

# 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 2016

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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 2016

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

No comments for April 2016

#### **1.1.3 Other information**

No comments for April 2016

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

That Council takes cognisance of the monthly budget statement and supporting documentation for April 2016.

## **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

	<b>Original Budget</b>	<b>Adjustment Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>Variance %</b>
<b>Operating Expenditure</b>	R 579 331 647	R 607 236 171	R 418 644 706	R 188 591 465	31%
<b>Operating Revenue</b>	R 564 444 651	R 599 195 579	R 411 319 222	R 187 876 357	31%
<b>Capital</b>	R 92 885 408	R 83 701 437	R 49 207 694	R 34 493 743	41%

### 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	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue By Source</b>										
Property rates		73 332	78 939	78 939	5 949	68 449	68 051	399	1%	78 939
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		191 017	208 823	208 747	17 597	181 518	179 325	2 193	1%	208 747
Service charges - water revenue		38 515	41 620	41 696	3 125	35 840	34 956	885	3%	41 696
Service charges - sanitation revenue		24 090	25 137	25 137	2 168	22 206	21 994	212	1%	25 137
Service charges - refuse revenue		18 046	17 610	17 610	1 622	16 478	-	16 478	#DIV/0!	17 610
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 430	3 349	3 349	221	3 397	3 024	374	12%	3 349
Interest earned - external investments		16 371	8 300	17 800	43	304	3 182	(2 877)	-90%	17 800
Interest earned - outstanding debtors		1 693	1 376	1 376	161	1 434	1 233	201	16%	1 376
Dividends received		-	-	-	-	-	-	-	-	-
Fines		27 316	25 735	25 735	427	3 927	4 074	(147)	-4%	25 735
Licences and permits		3 673	3 273	3 273	292	3 150	2 822	329	12%	3 273
Agency services		3 105	2 799	2 799	304	2 940	2 371	569	24%	2 799
Transfers recognised - operational		64 628	62 706	87 983	-	51 772	60 152	(8 380)	-14%	87 983
Other revenue		27 884	16 868	15 888	1 811	14 909	14 935	(26)	0%	15 888
Gains on disposal of PPE		1 172	200	200	-	4 993	320	4 674	1462%	200
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>494 271</b>	<b>496 737</b>	<b>530 533</b>	<b>33 719</b>	<b>411 319</b>	<b>396 437</b>	<b>14 883</b>	<b>3.8%</b>	<b>530 533</b>

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 30 April 2016.

- The variance for Sanitation, Electricity and Property rates is in line with budgeted projections.
- Water stands at 3% above YTD budget projections due to the implementation of the level two water restriction tariffs which is higher than the normal tariff.
- The cash flow budget of Refuse did not pull through correctly on the B-schedules, but it is correct in the financial system. Refuse stands at 3% above YTD budget projections.
- Revenue received from Fines is at 4% below YTD budget projections. A portion of Fines are only recognised at 30 June 2016.
- Transfers recognised – operational currently stands at 14% below YTD budget projections. This is only the equitable share revenue whereas the other grants are only recognized at year end.
- Gains on disposal of PPE are Sale of land transactions that realised, for which we budget conservatively.
- Revenue received for the month of April 2016 was **R33.7 million** and stands at **3.8%** above the budgeted projections.

## Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Expenditure By Type</b>										
Employee related costs		135 231	156 706	159 372	11 497	118 258	116 263	1 995	2%	159 372
Remuneration of councillors		8 174	9 530	9 530	720	7 203	7 600	(397)	-5%	9 530
Debt impairment		16 005	34 381	31 013	-	-	-	-		31 013
Depreciation & asset impairment		73 824	78 876	78 876	6 375	63 754	-	63 754	#DIV/0!	78 876
Finance charges		14 768	20 199	14 501	2	7 241	7 247	(6)	0%	14 501
Bulk purchases		162 972	187 316	189 384	11 350	141 344	139 742	1 602	1%	189 384
Other materials		-	-	-	-	-	-	-		-
Contracted services		3 554	3 660	3 660	338	3 017	2 987	31	1%	3 660
Transfers and grants		1 999	2 137	2 137	221	1 696	1 626	71	4%	2 137
Other expenditure		71 197	70 158	102 396	6 841	76 132	72 024	4 107	6%	102 396
Loss on disposal of PPE		28 474	2 144	2 144	-	-	-	-		2 144
<b>Total Expenditure</b>		<b>516 197</b>	<b>565 108</b>	<b>593 012</b>	<b>37 345</b>	<b>418 645</b>	<b>347 488</b>	<b>71 156</b>	<b>20.5%</b>	<b>593 012</b>
<b>Surplus/(Deficit)</b>		<b>-21 926 374</b>	<b>(68 371)</b>	<b>(62 479)</b>	<b>(3 625)</b>	<b>(7 325)</b>	<b>48 948</b>	<b>(56 274)</b>	<b>(0)</b>	<b>(62 479)</b>
Transfers recognised - capital		39 565	51 984	51 958	-	-	21 017	(21 017)	(0)	51 958
Contributions recognised - capital		1 512	1 500	2 480	-	-	-	-		2 480
Contributed assets		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>19 151</b>	<b>(14 887)</b>	<b>(8 041)</b>	<b>(3 625)</b>	<b>(7 325)</b>	<b>69 965</b>			<b>(8 041)</b>
Taxation		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>		<b>19 151</b>	<b>(14 887)</b>	<b>(8 041)</b>	<b>(3 625)</b>	<b>(7 325)</b>	<b>69 965</b>			<b>(8 041)</b>
Attributable to minorities		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>19 151</b>	<b>(14 887)</b>	<b>(8 041)</b>	<b>(3 625)</b>	<b>(7 325)</b>	<b>69 965</b>			<b>(8 041)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>		<b>19 151</b>	<b>(14 887)</b>	<b>(8 041)</b>	<b>(3 625)</b>	<b>(7 325)</b>	<b>69 965</b>			<b>(8 041)</b>

- Employee related costs currently stand at 2% above the YTD budget projections. There were **23** permanent vacancies not filled for the month of April 2016.
- Depreciation are put through monthly, but at year-end a journal are put through to make it zero and then the full expenditure realise in June.
- Grants and subsidies paid is 4% above the projected YTD expenditure. Organizations are required to submit their annual financial statements before the transfers are made.
- Operating expenditure **commitments** as at 12 May 2016 amounts to **R18 430 800**.
- Expenditure for the month of April 2016 was **R37.3 million** and stands at **20.5%** above the budgeted projections.

## Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April									
Vote Description	Ref	Budget Year 2015/16							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Capital Expenditure - Standard Classification</b>									
<i><b>Governance and administration</b></i>		12 665	5 630	91	1 393	4 714	(3 321)	-70%	5 630
Executive and council		810	810	21	287	677	(390)	-58%	810
Budget and treasury office		915	1 130	36	621	964	(343)	-36%	1 130
Corporate services		10 940	3 690	34	484	3 073	(2 589)	-84%	3 690
<i><b>Community and public safety</b></i>		30 441	38 138	1 515	21 665	31 781	(10 116)	-32%	38 138
Community and social services		4 710	658	7	58	549	(492)	-89%	658
Sport and recreation		4 867	1 480	303	1 304	1 234	70	6%	1 480
Public safety		314	924	181	646	770	(123)	-16%	924
Housing		20 550	35 075	1 025	19 657	29 228	(9 571)	-33%	35 075
<i><b>Economic and environmental services</b></i>		32 444	21 377	969	15 322	17 797	(2 476)	-14%	21 377
Planning and development		60	60	-	11	33	(23)	-68%	60
Road transport		32 384	21 317	969	15 311	17 764	(2 453)	-14%	21 317
Environmental protection		-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		17 335	18 556	1 086	10 828	15 456	(4 627)	-30%	18 556
Electricity		7 542	6 701	414	5 837	5 561	276	5%	6 701
Water		6 048	6 210	673	4 962	5 191	(229)	-4%	6 210
Waste water management		3 730	5 630	-	15	4 691	(4 677)	-100%	5 630
Waste management		15	15	(1)	14	13	1	11%	15
<b>Total Capital Expenditure - Standard Classification</b>	3	92 885	83 701	3 661	49 208	69 748	(20 541)	-29%	83 701
<b>Funded by:</b>									
National Government		20 709	20 709	898	17 163	17 257	(94)	-1%	20 709
Provincial Government		31 275	31 249	584	16 835	26 033	(9 198)	-35%	31 249
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		51 984	51 958	1 482	33 998	43 290	(9 292)	-21%	51 958
<b>Public contributions &amp; donations</b>	5	1 500	2 480	-	-	1 250	(1 250)	-100%	2 480
<b>Borrowing</b>	6	8 500	-	-	-	-	-	-	-
<b>Internally generated funds</b>		30 901	29 263	2 180	15 210	25 209	(9 999)	-40%	29 263
<b>Total Capital Funding</b>		92 885	83 701	3 661	49 208	69 748	(20 541)	-29%	83 701

- Total capital expenditure as at 30 April 2016 amounts to **R3 661 460** and stands at **29%** below our projected YTD expenditure.

