

WC015 Swartland Municipality

In - Year Report of Municipalities

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



Monthly & Quarterly Budget Statement December 2015

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of budget in terms of SDBIP

No comments for December 2015

1.1.2 Financial problems or risks facing the municipality

No comments for December 2015

1.1.3 Other information

No comments for December 2015

Section 2 - Resolutions

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	YTD Actual	Variance	Variance %
Operating Expenditure	R 579 331 647	R 254 244 004	R 325 087 643	56%
Operating Revenue	R 564 444 651	R 258 999 969	R 305 444 682	54%
Capital	R 92 885 408	R 25 985 676	R 66 899 732	72%

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	78 939	6 208	44 054	48 344	(4 291)	-9%	78 939
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	208 823	17 439	110 296	100 966	9 330	9%	208 823
Service charges - water revenue	41 620	4 201	19 808	13 561	6 247	46%	41 620
Service charges - sanitation revenue	25 137	2 223	13 456	13 104	352	3%	25 137
Service charges - refuse revenue	17 610	1 623	9 966	9 103	863	9%	17 610
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 349	218	2 175	1 912	264	14%	3 349
Interest earned - external investments	8 300	39	159	258	(99)	-38%	8 300
Interest earned - outstanding debtors	1 376	146	789	653	136	21%	1 376
Dividends received	-	-	-	-	-	-	-
Fines	25 735	447	2 471	12 194	(9 723)	-80%	25 735
Licences and permits	3 273	279	1 874	1 643	231	14%	3 273
Agency services	2 799	271	1 774	1 390	384	28%	2 799
Transfers recognised - operational	62 706	-	38 829	39 222	(393)	-1%	62 706
Other revenue	16 868	1 509	8 653	7 856	797	10%	16 868
Gains on disposal of PPE	200	387	4 697	174	4 523	2604%	200
Total Revenue (excluding capital transfers and contributions)	496 737	34 989	259 000	250 379	8 621	3.4%	496 737

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

- The variance for Sanitation stands at 3% above YTD budget projections.
- Water and electricity stands at 46% and 9% above YTD budget projections.
- Revenue received from Fines is at 80% below YTD budget projections. A portion of Fines are only recognised at 30 June 2016 due to the change in accounting policy and the introduction of GRAP 23. The budgeted cash flow will be corrected in the B-schedule.
- Interest earned – external investments are at 38% below YTD budget projections and are usually recognised in January and June. The budgeted cash flow of will be corrected in the B-schedule.
- Transfers recognised – operational currently stands at 1% below YTD budget projections.
- Gains on disposal of PPE are Sale of land transactions that realised, for which we did not budgeted for.
- Revenue received for the month of December 2015 was **R34.9 million** and stands at **3.4%** above the budgeted projections.

Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December							
Expenditure By Type							
Employee related costs	156 706	11 446	72 576	81 428	(8 852)	-11%	156 706
Remuneration of councillors	9 530	683	4 101	4 339	(239)	-5%	9 530
Debt impairment	34 381	-	-	17 190	(17 190)	-100%	34 381
Depreciation & asset impairment	78 876	6 375	38 253	39 438	(1 185)	-3%	78 876
Finance charges	20 199	7 225	7 233	10 125	(2 892)	-29%	20 199
Bulk purchases	187 316	14 179	87 398	92 071	(4 674)	-5%	187 316
Other materials	-	-	-	-	-		-
Contracted services	3 660	323	1 744	1 752	(8)	0%	3 660
Transfers and grants	2 137	171	1 251	1 359	(108)	-8%	2 137
Other expenditure	70 158	8 407	41 688	32 588	9 100	28%	70 158
Loss on disposal of PPE	2 144	-	-	-	-		2 144
Total Expenditure	565 108	48 809	254 244	280 292	(26 048)	-9.3%	565 108
Surplus/(Deficit)	(68 371)	(13 820)	4 756	(29 913)	34 669	(0)	(68 371)
Transfers recognised - capital	51 984	-	-	22 505	(22 505)	(0)	51 984
Contributions recognised - capital	1 500	-	-	-	-		1 500
Contributed assets	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(14 887)	(13 820)	4 756	(7 408)			(14 887)
Taxation	-	-	-	-	-		-
Surplus/(Deficit) after taxation	(14 887)	(13 820)	4 756	(7 408)			(14 887)
Attributable to minorities	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	(14 887)	(13 820)	4 756	(7 408)			(14 887)
Share of surplus/ (deficit) of associate	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(14 887)	(13 820)	4 756	(7 408)			(14 887)

- Employee related costs currently stand at 11% below the YTD budget projections. There were **18** permanent vacancies not filled for the month of December 2015.
- Debt impairment is 100% below YTD budget projections and is only recognised at 30 June 2016. The budgeted cash flow will be corrected in the B-schedule.
- Grants and subsidies paid is 8% below the projected YTD expenditure. Organizations are required to submit their annual financial statements in order for the transfers to take place.
- Expenditure for the month of December 2015 was **R48.8 million** and stands at **9.3%** below the budgeted projections.

Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December							
Vote Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital Expenditure - Standard Classification							
Governance and administration	12 665	24	324	1 063	(739)	-70%	12 665
Executive and council	810	12	25	305	(280)	-92%	810
Budget and treasury office	915	6	271	508	(237)	-47%	915
Corporate services	10 940	6	28	250	(222)	-89%	10 940
Community and public safety	30 441	10 153	10 741	14 405	(3 663)	-25%	30 441
Community and social services	4 710	1	33	4 615	(4 582)	-99%	4 710
Sport and recreation	4 867	579	796	2 770	(1 974)	-71%	4 867
Public safety	314	2	57	107	(50)	-47%	314
Housing	20 550	9 570	9 855	6 913	2 942	43%	20 550
Economic and environmental services	32 444	3 050	12 197	10 595	1 602	15%	32 444
Planning and development	60	-	5	20	(15)	-77%	60
Road transport	32 384	3 050	12 192	10 575	1 617	15%	32 384
Environmental protection	-	-	-	-	-	-	-
Trading services	17 335	532	2 723	6 874	(4 151)	-60%	17 335
Electricity	7 542	380	1 861	3 649	(1 788)	-49%	7 542
Water	6 048	153	836	3 210	(2 374)	-74%	6 048
Waste water management	3 730	-	15	-	15	#DIV/0!	3 730
Waste management	15	-	11	15	(4)	-27%	15
Total Capital Expenditure - Standard Classification	92 885	13 759	25 986	32 936	(6 951)	-21%	92 885
Funded by:							
National Government	20 709	3 113	12 526	12 300	226	2%	20 709
Provincial Government	31 275	9 015	9 131	9 050	81	1%	31 275
Transfers recognised - capital	51 984	12 128	21 658	21 350	308	1%	51 984
Public contributions & donations	1 500	-	-	-	-	-	1 500
Borrowing	8 500	-	-	-	-	-	8 500
Internally generated funds	30 901	1 631	4 328	11 586	(7 258)	-63%	30 901
Total Capital Funding	92 885	13 759	25 986	32 936	(6 951)	-21%	92 885

- Total capital expenditure as at 31 December 2015 amounts to **R13 759 929** and stands at **21%** below our projected expenditure.

