

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 Budget Statement April 2015

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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 April 2015

1.1.2 Financial problems or risks facing the municipality

No comments for April 2015

1.1.3 Other information

No comments for April 2015

Section 2 - Resolutions

RECOMMENDATION:

That Council takes cognisance of the monthly budget statement and supporting documentation for April 2015.

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 monthly 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	Adjustment Budget	YTD Actual	Variance	Variance %
Operating Expenditure	R 508 577 748	R 558 781 947	R 364 049 253	R 194 732 694	35%
Operating Revenue	R 477 648 231	R 543 239 243	R 368 595 934	R 174 643 309	32%
Capital	R 81 073 971	R 107 495 708	R 59 491 996	R 48 003 712	45%

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) - M10 April								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	75 587	73 860	4 969	63 583	62 738	844	1%	73 860
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	188 276	15 481	154 948	158 879	(3 931)	-2%	188 276
Service charges - water revenue	34 803	33 788	3 577	32 244	29 268	2 976	10%	33 788
Service charges - sanitation revenue	26 837	21 177	1 975	20 236	22 238	(2 001)	-9%	21 177
Service charges - refuse revenue	20 210	16 592	1 437	15 226	17 019	(1 793)	-11%	16 592
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	3 252	243	3 192	2 710	482	18%	3 252
Interest earned - external investments	9 894	9 894	29	4 139	8 245	(4 106)	-50%	9 894
Interest earned - outstanding debtors	1 340	1 340	128	1 435	1 116	319	29%	1 340
Dividends received	-	-	-	-	-	-	-	-
Fines	4 041	25 141	461	5 767	3 367	2 400	71%	25 141
Licences and permits	3 157	3 157	274	3 114	2 631	483	18%	3 157
Agency services	2 666	2 666	221	2 594	2 222	372	17%	2 666
Transfers recognised - operational	53 427	89 723	-	43 093	43 210	(117)	0%	89 723
Other revenue	11 670	11 810	1 510	13 612	9 725	3 887	40%	11 810
Gains on disposal of PPE	200	200	-	5 413	200	5 213	2607%	200
Total Revenue (excluding capital transfers and contributions)	436 136	480 874	30 305	368 596	363 568	5 028	1.4%	480 874

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 April 2015. The YTD variance for Property rates for April stands at 1% above YTD budget. 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 9% less than YTD budget projections and the variance for water stands at 10% above projected revenue. Revenue received from Fines stands at 71% above YTD budget projections. Revenue received for the month of April 2015 was R30.3 million with a variance of 1.4% above the budgeted projections.

Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Expenditure By Type								
Employee related costs	140 164	144 877	10 155	105 313	116 885	(11 572)	-10%	144 877
Remuneration of councillors	8 288	8 450	1 010	6 807	6 906	(100)	-1%	8 450
Debt impairment	12 113	28 163	-	-	-	-		28 163
Depreciation & asset impairment	76 645	76 645	6 234	62 338	63 871	(1 532)	-2%	76 645
Finance charges	14 644	14 644	2	7 436	7 344	92	1%	14 644
Bulk purchases	161 610	161 610	12 576	120 514	132 107	(11 593)	-9%	161 610
Other materials	-	-	-	-	-	-		-
Contracted services	4 026	3 698	330	2 958	3 355	(397)	-12%	3 698
Transfers and grants	2 083	2 083	177	1 723	1 736	(13)	-1%	2 083
Other expenditure	74 514	104 121	5 743	56 960	62 095	(5 135)	-8%	104 121
Loss on disposal of PPE	2 144	2 144	-	-	-	-		2 144
Total Expenditure	496 232	546 436	36 227	364 049	394 299	(30 250)	-7.7%	546 436
Surplus/(Deficit)	(60 096)	(65 562)	(5 922)	4 547	(30 731)	35 278	(0)	(65 562)
Transfers recognised - capital	27 666	48 520	-	-	-	-		48 520
Contributions recognised - capital	1 500	1 500	-	-	1 250	(1 250)	(0)	1 500
Contributed assets	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(15 543)	(5 922)	4 547	(29 481)			(15 543)
Taxation	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	(30 930)	(15 543)	(5 922)	4 547	(29 481)			(15 543)
Attributable to minorities	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	(30 930)	(15 543)	(5 922)	4 547	(29 481)			(15 543)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(30 930)	(15 543)	(5 922)	4 547	(29 481)			(15 543)

Overall, operating expenditure is currently at 7.7% below our budgeted expenditure projection up until 30 April 2015. Employee related costs currently stand at 10% under 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 1% under the projected YTD expenditure. Expenditure for the month of April 2015 was R36.2 million.

Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April								
Vote Description	Budget Year 2014/15							
	Original Budget	Adjusted 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	40 954	5 144	26 284	35 697	(9 413)	-26%	40 954
Vote 3 - Council	-	-	-	-	-	-	-	-
Vote 4 - Electricity Services	-	-	-	-	-	-	-	-
Vote 5 - Financial Services	1 000	1 700	970	1 630	1 700	(70)	-4%	1 700
Vote 6 - Development Services	-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	41 954	42 654	6 115	27 914	37 397	(9 483)	-25%	42 654
Single Year expenditure appropriation								
Vote 1 - Corporate Services	1 817	1 830	12	1 020	552	467	85%	1 830
Vote 2 - Civil Services	19 316	20 359	711	17 154	17 642	(489)	-3%	20 359
Vote 3 - Council	814	814	(15)	607	696	(89)	-13%	814
Vote 4 - Electricity Services	12 232	12 024	103	9 435	9 360	75	1%	12 024
Vote 5 - Financial Services	30	30	49	1 745	2 085	(340)	-16%	30
Vote 6 - Development Services	4 164	28 964	804	869	15 376	(14 507)	-94%	28 964
Vote 7 - Municipal Manager	20	20	-	20	18	2	14%	20
Vote 8 - Protection Services	728	801	8	729	747	(19)	-3%	801
Total Capital single-year expenditure	39 120	64 842	1 671	31 578	46 476	(14 898)	-32%	64 842
Total Capital Expenditure	81 074	107 496	7 786	59 492	83 873	(24 381)	-29%	107 496

Capital Expenditure:

The total capital expenditure as at 30 April 2015 amounts to R59.4 million which is 29% below our projected expenditure. Capital expenditure will rapidly increase in the two months to follow.