### The reason for this under spending is:

- Upgrading of WWTW Riebeek Wes and Riebeek Kasteel had no expenditure against the R463 315 monthly cahflow projected.
- Building of Streets: Swartland had expenditure of R724 913 against the R1 499 690 monthly cahflow projected.
- Phola Park/Ilinge Lethu UISP had expenditure of R4 070 against the R2 553 622 monthly cahflow projected.
- Capital **commitments** as at 12 May 2016 amounts to **R7 562 297**.
- Capital expenditure will rapidly increase over the next two months.

### 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 2016

### 3.4 Remedial or corrective steps - Standard year-end transactions will be processed in June 2016.

## PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April						
Description of financial indicator	Basis of calculation	Ref	Budget Year 2015/16			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		17.5%	15.7%	18.4%	4.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		9.2%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.2%	11.9%	12.5%	11.9%
Gearing	Long Term Borrowing/ Funds & Reserves		155%	129.0%	31664.2%	129.0%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	1	246.6%	313.5%	248.8%	313.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		183.1%	223.2%	178.5%	223.2%
<b>Revenue Management</b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		93.1%	95.0%	92.81%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11.5%	16.4%	14.4%	16.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	98.25%	95.0%
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	5.8%	5.8%	5.80%	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%	20.84%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue		31.5%	30.0%	28.8%	30.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		34.0%	34.0%	5.85%	3.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.9%	17.6%	17%	4.5%
<b>IDP regulation financial viability indicators</b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within		26.5	17.20	N/a	26.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.9%	10.0%	N/a	17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		5.8	5.8%	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	2014/15	Budget Year 2015/16							
	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	73 332	78 939	78 939	5 949	68 449	68 051	399	1%	78 939
Service charges	271 667	293 191	293 191	24 511	256 042	236 274	19 768	8%	293 191
Investment revenue	16 371	8 300	17 800	43	304	3 182	(2 877)	-90%	19 176
Transfers recognised - operational	64 628	62 706	87 983	–	51 772	60 152	(8 380)	-14%	87 983
Other own revenue	68 273	53 601	52 620	3 216	34 752	28 778	5 974	21%	52 620
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>494 271</b>	<b>496 737</b>	<b>530 533</b>	<b>33 719</b>	<b>411 319</b>	<b>396 437</b>	<b>14 883</b>	<b>4%</b>	<b>531 909</b>
Employee costs	135 231	156 706	159 372	11 497	118 258	116 263	1 995	2%	159 372
Remuneration of Councillors	8 174	9 530	9 530	720	7 203	7 600	(397)	-5%	9 530
Depreciation & asset impairment	73 824	78 876	78 876	6 375	63 754	–	63 754	#DIV/0!	78 876
Finance charges	14 768	20 199	14 501	2	7 241	7 247	(6)	-0%	14 501
Materials and bulk purchases	162 972	187 316	189 384	11 350	141 344	139 742	1 602	1%	189 384
Transfers and grants	1 999	2 137	2 137	221	1 696	1 626	71		2 137
Other expenditure	119 230	110 343	139 213	7 179	79 149	75 011	4 138	6%	139 213
<b>Total Expenditure</b>	<b>516 197</b>	<b>565 108</b>	<b>593 012</b>	<b>37 345</b>	<b>418 645</b>	<b>347 488</b>	<b>71 156</b>	<b>20%</b>	<b>593 012</b>
<b>Surplus/(Deficit)</b>	<b>(21 926)</b>	<b>(68 371)</b>	<b>(62 479)</b>	<b>(3 625)</b>	<b>(7 325)</b>	<b>48 948</b>	<b>(56 274)</b>	<b>-115%</b>	<b>(61 103)</b>
Transfers recognised - capital	39 565	51 984	51 958	–	–	21 017	(21 017)	-100%	51 958
Contributions & Contributed assets	1 512	1 500	2 480	–	–	–	–		2 480
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>19 151</b>	<b>(14 887)</b>	<b>(8 041)</b>	<b>(3 625)</b>	<b>(7 325)</b>	<b>69 965</b>	<b>(77 291)</b>	<b>-110%</b>	<b>(6 665)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>19 151</b>	<b>(14 887)</b>	<b>(8 041)</b>	<b>(3 625)</b>	<b>(7 325)</b>	<b>69 965</b>	<b>(77 291)</b>	<b>-110%</b>	<b>(6 665)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>–</b>	<b>92 885</b>	<b>83 701</b>	<b>3 661</b>	<b>49 208</b>	<b>69 748</b>	<b>(20 541)</b>	<b>-29%</b>	<b>83 701</b>
Capital transfers recognised	39 565	51 984	51 958	1 482	33 998	43 290	(9 292)	-21%	51 958
Public contributions & donations	1 500	1 500	2 480	–	–	1 250	(1 250)	-100%	2 480
Borrowing	–	8 500	–	–	–	–	–		–
Internally generated funds	<b>55 069</b>	<b>30 901</b>	<b>29 263</b>	<b>2 180</b>	<b>15 210</b>	<b>25 209</b>	<b>(9 999)</b>	<b>-40%</b>	<b>29 263</b>
<b>Total sources of capital funds</b>	<b>96 134</b>	<b>92 885</b>	<b>83 701</b>	<b>3 661</b>	<b>49 208</b>	<b>69 748</b>	<b>(20 541)</b>	<b>-29%</b>	<b>83 701</b>
<b>Financial position</b>									
Total current assets	330 236	246 002	326 567		391 274				326 567
Total non current assets	1 794 137	1 832 356	1 796 797		1 780 395				1 796 797
Total current liabilities	97 376	99 740	104 171		150 051				104 171
Total non current liabilities	190 387	192 331	190 623		187 098				190 623
<b>Community wealth/Equity</b>	<b>1 836 610</b>	<b>1 786 288</b>	<b>1 828 570</b>		<b>1 834 520</b>				<b>1 828 570</b>
<b>Cash flows</b>									
Net cash from (used) operating	121 386	82 316	74 622	(7 922)	(67 116)	22 228	(89 344)	-402%	74 622
Net cash from (used) investing	(96 760)	(91 162)	(83 480)	(2 987)	(41 897)	(60 369)	18 472	-31%	(83 480)
Net cash from (used) financing	(2 075)	3 343	(4 150)	68	(2 257)	(2 467)	209	-8%	(4 150)
<b>Cash/cash equivalents at the month/year end</b>	<b>245 545</b>	<b>182 619</b>	<b>232 537</b>	<b>–</b>	<b>76 852</b>	<b>147 515</b>	<b>(70 663)</b>	<b>-48%</b>	<b>232 537</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	28 010	4 755	1 211	802	635	534	1 351	9 616	46 914
<b>Creditors Age Analysis</b>									
Total Creditors	2 632	35	25	22	1	–	–	–	2 716



