

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 November 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 November 2013

1.1.2 Financial problems or risks facing the municipality

No comments for November 2013

1.1.3 Other information

No comments for November 2013

Section 2 - Resolutions

RECOMMENDATION:

That Council takes cognisance of the monthly budget statement and supporting documentation for November 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 164 563 842	R 305 544 342	65%
Operating Revenue	R 458 074 991	R -	R 182 100 769	R 275 974 222	60%
Capital	R 83 479 509	R -	R 14 706 095	R 68 773 414	82%

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) - M05 November								
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	-	5 934	35 408	28 786	6 622	23%	69 020
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	178 645	-	14 319	74 450	79 563	(5 113)	-6%	178 645
Service charges - water revenue	33 265	-	2 754	10 412	18 369	(7 957)	-43%	33 265
Service charges - sanitation revenue	24 844	-	2 016	13 257	10 388	2 869	28%	24 844
Service charges - refuse revenue	19 215	-	1 649	8 607	8 037	570	7%	19 215
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 088	-	354	1 614	1 588	26	2%	3 088
Interest earned - external investments	10 820	-	45	274	62	212	341%	10 820
Interest earned - outstanding debtors	1 276	-	167	706	483	223	46%	1 276
Dividends received	-	-	-	-	-	-	-	-
Fines	4 039	-	703	1 927	1 686	241	14%	4 039
Licences and permits	3 007	-	287	1 520	1 190	331	28%	3 007
Agency services	2 539	-	236	1 134	1 068	65	6%	2 539
Transfers recognised - operational	53 629	-	10 835	24 379	35 041	(10 662)	-30%	53 629
Other revenue	11 621	-	1 316	5 142	4 478	665	15%	11 621
Gains on disposal of PPE	200	-	-	140	-	140	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	415 207	-	40 615	178 970	190 739	(11 769)	-6%	415 207

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 November 2013. The YTD variance for property rates for November stands at 23%. 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 28% and 7% respectively. The variance for water stands at -43%. This can be attributed to the prolonged winter season we've experienced. Consumers do not have to water their gardens or fill their pools etc. The variance for interest earned on external investments is as a result of our assumptions for the expected income for November not materializing even though it is to the municipality's benefit. The details of which can be found under section 7 of this report. Revenue received from fines is at 14% above YTD budget projections. The fixed video speed cameras were not in use since December 2012 due to contractual problems with Belstow. Swartland now has a new contract with Sintell from 1 July 2013 and new speed cameras have been installed in the Malmesbury area. We expect the income received from fines to increase during the course of the financial year. Grants and Subsidies received variance currently stands at -30% 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 November stands at R40.6 million. Variance for revenue received stands at 6% below budget projections for the month of November 2013.

Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November								
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	–	14 354	50 926	53 138	(2 213)	-4%	127 499
Remuneration of councillors	7 839	–	585	2 925	3 137	(212)	-7%	7 839
Debt impairment	10 748	–	–	–	2 632	(2 632)	-100%	10 748
Depreciation & asset impairment	74 104	–	6 126	30 632	30 311	321	1%	74 104
Finance charges	15 096	–	7	14	10	4	37%	15 096
Bulk purchases	150 625	–	8 437	54 521	58 321	(3 800)	-7%	150 625
Other materials	–	–	–	–	–	–	–	–
Contracted services	3 453	–	244	1 304	1 415	(112)	-8%	3 453
Transfers and grants	2 083	–	220	1 269	719	549	76%	2 083
Other expenditure	73 397	–	5 124	19 844	28 167	(8 323)	-30%	73 397
Loss on disposal of PPE	5 263	–	–	–	–	–	–	5 263
Total Expenditure	470 108	–	35 097	161 433	177 851	(16 418)	-9%	470 108
Surplus/(Deficit)	(54 901)	–	5 517	17 537	12 887	4 649	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)	–	5 517	17 537	55 755			(12 033)
Taxation	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	(12 033)	–	5 517	17 537	55 755			(12 033)
Attributable to minorities	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	(12 033)	–	5 517	17 537	55 755			(12 033)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(12 033)	–	5 517	17 537	55 755			(12 033)

