

# 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 May 2014

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# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

### **1.1 In-Year Report – Monthly Budget Statement**

#### **1.1.1 Implementation of budget in terms of SDBIP**

No comments for May 2014

#### **1.1.2 Financial problems or risks facing the municipality**

No comments for May 2014

#### **1.1.3 Other information**

No comments for May 2014

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

That Council takes cognisance of the monthly budget statement and supporting documentation for May 2014.

## **Section 3 – Executive Summary**

### **3.1 Introduction**

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

### **3.2 Consolidated performance**

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

	<b>Original Budget</b>	<b>Adjustment Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>Variance %</b>
<b>Operating Expenditure</b>	R 478 880 932	R 495 083 772	R 392 942 009	R 102 141 763	21%
<b>Operating Revenue</b>	R 466 847 737	R 490 710 737	R 370 016 169	R 120 694 568	25%
<b>Capital</b>	R 83 479 509	R 91 530 588	R 66 480 497	R 25 050 091	27%

### 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) - M11 May									
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	67 353	69 020	69 020	4 968	65 705	63 273	2 432	4%	69 020
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	165 045	178 645	176 927	14 272	158 622	163 029	(4 407)	-3%	176 927
Service charges - water revenue	31 061	33 265	33 191	2 651	30 739	31 094	(354)	-1%	33 191
Service charges - sanitation revenue	22 979	24 844	24 747	1 705	23 680	22 705	975	4%	24 747
Service charges - refuse revenue	18 478	19 215	19 203	1 558	17 986	17 608	377	2%	19 203
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 902	3 088	3 088	136	3 122	2 869	253	9%	3 088
Interest earned - external investments	9 917	10 820	10 820	12	3 308	5 671	(2 363)	-42%	10 820
Interest earned - outstanding debtors	1 455	1 276	1 276	158	1 667	1 160	507	44%	1 276
Dividends received	-	-	-	-	-	-	-	-	-
Fines	2 948	4 039	4 039	517	5 736	3 703	2 033	55%	4 039
Licences and permits	3 225	3 007	3 007	286	3 195	2 739	456	17%	3 007
Agency services	2 496	2 539	2 539	234	2 504	2 326	178	8%	2 539
Transfers recognised - operational	40 483	53 629	70 038	-	32 506	64 530	(32 024)	-50%	70 038
Other revenue	13 852	11 621	11 621	1 244	11 969	10 607	1 362	13%	11 621
Gains on disposal of PPE	2 307	200	200	21	710	200	510	255%	200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>384 501</b>	<b>415 207</b>	<b>429 715</b>	<b>27 761</b>	<b>361 448</b>	<b>391 514</b>	<b>(30 066)</b>	<b>-8%</b>	<b>429 715</b>

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 May 2014. The YTD variance for property rates for May stands at 4%. 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 4% and 2% respectively. The variance for water stands at -1%. Revenue received from fines is at 55% above YTD budget projections. Swartland now has a new contract with Sintell from 1 July 2013 and new speed cameras have been installed in the Malmesbury area. Grants and Subsidies received variance currently stands at -50% 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 April stands at R27.7 million. Variance for revenue received stands at 8% below budget projections for the month of May 2014.

## Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Expenditure By Type</b>									
Employee related costs	125 450	127 499	129 593	9 477	106 357	118 476	(12 119)	-10%	129 593
Remuneration of councillors	6 703	7 839	7 526	632	7 102	6 899	202	3%	7 526
Debt impairment	1 260	10 748	10 748	-	-	9 483	(9 483)	-100%	10 748
Depreciation & asset impairment	74 993	74 104	74 826	6 126	67 390	55 061	12 329	22%	74 826
Finance charges	8 486	15 096	15 096	1 828	9 546	7 596	1 950	26%	15 096
Bulk purchases	137 413	150 625	150 625	10 583	119 082	124 608	(5 526)	-4%	150 625
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	3 096	3 453	3 477	270	2 992	3 180	(188)	-6%	3 477
Transfers and grants	1 293	2 083	2 083	25	1 754	1 340	413	31%	2 083
Other expenditure	52 120	73 397	88 648	8 975	68 850	79 535	(10 685)	-13%	88 648
Loss on disposal of PPE	492	5 263	1 788	-	-	-	-	-	1 788
<b>Total Expenditure</b>	<b>411 305</b>	<b>470 108</b>	<b>484 411</b>	<b>37 916</b>	<b>383 073</b>	<b>406 180</b>	<b>(23 107)</b>	<b>-6%</b>	<b>484 411</b>
<b>Surplus/(Deficit)</b>	<b>(26 804)</b>	<b>(54 901)</b>	<b>(54 695)</b>	<b>(10 156)</b>	<b>(21 625)</b>	<b>(14 666)</b>	<b>(6 959)</b>	<b>0</b>	<b>(54 695)</b>
Transfers recognised - capital	24 955	42 868	45 547	-	-	50 322	(50 322)	(0)	45 547
Contributions recognised - capital	150	-	4 775	-	-	-	-	-	4 775
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(10 156)</b>	<b>(21 625)</b>	<b>35 656</b>			<b>(4 373)</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(10 156)</b>	<b>(21 625)</b>	<b>35 656</b>			<b>(4 373)</b>
Attributable to minorities	-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(10 156)</b>	<b>(21 625)</b>	<b>35 656</b>			<b>(4 373)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(10 156)</b>	<b>(21 625)</b>	<b>35 656</b>			<b>(4 373)</b>

Overall, operating expenditure is currently at 6% below our budgeted expenditure projection up until 31 May 2014. Employee related costs currently stand at 10% below the YTD budget projections. Swartland is very reluctant to write-off bad debts as we do not want to foster the habit of non-payment even though we make provision for it. 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. Grants and subsidies paid is 31% above the projected YTD expenditure.

## Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May									
Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Capital Expenditure - Standard Classification</b>									
<i>Governance and administration</i>	2 878	2 094	4 431	921	2 718	4 163	(1 445)	-35%	4 431
Executive and council	1 756	825	1 125	64	394	882	(488)	-55%	1 125
Budget and treasury office	1 122	29	1 866	64	963	1 883	(920)	-49%	1 866
Corporate services	-	1 240	1 440	794	1 361	1 398	(37)	-3%	1 440
<i>Community and public safety</i>	10 870	4 739	7 519	441	6 794	9 557	(2 763)	-29%	7 519
Community and social services	1 101	3 551	551	284	2 308	2 906	(598)	-21%	551
Sport and recreation	2 230	975	1 080	150	495	1 090	(595)	-55%	1 080
Public safety	888	213	313	3	202	292	(90)	-31%	313
Housing	6 652	-	5 574	4	3 789	5 269	(1 480)	-28%	5 574
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	16 174	19 815	20 535	264	15 616	18 525	(2 909)	-16%	20 535
Planning and development	-	109	109	27	74	89	(16)	-17%	109
Road transport	16 174	19 706	20 426	237	15 543	18 436	(2 893)	-16%	20 426
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	56 905	56 831	59 046	6 494	41 352	54 501	(13 149)	-24%	59 046
Electricity	16 631	11 340	11 340	500	10 640	9 884	756	8%	11 340
Water	5 914	5 429	5 719	1 071	3 495	4 564	(1 069)	-23%	5 719
Waste water management	-	35 509	38 510	4 921	24 382	36 917	(12 534)	-34%	38 510
Waste management	34 360	4 553	3 478	2	2 835	3 136	(301)	-10%	3 478
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>86 828</b>	<b>83 480</b>	<b>91 531</b>	<b>8 121</b>	<b>66 480</b>	<b>86 746</b>	<b>(20 265)</b>	<b>-23%</b>	<b>91 531</b>
<b>Funded by:</b>									
National Government	17 545	22 395	22 395	2 261	21 881	24 011	(2 130)	-9%	22 395
Provincial Government	6 926	19 623	22 197	405	13 855	20 720	(6 865)	-33%	22 197
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	484	850	955	150	320	917	(596)	-65%	955
<b>Transfers recognised - capital</b>	<b>24 955</b>	<b>42 868</b>	<b>45 547</b>	<b>2 816</b>	<b>36 057</b>	<b>45 648</b>	<b>(9 591)</b>	<b>-21%</b>	<b>45 547</b>
Public contributions & donations	231	-	2 000	-	-	2 000	(2 000)	-100%	2 000
<b>Borrowing</b>	<b>16 002</b>	<b>8 949</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internally generated funds	45 640	31 663	43 983	5 305	30 423	39 098	(8 674)	-22%	43 983
<b>Total Capital Funding</b>	<b>86 828</b>	<b>83 480</b>	<b>91 531</b>	<b>8 121</b>	<b>66 480</b>	<b>86 746</b>	<b>(20 265)</b>	<b>-23%</b>	<b>91 531</b>

### Capital Expenditure:

The total capital expenditure as at 31 May 2014 amounts to R 8 121 044 which is 23% below our projected expenditure. Some big projects are already contracted for in the previous financial year, as gets disclosed in the financial statements. Capital expenditure will rapidly increase in the months to follow.

Refer to Table C5 for more detail.

### **3.2.2 Reports, tables, charts & explanations**

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

### **3.3 Material variances from SDBIP**

No comments for May 2014

### **3.4 Remedial or corrective steps**

No steps need to be taken

**WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May**

Description of financial indicator	Basis of calculation	Budget Year 2013/14			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	19.0%	18.6%	20.1%	4.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	10.7%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	11.0%	10.7%	-294.9%	10.7%
Gearing	Long Term Borrowing/ Funds & Reserves	135.0%	32634.8%	0.0%	32634.8%
<b><u>Liquidity</u></b>					
Current Ratio	Current assets/current liabilities	319.9%	372.7%	66.5%	372.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	229.2%	277.2%	90.1%	277.2%
<b><u>Revenue Management</u></b>					
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%	13.2%	-3.2%	13.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.5%	N/A	99.4%	95.0%
<b><u>Funding of Provisions</u></b>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<b><u>Other Indicators</u></b>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.8%	N/A	6.2%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.4%	N/A	12.5%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue	30.7%	30.2%	29.4%	30.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	4.3%	0.0%	4.2%	4.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue	21.5%	20.9%	21.3%	5.3%
<b><u>IDP regulation financial viability indicators</u></b>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	26.5	N/A	N/A	26.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	17.2%	N/A	N/A	17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.5	N/A	N/A	5.5





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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May									
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Standard</b>									
<i><b>Governance and administration</b></i>	127 163	154 408	178 271	5 412	86 395	161 769	(75 374)	-47%	178 271
Executive and council	34 831	59 866	83 729	92	3 283	74 613	(71 330)	-96%	83 729
Budget and treasury office	91 023	93 466	93 466	5 222	82 182	86 171	(3 989)	-5%	93 466
Corporate services	1 310	1 076	1 076	98	930	986	(56)	-6%	1 076
<i><b>Community and public safety</b></i>	11 733	13 703	13 703	668	9 306	12 716	(3 411)	-27%	13 703
Community and social services	5 611	6 137	6 137	79	772	5 625	(4 853)	-86%	6 137
Sport and recreation	2 873	2 742	2 742	45	2 522	2 669	(147)	-6%	2 742
Public safety	3 007	4 561	4 561	515	5 793	4 180	1 612	39%	4 561
Housing	241	263	263	28	218	241	(23)	-9%	263
Health	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	8 315	7 711	7 711	662	7 576	7 065	511	7%	7 711
Planning and development	1 977	1 808	1 808	127	1 656	1 657	(1)	0%	1 808
Road transport	6 338	5 903	5 903	534	5 920	5 409	511	9%	5 903
Environmental protection	-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>	262 376	282 234	280 334	21 018	258 153	256 868	1 285	1%	280 334
Electricity	166 836	180 514	178 796	14 477	161 071	163 990	(2 919)	-2%	178 796
Water	35 281	37 367	37 294	2 743	34 262	34 172	91	0%	37 294
Waste water management	34 578	37 620	37 524	2 139	37 505	34 221	3 284	10%	37 524
Waste management	25 681	26 734	26 721	1 658	25 314	24 486	829	3%	26 721
<i><b>Other</b></i>	18	20	20	2	18	18	(0)	0%	20
<b>Total Revenue - Standard</b>	<b>409 606</b>	<b>458 075</b>	<b>480 038</b>	<b>27 761</b>	<b>361 448</b>	<b>438 437</b>	<b>(76 989)</b>	<b>-18%</b>	<b>480 038</b>
<b>Expenditure - Standard</b>									
<i><b>Governance and administration</b></i>	69 906	93 111	104 314	8 847	75 862	82 256	(6 394)	-8%	104 314
Executive and council	14 125	27 379	43 196	5 227	35 720	38 308	(2 588)	-7%	43 196
Budget and treasury office	29 011	40 868	35 529	1 547	19 382	25 606	(6 224)	-24%	35 529
Corporate services	26 769	24 865	25 589	2 072	20 760	18 342	2 418	13%	25 589
<i><b>Community and public safety</b></i>	47 905	49 661	50 492	3 624	39 357	42 682	(3 325)	-8%	50 492
Community and social services	12 426	12 637	12 686	902	10 220	11 198	(978)	-9%	12 686
Sport and recreation	15 516	14 991	15 034	1 052	12 177	11 169	1 008	9%	15 034
Public safety	18 602	20 701	21 430	1 559	15 828	19 210	(3 382)	-18%	21 430
Housing	1 361	1 332	1 342	111	1 131	1 105	26	2%	1 342
Health	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	57 398	58 169	58 435	5 127	51 955	28 698	23 257	81%	58 435
Planning and development	8 441	8 452	8 453	656	7 121	7 665	(544)	-7%	8 453
Road transport	48 957	49 717	49 982	4 471	44 834	21 033	23 801	113%	49 982
Environmental protection	-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>	235 006	268 205	270 208	20 295	215 003	206 062	8 941	4%	270 208
Electricity	146 548	161 662	161 998	11 062	127 930	136 863	(8 933)	-7%	161 998
Water	41 814	44 449	45 024	3 711	37 470	30 951	6 519	21%	45 024
Waste water management	24 835	38 320	38 767	3 689	29 287	18 280	11 007	60%	38 767
Waste management	21 810	23 774	24 418	1 833	20 316	19 968	347	2%	24 418
<i><b>Other</b></i>	1 090	962	962	23	897	873	24	3%	962
<b>Total Expenditure - Standard</b>	<b>411 305</b>	<b>470 108</b>	<b>484 411</b>	<b>37 916</b>	<b>383 073</b>	<b>360 571</b>	<b>22 502</b>	<b>6%</b>	<b>484 411</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(10 156)</b>	<b>(21 625)</b>	<b>77 866</b>	<b>(99 491)</b>	<b>-128%</b>	<b>(4 373)</b>

