

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 January 2015

Table of Contents

PART 1: IN-YEAR REPORT

- Section 1 - Mayor's Report
- Section 2 - Resolutions
- Section 3 - Executive Summary
- Section 4 - In-year budget statement tables

PART 2: SUPPORTING DOCUMENTATION

- Section 5 - Debtors' analysis
- Section 6 - Creditors' analysis
- Section 7 - Investment portfolio analysis
- Section 8 - Allocation and grant receipts and expenditure
- Section 9 - Councillor and board members allowances and Employee benefits
- Section 10 - Material variances to the SDBIP
- Section 11 - Capital programme performance
- Section 12 - Other supporting documentation
- Section 13 - Municipal manager's quality certification

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 January 2015

1.1.2 Financial problems or risks facing the municipality

No comments for January 2015

1.1.3 Other information

No comments for January 2015

Section 2 - Resolutions

RECOMMENDATION:

That Council takes cognisance of the monthly budget statement and supporting documentation for January 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

	Adjustment Budget	YTD Actual	Variance	Variance %
Operating Expenditure	R 558 781 947	R 266 062 545	R 292 719 402	52%
Operating Revenue	R 543 239 243	R 270 011 188	R 273 228 055	50%
Capital	R 107 495 708	R 35 060 706	R 72 435 002	67%

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) - M07 January								
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	6 554	48 468	37 794	10 674	28%	75 587
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–
Service charges - electricity revenue	189 053	188 276	15 952	109 375	96 529	12 846	13%	189 053
Service charges - water revenue	34 803	33 788	4 866	20 919	15 807	5 112	32%	34 803
Service charges - sanitation revenue	26 837	21 177	2 045	14 426	13 798	628	5%	26 837
Service charges - refuse revenue	20 210	16 592	1 554	10 909	10 105	804	8%	20 210
Service charges - other	–	–	–	–	–	–	–	–
Rental of facilities and equipment	3 252	3 252	317	2 260	1 626	635	39%	3 252
Interest earned - external investments	9 894	9 894	3 958	4 092	4 947	(855)	-17%	9 894
Interest earned - outstanding debtors	1 340	1 340	144	1 046	670	376	56%	1 340
Dividends received	–	–	–	–	–	–	–	–
Fines	4 041	25 141	570	4 109	2 020	2 088	103%	4 041
Licences and permits	3 157	3 157	308	2 241	1 579	663	42%	3 157
Agency services	2 666	2 666	265	1 858	1 333	526	39%	2 666
Transfers recognised - operational	53 427	89 723	–	31 422	32 390	(968)	-3%	53 427
Other revenue	11 670	11 810	1 326	9 341	5 835	3 506	60%	11 670
Gains on disposal of PPE	200	200	–	3 300	200	3 100	1550%	200
Total Revenue (excluding capital transfers and contributions)	436 136	480 874	37 860	263 766	224 631	39 135	17.4%	436 136

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 January 2015. The YTD variance for Property rates for January stands at 28%. 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 5% above YTD budget projections and the variance for water stands at 32% above projected revenue. Revenue received from Fines stands at 103% above YTD budget projections. Grants and Subsidies received variance currently stands at -3%. Revenue received for the month of January 2015 was R37.8 million with a variance of 17.4% above the budgeted projections.

Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January								
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	10 317	74 877	70 087	4 790	7%	140 164
Remuneration of councillors	8 288	8 450	647	4 502	3 757	745	20%	8 288
Debt impairment	12 113	28 163	–	–	–	–	–	12 113
Depreciation & asset impairment	76 645	76 645	6 234	43 637	38 322	5 314	14%	76 645
Finance charges	14 644	14 644	3	7 429	7 334	95	1%	14 644
Bulk purchases	161 610	161 610	10 220	83 426	86 171	(2 744)	-3%	161 610
Other materials	–	–	–	–	–	–	–	–
Contracted services	4 026	3 698	344	2 055	2 013	42	2%	4 026
Transfers and grants	2 083	2 083	5	1 462	1 042	420	40%	2 083
Other expenditure	74 514	104 121	4 727	42 469	37 257	5 212	14%	74 514
Loss on disposal of PPE	2 144	2 144	–	–	–	–	–	2 144
Total Expenditure	496 232	546 436	32 496	259 858	245 983	13 875	5.6%	496 232
Surplus/(Deficit)	(60 096)	(65 562)	5 364	3 909	(21 352)	25 260	(0)	(60 096)
Transfers recognised - capital	27 666	48 520	–	–	–	–	–	27 666
Contributions recognised - capital	1 500	1 500	–	–	750	(750)	(0)	1 500
Contributed assets	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(15 543)	5 364	3 909	(20 602)			(30 930)
Taxation	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	(30 930)	(15 543)	5 364	3 909	(20 602)			(30 930)
Attributable to minorities	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	(30 930)	(15 543)	5 364	3 909	(20 602)			(30 930)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(30 930)	(15 543)	5 364	3 909	(20 602)			(30 930)

Overall, operating expenditure is currently at 5.6% above our budgeted expenditure projection up until 31 January 2015. Employee related costs currently stand at 7% above 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 40% above the projected YTD expenditure. Expenditure for the month of January 2015 was R32.4 million with a variance of 5.6% above the budgeted projections.

Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M07 January								
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	13	18 297	21 811	(3 514)	-16%	40 954
Vote 3 - Council	-	-	-	-	-	-	-	-
Vote 4 - Electricity Services	-	-	-	-	-	-	-	-
Vote 5 - Financial Services	1 000	1 700	-	546	996	(450)	-45%	1 000
Vote 6 - Development Services	-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	41 954	42 654	13	18 843	22 807	(3 964)	-17%	41 954
Single Year expenditure appropriation								
Vote 1 - Corporate Services	1 817	1 830	-	190	187	3	2%	1 817
Vote 2 - Civil Services	19 316	20 359	1 578	9 066	8 984	82	1%	19 316
Vote 3 - Council	814	814	15	181	388	(207)	-53%	814
Vote 4 - Electricity Services	12 232	12 024	1 531	5 153	3 848	1 305	34%	12 232
Vote 5 - Financial Services	30	30	12	915	1 312	(397)	-30%	30
Vote 6 - Development Services	4 164	28 964	4	45	56	(11)	-20%	4 164
Vote 7 - Municipal Manager	20	20	9	11	15	(4)	-25%	20
Vote 8 - Protection Services	728	801	22	656	663	(7)	-1%	728
Total Capital single-year expenditure	39 120	64 842	3 170	16 218	15 453	765	5%	39 120
Total Capital Expenditure	81 074	107 496	3 183	35 061	38 260	(3 199)	-8%	81 074

Capital Expenditure:

The total capital expenditure as at 31 January 2015 amounts to R3.1 million which is 8% below our projected expenditure. Expenditure was low due to the festive season.

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 January 2015

3.4 Remedial or corrective steps

No steps need to be taken

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January						
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%	4.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. 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%	12.5%
Gearing	Long Term Borrowing/ Funds & Reserves		31664.2%	31664.2%	31664.2%	31664.2%
Liquidity						
Current Ratio	Current assets/current liabilities	1	248.8%	248.8%	248.8%	248.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		178.5%	178.5%	178.5%	178.5%
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%	14.4%
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%	99.32%	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%	6.32%	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%	19.15%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue		32.1%	32.1%	28.4%	32.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		34.0%	34.0%	4.18%	4.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.9%	20.9%	19%	5.3%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		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 - M07 January								
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	6 554	48 468	44 594	3 873	9%	73 860
Service charges	270 902	259 832	24 417	155 629	160 864	(5 235)	-3%	259 832
Investment revenue	9 894	9 894	3 958	4 092	5 772	(1 680)	-29%	11 234
Transfers recognised - operational	53 427	89 723	-	31 422	32 402	(980)	-3%	89 723
Other own revenue	26 325	47 565	2 931	24 156	15 440	8 716	56%	47 565
Total Revenue (excluding capital transfers and contributions)	436 136	480 874	37 860	263 766	259 071	4 696	2%	482 213
Employee costs	140 164	144 877	10 317	74 877	81 865	(6 988)	-9%	144 877
Remuneration of Councillors	8 288	8 450	647	4 502	4 544	(42)	-1%	8 450
Depreciation & asset impairment	76 645	76 645	6 234	43 637	44 710	(1 073)	-2%	76 645
Finance charges	14 644	14 644	3	7 429	7 336	92	1%	14 644
Materials and bulk purchases	161 610	161 610	10 220	83 426	97 874	(14 448)	-15%	161 610
Transfers and grants	2 083	2 083	5	1 462	1 215	247		2 083
Other expenditure	92 797	138 126	5 070	44 524	45 815	(1 291)	-3%	138 126
Total Expenditure	496 232	546 436	32 496	259 858	283 360	(23 502)	-8%	546 436
Surplus/(Deficit)	(60 096)	(65 562)	5 364	3 909	(24 289)	28 198	-116%	(64 222)
Transfers recognised - capital	27 666	48 520	-	-	-	-		48 520
Contributions & Contributed assets	1 500	1 500	-	-	875	(875)	-100%	1 500
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(15 543)	5 364	3 909	(23 414)	27 323	-117%	(14 203)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(30 930)	(15 543)	5 364	3 909	(23 414)	27 323	-117%	(14 203)
Capital expenditure & funds sources								
Capital expenditure	81 074	107 496	3 183	35 061	41 968	(6 908)	-16%	107 496
Capital transfers recognised	27 666	48 520	15	18 720	21 422	(2 703)	-13%	48 520
Public contributions & donations	1 500	1 500	-	-	-	-		1 500
Borrowing	-	-	-	-	-	-		-
Internally generated funds	51 908	57 476	3 168	16 341	20 546	(4 205)	-20%	57 476
Total sources of capital funds	81 074	107 496	3 183	35 061	41 968	(6 908)	-16%	107 496
Financial position								
Total current assets	248 026	250 943		25 732				250 943
Total non current assets	1 799 434	1 820 514		3 892				1 820 514
Total current liabilities	99 701	82 116		18 707				82 116
Total non current liabilities	186 305	188 167		(1 781)				188 167
Community wealth/Equity	1 761 454	1 801 175		12 698				1 801 175
Cash flows								
Net cash from (used) operating	77 624	75 691	9 516	(179 095)	33 203	(212 298)	-639%	75 691
Net cash from (used) investing	(80 850)	(107 275)	(3 021)	(30 397)	(43 707)	13 310	-30%	(107 275)
Net cash from (used) financing	(3 247)	(3 288)	79	(908)	(1 582)	673	-43%	(3 288)
Cash/cash equivalents at the month/year end	177 980	188 123	-	12 595	172 369	(159 774)	-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	4 736	748	469	5 220	273	263	6 916	46 542
Creditors Age Analysis								
Total Creditors	4	-	-	-	-	-	-	272

