Tariffs will be implemented in accordance with the applicable Council Policy documents.

4.1.5 Equitable Share Allocation

One of Council's sources of revenue to finance its operating budget is the RSC Levy Replacement Grant. Increased allocations in terms of the Division of Revenue Act were published for the next three years.

4.2 Operating Expenses

The following table details the operating expenditure for the medium term revenue and expenditure framework:

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Employee costs	117 936	132 635	146 033	159 017	157 234	149 372	149 372	168 071	177 146	187 420
Remuneration of councillors	5 045	5 883	6 153	6 947	6 287	5 973	5 973	6 003	6 357	6 726
Depreciation & asset impairment	10 548	12 695	13 598	14 616	14 616	13 885	13 885	13 919	14 476	15 199
Finance charges	11 818	10 454	8 943	9 299	12 017	11 416	11 416	8 455	8 793	9 233
Materials and bulk purchases	42 411	66 706	92 823	71 177	81 825	77 734	77 734	73 392	76 669	80 502
Transfers and grants	-	-	-	-	420	399	399	350	350	350
Other expenditure	67 786	65 271	92 900	82 994	74 961	71 213	71 213	83 799	91 263	93 828
Total Expenditure	255 544	293 644	360 449	344 050	347 360	329 992	329 992	353 989	375 054	393 259

4.3 Operating Revenue

The following table details the operating revenue less capital transfers for the medium term revenue and expenditure framework:

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	92 630	107 439	113 875	112 744	113 257	113 257	113 257	123 020	133 542	146 965
Investment revenue	10 025	13 526	17 176	8 663	8 663	8 663	8 663	13 885	14 024	14 164
Transfers recognised - operational	77 567	80 847	88 624	87 024	90 334	90 334	90 334	90 115	95 502	95 566
Other own revenue	110 648	126 627	154 719	138 303	137 790	137 790	137 790	127 544	133 721	140 150
Total Revenue (excluding capital transfers and contributions)	290 870	328 439	374 394	346 734	350 043	350 043	350 043	354 564	376 789	396 844

4.4 Grant Receivable

The following table details the grants receivable for the medium term revenue and expenditure framework:

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		77 093	80 010	86 138	86 904	87 047	87 047	89 875	95 142	95 086
Local Government Equitable Share		72 626	75 984	80 458	82 194	82 194	82 194	84 972	88 303	91 217
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	4 124	1 000
Municipal Systems Improvement		890	934	787	—	143	143	—	—	—
EPWP Incentive		1 000	1 000	1 000	1 036	1 036	1 036	1 100	—	—
Rural asset management system		—	—	2 199	2 424	2 424	2 424	2 553	2 715	2 869
fresh water tanks		1 327	842	444	—	—	—	—	—	—
Provincial Government:		475	837	603	120	2 287	2 287	240	360	480
Finance Management Capacity Building		475	837	551	120	120	120	—	—	—
Capacity Building Health Services		—	—	51	—	129	129	—	—	—
Finance Management Support		—	—	—	—	2 038	2 038	240	360	480
fresh water tanks		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	1 882	—	1 000	1 000	—	—	—
Other		—	—	1 882	—	—	—	—	—	—
Working for Water		—	—	—	—	1 000	1 000	—	—	—
Total Operating Transfers and Grants	5	77 567	80 847	88 624	87 024	90 334	90 334	90 115	95 502	95 566
Capital Transfers and Grants										
National Government:		10 305	3 571	—	—	—	—	—	—	5 000
Regional Bulk Infrastructure		10 305	3 571	—	—	—	—	—	—	5 000
Other capital transfers/grants [insert desc]		—	—	—	—	—	—	—	—	—
Provincial Government:		—	—	—	—	—	—	1 450	—	—
Fire Services Capacity Building Grant		—	—	—	—	—	—	1 450	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	10 305	3 571	—	—	—	—	1 450	—	5 000
TOTAL RECEIPTS OF TRANSFERS & GRANTS		87 872	84 418	88 624	87 024	90 334	90 334	91 565	95 502	100 566

5. Capital Investment Programme

Municipal Vote/Capital project	Ref	Program/Project description	IDP Project number	Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	New or renewal
Parent municipality: List all capital projects grouped by Municipal Vote																
Technical services		Vehicles			Yes	Transport Assets	Unspecified		—	—	—	750	1 000	1 000	WCDM	new
Corporate & Community services		Vehicles			Yes	Transport Assets	Unspecified		—	—	—	1 450	—	—	WCDM	new
Technical services		Flow meters and Instrumentation			Yes	Machinery and Equipment	Reticulation		—	—	—	250	250	250	WCDM	new
Technical services		Network and Communication			Yes	Machinery and Equipment	Reticulation		—	—	—	80	250	250	WCDM	new
Technical services		Valves			Yes	Machinery and Equipment	Reticulation		—	—	—	1 350	1 500	1 500	WCDM	new
Technical services		Pipe replacement			Yes	Water Supply Infrastructure	Reticulation		—	—	—	1 600	1 200	6 200	WCDM	new
Technical services		Pump and Motor replacement			Yes	Machinery and Equipment	Reticulation		—	—	—	220	220	220	WCDM	new
Technical services		Tools			Yes	Machinery and Equipment	Reticulation		—	—	—	100	100	85	WCDM	new
Technical services		Lab and Ods equipment			Yes	Machinery and Equipment	Reticulation		—	—	—	85	100	100	WCDM	new
Technical services		Housing - Upgrade kitchens / bedrooms			Yes	Machinery and Equipment	Staff Housing		—	—	—	90	95	100	WCDM	new
Corporate & Community services		Other Assets			Yes	Transport Assets	Fire/Ambulance Stations		—	—	—	1 451	—	—	WCDM	new
Technical services		Other Assets			Yes	Operational Buildings	Municipal Offices		—	—	—	264	—	—	WCDM	new
Financial services		Other Assets			Yes	Licences and Rights	Computer Software and Applications		—	—	—	500	—	—	WCDM	new
Municipal Manager & Council		Other Assets			Yes	Computer Equipment	Unspecified		—	—	—	114	16	16	WCDM	new
Corporate & Community services		Other Assets			Yes	Servitudes	Unspecified		—	—	—	26	18	20	WCDM	new
Financial services		Other Assets			Yes	Computer Equipment	Unspecified		—	—	—	117	—	—	WCDM	new
Corporate & Community & Financial services		Other Assets			Yes	Furniture and Office Equipment	Unspecified		—	—	—	517	982	1 653	WCDM	new

6. Long-term financial plan 2015/2024

INCA drafted a long-term financial plan for the municipality with funds provided by Provincial Treasury. The recommendations were taken into consideration when this budget was compiled.

7. Conclusion

This budget contains realistic and credible revenue and expenditure forecasts (**especially in the current economic environment**) which should provide a sound basis for improved financial management and institutional development as well as service delivery improvements and implementation. The strategy towards cash backing will certainly ensure the sustainability of the municipality over the medium to long-term.

Table 1 Consolidated Overview of the 2017/18 MTREF

R thousand	Adjustment Budget 2016/17	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Total Operating Revenue	350,043,337	356,013,510	376,788,802	401,844,078
Total Operating Expenditure	347,360,037	353,988,960	375,054,177	393,259,102
<i>Surplus / (Deficit for the year)</i>	2,683,300	2,024,550	1,734,625	8,584,976
Total Capital Expenditure	11,304,780	8,964,500	5,730,500	11,393,700

Total operating revenue has increased by R6 million for the 2017/18 financial year when compared to the 2016/17 Adjustments Budget. For the two outer years, operational revenue will increase by R51 million over the MTREF when compared to the 2016/17 financial year.

Total operating expenditure for the 2017/18 financial year has been appropriated at R353.9 million and translates into a budgeted surplus of R2 million. When compared to the 2016/17 Adjustments Budget, operational expenditure has increased by R6 million in the 2017/18 budget and increased by R28 million in 2018/19 and increased by R46 million for 2019/20 of the MTREF. The operating surpluses for the two outer years are R1.7 million and R8.5 million. These surpluses will be used to fund capital expenditure and to further ensure cash backing of provisions.

The capital budget was R11.3 million for 2016/17. The capital programme decreases to R8.9 million in 2017/18. Capital expenditure in each of the MTREF years will mainly be funded from internally generated funds or own revenue.

1.4 Operating Revenue Framework

For West Coast to continue improving the quality of services provided to its customers it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The expenditure required to address challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the municipal area and continued economic development;
- Efficient revenue management, which aims to ensure a 98 per cent annual collection rate for service charges;
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- Increase ability to extend new services and recover costs;
- Tariff policies of the Municipality.

The following table is a summary of the 2017/18 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	92 630	107 439	113 875	112 744	113 257	113 257	113 257	123 020	133 542	146 965
Investment revenue	10 025	13 526	17 176	8 663	8 663	8 663	8 663	13 885	14 024	14 164
Transfers recognised - operational	77 567	80 847	88 624	87 024	90 334	90 334	90 334	90 115	95 502	95 566
Other own revenue	110 648	126 627	154 719	138 303	137 790	137 790	137 790	127 544	133 721	140 150
Total Revenue (excluding capital transfers and contributions)	290 870	328 439	374 394	346 734	350 043	350 043	350 043	354 564	376 789	396 844

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Grants and service charge revenues comprise sixty percent (60%) of the total revenue mix. In the 2017/18 financial year, revenue from grants and services charges totaled R213 million. This increases to R229 million in 2018/19 and increases to R242 million in 2019/20. The third largest

sources is 'other revenue' which consists of various items such as income received from permits and licenses, building plan fees, connection fees and agency services (roads).

Operating grants and transfers totals R90 million in the 2017/18 financial year and steadily increases to R95 million by 2019/20.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 3 Operating and Capital Transfers and Grant Receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		77 093	80 010	86 138	86 904	87 047	87 047	89 875	95 142	95 086
Local Government Equitable Share		72 526	75 984	80 458	82 194	82 194	82 194	84 972	88 303	91 217
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	4 124	1 000
Municipal Systems Improvement		890	934	787	-	143	143	-	-	-
EPWP Incentive		1 000	1 000	1 000	1 036	1 036	1 036	1 100	-	-
Rural asset management system		-	-	2 199	2 424	2 424	2 424	2 553	2 715	2 869
fresh water tanks		1 327	842	444	-	-	-	-	-	-
Provincial Government:		475	837	603	120	2 287	2 287	240	360	480
Finance Management Capacity Building		475	837	551	120	120	120	-	-	-
Capacity Building Health Services		-	-	51	-	129	129	-	-	-
Finance Management Support		-	-	-	-	2 038	2 038	240	360	480
fresh water tanks		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	1 882	-	1 000	1 000	-	-	-
Other		-	-	1 882	-	-	-	-	-	-
Working for Water		-	-	-	-	1 000	1 000	-	-	-
Total Operating Transfers and Grants	5	77 567	80 847	88 624	87 024	90 334	90 334	90 115	95 502	95 566
Capital Transfers and Grants										
National Government:		10 305	3 571	-	-	-	-	-	-	5 000
Regional Bulk Infrastructure		10 305	3 571	-	-	-	-	-	-	5 000
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	1 450	-	-
Fire Services Capacity Building Grant		-	-	-	-	-	-	1 450	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	10 305	3 571	-	-	-	-	1 450	-	5 000
TOTAL RECEIPTS OF TRANSFERS & GRANTS		87 872	84 418	88 624	87 024	90 334	90 334	91 565	95 502	100 566

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality.

Municipalities must justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

The percentage increases of Water bulk tariffs are beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impacts they have on the municipality's bulk water supply are largely outside the control of the municipality.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilized for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of water, petrol, diesel, chemicals, cement etc. The

current challenge facing the municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions.

1.4.1 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision water; and
- Water tariffs are designed to encourage efficient and sustainable consumption.

Better maintenance of infrastructure, new pipeline construction, desalination plant and cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability. Bulk water tariffs will increase on average with 6.20 per cent from 1 July 2017.

Table 4 Proposed Water Tariffs

CATEGORY	CURRENT TARIFFS 2016/17	PROPOSED TARIFFS 2017/18
	Rand per kℓ	Rand per kℓ
Bulk Sales		
Water Sales - All Municipalities (Water Restrictions 0%)	5.00	5.31
Water Sales - All Municipalities (Water Restrictions 5%)	5.18	5.50
Water Sales - All Municipalities (Water Restrictions 10%)	5.40	5.73
Water Sales - All Municipalities (Water Restrictions 15%)	5.61	5.96
Water Sales - All Municipalities (Water Restrictions 20%)	5.88	6.24
Water Sales - All Municipalities (Water Restrictions 25%)	6.17	6.55
Water Sales - All Municipalities (Water Restrictions 30%)	6.50	6.90
Water Sales - All Municipalities (Water Restrictions 35%)	6.88	7.31
Private users		
Water Sales - All Municipalities (Water Restrictions 0%)	6.25	6.64
Water Sales - All Municipalities (Water Restrictions 5%)	6.48	6.88
Water Sales - All Municipalities (Water Restrictions 10%)	6.74	7.16
Water Sales - All Municipalities (Water Restrictions 15%)	7.02	7.46

CATEGORY	CURRENT TARIFFS 2016/17	PROPOSED TARIFFS 2017/18
	Rand per kℓ	Rand per kℓ
Water Sales - All Municipalities (Water Restrictions 20%)	7.36	7.82
Water Sales - All Municipalities (Water Restrictions 25%)	7.71	8.19
Water Sales - All Municipalities (Water Restrictions 30%)	8.13	8.63
Water Sales - All Municipalities (Water Restrictions 35%)	8.60	9.13

1.5 Operating Expenditure Framework

The municipality's expenditure framework for the 2017/18 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherences to the principle of no project plan *no budget*. If there is no business plan no funding allocation can be made.
- Long-term financial plan.

The following table is a high level summary of the 2017/18 budget and MTREF (classified per main type of operating expenditure):

Table 5 Summary of operating expenditure by standard classification item

Description R thousands	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Employee costs	117 936	132 635	146 033	159 017	157 234	149 372	149 372	168 071	177 146	187 420
Remuneration of councillors	5 045	5 883	6 153	6 947	6 287	5 973	5 973	6 003	6 357	6 726
Depreciation & asset impairment	10 548	12 695	13 598	14 616	14 616	13 885	13 885	13 919	14 476	15 199
Finance charges	11 818	10 454	8 943	9 299	12 017	11 416	11 416	8 455	8 793	9 233
Materials and bulk purchases	42 411	66 706	92 823	71 177	81 825	77 734	77 734	73 392	76 669	80 502
Transfers and grants	-	-	-	-	420	399	399	350	350	350
Other expenditure	67 786	65 271	92 900	82 994	74 961	71 213	71 213	83 799	91 263	93 828
Total Expenditure	255 544	293 644	360 449	344 050	347 360	329 992	329 992	353 989	375 054	393 259

The budgeted allocation for employee related costs for the 2017/18 financial year totals R168 million, which equals 47.47 per cent of the total operating expenditure. This budget adds a salary increase of 8 per cent for the 2017/18 financial year. As part of the municipality's cost reprioritization and cash management strategy vacancies have been significantly rationalized. In addition expenditure against overtime was significantly reduced, with provisions against this budget item only being provided for emergency services and other critical functions.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget.

The provision of debt impairment was determined based on an annual collection rate of 98 per cent and the Credit Control and Debt Management Policy of the Municipality. For the 2017/18 financial year this amount equates to R1.5 million and stays flat at R1.5 million by 2019/20. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard total R13.9 million for the 2017/18 financial year and equates to 3.9 per cent of the total operating expenditure.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 2.3 per cent (R8.4 million) of operating expenditure excluding annual redemption for 2017/18 and increases to R9.2 million by 2019/20.

Bulk purchases are directly informed by the purchase of water from The Department of Water and Sanitation. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other material comprises of inventory consumed and contracted services. For 2017/18 the appropriation against this expenditure is R82.3 million and increases to R88.6 million by 2019/20.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. For 2017/18 the appropriation against this group of expenditure has grown to R79 million and continues to grow to R89 million by 2019/20. Further details relating to contracted services can be seen in Table 55 MBRR SA1 (see page 96).

The following table gives a percentage breakdown of the main expenditure categories for the 2017/18 financial year.

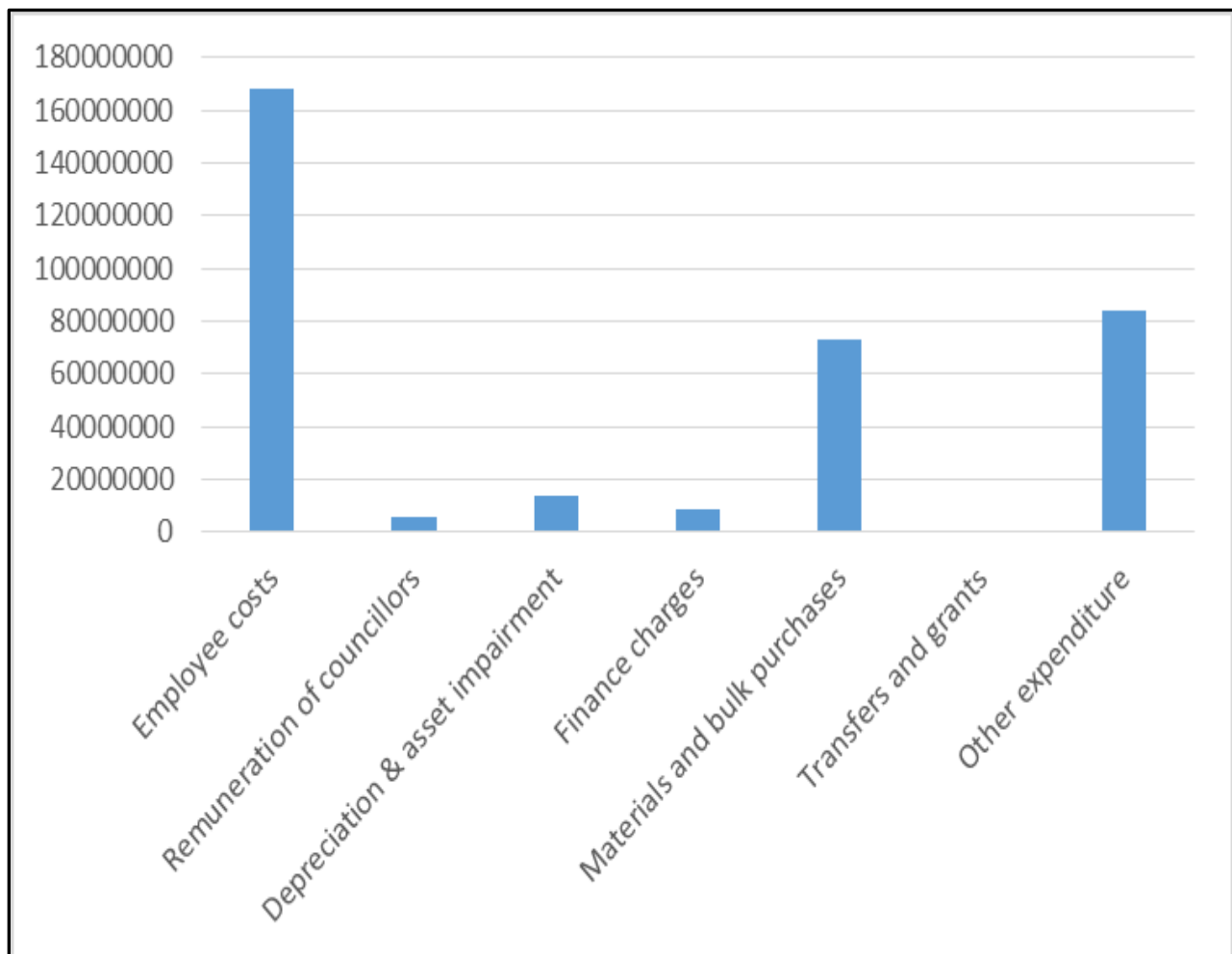


Figure 1 Main operational expenditure categories for the 2017/18 financial year

1.5.1 Priority given to repairs and maintenance

In terms of the Municipal Budget and Reporting Regulations and MSCOA, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, inventory consumed and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

Table 6 Operational materials and bulk purchases

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<u>Financial Performance</u>										
Materials	42,411	66,706	92,823	71,177	71,177	67,618	67,618	73,392	76,669	80,502

During the compilation of the 2017/18 MTREF operational materials and bulk purchases increased from R71.1 million to R73.3 million.

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

Table 7 Repairs and maintenance per asset class

R thousand	Description	Ref 1	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Repairs and maintenance expenditure by Asset Class/Sub-class											
	Infrastructure		40 262	45 302	71 436	48 719	48 719	46 283	3 140	3 268	3 429
	Roads Infrastructure		36 955	41 852	68 228	44 671	44 671	42 437	200	208	218
	Roads		36 955	41 852	68 228	44 671	44 671	42 437	200	208	218
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure		3 307	3 450	3 208	4 048	4 048	3 846	2 940	3 058	3 210
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations								730	759	797
	Water Treatment Works								1 600	1 706	1 791
	Bulk Mains										
	Distribution Points		3 307	3 450	3 208	4 048	4 048	3 846			
	HV Stations										
	Capital Spares								570	593	622
	Sanitation Infrastructure										
	Pump Stations										
	Reticulation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revolvements										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets		1 005		251	447	447	425	267	277	291
	Community Facilities		1 005		251				267	277	291
	Halls										
	Centres										
	Crochets										
	Clinics/Care Centres										
	Fire/Ambulance Stations		1 005		251						
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves								267	277	291
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities					447	447	425			
	Outdoor Facilities					447	447	425			
	Capital Spares										
	Heritage assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment properties		275	442	323						
	Revenue Generating		275	442	323						
	Improved Property										
	Unimproved Property		275	442	323						
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other assets		112	456	1 517	2 457	2 457	2 334	2 782	2 893	3 038
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points		112	456	1 517	2 457	2 457	2 334	2 782	2 893	3 038
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Service Licences										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Load Settlement Software Applications										
	Unspecified										
	Computer Equipment					37	37	35	4	4	4
	Computer Equipment					37	37	35	4	4	4
	Furniture and Office Equipment		96		0	221	221	210	62	54	57
	Furniture and Office Equipment		96		0	221	221	210	62	54	57
	Machinery and Equipment		290	2 453	300	345	345	328	1 222	1 215	1 276
	Machinery and Equipment		290	2 453	300	345	345	328	1 222	1 215	1 276
	Transport Assets		647	7 438	8 313	8 652	8 652	8 219	3 132	3 187	3 347
	Transport Assets		647	7 438	8 313	8 652	8 652	8 219	3 132	3 187	3 347
	Libraries										
	Libraries										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Repairs and Maintenance Expenditure	1	42 687	56 991	82 140	60 877	60 877	57 833	10 598	10 897	11 442

1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 8 2017/18 Medium-term capital budget per vote

DC1 West Coast - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		237	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		1 110	-	-	-	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		327	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL		15 969	-	-	-	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	17 643	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	10	10	10	10	168	16	16
Vote 2 - FINANCE		-	173	240	682	682	648	648	225	-	-
Vote 3 - ADMINISTRATION		-	4 417	2 197	2 923	2 923	2 777	2 777	3 903	1 000	1 673
Vote 4 - TECHNICAL		-	11 566	4 003	7 690	7 690	7 306	7 306	4 669	4 715	9 705
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394
Total Capital Expenditure - Vote		17 643	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394
Capital Expenditure - Functional											
Governance and administration		1 317	1 599	99	576	576	547	547	339	95	100
Executive and council		237	76	-	10	10	10	10	150	-	-
Finance and administration		1 080	1 524	99	566	566	538	538	189	95	100
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		356	3 017	2 338	3 039	3 039	2 887	2 887	4 173	1 000	1 673
Community and social services		30	97	141	116	116	110	110	327	97	-
Sport and recreation		-	-	-	-	-	-	-	148	-	-
Public safety		326	2 872	2 178	2 895	2 895	2 750	2 750	3 047	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	49	19	28	28	27	27	651	903	1 673
Economic and environmental services		1	-	-	-	-	-	-	10	-	-
Planning and development		-	-	-	-	-	-	-	10	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		1	-	-	-	-	-	-	-	-	-
Trading services		15 969	11 539	4 003	7 690	7 690	7 306	7 306	4 435	4 620	9 605
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		15 969	11 539	4 003	7 690	7 690	7 306	7 306	4 435	4 620	9 605
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	8	16	16
Total Capital Expenditure - Functional	3	17 643	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394
Funded by:											
National Government		10 305	3 571	-	-	-	-	-	-	-	5 000
Provincial Government		-	-	-	-	-	-	-	1 450	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	10 305	3 571	-	-	-	-	-	1 450	-	5 000
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		7 339	12 584	6 440	11 305	11 305	10 740	10 740	7 515	5 731	6 394
Total Capital Funding	7	17 643	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394

For 2017/18 an amount of R8.9 million has been appropriated. In the outer years this amount totals R5.7 and R11.3 million, respectively for each of the financial years.

