

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 October 2015

Table of Contents

PART 1: IN-YEAR REPORT	PAGE
Section 1 – Mayor’s Report	3
Section 2 – Resolutions	3
Section 3 – Executive Summary	3-7
Section 4 – In-year budget statement tables	8-14
 PART 2 – SUPPORTING DOCUMENTATION	
Section 5 – Debtors' analysis	15
Section 6 – Creditors' analysis	16
Section 7 – Investment portfolio analysis	16
Section 8 – Allocation and grant receipts and expenditure	17-18
Section 9 – Expenditure on Councillor, Senior Managers and Other Staff.....	19
Section 10 – Material variances to the SDBIP	20
Section 11– Capital programme performance	20
Section 12 – Other supporting documentation	21-24
Section 13 – Municipal manager’s quality certification	25

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of budget in terms of SDBIP

No comments for October 2015

1.1.2 Financial problems or risks facing the municipality

No comments for October 2015

1.1.3 Other information

No comments for October 2015

Section 2 - Resolutions

RECOMMENDATION:

That Council takes cognisance of the monthly budget statement and supporting documentation for October 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	YTD Actual	Variance	Variance %
Operating Expenditure	R 579 331 647	R 156 986 287	R 422 345 360	73%
Operating Revenue	R 564 444 651	R 169 898 417	R 394 546 234	70%
Capital	R 92 885 408	R 9 015 237	R 83 870 171	90%

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	78 939	6 510	31 462	35 339	(3 877)	-11%	78 939
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	208 823	17 510	75 116	68 099	7 016	10%	208 823
Service charges - water revenue	41 620	3 407	11 324	7 766	3 558	46%	41 620
Service charges - sanitation revenue	25 137	2 234	9 045	9 747	(702)	-7%	25 137
Service charges - refuse revenue	17 610	1 651	6 699	6 213	486	8%	17 610
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 349	768	1 519	1 334	186	14%	3 349
Interest earned - external investments	8 300	19	62	191	(129)	-67%	8 300
Interest earned - outstanding debtors	1 376	131	506	411	95	23%	1 376
Dividends received	-	-	-	-	-	-	-
Fines	25 735	352	1 599	7 794	(6 195)	-79%	25 735
Licences and permits	3 273	350	1 304	1 158	146	13%	3 273
Agency services	2 799	351	1 238	922	316	34%	2 799
Transfers recognised - operational	62 706	-	21 572	16 828	4 744	28%	62 706
Other revenue	16 868	1 748	5 385	4 771	614	13%	16 868
Gains on disposal of PPE	200	597	3 068	7	3 061	44359%	200
Total Revenue (excluding capital transfers and contributions)	496 737	35 630	169 898	160 580	9 318	5.8%	496 737

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 October 2015.

- The variance for Sanitation stands at 7% below YTD budget projections. The high variance is due to a change in the tariff policy, where accounts are not levied for the full year at the beginning of the financial year anymore.
- Water and electricity stands at 46% and 10% above YTD budget projections.
- Revenue received from Fines is at 79% below YTD budget projections. A portion of Fines are only recognised at 30 June 2016 due to the change in accounting policy and the introduction of GRAP 23. The budgeted cash flow will be corrected in the B-schedule.
- Transfers recognised – operational currently stands at 28% above YTD budget projections.
- Gains on disposal of PPE are Sale of land transactions that realised and for which we budget conservatively.
- Revenue received for the month of October 2015 was **R35.6 million** and stands at **5.8%** above the budgeted projections.

Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	156 706	11 261	43 739	49 950	(6 211)	-12%	156 706
Remuneration of councillors	9 530	683	2 734	2 893	(159)	-5%	9 530
Debt impairment	34 381	-	-	11 460	(11 460)	-100%	34 381
Depreciation & asset impairment	78 876	6 375	25 502	26 292	(790)	-3%	78 876
Finance charges	20 199	2	6	17	(11)	-63%	20 199
Bulk purchases	187 316	16 859	59 252	65 273	(6 021)	-9%	187 316
Other materials	-	-	-	-	-	-	-
Contracted services	3 660	304	1 110	1 171	(62)	-5%	3 660
Transfers and grants	2 137	442	1 064	1 107	(43)	-4%	2 137
Other expenditure	70 158	6 542	23 580	19 041	4 539	24%	70 158
Loss on disposal of PPE	2 144	-	-	-	-	-	2 144
Total Expenditure	565 108	42 469	156 986	177 204	(20 218)	-11.4%	565 108
Surplus/(Deficit)	(68 371)	(6 838)	12 912	(16 624)	29 536	(0)	(68 371)
Transfers recognised - capital	51 984	-	-	15 003	(15 003)	(0)	51 984
Contributions recognised - capital	1 500	-	-	-	-	-	1 500
Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(14 887)	(6 838)	12 912	(1 621)			(14 887)
Taxation	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(14 887)	(6 838)	12 912	(1 621)			(14 887)
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(14 887)	(6 838)	12 912	(1 621)			(14 887)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(14 887)	(6 838)	12 912	(1 621)			(14 887)

- Employee related costs currently stand at 12% below the YTD budget projections. There were 17 permanent vacancies not filled for the month of October 2015.
- Debt impairment is 100% below YTD budget projections and is only recognised at 30 June 2016. The budgeted cash flow will be corrected in the B-schedule.
- Grants and subsidies paid is 4% below the projected YTD expenditure. Organizations are required to submit their annual financial statements in order for the transfers to take place.
- Expenditure for the month of October 2015 was **R42.4 million** and stands at **11.4%** below the budgeted projections.

Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04 October

Vote Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital Expenditure - Standard Classification							
Governance and administration	12 665	7	241	628	(387)	-62%	12 665
Executive and council	810	-	-	103	(103)	-100%	810
Budget and treasury office	915	2	234	505	(271)	-54%	915
Corporate services	10 940	5	8	20	(12)	-62%	10 940
Community and public safety	30 441	77	165	8 021	(7 856)	-98%	30 441
Community and social services	4 710	13	21	4 593	(4 572)	-100%	4 710
Sport and recreation	4 867	16	45	1 360	(1 315)	-97%	4 867
Public safety	314	16	26	68	(42)	-62%	314
Housing	20 550	33	73	2 000	(1 927)	-96%	20 550
Health	-	-	-	-	-		-
Economic and environmental services	32 444	2 598	6 917	5 530	1 387	25%	32 444
Planning and development	60	1	5	10	(5)	-53%	60
Road transport	32 384	2 597	6 912	5 520	1 392	25%	32 384
Environmental protection	-	-	-	-	-		-
Trading services	17 335	539	1 692	2 626	(934)	-36%	17 335
Electricity	7 542	530	1 151	1 236	(85)	-7%	7 542
Water	6 048	-	527	1 390	(863)	-62%	6 048
Waste water management	3 730	4	9	-	9	#DIV/0!	3 730
Waste management	15	5	5	-	5	#DIV/0!	15
Other	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	92 885	3 222	9 015	16 806	(7 790)	-46%	92 885
Funded by:							
National Government	20 709	2 462	7 183	6 600	583	9%	20 709
Provincial Government	31 275	17	69	5 070	(5 001)	-99%	31 275
District Municipality	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-		-
Transfers recognised - capital	51 984	2 479	7 252	11 670	(4 418)	-38%	51 984
Public contributions & donations	1 500	-	-	-	-		1 500
Borrowing	8 500	-	-	-	-		8 500
Internally generated funds	30 901	743	1 763	5 136	(3 373)	-66%	30 901
Total Capital Funding	92 885	3 222	9 015	16 806	(7 790)	-46%	92 885

- Total capital expenditure as at 31 October 2015 amounts to **R3 221 990** and stands at **46%** below our projected expenditure.

The reason for this under spending is:

- R 500 000 for Phola Park/ Ilinge Lethu UISP Electrical Services project wasn't spent as projected. The Phola Park/ Ilinge Lethu housing project experienced a delay since the previous financial year.
- R 1 625 000 was not spent on the Box city - business centres, still awaiting funding approval.
- The budget of R400 000 was not spent on Sport Projects: Planning. The amount will be adjusted to R100 000 in the Adjustment budget (January 2016).

3.2.2 Reports, tables, charts & explanations

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

3.3 Material variances from SDBIP - No comments for October 2015

3.4 Remedial or corrective steps - Matters of concern will be addressed in the Adjustment Budget. Standard year-end transactions will be processed in June 2016.

PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2015/16		
			Original Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		17.5%	18.4%	5.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		9.2%	0.0%	9.2%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.2%	12.5%	12.2%
Gearing	Long Term Borrowing/ Funds & Reserves		155%	31664.2%	154.7%
Liquidity					
Current Ratio	Current assets/current liabilities	1	246.6%	248.8%	246.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		183.1%	178.5%	183.1%
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		11.5%	14.4%	11.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (w ithin MFMA s 65(e))		100.0%	98.55%	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%	6.6%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15.4%	25.33%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue		31.5%	25.7%	31.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		34.0%	3.14%	4.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.9%	15%	6.0%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due w ithin		26.5	N/a	26.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.9%	N/a	17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		5.8	N/a	5.5

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M04 October							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	78 939	6 510	31 462	35 339	(3 877)	-11%	78 939
Service charges	293 191	24 803	102 183	91 825	10 358	11%	293 191
Investment revenue	8 300	19	62	191	(129)	-67%	9 676
Transfers recognised - operational	62 706	-	21 572	16 828	4 744	28%	62 706
Other own revenue	53 601	4 298	14 618	16 397	(1 779)	-11%	53 601
Total Revenue (excluding capital transfers and contributions)	496 737	35 630	169 898	160 580	9 318	6%	498 112
Employee costs	156 706	11 261	43 739	49 950	(6 211)	-12%	156 706
Remuneration of Councillors	9 530	683	2 734	2 893	(159)	-5%	9 530
Depreciation & asset impairment	78 876	6 375	25 502	26 292	(790)	-3%	78 876
Finance charges	20 199	2	6	17	(11)	-63%	20 199
Materials and bulk purchases	187 316	16 859	59 252	65 273	(6 021)	-9%	187 316
Transfers and grants	2 137	442	1 064	1 107	(43)		2 137
Other expenditure	110 343	6 846	24 690	31 673	(6 983)	-22%	110 343
Total Expenditure	565 108	42 469	156 986	177 204	(20 218)	-11%	565 108
Surplus/(Deficit)	(68 371)	(6 838)	12 912	(16 624)	29 536	-178%	(66 995)
Transfers recognised - capital	51 984	-	-	15 003	(15 003)	-100%	51 984
Contributions & Contributed assets	1 500	-	-	-	-		1 500
Surplus/(Deficit) after capital transfers & contributions	(14 887)	(6 838)	12 912	(1 621)	14 533	-897%	(13 511)
Share of surplus/ (deficit) of associate	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(14 887)	(6 838)	12 912	(1 621)	14 533	-897%	(13 511)
Capital expenditure & funds sources							
Capital expenditure	92 885	3 222	9 015	16 806	(7 790)	-46%	92 885
Capital transfers recognised	51 984	2 479	7 252	11 670	(4 418)	-38%	51 984
Public contributions & donations	1 500	-	-	-	-		1 500
Borrowing	8 500	-	-	-	-		8 500
Internally generated funds	30 901	743	1 763	5 136	(3 373)	-66%	30 901
Total sources of capital funds	92 885	3 222	9 015	16 806	(7 790)	-46%	92 885
Financial position							
Total current assets	246 002		342 624				246 002
Total non current assets	1 832 356		1 778 455				1 832 356
Total current liabilities	99 740		76 511				99 740
Total non current liabilities	192 331		190 364				192 331
Community wealth/Equity	1 786 288		1 854 204				1 786 288
Cash flows							
Net cash from (used) operating	974 750	6 164	(101 114)	25 935	(127 048)	-490%	974 750
Net cash from (used) investing	94 609	(2 359)	(5 243)	(26 357)	21 114	-80%	94 609
Net cash from (used) financing	14 839	89	386	197	189	96%	14 839
Cash/cash equivalents at the month/year end	1 272 320	-	82 153	187 897	(105 745)	-56%	1 272 320
Debtors & creditors analysis	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis							
Total By Income Source	5 599	912	523	457	362	7 339	44 833
Creditors Age Analysis							
Total Creditors	53	43	-	-	-	-	3 479

