

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 August 2013

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report – Monthly and Quarterly Budget Statement

1.1.1 Implementation of budget in terms of SDBIP

No comments for August 2013

1.1.2 Financial problems or risks facing the municipality

No comments for August 2013

1.1.3 Other information

No comments for August 2013

Section 2 - Resolutions

RECOMMENDATION:

That Council takes cognisance of the monthly and quarterly budget statement and supporting documentation for August 2013

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	Adjustment Budget	Actual	Variance	Variance %
Operating Expenditure	R 470 108 184	R -	R 54 331 916	R 415 776 268	88%
Operating Revenue	R 458 074 991	R -	R 83 526 314	R 374 548 677	82%
Capital	R 83 479 509	R -	R 945 623	R 82 533 886	99%

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) - M02 August								
Description	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	69 020	-	8 191	18 880	11 523	7 357	64%	69 020
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	178 645	-	16 138	31 137	33 096	(1 958)	-6%	178 645
Service charges - water revenue	33 265	-	1 866	4 059	7 235	(3 176)	-44%	33 265
Service charges - sanitation revenue	24 844	-	(109)	8 109	4 147	3 963	96%	24 844
Service charges - refuse revenue	19 215	-	1 572	3 819	3 225	594	18%	19 215
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 088	-	137	314	368	(54)	-15%	3 088
Interest earned - external investments	10 820	-	78	185	30	155	517%	10 820
Interest earned - outstanding debtors	1 276	-	124	249	185	64	35%	1 276
Dividends received	-	-	-	-	-	-	-	-
Fines	4 039	-	177	348	674	(326)	-48%	4 039
Licences and permits	3 007	-	298	630	533	98	18%	3 007
Agency services	2 539	-	200	425	413	13	3%	2 539
Transfers recognised - operational	53 629	-	-	13 544	21 003	(7 459)	-36%	53 629
Other revenue	11 621	-	1 095	1 753	1 516	237	16%	11 621
Gains on disposal of PPE	200	-	68	72	-	72	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	415 207	-	29 834	83 526	83 947	(420)	-1%	415 207

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 August 2013. The YTD variance for property rates for August stands at 64%. This is due to policy changes whereby, consumers who are in default and haven't settled their outstanding accounts will be levied for the full year at the beginning of the financial year as they forfeit their right to be levied on a monthly basis. The same reason applies to sanitation and refuse where the variance stands at 96% and 18% respectively. The variance for water stands at -44%. This can be attributed to the prolonged winter season we've experienced. Consumers do not have to water their gardens or fill their pools etc. The variance for interest earned on external investments is as a result of our assumptions for the expected income for August not materializing even though it is to the municipality's benefit. The details of which can be found under section 7 of this report. Revenue received from fines is at 48% below YTD budget projections. The fixed video speed cameras were not in use since December 2012 due to contractual problems with Belstow. Swartland now has a new contract with Sintell from 1 July 2013 and new speed cameras have been installed in the Malmesbury area. We expect the income received from fines to increase during the course of the financial year. Grants and Subsidies received variance currently stands at -36% because i.t.o GRAP the funds only get transferred to the general ledger once the conditions of the grants have been met. Revenue received in the month of June stands at R29.8million. Variance for revenue received stands at -1% below budget projections for the month of July 2013.

Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August								
Description	Budget Year 2013/14							
	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	127 499	–	9 326	17 733	17 893	(160)	-1%	127 499
Remuneration of councillors	7 839	–	610	1 170	1 255	(86)	-7%	7 839
Debt impairment	10 748	–	–	–	1 053	(1 053)	-100%	10 748
Depreciation & asset impairment	74 104	–	6 126	12 253	178	12 074	6771%	74 104
Finance charges	15 096	–	(1)	(2)	3	(5)	-174%	15 096
Bulk purchases	150 625	–	13 941	16 610	17 435	(825)	-5%	150 625
Other materials	–	–	–	–	–	–	–	–
Contracted services	3 453	–	246	473	518	(46)	-9%	3 453
Transfers and grants	2 083	–	357	536	455	81	18%	2 083
Other expenditure	73 397	–	4 153	5 559	9 452	(3 893)	-41%	73 397
Loss on disposal of PPE	5 263	–	–	–	–	–	–	5 263
Total Expenditure	470 108	–	34 758	54 332	48 242	6 090	13%	470 108

Overall, operating expenditure is currently at 13% above our budgeted expenditure projection up until 31 August 2013. Employee related costs currently stand at 1% below the YTD budget projections. This is an acceptable variance. We have since filled two permanent positions within the finance department. 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. It is often the case that those people who appear on the list of bad debts to be discussed to be written off, and are written off, appear on the same list of bad debtors to be written off the following year. Hence, why the debt impairment variance is so high between what we make provision for and what is actually written-off. There was an error with the monthly budgeted depreciation and the YTD budget and actual expenditure should be realigned from next month onwards. Our loans are paid back semi annually i.e. December and June, therefore will reflect in the months thereafter. Grants and subsidies paid is 18% above the projected YTD expenditure.

Refer to Table C4 for further details on both revenue by source and expenditure by type.

Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August								
Vote Description	Budget Year 2013/14							
	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	31 344	-	-	-	-	-	-	31 344
Vote 3 - Council	-	-	-	-	-	-	-	-
Vote 4 - Electricity Services	-	-	-	-	-	-	-	-
Vote 5 - Financial Services	-	-	-	-	-	-	-	-
Vote 6 - Development Services	-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	31 344	-	-	-	-	-	-	31 344
Single Year expenditure appropriation								
Vote 1 - Corporate Services	428	-	0	0	-	0	#DIV/0!	428
Vote 2 - Civil Services	34 937	-	592	592	1 515	(923)	-61%	34 937
Vote 3 - Council	815	-	-	-	2	(2)	-100%	815
Vote 4 - Electricity Services	11 340	-	214	314	428	(113)	-26%	11 340
Vote 5 - Financial Services	1 244	-	33	33	10	23	232%	1 244
Vote 6 - Development Services	3 148	-	-	-	25	(25)	-100%	3 148
Vote 7 - Municipal Manager	10	-	-	1	2	(1)	-27%	10
Vote 8 - Protection Services	213	-	4	4	-	4	#DIV/0!	213
Total Capital single-year expenditure	52 136	-	843	946	1 982	(1 036)	-52%	52 136
Total Capital Expenditure	83 480	-	843	946	1 982	(1 036)	-52%	83 480

Capital Expenditure:

The total capital expenditure as at 31 August 2013 amounts to R 945 623 which is 52% below our projected expenditure. Usually in the first two months they go out on tender for the smaller projects. Some big projects are already contracted for in the previous financial year, as gets disclosed in the financial statements. Expenditure will pick up as the financial year progresses and given our capital expenditure trend over the prior financial years, we expect 95-100% capital expenditure as at 30 June 2014.

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 August 2013

3.4 Remedial or corrective steps

No steps need to be taken

3.5 Performance in relation to quarterly SDBIP targets

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August					
Description of financial indicator	Basis of calculation	Budget Year 2013/14			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	19.0%	0.0%	22.5%	4.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	10.7%	0.0%	0.0%	10.7%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	11.0%	0.0%	-57.7%	11.0%
Gearing	Long Term Borrowing/ Funds & Reserves	135.0%	0.0%	0.0%	135.0%
Liquidity					
Current Ratio	Current assets/current liabilities	319.9%	0.0%	-137.6%	319.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	229.2%	0.0%	-53.4%	229.2%
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	13.8%	0.0%	17.4%	13.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	N/A	99.1%	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	7.0%	N/A	8.7%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	16.0%	N/A	12.0%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue	30.7%	0.0%	21.2%	30.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	4.3%	0.0%	1.7%	4.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	21.5%	0.0%	14.7%	5.5%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	26.5	N/A		26.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	17.2%	N/A		17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.5	N/A		5.5

- Electricity Distribution losses up until then end of July 2013 (August figures is still being compiled) currently stands at 8.7%.
- Water Distribution losses up until then end of July 2013 (August figures is still being compiled) currently stands at 12.0%.
- % of creditors paid within 30 days for August 2013 stands at 99.1%.

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 - M02 August

Description	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	69 020	–	8 191	18 880	11 523	7 357	64%	69 020
Service charges	255 968	–	19 468	47 125	47 702	(577)	-1%	255 968
Investment revenue	10 820	–	78	185	30	155	517%	12 096
Transfers recognised - operational	53 629	–	–	13 544	21 003	(7 459)	-36%	53 629
Other own revenue	25 770	–	2 098	3 793	3 688	105	3%	25 770
Total Revenue (excluding capital transfers and contributions)	415 207	–	29 834	83 526	83 947	(420)	-1%	416 483
Employee costs	127 499	–	9 326	17 733	17 893	(160)	-1%	127 499
Remuneration of Councillors	7 839	–	610	1 170	1 255	(86)	-7%	7 839
Depreciation & asset impairment	74 104	–	6 126	12 253	178	12 074	6771%	74 104
Finance charges	15 096	–	(1)	(2)	3	(5)	-174%	15 096
Materials and bulk purchases	150 625	–	13 941	16 610	17 435	(825)	-5%	150 625
Transfers and grants	2 083	–	357	536	455	81		2 083
Other expenditure	92 862	–	4 399	6 032	11 023	(4 991)	-45%	92 862
Total Expenditure	470 108	–	34 758	54 332	48 242	6 090	13%	470 108
Surplus/(Deficit)	(54 901)	–	(4 924)	29 194	35 705	(6 510)	-18%	(53 625)
Transfers recognised - capital	42 868	–	–	–	42 513	(42 513)	-100%	42 868
Contributions & Contributed assets	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(12 033)	–	(4 924)	29 194	78 218	(49 023)	-63%	(10 757)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(12 033)	–	(4 924)	29 194	78 218	(49 023)	-63%	(10 757)
Capital expenditure & funds sources								
Capital expenditure	83 480	–	843	946	1 982	(1 036)	-52%	83 480
Capital transfers recognised	42 868	–	–	–	408	(408)	-100%	42 868
Public contributions & donations	–	–	–	–	–	–		–
Borrowing	8 949	–	–	–	–	–		8 949
Internally generated funds	31 663	–	102	946	1 574	(628)	-40%	31 663
Total sources of capital funds	83 480	–	102	946	1 982	(1 036)	-52%	83 480
Financial position								
Total current assets	218 544	–	–	23 278	–	–		218 544
Total non current assets	1 786 784	–	–	(11 303)	–	–		1 786 784
Total current liabilities	68 319	–	–	(16 920)	–	–		68 319
Total non current liabilities	174 806	–	–	(3)	–	–		174 806
Community wealth/Equity	1 762 203	–	–	28 898	–	–		1 762 203
Cash flows								
Net cash from (used) operating	73 530	–	(1 049)	(193 282)	79 249	(272 531)	-344%	79 249
Net cash from (used) investing	(83 256)	–	(874)	(882)	(1 626)	744	-46%	(1 626)
Net cash from (used) financing	(4 829)	–	93	165	–	165	#DIV/0!	–
Cash/cash equivalents at the month/year end	156 617	–	–	16 114	248 795	(232 681)	-94%	287 736
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	4 111	627	417	509	681	671	9 777	55 067
Creditors Age Analysis								
Total Creditors	21	0	–	–	–	–	–	4 460

