

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 October 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 October 2014

1.1.2 Financial problems or risks facing the municipality

No comments for October 2014

1.1.3 Other information

No comments for October 2014

Section 2 - Resolutions

RECOMMENDATION:

That Council takes cognisance of the monthly budget statement and supporting documentation for October 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 140 952 272	R 367 625 476	72%
Operating Revenue	R 477 648 231	R 152 492 853	R 325 155 378	68%
Capital	R 81 073 971	R 15 427 796	R 65 646 175	81%

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) - M04 October							
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	5 433	31 321	25 698	5 624	22%	75 587
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	14 568	63 283	62 350	933	1%	189 053
Service charges - water revenue	34 803	2 611	9 044	9 873	(829)	-8%	34 803
Service charges - sanitation revenue	26 837	1 935	8 444	9 199	(755)	-8%	26 837
Service charges - refuse revenue	20 210	1 414	6 461	6 648	(187)	-3%	20 210
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	732	1 397	1 084	313	29%	3 252
Interest earned - external investments	9 894	14	95	3 298	(3 203)	-97%	9 894
Interest earned - outstanding debtors	1 340	186	624	447	178	40%	1 340
Dividends received	-	-	-	-	-	-	-
Fines	4 041	917	2 418	1 347	1 071	80%	4 041
Licences and permits	3 157	331	1 372	1 052	319	30%	3 157
Agency services	2 666	283	1 120	889	231	26%	2 666
Transfers recognised - operational	53 427	-	17 058	18 146	(1 088)	-6%	53 427
Other revenue	11 670	1 843	5 208	3 890	1 318	34%	11 670
Gains on disposal of PPE	200	2 136	2 154	-	2 154	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	436 136	32 404	150 000	143 920	6 081	4.2%	436 136

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 October 2014. The YTD variance for Property rates for September stands at 22%. 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 8% below YTD budget projections. The variance for water stands at -8%. Revenue received from Fines stands at 80% above YTD budget projections. Grants and Subsidies received variance currently stands at -6%. Revenue received stands at 32.4 million and the variance stands at 4.2% above the budget projections for the month of October 2014.

Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October							
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	10 141	38 875	46 783	(7 908)	-17%	140 164
Remuneration of councillors	8 288	647	2 561	2 376	186	8%	8 288
Debt impairment	12 113	-	-	-	-	-	12 113
Depreciation & asset impairment	76 645	-	24 935	25 548	(613)	-2%	76 645
Finance charges	14 644	3	9	10	(1)	-13%	14 644
Bulk purchases	161 610	13 682	49 670	65 356	(15 686)	-24%	161 610
Contracted services	4 026	339	1 104	1 342	(238)	-18%	4 026
Transfers and grants	2 083	823	1 199	694	505	73%	2 083
Other expenditure	74 514	8 174	20 107	24 838	(4 731)	-19%	74 514
Loss on disposal of PPE	2 144	-	-	-	-	-	2 144
Total Expenditure	496 232	33 810	138 460	166 947	(28 488)	-17.1%	496 232
Surplus/(Deficit)	(60 096)	(1 406)	11 541	(23 028)	34 568	(0)	(60 096)
Transfers recognised - capital	27 666	-	-	-	-	-	27 666
Contributions recognised - capital	1 500	-	-	500	(500)	(0)	1 500
Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(1 406)	11 541	(22 528)			(30 930)
Taxation	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 930)	(1 406)	11 541	(22 528)			(30 930)
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(30 930)	(1 406)	11 541	(22 528)			(30 930)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(30 930)	(1 406)	11 541	(22 528)			(30 930)

Overall, operating expenditure is currently at 17.1% below our budgeted expenditure projection up until 30 October 2014. Employee related costs currently stand at 17% 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 73% above the projected YTD expenditure. The transaction for Depreciation was not yet captured for the month of October. Expenditure stands at R33.8 million, below the budget projections for the month of October 2014.

Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04 October							
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	4 459	8 370	13 651	(5 281)	-39%	40 954
Vote 3 - Council	-	-	-	-	-	-	-
Vote 4 - Electricity Services	-	-	-	-	-	-	-
Vote 5 - Financial Services	1 000	3	3	-	3	#DIV/0!	1 000
Vote 6 - Development Services	-	-	-	-	-	-	-
Vote 7 - Municipal Manager	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	41 954	4 462	8 373	13 651	(5 278)	-39%	41 954
Single Year expenditure appropriation							
Vote 1 - Corporate Services	1 817	45	67	9	58	638%	1 817
Vote 2 - Civil Services	19 316	1 525	3 566	3 066	500	16%	19 316
Vote 3 - Council	814	73	96	4	93	2654%	814
Vote 4 - Electricity Services	12 232	1 018	2 058	2 223	(165)	-7%	12 232
Vote 5 - Financial Services	30	322	816	642	175	27%	30
Vote 6 - Development Services	4 164	1	4	71	(68)	-95%	4 164
Vote 7 - Municipal Manager	20	-	-	5	(5)	-100%	20
Vote 8 - Protection Services	728	438	447	567	(120)	-21%	728
Total Capital single-year expenditure	39 120	3 422	7 055	6 586	469	7%	39 120
Total Capital Expenditure	81 074	7 883	15 428	20 237	(4 809)	-24%	81 074