Overall, operating expenditure is currently at 9% below our budgeted expenditure projection up until 30 November 2013. Employee related costs currently stand at 4% below the YTD budget projections. This is an acceptable variance. We have since filled two permanent positions within the finance department. Swartland is very reluctant to write-off bad debts as we do not want to foster the habit of non-payment even though we make provision for it. It is often the case that those people who appear on the list of bad debts to be discussed to be written off, and are written off, appear on the same list of bad debtors to be written off the following year. Hence, why the debt impairment variance is so high between what we make provision for and what is actually written-off. Our loans are paid back semi annually i.e. December and June, therefore will reflect in the months thereafter. Grants and subsidies paid is 76% 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) - M05 November								
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	-	1 557	1 589	1 700	(111)	-7%	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	-	1 557	1 589	1 700	(111)	-7%	31 344
Single Year expenditure appropriation								
Vote 1 - Corporate Services	428	-	4	10	50	(40)	-79%	428
Vote 2 - Civil Services	34 937	-	922	9 031	8 658	372	4%	34 937
Vote 3 - Council	815	-	-	-	191	(191)	-100%	815
Vote 4 - Electricity Services	11 340	-	1 527	2 489	1 115	1 374	123%	11 340
Vote 5 - Financial Services	1 244	-	404	583	115	468	407%	1 244
Vote 6 - Development Services	3 148	-	-	985	932	53	6%	3 148
Vote 7 - Municipal Manager	10	-	-	1	4	(3)	-64%	10
Vote 8 - Protection Services	213	-	2	10	45	(35)	-78%	213
Total Capital single-year expenditure	52 136	-	2 859	13 109	11 110	1 999	18%	52 136
Total Capital Expenditure	83 480	-	4 415	14 698	12 810	1 888	15%	83 480

Capital Expenditure:

The total capital expenditure as at 30 November 2013 amounts to R 4 415 255 which is 15% above 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 November 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
Borrowing Management					
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%
Safety of Capital					
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%
Liquidity					
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%
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.8%	0.0%	3.1%	13.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	98.8%	N/A	99.1%	95.0%
Funding of Provisions					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
Other Indicators					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	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%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	26.5	N/A		26.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	17.2%	N/A		17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.5	N/A		5.5

3.5 Performance in relation to quarterly SDBIP targets

- Electricity Distribution losses up until then end of October 2013 (November's figure's is still being compiled) currently stands at 9.1%.
- Water Distribution losses up until then end of October 2013 (November's figures is still being compiled) currently stands at 17.9%.
- % of creditors paid within 30 days for November 2013 stands at 98.81%.

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 - M05 November								
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	–	5 934	35 408	28 786	6 622	23%	69 020
Service charges	255 968	–	20 738	106 726	116 357	(9 631)	-8%	255 968
Investment revenue	10 820	–	45	274	62	212	341%	12 096
Transfers recognised - operational	53 629	–	10 835	24 379	35 041	(10 662)	-30%	53 629
Other own revenue	25 770	–	3 064	12 183	10 493	1 690	16%	25 770
Total Revenue (excluding capital transfers and contributions)	415 207	–	40 615	178 970	190 739	(11 769)	-6%	416 483
Employee costs	127 499	–	14 354	50 926	53 138	(2 213)	-4%	127 499
Remuneration of Councillors	7 839	–	585	2 925	3 137	(212)	-7%	7 839
Depreciation & asset impairment	74 104	–	6 126	30 632	30 311	321	1%	74 104
Finance charges	15 096	–	7	14	10	4	37%	15 096
Materials and bulk purchases	150 625	–	8 437	54 521	58 321	(3 800)	-7%	150 625
Transfers and grants	2 083	–	220	1 269	719	549		2 083
Other expenditure	92 862	–	5 368	21 147	32 215	(11 067)	-34%	92 862
Total Expenditure	470 108	–	35 097	161 433	177 851	(16 418)	-9%	470 108
Surplus/(Deficit)	(54 901)	–	5 517	17 537	12 887	4 649	36%	(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)	–	5 517	17 537	55 755	(38 219)	-69%	(10 757)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(12 033)	–	5 517	17 537	55 755	(38 219)	-69%	(10 757)
Capital expenditure & funds sources								
Capital expenditure	83 480	–	4 415	14 698	12 810	1 888	15%	83 480
Capital transfers recognised	42 868	–	1 667	7 118	6 361	757	12%	42 868
Public contributions & donations	–	–	–	–	–	–		–
Borrowing	8 949	–	18	50	700	(650)	-93%	8 949
Internally generated funds	31 663	–	2 731	7 530	5 749	1 781	31%	31 663
Total sources of capital funds	83 480	–	4 415	14 698	12 810	1 888	15%	83 480
Financial position								
Total current assets	218 544	–	–	30 972	–	–		218 544
Total non current assets	1 786 784	–	–	(15 925)	–	–		1 786 784
Total current liabilities	68 319	–	–	(2 126)	–	–		68 319
Total non current liabilities	174 806	–	–	(41)	–	–		174 806
Community wealth/Equity	1 762 203	–	–	17 214	–	–		1 762 203
Cash flows								
Net cash from (used) operating	73 530	–	13 437	(173 589)	88 198	(261 787)	-297%	88 198
Net cash from (used) investing	(83 256)	–	(4 117)	(13 805)	(13 623)	(182)	1%	(13 623)
Net cash from (used) financing	(4 829)	–	74	415	–	415	#DIV/0!	–
Cash/cash equivalents at the month/year end	156 617	–	–	23 134	245 748	(222 613)	-91%	284 689
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	4 047	6 148	365	1 388	267	239	10 137	46 294
Creditors Age Analysis								
Total Creditors	48	20	3	–	–	–	–	2 737