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July								
Description	Budget Year 2013/14							
	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>	154 408	-	24 294	24 294	12 863	11 431	89%	154 408
Executive and council	59 866	-	3 177	3 177	4 987	(1 810)	-36%	59 866
Budget and treasury office	93 466	-	21 078	21 078	7 786	13 292	171%	93 466
Corporate services	1 076	-	39	39	90	(51)	-57%	1 076
<i>Community and public safety</i>	13 703	-	388	388	985	(597)	-61%	13 703
Community and social services	6 137	-	89	89	511	(423)	-83%	6 137
Sport and recreation	2 742	-	114	114	72	42	58%	2 742
Public safety	4 561	-	169	169	380	(211)	-56%	4 561
Housing	263	-	17	17	22	(5)	-21%	263
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	7 711	-	734	734	642	91	14%	7 711
Planning and development	1 808	-	149	149	151	(2)	-1%	1 808
Road transport	5 903	-	585	585	492	94	19%	5 903
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	282 234	-	28 274	28 274	23 510	4 764	20%	282 234
Electricity	180 514	-	15 352	15 352	15 037	316	2%	180 514
Water	37 367	-	2 301	2 301	3 113	(812)	-26%	37 367
Waste water management	37 620	-	8 264	8 264	3 134	5 130	164%	37 620
Waste management	26 734	-	2 357	2 357	2 227	130	6%	26 734
<i>Other</i>	20	-	2	2	2	(0)	-3%	20
Total Revenue - Standard	458 075	-	53 692	53 692	38 002	15 690	41%	458 075
Expenditure - Standard								
<i>Governance and administration</i>	93 111	-	3 608	3 608	6 972	(3 365)	-48%	93 111
Executive and council	27 379	-	894	894	2 257	(1 362)	-60%	27 379
Budget and treasury office	40 868	-	1 153	1 153	2 782	(1 628)	-59%	40 868
Corporate services	24 865	-	1 560	1 560	1 934	(374)	-19%	24 865
<i>Community and public safety</i>	49 661	-	2 683	2 683	3 967	(1 284)	-32%	49 661
Community and social services	12 637	-	806	806	1 004	(199)	-20%	12 637
Sport and recreation	14 991	-	897	897	1 198	(301)	-25%	14 991
Public safety	20 701	-	892	892	1 662	(771)	-46%	20 701
Housing	1 332	-	88	88	102	(13)	-13%	1 332
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	58 169	-	3 936	3 936	4 689	(754)	-16%	58 169
Planning and development	8 452	-	528	528	674	(146)	-22%	8 452
Road transport	49 717	-	3 408	3 408	4 016	(608)	-15%	49 717
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	268 205	-	9 168	9 168	11 588	(2 420)	-21%	268 205
Electricity	161 662	-	4 719	4 719	5 399	(680)	-13%	161 662
Water	44 449	-	1 544	1 544	1 983	(438)	-22%	44 449
Waste water management	38 320	-	1 494	1 494	2 177	(683)	-31%	38 320
Waste management	23 774	-	1 410	1 410	2 029	(618)	-30%	23 774
<i>Other</i>	962	-	181	181	78	103	132%	962
Total Expenditure - Standard	470 108	-	19 575	19 575	27 294	(7 719)	-28%	470 108
Surplus/ (Deficit) for the year	(12 033)	-	34 117	34 117	10 708	23 409	219%	(12 033)

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) - M02								
Vote Description	Budget Year 2013/14							
	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	6 134	-	137	180	1 022	(842)	-82.4%	6 134
Vote 2 - Civil Services	103 222	-	4 083	17 173	17 197	(25)	-0.1%	103 222
Vote 3 - Council	59 866	-	0	3 177	9 974	(6 796)	-68.1%	59 866
Vote 4 - Electricity Services	180 514	-	16 173	31 525	30 073	1 452	4.8%	180 514
Vote 5 - Financial Services	93 466	-	8 526	29 604	15 573	14 031	90.1%	93 466
Vote 6 - Development Services	4 487	-	197	414	524	(111)	-21.1%	4 487
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	10 386	-	718	1 454	1 730	(276)	-16.0%	10 386
Total Revenue by Vote	458 075	-	29 834	83 526	76 094	7 433	9.8%	458 075
Expenditure by Vote								
Vote 1 - Corporate Services	17 860	-	1 270	2 423	2 855	(432)	-15.1%	17 860
Vote 2 - Civil Services	176 464	-	11 801	20 874	25 056	(4 182)	-16.7%	176 464
Vote 3 - Council	23 006	-	2 025	2 623	3 985	(1 361)	-34.2%	23 006
Vote 4 - Electricity Services	161 662	-	14 964	19 683	21 630	(1 947)	-9.0%	161 662
Vote 5 - Financial Services	40 868	-	1 431	2 584	5 596	(3 012)	-53.8%	40 868
Vote 6 - Development Services	13 124	-	825	1 607	2 096	(489)	-23.3%	13 124
Vote 7 - Municipal Manager	10 271	-	684	1 490	1 647	(157)	-9.6%	10 271
Vote 8 - Protection Services	26 853	-	1 758	3 049	4 323	(1 274)	-29.5%	26 853
Total Expenditure by Vote	470 108	-	34 758	54 332	67 187	(12 855)	-19.1%	470 108
Surplus/ (Deficit) for the year	(12 033)	-	(4 924)	29 194	8 907	20 287	227.8%	(12 033)