Capital Expenditure:

The total capital expenditure as at 31 October 2014 amounts to R15.4 million which is 24% 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 October 2014

3.4 Remedial or corrective steps

No steps need to be taken

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

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%	95.4%	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%	8.1%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.4%	21.6%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue	32.1%		32.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	34.0%	3.52%	4.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	20.9%	17%	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 - M04 October							
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	5 433	31 321	25 698	5 624	22%	75 587
Service charges	270 902	20 528	87 232	88 070	(838)	-1%	270 902
Investment revenue	9 894	14	95	3 298	(3 203)	-97%	11 234
Transfers recognised - operational	53 427	-	17 058	18 146	(1 088)	-6%	53 427
Other own revenue	26 325	6 428	14 294	8 708	5 585	64%	26 325
Total Revenue (excluding capital transfers and contributions)	436 136	32 404	150 000	143 920	6 081	4%	437 475
Employee costs	140 164	10 141	38 875	46 783	(7 908)	-17%	140 164
Remuneration of Councillors	8 288	647	2 561	2 376	186	8%	8 288
Depreciation & asset impairment	76 645	-	24 935	25 548	(613)	-2%	76 645
Finance charges	14 644	3	9	10	(1)	-13%	14 644
Materials and bulk purchases	161 610	13 682	49 670	65 356	(15 686)	-24%	161 610
Transfers and grants	2 083	823	1 199	694	505		2 083
Other expenditure	92 797	8 513	21 211	26 180	(4 969)	-19%	92 797
Total Expenditure	496 232	33 810	138 460	166 947	(28 488)	-17%	496 232
Surplus/(Deficit)	(60 096)	(1 406)	11 541	(23 028)	34 568	-150%	(58 756)
Transfers recognised - capital	27 666	-	-	-	-		27 666
Contributions & Contributed assets	1 500	-	-	500	(500)	-100%	1 500
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(1 406)	11 541	(22 528)	34 068	-151%	(29 590)
Share of surplus/ (deficit) of associate	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(30 930)	(1 406)	11 541	(22 528)	34 068	-151%	(29 590)
Capital expenditure & funds sources							
Capital expenditure	81 074	7 883	15 428	20 237	(4 809)	-24%	81 074
Capital transfers recognised	27 666	4 507	8 421	6 721	1 700	25%	27 666
Public contributions & donations	1 500	-	-	500	(500)	-100%	1 500
Borrowing	-	-	-	-	-		-
Internally generated funds	51 908	3 376	7 006	13 016	(6 009)	-46%	51 908
Total sources of capital funds	81 074	7 883	15 428	20 237	(4 809)	-24%	81 074
Financial position							
Total current assets	248 026		12 682				248 026
Total non current assets	1 799 434		2 960				1 799 434
Total current liabilities	99 701		(4 058)				99 701
Total non current liabilities	186 305		(29)				186 305
Community wealth/Equity	1 761 454		19 729				1 761 454
Cash flows							
Net cash from (used) operating	77 624	-	(201 623)	(18 060)	(183 563)	1016%	77 624
Net cash from (used) investing	(80 850)	-	(12 847)	(14 434)	1 587	-11%	(80 850)
Net cash from (used) financing	(3 247)	-	549	126	423	335%	(3 247)
Cash/cash equivalents at the month/year end	177 980	-	9 074	152 087	(143 012)	-94%	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	9 945	621	409	370	349	11 756	48 373
Creditors Age Analysis							
Total Creditors	129	-	-	-	-	-	1 413

