

WC015 Swartland Municipality

In - Year Report of Municipalities

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



Monthly & Quarterly Budget Statement September 2014

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of budget in terms of SDBIP

No comments for September 2014

1.1.2 Financial problems or risks facing the municipality

No comments for September 2014

1.1.3 Other information

No comments for September 2014

Section 2 - Resolutions

RECOMMENDATION:

That Council takes cognisance of the monthly and quarterly budget statement and supporting documentation for September 2014.

Section 3 – Executive Summary

3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality’s budget.

3.2 Consolidated performance

The following table summarises the overall position on the capital and operating Budgets

	Original Budget	YTD Actual	Variance	Variance %
Operating Expenditure	R 508 577 748	R 102 943 915	R 405 633 833	80%
Operating Revenue	R 477 648 231	R 129 893 040	R 347 755 191	73%
Capital	R 81 073 971	R 7 544 385	R 73 529 586	91%

3.2.1 Revenue by Source Against annual budget (original approved and latest adjustments)

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September							
Description	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	75 587	4 816	25 888	18 897	6 992	37%	75 587
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	15 649	48 716	47 263	1 452	3%	189 053
Service charges - water revenue	34 803	2 065	6 433	7 505	(1 071)	-14%	34 803
Service charges - sanitation revenue	26 837	1 890	6 509	6 709	(200)	-3%	26 837
Service charges - refuse revenue	20 210	1 370	5 046	5 052	(6)	0%	20 210
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	290	664	813	(149)	-18%	3 252
Interest earned - external investments	9 894	19	81	2 474	(2 393)	-97%	9 894
Interest earned - outstanding debtors	1 340	144	438	335	103	31%	1 340
Dividends received	-	-	-	-	-	-	-
Fines	4 041	458	1 502	1 010	491	49%	4 041
Licences and permits	3 157	325	1 041	789	252	32%	3 157
Agency services	2 666	286	837	666	171	26%	2 666
Transfers recognised - operational	53 427	-	17 058	18 134	(1 076)	-6%	53 427
Other revenue	11 670	1 170	3 365	2 917	447	15%	11 670
Gains on disposal of PPE	200	18	18	-	18	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	436 136	28 502	117 597	112 565	5 032	4.5%	436 136

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 September 2014. The YTD variance for Property rates for September stands at 37%. This is due to some accounts that are levied for the full year at the beginning of the financial year and a system error that was rectified. The variance for Sanitation stands at 3% below YTD budget projections. The variance for water stands at -14%. Revenue received from Fines stands at at 49% above YTD budget projections. Grants and Subsidies received variance currently stands at -6%. Revenue received stands at R28.5 million and the variance stands at 4.5% above the budget projections for the month of September 2014.

Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September							
Description	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	140 164	9 957	28 734	35 115	(6 381)	-18%	140 164
Remuneration of councillors	8 288	659	1 914	1 782	133	7%	8 288
Debt impairment	12 113	-	-	-	-	-	12 113
Depreciation & asset impairment	76 645	6 234	24 935	19 161	5 774	30%	76 645
Finance charges	14 644	3	6	7	(2)	-22%	14 644
Bulk purchases	161 610	14 300	35 987	53 955	(17 968)	-33%	161 610
Contracted services	4 026	280	765	1 006	(242)	-24%	4 026
Transfers and grants	2 083	21	376	521	(144)	-28%	2 083
Other expenditure	74 514	3 753	11 404	18 629	(7 224)	-39%	74 514
Loss on disposal of PPE	2 144	-	-	-	-	-	2 144
Total Expenditure	496 232	35 206	104 122	130 177	(26 054)	-20.0%	496 232
Surplus/(Deficit)	(60 096)	(6 704)	13 475	(17 611)	31 086	(0)	(60 096)
Transfers recognised - capital	27 666	-	-	-	-	-	27 666
Contributions recognised - capital	1 500	-	-	375	(375)	(0)	1 500
Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(6 704)	13 475	(17 236)			(30 930)
Taxation	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 930)	(6 704)	13 475	(17 236)			(30 930)
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(30 930)	(6 704)	13 475	(17 236)			(30 930)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(30 930)	(6 704)	13 475	(17 236)			(30 930)

Overall, operating expenditure is currently at 20% below our budgeted expenditure projection up until 30 September 2014. Employee related costs currently stand at 18% below the YTD budget projections. Swartland is very reluctant to write-off bad debts as we do not want to foster the habit of non-payment even though we make provision for it. Grants and subsidies paid is 28% below the projected YTD expenditure. It is still early in the financial year so other expenditure is a bit low at 39% below budget projections. Expenditure stands at R35.2 million and the variance stand at 20% below the budget projections for the month of September 2014.

Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M03 September							
Vote Description	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Multi-Year expenditure appropriation							
Vote 1 - Corporate Services	-	-	-	-	-	-	-
Vote 2 - Civil Services	40 954	1 751	3 911	10 238	(6 327)	-62%	40 954
Vote 3 - Council	-	-	-	-	-	-	-
Vote 4 - Electricity Services	-	-	-	-	-	-	-
Vote 5 - Financial Services	1 000	-	-	-	-	-	1 000
Vote 6 - Development Services	-	-	-	-	-	-	-
Vote 7 - Municipal Manager	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	41 954	1 751	3 911	10 238	(6 327)	-62%	41 954
Single Year expenditure appropriation							
Vote 1 - Corporate Services	1 817	21	22	3	19	631%	1 817
Vote 2 - Civil Services	19 316	1 801	2 041	1 648	393	24%	19 316
Vote 3 - Council	814	24	24	-	24	#DIV/0!	814
Vote 4 - Electricity Services	12 232	682	1 040	200	840	420%	12 232
Vote 5 - Financial Services	30	14	494	561	(67)	-12%	30
Vote 6 - Development Services	4 164	3	3	42	(39)	-93%	4 164
Vote 7 - Municipal Manager	20	-	-	5	(5)	-100%	20
Vote 8 - Protection Services	728	(2)	9	50	(41)	-82%	728
Total Capital single-year expenditure	39 120	2 543	3 633	2 509	1 124	45%	39 120
Total Capital Expenditure	81 074	4 293	7 544	12 747	(5 203)	-41%	81 074

Capital Expenditure:

The total capital expenditure as at 30 September 2014 amounts to R4.2 million which is 61% below our projected expenditure.

