

WC015 Swartland Municipality

In - Year Report of Municipalities

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



Monthly Budget Statement May 2015

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of budget in terms of SDBIP

No comments for May 2015

1.1.2 Financial problems or risks facing the municipality

No comments for May 2015

1.1.3 Other information

No comments for May 2015

Section 2 - Resolutions

RECOMMENDATION:

That Council takes cognisance of the monthly budget statement and supporting documentation for May 2015.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	Adjustment Budget	YTD Actual	Variance	Variance %
Operating Expenditure	R 508 577 748	R 558 781 947	R 404 126 609	R 154 655 338	28%
Operating Revenue	R 477 648 231	R 543 239 243	R 407 313 130	R 135 926 113	25%
Capital	R 81 073 971	R 107 495 708	R 66 614 840	R 40 880 868	38%

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	75 587	73 860	4 921	68 503	68 786	(283)	0%	73 860
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	188 276	15 530	170 478	173 966	(3 488)	-2%	188 276
Service charges - water revenue	34 803	33 788	3 146	35 390	32 036	3 354	10%	33 788
Service charges - sanitation revenue	26 837	21 177	1 917	22 154	24 347	(2 194)	-9%	21 177
Service charges - refuse revenue	20 210	16 592	1 427	16 653	18 614	(1 961)	-11%	16 592
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	3 252	116	3 308	2 981	327	11%	3 252
Interest earned - external investments	9 894	9 894	(0)	4 139	9 070	(4 931)	-54%	9 894
Interest earned - outstanding debtors	1 340	1 340	146	1 581	1 228	353	29%	1 340
Dividends received	-	-	-	-	-	-	-	-
Fines	4 041	25 141	528	6 294	3 704	2 591	70%	25 141
Licences and permits	3 157	3 157	265	3 379	2 894	485	17%	3 157
Agency services	2 666	2 666	216	2 810	2 444	366	15%	2 666
Transfers recognised - operational	53 427	89 723	-	43 093	43 222	(129)	0%	89 723
Other revenue	11 670	11 810	1 324	14 936	10 697	4 239	40%	11 810
Gains on disposal of PPE	200	200	-	5 413	200	5 213	2607%	200
Total Revenue (excluding capital transfers and contributions)	436 136	480 874	29 536	398 132	394 189	3 943	1.0%	480 874

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

- Interest earned- external investments stands at 54% below the YTD budget projections and will increase when the next fixed deposit are paid out in June 2015.
- Revenue received from Fines stands at 70% above YTD budget projections. A portion of Fines are only recognised at 30 June 2015 due to the change in accounting policy and the introduction of GRAP 23.
- Gains on disposal of PPE exceed the YTD budget projections due to Sale of Land that was not budgeted for.
- Revenue received for the month of May 2015 was R29.536 million with a variance of 1% above the budgeted projections.

Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May								
Description	Budget Year 2014/15							
	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	140 164	144 877	10 918	116 194	128 530	(12 336)	-10%	144 877
Remuneration of councillors	8 288	8 450	683	7 490	7 694	(204)	-3%	8 450
Debt impairment	12 113	28 163	-	-	12 113	(12 113)	-100%	28 163
Depreciation & asset impairment	76 645	76 645	-	68 572	70 258	(1 686)	-2%	76 645
Finance charges	14 644	14 644	2	7 438	14 642	(7 204)	-49%	14 644
Bulk purchases	161 610	161 610	14 225	134 739	161 610	(26 872)	-17%	161 610
Other materials	-	-	-	-	-	-	-	-
Contracted services	4 026	3 698	254	3 212	3 690	(479)	-13%	3 698
Transfers and grants	2 083	2 083	122	1 845	1 910	(64)	-3%	2 083
Other expenditure	74 514	104 121	4 691	61 688	68 305	(6 616)	-10%	104 121
Loss on disposal of PPE	2 144	2 144	-	-	2 144	(2 144)	-100%	2 144
Total Expenditure	496 232	546 436	30 896	401 179	470 896	(69 717)	-14.8%	546 436
Surplus/(Deficit)	(60 096)	(65 562)	(1 360)	(3 047)	(76 707)	73 660	(0)	(65 562)
Transfers recognised - capital	27 666	48 520	-	-	-	-	-	48 520
Contributions recognised - capital	1 500	1 500	-	-	1 375	(1 375)	(0)	1 500
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(15 543)	(1 360)	(3 047)	(75 332)			(15 543)
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 930)	(15 543)	(1 360)	(3 047)	(75 332)			(15 543)
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(30 930)	(15 543)	(1 360)	(3 047)	(75 332)			(15 543)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(30 930)	(15 543)	(1 360)	(3 047)	(75 332)			(15 543)

- Employee related costs currently stand at 10% below the YTD budget projections. This is due to savings on certain vacancies.
- Grants and subsidies paid is 3% under the projected YTD expenditure. Organizations need to submit their annual financial statements in order for the transfers to take place.
- Finance charges stand at 49% below the YTD budget because it is paid semi-annually and the next payments will be made in June 2015.
- Expenditure for the month of May 2015 was R30.896 million with a variance of 14.8% below the budgeted projections.

Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May								
Vote Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital Expenditure - Standard Classification								
<i>Governance and administration</i>	3 639	4 553	(696)	2 032	2 622	(590)	-23%	4 553
Executive and council	834	834	111	738	779	(41)	-5%	834
Budget and treasury office	1 030	1 730	(955)	692	1 727	(1 035)	-60%	1 730
Corporate services	1 775	1 988	148	602	116	486	417%	1 988
<i>Community and public safety</i>	6 566	31 388	870	4 444	24 841	(20 396)	-82%	31 388
Community and social services	3 310	170	-	627	664	(37)	-6%	170
Sport and recreation	1 632	1 581	484	1 895	2 005	(109)	-5%	1 581
Public safety	728	801	35	764	773	(9)	-1%	801
Housing	896	28 836	351	1 158	21 399	(20 241)	-95%	28 836
<i>Economic and environmental services</i>	11 249	11 771	682	10 716	11 763	(1 047)	-9%	11 771
Planning and development	114	114	38	101	113	(12)	-10%	114
Road transport	11 135	11 656	644	10 615	11 649	(1 035)	-9%	11 656
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	59 619	59 784	6 267	49 423	55 153	(5 730)	-10%	59 784
Electricity	12 232	12 024	4 247	15 411	11 696	3 715	32%	12 024
Water	2 939	3 450	87	2 451	2 718	(268)	-10%	3 450
Waste water management	42 593	42 281	1 932	29 538	38 715	(9 177)	-24%	42 281
Waste management	1 856	2 030	-	2 024	2 023	0	0%	2 030
Total Capital Expenditure - Standard Classification	81 074	107 496	7 123	66 615	94 379	(27 764)	-29%	107 496
Funded by:								
National Government	23 918	23 918	3 888	27 531	23 645	3 886	16%	23 918
Provincial Government	3 748	24 602	(12)	703	19 568	(18 865)	-96%	24 602
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 666	48 520	3 876	28 234	43 213	(14 979)	-35%	48 520
Public contributions & donations	1 500	1 500	-	-	-	-	-	1 500
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	51 908	57 476	3 247	38 381	51 165	(12 784)	-25%	57 476
Total Capital Funding	81 074	107 496	7 123	66 615	94 379	(27 764)	-29%	107 496