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M04 October							
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	8 331	42 852	38 882	3 970	10%	141 006
Executive and council	33 761	423	3 001	1 686	1 315	78%	33 761
Budget and treasury office	106 070	7 839	39 596	36 811	2 786	8%	106 070
Corporate services	1 175	68	255	386	(131)	-34%	1 175
Community and public safety	14 585	1 720	3 953	2 632	1 320	50%	14 585
Community and social services	6 868	76	316	278	39	14%	6 868
Sport and recreation	2 881	704	1 144	621	523	84%	2 881
Public safety	4 560	923	2 430	1 642	788	48%	4 560
Housing	276	16	63	92	(29)	-32%	276
Health	-	-	-	-	-	-	-
Economic and environmental services	9 021	826	3 266	2 636	630	24%	9 021
Planning and development	1 898	198	667	632	35	5%	1 898
Road transport	7 123	628	2 599	2 004	595	30%	7 123
Environmental protection	-	-	-	-	-	-	-
Trading services	300 669	21 525	99 924	99 802	122	0%	300 669
Electricity	191 178	14 614	65 738	63 202	2 536	4%	191 178
Water	39 418	2 800	12 087	11 664	422	4%	39 418
Waste water management	41 481	2 588	12 687	15 059	(2 372)	-16%	41 481
Waste management	28 591	1 524	9 413	9 877	(464)	-5%	28 591
Other	21	2	7	7	(0)	-3%	21
Total Revenue - Standard	465 302	32 404	150 000	143 959	6 041	4%	465 302
Expenditure - Standard							
Governance and administration	90 433	7 189	22 345	25 410	(3 064)	-12%	90 433
Executive and council	18 847	3 619	7 876	5 565	2 310	42%	18 847
Budget and treasury office	43 921	1 665	6 135	11 183	(5 048)	-45%	43 921
Corporate services	27 666	1 905	8 335	8 662	(326)	-4%	27 666
Community and public safety	53 786	3 931	14 410	16 932	(2 522)	-15%	53 786
Community and social services	13 904	948	3 818	4 337	(519)	-12%	13 904
Sport and recreation	16 353	1 071	4 487	5 187	(700)	-14%	16 353
Public safety	21 743	1 820	5 556	6 877	(1 321)	-19%	21 743
Housing	1 786	92	550	531	19	4%	1 786
Health	-	-	-	-	-	-	-
Economic and environmental services	64 437	3 054	19 185	20 440	(1 255)	-6%	64 437
Planning and development	11 522	951	3 129	3 478	(350)	-10%	11 522
Road transport	52 914	2 103	16 056	16 962	(906)	-5%	52 914
Environmental protection	-	-	-	-	-	-	-
Trading services	286 580	19 452	82 103	88 452	(6 349)	-7%	286 580
Electricity	175 831	13 950	55 107	60 366	(5 260)	-9%	175 831
Water	46 278	3 009	12 546	11 693	853	7%	46 278
Waste water management	37 507	786	7 045	7 958	(913)	-11%	37 507
Waste management	26 963	1 707	7 405	8 435	(1 030)	-12%	26 963
Other	996	183	416	321	96	30%	996
Total Expenditure - Standard	496 232	33 810	138 460	151 555	(13 095)	-9%	496 232
Surplus/ (Deficit) for the year	(30 930)	(1 406)	11 541	(7 596)	19 136	-252%	(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) - M04 October							
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	61	231	361	(130)	-36.0%	6 899
Vote 2 - Civil Services	112 288	7 050	34 750	37 065	(2 315)	-6.2%	112 288
Vote 3 - Council	33 761	423	3 001	1 686	1 315	78.0%	33 761
Vote 4 - Electricity Services	191 178	14 614	65 738	63 202	2 536	4.0%	191 178
Vote 5 - Financial Services	106 070	7 839	39 596	36 811	2 786	7.6%	106 070
Vote 6 - Development Services	4 699	877	1 757	1 245	512	41.1%	4 699
Vote 7 - Municipal Manager	-	-	-	-	-	-	-
Vote 8 - Protection Services	10 406	1 538	4 927	3 590	1 337	37.3%	10 406
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-
Total Revenue by Vote	465 302	32 404	150 000	143 959	6 041	4.2%	465 302
Expenditure by Vote							
Vote 1 - Corporate Services	20 024	1 841	5 931	6 243	(312)	-5.0%	20 024
Vote 2 - Civil Services	184 253	8 908	49 062	51 540	(2 478)	-4.8%	184 253
Vote 3 - Council	14 327	3 300	6 581	4 190	2 391	57.1%	14 327
Vote 4 - Electricity Services	183 743	13 950	55 107	60 366	(5 260)	-8.7%	183 743
Vote 5 - Financial Services	43 921	1 666	6 140	11 188	(5 047)	-45.1%	43 921
Vote 6 - Development Services	16 907	1 254	4 477	5 107	(630)	-12.3%	16 907
Vote 7 - Municipal Manager	4 520	653	3 660	3 958	(299)	-7.5%	4 520
Vote 8 - Protection Services	28 537	2 237	7 502	8 962	(1 459)	-16.3%	28 537
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-
Total Expenditure by Vote	496 232	33 810	138 460	151 555	(13 095)	-8.6%	496 232
Surplus/ (Deficit) for the year	(30 930)	(1 406)	11 541	(7 596)	19 136	-251.9%	(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) - M04 October							
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	5 433	31 321	25 698	5 624	22%	75 587
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	14 568	63 283	62 350	933	1%	189 053
Service charges - water revenue	34 803	2 611	9 044	9 873	(829)	-8%	34 803
Service charges - sanitation revenue	26 837	1 935	8 444	9 199	(755)	-8%	26 837
Service charges - refuse revenue	20 210	1 414	6 461	6 648	(187)	-3%	20 210
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	732	1 397	1 084	313	29%	3 252
Interest earned - external investments	9 894	14	95	3 298	(3 203)	-97%	9 894
Interest earned - outstanding debtors	1 340	186	624	447	178	40%	1 340
Dividends received	-	-	-	-	-	-	-
Fines	4 041	917	2 418	1 347	1 071	80%	4 041
Licences and permits	3 157	331	1 372	1 052	319	30%	3 157
Agency services	2 666	283	1 120	889	231	26%	2 666
Transfers recognised - operational	53 427	-	17 058	18 146	(1 088)	-6%	53 427
Other revenue	11 670	1 843	5 208	3 890	1 318	34%	11 670
Gains on disposal of PPE	200	2 136	2 154	-	2 154	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	436 136	32 404	150 000	143 920	6 081	4.2%	436 136
Expenditure By Type							
Employee related costs	140 164	10 141	38 875	46 783	(7 908)	-17%	140 164
Remuneration of councillors	8 288	647	2 561	2 376	186	8%	8 288
Debt impairment	12 113	-	-	-	-	-	12 113
Depreciation & asset impairment	76 645	-	24 935	25 548	(613)	-2%	76 645
Finance charges	14 644	3	9	10	(1)	-13%	14 644
Bulk purchases	161 610	13 682	49 670	65 356	(15 686)	-24%	161 610
Contracted services	4 026	339	1 104	1 342	(238)	-18%	4 026
Transfers and grants	2 083	823	1 199	694	505	73%	2 083
Other expenditure	74 514	8 174	20 107	24 838	(4 731)	-19%	74 514
Loss on disposal of PPE	2 144	-	-	-	-	-	2 144
Total Expenditure	496 232	33 810	138 460	166 947	(28 488)	-17.1%	496 232
Surplus/(Deficit)	(60 096)	(1 406)	11 541	(23 028)	34 568	(0)	(60 096)
Transfers recognised - capital	27 666	-	-	-	-	-	27 666
Contributions recognised - capital	1 500	-	-	500	(500)	(0)	1 500
Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(1 406)	11 541	(22 528)			(30 930)
Taxation	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 930)	(1 406)	11 541	(22 528)			(30 930)
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(30 930)	(1 406)	11 541	(22 528)			(30 930)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(30 930)	(1 406)	11 541	(22 528)			(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) - M04 October							
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	87	117	25	93	376%	3 639
Executive and council	834	73	96	9	88	1034%	834
Budget and treasury office	1 030	3	6	10	(4)	-39%	1 030
Corporate services	1 775	12	15	6	9	140%	1 775
Community and public safety	6 566	1 026	1 158	883	275	31%	6 566
Community and social services	3 310	33	54	74	(20)	-27%	3 310
Sport and recreation	1 632	554	655	242	413	171%	1 632
Public safety	728	438	447	567	(120)	-21%	728
Housing	896	1	2	-	2	#DIV/0!	896
Health	-	-	-	-	-	-	-
Economic and environmental services	11 249	815	1 297	2 386	(1 089)	-46%	11 249
Planning and development	114	6	13	30	(17)	-57%	114
Road transport	11 135	809	1 284	2 355	(1 072)	-45%	11 135
Environmental protection	-	-	-	-	-	-	-
Trading services	59 619	5 955	12 856	16 943	(4 088)	-24%	59 619
Electricity	12 232	1 340	2 871	2 855	16	1%	12 232
Water	2 939	14	14	422	(407)	-97%	2 939
Waste water management	42 593	4 600	9 620	13 659	(4 038)	-30%	42 593
Waste management	1 856	-	349	8	341	4267%	1 856
Other	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	81 074	7 883	15 428	20 237	(4 809)	-24%	81 074
Funded by:							
National Government	23 918	4 473	8 384	6 651	1 733	26%	23 918
Provincial Government	3 748	34	38	70	(32)	-46%	3 748
District Municipality	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-
Transfers recognised - capital	27 666	4 507	8 421	6 721	1 700	25%	27 666
Public contributions & donations	1 500	-	-	500	(500)	-100%	1 500
Borrowing	-	-	-	-	-	-	-
Internally generated funds	51 908	3 376	7 006	13 016	(6 009)	-46%	51 908
Total Capital Funding	81 074	7 883	15 428	20 237	(4 809)	-24%	81 074

