

# 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 April 2014

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# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

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

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

No comments for April 2014

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

No comments for April 2014

#### **1.1.3 Other information**

No comments for April 2014

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

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

## **Section 3 – Executive Summary**

### **3.1 Introduction**

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

### **3.2 Consolidated performance**

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

	<b>Original Budget</b>	<b>Adjustment Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>Variance %</b>
<b>Operating Expenditure</b>	R 478 880 932	R 495 083 772	R 354 438 380	R 140 645 392	28%
<b>Operating Revenue</b>	R 466 847 737	R 490 710 737	R 341 668 306	R 149 042 431	30%
<b>Capital</b>	R 83 479 509	R 91 530 588	R 58 359 453	R 33 171 135	36%

### 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) - M10 April									
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	67 353	69 020	69 020	4 969	60 737	57 526	3 212	6%	69 020
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	165 045	178 645	176 927	13 821	144 350	149 131	(4 780)	-3%	176 927
Service charges - water revenue	31 061	33 265	33 191	3 097	28 088	28 996	(909)	-3%	33 191
Service charges - sanitation revenue	22 979	24 844	24 747	1 725	21 975	20 662	1 313	6%	24 747
Service charges - refuse revenue	18 478	19 215	19 203	1 557	16 427	16 014	413	3%	19 203
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 902	3 088	3 088	240	2 986	2 650	336	13%	3 088
Interest earned - external investments	9 917	10 820	10 820	23	3 296	5 661	(2 364)	-42%	10 820
Interest earned - outstanding debtors	1 455	1 276	1 276	162	1 509	1 044	465	45%	1 276
Dividends received	-	-	-	-	-	-	-	-	-
Fines	2 948	4 039	4 039	546	5 219	3 367	1 852	55%	4 039
Licences and permits	3 225	3 007	3 007	267	2 909	2 471	438	18%	3 007
Agency services	2 496	2 539	2 539	215	2 270	2 113	157	7%	2 539
Transfers recognised - operational	40 483	53 629	70 038	-	32 506	59 023	(26 517)	-45%	70 038
Other revenue	13 852	11 621	11 621	897	10 725	9 594	1 132	12%	11 621
Gains on disposal of PPE	2 307	200	200	8	689	200	489	244%	200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>384 501</b>	<b>415 207</b>	<b>429 715</b>	<b>27 527</b>	<b>333 687</b>	<b>358 452</b>	<b>(24 764)</b>	<b>-7%</b>	<b>429 715</b>

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 April 2014. The YTD variance for property rates for April stands at 6%. 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 6% and 3% respectively. The variance for water stands at -3%. Revenue received from fines is at 55% above YTD budget projections. Swartland now has a new contract with Sintell from 1 July 2013 and new speed cameras have been installed in the Malmesbury area. Grants and Subsidies received variance currently stands at -45% because i.t.o GRAP the funds only get transferred to the general ledger once the conditions of the grants have been met. Revenue received in the month of April stands at R27.5 million. Variance for revenue received stands at 7% below budget projections for the month of April 2014.

## Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April									
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Expenditure By Type</b>									
Employee related costs	125 450	127 499	129 593	9 492	97 021	107 360	(10 338)	-10%	129 593
Remuneration of councillors	6 703	7 839	7 526	647	6 469	6 272	197	3%	7 526
Debt impairment	1 260	10 748	10 748	-	-	8 218	(8 218)	-100%	10 748
Depreciation & asset impairment	74 993	74 104	74 826	6 126	61 264	48 587	12 676	26%	74 826
Finance charges	8 486	15 096	15 096	3	7 719	7 587	131	2%	15 096
Bulk purchases	137 413	150 625	150 625	8 949	108 500	114 253	(5 753)	-5%	150 625
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	3 096	3 453	3 477	292	2 722	2 882	(161)	-6%	3 477
Transfers and grants	1 293	2 083	2 083	176	1 728	1 316	413	31%	2 083
Other expenditure	52 120	73 397	88 648	10 513	59 875	70 422	(10 547)	-15%	88 648
Loss on disposal of PPE	492	5 263	1 788	-	-	-	-	-	1 788
<b>Total Expenditure</b>	<b>411 305</b>	<b>470 108</b>	<b>484 411</b>	<b>36 199</b>	<b>345 298</b>	<b>366 898</b>	<b>(21 600)</b>	<b>-6%</b>	<b>484 411</b>
<b>Surplus/(Deficit)</b>	<b>(26 804)</b>	<b>(54 901)</b>	<b>(54 695)</b>	<b>(8 673)</b>	<b>(11 610)</b>	<b>(8 446)</b>	<b>(3 164)</b>	<b>0</b>	<b>(54 695)</b>
Transfers recognised - capital	24 955	42 868	45 547	-	-	49 572	(49 572)	(0)	45 547
Contributions recognised - capital	150	-	4 775	-	-	-	-	-	4 775
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(8 673)</b>	<b>(11 610)</b>	<b>41 126</b>			<b>(4 373)</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(8 673)</b>	<b>(11 610)</b>	<b>41 126</b>			<b>(4 373)</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(8 673)</b>	<b>(11 610)</b>	<b>41 126</b>			<b>(4 373)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(8 673)</b>	<b>(11 610)</b>	<b>41 126</b>			<b>(4 373)</b>

Overall, operating expenditure is currently at 6% below our budgeted expenditure projection up until 30 April 2014. Employee related costs currently stand at 10% below the YTD budget projections. Swartland is very reluctant to write-off bad debts as we do not want to foster the habit of non-payment even though we make provision for it. It is often the case that those people who appear on the list of bad debts to be discussed to be written off, and are written off, appear on the same list of bad debtors to be written off the following year. Hence, why the debt impairment variance is so high between what we make provision for and what is actually written-off. Grants and subsidies paid is 31% above the projected YTD expenditure.

## Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April									
Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital Expenditure - Standard Classification</b>									
<i><b>Governance and administration</b></i>	2 878	2 094	4 431	607	1 797	3 790	(1 993)	-53%	4 431
Executive and council	1 756	825	1 125	87	329	661	(332)	-50%	1 125
Budget and treasury office	1 122	29	1 866	316	899	1 881	(981)	-52%	1 866
Corporate services	-	1 240	1 440	204	568	1 247	(679)	-54%	1 440
<i><b>Community and public safety</b></i>	10 870	4 739	7 519	340	6 353	8 633	(2 280)	-26%	7 519
Community and social services	1 101	3 551	551	166	2 025	2 653	(628)	-24%	551
Sport and recreation	2 230	975	1 080	157	344	930	(586)	-63%	1 080
Public safety	888	213	313	17	198	270	(72)	-27%	313
Housing	6 652	-	5 574	-	3 785	4 779	(993)	-21%	5 574
Health	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	16 174	19 815	20 535	1 713	15 352	16 661	(1 309)	-8%	20 535
Planning and development	-	109	109	14	47	79	(33)	-41%	109
Road transport	16 174	19 706	20 426	1 699	15 305	16 582	(1 277)	-8%	20 426
Environmental protection	-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>	56 905	56 831	59 046	5 642	34 858	50 580	(15 722)	-31%	59 046
Electricity	16 631	11 340	11 340	386	10 140	8 552	1 588	19%	11 340
Water	5 914	5 429	5 719	247	2 423	4 363	(1 939)	-44%	5 719
Waste water management	-	35 509	38 510	4 651	19 462	34 819	(15 357)	-44%	38 510
Waste management	34 360	4 553	3 478	358	2 833	2 846	(14)	0%	3 478
<i><b>Other</b></i>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>86 828</b>	<b>83 480</b>	<b>91 531</b>	<b>8 301</b>	<b>58 359</b>	<b>79 663</b>	<b>(21 304)</b>	<b>-27%</b>	<b>91 531</b>
<b>Funded by:</b>									
National Government	17 545	22 395	22 395	4 830	19 621	22 048	(2 427)	-11%	22 395
Provincial Government	6 926	19 623	22 197	293	13 450	18 675	(5 225)	-28%	22 197
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	484	850	955	106	170	762	(592)	-78%	955
<b>Transfers recognised - capital</b>	<b>24 955</b>	<b>42 868</b>	<b>45 547</b>	<b>5 229</b>	<b>33 241</b>	<b>41 485</b>	<b>(8 244)</b>	<b>-20%</b>	<b>45 547</b>
<b>Public contributions &amp; donations</b>	<b>231</b>	<b>-</b>	<b>2 000</b>	<b>-</b>	<b>-</b>	<b>1 500</b>	<b>(1 500)</b>	<b>-100%</b>	<b>2 000</b>
<b>Borrowing</b>	<b>16 002</b>	<b>8 949</b>	<b>-</b>	<b>3</b>	<b>2 071</b>	<b>8 824</b>	<b>(6 753)</b>	<b>-77%</b>	<b>-</b>
<b>Internally generated funds</b>	<b>45 640</b>	<b>31 663</b>	<b>43 983</b>	<b>3 069</b>	<b>23 048</b>	<b>27 855</b>	<b>(4 807)</b>	<b>-17%</b>	<b>43 983</b>
<b>Total Capital Funding</b>	<b>86 828</b>	<b>83 480</b>	<b>91 531</b>	<b>8 301</b>	<b>58 359</b>	<b>79 663</b>	<b>(21 304)</b>	<b>-27%</b>	<b>91 531</b>