- Total capital expenditure as at 31 May 2015 amounts to R66.615 million which is 29% below our projected expenditure.
- Housing stands at 95% below the YTD budget due to delays awaiting feedback from Department of Environmental Affairs on the Phola Park/ Ilinge Lethu UISP project.
- Budget and Treasury office stands at 60% below the YTD budget due to 621 uninstalled water demand management meters that was ordered for the Phola Park/ Ilinge Lethu UISP project.
- Capital expenditure will rapidly increase in the month to follow.

3.2.2 Reports, tables, charts & explanations

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

3.3 Material variances from SDBIP - No comments for May 2015

3.4 Remedial or corrective steps - Matters of concern were addressed in the Adjustment Budget. Standard yearend transactions will be processed in June 2015.

PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May						
Description of financial indicator	Basis of calculation	Ref	Budget Year 2014/15			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		18.4%	18.4%	18.4%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.5%	12.5%	12.5%	11.1%
Gearing	Long Term Borrowing/ Funds & Reserves		31664%	31664.2%	31664.2%	153.1%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1	248.8%	248.8%	248.8%	305.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		178.5%	178.5%	178.5%	229.1%
<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		14.4%	14.4%	14.4%	11.8%
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))		100.0%	100.0%	99.5%	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	2	5.8%	5.8%	7.02%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15.4%	15.4%	17.21%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue		32.1%	32.1%	29.2%	30.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		34.0%	34.0%	4.32%	4.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.9%	20.9%	19%	4.8%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within		26.5	21.29	N/a	26.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.9%	9.9%	N/a	17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		5.8	0.5	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 - M11 May								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	75 587	73 860	4 921	68 503	68 786	(283)	-0%	73 860
Service charges	270 902	259 832	22 021	244 675	248 963	(4 289)	-2%	259 832
Investment revenue	9 894	9 894	(0)	4 139	9 070	(4 931)	-54%	11 234
Transfers recognised - operational	53 427	89 723	-	43 093	43 222	(129)	-0%	89 723
Other own revenue	26 325	47 565	2 595	37 721	24 148	13 574	56%	47 565
Total Revenue (excluding capital transfers and contributions)	436 136	480 874	29 536	398 132	394 189	3 943	1%	482 213
Employee costs	140 164	144 877	10 918	116 194	128 530	(12 336)	-10%	144 877
Remuneration of Councillors	8 288	8 450	683	7 490	7 694	(204)	-3%	8 450
Depreciation & asset impairment	76 645	76 645	-	68 572	70 258	(1 686)	-2%	76 645
Finance charges	14 644	14 644	2	7 438	14 642	(7 204)	-49%	14 644
Materials and bulk purchases	161 610	161 610	14 225	134 739	161 610	(26 872)	-17%	161 610
Transfers and grants	2 083	2 083	122	1 845	1 910	(64)		2 083
Other expenditure	92 797	138 126	4 945	64 900	86 252	(21 352)	-25%	138 126
Total Expenditure	496 232	546 436	30 896	401 179	470 896	(69 717)	-15%	546 436
Surplus/(Deficit)	(60 096)	(65 562)	(1 360)	(3 047)	(76 707)	73 660	-96%	(64 222)
Transfers recognised - capital	27 666	48 520	-	-	-	-		48 520
Contributions & Contributed assets	1 500	1 500	-	-	1 375	(1 375)	-100%	1 500
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(15 543)	(1 360)	(3 047)	(75 332)	72 285	-96%	(14 203)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(30 930)	(15 543)	(1 360)	(3 047)	(75 332)	72 285	-96%	(14 203)
Capital expenditure & funds sources								
Capital expenditure	81 074	107 496	7 123	66 615	94 379	(27 764)	-29%	107 496
Capital transfers recognised	27 666	48 520	3 876	28 234	43 213	(14 979)	-35%	48 520
Public contributions & donations	1 500	1 500	-	-	-	-		1 500
Borrowing	-	-	-	-	-	-		-
Internally generated funds	51 908	57 476	3 247	38 381	51 165	(12 784)	-25%	57 476
Total sources of capital funds	81 074	107 496	7 123	66 615	94 379	(27 764)	-29%	107 496
Financial position								
Total current assets	248 026	250 943		34 567				250 943
Total non current assets	1 799 434	1 820 514		29 212				1 820 514
Total current liabilities	99 701	82 116		41 195				82 116
Total non current liabilities	186 305	188 167		(1 818)				188 167
Community wealth/Equity	1 761 454	1 801 175		24 402				1 801 175
Cash flows								
Net cash from (used) operating	77 624	75 691	7 386	(151 047)	46 091	(197 138)	-428%	75 691
Net cash from (used) investing	(80 850)	(107 275)	(7 760)	(60 146)	(71 932)	11 786	-16%	(107 275)
Net cash from (used) financing	(3 247)	(3 288)	76	(557)	(1 413)	856	-61%	(3 288)
Cash/cash equivalents at the month/year end	177 980	188 123	-	11 245	157 200	(145 954)	-93%	188 123
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	6 981	1 101	664	549	449	450	8 858	44 305
Creditors Age Analysis								
Total Creditors	343	42	-	-	-	-	-	5 784