Further detail relating to asset classes and proposed capital expenditure is contained in Table 18 MBRR A9 (Asset Management) on page 44. In addition to the MBRR Table A9, MBRR Tables SA34a, b, c and d provides a detailed breakdown of the capital programme relating to new asset construction, as well as operational repairs and maintenance by asset class (refer to pages 88,89,90 and 91). Some of the capital projects to be undertaken over the medium-term includes, amongst others:

Municipal Vote/Capital project	Ref	Program/Project description	IDP Project number Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project information	
									Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	New or renewal
R thousand	4		2	6	3	3	5								
Parent municipality:															
<i>List all capital projects grouped by Municipal Vote</i>															
Technical services		Vehicles		Yes	Transport Assets	Unspecified		-	-	-	750	1 000	1 000	WCDM	new
Corporate & Community services		Vehicles		Yes	Transport Assets	Unspecified		-	-	-	1 450			WCDM	new
Technical services		Flow meters and Instrumentation		Yes	Machinery and Equipment	Reticalation		-	-	-	250	250	250	WCDM	new
Technical services		Network and Communication		Yes	Machinery and Equipment	Reticalation		-	-	-	80	250	250	WCDM	new
Technical services		Valves		Yes	Machinery and Equipment	Reticalation		-	-	-	1 350	1 500	1 500	WCDM	new
Technical services		Pipe replacement		Yes	Water Supply Infrastructure	Reticalation		-	-	-	1 600	1 200	6 200	WCDM	new
Technical services		Pump and Motor replacement		Yes	Machinery and Equipment	Reticalation		-	-	-	220	220	220	WCDM	new
Technical services		Tools		Yes	Machinery and Equipment	Reticalation		-	-	-	100	100	85	WCDM	new
Technical services		Lab and Dis equipment		Yes	Machinery and Equipment	Reticalation		-	-	-	85	100	100	WCDM	new
Technical services		Housing - Upgrade kitchens / bedrooms		Yes	Machinery and Equipment	Staff Housing		-	-	-	90	95	100	WCDM	new
Corporate & Community services		Other Assets		Yes	Transport Assets	Fire/Ambulance Stations		-	-	-	1 451	-	-	WCDM	new
Technical services		Other Assets		Yes	Operational Buildings	Municipal Offices		-	-	-	264	-	-	WCDM	new
Financial services		Other Assets		Yes	Licences and Rights	Computer Software and Applications		-	-	-	500	-	-	WCDM	new
Municipal Manager & Council		Other Assets		Yes	Computer Equipment	Unspecified		-	-	-	114	16	16	WCDM	new
Corporate & Community services		Other Assets		Yes	Servitudes	Unspecified		-	-	-	26	18	20	WCDM	new
Financial services		Other Assets		Yes	Computer Equipment	Unspecified		-	-	-	117	-	-	WCDM	new
Corporate & Community & Financial ser		Other Assets		Yes	Furniture and Office Equipment	Unspecified		-	-	-	517	982	1 653	WCDM	new

The following graph provides a breakdown of the capital budget to be spent per service related projects over the MTREF. 2016/17 Budget year capital expenditure program per vote below:

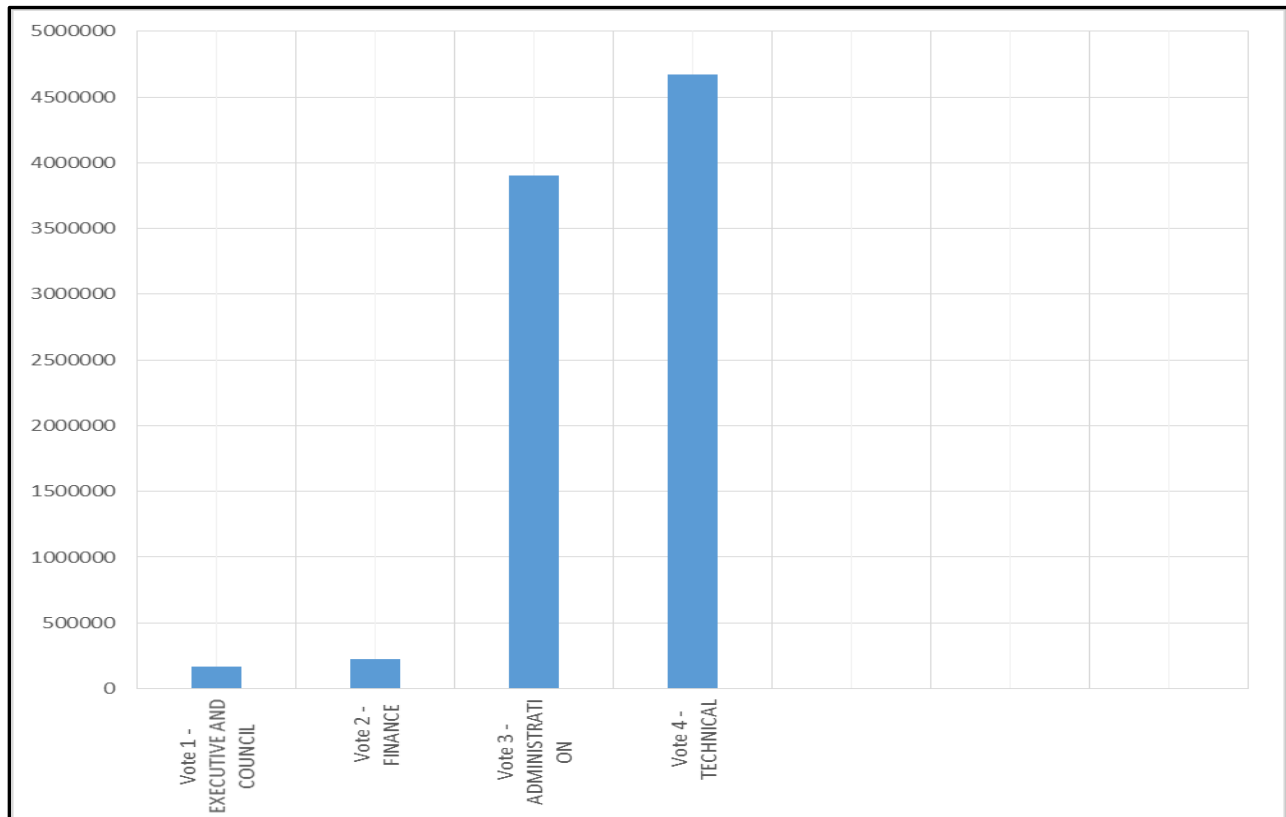


Figure 2 Capital Infrastructure Programme per service

1.6.1 Future operational cost of new infrastructure

The future operational costs and revenues associated with the capital programme have been included in Table 52 MBRR SA35 on page 92. This table shows that future operational costs associated with the capital programme for services totals R8.9 million in 2017/18.

1.7 Annual Budget Tables - Parent Municipality

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2017/18 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 9 MBRR Table A1 - Budget Summary

DC1 West Coast - Table A1 Budget Summary										
Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	92 630	107 439	113 875	112 744	113 257	113 257	113 257	123 020	133 542	146 965
Investment revenue	10 025	13 526	17 176	8 663	8 663	8 663	8 663	13 885	14 024	14 164
Transfers recognised - operational	77 567	80 847	88 624	87 024	90 334	90 334	90 334	90 115	95 502	95 566
Other own revenue	110 648	126 627	154 719	138 303	137 790	137 790	137 790	127 544	133 721	140 150
Total Revenue (excluding capital transfers and contributions)	290 870	328 439	374 394	346 734	350 043	350 043	350 043	354 564	376 789	396 844
Employee costs	117 936	132 635	146 033	159 017	157 234	149 372	149 372	168 071	177 146	187 420
Remuneration of councillors	5 045	5 883	6 153	6 947	6 287	5 973	5 973	6 003	6 357	6 726
Depreciation & asset impairment	10 548	12 895	13 598	14 616	14 616	13 885	13 885	13 919	14 476	15 199
Finance charges	11 818	10 454	8 943	9 299	12 017	11 416	11 416	8 455	8 793	9 233
Materials and bulk purchases	42 411	66 706	92 823	71 177	81 825	77 734	77 734	73 392	76 669	80 502
Transfers and grants	-	-	-	-	420	399	399	350	350	350
Other expenditure	67 786	65 271	92 900	82 994	74 961	71 213	71 213	83 799	91 263	93 828
Total Expenditure	255 544	293 644	360 449	344 050	347 360	329 992	329 992	353 989	375 054	393 259
Surplus/(Deficit)	35 327	34 795	13 944	2 683	2 683	20 051	20 051	575	1 735	3 585
Transfers and subsidies - capital (monetary alloc	10 305	3 571	-	-	-	-	-	1 450	-	5 000
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	45 631	38 366	13 944	2 683	2 683	20 051	20 051	2 025	1 735	8 585
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 631	38 366	13 944	2 683	2 683	20 051	20 051	2 025	1 735	8 585
Capital expenditure & funds sources										
Capital expenditure	17 643	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394
Transfers recognised - capital	10 305	3 571	-	-	-	-	-	1 450	-	5 000
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 339	12 584	6 440	11 305	11 305	10 740	10 740	7 515	5 731	6 394
Total sources of capital funds	17 643	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394
Financial position										
Total current assets	191 906	218 393	243 555	203 999	203 999	221 174	221 174	239 905	248 910	260 097
Total non current assets	366 962	373 761	342 223	364 090	364 090	342 921	342 921	334 122	325 377	321 571
Total current liabilities	45 790	52 774	41 812	78 216	78 216	54 171	54 171	84 931	95 454	108 465
Total non current liabilities	149 548	137 483	128 125	138 195	138 195	138 195	138 195	115 343	103 344	89 128
Community wealth/Equity	363 531	401 897	415 841	351 678	351 678	371 729	371 729	373 754	375 489	384 074
Cash flows										
Net cash from (used) operating	40 027	58 904	49 113	18 087	18 087	34 697	34 697	22 870	23 674	31 840
Net cash from (used) investing	(17 643)	(15 460)	(6 168)	(11 305)	(11 305)	(10 740)	(10 740)	(8 965)	(5 731)	(11 394)
Net cash from (used) financing	(12 583)	(13 516)	(14 998)	(15 493)	(15 493)	(15 493)	(15 493)	(9 299)	(9 764)	(10 349)
Cash/cash equivalents at the year end	169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 521	239 702	249 799
Cash backing/surplus reconciliation										
Cash and investments available	169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 521	239 702	249 799
Application of cash and investments	63 893	69 309	72 955	109 709	109 709	85 664	85 664	123 218	132 209	146 174
Balance - surplus (shortfall)	105 146	129 659	153 960	80 547	80 547	121 768	121 768	108 303	107 493	103 625
Asset management										
Asset register summary (WDV)	355 743	358 120	330 426	348 449	348 449	327 280	322 325	322 325	313 580	309 774
Depreciation	10 548	12 695	13 598	14 616	14 616	13 885	13 919	13 919	14 476	15 199
Renewal of Existing Assets	-	-	-	-	-	-	-	3 345	3 115	8 120
Repairs and Maintenance	42 687	56 091	82 140	60 877	60 877	57 833	10 598	10 598	10 897	11 442
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. A financial management reform emphasizes the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognized is reflected on the Financial Performance Budget;
 - ii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows Council as well as managements continued efforts to make this municipality financially viable and sustainable in the medium to long-term.

Table 10 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

DC1 West Coast - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional	1									
<i>Governance and administration</i>		92 687	88 687	89 878	82 872	83 422	83 422	88 669	94 381	94 110
Executive and council		2 305	1 877	1 423	1 678	143	143	240	3 484	480
Finance and administration		90 382	86 810	88 455	81 194	83 280	83 280	88 428	90 896	93 629
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		11 762	19 062	22 082	24 336	26 914	26 914	26 637	25 618	26 766
Community and social services		4	-	-	-	1 450	1 450	-	-	-
Sport and recreation		2 558	3 001	3 036	3 304	3 304	3 304	4 503	4 595	4 687
Public safety		4 143	9 466	10 848	12 164	12 164	12 164	13 380	12 770	13 428
Housing		-	-	-	-	-	-	-	-	-
Health		5 057	6 595	8 199	8 867	9 996	9 996	8 754	8 253	8 651
<i>Economic and environmental services</i>		88 311	110 815	146 006	123 470	127 144	127 144	118 543	124 247	130 182
Planning and development		27	-	-	-	3 674	3 674	2 553	2 715	2 869
Road transport		88 284	110 815	146 006	123 470	123 470	123 470	115 990	121 532	127 313
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		108 415	113 447	116 428	116 056	112 563	112 563	122 165	132 542	150 787
Energy sources		-	-	-	-	-	-	-	-	-
Water management		108 415	113 447	116 428	116 056	112 563	112 563	122 165	132 542	150 787
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	301 175	332 010	374 394	346 734	350 043	350 043	356 014	376 789	401 844
Expenditure - Functional										
<i>Governance and administration</i>		44 617	49 215	50 535	54 547	50 932	48 385	21 906	26 838	24 496
Executive and council		13 941	12 821	14 571	17 113	11 271	10 707	15 221	20 058	17 239
Finance and administration		30 248	35 111	34 568	35 928	38 156	36 248	6 684	6 780	7 256
Internal audit		429	1 283	1 397	1 505	1 505	1 430	-	0	0
<i>Community and public safety</i>		37 438	51 926	56 055	63 199	67 208	63 847	85 849	88 742	94 392
Community and social services		827	838	799	2 031	2 880	2 736	2 863	2 979	3 157
Sport and recreation		3 779	4 197	4 335	4 787	4 787	4 547	6 802	7 142	7 609
Public safety		16 878	29 508	32 440	35 711	37 741	35 854	46 227	48 340	51 416
Housing		-	-	-	-	-	-	-	-	-
Health		15 954	17 384	18 481	20 672	21 800	20 710	29 957	30 281	32 209
<i>Economic and environmental services</i>		85 987	102 548	139 281	114 590	124 325	118 109	130 554	136 834	143 565
Planning and development		2 632	3 083	3 213	3 106	12 841	12 199	12 078	12 654	13 451
Road transport		83 354	99 465	136 068	111 485	111 485	105 911	118 476	124 180	130 114
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		87 501	87 515	112 298	108 681	101 863	96 770	111 536	118 303	126 199
Energy sources		-	-	-	-	-	-	-	-	-
Water management		87 501	87 515	112 298	108 681	101 863	96 770	111 536	118 303	126 199
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	2 440	2 280	3 032	3 032	2 881	4 145	4 338	4 609
Total Expenditure - Functional	3	255 544	293 644	360 449	344 050	347 360	329 992	353 989	375 054	393 259
Surplus/(Deficit) for the year		45 631	38 366	13 944	2 683	2 683	20 051	2 025	1 735	8 585

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table A4.
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditure. The table highlights that this is the case for the water function.

4. Other functions that show a deficit between revenue and expenditure are being financed from grants and other revenue sources reflected under the Budget and Treasury office.

Table 11 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

DC1 West Coast - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		2 806	2 714	1 971	2 237	4 098	4 098	240	3 484	480
Vote 2 - FINANCE		92 444	87 961	88 282	81 511	81 781	81 781	89 835	91 953	94 310
Vote 3 - ADMINISTRATION		9 225	16 074	19 056	21 037	22 215	22 215	22 158	21 048	22 104
Vote 4 - TECHNICAL		108 415	114 447	119 079	118 480	118 480	118 480	127 790	138 771	157 637
Vote 5 - AGENCIES		88 284	110 815	146 006	123 470	123 470	123 470	115 990	121 532	127 313
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	301 175	332 010	374 394	346 734	350 043	350 043	356 014	376 789	401 844
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		18 157	22 004	23 788	27 454	29 315	27 849	34 436	40 152	38 582
Vote 2 - FINANCE		28 467	30 340	27 734	29 284	29 605	28 125	2 129	2 034	2 239
Vote 3 - ADMINISTRATION		38 064	53 373	57 947	64 722	65 850	62 558	79 071	81 625	86 808
Vote 4 - TECHNICAL		87 501	88 462	114 912	111 105	111 105	105 550	122 430	129 779	138 385
Vote 5 - AGENCIES		83 354	99 465	136 068	111 485	111 485	105 911	115 923	121 465	127 245
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	255 544	293 644	360 449	344 050	347 360	329 992	353 989	375 054	393 259
Surplus/(Deficit) for the year	2	45 631	38 366	13 944	2 683	2 683	20 051	2 025	1 735	8 585

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services.

Table 12 Surplus/ (Deficit) calculations for the trading services

	2013/14	2014/15	2015/16	Current Year 2016/17	Current Year 2016/17			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote								
Vote 4- TECHNICAL	108 415 409	114 446 516	119 078 967	118 479 730	118 479 730	127 790 290	138 770 747	157 637 312
Total Revenue by Vote	108 415 409	114 446 516	119 078 967	118 479 730	118 479 730	127 790 290	138 770 747	157 637 312
Expenditure by Vote								
Vote 4- TECHNICAL	87 501 304	88 461 921	114 911 536	111 105 340	111 105 340	122 450 050	129 797 970	138 405 000
Total Expenditure by Vote	87 501 304	88 461 921	114 911 536	111 105 340	111 105 340	122 450 050	129 797 970	138 405 000
Surplus/(Deficit) for the year	20 914 105	25 984 595	4 167 431	7 374 390	7 374 390	5 340 240	8 972 777	19 232 312

2. The surplus on the water account increases over the MTREF translating into a surplus of R5 million, R8 million and R19 million for each of the respective financial years.
3. Note that the surpluses on these trading accounts are utilized as an internal funding source for the capital program for asset renewal, refurbishment and the development of new asset infrastructure, *and are not used to cross-subsidized other municipal services.*

Table 13 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

DC1 West Coast - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	515	515	515	728	847	997
Service charges - water revenue	2	92 630	107 439	113 875	112 744	112 633	112 633	112 633	122 149	132 534	145 788
Service charges - sanitation revenue	2	-	-	-	-	64	64	64	83	93	102
Service charges - refuse revenue	2	-	-	-	-	45	45	45	60	69	78
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		2 558	3 001	3 036	3 304	3 031	3 031	3 031	2 450	2 796	3 135
Interest earned - external investments		10 025	13 526	17 176	8 663	8 663	8 663	8 663	13 885	14 024	14 164
Interest earned - outstanding debtors		-	-	-	28	41	41	41	57	58	59
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	6	7	7
Licences and permits		-	-	-	20	351	351	351	211	213	216
Agency services		83 875	110 516	145 936	123 470	123 470	123 470	123 470	115 923	121 465	127 245
Transfers and subsidies		77 567	80 847	88 624	87 024	90 334	90 334	90 334	90 115	95 502	95 566
Other revenue	2	24 215	13 109	5 747	11 480	10 897	10 897	10 897	8 895	9 182	9 489
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		290 870	328 439	374 394	346 734	350 043	350 043	350 043	354 564	376 789	396 844
Expenditure By Type											
Employee related costs	2	117 936	132 635	146 033	159 017	157 234	149 372	149 372	168 071	177 146	187 420
Remuneration of councillors		5 045	5 883	6 153	6 947	6 287	5 973	5 973	6 003	6 357	6 726
Debt impairment	3	-	-	-	788	1 588	1 508	1 508	1 547	1 547	1 547
Depreciation & asset impairment	2	10 548	12 695	13 598	14 616	14 616	13 885	13 885	13 919	14 476	15 199
Finance charges		11 818	10 454	8 943	9 299	12 017	11 416	11 416	8 455	8 793	9 233
Bulk purchases	2	9 969	10 615	10 683	10 300	10 300	9 785	9 785	11 148	12 262	13 489
Other materials	8	32 442	56 091	82 140	60 877	71 525	67 949	67 949	62 244	64 407	67 014
Contracted services		-	-	-	-	23 818	22 627	22 627	20 118	23 758	21 634
Transfers and subsidies		-	-	-	-	420	399	399	350	350	350
Other expenditure	4, 5	67 456	64 510	72 615	82 207	49 555	47 077	47 077	56 755	60 041	64 138
Loss on disposal of PPE		330	761	20 285	-	-	-	-	5 380	5 918	6 509
Total Expenditure		255 544	293 644	360 449	344 050	347 360	329 992	329 992	353 989	375 054	393 259
Surplus/(Deficit)		35 327	34 795	13 944	2 683	2 683	20 051	20 051	575	1 735	3 585
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 305	3 571	-	-	-	-	-	1 450	-	5 000
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher)		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		45 631	38 366	13 944	2 683	2 683	20 051	20 051	2 025	1 735	8 585
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		45 631	38 366	13 944	2 683	2 683	20 051	20 051	2 025	1 735	8 585
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		45 631	38 366	13 944	2 683	2 683	20 051	20 051	2 025	1 735	8 585
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		45 631	38 366	13 944	2 683	2 683	20 051	20 051	2 025	1 735	8 585

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

- Total revenue is R354 million in 2017/18 and increases to R395 by 2019/20.
- Services charges relating to water constitutes the biggest component of the revenue basket of the municipality totaling R122 million for the 2017/18 financial year and increases to R145 million by 2019/20.
- Transfers recognized – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are growing slowly over the MTREF.

4. The following graph illustrates the major expenditure items per type.

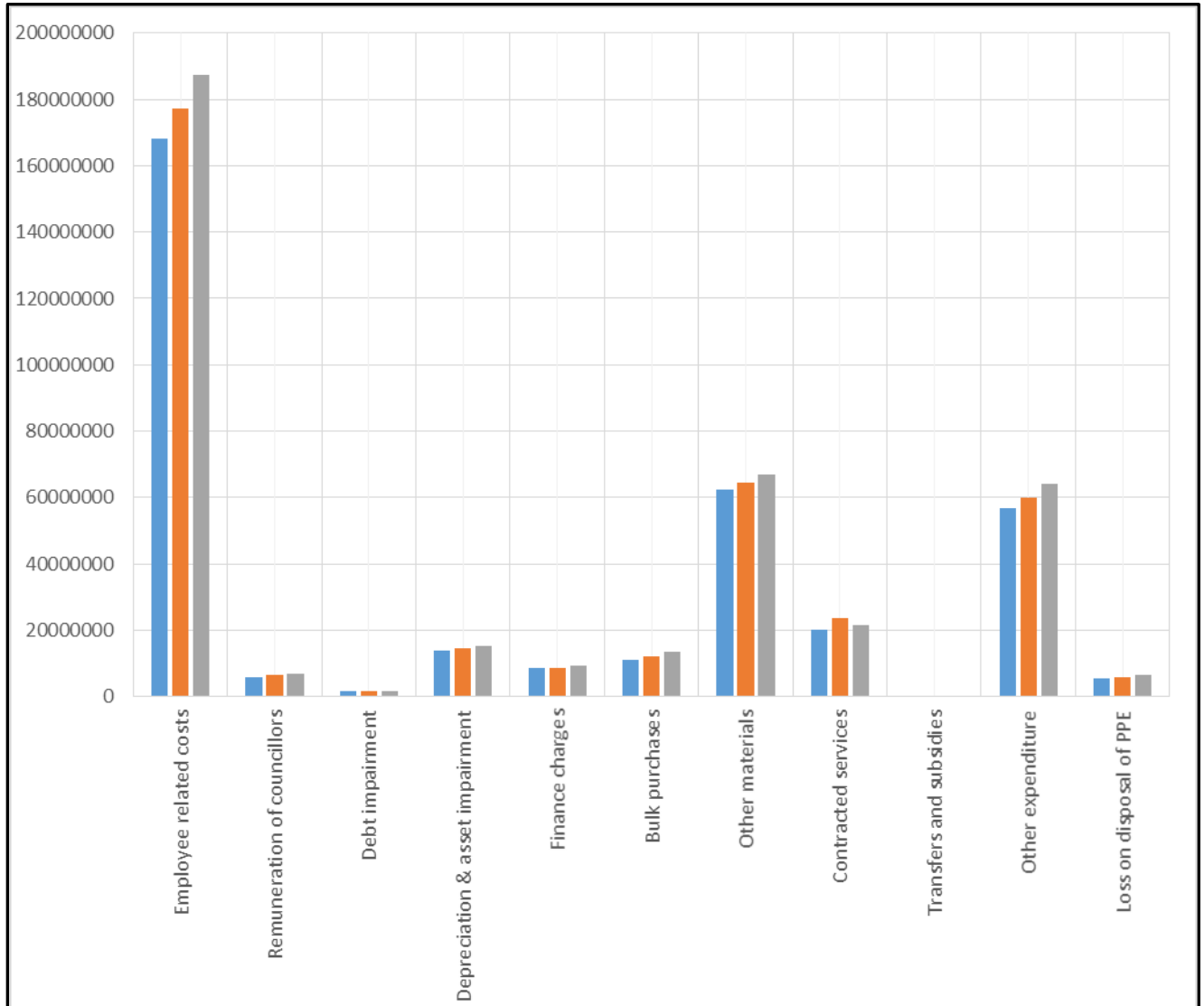


Figure 3 Expenditure by major type

- 5. Bulk purchases increased over the 2013/14 to 2019/20 period escalating from R9 million to R13 million. These increases can be attributed to the substantial increase in the cost water.
- 6. Employee related costs and other expenditure are the main cost drivers within the municipality.