### Capital Expenditure:

The total capital expenditure as at 30 April 2014 amounts to R 8 301 186 which is 27% below our projected expenditure. Some big projects are already contracted for in the previous financial year, as gets disclosed in the financial statements. Capital expenditure will rapidly increase in the months to follow.

Refer to Table C5 for more detail.

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

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

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

No comments for April 2014

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

No steps need to be taken

**WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April**

Description of financial indicator	Basis of calculation	Budget Year 2013/14			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	19.0%	18.6%	20.0%	4.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	10.7%	0.0%	3.5%	0.0%
<b><u>Safety of Capital</u></b>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	11.0%	10.7%	-664.9%	10.7%
Gearing	Long Term Borrowing/ Funds & Reserves	135.0%	32634.8%	0.0%	32634.8%
<b><u>Liquidity</u></b>					
Current Ratio	Current assets/current liabilities	319.9%	372.7%	89.9%	372.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	229.2%	277.2%	113.6%	277.2%
<b><u>Revenue Management</u></b>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.8%	13.2%	-3.0%	13.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.5%	N/A	98.9%	95.0%
<b><u>Funding of Provisions</u></b>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<b><u>Other Indicators</u></b>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.8%	N/A	6.1%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.4%	N/A	12.0%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue	30.7%	30.2%	29.1%	30.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	4.3%	0.0%	4.0%	4.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue	21.5%	20.9%	20.7%	5.3%
<b><u>IDP regulation financial viability indicators</u></b>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	26.5	N/A	N/A	26.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	17.2%	N/A	N/A	17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.5	N/A	N/A	5.5



# 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 - M10 April									
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	67 353	69 020	69 020	4 969	60 737	57 526	3 212	6%	69 020
Service charges	237 564	255 968	254 068	20 199	210 840	214 803	(3 963)	-2%	254 068
Investment revenue	9 917	10 820	10 820	23	3 296	5 661	(2 364)	-42%	12 096
Transfers recognised - operational	40 483	53 629	70 038	-	32 506	59 023	(26 517)	-45%	70 038
Other own revenue	29 184	25 770	25 770	2 335	26 307	21 439	4 869	23%	25 770
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>384 501</b>	<b>415 207</b>	<b>429 715</b>	<b>27 527</b>	<b>333 687</b>	<b>358 452</b>	<b>(24 764)</b>	<b>-7%</b>	<b>430 991</b>
Employee costs	125 450	127 499	129 593	9 492	97 021	107 360	(10 338)	-10%	129 593
Remuneration of Councillors	6 703	7 839	7 526	647	6 469	6 272	197	3%	7 526
Depreciation & asset impairment	74 993	74 104	74 826	6 126	61 264	48 587	12 676	26%	74 826
Finance charges	8 486	15 096	15 096	3	7 719	7 587	131	2%	15 096
Materials and bulk purchases	137 413	150 625	150 625	8 949	108 500	114 253	(5 753)	-5%	150 625
Transfers and grants	1 293	2 083	2 083	176	1 728	1 316	413		2 083
Other expenditure	56 967	92 862	104 661	10 805	62 597	81 523	(18 926)	-23%	104 661
<b>Total Expenditure</b>	<b>411 305</b>	<b>470 108</b>	<b>484 411</b>	<b>36 199</b>	<b>345 298</b>	<b>366 898</b>	<b>(21 600)</b>	<b>-6%</b>	<b>484 411</b>
<b>Surplus/(Deficit)</b>	<b>(26 804)</b>	<b>(54 901)</b>	<b>(54 695)</b>	<b>(8 673)</b>	<b>(11 610)</b>	<b>(8 446)</b>	<b>(3 164)</b>	<b>37%</b>	<b>(53 419)</b>
Transfers recognised - capital	24 955	42 868	45 547	-	-	49 572	(49 572)	-100%	45 547
Contributions & Contributed assets	150	-	4 775	-	-	-	-		4 775
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(8 673)</b>	<b>(11 610)</b>	<b>41 126</b>	<b>(52 736)</b>	<b>-128%</b>	<b>(3 097)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(8 673)</b>	<b>(11 610)</b>	<b>41 126</b>	<b>(52 736)</b>	<b>-128%</b>	<b>(3 097)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>86 828</b>	<b>83 480</b>	<b>91 531</b>	<b>8 301</b>	<b>58 359</b>	<b>79 663</b>	<b>(21 304)</b>	<b>-27%</b>	<b>91 531</b>
Capital transfers recognised	24 955	42 868	45 547	5 229	33 241	41 485	(8 244)	-20%	45 547
Public contributions & donations	231	-	2 000	-	-	1 500	(1 500)	-100%	2 000
Borrowing	16 002	8 949	-	3	2 071	8 824	(6 753)	-77%	-
Internally generated funds	45 640	31 663	43 983	3 069	23 048	27 855	(4 807)	-17%	43 983
<b>Total sources of capital funds</b>	<b>86 828</b>	<b>83 480</b>	<b>91 531</b>	<b>8 301</b>	<b>58 359</b>	<b>79 663</b>	<b>(21 304)</b>	<b>-27%</b>	<b>91 531</b>
<b>Financial position</b>									
Total current assets	265 165	218 544	248 047		38 371				248 047
Total non current assets	1 782 280	1 786 784	1 797 173		(5 353)				1 797 173
Total current liabilities	64 388	68 319	66 548		42 695				66 548
Total non current liabilities	186 300	174 806	186 287		(3 534)				186 287
<b>Community wealth/Equity</b>	<b>1 796 757</b>	<b>1 762 203</b>	<b>1 792 384</b>		<b>(6 143)</b>				<b>1 792 384</b>
<b>Cash flows</b>									
Net cash from (used) operating	82 922	73 530	70 641	10 558	(146 905)	73 227	(220 131)	-301%	73 227
Net cash from (used) investing	(85 218)	(83 256)	(91 306)	(10 883)	(56 464)	(81 939)	25 475	-31%	(81 939)
Net cash from (used) financing	(6 785)	(4 829)	(5 010)	365	(2 439)	(2 400)	(39)	2%	(2 400)
<b>Cash/cash equivalents at the month/year end</b>	<b>210 129</b>	<b>156 617</b>	<b>184 454</b>	<b>-</b>	<b>4 322</b>	<b>160 060</b>	<b>(155 738)</b>	<b>-97%</b>	<b>199 017</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	24 065	5 485	1 028	700	446	366	301	13 519	45 909
<b>Creditors Age Analysis</b>									
Total Creditors	2 223	25	1	-	13	-	-	-	2 262