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M04 October			
Description	Budget Year 2014/15		
	Original Budget	YearTD actual	Full Year Forecast
R thousands			
ASSETS			
Current assets			
Cash	177 980	4 880	177 980
Call investment deposits	-	-	-
Consumer debtors	60 350	13 444	60 350
Other debtors	2 132	(4 981)	2 132
Current portion of long-term receivables	24	-	24
Inventory	7 540	(661)	7 540
Total current assets	248 026	12 682	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	2 960	1 766 049
Agricultural	-	-	-
Biological assets	-	-	-
Intangible assets	490	-	490
Other non-current assets	767	-	767
Total non current assets	1 799 434	2 960	1 799 434
TOTAL ASSETS	2 047 460	15 643	2 047 460
LIABILITIES			
Current liabilities			
Bank overdraft	-	-	-
Borrowing	4 094	-	4 094
Consumer deposits	7 717	378	7 717
Trade and other payables	81 768	(2 739)	81 768
Provisions	6 122	(1 697)	6 122
Total current liabilities	99 701	(4 058)	99 701
Non current liabilities			
Borrowing	133 551	(29)	133 551
Provisions	52 754	-	52 754
Total non current liabilities	186 305	(29)	186 305
TOTAL LIABILITIES	286 006	(4 086)	286 006
NET ASSETS	1 761 454	19 729	1 761 454
COMMUNITY WEALTH/EQUITY			
Accumulated Surplus/(Deficit)	1 761 033	19 729	1 761 033
Reserves	422	-	422
TOTAL COMMUNITY WEALTH/EQUITY	1 761 454	19 729	1 761 454

