

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 & Quarterly Budget Statement December 2013

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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 December 2013

1.1.2 Financial problems or risks facing the municipality

No comments for December 2013

1.1.3 Other information

No comments for December 2013

Section 2 - Resolutions

RECOMMENDATION:

That Council takes cognisance of the monthly and quarterly budget statement and supporting documentation for December 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 206 683 984	R 263 424 200	56%
Operating Revenue	R 458 074 991	R -	R 212 778 017	R 245 296 975	54%
Capital	R 83 479 509	R -	R 34 803 374	R 48 676 135	58%

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) - M06 December								
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	–	5 131	40 539	34 537	6 001	17%	69 020
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–
Service charges - electricity revenue	178 645	–	14 059	88 509	93 538	(5 029)	-5%	178 645
Service charges - water revenue	33 265	–	2 861	13 274	20 607	(7 333)	-36%	33 265
Service charges - sanitation revenue	24 844	–	1 822	15 079	12 492	2 587	21%	24 844
Service charges - refuse revenue	19 215	–	1 564	10 171	9 637	534	6%	19 215
Service charges - other	–	–	–	–	–	–	–	–
Rental of facilities and equipment	3 088	–	198	1 812	1 775	37	2%	3 088
Interest earned - external investments	10 820	–	23	297	1 017	(721)	-71%	10 820
Interest earned - outstanding debtors	1 276	–	153	859	580	279	48%	1 276
Dividends received	–	–	–	–	–	–	–	–
Fines	4 039	–	739	2 666	2 022	644	32%	4 039
Licences and permits	3 007	–	229	1 750	1 399	351	25%	3 007
Agency services	2 539	–	219	1 353	1 262	91	7%	2 539
Transfers recognised - operational	53 629	–	–	24 379	36 995	(12 616)	-34%	53 629
Other revenue	11 621	–	1 338	6 480	5 540	940	17%	11 621
Gains on disposal of PPE	200	–	451	591	200	391	195%	200
Total Revenue (excluding capital transfers and contributions)	415 207	–	28 787	207 757	221 599	(13 842)	-6%	415 207

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 December 2013. The YTD variance for property rates for December stands at 17%. 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 21% and 6% respectively. The variance for water stands at -36%. 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. Revenue received from fines is at 32% 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 -34% 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 December stands at R28.7 million. Variance for revenue received stands at 6% below budget projections for the month of December 2013.

Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December								
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	–	9 419	60 345	62 893	(2 548)	-4%	127 499
Remuneration of councillors	7 839	–	585	3 509	3 764	(255)	-7%	7 839
Debt impairment	10 748	–	–	–	3 158	(3 158)	-100%	10 748
Depreciation & asset impairment	74 104	–	6 126	36 758	36 373	385	1%	74 104
Finance charges	15 096	–	7 692	7 705	7 581	125	2%	15 096
Bulk purchases	150 625	–	10 665	65 186	69 201	(4 014)	-6%	150 625
Other materials	–	–	–	–	–	–	–	–
Contracted services	3 453	–	281	1 584	1 692	(108)	-6%	3 453
Transfers and grants	2 083	–	18	1 286	743	544	73%	2 083
Other expenditure	73 397	–	5 444	25 288	33 971	(8 684)	-26%	73 397
Loss on disposal of PPE	5 263	–	–	–	–	–	–	5 263
Total Expenditure	470 108	–	40 230	201 663	219 377	(17 714)	-8%	470 108
Surplus/(Deficit)	(54 901)	–	(11 443)	6 094	2 222	3 872	0	(54 901)
Transfers recognised - capital	42 868	–	–	–	42 868	(42 868)	(0)	42 868
Contributions recognised - capital	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(12 033)	–	(11 443)	6 094	45 090			(12 033)
Taxation	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	(12 033)	–	(11 443)	6 094	45 090			(12 033)
Attributable to minorities	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	(12 033)	–	(11 443)	6 094	45 090			(12 033)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(12 033)	–	(11 443)	6 094	45 090			(12 033)

Overall, operating expenditure is currently at 8% below our budgeted expenditure projection up until 31 December 2013. Employee related costs currently stand at 4% below the YTD budget projections. This is an acceptable variance. 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 73% 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) - M06 December								
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	-	4 174	5 763	6 325	(562)	-9%	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	-	4 174	5 763	6 325	(562)	-9%	31 344
Single Year expenditure appropriation								
Vote 1 - Corporate Services	428	-	8	18	165	(147)	-89%	428
Vote 2 - Civil Services	34 937	-	11 108	20 138	18 614	1 524	8%	34 937
Vote 3 - Council	815	-	-	-	356	(356)	-100%	815
Vote 4 - Electricity Services	11 340	-	898	3 387	4 263	(876)	-21%	11 340
Vote 5 - Financial Services	1 244	-	71	654	295	359	122%	1 244
Vote 6 - Development Services	3 148	-	160	1 144	1 397	(253)	-18%	3 148
Vote 7 - Municipal Manager	10	-	-	1	6	(5)	-76%	10
Vote 8 - Protection Services	213	-	13	23	165	(142)	-86%	213
Total Capital single-year expenditure	52 136	-	12 257	25 366	25 262	105	0%	52 136
Total Capital Expenditure	83 480	-	16 431	31 130	31 587	(457)	-1%	83 480

Capital Expenditure:

The total capital expenditure as at 31 December 2013 amounts to R 16 431 221 which is 1% below our projected expenditure. Some big projects are already contracted for in the previous financial year, as gets disclosed in the financial statements.