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April									
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Standard</b>									
<i><b>Governance and administration</b></i>	<b>127 163</b>	<b>154 408</b>	<b>178 271</b>	<b>5 284</b>	<b>80 983</b>	<b>144 482</b>	(63 499)	-44%	<b>178 271</b>
Executive and council	34 831	59 866	83 729	2	3 191	65 249	(62 058)	-95%	83 729
Budget and treasury office	91 023	93 466	93 466	5 235	76 960	78 337	(1 377)	-2%	93 466
Corporate services	1 310	1 076	1 076	47	832	896	(64)	-7%	1 076
<i><b>Community and public safety</b></i>	<b>11 733</b>	<b>13 703</b>	<b>13 703</b>	<b>800</b>	<b>8 638</b>	<b>11 641</b>	(3 003)	-26%	<b>13 703</b>
Community and social services	5 611	6 137	6 137	53	693	5 114	(4 421)	-86%	6 137
Sport and recreation	2 873	2 742	2 742	181	2 477	2 508	(31)	-1%	2 742
Public safety	3 007	4 561	4 561	549	5 278	3 800	1 478	39%	4 561
Housing	241	263	263	16	190	219	(29)	-13%	263
Health	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	<b>8 315</b>	<b>7 711</b>	<b>7 711</b>	<b>600</b>	<b>6 914</b>	<b>6 423</b>	491	8%	<b>7 711</b>
Planning and development	1 977	1 808	1 808	109	1 529	1 506	23	2%	1 808
Road transport	6 338	5 903	5 903	491	5 385	4 917	469	10%	5 903
Environmental protection	-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>	<b>262 376</b>	<b>282 234</b>	<b>280 334</b>	<b>20 841</b>	<b>237 136</b>	<b>233 485</b>	3 650	2%	<b>280 334</b>
Electricity	166 836	180 514	178 796	13 840	146 595	148 936	(2 341)	-2%	178 796
Water	35 281	37 367	37 294	3 184	31 519	31 060	459	1%	37 294
Waste water management	34 578	37 620	37 524	2 162	35 366	31 230	4 136	13%	37 524
Waste management	25 681	26 734	26 721	1 655	23 656	22 260	1 397	6%	26 721
<i><b>Other</b></i>	<b>18</b>	<b>20</b>	<b>20</b>	<b>2</b>	<b>16</b>	<b>16</b>	<b>(0)</b>	<b>-1%</b>	<b>20</b>
<b>Total Revenue - Standard</b>	<b>409 606</b>	<b>458 075</b>	<b>480 038</b>	<b>27 527</b>	<b>333 687</b>	<b>396 048</b>	<b>(62 360)</b>	<b>-16%</b>	<b>480 038</b>
<b>Expenditure - Standard</b>									
<i><b>Governance and administration</b></i>	<b>69 906</b>	<b>93 111</b>	<b>104 314</b>	<b>10 409</b>	<b>67 024</b>	<b>74 965</b>	(7 940)	-11%	<b>104 314</b>
Executive and council	14 125	27 379	43 196	7 089	30 493	34 865	(4 372)	-13%	43 196
Budget and treasury office	29 011	40 868	35 529	1 647	17 834	23 266	(5 432)	-23%	35 529
Corporate services	26 769	24 865	25 589	1 673	18 697	16 834	1 863	11%	25 589
<i><b>Community and public safety</b></i>	<b>47 905</b>	<b>49 661</b>	<b>50 492</b>	<b>3 515</b>	<b>35 775</b>	<b>38 771</b>	(2 996)	-8%	<b>50 492</b>
Community and social services	12 426	12 637	12 686	890	9 318	10 186	(868)	-9%	12 686
Sport and recreation	15 516	14 991	15 034	1 065	11 168	10 145	1 023	10%	15 034
Public safety	18 602	20 701	21 430	1 466	14 269	17 433	(3 164)	-18%	21 430
Housing	1 361	1 332	1 342	93	1 020	1 008	12	1%	1 342
Health	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	<b>57 398</b>	<b>58 169</b>	<b>58 435</b>	<b>4 748</b>	<b>46 828</b>	<b>26 267</b>	20 561	78%	<b>58 435</b>
Planning and development	8 441	8 452	8 453	678	6 464	6 978	(514)	-7%	8 453
Road transport	48 957	49 717	49 982	4 070	40 363	19 289	21 074	109%	49 982
Environmental protection	-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>	<b>235 006</b>	<b>268 205</b>	<b>270 208</b>	<b>17 347</b>	<b>194 798</b>	<b>187 658</b>	7 139	4%	<b>270 208</b>
Electricity	146 548	161 662	161 998	9 246	116 868	124 558	(7 690)	-6%	161 998
Water	41 814	44 449	45 024	3 947	33 759	27 762	5 997	22%	45 024
Waste water management	24 835	38 320	38 767	2 186	25 598	17 182	8 416	49%	38 767
Waste management	21 810	23 774	24 418	1 968	18 572	18 156	416	2%	24 418
<i><b>Other</b></i>	<b>1 090</b>	<b>962</b>	<b>962</b>	<b>181</b>	<b>874</b>	<b>799</b>	<b>74</b>	<b>9%</b>	<b>962</b>
<b>Total Expenditure - Standard</b>	<b>411 305</b>	<b>470 108</b>	<b>484 411</b>	<b>36 199</b>	<b>345 298</b>	<b>328 461</b>	<b>16 837</b>	<b>5%</b>	<b>484 411</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(8 673)</b>	<b>(11 610)</b>	<b>67 587</b>	<b>(79 198)</b>	<b>-117%</b>	<b>(4 373)</b>

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April									
Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Corporate Services	5 609	6 134	6 134	28	711	5 111	(4 400)	-86.1%	6 134
Vote 2 - Civil Services	97 878	103 222	103 040	7 091	91 802	85 800	6 002	7.0%	103 040
Vote 3 - Council	34 831	59 866	83 673	2	3 191	65 249	(62 058)	-95.1%	83 673
Vote 4 - Electricity Services	166 838	180 514	178 796	13 840	146 595	148 936	(2 341)	-1.6%	178 796
Vote 5 - Financial Services	91 023	93 466	93 522	5 235	76 960	78 337	(1 377)	-1.8%	93 522
Vote 6 - Development Services	4 465	4 487	4 487	300	3 939	3 961	(22)	-0.6%	4 487
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	8 963	10 386	10 386	1 031	10 489	8 653	1 836	21.2%	10 386
<b>Total Revenue by Vote</b>	<b>409 606</b>	<b>458 075</b>	<b>480 038</b>	<b>27 527</b>	<b>333 687</b>	<b>396 048</b>	<b>(62 360)</b>	<b>-15.7%</b>	<b>480 038</b>
<b>Expenditure by Vote</b>									
Vote 1 - Corporate Services	17 575	17 860	18 344	1 381	13 560	14 818	(1 258)	-8.5%	18 344
Vote 2 - Civil Services	160 223	176 464	178 288	13 654	133 625	92 464	41 161	44.5%	178 288
Vote 3 - Council	10 611	23 006	38 972	6 792	27 409	31 334	(3 925)	-12.5%	38 972
Vote 4 - Electricity Services	151 918	161 662	161 998	9 246	116 868	124 558	(7 690)	-6.2%	161 998
Vote 5 - Financial Services	29 011	40 868	35 752	1 647	17 834	23 266	(5 432)	-23.3%	35 752
Vote 6 - Development Services	13 088	13 124	13 212	997	9 707	10 850	(1 143)	-10.5%	13 212
Vote 7 - Municipal Manager	3 514	10 271	10 123	626	7 520	8 635	(1 115)	-12.9%	10 123
Vote 8 - Protection Services	25 364	26 853	27 722	1 856	18 774	22 536	(3 762)	-16.7%	27 722
<b>Total Expenditure by Vote</b>	<b>411 305</b>	<b>470 108</b>	<b>484 411</b>	<b>36 199</b>	<b>345 298</b>	<b>328 461</b>	<b>16 837</b>	<b>5.1%</b>	<b>484 411</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(8 673)</b>	<b>(11 610)</b>	<b>67 587</b>	<b>(79 198)</b>	<b>-117.2%</b>	<b>(4 373)</b>