Refer to Table C5 for more detail.

3.2.2 Reports, tables, charts & explanations

Summary tables or charts are included under the section Other Supporting Documentation.

3.3 Material variances from SDBIP

No comments for September 2014

3.4 Remedial or corrective steps

No steps need to be taken

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	Budget Year 2014/15		
		Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	18.4%		4.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%		0.0%
<u>Safety of Capital</u>				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	12.5%		12.5%
Gearing	Long Term Borrowing/ Funds & Reserves	31664.2%		31664.2%
<u>Liquidity</u>				
Current Ratio	Current assets/current liabilities	248.8%		248.8%
Liquidity Ratio	Monetary Assets/Current Liabilities	178.5%		178.5%
<u>Revenue Management</u>				
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing			
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.4%		14.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%		0.0%
<u>Creditors Management</u>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	99.4%	95.0%
<u>Funding of Provisions</u>				
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions			
<u>Other Indicators</u>				
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.8%	9.6%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.4%	22.7%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue	32.1%		32.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	34.0%	2.87%	4.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	20.9%	21%	5.3%
<u>IDP regulation financial viability indicators</u>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	26.5	N/a	26.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	17.9%	N/a	17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.8	N/a	5.5

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M03 September							
Description	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	75 587	4 816	25 888	18 897	6 992	37%	75 587
Service charges	270 902	20 975	66 704	66 530	175	0%	270 902
Investment revenue	9 894	19	81	2 474	(2 393)	-97%	11 234
Transfers recognised - operational	53 427	–	17 058	18 134	(1 076)	-6%	53 427
Other own revenue	26 325	2 692	7 865	6 531	1 334	20%	26 325
Total Revenue (excluding capital transfers and contributions)	436 136	28 502	117 597	112 565	5 032	4%	437 475
Employee costs	140 164	9 957	28 734	35 115	(6 381)	-18%	140 164
Remuneration of Councillors	8 288	659	1 914	1 782	133	7%	8 288
Depreciation & asset impairment	76 645	6 234	24 935	19 161	5 774	30%	76 645
Finance charges	14 644	3	6	7	(2)	-22%	14 644
Materials and bulk purchases	161 610	14 300	35 987	53 955	(17 968)	-33%	161 610
Transfers and grants	2 083	21	376	521	(144)		2 083
Other expenditure	92 797	4 032	12 169	19 635	(7 466)	-38%	92 797
Total Expenditure	496 232	35 206	104 122	130 177	(26 054)	-20%	496 232
Surplus/(Deficit)	(60 096)	(6 704)	13 475	(17 611)	31 086	-177%	(58 756)
Transfers recognised - capital	27 666	–	–	–	–		27 666
Contributions & Contributed assets	1 500	–	–	375	(375)	-100%	1 500
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(6 704)	13 475	(17 236)	30 711	-178%	(29 590)
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(30 930)	(6 704)	13 475	(17 236)	30 711	-178%	(29 590)
Capital expenditure & funds sources							
Capital expenditure	81 074	4 293	7 544	12 747	(5 203)	-41%	81 074
Capital transfers recognised	27 666	1 753	3 914	4 779	(864)	-18%	27 666
Public contributions & donations	1 500	–	–	375	(375)	-100%	1 500
Borrowing	–	–	–	–	–		–
Internally generated funds	51 908	2 540	3 630	7 593	(3 963)	-52%	51 908
Total sources of capital funds	81 074	4 293	7 544	12 747	(5 203)	-41%	81 074
Financial position							
Total current assets	248 026		26 405				248 026
Total non current assets	1 799 434		(4 923)				1 799 434
Total current liabilities	99 701		621				99 701
Total non current liabilities	186 305		(19)				186 305
Community wealth/Equity	1 761 454		20 880				1 761 454
Cash flows							
Net cash from (used) operating	77 624	–	(200 369)	16 199	(216 567)	-1337%	77 624
Net cash from (used) investing	(80 850)	–	(7 293)	(12 940)	5 647	-44%	(80 850)
Net cash from (used) financing	(3 247)	–	254	126	128	102%	(3 247)
Cash/cash equivalents at the month/year end	177 980	–	15 588	187 839	(172 251)	-92%	177 980
Debtors & creditors analysis	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis							
Total By Income Source	5 231	475	419	383	393	11 708	52 183
Creditors Age Analysis							
Total Creditors	63	–	–	–	–	–	2 956