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 April 2015

3.4 Remedial or corrective steps

No steps need to be taken

WC015 Swarland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April						
Description of financial indicator	Basis of calculation	Ref	Budget Year 2014/15			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		18.4%	18.4%	18.4%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%	0.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.5%	12.5%	12.5%	11.1%
Gearing	Long Term Borrowing/ Funds & Reserves		31664.2%	31664.2%	31664.2%	153.1%
Liquidity						
Current Ratio	Current assets/current liabilities	1	248.8%	248.8%	248.8%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		178.5%	178.5%	178.5%	229.1%
Revenue Management						
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%	14.4%	11.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	99.6%	95.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	5.8%	5.8%	7.26%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15.4%	15.4%	16.44%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue		32.1%	32.1%	28.6%	30.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		34.0%	34.0%	4.31%	4.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.9%	20.9%	19%	4.8%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within		26.5	21.29	N/a	26.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.9%	9.9%	N/a	17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		5.8	0.5	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 - M10 April								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	75 587	73 860	4 969	63 583	62 738	844	1%	73 860
Service charges	270 902	259 832	22 470	222 654	227 404	(4 749)	-2%	259 832
Investment revenue	9 894	9 894	29	4 139	8 245	(4 106)	-50%	11 234
Transfers recognised - operational	53 427	89 723	-	43 093	43 210	(117)	-0%	89 723
Other own revenue	26 325	47 565	2 837	35 127	21 971	13 156	60%	47 565
Total Revenue (excluding capital transfers and contributions)	436 136	480 874	30 305	368 596	363 568	5 028	1%	482 213
Employee costs	140 164	144 877	10 155	105 313	116 885	(11 572)	-10%	144 877
Remuneration of Councillors	8 288	8 450	1 010	6 807	6 906	(100)	-1%	8 450
Depreciation & asset impairment	76 645	76 645	6 234	62 338	63 871	(1 532)	-2%	76 645
Finance charges	14 644	14 644	2	7 436	7 344	92	1%	14 644
Materials and bulk purchases	161 610	161 610	12 576	120 514	132 107	(11 593)	-9%	161 610
Transfers and grants	2 083	2 083	177	1 723	1 736	(13)		2 083
Other expenditure	92 797	138 126	6 073	59 918	65 450	(5 532)	-8%	138 126
Total Expenditure	496 232	546 436	36 227	364 049	394 299	(30 250)	-8%	546 436
Surplus/(Deficit)	(60 096)	(65 562)	(5 922)	4 547	(30 731)	35 278	-115%	(64 222)
Transfers recognised - capital	27 666	48 520	-	-	-	-		48 520
Contributions & Contributed assets	1 500	1 500	-	-	1 250	(1 250)	-100%	1 500
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(15 543)	(5 922)	4 547	(29 481)	34 028	-115%	(14 203)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(30 930)	(15 543)	(5 922)	4 547	(29 481)	34 028	-115%	(14 203)
Capital expenditure & funds sources								
Capital expenditure	81 074	107 496	7 786	59 492	83 873	(24 381)	-29%	107 496
Capital transfers recognised	27 666	48 520	53	24 358	37 736	(13 379)	-35%	48 520
Public contributions & donations	1 500	1 500	-	-	-	-		1 500
Borrowing	-	-	-	-	-	-		-
Internally generated funds	51 908	57 476	7 733	35 134	46 137	(11 002)	-24%	57 476
Total sources of capital funds	81 074	107 496	7 786	59 492	83 873	(24 381)	-29%	107 496
Financial position								
Total current assets	248 026	250 943		37 282				250 943
Total non current assets	1 799 434	1 820 514		22 089				1 820 514
Total current liabilities	99 701	82 116		35 376				82 116
Total non current liabilities	186 305	188 167		(1 810)				188 167
Community wealth/Equity	1 761 454	1 801 175		25 805				1 801 175
Cash flows								
Net cash from (used) operating	77 624	75 691	10 851	(158 432)	45 861	(204 293)	-445%	75 691
Net cash from (used) investing	(80 850)	(107 275)	(7 057)	(52 385)	(64 351)	11 966	-19%	(107 275)
Net cash from (used) financing	(3 247)	(3 288)	122	(633)	(1 455)	822	-56%	(3 288)
Cash/cash equivalents at the month/year end	177 980	188 123	-	11 544	164 509	(152 965)	-93%	188 123
Debtors & creditors analysis								
	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	5 150	923	705	536	380	296	9 251	44 136
Creditors Age Analysis								
Total Creditors	52	34	-	-	-	-	-	2 636