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April									
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	67 353	69 020	69 020	4 969	60 737	57 526	3 212	6%	69 020
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	165 045	178 645	176 927	13 821	144 350	149 131	(4 780)	-3%	176 927
Service charges - water revenue	31 061	33 265	33 191	3 097	28 088	28 996	(909)	-3%	33 191
Service charges - sanitation revenue	22 979	24 844	24 747	1 725	21 975	20 662	1 313	6%	24 747
Service charges - refuse revenue	18 478	19 215	19 203	1 557	16 427	16 014	413	3%	19 203
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 902	3 088	3 088	240	2 986	2 650	336	13%	3 088
Interest earned - external investments	9 917	10 820	10 820	23	3 296	5 661	(2 364)	-42%	10 820
Interest earned - outstanding debtors	1 455	1 276	1 276	162	1 509	1 044	465	45%	1 276
Dividends received	-	-	-	-	-	-	-	-	-
Fines	2 948	4 039	4 039	546	5 219	3 367	1 852	55%	4 039
Licences and permits	3 225	3 007	3 007	267	2 909	2 471	438	18%	3 007
Agency services	2 496	2 539	2 539	215	2 270	2 113	157	7%	2 539
Transfers recognised - operational	40 483	53 629	70 038	-	32 506	59 023	(26 517)	-45%	70 038
Other revenue	13 852	11 621	11 621	897	10 725	9 594	1 132	12%	11 621
Gains on disposal of PPE	2 307	200	200	8	689	200	489	244%	200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>384 501</b>	<b>415 207</b>	<b>429 715</b>	<b>27 527</b>	<b>333 687</b>	<b>358 452</b>	<b>(24 764)</b>	<b>-7%</b>	<b>429 715</b>
<b>Expenditure By Type</b>									
Employee related costs	125 450	127 499	129 593	9 492	97 021	107 360	(10 338)	-10%	129 593
Remuneration of councillors	6 703	7 839	7 526	647	6 469	6 272	197	3%	7 526
Debt impairment	1 260	10 748	10 748	-	-	8 218	(8 218)	-100%	10 748
Depreciation & asset impairment	74 993	74 104	74 826	6 126	61 264	48 587	12 676	26%	74 826
Finance charges	8 486	15 096	15 096	3	7 719	7 587	131	2%	15 096
Bulk purchases	137 413	150 625	150 625	8 949	108 500	114 253	(5 753)	-5%	150 625
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	3 096	3 453	3 477	292	2 722	2 882	(161)	-6%	3 477
Transfers and grants	1 293	2 083	2 083	176	1 728	1 316	413	31%	2 083
Other expenditure	52 120	73 397	88 648	10 513	59 875	70 422	(10 547)	-15%	88 648
Loss on disposal of PPE	492	5 263	1 788	-	-	-	-	-	1 788
<b>Total Expenditure</b>	<b>411 305</b>	<b>470 108</b>	<b>484 411</b>	<b>36 199</b>	<b>345 298</b>	<b>366 898</b>	<b>(21 600)</b>	<b>-6%</b>	<b>484 411</b>
<b>Surplus/(Deficit)</b>									
Transfers recognised - capital	24 955	42 868	45 547	-	-	49 572	(49 572)	(0)	45 547
Contributions recognised - capital	150	-	4 775	-	-	-	-	-	4 775
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(8 673)</b>	<b>(11 610)</b>	<b>41 126</b>			<b>(4 373)</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(8 673)</b>	<b>(11 610)</b>	<b>41 126</b>			<b>(4 373)</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(8 673)</b>	<b>(11 610)</b>	<b>41 126</b>			<b>(4 373)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(1 699)</b>	<b>(12 033)</b>	<b>(4 373)</b>	<b>(8 673)</b>	<b>(11 610)</b>	<b>41 126</b>			<b>(4 373)</b>

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April									
Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 2 - Civil Services	29 378	31 344	34 419	4 640	17 368	32 029	(14 662)	-46%	34 419
Vote 5 - Financial Services	-	-	1 445	310	465	1 445	(980)	-68%	1 445
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>29 378</b>	<b>31 344</b>	<b>35 865</b>	<b>4 950</b>	<b>17 833</b>	<b>33 475</b>	<b>(15 642)</b>	<b>-47%</b>	<b>35 865</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Corporate Services	231	428	428	119	384	394	(9)	-2%	428
Vote 2 - Civil Services	32 434	34 937	35 025	2 559	23 129	27 747	(4 618)	-17%	35 025
Vote 3 - Council	1	815	1 115	87	328	660	(332)	-50%	1 115
Vote 4 - Electricity Services	17 411	11 340	11 340	386	10 140	8 552	1 588	19%	11 340
Vote 5 - Financial Services	979	1 244	1 712	128	899	1 503	(604)	-40%	1 712
Vote 6 - Development Services	5 574	3 148	5 723	55	5 447	7 061	(1 614)	-23%	5 723
Vote 7 - Municipal Manager	20	10	10	-	1	1	-	-	10
Vote 8 - Protection Services	799	213	313	17	198	270	(72)	-27%	313
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>57 450</b>	<b>52 136</b>	<b>55 666</b>	<b>3 351</b>	<b>40 527</b>	<b>46 188</b>	<b>(5 662)</b>	<b>-12%</b>	<b>55 666</b>
<b>Total Capital Expenditure</b>	<b>86 828</b>	<b>83 480</b>	<b>91 531</b>	<b>8 301</b>	<b>58 359</b>	<b>79 663</b>	<b>(21 304)</b>	<b>-27%</b>	<b>91 531</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	<b>2 878</b>	<b>2 094</b>	<b>4 431</b>	<b>607</b>	<b>1 797</b>	<b>3 790</b>	<b>(1 993)</b>	<b>-53%</b>	<b>4 431</b>
Executive and council	1 756	825	1 125	87	329	661	(332)	-50%	1 125
Budget and treasury office	1 122	29	1 866	316	899	1 881	(981)	-52%	1 866
Corporate services	-	1 240	1 440	204	568	1 247	(679)	-54%	1 440
<b>Community and public safety</b>	<b>10 870</b>	<b>4 739</b>	<b>7 519</b>	<b>340</b>	<b>6 353</b>	<b>8 633</b>	<b>(2 280)</b>	<b>-26%</b>	<b>7 519</b>
Community and social services	1 101	3 551	551	166	2 025	2 653	(628)	-24%	551
Sport and recreation	2 230	975	1 080	157	344	930	(586)	-63%	1 080
Public safety	888	213	313	17	198	270	(72)	-27%	313
Housing	6 652	-	5 574	-	3 785	4 779	(993)	-21%	5 574
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>16 174</b>	<b>19 815</b>	<b>20 535</b>	<b>1 713</b>	<b>15 352</b>	<b>16 661</b>	<b>(1 309)</b>	<b>-8%</b>	<b>20 535</b>
Planning and development	-	109	109	14	47	79	(33)	-41%	109
Road transport	16 174	19 706	20 426	1 699	15 305	16 582	(1 277)	-8%	20 426
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>56 905</b>	<b>56 831</b>	<b>59 046</b>	<b>5 642</b>	<b>34 858</b>	<b>50 580</b>	<b>(15 722)</b>	<b>-31%</b>	<b>59 046</b>
Electricity	16 631	11 340	11 340	386	10 140	8 552	1 588	19%	11 340
Water	5 914	5 429	5 719	247	2 423	4 363	(1 939)	-44%	5 719
Waste water management	-	35 509	38 510	4 651	19 462	34 819	(15 357)	-44%	38 510
Waste management	34 360	4 553	3 478	358	2 833	2 846	(14)	0%	3 478
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>86 828</b>	<b>83 480</b>	<b>91 531</b>	<b>8 301</b>	<b>58 359</b>	<b>79 663</b>	<b>(21 304)</b>	<b>-27%</b>	<b>91 531</b>
<b>Funded by:</b>									
National Government	17 545	22 395	22 395	4 830	19 621	22 048	(2 427)	-11%	22 395
Provincial Government	6 926	19 623	22 197	293	13 450	18 675	(5 225)	-28%	22 197
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	484	850	955	106	170	762	(592)	-78%	955
<b>Transfers recognised - capital</b>	<b>24 955</b>	<b>42 868</b>	<b>45 547</b>	<b>5 229</b>	<b>33 241</b>	<b>41 485</b>	<b>(8 244)</b>	<b>-20%</b>	<b>45 547</b>
<b>Public contributions &amp; donations</b>	<b>231</b>	<b>-</b>	<b>2 000</b>	<b>-</b>	<b>-</b>	<b>1 500</b>	<b>(1 500)</b>	<b>-100%</b>	<b>2 000</b>
<b>Borrowing</b>	<b>16 002</b>	<b>8 949</b>	<b>-</b>	<b>3</b>	<b>2 071</b>	<b>8 824</b>	<b>(6 753)</b>	<b>-77%</b>	<b>-</b>
<b>Internally generated funds</b>	<b>45 640</b>	<b>31 663</b>	<b>43 983</b>	<b>3 069</b>	<b>23 048</b>	<b>27 855</b>	<b>(4 807)</b>	<b>-17%</b>	<b>43 983</b>
<b>Total Capital Funding</b>	<b>86 828</b>	<b>83 480</b>	<b>91 531</b>	<b>8 301</b>	<b>58 359</b>	<b>79 663</b>	<b>(21 304)</b>	<b>-27%</b>	<b>91 531</b>