Table 14 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

DC1 West Coast - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		237	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		1 110	-	-	-	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		327	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL		15 969	-	-	-	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	17 643	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	10	10	10	10	168	16	16
Vote 2 - FINANCE		-	173	240	682	682	648	648	225	-	-
Vote 3 - ADMINISTRATION		-	4 417	2 197	2 923	2 923	2 777	2 777	3 903	1 000	1 673
Vote 4 - TECHNICAL		-	11 566	4 003	7 690	7 690	7 306	7 306	4 669	4 715	9 705
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394
Total Capital Expenditure - Vote		17 643	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394
Capital Expenditure - Functional											
Governance and administration		1 317	1 599	99	576	576	547	547	339	95	100
Executive and council		237	76	-	10	10	10	10	150	-	-
Finance and administration		1 080	1 524	99	566	566	538	538	189	95	100
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		356	3 017	2 338	3 039	3 039	2 887	2 887	4 173	1 000	1 673
Community and social services		30	97	141	116	116	110	110	327	97	-
Sport and recreation		-	-	-	-	-	-	-	148	-	-
Public safety		326	2 872	2 178	2 895	2 895	2 750	2 750	3 047	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	49	19	28	28	27	27	651	903	1 673
Economic and environmental services		1	-	-	-	-	-	-	10	-	-
Planning and development		-	-	-	-	-	-	-	10	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		1	-	-	-	-	-	-	-	-	-
Trading services		15 969	11 539	4 003	7 690	7 690	7 306	7 306	4 435	4 620	9 605
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		15 969	11 539	4 003	7 690	7 690	7 306	7 306	4 435	4 620	9 605
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	8	16	16
Total Capital Expenditure - Functional	3	17 643	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394
Funded by:											
National Government		10 305	3 571	-	-	-	-	-	-	-	5 000
Provincial Government		-	-	-	-	-	-	-	1 450	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	10 305	3 571	-	-	-	-	-	1 450	-	5 000
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		7 339	12 584	6 440	11 305	11 305	10 740	10 740	7 515	5 731	6 394
Total Capital Funding	7	17 643	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. Single-year capital expenditure has been appropriated at R8.9 million for the 2017/18 financial year.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
4. The capital program is funded from internally generated funds from current year surpluses. These funding sources are further discussed in detail in 2.6 (Overview of Budget Funding).

Table 15 MBRR Table A6 - Budgeted Financial Position

DC1 West Coast - Table A6 Budgeted Financial Position											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
ASSETS											
Current assets											
Cash		169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 521	239 702	249 799
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	7 638	9 654	3 687	10 816	10 816	10 816	10 816	4 204	4 928	5 917
Other debtors		12 625	6 289	8 773	-	-	-	-	-	-	-
Current portion of long-term receivables		637	674	607	674	674	674	674	607	607	607
Inventory	2	1 968	2 809	3 573	2 253	2 253	2 253	2 253	3 573	3 673	3 773
Total current assets		191 906	218 393	243 555	203 999	203 999	221 174	221 174	239 905	248 910	260 097
Non current assets											
Long-term receivables		11 219	15 641	11 797	15 641	15 641	15 641	15 641	11 797	11 797	11 797
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		4 673	4 639	4 605	4 499	4 499	4 472	4 472	4 438	4 543	4 508
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	349 041	352 000	324 792	342 634	342 634	321 935	321 935	317 180	308 597	304 991
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		2 029	1 481	1 029	1 316	1 316	872	872	707	440	275
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		366 962	373 761	342 223	364 090	364 090	342 921	342 921	334 122	325 377	321 571
TOTAL ASSETS		558 869	592 154	585 778	568 089	568 089	564 095	564 095	574 027	574 287	581 668
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	12 944	14 127	15 493	15 493	15 493	15 493	15 493	12 853	14 516	12 873
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	25 823	31 113	18 872	55 190	55 190	31 144	31 144	64 114	72 976	87 629
Provisions		7 023	7 534	7 447	7 534	7 534	7 534	7 534	7 963	7 963	7 963
Total current liabilities		45 790	52 774	41 812	78 216	78 216	54 171	54 171	84 931	95 454	108 465
Non current liabilities											
Borrowing		87 616	72 738	57 245	57 221	57 221	57 221	57 221	40 242	27 389	12 873
Provisions		61 932	64 745	70 880	80 974	80 974	80 974	80 974	75 101	75 955	76 255
Total non current liabilities		149 548	137 483	128 125	138 195	138 195	138 195	138 195	115 343	103 344	89 128
TOTAL LIABILITIES		195 338	190 257	169 937	216 411	216 411	192 366	192 366	200 273	198 798	197 594
NET ASSETS	5	363 531	401 897	415 841	351 678	351 678	371 729	371 729	373 754	375 489	384 074
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		363 531	401 897	415 841	351 678	351 678	371 729	371 729	373 754	375 489	384 074
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	363 531	401 897	415 841	351 678	351 678	371 729	371 729	373 754	375 489	384 074

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table 15 is supported by an extensive table of notes (SA3 which can be found on page 99) providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
 - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 16 MBRR Table A7 - Budgeted Cash Flow Statement

DC1 West Coast - Table A7 Budgeted Cash Flows											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		92 630	107 439	113 875	112 744	112 744	112 744	112 744	123 020	133 542	146 965
Other revenue		106 794	129 173	144 420	138 275	138 275	138 275	138 275	127 486	133 663	140 091
Government - operating	1	87 872	84 418	88 624	87 024	90 574	90 574	90 574	90 115	95 502	95 566
Government - capital	1	-	-	-	-	-	-	-	1 450	-	5 000
Interest		10 025	13 526	17 176	8 691	8 691	8 691	8 691	13 942	14 082	14 222
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(245 476)	(265 199)	(306 038)	(319 348)	(322 898)	(306 753)	(306 753)	(320 507)	(339 986)	(356 236)
Finance charges		(11 818)	(10 454)	(8 943)	(9 299)	(9 299)	(8 834)	(8 834)	(12 287)	(12 779)	(13 417)
Transfers and Grants	1	-	-	-	-	-	-	-	(350)	(350)	(350)
NET CASH FROM/(USED) OPERATING ACTIVITIES		40 027	58 904	49 113	18 087	18 087	34 697	34 697	22 870	23 674	31 840
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	695	251	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(17 643)	(16 155)	(6 419)	(11 305)	(11 305)	(10 740)	(10 740)	(8 965)	(5 731)	(11 394)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(17 643)	(15 460)	(6 168)	(11 305)	(11 305)	(10 740)	(10 740)	(8 965)	(5 731)	(11 394)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(12 583)	(13 516)	(14 998)	(15 493)	(15 493)	(15 493)	(15 493)	(9 299)	(9 764)	(10 349)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(12 583)	(13 516)	(14 998)	(15 493)	(15 493)	(15 493)	(15 493)	(9 299)	(9 764)	(10 349)
NET INCREASE/ (DECREASE) IN CASH HELD		9 802	29 929	27 948	(8 710)	(8 710)	8 465	8 465	4 606	8 180	10 097
Cash/cash equivalents at the year begin:	2	159 237	169 038	198 967	198 967	198 967	198 967	198 967	226 915	231 521	239 702
Cash/cash equivalents at the year end:	2	169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 521	239 702	249 799

Table 17 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

DC1 West Coast - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available											
Cash/cash equivalents at the year end	1	169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 521	239 702	249 799
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 521	239 702	249 799
Application of cash and investments											
Unspent conditional transfers		472	366	1 484	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(5 534)	(3 336)	(6 857)	28 736	28 736	4 690	4 690	48 117	56 254	69 918
Other provisions		68 955	72 279	78 327	80 974	80 974	80 974	80 974	75 101	75 955	76 255
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		63 893	69 309	72 955	109 709	109 709	85 664	85 664	123 218	132 209	146 174
Surplus(shortfall)		105 146	129 659	153 960	80 547	80 547	121 768	121 768	108 303	107 493	103 625

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels are stable over the 2013/14 to 2019/20 financial years.
4. The 2017/18 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
5. Cash and cash equivalents totals R231 million as at the end of the 2017/18 financial year and increases to R249 million by 2019/20.

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 64 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2013/14 to 2019/20 the surplus decreases from R108 million to R103 million.

Table 18 MBRR Table A9 - Asset Management

DC1 West Coast - Table A9 Asset Management		Ref	2013/14	2014/15	2015/16	Current Year 2016/17		2017/18 Medium Term Revenue & Expenditure Framework			
R thousand		Description	Added Outcomes	Added Outcomes	Added Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/18	Budget Year +2 2019/20
CAPITAL EXPENDITURE			17 443	16 155	6 440	11 305	11 305	10 740	9 865	4 316	6 074
SEWER INFRASTRUCTURE			—	—	—	—	—	—	—	—	—
WATER SUPPLY INFRASTRUCTURE			—	—	—	—	—	—	—	—	—
SOLID WASTE INFRASTRUCTURE			15 871	8 978	2 896	750	750	713	—	—	5 000
COASTAL INFRASTRUCTURE			—	—	—	—	—	—	—	—	—
INFORMATION AND COMMUNICATION INFRASTRUCTURE			—	—	—	—	—	—	—	—	—
INFRASTRUCTURE			15 871	8 978	2 896	750	750	713	—	—	5 000
COMMUNITY FACILITIES			—	—	—	—	—	—	—	—	—
SPORT AND RECREATION FACILITIES			—	—	—	—	—	—	—	—	—
HERITAGE ASSETS			—	—	—	—	—	—	—	—	—
REVENUE GENERATING			—	—	—	—	—	—	—	—	—
NON-REVENUE GENERATING			—	—	—	—	—	—	—	—	—
INVESTMENT PROPERTIES			—	—	—	—	—	—	—	—	—
COMMERCIAL BUILDINGS			—	—	—	—	—	—	—	—	—
HOUSING			—	—	—	—	—	—	—	—	—
OTHER ASSETS			—	—	—	—	—	—	—	—	—
BIOLOGICAL OR CULTIVATED ASSETS			—	—	—	—	—	—	—	—	—
SERVICES			—	—	—	—	—	—	—	—	—
LICENSES AND RIGHTS			—	—	—	—	—	—	—	—	—
INTANGIBLE ASSETS			—	—	—	—	—	—	—	—	—
COMPUTER EQUIPMENT			1 340	470	37	485	448	426	327	34	36
FURNITURE AND OFFICE EQUIPMENT			84	41	37	88	78	87	817	982	1 653
MACHINERY AND EQUIPMENT			434	1 856	2 278	8 053	7 873	7 485	3 476	2 715	2 765
TRANSPORT ASSETS			214	4 869	685	1 205	1 535	1 458	2 200	1 000	1 000
LIBRARIES			—	—	—	—	—	—	—	—	—
ZOO'S, MARINE AND NON-BIOLOGICAL ANIMALS			—	—	—	—	—	—	—	—	—
TOTAL REPAIRS OF EXISTING ASSETS			—	—	—	—	—	—	1 910	1 515	1 520
SEWER INFRASTRUCTURE			—	—	—	—	—	—	—	—	—
WATER SUPPLY INFRASTRUCTURE			—	—	—	—	—	—	—	—	—
SOLID WASTE INFRASTRUCTURE			—	—	—	—	—	—	—	—	—
COASTAL INFRASTRUCTURE			—	—	—	—	—	—	—	—	—
INFORMATION AND COMMUNICATION INFRASTRUCTURE			—	—	—	—	—	—	—	—	—
INFRASTRUCTURE			—	—	—	—	—	—	—	—	—
COMMUNITY FACILITIES			—	—	—	—	—	—	—	—	—
SPORT AND RECREATION FACILITIES			—	—	—	—	—	—	—	—	—
HERITAGE ASSETS			—	—	—	—	—	—	—	—	—
REVENUE GENERATING			—	—	—	—	—	—	—	—	—
NON-REVENUE GENERATING			—	—	—	—	—	—	—	—	—
INVESTMENT PROPERTIES			—	—	—	—	—	—	—	—	—
COMMERCIAL BUILDINGS			—	—	—	—	—	—	—	—	—
HOUSING			—	—	—	—	—	—	—	—	—
OTHER ASSETS			—	—	—	—	—	—	—	—	—
BIOLOGICAL OR CULTIVATED ASSETS			—	—	—	—	—	—	—	—	—
SERVICES			—	—	—	—	—	—	—	—	—
LICENSES AND RIGHTS			—	—	—	—	—	—	—	—	—
INTANGIBLE ASSETS			—	—	—	—	—	—	—	—	—
COMPUTER EQUIPMENT			1 340	470	37	485	448	426	327	34	36
FURNITURE AND OFFICE EQUIPMENT			84	41	37	88	78	87	817	982	1 653
MACHINERY AND EQUIPMENT			434	1 856	2 278	8 053	7 873	7 485	3 476	2 715	2 765
TRANSPORT ASSETS			214	4 869	685	1 205	1 535	1 458	2 200	1 000	1 000
LIBRARIES			—	—	—	—	—	—	—	—	—
ZOO'S, MARINE AND NON-BIOLOGICAL ANIMALS			—	—	—	—	—	—	—	—	—
TOTAL CAPITAL EXPENDITURE - ASSET CLASS			17 443	16 155	6 440	11 305	11 305	10 740	9 865	5 731	11 394
ASSET REPAIRS OTHER ITEMS - PPE (W/OV)			—	—	—	—	—	—	—	—	—
SEWER INFRASTRUCTURE			140	136	—	135	135	—	—	—	—
WATER SUPPLY INFRASTRUCTURE			274	360	—	274	274	—	—	—	—
SOLID WASTE INFRASTRUCTURE			274 000	277 000	260 308	248 834	248 834	235 275	227 517	218 571	214 530
COASTAL INFRASTRUCTURE			4 071	4 071	4 070	4 070	4 070	—	—	—	—
INFORMATION AND COMMUNICATION INFRASTRUCTURE			—	—	—	—	—	—	—	—	—
INFRASTRUCTURE			280 779	282 227	266 288	253 608	253 608	240 978	229 980	223 600	219 623
COMMUNITY FACILITIES			54 070	50 350	49 155	61 300	61 300	58 150	55 852	52 818	51 774
SPORT AND RECREATION FACILITIES			4 625	4 625	4 625	4 625	4 625	—	—	—	—
HERITAGE ASSETS			28 709	28 999	27 782	25 898	25 898	23 229	20 990	19 397	18 282
REVENUE GENERATING			—	—	—	—	—	—	—	—	—
NON-REVENUE GENERATING			—	—	—	—	—	—	—	—	—
INVESTMENT PROPERTIES			—	—	—	—	—	—	—	—	—
COMMERCIAL BUILDINGS			—	—	—	—	—	—	—	—	—
HOUSING			—	—	—	—	—	—	—	—	—
OTHER ASSETS			—	—	—	—	—	—	—	—	—
BIOLOGICAL OR CULTIVATED ASSETS			—	—	—	—	—	—	—	—	—
SERVICES			—	—	—	—	—	—	—	—	—
LICENSES AND RIGHTS			—	—	—	—	—	—	—	—	—
INTANGIBLE ASSETS			2 229	7 287	7 229	7 229	7 229	272	709	420	272
COMPUTER EQUIPMENT			2 446	3 876	1 821	1 821	1 821	1 821	216	216	216
FURNITURE AND OFFICE EQUIPMENT			851	750	585	585	585	773	877	773	660
MACHINERY AND EQUIPMENT			4 218	3 805	6 285	14 861	14 861	11 860	12 856	21 428	25 187
TRANSPORT ASSETS			7 325	11 962	10 378	10 378	10 378	8 899	8 178	8 422	7 726
LIBRARIES			—	—	—	—	—	—	—	—	—
ZOO'S, MARINE AND NON-BIOLOGICAL ANIMALS			—	—	—	—	—	—	—	—	—
TOTAL ASSET REPAIRS SUMMARY - PPE (W/OV)			315 743	316 120	310 426	318 439	318 439	312 880	312 326	313 680	308 774
EXPENDITURE OTHER ITEMS			—	—	—	—	—	—	—	—	—
REPAIRS AND MAINTENANCE BY ASSET CLASS			10 646	12 000	15 500	14 610	14 610	13 888	13 910	14 470	15 100
SEWER INFRASTRUCTURE			48 487	41 851	66 228	66 877	66 877	67 883	—	—	—
WATER SUPPLY INFRASTRUCTURE			30 065	3 650	3 208	4 046	4 046	3 846	—	—	—
SOLID WASTE INFRASTRUCTURE			—	—	—	—	—	—	—	—	—
COASTAL INFRASTRUCTURE			—	—	—	—	—	—	—	—	—
INFORMATION AND COMMUNICATION INFRASTRUCTURE			—	—	—	—	—	—	—	—	—
INFRASTRUCTURE			30 289	35 302	71 328	38 779	38 779	36 294	—	—	—
COMMUNITY FACILITIES			1 265	—	251	—	—	—	—	—	—
SPORT AND RECREATION FACILITIES			—	—	—	—	—	—	—	—	—
HERITAGE ASSETS			7 988	—	227	—	—	—	—	—	—
REVENUE GENERATING			275	442	323	—	—	—	—	—	—
NON-REVENUE GENERATING			—	—	—	—	—	—	—	—	—
INVESTMENT PROPERTIES			272	422	222	—	—	—	—	—	—
COMMERCIAL BUILDINGS			6 112	456	1 617	2 457	2 457	2 334	—	—	—
HOUSING			—	—	—	—	—	—	—	—	—
OTHER ASSETS			772	456	7 227	2 457	2 457	2 334	—	—	—
BIOLOGICAL OR CULTIVATED ASSETS			—	—	—	—	—	—	—	—	—
SERVICES			—	—	—	—	—	—	—	—	—
LICENSES AND RIGHTS			—	—	—	—	—	—	—	—	—
INTANGIBLE ASSETS			—	—	—	37	37	38	—	—	—
COMPUTER EQUIPMENT			86	—	—	—	—	—	—	—	—
FURNITURE AND OFFICE EQUIPMENT			380	2 423	300	349	349	338	—	—	—
MACHINERY AND EQUIPMENT			647	7 438	8 052	8 052	8 052	8 016	—	—	—
TRANSPORT ASSETS			—	—	—	—	—	—	—	—	—
LIBRARIES			—	—	—	—	—	—	—	—	—
ZOO'S, MARINE AND NON-BIOLOGICAL ANIMALS			—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURE OTHER ITEMS			53 225	66 766	92 728	72 493	72 493	71 770	13 910	14 470	15 100
Renewal and upgrading of Existing Assets as % of Total Capex			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	26.4%	12.0%
Renewal and upgrading of Existing Assets as % of Deprec R&M as % of PPE			13.0%	15.0%	25.0%	17.0%	17.0%	18.0%	18.0%	10.0%	0.0%
Renewal and upgrading of Existing Assets as % of PPE			13.0%	15.0%	25.0%	17.0%	17.0%	18.0%	18.0%	10.0%	0.0%

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Table 19 MBRR Table A10 - Basic Service Delivery Measurement

DC1 West Coast - Table A10 Basic service delivery measurement										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Household service targets	1									
Water:										
Piped water inside dwelling		--	--	--	--	--	--	--	--	--
Piped water inside yard (but not in dwelling)	2	--	--	--	--	--	--	--	--	--
Using public tap (at least min.service level)	4	--	--	--	--	--	--	--	--	--
Other water supply (at least min.service level)	4	--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	--	--	--	--	--	--	--	--	--
Other water supply (< min.service level)	4	--	--	--	--	--	--	--	--	--
No water supply	4	--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	--	--	--	--	--	--	--	--	--
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		--	--	--	--	--	--	--	--	--
Flush toilet (with septic tank)		--	--	--	--	--	--	--	--	--
Chemical toilet		--	--	--	--	--	--	--	--	--
Pit toilet (ventilated)		--	--	--	--	--	--	--	--	--
Other toilet provisions (> min.service level)		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		--	--	--	--	--	--	--	--	--
Other toilet provisions (< min.service level)		--	--	--	--	--	--	--	--	--
No toilet provisions		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	--	--	--	--	--	--	--	--	--
Energy:										
Electricity (at least min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (min.service level)		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (< min. service level)		--	--	--	--	--	--	--	--	--
Other energy sources		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	--	--	--	--	--	--	--	--	--
Refuse:										
Removed at least once a week		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		--	--	--	--	--	--	--	--	--
Using communal refuse dump		--	--	--	--	--	--	--	--	--
Using own refuse dump		--	--	--	--	--	--	--	--	--
Other rubbish disposal		--	--	--	--	--	--	--	--	--
No rubbish disposal		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	--	--	--	--	--	--	--	--	--
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free minimum level service)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed at least once a week)		--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed once a week for indigent households)		--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided										
Highest level of free service provided per household										
Property rates (R value threshold)		--	--	--	--	--	--	--	--	--
Water (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (Rand per household per month)		--	--	--	--	--	--	--	--	--
Electricity (kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (average litres per week)		--	--	--	--	--	--	--	--	--
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		--	--	--	--	--	--	--	--	--
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA		--	--	--	--	--	--	--	--	--
Water (in excess of 6 kilolitres per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (in excess of free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (in excess of 50 kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (in excess of one removal a week for indigent households)		--	--	--	--	--	--	--	--	--
Municipal Housing - rental rebates		--	--	--	--	--	--	--	--	--
Housing - top structure subsidies		--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--
Total revenue cost of subsidised services provided	6	--	--	--	--	--	--	--	--	--

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

Part 2 – Supporting Documentation

1.8 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

1.8.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule that sets out the process to revise the IDP and prepare the budget. The process plan will be added to this document as an appendix. There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council. This plan is attached as Annexure B.

1.8.2 Integrated Development Plan and Service Delivery and Budget Implementation Plan

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the second revision cycle included the following key IDP processes and deliverables:

- Registration of municipal priorities and community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public stakeholder engagement process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2017/18 MTREF, based on the approved 2016/17 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2017/18 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2016/17 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

1.8.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2017/18 MTREF extensive financial modelling and the long-term financial plan were taken into account to ensure affordability and sustainability. The following key factors and planning strategies have informed the compilation of the 2017/18 MTREF:

- Policy and expenditure priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation)
- Performance trends
- Cash Flow Management
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 78 has been taken into consideration in the planning and prioritisation process.