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M04 October							
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	216 737	89 709	127 028	142%	354 705
Government - operating	38 924	53 427	35 626	35	35 590	101465%	53 427
Government - capital	24 567	53 105	3 500	-	3 500	#DIV/0!	53 105
Interest	9 917	11 165	95	2 809	(2 713)	-97%	11 165
Dividends	-	-	-	-	-		-
Payments							
Suppliers and employees	(313 247)	378 050	456 699	110 084	(346 615)	-315%	378 050
Finance charges	(8 486)	14 644	9	7	(1)	-16%	14 644
Transfers and Grants	(1 293)	2 083	873	521	(352)	-68%	2 083
NET CASH FROM/(USED) OPERATING ACTIVITIES	82 922	77 624	(201 623)	(18 060)	510 374	-2826%	77 624
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	1 550	200	2 154	-	2 154	#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	15 001	14 815	(186)	-1%	81 074
NET CASH FROM/(USED) INVESTING ACTIVITIES	(85 218)	(80 850)	(12 847)	(14 434)	(1 587)	11%	(80 850)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-		-
Borrowing long term/refinancing	82	-	-	-	-		-
Increase (decrease) in consumer deposits	-	505	578	126	451	358%	505
Payments							
Repayment of borrowing	(6 868)	3 752	29	-	(29)	#DIV/0!	3 752
NET CASH FROM/(USED) FINANCING ACTIVITIES	(6 785)	(3 247)	549	126	(423)	-335%	(3 247)
NET INCREASE/ (DECREASE) IN CASH HELD	(9 082)	(6 474)	(213 921)	(32 368)			(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	9 074	152 087			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 - M04 October														
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 Receivables from Exchange Transactions - Water	1200	2 956	1 000	151	115	106	106	94	1 662	6 188	2 082	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 781	2 653	97	38	21	18	16	734	15 358	828	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	4 999	3 745	207	177	82	60	52	2 875	12 196	3 245	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	1 756	1 163	154	124	61	53	48	3 028	6 387	3 314	-	-	
Receivables from Exchange Transactions - Waste Management	1600	1 578	1 102	115	90	114	105	101	2 453	5 658	2 863	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	21	18	1	2	1	1	1	27	73	32	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	1 060	265	50	74	24	26	37	979	2 514	1 139	-	-	
Total By Income Source	2000	24 150	9 945	775	621	409	370	349	11 756	48 373	13 504	-	-	
2013/14 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	646	221	6	7	4	4	1	62	949	76	-	-	
Commercial	2300	9 842	1 369	82	59	19	22	24	388	11 806	513	-	-	
Households	2400	12 746	7 325	605	486	364	329	312	10 634	32 800	12 125	-	-	
Other	2500	916	1 031	82	69	22	15	12	672	2 819	790	-	-	
Total By Customer Group	2600	24 150	9 945	775	621	409	370	349	11 756	48 373	13 504	-	-	

After doing a monthly comparison of outstanding debt, 90 days and older increased to R13 504 244 when compared to September' report which amounted to R13 376 906. There was a decrease of R 8 796 in outstanding debt for 150 days and older.