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 December 2013

3.4 Remedial or corrective steps

No steps need to be taken

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator	Basis of calculation	Budget Year 2013/14			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	19.0%	0.0%	19.0%	4.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	10.7%	0.0%	0.3%	10.7%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	11.0%	0.0%	-5.4%	11.0%
Gearing	Long Term Borrowing/ Funds & Reserves	135.0%	0.0%	0.0%	135.0%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	319.9%	0.0%	-1457.1%	319.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	229.2%	0.0%	-1154.9%	229.2%
<u>Revenue Management</u>					
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%	3.1%	13.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	98.8%	N/A	99.1%	95.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	9.1%	N/A	8.7%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	17.9%	N/A	12.0%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue	30.7%	0.0%	28.5%	30.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	4.3%	0.0%	3.6%	4.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	21.5%	0.0%	17.1%	5.5%
<u>IDP regulation financial viability indicators</u>					
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

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 - M06 December								
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	–	5 131	40 539	34 537	6 001	17%	69 020
Service charges	255 968	–	20 306	127 032	136 273	(9 241)	-7%	255 968
Investment revenue	10 820	–	23	297	1 017	(721)	-71%	12 096
Transfers recognised - operational	53 629	–	–	24 379	36 995	(12 616)	-34%	53 629
Other own revenue	25 770	–	3 327	15 510	12 777	2 734	21%	25 770
Total Revenue (excluding capital transfers and contributions)	415 207	–	28 787	207 757	221 599	(13 842)	-6%	416 483
Employee costs	127 499	–	9 419	60 345	62 893	(2 548)	-4%	127 499
Remuneration of Councillors	7 839	–	585	3 509	3 764	(255)	-7%	7 839
Depreciation & asset impairment	74 104	–	6 126	36 758	36 373	385	1%	74 104
Finance charges	15 096	–	7 692	7 705	7 581	125	2%	15 096
Materials and bulk purchases	150 625	–	10 665	65 186	69 201	(4 014)	-6%	150 625
Transfers and grants	2 083	–	18	1 286	743	544		2 083
Other expenditure	92 862	–	5 725	26 872	38 822	(11 950)	-31%	92 862
Total Expenditure	470 108	–	40 230	201 663	219 377	(17 714)	-8%	470 108
Surplus/(Deficit)	(54 901)	–	(11 443)	6 094	2 222	3 872	174%	(53 625)
Transfers recognised - capital	42 868	–	–	–	42 868	(42 868)	-100%	42 868
Contributions & Contributed assets	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(12 033)	–	(11 443)	6 094	45 090	(38 996)	-86%	(10 757)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(12 033)	–	(11 443)	6 094	45 090	(38 996)	-86%	(10 757)
Capital expenditure & funds sources								
Capital expenditure	83 480	–	16 431	31 130	31 587	(457)	-1%	83 480
Capital transfers recognised	42 868	–	6 868	13 986	12 753	1 234	10%	42 868
Public contributions & donations	–	–	–	–	–	–		–
Borrowing	8 949	–	570	620	2 325	(1 705)	-73%	8 949
Internally generated funds	31 663	–	8 993	16 523	16 509	14	0%	31 663
Total sources of capital funds	83 480	–	16 431	31 130	31 587	(457)	-1%	83 480
Financial position								
Total current assets	218 544	–	–	12 148	–	–		218 544
Total non current assets	1 786 784	–	–	(1 955)	–	–		1 786 784
Total current liabilities	68 319	–	–	7 920	–	–		68 319
Total non current liabilities	174 806	–	–	(3 496)	–	–		174 806
Community wealth/Equity	1 762 203	–	–	5 770	–	–		1 762 203
Cash flows								
Net cash from (used) operating	73 530	–	13 437	(161 344)	83 822	(245 166)	-292%	83 822
Net cash from (used) investing	(83 256)	–	(4 117)	(33 198)	(23 835)	(9 363)	39%	(23 835)
Net cash from (used) financing	(4 829)	–	74	(2 977)	(2 650)	(327)	12%	(2 650)
Cash/cash equivalents at the month/year end	156 617	–	–	12 593	228 508	(215 914)	-94%	267 449
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	4 198	653	5 207	311	1 113	234	10 066	45 630
Creditors Age Analysis								
Total Creditors	11	6	3	–	–	–	–	616