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M04 October							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue - Standard							
Governance and administration	109 904	7 391	40 636	32 725	7 911	24%	109 904
Executive and council	555	0	22	152	(129)	-85%	555
Budget and treasury office	107 784	7 334	40 334	32 102	8 232	26%	107 784
Corporate services	1 565	57	280	471	(192)	-41%	1 565
Community and public safety	62 453	1 200	3 267	12 450	(9 182)	-74%	62 453
Community and social services	14 060	117	378	3 170	(2 792)	-88%	14 060
Sport and recreation	8 032	718	1 235	2 393	(1 158)	-48%	8 032
Public safety	26 129	349	1 593	2 143	(550)	-26%	26 129
Housing	14 233	15	62	4 744	(4 682)	-99%	14 233
Health	-	-	-	-	-	-	-
Economic and environmental services	34 141	1 054	3 584	11 379	(7 795)	-69%	34 141
Planning and development	1 929	322	952	643	309	48%	1 929
Road transport	32 212	732	2 632	10 736	(8 104)	-75%	32 212
Environmental protection	-	-	-	-	-	-	-
Trading services	343 700	25 983	122 405	119 023	3 382	3%	343 700
Electricity	211 931	17 582	76 886	72 595	4 291	6%	211 931
Water	52 114	3 852	15 118	12 849	2 269	18%	52 114
Waste water management	49 269	2 731	18 501	21 967	(3 466)	-16%	49 269
Waste management	30 387	1 819	11 900	11 612	288	2%	30 387
Other	22	2	7	7	(0)	-3%	22
Total Revenue - Standard	550 221	35 630	169 898	175 584	(5 686)	-3%	550 221
Expenditure - Standard							
Governance and administration	96 509	5 370	21 155	23 144	(1 989)	-9%	96 509
Executive and council	20 048	1 408	6 286	6 492	(206)	-3%	20 048
Budget and treasury office	44 977	1 546	6 393	9 371	(2 977)	-32%	44 977
Corporate services	31 485	2 416	8 476	7 282	1 194	16%	31 485
Community and public safety	71 831	5 042	20 826	21 373	(547)	-3%	71 831
Community and social services	15 939	1 191	4 431	4 589	(158)	-3%	15 939
Sport and recreation	16 558	1 284	4 585	4 448	138	3%	16 558
Public safety	37 968	1 558	5 831	11 977	(6 147)	-51%	37 968
Housing	1 365	1 010	5 979	359	5 620	1568%	1 365
Health	-	-	-	-	-	-	-
Economic and environmental services	68 524	5 173	20 036	11 538	8 498	74%	68 524
Planning and development	11 889	985	3 485	3 574	(90)	-3%	11 889
Road transport	56 635	4 188	16 551	7 963	8 588	108%	56 635
Environmental protection	-	-	-	-	-	-	-
Trading services	327 093	26 680	94 510	91 734	2 776	3%	327 093
Electricity	198 062	17 695	63 996	67 506	(3 510)	-5%	198 062
Water	57 885	4 251	13 935	10 154	3 781	37%	57 885
Waste water management	42 187	2 212	8 227	5 493	2 734	50%	42 187
Waste management	28 959	2 523	8 352	8 582	(230)	-3%	28 959
Other	1 151	202	460	458	2	0%	1 151
Total Expenditure - Standard	565 108	42 469	156 986	148 248	8 739	6%	565 108
Surplus/ (Deficit) for the year	(14 887)	(6 838)	12 912	27 336	(14 424)	-53%	(14 887)

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October							
Vote Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue by Vote							
Vote 1 - Corporate Services	9 929	59	266	3 310	(3 043)	-92.0%	9 929
Vote 2 - Civil Services	164 635	8 589	46 122	56 879	(10 757)	-18.9%	164 635
Vote 3 - Council	125	0	22	42	(19)	-46.7%	125
Vote 4 - Electricity Services	211 931	17 582	76 886	72 595	4 291	5.9%	211 931
Vote 5 - Financial Services	107 784	7 334	40 334	32 102	8 232	25.6%	107 784
Vote 6 - Development Services	23 168	1 015	2 131	6 375	(4 244)	-66.6%	23 168
Vote 7 - Municipal Manager	430	-	-	110	(110)	-100.0%	430
Vote 8 - Protection Services	32 218	1 052	4 137	4 172	(35)	-0.8%	32 218
Total Revenue by Vote	550 221	35 630	169 898	175 584	(5 686)	-3.2%	550 221
Expenditure by Vote							
Vote 1 - Corporate Services	23 138	1 866	6 303	6 723	(419)	-6.2%	23 138
Vote 2 - Civil Services	208 428	14 998	53 324	36 975	16 349	44.2%	208 428
Vote 3 - Council	14 645	1 052	4 853	5 048	(195)	-3.9%	14 645
Vote 4 - Electricity Services	206 577	17 695	63 996	67 506	(3 510)	-5.2%	206 577
Vote 5 - Financial Services	44 977	1 547	6 396	9 376	(2 979)	-31.8%	44 977
Vote 6 - Development Services	17 111	2 261	10 508	5 057	5 451	107.8%	17 111
Vote 7 - Municipal Manager	5 403	1 038	4 005	3 762	244	6.5%	5 403
Vote 8 - Protection Services	44 830	2 011	7 600	13 802	(6 202)	-44.9%	44 830
Total Expenditure by Vote	565 108	42 469	156 986	148 248	8 739	5.9%	565 108
Surplus/ (Deficit) for the year	(14 887)	(6 838)	12 912	27 336	(14 424)	-52.8%	(14 887)