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Standard								
<i>Governance and administration</i>	141 006	185 353	5 442	97 511	74 450	23 060	31%	185 353
Executive and council	33 761	90 906	1	4 435	4 015	420	10%	90 906
Budget and treasury office	106 070	93 272	5 367	92 222	69 471	22 751	33%	93 272
Corporate services	1 175	1 175	74	853	964	(111)	-11%	1 175
<i>Community and public safety</i>	14 585	35 689	725	9 414	6 709	2 706	40%	35 689
Community and social services	6 868	6 872	60	742	694	48	7%	6 872
Sport and recreation	2 881	2 881	179	2 696	2 407	288	12%	2 881
Public safety	4 560	25 660	471	5 800	3 377	2 423	72%	25 660
Housing	276	276	16	176	230	(54)	-23%	276
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	9 021	9 161	828	7 903	6 755	1 148	17%	9 161
Planning and development	1 898	2 038	273	1 955	1 698	257	15%	2 038
Road transport	7 123	7 123	555	5 948	5 057	890	18%	7 123
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	300 669	300 669	23 308	253 751	255 712	(1 961)	-1%	300 669
Electricity	191 178	191 178	15 527	157 922	159 654	(1 732)	-1%	191 178
Water	39 418	39 418	3 737	36 817	33 490	3 327	10%	39 418
Waste water management	41 481	41 481	2 475	36 307	37 374	(1 067)	-3%	41 481
Waste management	28 591	28 591	1 569	22 706	25 195	(2 490)	-10%	28 591
<i>Other</i>	21	21	2	17	17	(0)	-1%	21
Total Revenue - Standard	465 302	530 893	30 305	368 596	343 643	24 953	7%	530 893
Expenditure - Standard								
<i>Governance and administration</i>	90 433	121 351	5 825	61 887	85 330	(23 444)	-27%	121 351
Executive and council	18 847	55 412	1 997	22 202	35 393	(13 191)	-37%	55 412
Budget and treasury office	43 921	36 914	1 990	18 410	32 360	(13 950)	-43%	36 914
Corporate services	27 666	29 024	1 839	21 275	17 577	3 698	21%	29 024
<i>Community and public safety</i>	53 786	73 172	3 803	39 370	40 355	(986)	-2%	73 172
Community and social services	13 904	16 982	1 025	10 104	10 748	(644)	-6%	16 982
Sport and recreation	16 353	16 748	1 134	12 719	11 601	1 118	10%	16 748
Public safety	21 743	37 777	1 538	15 401	17 074	(1 674)	-10%	37 777
Housing	1 786	1 665	106	1 146	932	214	23%	1 665
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	64 437	65 970	5 533	51 726	30 485	21 241	70%	65 970
Planning and development	11 522	11 130	876	8 372	8 917	(546)	-6%	11 130
Road transport	52 914	54 841	4 657	43 354	21 568	21 787	101%	54 841
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	286 580	287 595	20 883	210 145	195 170	14 976	8%	287 595
Electricity	175 831	176 397	12 652	127 212	133 063	(5 852)	-4%	176 397
Water	46 278	46 596	4 239	38 282	27 105	11 176	41%	46 596
Waste water management	37 507	37 574	1 956	24 694	16 058	8 636	54%	37 574
Waste management	26 963	27 028	2 037	19 958	18 943	1 015	5%	27 028
<i>Other</i>	996	1 019	183	922	812	110	14%	1 019
Total Expenditure - Standard	496 232	549 106	36 227	364 049	352 152	11 897	3%	549 106
Surplus/ (Deficit) for the year	(30 930)	(18 213)	(5 922)	4 547	(8 509)	13 056	-153%	(18 213)

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) - M10 April								
Vote Description	Budget Year 2014/15							
	Original Budget	Adjusted 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	6 899	62	734	901	(168)	-18.6%	6 899
Vote 2 - Civil Services	112 288	112 288	7 921	97 223	97 221	1	0.0%	112 288
Vote 3 - Council	33 761	90 906	1	4 435	4 015	420	10.5%	90 906
Vote 4 - Electricity Services	191 178	191 178	15 527	157 922	159 654	(1 732)	-1.1%	191 178
Vote 5 - Financial Services	106 070	93 272	5 367	92 222	69 471	22 751	32.7%	93 272
Vote 6 - Development Services	4 699	4 843	461	4 541	4 085	456	11.2%	4 843
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	10 406	31 506	966	11 520	8 296	3 224	38.9%	31 506
Total Revenue by Vote	465 302	530 893	30 305	368 596	343 643	24 953	7.3%	530 893
Expenditure by Vote								
Vote 1 - Corporate Services	20 024	21 779	1 586	15 234	16 176	(942)	-5.8%	21 779
Vote 2 - Civil Services	184 253	186 869	14 333	142 978	95 035	47 943	50.4%	186 869
Vote 3 - Council	14 327	50 871	1 679	18 895	31 801	(12 906)	-40.6%	50 871
Vote 4 - Electricity Services	183 743	184 227	12 652	127 212	133 063	(5 852)	-4.4%	184 227
Vote 5 - Financial Services	43 921	36 914	1 991	18 422	32 372	(13 950)	-43.1%	36 914
Vote 6 - Development Services	16 907	16 356	1 226	11 851	12 537	(686)	-5.5%	16 356
Vote 7 - Municipal Manager	4 520	4 541	765	9 013	9 163	(149)	-1.6%	4 541
Vote 8 - Protection Services	28 537	44 878	1 996	20 444	22 005	(1 561)	-7.1%	44 878
Total Expenditure by Vote	496 232	546 436	36 227	364 049	352 152	11 897	3.4%	546 436
Surplus/ (Deficit) for the year	(30 930)	(15 543)	(5 922)	4 547	(8 509)	13 056	-153.4%	(15 543)

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) - M10 April								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	75 587	73 860	4 969	63 583	62 738	844	1%	73 860
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	188 276	15 481	154 948	158 879	(3 931)	-2%	188 276
Service charges - water revenue	34 803	33 788	3 577	32 244	29 268	2 976	10%	33 788
Service charges - sanitation revenue	26 837	21 177	1 975	20 236	22 238	(2 001)	-9%	21 177
Service charges - refuse revenue	20 210	16 592	1 437	15 226	17 019	(1 793)	-11%	16 592
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	3 252	243	3 192	2 710	482	18%	3 252
Interest earned - external investments	9 894	9 894	29	4 139	8 245	(4 106)	-50%	9 894
Interest earned - outstanding debtors	1 340	1 340	128	1 435	1 116	319	29%	1 340
Dividends received	-	-	-	-	-	-	-	-
Fines	4 041	25 141	461	5 767	3 367	2 400	71%	25 141
Licences and permits	3 157	3 157	274	3 114	2 631	483	18%	3 157
Agency services	2 666	2 666	221	2 594	2 222	372	17%	2 666
Transfers recognised - operational	53 427	89 723	-	43 093	43 210	(117)	0%	89 723
Other revenue	11 670	11 810	1 510	13 612	9 725	3 887	40%	11 810
Gains on disposal of PPE	200	200	-	5 413	200	5 213	2607%	200
Total Revenue (excluding capital transfers and contributions)	436 136	480 874	30 305	368 596	363 568	5 028	1.4%	480 874
Expenditure By Type								
Employee related costs	140 164	144 877	10 155	105 313	116 885	(11 572)	-10%	144 877
Remuneration of councillors	8 288	8 450	1 010	6 807	6 906	(100)	-1%	8 450
Debt impairment	12 113	28 163	-	-	-	-	-	28 163
Depreciation & asset impairment	76 645	76 645	6 234	62 338	63 871	(1 532)	-2%	76 645
Finance charges	14 644	14 644	2	7 436	7 344	92	1%	14 644
Bulk purchases	161 610	161 610	12 576	120 514	132 107	(11 593)	-9%	161 610
Other materials	-	-	-	-	-	-	-	-
Contracted services	4 026	3 698	330	2 958	3 355	(397)	-12%	3 698
Transfers and grants	2 083	2 083	177	1 723	1 736	(13)	-1%	2 083
Other expenditure	74 514	104 121	5 743	56 960	62 095	(5 135)	-8%	104 121
Loss on disposal of PPE	2 144	2 144	-	-	-	-	-	2 144
Total Expenditure	496 232	546 436	36 227	364 049	394 299	(30 250)	-7.7%	546 436
Surplus/(Deficit)								
Transfers recognised - capital	27 666	48 520	-	-	-	-	-	48 520
Contributions recognised - capital	1 500	1 500	-	-	1 250	(1 250)	(0)	1 500
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(15 543)	(5 922)	4 547	(29 481)			(15 543)
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 930)	(15 543)	(5 922)	4 547	(29 481)			(15 543)
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(30 930)	(15 543)	(5 922)	4 547	(29 481)			(15 543)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(30 930)	(15 543)	(5 922)	4 547	(29 481)			(15 543)