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November								
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	-	6 287	50 473	64 314	(13 841)	-22%	154 408
Executive and council	59 866	-	1	3 184	24 935	(21 751)	-87%	59 866
Budget and treasury office	93 466	-	6 224	46 950	38 931	8 019	21%	93 466
Corporate services	1 076	-	63	338	448	(110)	-24%	1 076
<i>Community and public safety</i>	13 703	-	1 108	3 758	5 585	(1 828)	-33%	13 703
Community and social services	6 137	-	52	355	2 557	(2 202)	-86%	6 137
Sport and recreation	2 742	-	324	1 342	1 019	323	32%	2 742
Public safety	4 561	-	715	1 974	1 900	74	4%	4 561
Housing	263	-	17	87	110	(23)	-21%	263
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	7 711	-	739	3 520	3 212	308	10%	7 711
Planning and development	1 808	-	199	730	753	(23)	-3%	1 808
Road transport	5 903	-	540	2 789	2 458	331	13%	5 903
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	282 234	-	32 479	121 212	117 550	3 662	3%	282 234
Electricity	180 514	-	15 549	76 407	75 183	1 224	2%	180 514
Water	37 367	-	2 925	10 919	15 563	(4 644)	-30%	37 367
Waste water management	37 620	-	12 191	24 576	15 669	8 907	57%	37 620
Waste management	26 734	-	1 814	9 311	11 135	(1 824)	-16%	26 734
<i>Other</i>	20	-	2	8	8	(0)	-3%	20
Total Revenue - Standard	458 075	-	40 615	178 970	190 669	(11 699)	-6%	458 075
Expenditure - Standard								
<i>Governance and administration</i>	93 111	-	6 265	25 031	36 605	(11 574)	-32%	93 111
Executive and council	27 379	-	1 371	6 971	11 676	(4 706)	-40%	27 379
Budget and treasury office	40 868	-	2 742	8 787	14 740	(5 953)	-40%	40 868
Corporate services	24 865	-	2 153	9 273	10 188	(915)	-9%	24 865
<i>Community and public safety</i>	49 661	-	5 026	18 167	21 446	(3 279)	-15%	49 661
Community and social services	12 637	-	1 350	4 869	5 459	(590)	-11%	12 637
Sport and recreation	14 991	-	1 755	6 047	6 463	(416)	-6%	14 991
Public safety	20 701	-	1 778	6 688	8 971	(2 283)	-25%	20 701
Housing	1 332	-	143	563	553	10	2%	1 332
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	58 169	-	5 921	23 561	24 425	(864)	-4%	58 169
Planning and development	8 452	-	949	3 254	3 619	(365)	-10%	8 452
Road transport	49 717	-	4 972	20 307	20 806	(499)	-2%	49 717
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	268 205	-	17 848	94 231	102 161	(7 930)	-8%	268 205
Electricity	161 662	-	9 846	61 230	65 004	(3 774)	-6%	161 662
Water	44 449	-	3 530	14 323	15 785	(1 462)	-9%	44 449
Waste water management	38 320	-	2 154	9 482	11 119	(1 636)	-15%	38 320
Waste management	23 774	-	2 319	9 195	10 253	(1 058)	-10%	23 774
<i>Other</i>	962	-	38	444	407	37	9%	962
Total Expenditure - Standard	470 108	-	35 097	161 433	185 043	(23 610)	-13%	470 108
Surplus/ (Deficit) for the year	(12 033)	-	5 517	17 537	5 626	11 911	212%	(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) - M05								
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	-	48	298	2 556	(2 258)	-88.3%	6 134
Vote 2 - Civil Services	103 222	-	17 042	45 455	42 993	2 463	5.7%	103 222
Vote 3 - Council	59 866	-	1	3 184	24 935	(21 751)	-87.2%	59 866
Vote 4 - Electricity Services	180 514	-	15 549	76 407	75 183	1 224	1.6%	180 514
Vote 5 - Financial Services	93 466	-	6 224	46 950	38 931	8 019	20.6%	93 466
Vote 6 - Development Services	4 487	-	512	2 022	1 746	276	15.8%	4 487
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	10 386	-	1 239	4 653	4 326	328	7.6%	10 386
Total Revenue by Vote	458 075	-	40 615	178 970	190 669	(11 699)	-6.1%	458 075
Expenditure by Vote								
Vote 1 - Corporate Services	17 860	-	1 815	7 043	7 635	(592)	-7.8%	17 860
Vote 2 - Civil Services	176 464	-	15 005	61 140	66 161	(5 021)	-7.6%	176 464
Vote 3 - Council	23 006	-	999	5 399	9 726	(4 327)	-44.5%	23 006
Vote 4 - Electricity Services	161 662	-	9 846	61 230	65 004	(3 774)	-5.8%	161 662
Vote 5 - Financial Services	40 868	-	2 742	8 787	14 740	(5 953)	-40.4%	40 868
Vote 6 - Development Services	13 124	-	1 450	4 969	5 666	(697)	-12.3%	13 124
Vote 7 - Municipal Manager	10 271	-	826	3 787	4 451	(664)	-14.9%	10 271
Vote 8 - Protection Services	26 853	-	2 415	9 078	11 660	(2 581)	-22.1%	26 853
Total Expenditure by Vote	470 108	-	35 097	161 433	185 043	(23 610)	-12.8%	470 108
Surplus/ (Deficit) for the year	(12 033)	-	5 517	17 537	5 626	11 911	211.7%	(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) - M05 November								
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	–	5 934	35 408	28 786	6 622	23%	69 020
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–
Service charges - electricity revenue	178 645	–	14 319	74 450	79 563	(5 113)	-6%	178 645
Service charges - water revenue	33 265	–	2 754	10 412	18 369	(7 957)	-43%	33 265
Service charges - sanitation revenue	24 844	–	2 016	13 257	10 388	2 869	28%	24 844
Service charges - refuse revenue	19 215	–	1 649	8 607	8 037	570	7%	19 215
Service charges - other	–	–	–	–	–	–	–	–
Rental of facilities and equipment	3 088	–	354	1 614	1 588	26	2%	3 088
Interest earned - external investments	10 820	–	45	274	62	212	341%	10 820
Interest earned - outstanding debtors	1 276	–	167	706	483	223	46%	1 276
Dividends received	–	–	–	–	–	–	–	–
Fines	4 039	–	703	1 927	1 686	241	14%	4 039
Licences and permits	3 007	–	287	1 520	1 190	331	28%	3 007
Agency services	2 539	–	236	1 134	1 068	65	6%	2 539
Transfers recognised - operational	53 629	–	10 835	24 379	35 041	(10 662)	-30%	53 629
Other revenue	11 621	–	1 316	5 142	4 478	665	15%	11 621
Gains on disposal of PPE	200	–	–	140	–	140	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	415 207	–	40 615	178 970	190 739	(11 769)	-6%	415 207
Expenditure By Type								
Employee related costs	127 499	–	14 354	50 926	53 138	(2 213)	-4%	127 499
Remuneration of councillors	7 839	–	585	2 925	3 137	(212)	-7%	7 839
Debt impairment	10 748	–	–	–	2 632	(2 632)	-100%	10 748
Depreciation & asset impairment	74 104	–	6 126	30 632	30 311	321	1%	74 104
Finance charges	15 096	–	7	14	10	4	37%	15 096
Bulk purchases	150 625	–	8 437	54 521	58 321	(3 800)	-7%	150 625
Other materials	–	–	–	–	–	–	–	–
Contracted services	3 453	–	244	1 304	1 415	(112)	-8%	3 453
Transfers and grants	2 083	–	220	1 269	719	549	76%	2 083
Other expenditure	73 397	–	5 124	19 844	28 167	(8 323)	-30%	73 397
Loss on disposal of PPE	5 263	–	–	–	–	–	–	5 263
Total Expenditure	470 108	–	35 097	161 433	177 851	(16 418)	-9%	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)	–	5 517	17 537	55 755			(12 033)
Taxation	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	(12 033)	–	5 517	17 537	55 755			(12 033)
Attributable to minorities	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	(12 033)	–	5 517	17 537	55 755			(12 033)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(12 033)	–	5 517	17 537	55 755			(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) - M05 November								
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	-	1 557	1 589	1 700	(111)	-7%	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	-	1 557	1 589	1 700	(111)	-7%	31 344
Single Year expenditure appropriation								
Vote 1 - Corporate Services	428	-	4	10	50	(40)	-79%	428
Vote 2 - Civil Services	34 937	-	922	9 031	8 658	372	4%	34 937
Vote 3 - Council	815	-	-	-	191	(191)	-100%	815
Vote 4 - Electricity Services	11 340	-	1 527	2 489	1 115	1 374	123%	11 340
Vote 5 - Financial Services	1 244	-	404	583	115	468	407%	1 244
Vote 6 - Development Services	3 148	-	-	985	932	53	6%	3 148
Vote 7 - Municipal Manager	10	-	-	1	4	(3)	-64%	10
Vote 8 - Protection Services	213	-	2	10	45	(35)	-78%	213
Total Capital single-year expenditure	52 136	-	2 859	13 109	11 110	1 999	18%	52 136
Total Capital Expenditure	83 480	-	4 415	14 698	12 810	1 888	15%	83 480
Capital Expenditure - Standard Classification								
Governance and administration	2 094	-	404	589	310	279	90%	2 094
Executive and council	825	-	-	1	195	(194)	-99%	825
Budget and treasury office	29	-	389	424	-	424	#DIV/0!	29
Corporate services	1 240	-	15	164	115	49	43%	1 240
Community and public safety	4 739	-	6	1 060	1 877	(817)	-44%	4 739
Community and social services	3 551	-	4	990	982	9	1%	3 551
Sport and recreation	975	-	1	60	850	(790)	-93%	975
Public safety	213	-	2	10	45	(35)	-78%	213
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and environmental services	19 815	-	319	4 268	4 484	(215)	-5%	19 815
Planning and development	109	-	8	29	10	19	192%	109
Road transport	19 706	-	311	4 239	4 474	(235)	-5%	19 706
Environmental protection	-	-	-	-	-	-	-	-
Trading services	56 831	-	3 686	8 781	6 140	2 641	43%	56 831
Electricity	11 340	-	1 527	2 489	1 115	1 374	123%	11 340
Water	5 429	-	57	1 820	2 425	(605)	-25%	5 429
Waste water management	35 509	-	2 088	3 347	2 520	827	33%	35 509
Waste management	4 553	-	14	1 125	80	1 045	1306%	4 553
Other	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	83 480	-	4 415	14 698	12 810	1 888	15%	83 480
Funded by:								
National Government	22 395	-	1 663	1 663	-	1 663	#DIV/0!	22 395
Provincial Government	19 623	-	4	5 455	5 511	(56)	-1%	19 623
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	850	-	-	-	850	(850)	-100%	850
Transfers recognised - capital	42 868	-	1 667	7 118	6 361	757	12%	42 868
Public contributions & donations	-	-	-	-	-	-	-	-
Borrowing	8 949	-	18	50	700	(650)	-93%	8 949
Internally generated funds	31 663	-	2 731	7 530	5 749	1 781	31%	31 663
Total Capital Funding	83 480	-	4 415	14 698	12 810	1 888	15%	83 480