Total Outstanding Debt has increased from R46.7 million in October 2013 to R48.3 million in October 2014.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October												
Description R thousands	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		
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	1 284	129	-	-	-	-	-	-	-	1 413	2 956
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 284	129	-	-	-	-	-	-	-	1 413	2 956

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October									
Investments by maturity Name of institution & investment ID R thousands	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								
Municipality									
ABSA	364 Days	Fixed Deposit	28 June 2015		7.38%	100 000	-	100 000	
ABSA		Call Account			5.75%	19 845	(565)	19 280	
STANDARD BANK	214 Days	Fixed Deposit	30 Jan 2015		6.75%	100 000	-	100 000	
Municipality sub-total				-		219 845	(565)	219 280	
Entities									
N/A									
TOTAL INVESTMENTS AND INTEREST				-		219 845	(565)	219 280	

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 - M04 October							
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	1 386	2 139	2 139	–		6 597
Libraries	5 319	1 386	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	1 386	22 066	22 066	–		53 427
Capital Transfers and Grants							
National Government:	23 918	–	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	–		4 000
Provincial Government:	29 187	453	3 378	3 228	150	4.6%	29 187
<i>Human Settlements</i>	28 539	–	2 775	2 775	–		28 539
<i>Libraries</i>	498	453	453	453	–		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	453	8 378	8 228	150	1.8%	53 105
TOTAL RECEIPTS OF TRANSFERS & GRANTS	106 532	1 839	30 444	30 294	150	0.5%	106 532

8.2 Supporting Table SC7 (1)

WC015 Swatland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October							
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	3 460	14 261	15 307	(1 047)	-6.8%	46 690
Local Government Equitable Share	43 093	3 117	13 078	14 036	(958)	-6.8%	43 093
Municipal Systems Improvement	934	14	206	311	(105)	-33.7%	934
Finance Management	1 450	87	360	470	(110)	-23.4%	1 450
EPWP Incentive	1 213	242	617	490	127	25.8%	1 213
Other transfers and grants [insert description]					-		
Provincial Government:	6 597	452	3 583	2 081	1 502	#DIV/0!	6 737
Libraries	5 319	381	1 521	1 638	(117)	-7.1%	5 319
Proclaimed Roads Subsidy	1 060	23	23	178	(155)	-86.9%	1 060
Ilinge Lethu Centre	218	48	198	218	(20)	-9.2%	218
Disaster Fund	140	-	136	47	90	191.4%	140
District Municipality:	-	-	-	-	-	-	-
[insert description]					-		
Other grant providers:	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	53 287	3 912	17 844	17 388	456	2.6%	53 427
Capital expenditure of Transfers and Grants							
National Government:	23 918	4 473	8 384	6 651	1 733	26.1%	23 918
Municipal Infrastructure Grant (MIG)	19 918	4 455	8 358	6 451	1 907	29.6%	19 918
Energy Efficiency and Demand Side Management Grant	4 000	19	26	200	(174)	-87.2%	4 000
Other capital transfers [insert description]					-		
Provincial Government:	3 748	34	38	70	(32)	-46.0%	3 748
Human Settlements	3 100	1	2	20	(18)	-90.9%	3 100
Libraries	498	33	36	-	36	#DIV/0!	498
Pedestrian Pathways: Darling (Phase 2)	-	-	-	-	-		-
PAWK: Sport and Recreation	150	-	-	50	(50)	-100.0%	150
District Municipality:	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	27 666	4 507	8 421	6 721	1 700	25.3%	27 666
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	80 953	8 419	26 265	24 109	2 156	8.9%	81 093