### 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) - M11 May									
Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Corporate Services	5 609	6 134	6 134	78	789	5 622	(4 833)	-86.0%	6 134
Vote 2 - Civil Services	97 878	103 222	103 040	6 659	98 461	94 254	4 207	4.5%	103 040
Vote 3 - Council	34 831	59 866	83 673	92	3 283	74 613	(71 330)	-95.6%	83 673
Vote 4 - Electricity Services	166 838	180 514	178 796	14 477	161 071	163 990	(2 919)	-1.8%	178 796
Vote 5 - Financial Services	91 023	93 466	93 522	5 222	82 182	86 171	(3 989)	-4.6%	93 522
Vote 6 - Development Services	4 465	4 487	4 487	197	4 137	4 268	(132)	-3.1%	4 487
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	8 963	10 386	10 386	1 035	11 524	9 518	2 006	21.1%	10 386
<b>Total Revenue by Vote</b>	<b>409 606</b>	<b>458 075</b>	<b>480 038</b>	<b>27 761</b>	<b>361 448</b>	<b>438 437</b>	<b>(76 989)</b>	<b>-17.6%</b>	<b>480 038</b>
<b>Expenditure by Vote</b>									
Vote 1 - Corporate Services	17 575	17 860	18 344	1 372	14 932	16 192	(1 260)	-7.8%	18 344
Vote 2 - Civil Services	160 223	176 464	178 288	15 249	148 733	101 285	47 448	46.8%	178 288
Vote 3 - Council	10 611	23 006	38 972	4 930	32 339	34 452	(2 112)	-6.1%	38 972
Vote 4 - Electricity Services	151 918	161 662	161 998	11 062	127 930	136 863	(8 933)	-6.5%	161 998
Vote 5 - Financial Services	29 011	40 868	35 752	1 547	19 382	25 606	(6 224)	-24.3%	35 752
Vote 6 - Development Services	13 088	13 124	13 212	998	10 705	11 910	(1 205)	-10.1%	13 212
Vote 7 - Municipal Manager	3 514	10 271	10 123	721	8 241	9 462	(1 221)	-12.9%	10 123
Vote 8 - Protection Services	25 364	26 853	27 722	2 037	20 811	24 803	(3 991)	-16.1%	27 722
<b>Total Expenditure by Vote</b>	<b>411 305</b>	<b>470 108</b>	<b>484 411</b>	<b>37 916</b>	<b>383 073</b>	<b>360 571</b>	<b>22 502</b>	<b>6.2%</b>	<b>484 411</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(10 156)</b>	<b>(21 625)</b>	<b>77 866</b>	<b>(99 491)</b>	<b>-127.8%</b>	<b>(4 373)</b>

#### 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) - M11 May									
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	67 353	69 020	69 020	4 968	65 705	63 273	2 432	4%	69 020
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	165 045	178 645	176 927	14 272	158 622	163 029	(4 407)	-3%	176 927
Service charges - water revenue	31 061	33 265	33 191	2 651	30 739	31 094	(354)	-1%	33 191
Service charges - sanitation revenue	22 979	24 844	24 747	1 705	23 680	22 705	975	4%	24 747
Service charges - refuse revenue	18 478	19 215	19 203	1 558	17 986	17 608	377	2%	19 203
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 902	3 088	3 088	136	3 122	2 869	253	9%	3 088
Interest earned - external investments	9 917	10 820	10 820	12	3 308	5 671	(2 363)	-42%	10 820
Interest earned - outstanding debtors	1 455	1 276	1 276	158	1 667	1 160	507	44%	1 276
Dividends received	-	-	-	-	-	-	-	-	-
Fines	2 948	4 039	4 039	517	5 736	3 703	2 033	55%	4 039
Licences and permits	3 225	3 007	3 007	286	3 195	2 739	456	17%	3 007
Agency services	2 496	2 539	2 539	234	2 504	2 326	178	8%	2 539
Transfers recognised - operational	40 483	53 629	70 038	-	32 506	64 530	(32 024)	-50%	70 038
Other revenue	13 852	11 621	11 621	1 244	11 969	10 607	1 362	13%	11 621
Gains on disposal of PPE	2 307	200	200	21	710	200	510	255%	200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>384 501</b>	<b>415 207</b>	<b>429 715</b>	<b>27 761</b>	<b>361 448</b>	<b>391 514</b>	<b>(30 066)</b>	<b>-8%</b>	<b>429 715</b>
<b>Expenditure By Type</b>									
Employee related costs	125 450	127 499	129 593	9 477	106 357	118 476	(12 119)	-10%	129 593
Remuneration of councillors	6 703	7 839	7 526	632	7 102	6 899	202	3%	7 526
Debt impairment	1 260	10 748	10 748	-	-	9 483	(9 483)	-100%	10 748
Depreciation & asset impairment	74 993	74 104	74 826	6 126	67 390	55 061	12 329	22%	74 826
Finance charges	8 486	15 096	15 096	1 828	9 546	7 596	1 950	26%	15 096
Bulk purchases	137 413	150 625	150 625	10 583	119 082	124 608	(5 526)	-4%	150 625
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	3 096	3 453	3 477	270	2 992	3 180	(188)	-6%	3 477
Transfers and grants	1 293	2 083	2 083	25	1 754	1 340	413	31%	2 083
Other expenditure	52 120	73 397	88 648	8 975	68 850	79 535	(10 685)	-13%	88 648
Loss on disposal of PPE	492	5 263	1 788	-	-	-	-	-	1 788
<b>Total Expenditure</b>	<b>411 305</b>	<b>470 108</b>	<b>484 411</b>	<b>37 916</b>	<b>383 073</b>	<b>406 180</b>	<b>(23 107)</b>	<b>-6%</b>	<b>484 411</b>
<b>Surplus/(Deficit)</b>									
<b>Surplus/(Deficit)</b>	<b>(26 804)</b>	<b>(54 901)</b>	<b>(54 695)</b>	<b>(10 156)</b>	<b>(21 625)</b>	<b>(14 666)</b>	<b>(6 959)</b>	<b>0</b>	<b>(54 695)</b>
Transfers recognised - capital	24 955	42 868	45 547	-	-	50 322	(50 322)	(0)	45 547
Contributions recognised - capital	150	-	4 775	-	-	-	-	-	4 775
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(10 156)</b>	<b>(21 625)</b>	<b>35 656</b>			<b>(4 373)</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(10 156)</b>	<b>(21 625)</b>	<b>35 656</b>			<b>(4 373)</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(10 156)</b>	<b>(21 625)</b>	<b>35 656</b>			<b>(4 373)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(10 156)</b>	<b>(21 625)</b>	<b>35 656</b>			<b>(4 373)</b>