#### 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	Budget Year 2015/16							
	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>								
<b>Governance and administration</b>	<b>109 904</b>	<b>119 653</b>	<b>6 350</b>	<b>88 773</b>	<b>89 674</b>	(901)	-1%	<b>119 653</b>
Executive and council	555	555	1	33	534	(501)	-94%	555
Budget and treasury office	107 784	117 533	6 236	87 756	87 954	(198)	0%	117 533
Corporate services	1 565	1 565	112	983	1 185	(202)	-17%	1 565
<b>Community and public safety</b>	<b>62 453</b>	<b>85 268</b>	<b>644</b>	<b>7 812</b>	<b>32 017</b>	(24 205)	-76%	<b>85 268</b>
Community and social services	14 060	9 610	64	811	7 018	(6 207)	-88%	9 610
Sport and recreation	8 032	4 845	142	2 902	3 320	(418)	-13%	4 845
Public safety	26 129	26 129	422	3 924	21 452	(17 528)	-82%	26 129
Housing	14 233	44 685	16	174	226	(52)	-23%	44 685
Health	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>34 141</b>	<b>36 328</b>	<b>1 084</b>	<b>9 059</b>	<b>6 811</b>	2 248	33%	<b>36 328</b>
Planning and development	1 929	1 929	407	2 677	1 607	1 070	67%	1 929
Road transport	32 212	34 399	676	6 383	5 204	1 178	23%	34 399
Environmental protection	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>343 700</b>	<b>343 700</b>	<b>25 640</b>	<b>305 658</b>	<b>290 827</b>	14 830	5%	<b>343 700</b>
Electricity	211 931	211 855	17 651	185 181	176 908	8 273	5%	211 855
Water	52 114	52 190	3 439	45 281	42 475	2 806	7%	52 190
Waste water management	49 269	49 269	2 776	45 894	44 250	1 644	4%	49 269
Waste management	30 387	30 387	1 774	29 302	27 194	2 107	8%	30 387
<b>Other</b>	<b>22</b>	<b>22</b>	<b>2</b>	<b>18</b>	<b>18</b>	<b>(0)</b>	<b>-1%</b>	<b>22</b>
<b>Total Revenue - Standard</b>	<b>550 221</b>	<b>584 972</b>	<b>33 719</b>	<b>411 319</b>	<b>419 347</b>	<b>(8 028)</b>	<b>-2%</b>	<b>584 972</b>
<b>Expenditure - Standard</b>								
<b>Governance and administration</b>	<b>96 509</b>	<b>97 220</b>	<b>4 832</b>	<b>55 962</b>	<b>64 662</b>	(8 701)	-13%	<b>97 220</b>
Executive and council	20 048	20 118	1 662	15 205	16 303	(1 097)	-7%	20 118
Budget and treasury office	44 977	46 014	1 286	18 751	28 630	(9 879)	-35%	46 014
Corporate services	31 485	31 088	1 884	22 006	19 730	2 276	12%	31 088
<b>Community and public safety</b>	<b>71 831</b>	<b>85 559</b>	<b>5 786</b>	<b>61 033</b>	<b>57 065</b>	3 968	7%	<b>85 559</b>
Community and social services	15 939	16 203	1 204	11 961	12 422	(460)	-4%	16 203
Sport and recreation	16 558	16 931	1 248	12 898	12 265	633	5%	16 931
Public safety	37 968	35 075	1 813	16 326	18 725	(2 399)	-13%	35 075
Housing	1 365	17 350	1 521	19 848	13 653	6 195	45%	17 350
Health	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>68 524</b>	<b>83 791</b>	<b>5 153</b>	<b>62 221</b>	<b>43 992</b>	18 228	41%	<b>83 791</b>
Planning and development	11 889	12 843	932	8 710	10 270	(1 560)	-15%	12 843
Road transport	56 635	70 948	4 220	53 511	33 723	19 788	59%	70 948
Environmental protection	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>327 093</b>	<b>325 238</b>	<b>21 373</b>	<b>238 411</b>	<b>211 969</b>	26 442	12%	<b>325 238</b>
Electricity	198 062	198 482	12 051	146 949	138 681	8 268	6%	198 482
Water	57 885	55 236	4 322	42 001	34 919	7 082	20%	55 236
Waste water management	42 187	42 465	2 891	28 248	17 778	10 470	59%	42 465
Waste management	28 959	29 054	2 109	21 213	20 592	621	3%	29 054
<b>Other</b>	<b>1 151</b>	<b>1 205</b>	<b>202</b>	<b>1 018</b>	<b>969</b>	<b>49</b>	<b>5%</b>	<b>1 205</b>
<b>Total Expenditure - Standard</b>	<b>565 108</b>	<b>593 012</b>	<b>37 345</b>	<b>418 645</b>	<b>378 658</b>	<b>39 987</b>	<b>11%</b>	<b>593 012</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(14 887)</b>	<b>(8 041)</b>	<b>(3 625)</b>	<b>(7 325)</b>	<b>40 689</b>	<b>(48 015)</b>	<b>-118%</b>	<b>(8 041)</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	Ref	2014/15	Budget Year 2015/16							
		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>	1									
Vote 1 - Corporate Services		6 648	9 929	9 929	99	877	7 161	(6 284)	-87.8%	9 929
Vote 2 - Civil Services		121 402	164 635	163 711	8 149	122 068	116 057	6 010	5.2%	163 711
Vote 3 - Council		56 741	125	125	1	33	104	(71)	-68.2%	125
Vote 4 - Electricity Services		194 134	211 931	211 855	17 651	185 181	176 908	8 273	4.7%	211 855
Vote 5 - Financial Services		115 277	107 784	117 533	6 236	87 756	87 954	(198)	-0.2%	117 533
Vote 6 - Development Services		6 490	23 168	49 171	565	5 382	4 208	1 174	27.9%	49 171
Vote 7 - Municipal Manager		-	430	430	-	-	430	(430)	-100.0%	430
Vote 8 - Protection Services		34 656	32 218	32 218	1 018	10 022	26 525	(16 503)	-62.2%	32 218
<b>Total Revenue by Vote</b>	2	<b>535 348</b>	<b>550 221</b>	<b>584 972</b>	<b>33 719</b>	<b>411 319</b>	<b>419 347</b>	<b>(8 028)</b>	<b>-1.9%</b>	<b>584 972</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Corporate Services		19 895	23 138	23 440	1 728	16 846	17 623	(777)	-4.4%	23 440
Vote 2 - Civil Services		185 678	208 428	219 927	15 191	162 673	120 558	42 116	34.9%	219 927
Vote 3 - Council		24 441	14 645	14 675	1 308	11 413	11 946	(534)	-4.5%	14 675
Vote 4 - Electricity Services		175 719	206 577	207 280	12 051	146 949	138 837	8 112	5.8%	207 280
Vote 5 - Financial Services		52 870	44 977	46 014	1 287	18 758	28 643	(9 885)	-34.5%	46 014
Vote 6 - Development Services		15 457	17 111	34 261	2 764	31 501	27 241	4 260	15.6%	34 261
Vote 7 - Municipal Manager		4 130	5 403	5 443	771	9 590	10 363	(773)	-7.5%	5 443
Vote 8 - Protection Services		38 006	44 830	41 973	2 246	20 916	23 449	(2 533)	-10.8%	41 973
<b>Total Expenditure by Vote</b>	2	<b>516 197</b>	<b>565 108</b>	<b>593 012</b>	<b>37 345</b>	<b>418 645</b>	<b>378 658</b>	<b>39 987</b>	<b>10.6%</b>	<b>593 012</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>19 151</b>	<b>(14 887)</b>	<b>(8 041)</b>	<b>(3 625)</b>	<b>(7 325)</b>	<b>40 689</b>	<b>(48 015)</b>	<b>-118.0%</b>	<b>(8 041)</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	Ref	2014/15	Budget Year 2015/16							
		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		73 332	78 939	78 939	5 949	68 449	68 051	399	1%	78 939
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		191 017	208 823	208 747	17 597	181 518	179 325	2 193	1%	208 747
Service charges - water revenue		38 515	41 620	41 696	3 125	35 840	34 956	885	3%	41 696
Service charges - sanitation revenue		24 090	25 137	25 137	2 168	22 206	21 994	212	1%	25 137
Service charges - refuse revenue		18 046	17 610	17 610	1 622	16 478	-	16 478	#DNV/0!	17 610
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 430	3 349	3 349	221	3 397	3 024	374	12%	3 349
Interest earned - external investments		16 371	8 300	17 800	43	304	3 182	(2 877)	-90%	17 800
Interest earned - outstanding debtors		1 693	1 376	1 376	161	1 434	1 233	201	16%	1 376
Dividends received		-	-	-	-	-	-	-	-	-
Fines		27 316	25 735	25 735	427	3 927	4 074	(147)	-4%	25 735
Licences and permits		3 673	3 273	3 273	292	3 150	2 822	329	12%	3 273
Agency services		3 105	2 799	2 799	304	2 940	2 371	569	24%	2 799
Transfers recognised - operational		64 628	62 706	87 983	-	51 772	60 152	(8 380)	-14%	87 983
Other revenue		27 884	16 868	15 888	1 811	14 909	14 935	(26)	0%	15 888
Gains on disposal of PPE		1 172	200	200	-	4 993	320	4 674	1462%	200
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>494 271</b>	<b>496 737</b>	<b>530 533</b>	<b>33 719</b>	<b>411 319</b>	<b>396 437</b>	<b>14 883</b>	<b>3.8%</b>	<b>530 533</b>
<b>Expenditure By Type</b>										
Employee related costs		135 231	156 706	159 372	11 497	118 258	116 263	1 995	2%	159 372
Remuneration of councillors		8 174	9 530	9 530	720	7 203	7 600	(397)	-5%	9 530
Debt impairment		16 005	34 381	31 013	-	-	-	-	-	31 013
Depreciation & asset impairment		73 824	78 876	78 876	6 375	63 754	-	63 754	#DNV/0!	78 876
Finance charges		14 768	20 199	14 501	2	7 241	7 247	(6)	0%	14 501
Bulk purchases		162 972	187 316	189 384	11 350	141 344	139 742	1 602	1%	189 384
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 554	3 660	3 660	338	3 017	2 987	31	1%	3 660
Transfers and grants		1 999	2 137	2 137	221	1 696	1 626	71	4%	2 137
Other expenditure		71 197	70 158	102 396	6 841	76 132	72 024	4 107	6%	102 396
Loss on disposal of PPE		28 474	2 144	2 144	-	-	-	-	-	2 144
<b>Total Expenditure</b>		<b>516 197</b>	<b>565 108</b>	<b>593 012</b>	<b>37 345</b>	<b>418 645</b>	<b>347 488</b>	<b>71 156</b>	<b>20.5%</b>	<b>593 012</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		39 565	51 984	51 958	-	-	21 017	(21 017)	(0)	51 958
Contributions recognised - capital		1 512	1 500	2 480	-	-	-	-	-	2 480
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>19 151</b>	<b>(14 887)</b>	<b>(8 041)</b>	<b>(3 625)</b>	<b>(7 325)</b>	<b>69 965</b>			<b>(8 041)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>19 151</b>	<b>(14 887)</b>	<b>(8 041)</b>	<b>(3 625)</b>	<b>(7 325)</b>	<b>69 965</b>			<b>(8 041)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>19 151</b>	<b>(14 887)</b>	<b>(8 041)</b>	<b>(3 625)</b>	<b>(7 325)</b>	<b>69 965</b>			<b>(8 041)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>19 151</b>	<b>(14 887)</b>	<b>(8 041)</b>	<b>(3 625)</b>	<b>(7 325)</b>	<b>69 965</b>			<b>(8 041)</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	Ref	Budget Year 2015/16							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Capital Expenditure - Standard Classification</b>									
<b><i>Governance and administration</i></b>		12 665	5 630	91	1 393	4 714	(3 321)	-70%	5 630
Executive and council		810	810	21	287	677	(390)	-58%	810
Budget and treasury office		915	1 130	36	621	964	(343)	-36%	1 130
Corporate services		10 940	3 690	34	484	3 073	(2 589)	-84%	3 690
<b><i>Community and public safety</i></b>		30 441	38 138	1 515	21 665	31 781	(10 116)	-32%	38 138
Community and social services		4 710	658	7	58	549	(492)	-89%	658
Sport and recreation		4 867	1 480	303	1 304	1 234	70	6%	1 480
Public safety		314	924	181	646	770	(123)	-16%	924
Housing		20 550	35 075	1 025	19 657	29 228	(9 571)	-33%	35 075
<b><i>Economic and environmental services</i></b>		32 444	21 377	969	15 322	17 797	(2 476)	-14%	21 377
Planning and development		60	60	-	11	33	(23)	-68%	60
Road transport		32 384	21 317	969	15 311	17 764	(2 453)	-14%	21 317
Environmental protection		-	-	-	-	-	-	-	-
<b><i>Trading services</i></b>		17 335	18 556	1 086	10 828	15 456	(4 627)	-30%	18 556
Electricity		7 542	6 701	414	5 837	5 561	276	5%	6 701
Water		6 048	6 210	673	4 962	5 191	(229)	-4%	6 210
Waste water management		3 730	5 630	-	15	4 691	(4 677)	-100%	5 630
Waste management		15	15	(1)	14	13	1	11%	15
<b>Total Capital Expenditure - Standard Classification</b>	3	92 885	83 701	3 661	49 208	69 748	(20 541)	-29%	83 701
<b>Funded by:</b>									
National Government		20 709	20 709	898	17 163	17 257	(94)	-1%	20 709
Provincial Government		31 275	31 249	584	16 835	26 033	(9 198)	-35%	31 249
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		51 984	51 958	1 482	33 998	43 290	(9 292)	-21%	51 958
<b>Public contributions &amp; donations</b>	5	1 500	2 480	-	-	1 250	(1 250)	-100%	2 480
<b>Borrowing</b>	6	8 500	-	-	-	-	-	-	-
<b>Internally generated funds</b>		30 901	29 263	2 180	15 210	25 209	(9 999)	-40%	29 263
<b>Total Capital Funding</b>		92 885	83 701	3 661	49 208	69 748	(20 541)	-29%	83 701