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September							
Description	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue - Standard							
Governance and administration	141 006	5 106	34 521	30 969	3 552	11%	141 006
Executive and council	33 761	0	2 578	1 684	894	53%	33 761
Budget and treasury office	106 070	5 059	31 757	28 996	2 760	10%	106 070
Corporate services	1 175	46	187	289	(103)	-35%	1 175
Community and public safety	14 585	775	2 233	1 683	550	33%	14 585
Community and social services	6 868	76	240	208	32	15%	6 868
Sport and recreation	2 881	220	439	390	50	13%	2 881
Public safety	4 560	463	1 507	1 016	491	48%	4 560
Housing	276	16	47	69	(22)	-32%	276
Health	-	-	-	-	-	-	-
Economic and environmental services	9 021	833	2 439	1 977	462	23%	9 021
Planning and development	1 898	190	469	474	(6)	-1%	1 898
Road transport	7 123	643	1 971	1 503	468	31%	7 123
Environmental protection	-	-	-	-	-	-	-
Trading services	300 669	21 787	78 399	77 669	730	1%	300 669
Electricity	191 178	15 783	51 124	48 076	3 048	6%	191 178
Water	39 418	2 156	9 287	9 154	133	1%	39 418
Waste water management	41 481	2 365	10 099	12 306	(2 207)	-18%	41 481
Waste management	28 591	1 484	7 889	8 133	(245)	-3%	28 591
Other	21	2	5	5	(0)	-3%	21
Total Revenue - Standard	465 302	28 502	117 597	112 303	5 294	5%	465 302
Expenditure - Standard							
Governance and administration	90 433	5 129	15 613	19 274	(3 661)	-19%	90 433
Executive and council	18 847	1 140	4 253	4 215	38	1%	18 847
Budget and treasury office	43 921	1 970	4 919	8 530	(3 611)	-42%	43 921
Corporate services	27 666	2 020	6 441	6 529	(88)	-1%	27 666
Community and public safety	53 786	3 658	10 353	12 723	(2 371)	-19%	53 786
Community and social services	13 904	930	2 841	3 261	(420)	-13%	13 904
Sport and recreation	16 353	1 195	3 377	3 909	(532)	-14%	16 353
Public safety	21 743	1 357	3 678	5 155	(1 478)	-29%	21 743
Housing	1 786	176	457	398	59	15%	1 786
Health	-	-	-	-	-	-	-
Economic and environmental services	64 437	4 445	16 035	15 312	723	5%	64 437
Planning and development	11 522	629	2 178	2 595	(417)	-16%	11 522
Road transport	52 914	3 816	13 857	12 717	1 140	9%	52 914
Environmental protection	-	-	-	-	-	-	-
Trading services	286 580	21 948	61 888	65 681	(3 793)	-6%	286 580
Electricity	175 831	15 045	40 878	44 852	(3 974)	-9%	175 831
Water	46 278	3 504	9 402	8 507	895	11%	46 278
Waste water management	37 507	1 674	6 118	5 991	127	2%	37 507
Waste management	26 963	1 725	5 490	6 331	(842)	-13%	26 963
Other	996	26	233	241	(8)	-3%	996
Total Expenditure - Standard	496 232	35 206	104 122	113 231	(9 109)	-8%	496 232
Surplus/ (Deficit) for the year	(30 930)	(6 704)	13 475	(928)	14 403	-1552%	(30 930)

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September							
Vote Description	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue by Vote							
Vote 1 - Corporate Services	6 899	37	169	270	(101)	-37.3%	6 899
Vote 2 - Civil Services	112 288	6 124	27 700	29 942	(2 241)	-7.5%	112 288
Vote 3 - Council	33 761	0	2 578	1 684	894	53.1%	33 761
Vote 4 - Electricity Services	191 178	15 783	51 124	48 076	3 048	6.3%	191 178
Vote 5 - Financial Services	106 070	5 059	31 757	28 996	2 760	9.5%	106 070
Vote 6 - Development Services	4 699	421	880	858	22	2.6%	4 699
Vote 7 - Municipal Manager	-	-	-	-	-	-	-
Vote 8 - Protection Services	10 406	1 077	3 389	2 477	912	36.8%	10 406
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-
Total Revenue by Vote	465 302	28 502	117 597	112 303	5 294	4.7%	465 302
Expenditure by Vote							
Vote 1 - Corporate Services	20 024	1 364	4 083	4 697	(614)	-13.1%	20 024
Vote 2 - Civil Services	184 253	12 254	39 530	38 438	1 092	2.8%	184 253
Vote 3 - Council	14 327	811	3 279	3 184	95	3.0%	14 327
Vote 4 - Electricity Services	183 743	15 045	40 878	44 852	(3 974)	-8.9%	183 743
Vote 5 - Financial Services	43 921	1 971	4 923	8 533	(3 610)	-42.3%	43 921
Vote 6 - Development Services	16 907	1 029	3 215	3 828	(613)	-16.0%	16 907
Vote 7 - Municipal Manager	4 520	902	3 007	2 969	38	1.3%	4 520
Vote 8 - Protection Services	28 537	1 831	5 207	6 730	(1 523)	-22.6%	28 537
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-
Total Expenditure by Vote	496 232	35 206	104 122	113 231	(9 109)	-8.0%	496 232
Surplus/ (Deficit) for the year	(30 930)	(6 704)	13 475	(928)	14 403	-1551.7%	(30 930)

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September							
Description	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	75 587	4 816	25 888	18 897	6 992	37%	75 587
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	15 649	48 716	47 263	1 452	3%	189 053
Service charges - water revenue	34 803	2 065	6 433	7 505	(1 071)	-14%	34 803
Service charges - sanitation revenue	26 837	1 890	6 509	6 709	(200)	-3%	26 837
Service charges - refuse revenue	20 210	1 370	5 046	5 052	(6)	0%	20 210
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	290	664	813	(149)	-18%	3 252
Interest earned - external investments	9 894	19	81	2 474	(2 393)	-97%	9 894
Interest earned - outstanding debtors	1 340	144	438	335	103	31%	1 340
Dividends received	-	-	-	-	-	-	-
Fines	4 041	458	1 502	1 010	491	49%	4 041
Licences and permits	3 157	325	1 041	789	252	32%	3 157
Agency services	2 666	286	837	666	171	26%	2 666
Transfers recognised - operational	53 427	-	17 058	18 134	(1 076)	-6%	53 427
Other revenue	11 670	1 170	3 365	2 917	447	15%	11 670
Gains on disposal of PPE	200	18	18	-	18	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	436 136	28 502	117 597	112 565	5 032	4.5%	436 136
Expenditure By Type							
Employee related costs	140 164	9 957	28 734	35 115	(6 381)	-18%	140 164
Remuneration of councillors	8 288	659	1 914	1 782	133	7%	8 288
Debt impairment	12 113	-	-	-	-	-	12 113
Depreciation & asset impairment	76 645	6 234	24 935	19 161	5 774	30%	76 645
Finance charges	14 644	3	6	7	(2)	-22%	14 644
Bulk purchases	161 610	14 300	35 987	53 955	(17 968)	-33%	161 610
Contracted services	4 026	280	765	1 006	(242)	-24%	4 026
Transfers and grants	2 083	21	376	521	(144)	-28%	2 083
Other expenditure	74 514	3 753	11 404	18 629	(7 224)	-39%	74 514
Loss on disposal of PPE	2 144	-	-	-	-	-	2 144
Total Expenditure	496 232	35 206	104 122	130 177	(26 054)	-20.0%	496 232
Surplus/(Deficit)	(60 096)	(6 704)	13 475	(17 611)	31 086	(0)	(60 096)
Transfers recognised - capital	27 666	-	-	-	-	-	27 666
Contributions recognised - capital	1 500	-	-	375	(375)	(0)	1 500
Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(6 704)	13 475	(17 236)			(30 930)
Taxation	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 930)	(6 704)	13 475	(17 236)			(30 930)
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(30 930)	(6 704)	13 475	(17 236)			(30 930)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(30 930)	(6 704)	13 475	(17 236)			(30 930)