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M07 January								
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	10 732	73 527	60 886	12 641	21%	185 353
Executive and council	33 761	90 906	0	4 429	4 009	421	10%	90 906
Budget and treasury office	106 070	93 272	10 673	68 653	56 202	12 450	22%	93 272
Corporate services	1 175	1 175	59	445	675	(230)	-34%	1 175
<i>Community and public safety</i>	14 585	35 689	951	6 750	4 640	2 110	45%	35 689
Community and social services	6 868	6 872	62	519	486	34	7%	6 872
Sport and recreation	2 881	2 881	304	1 981	1 630	351	22%	2 881
Public safety	4 560	25 660	569	4 121	2 364	1 757	74%	25 660
Housing	276	276	16	129	161	(32)	-20%	276
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	9 021	9 161	748	5 421	4 905	516	11%	9 161
Planning and development	1 898	2 038	150	1 169	1 188	(20)	-2%	2 038
Road transport	7 123	7 123	598	4 252	3 717	536	14%	7 123
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	300 669	300 669	25 427	178 057	171 643	6 414	4%	300 669
Electricity	191 178	191 178	16 037	112 234	111 711	523	0%	191 178
Water	39 418	39 418	5 100	24 896	23 606	1 290	5%	39 418
Waste water management	41 481	41 481	2 600	24 827	21 194	3 633	17%	41 481
Waste management	28 591	28 591	1 690	16 100	15 132	968	6%	28 591
<i>Other</i>	21	21	2	12	12	(0)	-3%	21
Total Revenue - Standard	465 302	530 893	37 860	263 766	242 086	21 680	9%	530 893
Expenditure - Standard								
<i>Governance and administration</i>	90 433	121 351	4 764	46 617	60 080	(13 463)	-22%	121 351
Executive and council	18 847	55 412	1 065	17 950	24 914	(6 964)	-28%	55 412
Budget and treasury office	43 921	36 914	1 686	13 035	22 731	(9 697)	-43%	36 914
Corporate services	27 666	29 024	2 013	15 632	12 435	3 197	26%	29 024
<i>Community and public safety</i>	53 786	73 172	3 957	28 168	28 707	(539)	-2%	73 172
Community and social services	13 904	16 982	938	7 098	7 611	(513)	-7%	16 982
Sport and recreation	16 353	16 748	1 166	9 290	8 353	937	11%	16 748
Public safety	21 743	37 777	1 731	10 809	12 080	(1 271)	-11%	37 777
Housing	1 786	1 665	122	970	663	307	46%	1 665
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	64 437	65 970	5 494	36 247	21 807	14 440	66%	65 970
Planning and development	11 522	11 130	571	5 885	6 315	(431)	-7%	11 130
Road transport	52 914	54 841	4 922	30 363	15 492	14 871	96%	54 841
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	286 580	287 595	18 236	148 137	131 763	16 375	12%	287 595
Electricity	175 831	176 397	10 128	90 288	87 927	2 361	3%	176 397
Water	46 278	46 596	4 334	24 974	17 239	7 736	45%	46 596
Waste water management	37 507	37 574	1 847	18 970	13 156	5 814	44%	37 574
Waste management	26 963	27 028	1 926	13 905	13 441	464	3%	27 028
<i>Other</i>	996	1 019	46	688	574	114	20%	1 019
Total Expenditure - Standard	496 232	549 106	32 496	259 858	242 931	16 926	7%	549 106
Surplus/ (Deficit) for the year	(30 930)	(18 213)	5 364	3 909	(845)	4 754	-563%	(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) - M07 January								
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	47	384	631	(247)	-39.1%	6 899
Vote 2 - Civil Services	112 288	112 288	9 540	66 810	60 746	6 064	10.0%	112 288
Vote 3 - Council	33 761	90 906	0	4 429	4 009	421	10.5%	90 906
Vote 4 - Electricity Services	191 178	191 178	16 037	112 234	111 711	523	0.5%	191 178
Vote 5 - Financial Services	106 070	93 272	10 673	68 653	56 202	12 450	22.2%	93 272
Vote 6 - Development Services	4 699	4 843	420	3 026	2 804	222	7.9%	4 843
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	10 406	31 506	1 143	8 231	5 983	2 248	37.6%	31 506
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-
Total Revenue by Vote	465 302	530 893	37 860	263 766	242 086	21 680	9.0%	530 893
Expenditure by Vote								
Vote 1 - Corporate Services	20 024	21 779	1 458	10 880	11 552	(672)	-5.8%	21 779
Vote 2 - Civil Services	184 253	186 869	14 511	100 495	67 402	33 093	49.1%	186 869
Vote 3 - Council	14 327	50 871	747	15 611	22 326	(6 714)	-30.1%	50 871
Vote 4 - Electricity Services	183 743	184 227	10 128	90 288	87 927	2 361	2.7%	184 227
Vote 5 - Financial Services	43 921	36 914	1 687	13 043	22 739	(9 696)	-42.6%	36 914
Vote 6 - Development Services	16 907	16 356	919	8 476	8 868	(392)	-4.4%	16 356
Vote 7 - Municipal Manager	4 520	4 541	859	6 616	6 502	115	1.8%	4 541
Vote 8 - Protection Services	28 537	44 878	2 187	14 448	15 615	(1 167)	-7.5%	44 878
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-
Total Expenditure by Vote	496 232	546 436	32 496	259 858	242 931	16 926	7.0%	546 436
Surplus/ (Deficit) for the year	(30 930)	(15 543)	5 364	3 909	(845)	4 754	-562.5%	(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) - M07 January								
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	6 554	48 468	44 594	3 873	9%	73 860
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	188 276	15 952	109 375	113 618	(4 243)	-4%	188 276
Service charges - water revenue	34 803	33 788	4 866	20 919	19 372	1 548	8%	33 788
Service charges - sanitation revenue	26 837	21 177	2 045	14 426	15 908	(1 482)	-9%	21 177
Service charges - refuse revenue	20 210	16 592	1 554	10 909	11 966	(1 057)	-9%	16 592
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	3 252	317	2 260	1 897	364	19%	3 252
Interest earned - external investments	9 894	9 894	3 958	4 092	5 772	(1 680)	-29%	9 894
Interest earned - outstanding debtors	1 340	1 340	144	1 046	782	265	34%	1 340
Dividends received	-	-	-	-	-	-	-	-
Fines	4 041	25 141	570	4 109	2 357	1 752	74%	25 141
Licences and permits	3 157	3 157	308	2 241	1 842	400	22%	3 157
Agency services	2 666	2 666	265	1 858	1 555	303	20%	2 666
Transfers recognised - operational	53 427	89 723	-	31 422	32 402	(980)	-3%	89 723
Other revenue	11 670	11 810	1 326	9 341	6 807	2 533	37%	11 810
Gains on disposal of PPE	200	200	-	3 300	200	3 100	1550%	200
Total Revenue (excluding capital transfers and contributions)	436 136	480 874	37 860	263 766	259 071	4 696	1.8%	480 874
Expenditure By Type								
Employee related costs	140 164	144 877	10 317	74 877	81 865	(6 988)	-9%	144 877
Remuneration of councillors	8 288	8 450	647	4 502	4 544	(42)	-1%	8 450
Debt impairment	12 113	28 163	-	-	-	-	-	28 163
Depreciation & asset impairment	76 645	76 645	6 234	43 637	44 710	(1 073)	-2%	76 645
Finance charges	14 644	14 644	3	7 429	7 336	92	1%	14 644
Bulk purchases	161 610	161 610	10 220	83 426	97 874	(14 448)	-15%	161 610
Other materials	-	-	-	-	-	-	-	-
Contracted services	4 026	3 698	344	2 055	2 348	(293)	-12%	3 698
Transfers and grants	2 083	2 083	5	1 462	1 215	247	20%	2 083
Other expenditure	74 514	104 121	4 727	42 469	43 467	(998)	-2%	104 121
Loss on disposal of PPE	2 144	2 144	-	-	-	-	-	2 144
Total Expenditure	496 232	546 436	32 496	259 858	283 360	(23 502)	-8.3%	546 436
Surplus/(Deficit)								
Transfers recognised - capital	27 666	48 520	-	-	-	-	-	48 520
Contributions recognised - capital	1 500	1 500	-	-	875	(875)	(0)	1 500
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(15 543)	5 364	3 909	(23 414)			(15 543)
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 930)	(15 543)	5 364	3 909	(23 414)			(15 543)
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(30 930)	(15 543)	5 364	3 909	(23 414)			(15 543)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(30 930)	(15 543)	5 364	3 909	(23 414)			(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) - M07 January								
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								
Governance and administration	3 639	4 553	24	763	4 033	(3 269)	-81%	4 553
Executive and council	834	834	24	192	834	(643)	-77%	834
Budget and treasury office	1 030	1 730	-	556	1 730	(1 174)	-68%	1 730
Corporate services	1 775	1 988	-	16	1 468	(1 452)	-99%	1 988
Community and public safety	6 566	31 388	28	1 945	31 362	(29 417)	-94%	31 388
Community and social services	3 310	170	4	216	668	(452)	-68%	170
Sport and recreation	1 632	1 581	3	1 069	1 981	(912)	-46%	1 581
Public safety	728	801	22	656	773	(117)	-15%	801
Housing	896	28 836	-	3	27 940	(27 936)	-100%	28 836
Economic and environmental services	11 249	11 771	1 505	3 262	12 667	(9 405)	-74%	11 771
Planning and development	114	114	-	41	114	(73)	-64%	114
Road transport	11 135	11 656	1 505	3 221	12 552	(9 332)	-74%	11 656
Environmental protection	-	-	-	-	-	-	-	-
Trading services	59 619	59 784	1 625	29 091	59 434	(30 343)	-51%	59 784
Electricity	12 232	12 024	1 543	6 059	12 074	(6 015)	-50%	12 024
Water	2 939	3 450	-	1 405	3 050	(1 644)	-54%	3 450
Waste water management	42 593	42 281	58	19 618	42 281	(22 663)	-54%	42 281
Waste management	1 856	2 030	24	2 009	2 030	(21)	-1%	2 030
Total Capital Expenditure - Standard Classification	81 074	107 496	3 183	35 061	107 496	(72 435)	-67%	107 496
Funded by:								
National Government	23 918	23 918	15	18 560	23 918	(5 358)	-22%	23 918
Provincial Government	3 748	24 602	-	160	24 602	(24 442)	-99%	24 602
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 666	48 520	15	18 720	48 520	(29 800)	-61%	48 520
Public contributions & donations	1 500	1 500	-	-	1 500	(1 500)	-100%	1 500
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	51 908	57 476	3 168	16 341	57 476	(41 135)	-72%	57 476
Total Capital Funding	81 074	107 496	3 183	35 061	107 496	(72 435)	-67%	107 496