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December								
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	-	5 974	56 447	77 177	(20 730)	-27%	154 408
Executive and council	59 866	-	-	3 184	29 922	(26 738)	-89%	59 866
Budget and treasury office	93 466	-	5 810	52 761	46 718	6 043	13%	93 466
Corporate services	1 076	-	164	502	538	(36)	-7%	1 076
<i>Community and public safety</i>	13 703	-	1 031	4 788	6 840	(2 052)	-30%	13 703
Community and social services	6 137	-	65	420	3 068	(2 648)	-86%	6 137
Sport and recreation	2 742	-	188	1 530	1 361	169	12%	2 742
Public safety	4 561	-	741	2 715	2 280	435	19%	4 561
Housing	263	-	37	123	131	(8)	-6%	263
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	7 711	-	584	4 104	3 854	250	6%	7 711
Planning and development	1 808	-	124	855	904	(49)	-5%	1 808
Road transport	5 903	-	460	3 249	2 950	299	10%	5 903
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	282 234	-	21 196	142 408	141 060	1 348	1%	282 234
Electricity	180 514	-	14 211	90 618	90 220	399	0%	180 514
Water	37 367	-	2 917	13 836	18 676	(4 840)	-26%	37 367
Waste water management	37 620	-	2 346	26 921	18 803	8 119	43%	37 620
Waste management	26 734	-	1 722	11 032	13 362	(2 330)	-17%	26 734
<i>Other</i>	20	-	2	9	10	(0)	-3%	20
Total Revenue - Standard	458 075	-	28 787	207 757	228 941	(21 184)	-9%	458 075
Expenditure - Standard								
<i>Governance and administration</i>	93 111	-	5 871	30 902	44 065	(13 163)	-30%	93 111
Executive and council	27 379	-	1 262	8 232	13 930	(5 697)	-41%	27 379
Budget and treasury office	40 868	-	2 028	10 816	17 448	(6 633)	-38%	40 868
Corporate services	24 865	-	2 581	11 854	12 687	(833)	-7%	24 865
<i>Community and public safety</i>	49 661	-	3 894	22 061	25 504	(3 444)	-14%	49 661
Community and social services	12 637	-	912	5 781	6 461	(680)	-11%	12 637
Sport and recreation	14 991	-	1 180	7 227	7 726	(498)	-6%	14 991
Public safety	20 701	-	1 707	8 395	10 661	(2 266)	-21%	20 701
Housing	1 332	-	95	658	657	1	0%	1 332
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	58 169	-	5 206	28 768	29 648	(880)	-3%	58 169
Planning and development	8 452	-	647	3 900	4 292	(392)	-9%	8 452
Road transport	49 717	-	4 560	24 867	25 356	(488)	-2%	49 717
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	268 205	-	25 236	119 466	131 108	(11 641)	-9%	268 205
Electricity	161 662	-	11 596	72 826	78 853	(6 027)	-8%	161 662
Water	44 449	-	3 778	18 101	19 530	(1 429)	-7%	44 449
Waste water management	38 320	-	8 150	17 633	20 540	(2 908)	-14%	38 320
Waste management	23 774	-	1 712	10 908	12 185	(1 278)	-10%	23 774
<i>Other</i>	962	-	23	467	485	(18)	-4%	962
Total Expenditure - Standard	470 108	-	40 230	201 663	230 809	(29 147)	-13%	470 108
Surplus/ (Deficit) for the year	(12 033)	-	(11 443)	6 094	(1 869)	7 963	-426%	(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) - M06								
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	–	162	460	3 067	(2 607)	-85.0%	6 134
Vote 2 - Civil Services	103 222	–	7 106	52 561	51 591	970	1.9%	103 222
Vote 3 - Council	59 866	–	–	3 184	29 922	(26 738)	-89.4%	59 866
Vote 4 - Electricity Services	180 514	–	14 211	90 618	90 220	399	0.4%	180 514
Vote 5 - Financial Services	93 466	–	5 810	52 761	46 718	6 043	12.9%	93 466
Vote 6 - Development Services	4 487	–	305	2 327	2 233	94	4.2%	4 487
Vote 7 - Municipal Manager	–	–	–	–	–	–	–	–
Vote 8 - Protection Services	10 386	–	1 191	5 845	5 191	654	12.6%	10 386
Total Revenue by Vote	458 075	–	28 787	207 757	228 941	(21 184)	-9.3%	458 075
Expenditure by Vote								
Vote 1 - Corporate Services	17 860	–	1 227	8 269	9 053	(784)	-8.7%	17 860
Vote 2 - Civil Services	176 464	–	20 296	81 436	87 998	(6 562)	-7.5%	176 464
Vote 3 - Council	23 006	–	965	6 365	11 639	(5 274)	-45.3%	23 006
Vote 4 - Electricity Services	161 662	–	11 596	72 826	78 853	(6 027)	-7.6%	161 662
Vote 5 - Financial Services	40 868	–	2 028	10 816	17 448	(6 633)	-38.0%	40 868
Vote 6 - Development Services	13 124	–	946	5 915	6 713	(799)	-11.9%	13 124
Vote 7 - Municipal Manager	10 271	–	1 073	4 859	5 275	(415)	-7.9%	10 271
Vote 8 - Protection Services	26 853	–	2 099	11 177	13 830	(2 653)	-19.2%	26 853
Total Expenditure by Vote	470 108	–	40 230	201 663	230 809	(29 147)	-12.6%	470 108
Surplus/ (Deficit) for the year	(12 033)	–	(11 443)	6 094	(1 869)	7 963	-426.1%	(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) - M06 December								
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	–	5 131	40 539	34 537	6 001	17%	69 020
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–
Service charges - electricity revenue	178 645	–	14 059	88 509	93 538	(5 029)	-5%	178 645
Service charges - water revenue	33 265	–	2 861	13 274	20 607	(7 333)	-36%	33 265
Service charges - sanitation revenue	24 844	–	1 822	15 079	12 492	2 587	21%	24 844
Service charges - refuse revenue	19 215	–	1 564	10 171	9 637	534	6%	19 215
Service charges - other	–	–	–	–	–	–	–	–
Rental of facilities and equipment	3 088	–	198	1 812	1 775	37	2%	3 088
Interest earned - external investments	10 820	–	23	297	1 017	(721)	-71%	10 820
Interest earned - outstanding debtors	1 276	–	153	859	580	279	48%	1 276
Dividends received	–	–	–	–	–	–	–	–
Fines	4 039	–	739	2 666	2 022	644	32%	4 039
Licences and permits	3 007	–	229	1 750	1 399	351	25%	3 007
Agency services	2 539	–	219	1 353	1 262	91	7%	2 539
Transfers recognised - operational	53 629	–	–	24 379	36 995	(12 616)	-34%	53 629
Other revenue	11 621	–	1 338	6 480	5 540	940	17%	11 621
Gains on disposal of PPE	200	–	451	591	200	391	195%	200
Total Revenue (excluding capital transfers and contributions)	415 207	–	28 787	207 757	221 599	(13 842)	-6%	415 207
Expenditure By Type								
Employee related costs	127 499	–	9 419	60 345	62 893	(2 548)	-4%	127 499
Remuneration of councillors	7 839	–	585	3 509	3 764	(255)	-7%	7 839
Debt impairment	10 748	–	–	–	3 158	(3 158)	-100%	10 748
Depreciation & asset impairment	74 104	–	6 126	36 758	36 373	385	1%	74 104
Finance charges	15 096	–	7 692	7 705	7 581	125	2%	15 096
Bulk purchases	150 625	–	10 665	65 186	69 201	(4 014)	-6%	150 625
Other materials	–	–	–	–	–	–	–	–
Contracted services	3 453	–	281	1 584	1 692	(108)	-6%	3 453
Transfers and grants	2 083	–	18	1 286	743	544	73%	2 083
Other expenditure	73 397	–	5 444	25 288	33 971	(8 684)	-26%	73 397
Loss on disposal of PPE	5 263	–	–	–	–	–	–	5 263
Total Expenditure	470 108	–	40 230	201 663	219 377	(17 714)	-8%	470 108
Surplus/(Deficit)								
Transfers recognised - capital	42 868	–	–	–	42 868	(42 868)	(0)	42 868
Contributions recognised - capital	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(12 033)	–	(11 443)	6 094	45 090			(12 033)
Taxation	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	(12 033)	–	(11 443)	6 094	45 090			(12 033)
Attributable to minorities	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	(12 033)	–	(11 443)	6 094	45 090			(12 033)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(12 033)	–	(11 443)	6 094	45 090			(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) - M06 December								
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	-	4 174	5 763	6 325	(562)	-9%	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	-	4 174	5 763	6 325	(562)	-9%	31 344
Single Year expenditure appropriation								
Vote 1 - Corporate Services	428	-	8	18	165	(147)	-89%	428
Vote 2 - Civil Services	34 937	-	11 108	20 138	18 614	1 524	8%	34 937
Vote 3 - Council	815	-	-	-	356	(356)	-100%	815
Vote 4 - Electricity Services	11 340	-	898	3 387	4 263	(876)	-21%	11 340
Vote 5 - Financial Services	1 244	-	71	654	295	359	122%	1 244
Vote 6 - Development Services	3 148	-	160	1 144	1 397	(253)	-18%	3 148
Vote 7 - Municipal Manager	10	-	-	1	6	(5)	-76%	10
Vote 8 - Protection Services	213	-	13	23	165	(142)	-86%	213
Total Capital single-year expenditure	52 136	-	12 257	25 366	25 262	105	0%	52 136
Total Capital Expenditure	83 480	-	16 431	31 130	31 587	(457)	-1%	83 480
Capital Expenditure - Standard Classification								
Governance and administration	2 094	-	79	668	657	11	2%	2 094
Executive and council	825	-	-	1	362	(361)	-100%	825
Budget and treasury office	29	-	2	426	10	416	4155%	29
Corporate services	1 240	-	77	241	285	(44)	-15%	1 240
Community and public safety	4 739	-	245	1 305	2 587	(1 282)	-50%	4 739
Community and social services	3 551	-	160	1 150	1 562	(413)	-26%	3 551
Sport and recreation	975	-	72	132	860	(728)	-85%	975
Public safety	213	-	13	23	165	(142)	-86%	213
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and environmental services	19 815	-	9 298	13 567	10 512	3 055	29%	19 815
Planning and development	109	-	-	29	40	(11)	-27%	109
Road transport	19 706	-	9 298	13 537	10 472	3 066	29%	19 706
Environmental protection	-	-	-	-	-	-	-	-
Trading services	56 831	-	6 809	15 590	17 831	(2 241)	-13%	56 831
Electricity	11 340	-	898	3 387	4 263	(876)	-21%	11 340
Water	5 429	-	335	2 155	3 399	(1 245)	-37%	5 429
Waste water management	35 509	-	4 465	7 813	7 565	248	3%	35 509
Waste management	4 553	-	1 111	2 235	2 603	(368)	-14%	4 553
Other	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	83 480	-	16 431	31 130	31 587	(457)	-1%	83 480
Funded by:								
National Government	22 395	-	3 604	5 267	3 500	1 767	50%	22 395
Provincial Government	19 623	-	3 203	8 658	8 403	255	3%	19 623
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	850	-	62	62	850	(788)	-93%	850
Transfers recognised - capital	42 868	-	6 868	13 986	12 753	1 234	10%	42 868
Public contributions & donations	-	-	-	-	-	-	-	-
Borrowing	8 949	-	570	620	2 325	(1 705)	-73%	8 949
Internally generated funds	31 663	-	8 993	16 523	16 509	14	0%	31 663
Total Capital Funding	83 480	-	16 431	31 130	31 587	(457)	-1%	83 480