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M03 September							
Vote Description	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital Expenditure - Standard Classification							
Governance and administration	3 639	28	30	13	17	138%	3 639
Executive and council	834	24	24	5	19	374%	834
Budget and treasury office	1 030	2	3	8	(4)	-58%	1 030
Corporate services	1 775	2	3	-	3	#DIV/0!	1 775
Community and public safety	6 566	106	132	266	(134)	-50%	6 566
Community and social services	3 310	21	21	45	(24)	-53%	3 310
Sport and recreation	1 632	86	101	171	(70)	-41%	1 632
Public safety	728	(2)	9	50	(41)	-82%	728
Housing	896	1	1	-	1	#DIV/0!	896
Health	-	-	-	-	-	-	-
Economic and environmental services	11 249	256	482	1 252	(770)	-62%	11 249
Planning and development	114	3	7	16	(9)	-55%	114
Road transport	11 135	253	475	1 236	(761)	-62%	11 135
Environmental protection	-	-	-	-	-	-	-
Trading services	59 619	3 903	6 901	11 216	(4 316)	-38%	59 619
Electricity	12 232	694	1 531	754	777	103%	12 232
Water	2 939	-	-	217	(217)	-100%	2 939
Waste water management	42 593	2 860	5 020	10 242	(5 222)	-51%	42 593
Waste management	1 856	349	349	4	345	8635%	1 856
Other	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	81 074	4 293	7 544	12 747	(5 203)	-41%	81 074
Funded by:							
National Government	23 918	1 750	3 910	4 741	(831)	-18%	23 918
Provincial Government	3 748	3	4	38	(34)	-90%	3 748
District Municipality	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-
Transfers recognised - capital	27 666	1 753	3 914	4 779	(864)	-18%	27 666
Public contributions & donations	1 500	-	-	375	(375)	-100%	1 500
Borrowing	-	-	-	-	-	-	-
Internally generated funds	51 908	2 540	3 630	7 593	(3 963)	-52%	51 908
Total Capital Funding	81 074	4 293	7 544	12 747	(5 203)	-41%	81 074

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M03 September			
Description	Budget Year 2014/15		
	Original Budget	YearTD actual	Full Year Forecast
R thousands			
ASSETS			
Current assets			
Cash	177 980	12 093	177 980
Call investment deposits	–	–	–
Consumer debtors	60 350	17 568	60 350
Other debtors	2 132	(2 940)	2 132
Current portion of long-term receivables	24	–	24
Inventory	7 540	(315)	7 540
Total current assets	248 026	26 405	248 026
Non current assets			
Long-term receivables	350	–	350
Investments	–	–	–
Investment property	31 778	–	31 778
Investments in Associate	–	–	–
Property, plant and equipment	1 766 049	(4 923)	1 766 049
Agricultural	–	–	–
Biological assets	–	–	–
Intangible assets	490	–	490
Other non-current assets	767	–	767
Total non current assets	1 799 434	(4 923)	1 799 434
TOTAL ASSETS	2 047 460	21 482	2 047 460
LIABILITIES			
Current liabilities			
Bank overdraft	–	–	–
Borrowing	4 094	–	4 094
Consumer deposits	7 717	114	7 717
Trade and other payables	81 768	1 941	81 768
Provisions	6 122	(1 433)	6 122
Total current liabilities	99 701	621	99 701
Non current liabilities			
Borrowing	133 551	(19)	133 551
Provisions	52 754	–	52 754
Total non current liabilities	186 305	(19)	186 305
TOTAL LIABILITIES	286 006	602	286 006
NET ASSETS	1 761 454	20 880	1 761 454
COMMUNITY WEALTH/EQUITY			
Accumulated Surplus/(Deficit)	1 761 033	20 880	1 761 033
Reserves	422	–	422
TOTAL COMMUNITY WEALTH/EQUITY	1 761 454	20 880	1 761 454

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M03 September							
Description	2013/14	Budget Year 2014/15					
	Audited Outcome	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Ratepayers and other	332 539	354 705	164 778	91 623	73 155	80%	354 705
Government - operating	38 924	53 427	33 787	18 134	15 652	86%	53 427
Government - capital	24 567	53 105	3 500	-	3 500	#DIV/0!	53 105
Interest	9 917	11 165	81	2 809	(2 728)	-97%	11 165
Dividends	-	-	-	-	-		-
Payments							
Suppliers and employees	(313 247)	378 050	402 299	95 838	(306 461)	-320%	378 050
Finance charges	(8 486)	14 644	6	7	2	22%	14 644
Transfers and Grants	(1 293)	2 083	209	521	312	60%	2 083
NET CASH FROM/(USED) OPERATING ACTIVITIES	82 922	77 624	(200 369)	16 199	395 727	2443%	77 624
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	1 550	200	18	-	18	#DIV/0!	200
Decrease (Increase) in non-current debtors	-	-	-	-	-		-
Decrease (increase) other non-current receivables	60	24	-	381	(381)	-100%	24
Decrease (increase) in non-current investments	-	-	-	-	-		-
Payments							
Capital assets	(86 828)	81 074	7 311	13 321	6 010	45%	81 074
NET CASH FROM/(USED) INVESTING ACTIVITIES	(85 218)	(80 850)	(7 293)	(12 940)	(5 647)	44%	(80 850)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-		-
Borrowing long term/refinancing	82	-	-	-	-		-
Increase (decrease) in consumer deposits	-	505	273	126	147	117%	505
Payments							
Repayment of borrowing	(6 868)	3 752	19	-	(19)	#DIV/0!	3 752
NET CASH FROM/(USED) FINANCING ACTIVITIES	(6 785)	(3 247)	254	126	(128)	-102%	(3 247)
NET INCREASE/ (DECREASE) IN CASH HELD	(9 082)	(6 474)	(207 407)	3 385			(6 474)
Cash/cash equivalents at beginning:	219 211	184 454	222 995	184 454			184 454
Cash/cash equivalents at month/year end:	210 129	177 980	15 588	187 839			177 980