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

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		245 545	182 619	232 537	311 687	232 537
Call investment deposits		–	–	–	–	–
Consumer debtors		44 463	48 160	53 142	49 731	53 142
Other debtors		31 532	8 895	33 463	18 022	33 463
Current portion of long-term receivables		63	24	21	1 333	21
Inventory		8 632	6 304	7 404	10 501	7 404
<b>Total current assets</b>		<b>330 236</b>	<b>246 002</b>	<b>326 567</b>	<b>391 274</b>	<b>326 567</b>
<b>Non current assets</b>						
Long-term receivables		198	185	190	211	190
Investments		–	–	–	–	–
Investment property		26 639	27 956	26 405	26 639	26 405
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1 763 470	1 802 607	1 766 544	1 749 728	1 766 544
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		3 047	841	2 888	3 047	2 888
Other non-current assets		784	767	770	770	770
<b>Total non current assets</b>		<b>1 794 137</b>	<b>1 832 356</b>	<b>1 796 797</b>	<b>1 780 395</b>	<b>1 796 797</b>
<b>TOTAL ASSETS</b>		<b>2 124 373</b>	<b>2 078 358</b>	<b>2 123 364</b>	<b>2 171 669</b>	<b>2 123 364</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		3 994	5 399	5 051	3 994	5 051
Consumer deposits		8 715	9 032	9 499	9 240	9 499
Trade and other payables		78 219	78 308	83 404	133 057	83 404
Provisions		6 448	7 001	6 217	3 760	6 217
<b>Total current liabilities</b>		<b>97 376</b>	<b>99 740</b>	<b>104 171</b>	<b>150 051</b>	<b>104 171</b>
<b>Non current liabilities</b>						
Borrowing		133 484	134 984	129 336	130 195	129 336
Provisions		56 903	57 347	61 287	56 903	61 287
<b>Total non current liabilities</b>		<b>190 387</b>	<b>192 331</b>	<b>190 623</b>	<b>187 098</b>	<b>190 623</b>
<b>TOTAL LIABILITIES</b>		<b>287 762</b>	<b>292 071</b>	<b>294 795</b>	<b>337 149</b>	<b>294 795</b>
<b>NET ASSETS</b>	2	<b>1 836 610</b>	<b>1 786 288</b>	<b>1 828 570</b>	<b>1 834 520</b>	<b>1 828 570</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 736 378	1 699 032	1 728 337	1 734 288	1 728 337
Reserves		100 232	87 256	100 232	100 232	100 232
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 836 610</b>	<b>1 786 288</b>	<b>1 828 570</b>	<b>1 834 520</b>	<b>1 828 570</b>