1.9 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and co-operative governance. Addressing the inequalities of South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2017/16 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 20 IDP Strategic Objectives

2017/18 MTREF	
1.	Ensuring Environmental Integrity for the West Coast
2.	Pursuing economic growth and the facilitation of job opportunities
3.	Promoting the social wellbeing of the community
4.	Providing essential bulk services to the district
5.	Ensuring good governance and financial viability

In order to ensure integrated and focused service delivery between all spheres of government it was important for the municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Ensuring Environmental Integrity for the West Coast:
 - Implement an integrated environmental programme;
 - Implement the air quality management plan;
 - Carrying forward the disaster management plan; and
 - Climate change strategy to be developed.
2. Pursuing economic growth and the facilitation of job opportunities:
 - Review of spatial development framework providing a framework;
 - Implementation of the regional economic development strategy;
 - Technical and capacity support to B-Municipalities;
 - Revision and updating in collaboration with economic development partners; and
 - Support regional investment promotion.
3. Promoting the social wellbeing of the community:
4. Providing essential bulk services to the district:
 - Use and update the master plan for bulk water system.
5. Ensuring good governance and financial viability:
 - Strategic human resource and building of human capital (internally);
 - Corporate training and development in the district;
 - Employee wellness and assistance programme; and
 - Each post is linked to a full job description.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the municipality. The five-year programme responds to the development challenges and opportunities faced by the municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the IDP, including:

- Strengthening the analysis and strategic planning processes of the municipality;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2017/18 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 21 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

DC1 West Coast - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)												
Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Municipal Transformation & Inst. Development				1 797	-	-	-	-	-	-	-	-
Basic Service Delivery				207 854	-	-	-	-	-	-	-	-
Municipal Financial Viability & Management				87 979	-	-	-	-	-	-	-	-
Good Governance & Public Participation				987	-	-	-	-	-	-	-	-
Local Economic Development				2 558	-	-	-	-	-	-	-	-
To ensure the environmental integrity of the district is improved	Environmental sensitive and eco-conserving policies, strategies, plans, by-laws and practices improve the environmental integrity of the district over the 5 years			-	6 595	8 199	8 867	9 046	9 046	8 754	8 253	8 651
To pursue economic growth and the facilitation of job opportunities	Over the next 5 years targeted business and skills development interventions significantly improve economic development and job opportunities in the district			-	3 001	3 036	3 304	3 304	3 304	4 503	4 595	4 687
To promote the social well-being of residents, communities and targeted social groups in the district	The social well-being of inhabitants in the district improves generally with significant improvements in the social well-being of targeted vulnerable social groups over the next 5 years.			-	9 466	10 848	12 164	12 164	12 164	13 380	12 770	13 428
To provide essential bulk services to the district	Over the next 5 years the district provides : An adequate supply of portable water compliant with SANS 241 requirements. A desalination water supply plant that can be used as an alternative water source, A fully operational regional waste management site serving			-	224 261	262 434	239 526	240 526	240 526	241 227	257 588	282 081
To ensure good governance and financial viability	Over the next 5 years the district municipality achieves a clean annual audit, builds a satisfied, motivated staff team			-	88 687	89 878	82 872	85 004	85 004	88 150	93 582	92 997
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
Allocations to other priorities			2	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			1	301 175	332 010	374 394	346 734	350 043	350 043	356 014	376 789	401 844

Table 23 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

DC1 West Coast - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Municipal Transformation & Inst. Development		A		-	-	-	-	-	-	-	-	-
Basic Service Delivery		B		16 326	-	-	-	-	-	-	-	-
Municipal Financial Viability & Management		C		1 317	-	-	-	-	-	-	-	-
Good Governance & Public Participation		D		-	-	-	-	-	-	-	-	-
Local Economic Development		E		-	-	-	-	-	-	-	-	-
To ensure the environmental integrity of the district is improved	Environmental sensitive and eco-conserving policies, strategies, plans, by-laws	F		-	49	19	28	28	27	31	903	1 673
To pursue economic growth and the facilitation of job opportunities	Over the next 5 years targeted business and skills development interventions	G		-	97	141	126	126	120	156	16	16
To promote the social well-being of residents, communities and targeted	The social well-being of inhabitants in the district improves generally with	H		-	2 872	2 178	2 895	2 895	2 750	3 230	97	-
To provide essential bulk services to the district	Over the next 5 years the district provides : An adequate supply of portable water	I		-	11 566	4 003	7 690	7 690	7 306	4 888	4 715	9 705
To ensure good governance and financial viability	Over the next 5 years the district municipality achieves a clean annual audit, builds a	J		-	1 572	99	566	566	538	660	-	-
		K		-	-	-	-	-	-	-	-	-
		L		-	-	-	-	-	-	-	-	-
		M		-	-	-	-	-	-	-	-	-
		N		-	-	-	-	-	-	-	-	-
		O		-	-	-	-	-	-	-	-	-
		P		-	-	-	-	-	-	-	-	-
Allocations to other priorities			3	-	-	-	-	-	-	-	-	-
Total Capital Expenditure			1	17 643	16 155	6 440	11 305	11 305	10 740	8 965	5 731	11 394

1.10 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality target, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

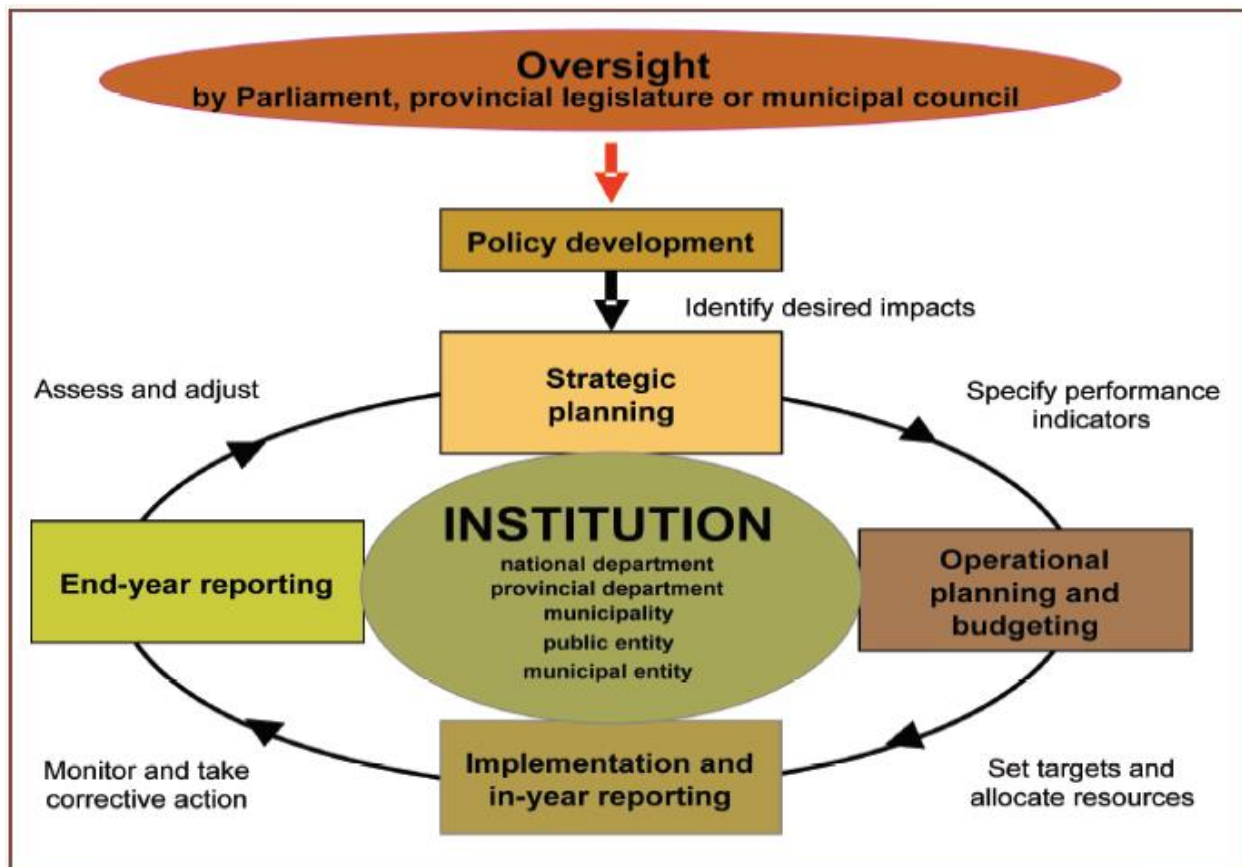


Figure 4 Planning, budgeting and reporting cycle

The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the municipality in its integrated performance management system are aligned to the **Framework of Managing Programme Performance Information** issued by the National Treasury:

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 24 MBRR Table SA7 – This table will be adjusted in the final budget.

DC1 West Coast - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 1 - COMMUNITY SERVICES										
Function 1 - Community and Social										
Sub-function 1 - Population										
Promoting Social well-being of the community	Consolidated operational plan for social development interventions in the district drafted and submitted to MAYCO	0	0	0	0	0	0	1	0	0
Function 2 - Environmental Protection										
Sub-function 1 - Coastal Protection										
Ensuring Environmental Integrity for the West Coast	Compile an implementation action plan for the Coastal Management Plan and submit to the Mayor for approval by the end of May 2018	0	0	0	0	0	0	1	0	0
Sub-function 2 - Nature Conservation										
Ensuring Environmental Integrity for the West Coast	Develop an Alien Clearing and Monitoring Plan and submit to Council for approval by the end of May 2018	0	0	0	0	0	0	1	0	0
Sub-function 3 - Pollution Control										
Ensuring Environmental Integrity for the West Coast	Take quarterly samples of bacterial levels of potable water in towns, farms and communities within in the district during the 2017/18 financial year	1049	1027	1010	800	800	800	800	800	800
	Develop a Climate Change Strategy and submit to Council for approval by the end of May 2018	0	0	0	0	0	0	1	0	0
	Review the Air Quality Management Plan and submit to Council for approval by the end of May 2018	0	0	0	0	0	0	1	0	0
	Take quarterly samples regarding bacterial levels in final sewerage effluent during the 2017/18 financial year	278	275	277	210	210	210	210	210	210
	Take quarterly samples in terms of Foodstuffs, Cosmetics and Disinfectants Act during the 2017/18 financial year	1285	1119	1751	1080	1080	1080	1080	1080	1080
Function 3 - Executive and Council										
Sub-function 1 - Municipal Manager										
Ensuring Good Governance and Financial Viability	Initiate the meeting of the district coordinating forum (Technical) during the 2017/18 financial year	0	0	0	0	0	0	1	1	1
Function 4 - Finance and Administration										
Sub-function 1 - Administrative and										
Ensuring Good Governance and Financial Viability	Compile and submit the draft Annual Report for 2016/17 to Council by the end January 2018	1	1	1	1	1	1	1	1	1
	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2018 ((Actual (including commitments) amount spent on projects / Total amount budgeted for capital projects)X100)	New performance indicator 2014/15	101.0%	96.13%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sub-function 2 - Finance										
Ensuring Good Governance and Financial Viability	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2018 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	100%	37.15%	23.34%	45%	45%	45%	45%	45%	45%
	Financial viability measured in terms of the outstanding service debtors as at 30 June 2018 ((Total outstanding service debtors/ revenue received for services)X100)	2%	3.98%	4.70%	5%	5%	5%	5%	5%	5%
	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2018 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)).	100%	844%	6	3	3	3	3	3	3
Function 5 - Planning and Development										
Sub-function 1 - Corporate Wide										
To pursue Economic Growth and facilitation of job opportunities	Host 8 sessions to promote skills development and support the Tourism SMME business sector by 30 June 2018	12	8	11	8	8	8	8	8	8
Sub-function 2 - Economic										
To pursue Economic Growth and facilitation of job opportunities	Create full time equivalent (FTE's) through expenditure with the EPWP job creation by 30 June 2018	53	75	57.3	30	30	30	30	30	30
	Create temporary job opportunities with man days paid through capital projects by 30 June 2018	992	7763	7016	1000	1000	1000	1200	1200	1200

Table 24 MBRR Table SA7 - Measurable performance objectives will be attached as an appendix. (Continued)

Vote 2 - SUBSIDISED SERVICES										
Function 1 - Community and Social										
Sub-function 1 - Disaster Management										
Promoting Social well-being of the community	Review the Fire Master Plan implementation action plan and submit to the Mayor for approval by the end of May 2018	1	1	1	1	1	1	1	1	1
	Review and submit the Disaster Management Framework to Council by the end of May 2018	1	1	1	1	1	1	1	1	1
Function 2 - Finance and Administration										
Sub-function 1 - Human Resources										
Ensuring Good Governance and Financial Viability	Number of people from employment equity target groups to be appointed by 30 June 2018 in the three highest levels of management in compliance with the municipality's approved Employment Equity Plan	New performance indicator 2014/15	0	1	1	1	1	1	0	0
	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2018 ((Actual amount spent on training/total personnel budget)x100)	New performance indicator 2014/15	1%	0.78%	1%	1%	1%	1%	1%	1%
	Limit the vacancy rate to less than 15% of budgeted posts by 30 June 2018 ((Number of budgeted posts filled/Number of budgeted posts on the organogram)x100)		16%	14%	13%	15%	15%	15%	15%	15%
Sub-function 2 - Risk Management										
Ensuring Good Governance and Financial Viability	Review the risk management policy strategy with the implementation plan and submit to the risk committee by 31 March 2018		0	0	1	0	0	0	1	0
	Compile the risk based audit plan and submit to the Audit Committee for consideration by 30 June 2018		1	1	1	1	1	1	1	1
	Submit progress reports on the implementation of the RBAP to the Audit Committee during the 2017/18 financial year		6	32	6	6	6	6	6	6
	Perform quarterly risk assessments per the Risk Implementation Plan and submit report with amendments to the risk committee during the 2017/18 financial year		4	4	5	4	4	4	4	4
Function 3 - Internal Audit										
Sub-function 1 - Governance Function										
Ensuring Good Governance and Financial	Co-ordinate the functioning of the audit committee during the 2017/18 financial		4	6	6	4	4	4	4	4
Function 4 - Other										
Sub-function 1 - Tourism										
To pursue Economic Growth and facilitation of job opportunities	Carry out 32 tourism promotional activities by 30 June 2018	New performance indicator 2014/15		58	24	24	24	32	32	32
	Assist 12 Tourism BEE entrepreneurs with starting and growing businesses e.g. research, business plans and skills development by 30 June 2018	New performance indicator 2014/15		3	12	12	12	12	12	12
Vote 3 - TRADING SERVICES										
Function 1 - Water Management										
Sub-function 1 - Water Distribution										
Providing essential Bulk services to the District	Limit average % water loss for last 12 months to less than 7.5% ((Number of KiloLiters Water Purified - Number of KiloLiters Water Sold) / Number of KiloLiters Water Purified x 100)		4.96%	7.04%	8.18%	7.50%	7.50%	7.50%	7.50%	7.50%
	95% of the water capital budget spent by 30 June 2018 ((Actual expenditure divided by the total approved budget)x100)		109.00%	99.57%	94.84%	95.00%	95.00%	95.00%	95.00%	95.00%
Sub-function 2 - Water Treatment										
Providing essential Bulk services to the District	Comply 100% with water quality parameters as per SANS 241 physical and micro parameters for West Coast Bulk Water Supply during the 2017/18 financial year		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 24 MBRR Table SA7 - Measurable performance objectives will be attached as an appendix. (Continued)

Vote 4 - AGENCIES											
Function 1 - Road Transport											
Sub-function 1 - Roads											
Providing essential Bulk services to the District	95% of the provincial roads conditional grant budget allocation spent by 30 June 2018 ((Total expenditure divided by the total approved budget) x 100)	109%	99.57%	94.84%	95%	95%	95%	95%	95%	95%	95%
	Grade 16 000 kilometers of road by 30 June 2018		New performance indicator 2014/15	18084.96	16000	16000	16000	16000	16000	16000	16000
	Re-gravel 38.77 kilometers of roads by 30 June 2018		New performance indicator 2014/15	75.25	57.11	57.11	57.11	39	39	39	
	Upgrade 6.448 kilometers of roads from gravel to bitumen surface by 30 June 2018		New performance indicator 2014/15	9.79	10.89	10.89	10.89	6	6	6	
	Reseal 27.24 kilometers of surfaced roads by 30 June 2018		New performance indicator 2014/15	52.04	31.4	31.4	31.4	27	27	27	
	Rehabilitate 2 kilometers of existing roads by 30 June 2018		New performance indicator 2014/15					2	2	2	
Sub-function 1 - Coastal Protection											
And so on for the rest of the Entities											

The following table sets out the municipalities main performance objectives and benchmarks for the 2017/18 MTREF.

Table 25 MBRR Table SA8 - Performance indicators and benchmarks

DC1 West Coast - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Borrowing Management											
Credit Rating		A-	A-	A-	A-	A-	A-	A-			
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	9.5%	8.2%	6.6%	7.2%	7.9%	8.2%	8.2%	6.1%	6.0%	6.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	11.4%	9.7%	8.4%	9.5%	10.6%	10.4%	10.4%	8.2%	8.0%	7.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	4.2	4.1	5.8	2.6	2.6	4.1	4.1	2.8	2.6	2.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	4.2	4.1	5.8	2.6	2.6	4.1	4.1	2.8	2.6	2.4
Liquidity Ratio	Monetary Assets/Current Liabilities	3.7	3.8	5.4	2.4	2.4	3.8	3.8	2.7	2.5	2.3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		100.0%	100.0%	100.0%	100.0%	99.5%	99.5%	99.5%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		100.0%	100.0%	100.0%	100.0%	99.5%	99.5%	99.5%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11.0%	9.8%	6.6%	7.8%	7.8%	7.8%	7.8%	4.7%	4.6%	4.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		15.0%	14.4%	7.3%	29.0%	29.0%	15.0%	15.0%	27.7%	30.4%	35.1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
	Total Volume Losses (kℓ)	0	0	0	0	0	0	0	5379750	5917725	6509497
Employee costs	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	40.5%	40.4%	39.0%	45.9%	44.9%	42.7%	42.7%	47.4%	47.0%	47.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	42.3%	42.2%	40.6%	47.9%	46.9%	44.6%		49.1%	48.7%	48.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	14.7%	17.1%	21.9%	17.6%	17.4%	16.5%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.7%	7.0%	6.0%	6.9%	7.6%	7.2%	7.2%	7.4%	7.2%	7.2%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	7.9	7.7	11.8	10.7	10.7	10.7	11.2	11.1	11.4	12.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	22.0%	15.0%	11.2%	9.9%	9.9%	9.9%	9.9%	3.8%	4.1%	4.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	8.9	9.2	9.0	7.4	7.3	8.4	8.4	8.7	8.5	8.4

1.10.1 Performance indicators and benchmarks

1.10.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position.

1.10.1.2 Liquidity

- For the 2017/18 MTREF the current ratio is 2.7
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

1.10.1.3 Revenue Management

- As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, and credit control and debt collection.

1.10.1.4 Creditors Management

- The municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. This has had a favorable impact on suppliers' perceptions of risk of doing business with the municipality.

1.10.1.5 Other Indicators

- The water distribution losses have been 8.18 per cent in 2015/16. It is planned to further reduce distribution losses in 2016/17 and 2017/18.
- Employee costs as a percentage of operating revenue continues to be stable over the MTREF.

1.10.2 Providing clean water

The municipality provides bulk water services provider to Local Municipalities as well as 876 farmers. The Municipality's bulk water needs are provided by the Department of Water Affairs and Forestry in the form of raw water.

The Department of Water Affairs conducts a bi-annual performance rating of water treatment works within this district, presenting a Blue Drop award for water treatment works that meet certain criteria of excellence.

1.11 Overview of budget related-policies

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

1.11.1 Review of credit control and debt collection procedures/policies

The credit and debt collection Policy will be reviewed annually. While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review certain components to achieve a higher collection rate.

The 2017/18 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 98 per cent on current billings.

1.11.2 Asset Management Policy

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in new infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the municipality's revenue base. Within the framework, the need for new assets was considered a priority and hence the capital programme was determined based on new asset construction.

The Asset Management Policy is therefore considered a strategic guide in ensuring a sustainable approach to new assets as well as asset renewal, repairs and maintenance. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

1.11.3 Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council in September 2005. An amended policy was considered by Council on the 25th of May 2016.

1.11.4 Cash Management and Investment Policy

The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduce time frames to achieve certain benchmarks.

1.11.5 Tariff Policies

The municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery.

All the above policies are available on the municipality's website, as well as other budget related policies:

1.12 Overview of budget assumptions

1.12.1 External factors

Due to the below inflation increase in the equitable share allocation the municipality has declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the municipality's finances.

1.12.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2017/18 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook;
- The impact of municipal cost drivers;
- The increase in prices for bulk water; and
- The increase in the cost of remuneration. Employee related costs comprise 47.47 per cent of total operating expenditure in the 2017/18 MTREF.

1.12.3 Credit rating outlook

Table 26 Credit rating outlook

Security class	Currency	Rating	Annual rating 2016/17	Previous Rating
Short term	Rand	A1	Des 2016	A1
Long-term	Rand	A	Des 2016	A
Outlook	Rand	Stable	Des 2016	Stable

1.12.4 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The municipality's borrowing will decrease over the MTREF.

1.12.5 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (98 per cent) of annual billings. Cash flow is assumed to be 100 per cent of billing.

1.12.6 Salary increases

The assumption is that for the three years an across the board increase of 8 per cent is allowed.

1.12.7 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Firefighting services; and
- Fighting corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

1.12.8 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 95 per cent is achieved on operating expenditure and 100 per cent on the capital programme for the 2017/18 MTREF of which performance has been factored into the cash flow budget.

1.13 Overview of budget funding

1.13.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 27 Breakdown of the operating revenue over the medium-term

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	92 630	107 439	113 875	112 744	113 257	113 257	113 257	123 020	133 542	146 965
Investment revenue	10 025	13 526	17 176	8 663	8 663	8 663	8 663	13 885	14 024	14 164
Transfers recognised - operational	77 567	80 847	88 624	87 024	90 334	90 334	90 334	90 115	95 502	95 566
Other own revenue	110 648	126 627	154 719	138 303	137 790	137 790	137 790	127 544	133 721	140 150
Total Revenue (excluding capital transfers and contributions)	290 870	328 439	374 394	346 734	350 043	350 043	350 043	354 564	376 789	396 844

Figure 5 Breakdown of operating revenue over the 2017/18 MTREF



Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its operational revenue from bulk water services; agency services (Roads), operating grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.)

The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- Achievement of a 98 per cent annual collection rate for consumer revenue;
- National Treasury guidelines;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements.

The above principles guide the annual increase in the tariffs charged to the consumers and aligned to the economic forecasts.

The proposed tariff increases for the 2017/18 MTREF on the different revenue categories are:

Table 28 Proposed tariff increases over the medium-term

Revenue category	2017/18 proposed tariff increase	2018/19 proposed tariff increase	2019/20 proposed tariff increase	2017/18 additional revenue for each 1% tariff increase	2017/18 additional revenue owing to 2% tariff increases	2017/18 Total Budgeted revenue
	%	%	%	R'000	R'000	R'000
Water	6.2	8.5	10	1,221	2,443	122,149
Total				1,221	2,443	122 149

Services charges relating to bulk water constitutes the biggest component of the revenue basket of the municipality totaling R122.1 million for the 2017/18 financial year and decreases to R145.7 million by 2019/20.

Operational grants and subsidies amount to R90 million, R95 million and R95 million for each of the respective financial years of the MTREF, or 25, 25 and 24 per cent of operating revenue.

Investment revenue contributes marginally to the revenue base with a budget allocation of R13 million, R14 million and R14 million for the respective three financial years of the 2017/18 MTREF. It should be noted that all cash are classified under cash and cash equivalents as per GRAP 24.

Table 29 Sources of capital revenue over the MTREF

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Funded by:											
National Government		10 305	3 571	-	-	-	-	-	-	-	5 000
Provincial Government		-	-	-	-	-	-	-	1 450	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	10 305	3 571	-	-	-	-	-	1 450	-	5 000
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		7 339	12 584	6 440	11 305	11 305	10 740	10 740	7 515	5 731	6 394
Total Capital Funding	7	17 643	16 155	6 440	11 305	11 305	10 740	10 740	8 965	5 731	11 394

The above table is graphically represented as follows for the 2017/18 financial year.

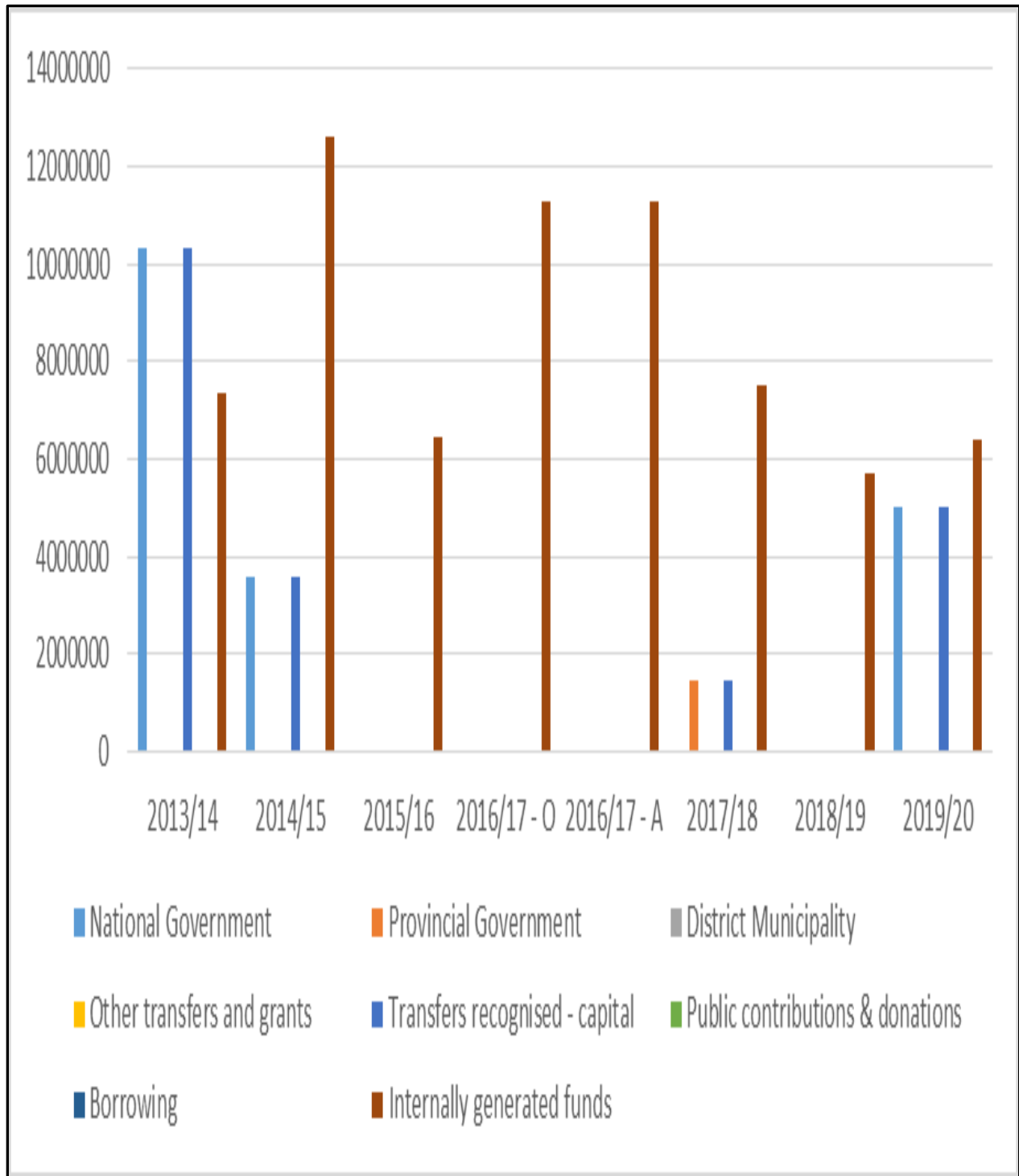


Figure 6 Sources of capital revenue for the 2017/18 financial year

Capital will be financed from internally generated funds.