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

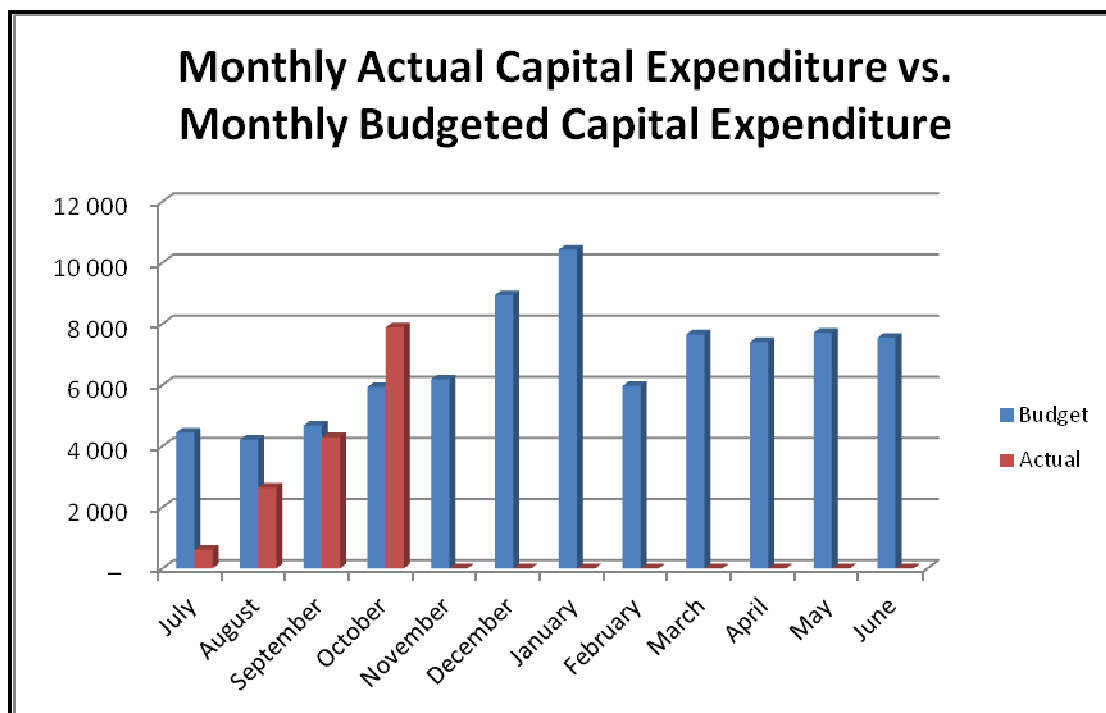
9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October							
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	411	1 631	1 631	-		5 108
Pension and UIF Contributions	761	62	239	239	-		761
Medical Aid Contributions	238	21	77	77	-		238
Motor Vehicle Allowance	1 796	115	454	454	-		1 796
Cellphone Allowance	385	40	158	158	-		385
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-		-
Sub Total - Councillors	8 288	648	2 559	2 559	-		8 288
Senior Managers of the Municipality							
Basic Salaries and Wages	5 082	434	1 734	1 734	-		5 082
Pension and UIF Contributions	1 151	91	365	365	-		1 151
Medical Aid Contributions	283	23	94	94	-		283
Overtime	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	949	84	324	324	-		949
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	436	74	226	226	-		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	706	2 806	2 806	-		7 957
% increase	#DIV/0!						#DIV/0!
Other Municipal Staff							
Basic Salaries and Wages	87 648	6 506	25 360	27 032	(1 672)	-6%	87 648
Pension and UIF Contributions	13 824	1 095	4 349	4 613	(264)	-6%	13 824
Medical Aid Contributions	6 218	491	1 938	2 072	(135)	-6%	6 218
Overtime	4 562	403	1 068	1 520	(452)	-30%	4 562
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	6 136	477	1 921	2 036	(116)	-6%	6 136
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	407	36	145	135	10	7%	407
Other benefits and allowances	6 320	427	1 348	2 253	(904)	-40%	6 320
Payments in lieu of leave	1 478	-	-	-	-		1 478
Long service awards	703	-	(62)	213	(276)	-129%	703
Post-retirement benefit obligations	4 910	-	-	6	(6)	-100%	4 910
Sub Total - Other Municipal Staff	132 207	9 435	36 067	39 882	(3 815)	-10%	132 207
% increase	#DIV/0!						#DIV/0!
% increase	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF	140 164	10 141	38 873	42 688	(3 815)	-9%	140 164

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October							
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	7 883	15 428	19 254	3 826	19.9%	19%
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	15 428					



11.3 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October							
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	901	926	1 466	540	36.8%	6 346
Infrastructure - Road transport	1 996	778	778	1 136	358	31.5%	1 996
<i>Roads, Pavements & Bridges</i>	1 100	-	-	240	240	100.0%	1 100
<i>Storm water</i>	896	778	778	896	118	13.2%	896
Infrastructure - Electricity	4 250	123	148	330	182	55.0%	4 250
<i>Generation</i>	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	4 250	123	148	330	182	55.0%	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	71	97	20	(77)	-383.2%	3 100
Social rental housing	-	-	-	-	-	-	-
Other	3 100	71	97	20	(77)	-383.2%	3 100
Other assets	6 363	501	1 195	1 009	(186)	-18.5%	6 363
General v vehicles	-	-	-	-	-	-	-
Specialised v vehicles	-	-	-	-	-	-	-
Plant & equipment	400	123	296	319	23	7.2%	400
Computers - hardware/equipment	2 310	325	832	635	(198)	-31%	2 310
Furniture and other office equipment	1 463	53	67	55	(12)	-21.2%	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	1 473	2 218	2 495	277	11.1%	15 808