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May								
Description	Budget Year 2014/15							
	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>	141 006	185 353	5 185	102 696	80 876	21 820	27%	185 353
Executive and council	33 761	90 906	1	4 436	4 017	419	10%	90 906
Budget and treasury office	106 070	93 272	5 136	97 358	75 798	21 560	28%	93 272
Corporate services	1 175	1 175	48	902	1 061	(159)	-15%	1 175
<i>Community and public safety</i>	14 585	35 689	680	10 094	7 286	2 808	39%	35 689
Community and social services	6 868	6 872	86	828	763	65	9%	6 872
Sport and recreation	2 881	2 881	33	2 729	2 555	174	7%	2 881
Public safety	4 560	25 660	526	6 325	3 715	2 610	70%	25 660
Housing	276	276	35	211	253	(42)	-16%	276
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	9 021	9 161	755	8 658	7 386	1 272	17%	9 161
Planning and development	1 898	2 038	242	2 197	1 867	330	18%	2 038
Road transport	7 123	7 123	513	6 461	5 518	942	17%	7 123
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	300 669	300 669	22 914	276 665	277 947	(1 282)	0%	300 669
Electricity	191 178	191 178	15 588	173 510	175 376	(1 866)	-1%	191 178
Water	39 418	39 418	3 306	40 123	36 446	3 677	10%	39 418
Waste water management	41 481	41 481	2 441	38 747	39 401	(653)	-2%	41 481
Waste management	28 591	28 591	1 579	24 285	26 725	(2 440)	-9%	28 591
<i>Other</i>	21	21	2	19	19	(0)	0%	21
Total Revenue - Standard	465 302	530 893	29 536	398 132	373 514	24 618	7%	530 893
Expenditure - Standard								
<i>Governance and administration</i>	90 433	121 351	5 046	67 460	94 159	(26 700)	-28%	121 351
Executive and council	18 847	55 412	1 276	23 480	38 885	(15 405)	-40%	55 412
Budget and treasury office	43 921	36 914	2 092	20 559	35 797	(15 238)	-43%	36 914
Corporate services	27 666	29 024	1 677	23 421	19 478	3 943	20%	29 024
<i>Community and public safety</i>	53 786	73 172	3 752	43 399	44 162	(764)	-2%	73 172
Community and social services	13 904	16 982	1 087	11 244	11 800	(556)	-5%	16 982
Sport and recreation	16 353	16 748	1 034	13 924	12 734	1 190	9%	16 748
Public safety	21 743	37 777	1 545	16 969	18 617	(1 648)	-9%	37 777
Housing	1 786	1 665	86	1 261	1 011	250	25%	1 665
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	64 437	65 970	2 525	56 543	33 507	23 036	69%	65 970
Planning and development	11 522	11 130	808	9 180	9 794	(614)	-6%	11 130
Road transport	52 914	54 841	1 716	47 363	23 713	23 650	100%	54 841
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	286 580	287 595	19 493	232 754	213 881	18 873	9%	287 595
Electricity	175 831	176 397	13 038	141 301	146 266	(4 964)	-3%	176 397
Water	46 278	46 596	3 730	42 865	30 138	12 728	42%	46 596
Waste water management	37 507	37 574	925	26 620	17 032	9 588	56%	37 574
Waste management	26 963	27 028	1 799	21 968	20 446	1 522	7%	27 028
<i>Other</i>	996	1 019	81	1 024	951	73	8%	1 019
Total Expenditure - Standard	496 232	549 106	30 896	401 179	386 660	14 519	4%	549 106
Surplus/ (Deficit) for the year	(30 930)	(18 213)	(1 360)	(3 047)	(13 146)	10 099	-77%	(18 213)

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May								
Vote Description	Budget Year 2014/15							
	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	6 899	6 899	43	776	992	(215)	-21.7%	6 899
Vote 2 - Civil Services	112 288	112 288	7 450	104 673	103 851	822	0.8%	112 288
Vote 3 - Council	33 761	90 906	1	4 436	4 017	419	10.4%	90 906
Vote 4 - Electricity Services	191 178	191 178	15 588	173 510	175 376	(1 866)	-1.1%	191 178
Vote 5 - Financial Services	106 070	93 272	5 136	97 358	75 798	21 560	28.4%	93 272
Vote 6 - Development Services	4 699	4 843	311	4 851	4 400	451	10.3%	4 843
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	10 406	31 506	1 008	12 527	9 081	3 447	38.0%	31 506
Total Revenue by Vote	465 302	530 893	29 536	398 132	373 514	24 618	6.6%	530 893
Expenditure by Vote								
Vote 1 - Corporate Services	20 024	21 779	1 789	17 067	17 805	(738)	-4.1%	21 779
Vote 2 - Civil Services	184 253	186 869	9 166	157 020	103 888	53 132	51.1%	186 869
Vote 3 - Council	14 327	50 871	922	19 819	34 958	(15 140)	-43.3%	50 871
Vote 4 - Electricity Services	183 743	184 227	13 038	141 301	146 266	(4 964)	-3.4%	184 227
Vote 5 - Financial Services	43 921	36 914	2 093	20 572	35 810	(15 238)	-42.6%	36 914
Vote 6 - Development Services	16 907	16 356	1 164	13 065	13 770	(704)	-5.1%	16 356
Vote 7 - Municipal Manager	4 520	4 541	708	9 809	10 045	(236)	-2.3%	4 541
Vote 8 - Protection Services	28 537	44 878	2 016	22 526	24 119	(1 593)	-6.6%	44 878
Total Expenditure by Vote	496 232	546 436	30 896	401 179	386 660	14 519	3.8%	546 436
Surplus/ (Deficit) for the year	(30 930)	(15 543)	(1 360)	(3 047)	(13 146)	10 099	-76.8%	(15 543)