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

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M10 April					
Description	2012/13	Budget Year 2013/14			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	210 129	500	184 454	48 518	184 454
Call investment deposits	–	156 117	–	–	–
Consumer debtors	45 845	49 611	54 324	5 008	54 324
Other debtors	2 132	6 835	2 132	(15 148)	2 132
Current portion of long-term receivables	24	24	24	–	24
Inventory	7 035	5 457	7 114	(8)	7 114
<b>Total current assets</b>	<b>265 165</b>	<b>218 544</b>	<b>248 047</b>	<b>38 371</b>	<b>248 047</b>
<b>Non current assets</b>					
Long-term receivables	397	640	374	–	374
Investments	–	–	–	–	–
Investment property	31 363	33 920	32 130	–	32 130
Investments in Associate	–	–	–	–	–
Property, plant and equipment	1 749 294	1 751 681	1 763 252	(5 353)	1 763 252
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	458	542	649	–	649
Other non-current assets	767	–	767	–	767
<b>Total non current assets</b>	<b>1 782 280</b>	<b>1 786 784</b>	<b>1 797 173</b>	<b>(5 353)</b>	<b>1 797 173</b>
<b>TOTAL ASSETS</b>	<b>2 047 445</b>	<b>2 005 328</b>	<b>2 045 219</b>	<b>33 018</b>	<b>2 045 219</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	5 244	3 752	3 752	–	3 752
Consumer deposits	6 896	7 212	7 212	701	7 212
Trade and other payables	46 516	51 525	49 753	44 378	49 753
Provisions	5 731	5 830	5 830	(2 384)	5 830
<b>Total current liabilities</b>	<b>64 388</b>	<b>68 319</b>	<b>66 548</b>	<b>42 695</b>	<b>66 548</b>
<b>Non current liabilities</b>					
Borrowing	141 479	137 883	137 644	(3 534)	137 644
Provisions	44 821	36 922	48 643	–	48 643
<b>Total non current liabilities</b>	<b>186 300</b>	<b>174 806</b>	<b>186 287</b>	<b>(3 534)</b>	<b>186 287</b>
<b>TOTAL LIABILITIES</b>	<b>250 688</b>	<b>243 125</b>	<b>252 835</b>	<b>39 161</b>	<b>252 835</b>
<b>NET ASSETS</b>	<b>1 796 757</b>	<b>1 762 203</b>	<b>1 792 384</b>	<b>(6 143)</b>	<b>1 792 384</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	1 796 335	1 660 078	1 791 962	(6 143)	1 791 962
Reserves	422	102 125	422	–	422
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 796 757</b>	<b>1 762 203</b>	<b>1 792 384</b>	<b>(6 143)</b>	<b>1 792 384</b>

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

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M10 April									
Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	332 539	337 811	334 207	49 764	460 673	280 106	180 567	64%	280 106
Government - operating	38 924	53 629	69 468	-	80 303	56 903	23 400	41%	56 903
Government - capital	24 567	42 868	45 101	-	17 953	39 691	(21 738)	-55%	39 691
Interest	9 917	10 820	10 820	23	3 296	8 870	(5 574)	-63%	8 870
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(313 247)	354 418	371 775	48 687	700 309	302 945	(397 365)	-131%	302 945
Finance charges	(8 486)	15 096	15 096	3	7 716	7 548	(169)	-2%	7 548
Transfers and Grants	(1 293)	2 083	2 083	18	1 104	1 851	747	40%	1 851
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>82 922</b>	<b>73 530</b>	<b>70 641</b>	<b>1 080</b>	<b>(146 905)</b>	<b>73 227</b>	<b>573 442</b>	<b>783%</b>	<b>73 227</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	1 550	200	200	8	689	200	489	244%	200
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	60	24	24	-	-	20	(20)	-100%	20
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(86 828)	83 480	91 531	8 636	57 153	82 159	25 007	30%	82 159
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(85 218)</b>	<b>(83 256)</b>	<b>(91 306)</b>	<b>(8 628)</b>	<b>(56 464)</b>	<b>(81 939)</b>	<b>(25 475)</b>	<b>31%</b>	<b>(81 939)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	82	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	472	316	73	1 080	263	816	310%	263
<b>Payments</b>									
Repayment of borrowing	(6 868)	5 301	5 326	9	3 519	2 663	(856)	-32%	2 663
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(6 785)</b>	<b>(4 829)</b>	<b>(5 010)</b>	<b>63</b>	<b>(2 439)</b>	<b>(2 400)</b>	<b>39</b>	<b>-2%</b>	<b>(2 400)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(9 082)</b>	<b>(14 555)</b>	<b>(25 675)</b>	<b>(7 485)</b>	<b>(205 808)</b>	<b>(11 112)</b>			<b>(11 112)</b>
Cash/cash equivalents at beginning:	219 211	171 172	210 129		210 129	171 172			210 129
Cash/cash equivalents at month/year end:	210 129	156 617	184 454		4 322	160 060			199 017

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 - M10 April													
Description	NT Code	Budget Year 2013/14										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													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receiv ables from Ex change Transactions - Water	1200	3 575	1 270	415	218	140	101	67	1 781	7 567	2 307	-	-
Trade and Other Receiv ables from Ex change Transactions - Electricity	1300	11 118	1 763	95	30	24	19	17	800	13 863	889	-	-
Receiv ables from Non-ex change Transactions - Property Rates	1400	4 761	908	183	99	69	64	43	3 658	9 785	3 933	-	-
Receiv ables from Ex change Transactions - Waste Water Management	1500	2 011	646	109	71	54	47	38	3 790	6 766	4 000	-	-
Receiv ables from Ex change Transactions - Waste Management	1600	1 750	601	169	132	116	105	96	2 500	5 468	2 949	-	-
Receiv ables from Ex change Transactions - Property Rental Debtors	1700	29	17	2	2	2	1	1	41	94	46	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	821	281	57	149	41	28	40	950	2 366	1 207	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>24 065</b>	<b>5 485</b>	<b>1 028</b>	<b>700</b>	<b>446</b>	<b>366</b>	<b>301</b>	<b>13 519</b>	<b>45 909</b>	<b>15 331</b>	<b>-</b>	<b>-</b>
<b>2012/13 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	633	46	1	1	1	1	1	77	761	81	-	-
Commercial	2300	9 315	1 046	43	26	23	14	16	368	10 851	447	-	-
Households	2400	13 237	4 093	917	647	401	334	271	12 133	32 032	13 785	-	-
Other	2500	879	301	67	26	21	17	13	940	2 265	1 018	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>24 065</b>	<b>5 485</b>	<b>1 028</b>	<b>700</b>	<b>446</b>	<b>366</b>	<b>301</b>	<b>13 519</b>	<b>45 909</b>	<b>15 331</b>	<b>-</b>	<b>-</b>

After doing a monthly comparison of outstanding debt, 90 days and older decreased to R15 331 180 when compared to March's report which amounted to R15 420 907. There was a decrease of R267 390 in outstanding debt for 150 days and older.