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	78 939	6 510	31 462	35 339	(3 877)	-11%	78 939
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	208 823	17 510	75 116	68 099	7 016	10%	208 823
Service charges - water revenue	41 620	3 407	11 324	7 766	3 558	46%	41 620
Service charges - sanitation revenue	25 137	2 234	9 045	9 747	(702)	-7%	25 137
Service charges - refuse revenue	17 610	1 651	6 699	6 213	486	8%	17 610
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 349	768	1 519	1 334	186	14%	3 349
Interest earned - external investments	8 300	19	62	191	(129)	-67%	8 300
Interest earned - outstanding debtors	1 376	131	506	411	95	23%	1 376
Dividends received	-	-	-	-	-	-	-
Fines	25 735	352	1 599	7 794	(6 195)	-79%	25 735
Licences and permits	3 273	350	1 304	1 158	146	13%	3 273
Agency services	2 799	351	1 238	922	316	34%	2 799
Transfers recognised - operational	62 706	-	21 572	16 828	4 744	28%	62 706
Other revenue	16 868	1 748	5 385	4 771	614	13%	16 868
Gains on disposal of PPE	200	597	3 068	7	3 061	44359%	200
Total Revenue (excluding capital transfers and contributions)	496 737	35 630	169 898	160 580	9 318	5.8%	496 737
Expenditure By Type							
Employee related costs	156 706	11 261	43 739	49 950	(6 211)	-12%	156 706
Remuneration of councillors	9 530	683	2 734	2 893	(159)	-5%	9 530
Debt impairment	34 381	-	-	11 460	(11 460)	-100%	34 381
Depreciation & asset impairment	78 876	6 375	25 502	26 292	(790)	-3%	78 876
Finance charges	20 199	2	6	17	(11)	-63%	20 199
Bulk purchases	187 316	16 859	59 252	65 273	(6 021)	-9%	187 316
Other materials	-	-	-	-	-	-	-
Contracted services	3 660	304	1 110	1 171	(62)	-5%	3 660
Transfers and grants	2 137	442	1 064	1 107	(43)	-4%	2 137
Other expenditure	70 158	6 542	23 580	19 041	4 539	24%	70 158
Loss on disposal of PPE	2 144	-	-	-	-	-	2 144
Total Expenditure	565 108	42 469	156 986	177 204	(20 218)	-11.4%	565 108
Surplus/(Deficit)	(68 371)	(6 838)	12 912	(16 624)	29 536	(0)	(68 371)
Transfers recognised - capital	51 984	-	-	15 003	(15 003)	(0)	51 984
Contributions recognised - capital	1 500	-	-	-	-	-	1 500
Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(14 887)	(6 838)	12 912	(1 621)			(14 887)
Taxation	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(14 887)	(6 838)	12 912	(1 621)			(14 887)
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(14 887)	(6 838)	12 912	(1 621)			(14 887)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(14 887)	(6 838)	12 912	(1 621)			(14 887)

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04 October							
Vote Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Multi-Year expenditure appropriation							
Vote 1 - Corporate Services	2 000	–	–	–	–	–	2 000
Vote 2 - Civil Services	7 360	–	18	500	(482)	-96%	7 360
Vote 3 - Council	–	–	–	–	–	–	–
Vote 4 - Electricity Services	–	–	–	–	–	–	–
Vote 5 - Financial Services	600	2	29	200	(171)	-86%	600
Vote 6 - Development Services	–	–	–	–	–	–	–
Vote 7 - Municipal Manager	–	–	–	–	–	–	–
Vote 8 - Protection Services	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	9 960	2	47	700	(653)	-93%	9 960
Single Year expenditure appropriation							
Vote 1 - Corporate Services	8 970	5	8	20	(12)	-62%	8 970
Vote 2 - Civil Services	39 744	2 623	7 485	7 780	(295)	-4%	39 744
Vote 3 - Council	805	–	–	102	(102)	-100%	805
Vote 4 - Electricity Services	7 542	530	1 151	1 236	(85)	-7%	7 542
Vote 5 - Financial Services	315	1	205	305	(100)	-33%	315
Vote 6 - Development Services	25 230	46	95	6 593	(6 499)	-99%	25 230
Vote 7 - Municipal Manager	5	–	–	2	(2)	-100%	5
Vote 8 - Protection Services	314	16	26	68	(42)	-62%	314
Total Capital single-year expenditure	82 925	3 220	8 968	16 106	(7 137)	-44%	82 925
Total Capital Expenditure	92 885	3 222	9 015	16 806	(7 790)	-46%	92 885
Capital Expenditure - Standard Classification							
Governance and administration	12 665	7	241	628	(387)	-62%	12 665
Executive and council	810	–	–	103	(103)	-100%	810
Budget and treasury office	915	2	234	505	(271)	-54%	915
Corporate services	10 940	5	8	20	(12)	-62%	10 940
Community and public safety	30 441	77	165	8 021	(7 856)	-98%	30 441
Community and social services	4 710	13	21	4 593	(4 572)	-100%	4 710
Sport and recreation	4 867	16	45	1 360	(1 315)	-97%	4 867
Public safety	314	16	26	68	(42)	-62%	314
Housing	20 550	33	73	2 000	(1 927)	-96%	20 550
Health	–	–	–	–	–	–	–
Economic and environmental services	32 444	2 598	6 917	5 530	1 387	25%	32 444
Planning and development	60	1	5	10	(5)	-53%	60
Road transport	32 384	2 597	6 912	5 520	1 392	25%	32 384
Environmental protection	–	–	–	–	–	–	–
Trading services	17 335	539	1 692	2 626	(934)	-36%	17 335
Electricity	7 542	530	1 151	1 236	(85)	-7%	7 542
Water	6 048	–	527	1 390	(863)	-62%	6 048
Waste water management	3 730	4	9	–	9	#DIV/0!	3 730
Waste management	15	5	5	–	5	#DIV/0!	15
Other	–	–	–	–	–	–	–
Total Capital Expenditure - Standard Classification	92 885	3 222	9 015	16 806	(7 790)	-46%	92 885
Funded by:							
National Government	20 709	2 462	7 183	6 600	583	9%	20 709
Provincial Government	31 275	17	69	5 070	(5 001)	-99%	31 275
District Municipality	–	–	–	–	–	–	–
Other transfers and grants	–	–	–	–	–	–	–
Transfers recognised - capital	51 984	2 479	7 252	11 670	(4 418)	-38%	51 984
Public contributions & donations	1 500	–	–	–	–	–	1 500
Borrowing	8 500	–	–	–	–	–	8 500
Internally generated funds	30 901	743	1 763	5 136	(3 373)	-66%	30 901
Total Capital Funding	92 885	3 222	9 015	16 806	(7 790)	-46%	92 885