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) - M02 August								
Description	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	69 020	-	8 191	18 880	11 523	7 357	64%	69 020
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	178 645	-	16 138	31 137	33 096	(1 958)	-6%	178 645
Service charges - water revenue	33 265	-	1 866	4 059	7 235	(3 176)	-44%	33 265
Service charges - sanitation revenue	24 844	-	(109)	8 109	4 147	3 963	96%	24 844
Service charges - refuse revenue	19 215	-	1 572	3 819	3 225	594	18%	19 215
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 088	-	137	314	368	(54)	-15%	3 088
Interest earned - external investments	10 820	-	78	185	30	155	517%	10 820
Interest earned - outstanding debtors	1 276	-	124	249	185	64	35%	1 276
Dividends received	-	-	-	-	-	-	-	-
Fines	4 039	-	177	348	674	(326)	-48%	4 039
Licences and permits	3 007	-	298	630	533	98	18%	3 007
Agency services	2 539	-	200	425	413	13	3%	2 539
Transfers recognised - operational	53 629	-	-	13 544	21 003	(7 459)	-36%	53 629
Other revenue	11 621	-	1 095	1 753	1 516	237	16%	11 621
Gains on disposal of PPE	200	-	68	72	-	72	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	415 207	-	29 834	83 526	83 947	(420)	-1%	415 207
Expenditure By Type								
Employee related costs	127 499	-	9 326	17 733	17 893	(160)	-1%	127 499
Remuneration of councillors	7 839	-	610	1 170	1 255	(86)	-7%	7 839
Debt impairment	10 748	-	-	-	1 053	(1 053)	-100%	10 748
Depreciation & asset impairment	74 104	-	6 126	12 253	178	12 074	6771%	74 104
Finance charges	15 096	-	(1)	(2)	3	(5)	-174%	15 096
Bulk purchases	150 625	-	13 941	16 610	17 435	(825)	-5%	150 625
Other materials	-	-	-	-	-	-	-	-
Contracted services	3 453	-	246	473	518	(46)	-9%	3 453
Transfers and grants	2 083	-	357	536	455	81	18%	2 083
Other expenditure	73 397	-	4 153	5 559	9 452	(3 893)	-41%	73 397
Loss on disposal of PPE	5 263	-	-	-	-	-	-	5 263
Total Expenditure	470 108	-	34 758	54 332	48 242	6 090	13%	470 108
Surplus/(Deficit)	(54 901)	-	(4 924)	29 194	35 705	(6 510)	(0)	(54 901)
Transfers recognised - capital	42 868	-	-	-	42 513	(42 513)	(0)	42 868
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(12 033)	-	(4 924)	29 194	78 218			(12 033)
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(12 033)	-	(4 924)	29 194	78 218			(12 033)
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(12 033)	-	(4 924)	29 194	78 218			(12 033)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(12 033)	-	(4 924)	29 194	78 218			(12 033)