Total Outstanding Debt has increased from R40.8 million in April 2013 to R45.9 million in April 2014, an increase of R5 061 546 million.



## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April											
Description	NT Code	Budget Year 2013/14									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 223	25	1	-	13	-	-	-	2 262	184
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>2 223</b>	<b>25</b>	<b>1</b>	<b>-</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 262</b>	<b>184</b>

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April									
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month	
	Yrs/Months								
R thousands									
<b>Municipality</b>									
ABSA	361 Days	Fixed Deposit	28 June 2014		6.00%	90 000	-	90 000	
ABSA		Call Account			5.00%	38 963	3 515	42 478	
Nedbank	177 Days	Fixed Deposit	28 June 2014		5.25%	90 000	-	90 000	
<b>Municipality sub-total</b>				-		218 963	3 515	222 478	
<b>Entities</b>									
N/A									
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		218 963	3 515	222 478	

- Investments made amounted to R11 000 000.
- Interest capitalized amounted to R268 659.
- Investments matured amounted to R23 800 000.

# 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 - M10 April								
Description	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	<b>35 696</b>	<b>35 696</b>	<b>-</b>	<b>27 569</b>	<b>27 569</b>	<b>-</b>		<b>35 696</b>
Local Government Equitable Share	32 506	32 506	-	24 379	24 379	-		32 506
Municipal Systems Improvement	890	890	-	890	890	-		890
Finance Management	1 300	1 300	-	1 300	1 300	-		1 300
EPWP Incentive	1 000	1 000	-	1 000	1 000	-		1 000
<b>Provincial Government:</b>	<b>15 683</b>	<b>33 722</b>	<b>-</b>	<b>14 694</b>	<b>14 694</b>	<b>-</b>		<b>33 722</b>
Community Development: Workers	28	28	-	-	-	-		28
Housing	10 500	28 283	-	10 812	10 812	-		28 283
Libraries	4 759	4 759	-	3 448	3 448	-		4 759
Proclaimed Roads Subsidy	178	178	-	178	178	-		178
Ilinge Lethu Centre	218	218	-	-	-	-		218
Financial Management Support Grant - Annual Report	-	200	-	200	200	-		200
Performance Management	-	56	-	56	56	-		56
Other transfers and grants [insert description]	-	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
[insert description]	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>50</b>	<b>-</b>		<b>50</b>
Cleanest Town	-	50	-	50	50	-		50
<b>Total Operating Transfers and Grants</b>	<b>51 379</b>	<b>69 468</b>	<b>-</b>	<b>42 313</b>	<b>42 313</b>	<b>-</b>		<b>69 468</b>
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	<b>22 395</b>	<b>22 395</b>	<b>-</b>	<b>19 817</b>	<b>19 817</b>	<b>-</b>		<b>22 395</b>
Municipal Infrastructure Grant (MIG)	17 395	17 395	-	17 395	17 395	-		17 395
Energy Efficiency and Demand Side Management Grant	5 000	5 000	-	2 422	2 422	-		5 000
<b>Provincial Government:</b>	<b>30 208</b>	<b>22 197</b>	<b>-</b>	<b>24 413</b>	<b>24 413</b>	<b>-</b>		<b>22 197</b>
Human Settlements	29 345	21 334	-	23 617	23 617	-		21 334
Libraries	355	355	-	289	289	-		355
Pedestrian Pathways: Darling (Phase 2)	508	508	-	508	508	-		508
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
[insert description]	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>850</b>	<b>955</b>	<b>-</b>	<b>170</b>	<b>170</b>	<b>-</b>		<b>955</b>
Lotto	850	955	-	170	170	-		955
<b>Total Capital Transfers and Grants</b>	<b>53 453</b>	<b>45 547</b>	<b>-</b>	<b>44 400</b>	<b>44 400</b>	<b>-</b>		<b>45 547</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>104 832</b>	<b>115 015</b>	<b>-</b>	<b>86 713</b>	<b>86 713</b>	<b>-</b>		<b>115 015</b>

No transfers and grants was received for April 2014.

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April								
Description	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>35 696</b>	<b>35 724</b>	<b>2 612</b>	<b>24 728</b>	<b>23 975</b>	<b>754</b>	<b>3.1%</b>	<b>35 724</b>
Local Government Equitable Share	32 506	32 506	2 291	21 140	21 258	(118)	-0.6%	32 506
Municipal Systems Improvement	890	918	15	685	794	(109)	-13.8%	918
Finance Management	1 300	1 300	105	947	1 090	(142)	-13.1%	1 300
EPWP Incentive	1 000	1 000	201	1 957	833	1 123	134.8%	1 000
<b>Provincial Government:</b>	<b>15 683</b>	<b>34 233</b>	<b>6 097</b>	<b>22 049</b>	<b>26 042</b>	<b>(3 993)</b>	<b>#DIV/0!</b>	<b>34 233</b>
Community Development: Workers	28	37	0	28	31	(3)	-9.8%	37
Housing	10 500	28 283	5 713	17 233	21 014	(3 781)	-18.0%	28 283
Libraries	4 759	4 759	337	3 586	3 586	-		4 759
Proclaimed Roads Subsidy	178	178	-	178	178	-		178
Ilinge Lethu Centre	218	218	46	492	742	(250)	-33.7%	218
Housing Consumer Education Grant	-	20	-	-	17	(17)	-100.0%	20
Financial Management Support Grant - Tariff Modelling	-	139	-	165	116	49	42.7%	139
Financial Management Support Grant - Asset Management	-	219	-	151	183	(32)	-17.5%	219
Financial Management Support Grant - Annual Report	-	200	-	50	-	50	#DIV/0!	200
Disaster Fund	-	124	-	111	120	(9)	-7.3%	124
Performance Management	-	56	-	56	56	-		56
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>[insert description]</i>	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	<b>-</b>	<b>81</b>	<b>5</b>	<b>5</b>	<b>54</b>	<b>(49)</b>	<b>-90.9%</b>	<b>81</b>
<i>Cleanest Town</i>	-	81	5	5	54	(49)	-90.9%	81
<b>Total operating expenditure of Transfers and Grants:</b>	<b>51 379</b>	<b>70 038</b>	<b>8 713</b>	<b>46 782</b>	<b>50 071</b>	<b>(3 289)</b>	<b>-6.6%</b>	<b>70 038</b>
<b>Capital expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>22 395</b>	<b>22 395</b>	<b>4 830</b>	<b>19 621</b>	<b>19 692</b>	<b>(72)</b>	<b>-0.4%</b>	<b>22 395</b>
Municipal Infrastructure Grant (MIG)	17 395	17 395	4 637	15 297	16 643	(1 345)	-8.1%	17 395
Energy Efficiency and Demand Side Management Grant	5 000	5 000	193	4 323	3 050	1 274	41.8%	5 000
<b>Provincial Government:</b>	<b>30 208</b>	<b>22 197</b>	<b>293</b>	<b>13 450</b>	<b>18 675</b>	<b>(5 225)</b>	<b>-28.0%</b>	<b>30 208</b>
Human Settlements	29 345	21 334	-	12 853	17 984	(5 131)	-28.5%	29 345
Libraries	355	355	111	316	332	-		355
Pedestrian Pathways: Darling (Phase 2)	508	508	183	281	359	(78)	-21.7%	508
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>	<b>850</b>	<b>955</b>	<b>106</b>	<b>170</b>	<b>762</b>	<b>(592)</b>	<b>-77.7%</b>	<b>850</b>
Lotto	850	955	106	170	762	(592)	-77.7%	850
<b>Total capital expenditure of Transfers and Grants</b>	<b>53 453</b>	<b>45 547</b>	<b>5 229</b>	<b>33 241</b>	<b>39 129</b>	<b>(5 888)</b>	<b>-15.0%</b>	<b>53 453</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>104 832</b>	<b>115 585</b>	<b>13 943</b>	<b>80 023</b>	<b>89 200</b>	<b>(9 177)</b>	<b>-10.3%</b>	<b>123 490</b>