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

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		393 028	353 523	353 523	64 225	691 625	331 550	360 075	109%	353 523
Government - operating		64 628	35 757	32 538	-	136 540	13 043	123 497	947%	32 538
Government - capital		39 565	62 706	87 898	-	22 859	20 709	2 150	10%	87 898
Interest		16 371	66 939	50 297	45	315	4 415	(4 100)	-93%	50 297
Dividends		-	9 607	19 107	-	-	-	-		19 107
<b>Payments</b>										
Suppliers and employees		(375 440)	423 881	(452 104)	72 144	910 217	218 004	(692 214)	-318%	(452 104)
Finance charges		(14 768)	20 199	(14 501)	2	7 241	127 859	120 618	94%	(14 501)
Transfers and Grants		(1 999)	2 137	(2 137)	47	997	1 626	628	39%	(2 137)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>121 386</b>	<b>82 316</b>	<b>74 622</b>	<b>(7 922)</b>	<b>(67 116)</b>	<b>22 228</b>	<b>1 052 589</b>	<b>4735%</b>	<b>74 622</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1 341	1 700	200	-	4 993	-	4 993	#DIV/0!	200
Decrease (Increase) in non-current debtors			24	21	-	-	-	-		21
Decrease (increase) other non-current receivables		18	-	-	-	-	-	-		-
Decrease (increase) in non-current investments			-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(98 119)	92 885	(83 701)	2 987	46 890	60 369	13 479	22%	(83 701)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(96 760)</b>	<b>(91 162)</b>	<b>(83 480)</b>	<b>(2 987)</b>	<b>(41 897)</b>	<b>(60 369)</b>	<b>(18 472)</b>	<b>31%</b>	<b>(83 480)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans			-	-	-	-	-	-		-
Borrowing long term/refinancing		2 349	8 500	-	-	-	-	-		-
Increase (decrease) in consumer deposits			591	784	76	1 031	-	1 031	#DIV/0!	784
<b>Payments</b>										
Repayment of borrowing		(4 424)	5 748	(4 934)	8	3 289	2 467	(822)	-33%	(4 934)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2 075)</b>	<b>3 343</b>	<b>(4 150)</b>	<b>68</b>	<b>(2 257)</b>	<b>(2 467)</b>	<b>(209)</b>	<b>8%</b>	<b>(4 150)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>22 550</b>	<b>(5 503)</b>	<b>(13 008)</b>	<b>(10 842)</b>	<b>(111 270)</b>	<b>(40 608)</b>			<b>(13 008)</b>
Cash/cash equivalents at beginning:		222 995	188 123	245 545		188 123	188 123			245 545
Cash/cash equivalents at month/year end:		245 545	182 619	232 537		76 852	147 515			232 537

## 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 2015/16										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 Receivables from Exchange Transactions - Water	1200	3 527	927	440	327	267	222	242	1 726	7 678	2 784	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	14 015	1 620	169	44	28	27	118	835	16 856	1 052	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5 470	991	248	165	113	97	516	3 207	10 806	4 097	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 151	612	143	110	89	79	188	1 546	4 917	2 011	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 724	479	132	105	84	76	255	1 464	4 319	1 983	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	26	16	1	1	1	1	1	4	50	6	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 097	110	78	51	54	33	31	834	2 288	1 003	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>28 010</b>	<b>4 755</b>	<b>1 211</b>	<b>802</b>	<b>635</b>	<b>534</b>	<b>1 351</b>	<b>9 616</b>	<b>46 914</b>	<b>12 938</b>	<b>-</b>	<b>-</b>
<b>2014/15 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	968	39	23	6	5	4	6	258	1 310	280	-	-
Commercial	2300	12 887	880	165	39	27	16	35	588	14 636	704	-	-
Households	2400	12 733	3 532	900	655	530	440	1 242	8 157	28 190	11 024	-	-
Other	2500	1 422	304	123	102	72	74	68	613	2 778	929	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>28 010</b>	<b>4 755</b>	<b>1 211</b>	<b>802</b>	<b>635</b>	<b>534</b>	<b>1 351</b>	<b>9 616</b>	<b>46 914</b>	<b>12 938</b>	<b>-</b>	<b>-</b>

After doing a monthly comparison of outstanding debt, 90 days and older increased to R 12 938 023 when compared to March' report which amounted to R 12 341 331. There was a monthly increase of R 693 846 in outstanding debt for 150 days and older.

Total Outstanding Debt has increased from **R44 135 916 in April 2015** to **R46 913 546 in April 2016**, which is R2 777 630.

Collection rate for April 2016 is **93.56%**.

## 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 2015/16									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	2 632	35	25	22	1	-	-	-	2 716	2 636
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>2 632</b>	<b>35</b>	<b>25</b>	<b>22</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 716</b>	<b>2 636</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	365 Days	Fixed Deposit	30 June 2015		7.90%	100 000	-	100 000	
NEDBANK	365 Days	Fixed Deposit	30 June 2015		7.90%	100 000	-	100 000	
ABSA		Call Account			6.80%	71 913	(4 558)	67 355	
ABSA		Call Account			7.00%	22 961	132	23 094	
<b>Municipality sub-total</b>				-		294 874	(4 425)	290 449	
<b>Entities</b>									
N/A									
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		<b>294 874</b>	<b>(4 425)</b>	<b>290 449</b>	



## 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 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	55 337	55 337	-	55 337	55 337	-		55 337
Local Government Equitable Share	51 772	51 772	-	51 772	51 772	-		51 772
Municipal Systems Improvement	930	930	-	930	930	-		930
Finance Management	1 450	1 450	-	1 450	1 450	-		1 450
EPWP Incentive	1 185	1 185	-	1 185	1 185	-		1 185
<b>Provincial Government:</b>	7 369	32 511	-	31 523	31 523	-		32 511
Community Development: Workers	36	28	-	28	28	-		28
Human Settlements	-	14 000	-	14 000	14 000	-		14 000
Libraries	6 185	6 185	-	6 185	6 185	-		6 185
Proclaimed Roads Subsidy	1 148	9 948	-	9 948	9 948	-		9 948
Financial Management Support Grant: mSCOA	-	50	-	50	50	-		50
Thusong Centre: Refurbishment	-	100	-	100	100	-		100
RSEP/VPUU	-	200	-	200	200	-		200
Refurbishment of Municipal Flats	-	2 000	-	1 012	1 012	-		2 000
<b>District Municipality:</b>	-	-	-	-	-	-		-
<i>[insert description]</i>	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	50	-	50	50	-		50
Cleanest Town	-	50	-	50	50	-		50
Disaster Fund	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	<b>62 706</b>	<b>87 898</b>	<b>-</b>	<b>86 910</b>	<b>86 910</b>	<b>-</b>		<b>87 898</b>
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	20 709	20 709	-	27 709	22 709	5 000	22.0%	20 709
Municipal Infrastructure Grant (MIG)	20 709	20 709	-	22 709	22 709	-		20 709
Energy Efficiency and Demand Side Management Grant	-	-	-	5 000	-	5 000	#DIV/0!	-
<b>Provincial Government:</b>	46 230	29 588	-	43 130	43 130	-		29 588
Human Settlements	33 505	25 505	-	39 047	39 047	-		25 505
Libraries	2 425	2 425	-	2 425	2 425	-		2 425
RSEP/VPUU Municipal Projects	1 500	1 650	-	1 650	1 650	-		1 650
Proclaimed Roads Subsidy	8 800	-	-	-	-	-		-
Community Development: Workers	-	8	-	8	8	-		8
<b>District Municipality:</b>	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>66 939</b>	<b>50 297</b>	<b>-</b>	<b>70 839</b>	<b>65 839</b>	<b>5 000</b>	<b>7.6%</b>	<b>50 297</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>129 645</b>	<b>138 195</b>	<b>-</b>	<b>157 750</b>	<b>152 750</b>	<b>5 000</b>	<b>3.3%</b>	<b>138 195</b>