The reason for this under spending is:

- Riebeeck Wes housing project did not realize this year and will move to 2016/17 financial year.
- R 1 625 000 was not spent on the Box city - business centres and will move to the 2016/17 financial year.
- The budget of R400 000 was not spent on Sport Projects: Planning. The amount will be adjusted to R150 000 in the Adjustment budget (January 2016).

3.2.2 Reports, tables, charts & explanations

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

3.3 Material variances from SDBIP - No comments for December 2015

3.4 Remedial or corrective steps - Matters of concern will be addressed in the Adjustment Budget. Standard year-end transactions will be processed in June 2016.

PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2015/16		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		17.5%	18.4%	5.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		9.2%	0.0%	9.2%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.2%	12.5%	12.2%
Gearing	Long Term Borrowing/ Funds & Reserves		155%	31664.2%	154.7%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	246.6%	248.8%	246.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		183.1%	178.5%	183.1%
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11.5%	14.4%	11.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	97.76%	95.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	5.8%	6.58%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15.4%	22.11%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue		31.5%	28.0%	31.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		34.0%	3.84%	4.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.9%	18%	6.0%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within		26.5	N/a	26.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.9%	N/a	17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		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 - M06 December							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	78 939	6 208	44 054	48 344	(4 291)	-9%	78 939
Service charges	293 191	25 486	153 525	136 734	16 791	12%	293 191
Investment revenue	8 300	39	159	258	(99)	-38%	9 676
Transfers recognised - operational	62 706	–	38 829	39 222	(393)	-1%	62 706
Other own revenue	53 601	3 257	22 433	25 821	(3 388)	-13%	53 601
Total Revenue (excluding capital transfers and contributions)	496 737	34 989	259 000	250 379	8 621	3%	498 112
Employee costs	156 706	11 446	72 576	81 428	(8 852)	-11%	156 706
Remuneration of Councillors	9 530	683	4 101	4 339	(239)	-5%	9 530
Depreciation & asset impairment	78 876	6 375	38 253	39 438	(1 185)	-3%	78 876
Finance charges	20 199	7 225	7 233	10 125	(2 892)	-29%	20 199
Materials and bulk purchases	187 316	14 179	87 398	92 071	(4 674)	-5%	187 316
Transfers and grants	2 137	171	1 251	1 359	(108)		2 137
Other expenditure	110 343	8 729	43 432	51 531	(8 099)	-16%	110 343
Total Expenditure	565 108	48 809	254 244	280 292	(26 048)	-9%	565 108
Surplus/(Deficit)	(68 371)	(13 820)	4 756	(29 913)	34 669	-116%	(66 995)
Transfers recognised - capital	51 984	–	–	22 505	(22 505)	-100%	51 984
Contributions & Contributed assets	1 500	–	–	–	–		1 500
Surplus/(Deficit) after capital transfers & contributions	(14 887)	(13 820)	4 756	(7 408)	12 164	-164%	(13 511)
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(14 887)	(13 820)	4 756	(7 408)	12 164	-164%	(13 511)
Capital expenditure & funds sources							
Capital expenditure	92 885	13 759	25 986	32 936	(6 951)	-21%	92 885
Capital transfers recognised	51 984	12 128	21 658	21 350	308	1%	51 984
Public contributions & donations	1 500	–	–	–	–		1 500
Borrowing	8 500	–	–	–	–		8 500
Internally generated funds	30 901	1 631	4 328	11 586	(7 258)	-63%	30 901
Total sources of capital funds	92 885	13 759	25 986	32 936	(6 951)	-21%	92 885
Financial position							
Total current assets	246 002		351 308				246 002
Total non current assets	1 832 356		1 782 674				1 832 356
Total current liabilities	99 740		99 491				99 740
Total non current liabilities	192 331		188 439				192 331
Community wealth/Equity	1 786 288		1 846 053				1 786 288
Cash flows							
Net cash from (used) operating	82 316	18 036	(84 590)	33 861	(118 452)	-350%	82 316
Net cash from (used) investing	(91 162)	(13 341)	(20 348)	(38 401)	18 053	-47%	(91 162)
Net cash from (used) financing	3 343	(1 774)	(1 264)	5 922	(7 186)	-121%	3 343
Cash/cash equivalents at the month/year end	182 619	–	81 920	189 504	(107 584)	-57%	182 619
Debtors & creditors analysis	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis							
Total By Income Source	6 009	1 387	840	614	418	7 358	47 167
Creditors Age Analysis							
Total Creditors	88	1	7	–	–	–	2 810

