

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 January 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 January 2016

1.1.2 Financial problems or risks facing the municipality

No comments for January 2016

1.1.3 Other information

No comments for January 2016

Section 2 - Resolutions

RECOMMENDATION:

That Council takes cognisance of the monthly budget statement and supporting documentation for January 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

	Original Budget	Adjustment Budget	YTD Actual	Variance	Variance %
Operating Expenditure	R 579 331 647	R 607 236 171	R 290 662 303	R 316 573 868	52%
Operating Revenue	R 564 444 651	R 599 195 579	R 294 950 330	R 304 245 249	51%
Capital	R 92 885 408	R 83 701 437	R 30 869 085	R 52 832 352	63%

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) - M07 January										
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										
Revenue By Source										
Property rates		73 332	78 939	78 939	6 040	50 094	50 618	(524)	-1%	78 939
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		191 017	208 823	208 747	18 203	128 498	130 580	(2 082)	-2%	208 747
Service charges - water revenue		38 515	41 620	41 696	4 789	24 596	23 804	793	3%	41 696
Service charges - sanitation revenue		24 090	25 137	25 137	2 170	15 625	15 857	(232)	-1%	25 137
Service charges - refuse revenue		18 046	17 610	17 610	1 622	11 588	-	11 588	#DIV/0!	17 610
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 430	3 349	3 349	307	2 482	2 381	101	4%	3 349
Interest earned - external investments		16 371	8 300	17 800	53	212	3 105	(2 894)	-93%	17 800
Interest earned - outstanding debtors		1 693	1 376	1 376	151	940	918	21	2%	1 376
Dividends received		-	-	-	-	-	-	-	-	-
Fines		27 316	25 735	25 735	382	2 854	2 888	(34)	-1%	25 735
Licences and permits		3 673	3 273	3 273	335	2 208	2 130	78	4%	3 273
Agency services		3 105	2 799	2 799	277	2 051	1 974	77	4%	2 799
Transfers recognised - operational		64 628	62 706	87 983	-	38 829	47 209	(8 380)	-18%	87 983
Other revenue		27 884	16 868	15 888	1 622	10 275	13 506	(3 231)	-24%	15 888
Gains on disposal of PPE		1 172	200	200	-	4 697	320	4 377	1370%	200
Total Revenue (excluding capital transfers and contributions)		494 271	496 737	530 533	35 950	294 950	295 292	(341)	-0.1%	530 533

The statement of Financial Performance compares the expenditure and revenue against budget for the period ended 31 January 2016.

- The variance for Sanitation stands at 1% below YTD budget projections.
- Water stands at 3% above YTD budget projections.
- The cash flow budget of Refuse did not pull through correctly on the B-schedules, but it is correct on the financial system.
- Electricity stands at 2% below YTD budget projections.
- Revenue received from Fines is at -1% 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 was corrected in the B-schedule.
- Transfers recognised – operational currently stands at 18% below YTD budget projections.
- Gains on disposal of PPE are Sale of land transactions that realised, for which we budget conservatively.
- Revenue received for the month of January 2016 was **R35.9 million** and stands at **0.1%** below the budgeted projections.

Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January										
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										
Expenditure By Type										
Employee related costs		135 231	156 706	159 372	11 676	84 253	82 651	1 602	2%	159 372
Remuneration of councillors		8 174	9 530	9 530	683	4 784	4 686	99	2%	9 530
Debt impairment		16 005	34 381	31 013	-	-	-	-		31 013
Depreciation & asset impairment		73 824	78 876	78 876	6 375	44 628	-	44 628	#DIV/0!	78 876
Finance charges		14 768	20 199	14 501	2	7 235	7 236	(1)	0%	14 501
Bulk purchases		162 972	187 316	189 384	13 666	101 064	99 328	1 736	2%	189 384
Other materials		-	-	-	-	-	-	-		-
Contracted services		3 554	3 660	3 660	335	2 080	2 047	33	2%	3 660
Transfers and grants		1 999	2 137	2 137	191	1 442	1 396	46	3%	2 137
Other expenditure		71 197	70 158	102 396	3 494	45 177	47 781	(2 604)	-5%	102 396
Loss on disposal of PPE		28 474	2 144	2 144	-	-	-	-		2 144
Total Expenditure		516 197	565 108	593 012	36 424	290 662	245 124	45 539	18.6%	593 012
Surplus/(Deficit)		-21 926 374	(68 371)	(62 479)	(473)	4 288	50 168	(45 880)	(0)	(62 479)
Transfers recognised - capital		39 565	51 984	51 958	-	-	11 645	(11 645)	(0)	51 958
Contributions recognised - capital		1 512	1 500	2 480	-	-	-	-		2 480
Contributed assets		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		19 151	(14 887)	(8 041)	(473)	4 288	61 813			(8 041)
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		19 151	(14 887)	(8 041)	(473)	4 288	61 813			(8 041)
Attributable to minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		19 151	(14 887)	(8 041)	(473)	4 288	61 813			(8 041)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		19 151	(14 887)	(8 041)	(473)	4 288	61 813			(8 041)

- Employee related costs currently stand at 2% above the YTD budget projections. There were **19** permanent vacancies not filled for the month of January 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 3% above 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 January 2016 was **R36.4 million** and stands at **18.6%** above the budgeted projections.

Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M07 January										
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
R thousands	1									
Capital Expenditure - Standard Classification										
Governance and administration		2 486	12 665	5 630	432	756	3 300	(2 544)	-77%	5 630
Executive and council		748	810	810	120	145	472	(328)	-69%	810
Budget and treasury office		717	915	1 130	312	583	675	(92)	-14%	1 130
Corporate services		1 022	10 940	3 690	-	28	2 152	(2 124)	-99%	3 690
Community and public safety		12 549	30 441	38 138	544	11 286	18 896	(7 611)	-40%	38 138
Community and social services		275	4 710	658	17	50	221	(171)	-77%	658
Sport and recreation		1 667	4 867	1 480	127	924	864	60	7%	1 480
Public safety		743	314	924	380	438	539	(101)	-19%	924
Housing		9 865	20 550	35 075	20	9 875	17 273	(7 399)	-43%	35 075
Economic and environmental services		11 489	32 444	21 377	3	12 200	12 458	(258)	-2%	21 377
Planning and development		101	60	60	-	5	23	(19)	-80%	60
Road transport		11 387	32 384	21 317	3	12 195	12 435	(240)	-2%	21 317
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		69 610	17 335	18 556	3 904	6 627	10 754	(4 127)	-38%	18 556
Electricity		21 906	7 542	6 701	2 947	4 808	3 893	915	24%	6 701
Water		3 365	6 048	6 210	957	1 793	3 569	(1 775)	-50%	6 210
Waste water management		42 316	3 730	5 630	-	15	3 284	(3 269)	-100%	5 630
Waste management		2 024	15	15	-	11	9	2	25%	15
Total Capital Expenditure - Standard Classification	3	96 134	92 885	83 701	4 883	30 869	45 408	(14 539)	-32%	83 701
Funded by:										
National Government		39 565	20 709	20 709	281	12 807	12 080	728	6%	20 709
Provincial Government		-	31 275	31 249	1	9 132	17 346	(8 214)	-47%	31 249
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		39 565	51 984	51 958	282	21 939	29 426	(7 486)	-25%	51 958
Public contributions & donations	5	1 500	1 500	2 480	-	-	875	(875)	-100%	2 480
Borrowing	6	-	8 500	-	-	-	-	-	-	-
Internally generated funds		55 069	30 901	29 263	4 602	8 930	15 107	(6 178)	-41%	29 263
Total Capital Funding		96 134	92 885	83 701	4 883	30 869	45 408	(14 539)	-32%	83 701

- Total capital expenditure as at 31 January 2016 amounts to **R4 884 711** and stands at **32%** below our projected expenditure.
- The adjustment budget had a decrease in capital expenditure of R 9 183 971. This decrease is mainly due to the following adjustments:
 - A decrease amounting to R 4.5 million for the Box city - business centre. This decrease is mainly attributable to the project currently being at design stage and will be moved to the next financial year (2016/17).
 - A decrease amounting to R 8.5 million for the purchase of the Bonwit building that did not materialise.
 - The significant decreases were partially offset by additional provincial allocations now included in the budget.