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M06 December				
Description	Budget Year 2013/14			
	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands				
ASSETS				
Current assets				
Cash	500	–	16 137	500
Call investment deposits	156 117	–	–	156 117
Consumer debtors	49 611	–	9 285	49 611
Other debtors	6 835	–	(13 930)	6 835
Current portion of long-term receivables	24	–	–	24
Inventory	5 457	–	656	5 457
Total current assets	218 544	–	12 148	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	–	(1 955)	1 751 681
Agricultural	–	–	–	–
Biological assets	–	–	–	–
Intangible assets	542	–	–	542
Other non-current assets	–	–	–	–
Total non current assets	1 786 784	–	(1 955)	1 786 784
TOTAL ASSETS	2 005 328	–	10 193	2 005 328
LIABILITIES				
Current liabilities				
Bank overdraft	–	–	–	–
Borrowing	3 752	–	–	3 752
Consumer deposits	7 212	–	308	7 212
Trade and other payables	51 525	–	9 227	51 525
Provisions	5 830	–	(1 615)	5 830
Total current liabilities	68 319	–	7 920	68 319
Non current liabilities				
Borrowing	137 883	–	(3 496)	137 883
Provisions	36 922	–	–	36 922
Total non current liabilities	174 806	–	(3 496)	174 806
TOTAL LIABILITIES	243 125	–	4 424	243 125
NET ASSETS	1 762 203	–	5 770	1 762 203
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)	1 660 078	–	5 770	1 660 078
Reserves	102 125	–	–	102 125
TOTAL COMMUNITY WEALTH/EQUITY	1 762 203	–	5 770	1 762 203