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue - Standard							
Governance and administration	109 904	6 982	59 523	49 745	9 778	20%	109 904
Executive and council	555	2	27	228	(200)	-88%	555
Budget and treasury office	107 784	6 847	59 021	48 810	10 210	21%	107 784
Corporate services	1 565	133	475	707	(232)	-33%	1 565
Community and public safety	62 453	834	5 021	18 652	(13 631)	-73%	62 453
Community and social services	14 060	76	531	4 755	(4 224)	-89%	14 060
Sport and recreation	8 032	265	1 896	3 567	(1 671)	-47%	8 032
Public safety	26 129	459	2 482	3 214	(732)	-23%	26 129
Housing	14 233	35	112	7 116	(7 004)	-98%	14 233
Health	-	-	-	-	-	-	-
Economic and environmental services	34 141	765	5 415	17 069	(11 654)	-68%	34 141
Planning and development	1 929	197	1 639	964	675	70%	1 929
Road transport	32 212	568	3 776	16 104	(12 329)	-77%	32 212
Environmental protection	-	-	-	-	-	-	-
Trading services	343 700	26 406	189 030	182 987	6 043	3%	343 700
Electricity	211 931	17 494	113 092	108 666	4 427	4%	211 931
Water	52 114	4 427	26 362	23 163	3 198	14%	52 114
Waste water management	49 269	2 698	30 312	32 666	(2 354)	-7%	49 269
Waste management	30 387	1 787	19 264	18 492	772	4%	30 387
Other	22	2	11	11	(0)	-3%	22
Total Revenue - Standard	550 221	34 989	259 000	268 464	(9 464)	-4%	550 221
Expenditure - Standard							
Governance and administration	96 509	7 952	36 637	37 305	(667)	-2%	96 509
Executive and council	20 048	1 643	9 244	9 818	(574)	-6%	20 048
Budget and treasury office	44 977	3 298	12 812	15 136	(2 325)	-15%	44 977
Corporate services	31 485	3 012	14 582	12 351	2 231	18%	31 485
Community and public safety	71 831	6 208	36 161	33 785	2 376	7%	71 831
Community and social services	15 939	1 083	7 329	7 373	(44)	-1%	15 939
Sport and recreation	16 558	1 363	7 897	7 255	642	9%	16 558
Public safety	37 968	1 731	9 606	18 579	(8 973)	-48%	37 968
Housing	1 365	2 032	11 329	579	10 750	1857%	1 365
Health	-	-	-	-	-	-	-
Economic and environmental services	68 524	5 866	33 122	19 431	13 691	70%	68 524
Planning and development	11 889	817	5 491	5 668	(177)	-3%	11 889
Road transport	56 635	5 049	27 632	13 763	13 868	101%	56 635
Environmental protection	-	-	-	-	-	-	-
Trading services	327 093	28 754	147 788	140 051	7 738	6%	327 093
Electricity	198 062	14 028	92 848	92 346	502	1%	198 062
Water	57 885	4 759	23 345	19 886	3 460	17%	57 885
Waste water management	42 187	7 965	18 634	14 467	4 167	29%	42 187
Waste management	28 959	2 002	12 961	13 352	(391)	-3%	28 959
Other	1 151	28	535	529	6	1%	1 151
Total Expenditure - Standard	565 108	48 809	254 244	231 101	23 143	10%	565 108
Surplus/ (Deficit) for the year	(14 887)	(13 820)	4 756	37 363	(32 607)	-87%	(14 887)

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December							
Vote Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue by Vote							
Vote 1 - Corporate Services	9 929	114	432	4 964	(4 532)	-91.3%	9 929
Vote 2 - Civil Services	164 635	9 147	76 918	89 998	(13 080)	-14.5%	164 635
Vote 3 - Council	125	2	27	63	(35)	-56.2%	125
Vote 4 - Electricity Services	211 931	17 494	113 092	108 666	4 427	4.1%	211 931
Vote 5 - Financial Services	107 784	6 847	59 021	48 810	10 210	20.9%	107 784
Vote 6 - Development Services	23 168	377	3 375	9 540	(6 165)	-64.6%	23 168
Vote 7 - Municipal Manager	430	-	-	165	(165)	-100.0%	430
Vote 8 - Protection Services	32 218	1 009	6 134	6 258	(124)	-2.0%	32 218
Total Revenue by Vote	550 221	34 989	259 000	268 464	(9 464)	-3.5%	550 221
Expenditure by Vote							
Vote 1 - Corporate Services	23 138	1 553	10 411	10 515	(104)	-1.0%	23 138
Vote 2 - Civil Services	208 428	22 263	93 903	69 991	23 913	34.2%	208 428
Vote 3 - Council	14 645	1 289	6 987	7 319	(332)	-4.5%	14 645
Vote 4 - Electricity Services	206 577	14 028	92 848	92 346	502	0.5%	206 577
Vote 5 - Financial Services	44 977	3 299	12 816	15 144	(2 328)	-15.4%	44 977
Vote 6 - Development Services	17 111	3 134	18 619	8 112	10 507	129.5%	17 111
Vote 7 - Municipal Manager	5 403	1 080	6 204	6 085	119	1.9%	5 403
Vote 8 - Protection Services	44 830	2 163	12 456	21 590	(9 134)	-42.3%	44 830
Total Expenditure by Vote	565 108	48 809	254 244	231 101	23 143	10.0%	565 108
Surplus/ (Deficit) for the year	(14 887)	(13 820)	4 756	37 363	(32 607)	-87.3%	(14 887)

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	78 939	6 208	44 054	48 344	(4 291)	-9%	78 939
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	208 823	17 439	110 296	100 966	9 330	9%	208 823
Service charges - water revenue	41 620	4 201	19 808	13 561	6 247	46%	41 620
Service charges - sanitation revenue	25 137	2 223	13 456	13 104	352	3%	25 137
Service charges - refuse revenue	17 610	1 623	9 966	9 103	863	9%	17 610
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	3 349	218	2 175	1 912	264	14%	3 349
Interest earned - external investments	8 300	39	159	258	(99)	-38%	8 300
Interest earned - outstanding debtors	1 376	146	789	653	136	21%	1 376
Dividends received	-	-	-	-	-	-	-
Fines	25 735	447	2 471	12 194	(9 723)	-80%	25 735
Licences and permits	3 273	279	1 874	1 643	231	14%	3 273
Agency services	2 799	271	1 774	1 390	384	28%	2 799
Transfers recognised - operational	62 706	-	38 829	39 222	(393)	-1%	62 706
Other revenue	16 868	1 509	8 653	7 856	797	10%	16 868
Gains on disposal of PPE	200	387	4 697	174	4 523	2604%	200
Total Revenue (excluding capital transfers and contributions)	496 737	34 989	259 000	250 379	8 621	3.4%	496 737
Expenditure By Type							
Employee related costs	156 706	11 446	72 576	81 428	(8 852)	-11%	156 706
Remuneration of councillors	9 530	683	4 101	4 339	(239)	-5%	9 530
Debt impairment	34 381	-	-	17 190	(17 190)	-100%	34 381
Depreciation & asset impairment	78 876	6 375	38 253	39 438	(1 185)	-3%	78 876
Finance charges	20 199	7 225	7 233	10 125	(2 892)	-29%	20 199
Bulk purchases	187 316	14 179	87 398	92 071	(4 674)	-5%	187 316
Other materials	-	-	-	-	-	-	-
Contracted services	3 660	323	1 744	1 752	(8)	0%	3 660
Transfers and grants	2 137	171	1 251	1 359	(108)	-8%	2 137
Other expenditure	70 158	8 407	41 688	32 588	9 100	28%	70 158
Loss on disposal of PPE	2 144	-	-	-	-	-	2 144
Total Expenditure	565 108	48 809	254 244	280 292	(26 048)	-9.3%	565 108
Surplus/(Deficit)	(68 371)	(13 820)	4 756	(29 913)	34 669	(0)	(68 371)
Transfers recognised - capital	51 984	-	-	22 505	(22 505)	(0)	51 984
Contributions recognised - capital	1 500	-	-	-	-	-	1 500
Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(14 887)	(13 820)	4 756	(7 408)			(14 887)
Taxation	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(14 887)	(13 820)	4 756	(7 408)			(14 887)
Attributable to minorities	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	(14 887)	(13 820)	4 756	(7 408)			(14 887)
Share of surplus/ (deficit) of associate	-	-	-	-			-
Surplus/ (Deficit) for the year	(14 887)	(13 820)	4 756	(7 408)			(14 887)