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 January 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 - M07 January						
Description of financial indicator	Basis of calculation	Ref	Budget Year 2015/16			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
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%
<u>Safety of Capital</u>						
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%
<u>Liquidity</u>						
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%
<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%	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%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	98.33%	95.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	5.8%	5.8%	6.52%	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%	20.86%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue		31.5%	30.0%	28.6%	30.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		34.0%	34.0%	3.65%	3.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.9%	17.6%	18%	4.5%
<u>IDP regulation financial viability indicators</u>						
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		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 - M07 January									
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
R thousands									
Financial Performance									
Property rates	73 332	78 939	78 939	6 040	50 094	50 618	(524)	-1%	78 939
Service charges	271 667	293 191	293 191	26 784	180 309	170 241	10 067	6%	293 191
Investment revenue	16 371	8 300	17 800	53	212	3 105	(2 894)	-93%	19 176
Transfers recognised - operational	64 628	62 706	87 983	–	38 829	47 209	(8 380)	-18%	87 983
Other own revenue	68 273	53 601	52 620	3 073	25 507	24 118	1 389	6%	52 620
Total Revenue (excluding capital transfers and contributions)	494 271	496 737	530 533	35 950	294 950	295 292	(341)	-0%	531 909
Employee costs	135 231	156 706	159 372	11 676	84 253	82 651	1 602	2%	159 372
Remuneration of Councillors	8 174	9 530	9 530	683	4 784	4 686	99	2%	9 530
Depreciation & asset impairment	73 824	78 876	78 876	6 375	44 628	–	44 628	#DIV/0!	78 876
Finance charges	14 768	20 199	14 501	2	7 235	7 236	(1)	-0%	14 501
Materials and bulk purchases	162 972	187 316	189 384	13 666	101 064	99 328	1 736	2%	189 384
Transfers and grants	1 999	2 137	2 137	191	1 442	1 396	46		2 137
Other expenditure	119 230	110 343	139 213	3 830	47 256	49 827	(2 571)	-5%	139 213
Total Expenditure	516 197	565 108	593 012	36 424	290 662	245 124	45 539	19%	593 012
Surplus/(Deficit)	(21 926)	(68 371)	(62 479)	(473)	4 288	50 168	(45 880)	-91%	(61 103)
Transfers recognised - capital	39 565	51 984	51 958	–	–	11 645	(11 645)	-100%	51 958
Contributions & Contributed assets	1 512	1 500	2 480	–	–	–	–		2 480
Surplus/(Deficit) after capital transfers & contributions	19 151	(14 887)	(8 041)	(473)	4 288	61 813	(57 525)	-93%	(6 665)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	19 151	(14 887)	(8 041)	(473)	4 288	61 813	(57 525)	-93%	(6 665)
Capital expenditure & funds sources									
Capital expenditure	–	92 885	83 701	4 883	30 869	45 408	(14 539)	-32%	83 701
Capital transfers recognised	39 565	51 984	51 958	282	21 939	29 426	(7 486)	-25%	51 958
Public contributions & donations	1 500	1 500	2 480	–	–	875	(875)	-100%	2 480
Borrowing	–	8 500	–	–	–	–	–		–
Internally generated funds	55 069	30 901	29 263	4 602	8 930	15 107	(6 178)	-41%	29 263
Total sources of capital funds	96 134	92 885	83 701	4 883	30 869	45 408	(14 539)	-32%	83 701
Financial position									
Total current assets	330 236	246 002	326 567		354 334				326 567
Total non current assets	1 794 137	1 832 356	1 796 797		1 781 184				1 796 797
Total current liabilities	97 376	99 740	104 171		102 795				104 171
Total non current liabilities	190 387	192 331	190 623		187 122				190 623
Community wealth/Equity	1 836 610	1 786 288	1 828 570		1 845 600				1 828 570
Cash flows									
Net cash from (used) operating	121 386	82 316	74 622	16 211	(68 380)	35 929	(104 308)	-290%	74 622
Net cash from (used) investing	(96 760)	(91 162)	(83 480)	(4 754)	(25 102)	(58 718)	33 616	-57%	(83 480)
Net cash from (used) financing	(2 075)	3 343	(4 150)	(1 248)	(2 513)	5 971	(8 483)	-142%	(4 150)
Cash/cash equivalents at the month/year end	245 545	182 619	232 537	–	92 128	171 304	(79 175)	-46%	232 537
Debtors & creditors analysis									
	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
Debtors Age Analysis									
Total By Income Source	31 097	5 547	1 471	1 049	1 229	754	550	7 514	49 211
Creditors Age Analysis									
Total Creditors	2 047	12	93	4	0	–	–	–	2 157