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M06 December								
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	-	48 658	273 022	182 207	90 816	50%	182 207
Government - operating	53 629	-	11 135	51 527	36 995	14 533	39%	36 995
Government - capital	42 868	-	7 000	9 000	42 868	(33 868)	-79%	42 868
Interest	10 820	-	45	297	1 598	(1 301)	-81%	1 598
Dividends	-	-	-	-	-	-		-
Payments								
Suppliers and employees	354 418	-	53 180	486 533	171 522	(315 011)	-184%	171 522
Finance charges	15 096	-	4	7 703	7 581	(122)	-2%	7 581
Transfers and Grants	2 083	-	217	955	743	(212)	-28%	743
NET CASH FROM/(USED) OPERATING ACTIVITIES	73 530	-	13 437	(161 344)	83 822	385 524	460%	83 822
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	200	-	-	591	200	391	195%	200
Decrease (Increase) in non-current debtors	-	-	-	-	12	(12)	-100%	12
Decrease (increase) other non-current receivables	24	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-		-
Payments								
Capital assets	83 480	-	4 117	33 789	24 047	(9 742)	-41%	24 047
NET CASH FROM/(USED) INVESTING ACTIVITIES	(83 256)	-	(4 117)	(33 198)	(23 835)	9 363	-39%	(23 835)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	472	-	83	505	-	505	#DIV/0!	-
Payments								
Repayment of borrowing	5 301	-	9	3 483	2 650	(832)	-31%	2 650
NET CASH FROM/(USED) FINANCING ACTIVITIES	(4 829)	-	74	(2 977)	(2 650)	327	-12%	(2 650)
NET INCREASE/ (DECREASE) IN CASH HELD	(14 555)	-	9 394	(197 520)	57 336			57 336
Cash/cash equivalents at beginning:	171 172	-		210 113	171 172			210 113
Cash/cash equivalents at month/year end:	156 617	-		12 593	228 508			267 449