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December							
Vote Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Multi-Year expenditure appropriation							
Vote 1 - Corporate Services	2 000	–	8	200	(193)	-96%	2 000
Vote 2 - Civil Services	7 360	76	94	750	(656)	-87%	7 360
Vote 3 - Council	–	–	–	–	–	–	–
Vote 4 - Electricity Services	–	–	–	–	–	–	–
Vote 5 - Financial Services	600	–	32	200	(168)	-84%	600
Vote 6 - Development Services	–	–	–	–	–	–	–
Vote 7 - Municipal Manager	–	–	–	–	–	–	–
Vote 8 - Protection Services	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	9 960	76	133	1 150	(1 017)	-88%	9 960
Single Year expenditure appropriation							
Vote 1 - Corporate Services	8 970	6	21	50	(29)	-58%	8 970
Vote 2 - Civil Services	39 744	3 706	13 761	15 840	(2 079)	-13%	39 744
Vote 3 - Council	805	12	25	303	(278)	-92%	805
Vote 4 - Electricity Services	7 542	380	1 861	3 649	(1 788)	-49%	7 542
Vote 5 - Financial Services	315	6	239	308	(68)	-22%	315
Vote 6 - Development Services	25 230	9 571	9 888	11 527	(1 640)	-14%	25 230
Vote 7 - Municipal Manager	5	–	–	3	(3)	-100%	5
Vote 8 - Protection Services	314	2	57	107	(50)	-47%	314
Total Capital single-year expenditure	82 925	13 683	25 852	31 786	(5 934)	-19%	82 925
Total Capital Expenditure	92 885	13 759	25 986	32 936	(6 951)	-21%	92 885
Capital Expenditure - Standard Classification							
Governance and administration	12 665	24	324	1 063	(739)	-70%	12 665
Executive and council	810	12	25	305	(280)	-92%	810
Budget and treasury office	915	6	271	508	(237)	-47%	915
Corporate services	10 940	6	28	250	(222)	-89%	10 940
Community and public safety	30 441	10 153	10 741	14 405	(3 663)	-25%	30 441
Community and social services	4 710	1	33	4 615	(4 582)	-99%	4 710
Sport and recreation	4 867	579	796	2 770	(1 974)	-71%	4 867
Public safety	314	2	57	107	(50)	-47%	314
Housing	20 550	9 570	9 855	6 913	2 942	43%	20 550
Economic and environmental services	32 444	3 050	12 197	10 595	1 602	15%	32 444
Planning and development	60	–	5	20	(15)	-77%	60
Road transport	32 384	3 050	12 192	10 575	1 617	15%	32 384
Trading services	17 335	532	2 723	6 874	(4 151)	-60%	17 335
Electricity	7 542	380	1 861	3 649	(1 788)	-49%	7 542
Water	6 048	153	836	3 210	(2 374)	-74%	6 048
Waste water management	3 730	–	15	–	15	#DIV/0!	3 730
Waste management	15	–	11	15	(4)	-27%	15
Total Capital Expenditure - Standard Classification	92 885	13 759	25 986	32 936	(6 951)	-21%	92 885
Funded by:							
National Government	20 709	3 113	12 526	12 300	226	2%	20 709
Provincial Government	31 275	9 015	9 131	9 050	81	1%	31 275
Transfers recognised - capital	51 984	12 128	21 658	21 350	308	1%	51 984
Public contributions & donations	1 500	–	–	–	–	–	1 500
Borrowing	8 500	–	–	–	–	–	8 500
Internally generated funds	30 901	1 631	4 328	11 586	(7 258)	-63%	30 901
Total Capital Funding	92 885	13 759	25 986	32 936	(6 951)	-21%	92 885

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M06 December			
Description	Budget Year 2015/16		
	Original Budget	YearTD actual	Full Year Forecast
R thousands			
ASSETS			
Current assets			
Cash	182 619	275 644	182 619
Call investment deposits	–	–	–
Consumer debtors	48 160	50 406	48 160
Other debtors	8 895	14 716	8 895
Current portion of long-term receivables	24	1 333	24
Inventory	6 304	9 209	6 304
Total current assets	246 002	351 308	246 002
Non current assets			
Long-term receivables	185	211	185
Investments	–	–	–
Investment property	27 956	26 639	27 956
Investments in Associate	–	–	–
Property, plant and equipment	1 802 607	1 752 008	1 802 607
Agricultural	–	–	–
Biological assets	–	–	–
Intangible assets	841	3 047	841
Other non-current assets	767	770	767
Total non current assets	1 832 356	1 782 674	1 832 356
TOTAL ASSETS	2 078 358	2 133 983	2 078 358
LIABILITIES			
Current liabilities			
Bank overdraft	–	–	–
Borrowing	5 399	3 994	5 399
Consumer deposits	9 032	9 066	9 032
Trade and other payables	78 308	80 980	78 308
Provisions	7 001	5 452	7 001
Total current liabilities	99 740	99 491	99 740
Non current liabilities			
Borrowing	134 984	131 536	134 984
Provisions	57 347	56 903	57 347
Total non current liabilities	192 331	188 439	192 331
TOTAL LIABILITIES	292 071	287 929	292 071
NET ASSETS	1 786 288	1 846 053	1 786 288
COMMUNITY WEALTH/EQUITY			
Accumulated Surplus/(Deficit)	1 699 032	1 745 821	1 699 032
Reserves	87 256	100 232	87 256
TOTAL COMMUNITY WEALTH/EQUITY	1 786 288	1 846 053	1 786 288