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M07 January				
Description	Budget Year 2014/15			
	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands				
ASSETS				
Current assets				
Cash	177 980	188 123	29 924	188 123
Call investment deposits	-	-	-	-
Consumer debtors	60 350	47 598	16 058	47 598
Other debtors	2 132	8 895	(20 066)	8 895
Current portion of long-term receivables	24	24	-	24
Inventory	7 540	6 304	(183)	6 304
Total current assets	248 026	250 943	25 732	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	3 892	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	3 892	1 820 514
TOTAL ASSETS	2 047 460	2 071 457	29 624	2 071 457
LIABILITIES				
Current liabilities				
Bank overdraft	-	-	-	-
Borrowing	4 094	4 080	-	4 080
Consumer deposits	7 717	8 441	544	8 441
Trade and other payables	81 768	62 990	20 408	62 990
Provisions	6 122	6 605	(2 246)	6 605
Total current liabilities	99 701	82 116	18 707	82 116
Non current liabilities				
Borrowing	133 551	133 551	(1 781)	133 551
Provisions	52 754	54 616	-	54 616
Total non current liabilities	186 305	188 167	(1 781)	188 167
TOTAL LIABILITIES	286 006	270 283	16 926	270 283
NET ASSETS	1 761 454	1 801 175	12 698	1 801 175
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)	1 761 033	1 713 919	12 698	1 713 919
Reserves	422	87 256	-	87 256
TOTAL COMMUNITY WEALTH/EQUITY	1 761 454	1 801 175	12 698	1 801 175