#### 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) - M11 May									
Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	2 878	2 094	4 431	921	2 718	4 163	(1 445)	-35%	4 431
Executive and council	1 756	825	1 125	64	394	882	(488)	-55%	1 125
Budget and treasury office	1 122	29	1 866	64	963	1 883	(920)	-49%	1 866
Corporate services	-	1 240	1 440	794	1 361	1 398	(37)	-3%	1 440
<b>Community and public safety</b>	10 870	4 739	7 519	441	6 794	9 557	(2 763)	-29%	7 519
Community and social services	1 101	3 551	551	284	2 308	2 906	(598)	-21%	551
Sport and recreation	2 230	975	1 080	150	495	1 090	(595)	-55%	1 080
Public safety	888	213	313	3	202	292	(90)	-31%	313
Housing	6 652	-	5 574	4	3 789	5 269	(1 480)	-28%	5 574
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	16 174	19 815	20 535	264	15 616	18 525	(2 909)	-16%	20 535
Planning and development	-	109	109	27	74	89	(16)	-17%	109
Road transport	16 174	19 706	20 426	237	15 543	18 436	(2 893)	-16%	20 426
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	56 905	56 831	59 046	6 494	41 352	54 501	(13 149)	-24%	59 046
Electricity	16 631	11 340	11 340	500	10 640	9 884	756	8%	11 340
Water	5 914	5 429	5 719	1 071	3 495	4 564	(1 069)	-23%	5 719
Waste water management	-	35 509	38 510	4 921	24 382	36 917	(12 534)	-34%	38 510
Waste management	34 360	4 553	3 478	2	2 835	3 136	(301)	-10%	3 478
<b>Other</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>86 828</b>	<b>83 480</b>	<b>91 531</b>	<b>8 121</b>	<b>66 480</b>	<b>86 746</b>	<b>(20 265)</b>	<b>-23%</b>	<b>91 531</b>
<b>Funded by:</b>									
National Government	17 545	22 395	22 395	2 261	21 881	24 011	(2 130)	-9%	22 395
Provincial Government	6 926	19 623	22 197	405	13 855	20 720	(6 865)	-33%	22 197
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	484	850	955	150	320	917	(596)	-65%	955
<b>Transfers recognised - capital</b>	<b>24 955</b>	<b>42 868</b>	<b>45 547</b>	<b>2 816</b>	<b>36 057</b>	<b>45 648</b>	<b>(9 591)</b>	<b>-21%</b>	<b>45 547</b>
<b>Public contributions &amp; donations</b>	<b>231</b>	<b>-</b>	<b>2 000</b>	<b>-</b>	<b>-</b>	<b>2 000</b>	<b>(2 000)</b>	<b>-100%</b>	<b>2 000</b>
<b>Borrowing</b>	<b>16 002</b>	<b>8 949</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>45 640</b>	<b>31 663</b>	<b>43 983</b>	<b>5 305</b>	<b>30 423</b>	<b>39 098</b>	<b>(8 674)</b>	<b>-22%</b>	<b>43 983</b>
<b>Total Capital Funding</b>	<b>86 828</b>	<b>83 480</b>	<b>91 531</b>	<b>8 121</b>	<b>66 480</b>	<b>86 746</b>	<b>(20 265)</b>	<b>-23%</b>	<b>91 531</b>

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M11 May					
Description	2012/13	Budget Year 2013/14			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	210 129	500	184 454	44 881	184 454
Call investment deposits	-	156 117	-	-	-
Consumer debtors	45 845	49 611	54 324	3 076	54 324
Other debtors	2 132	6 835	2 132	(14 581)	2 132
Current portion of long-term receivables	24	24	24	-	24
Inventory	7 035	5 457	7 114	(273)	7 114
<b>Total current assets</b>	<b>265 165</b>	<b>218 544</b>	<b>248 047</b>	<b>33 103</b>	<b>248 047</b>
<b>Non current assets</b>					
Long-term receivables	397	640	374	-	374
Investments	-	-	-	-	-
Investment property	31 363	33 920	32 130	-	32 130
Investments in Associate	-	-	-	-	-
Property, plant and equipment	1 749 294	1 751 681	1 763 252	(3 365)	1 763 252
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	458	542	649	-	649
Other non-current assets	767	-	767	-	767
<b>Total non current assets</b>	<b>1 782 280</b>	<b>1 786 784</b>	<b>1 797 173</b>	<b>(3 365)</b>	<b>1 797 173</b>
<b>TOTAL ASSETS</b>	<b>2 047 445</b>	<b>2 005 328</b>	<b>2 045 219</b>	<b>29 739</b>	<b>2 045 219</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	5 244	3 752	3 752	-	3 752
Consumer deposits	6 896	7 212	7 212	761	7 212
Trade and other payables	46 516	51 525	49 753	51 605	49 753
Provisions	5 731	5 830	5 830	(2 553)	5 830
<b>Total current liabilities</b>	<b>64 388</b>	<b>68 319</b>	<b>66 548</b>	<b>49 813</b>	<b>66 548</b>
<b>Non current liabilities</b>					
Borrowing	141 479	137 883	137 644	(3 895)	137 644
Provisions	44 821	36 922	48 643	-	48 643
<b>Total non current liabilities</b>	<b>186 300</b>	<b>174 806</b>	<b>186 287</b>	<b>(3 895)</b>	<b>186 287</b>
<b>TOTAL LIABILITIES</b>	<b>250 688</b>	<b>243 125</b>	<b>252 835</b>	<b>45 918</b>	<b>252 835</b>
<b>NET ASSETS</b>	<b>1 796 757</b>	<b>1 762 203</b>	<b>1 792 384</b>	<b>(16 180)</b>	<b>1 792 384</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	1 796 335	1 660 078	1 791 962	(16 180)	1 791 962
Reserves	422	102 125	422	-	422
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 796 757</b>	<b>1 762 203</b>	<b>1 792 384</b>	<b>(16 180)</b>	<b>1 792 384</b>

#### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M11 May									
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	332 539	337 811	334 207	52 400	513 073	304 168	208 905	69%	304 168
Government - operating	38 924	53 629	69 468	2 716	83 018	63 185	19 833	31%	63 185
Government - capital	24 567	42 868	45 101	-	17 953	42 396	(24 443)	-58%	42 396
Interest	9 917	10 820	10 820	12	3 308	10 445	(7 137)	-68%	10 445
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(313 247)	354 418	371 775	40 131	740 440	337 360	(403 081)	-119%	337 360
Finance charges	(8 486)	15 096	15 096	1 828	9 544	7 548	(1 996)	-26%	7 548
Transfers and Grants	(1 293)	2 083	2 083	21	1 125	1 967	842	43%	1 967
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>82 922</b>	<b>73 530</b>	<b>70 641</b>	<b>13 147</b>	<b>(133 757)</b>	<b>73 320</b>	<b>601 393</b>	<b>820%</b>	<b>73 320</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	1 550	200	200	21	710	200	510	255%	200
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	60	24	24	-	-	22	(22)	-100%	22
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(86 828)	83 480	91 531	8 755	65 907	87 844	21 936	25%	87 844
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(85 218)</b>	<b>(83 256)</b>	<b>(91 306)</b>	<b>(8 734)</b>	<b>(65 198)</b>	<b>(87 621)</b>	<b>(22 424)</b>	<b>26%</b>	<b>(87 621)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	82	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	472	316	99	1 178	290	889	307%	290
<b>Payments</b>									
Repayment of borrowing	(6 868)	5 301	5 326	361	3 880	2 663	(1 217)	-46%	2 663
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(6 785)</b>	<b>(4 829)</b>	<b>(5 010)</b>	<b>(262)</b>	<b>(2 701)</b>	<b>(2 373)</b>	<b>328</b>	<b>-14%</b>	<b>(2 373)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(9 082)</b>	<b>(14 555)</b>	<b>(25 675)</b>	<b>4 151</b>	<b>(201 656)</b>	<b>(16 674)</b>			<b>(16 674)</b>
Cash/cash equivalents at beginning:	219 211	171 172	210 129		210 129	171 172			210 129
Cash/cash equivalents at month/year end:	210 129	156 617	184 454		8 473	154 498			193 455