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M06 December							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Ratepayers and other	353 523	64 236	464 987	193 094	271 893	141%	353 523
Government - operating	35 757	19 310	82 500	39 222	43 278	110%	35 757
Government - capital	62 706	100	11 437	22 505	(11 068)	-49%	62 706
Interest	66 939	41	165	879	(714)	-81%	66 939
Dividends	9 607	-	-	-	-		9 607
Payments							
Suppliers and employees	423 881	58 256	635 544	210 379	(425 165)	-202%	423 881
Finance charges	20 199	7 225	7 233	10 100	2 866	28%	20 199
Transfers and Grants	2 137	171	901	1 359	459	34%	2 137
NET CASH FROM/(USED) OPERATING ACTIVITIES	82 316	18 036	(84 590)	33 861	725 230	2142%	82 316
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	1 700	387	4 697	200	4 497	2248%	1 700
Decrease (Increase) in non-current debtors	24	-	-	12	(12)	-100%	24
Decrease (increase) other non-current receivables	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-		-
Payments							
Capital assets	92 885	13 728	25 045	38 613	13 568	35%	92 885
NET CASH FROM/(USED) INVESTING ACTIVITIES	(91 162)	(13 341)	(20 348)	(38 401)	(18 053)	47%	(91 162)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-		-
Borrowing long term/refinancing	8 500	-	-	8 500	(8 500)	-100%	8 500
Increase (decrease) in consumer deposits	591	143	684	295	389	132%	591
Payments							
Repayment of borrowing	5 748	1 917	1 948	2 874	926	32%	5 748
NET CASH FROM/(USED) FINANCING ACTIVITIES	3 343	(1 774)	(1 264)	5 922	7 186	121%	3 343
NET INCREASE/ (DECREASE) IN CASH HELD	(5 503)	2 920	(106 202)	1 382			(5 503)
Cash/cash equivalents at beginning:	188 123		188 123	188 123			188 123
Cash/cash equivalents at month/year end:	182 619		81 920	189 504			182 619

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December														
Description	NT Code	Budget Year 2015/16										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	4 642	1 257	273	196	141	129	93	1 468	8 199	2 027	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	13 924	2 230	178	83	73	48	86	615	17 237	905	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	5 698	1 175	510	778	199	181	46	2 210	10 797	3 414	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	2 095	615	192	143	117	108	64	1 249	4 584	1 681	-	-	
Receivables from Exchange Transactions - Waste Management	1600	1 775	507	171	138	114	105	57	1 223	4 091	1 638	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	20	14	1	1	0	0	0	3	40	5	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	1 013	213	49	49	194	42	71	590	2 220	946	-	-	
Total By Income Source	2000	29 167	6 009	1 373	1 387	840	614	418	7 358	47 167	10 617	-	-	
2014/15 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	723	19	10	362	2	3	4	130	1 252	501	-	-	
Commercial	2300	12 635	1 586	156	129	54	33	75	359	15 027	650	-	-	
Households	2400	14 514	4 059	1 066	685	723	522	331	6 446	28 346	8 707	-	-	
Other	2500	1 295	346	141	211	61	57	8	423	2 542	760	-	-	
Total By Customer Group	2600	29 167	6 009	1 373	1 387	840	614	418	7 358	47 167	10 617	-	-	

After doing a monthly comparison of outstanding debt, 90 days and older increased to R 10 616 676 when compared to November's report which amounted to R 9 755 127. There was a monthly increase of R 303 190 in outstanding debt for 150 days and older.

Total Outstanding Debt has increased from R 43 051 401 million in December 2014 to R 47 166 528 million in December 2015, which is an increase of R 4 115 127.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
Description	NT Code	Budget Year 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											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 667	88	47	1	7	-	-	-	2 810	6 234
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 667	88	47	1	7	-	-	-	2 810	6 234

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December									
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month	
	Yrs/Months								
R thousands									
Municipality									
ABSA	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			6.05%	33 477	2 193	35 670	
ABSA		Call Account			6.25%	22 467	119	22 586	
Municipality sub-total				-		255 944	2 312	258 256	
Entities									
N/A									
TOTAL INVESTMENTS AND INTEREST				-		255 944	2 312	258 256	

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
RECEIPTS:							
Operating Transfers and Grants							
National Government:	55 337	-	3 210	42 039	-		55 337
Local Government Equitable Share	51 772	-	38 829	38 829	-		51 772
Municipal Systems Improvement	930	-	930	930	-		930
Finance Management	1 450	-	1 450	1 450	-		1 450
EPWP Incentive	1 185		830	830	-		1 185
Provincial Government:	7 369	100	7 578	7 478	100	1.3%	9 969
Community Development Workers	36		36	36	-		36
Human Settlements	-		2 600	2 600	-		2 600
Libraries	6 185		4 843	4 843	-		6 185
Proclaimed Roads Subsidy	1 148	-			-		1 148
Thusong Centre: Refurbishment	-	100	100		100		
Total Operating Transfers and Grants	62 706	100	10 788	49 517	100	0.2%	65 306
Capital Transfers and Grants							
National Government:	20 709	-	11 337	11 337	-		20 709
Municipal Infrastructure Grant (MIG)	20 709	-	11 337	11 337	-		20 709
Energy Efficiency and Demand Side Management Grant	-	-			-		
Provincial Government:	46 230	19 310	31 314	31 314	-		46 230
Human Settlements	33 505	19 310	29 000	29 000	-		33 505
Libraries	2 425	-	1 564	1 564	-		2 425
RSEP/VPUU Municipal Projects	1 500	-	750	750	-		1 500
Proclaimed Roads Subsidy	8 800	-			-		8 800
District Municipality:	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-		-
Total Capital Transfers and Grants	66 939	19 310	42 651	42 651	-		66 939
TOTAL RECEIPTS OF TRANSFERS & GRANTS	129 645	19 410	53 440	92 169	100	0.1%	132 245