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) - M02 August								
Vote Description	Budget Year 2013/14							
	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	31 344	-	-	-	-	-	-	31 344
Vote 3 - Council	-	-	-	-	-	-	-	-
Vote 4 - Electricity Services	-	-	-	-	-	-	-	-
Vote 5 - Financial Services	-	-	-	-	-	-	-	-
Vote 6 - Development Services	-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	31 344	-	-	-	-	-	-	31 344
Single Year expenditure appropriation								
Vote 1 - Corporate Services	428	-	0	0	-	0	#DIV/0!	428
Vote 2 - Civil Services	34 937	-	592	592	1 515	(923)	-61%	34 937
Vote 3 - Council	815	-	-	-	2	(2)	-100%	815
Vote 4 - Electricity Services	11 340	-	214	314	428	(113)	-26%	11 340
Vote 5 - Financial Services	1 244	-	33	33	10	23	232%	1 244
Vote 6 - Development Services	3 148	-	-	-	25	(25)	-100%	3 148
Vote 7 - Municipal Manager	10	-	-	1	2	(1)	-27%	10
Vote 8 - Protection Services	213	-	4	4	-	4	#DIV/0!	213
Total Capital single-year expenditure	52 136	-	843	946	1 982	(1 036)	-52%	52 136
Total Capital Expenditure	83 480	-	843	946	1 982	(1 036)	-52%	83 480
Capital Expenditure - Standard Classification								
Governance and administration	2 094	-	2	35	14	21	150%	2 094
Executive and council	825	-	1	1	4	(3)	-64%	825
Budget and treasury office	29	-	0	13	-	13	#DIV/0!	29
Corporate services	1 240	-	-	21	10	11	107%	1 240
Community and public safety	4 739	-	-	58	375	(317)	-85%	4 739
Community and social services	3 551	-	-	-	25	(25)	-100%	3 551
Sport and recreation	975	-	-	54	350	(296)	-85%	975
Public safety	213	-	-	4	-	4	#DIV/0!	213
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and environmental services	19 815	-	-	40	358	(318)	-89%	19 815
Planning and development	109	-	-	20	-	20	#DIV/0!	109
Road transport	19 706	-	-	20	358	(338)	-94%	19 706
Environmental protection	-	-	-	-	-	-	-	-
Trading services	56 831	-	101	813	1 235	(422)	-34%	56 831
Electricity	11 340	-	101	314	428	(113)	-26%	11 340
Water	5 429	-	-	496	800	(304)	-38%	5 429
Waste water management	35 509	-	-	3	7	(4)	-58%	35 509
Waste management	4 553	-	-	-	-	-	-	4 553
Other	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	83 480	-	102	946	1 982	(1 036)	-52%	83 480
Funded by:								
National Government	22 395	-	-	-	-	-	-	22 395
Provincial Government	19 623	-	-	-	58	(58)	-100%	19 623
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	850	-	-	-	350	(350)	-100%	850
Transfers recognised - capital	42 868	-	-	-	408	(408)	-100%	42 868
Public contributions & donations	-	-	-	-	-	-	-	-
Borrowing	8 949	-	-	-	-	-	-	8 949
Internally generated funds	31 663	-	102	946	1 574	(628)	-40%	31 663
Total Capital Funding	83 480	-	102	946	1 982	(1 036)	-52%	83 480

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M02 August				
Description	Budget Year 2013/14			
	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands				
ASSETS				
Current assets				
Cash	500	-	9 030	500
Call investment deposits	156 117	-	-	156 117
Consumer debtors	49 611	-	19 750	49 611
Other debtors	6 835	-	(5 191)	6 835
Current portion of long-term receivables	24	-	-	24
Inventory	5 457	-	(311)	5 457
Total current assets	218 544	-	23 278	218 544
Non current assets				
Long-term receivables	640	-	-	640
Investments	-	-	-	-
Investment property	33 920	-	-	33 920
Investments in Associate	-	-	-	-
Property, plant and equipment	1 751 681	-	(11 303)	1 751 681
Agricultural	-	-	-	-
Biological assets	-	-	-	-
Intangible assets	542	-	-	542
Other non-current assets	-	-	-	-
Total non current assets	1 786 784	-	(11 303)	1 786 784
TOTAL ASSETS	2 005 328	-	11 975	2 005 328
LIABILITIES				
Current liabilities				
Bank overdraft	-	-	-	-
Borrowing	3 752	-	-	3 752
Consumer deposits	7 212	-	103	7 212
Trade and other payables	51 525	-	(16 681)	51 525
Provisions	5 830	-	(342)	5 830
Total current liabilities	68 319	-	(16 920)	68 319
Non current liabilities				
Borrowing	137 883	-	(3)	137 883
Provisions	36 922	-	-	36 922
Total non current liabilities	174 806	-	(3)	174 806
TOTAL LIABILITIES	243 125	-	(16 923)	243 125
NET ASSETS	1 762 203	-	28 898	1 762 203
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)	1 660 078	-	28 898	1 660 078
Reserves	102 125	-	-	102 125
TOTAL COMMUNITY WEALTH/EQUITY	1 762 203	-	28 898	1 762 203

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M02 August								
Description	Budget Year 2013/14							
	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	337 811	-	35 776	89 235	62 529	26 706	43%	62 529
Government - operating	53 629	-	1 290	21 703	21 003	700	3%	21 003
Government - capital	42 868	-	-	2 000	42 513	(40 513)	-95%	42 513
Interest	10 820	-	78	185	215	(30)	-14%	215
Dividends	-	-	-	-	-	-		-
Payments								
Suppliers and employees	354 418	-	37 839	306 034	46 553	(259 481)	-557%	46 553
Finance charges	15 096	-	-	-	3	3	100%	3
Transfers and Grants	2 083	-	355	371	455	84	18%	455
NET CASH FROM/(USED) OPERATING ACTIVITIES	73 530	-	(1 049)	(193 282)	79 249	246 257	311%	79 249
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	200	-	68	72	-	72	#DIV/0!	-
Decrease (Increase) in non-current debtors	-	-	-	-	4	(4)	-100%	4
Decrease (increase) other non-current receivables	24	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-		-
Payments								
Capital assets	83 480	-	943	954	1 630	676	41%	1 630
NET CASH FROM/(USED) INVESTING ACTIVITIES	(83 256)	-	(874)	(882)	(1 626)	(744)	46%	(1 626)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	472	-	93	165	-	165	#DIV/0!	-
Payments								
Repayment of borrowing	5 301	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(4 829)	-	93	165	-	(165)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD	(14 555)	-	(1 831)	(193 999)	77 623			77 623
Cash/cash equivalents at beginning:	171 172	-		210 113	171 172			210 113
Cash/cash equivalents at month/year end:	156 617	-		16 114	248 795			287 736