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 - M11 May													
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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receiv ables from Ex change Transactions - Water	1200	3 243	905	304	306	191	127	95	1 804	6 976	2 523	-	-
Trade and Other Receiv ables from Ex change Transactions - Electricity	1300	11 169	1 507	88	34	25	20	17	804	13 663	900	-	-
Receiv ables from Non-ex change Transactions - Property Rates	1400	4 686	793	172	110	70	55	56	3 580	9 522	3 871	-	-
Receiv ables from Ex change Transactions - Waste Water Management	1500	1 979	602	104	74	57	47	42	3 684	6 589	3 904	-	-
Receiv ables from Ex change Transactions - Waste Management	1600	1 742	564	168	137	120	107	98	2 544	5 481	3 006	-	-
Receiv ables from Ex change Transactions - Property Rental Debtors	1700	22	16	2	1	1	1	1	41	85	46	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	766	119	93	49	144	38	27	973	2 209	1 231	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>23 607</b>	<b>4 506</b>	<b>931</b>	<b>711</b>	<b>609</b>	<b>395</b>	<b>335</b>	<b>13 431</b>	<b>44 525</b>	<b>15 481</b>	<b>-</b>	<b>-</b>
<b>2012/13 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	703	6	3	1	1	1	1	75	790	78	-	-
Commercial	2300	9 164	762	96	18	20	20	12	377	10 469	446	-	-
Households	2400	12 865	3 565	747	646	567	356	307	12 056	31 109	13 932	-	-
Other	2500	874	172	85	47	21	18	16	922	2 157	1 024	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>23 607</b>	<b>4 506</b>	<b>931</b>	<b>711</b>	<b>609</b>	<b>395</b>	<b>335</b>	<b>13 431</b>	<b>44 525</b>	<b>15 481</b>	<b>-</b>	<b>-</b>

After doing a monthly comparison of outstanding debt, 90 days and older increased to R15 481 382 when compared to April's report which amounted to R15 331 180. There was a decrease of R24 394 in outstanding debt for 150 days and older.

Total Outstanding Debt has increased from R39.7 million in May 2013 to R44.5 million in May 2014, an increase of R4 757 013 million.



## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May											
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											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	7 257	116	-	-	-	-	-	-	7 373	3 783
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>7 257</b>	<b>116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 373</b>	<b>184</b>

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May									
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month	
	Yrs/Months								
R thousands									
<b>Municipality</b>									
ABSA	361 Days	Fixed Deposit	28 June 2014		6.00%	90 000	-	90 000	
ABSA		Call Account			5.00%	42 478	(1 275)	41 203	
Nedbank	177 Days	Fixed Deposit	28 June 2014		5.25%	90 000	-	90 000	
<b>Municipality sub-total</b>				-		222 478	(1 275)	221 203	
<b>Entities</b>									
N/A									
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		222 478	(1 275)	221 203	

- Investments made amounted to R10 000 000.
- Interest capitalized amounted to R225 142.
- Investments matured amounted to R11 500 000.

# 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 - M11 May								
Description	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	<b>35 696</b>	<b>35 696</b>	<b>-</b>	<b>27 569</b>	<b>27 569</b>	<b>-</b>		<b>35 696</b>
Local Government Equitable Share	32 506	32 506	-	24 379	24 379	-		32 506
Municipal Systems Improvement	890	890	-	890	890	-		890
Finance Management	1 300	1 300	-	1 300	1 300	-		1 300
EPWP Incentive	1 000	1 000	-	1 000	1 000	-		1 000
<b>Provincial Government:</b>	<b>15 683</b>	<b>33 722</b>	<b>2 716</b>	<b>19 692</b>	<b>19 692</b>	<b>-</b>		<b>33 722</b>
Community Development: Workers	28	28	-	-	-	-		28
Housing	10 500	28 283	2 716	15 810	15 810	-		28 283
Libraries	4 759	4 759	-	3 448	3 448	-		4 759
Proclaimed Roads Subsidy	178	178	-	178	178	-		178
Ilinge Lethu Centre	218	218	-	-	-	-		218
Financial Management Support Grant - Annual Report	-	200	-	200	200	-		200
Performance Management	-	56	-	56	56	-		56
Other transfers and grants [insert description]	-	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
[insert description]	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>50</b>	<b>-</b>		<b>50</b>
Cleanest Town	-	50	-	50	50	-		50
<b>Total Operating Transfers and Grants</b>	<b>51 379</b>	<b>69 468</b>	<b>2 716</b>	<b>47 311</b>	<b>47 311</b>	<b>-</b>		<b>69 468</b>
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	<b>22 395</b>	<b>22 395</b>	<b>-</b>	<b>19 817</b>	<b>19 817</b>	<b>-</b>		<b>22 395</b>
Municipal Infrastructure Grant (MIG)	17 395	17 395	-	17 395	17 395	-		17 395
Energy Efficiency and Demand Side Management Grant	5 000	5 000	-	2 422	2 422	-		5 000
<b>Provincial Government:</b>	<b>30 208</b>	<b>22 197</b>	<b>-</b>	<b>24 413</b>	<b>24 413</b>	<b>-</b>		<b>22 197</b>
Human Settlements	29 345	21 334	-	23 617	23 617	-		21 334
Libraries	355	355	-	289	289	-		355
Pedestrian Pathways: Darling (Phase 2)	508	508	-	508	508	-		508
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
[insert description]	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>850</b>	<b>955</b>	<b>-</b>	<b>320</b>	<b>320</b>	<b>-</b>		<b>955</b>
Lotto	850	955	-	320	320	-		955
<b>Total Capital Transfers and Grants</b>	<b>53 453</b>	<b>45 547</b>	<b>-</b>	<b>44 550</b>	<b>44 550</b>	<b>-</b>		<b>45 547</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>104 832</b>	<b>115 015</b>	<b>2 716</b>	<b>91 861</b>	<b>91 861</b>	<b>-</b>		<b>115 015</b>