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April								
Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>55 337</b>	<b>55 436</b>	<b>3 605</b>	<b>36 977</b>	<b>46 802</b>	<b>(9 825)</b>	<b>-21.0%</b>	<b>55 436</b>
Local Government Equitable Share	51 772	51 772	3 444	34 186	43 004	(8 818)	-20.5%	51 772
Municipal Systems Improvement	930	930	-	228	775	(547)	-70.6%	930
Finance Management	1 450	1 549	161	1 379	1 839	(460)	-25.0%	1 549
EPWP Incentive	1 185	1 185	-	1 185	1 185	-	-	1 185
<b>Provincial Government:</b>	<b>7 419</b>	<b>34 499</b>	<b>1 922</b>	<b>33 749</b>	<b>27 235</b>	<b>6 514</b>	<b>-221.9%</b>	<b>34 499</b>
Community Development: Workers	36	28	3	24	47	(23)	-48.6%	28
Human Settlements	-	15 888	1 423	18 778	12 573	6 205	49.4%	15 888
Libraries	6 185	6 185	496	4 953	4 939	14	0.3%	6 185
Proclaimed Roads Subsidy	1 148	9 948	-	8 867	8 314	553	6.7%	9 948
Financial Management Support Grant : Mscoa	50	50	-	13	42	(28)	-67.7%	50
Financial Management Support Grant : Long Term Fin Plan	-	100	-	70	70	-	-	100
Refurbishment: Municipal Flats	-	2 000	-	1 012	1 000	12	1.2%	2 000
RSEP/VPUU Municipal Projects	-	200	-	-	167	(167)	-100.0%	200
Greenest Town	-	-	-	-	-	-	-	-
Thusong Centre	-	100	-	31	83	(53)	-63.2%	100
<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>-</b>	<b>48</b>	<b>-</b>	<b>46</b>	<b>46</b>	<b>-</b>	<b>-</b>	<b>48</b>
Disaster Fund	-	48	-	46	46	-	-	48
<b>Total operating expenditure of Transfers and Grants:</b>	<b>62 756</b>	<b>89 983</b>	<b>5 527</b>	<b>70 772</b>	<b>74 083</b>	<b>(3 311)</b>	<b>-4.5%</b>	<b>89 983</b>
<b>Capital expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>20 709</b>	<b>20 709</b>	<b>898</b>	<b>17 163</b>	<b>17 257</b>	<b>(94)</b>	<b>-0.5%</b>	<b>20 709</b>
Municipal Infrastructure Grant (MIG)	20 709	20 709	898	17 163	17 257	(94)	-0.5%	20 709
<b>Provincial Government:</b>	<b>31 275</b>	<b>31 249</b>	<b>584</b>	<b>16 843</b>	<b>26 041</b>	<b>(9 198)</b>	<b>-35.3%</b>	<b>31 249</b>
Proclaimed Roads Subsidy	8 800	-	-	-	-	-	-	-
Human Settlements	18 550	28 516	404	16 120	23 762	(7 642)	-32.2%	28 516
RSEP/VPUU Municipal Projects	1 500	300	145	239	250	(11)	-4.5%	300
Libraries	2 425	2 425	34	476	2 021	(1 545)	-76.5%	2 425
Community Development: Workers	-	8	-	8	8	-	-	8
<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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>	<b>51 984</b>	<b>51 958</b>	<b>1 482</b>	<b>34 006</b>	<b>43 298</b>	<b>(9 292)</b>	<b>-21.5%</b>	<b>51 958</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>114 740</b>	<b>141 941</b>	<b>7 009</b>	<b>104 778</b>	<b>117 381</b>	<b>(12 603)</b>	<b>-10.7%</b>	<b>141 941</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								
Budget Year 2015/16								
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>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	6 116	6 116	426	4 336	4 336	-		6 116
Pension and UIF Contributions	915	837	64	650	650	-		837
Medical Aid Contributions	284	284	26	238	238	-		284
Motor Vehicle Allowance	1 746	1 746	163	1 633	1 633	-		1 746
Cellphone Allowance	547	547	40	395	395	-		547
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-		-
<b>Sub Total - Councillors</b>	<b>9 608</b>	<b>9 530</b>	<b>718</b>	<b>7 252</b>	<b>7 252</b>	<b>-</b>		<b>9 530</b>
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	5 602	5 602	426	4 618	4 618	-		5 602
Pension and UIF Contributions	1 265	1 265	98	990	990	-		1 265
Medical Aid Contributions	310	310	22	267	267	-		310
Overtime	-	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	851	851	68	711	711	-		851
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	583	583	64	490	490	-		583
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>	<b>8 611</b>	<b>8 611</b>	<b>679</b>	<b>7 077</b>	<b>7 077</b>	<b>-</b>		<b>8 611</b>
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	93 467	95 351	7 221	77 951	79 710	(1 760)	-2%	95 351
Pension and UIF Contributions	15 105	15 433	1 235	12 358	12 774	(416)	-3%	15 433
Medical Aid Contributions	6 945	6 945	596	5 785	5 941	(156)	-3%	6 945
Overtime	4 486	4 486	610	4 133	4 107	26	1%	4 486
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	7 378	7 827	616	6 062	6 466	(404)	-6%	7 827
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	700	946	54	537	720	(183)	-25%	946
Other benefits and allowances	6 117	5 875	486	4 356	5 458	(1 102)	-20%	5 875
Payments in lieu of leave	1 217	1 217	-	-	-	-		1 217
Long service awards	1 814	1 814	-	-	85	(85)	-100%	1 814
Post-retirement benefit obligations	10 866	10 866	-	-	2 678	(2 678)	-100%	10 866
<b>Sub Total - Other Municipal Staff</b>	<b>148 095</b>	<b>150 760</b>	<b>10 818</b>	<b>111 181</b>	<b>117 938</b>	<b>(6 757)</b>	<b>-6%</b>	<b>150 760</b>
<b>Total Municipal Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>166 314</b>	<b>168 902</b>	<b>12 215</b>	<b>125 510</b>	<b>132 267</b>	<b>(6 757)</b>	<b>-5%</b>	<b>168 902</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>156 706</b>	<b>159 372</b>	<b>11 497</b>	<b>118 258</b>	<b>125 015</b>	<b>(6 757)</b>	<b>-5%</b>	<b>159 372</b>