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M07 January								
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	47 105	392 298	219 916	172 381	78%	354 667
Government - operating	53 427	89 620	6 862	65 686	32 402	33 284	103%	89 620
Government - capital	53 105	53 119	-	12 500	-	12 500	#DIV/0!	53 119
Interest	11 165	9 894	3 958	4 092	6 553	(2 461)	-38%	9 894
Dividends	-	-	-	-	-	-		-
Payments								
Suppliers and employees	378 050	(414 882)	48 404	645 272	217 116	(428 156)	-197%	(414 882)
Finance charges	14 644	(14 644)	3	7 429	7 336	(92)	-1%	(14 644)
Transfers and Grants	2 083	(2 083)	1	970	1 215	245	20%	(2 083)
NET CASH FROM/(USED) OPERATING ACTIVITIES	77 624	75 691	9 516	(179 095)	33 203	643 707	1939%	75 691
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	200	200	-	3 300	200	3 100	1550%	200
Decrease (Increase) in non-current debtors	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	24	21	-	-	889	(889)	-100%	21
Decrease (increase) in non-current investments	-	-	-	-	-	-		-
Payments								
Capital assets	81 074	(107 496)	3 021	33 697	44 796	11 099	25%	(107 496)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(80 850)	(107 275)	(3 021)	(30 397)	(43 707)	(13 310)	30%	(107 275)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	505	478	89	872	295	578	196%	478
Payments								
Repayment of borrowing	3 752	(3 766)	10	1 781	1 876	96	5%	(3 766)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(3 247)	(3 288)	79	(908)	(1 582)	(673)	43%	(3 288)
NET INCREASE/ (DECREASE) IN CASH HELD								
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		12 595	172 369			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 - M07 January													
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	5 442	964	218	120	393	67	53	1 082	8 339	1 715	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	13 150	1 835	108	46	515	15	12	574	16 255	1 162	-	-
Receivables from Non-ex change Transactions - Property Rates	1400	4 832	719	91	56	2 991	54	54	2 357	11 154	5 512	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 876	595	162	119	570	58	55	1 112	4 547	1 915	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 599	461	116	86	703	51	45	1 048	4 109	1 933	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	21	16	1	1	0	0	0	13	53	15	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	999	146	52	41	47	27	43	729	2 085	888	-	-
Total By Income Source	2000	27 919	4 736	748	469	5 220	273	263	6 916	46 542	13 140	-	-
2013/14 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	746	47	11	8	79	3	5	67	965	161	-	-
Commercial	2300	11 129	979	79	20	122	6	7	299	12 643	456	-	-
Households	2400	15 095	3 558	627	426	3 909	243	231	6 011	30 101	10 821	-	-
Other	2500	948	152	30	15	1 109	21	19	539	2 834	1 703	-	-
Total By Customer Group	2600	27 919	4 736	748	469	5 220	273	263	6 916	46 542	13 140	-	-

After doing a monthly comparison of outstanding debt, 90 days and older increased to R13 139 898 when compared to December's report which amounted to R11 510 398. There was a decrease of R 107 763 in outstanding debt for 150 days and older.

Total Outstanding Debt has decreased from R47.9 million in January 2014 to R46.5 million in January 2015, which is R1.3 million.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
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	268	4	-	-	-	-	-	-	272	2 907
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	268	4	-	-	-	-	-	-	272	2 907

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January								
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
R thousands								
Municipality								
ABSA	364 Days	Fixed Deposit	28 June 2015		7.38%	100 000	-	100 000
ABSA		Call Account			5.75%	29 039	(3 580)	25 458
STANDARD BANK	151 Days	Fixed Deposit	30 Jun 2015		6.92%	100 000	-	100 000
Municipality sub-total				-		229 039	(3 580)	225 458
Entities								
N/A								
TOTAL INVESTMENTS AND INTEREST				-		229 039	(3 580)	225 458

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 - M07 January								
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	-	20 291	20 291	-		46 690
Local Government Equitable Share	43 093	43 093	-	17 058	17 058	-		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	-	849	849	-		1 213
Provincial Government:	6 597	42 621	2 002	5 527	6 037	(510)	-8.4%	6 597
Community Development Workers	-	59	-	-	-	-		-
Housing	-	35 465	-	-	-	-		-
Libraries	5 319	5 305	1 780	5 305	5 305	-		5 319
Proclaimed Roads Subsidy	1 060	1 060	-	-	-	-		1 060
Ilinge Lethu Centre	218	222	222	222	222	-		218
Financial Management Support Grant - Annual Report	-	160	-	-	160	(160)	-100.0%	-
Performance Management	-	-	-	-	-	-		-
Financial Management Support Grant - Long term financial Plan	-	350	-	-	350	(350)	-100.0%	-
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								
Other grant providers:	140	309	-	794	794	-		140
<i>Cleanest Town</i>	-	-	-	-	-	-		-
<i>Disaster Fund</i>	140	309	-	794	794	-		140
Total Operating Transfers and Grants	53 427	89 620	2 002	26 612	27 122	(510)	-1.9%	53 427
Capital Transfers and Grants								
National Government:	23 918	23 918	-	12 485	12 485	-		23 918
Municipal Infrastructure Grant (MIG)	19 918	19 918	-	9 485	9 485	-		19 918
Energy Efficiency and Demand Side Management Grant	4 000	4 000	-	3 000	3 000	-		4 000
Provincial Government:	29 187	29 201	59	3 491	3 491	-		29 187
<i>Human Settlements</i>	28 539	28 539	-	2 829	2 829	-		28 539
<i>Libraries</i>	498	512	59	512	512	-		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	59	15 976	15 976	-		53 105
TOTAL RECEIPTS OF TRANSFERS & GRANTS	106 532	142 739	2 061	42 588	43 098	(510)	-1.2%	106 532