As cash flow budgeting is a fairly new concept within the municipal space, it is evident with all the major variances that the initial budget projections are not in line with what is actually realising. One of the reasons for this is, because investments made and investments redeemed are included in the cash flow report and not in the budget. After attending a workshop held by Carl Stroud of National Treasury, he took us through a methodology, based on realistic yet conservative assumptions, in order to draw up an acceptable cash flow budget over the MTREF. We have done a dry run using this methodology and intend to implement it with the next budget process.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August														
Description	NT Code	Budget Year 2013/14										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	2 558	544	126	103	121	158	155	1 381	5 146	1 919	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	13 967	1 592	40	22	24	29	46	561	16 280	682	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	11 867	786	177	91	86	174	157	2 792	16 130	3 300	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	6 595	475	71	41	103	167	152	2 237	9 841	2 699	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2 395	522	136	98	114	128	134	1 770	5 298	2 245	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	26	15	2	1	1	1	1	64	112	69	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	864	177	75	60	59	25	26	972	2 259	1 142	-	-	
Total By Income Source	2000	38 273	4 111	627	417	509	681	671	9 777	55 067	12 055	-	-	
2012/13 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	4 920	47	2	3	3	6	3	95	5 079	111	-	-	
Commercial	2300	10 194	771	37	15	14	27	20	406	11 484	482	-	-	
Households	2400	20 791	3 089	522	356	465	618	621	8 555	35 016	10 615	-	-	
Other	2500	2 369	204	67	44	27	30	27	720	3 487	847	-	-	
Total By Customer Group	2600	38 273	4 111	627	417	509	681	671	9 777	55 067	12 055	-	-	

After doing a comparison of outstanding debt 90 days and older, outstanding debt decreased to R12.1 million when compared to July's report which amounted to R12.3 million. There was an increase of roughly R200 000 in outstanding debt for 150 days and older.

Total Outstanding Debt has increased from R43.2 million in August 2012 to R55.1 million in August 2013 which is an increase of R11.9 million.

Write-offs only occur after the end of each quarter.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2013/14									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	4 438	21	0	-	-	-	-	-	4 460	143
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	4 438	21	0	-	-	-	-	-	4 460	143

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August									
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	361 Days	Fixed Deposit	30 June 2014		6.1%	90 000	-	90 000	
ABSA		Call Account			4.8%	25 000	(1 880)	23 120	
ABSA	177 Days	Fixed Deposit	31 January 2014		5.4%	90 000	-	90 000	
Municipality sub-total						183 032	20 088	203 120	
Entities									
N/A									
TOTAL INVESTMENTS AND INTEREST						183 032	20 088	203 120	

- Investments made amounted to R0.
- Interest capitalized amounted to R119 819.
- Investments matured amounted to R 2 000 000.

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 - M02 August								
Description	Budget Year 2013/14							
	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:	35 696	-	1 290	16 134	16 134	-		35 696
Local Government Equitable Share	32 506	-	-	13 544	13 544	-		32 506
Municipal Systems Improvement	890	-	890	890	890	-		890
Finance Management	1 300	-	-	1 300	1 300	-		1 300
EPWP Incentive	1 000	-	400	400	400	-		1 000
Provincial Government:	15 683	-	-	1 782	1 782	-		15 683
Community Development: Workers	28	-	-	-	-	-		28
Housing	10 500	-	-	-	-	-		10 500
Libraries	4 759	-	-	1 782	1 782	-		4 759
Proclaimed Roads Subsidy	178	-	-	-	-	-		178
Ilinge Lethu Centre	218	-	-	-	-	-		218
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
<i>[insert description]</i>	-	-	-	-	-	-		-
Total Operating Transfers and Grants	51 379	-	1 290	17 916	17 916	-		51 379
Capital Transfers and Grants								
National Government:	22 395	-	-	2 000	2 000	-		22 395
Municipal Infrastructure Grant (MIG)	17 395	-	-	2 000	2 000	-		17 395
Energy Efficiency and Demand Side Management Grant	5 000	-	-	-	-	-		5 000
Provincial Government:	30 208	-	-	3 637	3 637	-		30 208
<i>Human Settlements</i>	29 345	-	-	3 637	3 637	-		29 345
<i>Libraries</i>	355	-	-	-	-	-		355
<i>Pedestrian Pathways: Darling (Phase 2)</i>	508	-	-	-	-	-		508
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>	-	-	-	-	-	-		-
Other grant providers:	850	-	-	-	-	-		850
<i>Lotto</i>	850	-	-	-	-	-		850
Total Capital Transfers and Grants	53 453	-	-	5 637	5 637	-		53 453
TOTAL RECEIPTS OF TRANSFERS & GRANTS	104 832	-	1 290	23 553	23 553	-		104 832

- R1 290 000 was received from National Government (MSIG and EPWP).