## 8.2.1 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April					
Description	Budget Year 2013/14				
	Approved Rollover 2012/13	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	28	28	28	-	
Local Government Equitable Share				-	
Municipal Systems Improvement	28	28	28	-	
Finance Management				-	
EPWP Incentive				-	
Other transfers and grants [insert description]				-	
<b>Provincial Government:</b>	482	-	427	55	11.4%
Financial Management Support Grant - Tariff Modelling	139	-	165	(26)	-18.9%
Financial Management Support Grant - Asset Management	219	-	151	69	31.2%
Disaster Fund	124	-	111	13	10.2%
Performance Management				-	
Other transfers and grants [insert description]				-	
<b>District Municipality:</b>	-	-	-	-	
[insert description]				-	
<b>Other grant providers:</b>	-	-	-	-	
Cleanest Town				-	
<b>Total operating expenditure of Approved Roll-overs</b>	<b>509</b>	<b>28</b>	<b>454</b>	<b>55</b>	<b>10.8%</b>
<b>Capital expenditure of Approved Roll-overs</b>					
<b>Total capital expenditure of Approved Roll-overs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>509</b>	<b>28</b>	<b>454</b>	<b>55</b>	<b>10.8%</b>

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

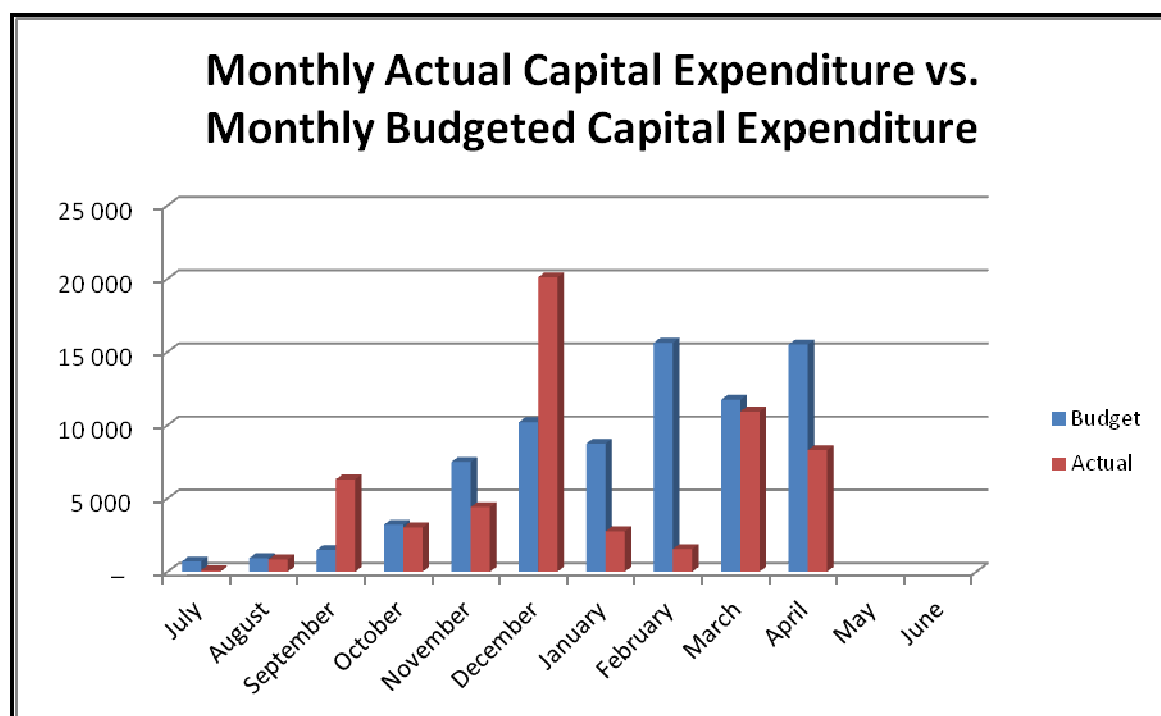
## 9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April								
Summary of Employee and Councillor remuneration	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	4 622	4 657	415	3 625	3 625	-		4 657
Pension and UIF Contributions	789	693	62	544	544	-		693
Medical Aid Contributions	198	198	19	163	163	-		198
Motor Vehicle Allowance	1 641	1 641	110	1 160	1 160	-		1 641
Cellphone Allowance	337	337	40	371	371	-		337
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-		-
<b>Sub Total - Councillors</b>	<b>7 588</b>	<b>7 526</b>	<b>647</b>	<b>5 863</b>	<b>5 863</b>	<b>-</b>		<b>7 526</b>
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	4 501	4 501	388	3 496	3 496	-		4 501
Pension and UIF Contributions	1 022	1 022	82	700	700	-		1 022
Medical Aid Contributions	268	268	23	203	203	-		268
Overtime	-	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	1 007	1 007	85	795	795	-		1 007
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	374	374	39	563	563	-		374
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	101	101	-	-	-	-		101
Post-retirement benefit obligations	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>	<b>7 273</b>	<b>7 273</b>	<b>617</b>	<b>5 756</b>	<b>5 756</b>	<b>-</b>		<b>7 273</b>
<b>% increase</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	83 253	83 420	6 013	64 215	68 446	(4 231)	-6%	83 420
Pension and UIF Contributions	13 186	13 186	1 016	10 389	11 035	(646)	-6%	13 186
Medical Aid Contributions	5 322	5 322	496	4 598	4 696	(98)	-2%	5 322
Overtime	3 045	4 563	435	3 364	3 931	(567)	-14%	4 563
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	6 009	6 009	495	4 750	5 091	(341)	-7%	6 009
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	509	509	35	343	416	(73)	-18%	509
Other benefits and allowances	5 777	6 186	385	3 504	4 992	(1 488)	-30%	6 186
Payments in lieu of leave	1 408	1 408	-	-	-	-		1 408
Long service awards	430	430	-	-	-	-		430
Post-retirement benefit obligations	1 287	1 287	-	-	7	(7)	-100%	1 287
<b>Sub Total - Other Municipal Staff</b>	<b>120 226</b>	<b>122 320</b>	<b>8 875</b>	<b>91 164</b>	<b>98 615</b>	<b>(7 451)</b>	<b>-8%</b>	<b>122 320</b>
<b>% increase</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>						<b>#DIV/0!</b>
<b>Total Parent Municipality</b>	<b>135 087</b>	<b>137 119</b>	<b>10 139</b>	<b>102 784</b>	<b>110 235</b>	<b>(7 451)</b>	<b>-7%</b>	<b>137 119</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>135 087</b>	<b>137 119</b>	<b>10 139</b>	<b>102 784</b>	<b>110 235</b>	<b>(7 451)</b>	<b>-7%</b>	<b>137 119</b>