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September													
Description	NT Code	Budget Year 2014/15									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receiv ables from Ex change Transactions - Water	1200	2 756	661	147	116	120	110	118	1 601	5 629	2 065	-	-
Trade and Other Receiv ables from Ex change Transactions - Electricity	1300	13 589	2 475	95	25	21	17	15	748	16 985	826	-	-
Receiv ables from Non-ex change Transactions - Property Rates	1400	10 617	916	199	104	70	58	49	2 923	14 936	3 203	-	-
Receiv ables from Ex change Transactions - Waste Water Management	1500	2 608	605	180	73	60	52	45	3 065	6 687	3 295	-	-
Receiv ables from Ex change Transactions - Waste Management	1600	2 282	461	113	127	114	108	99	2 412	5 717	2 861	-	-
Receiv ables from Ex change Transactions - Property Rental Debtors	1700	21	16	2	1	1	1	1	26	71	31	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	883	97	84	28	32	38	65	932	2 159	1 096	-	-
Total By Income Source	2000	32 756	5 231	819	475	419	383	393	11 708	52 183	13 377	-	-
2013/14 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 816	87	31	4	4	1	2	61	3 004	71	-	-
Commercial	2300	10 604	1 231	93	22	24	24	27	369	12 396	467	-	-
Households	2400	17 276	3 628	603	423	372	339	345	10 611	33 598	12 091	-	-
Other	2500	2 059	285	92	26	19	19	18	666	3 184	748	-	-
Total By Customer Group	2600	32 756	5 231	819	475	419	383	393	11 708	52 183	13 377	-	-

After doing a monthly comparison of outstanding debt, 90 days and older decreased to R13 376 906 when compared to August's report which amounted to R13 765 729. There was a decrease of R 308 343 in outstanding debt for 150 days and older.

Total Outstanding Debt has increased from R49.9 million in September 2013 to R52.1 million in September 2014.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September											
Description	NT Code	Budget Year 2014/15									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 864	63	29	-	-	-	-	-	2 956	4 460
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 864	63	29	-	-	-	-	-	2 956	4 460

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September								
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
R thousands								
Municipality								
ABSA	364 Days	Fixed Deposit	28 June 2015		7.38%	100 000	-	100 000
ABSA		Call Account			5.75%	17 721	2 124	19 845
STANDARD BANK	214 Days	Fixed Deposit	30 Jan 2015		6.75%	100 000	-	100 000
Municipality sub-total				-		217 721	2 124	219 845
Entities								
N/A								
TOTAL INVESTMENTS AND INTEREST				-		217 721	2 124	219 845

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September							
Description	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
RECEIPTS:							
Operating Transfers and Grants							
National Government:	46 690	–	19 927	19 927	–		46 690
Local Government Equitable Share	43 093	–	17 058	17 058	–		43 093
Municipal Systems Improvement	934	–	934	934	–		934
Finance Management	1 450	–	1 450	1 450	–		1 450
EPWP Incentive	1 213	–	485	485	–		1 213
Provincial Government:	6 597	–	2 139	2 139	–		6 597
Libraries	5 319	–	2 139	2 139	–		5 319
Proclaimed Roads Subsidy	1 060	–	–	–	–		1 060
Ilunge Lethu Centre	218	–	–	–	–		218
District Municipality:	–	–	–	–	–		–
<i>[insert description]</i>					–		
Other grant providers:	140	–	–	–	–		140
<i>Cleanest Town</i>	–	–	–	–	–		–
<i>Disaster Fund</i>	140	–	–	–	–		140
Total Operating Transfers and Grants	53 427	–	22 066	22 066	–		53 427
Capital Transfers and Grants							
National Government:	23 918	1 500	5 000	5 000	–		23 918
Municipal Infrastructure Grant (MIG)	19 918	–	3 500	3 500	–		19 918
Energy Efficiency and Demand Side Management Grant	4 000	1 500	1 500	1 500	–		4 000
Provincial Government:	29 187	150	2 925	2 775	150	5.4%	29 187
<i>Human Settlements</i>	28 539	–	2 775	2 775	–		28 539
<i>Libraries</i>	498	–	–	–	–		498
<i>Sport and Recreation</i>	150	150	150	–	–		150
District Municipality:	–	–	–	–	–		–
<i>[insert description]</i>					–		
Other grant providers:	–	–	–	–	–		–
Total Capital Transfers and Grants	53 105	1 650	7 925	7 775	150	1.9%	53 105
TOTAL RECEIPTS OF TRANSFERS & GRANTS	106 532	1 650	29 991	29 841	150	0.5%	106 532