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M07 January								
Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Standard								
<i>Governance and administration</i>	109 904	119 653	6 476	66 000	72 341	(6 341)	-9%	119 653
Executive and council	555	555	0	28	503	(475)	-95%	555
Budget and treasury office	107 784	117 533	6 308	65 329	70 847	(5 518)	-8%	117 533
Corporate services	1 565	1 565	168	643	991	(348)	-35%	1 565
<i>Community and public safety</i>	62 453	85 268	769	5 790	42 520	(36 730)	-86%	85 268
Community and social services	14 060	9 610	74	605	8 198	(7 593)	-93%	9 610
Sport and recreation	8 032	4 845	307	2 203	2 528	(325)	-13%	4 845
Public safety	26 129	26 129	372	2 855	15 017	(12 162)	-81%	26 129
Housing	14 233	44 685	15	128	16 777	(16 650)	-99%	44 685
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	34 141	36 328	839	6 254	15 266	(9 012)	-59%	36 328
Planning and development	1 929	1 929	196	1 835	1 125	710	63%	1 929
Road transport	32 212	34 399	643	4 419	14 141	(9 722)	-69%	34 399
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	343 700	343 700	27 864	216 894	207 071	9 823	5%	343 700
Electricity	211 931	211 855	18 250	131 343	123 966	7 376	6%	211 855
Water	52 114	52 190	5 066	31 427	31 568	(141)	0%	52 190
Waste water management	49 269	49 269	2 719	33 031	31 937	1 094	3%	49 269
Waste management	30 387	30 387	1 829	21 093	19 600	1 493	8%	30 387
<i>Other</i>	22	22	2	13	13	(0)	-2%	22
Total Revenue - Standard	550 221	584 972	35 950	294 950	337 211	(42 260)	-13%	584 972
Expenditure - Standard								
<i>Governance and administration</i>	96 509	97 220	4 773	39 823	44 682	(4 859)	-11%	97 220
Executive and council	20 048	20 118	1 085	10 329	10 961	(631)	-6%	20 118
Budget and treasury office	44 977	46 014	1 706	12 983	19 577	(6 594)	-34%	46 014
Corporate services	31 485	31 088	1 982	16 511	14 144	2 366	17%	31 088
<i>Community and public safety</i>	71 831	85 559	4 739	40 976	47 317	(6 341)	-13%	85 559
Community and social services	15 939	16 203	1 147	8 553	8 755	(202)	-2%	16 203
Sport and recreation	16 558	16 931	1 264	9 162	8 732	430	5%	16 931
Public safety	37 968	35 075	1 762	11 367	19 997	(8 629)	-43%	35 075
Housing	1 365	17 350	565	11 894	9 833	2 061	21%	17 350
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	68 524	83 791	4 500	37 622	31 062	6 560	21%	83 791
Planning and development	11 889	12 843	663	6 153	7 169	(1 016)	-14%	12 843
Road transport	56 635	70 948	3 838	31 469	23 893	7 576	32%	70 948
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	327 093	325 238	22 184	171 479	153 975	17 504	11%	325 238
Electricity	198 062	198 482	13 385	107 041	100 138	6 903	7%	198 482
Water	57 885	55 236	4 612	28 317	21 826	6 490	30%	55 236
Waste water management	42 187	42 465	2 221	21 023	16 284	4 739	29%	42 465
Waste management	28 959	29 054	1 967	15 098	15 726	(628)	-4%	29 054
<i>Other</i>	1 151	1 205	227	762	682	80	12%	1 205
Total Expenditure - Standard	565 108	593 012	36 424	290 662	277 718	12 944	5%	593 012
Surplus/ (Deficit) for the year	(14 887)	(8 041)	(473)	4 288	59 492	(55 204)	-93%	(8 041)