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 - M06 December													
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 Receiv ables from Ex change Transactions - Water	1200	3 234	670	141	318	88	137	53	1 518	6 157	2 113	-	-
Trade and Other Receiv ables from Ex change Transactions - Electricity	1300	10 998	1 626	60	340	22	73	14	559	13 692	1 008	-	-
Receiv ables from Non-ex change Transactions - Property Rates	1400	4 830	760	150	1 723	32	477	42	2 595	10 609	4 869	-	-
Receiv ables from Ex change Transactions - Waste Water Management	1500	2 009	520	84	2 207	25	202	27	2 358	7 431	4 819	-	-
Receiv ables from Ex change Transactions - Waste Management	1600	1 744	507	150	569	95	165	68	1 950	5 247	2 847	-	-
Receiv ables from Ex change Transactions - Property Rental Debtors	1700	29	15	2	2	2	2	1	68	121	75	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 003	101	66	50	47	59	28	1 017	2 371	1 201	-	-
Total By Income Source	2000	23 847	4 198	653	5 207	311	1 113	234	10 066	45 630	16 931	-	-
2012/13 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	570	47	12	50	0	5	0	26	711	82	-	-
Commercial	2300	8 991	849	55	95	17	56	10	353	10 424	530	-	-
Households	2400	13 296	3 113	540	4 570	287	830	207	8 994	31 837	14 888	-	-
Other	2500	990	189	47	493	7	222	17	693	2 658	1 432	-	-
Total By Customer Group	2600	23 847	4 198	653	5 207	311	1 113	234	10 066	45 630	16 931	-	-

After doing a comparison of outstanding debt, 90 days and older increased to R16.9 million when compared to November's report which amounted to R12.3 million. There was an increase of roughly R770 185 in outstanding debt for 150 days and older.

Total Outstanding Debt has increased from R40.9 million in December 2012 to R45.6 million in December 2013 which is an increase of R4.6 million.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
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	596	11	6	3	-	-	-	-	616	50
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	596	11	6	3	-	-	-	-	616	50

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December									
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month	
	Yrs/Months								
R thousands									
Municipality									
ABSA	361 Days	Fixed Deposit	28 June 2014		6.0%	90 000	-	90 000	
ABSA		Call Account			5.0%	31 972	(7 318)	24 654	
Nedbank	177 Days	Fixed Deposit	26 December 2013		5.3%	90 000	-	90 000	
Municipality sub-total				-		211 972	(7 318)	204 654	
Entities									
N/A									
TOTAL INVESTMENTS AND INTEREST				-		211 972	(7 318)	204 654	

- Investments made amounted to R15 000 000.
- Interest capitalized amounted to R182 277.71.
- Investments matured amounted to R22 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 - M06 December								
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	-	-	27 269	27 269	-		35 696
Local Government Equitable Share	32 506	-	-	24 379	24 379	-		32 506
Municipal Systems Improvement	890	-	-	890	890	-		890
Finance Management	1 300	-	-	1 300	1 300	-		1 300
EPWP Incentive	1 000	-	-	700	700	-		1 000
Provincial Government:	15 683	-	-	4 403	4 403	-		15 683
Community Development: Workers	28	-	-	-	-	-		28
Housing	10 500	-	-	955	955	-		10 500
Libraries	4 759	-	-	3 448	3 448	-		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	-	-	31 672	31 672	-		51 379
Capital Transfers and Grants								
National Government:	22 395	-	-	11 422	11 422	-		22 395
Municipal Infrastructure Grant (MIG)	17 395	-	-	9 000	9 000	-		17 395
Energy Efficiency and Demand Side Management Grant	5 000	-	-	2 422	2 422	-		5 000
Provincial Government:	30 208	-	13 812	17 449	17 449	-		30 208
<i>Human Settlements</i>	29 345	-	13 812	17 449	17 449	-		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	-	-	62	62	-		850
<i>Lotto</i>	850	-	-	62	62	-		850
Total Capital Transfers and Grants	53 453	-	13 812	28 932	28 932	-		53 453
TOTAL RECEIPTS OF TRANSFERS & GRANTS	104 832	-	13 812	60 605	60 605	-		104 832

- R13 811 769 was received from Human Settlements.