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	75 587	73 860	4 921	68 503	68 786	(283)	0%	73 860
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	189 053	188 276	15 530	170 478	173 966	(3 488)	-2%	188 276
Service charges - water revenue	34 803	33 788	3 146	35 390	32 036	3 354	10%	33 788
Service charges - sanitation revenue	26 837	21 177	1 917	22 154	24 347	(2 194)	-9%	21 177
Service charges - refuse revenue	20 210	16 592	1 427	16 653	18 614	(1 961)	-11%	16 592
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 252	3 252	116	3 308	2 981	327	11%	3 252
Interest earned - external investments	9 894	9 894	(0)	4 139	9 070	(4 931)	-54%	9 894
Interest earned - outstanding debtors	1 340	1 340	146	1 581	1 228	353	29%	1 340
Dividends received	-	-	-	-	-	-	-	-
Fines	4 041	25 141	528	6 294	3 704	2 591	70%	25 141
Licences and permits	3 157	3 157	265	3 379	2 894	485	17%	3 157
Agency services	2 666	2 666	216	2 810	2 444	366	15%	2 666
Transfers recognised - operational	53 427	89 723	-	43 093	43 222	(129)	0%	89 723
Other revenue	11 670	11 810	1 324	14 936	10 697	4 239	40%	11 810
Gains on disposal of PPE	200	200	-	5 413	200	5 213	2607%	200
Total Revenue (excluding capital transfers and contributions)	436 136	480 874	29 536	398 132	394 189	3 943	1.0%	480 874
Expenditure By Type								
Employee related costs	140 164	144 877	10 918	116 194	128 530	(12 336)	-10%	144 877
Remuneration of councillors	8 288	8 450	683	7 490	7 694	(204)	-3%	8 450
Debt impairment	12 113	28 163	-	-	12 113	(12 113)	-100%	28 163
Depreciation & asset impairment	76 645	76 645	-	68 572	70 258	(1 686)	-2%	76 645
Finance charges	14 644	14 644	2	7 438	14 642	(7 204)	-49%	14 644
Bulk purchases	161 610	161 610	14 225	134 739	161 610	(26 872)	-17%	161 610
Other materials	-	-	-	-	-	-	-	-
Contracted services	4 026	3 698	254	3 212	3 690	(479)	-13%	3 698
Transfers and grants	2 083	2 083	122	1 845	1 910	(64)	-3%	2 083
Other expenditure	74 514	104 121	4 691	61 688	68 305	(6 616)	-10%	104 121
Loss on disposal of PPE	2 144	2 144	-	-	2 144	(2 144)	-100%	2 144
Total Expenditure	496 232	546 436	30 896	401 179	470 896	(69 717)	-14.8%	546 436
Surplus/(Deficit)	(60 096)	(65 562)	(1 360)	(3 047)	(76 707)	73 660	(0)	(65 562)
Transfers recognised - capital	27 666	48 520	-	-	-	-	-	48 520
Contributions recognised - capital	1 500	1 500	-	-	1 375	(1 375)	(0)	1 500
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(30 930)	(15 543)	(1 360)	(3 047)	(75 332)			(15 543)
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 930)	(15 543)	(1 360)	(3 047)	(75 332)			(15 543)
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(30 930)	(15 543)	(1 360)	(3 047)	(75 332)			(15 543)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(30 930)	(15 543)	(1 360)	(3 047)	(75 332)			(15 543)

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May								
Vote Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital Expenditure - Standard Classification								
Governance and administration	3 639	4 553	(696)	2 032	2 622	(590)	-23%	4 553
Executive and council	834	834	111	738	779	(41)	-5%	834
Budget and treasury office	1 030	1 730	(955)	692	1 727	(1 035)	-60%	1 730
Corporate services	1 775	1 988	148	602	116	486	417%	1 988
Community and public safety	6 566	31 388	870	4 444	24 841	(20 396)	-82%	31 388
Community and social services	3 310	170	-	627	664	(37)	-6%	170
Sport and recreation	1 632	1 581	484	1 895	2 005	(109)	-5%	1 581
Public safety	728	801	35	764	773	(9)	-1%	801
Housing	896	28 836	351	1 158	21 399	(20 241)	-95%	28 836
Economic and environmental services	11 249	11 771	682	10 716	11 763	(1 047)	-9%	11 771
Planning and development	114	114	38	101	113	(12)	-10%	114
Road transport	11 135	11 656	644	10 615	11 649	(1 035)	-9%	11 656
Environmental protection	-	-	-	-	-	-	-	-
Trading services	59 619	59 784	6 267	49 423	55 153	(5 730)	-10%	59 784
Electricity	12 232	12 024	4 247	15 411	11 696	3 715	32%	12 024
Water	2 939	3 450	87	2 451	2 718	(268)	-10%	3 450
Waste water management	42 593	42 281	1 932	29 538	38 715	(9 177)	-24%	42 281
Waste management	1 856	2 030	-	2 024	2 023	0	0%	2 030
Total Capital Expenditure - Standard Classification	81 074	107 496	7 123	66 615	94 379	(27 764)	-29%	107 496
Funded by:								
National Government	23 918	23 918	3 888	27 531	23 645	3 886	16%	23 918
Provincial Government	3 748	24 602	(12)	703	19 568	(18 865)	-96%	24 602
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 666	48 520	3 876	28 234	43 213	(14 979)	-35%	48 520
Public contributions & donations	1 500	1 500	-	-	-	-	-	1 500
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	51 908	57 476	3 247	38 381	51 165	(12 784)	-25%	57 476
Total Capital Funding	81 074	107 496	7 123	66 615	94 379	(27 764)	-29%	107 496

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M11 May				
Description	Budget Year 2014/15			
	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands				
ASSETS				
Current assets				
Cash	177 980	188 123	47 175	188 123
Call investment deposits	-	-	-	-
Consumer debtors	60 350	47 598	13 846	47 598
Other debtors	2 132	8 895	(26 906)	8 895
Current portion of long-term receivables	24	24	-	24
Inventory	7 540	6 304	452	6 304
Total current assets	248 026	250 943	34 567	250 943
Non current assets				
Long-term receivables	350	209	-	209
Investments	-	-	-	-
Investment property	31 778	28 189	-	28 189
Investments in Associate	-	-	-	-
Property, plant and equipment	1 766 049	1 790 348	29 212	1 790 348
Agricultural	-	-	-	-
Biological assets	-	-	-	-
Intangible assets	490	1 000	-	1 000
Other non-current assets	767	767	-	767
Total non current assets	1 799 434	1 820 514	29 212	1 820 514
TOTAL ASSETS	2 047 460	2 071 457	63 779	2 071 457
LIABILITIES				
Current liabilities				
Bank overdraft	-	-	-	-
Borrowing	4 094	4 080	-	4 080
Consumer deposits	7 717	8 441	740	8 441
Trade and other payables	81 768	62 990	43 292	62 990
Provisions	6 122	6 605	(2 837)	6 605
Total current liabilities	99 701	82 116	41 195	82 116
Non current liabilities				
Borrowing	133 551	133 551	(1 818)	133 551
Provisions	52 754	54 616	-	54 616
Total non current liabilities	186 305	188 167	(1 818)	188 167
TOTAL LIABILITIES	286 006	270 283	39 377	270 283
NET ASSETS	1 761 454	1 801 175	24 402	1 801 175
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)	1 761 033	1 713 919	24 402	1 713 919
Reserves	422	87 256	-	87 256
TOTAL COMMUNITY WEALTH/EQUITY	1 761 454	1 801 175	24 402	1 801 175