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) - M07 January										
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
R thousands										
Revenue by Vote	1									
Vote 1 - Corporate Services		6 648	9 929	9 929	156	588	8 435	(7 847)	-93.0%	9 929
Vote 2 - Civil Services		121 402	164 635	163 711	9 808	86 726	95 373	(8 647)	-9.1%	163 711
Vote 3 - Council		56 741	125	125	0	28	73	(45)	-62.2%	125
Vote 4 - Electricity Services		194 134	211 931	211 855	18 250	131 343	123 966	7 376	6.0%	211 855
Vote 5 - Financial Services		115 277	107 784	117 533	6 308	65 329	70 847	(5 518)	-7.8%	117 533
Vote 6 - Development Services		6 490	23 168	49 171	443	3 818	19 519	(15 701)	-80.4%	49 171
Vote 7 - Municipal Manager		-	430	430	-	-	430	(430)	-100.0%	430
Vote 8 - Protection Services		34 656	32 218	32 218	985	7 119	18 567	(11 449)	-61.7%	32 218
Total Revenue by Vote	2	535 348	550 221	584 972	35 950	294 950	337 211	(42 260)	-12.5%	584 972
Expenditure by Vote	1									
Vote 1 - Corporate Services		19 895	23 138	23 440	1 796	12 230	12 563	(333)	-2.7%	23 440
Vote 2 - Civil Services		185 678	208 428	219 927	14 259	108 860	87 309	21 551	24.7%	219 927
Vote 3 - Council		24 441	14 645	14 675	736	7 723	7 817	(93)	-1.2%	14 675
Vote 4 - Electricity Services		175 719	206 577	207 280	13 385	107 041	100 248	6 793	6.8%	207 280
Vote 5 - Financial Services		52 870	44 977	46 014	1 707	12 988	19 586	(6 598)	-33.7%	46 014
Vote 6 - Development Services		15 457	17 111	34 261	1 454	20 073	19 293	780	4.0%	34 261
Vote 7 - Municipal Manager		4 130	5 403	5 443	893	7 097	7 383	(286)	-3.9%	5 443
Vote 8 - Protection Services		38 006	44 830	41 973	2 194	14 650	23 520	(8 870)	-37.7%	41 973
Total Expenditure by Vote	2	516 197	565 108	593 012	36 424	290 662	277 718	12 944	4.7%	593 012
Surplus/ (Deficit) for the year	2	19 151	(14 887)	(8 041)	(473)	4 288	59 492	(55 204)	-92.8%	(8 041)