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September							
Description	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
EXPENDITURE							
Operating expenditure of Transfers and Grants							
National Government:	46 690	3 341	10 929	11 624	(695)	-6.0%	46 690
Local Government Equitable Share	43 093	3 013	9 962	10 537	(575)	-5.5%	43 093
Municipal Systems Improvement	934	37	193	233	(41)	-17.4%	934
Finance Management	1 450	87	273	352	(79)	-22.5%	1 450
EPWP Incentive	1 213	205	501	501	-		1 213
Other transfers and grants [insert description]							
Provincial Government:	6 597	402	1 303	1 501	(198)	#DIV/0!	6 737
Libraries	5 319	402	1 145	1 288	(142)	-11.1%	5 319
Proclaimed Roads Subsidy	1 060	-	-	178	(178)	-100.0%	1 060
llinge Lethu Centre	218	-	-	-	-		218
Disaster Fund	140	-	136	35	101	288.5%	140
District Municipality:	-	-	-	-	-	-	-
[insert description]							
Other grant providers:	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	53 287	3 743	12 231	13 125	(894)	-6.8%	53 427
Capital expenditure of Transfers and Grants							
National Government:	23 918	1 750	3 910	4 741	(831)	-17.5%	23 918
Municipal Infrastructure Grant (MIG)	19 918	1 743	3 904	4 741	(838)	-17.7%	19 918
Energy Efficiency and Demand Side Management Grant	4 000	7	7	-	7	#DIV/0!	4 000
Other capital transfers [insert description]							
Provincial Government:	3 748	3	4	38	(34)	-90.0%	3 748
Human Settlements	3 100	1	1	-	1	#DIV/0!	3 100
Libraries	498	3	3	-	3	#DIV/0!	498
Pedestrian Pathways: Darling (Phase 2)	-	-	-	-	-		-
PAWK: Sport and Recreation	150	-	-	38	(38)	-100.0%	150
District Municipality:	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	27 666	1 753	3 914	4 779	(864)	-18.1%	27 666
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	80 953	5 497	16 145	17 903	(1 758)	-9.8%	81 093

Section 9 – Expenditure on Councillor, Senior Managers and Other Staff

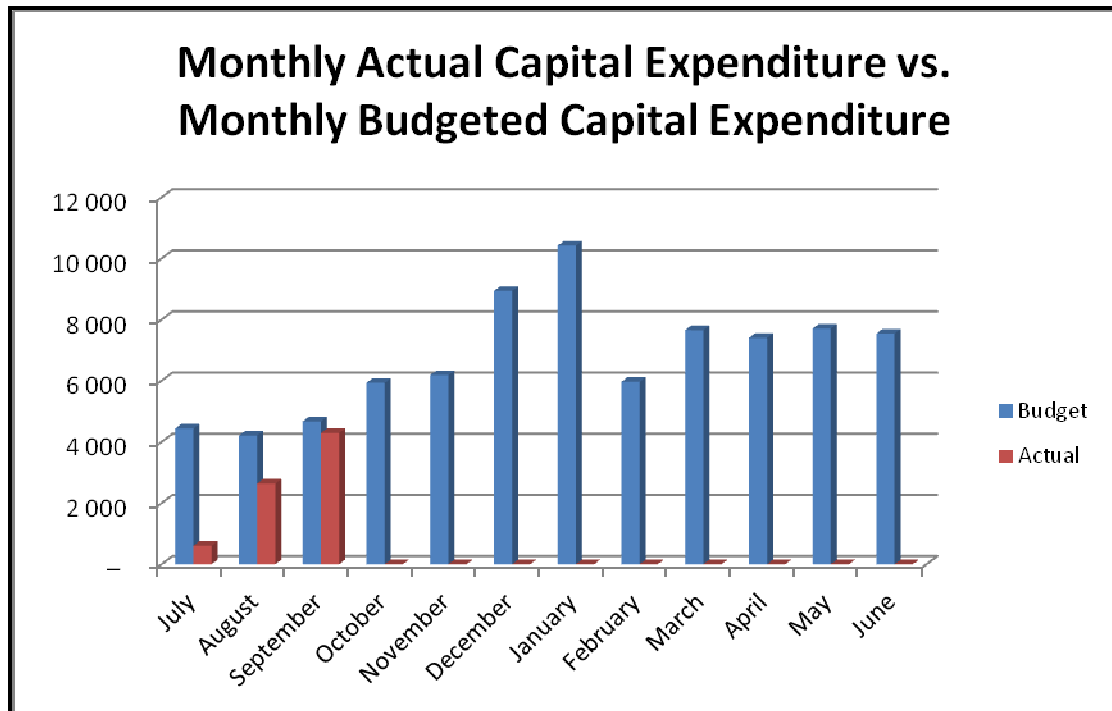
9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September							
Budget Year 2014/15							
Summary of Employee and Councillor remuneration	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
	B						D
Councillors (Political Office Bearers plus Other)							
Basic Salaries and Wages	5 108	418	1 220	1 220	-		5 108
Pension and UIF Contributions	761	63	178	178	-		761
Medical Aid Contributions	238	21	57	57	-		238
Motor Vehicle Allowance	1 796	118	339	339	-		1 796
Cellphone Allowance	385	41	118	118	-		385
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-		-
Sub Total - Councillors	8 288	660	1 911	1 911	-		8 288
Senior Managers of the Municipality							
Basic Salaries and Wages	5 082	434	1 301	1 301	-		5 082
Pension and UIF Contributions	1 151	91	274	274	-		1 151
Medical Aid Contributions	283	23	70	70	-		283
Overtime	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	949	82	241	241	-		949
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	436	40	152	152	-		436
Payments in lieu of leave	-	-	-	-	-		-
Long service awards	58	-	62	62	-		58
Post-retirement benefit obligations	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	7 957	671	2 100	2 100	-		7 957
% increase	#DIV/0!						#DIV/0!
Other Municipal Staff							
Basic Salaries and Wages	87 648	6 401	18 854	20 231	(1 377)	-7%	87 648
Pension and UIF Contributions	13 824	1 086	3 254	3 460	(206)	-6%	13 824
Medical Aid Contributions	6 218	482	1 447	1 554	(107)	-7%	6 218
Overtime	4 562	386	665	1 140	(475)	-42%	4 562
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	6 136	487	1 444	1 530	(86)	-6%	6 136
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	407	36	109	102	7	7%	407
Other benefits and allowances	6 320	407	921	1 635	(714)	-44%	6 320
Payments in lieu of leave	1 478	-	-	-	-		1 478
Long service awards	703	-	(62)	170	(233)	-137%	703
Post-retirement benefit obligations	4 910	-	-	4	(4)	-100%	4 910
Sub Total - Other Municipal Staff	132 207	9 286	26 632	29 827	(3 194)	-11%	132 207
% increase	#DIV/0!						#DIV/0!
Total Parent Municipality	148 452	10 617	30 643	33 838	(3 194)	-9%	148 452
TOTAL SALARY, ALLOWANCES & BENEFITS	148 452	10 617	30 643	33 838	(3 194)	-9%	148 452
% increase	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF	140 164	9 957	28 732	31 927	(3 194)	-10%	140 164