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) - M10 April								
Vote Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital Expenditure - Standard Classification								
<i>Governance and administration</i>	3 639	4 553	959	2 728	2 452	276	11%	4 553
Executive and council	834	834	(15)	627	714	(87)	-12%	834
Budget and treasury office	1 030	1 730	974	1 647	1 724	(77)	-4%	1 730
Corporate services	1 775	1 988	–	454	15	439	2953%	1 988
<i>Community and public safety</i>	6 566	31 388	964	3 574	18 626	(15 052)	-81%	31 388
Community and social services	3 310	170	12	627	635	(8)	-1%	170
Sport and recreation	1 632	1 581	140	1 411	1 966	(555)	-28%	1 581
Public safety	728	801	8	729	747	(19)	-3%	801
Housing	896	28 836	804	807	15 278	(14 470)	-95%	28 836
<i>Economic and environmental services</i>	11 249	11 771	570	10 034	10 049	(15)	0%	11 771
Planning and development	114	114	6	63	103	(40)	-38%	114
Road transport	11 135	11 656	564	9 970	9 946	25	0%	11 656
Environmental protection	–	–	–	–	–	–	–	–
<i>Trading services</i>	59 619	59 784	5 293	43 156	52 746	(9 590)	-18%	59 784
Electricity	12 232	12 024	148	11 163	11 421	(258)	-2%	12 024
Water	2 939	3 450	1	2 364	2 328	36	2%	3 450
Waste water management	42 593	42 281	5 144	27 605	36 976	(9 370)	-25%	42 281
Waste management	1 856	2 030	–	2 024	2 022	2	0%	2 030
Total Capital Expenditure - Standard Classification	81 074	107 496	7 786	59 492	83 873	(24 381)	-29%	107 496
Funded by:								
National Government	23 918	23 918	38	23 643	23 304	339	1%	23 918
Provincial Government	3 748	24 602	15	715	14 432	(13 717)	-95%	24 602
Other transfers and grants	–	–	–	–	–	–	–	–
Transfers recognised - capital	27 666	48 520	53	24 358	37 736	(13 379)	-35%	48 520
Public contributions & donations	1 500	1 500	–	–	–	–	–	1 500
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	51 908	57 476	7 733	35 134	46 137	(11 002)	-24%	57 476
Total Capital Funding	81 074	107 496	7 786	59 492	83 873	(24 381)	-29%	107 496

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M10 April				
Description	Budget Year 2014/15			
	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands				
ASSETS				
Current assets				
Cash	177 980	188 123	46 473	188 123
Call investment deposits	-	-	-	-
Consumer debtors	60 350	47 598	13 100	47 598
Other debtors	2 132	8 895	(22 298)	8 895
Current portion of long-term receivables	24	24	-	24
Inventory	7 540	6 304	7	6 304
Total current assets	248 026	250 943	37 282	250 943
Non current assets				
Long-term receivables	350	209	-	209
Investments	-	-	-	-
Investment property	31 778	28 189	-	28 189
Investments in Associate	-	-	-	-
Property, plant and equipment	1 766 049	1 790 348	22 089	1 790 348
Agricultural	-	-	-	-
Biological assets	-	-	-	-
Intangible assets	490	1 000	-	1 000
Other non-current assets	767	767	-	767
Total non current assets	1 799 434	1 820 514	22 089	1 820 514
TOTAL ASSETS	2 047 460	2 071 457	59 371	2 071 457
LIABILITIES				
Current liabilities				
Bank overdraft	-	-	-	-
Borrowing	4 094	4 080	-	4 080
Consumer deposits	7 717	8 441	685	8 441
Trade and other payables	81 768	62 990	37 506	62 990
Provisions	6 122	6 605	(2 815)	6 605
Total current liabilities	99 701	82 116	35 376	82 116
Non current liabilities				
Borrowing	133 551	133 551	(1 810)	133 551
Provisions	52 754	54 616	-	54 616
Total non current liabilities	186 305	188 167	(1 810)	188 167
TOTAL LIABILITIES	286 006	270 283	33 565	270 283
NET ASSETS	1 761 454	1 801 175	25 805	1 801 175
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)	1 761 033	1 713 919	25 805	1 713 919
Reserves	422	87 256	-	87 256
TOTAL COMMUNITY WEALTH/EQUITY	1 761 454	1 801 175	25 805	1 801 175

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M10 April								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Ratepayers and other	354 705	354 667	50 780	546 054	310 796	235 258	76%	354 667
Government - operating	53 427	89 620	16 711	88 360	43 210	45 150	104%	89 620
Government - capital	53 105	53 119	7 418	19 918	-	19 918	#DIV/0!	53 119
Interest	11 165	9 894	-	4 139	9 362	(5 222)	-56%	9 894
Dividends	-	-	-	-	-	-		-
Payments								
Suppliers and employees	378 050	(414 882)	63 993	808 401	308 427	(499 974)	-162%	(414 882)
Finance charges	14 644	(14 644)	2	7 436	7 344	(92)	-1%	(14 644)
Transfers and Grants	2 083	(2 083)	63	1 068	1 736	669	39%	(2 083)
NET CASH FROM/(USED) OPERATING ACTIVITIES	77 624	75 691	10 851	(158 432)	45 861	794 502	1732%	75 691
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	200	200	2 113	5 413	200	5 213	2607%	200
Decrease (Increase) in non-current debtors	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	24	21	-	-	1 270	(1 270)	-100%	21
Decrease (increase) in non-current investments	-	-	-	-	-	-		-
Payments								
Capital assets	81 074	(107 496)	9 170	57 799	65 821	8 022	12%	(107 496)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(80 850)	(107 275)	(7 057)	(52 385)	(64 351)	(11 966)	19%	(107 275)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	505	478	132	1 177	421	756	180%	478
Payments								
Repayment of borrowing	3 752	(3 766)	10	1 810	1 876	66	4%	(3 766)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(3 247)	(3 288)	122	(633)	(1 455)	(822)	56%	(3 288)
NET INCREASE/ (DECREASE) IN CASH HELD	(6 474)	(34 872)	3 915	(211 451)	(19 946)			(34 872)
Cash/cash equivalents at beginning:	184 454	222 995		222 995	184 454			222 995
Cash/cash equivalents at month/year end:	177 980	188 123		11 544	164 509			188 123