8.2 Supporting Table SC7

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December								
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	-	2 337	14 336	8 275	6 062	73.3%	35 696
Local Government Equitable Share	32 506	-	2 014	12 202	6 661	5 541	83.2%	32 506
Municipal Systems Improvement	890	-	30	340	445	(105)	-23.7%	890
Finance Management	1 300	-	69	537	669	(132)	-19.8%	1 300
EPWP Incentive	1 000	-	224	1 258	500	758	151.7%	1 000
Provincial Government:	15 683	-	423	2 534	8 058	(5 524)	-68.6%	15 683
Community Development: Workers	28	-	3	24	14	10	69.8%	28
Housing	10 500	-	-	-	5 250	(5 250)	-100.0%	10 500
Libraries	4 759	-	373	2 194	2 194	-	-	4 759
Proclaimed Roads Subsidy	178	-	-	-	89	(89)	-100.0%	178
Ilunge Lethu Centre	218	-	48	316	511	(195)	-38.1%	218
District Municipality:	-	-	-	-	-	-	-	-
<i>[insert description]</i>	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-
<i>[insert description]</i>	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	51 379	-	2 760	16 871	16 333	538	3.3%	51 379
Capital expenditure of Transfers and Grants								
National Government:	22 395	-	3 604	5 267	3 500	1 767	50.5%	22 395
Municipal Infrastructure Grant (MIG)	17 395	-	3 604	5 143	2 000	3 143	157.1%	17 395
Energy Efficiency and Demand Side Management Grant	5 000	-	-	124	1 500	(1 376)	-91.7%	5 000
Provincial Government:	30 208	-	3 203	8 658	8 403	255	3.0%	30 208
Human Settlements	29 345	-	3 203	8 613	7 880	733	9.3%	29 345
Libraries	355	-	-	5	165	-	-	355
Pedestrian Pathways: Darling (Phase 2)	508	-	-	40	358	(318)	-88.9%	508
District Municipality:	-	-	-	-	-	-	-	-
Other grant providers:	850	-	62	62	850	(788)	-92.7%	850
Lotto	850	-	62	62	850	(788)	-92.7%	850
Total capital expenditure of Transfers and Grants	53 453	-	6 868	13 986	12 753	1 234	9.7%	53 453
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	104 832	-	9 629	30 857	29 086	1 771	6.1%	104 832

Section 9 – Expenditure on Councillor and Senior Managers

9.1 Supporting Table SC8

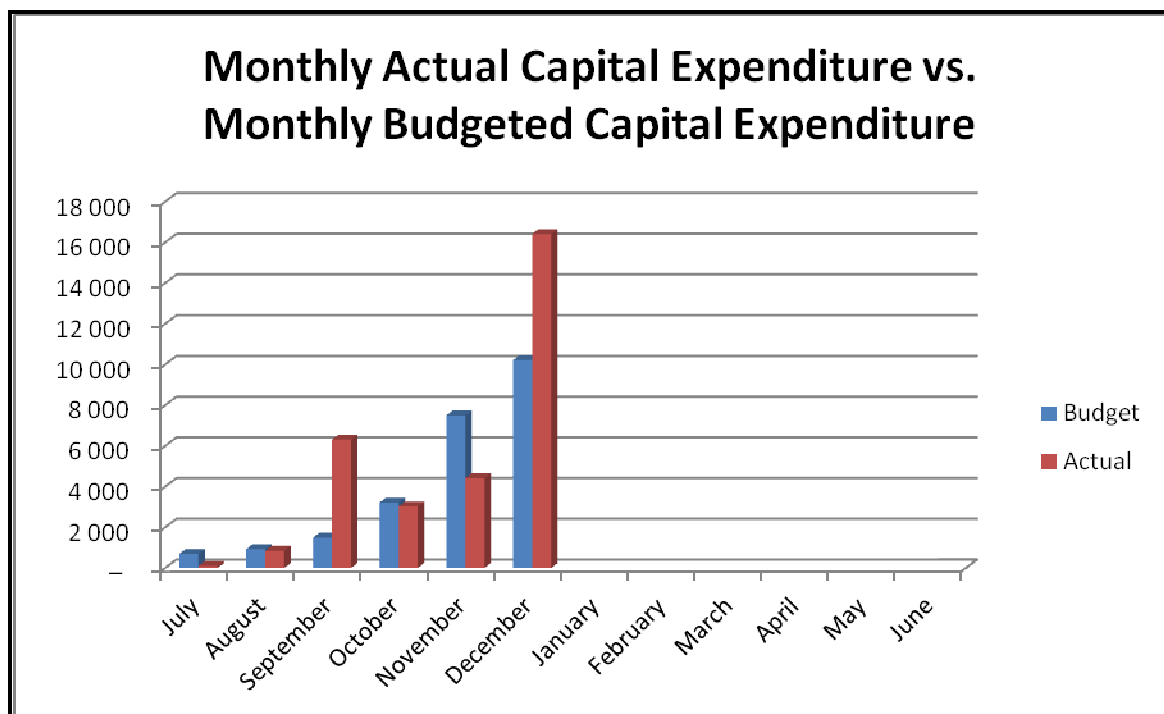
WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December								
Budget Year 2013/14								
Summary of Employee and Councillor remuneration	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	4 622	-	358	1 775	1 775	-		4 622
Pension and UIF Contributions	789	-	54	266	266	-		789
Medical Aid Contributions	198	-	18	89	89	-		198
Motor Vehicle Allowance	1 641	-	128	633	633	-		1 641
Cellphone Allowance	337	-	28	140	140	-		337
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-		-
Sub Total - Councillors	7 588	-	585	2 904	2 904	-		7 588
Senior Managers of the Municipality								
Basic Salaries and Wages	4 501	-	389	1 945	1 945	-		4 501
Pension and UIF Contributions	1 022	-	76	385	385	-		1 022
Medical Aid Contributions	268	-	22	109	109	-		268
Overtime	-	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	1 007	-	91	451	451	-		1 007
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	374	-	151	361	361	-		374
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	101	-	-	-	-	-		101
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	7 273	-	728	3 251	3 251	-		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 - M06 December								
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	-	848	950	1 630	680	41.7%	1%
September	1 487	-	6 310	7 260	3 117	(4 143)	-132.9%	9%
October	3 217	-	3 027	10 287	6 334	(3 954)	-62.4%	12%
November	7 499	-	4 416	14 704	13 832	(871)	-6.3%	18%
December	10 215	-	16 413	31 117	24 047	(7 070)	-29.4%	37%
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	-	31 117					