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September							
Month	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands							
Monthly expenditure performance trend							
July	4 439	609	609	4 439	3 830	86.3%	1%
August	4 211	2 642	3 251	8 649	5 398	62.4%	4%
September	4 671	4 293	7 544	13 321	5 776	43.4%	9%
October	5 933	–		19 254	–		
November	6 183	–		25 436	–		
December	8 936	–		34 373	–		
January	10 423	–		44 796	–		
February	5 966	–		50 762	–		
March	7 658	–		58 419	–		
April	7 402	–		65 821	–		
May	7 708	–		73 529	–		
June	7 545	–		81 074	–		
Total Capital expenditure	81 074	7 544					



11.3 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03							
Description	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital expenditure on new assets by Asset Class/Sub-class							
Infrastructure	6 346	1	25	1 076	1 051	97.7%	6 346
Infrastructure - Road transport	1 996	-	-	1 076	1 076	100.0%	1 996
<i>Roads, Pavements & Bridges</i>	1 100	-	-	180	180	100.0%	1 100
<i>Storm water</i>	896	-	-	896	896	100.0%	896
Infrastructure - Electricity	4 250	1	25	-	(25)	#DIV/0!	4 250
<i>Generation</i>	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	4 250	1	25	-	(25)	#DIV/0!	4 250
<i>Street Lighting</i>	-	-	-	-	-	-	-
Infrastructure - Water	100	-	-	-	-	-	100
<i>Dams & Reservoirs</i>	100	-	-	-	-	-	100
<i>Water purification</i>	-	-	-	-	-	-	-
<i>Reticulation Water</i>	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-
Community	3 100	-	26	-	(26)	#DIV/0!	3 100
Social rental housing	-	-	-	-	-	-	-
Other	3 100	-	26	-	(26)	#DIV/0!	3 100
Other assets	6 363	58	694	772	78	10.1%	6 363
General vehicles	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-
Plant & equipment	400	49	172	186	13	7.2%	400
Computers - hardware/equipment	2 310	5	507	557	49	9%	2 310
Furniture and other office equipment	1 463	4	14	29	15	51.2%	1 463
Abattoirs	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-
Other Land	1 250	-	-	-	-	-	1 250
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-
Other	940	-	-	-	-	-	940
Agricultural assets	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	15 808	59	745	1 848	1 103	59.7%	15 808

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
Infrastructure	58 019	2 583	4 858	10 749	5 891	54.8%	58 019
Infrastructure - Road transport	9 877	98	211	150	(61)		9 877
<i>Roads, Pavements & Bridges</i>	9 377	98	211	100	(111)		9 377
<i>Storm water</i>	500	-	-	50	50	100.0%	500
Infrastructure - Electricity	4 450	326	736	150	(586)	-390.6%	4 450
<i>Generation</i>	-	-	-	-	-		-
<i>Transmission & Reticulation</i>	4 450	326	736	150	(586)	-390.6%	4 450
<i>Street Lighting</i>	-	-	-	-	-		-
Infrastructure - Water	2 738	-	0	211	211	99.8%	2 738
<i>Dams & Reservoirs</i>	540	-	-	-	-		540
<i>Water purification</i>	-	-	-	-	-		-
<i>Reticulation Water</i>	2 198	-	0	211	211	99.8%	2 198
Infrastructure - Sanitation	40 954	2 158	3 911	10 238	6 327	61.8%	40 954
<i>Reticulation</i>	40 954	-	-	-	-		40 954
<i>Sewerage purification</i>	-	2 158	3 911	10 238	6 327	61.8%	-
Infrastructure - Other	-	-	-	-	-		-
Community	944	-	5	150	145	96.9%	944
Parks & gardens	-	-	-	-	-		-
Sportsfields & stadia	600	-	-	150	150	100%	600
Cemeteries	344	-	5	-	(5)		344
Social rental housing	-	-	-	-	-		-
Other	-	-	-	-	-		-
Other assets	6 303	-	1 935	-	(1 935)	#DIV/0!	6 303
General vehicles	5 253	-	1 359	-	(1 359)	#DIV/0!	5 253
Specialised vehicles	-	-	349	-	(349)	#DIV/0!	-
Plant & equipment	-	-	227	-	(227)	#DIV/0!	-
Other	1 050	-	-	-	-		1 050
Agricultural assets	-	-	-	-	-		-
Biological assets	-	-	-	-	-		-
Intangibles	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing ass	65 266	2 583	6 800	10 899	4 100	37.6%	65 266
Specialised vehicles	-	-	349	-	(349)	#DIV/0!	-
Refuse	-	-	349	-	(349)	#DIV/0!	-
Fire	-	-	-	-	-		-
Conservancy	-	-	-	-	-		-
Ambulances	-	-	-	-	-		-