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April													
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	4 211	1 219	323	292	166	123	71	1 308	7 713	1 960	-	-
Trade and Other Receiv ables from Ex change Transactions - Electricity	1300	13 267	1 804	68	37	23	18	13	822	16 052	913	-	-
Receiv ables from Non-ex change Transactions - Property Rates	1400	4 837	856	164	109	70	50	43	3 426	9 556	3 698	-	-
Receiv ables from Ex change Transactions - Waste Water Management	1500	1 973	597	162	135	111	88	75	1 478	4 618	1 886	-	-
Receiv ables from Ex change Transactions - Waste Management	1600	1 588	478	135	109	91	72	61	1 459	3 993	1 792	-	-
Receiv ables from Ex change Transactions - Property Rental Debtors	1700	28	14	1	0	0	0	0	8	51	9	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	991	181	71	22	74	30	33	750	2 153	909	-	-
Total By Income Source	2000	26 894	5 150	923	705	536	380	296	9 251	44 136	11 168	-	-
2013/14 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	750	44	7	3	2	9	5	111	930	129	-	-
Commercial	2300	11 368	1 003	93	48	22	6	14	342	12 896	432	-	-
Households	2400	13 197	3 907	784	634	496	347	269	8 016	27 651	9 762	-	-
Other	2500	1 580	196	39	20	16	18	8	782	2 659	844	-	-
Total By Customer Group	2600	26 894	5 150	923	705	536	380	296	9 251	44 136	11 168	-	-

After doing a monthly comparison of outstanding debt, 90 days and older increased to R11 167 879 when compared to March report which amounted to R11 002 726. There was a decrease of R 16 862 in outstanding debt for 150 days and older.

Total Outstanding Debt has decreased from R45.9.9 million in April 2014 to R44.1 million in April 2015, which is R1.7 million.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April											
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	2 550	52	34	-	-	-	-	-	2 636	2 262
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 550	52	34	-	-	-	-	-	2 636	2 262

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April									
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	R thousands
Municipality									
ABSA	364 Days	Fixed Deposit	28 June 2015		7.38%	100 000	-	100 000	
ABSA		Call Account			5.75%	44 300	(6 162)	38 138	
STANDARD BANK	151 Days	Fixed Deposit	30 Jun 2015		6.92%	100 000	-	100 000	
Municipality sub-total				-		244 300	(6 162)	238 138	
Entities									
N/A									
TOTAL INVESTMENTS AND INTEREST				-		244 300	(6 162)	238 138	

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 - M10 April								
Description	Budget Year 2014/15							
	Original Budget	Adjusted 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	46 690	-	3 597	46 690	-		46 690
Local Government Equitable Share	43 093	43 093	-	43 093	43 093	-		43 093
Municipal Systems Improvement	934	934	-	934	934	-		934
Finance Management	1 450	1 450	-	1 450	1 450	-		1 450
EPWP Incentive	1 213	1 213	-	1 213	1 213	-		1 213
Provincial Government:	6 597	42 621	1 600	8 814	8 814	-		6 597
Community Development: Workers	-	59	-	59	59	-		-
Housing	-	35 465	1 600	1 600	1 600	-		-
Libraries	5 319	5 305	-	5 364	5 364	-		5 319
Proclaimed Roads Subsidy	1 060	1 060	-	1 060	1 060	-		1 060
Ilinge Lethu Centre	218	222	-	222	222	-		218
Financial Management Support Grant - Annual Report	-	160	-	160	160	-		-
Performance Management	-	-	-	-	-	-		-
Financial Management Support Grant - Long term financial Plan	-	350	-	350	350	-		-
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								
Other grant providers:	140	352	-	514	514	-		140
<i>Cleanest Town</i>	-	-	-	-	-	-		-
<i>Disaster Fund</i>	140	352	-	514	514	-		140
Total Operating Transfers and Grants	53 427	89 663	1 600	12 925	56 018	-		53 427
Capital Transfers and Grants								
National Government:	23 918	23 918	-	29 918	29 918	-		23 918
Municipal Infrastructure Grant (MIG)	19 918	19 918	-	19 918	19 918	-		19 918
Energy Efficiency and Demand Side Management Grant	4 000	4 000	-	10 000	10 000	-		4 000
Provincial Government:	29 187	29 201	-	14 066	14 066	-		29 187
<i>Human Settlements</i>	28 539	28 539	-	13 463	13 463	-		28 539
<i>Libraries</i>	498	512	-	453	453	-		498
<i>Sport and Recreation</i>	150	150	-	150	150	-		150
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								
Other grant providers:	-	-	-	-	-	-		-
Total Capital Transfers and Grants	53 105	53 119	-	43 984	43 984	-		53 105
TOTAL RECEIPTS OF TRANSFERS & GRANTS	106 532	142 782	1 600	56 909	100 002	-		106 532