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M04 October			
Description	Budget Year 2015/16		
	Original Budget	YearTD actual	Full Year Forecast
R thousands			
ASSETS			
Current assets			
Cash	182 619	257 076	182 619
Call investment deposits	-	-	-
Consumer debtors	48 160	48 630	48 160
Other debtors	8 895	26 311	8 895
Current portion of long-term receivables	24	1 333	24
Inventory	6 304	9 274	6 304
Total current assets	246 002	342 624	246 002
Non current assets			
Long-term receivables	185	211	185
Investments	-	-	-
Investment property	27 956	26 639	27 956
Investments in Associate	-	-	-
Property, plant and equipment	1 802 607	1 747 788	1 802 607
Agricultural	-	-	-
Biological assets	-	-	-
Intangible assets	841	3 047	841
Other non-current assets	767	770	767
Total non current assets	1 832 356	1 778 455	1 832 356
TOTAL ASSETS	2 078 358	2 121 078	2 078 358
LIABILITIES			
Current liabilities			
Bank overdraft	-	-	-
Borrowing	5 399	3 994	5 399
Consumer deposits	9 032	8 928	9 032
Trade and other payables	78 308	57 727	78 308
Provisions	7 001	5 862	7 001
Total current liabilities	99 740	76 511	99 740
Non current liabilities			
Borrowing	134 984	133 461	134 984
Provisions	57 347	56 903	57 347
Total non current liabilities	192 331	190 364	192 331
TOTAL LIABILITIES	292 071	266 875	292 071
NET ASSETS	1 786 288	1 854 204	1 786 288
COMMUNITY WEALTH/EQUITY			
Accumulated Surplus/(Deficit)	1 699 032	1 753 972	1 699 032
Reserves	87 256	100 232	87 256
TOTAL COMMUNITY WEALTH/EQUITY	1 786 288	1 854 204	1 786 288

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M04 October							
Description	Budget Year 2015/16						
	Original 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	353 523	59 909	339 432	131 842	207 590	157%	353 523
Government - operating	35 757	2 366	38 959	16 828	22 131	132%	35 757
Government - capital	62 706	7 337	11 337	15 003	(3 666)	-24%	62 706
Interest	66 939	22	65	581	(516)	-89%	66 939
Dividends	9 607	-	-	-	-		9 607
Payments							
Suppliers and employees	(423 881)	63 202	490 188	137 213	(352 974)	-257%	(423 881)
Finance charges	(20 199)	2	6	-	(6)	#DIV/0!	(20 199)
Transfers and Grants	(2 137)	266	714	1 107	393	36%	(2 137)
NET CASH FROM/(USED) OPERATING ACTIVITIES	974 750	6 164	(101 114)	25 935	578 126	2229%	974 750
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	1 700	597	3 068	-	3 068	#DIV/0!	1 700
Decrease (Increase) in non-current debtors	24	-	-	8	(8)	-100%	24
Decrease (increase) other non-current receivables	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-		-
Payments							
Capital assets	(92 885)	2 956	8 311	26 365	18 054	68%	(92 885)
NET CASH FROM/(USED) INVESTING ACTIVITIES	94 609	(2 359)	(5 243)	(26 357)	(21 114)	80%	94 609
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-		-
Borrowing long term/refinancing	8 500	-	-	-	-		8 500
Increase (decrease) in consumer deposits	591	97	410	197	213	108%	591
Payments							
Repayment of borrowing	(5 748)	8	23	-	(23)	#DIV/0!	(5 748)
NET CASH FROM/(USED) FINANCING ACTIVITIES	14 839	89	386	197	(189)	-96%	14 839
NET INCREASE/ (DECREASE) IN CASH HELD	1 084 198	3 894	(105 970)	(225)			1 084 198
Cash/cash equivalents at beginning:	188 123		188 123	188 123			188 123
Cash/cash equivalents at month/year end:	1 272 320		82 153	187 897			1 272 320

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October													
Description	NT Code	Budget Year 2015/16									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	3 772	796	209	169	117	116	129	1 385	6 693	1 916	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	14 054	1 925	126	106	92	104	22	560	16 990	885	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5 762	1 642	366	289	66	57	39	2 364	10 585	2 814	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 042	623	180	149	87	82	75	1 227	4 465	1 620	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 767	505	168	141	77	71	66	1 218	4 013	1 573	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	20	16	1	0	0	0	0	2	42	4	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	960	91	213	57	83	26	31	583	2 046	781	-	-
Total By Income Source	2000	28 378	5 599	1 263	912	523	457	362	7 339	44 833	9 593	-	-
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	792	409	3	3	4	1	1	87	1 300	96	-	-
Commercial	2300	12 302	831	86	80	77	97	14	270	13 754	536	-	-
Households	2400	14 126	3 970	1 049	727	429	349	336	6 467	27 453	8 308	-	-
Other	2500	1 159	390	126	102	12	10	11	516	2 326	652	-	-
Total By Customer Group	2600	28 378	5 599	1 263	912	523	457	362	7 339	44 833	9 593	-	-

After doing a monthly comparison of outstanding debt, 90 days and older increased to R 9 592 733 when compared to September' report which amounted to R9 425 424. There was a monthly decrease of R105 917 in outstanding debt for 150 days and older.

Total Outstanding Debt has decreased from R48 373 451 million in October 2014 to R44 832 823 million in October 2015, which is R3 540 628.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October											
Description	NT Code	Budget Year 2015/16									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	3 369	53	14	43	-	-	-	-	3 479	1 413
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3 369	53	14	43	-	-	-	-	3 479	1 413

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October									
Investments by maturity Name of institution & investment ID	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	365 Days	Fixed Deposit	30 June 2015		7.90%	100 000	-	100 000	
NEDBANK	365 Days	Fixed Deposit	30 June 2015		7.90%	100 000	-	100 000	
ABSA		Call Account			5.80%	4 446	12 080	16 526	
ABSA		Call Account			6.0%	22 241	113	22 355	
Municipality sub-total				-		226 688	12 193	238 881	
Entities									
N/A									
TOTAL INVESTMENTS AND INTEREST				-		226 688	12 193	238 881	