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
EXPENDITURE							
Operating expenditure of Transfers and Grants							
National Government:	55 337	3 636	22 413	27 656	(5 242)	-19.0%	55 337
Local Government Equitable Share	51 772	3 302	20 639	25 699	(5 060)	-19.7%	51 772
Municipal Systems Improvement	930	-	86	20	66	331.2%	930
Finance Management	1 450	141	783	1 032	(249)	-24.1%	1 450
EPWP Incentive	1 185	194	905	905	-		1 185
					-		
Provincial Government:	7 369	2 492	13 868	13 810	59	1.6%	7 369
Community Development: Workers	36	4	14	18	(4)	-22.1%	36
Human Settlements	-	1 938	10 627	10 627	-		-
Libraries	6 185	407	3 049	3 019	30	1.0%	6 185
Proclaimed Roads Subsidy	1 148	143	179	146	33	22.7%	1 148
Financial Management Support Grant	-	-	-	-	-		-
Other grant providers:	-	-	46	46	-		-
Disaster Fund	-	-	46	46	-		-
Total operating expenditure of Transfers and Grants:	62 706	6 128	36 328	41 512	(5 184)	-12.5%	62 706
Capital expenditure of Transfers and Grants							
National Government:	20 709	3 113	12 526	12 300	226	1.8%	20 709
Municipal Infrastructure Grant (MIG)	20 709	3 113	12 526	12 300	226	1.8%	20 709
Provincial Government:	31 275	9 015	9 131	9 050	81	0.9%	31 275
Proclaimed Roads Subsidy	8 800	-	-	-	-		8 800
Human Settlements	18 550	8 933	9 018	3 500	5 518	157.7%	18 550
RSEP/VPUU Municipal Projects	1 500	76	93	5 300	(5 207)	-98.2%	1 500
Libraries	2 425	6	20	250	(230)	-91.9%	2 425
Total capital expenditure of Transfers and Grants	51 984	12 128	21 658	21 350	308	1.4%	51 984
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	114 690	18 256	57 986	62 861	(4 876)	-7.8%	114 690

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 - M06 December							
Budget Year 2015/16							
Summary of Employee and Councillor remuneration	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Councillors (Political Office Bearers plus Other)							
Basic Salaries and Wages	6 116	408	2 449	2 449	-		6 116
Pension and UIF Contributions	915	61	366	366	-		915
Medical Aid Contributions	284	23	136	136	-		284
Motor Vehicle Allowance	1 746	153	921	921	-		1 746
Cellphone Allowance	547	40	235	235	-		547
Housing Allowances	-		-	-	-		-
Other benefits and allowances	-		-	-	-		-
Sub Total - Councillors	9 608	685	4 106	4 106	-		9 608
Senior Managers of the Municipality							
Basic Salaries and Wages	5 602	482	2 873	2 873	-		5 602
Pension and UIF Contributions	1 265	100	603	603	-		1 265
Medical Aid Contributions	310	28	161	161	-		310
Overtime	-		-	-	-		-
Performance Bonus	-		-	-	-		-
Motor Vehicle Allowance	851	64	444	444	-		851
Cellphone Allowance	-		-	-	-		-
Housing Allowances	-		-	-	-		-
Other benefits and allowances	583	25	318	318	-		583
Payments in lieu of leave	-		-	-	-		-
Long service awards	-		-	-	-		-
Post-retirement benefit obligations	-		-	-	-		-
Sub Total - Senior Managers of Municipality	8 611	699	4 400	4 400	-		8 611
Other Municipal Staff							
Basic Salaries and Wages	93 467	7 329	49 116	49 927	(811)	-2%	93 467
Pension and UIF Contributions	15 105	1 248	7 434	7 579	(145)	-2%	15 105
Medical Aid Contributions	6 945	553	3 354	3 465	(112)	-3%	6 945
Overtime	4 486	421	1 907	2 242	(336)	-15%	4 486
Performance Bonus	-		-	-	-		-
Motor Vehicle Allowance	7 378	644	3 624	3 669	(44)	-1%	7 378
Cellphone Allowance	-		-	-	-		-
Housing Allowances	700	55	320	339	(19)	-6%	700
Other benefits and allowances	6 117	496	2 422	2 264	158	7%	6 117
Payments in lieu of leave	1 217	-	-	-	-		1 217
Long service awards	1 814	-	-	-	-		1 814
Post-retirement benefit obligations	10 866	-	-	20	(20)	-100%	10 866
Sub Total - Other Municipal Staff	148 095	10 747	68 176	69 505	(1 329)	-2%	148 095
Total Municipal Entities	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS	166 314	12 131	76 682	78 011	(1 329)	-2%	166 314
TOTAL MANAGERS AND STAFF	156 706	11 446	72 576	73 905	(1 329)	-2%	156 706

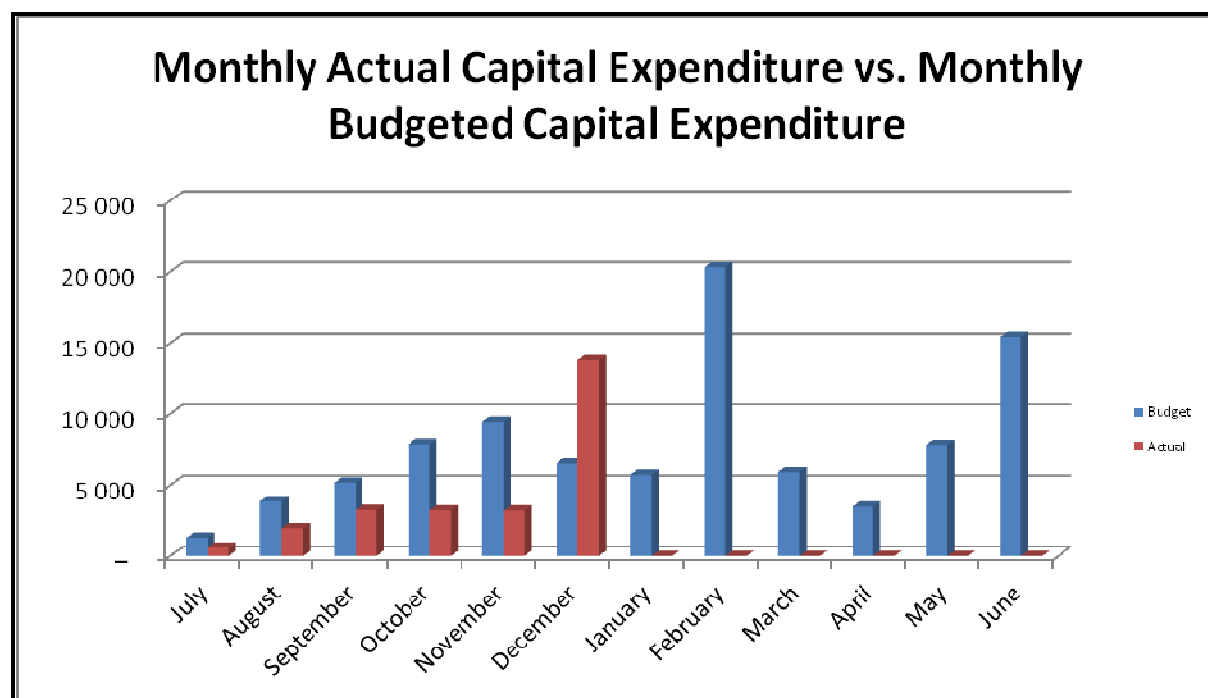
Section 10 – Material variances to the SDBIP