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

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	4 980	9 838	15 912	6 074	38.2%	58 019
Infrastructure - Road transport	9 877	2	213	1 200	987		9 877
<i>Roads, Pavements & Bridges</i>	9 377	2	213	1 100	887		9 377
<i>Storm water</i>	500	-	-	100	100	100.0%	500
Infrastructure - Electricity	4 450	189	925	650	(275)	-42.3%	4 450
<i>Generation</i>	-	-	-	-	-		-
<i>Transmission & Reticulation</i>	4 450	189	925	650	(275)	-42.3%	4 450
<i>Street Lighting</i>	-	-	-	-	-		-
Infrastructure - Water	2 738	330	331	411	81	19.7%	2 738
<i>Dams & Reservoirs</i>	540	-	-	-	-		540
<i>Water purification</i>	-	-	-	-	-		-
<i>Reticulation Water</i>	2 198	330	331	411	81	19.7%	2 198
Infrastructure - Sanitation	40 954	4 459	8 370	13 651	5 281	38.7%	40 954
<i>Reticulation</i>	40 954	-	-	-	-		40 954
<i>Sewerage purification</i>	-	4 459	8 370	13 651	5 281	38.7%	-
Infrastructure - Other	-	-	-	-	-		-
Community	944	187	191	200	9	4.3%	944
Parks & gardens	-	-	-	-	-		-
Sportsfields & stadia	600	-	-	200	200	100%	600
Cemeteries	344	187	191	-	(191)		344
Social rental housing	-	-	-	-	-		-
Other	-	-	-	-	-		-
Other assets	6 303	1 243	3 179	1 630	(1 549)	-95.0%	6 303
General vehicles	5 253	1 243	2 602	1 630	(972)	-59.6%	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	6 410	13 210	17 742	4 532	25.5%	65 266
Specialised vehicles	-	-	349	-	(349)	#DIV/0!	-
Refuse	-	-	349	-	(349)	#DIV/0!	-
Fire	-	-	-	-	-		-
Conservancy	-	-	-	-	-		-
Ambulances	-	-	-	-	-		-

11.4 Supporting Table C13c

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October							
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	1 113	3 195	3 804	609	16.0%	7 300
Infrastructure - Road transport	3 665	493	983	1 203	220	18.3%	3 665
<i>Roads, Pavements & Bridges</i>	277	23	23	92	69	75%	277
<i>Storm water</i>	3 388	470	959	1 111	151	13.6%	3 388
Infrastructure - Electricity	1 199	228	567	400	(167)	-41.9%	1 199
<i>Transmission & Reticulation</i>	744	92	338	248	(90)	-36.4%	744
<i>Street Lighting</i>	455	136	229	152	(77)	-50.8%	455
Infrastructure - Water	976	71	184	325	141	43.5%	976
<i>Reticulation Water</i>	976	71	184	325	141	43.5%	976
Infrastructure - Sanitation	1 459	45	316	486	170	35.0%	1 459
<i>Reticulation Sewerage</i>	1 459	45	316	486	170	35.0%	1 459
<i>Sewerage purification</i>	-	-	-	-	-	-	-
Infrastructure - Other	-	275	1 145	1 390	244	17.6%	-
<i>Waste Management</i>	-	275	1 145	1 390	244	17.6%	-
Community	1 612	119	336	535	199	37.2%	1 612
Sportsfields & stadia	393	46	117	131	14	11%	393
Swimming pools	846	38	92	282	190	67%	846
Recreational facilities	207	30	61	69	8	11%	207
Fire, safety & emergency	45	2	6	13	7	56%	45
Security and policing	2	-	-	1	1	100%	2
Cemeteries	79	-	31	26	(5)	-18%	79
Social rental housing	40	3	29	13	(16)	-121.0%	40
Other	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Other assets	11 296	665	1 743	2 383	640	26.8%	11 296
General vehicles	4 061	288	840	1 353	514	38.0%	4 061
Specialised vehicles	4 171	-	-	-	-	-	4 171
Plant & equipment	855	59	255	310	55	17.8%	855
Computers - hardware/equipment	-	-	-	-	-	-	-
Furniture and other office equipment	610	13	80	203	123	61%	610
Other Buildings	1 600	305	569	516	(52)	-10.2%	1 600
Agricultural assets	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	20 208	1 896	5 274	6 722	1 448	21.5%	20 208
Specialised vehicles	4 171	-	-	-	-	-	4 171
Refuse	4 171	-	-	-	-	-	4 171

- Repairs and Maintenance is 21.5% below our budgeted expenditure projection for the month of October 2014.

Section 13 – Municipal manager's quality certification

QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -

(mark as appropriate)

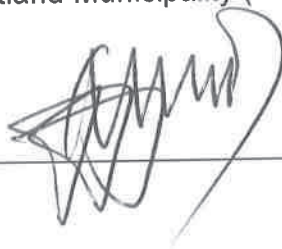
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of October 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



A handwritten signature in black ink, appearing to be 'Joggie Scholtz', is written over a horizontal line. The signature is stylized and somewhat cursive.

Date 12 November 2014