11.4 Supporting Table C13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September							
Description	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Repairs and maintenance expenditure by Asset Class/Sub-class							
Infrastructure	7 300	830	2 082	2 866	785	27.4%	7 300
Infrastructure - Road transport	3 665	170	489	916	426	46.6%	3 665
<i>Roads, Pavements & Bridges</i>	277	-	-	69	69	100%	277
<i>Storm water</i>	3 388	170	489	847	357	42.2%	3 388
Infrastructure - Electricity	1 199	156	338	300	(39)	-13.0%	1 199
<i>Transmission & Reticulation</i>	744	96	246	186	(60)	-32.3%	744
<i>Street Lighting</i>	455	60	92	114	21	18.7%	455
Infrastructure - Water	976	29	113	244	131	53.6%	976
<i>Reticulation Water</i>	976	29	113	244	131	53.6%	976
Infrastructure - Sanitation	1 459	117	271	365	94	25.8%	1 459
<i>Reticulation Sewerage</i>	1 459	117	271	365	94	25.8%	1 459
<i>Sewerage purification</i>	-	-	-	-	-		-
Infrastructure - Other	-	358	870	1 042	172	16.5%	-
<i>Waste Management</i>	-	358	870	1 042	172	16.5%	-
Community	1 612	106	217	403	186	46.2%	1 612
Sportsfields & stadia	393	68	70	98	28	28%	393
Swimming pools	846	-	54	211	158	75%	846
Recreational facilities	207	25	32	52	20	39%	207
Fire, safety & emergency	45	-	3	11	8	71%	45
Security and policing	2	-	-	1	1	100%	2
Cemeteries	79	6	31	20	(11)	-57%	79
Social rental housing	40	6	27	10	(17)	-168.2%	40
Other	-	-	-	-	-		-
Heritage assets	-	-	-	-	-		-
Investment properties	-	-	-	-	-		-
Other	-	-	-	-	-		-
Other assets	11 296	460	1 079	1 766	687	38.9%	11 296
General vehicles	4 061	178	552	1 015	463	45.6%	4 061
Specialised vehicles	4 171	-	-	-	-		4 171
Plant & equipment	855	111	196	211	15	7.0%	855
Computers - hardware/equipment	-	-	-	-	-		-
Furniture and other office equipment	610	45	66	152	86	56%	610
Other Buildings	1 600	127	264	387	123	31.9%	1 600
Agricultural assets	-	-	-	-	-		-
Biological assets	-	-	-	-	-		-
Intangibles	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	20 208	1 395	3 377	5 035	1 658	32.9%	20 208
Specialised vehicles	4 171	-	-	-	-		4 171
Refuse	4 171	-	-	-	-		4 171

- Repairs and Maintenance is 32.9% below our budgeted expenditure projection for the month of September 2014.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Budget Year 2014/15						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Depreciation by Asset Class/Sub-class							
Infrastructure	61 102	4 939	19 754	19 754	-		61 102
Infrastructure - Road transport	27 510	2 139	8 557	8 557	-		27 510
<i>Roads, Pavements & Bridges</i>	27 460	2 135	8 540	8 540	-		27 460
<i>Storm water</i>	50	4	17	17	-		50
Infrastructure - Electricity	11 596	966	3 865	3 865	-		11 596
<i>Generation</i>	-	-	-	-	-		-
<i>Transmission & Reticulation</i>	11 592	966	3 864	3 864	-		11 592
<i>Street Lighting</i>	4	0	1	1	-		4
Infrastructure - Water	10 297	858	3 432	3 432	-		10 297
<i>Dams & Reservoirs</i>	1 625	135	542	542	-		1 625
<i>Water purification</i>	52	4	17	17	-		52
<i>Reticulation</i>	8 620	718	2 873	2 873	-		8 620
Infrastructure - Sanitation	11 390	949	3 797	3 797	-		11 390
<i>Reticulation</i>	10 186	849	3 395	3 395	-		10 186
<i>Sewerage purification</i>	1 205	100	402	402	-		1 205
Infrastructure - Other	309	26	103	103	-		309
<i>Waste Management</i>	287	24	96	96	-		287
<i>Other</i>	22	2	7	7	-		22
Community	4 474	373	1 491	1 491	-		4 474
Parks & gardens	49	4	16	16	-		49
Sportsfields & stadia	1 024	85	341	341	-		1 024
Swimming pools	33	3	11	11	-		33
Community halls	790	66	263	263	-		790
Libraries	383	32	128	128	-		383
Recreational facilities	529	44	176	176	-		529
Fire, safety & emergency	139	12	46	46	-		139
Security and policing	710	59	237	237	-		710
Clinics	489	41	163	163	-		489
Museums & Art Galleries	38	3	13	13	-		38
Cemeteries	26	2	9	9	-		26
Social rental housing	13	1	4	4	-		13
Other	251	21	84	84	-		251
Heritage assets	-	-	-	-	-		-
Investment properties	353	29	118	118	-		353
Housing development	353	29	118	118	-		353
Other assets	10 556	880	3 519	3 519	-		10 556
General v vehicles	2 918	243	973	973	-		2 918
Specialised vehicles	1 191	99	397	397	-		1 191
Plant & equipment	2 310	193	770	770	-		2 310
Computers - hardware/equipment	456	38	152	152	-		456
Furniture and other office equipment	1 387	116	462	462	-		1 387
Civic Land and Buildings	1 492	124	497	497	-		1 492
Other Buildings	766	64	255	255	-		766
Other Land	27	2	9	9	-		27
Other	10	1	3	3	-		10
Agricultural assets	-	-	-	-	-		-
Biological assets	-	-	-	-	-		-
Intangibles	159	13	53	53	-		159
Computers - softw are & programming	159	13	53	53	-		159
Total Depreciation	76 645	6 234	24 935	24 935	-		76 645
Specialised vehicles	1 191	99	397	397	-		1 191
Refuse	1 158	97	386	386	-		1 158
Fire	33	3	11	11	-		33

Section 13 – Municipal manager’s quality certification

QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -
(mark as appropriate)

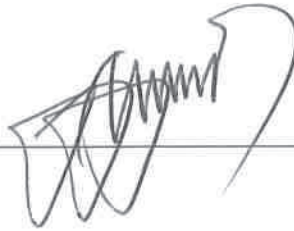
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of September 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date

13 October 2014