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) - M07 January										
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										
Revenue By Source										
Property rates		73 332	78 939	78 939	6 040	50 094	50 618	(524)	-1%	78 939
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		191 017	208 823	208 747	18 203	128 498	130 580	(2 082)	-2%	208 747
Service charges - water revenue		38 515	41 620	41 696	4 789	24 596	23 804	793	3%	41 696
Service charges - sanitation revenue		24 090	25 137	25 137	2 170	15 625	15 857	(232)	-1%	25 137
Service charges - refuse revenue		18 046	17 610	17 610	1 622	11 588	-	11 588	#DIV/0!	17 610
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 430	3 349	3 349	307	2 482	2 381	101	4%	3 349
Interest earned - external investments		16 371	8 300	17 800	53	212	3 105	(2 894)	-93%	17 800
Interest earned - outstanding debtors		1 693	1 376	1 376	151	940	918	21	2%	1 376
Dividends received		-	-	-	-	-	-	-	-	-
Fines		27 316	25 735	25 735	382	2 854	2 888	(34)	-1%	25 735
Licences and permits		3 673	3 273	3 273	335	2 208	2 130	78	4%	3 273
Agency services		3 105	2 799	2 799	277	2 051	1 974	77	4%	2 799
Transfers recognised - operational		64 628	62 706	87 983	-	38 829	47 209	(8 380)	-18%	87 983
Other revenue		27 884	16 868	15 888	1 622	10 275	13 506	(3 231)	-24%	15 888
Gains on disposal of PPE		1 172	200	200	-	4 697	320	4 377	1370%	200
Total Revenue (excluding capital transfers and contributions)		494 271	496 737	530 533	35 950	294 950	295 292	(341)	-0.1%	530 533
Expenditure By Type										
Employee related costs		135 231	156 706	159 372	11 676	84 253	82 651	1 602	2%	159 372
Remuneration of councillors		8 174	9 530	9 530	683	4 784	4 686	99	2%	9 530
Debt impairment		16 005	34 381	31 013	-	-	-	-	-	31 013
Depreciation & asset impairment		73 824	78 876	78 876	6 375	44 628	-	44 628	#DIV/0!	78 876
Finance charges		14 768	20 199	14 501	2	7 235	7 236	(1)	0%	14 501
Bulk purchases		162 972	187 316	189 384	13 666	101 064	99 328	1 736	2%	189 384
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 554	3 660	3 660	335	2 080	2 047	33	2%	3 660
Transfers and grants		1 999	2 137	2 137	191	1 442	1 396	46	3%	2 137
Other expenditure		71 197	70 158	102 396	3 494	45 177	47 781	(2 604)	-5%	102 396
Loss on disposal of PPE		28 474	2 144	2 144	-	-	-	-	-	2 144
Total Expenditure		516 197	565 108	593 012	36 424	290 662	245 124	45 539	18.6%	593 012
Surplus/(Deficit)		-21 926 374	(68 371)	(62 479)	(473)	4 288	50 168	(45 880)	(0)	(62 479)
Transfers recognised - capital		39 565	51 984	51 958	-	-	11 645	(11 645)	(0)	51 958
Contributions recognised - capital		1 512	1 500	2 480	-	-	-	-	-	2 480
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		19 151	(14 887)	(8 041)	(473)	4 288	61 813			(8 041)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		19 151	(14 887)	(8 041)	(473)	4 288	61 813			(8 041)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		19 151	(14 887)	(8 041)	(473)	4 288	61 813			(8 041)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		19 151	(14 887)	(8 041)	(473)	4 288	61 813			(8 041)