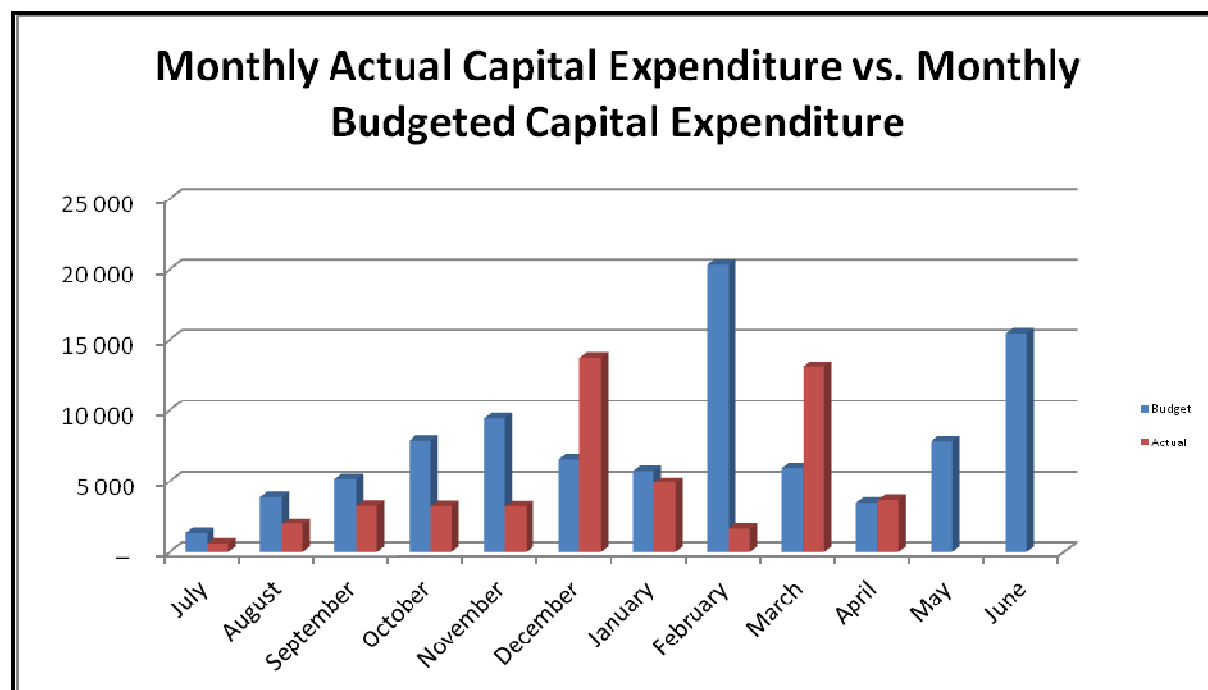
## Section 10 – Material variances to the SDBIP

- No material variances as at 30 April 2016.

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	609	1 293	1 302	580	580	1 302	721	55.4%	1%
August	2 642	3 854	1 954	1 965	2 545	3 255	710	21.8%	3%
September	4 293	5 169	3 965	3 248	5 793	7 221	1 427	19.8%	6%
October	7 883	7 904	5 493	3 222	9 015	12 714	3 699	29.1%	10%
November	6 194	9 437	6 407	3 212	12 227	19 120	6 894	36.1%	13%
December	10 256	6 526	4 553	13 759	25 986	23 673	(2 313)	-9.8%	28%
January	3 183	5 723	8 266	4 885	30 870	31 939	1 068	3.3%	37%
February	7 371	20 319	12 655	1 595	32 466	44 594	12 128	27.2%	39%
March	9 274	5 912	8 538	13 081	45 546	53 131	7 585	14.3%	54%
April	7 786	3 467	11 798	3 661	49 208	64 929	15 722	24.2%	59%
May	7 124	7 845	8 285	-	-	73 214	-	-	-
June	29 518	15 435	10 487	-	-	83 701	-	-	-
<b>Total Capital expenditure</b>	<b>96 134</b>	<b>92 885</b>	<b>83 701</b>	<b>49 208</b>					



## Section 11 – Other Supporting Documentation

### 12.1 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 2015/16							
	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>	31 179	37 314	1 901	5 239	8 455	3 217	38.0%	37 314
Infrastructure - Road transport	17 649	17 000	644	1 184	3 279	2 095	63.9%	17 000
Roads, Pavements & Bridges	7 449	3 806	644	1 184	3 279	2 095	63.9%	3 806
Storm water	10 200	13 193	-	-	-	-	-	13 193
Infrastructure - Electricity	4 700	2 600	621	1 714	2 167	453	20.9%	2 600
Transmission & Reticulation	4 700	2 600	621	1 714	2 167	453	20.9%	2 600
Infrastructure - Water	5 280	8 025	636	2 341	3 010	669	22.2%	8 025
Dams & Reservoirs	5 280	3 519	636	2 341	3 010	669	22.2%	3 519
Reticulation Water	-	4 506	-	-	-	-	-	4 506
Infrastructure - Sanitation	3 550	9 689	-	-	-	-	-	9 689
Reticulation	3 550	9 689	-	-	-	-	-	9 689
Infrastructure - Other	-	-	-	-	-	-	-	-
<b>Community</b>	11 823	4 376	340	1 715	3 646	1 931	53.0%	4 376
Parks & gardens	1 500	300	145	239	250	11	4.5%	300
Sportsfields & stadia	3 317	1 130	148	1 030	942	(88)	-9.3%	1 130
Swimming pools	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-
Libraries	2 355	2 355	41	440	1 963	1 523	77.6%	2 355
Recreational facilities	-	-	-	-	-	-	-	-
Cemeteries	-	490	7	7	408	402	98.4%	490
Social rental housing	-	-	-	-	-	-	-	-
Other Community	4 650	100	-	-	83	83	100.0%	100
<b>Heritage assets</b>	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Other assets</b>	10 690	7 845	76	18 489	28 478	9 989	35.1%	7 845
General vehicles	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-
Computers - hardware/equipment	600	627	32	65	498	433	87%	627
Furniture and other office equipment	790	798	19	569	646	76	11.8%	798
Other Buildings	-	-	-	-	-	-	-	-
Other Land	8 500	1 250	-	-	1 042	1 042	100.0%	1 250
Other	800	5 169	25	17 854	26 293	8 438	32.1%	5 169
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>53 691</b>	<b>49 534</b>	<b>2 317</b>	<b>25 443</b>	<b>40 580</b>	<b>15 137</b>	<b>37.3%</b>	<b>49 534</b>

**WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April**

Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>37 602</b>	<b>32 619</b>	<b>1 303</b>	<b>22 567</b>	<b>23 224</b>	<b>657</b>	<b>2.8%</b>	<b>32 619</b>
Infrastructure - Road transport	24 910	18 297	725	14 503	15 923	1 420		18 297
<i>Roads, Pavements &amp; Bridges</i>	24 610	17 997	725	14 428	15 673	1 245		17 997
<i>Storm water</i>	300	300	-	75	250	175	70.1%	300
Infrastructure - Electricity	6 200	6 200	552	5 477	5 166	(311)	-6.0%	6 200
<i>Generation</i>	-	-	-	-	-	-		-
<i>Transmission &amp; Reticulation</i>	6 200	6 200	552	5 477	5 166	(311)	-6.0%	6 200
<i>Street Lighting</i>	-	-	-	-	-	-		-
Infrastructure - Water	2 832	2 562	25	2 587	2 135	(453)	-21.2%	2 562
<i>Dams &amp; Reservoirs</i>	270	-	-	-	-	-		-
<i>Water purification</i>	-	-	-	-	-	-		-
<i>Reticulation Water</i>	2 562	2 562	25	2 587	2 135	(453)	-21.2%	2 562
Infrastructure - Sanitation	3 660	5 560	-	-	-	-		5 560
<i>Reticulation</i>	3 660	5 560	-	-	-	-		5 560
<i>Sewerage purification</i>	-	-	-	-	-	-		-
Infrastructure - Other	-	-	-	-	-	-		-
<b>Community</b>	-	-	-	-	-	-		-
Sportsfields & stadia	-	-	-	-	-	-		-
Cemeteries	-	-	-	-	-	-		-
<b>Heritage assets</b>	-	-	-	-	-	-		-
Buildings	-	-	-	-	-	-		-
Other Community	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-		-
Housing development	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
<b>Other assets</b>	<b>1 592</b>	<b>1 548</b>	<b>41</b>	<b>1 197</b>	<b>1 312</b>	<b>115</b>	<b>8.7%</b>	<b>1 548</b>
General vehicles	560	1 316	-	1 065	1 118	53	4.7%	1 316
Specialised vehicles	-	-	-	-	-	-		-
Plant & equipment	-	-	-	-	-	-		-
Computers - hardware/equipment	30	30	-	10	39	29	75%	30
Furniture and other office equipment	-	-	-	-	-	-		-
Abattoirs	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-		-
Civic Land and Buildings	-	-	-	-	-	-		-
Other Buildings	-	-	-	-	-	-		-
Other Land	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-		-
Other	1 002	202	41	122	154	32	21.1%	202
<b>Agricultural assets</b>	-	-	-	-	-	-		-
<b>Biological assets</b>	-	-	-	-	-	-		-
<b>Intangibles</b>	-	-	-	-	-	-		-
Computers - software & programming	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>39 194</b>	<b>34 167</b>	<b>1 344</b>	<b>23 764</b>	<b>24 536</b>	<b>771</b>	<b>3.1%</b>	<b>34 167</b>