The following table is a detailed analysis of the municipality’s borrowing liability.

Table 30 MBRR Table SA 17 - Detail of borrowings

DC1 West Coast - Supporting Table SA17 Borrowing										
Borrowing - Categorized by type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Parent municipality										
Annuity and Bullet Loans		87 616	72 738	57 245	57 221	57 221	57 221	40 242	27 389	12 873
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	87 616	72 738	57 245	57 221	57 221	57 221	40 242	27 389	12 873
Entities										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	87 616	72 738	57 245	57 221	57 221	57 221	40 242	27 389	12 873

The following graph illustrates the decrease in outstanding borrowing for the 2013/14 to 2019/20 period.

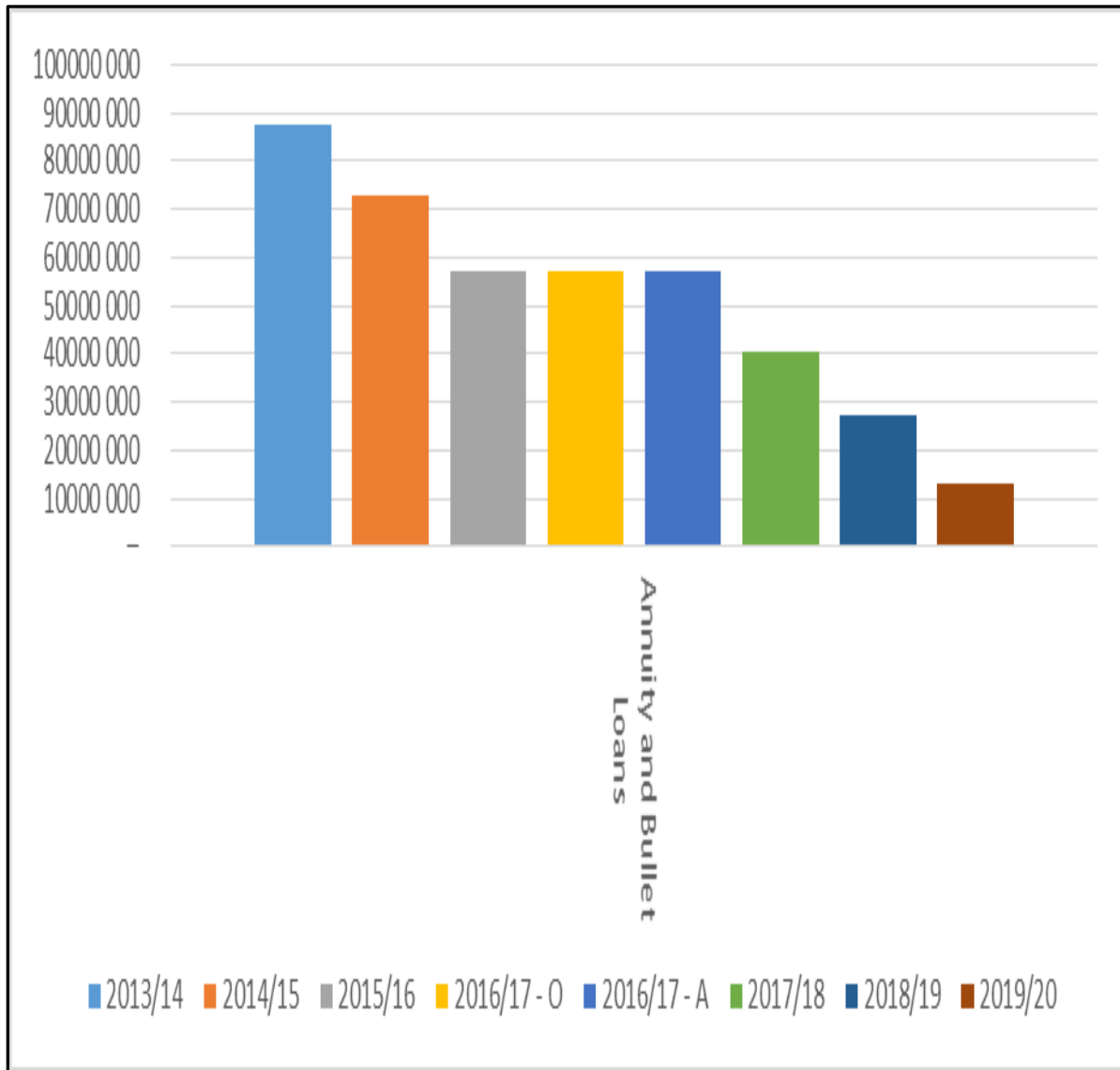


Figure 7 Growth in outstanding borrowing (long-term liabilities)

The municipality does not plan to borrow over the MTREF.

Table 31 MBRR Table SA 18 - Capital transfers and grants receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		77 093	80 010	86 138	86 904	87 047	87 047	89 875	95 142	95 086
Local Government Equitable Share		72 626	75 984	80 458	82 194	82 194	82 194	84 972	88 303	91 217
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	4 124	1 000
Municipal Systems Improvement		890	934	787	–	143	143	–	–	–
EPWP Incentive		1 000	1 000	1 000	1 036	1 036	1 036	1 100	–	–
Rural asset management system		–	–	2 199	2 424	2 424	2 424	2 553	2 715	2 869
fresh water tanks		1 327	842	444	–	–	–	–	–	–
Provincial Government:		475	837	603	120	2 287	2 287	240	360	480
Finance Management Capacity Building		475	837	551	120	120	120	–	–	–
Capacity Building Health Services		–	–	51	–	129	129	–	–	–
Finance Management Support		–	–	–	–	2 038	2 038	240	360	480
fresh water tanks		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	1 882	–	1 000	1 000	–	–	–
Other		–	–	1 882	–	–	–	–	–	–
Working for Water		–	–	–	–	1 000	1 000	–	–	–
Total Operating Transfers and Grants	5	77 567	80 847	88 624	87 024	90 334	90 334	90 115	95 502	95 566
Capital Transfers and Grants										
National Government:		10 305	3 571	–	–	–	–	–	–	5 000
Regional Bulk Infrastructure		10 305	3 571	–	–	–	–	–	–	5 000
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	1 450	–	–
Fire Services Capacity Building Grant		–	–	–	–	–	–	1 450	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	10 305	3 571	–	–	–	–	1 450	–	5 000
TOTAL RECEIPTS OF TRANSFERS & GRANTS		87 872	84 418	88 624	87 024	90 334	90 334	91 565	95 502	100 566

1.13.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understanding for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Table 32 MBRR Table A7 - Budget cash flow statement

DC1 West Coast - Table A7 Budgeted Cash Flows											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		92 630	107 439	113 875	112 744	112 744	112 744	112 744	123 020	133 542	146 965
Other revenue		106 794	129 173	144 420	138 275	138 275	138 275	138 275	127 486	133 663	140 091
Government - operating	1	87 872	84 418	88 624	87 024	90 574	90 574	90 574	90 115	95 502	95 566
Government - capital	1	-	-	-	-	-	-	-	1 450	-	5 000
Interest		10 025	13 526	17 176	8 691	8 691	8 691	8 691	13 942	14 082	14 222
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(245 476)	(265 199)	(306 038)	(319 348)	(322 898)	(306 753)	(306 753)	(320 507)	(339 986)	(356 236)
Finance charges		(11 818)	(10 454)	(8 943)	(9 299)	(9 299)	(8 834)	(8 834)	(12 287)	(12 779)	(13 417)
Transfers and Grants	1	-	-	-	-	-	-	-	(350)	(350)	(350)
NET CASH FROM/(USED) OPERATING ACTIVITIES		40 027	58 904	49 113	18 087	18 087	34 697	34 697	22 870	23 674	31 840
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	695	251	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(17 643)	(16 155)	(6 419)	(11 305)	(11 305)	(10 740)	(10 740)	(8 965)	(5 731)	(11 394)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(17 643)	(15 460)	(6 168)	(11 305)	(11 305)	(10 740)	(10 740)	(8 965)	(5 731)	(11 394)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(12 583)	(13 516)	(14 998)	(15 493)	(15 493)	(15 493)	(15 493)	(9 299)	(9 764)	(10 349)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(12 583)	(13 516)	(14 998)	(15 493)	(15 493)	(15 493)	(15 493)	(9 299)	(9 764)	(10 349)
NET INCREASE/ (DECREASE) IN CASH HELD		9 802	29 929	27 948	(8 710)	(8 710)	8 465	8 465	4 606	8 180	10 097
Cash/cash equivalents at the year begin:	2	159 237	169 038	198 967	198 967	198 967	198 967	198 967	226 915	231 521	239 702
Cash/cash equivalents at the year end:	2	169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 521	239 702	249 799

The above table shows that cash and cash equivalents of the municipality equals a positive cash balance of R169 million in 2013/14 to R249 million in 2019/20.

1.13.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 64 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?

- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected).

Table 33 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

DC1 West Coast - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available											
Cash/cash equivalents at the year end	1	169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 521	239 702	249 799
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 521	239 702	249 799
Application of cash and investments											
Unspent conditional transfers		472	366	1 484	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(5 534)	(3 336)	(6 857)	28 736	28 736	4 690	4 690	48 117	56 254	69 918
Other provisions		68 955	72 279	78 327	80 974	80 974	80 974	80 974	75 101	75 955	76 255
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		63 893	69 309	72 955	109 709	109 709	85 664	85 664	123 218	132 209	146 174
Surplus(shortfall)		105 146	129 659	153 960	80 547	80 547	121 768	121 768	108 303	107 493	103 625

From the above table it can be seen that the cash available total R231 million in the 2017/18 financial year and progressively decreases to R249 million by 2019/20. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business, but this practice has been discontinued.
- There is no unspent borrowing from the previous financial years. In terms of the municipality's Borrowing and Investments Policy, borrowings are only drawn down once the expenditure has been incurred against the particular project. Unspent borrowing is

ring-fenced and reconciled on a monthly basis to ensure no unnecessary liabilities are incurred.

- Against other provisions an amount R107 million has been provided for the 2017/18 financial year and decreases to R99 million by 2019/20. This liability is informed by, amongst others, the supplementary pension liability.

It can be concluded that the municipality has a surplus against the cash backed and accumulated surpluses reconciliation. The 2017/18 MTREF has been informed by ensuring the financial plan meets the minimum requirements of the MFMA.

The following graph supplies an analysis of the activities relating cash and cash equivalent over a seven year perspective.

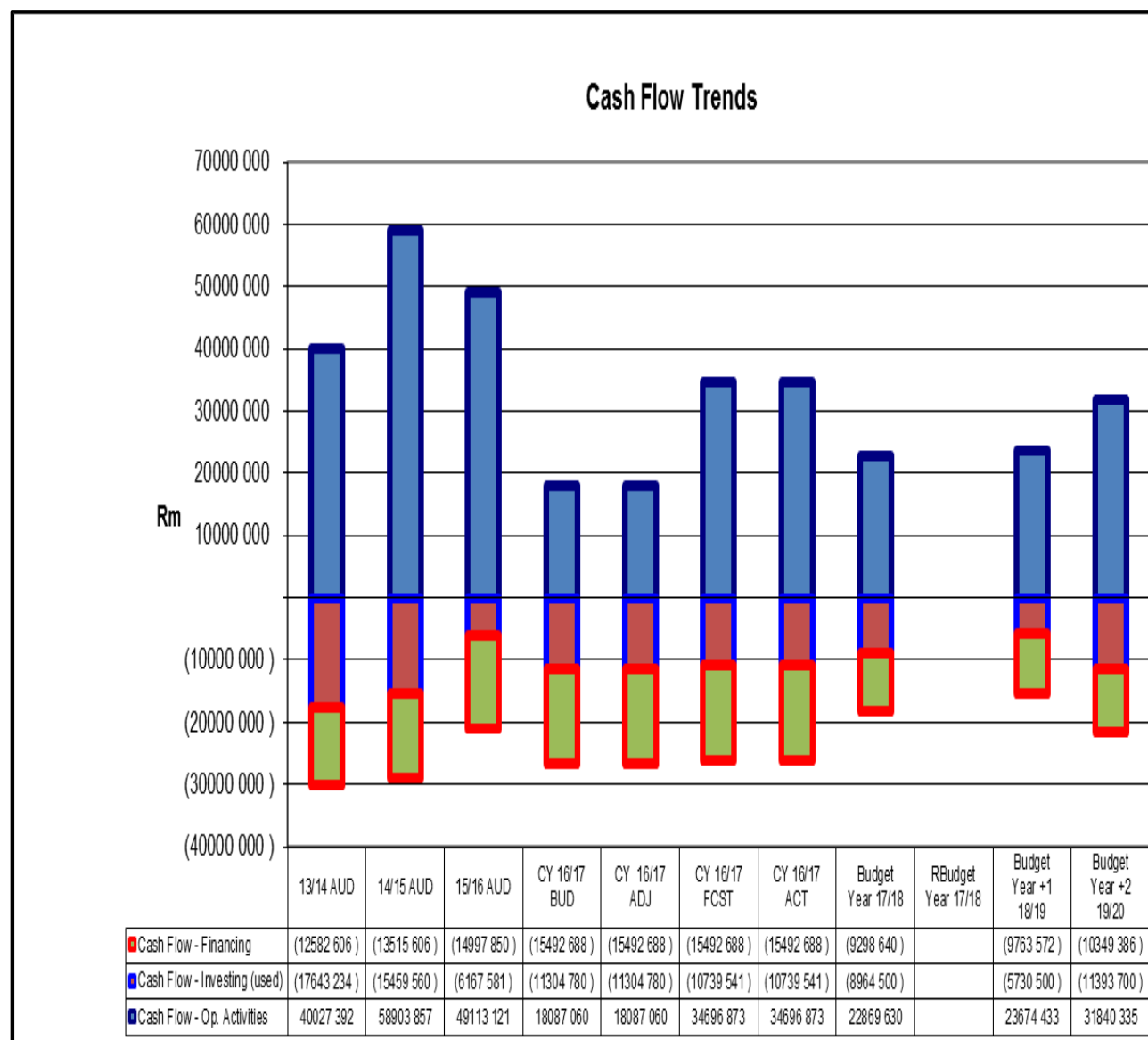


Figure 8 Cash and cash equivalents activities

1.13.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 34 MBRR SA10 – Funding compliance measurement

DC1 West Coast Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	169 038	198 967	226 915	190 257	190 257	207 432	207 432	231 521	239 702	249 799
Cash + investments at the yr end less applications - R'000	18(1)b	2	105 146	129 659	153 960	80 547	80 547	121 768	121 768	108 303	107 493	103 625
Cash year end/monthly employee/supplier payments	18(1)b	3	8.9	9.2	9.0	7.4	7.3	8.4	8.4	8.7	8.5	8.4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	45 631	38 366	13 944	2 683	2 683	20 051	20 051	2 025	1 735	8 585
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	10.0%	(0.0%)	(7.0%)	(5.5%)	(6.0%)	(6.0%)	2.6%	2.6%	4.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	98.1%	101.1%	96.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.7%	1.4%	1.3%	1.3%	1.3%	1.2%	1.1%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	100.0%	99.7%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								102.9%	100.0%	105.8%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(20.5%)	(21.4%)	(12.1%)	0.0%	0.0%	0.0%	(58.1%)	15.1%	17.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	39.4%	(24.6%)	32.6%	0.0%	0.0%	0.0%	(24.6%)	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	12.2%	15.9%	25.3%	17.8%	17.8%	18.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	21.3%	26.4%	13.3%

1.13.4.1 Cash/cash equivalent position

The municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

The forecasted cash and cash equivalents for the 2017/18 MTREF shows R231 million, R239 million and R249 million for each respective financial year.

1.13.4.2 Cash less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 17, on page 31. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

1.13.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the municipality to meet monthly payments as and when they fall due. Notably, the ratio is steady.

1.13.4.4 Surplus/deficit

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. For the 2017/18 MTREF the indicative outcome is a surplus of R2 million.

It needs to be noted that a surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

1.13.4.5 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyze the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 100 per cent for each of the respective financial years. Given that the assumed collection rate was based on a 98 per cent performance target, the cash flow statement has been conservatively determined. Should performance with the mid-year review and adjustments, be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

1.13.4.6 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment has to be increased to offset under-collection of billed revenues. Considering the municipality is a bulk water supplier to local municipalities this ratio is 1.3%.

1.13.4.7 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that debtors be paid within 30 days.

1.13.4.8 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. It can be seen that borrowing equates to 0 per cent of own funded capital.

1.13.4.9 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DORA) have been budgeted for. The municipality has budgeted for all transfers.

1.13.4.10 Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

1.13.4.11 Repairs and maintenance expenditure level

This measure is currently zero percent (0%) over the MTREF. This expenditure was reclassified as contracted services and inventory consumed to comply with the new MSCOA regulations. Details of the municipality's strategy pertaining to asset management and repairs and maintenance are contained in Table 50 MBRR SA34c on page 79.

1.14 Expenditure on grants and reconciliations of unspent funds

Table 35 MBRR SA19 - Expenditure on transfers and grant programs

DC1 West Coast - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		77 093	80 010	86 138	86 904	87 047	87 047	89 875	95 142	95 086
Local Government Equitable Share		72 626	75 984	80 458	82 194	82 194	82 194	84 972	88 303	91 217
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	4 124	1 000
Municipal Systems Improvement		890	934	787	-	143	143	-	-	-
EPWP Incentive		1 000	1 000	1 000	1 036	1 036	1 036	1 100	-	-
Rural asset management system		-	-	2 199	2 424	2 424	2 424	2 553	2 715	2 869
fresh water tanks		1 327	842	444	-	-	-	-	-	-
Provincial Government:		475	837	603	120	2 287	2 287	240	360	480
Finance Management Capacity Building		475	837	551	120	120	120	-	-	-
Capacity Building Health Services		-	-	51	-	129	129	-	-	-
Finance Management Support		-	-	-	-	2 038	2 038	240	360	480
fresh water tanks		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	1 882	-	1 000	1 000	-	-	-
Other		-	-	1 882	-	-	-	-	-	-
Working for Water		-	-	-	-	1 000	1 000	-	-	-
Total operating expenditure of Transfers and Grants		77 567	80 847	88 624	87 024	90 334	90 334	90 115	95 502	95 566
Capital expenditure of Transfers and Grants										
National Government:		10 305	3 571	-	-	-	-	-	-	5 000
Regional Bulk Infrastructure		10 305	3 571	-	-	-	-	-	-	5 000
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert desc]</i>		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	1 450	-	-
Fire Services Capacity Building Grant		-	-	-	-	-	-	1 450	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		10 305	3 571	-	-	-	-	1 450	-	5 000
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		87 872	84 418	88 624	87 024	90 334	90 334	91 565	95 502	100 566

Table 36 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

DC1 West Coast - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		77 093	80 010	86 138	86 904	87 047	87 047	89 875	95 142	95 086
Conditions met - transferred to revenue		77 093	80 010	86 138	86 904	87 047	87 047	89 875	95 142	95 086
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		475	837	603	120	2 287	2 287	240	360	480
Conditions met - transferred to revenue		475	837	603	120	2 287	2 287	240	360	480
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts				1 882		1 000	1 000			
Conditions met - transferred to revenue				1 882		1 000	1 000			
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		77 567	80 847	88 624	87 024	90 334	90 334	90 115	95 502	95 566
Total operating transfers and grants - CTBM	2									
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		10 305	3 571							5 000
Conditions met - transferred to revenue		10 305	3 571							5 000
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts								1 450		
Conditions met - transferred to revenue								1 450		
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		10 305	3 571					1 450		5 000
Total capital transfers and grants - CTBM	2									
TOTAL TRANSFERS AND GRANTS REVENUE		87 872	84 418	88 624	87 024	90 334	90 334	91 565	95 502	100 566
TOTAL TRANSFERS AND GRANTS - CTBM										

1.15 Councillor and employee benefits

Table 37 MBRR SA22 - Summary of councillor and staff benefits

DC1 West Coast - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4 280	4 783	4 431	4 889	4 889	4 645	4 671	4 947	5 233
Pension and UIF Contributions		157	241	274	374	374	355	228	242	256
Medical Aid Contributions		—	114	113	118	118	112	107	114	120
Motor Vehicle Allowance		410	482	488	547	547	519	726	769	813
Cellphone Allowance		180	218	243	360	360	342	271	287	303
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		18	45	604	660	660	627	—	—	—
Sub Total - Councillors		5 045	5 883	6 153	6 947	6 947	6 600	6 003	6 357	6 726
% increase	4		16.6%	4.6%	12.9%		(5.0%)	(9.0%)	5.9%	5.8%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4 068	4 332	4 650	5 260	5 072	4 819	5 336	5 651	5 979
Pension and UIF Contributions		325	340	417	102	293	279	415	440	466
Medical Aid Contributions		110	117	127	133	133	126	145	154	163
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		170	246	263	263	385	366	320	339	358
Motor Vehicle Allowance	3	414	462	462	463	463	440	497	526	556
Cellphone Allowance	3	64	81	64	81	81	77	81	86	91
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	—	—	—	—	—	—	—	—	—
Payments in lieu of leave	3	17	73	2	—	0	0	0	0	0
Long service awards		—	—	—	110	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	1 860	1 767	1 860	1 970	2 084
Sub Total - Senior Managers of Municipality		5 168	5 650	5 985	6 412	8 288	7 874	8 654	9 165	9 697
% increase	4		9.3%	5.9%	7.1%	29.3%	(5.0%)	9.9%	5.9%	5.8%
Other Municipal Staff										
Basic Salaries and Wages		66 569	74 535	79 234	88 583	87 520	83 144	95 134	99 973	105 771
Pension and UIF Contributions		15 841	13 209	13 860	15 701	15 660	14 877	17 320	18 338	19 402
Medical Aid Contributions		—	4 163	5 407	5 985	5 985	5 885	8 021	8 494	8 987
Overtime		3 565	6 011	7 222	3 143	7 826	7 435	10 264	10 869	11 500
Performance Bonus		1 898	2 182	2 323	4 591	9 361	8 893	7 775	8 233	8 711
Motor Vehicle Allowance	3	5 610	6 659	6 692	7 119	7 647	7 264	7 323	7 692	8 138
Cellphone Allowance	3	825	849	838	649	654	622	608	644	681
Housing Allowances	3	312	480	1 252	1 334	1 925	1 829	1 442	1 527	1 615
Other benefits and allowances	3	4 643	6 253	11 547	3 152	3 865	3 672	3 851	4 078	4 314
Payments in lieu of leave		—	—	—	—	1 597	1 517	1 565	1 658	1 754
Long service awards		368	1 241	1 349	—	2 207	2 097	1 416	1 500	1 587
Post-retirement benefit obligations	6	13 137	11 403	10 324	22 346	4 699	4 464	4 699	4 976	5 265
Sub Total - Other Municipal Staff		112 768	126 985	140 048	152 604	148 946	141 499	159 417	167 981	177 724
% increase	4		12.6%	10.3%	9.0%	(2.4%)	(5.0%)	5.4%	5.4%	5.8%
Total Parent Municipality		122 982	138 518	152 186	165 964	164 181	155 972	174 074	183 503	194 146
Board Members of Entities										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	3	—	—	—	—	—	—	—	—	—
Cellphone Allowance	3	—	—	—	—	—	—	—	—	—
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	—	—	—	—	—	—	—	—	—
Board Fees		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Board Members of Entities		—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
Senior Managers of Entities										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	3	—	—	—	—	—	—	—	—	—
Cellphone Allowance	3	—	—	—	—	—	—	—	—	—
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities		—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
Other Staff of Entities										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance	3	—	—	—	—	—	—	—	—	—
Cellphone Allowance	3	—	—	—	—	—	—	—	—	—
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Sub Total - Other Staff of Entities		—	—	—	—	—	—	—	—	—
% increase	4		—	—	—	—	—	—	—	—
Total Municipal Entities		—	—	—	—	—	—	—	—	—
TOTAL SALARY, ALLOWANCES & BENEFITS		122 982	138 518	152 186	165 964	164 181	155 972	174 074	183 503	194 146
% increase	4		12.6%	9.9%	9.1%	(1.1%)	(5.0%)	11.6%	5.4%	5.8%
TOTAL MANAGERS AND STAFF	5,7	117 936	132 635	146 033	159 017	157 234	149 372	168 071	177 146	187 420