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	46 690	46 690	4 235	36 101	43 569	(7 468)	-17.1%	46 690
Local Government Equitable Share	43 093	43 093	4 118	33 536	40 363	(6 826)	-16.9%	43 093
Municipal Systems Improvement	934	934	18	401	778	(377)	-48.5%	934
Finance Management	1 450	1 450	99	951	1 215	(264)	-21.7%	1 450
EPWP Incentive	1 213	1 213	-	1 213	1 213	-		1 213
Provincial Government:	6 597	42 661	467	14 320	13 815	505	-39.2%	42 661
Community Development: Workers	-	59	0	2	49	(47)	-96.2%	59
Housing	-	35 465	-	7 982	7 982	-		35 465
Libraries	5 319	5 305	419	4 285	4 285	-		5 305
Proclaimed Roads Subsidy	1 060	1 060	-	1 335	1 060	275	26.0%	1 060
Ilinge Lethu Centre	218	222	47	519	222	297	134.0%	222
Housing Consumer Education Grant	-	19	-	-	16	(16)	-100.0%	19
Financial Management Support Grant - Annual Report	-	181	-	147	151	(4)	-2.8%	181
Financial Management Support Grant : Long Term Fin Plan	-	350	-	50	50	-		350
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	140	371	140	277	306	(30)	-9.7%	371
Cleanest Town	-	20	-	-	13	(13)	-100.0%	20
Disaster Fund	140	352	140	277	293	(17)	-5.6%	352
Total operating expenditure of Transfers and Grants:	53 427	89 723	4 842	50 698	57 690	(6 992)	-12.1%	89 723
Capital expenditure of Transfers and Grants								
National Government:	23 918	23 918	38	23 643	23 304	339	1.5%	23 918
Municipal Infrastructure Grant (MIG)	19 918	19 918	1	19 834	19 429	405	2.1%	19 918
Energy Efficiency and Demand Side Management Grant	4 000	4 000	36	3 809	3 875	(66)	-1.7%	4 000
Other capital transfers [insert description]	-	-	-	-	-	-		-
Provincial Government:	4 644	24 602	15	800	14 518	(13 717)	-94.5%	24 602
Human Settlements	3 996	23 940	-	89	13 863	(13 774)	-99.4%	23 940
Libraries	498	512	15	540	512	28	5.6%	512
Sport and Recreation	150	150	-	171	142	29	20.0%	150
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	28 562	48 520	53	24 443	37 822	(13 379)	-35.4%	48 520
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	81 989	138 242	4 895	75 141	95 512	(20 371)	-21.3%	138 242

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

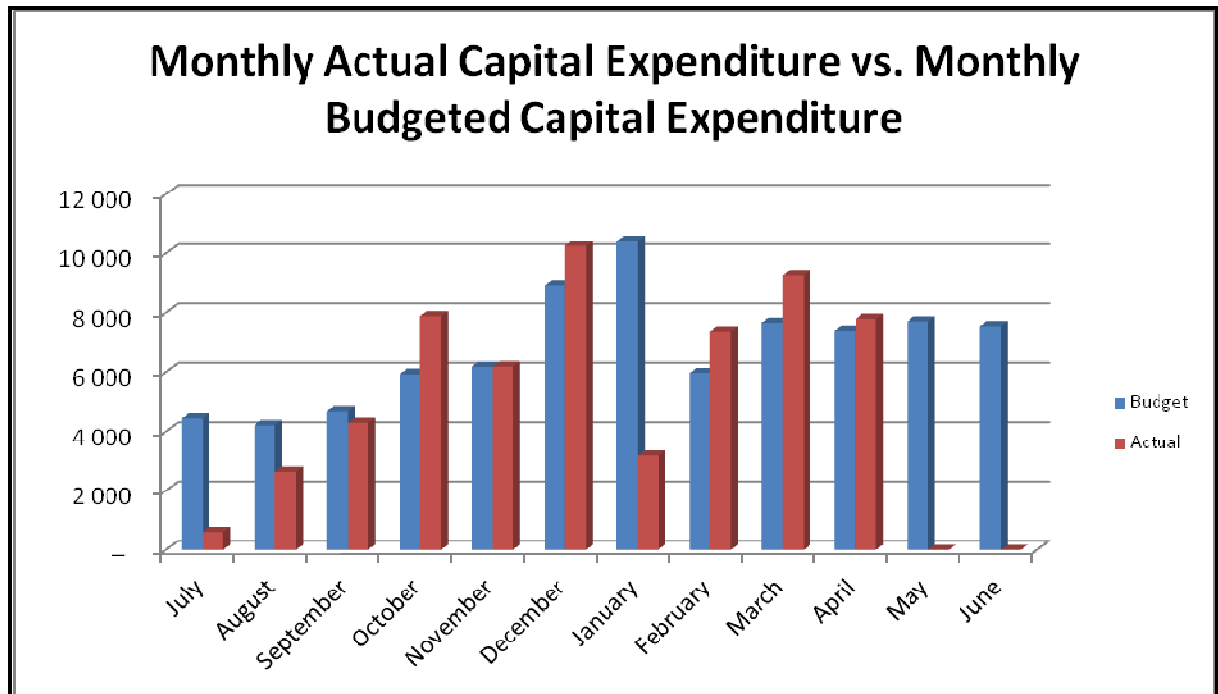
9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April								
Summary of Employee and Councillor remuneration	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	5 108	5 108	611	3 881	3 881	-		5 108
Pension and UIF Contributions	761	761	92	578	578	-		761
Medical Aid Contributions	238	238	20	209	209	-		238
Motor Vehicle Allowance	1 796	1 796	245	1 158	1 158	-		1 796
Cellphone Allowance	385	547	40	358	358	-		385
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-		-
Sub Total - Councillors	8 288	8 450	1 008	6 182	6 182	-		8 288
Senior Managers of the Municipality								
Basic Salaries and Wages	5 082	5 082	431	3 897	3 897	-		5 082
Pension and UIF Contributions	1 151	1 151	91	820	820	-		1 151
Medical Aid Contributions	283	283	26	218	218	-		283
Overtime	-	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	949	949	80	727	727	-		949
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	436	436	37	509	509	-		436
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	58	58	-	114	114	-		58
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	7 957	7 957	666	6 286	6 286	-		7 957
Other Municipal Staff								
Basic Salaries and Wages	87 648	86 598	6 466	70 137	72 991	(2 854)	-4%	87 648
Pension and UIF Contributions	13 824	13 635	1 096	11 059	11 360	(301)	-3%	13 824
Medical Aid Contributions	6 218	6 201	539	5 084	5 277	(193)	-4%	6 218
Overtime	4 562	4 562	412	3 734	3 825	(91)	-2%	4 562
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	6 136	6 023	475	4 836	5 078	(242)	-5%	6 136
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	407	407	37	371	378	(7)	-2%	407
Other benefits and allowances	6 320	6 904	464	3 922	4 939	(1 018)	-21%	6 320
Payments in lieu of leave	1 478	1 478	-	-	-	-		1 478
Long service awards	703	1 505	-	(114)	(114)	-		703
Post-retirement benefit obligations	4 910	9 607	-	-	28	(28)	-100%	4 910
Sub Total - Other Municipal Staff	132 207	136 921	9 489	99 027	103 761	(4 734)	-5%	132 207
TOTAL MANAGERS AND STAFF	140 164	144 877	10 155	105 313	110 047	(4 734)	-4%	140 164