11.3 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December										
Description	Ref	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	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	25 478	-	4 406	11 459	9 820	(1 640)	-16.7%	25 478
Infrastructure - Road transport		-	11 864	-	2 945	6 675	5 782	(893)	-15.4%	11 864
Roads, Pavements & Bridges			508	-	-	40	358	318	88.9%	508
Storm water			11 356	-	2 945	6 635	5 424	(1 211)	-22.3%	11 356
Infrastructure - Electricity		-	5 000	-	-	124	1 500	1 376	91.7%	5 000
Generation			-	-	-	-	-	-	-	-
Transmission & Reticulation			5 000	-	-	124	1 500	1 376	91.7%	5 000
Street Lighting			-	-	-	-	-	-	-	-
Infrastructure - Water		-	2 621	-	60	926	779	(147)	-18.8%	2 621
Dams & Reservoirs			-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-
Reticulation Water			2 621	-	60	926	779	(147)	-18.8%	2 621
Infrastructure - Sanitation		-	3 494	-	291	1 513	1 209	(304)	-25.2%	3 494
Reticulation			3 494	-	-	-	-	-	-	3 494
Sewerage purification			-	-	291	1 513	1 209	(304)	-25.2%	-
Infrastructure - Other		-	2 500	-	1 111	2 222	550	(1 672)	-303.9%	2 500
Waste Management			2 500	-	1 111	2 222	550	(1 672)	-303.9%	2 500
Transportation			-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Community		-	3 190	-	160	1 524	1 673	149	8.9%	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	-	160	1 524	1 673	149	8.9%	3 190
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Other assets		-	2 363	-	51	568	799	231	28.9%	2 363
General v ehicles			-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-
Plant & equipment			1 102	-	41	461	592	131	22.1%	1 102
Computers - hardware/equipment			223	-	-	32	145	113	77.8%	223
Furniture and other office equipment			238	-	10	75	62	(13)	-20.4%	238
Abattoirs			-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-
Other Buildings			-	-	-	-	-	-	-	-
Other Land			-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-
Other			800	-	-	-	-	-	-	800
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	31 031	-	4 617	13 552	12 292	(1 260)	-10.3%	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	-	1 112	4 878	5 188	310	6.0%	10 436
Infrastructure - Road transport	3 575	-	463	1 743	1 768	25	1.4%	3 575
<i>Roads, Pavements & Bridges</i>	264	-	225	225	132	(93)	-70.3%	264
<i>Storm water</i>	3 311	-	238	1 519	1 636	117	7.2%	3 311
Infrastructure - Electricity	1 053	-	57	416	517	101	19.5%	1 053
<i>Generation</i>	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	700	-	55	292	340	49	14.3%	700
<i>Street Lighting</i>	353	-	2	124	176	52	29.7%	353
Infrastructure - Water	1 043	-	67	349	521	173	33.1%	1 043
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation Water</i>	1 043	-	67	349	521	173	33.1%	1 043
Infrastructure - Sanitation	1 269	-	250	649	634	(15)	-2.3%	1 269
<i>Reticulation Sewerage</i>	1 269	-	250	649	634	(15)	-2.3%	1 269
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-
Infrastructure - Other	3 496	-	275	1 721	1 747	27	1.5%	3 496
<i>Waste Management</i>	3 496	-	275	1 721	1 747	27	1.5%	3 496
<i>Transportation</i>	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-
Community	794	-	17	390	366	(24)	-6.6%	794
Parks & gardens	-	-	-	-	-	-	-	-
Sportsfields & stadia	374	-	5	162	137	(25)	-18.2%	374
Swimming pools	91	-	1	103	86	(17)	-20.0%	91
Community halls	-	-	-	-	-	-	-	-
Libraries	21	-	-	-	10	10	100.0%	21
Recreational facilities	197	-	10	61	77	16	20.9%	197
Fire, safety & emergency	10	-	-	2	5	3	63.3%	10
Security and policing	2	-	-	-	1	1	100.0%	2
Buses	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-
Cemeteries	75	-	2	42	38	(5)	-12.0%	75
Social rental housing	23	-	-	20	12	(8)	-70.1%	23
Other	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other assets	6 474	-	490	2 722	3 505	783	22.3%	6 474
General vehicles	3 707	-	235	1 386	1 875	489	26.1%	3 707
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	352	-	79	425	424	(1)	-0.3%	352
Computers - hardware/equipment	-	-	-	-	-	-	-	-
Furniture and other office equipment	455	-	9	107	227	120	52.9%	455
Abattoirs	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-
Other Buildings	1 960	-	167	805	979	175	17.9%	1 960
Other Land	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	17 704	-	1 618	7 990	9 059	1 069	11.8%	17 704

- Repairs and Maintenance is 11.8% below our budgeted expenditure projection for the month of December 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 December 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 January 2014