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M11 May								
Description	Budget Year 2014/15							
	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	354 705	354 667	45 979	592 034	340 469	251 564	74%	354 667
Government - operating	53 427	89 620	99	88 459	43 222	45 238	105%	89 620
Government - capital	53 105	53 119	-	19 918	-	19 918	#DIV/0!	53 119
Interest	11 165	9 894	-	4 139	10 298	(6 159)	-60%	9 894
Dividends	-	-	-	-	-	-		-
Payments								
Suppliers and employees	378 050	(414 882)	38 575	846 976	338 642	(508 334)	-150%	(414 882)
Finance charges	14 644	(14 644)	2	7 438	7 346	(92)	-1%	(14 644)
Transfers and Grants	2 083	(2 083)	115	1 183	1 910	727	38%	(2 083)
NET CASH FROM/(USED) OPERATING ACTIVITIES	77 624	75 691	7 386	(151 047)	46 091	818 260	1775%	75 691
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	200	200	-	5 413	200	5 213	2607%	200
Decrease (Increase) in non-current debtors	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	24	21	-	-	1 397	(1 397)	-100%	21
Decrease (increase) in non-current investments	-	-	-	-	-	-		-
Payments								
Capital assets	81 074	(107 496)	7 760	65 559	73 529	7 970	11%	(107 496)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(80 850)	(107 275)	(7 760)	(60 146)	(71 932)	(11 786)	16%	(107 275)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	505	478	84	1 261	463	798	172%	478
Payments								
Repayment of borrowing	3 752	(3 766)	8	1 818	1 876	58	3%	(3 766)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(3 247)	(3 288)	76	(557)	(1 413)	(856)	61%	(3 288)
NET INCREASE/ (DECREASE) IN CASH HELD								
Cash/cash equivalents at beginning:	184 454	222 995		222 995	184 454			222 995
Cash/cash equivalents at month/year end:	177 980	188 123		11 245	157 200			188 123

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May													
Description	NT Code	Budget Year 2014/15										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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 581	1 182	377	241	238	143	108	1 298	7 167	2 027	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	12 422	3 775	181	39	26	18	27	761	17 249	871	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4 733	805	160	99	56	41	127	3 199	9 220	3 523	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 000	590	160	121	114	98	94	1 420	4 597	1 847	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 585	463	138	105	94	78	74	1 429	3 965	1 780	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	20	24	0	0	0	0	0	8	54	9	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	912	142	86	58	21	70	21	743	2 054	914	-	-
Total By Income Source	2000	25 253	6 981	1 101	664	549	449	450	8 858	44 305	10 970	-	-
2013/14 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	806	59	25	6	3	2	1	113	1 014	125	-	-
Commercial	2300	11 091	3 010	86	61	27	12	5	334	14 627	440	-	-
Households	2400	12 408	3 653	929	576	506	423	427	7 733	26 655	9 665	-	-
Other	2500	948	260	62	20	14	11	16	679	2 009	740	-	-
Total By Customer Group	2600	25 253	6 981	1 101	664	549	449	450	8 858	44 305	10 970	-	-

After doing a monthly comparison of outstanding debt, 90 days and older decreased to R10 970 035 when compared to April's report which amounted to R11 167 879. There was a decrease of R 170 634 in outstanding debt for 150 days and older.

Total Outstanding Debt has decreased from R44.524 million in May 2014 to R44.305 million in May 2015, which is R219 658.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May											
Description	NT Code	Budget Year 2014/15									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	5 398	343	42	-	-	-	-	-	5 784	8 862
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5 398	343	42	-	-	-	-	-	5 784	8 862

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May								
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
Municipality								
ABSA	364 Days	Fixed Deposit	28 June 2015		7.38%	100 000	-	100 000
ABSA		Call Account			5.75%	38 138	(3 786)	34 352
STANDARD BANK	151 Days	Fixed Deposit	30 Jun 2015		6.92%	100 000	-	100 000
Municipality sub-total				-		238 138	(3 786)	234 352
Entities								
N/A								
TOTAL INVESTMENTS AND INTEREST				-		238 138	(3 786)	234 352

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May								
Description	Budget Year 2014/15							
	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:	46 690	46 690	-	3 597	46 690	-		46 690
Local Government Equitable Share	43 093	43 093	-	43 093	43 093	-		43 093
Municipal Systems Improvement	934	934	-	934	934	-		934
Finance Management	1 450	1 450	-	1 450	1 450	-		1 450
EPWP Incentive	1 213	1 213	-	1 213	1 213	-		1 213
Provincial Government:	6 597	42 621	-	8 814	8 814	-		6 597
Community Development: Workers	-	59	-	59	59	-		-
Human Settlements	-	35 465	-	1 600	1 600	-		-
Libraries	5 319	5 305	-	5 364	5 364	-		5 319
Proclaimed Roads Subsidy	1 060	1 060	-	1 060	1 060	-		1 060
Ilinge Lethu Centre	218	222	-	222	222	-		218
Financial Management Support Grant - Annual Report	-	160	-	160	160	-		-
Performance Management	-	-	-	-	-	-		-
Financial Management Support Grant - Long term financial Plan	-	350	-	350	350	-		-
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								
Other grant providers:	140	352	-	514	514	-		140
<i>Cleanest Town</i>	-	-	-	-	-	-		-
<i>Disaster Fund</i>	140	352	-	514	514	-		140
Total Operating Transfers and Grants	53 427	89 663	-	12 925	56 018	-		53 427
Capital Transfers and Grants								
National Government:	23 918	23 918	-	29 918	29 918	-		23 918
Municipal Infrastructure Grant (MIG)	19 918	19 918	-	19 918	19 918	-		19 918
Energy Efficiency and Demand Side Management Grant	4 000	4 000	-	10 000	10 000	-		4 000
Provincial Government:	29 187	29 201	-	11 239	11 239	-		29 187
<i>Human Settlements</i>	28 539	28 539	-	10 636	10 636	-		28 539
<i>Libraries</i>	498	512	-	453	453	-		498
<i>Sport and Recreation</i>	150	150	-	150	150	-		150
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								
Other grant providers:	-	-	-	-	-	-		-
Total Capital Transfers and Grants	53 105	53 119	-	41 157	41 157	-		53 105
TOTAL RECEIPTS OF TRANSFERS & GRANTS	106 532	142 782	-	54 082	97 175	-		106 532