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) - M07 January									
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								
Multi-Year expenditure appropriation	2								
Vote 1 - Corporate Services		2 000	2 000	-	8	1 167	(1 159)	-99%	2 000
Vote 2 - Civil Services		7 360	5 860	-	94	3 418	(3 324)	-97%	5 860
Vote 3 - Council		-	-	-	-	-	-	-	-
Vote 4 - Electricity Services		-	-	-	-	-	-	-	-
Vote 5 - Financial Services		600	600	-	32	350	(318)	-91%	600
Vote 6 - Development Services		-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 8 - Protection Services		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	9 960	8 460	-	133	4 935	(4 801)	-97%	8 460
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		8 970	1 720	17	38	1 003	(966)	-96%	1 720
Vote 2 - Civil Services		39 744	29 343	1 088	14 849	16 765	(1 916)	-11%	29 343
Vote 3 - Council		805	805	120	145	470	(325)	-69%	805
Vote 4 - Electricity Services		7 542	6 701	2 947	4 808	3 893	915	24%	6 701
Vote 5 - Financial Services		315	530	312	551	325	227	70%	530
Vote 6 - Development Services		25 230	35 214	20	9 908	17 476	(7 569)	-43%	35 214
Vote 7 - Municipal Manager		5	5	-	-	3	(3)	-100%	5
Vote 8 - Protection Services		314	924	380	438	539	(101)	-19%	924
Total Capital single-year expenditure	4	82 925	75 241	4 883	30 736	40 473	(9 738)	-24%	75 241
Total Capital Expenditure		92 885	83 701	4 883	30 869	45 408	(14 539)	-32%	83 701
Capital Expenditure - Standard Classification									
Governance and administration		12 665	5 630	432	756	3 300	(2 544)	-77%	5 630
Executive and council		810	810	120	145	472	(328)	-69%	810
Budget and treasury office		915	1 130	312	583	675	(92)	-14%	1 130
Corporate services		10 940	3 690	-	28	2 152	(2 124)	-99%	3 690
Community and public safety		30 441	38 138	544	11 286	18 896	(7 611)	-40%	38 138
Community and social services		4 710	658	17	50	221	(171)	-77%	658
Sport and recreation		4 867	1 480	127	924	864	60	7%	1 480
Public safety		314	924	380	438	539	(101)	-19%	924
Housing		20 550	35 075	20	9 875	17 273	(7 399)	-43%	35 075
Economic and environmental services		32 444	21 377	3	12 200	12 458	(258)	-2%	21 377
Planning and development		60	60	-	5	23	(19)	-80%	60
Road transport		32 384	21 317	3	12 195	12 435	(240)	-2%	21 317
Environmental protection		-	-	-	-	-	-	-	-
Trading services		17 335	18 556	3 904	6 627	10 754	(4 127)	-38%	18 556
Electricity		7 542	6 701	2 947	4 808	3 893	915	24%	6 701
Water		6 048	6 210	957	1 793	3 569	(1 775)	-50%	6 210
Waste water management		3 730	5 630	-	15	3 284	(3 269)	-100%	5 630
Waste management		15	15	-	11	9	2	25%	15
Total Capital Expenditure - Standard Classification	3	92 885	83 701	4 883	30 869	45 408	(14 539)	-32%	83 701
Funded by:									
National Government		20 709	20 709	281	12 807	12 080	728	6%	20 709
Provincial Government		31 275	31 249	1	9 132	17 346	(8 214)	-47%	31 249
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-
Transfers recognised - capital		51 984	51 958	282	21 939	29 426	(7 486)	-25%	51 958
Public contributions & donations	5	1 500	2 480	-	-	875	(875)	-100%	2 480
Borrowing	6	8 500	-	-	-	-	-	-	-
Internally generated funds		30 901	29 263	4 602	8 930	15 107	(6 178)	-41%	29 263
Total Capital Funding		92 885	83 701	4 883	30 869	45 408	(14 539)	-32%	83 701

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M07 January						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		245 545	182 619	232 537	274 883	232 537
Call investment deposits		-	-	-	-	-
Consumer debtors		44 463	48 160	53 142	51 988	53 142
Other debtors		31 532	8 895	33 463	15 243	33 463
Current portion of long-term receivables		63	24	21	1 333	21
Inventory		8 632	6 304	7 404	10 886	7 404
Total current assets		330 236	246 002	326 567	354 334	326 567
Non current assets						
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	1 750 517	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
Total non current assets		1 794 137	1 832 356	1 796 797	1 781 184	1 796 797
TOTAL ASSETS		2 124 373	2 078 358	2 123 364	2 135 517	2 123 364
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		3 994	5 399	5 051	3 994	5 051
Consumer deposits		8 715	9 032	9 499	9 106	9 499
Trade and other payables		78 219	78 308	83 404	84 504	83 404
Provisions		6 448	7 001	6 217	5 192	6 217
Total current liabilities		97 376	99 740	104 171	102 795	104 171
Non current liabilities						
Borrowing		133 484	134 984	129 336	130 219	129 336
Provisions		56 903	57 347	61 287	56 903	61 287
Total non current liabilities		190 387	192 331	190 623	187 122	190 623
TOTAL LIABILITIES		287 762	292 071	294 795	289 917	294 795
NET ASSETS	2	1 836 610	1 786 288	1 828 570	1 845 600	1 828 570
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 736 378	1 699 032	1 728 337	1 745 368	1 728 337
Reserves		100 232	87 256	100 232	100 232	100 232
TOTAL COMMUNITY WEALTH/EQUITY	2	1 836 610	1 786 288	1 828 570	1 845 600	1 828 570