Table 38 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillor's/ senior managers)

DC1 West Coast - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	-	502 700	101 140	95 290			699 130
Chief Whip		-						-
Executive Mayor		-	779 560	42 020	44 410			865 990
Deputy Executive Mayor		-	500 570	-	198 550			699 120
Executive Committee		-	1 291 110		239 850			1 530 960
Total for all other councillors		-	1 597 030	192 330	418 390			2 207 750
Total Councillors	8	-	4 670 970	335 490	996 490			6 002 950
Senior Managers of the Municipality	5							
Municipal Manager (MM)		-	1 804 600	46 090	232 070	103 140		2 185 900
Chief Finance Officer		-	1 155 630	257 380	50 950	72 200		1 536 160
Director: Administration & Community Services:		-	1 112 730	200 300	150 930	72 200		1 536 160
Director: Technical Services:		-	1 263 150	49 880	150 930	72 200		1 536 160
		-	-	-	-	-		-
		-	-	-	-	-		-
<i>List of each official with packages >= senior manager</i>								
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
Total Senior Managers of the Municipality	8,10	-	5 336 110	553 650	584 880	319 740		6 794 380
A Heading for Each Entity	6,7							
List each member of board by designation								
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
		-	-	-	-	-		-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	10 007 080	889 140	1 581 370	319 740		12 797 330

Table 39 MBRR SA24 – Summary of personnel numbers

DC1 West Coast - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2015/16			Current Year 2016/17			Budget Year 2017/18		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		26	7	19	24	10	14	24	10	14
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	4	4	-	4	4	-	4	4	-
Other Managers	7	18	18	-	18	18	-	18	18	-
Professionals		188	177	176	185	183	176	185	183	176
<i>Finance</i>		26	24	5	22	22	5	22	22	5
<i>Spatial/town planning</i>		1	1	-	1	1	-	1	1	-
<i>Information Technology</i>		2	2	-	2	2	-	2	2	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Electricity</i>		-	-	-	-	-	-	-	-	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		159	150	171	160	158	171	160	158	171
Technicians		313	303	79	331	308	23	331	308	23
<i>Finance</i>		-	-	-	-	-	-	-	-	-
<i>Spatial/town planning</i>		-	-	-	-	-	-	-	-	-
<i>Information Technology</i>		-	-	-	-	-	-	-	-	-
<i>Roads</i>		202	202	71	225	204	21	225	204	21
<i>Electricity</i>		-	-	-	-	-	-	-	-	-
<i>Water</i>		111	101	8	106	104	2	106	104	2
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)		-	-	-	-	-	-	-	-	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		29	24	1	28	27	1	28	27	1
Elementary Occupations		-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS	9	578	533	275	590	550	214	590	550	214
% increase					2.1%	3.2%	(22.2%)	-	-	-
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	24	24	5	28	27	5	28	27	5
Human Resources personnel headcount	8, 10	4	4	1	6	5	1	6	5	1

Monthly targets for revenue, expenditure and cash flow

Table 40 MBRR SA25 - Budgeted monthly revenue and expenditure

DC1 West Coast - Supporting Table SA25 Budgeted monthly revenue and expenditure																
Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue		84	75	66	55	51	54	56	57	51	53	62	63	728	847	997
Service charges - water revenue		5 417	8 580	9 014	8 805	10 014	13 307	11 008	14 183	10 887	9 748	8 811	12 376	122 149	132 534	145 788
Service charges - sanitation revenue		7	7	7	7	7	7	7	7	7	7	7	7	83	93	102
Service charges - refuse revenue		5	5	5	5	5	5	5	5	5	5	5	5	60	69	78
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		246	159	200	203	205	203	205	209	204	206	205	206	2 450	2 796	3 135
Interest earned - external investments		300	560	583	330	373	1 485	692	457	1 763	838	485	6 020	13 885	14 024	14 164
Interest earned - outstanding debtors		5	5	5	5	5	5	5	5	5	5	5	5	57	58	59
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1	1	1	1	1	1	1	1	1	1	1	1	6	7	7
Licences and permits		18	18	18	18	18	18	18	18	18	18	18	18	211	213	216
Agency services		-	23 502	7 530	9 855	10 431	11 549	6 393	12 975	9 095	6 358	8 519	9 717	115 923	121 465	127 245
Transfers and subsidies		35 427	1 270	1 389	20	4 992	25 107	20	20	21 259	20	20	570	90 115	95 502	95 566
Other revenue		1 196	763	718	889	756	698	768	834	863	678	668	65	8 895	9 182	9 489
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		42 704	34 944	19 534	20 192	26 856	52 439	19 176	28 770	44 157	17 936	18 804	29 051	354 564	376 789	396 844
Expenditure By Type																
Employee related costs		12 580	12 580	12 580	12 580	20 674	12 580	12 580	12 580	12 580	12 580	12 580	21 595	168 071	177 146	187 420
Remuneration of councillors		500	500	500	500	500	500	500	500	500	500	500	500	6 003	6 357	6 726
Debt impairment		-	-	-	-	-	-	-	-	-	1 200	-	347	1 547	1 547	1 547
Depreciation & asset impairment		1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	13 919	14 476	15 199
Finance charges		1 024	1 024	1 024	1 024	1 024	1 024	1 024	1 024	1 024	1 024	1 024	(2 808)	8 455	8 793	9 233
Bulk purchases		943	-	717	731	1 705	994	5	1 991	1 149	-	901	2 012	11 148	12 262	13 489
Other materials		5 187	5 187	5 187	5 187	5 187	5 187	5 187	5 187	5 187	5 187	5 187	5 187	62 244	64 407	67 014
Contracted services		1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 677	20 118	23 758	21 634
Transfers and subsidies		29	29	29	29	29	29	29	29	29	29	29	29	350	350	350
Other expenditure		4 394	4 316	4 316	4 316	4 316	4 316	4 316	4 316	4 316	4 316	5 367	8 149	56 755	60 041	64 138
Loss on disposal of PPE		448	448	448	448	448	448	448	448	448	448	448	448	5 380	5 918	6 509
Total Expenditure		27 941	26 921	27 638	27 652	36 720	27 915	26 926	28 912	28 070	28 121	28 874	38 298	353 989	375 054	393 259
Surplus/(Deficit)																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		14 763	8 022	(8 104)	(7 460)	(9 864)	24 524	(7 750)	(143)	16 087	(10 185)	(10 069)	(9 247)	575	1 735	3 585
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	725	-	-	-	-	-	725	1 450	-	5 000
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		14 763	8 022	(8 104)	(7 460)	(9 864)	25 249	(7 750)	(143)	16 087	(10 185)	(10 069)	(8 522)	2 025	1 735	8 585
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	14 763	8 022	(8 104)	(7 460)	(9 864)	25 249	(7 750)	(143)	16 087	(10 185)	(10 069)	(8 522)	2 025	1 735	8 585

Table 41 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

DC1 West Coast - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																
Description	Ref	Budget Year 2017/18											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		20	20	20	20	20	20	20	20	20	20	20	240	3 484	480	
Vote 2 - FINANCE		30 333	2 218	946	864	774	25 183	1 105	937	19 786	1 161	798	5 730	89 835	91 953	94 310
Vote 3 - ADMINISTRATION		6 606	391	391	391	5 363	1 666	391	391	4 116	391	391	1 666	22 158	21 048	22 104
Vote 4 - TECHNICAL		5 739	8 807	10 642	9 055	10 262	14 740	11 262	14 441	11 135	10 000	9 071	12 637	127 790	138 771	157 637
Vote 5 - AGENCIES		6	23 508	7 535	9 860	10 437	11 554	6 398	12 981	9 101	6 364	8 524	9 722	115 990	121 532	127 313
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		42 704	34 944	19 534	20 192	26 856	53 164	19 176	28 770	44 157	17 936	18 804	29 776	356 014	376 789	401 844
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		2 867	2 790	2 790	2 790	3 580	2 790	2 790	2 790	2 790	2 790	2 879	2 791	34 436	40 152	38 582
Vote 2 - FINANCE		(419)	(419)	(419)	(419)	425	(419)	(419)	(419)	(419)	(419)	(342)	5 821	2 129	2 034	2 239
Vote 3 - ADMINISTRATION		6 366	6 366	6 366	6 366	8 811	6 366	6 366	6 366	6 366	6 366	6 599	6 367	79 071	81 625	86 808
Vote 4 - TECHNICAL		9 849	8 906	9 623	9 637	12 257	9 900	8 911	10 898	10 055	10 106	10 031	12 256	122 430	129 779	138 385
Vote 5 - AGENCIES		9 279	9 279	9 279	9 279	11 647	9 279	9 279	9 279	9 279	9 279	9 706	11 063	115 923	121 465	127 245
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		27 941	26 921	27 638	27 652	36 720	27 915	26 926	28 912	28 070	28 121	28 874	38 298	353 989	375 054	393 259
Surplus/(Deficit) before assoc.		14 763	8 022	(8 104)	(7 460)	(9 864)	25 249	(7 750)	(143)	16 087	(10 185)	(10 069)	(8 522)	2 025	1 735	8 585
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	14 763	8 022	(8 104)	(7 460)	(9 864)	25 249	(7 750)	(143)	16 087	(10 185)	(10 069)	(8 522)	2 025	1 735	8 585

Table 42 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

DC1 West Coast - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																
Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Revenue - Functional																
<i>Governance and administration</i>		29 847	2 068	873	612	653	25 121	978	747	19 558	1 122	776	6 313	88 669	94 381	94 110
Executive and council		20	20	20	20	20	20	20	20	20	20	20	20	240	3 484	480
Finance and administration		29 827	2 048	853	592	633	25 101	958	727	19 538	1 102	756	6 293	88 428	90 896	93 629
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		7 434	786	742	912	5 751	1 997	791	858	4 610	701	691	1 363	26 637	25 618	26 766
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		830	397	352	523	390	332	402	468	497	312	302	(301)	4 503	4 595	4 687
Public safety		3 480	373	373	373	2 859	1 098	373	373	2 235	373	373	1 098	13 380	12 770	13 428
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		3 124	17	17	17	2 502	567	17	17	1 879	17	17	567	8 754	8 253	8 651
<i>Economic and environmental services</i>		6	23 508	8 904	9 860	10 437	12 738	6 398	12 981	9 101	6 364	8 524	9 722	118 543	124 247	130 182
Planning and development		-	-	1 369	-	-	1 184	-	-	-	-	-	-	2 553	2 715	2 869
Road transport		6	23 508	7 535	9 860	10 437	11 554	6 398	12 981	9 101	6 364	8 524	9 722	115 990	121 532	127 313
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		5 418	8 581	9 016	8 807	10 015	13 308	11 009	14 184	10 888	9 750	8 813	12 377	122 165	132 542	150 787
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		5 418	8 581	9 016	8 807	10 015	13 308	11 009	14 184	10 888	9 750	8 813	12 377	122 165	132 542	150 787
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		42 704	34 944	19 534	20 192	26 856	53 164	19 176	28 770	44 157	17 936	18 804	29 776	356 014	376 789	401 844
Expenditure - Functional																
<i>Governance and administration</i>		960	893	893	893	2 280	893	893	893	893	893	1 032	10 488	21 906	26 838	24 496
Executive and council		1 311	1 245	1 245	1 245	1 408	1 245	1 245	1 245	1 245	1 245	1 300	1 245	15 221	20 058	17 239
Finance and administration		(344)	(344)	(344)	(344)	794	(344)	(344)	(344)	(344)	(344)	(261)	9 250	6 684	6 780	7 256
Internal audit		(7)	(7)	(7)	(7)	79	(7)	(7)	(7)	(7)	(7)	(7)	(7)	-	0	0
<i>Community and public safety</i>		7 210	7 210	7 210	7 210	9 642	7 210	7 210	7 210	7 210	7 210	7 457	3 858	85 849	88 742	94 392
Community and social services		274	274	274	274	330	274	274	274	274	274	285	(217)	2 863	2 979	3 157
Sport and recreation		553	553	553	553	694	553	553	553	553	553	574	554	6 802	7 142	7 609
Public safety		3 969	3 969	3 969	3 969	5 279	3 969	3 969	3 969	3 969	3 969	4 116	1 107	46 227	48 340	51 416
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		2 414	2 414	2 414	2 414	3 339	2 414	2 414	2 414	2 414	2 414	2 482	2 414	29 957	30 281	32 209
<i>Economic and environmental services</i>		10 475	10 464	10 464	10 464	13 210	10 464	10 464	10 464	10 464	10 464	10 912	12 249	130 554	136 834	143 565
Planning and development		1 196	1 185	1 185	1 185	1 563	1 185	1 185	1 185	1 185	1 185	1 206	(1 367)	12 078	12 654	13 451
Road transport		9 279	9 279	9 279	9 279	11 647	9 279	9 279	9 279	9 279	9 279	9 706	13 616	118 476	124 180	130 114
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		8 962	8 020	8 737	8 750	11 131	9 014	8 025	10 011	9 168	9 220	9 130	11 369	111 536	118 303	126 199
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		8 962	8 020	8 737	8 750	11 131	9 014	8 025	10 011	9 168	9 220	9 130	11 369	111 536	118 303	126 199
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		334	334	334	334	457	334	334	334	334	334	344	335	4 145	4 338	4 609
Total Expenditure - Functional		27 941	26 921	27 638	27 652	36 720	27 915	26 926	28 912	28 070	28 121	28 874	38 298	353 989	375 054	393 259
Surplus/(Deficit) before assoc.		14 763	8 022	(8 104)	(7 460)	(9 864)	25 249	(7 750)	(143)	16 087	(10 185)	(10 069)	(8 522)	2 025	1 735	8 585
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	14 763	8 022	(8 104)	(7 460)	(9 864)	25 249	(7 750)	(143)	16 087	(10 185)	(10 069)	(8 522)	2 025	1 735	8 585

Table 43 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

DC1 West Coast - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		96	-	72	-	-	-	-	-	-	-	-	-	168	16	16
Vote 2 - FINANCE		19	11	144	6	6	6	6	6	6	6	6	6	225	-	-
Vote 3 - ADMINISTRATION		143	159	801	1 587	257	137	137	137	137	137	137	137	3 903	1 000	1 673
Vote 4 - TECHNICAL		262	320	1 012	262	262	601	304	262	262	262	262	601	4 669	4 715	9 705
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - GOVERNANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	520	489	2 028	1 854	524	744	446	404	404	404	404	744	8 965	5 731	11 394
Total Capital Expenditure	2	520	489	2 028	1 854	524	744	446	404	404	404	404	744	8 965	5 731	11 394

Table 44 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

DC1 West Coast - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital Expenditure - Functional	1															
Governance and administration		117	30	125	8	8	8	8	8	8	8	8	8	339	95	100
Executive and council		96	-	54	-	-	-	-	-	-	-	-	-	150	-	-
Finance and administration		21	30	71	8	8	8	8	8	8	8	8	8	189	95	100
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		149	205	881	1 592	262	164	184	142	142	142	142	164	4 173	1 000	1 673
Community and social services		-	58	-	-	-	22	42	-	-	-	-	205	327	97	-
Sport and recreation		6	11	81	6	6	6	6	6	6	6	6	6	148	-	-
Public safety		136	136	284	1 586	136	136	136	136	136	136	136	(47)	3 047	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		7	1	517	1	121	1	1	1	1	1	1	1	651	903	1 673
Economic and environmental services		-	-	10	-	-	-	-	-	-	-	-	-	10	-	-
Planning and development		-	-	10	-	-	-	-	-	-	-	-	-	10	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		254	254	1 004	254	254	572	254	254	254	254	254	572	4 435	4 620	9 605
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		254	254	1 004	254	254	572	254	254	254	254	254	572	4 435	4 620	9 605
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	8	-	-	-	-	-	-	-	-	-	8	16	16
Total Capital Expenditure - Functional	2	520	489	2 028	1 854	524	744	446	404	404	404	404	744	8 965	5 731	11 394
Funded by:																
National Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	5 000
Provincial Government		-	-	-	-	-	725	-	-	-	-	-	725	1 450	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	725	-	-	-	-	-	725	1 450	-	5 000
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		520	489	2 028	1 854	524	19	446	404	404	404	404	19	7 515	5 731	6 394
Total Capital Funding		520	489	2 028	1 854	524	744	446	404	404	404	404	744	8 965	5 731	11 394

Table 45 MBRR SA30 - Budgeted monthly cash flow

DC1 West Coast - Supporting Table SA30 Budgeted monthly cash flow														Medium Term Revenue and Expenditure Framework		
MONTHLY CASH FLOWS	Budget Year 2017/18												Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
	July	August	Sept.	October	November	December	January	February	March	April	May	June				
R thousand																
Cash Receipts By Source													1			
Property rates	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Service charges - electricity revenue	84	75	66	55	51	54	56	57	51	53	62	63	728	847	997	
Service charges - water revenue	5 417	8 580	9 014	8 805	10 014	13 307	11 008	14 183	10 887	9 748	8 811	12 376	122 149	132 534	145 788	
Service charges - sanitation revenue	7	7	7	7	7	7	7	7	7	7	7	7	83	93	102	
Service charges - refuse revenue	5	5	5	5	5	5	5	5	5	5	5	5	60	69	78	
Service charges - other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Rental of facilities and equipment	246	159	200	203	205	203	205	209	204	206	205	206	2 450	2 796	3 135	
Interest earned - external investments	300	560	583	330	373	1 485	692	457	1 763	838	485	6 020	13 885	14 024	14 164	
Interest earned - outstanding debtors	5	5	5	5	5	5	5	5	5	5	5	5	57	58	59	
Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Fines, penalties and forfeits	1	1	1	1	1	1	1	1	1	1	1	1	6	7	7	
Licences and permits	18	18	18	18	18	18	18	18	18	18	18	18	211	213	216	
Agency services	—	23 502	7 530	9 855	10 431	11 549	6 393	12 975	9 095	6 358	8 519	9 717	115 923	121 465	127 245	
Transfer receipts - operational	35 427	1 270	1 389	20	4 992	25 107	20	20	21 259	20	20	570	90 115	95 502	95 566	
Other revenue	1 196	763	718	889	756	698	768	834	863	678	668	65	8 895	9 182	9 489	
Cash Receipts by Source	42 704	34 944	19 534	20 192	26 856	52 439	19 176	28 770	44 157	17 936	18 804	29 051	354 564	376 789	396 844	
Other Cash Flows by Source																
Transfer receipts - capital	—	—	—	—	—	725	—	—	—	—	—	725	1 450	—	5 000	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Proceeds on disposal of PPE	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Borrowing long term/refinancing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Increase (decrease) in consumer deposits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Decrease (increase) in non-current debtors	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Decrease (increase) other non-current receivable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Decrease (increase) in non-current investments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Cash Receipts by Source	42 704	34 944	19 534	20 192	26 856	53 164	19 176	28 770	44 157	17 936	18 804	29 776	356 014	376 789	401 844	
Cash Payments by Type																
Employee related costs	12 580	12 580	12 580	12 580	20 674	12 580	12 580	12 580	12 580	12 580	12 580	21 595	168 071	177 146	187 420	
Remuneration of councillors	500	500	500	500	500	500	500	500	500	500	500	500	6 003	6 357	6 726	
Finance charges	705	705	705	705	705	705	705	705	705	705	705	4 537	12 287	12 779	13 417	
Bulk purchases - Electricity	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Bulk purchases - Water & Sewer	943	—	717	731	1 705	994	5	1 991	1 149	—	901	2 012	11 148	12 262	13 489	
Other materials	5 187	5 187	5 187	5 187	5 187	5 187	5 187	5 187	5 187	5 187	5 187	5 187	62 244	64 407	67 014	
Contracted services	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 677	20 118	23 758	21 634	
Transfers and grants - other municipalities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Transfers and grants - other	29	29	29	29	29	29	29	29	29	29	29	29	350	350	350	
Other expenditure	4 713	4 635	4 635	4 635	4 635	4 635	4 635	4 635	4 635	4 635	5 687	805	52 923	56 056	59 954	
Cash Payments by Type	26 333	25 313	26 030	26 044	35 112	26 307	25 318	27 304	26 462	25 313	27 265	36 343	333 144	353 114	370 004	
Other Cash Flows/Payments by Type																
Capital assets	520	489	2 028	1 854	524	744	446	404	404	404	404	744	8 965	5 731	11 394	
Repayment of borrowing	—	—	—	—	—	—	—	—	—	—	—	9 299	9 299	9 764	10 349	
Other Cash Flows/Payments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Cash Payments by Type	26 853	25 802	28 058	27 898	35 636	27 050	25 764	27 708	26 866	25 717	27 669	46 385	351 407	368 608	391 747	
NET INCREASE/(DECREASE) IN CASH HELD	15 851	9 142	(8 523)	(7 706)	(8 780)	26 114	(6 588)	1 062	17 291	(7 781)	(8 865)	(16 609)	4 606	8 180	10 097	
Cash/cash equivalents at the month/year begin:	226 915	242 766	251 908	243 384	235 678	226 898	253 012	246 424	247 486	264 777	256 996	248 131	226 915	231 521	239 702	
Cash/cash equivalents at the month/year end:	242 766	251 908	243 384	235 678	226 898	253 012	246 424	247 486	264 777	256 996	248 131	231 521	231 521	239 702	249 799	

1.16 Annual budgets and SDBIPs – internal departments

1.16.1 Water Services Department – Vote 5

The department is primarily responsible for the distribution of bulk water, which includes the purification of raw water, maintenance of the reticulation network and implementation of the departmental capital programme.

Table 46 Water Services Department – total operating revenue, total expenditure by type and total capital expenditure

	2013/14	2014/15	2015/16	Current Year 2016/17	Current Year 2016/17			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote								
Vote 4- TECHNICAL	108 415 409	114 446 516	119 078 967	118 479 730	118 479 730	127 790 290	138 770 747	157 637 312
Total Revenue by Vote	108 415 409	114 446 516	119 078 967	118 479 730	118 479 730	127 790 290	138 770 747	157 637 312
Expenditure by Vote								
Vote 4- TECHNICAL	87 501 304	88 461 921	114 911 536	111 105 340	111 105 340	122 450 050	129 797 970	138 405 000
Total Expenditure by Vote	87 501 304	88 461 921	114 911 536	111 105 340	111 105 340	122 450 050	129 797 970	138 405 000
Surplus/(Deficit) for the year	20 914 105	25 984 595	4 167 431	7 374 390	7 374 390	5 340 240	8 972 777	19 232 312

Table 47 Water Services Department – Performance objectives and indicators. This table will be adjusted in the final budget.

DC1 West Coast - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 3 - TRADING SERVICES										
Function 1 - Water Management										
Sub-function 1 - Water Distribution										
Providing essential Bulk services to the District	Limit average % water loss for last 12 months to less than 7.5% ((Number of KiloLiters Water Purified - Number of KiloLiters Water Sold) / Number of KiloLiters Water Purified × 100)	4.96%	7.04%	8.18%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
	95% of the water capital budget spent by 30 June 2018 ((Actual expenditure divided by the total approved budget)x100)	109.00%	99.57%	94.84%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
Sub-function 2 - Water Treatment										
Providing essential Bulk services to the District	Comply 100% with water quality parameters as per SANS 241 physical and micro parameters for West Coast Bulk Water Supply during the 2017/18 financial year	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

There are currently no unfilled positions in the top management structure of the Water Services Department. The top management structure consists of the Director, senior manager and 1 professional engineer.