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
RECEIPTS:							
Operating Transfers and Grants							
National Government:	55 337	-	2 854	24 426	-		55 337
Local Government Equitable Share	51 772	-	21 572	21 572	-		51 772
Municipal Systems Improvement	930	-	930	930	-		930
Finance Management	1 450	-	1 450	1 450	-		1 450
EPWP Incentive	1 185		474	474	-		1 185
Provincial Government:	7 369	802	6 584	6 584	-		9 075
Community Development Workers	36		36	36	-		36
Human Settlements	-	162	1 706	1 706	-		1 706
Libraries	6 185	639	4 843	4 843	-		6 185
Proclaimed Roads Subsidy	1 148	-	-	-	-		1 148
Financial Management Support Grant	-	-	-	-	-		-
District Municipality:	-	-	-	-	-		-
<i>[insert description]</i>					-		
Other grant providers:	-	-	-	-	-		-
<i>Cleanest Town</i>	-	-	-	-	-		-
<i>Disaster Fund</i>		-					-
Total Operating Transfers and Grants	62 706	802	9 438	31 010	-		64 412
Capital Transfers and Grants							
National Government:	20 709	7 337	11 337	11 337	-		20 709
Municipal Infrastructure Grant (MIG)	20 709	7 337	11 337	11 337	-		20 709
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-		-
Provincial Government:	46 230	1 564	6 330	6 330	-		46 230
<i>Human Settlements</i>	33 505		4 016	4 016	-		33 505
<i>Libraries</i>	2 425	1 564	1 564	1 564	-		2 425
<i>RSEP/VPUU Municipal Projects</i>	1 500		750	750	-		1 500
<i>Proclaimed Roads Subsidy</i>	8 800	-	-	-	-		8 800
District Municipality:	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-		-
Total Capital Transfers and Grants	66 939	8 901	17 667	17 667	-		66 939
TOTAL RECEIPTS OF TRANSFERS & GRANTS	129 645	9 703	27 105	48 677	-		131 351

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
EXPENDITURE							
Operating expenditure of Transfers and Grants							
National Government:	55 337	3 602	14 980	18 266	(3 286)	-18.0%	55 337
Local Government Equitable Share	51 772	3 290	13 931	17 120	(3 189)	-18.6%	51 772
Municipal Systems Improvement	930	34	61	-	61	#DIV/0!	930
Finance Management	1 450	107	484	643	(158)	-24.7%	1 450
EPWP Incentive	1 185	172	503	503	-		1 185
Provincial Government:	7 369	1 440	7 302	7 518	(216)	-158.6%	7 369
Community Development Workers	36	2	5	12	(7)	-61.2%	36
Human Settlements	-	915	5 512	5 512	-		-
Libraries	6 185	514	1 777	1 897	(120)	-6.3%	6 185
Proclaimed Roads Subsidy	1 148	9	9	97	(88)	-91.1%	1 148
Financial Management Support Grant	-	-	-	-	-		-
District Municipality:	-	-	-	-	-		-
Other grant providers:	-	-	46	46	-		-
Disaster Fund	-	-	46	46	-		-
Total operating expenditure of Transfers and Grants:	62 706	5 042	22 328	25 830	(3 502)	-13.6%	62 706
Capital expenditure of Transfers and Grants							
National Government:	20 709	2 462	7 183	6 600	583	8.8%	20 709
Municipal Infrastructure Grant (MIG)	20 709	2 462	7 183	6 600	583	8.8%	20 709
Provincial Government:	31 275	17	69	5 070	(5 001)	-98.6%	31 275
Proclaimed Roads Subsidy	8 800	-	-	-	-		8 800
Human Settlements	18 550	16	51	-	51	#DIV/0!	18 550
RSEP/VPUU Municipal Projects	1 500	-	17	5 050	(5 033)	-99.7%	1 500
Libraries	2 425	1	1	20	(19)	-94.7%	2 425
District Municipality:	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	51 984	2 479	7 252	11 670	(4 418)	-37.9%	51 984
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	114 690	7 521	29 580	37 500	(7 920)	-21.1%	114 690

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October							
Budget Year 2015/16							
Summary of Employee and Councillor remuneration	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Councillors (Political Office Bearers plus Other)							
Basic Salaries and Wages	6 116	408	1 633	1 633	-		6 116
Pension and UIF Contributions	915	61	244	244	-		915
Medical Aid Contributions	284	23	90	90	-		284
Motor Vehicle Allowance	1 746	152	613	613	-		1 746
Cellphone Allowance	547	40	155	155	-		547
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-		-
Sub Total - Councillors	9 608	683	2 735	2 735	-		9 608
Senior Managers of the Municipality							
Basic Salaries and Wages	5 602	483	1 908	1 908	-		5 602
Pension and UIF Contributions	1 265	102	401	401	-		1 265
Medical Aid Contributions	310	26	106	106	-		310
Overtime	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	851	74	307	307	-		851
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	583	31	226	226	-		583
Payments in lieu of leave	-	-	-	-	-		-
Long service awards	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	8 611	717	2 948	2 948	-		8 611
Other Municipal Staff							
Basic Salaries and Wages	93 467	7 251	28 560	28 831	(271)	-1%	93 467
Pension and UIF Contributions	15 105	1 237	4 935	5 053	(119)	-2%	15 105
Medical Aid Contributions	6 945	558	2 246	2 311	(65)	-3%	6 945
Overtime	4 486	363	1 083	1 495	(412)	-28%	4 486
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	7 378	562	2 268	2 435	(167)	-7%	7 378
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	700	53	210	226	(16)	-7%	700
Other benefits and allowances	6 117	520	1 489	1 496	(7)	0%	6 117
Payments in lieu of leave	1 217	-	-	-	-		1 217
Long service awards	1 814	-	-	-	-		1 814
Post-retirement benefit obligations	10 866	-	-	13	(13)	-100%	10 866
Sub Total - Other Municipal Staff	148 095	10 543	40 791	41 860	(1 070)	-3%	148 095
Total Municipal Entities	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS	166 314	11 944	46 473	47 543	(1 070)	-2%	166 314
TOTAL MANAGERS AND STAFF	156 706	11 261	43 739	44 809	(1 070)	-2%	156 706