8.2 Supporting Table SC7

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August								
Description	Budget Year 2013/14							
	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:	35 696	–	2 234	4 315	5 650	(1 335)	-23.6%	35 696
Local Government Equitable Share	32 506	–	1 919	3 760	5 124	(1 365)	-26.6%	32 506
Municipal Systems Improvement	890	–	61	68	148	(81)	-54.5%	890
Finance Management	1 300	–	98	183	210	(28)	-13.1%	1 300
EPWP Incentive	1 000	–	157	305	167	138	83.0%	1 000
Provincial Government:	15 683	–	410	774	2 669	(1 895)	-71.0%	15 683
Community Development: Workers	28	–	5	5	5	(0)	-3.0%	28
Housing	10 500	–	–	–	1 750	(1 750)	-100.0%	10 500
Libraries	4 759	–	345	642	771	(129)	-16.7%	4 759
Proclaimed Roads Subsidy	178	–	–	–	15	(15)	-100.0%	178
Ilinge Lethu Centre	218	–	61	127	128	(1)	-0.6%	218
District Municipality:	–	–	–	–	–	–	–	–
<i>[insert description]</i>	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–
<i>[insert description]</i>	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	51 379	–	2 645	5 089	8 318	(3 229)	-38.8%	51 379
Capital expenditure of Transfers and Grants								
National Government:	22 395	–	–	–	–	–	–	22 395
Municipal Infrastructure Grant (MIG)	17 395	–	–	–	–	–	–	17 395
Energy Efficiency and Demand Side Management Grant	5 000	–	–	–	–	–	–	5 000
Provincial Government:	30 208	–	–	–	58	(58)	-100.0%	30 208
Human Settlements	29 345	–	–	–	–	–	–	29 345
Libraries	355	–	–	–	–	–	–	355
Pedestrian Pathways: Darling (Phase 2)	508	–	–	–	58	(58)	-100.0%	508
District Municipality:	–	–	–	–	–	–	–	–
Other grant providers:	850	–	–	–	350	(350)	-100.0%	850
Lotto	850	–	–	–	350	(350)	-100.0%	850
Total capital expenditure of Transfers and Grants	53 453	–	–	–	408	(408)	-100.0%	53 453
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	104 832	–	2 645	5 089	8 726	(3 637)	-41.7%	104 832

Section 9 – Expenditure on Councillor and Senior Managers

9.1 Supporting Table SC8

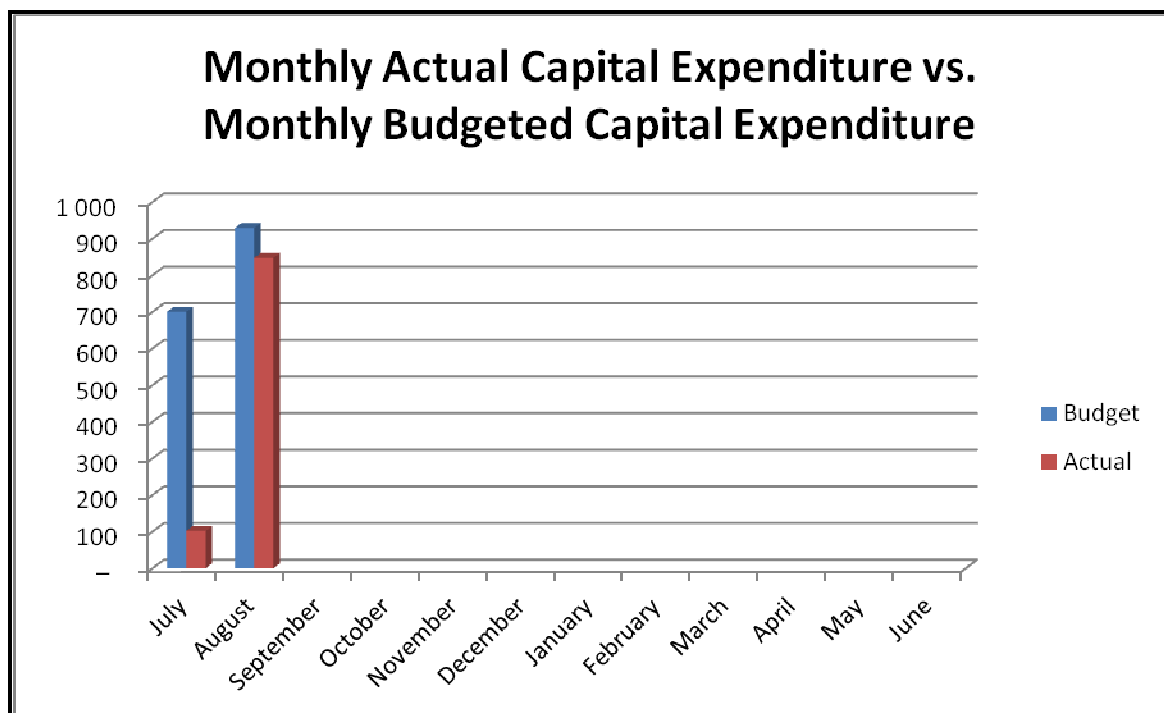
WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August								
Budget Year 2013/14								
Summary of Employee and Councillor remuneration	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	4 622	-	374	716	716	-		4 622
Pension and UIF Contributions	789	-	48	100	100	-		789
Medical Aid Contributions	198	-	18	35	35	-		198
Motor Vehicle Allowance	1 641	-	133	254	254	-		1 641
Cellphone Allowance	337	-	29	56	56	-		337
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-		-
Sub Total - Councillors	7 588	-	602	1 162	1 162	-		7 588
Senior Managers of the Municipality								
Basic Salaries and Wages	4 501	-	389	778	778	-		4 501
Pension and UIF Contributions	1 022	-	76	152	152	-		1 022
Medical Aid Contributions	268	-	22	44	44	-		268
Overtime	-	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	1 007	-	86	170	170	-		1 007
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	374	-	46	93	93	-		374
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	101	-	-	-	-	-		101
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	7 273	-	619	1 236	1 236	-		7 273