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M05 November				
Description	Budget Year 2013/14			
	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands				
ASSETS				
Current assets				
Cash	500	-	24 549	500
Call investment deposits	156 117	-	-	156 117
Consumer debtors	49 611	-	10 013	49 611
Other debtors	6 835	-	(4 392)	6 835
Current portion of long-term receivables	24	-	-	24
Inventory	5 457	-	802	5 457
Total current assets	218 544	-	30 972	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	-	(15 925)	1 751 681
Agricultural	-	-	-	-
Biological assets	-	-	-	-
Intangible assets	542	-	-	542
Other non-current assets	-	-	-	-
Total non current assets	1 786 784	-	(15 925)	1 786 784
TOTAL ASSETS	2 005 328	-	15 047	2 005 328
LIABILITIES				
Current liabilities				
Bank overdraft	-	-	-	-
Borrowing	3 752	-	-	3 752
Consumer deposits	7 212	-	284	7 212
Trade and other payables	51 525	-	(894)	51 525
Provisions	5 830	-	(1 515)	5 830
Total current liabilities	68 319	-	(2 126)	68 319
Non current liabilities				
Borrowing	137 883	-	(41)	137 883
Provisions	36 922	-	-	36 922
Total non current liabilities	174 806	-	(41)	174 806
TOTAL LIABILITIES	243 125	-	(2 167)	243 125
NET ASSETS	1 762 203	-	17 214	1 762 203
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)	1 660 078	-	17 214	1 660 078
Reserves	102 125	-	-	102 125
TOTAL COMMUNITY WEALTH/EQUITY	1 762 203	-	17 214	1 762 203