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May								
Description	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>35 696</b>	<b>35 724</b>	<b>2 378</b>	<b>26 906</b>	<b>29 476</b>	<b>(2 570)</b>	<b>-8.7%</b>	<b>35 724</b>
Local Government Equitable Share	32 506	32 506	2 054	23 194	26 408	(3 214)	-12.2%	32 506
Municipal Systems Improvement	890	918	24	708	873	(165)	-18.9%	918
Finance Management	1 300	1 300	100	1 047	1 195	(147)	-12.3%	1 300
EPWP Incentive	1 000	1 000	201	1 957	1 000	957	95.7%	1 000
<b>Provincial Government:</b>	<b>15 683</b>	<b>34 233</b>	<b>4 610</b>	<b>26 323</b>	<b>28 444</b>	<b>(2 122)</b>	<b>-204.2%</b>	<b>34 233</b>
Community Development Workers	28	37	1	29	34	(5)	-15.3%	37
Housing	10 500	28 283	4 176	21 409	23 116	(1 707)	-7.4%	28 283
Libraries	4 759	4 759	337	3 586	3 586	-		4 759
Proclaimed Roads Subsidy	178	178	-	178	178	-		178
Ilinge Lethu Centre	218	218	48	540	815	(275)	-33.7%	218
Housing Consumer Education Grant	-	20	-	-	18	(18)	-100.0%	20
Financial Management Support Grant - Tariff Modelling	-	139	-	165	127	38	29.7%	139
Financial Management Support Grant - Asset Management	-	219	-	151	201	(50)	-25.0%	219
Financial Management Support Grant - Annual Report	-	200	49	99	200	(101)	-50.6%	200
Disaster Fund	-	124	-	111	113	(2)	-2.1%	124
Performance Management	-	56	-	56	56	-		56
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>[insert description]</i>								
<b>Other grant providers:</b>	<b>-</b>	<b>81</b>	<b>41</b>	<b>46</b>	<b>68</b>	<b>(22)</b>	<b>-32.4%</b>	<b>81</b>
<i>Cleanest Town</i>	-	81	41	46	68	(22)	-32.4%	81
<b>Total operating expenditure of Transfers and Grants:</b>	<b>51 379</b>	<b>70 038</b>	<b>7 030</b>	<b>53 274</b>	<b>57 988</b>	<b>(4 713)</b>	<b>-8.1%</b>	<b>70 038</b>
<b>Capital expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>22 395</b>	<b>22 395</b>	<b>2 261</b>	<b>21 881</b>	<b>21 420</b>	<b>462</b>	<b>2.2%</b>	<b>22 395</b>
Municipal Infrastructure Grant (MIG)	17 395	17 395	2 098	17 395	17 395	(0)	0.0%	17 395
Energy Efficiency and Demand Side Management Grant	5 000	5 000	163	4 486	4 025	462	11.5%	5 000
<b>Provincial Government:</b>	<b>30 208</b>	<b>22 197</b>	<b>405</b>	<b>13 855</b>	<b>20 720</b>	<b>(6 865)</b>	<b>-33.1%</b>	<b>22 197</b>
Human Settlements	29 345	21 334	254	13 107	19 876	(6 769)	-34.1%	21 334
Libraries	355	355	-	316	336	(20)	-6.0%	355
Pedestrian Pathways: Darling (Phase 2)	508	508	151	432	508	(76)	-14.9%	508
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>	<b>850</b>	<b>955</b>	<b>150</b>	<b>320</b>	<b>917</b>	<b>(596)</b>	<b>-65.0%</b>	<b>955</b>
Lotto	850	955	150	320	917	(596)	-65.0%	955
<b>Total capital expenditure of Transfers and Grants</b>	<b>53 453</b>	<b>45 547</b>	<b>2 816</b>	<b>36 057</b>	<b>43 056</b>	<b>(6 999)</b>	<b>-16.3%</b>	<b>45 547</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>104 832</b>	<b>115 585</b>	<b>9 846</b>	<b>89 331</b>	<b>101 044</b>	<b>(11 713)</b>	<b>-11.6%</b>	<b>115 585</b>

## 8.2.1 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May					
Description	Budget Year 2013/14				
	Approved Rollover 2012/13	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	28	28	28	-	
Local Government Equitable Share				-	
Municipal Systems Improvement	28	28	28	-	
Finance Management				-	
EPWP Incentive				-	
Other transfers and grants [insert description]				-	
<b>Provincial Government:</b>	482	-	427	55	11.4%
Financial Management Support Grant - Tariff Modelling	139	-	165	(26)	-18.9%
Financial Management Support Grant - Asset Management	219	-	151	69	31.2%
Disaster Fund	124	-	111	13	10.2%
Performance Management				-	
Other transfers and grants [insert description]				-	
<b>District Municipality:</b>	-	-	-	-	
[insert description]				-	
<b>Other grant providers:</b>	-	-	-	-	
Cleanest Town				-	
<b>Total operating expenditure of Approved Roll-overs</b>	<b>509</b>	<b>28</b>	<b>454</b>	<b>55</b>	<b>10.8%</b>
<b>Capital expenditure of Approved Roll-overs</b>					
<b>Total capital expenditure of Approved Roll-overs</b>	-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>509</b>	<b>28</b>	<b>454</b>	<b>55</b>	<b>10.8%</b>