The departmental strategy is ensuring the economic value and useful life of the water reticulation network and infrastructure is maintained.

The departmental revenue base is primarily informed by the sale of water of which budget appropriation for the 2017/18 financial year is R122.1 million and increases to R145.7 million by 2019/20 and has been informed by a collection rate of 98 per cent and distribution losses of 7.5 per cent.

The reduction of distribution losses is considered a priority and hence the departmental objectives and targets. Past performance has been steady with a total distribution loss of 8 per cent in 2015/16.

1.17 Contracts having future budgetary implications

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

1.18 Capital expenditure details

The following two tables' present details of the municipality's capital expenditure program, firstly on new assets, then on the repair and maintenance of assets.

Table 48 MBRR SA 34a - Capital expenditure on new assets by asset class

DC1 West Coast - Supporting Table SA34a Capital expenditure on new assets by asset class																		
Description	Ref	2013/14			2014/15			2015/16			Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20								
Capital expenditure on new assets by Asset Class/Sub-class																		
Infrastructure		15 671	8 978	2 896	750	750	713	-	-	-								
Roads Infrastructure		-	-	-	-	-	-	-	-	-								
Roads		-	-	-	-	-	-	-	-	-								
Road Structures		-	-	-	-	-	-	-	-	-								
Road Furniture		-	-	-	-	-	-	-	-	-								
Capital Spares		-	-	-	-	-	-	-	-	-								
Storm water Infrastructure		-	-	-	-	-	-	-	-	-								
Drainage Collection		-	-	-	-	-	-	-	-	-								
Storm water Conveyance		-	-	-	-	-	-	-	-	-								
Attenuation		-	-	-	-	-	-	-	-	-								
Electrical Infrastructure		-	-	-	-	-	-	-	-	-								
Power Plants		-	-	-	-	-	-	-	-	-								
HV Substations		-	-	-	-	-	-	-	-	-								
HV Switching Station		-	-	-	-	-	-	-	-	-								
HV Transmission Conductors		-	-	-	-	-	-	-	-	-								
MV Substations		-	-	-	-	-	-	-	-	-								
MV Switching Stations		-	-	-	-	-	-	-	-	-								
MV Networks		-	-	-	-	-	-	-	-	-								
LV Networks		-	-	-	-	-	-	-	-	-								
Capital Spares		-	-	-	-	-	-	-	-	-								
Water Supply Infrastructure		15 671	8 978	2 896	750	750	713	-	-	-								
Dams and Weirs		-	401	-	-	-	-	-	-	-								
Boreholes		-	-	-	-	-	-	-	-	-								
Reservoirs		-	-	-	-	-	-	-	-	-								
Pump Stations		-	-	-	-	-	-	-	-	-								
Water Treatment Works		285	1 901	2 432	-	-	-	-	-	-								
Bulk Mains		-	-	-	-	-	-	-	-	-								
Distribution		15 386	6 586	463	750	750	713	-	-	-								
Distribution Points		-	-	-	-	-	-	-	-	-								
PRV Stations		-	-	-	-	-	-	-	-	-								
Capital Spares		-	-	-	-	-	-	-	-	-								
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-								
Pump Station		-	-	-	-	-	-	-	-	-								
Reticalation		-	-	-	-	-	-	-	-	-								
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-								
Outfall Sewers		-	-	-	-	-	-	-	-	-								
Toilet Facilities		-	-	-	-	-	-	-	-	-								
Capital Spares		-	-	-	-	-	-	-	-	-								
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-								
Landfill Sites		-	-	-	-	-	-	-	-	-								
Waste Transfer Stations		-	-	-	-	-	-	-	-	-								
Waste Processing Facilities		-	-	-	-	-	-	-	-	-								
Waste Drop-off Points		-	-	-	-	-	-	-	-	-								
Waste Separation Facilities		-	-	-	-	-	-	-	-	-								
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-								
Capital Spares		-	-	-	-	-	-	-	-	-								
Rail Infrastructure		-	-	-	-	-	-	-	-	-								
Rail Lines		-	-	-	-	-	-	-	-	-								
Rail Structures		-	-	-	-	-	-	-	-	-								
Rail Furniture		-	-	-	-	-	-	-	-	-								
Drainage Collection		-	-	-	-	-	-	-	-	-								
Storm water Conveyance		-	-	-	-	-	-	-	-	-								
Attenuation		-	-	-	-	-	-	-	-	-								
MV Substations		-	-	-	-	-	-	-	-	-								
LV Networks		-	-	-	-	-	-	-	-	-								
Capital Spares		-	-	-	-	-	-	-	-	-								
Coastal Infrastructure		-	-	-	-	-	-	-	-	-								
Sand Pumps		-	-	-	-	-	-	-	-	-								
Piers		-	-	-	-	-	-	-	-	-								
Revetments		-	-	-	-	-	-	-	-	-								
Promenades		-	-	-	-	-	-	-	-	-								
Capital Spares		-	-	-	-	-	-	-	-	-								
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-								
Data Centres		-	-	-	-	-	-	-	-	-								
Core Layers		-	-	-	-	-	-	-	-	-								
Distribution Layers		-	-	-	-	-	-	-	-	-								
Capital Spares		-	-	-	-	-	-	-	-	-								
Community Assets		-	-	-	592	592	563	-	-	-								
Community Facilities		-	-	-	592	592	563	-	-	-								
Halls		-	-	-	-	-	-	-	-	-								
Centres		-	-	-	-	-	-	-	-	-								
Crèches		-	-	-	-	-	-	-	-	-								
Clinics/Care Centres		-	-	-	-	-	-	-	-	-								
Fire/Ambulance Stations		-	-	-	592	592	563	-	-	-								
Testing Stations		-	-	-	-	-	-	-	-	-								
Museums		-	-	-	-	-	-	-	-	-								
Galleries		-	-	-	-	-	-	-	-	-								
Theatres		-	-	-	-	-	-	-	-	-								
Libraries		-	-	-	-	-	-	-	-	-								
Cometeries/Crematoria		-	-	-	-	-	-	-	-	-								
Police		-	-	-	-	-	-	-	-	-								
Parks		-	-	-	-	-	-	-	-	-								
Public Open Space		-	-	-	-	-	-	-	-	-								
Nature Reserves		-	-	-	-	-	-	-	-	-								
Public Abolition Facilities		-	-	-	-	-	-	-	-	-								
Markets		-	-	-	-	-	-	-	-	-								
Stalls		-	-	-	-	-	-	-	-	-								
Abattoirs		-	-	-	-	-	-	-	-	-								
Airports		-	-	-	-	-	-	-	-	-								
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-								
Capital Spares		-	-	-	-	-	-	-	-	-								
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-								
Indoor Facilities		-	-	-	-	-	-	-	-	-								
Outdoor Facilities		-	-	-	-	-	-	-	-	-								
Capital Spares		-	-	-	-	-	-	-	-	-								
Heritage assets		-	-	-	-	-	-	-	-	-								
Monuments		-	-	-	-	-	-	-	-	-								
Historic Buildings		-	-	-	-	-	-	-	-	-								
Works of Art		-	-	-	-	-	-	-	-	-								
Conservation Areas		-	-	-	-	-	-	-	-	-								
Other Heritage		-	-	-	-	-	-	-	-	-								
Investment properties		-	-	17	-	-	-	-	-									

Table 50 MBRR SA34c - Repairs and maintenance expenditure by asset class

DC1 West Coast - Supporting Table SA34c Repairs and maintenance expenditure by asset class											
R thousand	Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class											
	Infrastructure		40 262	45 302	71 436	48 719	48 719	46 283	3 140	3 266	3 429
	Roads Infrastructure		36 955	41 852	68 228	44 671	44 671	42 437	200	208	218
	Roads		36 955	41 852	68 228	44 671	44 671	42 437	200	208	218
	Road Structures		-	-	-	-	-	-	-	-	-
	Road Furniture		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Drainage Collection		-	-	-	-	-	-	-	-	-
	Storm water Conveyance		-	-	-	-	-	-	-	-	-
	Attenuation		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		-	-	-	-	-	-	-	-	-
	Power Plants		-	-	-	-	-	-	-	-	-
	HV Substations		-	-	-	-	-	-	-	-	-
	HV Switching Station		-	-	-	-	-	-	-	-	-
	HV Transmission Conductors		-	-	-	-	-	-	-	-	-
	MV Substations		-	-	-	-	-	-	-	-	-
	MV Switching Stations		-	-	-	-	-	-	-	-	-
	MV Networks		-	-	-	-	-	-	-	-	-
	LV Networks		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Water Supply Infrastructure		3 307	3 450	3 208	4 048	4 048	3 846	2 940	3 058	3 210
	Dams and Weirs		-	-	-	-	-	-	-	-	-
	Boreholes		-	-	-	-	-	-	-	-	-
	Reservoirs		-	-	-	-	-	-	-	-	-
	Pump Stations		-	-	-	-	-	-	-	-	-
	Water Treatment Works		-	-	-	-	-	-	730	759	797
	Bulk Mains		-	-	-	-	-	-	1 640	1 706	1 791
	Distribution		3 307	3 450	3 208	4 048	4 048	3 846	-	-	-
	Distribution Points		-	-	-	-	-	-	-	-	-
	PRV Stations		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	570	593	622
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
	Pump Station		-	-	-	-	-	-	-	-	-
	Retreatment		-	-	-	-	-	-	-	-	-
	Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
	Outfall Sewers		-	-	-	-	-	-	-	-	-
	Toilet Facilities		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
	Landfill Sites		-	-	-	-	-	-	-	-	-
	Waste Transfer Stations		-	-	-	-	-	-	-	-	-
	Waste Processing Facilities		-	-	-	-	-	-	-	-	-
	Waste Drop-off Points		-	-	-	-	-	-	-	-	-
	Waste Separation Facilities		-	-	-	-	-	-	-	-	-
	Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Rail Lines		-	-	-	-	-	-	-	-	-
	Rail Structures		-	-	-	-	-	-	-	-	-
	Rail Furniture		-	-	-	-	-	-	-	-	-
	Drainage Collection		-	-	-	-	-	-	-	-	-
	Storm water Conveyance		-	-	-	-	-	-	-	-	-
	Attenuation		-	-	-	-	-	-	-	-	-
	MV Substations		-	-	-	-	-	-	-	-	-
	LV Networks		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Sand Pumps		-	-	-	-	-	-	-	-	-
	Piers		-	-	-	-	-	-	-	-	-
	Revelments		-	-	-	-	-	-	-	-	-
	Promenades		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Data Centres		-	-	-	-	-	-	-	-	-
	Core Layers		-	-	-	-	-	-	-	-	-
	Distribution Layers		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Community Assets		1 005	-	251	447	447	425	267	277	291
	Community Facilities		1 005	-	251	447	447	425	267	277	291
	Halls		-	-	-	-	-	-	-	-	-
	Centres		-	-	-	-	-	-	-	-	-
	Crèches		-	-	-	-	-	-	-	-	-
	Clinics/Care Centres		-	-	-	-	-	-	-	-	-
	Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
	Testing Stations		1 005	-	251	-	-	-	-	-	-
	Museums		-	-	-	-	-	-	-	-	-
	Galleries		-	-	-	-	-	-	-	-	-
	Theatres		-	-	-	-	-	-	-	-	-
	Libraries		-	-	-	-	-	-	-	-	-
	Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
	Police		-	-	-	-	-	-	-	-	-
	Parks		-	-	-	-	-	-	-	-	-
	Public Open Space		-	-	-	-	-	-	267	277	291
	Nature Reserves		-	-	-	-	-	-	-	-	-
	Public Ablution Facilities		-	-	-	-	-	-	-	-	-
	Markets		-	-	-	-	-	-	-	-	-
	Stalls		-	-	-	-	-	-	-	-	-
	Abattoirs		-	-	-	-	-	-	-	-	-
	Airports		-	-	-	-	-	-	-	-	-
	Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	447	447	425	-	-	-
	Indoor Facilities		-	-	-	-	-	-	-	-	-
	Outdoor Facilities		-	-	-	447	447	425	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Heritage assets		-	-	-	-	-	-	-	-	-
	Monuments		-	-	-	-	-	-	-	-	-
	Historic Buildings		-	-	-	-	-	-	-	-	-
	Works of Art		-	-	-	-	-	-	-	-	-
	Conservation Areas		-	-	-	-	-	-	-	-	-
	Other Heritage		-	-	-	-	-	-	-	-	-
	Investment properties		275	442	323	-	-	-	-	-	-
	Revenue Generating		275	442	323	-	-	-	-	-	-
	Improved Property		-	-	-	-	-	-	-	-	-
	Unimproved Property		275	442	323	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Improved Property		-	-	-	-	-	-	-	-	-
	Unimproved Property		-	-	-	-	-	-	-	-	-
	Other assets		112	456	1 517	2 457	2 457	2 334	2 782	2 893	3 038
	Operational Buildings		112	456	1 517	2 457	2 457	2 334	2 782	2 893	3 038
	Municipal Offices		112	456	1 517	2 457	2 457	2 334	2 782	2 893	3 038
	Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
	Building Plan Offices		-	-	-	-	-	-	-	-	-
	Workshops		-	-	-	-	-	-	-	-	-
	Yards		-	-	-	-	-	-	-	-	-
	Stores		-	-	-	-	-	-	-	-	-
	Laboratories		-	-	-	-	-	-	-	-	-
	Training Centres		-	-	-	-	-	-	-	-	-
	Manufacturing Plant		-	-	-	-	-	-	-	-	-
	Depots		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-
	Staff Housing		-	-	-	-	-	-	-	-	-
	Social Housing		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Services		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Water Rights		-	-	-	-	-	-	-	-	-
	Effluent Licences		-	-	-	-	-	-	-	-	-
	Solid Waste Licences		-	-	-	-	-	-	-	-	-
	Computer Software and Applications		-	-	-	-	-	-	-	-	-
	Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
	Unspecified		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	37	37	35	4	4	4
	Computer Equipment		-	-	-	37	37	35	4	4	4
	Furniture and Office Equipment		9								

Table 51 MBRR SA34d – Depreciation by asset class

DC1 West Coast - Supporting Table SA34d Depreciation by asset class											
R thousand	Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Depreciation by Asset Class/Sub-class											
	Infrastructure		3 699	6 206	6 407	6 194	6 194	5 884	6 472	6 731	7 067
	Roads Infrastructure		6	6	6	4	4	4			
	Road Structures		6	6	6	4	4	4			
	Road Furniture		-	-	-	-	-	-			
	Capital Spares		-	-	-	-	-	-			
	Storm water Infrastructure		-	-	-	-	-	-			
	Drainage Collection		-	-	-	-	-	-			
	Storm water Conveyance		-	-	-	-	-	-			
	Attenuation		-	-	-	-	-	-			
	Electrical Infrastructure		-	-	-	-	-	-	51	53	56
	Power Plants		-	-	-	-	-	-	-	-	-
	HV Substations		-	-	-	-	-	-	-	-	-
	HV Switching Station		-	-	-	-	-	-	-	-	-
	HV Transmission Conductors		-	-	-	-	-	-	51	53	56
	MV Substations		-	-	-	-	-	-	-	-	-
	MV Switching Stations		-	-	-	-	-	-	-	-	-
	MV Networks		-	-	-	-	-	-	-	-	-
	LV Networks		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Water Supply Infrastructure		3 593	6 095	6 407	6 190	6 190	5 881	6 421	6 678	7 012
	Dams and Weirs		2	2	23	2 250	2 250	2 138			
	Boreholes		-	-	-	-	-	-			
	Reservoirs		-	-	-	-	-	-			
	Pump Stations		-	-	-	-	-	-			
	Water Treatment Works		643	527	700	520	520	494			
	Bulk Mains		-	-	-	-	-	-			
	Distribution		2 948	5 566	5 684	3 420	3 420	3 249	6 421	6 678	7 012
	Distribution Points		-	-	-	-	-	-			
	PRV Stations		-	-	-	-	-	-			
	Capital Spares		-	-	-	-	-	-			
	Sanitation Infrastructure		100	106	-	-	-	-			
	Pump Station		-	-	-	-	-	-			
	Retreatment		-	-	-	-	-	-			
	Waste Water Treatment Works		100	106	-	-	-	-			
	Outfall Sewers		-	-	-	-	-	-			
	Toilet Facilities		-	-	-	-	-	-			
	Capital Spares		-	-	-	-	-	-			
	Solid Waste Infrastructure		-	-	-	-	-	-			
	Landfill Sites		-	-	-	-	-	-			
	Waste Transfer Stations		-	-	-	-	-	-			
	Waste Processing Facilities		-	-	-	-	-	-			
	Waste Drop-off Points		-	-	-	-	-	-			
	Waste Separation Facilities		-	-	-	-	-	-			
	Electricity Generation Facilities		-	-	-	-	-	-			
	Capital Spares		-	-	-	-	-	-			
	Rail Infrastructure		-	-	-	-	-	-			
	Rail Lines		-	-	-	-	-	-			
	Rail Structures		-	-	-	-	-	-			
	Rail Furniture		-	-	-	-	-	-			
	Drainage Collection		-	-	-	-	-	-			
	Storm water Conveyance		-	-	-	-	-	-			
	Attenuation		-	-	-	-	-	-			
	MV Substations		-	-	-	-	-	-			
	LV Networks		-	-	-	-	-	-			
	Capital Spares		-	-	-	-	-	-			
	Coastal Infrastructure		-	-	-	-	-	-			
	Sand Pumps		-	-	-	-	-	-			
	Piers		-	-	-	-	-	-			
	Revetments		-	-	-	-	-	-			
	Promenades		-	-	-	-	-	-			
	Capital Spares		-	-	-	-	-	-			
	Information and Communication Infrastructure		-	-	-	-	-	-			
	Data Centres		-	-	-	-	-	-			
	Core Layers		-	-	-	-	-	-			
	Distribution Layers		-	-	-	-	-	-			
	Capital Spares		-	-	-	-	-	-			
	Community Assets		-	-	1 809	-	-	-	-	-	-
	Community Facilities		-	-	1 809	-	-	-	-	-	-
	Halls		-	-	-	-	-	-			
	Centres		-	-	-	-	-	-			
	Crèches		-	-	-	-	-	-			
	Clinics/Care Centres		-	-	-	-	-	-			
	Fire/Ambulance Stations		-	-	-	-	-	-			
	Testing Stations		-	-	1 809	-	-	-			
	Museums		-	-	-	-	-	-			
	Galleries		-	-	-	-	-	-			
	Theatres		-	-	-	-	-	-			
	Libraries		-	-	-	-	-	-			
	Cemeteries/Crematoria		-	-	-	-	-	-			
	Police		-	-	-	-	-	-			
	Parks		-	-	-	-	-	-			
	Public Open Space		-	-	-	-	-	-			
	Nature Reserves		-	-	-	-	-	-			
	Public Abolition Facilities		-	-	-	-	-	-			
	Markets		-	-	-	-	-	-			
	Shells		-	-	-	-	-	-			
	Abattoirs		-	-	-	-	-	-			
	Airports		-	-	-	-	-	-			
	Text Ranks/Bus Terminals		-	-	-	-	-	-			
	Capital Spares		-	-	-	-	-	-			
	Sport and Recreation Facilities		-	-	-	-	-	-			
	Indoor Facilities		-	-	-	-	-	-			
	Outdoor Facilities		-	-	-	-	-	-			
	Capital Spares		-	-	-	-	-	-			
	Heritage assets		-	-	-	-	-	-	-	-	-
	Monuments		-	-	-	-	-	-			
	Historic Buildings		-	-	-	-	-	-			
	Works of Art		-	-	-	-	-	-			
	Conservation Areas		-	-	-	-	-	-			
	Other Heritage		-	-	-	-	-	-			
	Investment properties		139	35	33	140	140	133	33	35	36
	Revenue Generating		139	35	33	140	140	133	33	35	36
	Improved Property		139	35	33	140	140	133	33	35	36
	Unimproved Property		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Improved Property		-	-	-	-	-	-	-	-	-
	Unimproved Property		-	-	-	-	-	-	-	-	-
	Other assets		1 627	1 624	876	1 600	1 600	1 520	2 732	2 841	2 983
	Operational Buildings		1 627	1 624	876	1 600	1 600	1 520	2 732	2 841	2 983
	Municipal Offices		1 627	1 624	876	1 600	1 600	1 520	2 732	2 841	2 983
	Pay/Entry Points		-	-	-	-	-	-			
	Building Plan Offices		-	-	-	-	-	-			
	Workshops		-	-	-	-	-	-			
	Yards		-	-	-	-	-	-			
	Stores		-	-	-	-	-	-			
	Laboratories		-	-	-	-	-	-			
	Training Centres		-	-	-	-	-	-			
	Manufacturing Plant		-	-	-	-	-	-			
	Dapots		-	-	-	-	-	-			
	Capital Spares		-	-	-	-	-	-			
	Housing		-	-	-	-	-	-			
	Staff Housing		-	-	-	-	-	-			
	Social Housing		-	-	-	-	-	-			
	Capital Spares		-	-	-	-	-	-			
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Intangible Assets		160	534	484	165	165	157	487	506	531
	Servitudes		-	-	-	-	-	-			
	Licences and Rights		160	534	484	165	165	157	487	506	531
	Water Rights		-	-	-	-	-	-			
	Effluent Licences		-	-	-	-	-	-			
	Solid Waste Licences		-	-	-	-	-	-			
	Computer Software and Applications		160	534	484	165	165	157	487	506	531
	Local Settlement Software Applications		-	-	-	-	-	-			
	Unspecified		-	-	-	-	-	-			
	Computer Equipment		315	522	534	423	423	402	572	595	624
	Computer Equipment		315	522	534	423	423	402	572	595	624
	Furniture and Office Equipment		378	218	187	300	300	285	327	340	357
	Furniture and Office Equipment		378	218	187	300	300	285	327	340	357
	Machinery and Equipment		1 322	1 246	1 318	2 358	2 358	2 240	1 302	1 354	1 422
	Machinery and Equipment		1 322	1 246	1 318	2 358	2 358	2 240	1 302	1 354	1 422
	Transport Assets		2 908	2 312	1 949	3 436	3 436	3 265	1 995	2 075	2 178
	Transport Assets		2 908	2 312	1 949	3 436	3 436	3 265	1 995	2 075	2 178
	Libraries		-	-							

Table 52 MBRR SA35 - Future financial implications of the capital budget

DC1 West Coast - Supporting Table SA35 Future financial implications of the capital budget								
Vote Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Present value
R thousand								
Capital expenditure	1							
Vote 1 - COMMUNITY SERVICES		162	903	1 673	-	-	-	-
Vote 2 - SUBSIDISED SERVICES		2 679	113	16	-	-	-	-
Vote 3 - ECONOMIC SERVICES		148	-	-	-	-	-	-
Vote 4 - HOUSING SERVICES		-	-	-	-	-	-	-
Vote 5 - TRADING SERVICES		4 525	4 715	4 705	-	-	-	-
Vote 6 - AGENCIES		-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>		-	-	-	-	-	-	-
Total Capital Expenditure		7 515	5 731	6 394	-	-	-	-
Future operational costs by vote	2							
Vote 1 - COMMUNITY SERVICES		-	-	-	-	-	-	-
Vote 2 - SUBSIDISED SERVICES		-	-	-	-	-	-	-
Vote 3 - ECONOMIC SERVICES		-	-	-	-	-	-	-
Vote 4 - HOUSING SERVICES		-	-	-	-	-	-	-
Vote 5 - TRADING SERVICES		-	-	-	-	-	-	-
Vote 6 - AGENCIES		-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>		-	-	-	-	-	-	-
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates		-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-
<i>List other revenues sources if applicable</i>		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>		-	-	-	-	-	-	-
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		7 515	5 731	6 394	-	-	-	-

Table 53 MBRR SA36 - Detailed capital budget per municipal vote

DC1 West Coast - Supporting Table SA36 Detailed capital budget																
Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	New or renewal
R thousand	4			2	6	3	3	5								
Parent municipality:																
<i>List all capital projects grouped by Municipal Vote</i>																
Technical services		Vehicles			Yes	Transport Assets	Unspecified		-	-	-	750	1 000	1 000	WCDM	new
Corporate & Community services		Vehicles			Yes	Transport Assets	Unspecified		-	-	-	1 450			WCDM	new
Technical services		Flow meters and Instrumentation			Yes	Machinery and Equipment	Reticulation		-	-	-	250	250	250	WCDM	new
Technical services		Network and Communication			Yes	Machinery and Equipment	Reticulation		-	-	-	80	250	250	WCDM	new
Technical services		Valves			Yes	Machinery and Equipment	Reticulation		-	-	-	1 350	1 500	1 500	WCDM	new
Technical services		Pipe replacement			Yes	Water Supply Infrastructure	Reticulation		-	-	-	1 600	1 200	6 200	WCDM	new
Technical services		Pump and Motor replacement			Yes	Machinery and Equipment	Reticulation		-	-	-	220	220	220	WCDM	new
Technical services		Tools			Yes	Machinery and Equipment	Reticulation		-	-	-	100	100	85	WCDM	new
Technical services		Lab and Dos equipment			Yes	Machinery and Equipment	Reticulation		-	-	-	85	100	100	WCDM	new
Technical services		Housing : Upgrade kitchens / bedrooms			Yes	Machinery and Equipment	Staff Housing		-	-	-	90	95	100	WCDM	new
Corporate & Community services		Other Assets			Yes	Transport Assets	Fire/Ambulance Stations		-	-	-	1 451	-	-	WCDM	new
Technical services		Other Assets			Yes	Operational Buildings	Municipal Offices		-	-	-	264	-	-	WCDM	new
Financial services		Other Assets			Yes	Licences and Rights	Computer Software and Applications		-	-	-	500	-	-	WCDM	new
Municipal Manager & Council		Other Assets			Yes	Computer Equipment	Unspecified		-	-	-	114	16	16	WCDM	new
Corporate & Community services		Other Assets			Yes	Servitudes	Unspecified		-	-	-	26	18	20	WCDM	new
Financial services		Other Assets			Yes	Computer Equipment	Unspecified		-	-	-	117	-	-	WCDM	new
Corporate & Community & Financial services		Other Assets			Yes	Furniture and Office Equipment	Unspecified		-	-	-	517	982	1 653	WCDM	new
Parent Capital expenditure	1											8 965	5 731	11 394		
Entities:																
<i>List all capital projects grouped by Entity</i>																
Entity A									-	-	-	-	-	-		
Water project A									-	-	-	-	-	-		
Entity B									-	-	-	-	-	-		
Electricity project B									-	-	-	-	-	-		
Entity Capital expenditure									-	-	-	-	-	-		
Total Capital expenditure									-	-	-	8 965	5 731	11 394		

1.19 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) includes monthly published financial performance.