- No material variances as at 31 December 2015.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December							
Month	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
Monthly expenditure performance trend							
July	1 293	580	580	1 293	713	55.1%	1%
August	3 854	1 965	2 545	5 147	2 602	50.5%	3%
September	5 169	3 248	5 793	10 316	4 523	43.8%	6%
October	7 904	3 222	9 015	18 220	9 205	50.5%	10%
November	9 437	3 212	12 227	27 658	15 431	55.8%	13%
December	6 526	13 759	25 986	34 184	8 198	24.0%	28%
January	5 723	–	–	39 906	–	–	–
February	20 319	–	–	60 225	–	–	–
March	5 912	–	–	66 137	–	–	–
April	3 467	–	–	69 605	–	–	–
May	7 845	–	–	77 450	–	–	–
June	15 435	–	–	92 885	–	–	–
Total Capital expenditure	92 885	25 986					



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 - M06 December							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital expenditure on new assets by Asset Class/Sub-class							
Infrastructure	31 179	677	1 228	9 043	7 815	86.4%	-
Infrastructure - Road transport	17 649	-	119	3 300	3 181	96.4%	-
<i>Roads, Pavements & Bridges</i>	7 449	-	119	750	631	84.1%	-
<i>Storm water</i>	10 200	-	-	2 550	2 550	100.0%	-
Infrastructure - Electricity	4 700	638	837	2 950	2 113	71.6%	-
<i>Transmission & Reticulation</i>	4 700	638	837	2 950	2 113	71.6%	-
Infrastructure - Water	5 280	39	272	1 905	1 633	85.7%	-
<i>Dams & Reservoirs</i>	5 280	39	272	1 905	1 633	85.7%	-
<i>Reticulation Water</i>	-	-	-	-	-	-	-
Infrastructure - Sanitation	3 550	-	-	888	888	100.0%	-
<i>Reticulation</i>	3 550	-	-	888	888	100.0%	-
Infrastructure - Other	-	-	-	-	-	-	-
Community	11 823	581	767	6 560	5 793	88.3%	1 500
Sportsfields & stadia	3 317	503	665	980	316	32.2%	-
Swimming pools	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-
Libraries	2 355	2	9	230	221	96.1%	-
Recreational facilities	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-
Other Community	4 650	-	-	4 600	4 600	100.0%	-
Other assets	10 690	9 138	9 524	913	(8 612)	-943.7%	-
General v ehicles	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-
Computers - hardware/equipment	600	-	32	200	168	84%	-
Furniture and other office equipment	790	198	426	413	(14)	-3.4%	-
Other Buildings	-	-	-	-	-	-	-
Other Land	8 500	-	-	-	-	-	-
Other	800	8 940	9 066	300	(8 766)	-2922.0%	-
Agricultural assets	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	53 691	10 396	11 519	16 515	4 996	30.3%	1 500

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
Infrastructure	37 602	3 361	13 989	14 750	761	5.2%	37 602
Infrastructure - Road transport	24 910	3 050	12 050	9 800	(2 250)		24 910
<i>Roads, Pavements & Bridges</i>	24 610	3 001	11 984	9 500	(2 484)		24 610
<i>Storm water</i>	300	49	66	300	234	77.9%	300
Infrastructure - Electricity	6 200	198	1 397	3 150	1 753	55.7%	6 200
<i>Generation</i>	-	-	-	-	-		-
<i>Transmission & Reticulation</i>	6 200	198	1 397	3 150	1 753	55.7%	6 200
<i>Street Lighting</i>	-	-	-	-	-		-
Infrastructure - Water	2 832	112	543	1 800	1 257	69.8%	2 832
<i>Dams & Reservoirs</i>	270	-	-	-	-		270
<i>Water purification</i>	-	-	-	-	-		-
<i>Reticulation Water</i>	2 562	112	543	1 800	1 257	69.8%	2 562
Infrastructure - Sanitation	3 660	-	-	-	-		3 660
<i>Reticulation</i>	3 660	-	-	-	-		3 660
<i>Sewerage purification</i>	-	-	-	-	-		-
Infrastructure - Other	-	-	-	-	-		-
Community	-	-	-	-	-		-
Sportsfields & stadia	-	-	-	-	-		-
Cemeteries	-	-	-	-	-		-
Heritage assets	-	-	-	-	-		-
Buildings	-	-	-	-	-		-
Other Community	-	-	-	-	-		-
Investment properties	-	-	-	-	-		-
Housing development	-	-	-	-	-		-
Other	-	-	-	-	-		-
Other assets	1 592	2	477	671	194	29.0%	1 592
General vehicles	560	-	396	560	164	29.2%	560
Specialised vehicles	-	-	-	-	-		-
Plant & equipment	-	-	-	-	-		-
Other	1 002	2	80	96	16	16.3%	1 002
Agricultural assets	-	-	-	-	-		-
Biological assets	-	-	-	-	-		-
Intangibles	-	-	-	-	-		-
Computers - software & programming	-	-	-	-	-		-
Other	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing ass	39 194	3 363	14 466	15 421	955	6.2%	39 194