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M05 November								
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	216 461	154 652	61 809	40%	154 652
Government - operating	53 629	-	11 135	37 560	35 041	2 519	7%	35 041
Government - capital	42 868	-	7 000	9 000	42 868	(33 868)	-79%	42 868
Interest	10 820	-	45	274	546	(272)	-50%	546
Dividends	-	-	-	-	-	-		-
Payments								
Suppliers and employees	354 418	-	53 180	435 935	144 179	(291 756)	-202%	144 179
Finance charges	15 096	-	4	12	10	(2)	-15%	10
Transfers and Grants	2 083	-	217	937	719	(218)	-30%	719
NET CASH FROM/(USED) OPERATING ACTIVITIES	73 530	-	13 437	(173 589)	88 198	322 163	365%	88 198
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	200	-	-	140	200	(60)	-30%	200
Decrease (Increase) in non-current debtors	-	-	-	-	10	(10)	-100%	10
Decrease (increase) other non-current receivables	24	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-		-
Payments								
Capital assets	83 480	-	4 117	13 945	13 832	(113)	-1%	13 832
NET CASH FROM/(USED) INVESTING ACTIVITIES	(83 256)	-	(4 117)	(13 805)	(13 623)	182	-1%	(13 623)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	472	-	83	443	-	443	#DIV/0!	-
Payments								
Repayment of borrowing	5 301	-	9	28	-	(28)	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(4 829)	-	74	415	-	(415)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD	(14 555)	-	9 394	(186 979)	74 576			74 576
Cash/cash equivalents at beginning:	171 172	-		210 113	171 172			210 113
Cash/cash equivalents at month/year end:	156 617	-		23 134	245 748			284 689