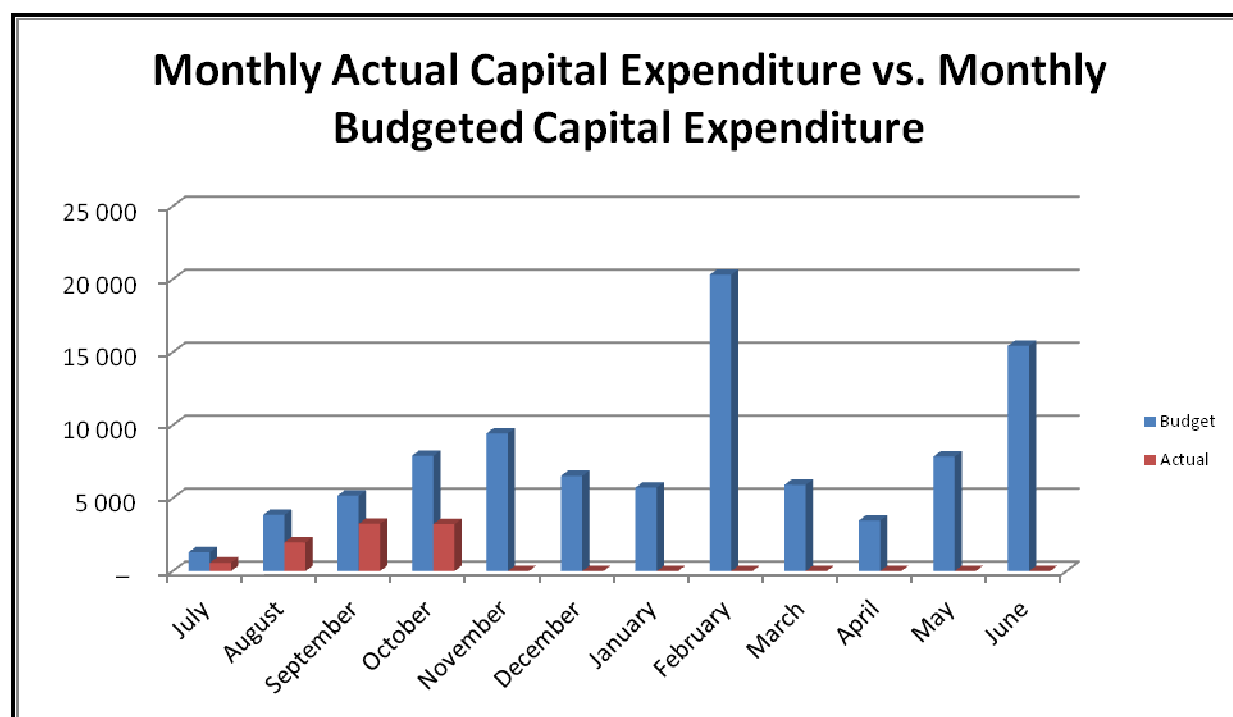
Section 10 – Material variances to the SDBIP

- No material variances as at 31 October 2015.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October							
Month	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
Monthly expenditure performance trend							
July	1 293	580	580	1 293	713	55.1%	1%
August	3 854	1 965	2 545	5 147	2 602	50.5%	3%
September	5 169	3 248	5 793	10 316	4 523	43.8%	6%
October	7 904	3 222	9 015	18 220	9 205	50.5%	10%
November	9 437	–	–	27 658	–	–	–
December	6 526	–	–	34 184	–	–	–
January	5 723	–	–	39 906	–	–	–
February	20 319	–	–	60 225	–	–	–
March	5 912	–	–	66 137	–	–	–
April	3 467	–	–	69 605	–	–	–
May	7 845	–	–	77 450	–	–	–
June	15 435	–	–	92 885	–	–	–
Total Capital expenditure	92 885	9 015					



Section 11 – Other Supporting Documentation

12.1 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital expenditure on new assets by Asset Class/Sub-class							
Infrastructure	31 179	136	218	2 680	2 462	91.9%	-
Infrastructure - Road transport	17 649	119	119	-	(119)	#DIV/0!	-
<i>Roads, Pavements & Bridges</i>	7 449	119	119	-	(119)	#DIV/0!	-
<i>Storm water</i>	10 200	-	-	-	-	-	-
Infrastructure - Electricity	4 700	17	23	2 000	1 977	98.9%	-
<i>Transmission & Reticulation</i>	4 700	17	23	2 000	1 977	98.9%	-
Infrastructure - Water	5 280	-	77	680	603	88.7%	-
<i>Dams & Reservoirs</i>	5 280	-	77	680	603	88.7%	-
<i>Reticulation Water</i>	-	-	-	-	-	-	-
Infrastructure - Sanitation	3 550	-	-	-	-	-	-
<i>Reticulation</i>	3 550	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-
Community	11 823	-	17	5 523	5 506	99.7%	1 500
Sportsfields & stadia	3 317	-	-	440	440	100.0%	-
Swimming pools	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-
Libraries	2 355	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-
Other Community	4 650	-	-	4 583	4 583	100.0%	-
Heritage assets	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Other assets	10 690	82	221	478	258	53.9%	-
General vehicles	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-
Computers - hardware/equipment	600	2	29	200	171	86%	-
Furniture and other office equipment	790	64	141	178	37	20.8%	-
Other Buildings	-	-	-	-	-	-	-
Other Land	8 500	-	-	-	-	-	-
Other	800	16	51	100	49	49.1%	-
Agricultural assets	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	53 691	218	456	8 682	8 225	94.7%	1 500

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

Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
Infrastructure	37 602	2 997	8 149	7 330	(819)	-11.2%	37 602
Infrastructure - Road transport	24 910	2 479	6 769	5 500	(1 269)		24 910
<i>Roads, Pavements & Bridges</i>	24 610	2 462	6 752	5 500	(1 252)		24 610
<i>Storm water</i>	300	17	17	-	(17)	#DIV/0!	300
Infrastructure - Electricity	6 200	518	949	1 130	181	16.0%	6 200
<i>Generation</i>	-	-	-	-	-		-
<i>Transmission & Reticulation</i>	6 200	518	949	1 130	181	16.0%	6 200
<i>Street Lighting</i>	-	-	-	-	-		-
Infrastructure - Water	2 832	-	430	700	270	38.5%	2 832
<i>Dams & Reservoirs</i>	270	-	-	-	-		270
<i>Water purification</i>	-	-	-	-	-		-
<i>Reticulation Water</i>	2 562	-	430	700	270	38.5%	2 562
Infrastructure - Sanitation	3 660	-	-	-	-		3 660
<i>Reticulation</i>	3 660	-	-	-	-		3 660
<i>Sewerage purification</i>	-	-	-	-	-		-
Infrastructure - Other	-	-	-	-	-		-
Community	-	-	-	-	-		-
Sportsfields & stadia	-	-	-	-	-		-
Cemeteries	-	-	-	-	-		-
Heritage assets	-	-	-	-	-		-
Buildings	-	-	-	-	-		-
Other Community	-	-	-	-	-		-
Investment properties	-	-	-	-	-		-
Housing development	-	-	-	-	-		-
Other	-	-	-	-	-		-
Other assets	1 592	7	410	394	(16)	-4.0%	1 592
General vehicles	560	-	396	300	(96)	-32.1%	560
Specialised vehicles	-	-	-	-	-		-
Plant & equipment	-	-	-	-	-		-
Other	1 002	7	13	84	71	84.0%	1 002
Agricultural assets	-	-	-	-	-		-
Biological assets	-	-	-	-	-		-
Intangibles	-	-	-	-	-		-
Computers - software & programming	-	-	-	-	-		-
Other	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing ass	39 194	3 004	8 558	7 724	(834)	-10.8%	39 194