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January								
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	3 298	24 871	30 588	(5 717)	-18.7%	46 690
Local Government Equitable Share	43 093	43 093	2 970	22 827	28 102	(5 275)	-18.8%	43 093
Municipal Systems Improvement	934	934	18	325	545	(219)	-40.3%	934
Finance Management	1 450	1 450	85	640	862	(223)	-25.8%	1 450
EPWP Incentive	1 213	1 213	226	1 079	1 079	-		1 213
Provincial Government:	6 597	43 013	632	11 263	11 504	(242)	-259.9%	43 013
Community Development Workers	-	59	-	-	34	(34)	-100.0%	59
Housing	-	35 465	-	7 982	7 982	-		35 465
Libraries	5 319	5 305	412	2 535	2 716	(181)	-6.7%	5 305
Proclaimed Roads Subsidy	1 060	1 060	123	162	178	(16)	-9.2%	1 060
Ilinge Lethu Centre	218	222	46	376	222	154	69.6%	222
Housing Consumer Education Grant	-	19	-	-	11	(11)	-100.0%	19
Financial Management Support Grant - Annual Report	-	181	-	21	106	(85)	-80.0%	181
Disaster Fund	140	352	-	136	205	(69)	-33.6%	352
Financial Management Support Grant : Long Term Fin Plan	-	350	50	50	50	-		350
District Municipality:	-	-	-	-	-	-	-	-
Other grant providers:	-	20	-	-	11	(11)	-100.0%	20
Cleanest Town	-	20	-	-	11	(11)	-100.0%	20
Total operating expenditure of Transfers and Grants:	53 287	89 723	3 930	36 133	42 104	(5 970)	-14.2%	89 723
Capital expenditure of Transfers and Grants								
National Government:	23 918	23 918	15	18 560	18 664	(104)	-0.6%	23 918
Municipal Infrastructure Grant (MIG)	19 918	19 918	-	18 465	18 554	(89)	-0.5%	19 918
Energy Efficiency and Demand Side Management Grant	4 000	4 000	15	95	110	(15)	-13.4%	4 000
Other capital transfers [insert description]	-	-	-	-	-	-		-
Provincial Government:	3 748	24 602	-	163	2 760	(2 597)	-94.1%	24 602
Human Settlements	3 100	23 940	-	6	2 606	(2 600)	-99.8%	23 940
Libraries	498	512	-	157	153	3	2.1%	512
Sport and Recreation	150	150	-	-	-	-		150
District Municipality:	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	27 666	48 520	15	18 723	21 423	(2 701)	-12.6%	48 520
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	80 953	138 242	3 945	54 856	63 527	(8 671)	-13.6%	138 242

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

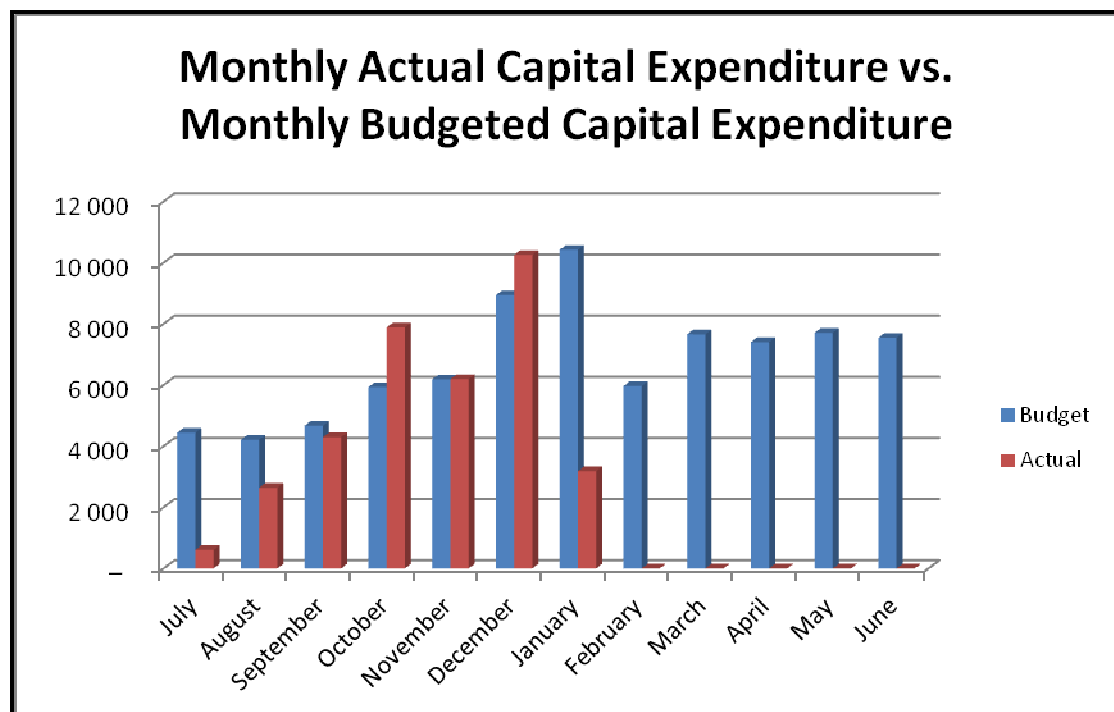
9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January								
Budget Year 2014/15								
Summary of Employee and Councillor remuneration	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	409	2 861	2 861	-		5 108
Pension and UIF Contributions	761	761	62	424	424	-		761
Medical Aid Contributions	238	238	22	166	166	-		238
Motor Vehicle Allowance	1 796	1 796	114	798	798	-		1 796
Cellphone Allowance	385	547	40	278	278	-		385
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-		-
Sub Total - Councillors	8 288	8 450	647	4 527	4 527	-		8 288
Senior Managers of the Municipality								
Basic Salaries and Wages	5 082	5 082	432	3 033	3 033	-		5 082
Pension and UIF Contributions	1 151	1 151	91	639	639	-		1 151
Medical Aid Contributions	283	283	25	166	166	-		283
Overtime	-	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	949	949	78	566	566	-		949
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	436	436	39	433	433	-		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	4 952	4 952	-		7 957
% increase	#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff								
Basic Salaries and Wages	87 648	86 598	6 584	50 310	52 358	(2 048)	-4%	87 648
Pension and UIF Contributions	13 824	13 635	1 095	7 681	7 949	(268)	-3%	13 824
Medical Aid Contributions	6 218	6 201	534	3 454	3 614	(160)	-4%	6 218
Overtime	4 562	4 562	517	2 453	2 675	(222)	-8%	4 562
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	6 136	6 023	469	3 339	3 499	(160)	-5%	6 136
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	407	407	36	257	241	16	7%	407
Other benefits and allowances	6 320	6 904	415	2 546	3 488	(943)	-27%	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	-	-	20	(20)	-100%	4 910
Sub Total - Other Municipal Staff	132 207	136 921	9 651	69 925	73 729	(3 804)	-5%	132 207
% increase	#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF	140 164	144 877	10 317	74 877	78 682	(3 804)	-5%	140 164