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 - M05 November													
Description	NT Code	Budget Year 2013/14									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 065	557	382	98	163	61	64	1 525	5 915	1 911	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10 994	1 481	409	27	85	15	13	573	13 597	713	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4 849	766	2 174	44	640	53	37	2 651	11 214	3 426	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 040	558	2 486	31	242	30	21	2 386	7 793	2 710	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 746	521	640	110	187	76	63	1 939	5 281	2 375	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	27	13	2	2	2	1	1	67	116	73	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	982	151	56	53	69	30	39	996	2 378	1 188	-	-
Total By Income Source	2000	23 703	4 047	6 148	365	1 388	267	239	10 137	46 294	12 396	-	-
2012/13 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	650	41	86	0	5	0	0	26	809	32	-	-
Commercial	2300	8 945	696	122	18	71	10	6	365	10 234	470	-	-
Households	2400	13 222	3 165	5 250	335	1 050	234	214	9 040	32 511	10 874	-	-
Other	2500	887	145	689	12	262	22	18	706	2 741	1 020	-	-
Total By Customer Group	2600	23 703	4 047	6 148	365	1 388	267	239	10 137	46 294	12 396	-	-

After doing a comparison of outstanding debt, 90 days and older increased to R12.4 million when compared to October's report which amounted to R11.7 million. There was a decrease of roughly R693 450 in outstanding debt for 150 days and older.

Total Outstanding Debt has increased from R38.2 million in November 2012 to R46.2 million in November 2013 which is an increase of R7.9 million.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November											
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	2 666	48	20	3	-	-	-	-	2 737	3 662
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 666	48	20	3	-	-	-	-	2 737	3 662

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November									
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%	28 321	3 651	31 972	
Nedbank	177 Days	Fixed Deposit	26 December 2013		5.3%	90 000	-	90 000	
Municipality sub-total				-		208 321	3 651	211 972	
Entities									
N/A									
TOTAL INVESTMENTS AND INTEREST				-		208 321	3 651	211 972	

- Investments made amounted to R15 000 000.
- Interest capitalized amounted to R151 317.
- 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 - M05 November								
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	-	11 135	27 269	27 269	-		35 696
Local Government Equitable Share	32 506	-	10 835	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	-	300	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	-	11 135	31 672	31 672	-		51 379
Capital Transfers and Grants								
National Government:	22 395	-	9 000	11 422	11 422	-		22 395
Municipal Infrastructure Grant (MIG)	17 395	-	7 000	9 000	9 000	-		17 395
Energy Efficiency and Demand Side Management Grant	5 000	-	2 000	2 422	2 422	-		5 000
Provincial Government:	30 208	-	-	3 637	3 637	-		30 208
<i>Human Settlements</i>	29 345	-	-	3 637	3 637	-		29 345
<i>Libraries</i>	355	-	-	-	-	-		355
<i>Pedestrian Pathways: Darling (Phase 2)</i>	508	-	-	-	-	-		508
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>	-	-	-	-	-	-		-
Other grant providers:	850	-	-	-	-	-		850
<i>Lotto</i>	850	-	-	-	-	-		850
Total Capital Transfers and Grants	53 453	-	9 000	15 059	15 059	-		53 453
TOTAL RECEIPTS OF TRANSFERS & GRANTS	104 832	-	20 135	46 731	46 731	-		104 832

- R7 000 000 was received for MIG.
- R2 000 000 was received for Energy Efficiency and Demand Side management.
- R300 000 was received for EPWP.
- R10 835 000 was the Equitable Share transfer.