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April								
Month	Budget Year 2014/15							
	Original Budget	Adjusted 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	609	609	(0)	0.0%	1%
August	4 211	2 642	2 642	3 251	3 251	(0)	0.0%	4%
September	4 671	4 293	4 293	7 544	7 544	-		9%
October	5 933	7 883	7 883	15 428	15 428	-		19%
November	6 183	6 194	6 194	21 622	21 622	-		27%
December	8 936	10 256	10 256	31 878	31 878	-		39%
January	10 423	9 922	3 183	35 061	41 800	6 739	16.1%	43%
February	5 966	11 678	7 371	42 432	53 478	11 046	20.7%	52%
March	7 658	15 140	9 274	51 706	68 618	16 912	24.6%	64%
April	7 402	12 034	7 786	59 492	80 652	21 160	26.2%	73%
May	7 708	11 639	-		92 292	-		
June	7 545	15 204	-		107 496	-		
Total Capital expenditure	81 074	107 496	59 492					



11.3 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April								
Description	Budget Year 2014/15							
	Original Budget	Adjusted 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	32 767	937	6 488	18 282	11 794	64.5%	6 346
Infrastructure - Road transport	1 996	16 456	96	1 554	11 096	9 542	86.0%	1 996
<i>Roads, Pavements & Bridges</i>	1 100	935	96	776	700	(76)	-10.9%	1 100
<i>Storm water</i>	896	15 521	-	778	10 396	9 618	92.5%	896
Infrastructure - Electricity	4 250	8 250	841	4 848	5 601	752	13.4%	4 250
<i>Generation</i>	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	4 250	8 250	841	4 848	5 601	752	13.4%	4 250
<i>Street Lighting</i>	-	-	-	-	-	-	-	-
Infrastructure - Water	100	3 561	-	86	1 586	1 500	94.6%	100
<i>Dams & Reservoirs</i>	100	186	-	-	-	-	-	100
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation Water</i>	-	3 375	-	86	1 586	1 500	94.6%	-
Infrastructure - Sanitation	-	4 500	-	-	-	-	-	-
<i>Reticulation</i>	-	4 500	-	-	-	-	-	-
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-
Community	3 100	100	-	140	307	167	54.4%	3 100
Social rental housing	-	100	-	-	-	-	-	-
Other Community	3 100	-	-	140	140	0	0.1%	3 100
Other assets	6 363	8 754	1 024	5 466	5 494	28	0.5%	6 363
General vehicles	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	400	415	3	1 276	1 325	49	3.7%	400
Computers - hardware/equipment	2 310	3 097	1 015	2 949	3 264	314	10%	2 310
Furniture and other office equipment	1 463	1 413	22	199	215	16	7.2%	1 463
Abattoirs	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-
Other Buildings	-	700	-	-	-	-	-	-
Other Land	1 250	1 250	-	439	-	(439)	#DIV/0!	1 250
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-
Other	940	1 880	(15)	602	690	88	12.7%	940
Agricultural assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	15 808	41 621	1 961	12 094	24 083	11 989	49.8%	15 808

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	Budget Year 2014/15							
	Original Budget	Adjusted 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	58 408	5 692	40 702	49 818	9 116	18.3%	58 019
Infrastructure - Road transport	9 877	10 372	468	8 123	8 016	(107)		9 877
<i>Roads, Pavements & Bridges</i>	9 377	9 872	301	7 836	7 683	(153)		9 377
<i>Storm water</i>	500	500	167	287	333	46	13.9%	500
Infrastructure - Electricity	4 450	4 345	79	4 169	3 988	(181)	-4.5%	4 450
<i>Generation</i>	-	-	-	-	-	-		-
<i>Transmission & Reticulation</i>	4 450	4 345	79	4 169	3 988	(181)	-4.5%	4 450
<i>Street Lighting</i>	-	-	-	-	-	-		-
Infrastructure - Water	2 738	2 738	1	2 126	2 117	(9)	-0.4%	2 738
<i>Dams & Reservoirs</i>	540	540	-	39	14	(25)	-176.4%	540
<i>Water purification</i>	-	-	-	2	220	218	99.1%	-
<i>Reticulation Water</i>	2 198	2 198	1	2 085	1 883	(202)	-10.7%	2 198
Infrastructure - Sanitation	40 954	40 954	5 144	26 284	35 697	9 413	26.4%	40 954
<i>Reticulation</i>	40 954	40 954	-	-	-	-		40 954
<i>Sewerage purification</i>	-	-	5 144	26 284	35 697	9 413	26.4%	-
Infrastructure - Other	-	-	-	-	-	-		-
Community	944	799	133	529	731	203	27.7%	944
Sportsfields & stadia	600	600	133	336	532	197	37%	600
Cemeteries	344	199	-	193	199	6		344
Heritage assets	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-		-
Other Community	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Other assets	6 303	6 668	-	5 408	5 618	210	3.7%	6 303
General vehicles	5 253	5 618	-	3 612	3 777	165	4.4%	5 253
Specialised vehicles	-	-	-	1 569	1 569	0	0.0%	-
Plant & equipment	-	-	-	227	272	45	16.5%	-
Other	1 050	1 050	-	-	-	-		1 050
Agricultural assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Intangibles	-	-	-	756	845	89	10.5%	-
Computers - software & programming	-	-	-	756	845	89	10.5%	-
Other	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	65 266	65 875	5 825	47 395	57 013	9 617	16.9%	65 266
Specialised vehicles	-	-	-	1 569	1 569	0	0	-
Refuse	-	-	-	1 569	1 569	0	0	-