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May								
Description	Budget Year 2014/15							
	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:	46 690	46 690	2 307	37 954	46 494	(8 541)	-18.4%	46 690
Local Government Equitable Share	43 093	43 093	2 175	35 257	43 093	(7 836)	-18.2%	43 093
Municipal Systems Improvement	934	934	16	417	856	(439)	-51.3%	934
Finance Management	1 450	1 450	117	1 068	1 332	(265)	-19.9%	1 450
EPWP Incentive	1 213	1 213	-	1 213	1 213	-		1 213
Provincial Government:	6 597	42 661	853	14 691	14 923	(232)	-206.3%	42 661
Community Development Workers	-	59	3	5	54	(49)	-91.6%	59
Human Settlements	-	35 465	400	8 382	8 382	-		35 465
Libraries	5 319	5 305	450	4 626	4 771	(145)	-3.0%	5 305
Proclaimed Roads Subsidy	1 060	1 060	-	1 060	1 060	-		1 060
Ilinge Lethu Centre	218	222	-	222	222	-		222
Housing Consumer Education Grant	-	19	-	-	18	(18)	-100.0%	19
Financial Management Support Grant - Annual Report	-	181	-	147	166	(19)	-11.7%	181
Financial Management Support Grant : Long Term Fin Plan	-	350	-	250	250	-		350
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	140	371	-	277	526	(250)	-47.4%	371
Cleanest Town	-	20	-	-	16	(16)	-100.0%	20
Disaster Fund	140	352	-	277	510	(233)	-45.8%	352
Total operating expenditure of Transfers and Grants:	53 427	89 723	3 160	52 921	61 943	(9 022)	-14.6%	89 723
Capital expenditure of Transfers and Grants								
National Government:	23 918	23 918	3 888	27 531	23 645	3 886	16.4%	23 918
Municipal Infrastructure Grant (MIG)	19 918	19 918	1	19 836	19 720	115	0.6%	19 918
Energy Efficiency and Demand Side Management Grant	4 000	4 000	3 887	7 696	3 925	3 771	96.1%	4 000
Other capital transfers [insert description]	-	-	-	-	-	-		-
Provincial Government:	4 644	24 602	(12)	767	19 647	(18 879)	-96.1%	24 602
Human Settlements	3 996	23 940	-	89	18 985	(18 896)	-99.5%	23 940
Libraries	498	512	(12)	528	512	16	3.2%	512
Sport and Recreation	150	150	-	150	150	-		150
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	28 562	48 520	3 876	28 299	43 292	(14 994)	-34.6%	48 520
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	81 989	138 242	7 036	81 220	105 235	(24 016)	-22.8%	138 242

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May								
Budget Year 2014/15								
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	5 108	5 108	408	4 289	4 289	-		5 108
Pension and UIF Contributions	761	761	61	638	638	-		761
Medical Aid Contributions	238	238	23	231	231	-		238
Motor Vehicle Allowance	1 796	1 796	153	1 311	1 311	-		1 796
Cellphone Allowance	385	547	40	398	398	-		385
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-		-
Sub Total - Councillors	8 288	8 450	685	6 867	6 867	-		8 288
Senior Managers of the Municipality								
Basic Salaries and Wages	5 082	5 082	431	4 328	4 328	-		5 082
Pension and UIF Contributions	1 151	1 151	91	911	911	-		1 151
Medical Aid Contributions	283	283	26	244	244	-		283
Overtime	-	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	949	949	79	806	806	-		949
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	436	436	41	550	550	-		436
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	58	58	-	114	114	-		58
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	7 957	7 957	668	6 954	6 954	-		7 957
Other Municipal Staff								
Basic Salaries and Wages	87 648	86 598	6 483	76 584	79 795	(3 211)	-4%	87 648
Pension and UIF Contributions	13 824	13 635	1 100	12 159	12 451	(292)	-2%	13 824
Medical Aid Contributions	6 218	6 201	546	5 630	5 787	(157)	-3%	6 218
Overtime	4 562	4 562	420	4 153	4 207	(54)	-1%	4 562
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	6 136	6 023	474	5 310	5 579	(268)	-5%	6 136
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	407	407	37	408	415	(8)	-2%	407
Other benefits and allowances	6 320	6 904	1 190	5 112	5 443	(331)	-6%	6 320
Payments in lieu of leave	1 478	1 478	-	-	-	-		1 478
Long service awards	703	1 505	-	(114)	(114)	-		703
Post-retirement benefit obligations	4 910	9 607	-	-	31	(31)	-100%	4 910
Sub Total - Other Municipal Staff	132 207	136 921	10 250	109 241	113 594	(4 354)	-4%	132 207
Total Municipal Entities	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS	148 452	153 327	11 604	123 062	127 415	(4 354)	-3%	148 452
TOTAL MANAGERS AND STAFF	140 164	144 877	10 918	116 194	120 548	(4 354)	-4%	140 164

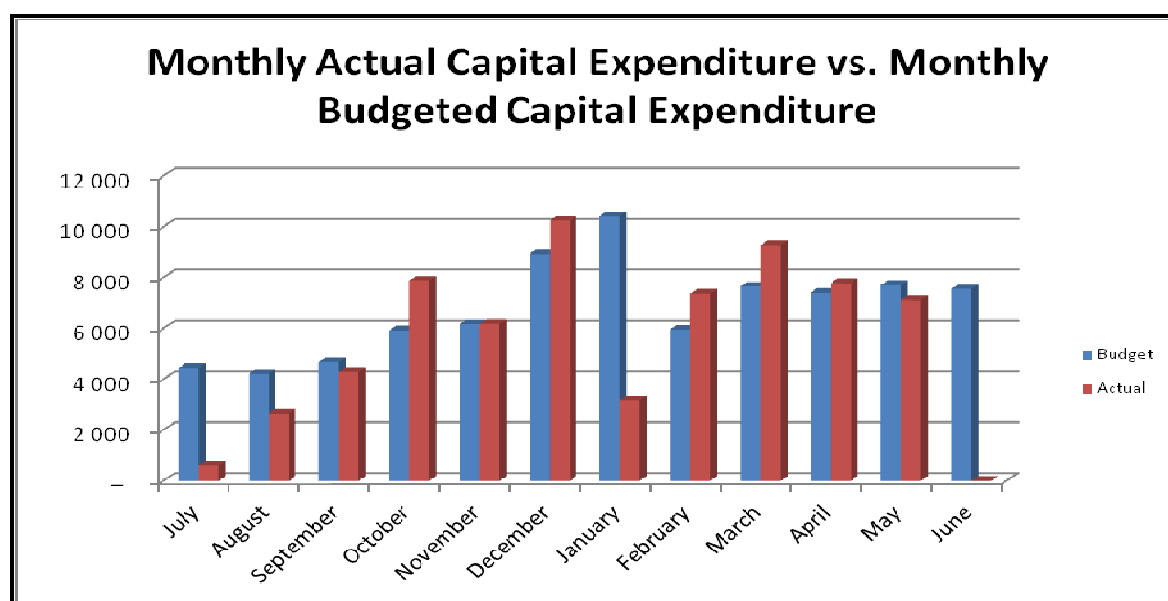
Section 10 – Material variances to the SDBIP