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January								
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	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		6 194	21 622	25 436	3 815	15.0%	27%
December	8 936		10 256	31 878	34 373	2 495	7.3%	39%
January	10 423		3 183	35 061	44 796	9 735	21.7%	43%
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	-	35 061					



11.3 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January								
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	174	1 481	3 845	2 364	61.5%	6 346
Infrastructure - Road transport	1 996	16 456	130	1 179	3 049	1 870	61.3%	1 996
<i>Roads, Pavements & Bridges</i>	1 100	935	130	402	271	(130)	-47.9%	1 100
<i>Storm water</i>	896	15 521	-	778	2 778	2 000	72.0%	896
Infrastructure - Electricity	4 250	8 250	44	301	796	495	62.1%	4 250
<i>Generation</i>	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	4 250	8 250	44	301	796	495	62.1%	4 250
<i>Street Lighting</i>	-	-	-	-	-	-	-	-
Infrastructure - Water	100	3 561	-	-	-	-	-	100
<i>Dams & Reservoirs</i>	100	186	-	-	-	-	-	100
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation Water</i>	-	3 375	-	-	-	-	-	-
Infrastructure - Sanitation	-	4 500	-	-	-	-	-	-
<i>Reticulation</i>	-	4 500	-	-	-	-	-	-
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-
Community	3 100	100	-	103	103	0	0.0%	3 100
Social rental housing	-	100	-	-	-	-	-	-
Other Community	3 100	-	-	103	103	0	0.0%	3 100
Other assets	6 363	8 754	141	2 889	3 068	179	5.8%	6 363
General vehicles	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	400	415	94	1 040	1 013	(28)	-2.7%	400
Computers - hardware/equipment	2 310	3 097	24	1 537	1 525	(12)	-1%	2 310
Furniture and other office equipment	1 463	1 413	9	135	150	15	10.2%	1 463
Abattoirs	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-
Other Buildings	-	700	-	-	-	-	-	-
Other Land	1 250	1 250	-	-	-	-	-	1 250
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-
Other	940	1 880	15	177	380	204	53.6%	940
Agricultural assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	15 808	41 621	315	4 473	7 017	2 543	36.2%	15 808

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

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	2 880	25 050	27 347	2 297	8.4%	58 019
Infrastructure - Road transport	9 877	10 372	1 375	1 748	1 824	76		9 877
<i>Roads, Pavements & Bridges</i>	9 377	9 872	1 328	1 700	1 740	40		9 377
<i>Storm water</i>	500	500	48	48	83	36	42.6%	500
Infrastructure - Electricity	4 450	4 345	1 492	3 730	2 427	(1 303)	-53.7%	4 450
<i>Generation</i>	-	-	-	-	-	-		-
<i>Transmission & Reticulation</i>	4 450	4 345	1 492	3 730	2 427	(1 303)	-53.7%	4 450
<i>Street Lighting</i>	-	-	-	-	-	-		-
Infrastructure - Water	2 738	2 738	-	1 276	1 286	10	0.8%	2 738
<i>Dams & Reservoirs</i>	540	540	-	14	14	-		540
<i>Water purification</i>	-	-	-	-	-	-		-
<i>Reticulation Water</i>	2 198	2 198	-	1 262	1 272	10	0.8%	2 198
Infrastructure - Sanitation	40 954	40 954	13	18 297	21 811	3 514	16.1%	40 954
<i>Reticulation</i>	40 954	40 954	-	-	-	-		40 954
<i>Sewerage purification</i>	-	-	13	18 297	21 811	3 514	16.1%	-
Infrastructure - Other	-	-	-	-	-	-		-
Community	944	799	-	194	195	2	0.9%	944
Sportsfields & stadia	600	600	-	1	1	-		600
Cemeteries	344	199	-	193	194	2		344
Heritage assets	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-		-
Other Community	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Other assets	6 303	6 668	-	5 408	5 408	0	0.0%	6 303
General vehicles	5 253	5 618	-	3 612	3 612	0	0.0%	5 253
Specialised vehicles	-	-	-	1 569	1 569	0	0.0%	-
Plant & equipment	-	-	-	227	227	-		-
Other	1 050	1 050	-	-	-	-		1 050
Agricultural assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	845	845	100.0%	-
Total Capital Expenditure on renewal of existing assets	65 266	65 875	2 880	30 652	33 796	3 144	9.3%	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 - M07 January								
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	1 737	6 466	7 356	889	12.1%	7 300
Infrastructure - Road transport	3 665	4 725	1 250	2 710	2 719	9	0.3%	3 665
<i>Roads, Pavements & Bridges</i>	277	1 337	1 174	1 335	780	(555)	-71%	277
<i>Storm water</i>	3 388	3 388	76	1 375	1 939	565	29.1%	3 388
Infrastructure - Electricity	1 199	1 199	51	775	699	(76)	-10.8%	1 199
<i>Transmission & Reticulation</i>	744	744	37	499	434	(65)	-15.1%	744
<i>Street Lighting</i>	455	455	14	276	265	(10)	-3.8%	455
Infrastructure - Water	976	976	98	383	567	184	32.5%	976
<i>Reticulation Water</i>	976	976	98	383	567	184	32.5%	976
Infrastructure - Sanitation	1 459	1 459	68	645	938	293	31.2%	1 459
<i>Reticulation Sewerage</i>	1 459	1 459	68	645	938	293	31.2%	1 459
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	269	1 954	2 432	478	19.7%	-
<i>Waste Management</i>	-	-	269	1 954	2 432	478	19.7%	-
Community	1 612	1 652	21	1 113	958	(155)	-16.2%	1 612
Sportsfields & stadia	393	393	8	233	229	(3)	-1%	393
Swimming pools	846	846	1	657	493	(164)	-33%	846
Recreational facilities	207	207	10	122	121	(1)	-1%	207
Fire, safety & emergency	45	45	-	32	21	(12)	-57%	45
Security and policing	2	2	-	-	1	1	100%	2
Cemeteries	79	79	-	31	46	15	33%	79
Social rental housing	40	80	2	38	47	9	19.3%	40
Other	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other assets	11 296	10 981	295	3 434	3 993	559	14.0%	11 296
General vehicles	4 061	3 761	138	1 675	2 219	543	24.5%	4 061
Specialised vehicles	4 171	4 171	-	-	-	-	-	4 171
Plant & equipment	855	855	14	421	548	128	23.3%	855
Computers - hardware/equipment	-	-	-	-	-	-	-	-
Furniture and other office equipment	610	555	32	163	323	159	49%	610
Other Buildings	1 600	1 640	111	1 175	904	(271)	-30.0%	1 600
Agricultural assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	20 208	20 993	2 053	11 013	12 307	1 294	10.5%	20 208
Specialised vehicles	4 171	4 171	-	-	-	-	-	4 171
Refuse	4 171	4 171	-	-	-	-	-	4 171