2. Internship programme

The municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department, Supply Chain Management, Internal Audit and Risk Management.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is in a draft stage and will be finalized after the approval of the final budget on the 31st of May 2017 directly aligned and informed by the 2017/18 MTREF.

6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. MFMP Training

The MFMP training is provided by an accredited service provider in line with the minimum competency levels prescribed in legislation.

1.20 Other supporting documents

Table 55 MBRR Table SA1 - Supporting detail to budgeted financial performance

DC1 West Coast - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6										
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates											
Service charges - electricity revenue											
Total Service charges - electricity revenue	6					515	515	515	728	847	997
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)											
Net Service charges - electricity revenue						515	515	515	728	847	997
Service charges - water revenue											
Total Service charges - water revenue	6	92 630	107 439	113 875	112 744	112 633	112 633	112 633	122 149	132 534	145 788
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)											
Net Service charges - water revenue		92 630	107 439	113 875	112 744	112 633	112 633	112 633	122 149	132 534	145 788
Service charges - sanitation revenue											
Total Service charges - sanitation revenue						64	64	64	83	93	102
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)											
Net Service charges - sanitation revenue						64	64	64	83	93	102
Service charges - refuse revenue											
Total refuse removal revenue	6					45	45	45	60	69	78
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)											
Net Service charges - refuse revenue						45	45	45	60	69	78
Other Revenue by source											
Camping Fees						3 024	3 024	3 024	4 110	4 151	4 192
Entrance Fees						13	13	13	2	2	2
Fire Services						5 202	5 202	5 202	4 475	4 717	4 979
Prints									1	1	1
Tender Documents									92	93	94
Consumables						524	524	524	65	65	66
Breakages and Losses Recovered									2	2	2
Transaction Handling Fees						16	16	16	39	40	40
Incidental Cash Surpluses						2	2	2			
Staff Recoveries									28	28	28
Recovery Infrastructure Maintenance									83	83	84
Other Revenue	3	24 215	13 109	5 747	11 480	2 117	2 117	2 117			
Total 'Other' Revenue	1	24 215	13 109	5 747	11 480	10 897	10 897	10 897	8 895	9 182	9 489
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	70 636	78 867	83 884	93 843	92 592	87 962	87 962	100 470	105 623	111 750
Pension and UIF Contributions		16 166	13 549	14 277	15 804	15 953	15 156	15 156	17 735	18 778	19 867
Medical Aid Contributions			4 280	5 534	6 118	6 118	5 812	5 812	8 166	8 648	9 149
Overtime		3 565	6 011	7 222	3 143	7 826	7 435	7 435	10 264	10 869	11 500
Performance Bonus		2 068	2 428	2 586	4 854	9 746	9 259	9 259	8 094	8 572	9 069
Motor Vehicle Allowance		6 025	7 121	7 154	7 583	8 110	7 705	7 705	7 820	8 217	8 694
Cellphone Allowance		889	930	902	729	735	698	698	689	729	772
Housing Allowances		312	480	1 252	1 334	1 925	1 829	1 829	1 442	1 527	1 615
Other benefits and allowances		4 660	6 325	11 549	3 263	3 865	3 672	3 672	3 851	4 078	4 315
Payments in lieu of leave		368	1 241	1 349		1 597	1 517	1 517	1 565	1 658	1 754
Long service awards						2 207	2 097	2 097	1 416	1 500	1 587
Post-retirement benefit obligations	4	13 247	11 403	10 324	22 346	6 559	6 231	6 231	6 559	6 946	7 349
sub-total	5	117 936	132 635	146 033	159 017	157 234	149 372	149 372	168 071	177 146	187 420
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	117 936	132 635	146 033	159 017	157 234	149 372	149 372	168 071	177 146	187 420
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital											
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		10 548	12 695	13 598	14 616	14 616	13 885	13 885	13 919	14 476	15 199
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	10 548	12 695	13 598	14 616	14 616	13 885	13 885	13 919	14 476	15 199
Bulk purchases											
Electricity Bulk Purchases											
Water Bulk Purchases		9 969	10 615	10 683	10 300	10 300	9 785	9 785	11 148	12 262	13 489
Total bulk purchases	1	9 969	10 615	10 683	10 300	10 300	9 785	9 785	11 148	12 262	13 489

Table 55 MBRR Table SA1 - Supporting detail to budgeted financial performance (Continued)

DC1 West Coast - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'												
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand												
Transfers and grants						420	399	399		350	350	350
Cash transfers and grants						420	399	399		350	350	350
Non-cash transfers and grants												
Total transfers and grants	1					420	399	399		350	350	350
Contracted services												
Bural Services						10	10	10		10	10	11
Occupational Health and Safety						334	318	176		176	183	192
Project Management						45	43	43				
Catering Services						25	24	24				
Cleaning and Grass Cutting Services										90	94	98
Fire Services										900	936	983
Hygiene Services						1 186	1 127	1 127		1 014	1 051	1 104
Personal and Labour										60	62	66
Electricity										20	21	22
Security Services						525	499	499		715	744	781
Translators, Scribes and Editors						31	29	29		42	44	46
Transport Services										100	104	109
Electrical						677	643	643		1 455	1 513	1 589
Accounting and Auditing						610	580	580				
Air Pollution						152	144	144		149	154	162
Audit Committee						314	298	298		291	31	317
Business and Financial Management										3		
Communications						8	7	7		30	203	184
Human Resources						150	143	143		180	187	197
Medical Examinations						93	84	84		177	184	193
Occupational Health and Safety						88	84	84		1 571	1 404	1 474
Organisational						2 911	2 765	2 765		2 31	2 40	2 52
Project Management										10		11
Research and Advisory										2 550	2 585	2 900
Qualification Verification						2 684	2 650	2 650		2 585	2 748	2 900
Civil						110	105	105		150	155	164
Electrical						120	114	114		60	62	66
Mechanical										416	437	457
Mining						120	114	114		400	416	437
Structural										62	66	68
Geodetic, Control and Surveys						576	546	546		500	520	546
Land and Quantity Surveys						60	57	57		200	208	218
Water						566	538	538		2 771	2 881	3 026
Legal Advice and Litigation						9	9	9		375	390	410
Collection										265	278	289
Bore Waterhole Drilling						205	195	195		512	533	559
Building						583	564	564		95	95	95
Catering Services						100	95	95		1 550	933	917
Electrical						1 632	1 550	1 550		24	25	26
Employee Wellness						304	304	304		200	208	218
First Aid						1 108	1 053	1 053		150	166	175
Fire Protection						110	105	105		60	62	66
Fire Services						6 673	6 339	6 339		2 531	2 632	2 764
Gardening Services										15	16	16
Maintenance of Buildings and Facilities						200	190	190		85	88	93
Maintenance of Unspecified Assets						15	14	14		27	28	29
Management of Informal Settlements						80	76	76		81	84	88
Pest Control and Fumigation						280	266	266		46	50	53
Plants, Flowers and Other Decorations						100	95	95		100	104	109
Transportation										20 118	23 758	21 634
Safeguard and Security						23 818	22 627	22 627				
Removal of Hazardous Waste												
sub-total	1					23 818	22 627	22 627		20 118	23 758	21 634
Allocations to organs of state:												
Electricity												
Water												
Sanitation												
Other												
Total allocated services						23 818	22 627	22 627		20 118	23 758	21 634
Other Expenditure By Type												
General expenses		39 710	32 654	40 872	48 529	500	475	475		298	310	325
Corporate and Municipal Activities						6	6	6		137	143	150
Customer/Client Information						30	29	29		55	57	60
Gifts and Promotional Items						48	45	45		39	41	43
Municipal Newsletters						18	18	18		19	20	21
Signs						170	161	161		192	199	209
Staff Recruitment						164	156	156		151	157	165
Tenders										1		1
Custom Duties						8 392	7 972	7 972		3 350	3 484	3 658
Assets less than the Capitalisation Threshold						2 805	2 665	2 665		2 775	3 053	3 358
External Audit Fees						32	30	30		60	62	66
Bank Accounts		1 956	3 028	2 910	2 896	44	42	42		31	32	34
Fleet and Other Credit/Debit Cards						12	12	12		1 507	1 506	1 688
Bargaining Council						270	257	257		340	464	589
Bursaries (Employee fees)						1	1	1		0	0	0
Laundry Services						13	13	13		13	13	13
Car Valet and Washing Services						87	83	83		111	116	122
Cellular Contract (Subscription and Calls)						75	71	71		71	112	122
Licences (Radio and Television)						3	3	3		4	4	4
Postage/Stamp/Fracking Machines						2	2	2		7	7	8
Rent Private Bag and Postal Box						1 112	1 314	1 539		1 450	1 032	980
SMS Bulk Message Service						100	95	95		100	115	117
Telephone, Fax, Telegraph and Telex						100	95	95		100	104	109
Telephone Installation						100	95	95		100	104	109
Alien Vegetation						8	8	8		4	4	4
Non-specific												
Deeds										30	31	33
Drivers Licences and Permits										30	31	33
Dumping Fees (District Council)										19	20	21
Eskom Connection Fees										100	95	100
Electricity Compliance Certificate										48	48	66
Information Services										67	67	66
Internet Charge						794	1 947	899	1 883	1 639	1 557	2 194
Software Licences						633	601	601		20	21	22
Specialised Computer Service										780	541	588
System Development						14	13	13		12	12	13
Freight Services						53	50	50		30	31	33
Full Time Union Representative						613	582	582		651	716	788
Excess Payments						25	24	24		24	24	24
Premiums						1 005	955	955		879	914	960
Learnships and Internships		453	2 062	1 162	2 547	300	285	285		300	312	329
Levies Paid - Water Resource Management Charges						95	91	91		105	109	114
Motor Vehicle Licence and Registrations										26 995	26 995	29 155
Municipal Services		16 757	18 373	21 144	19 747	20 440	19 418	19 418		307	295	293
Professional and Regulatory Bodies						182	173	173		248	279	293
National										1	10	11
Travel Agency and Visa's										264	242	255
Printing Publications and Books		736	853	971	1 201	277	264	264		1 030	738	817
Professional Bodies, Membership and Subscription						1 119	1 063	1 063		1 585	1 671	1 768
Skills Development Fund Levy										5	5	5
Search Fees										262	226	235
Signage						66	63	63		66	66	72
Taking over Contractual Obligations						0	0	0		0	0	0
Toll Gate Fees										5	5	5
Municipal Activities										5 309	5 674	5 974
Travel & Subsistence: Domestic		3 961	3 500	2 394	2 479	4 314	4 098	4 098		5 118	5 309	5 674
Travel & Subsistence: Foreign						53	50	50		140	141	144
Non-employees										1 406	1 405	1 480
Uniform and Protective Clothing		1 977										

Table 56 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

DC1 West Coast - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)																	
Description	Ref	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - FINANCE	Vote 3 - ADMINISTRATION	Vote 4 - TECHNICAL	Vote 5 - AGENCIES	Vote 6 - COMMUNITY SAFETY	Vote 7 - SPORT AND RECREATION	Vote 8 - ROADS TRANSPORT	Vote 9 - WATER	Vote 10 - GOVERNANCE	Vote 11 - ELECTRICITY	Vote 12 - WASTE WATER MANAGEMENT	Vote 13 - WASTE MANAGEMENT	Vote 14 - OTHER	Vote 15 - HOUSING	Total
R thousand																	
Revenue By Source																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	728	-	-	-	-	-	-	-	-	-	-	-	728
Service charges - water revenue		-	-	-	122 149	-	-	-	-	-	-	-	-	-	-	-	122 149
Service charges - sanitation revenue		-	-	-	83	-	-	-	-	-	-	-	-	-	-	-	83
Service charges - refuse revenue		-	-	-	60	-	-	-	-	-	-	-	-	-	-	-	60
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	361	-	2 090	-	-	-	-	-	-	-	-	-	-	-	2 450
Interest earned - external investments		-	13 885	-	-	-	-	-	-	-	-	-	-	-	-	-	13 885
Interest earned - outstanding debtors		-	13	-	45	-	-	-	-	-	-	-	-	-	-	-	57
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	6
Licences and permits		-	28	183	-	-	-	-	-	-	-	-	-	-	-	-	211
Agency services		-	-	-	-	115 923	-	-	-	-	-	-	-	-	-	-	115 923
Other revenue		0	4 237	4 515	83	60	-	-	-	-	-	-	-	-	-	-	8 895
Transfers and subsidies		240	71 311	16 011	2 553	-	-	-	-	-	-	-	-	-	-	-	90 115
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		240	89 835	20 708	127 790	115 990	-	-	-	-	-	-	-	-	-	-	354 564
Expenditure By Type																	
Employee related costs		14 412	22 029	51 255	33 121	47 255	-	-	-	-	-	-	-	-	-	-	168 071
Remuneration of councillors		6 003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 003
Debt impairment		-	347	-	1 200	-	-	-	-	-	-	-	-	-	-	-	1 547
Depreciation & asset impairment		83	1 057	5 071	7 708	-	-	-	-	-	-	-	-	-	-	-	13 919
Finance charges		-	-	15	8 299	142	-	-	-	-	-	-	-	-	-	-	8 455
Bulk purchases		-	-	-	11 148	-	-	-	-	-	-	-	-	-	-	-	11 148
Other materials		280	600	4 921	14 375	42 069	-	-	-	-	-	-	-	-	-	-	62 244
Contracted services		3 179	1 156	2 532	6 973	6 278	-	-	-	-	-	-	-	-	-	-	20 118
Transfers and subsidies		-	350	-	-	-	-	-	-	-	-	-	-	-	-	-	350
Other expenditure		10 480	(23 410)	15 278	34 228	20 179	-	-	-	-	-	-	-	-	-	-	56 755
Loss on disposal of PPE		-	-	-	5 380	-	-	-	-	-	-	-	-	-	-	-	5 380
Total Expenditure		34 436	2 129	79 071	122 430	115 923	-	-	-	-	-	-	-	-	-	-	353 989
Surplus/(Deficit)																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(34 195)	87 706	(58 363)	5 360	67	-	-	-	-	-	-	-	-	-	-	575
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	1 450	-	-	-	-	-	-	-	-	-	-	-	-	1 450
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(34 195)	87 706	(58 913)	5 360	67	-	-	-	-	-	-	-	-	-	-	2 025

Table 57 MBRR Table SA3 – Supporting detail to Statement of Financial Position

DC1 West Coast - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Call investment deposits											
Call deposits		-	-	-	-	-	-	-	-	-	-
Other current investments		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	-	-	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		7 798	9 710	3 981	11 717	11 717	11 717	11 717	6 424	9 075	11 991
Less: Provision for debt impairment		(160)	(56)	(294)	(901)	(901)	(901)	(901)	(2 221)	(4 147)	(6 074)
Total Consumer debtors	2	7 638	9 654	3 687	10 816	10 816	10 816	10 816	4 204	4 928	5 917
Debt impairment provision											
Balance at the beginning of the year		428	160	56	160	160	160	160	294	2 221	4 147
Contributions to the provision		551	398	324	441	441	441	441	1 547	1 547	1 547
Bad debts written off		(820)	(502)	(85)	300	300	300	300	380	380	380
Balance at end of year		160	56	294	901	901	901	901	2 221	4 147	6 074
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		462 394	475 870	460 028	487 025	487 025	470 767	470 767	479 732	485 424	496 818
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		113 353	123 870	135 236	144 391	144 391	148 832	148 832	162 552	176 828	191 827
Total Property, plant and equipment (PPE)	2	349 041	352 000	324 792	342 634	342 634	321 935	321 935	317 180	308 597	304 991
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		12 944	14 127	15 493	15 493	15 493	15 493	15 493	12 853	14 516	12 873
Total Current liabilities - Borrowing		12 944	14 127	15 493	15 493	15 493	15 493	15 493	12 853	14 516	12 873
Trade and other payables											
Trade and other creditors		25 351	28 592	16 470	55 190	55 190	31 144	31 144	64 114	72 976	87 629
Unspent conditional transfers		472	366	1 484	-	-	-	-	-	-	-
VAT		-	2 155	917	-	-	-	-	-	-	-
Total Trade and other payables	2	25 823	31 113	18 872	55 190	55 190	31 144	31 144	64 114	72 976	87 629
Non current liabilities - Borrowing											
Borrowing		86 866	72 738	57 245	57 221	57 221	57 221	57 221	40 242	27 389	12 873
Finance leases (including PPP asset element)		750	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		87 616	72 738	57 245	57 221	57 221	57 221	57 221	40 242	27 389	12 873
Provisions - non-current											
Retirement benefits		55 450	57 826	63 420	74 055	74 055	74 055	74 055	67 138	67 992	68 292
<i>List other major provision items</i>											
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-
Other		6 482	6 919	7 460	6 919	6 919	6 919	6 919	7 963	7 963	7 963
Total Provisions - non-current		61 932	64 745	70 880	80 974	80 974	80 974	80 974	75 101	75 955	76 255
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		313 010	363 531	401 897	348 995	348 995	351 678	351 678	371 729	373 754	375 489
GRAP adjustments		4 889	-	-	-	-	-	-	-	-	-
Restated balance		317 899	363 531	401 897	348 995	348 995	351 678	351 678	371 729	373 754	375 489
Surplus/(Deficit)		45 631	38 366	13 944	2 683	2 683	20 051	20 051	2 025	1 735	8 585
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	363 531	401 897	415 841	351 678	351 678	371 729	371 729	373 754	375 489	384 074
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	363 531	401 897	415 841	351 678	351 678	371 729	371 729	373 754	375 489	384 074

Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions

DC1 West Coast - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population	0		-	-	-	-	-	-	-	-	-	-
Females aged 5 - 14	0		-	-	-	-	-	-	-	-	-	-
Males aged 5 - 14	0		-	-	-	-	-	-	-	-	-	-
Females aged 15 - 34	0		-	-	-	-	-	-	-	-	-	-
Males aged 15 - 34	0		-	-	-	-	-	-	-	-	-	-
Unemployment	0		-	-	-	-	-	-	-	-	-	-
Monthly household income (no. of households)												
No income	0	1, 12	-	-	-	-	-	-	-	-	-	-
R1 - R1 600	0		-	-	-	-	-	-	-	-	-	-
R1 601 - R3 200	0		-	-	-	-	-	-	-	-	-	-
R3 201 - R6 400	0		-	-	-	-	-	-	-	-	-	-
R6 401 - R12 800	0		-	-	-	-	-	-	-	-	-	-
R12 801 - R25 600	0		-	-	-	-	-	-	-	-	-	-
R25 601 - R51 200	0		-	-	-	-	-	-	-	-	-	-
R52 201 - R102 400	0		-	-	-	-	-	-	-	-	-	-
R102 401 - R204 800	0		-	-	-	-	-	-	-	-	-	-
R204 801 - R409 600	0		-	-	-	-	-	-	-	-	-	-
R409 601 - R819 200	0		-	-	-	-	-	-	-	-	-	-
> R819 200	0		-	-	-	-	-	-	-	-	-	-
Poverty profiles (no. of households)												
< R2 060 per household per month	13	0	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insert description	2	0	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Household/demographics (000)												
Number of people in municipal area	0		-	-	-	-	-	-	-	-	-	-
Number of poor people in municipal area	0		-	-	-	-	-	-	-	-	-	-
Number of households in municipal area	0		-	-	-	-	-	-	-	-	-	-
Number of poor households in municipal area	0		-	-	-	-	-	-	-	-	-	-
Definition of poor household (R per month)	0		-	-	-	-	-	-	-	-	-	-
Housing statistics												
Formal	0	3	-	-	-	-	-	-	-	-	-	-
Informal	0		-	-	-	-	-	-	-	-	-	-
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4	0	-	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s	0		-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	5	0	-	-	-	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic												
Inflation/inflation outlook (CPIX)	6					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - borrowing						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration increases						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (electricity)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Collection rates												
Property tax/service charges	7					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rental of facilities & equipment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - external investments						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - debtors						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue from agency services						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions (Continued)

Detail of Free Basic Services (FBS) provided		2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Electricity	Ref.									
List type of FBS service	<u>Location of households for each type of FBS</u>									
	Formal settlements - (50 kwh per indigent household per month R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-
Water	Ref.									
List type of FBS service	<u>Location of households for each type of FBS</u>									
	Formal settlements - (6 kilolitre per indigent household per month R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-
Sanitation	Ref.									
List type of FBS service	<u>Location of households for each type of FBS</u>									
	Formal settlements - (free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.									
List type of FBS service	<u>Location of households for each type of FBS</u>									
	Formal settlements - (removed once a week to indigent households)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (R'000)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-

Table 60 Schedule of Service Delivery Standards

Western Cape : West Coast District Municipality(DC1) - Schedule of Service Delivery Standards Table 59		
Standard	Description	Service Level
Water Service		
	Water Quality rating (Blue/Green/Brown/NO drop)	Blue
	Is free water available to all? (All/only to the indigent consumers)	All
	Frequency of meter reading? (per month, per year)	Per Month
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)		
	One service connection affected (number of hours)	48 hours
	Up to 5 service connection affected (number of hours)	48 hours
	Up to 20 service connection affected (number of hours)	48 hours
	Feeder pipe larger than 800mm (number of hours)	48 hours
	What is the average minimum water flow in your municipality?	1 meter per second
	Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes
	How long does it take to replace faulty water meters? (days)	3 Days
	Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	Yes
	To what extent do you subsidize your indigent consumers?	6kl water
Financial Management		
	Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Not Applicable
	Are the financial statement outsourced? (Yes/No)	No
	Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?	Yes
	How long does it take for an Tax/Invoice to be paid from the date it has been received?	within 30 Days
	Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?	Yes
Administration		
	Reaction time on enquiries and requests?	Immediately
	Time to respond to a verbal customer enquiry or request? (working days)	1-5 Days
	Time to respond to a written customer enquiry or request? (working days)	1-5 Days
	Time to resolve a customer enquiry or request? (working days)	1-5 Days
	Does the municipality have control over locked enquiries? (Yes/No)	Yes
	Is there a reduction in the number of complaints or not? (Yes/No)	Yes
	How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	30 min
	How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Weekly
Economic development		
	How many economic development projects does the municipality drive?	EPWP Project
	What percentage of the projects have created sustainable job security?	None
	Does the municipality have any incentive plans in place to create a conducive environment for economic development? (Yes/No)	Yes
Other Service delivery and communication		
	Is a information package handed to the new customer? (Yes/No)	Yes a Contract
	Does the municipality have training or information sessions to inform the community? (Yes/No)	No
	Are customers treated in a professional and humanly manner? (Yes/No)	Yes

1.21 Municipal manager's quality certificate

I H F Prins, municipal manager of West Coast District Municipality, hereby certify that the draft annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name _____

Municipal manager of West Coast District Municipality (DC1)

Signature _____

Date _____