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

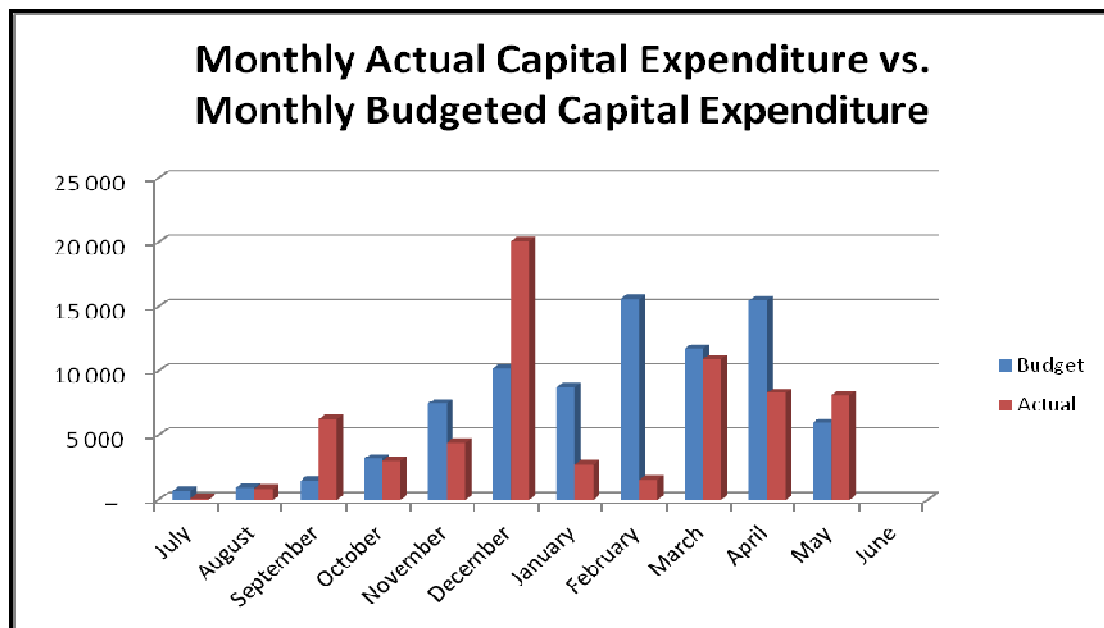
## 9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May								
Summary of Employee and Councillor remuneration	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	4 622	4 657	406	4 031	4 031	-		4 657
Pension and UIF Contributions	789	693	62	606	606	-		693
Medical Aid Contributions	198	198	19	182	182	-		198
Motor Vehicle Allowance	1 641	1 641	107	1 267	1 267	-		1 641
Cellphone Allowance	337	337	39	411	411	-		337
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-		-
<b>Sub Total - Councillors</b>	<b>7 588</b>	<b>7 526</b>	<b>633</b>	<b>6 496</b>	<b>6 496</b>	<b>-</b>		<b>7 526</b>
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	4 501	4 501	388	3 883	3 883	-		4 501
Pension and UIF Contributions	1 022	1 022	82	782	782	-		1 022
Medical Aid Contributions	268	268	23	226	226	-		268
Overtime	-	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	1 007	1 007	86	881	881	-		1 007
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	374	374	41	604	604	-		374
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	101	101	-	-	-	-		101
Post-retirement benefit obligations	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>	<b>7 273</b>	<b>7 273</b>	<b>620</b>	<b>6 376</b>	<b>6 376</b>	<b>-</b>		<b>7 273</b>
<b>% increase</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	83 253	83 420	5 972	70 046	74 452	(4 406)	-6%	83 420
Pension and UIF Contributions	13 186	13 186	1 012	11 401	12 118	(718)	-6%	13 186
Medical Aid Contributions	5 322	5 322	480	5 079	5 249	(170)	-3%	5 322
Overtime	3 045	4 563	399	3 763	4 566	(803)	-18%	4 563
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	6 009	6 009	585	5 335	5 602	(267)	-5%	6 009
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	509	509	34	378	452	(75)	-16%	509
Other benefits and allowances	5 777	6 186	374	3 878	5 488	(1 609)	-29%	6 186
Payments in lieu of leave	1 408	1 408	-	-	-	-		1 408
Long service awards	430	430	-	-	-	-		430
Post-retirement benefit obligations	1 287	1 287	-	-	7	(7)	-100%	1 287
<b>Sub Total - Other Municipal Staff</b>	<b>120 226</b>	<b>122 320</b>	<b>8 857</b>	<b>99 880</b>	<b>107 935</b>	<b>(8 055)</b>	<b>-7%</b>	<b>122 320</b>
<b>% increase</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Total Parent Municipality</b>	<b>135 087</b>	<b>137 119</b>	<b>10 110</b>	<b>112 752</b>	<b>120 807</b>	<b>(8 055)</b>	<b>-7%</b>	<b>137 119</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>135 087</b>	<b>137 119</b>	<b>10 110</b>	<b>112 752</b>	<b>120 807</b>	<b>(8 055)</b>	<b>-7%</b>	<b>137 119</b>
<b>% increase</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>127 499</b>	<b>129 593</b>	<b>9 477</b>	<b>106 256</b>	<b>114 311</b>	<b>(8 055)</b>	<b>-7%</b>	<b>129 593</b>

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May								
Month	Budget Year 2012/13							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands								
<b>Monthly expenditure performance trend</b>								
July	700	102	102	102	102	-	-	0%
August	930	839	843	946	942	(4)	-0.4%	1%
September	1 487	5 441	6 310	7 256	6 382	(873)	-13.7%	8%
October	3 217	2 898	3 027	10 283	9 280	(1 003)	-10.8%	11%
November	7 499	4 033	4 415	14 698	13 313	(1 386)	-10.4%	16%
December	10 215	9 986	20 105	34 803	23 298	(11 505)	-49.4%	38%
January	8 745	11 613	2 760	37 564	34 911	(2 653)	-7.6%	41%
February	15 640	16 277	1 556	39 120	51 187	12 067	23.6%	43%
March	11 747	14 868	10 938	50 058	66 055	15 997	24.2%	55%
April	15 515	16 104	8 301	58 359	82 159	23 800	29.0%	64%
May	5 992	5 684	8 121	66 480	87 844	21 363	24.3%	73%
June		3 687			91 531	-		
<b>Total Capital</b>	<b>81 686</b>	<b>91 531</b>	<b>66 480</b>					



## 11.3 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May								
Description	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>25 478</b>	<b>30 844</b>	<b>318</b>	<b>20 334</b>	<b>25 818</b>	<b>5 484</b>	<b>21.2%</b>	<b>30 844</b>
Infrastructure - Road transport	11 864	13 171	151	8 232	11 820	3 588	30.4%	13 171
<i>Roads, Pavements &amp; Bridges</i>	508	508	151	432	508	76	14.9%	508
<i>Storm water</i>	11 356	12 663	-	7 800	11 312	3 513	31.1%	12 663
Infrastructure - Electricity	5 000	5 000	163	4 486	4 025	(462)	-11.5%	5 000
<i>Generation</i>	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	5 000	5 000	163	4 486	4 025	(462)	-11.5%	5 000
<i>Street Lighting</i>	-	-	-	-	-	-	-	-
Infrastructure - Water	2 621	5 315	4	3 030	4 033	1 002	24.9%	5 315
<i>Dams &amp; Reservoirs</i>	-	2 695	4	2 104	2 564	460	17.9%	2 695
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation Water</i>	2 621	2 621	-	926	1 469	543	36.9%	2 621
Infrastructure - Sanitation	3 494	3 934	-	1 800	2 857	1 057	37.0%	3 934
<i>Reticulation</i>	3 494	3 934	-	270	440	170	38.6%	3 934
<i>Sewerage purification</i>	-	-	-	1 530	2 417	887	36.7%	-
Infrastructure - Other	2 500	3 424	-	2 785	3 083	298	9.7%	3 424
<i>Waste Management</i>	2 500	3 424	-	2 785	3 083	298	9.7%	3 424
<i>Transportation</i>	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-
<b>Community</b>	<b>3 190</b>	<b>50</b>	<b>315</b>	<b>2 653</b>	<b>3 747</b>	<b>1 094</b>	<b>29.2%</b>	<b>50</b>
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	50	315	2 653	3 747	1 094	29.2%	50
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>1 132</b>	<b>-</b>	<b>250</b>	<b>958</b>	<b>708</b>	<b>73.9%</b>	<b>1 132</b>
Housing development	-	1 132	-	250	958	708	73.9%	1 132
Other	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>2 363</b>	<b>4 717</b>	<b>180</b>	<b>2 047</b>	<b>3 127</b>	<b>1 081</b>	<b>34.6%</b>	<b>4 717</b>
General vehicles	-	100	-	-	100	100	100.0%	100
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	1 102	1 102	82	1 009	982	(27)	-2.7%	1 102
Computers - hardware/equipment	223	2 177	69	889	1 866	977	52.4%	2 177
Furniture and other office equipment	238	238	28	149	179	30	16.8%	238
Other	800	1 100	-	-	-	-	-	1 100
<b>Total Capital Expenditure on new assets</b>	<b>31 031</b>	<b>36 743</b>	<b>813</b>	<b>25 284</b>	<b>33 650</b>	<b>8 366</b>	<b>24.9%</b>	<b>36 743</b>

**WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May**

Description	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>46 944</b>	<b>50 769</b>	<b>6 058</b>	<b>37 832</b>	<b>49 181</b>	<b>11 350</b>	<b>23.1%</b>	<b>50 769</b>
Infrastructure - Road transport	7 650	8 400	77	8 322	7 768	(553)	-7.1%	8 400
<i>Roads, Pavements &amp; Bridges</i>	7 000	7 750	-	7 672	7 118	(553)	-7.8%	7 750
<i>Storm water</i>	650	650	77	650	650	-		650
Infrastructure - Electricity	5 200	5 200	333	5 055	4 750	(305)	-6.4%	5 200
<i>Generation</i>	-	-	-	-	-	-		-
<i>Transmission &amp; Reticulation</i>	5 200	5 200	333	5 055	4 750	(305)	-6.4%	5 200
<i>Street Lighting</i>	-	-	-	-	-	-		-
Infrastructure - Water	2 750	2 750	757	2 197	2 750	553	20.1%	2 750
<i>Dams &amp; Reservoirs</i>	-	-	-	-	-	-		-
<i>Water purification</i>	250	250	-	46	250	204	81.5%	250
<i>Reticulation Water</i>	2 500	2 500	757	2 151	2 500	349	14.0%	2 500
Infrastructure - Sanitation	31 344	34 419	4 890	22 258	33 913	11 655	34.4%	34 419
<i>Reticulation</i>	-	-	-	-	2 000	2 000	100.0%	-
<i>Sewerage purification</i>	31 344	34 419	4 890	22 258	31 913	9 655	30.3%	34 419
Infrastructure - Other	-	-	-	-	-	-		-
<b>Community</b>	<b>850</b>	<b>955</b>	<b>150</b>	<b>370</b>	<b>965</b>	<b>594</b>	<b>61.6%</b>	<b>955</b>
Parks & gardens	-	-	-	-	-	-		-
Sportsfields & stadia	850	955	150	370	965	594	61.6%	955
Swimming pools	-	-	-	-	-	-		-
Community halls	-	-	-	-	-	-		-
Libraries	-	-	-	-	-	-		-
Recreational facilities	-	-	-	-	-	-		-
Fire, safety & emergency	-	-	-	-	-	-		-
Security and policing	-	-	-	-	-	-		-
Buses	-	-	-	-	-	-		-
Clinics	-	-	-	-	-	-		-
Museums & Art Galleries	-	-	-	-	-	-		-
Cemeteries	-	-	-	-	-	-		-
Social rental housing	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
<b>Other assets</b>	<b>4 325</b>	<b>2 733</b>	<b>1 100</b>	<b>2 791</b>	<b>2 763</b>	<b>(28)</b>	<b>-1.0%</b>	<b>2 733</b>
General vehicles	750	1 040	314	1 062	1 040	(22)	-2.1%	1 040
Specialised vehicles	2 000	-	-	-	-	-		-
Plant & equipment	700	595	-	591	595	4	0.7%	595
Computers - hardware/equipment	825	925	730	913	869	(43)	-5.0%	925
Furniture and other office equipment	50	50	-	45	47	3	5.3%	50
Abattoirs	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-		-
Civic Land and Buildings	-	-	-	-	-	-		-
Other Buildings	-	123	56	180	212	31	14.7%	123
<b>Intangibles</b>	<b>330</b>	<b>330</b>	<b>-</b>	<b>203</b>	<b>187</b>	<b>(17)</b>	<b>-9.1%</b>	<b>330</b>
Computers - software & programming	330	330	-	203	187	(17)	-9.1%	330
Other	-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of existing ass</b>	<b>52 449</b>	<b>54 787</b>	<b>7 308</b>	<b>41 196</b>	<b>53 095</b>	<b>11 899</b>	<b>22.4%</b>	<b>54 787</b>
<b>Specialised vehicles</b>	<b>2 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>2 000</b>
Refuse	2 000	-	-	-	-	-		2 000



## 11.4 Supporting Table C13c

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May								
Description	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>10 436</b>	<b>10 822</b>	<b>1 273</b>	<b>9 612</b>	<b>10 072</b>	<b>460</b>	<b>4.6%</b>	<b>10 822</b>
Infrastructure - Road transport	3 575	3 575	783	3 257	3 215	(42)	-1.3%	3 575
<i>Roads, Pavements &amp; Bridges</i>	264	264	-	225	242	17	7.1%	264
<i>Storm water</i>	3 311	3 311	783	3 032	2 974	(59)	-2.0%	3 311
Infrastructure - Electricity	1 053	1 053	106	848	927	78	8.5%	1 053
<i>Generation</i>	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	700	700	48	570	622	52	8.4%	700
<i>Street Lighting</i>	353	353	58	278	305	26	8.6%	353
Infrastructure - Water	1 043	1 043	50	638	950	312	32.8%	1 043
<i>Dams &amp; Reservoirs</i>	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation Water</i>	1 043	1 043	50	638	950	312	32.8%	1 043
Infrastructure - Sanitation	1 269	1 269	56	1 298	1 433	134	9.4%	1 269
<i>Reticulation Sewerage</i>	1 269	1 269	56	1 298	1 433	134	9.4%	1 269
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-
Infrastructure - Other	3 496	3 882	279	3 571	3 548	(23)	-0.6%	3 882
<i>Waste Management</i>	3 496	3 882	279	3 571	3 548	(23)	-0.6%	3 882
<i>Transportation</i>	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-
<b>Community</b>	<b>794</b>	<b>811</b>	<b>37</b>	<b>595</b>	<b>634</b>	<b>39</b>	<b>6.2%</b>	<b>811</b>
Parks & gardens	-	-	-	-	-	-	-	-
Sportsfields & stadia	374	374	7	259	245	(15)	-6.0%	374
Swimming pools	91	91	-	137	157	20	12.6%	91
Libraries	21	21	-	-	19	19	100.0%	21
Recreational facilities	197	197	4	103	116	14	11.9%	197
Fire, safety & emergency	10	10	12	13	14	1	3.9%	10
Security and policing	2	2	-	-	2	2	100.0%	2
Cemeteries	75	75	-	43	45	1	2.5%	75
Social rental housing	23	40	14	39	37	(2)	-6.0%	40
<b>Other assets</b>	<b>6 474</b>	<b>6 899</b>	<b>630</b>	<b>4 971</b>	<b>6 587</b>	<b>1 616</b>	<b>24.5%</b>	<b>6 899</b>
General vehicles	3 707	3 707	241	2 389	3 570	1 180	33.1%	3 707
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	352	777	30	621	785	164	20.9%	777
Furniture and other office equipment	455	455	40	280	414	135	32.5%	455
Other Buildings	1 960	1 960	318	1 681	1 818	137	7.5%	1 960
<b>Total Repairs and Maintenance Expenditure</b>	<b>17 704</b>	<b>18 531</b>	<b>1 940</b>	<b>15 178</b>	<b>17 293</b>	<b>2 115</b>	<b>12.2%</b>	<b>18 531</b>

- Repairs and Maintenance is 12.2% below our budgeted expenditure projection for the month of May 2014. 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 May 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name : Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date

10 June 2014