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Repairs and maintenance expenditure by Asset Class/Sub-class							
Infrastructure	11 626	1 340	3 600	3 874	274	7.1%	11 626
Infrastructure - Road transport	3 561	271	1 045	1 187	142	11.9%	3 561
<i>Roads, Pavements & Bridges</i>	291	9	9	97	88	91%	291
<i>Storm water</i>	3 270	262	1 036	1 090	53	4.9%	3 270
Infrastructure - Electricity	1 011	134	369	337	(32)	-9.4%	1 011
<i>Transmission & Reticulation</i>	721	44	234	240	7	2.8%	721
<i>Street Lighting</i>	290	90	135	97	(38)	-39.8%	290
Infrastructure - Water	957	76	309	319	10	3.0%	957
<i>Reticulation Water</i>	957	76	309	319	10	3.0%	957
Infrastructure - Sanitation	1 617	190	360	539	179	33.3%	1 617
<i>Reticulation Sewerage</i>	1 617	190	360	539	179	33.3%	1 617
Infrastructure - Other	4 481	670	1 518	1 493	(25)	-1.7%	4 481
<i>Waste Management</i>	4 481	670	1 518	1 493	(25)	-1.7%	4 481
Community	653	89	194	218	23	10.7%	653
Sportsfields & stadia	250	37	99	83	(15)	-18%	250
Swimming pools	100	34	60	33	(27)	-79%	100
Recreational facilities	194	7	11	65	54	83%	194
Fire, safety & emergency	17	3	3	6	3	50%	17
Security and policing	-	-	-	-	-	-	-
Cemeteries	62	-	4	21	16	79%	62
Social rental housing	30	8	18	10	(8)	-77.7%	30
Heritage assets	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Other assets	8 279	713	1 539	2 815	1 276	45.3%	8 279
General vehicles	4 725	297	749	1 634	886	54.2%	4 725
Specialised vehicles	-	-	-	-	-	-	-
Plant & equipment	933	58	207	307	100	32.5%	933
Computers - hardware/equipment	-	-	-	-	-	-	-
Furniture and other office equipment	581	52	85	194	109	56%	581
Civic Land and Buildings	-	-	-	-	-	-	-
Other Buildings	2 040	306	498	680	181	26.7%	2 040
Agricultural assets	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	20 559	2 142	5 334	6 906	1 572	22.77%	20 559

- Repairs and Maintenance is **22.77%** below our budgeted expenditure projection for the month of October 2015.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Depreciation by Asset Class/Sub-class							
Infrastructure	64 949	5 215	20 859	21 452	593	2.8%	64 949
Infrastructure - Road transport	28 427	2 171	8 686	9 278	593	6.4%	28 427
<i>Roads, Pavements & Bridges</i>	28 412	2 170	8 680	9 273	593	6.4%	28 412
<i>Storm water</i>	16	1	5	5	-		16
Infrastructure - Electricity	12 313	1 026	4 104	4 104	-		12 313
<i>Transmission & Reticulation</i>	4 413	368	1 471	1 471	-		4 413
<i>Street Lighting</i>	7 900	658	2 633	2 633	-		7 900
Infrastructure - Water	10 565	880	3 522	3 522	-		10 565
<i>Dams & Reservoirs</i>	1 771	148	590	590	-		1 771
<i>Water purification</i>	57	5	19	19	-		57
<i>Reticulation</i>	8 737	728	2 912	2 912	-		8 737
Infrastructure - Sanitation	13 144	1 095	4 381	4 381	-		13 144
<i>Reticulation</i>	11 939	995	3 980	3 980	-		11 939
<i>Sewerage purification</i>	1 205	100	402	402	-		1 205
Infrastructure - Other	500	42	167	167	-		500
<i>Waste Management</i>	479	40	160	160	-		479
<i>Other</i>	21	2	7	7	-		21
Community	4 514	376	1 505	1 505	-		4 514
Parks & gardens	49	4	16	16	-		49
Sportsfields & stadia	1 031	86	344	344	-		1 031
Swimming pools	33	3	11	11	-		33
Community halls	790	66	263	263	-		790
Libraries	383	32	128	128	-		383
Recreational facilities	496	41	165	165	-		496
Fire, safety & emergency	139	12	46	46	-		139
Security and policing	636	53	212	212	-		636
Clinics	489	41	163	163	-		489
Museums & Art Galleries	34	3	11	11	-		34
Cemeteries	25	2	8	8	-		25
Social rental housing	13	1	4	4	-		13
Other	397	33	132	132	-		397
Heritage assets	-	-	-	-	-		-
Investment properties	233	19	78	78	-		233
Housing development	233	19	78	78	-		233
Other assets	9 020	752	3 007	3 007	-		9 020
General vehicles	1 853	154	618	618	-		1 853
Specialised vehicles	999	83	333	333	-		999
Plant & equipment	1 975	165	658	658	-		1 975
Computers - hardware/equipment	503	42	168	168	-		503
Furniture and other office equipment	1 329	111	443	443	-		1 329
Civic Land and Buildings	1 492	124	497	497	-		1 492
Other Buildings	828	69	276	276	-		828
Other Land	31	3	10	10	-		31
Other	10	1	3	3	-		10
Agricultural assets	-	-	-	-	-		-
Biological assets	-	-	-	-	-		-
Intangibles	159	13	53	53	-		159
Computers - software & programming	159	13	53	53	-		159
Total Depreciation	78 876	6 375	25 502	26 094	593	2.3%	78 876
Specialised vehicles	999	83	333	333	-		999
Refuse	966	81	322	322	-		966
Fire	33	3	11	11	-		33

Section 13 – Municipal manager's quality certification

QUALITY CERTIFICATE

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

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

for the month of October 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 November 2015