- Repairs and Maintenance is 10.5% below our budgeted expenditure projection for the month of January 2015.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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	34 570	34 570	-		61 102
Infrastructure - Road transport	27 510	27 510	2 139	14 975	14 975	-		27 510
<i>Roads, Pavements & Bridges</i>	27 460	27 460	2 135	14 945	14 945	-		27 460
<i>Storm water</i>	50	50	4	29	29	-		50
Infrastructure - Electricity	11 596	11 596	966	6 764	6 764	-		11 596
<i>Generation</i>	-	-	-	-	-	-		-
<i>Transmission & Reticulation</i>	11 592	11 592	966	6 762	6 762	-		11 592
<i>Street Lighting</i>	4	4	0	2	2	-		4
Infrastructure - Water	10 297	10 297	858	6 007	6 007	-		10 297
<i>Dams & Reservoirs</i>	1 625	1 625	135	948	948	-		1 625
<i>Water purification</i>	52	52	4	30	30	-		52
<i>Reticulation</i>	8 620	8 620	718	5 028	5 028	-		8 620
Infrastructure - Sanitation	11 390	11 390	949	6 644	6 644	-		11 390
<i>Reticulation</i>	10 186	10 186	849	5 942	5 942	-		10 186
<i>Sewerage purification</i>	1 205	1 205	100	703	703	-		1 205
Infrastructure - Other	309	309	26	180	180	-		309
<i>Waste Management</i>	287	287	24	167	167	-		287
<i>Other</i>	22	22	2	13	13	-		22
Community	4 474	4 474	373	2 610	2 610	-		4 474
Parks & gardens	49	49	4	29	29	-		49
Sportsfields & stadia	1 024	1 024	85	598	598	-		1 024
Swimming pools	33	33	3	19	19	-		33
Community halls	790	790	66	461	461	-		790
Libraries	383	383	32	223	223	-		383
Recreational facilities	529	529	44	308	308	-		529
Fire, safety & emergency	139	139	12	81	81	-		139
Security and policing	710	710	59	414	414	-		710
Clinics	489	489	41	285	285	-		489
Museums & Art Galleries	38	38	3	22	22	-		38
Cemeteries	26	26	2	15	15	-		26
Social rental housing	13	13	1	7	7	-		13
Other	251	251	21	147	147	-		251
Heritage assets	-	-	-	-	-	-		-
Investment properties	353	353	29	206	206	-		353
Housing development	353	353	29	206	206	-		353
Other assets	10 556	10 556	880	6 158	6 158	-		10 556
General vehicles	2 918	2 918	243	1 702	1 702	-		2 918
Specialised vehicles	1 191	1 191	99	695	695	-		1 191
Plant & equipment	2 310	2 310	193	1 348	1 348	-		2 310
Computers - hardware/equipment	456	456	38	266	266	-		456
Furniture and other office equipment	1 387	1 387	116	809	809	-		1 387
Civic Land and Buildings	1 492	1 492	124	870	870	-		1 492
Other Buildings	766	766	64	447	447	-		766
Other Land	27	27	2	16	16	-		27
Other	10	10	1	6	6	-		10
Agricultural assets	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
Intangibles	159	159	13	93	93	-		159
Computers - software & programming	159	159	13	93	93	-		159
Total Depreciation	76 645	76 645	6 234	43 637	43 637	-		76 645
Specialised vehicles	1 191	1 191	99	695	695	-		1 191
Refuse	1 158	1 158	97	676	676	-		1 158
Fire	33	33	3	19	19	-		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 January 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

11 February 2015