11.4 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April								
Description	Budget Year 2014/15							
	Original Budget	Adjusted 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	8 360	1 418	9 867	10 437	570	5.5%	7 300
Infrastructure - Road transport	3 665	4 725	869	4 332	3 865	(467)	-12.1%	3 665
<i>Roads, Pavements & Bridges</i>	277	1 337	-	1 335	1 112	(223)	-20%	277
<i>Storm water</i>	3 388	3 388	869	2 997	2 753	(244)	-8.9%	3 388
Infrastructure - Electricity	1 199	1 199	76	965	996	32	3.2%	1 199
<i>Transmission & Reticulation</i>	744	744	69	659	617	(42)	-6.8%	744
<i>Street Lighting</i>	455	455	7	306	379	73	19.4%	455
Infrastructure - Water	976	976	39	647	810	163	20.1%	976
<i>Reticulation Water</i>	976	976	39	647	810	163	20.1%	976
Infrastructure - Sanitation	1 459	1 459	199	1 099	1 421	322	22.7%	1 459
<i>Reticulation Sewerage</i>	1 459	1 459	199	1 099	1 421	322	22.7%	1 459
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	234	2 823	3 344	521	15.6%	-
<i>Waste Management</i>	-	-	234	2 823	3 344	521	15.6%	-
Community	1 612	1 652	41	1 243	1 363	120	8.8%	1 612
Sportsfields & stadia	393	393	26	300	331	31	9%	393
Swimming pools	846	846	3	667	705	37	5%	846
Recreational facilities	207	207	7	142	163	21	13%	207
Fire, safety & emergency	45	45	-	33	30	(3)	-10%	45
Security and policing	2	2	-	-	2	2	100%	2
Cemeteries	79	79	-	45	66	21	32%	79
Social rental housing	40	80	5	56	67	11	16.1%	40
Other	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other assets	11 296	10 981	486	4 792	5 903	1 110	18.8%	11 296
General vehicles	4 061	3 761	287	2 408	3 280	872	26.6%	4 061
Specialised vehicles	4 171	4 171	-	-	-	-	-	4 171
Plant & equipment	855	855	72	673	804	131	16.2%	855
Computers - hardware/equipment	-	-	-	-	-	-	-	-
Furniture and other office equipment	610	555	76	294	508	214	42%	610
Other Buildings	1 600	1 640	51	1 418	1 311	(106)	-8.1%	1 600
Agricultural assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	20 208	20 993	1 945	15 902	17 703	1 801	10.2%	20 208
Specialised vehicles	4 171	4 171	-	-	-	-	-	4 171
Refuse	4 171	4 171	-	-	-	-	-	4 171

- Repairs and Maintenance is 10.2% below our budgeted expenditure projection for the month of April 2015.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Budget Year 2014/15							
	Original Budget	Adjusted 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	61 102	4 939	49 386	49 386	-		61 102
Infrastructure - Road transport	27 510	27 510	2 139	21 393	21 393	-		27 510
<i>Roads, Pavements & Bridges</i>	27 460	27 460	2 135	21 351	21 351	-		27 460
<i>Storm water</i>	50	50	4	42	42	-		50
Infrastructure - Electricity	11 596	11 596	966	9 663	9 663	-		11 596
<i>Generation</i>	-	-	-	-	-	-		-
<i>Transmission & Reticulation</i>	11 592	11 592	966	9 660	9 660	-		11 592
<i>Street Lighting</i>	4	4	0	3	3	-		4
Infrastructure - Water	10 297	10 297	858	8 581	8 581	-		10 297
<i>Dams & Reservoirs</i>	1 625	1 625	135	1 355	1 355	-		1 625
<i>Water purification</i>	52	52	4	43	43	-		52
<i>Reticulation</i>	8 620	8 620	718	7 183	7 183	-		8 620
Infrastructure - Sanitation	11 390	11 390	949	9 492	9 492	-		11 390
<i>Reticulation</i>	10 186	10 186	849	8 488	8 488	-		10 186
<i>Sewerage purification</i>	1 205	1 205	100	1 004	1 004	-		1 205
Infrastructure - Other	309	309	26	257	257	-		309
<i>Waste Management</i>	287	287	24	239	239	-		287
<i>Other</i>	22	22	2	18	18	-		22
Community	4 474	4 474	373	3 729	3 729	-		4 474
Parks & gardens	49	49	4	41	41	-		49
Sportsfields & stadia	1 024	1 024	85	854	854	-		1 024
Swimming pools	33	33	3	28	28	-		33
Community halls	790	790	66	658	658	-		790
Libraries	383	383	32	319	319	-		383
Recreational facilities	529	529	44	441	441	-		529
Fire, safety & emergency	139	139	12	116	116	-		139
Security and policing	710	710	59	592	592	-		710
Clinics	489	489	41	407	407	-		489
Museums & Art Galleries	38	38	3	31	31	-		38
Cemeteries	26	26	2	22	22	-		26
Social rental housing	13	13	1	11	11	-		13
Other	251	251	21	209	209	-		251
Heritage assets	-	-	-	-	-	-		-
Investment properties	353	353	29	294	294	-		353
Housing development	353	353	29	294	294	-		353
Other assets	10 556	10 556	880	8 797	8 797	-		10 556
General vehicles	2 918	2 918	243	2 432	2 432	-		2 918
Specialised vehicles	1 191	1 191	99	992	992	-		1 191
Plant & equipment	2 310	2 310	193	1 925	1 925	-		2 310
Computers - hardware/equipment	456	456	38	380	380	-		456
Furniture and other office equipment	1 387	1 387	116	1 156	1 156	-		1 387
Civic Land and Buildings	1 492	1 492	124	1 243	1 243	-		1 492
Other Buildings	766	766	64	638	638	-		766
Other Land	27	27	2	22	22	-		27
Other	10	10	1	8	8	-		10
Agricultural assets	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
Intangibles	159	159	13	133	133	-		159
Computers - software & programming	159	159	13	133	133	-		159
Total Depreciation	76 645	76 645	6 234	62 338	62 338	-		76 645
Specialised vehicles	1 191	1 191	99	992	992	-		1 191
Refuse	1 158	1 158	97	965	965	-		1 158
Fire	33	33	3	27	27	-		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)

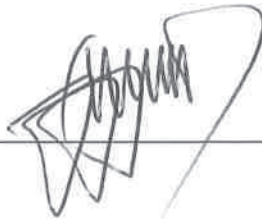
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of April 2015 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 14 May 2015