## 12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April								
Description	Budget Year 2015/16							
	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>11 626</b>	<b>25 456</b>	<b>1 391</b>	<b>18 612</b>	<b>21 247</b>	<b>2 636</b>	<b>12.4%</b>	<b>25 456</b>
Infrastructure - Road transport	3 561	17 410	272	12 322	14 145	1 822	12.9%	17 410
<i>Roads, Pavements &amp; Bridges</i>	291	14 040	6	9 433	11 306	1 873	17%	14 040
<i>Storm water</i>	3 270	3 370	266	2 889	2 839	(51)	-1.8%	3 370
Infrastructure - Electricity	1 011	1 011	132	750	808	57	7.1%	1 011
<i>Generation</i>	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	721	721	100	531	567	36	6.3%	721
<i>Street Lighting</i>	290	290	31	220	241	21	8.9%	290
Infrastructure - Water	957	957	60	692	793	101	12.8%	957
<i>Dams &amp; Reservoirs</i>	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation Water</i>	957	957	60	692	793	101	12.8%	957
Infrastructure - Sanitation	1 617	1 598	670	1 620	2 098	477	22.8%	1 598
<i>Reticulation Sewerage</i>	1 617	1 598	670	1 620	2 098	477	22.8%	1 598
Infrastructure - Other	4 481	4 481	257	3 227	3 404	177	5.2%	4 481
<i>Waste Management</i>	4 481	4 481	257	3 227	3 404	177	5.2%	4 481
<b>Community</b>	<b>653</b>	<b>653</b>	<b>26</b>	<b>469</b>	<b>567</b>	<b>98</b>	<b>17.3%</b>	<b>653</b>
Sportsfields & stadia	250	250	8	196	204	8	4%	250
Swimming pools	100	100	2	83	120	37	31%	100
Recreational facilities	194	194	5	86	125	39	31%	194
Fire, safety & emergency	17	17	-	15	14	(1)	-6%	17
Security and policing	-	-	-	-	-	-	-	-
Cemeteries	62	62	4	50	48	(3)	-6%	62
Social rental housing	30	30	8	38	56	18	32.0%	30
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>8 279</b>	<b>8 379</b>	<b>666</b>	<b>4 994</b>	<b>7 311</b>	<b>2 318</b>	<b>31.7%</b>	<b>8 379</b>
General vehicles	4 725	4 725	450	2 300	4 125	1 825	44.2%	4 725
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	933	933	62	564	788	224	28.4%	933
Computers - hardware/equipment	-	-	-	-	-	-	-	-
Furniture and other office equipment	581	581	27	235	488	253	52%	581
Civic Land and Buildings	-	-	-	-	-	-	-	-
Other Buildings	2 040	2 140	127	1 894	1 911	17	0.9%	2 140
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>List sub-class</i>	-	-	-	-	-	-	-	-
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>List sub-class</i>	-	-	-	-	-	-	-	-
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>20 559</b>	<b>34 488</b>	<b>2 083</b>	<b>24 074</b>	<b>29 126</b>	<b>5 052</b>	<b>17.34%</b>	<b>34 488</b>

- Repairs and Maintenance is **17.34%** below our budgeted expenditure projection for the month of April 2016.

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April**

Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Depreciation by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>64 949</b>	<b>64 949</b>	<b>5 215</b>	<b>52 149</b>	<b>52 149</b>	<b>-</b>		<b>64 949</b>
Infrastructure - Road transport	28 427	28 427	2 171	21 714	21 714	-		28 427
<i>Roads, Pavements &amp; Bridges</i>	28 412	28 412	2 170	21 701	21 701	-		28 412
<i>Storm water</i>	16	16	1	13	13	-		16
Infrastructure - Electricity	12 313	12 313	1 026	10 260	10 260	-		12 313
<i>Transmission &amp; Reticulation</i>	4 413	4 413	368	3 677	3 677	-		4 413
<i>Street Lighting</i>	7 900	7 900	658	6 583	6 583	-		7 900
Infrastructure - Water	10 565	10 565	880	8 804	8 804	-		10 565
<i>Dams &amp; Reservoirs</i>	1 771	1 771	148	1 476	1 476	-		1 771
<i>Water purification</i>	57	57	5	47	47	-		57
<i>Reticulation</i>	8 737	8 737	728	7 281	7 281	-		8 737
Infrastructure - Sanitation	13 144	13 144	1 095	10 953	10 953	-		13 144
<i>Reticulation</i>	11 939	11 939	995	9 949	9 949	-		11 939
<i>Sewerage purification</i>	1 205	1 205	100	1 004	1 004	-		1 205
Infrastructure - Other	500	500	42	417	417	-		500
<i>Waste Management</i>	479	479	40	399	399	-		479
<i>Other</i>	21	21	2	18	18	-		21
<b>Community</b>	<b>4 514</b>	<b>4 514</b>	<b>376</b>	<b>3 762</b>	<b>3 762</b>	<b>-</b>		<b>4 514</b>
Parks & gardens	49	49	4	41	41	-		49
Sportsfields & stadia	1 031	1 031	86	860	860	-		1 031
Swimming pools	33	33	3	28	28	-		33
Community halls	790	790	66	658	658	-		790
Libraries	383	383	32	319	319	-		383
Recreational facilities	496	496	41	413	413	-		496
Fire, safety & emergency	139	139	12	116	116	-		139
Security and policing	636	636	53	530	530	-		636
Clinics	489	489	41	407	407	-		489
Museums & Art Galleries	34	34	3	28	28	-		34
Cemeteries	25	25	2	21	21	-		25
Social rental housing	13	13	1	11	11	-		13
Other	397	397	33	331	331	-		397
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Investment properties</b>	<b>233</b>	<b>233</b>	<b>19</b>	<b>194</b>	<b>194</b>	<b>-</b>		<b>233</b>
Housing development	233	233	19	194	194	-		233
<b>Other assets</b>	<b>9 020</b>	<b>9 020</b>	<b>752</b>	<b>7 516</b>	<b>7 516</b>	<b>-</b>		<b>9 020</b>
General vehicles	1 853	1 853	154	1 544	1 544	-		1 853
Specialised vehicles	999	999	83	832	832	-		999
Plant & equipment	1 975	1 975	165	1 646	1 646	-		1 975
Computers - hardware/equipment	503	503	42	419	419	-		503
Furniture and other office equipment	1 329	1 329	111	1 107	1 107	-		1 329
Civic Land and Buildings	1 492	1 492	124	1 243	1 243	-		1 492
Other Buildings	828	828	69	690	690	-		828
Other Land	31	31	3	26	26	-		31
Other	10	10	1	8	8	-		10
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Intangibles</b>	<b>159</b>	<b>159</b>	<b>13</b>	<b>133</b>	<b>133</b>	<b>-</b>		<b>159</b>
Computers - software & programming	159	159	13	133	133	-		159
<b>Total Depreciation</b>	<b>78 876</b>	<b>78 876</b>	<b>6 375</b>	<b>63 754</b>	<b>63 754</b>	<b>-</b>		<b>78 876</b>
<b>Specialised vehicles</b>	<b>999</b>	<b>999</b>	<b>83</b>	<b>832</b>	<b>832</b>	<b>-</b>		<b>999</b>
Refuse	966	966	81	805	805	-		966
Fire	33	33	3	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)

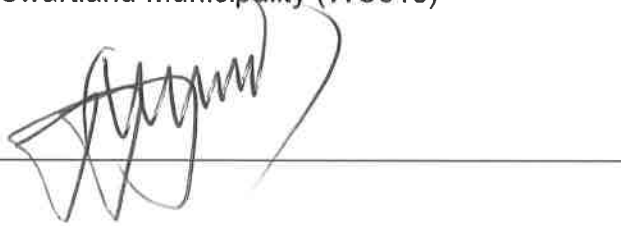
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of April 2016 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

12 May 2016