8.2 Supporting Table SC7

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November								
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	-	2 974	11 999	7 593	4 406	58.0%	35 696
Local Government Equitable Share	32 506	-	2 482	10 188	6 242	3 945	63.2%	32 506
Municipal Systems Improvement	890	-	120	310	371	(61)	-16.4%	890
Finance Management	1 300	-	79	467	564	(96)	-17.1%	1 300
EPWP Incentive	1 000	-	293	1 034	417	618	148.2%	1 000
Provincial Government:	15 683	-	622	2 111	6 708	(4 597)	-68.5%	15 683
Community Development: Workers	28	-	4	21	12	9	80.3%	28
Housing	10 500	-	-	-	4 375	(4 375)	-100.0%	10 500
Libraries	4 759	-	540	1 822	1 822	-	-	4 759
Proclaimed Roads Subsidy	178	-	-	-	74	(74)	-100.0%	178
Ilunge Lethu Centre	218	-	77	269	426	(157)	-36.9%	218
District Municipality:	-	-	-	-	-	-	-	-
<i>[insert description]</i>	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-
<i>[insert description]</i>	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	51 379	-	3 596	14 111	14 301	(191)	-1.3%	51 379
Capital expenditure of Transfers and Grants								
National Government:	22 395	-	1 663	1 663	-	1 663	#DIV/0!	22 395
Municipal Infrastructure Grant (MIG)	17 395	-	1 539	1 539	-	1 539	#DIV/0!	17 395
Energy Efficiency and Demand Side Management Grant	5 000	-	124	124	-	124	#DIV/0!	5 000
Provincial Government:	30 208	-	4	5 455	5 511	(56)	-1.0%	30 208
Human Settlements	29 345	-	-	5 410	5 253	157	3.0%	29 345
Libraries	355	-	4	5	50	-	-	355
Pedestrian Pathways: Darling (Phase 2)	508	-	-	40	208	(168)	-80.9%	508
District Municipality:	-	-	-	-	-	-	-	-
Other grant providers:	850	-	-	-	850	(850)	-100.0%	850
Lotto	850	-	-	-	850	(850)	-100.0%	850
Total capital expenditure of Transfers and Grants	53 453	-	1 667	7 118	6 361	757	11.9%	53 453
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	104 832	-	5 263	21 228	20 663	566	2.7%	104 832

Section 9 – Expenditure on Councillor and Senior Managers

9.1 Supporting Table SC8

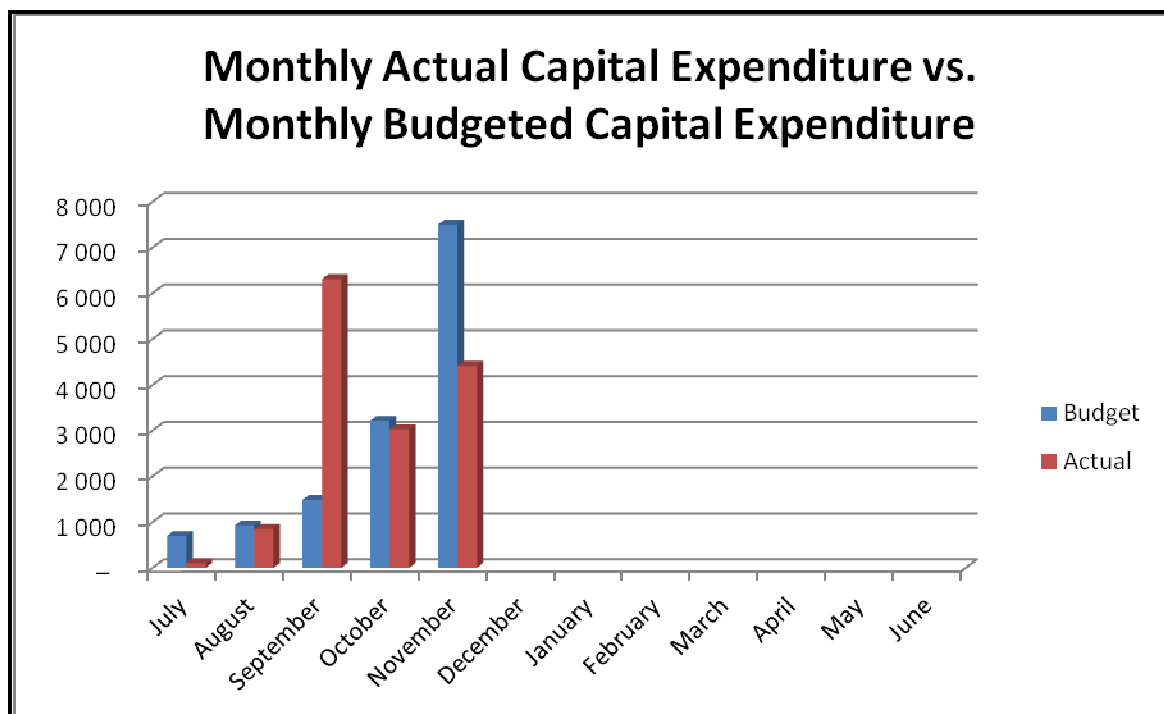
WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November								
Budget Year 2013/14								
Summary of Employee and Councillor remuneration	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	4 622	-	358	1 417	1 417	-		4 622
Pension and UIF Contributions	789	-	54	213	213	-		789
Medical Aid Contributions	198	-	18	71	71	-		198
Motor Vehicle Allowance	1 641	-	127	506	506	-		1 641
Cellphone Allowance	337	-	28	112	112	-		337
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-		-
Sub Total - Councillors	7 588	-	585	2 318	2 318	-		7 588
Senior Managers of the Municipality								
Basic Salaries and Wages	4 501	-	389	1 556	1 556	-		4 501
Pension and UIF Contributions	1 022	-	76	309	309	-		1 022
Medical Aid Contributions	268	-	22	87	87	-		268
Overtime	-	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	1 007	-	96	360	360	-		1 007
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	374	-	77	210	210	-		374
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	101	-	-	-	-	-		101
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	7 273	-	660	2 522	2 522	-		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 - M05 November								
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	-			24 047	-		
January	8 745	-			32 792	-		
February	15 640	-			48 432	-		
March	11 747	-			60 180	-		
April	15 515	-			75 695	-		
May	5 992	-			81 686	-		
June	1 793	-			83 480	-		
Total Capital expenditure	83 480	-	14 704					