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April								
Month	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>								
<b>Monthly expenditure performance trend</b>								
July	700	102	102	102	102	-		0%
August	930	839	843	946	942	(4)	-0.4%	1%
September	1 487	5 441	6 310	7 256	6 382	(873)	-13.7%	9%
October	3 217	2 898	3 027	10 283	9 280	(1 003)	-10.8%	12%
November	7 499	4 033	4 415	14 698	13 313	(1 386)	-10.4%	18%
December	10 215	9 986	20 105	34 803	23 298	(11 505)	-49.4%	42%
January	8 745	11 613	2 760	37 564	34 911	(2 653)	-7.6%	45%
February	15 640	16 277	1 556	39 120	51 187	12 067	23.6%	47%
March	11 747	14 868	10 938	50 058	66 055	15 997	24.2%	60%
April	15 515	16 104			82 159	-		
May	5 992	5 684			87 844	-		
June	1 793	3 687			91 531	-		
<b>Total Capital expenditure</b>	<b>83 480</b>	<b>91 531</b>	<b>50 058</b>					



## 11.3 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April								
Description	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>25 478</b>	<b>30 844</b>	<b>733</b>	<b>20 016</b>	<b>22 908</b>	<b>2 892</b>	<b>12.6%</b>	<b>30 844</b>
Infrastructure - Road transport	11 864	13 171	183	8 081	10 758	2 677	24.9%	13 171
<i>Roads, Pavements &amp; Bridges</i>	508	508	183	281	359	78	21.7%	508
<i>Storm water</i>	11 356	12 663	-	7 800	10 399	2 599	25.0%	12 663
Infrastructure - Electricity	5 000	5 000	193	4 323	3 050	(1 274)	-41.8%	5 000
<i>Generation</i>	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	5 000	5 000	193	4 323	3 050	(1 274)	-41.8%	5 000
<i>Street Lighting</i>	-	-	-	-	-	-	-	-
Infrastructure - Water	2 621	5 315	-	3 026	3 754	728	19.4%	5 315
<i>Dams &amp; Reservoirs</i>	-	2 695	-	2 100	2 433	333	13.7%	2 695
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation Water</i>	2 621	2 621	-	926	1 321	395	29.9%	2 621
Infrastructure - Sanitation	3 494	3 934	-	1 800	2 544	743	29.2%	3 934
<i>Reticulation</i>	3 494	3 934	-	270	326	56	17.2%	3 934
<i>Sewerage purification</i>	-	-	-	1 530	2 217	687	31.0%	-
Infrastructure - Other	2 500	3 424	358	2 785	2 803	18	0.6%	3 424
<i>Waste Management</i>	2 500	3 424	358	2 785	2 803	18	0.6%	3 424
<i>Transportation</i>	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-
<b>Community</b>	<b>3 190</b>	<b>50</b>	<b>87</b>	<b>2 339</b>	<b>3 307</b>	<b>968</b>	<b>29.3%</b>	<b>50</b>
Social rental housing	-	-	-	-	-	-	-	-
Other	3 190	50	87	2 339	3 307	968	29.3%	50
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>1 132</b>	<b>-</b>	<b>250</b>	<b>783</b>	<b>533</b>	<b>68.1%</b>	<b>1 132</b>
Housing development	-	1 132	-	250	783	533	68.1%	1 132
Other	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>2 363</b>	<b>4 717</b>	<b>623</b>	<b>1 867</b>	<b>2 999</b>	<b>1 132</b>	<b>37.7%</b>	<b>4 717</b>
General vehicles	-	100	-	-	100	100	100.0%	100
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	1 102	1 102	164	926	881	(45)	-5.1%	1 102
Computers - hardware/equipment	223	2 177	431	819	1 852	1 033	55.8%	2 177
Furniture and other office equipment	238	238	28	121	165	44	26.8%	238
Other	800	1 100	-	-	-	-	-	1 100
<b>Total Capital Expenditure on new assets</b>	<b>31 031</b>	<b>36 743</b>	<b>1 443</b>	<b>24 472</b>	<b>29 997</b>	<b>5 525</b>	<b>18.4%</b>	<b>36 743</b>





## 11.4 Supporting Table C13c

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April								
Description	Budget Year 2013/14							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>10 436</b>	<b>10 822</b>	<b>971</b>	<b>8 339</b>	<b>9 156</b>	<b>817</b>	<b>8.9%</b>	<b>10 822</b>
Infrastructure - Road transport	3 575	3 575	185	2 475	2 927	453	15.5%	3 575
<i>Roads, Pavements &amp; Bridges</i>	264	264	-	225	220	(5)	-2.2%	264
<i>Storm water</i>	3 311	3 311	185	2 250	2 707	458	16.9%	3 311
Infrastructure - Electricity	1 053	1 053	128	742	859	118	13.7%	1 053
<i>Generation</i>	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	700	700	89	521	566	44	7.9%	700
<i>Street Lighting</i>	353	353	39	221	294	73	24.9%	353
Infrastructure - Water	1 043	1 043	57	588	851	263	30.9%	1 043
<i>Dams &amp; Reservoirs</i>	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation Water</i>	1 043	1 043	57	588	851	263	30.9%	1 043
Infrastructure - Sanitation	1 269	1 269	325	1 243	1 294	51	4.0%	1 269
<i>Reticulation Sewerage</i>	1 269	1 269	325	1 243	1 294	51	4.0%	1 269
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-
Infrastructure - Other	3 496	3 882	275	3 292	3 224	(68)	-2.1%	3 882
<i>Waste Management</i>	3 496	3 882	275	3 292	3 224	(68)	-2.1%	3 882
<i>Other</i>	-	-	-	-	-	-	-	-
<b>Community</b>	<b>794</b>	<b>811</b>	<b>35</b>	<b>558</b>	<b>590</b>	<b>32</b>	<b>5.4%</b>	<b>811</b>
Parks & gardens	-	-	-	-	-	-	-	-
Sportsfields & stadia	374	374	20	253	225	(28)	-12.3%	374
Swimming pools	91	91	-	137	143	6	3.9%	91
Community halls	-	-	-	-	-	-	-	-
Libraries	21	21	-	-	17	17	100.0%	21
Recreational facilities	197	197	13	99	117	18	15.4%	197
Fire, safety & emergency	10	10	-	2	13	11	86.1%	10
Security and policing	2	2	-	-	2	2	100.0%	2
Cemeteries	75	75	-	43	40	(3)	-7.3%	75
Social rental housing	23	40	2	24	33	9	26.9%	40
Other	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>6 474</b>	<b>6 899</b>	<b>362</b>	<b>4 341</b>	<b>5 930</b>	<b>1 588</b>	<b>26.8%</b>	<b>6 899</b>
General vehicles	3 707	3 707	192	2 148	3 234	1 086	33.6%	3 707
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	352	777	38	591	711	120	16.9%	777
Computers - hardware/equipment	-	-	-	-	-	-	-	-
Furniture and other office equipment	455	455	30	240	376	137	36.4%	455
Other Buildings	1 960	1 960	102	1 363	1 609	246	15.3%	1 960
Other	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>17 704</b>	<b>18 531</b>	<b>1 367</b>	<b>13 238</b>	<b>15 675</b>	<b>2 437</b>	<b>15.5%</b>	<b>18 531</b>

- Repairs and Maintenance is 15.5% below our budgeted expenditure projection for the month of April 2014. We try our best to obtain the maximum benefit from each of our assets.

## Section 13 – Municipal manager’s quality certification

### QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -

(mark as appropriate)

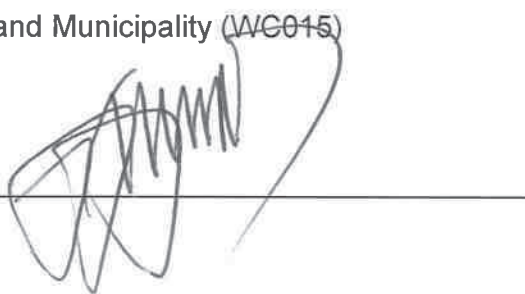
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of April 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name : Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, appearing to be 'Joggie Scholtz', written over a horizontal line. The signature is somewhat stylized and includes a large loop at the end.

Date

14 May 2014