The capital expenditure as at 31 May 2015 stands at 62%. This excludes capital orders of R5 583 526 already committed to service providers.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May								
Month	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands								
Monthly expenditure performance trend								
July	4 439	609	609	609	609	(0)	0.0%	1%
August	4 211	2 642	2 642	3 251	3 251	(0)	0.0%	4%
September	4 671	4 293	4 293	7 544	7 544	-		9%
October	5 933	7 883	7 883	15 428	15 428	-		19%
November	6 183	6 194	6 194	21 622	21 622	-		27%
December	8 936	10 256	10 256	31 878	31 878	-		39%
January	10 423	9 922	3 183	35 061	41 800	6 739	16.1%	43%
February	5 966	11 678	7 371	42 432	53 478	11 046	20.7%	52%
March	7 658	15 140	9 274	51 706	68 618	16 912	24.6%	64%
April	7 402	12 034	7 786	59 492	80 652	21 160	26.2%	73%
May	7 708	11 639	7 123	66 615	92 292	25 677	27.8%	82%
June	7 545	15 204	-		107 496	-		
Total Capital expenditure	81 074	107 496	66 615					



11.2 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May								
Description	Budget Year 2014/15							
	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	6 346	32 767	4 238	10 726	23 845	13 119	55.0%	32 767
Infrastructure - Road transport	1 996	16 456	-	1 554	14 749	13 195	89.5%	16 456
<i>Roads, Pavements & Bridges</i>	1 100	935	-	776	881	105	11.9%	935
<i>Storm water</i>	896	15 521	-	778	13 867	13 090	94.4%	15 521
Infrastructure - Electricity	4 250	8 250	4 238	9 087	6 661	(2 426)	-36.4%	8 250
<i>Transmission & Reticulation</i>	4 250	8 250	4 238	9 087	6 661	(2 426)	-36.4%	8 250
Infrastructure - Water	100	3 561	-	86	2 436	2 350	96.5%	3 561
<i>Dams & Reservoirs</i>	100	186	-	-	-	-	-	186
<i>Reticulation Water</i>	-	3 375	-	86	2 436	2 350	96.5%	3 375
Infrastructure - Sanitation	-	4 500	-	-	-	-	-	4 500
<i>Reticulation</i>	-	4 500	-	-	-	-	-	4 500
Infrastructure - Other	-	-	-	-	-	-	-	-
Community	3 100	100	76	216	323	107	33.1%	100
Sportsfields & stadia	-	-	76	76	183	107	58.3%	-
Swimming pools	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-
Social rental housing	-	100	-	-	-	-	-	100
Other Community	3 100	-	-	140	140	0	0.1%	-
Heritage assets	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other assets	6 363	8 754	(357)	5 109	5 855	746	12.7%	8 754
General vehicles	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	400	415	86	1 362	1 415	53	3.7%	415
Computers - hardware/equipment	2 310	3 097	(743)	2 207	3 343	1 137	34%	3 097
Furniture and other office equipment	1 463	1 413	43	242	252	9	3.7%	1 413
Other Buildings	-	700	146	146	100	(46)	-46.1%	700
Other Land	1 250	1 250	-	439	-	(439)	#DIV/0!	1 250
Other	940	1 880	111	713	745	32	4.3%	1 880
Agricultural assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	15 808	41 621	3 958	16 051	30 024	13 972	46.5%	41 621

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

Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	58 019	58 408	2 722	43 425	53 569	10 144	18.9%	58 019
Infrastructure - Road transport	9 877	10 372	592	8 715	9 533	818		9 877
<i>Roads, Pavements & Bridges</i>	9 377	9 872	592	8 428	9 116	688		9 377
<i>Storm water</i>	500	500	-	287	417	130	31.1%	500
Infrastructure - Electricity	4 450	4 345	105	4 274	4 138	(136)	-3.3%	4 450
<i>Generation</i>	-	-	-	-	-	-		-
<i>Transmission & Reticulation</i>	4 450	4 345	105	4 274	4 138	(136)	-3.3%	4 450
<i>Street Lighting</i>	-	-	-	-	-	-		-
Infrastructure - Water	2 738	2 738	93	2 219	2 510	291	11.6%	2 738
<i>Dams & Reservoirs</i>	540	540	-	39	180	141	78.2%	540
<i>Water purification</i>	-	-	86	88	242	154	63.7%	-
<i>Reticulation Water</i>	2 198	2 198	7	2 092	2 088	(4)	-0.2%	2 198
Infrastructure - Sanitation	40 954	40 954	1 932	28 217	37 389	9 172	24.5%	40 954
<i>Reticulation</i>	40 954	40 954	-	-	-	-		40 954
<i>Sewerage purification</i>	-	-	1 932	28 217	37 389	9 172	24.5%	-
Infrastructure - Other	-	-	-	-	-	-		-
Community	944	799	233	762	745	(16)	-2.2%	944
Sportsfields & stadia	600	600	233	569	547	(22)	-4%	600
Cemeteries	344	199	-	193	199	6		344
Heritage assets	-	-	-	-	-	-		-
Buildings	-	-	-	-	-	-		-
Other Community	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-		-
Housing development	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Other assets	6 303	6 668	210	5 618	5 618	0	0.0%	6 303
General vehicles	5 253	5 618	165	3 777	3 777	0	0.0%	5 253
Specialised vehicles	-	-	-	1 569	1 569	0	0.0%	-
Plant & equipment	-	-	45	272	272	-		-
Other	1 050	1 050	-	-	-	-		1 050
Agricultural assets	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
Intangibles	-	-	-	756	845	89	10.5%	-
Computers - software & programming	-	-	-	756	845	89	10.5%	-
Other	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing ass	65 266	65 875	3 165	50 560	60 777	10 217	16.8%	65 266
Specialised vehicles	-	-	-	1 569	1 569	0	0	-
Refuse	-	-	-	1 569	1 569	0	0	-