11.3 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November										
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										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	25 478	-	124	7 053	5 199	(1 854)	-35.7%	25 478
Infrastructure - Road transport		-	11 864	-	-	3 730	3 824	94	2.5%	11 864
Roads, Pavements & Bridges		-	508	-	-	40	208	168	80.9%	508
Storm water		-	11 356	-	-	3 690	3 616	(75)	-2.1%	11 356
Infrastructure - Electricity		-	5 000	-	124	124	-	(124)	#DIV/0!	5 000
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	5 000	-	124	124	-	(124)	#DIV/0!	5 000
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	2 621	-	-	866	520	(347)	-66.7%	2 621
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation Water		-	2 621	-	-	866	520	(347)	-66.7%	2 621
Infrastructure - Sanitation		-	3 494	-	-	1 221	806	(416)	-51.6%	3 494
Reticulation		-	3 494	-	-	-	-	-	-	3 494
Sewerage purification		-	-	-	-	1 221	806	(416)	-51.6%	-
Infrastructure - Other		-	2 500	-	-	1 111	50	(1 061)	-212.1%	2 500
Waste Management		-	2 500	-	-	1 111	50	(1 061)	-212.1%	2 500
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	3 190	-	383	1 365	1 069	(296)	-27.7%	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	-	383	1 365	1 069	(296)	-27.7%	3 190
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	2 363	-	137	517	314	(203)	-64.8%	2 363
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	1 102	-	120	420	276	(144)	-52.4%	1 102
Computers - hardware/equipment		-	223	-	-	32	20	(12)	-60.7%	223
Furniture and other office equipment		-	238	-	18	65	18	(47)	-260.6%	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	-	645	8 935	6 582	(2 353)	-35.8%	31 031

11.4 Supporting Table C13c

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November								
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	-	933	3 766	4 323	557	12.9%	10 436
Infrastructure - Road transport	3 575	-	353	1 280	1 473	193	13.1%	3 575
Roads, Pavements & Bridges	264	-	-	-	110	110	100.0%	264
Storm water	3 311	-	353	1 280	1 363	83	6.1%	3 311
Infrastructure - Electricity	1 053	-	47	359	431	72	16.7%	1 053
Generation	-	-	-	-	-	-	-	-
Transmission & Reticulation	700	-	41	236	284	47	16.7%	700
Street Lighting	353	-	5	122	147	24	16.7%	353
Infrastructure - Water	1 043	-	114	282	435	153	35.2%	1 043
Dams & Reservoirs	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-
Reticulation Water	1 043	-	114	282	435	153	35.2%	1 043
Infrastructure - Sanitation	1 269	-	138	400	529	129	24.4%	1 269
Reticulation Sewerage	1 269	-	138	400	529	129	24.4%	1 269
Sewerage purification	-	-	-	-	-	-	-	-
Infrastructure - Other	3 496	-	281	1 446	1 456	10	0.7%	3 496
Waste Management	3 496	-	281	1 446	1 456	10	0.7%	3 496
Transportation	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Community	794	-	121	374	305	(69)	-22.5%	794
Parks & gardens	-	-	-	-	-	-	-	-
Sportsfields & stadia	374	-	52	158	114	(43)	-37.8%	374
Swimming pools	91	-	0	102	71	(31)	-43.1%	91
Community halls	-	-	-	-	-	-	-	-
Libraries	21	-	-	-	9	9	100.0%	21
Recreational facilities	197	-	26	52	65	13	20.2%	197
Fire, safety & emergency	10	-	-	2	4	2	56.0%	10
Security and policing	2	-	-	-	1	1	100.0%	2
Buses	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-
Cemeteries	75	-	36	41	31	(9)	-29.5%	75
Social rental housing	23	-	7	20	10	(10)	-104.1%	23
Other	-	-	-	-	-	-	-	-
Other assets	6 474	-	742	2 232	2 920	688	23.6%	6 474
General vehicles	3 707	-	431	1 150	1 560	410	26.3%	3 707
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	352	-	98	346	354	8	2.2%	352
Computers - hardware/equipment	-	-	-	-	-	-	-	-
Furniture and other office equipment	455	-	34	99	190	91	48.0%	455
Abattoirs	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-
Other Buildings	1 960	-	178	638	816	178	21.9%	1 960
Other Land	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	17 704	-	1 796	6 372	7 548	1 176	15.6%	17 704

- Repairs and Maintenance is 15.6% below our budgeted expenditure projection for the month of November 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 November 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

10 December 2013