*This only includes Councillors and Senior Managers employee related costs at this point in time. We will be incorporating the rest of the Municipality's employee related costs once we have fine tuned the manner in which we aggregate the information so as to populate the balance of this report.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August								
Month	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	700	-	102	102	700	598	85.4%	0%
August	930	-	843	946	1 630	684	42.0%	1%
September	1 487	-			3 117	-		
October	3 217	-			6 334	-		
November	7 499	-			13 832	-		
December	10 215	-			24 047	-		
January	8 745	-			32 792	-		
February	15 640	-			48 432	-		
March	11 747	-			60 180	-		
April	15 515	-			75 695	-		
May	5 992	-			81 686	-		
June	1 793	-			83 480	-		
Total Capital expenditure	83 480	-	946					



11.3 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02								
Description	Budget Year 2013/14							
	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	25 478	-	-	-	58	58	100.0%	25 478
Infrastructure - Road transport	11 864	-	-	-	58	58	100.0%	11 864
<i>Roads, Pavements & Bridges</i>	508	-	-	-	58	58	100.0%	508
<i>Storm water</i>	11 356	-	-	-	-	-	-	11 356
Infrastructure - Electricity	5 000	-	-	-	-	-	-	5 000
<i>Generation</i>	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	5 000	-	-	-	-	-	-	5 000
<i>Street Lighting</i>	-	-	-	-	-	-	-	-
Infrastructure - Water	2 621	-	-	-	-	-	-	2 621
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation</i>	2 621	-	-	-	-	-	-	2 621
Infrastructure - Sanitation	3 494	-	-	-	-	-	-	3 494
<i>Reticulation</i>	3 494	-	-	-	-	-	-	3 494
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-
Infrastructure - Other	2 500	-	-	-	-	-	-	2 500
<i>Waste Management</i>	2 500	-	-	-	-	-	-	2 500
<i>Transportation</i>	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-
Community	3 190	-	-	-	-	-	-	3 190
Parks & gardens	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-
Other	3 190	-	-	-	-	-	-	3 190
Heritage assets	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other assets	2 363	-	113	115	112	(3)	-3.0%	2 363
General vehicles	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	1 102	-	81	81	98	17	17.7%	1 102
Computers - hardware/equipment	223	-	-	-	10	10	100.0%	223
Furniture and other office equipment	238	-	33	35	4	(31)	-764.7%	238
Abattoirs	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-
Other	800	-	-	-	-	-	-	800
Agricultural assets	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	31 031	-	113	115	170	55	32.2%	31 031

11.4 Supporting Table C13c

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -								
Description	Budget Year 2013/14							
	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	10 436	-	587	972	1 739	767	44.1%	10 436
Infrastructure - Road transport	3 575	-	184	235	596	361	60.6%	3 575
<i>Roads, Pavements & Bridges</i>	264	-	-	-	44	44	100.0%	264
<i>Storm water</i>	3 311	-	184	235	552	317	57.5%	3 311
Infrastructure - Electricity	1 053	-	42	91	175	85	48.2%	1 053
<i>Generation</i>	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	700	-	27	69	117	47	40.6%	700
<i>Street Lighting</i>	353	-	14	22	59	37	63.4%	353
Infrastructure - Water	1 043	-	21	51	174	123	70.8%	1 043
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation Water</i>	1 043	-	21	51	174	123	70.8%	1 043
Infrastructure - Sanitation	1 269	-	52	52	211	159	75.2%	1 269
<i>Reticulation Sewerage</i>	1 269	-	52	52	211	159	75.2%	1 269
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-
Infrastructure - Other	3 496	-	288	543	582	39	6.7%	3 496
<i>Waste Management</i>	3 496	-	288	543	582	39	6.7%	3 496
<i>Transportation</i>	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-
Community	794	-	24	80	132	52	39.5%	794
Parks & gardens	-	-	-	-	-	-	-	-
Sportsfields & stadia	374	-	9	64	57	(7)	-12.2%	374
Swimming pools	91	-	0	0	20	20	97.9%	91
Community halls	-	-	-	-	-	-	-	-
Libraries	21	-	-	-	3	3	100.0%	21
Recreational facilities	197	-	7	7	33	26	78.3%	197
Fire, safety & emergency	10	-	-	-	2	2	100.0%	10
Security and policing	2	-	-	-	0	0	100.0%	2
Buses	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-
Cemeteries	75	-	3	3	13	10	79.3%	75
Social rental housing	23	-	5	6	4	(2)	-41.1%	23
Other	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other assets	6 474	-	354	397	1 154	757	65.6%	6 474
General vehicles	3 707	-	253	257	622	365	58.7%	3 707
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	352	-	40	48	129	81	62.9%	352
Computers - hardware/equipment	-	-	-	-	-	-	-	-
Furniture and other office equipment	455	-	1	3	76	73	96.5%	455
Abattoirs	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-
Other Buildings	1 960	-	60	89	326	237	72.7%	1 960
Other Land	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	17 704	-	965	1 449	3 025	1 576	52.1%	17 704

- Repairs and Maintenance is 52% below our budgeted expenditure projection for the month of August 2013. We try our best to obtain the maximum benefit from each of our assets.

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 August 2013 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name : Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date

13 September 2013