11.3 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May								
Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>								
Infrastructure	7 300	8 360	807	10 674	11 111	437	3.9%	7 300
Infrastructure - Road transport	3 665	4 725	220	4 552	4 281	(271)	-6.3%	3 665
<i>Roads, Pavements & Bridges</i>	277	1 337	-	1 335	1 223	(112)	-9%	277
<i>Storm water</i>	3 388	3 388	220	3 217	3 058	(160)	-5.2%	3 388
Infrastructure - Electricity	1 199	1 199	91	1 056	1 096	40	3.6%	1 199
<i>Transmission & Reticulation</i>	744	744	27	686	679	(7)	-1.0%	744
<i>Street Lighting</i>	455	455	65	370	417	47	11.2%	455
Infrastructure - Water	976	976	63	710	891	181	20.3%	976
<i>Reticulation Water</i>	976	976	63	710	891	181	20.3%	976
Infrastructure - Sanitation	1 459	1 459	128	1 227	1 564	336	21.5%	1 459
<i>Reticulation Sewerage</i>	1 459	1 459	128	1 227	1 564	336	21.5%	1 459
Infrastructure - Other	-	-	305	3 128	3 279	151	4.6%	-
<i>Waste Management</i>	-	-	305	3 128	3 279	151	4.6%	-
Community	1 612	1 652	105	1 348	1 503	155	10.3%	1 612
Sportsfields & stadia	393	393	51	351	364	13	4%	393
Swimming pools	846	846	11	678	782	103	13%	846
Recreational facilities	207	207	10	152	177	24	14%	207
Fire, safety & emergency	45	45	-	33	33	0	0%	45
Security and policing	2	2	-	-	2	2	100%	2
Cemeteries	79	79	26	71	73	2	2%	79
Social rental housing	40	80	7	63	73	10	13.9%	40
Heritage assets	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Other assets	11 296	10 981	397	5 189	6 878	1 689	24.6%	11 296
General v ehicles	4 061	3 761	177	2 585	3 661	1 076	29.4%	4 061
Specialised vehicles	4 171	4 171	-	-	-	-		4 171
Plant & equipment	855	855	15	688	955	267	28.0%	855
Computers - hardware/equipment	-	-	-	-	-	-		-
Furniture and other office equipment	610	555	43	337	554	217	39%	610
Civic Land and Buildings	-	-	-	-	-	-		-
Other Buildings	1 600	1 640	162	1 579	1 708	129	7.5%	1 600
Agricultural assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	20 208	20 993	1 309	17 211	19 492	2 281	11.7%	20 208
Specialised vehicles	4 171	4 171	-	-	-	-		4 171
Refuse	4 171	4 171	-	-	-	-		4 171

- Repairs and Maintenance is 11.7% below our budgeted expenditure projection for the month of May 2015.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

Description	Budget Year 2014/15							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	61 102	61 102	-	49 386	49 386	-		61 102
Infrastructure - Road transport	27 510	27 510	-	21 393	21 393	-		27 510
<i>Roads, Pavements & Bridges</i>	27 460	27 460	-	21 351	21 351	-		27 460
<i>Storm water</i>	50	50	-	42	42	-		50
Infrastructure - Electricity	11 596	11 596	-	9 663	9 663	-		11 596
<i>Transmission & Reticulation</i>	11 592	11 592	-	9 660	9 660	-		11 592
<i>Street Lighting</i>	4	4	-	3	3	-		4
Infrastructure - Water	10 297	10 297	-	8 581	8 581	-		10 297
<i>Dams & Reservoirs</i>	1 625	1 625	-	1 355	1 355	-		1 625
<i>Water purification</i>	52	52	-	43	43	-		52
<i>Reticulation</i>	8 620	8 620	-	7 183	7 183	-		8 620
Infrastructure - Sanitation	11 390	11 390	-	9 492	9 492	-		11 390
<i>Reticulation</i>	10 186	10 186	-	8 488	8 488	-		10 186
<i>Sewerage purification</i>	1 205	1 205	-	1 004	1 004	-		1 205
Infrastructure - Other	309	309	-	257	257	-		309
<i>Waste Management</i>	287	287	-	239	239	-		287
<i>Other</i>	22	22	-	18	18	-		22
Community	4 474	4 474	-	3 729	3 729	-		4 474
Parks & gardens	49	49	-	41	41	-		49
Sportsfields & stadia	1 024	1 024	-	854	854	-		1 024
Swimming pools	33	33	-	28	28	-		33
Community halls	790	790	-	658	658	-		790
Libraries	383	383	-	319	319	-		383
Recreational facilities	529	529	-	441	441	-		529
Fire, safety & emergency	139	139	-	116	116	-		139
Security and policing	710	710	-	592	592	-		710
Clinics	489	489	-	407	407	-		489
Museums & Art Galleries	38	38	-	31	31	-		38
Cemeteries	26	26	-	22	22	-		26
Social rental housing	13	13	-	11	11	-		13
Other	251	251	-	209	209	-		251
Heritage assets	-	-	-	-	-	-		-
Investment properties	353	353	-	294	294	-		353
Housing development	353	353	-	294	294	-		353
Other assets	10 556	10 556	-	8 797	8 797	-		10 556
General vehicles	2 918	2 918	-	2 432	2 432	-		2 918
Specialised vehicles	1 191	1 191	-	992	992	-		1 191
Plant & equipment	2 310	2 310	-	1 925	1 925	-		2 310
Computers - hardware/equipment	456	456	-	380	380	-		456
Furniture and other office equipment	1 387	1 387	-	1 156	1 156	-		1 387
Civic Land and Buildings	1 492	1 492	-	1 243	1 243	-		1 492
Other Buildings	766	766	-	638	638	-		766
Other Land	27	27	-	22	22	-		27
Other	10	10	-	8	8	-		10
Agricultural assets	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
Intangibles	159	159	-	133	133	-		159
Computers - software & programming	159	159	-	133	133	-		159
Total Depreciation	76 645	76 645	-	62 338	62 338	-		76 645
Specialised vehicles	1 191	1 191	-	992	992	-		1 191
Refuse	1 158	1 158	-	965	965	-		1 158
Fire	33	33	-	27	27	-		33

Section 13 – Municipal manager's quality certification

QUALITY CERTIFICATE

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

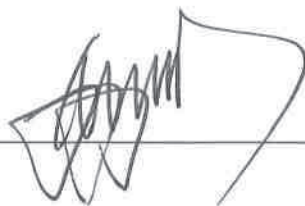
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of May 2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date

9 June 2015