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December							
Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Repairs and maintenance expenditure by Asset Class/Sub-class							
Infrastructure	11 626	894	6 299	5 911	(387)	-6.6%	11 626
Infrastructure - Road transport	3 561	286	2 541	1 780	(761)	-42.7%	3 561
<i>Roads, Pavements & Bridges</i>	291	143	179	146	(33)	-23%	291
<i>Storm water</i>	3 270	143	2 362	1 634	(728)	-44.5%	3 270
Infrastructure - Electricity	1 011	58	475	505	30	5.9%	1 011
<i>Transmission & Reticulation</i>	721	52	306	360	54	15.0%	721
<i>Street Lighting</i>	290	6	169	145	(24)	-16.6%	290
Infrastructure - Water	957	120	512	478	(34)	-7.1%	957
<i>Reticulation Water</i>	957	120	512	478	(34)	-7.1%	957
Infrastructure - Sanitation	1 617	136	654	908	254	28.0%	1 617
<i>Reticulation Sewerage</i>	1 617	136	654	908	254	28.0%	1 617
Infrastructure - Other	4 481	294	2 116	2 239	123	5.5%	4 481
<i>Waste Management</i>	4 481	294	2 116	2 239	123	5.5%	4 481
Community	653	105	372	327	(46)	-14.0%	653
Sportsfields & stadia	250	37	170	125	(45)	-36%	250
Swimming pools	100	18	78	50	(28)	-55%	100
Recreational facilities	194	18	60	97	36	38%	194
Fire, safety & emergency	17	-	4	9	5	58%	17
Security and policing	-	-	-	-	-	-	-
Cemeteries	62	29	34	31	(3)	-9%	62
Social rental housing	30	4	27	15	(12)	-79.9%	30
Heritage assets	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Other assets	8 279	599	3 275	4 234	959	22.6%	8 279
General vehicles	4 725	147	1 200	2 464	1 264	51.3%	4 725
Specialised vehicles	-	-	-	-	-	-	-
Plant & equipment	933	60	366	460	94	20.5%	933
Computers - hardware/equipment	-	-	-	-	-	-	-
Furniture and other office equipment	581	10	146	291	145	50%	581
Civic Land and Buildings	-	-	-	-	-	-	-
Other Buildings	2 040	382	1 564	1 020	(544)	-53.4%	2 040
Agricultural assets	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	20 559	1 598	9 946	10 472	526	5.02%	20 559

- Repairs and Maintenance is **5%** below our budgeted expenditure projection for the month of December 2015.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Budget Year 2015/16						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Depreciation by Asset Class/Sub-class							
Infrastructure	64 949	5 215	31 289	31 882	593	1.9%	64 949
Infrastructure - Road transport	28 427	2 171	13 028	13 621	593	4.4%	28 427
<i>Roads, Pavements & Bridges</i>	28 412	2 170	13 021	13 613	593	4.4%	28 412
<i>Storm water</i>	16	1	8	8	-		16
Infrastructure - Electricity	12 313	1 026	6 156	6 156	-		12 313
<i>Transmission & Reticulation</i>	4 413	368	2 206	2 206	-		4 413
<i>Street Lighting</i>	7 900	658	3 950	3 950	-		7 900
Infrastructure - Water	10 565	880	5 283	5 283	-		10 565
<i>Dams & Reservoirs</i>	1 771	148	885	885	-		1 771
<i>Water purification</i>	57	5	28	28	-		57
<i>Reticulation</i>	8 737	728	4 369	4 369	-		8 737
Infrastructure - Sanitation	13 144	1 095	6 572	6 572	-		13 144
<i>Reticulation</i>	11 939	995	5 970	5 970	-		11 939
<i>Sewerage purification</i>	1 205	100	602	602	-		1 205
Infrastructure - Other	500	42	250	250	-		500
<i>Waste Management</i>	479	40	240	240	-		479
<i>Other</i>	21	2	11	11	-		21
Community	4 514	376	2 257	2 257	-		4 514
Parks & gardens	49	4	25	25	-		49
Sportsfields & stadia	1 031	86	516	516	-		1 031
Swimming pools	33	3	17	17	-		33
Community halls	790	66	395	395	-		790
Libraries	383	32	191	191	-		383
Recreational facilities	496	41	248	248	-		496
Fire, safety & emergency	139	12	70	70	-		139
Security and policing	636	53	318	318	-		636
Clinics	489	41	244	244	-		489
Museums & Art Galleries	34	3	17	17	-		34
Cemeteries	25	2	12	12	-		25
Social rental housing	13	1	6	6	-		13
Other	397	33	198	198	-		397
Heritage assets	-	-	-	-	-		-
Investment properties	233	19	117	117	-		233
Housing development	233	19	117	117	-		233
Other assets	9 020	752	4 510	4 510	-		9 020
General vehicles	1 853	154	927	927	-		1 853
Specialised v ehicles	999	83	499	499	-		999
Plant & equipment	1 975	165	988	988	-		1 975
Computers - hardware/equipment	503	42	251	251	-		503
Furniture and other office equipment	1 329	111	664	664	-		1 329
Civic Land and Buildings	1 492	124	746	746	-		1 492
Other Buildings	828	69	414	414	-		828
Other Land	31	3	15	15	-		31
Other	10	1	5	5	-		10
Agricultural assets	-	-	-	-	-		-
Biological assets	-	-	-	-	-		-
Intangibles	159	13	80	80	-		159
Computers - softw are & programming	159	13	80	80	-		159
Total Depreciation	78 876	6 375	38 253	38 845	593	1.5%	78 876
Specialised vehicles	999	83	499	499	-		999
Refuse	966	81	483	483	-		966
Fire	33	3	16	16	-		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)

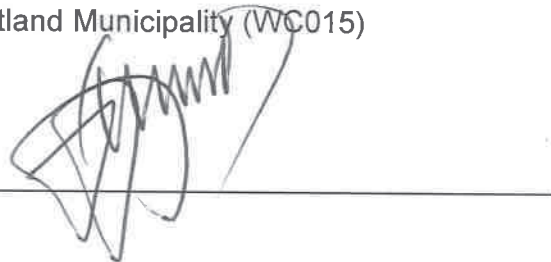
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

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

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature

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

Date 13 January 2016