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		393 028	353 523	353 523	57 681	522 667	223 805	298 862	134%	353 523
Government - operating		64 628	35 757	32 538	1 739	84 239	41 388	42 852	104%	32 538
Government - capital		39 565	62 706	87 898	-	11 437	26 255	(14 818)	-56%	87 898
Interest		16 371	66 939	50 297	54	219	2 876	(2 657)	-92%	50 297
Dividends		-	9 607	19 107	-	-	-	-		19 107
Payments										
Suppliers and employees		(375 440)	423 881	(452 104)	43 245	678 789	246 735	(432 055)	-175%	(452 104)
Finance charges		(14 768)	20 199	(14 501)	2	7 235	10 100	2 864	28%	(14 501)
Transfers and Grants		(1 999)	2 137	(2 137)	17	917	1 561	643	41%	(2 137)
NET CASH FROM/(USED) OPERATING ACTIVITIES		121 386	82 316	74 622	16 211	(68 380)	35 929	752 785	2095%	74 622
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 341	1 700	200	-	4 697	200	4 497	2248%	200
Decrease (Increase) in non-current debtors			24	21	-	-	14	(14)	-100%	21
Decrease (increase) other non-current receivables		18	-	-	-	-	-	-		-
Decrease (increase) in non-current investments			-	-	-	-	-	-		-
Payments										
Capital assets		(98 119)	92 885	(83 701)	4 754	29 799	58 932	29 133	49%	(83 701)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(96 760)	(91 162)	(83 480)	(4 754)	(25 102)	(58 718)	(33 616)	57%	(83 480)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-	-	-	-	-		-
Borrowing long term/refinancing		2 349	8 500	-	-	-	8 500	(8 500)	-100%	-
Increase (decrease) in consumer deposits			591	784	68	752	345	408	118%	784
Payments										
Repayment of borrowing		(4 424)	5 748	(4 934)	1 317	3 265	2 874	(391)	-14%	(4 934)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 075)	3 343	(4 150)	(1 248)	(2 513)	5 971	8 483	142%	(4 150)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		222 995	188 123	245 545		188 123	188 123			245 545
Cash/cash equivalents at monthly/year end:		245 545	182 619	232 537		92 128	171 304			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 - M07 January													
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													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 401	1 232	411	226	160	122	118	1 512	9 182	2 138	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	14 945	1 788	185	90	60	68	44	668	17 848	931	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5 724	1 192	361	400	724	168	155	2 184	10 908	3 631	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 123	650	189	158	126	108	100	1 267	4 720	1 758	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 782	544	174	141	120	102	96	1 231	4 190	1 690	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	20	17	1	1	0	0	0	3	44	5	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 102	125	150	34	38	186	36	649	2 320	943	-	-
Total By Income Source	2000	31 097	5 547	1 471	1 049	1 229	754	550	7 514	49 211	11 097	-	-
2014/15 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	801	32	9	9	362	2	3	134	1 351	509	-	-
Commercial	2300	12 848	988	143	69	86	52	28	430	14 643	665	-	-
Households	2400	16 125	4 202	1 164	870	595	655	474	6 545	30 631	9 139	-	-
Other	2500	1 323	325	155	102	186	46	45	405	2 587	784	-	-
Total By Customer Group	2600	31 097	5 547	1 471	1 049	1 229	754	550	7 514	49 211	11 097	-	-

After doing a monthly comparison of outstanding debt, 90 days and older increased to R 11 096 886 when compared to December' report which amounted to R10 616 676. There was a monthly increase of R428 948 in outstanding debt for 150 days and older.

Total Outstanding Debt has increased from R 46 542 136 million in January 2015 to R 49 211 073 million in January 2016, which is R 2 668 937.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
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	2 047	12	93	4	0	-	-	-	2 157	272
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 047	12	93	4	0	-	-	-	2 157	272

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January									
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			6.55%	35 670	(10 817)	24 853	
ABSA		Call Account			6.75%	22 586	121	22 707	
Municipality sub-total				-		258 256	(10 696)	247 560	
Entities									
N/A									
TOTAL INVESTMENTS AND INTEREST				-		258 256	(10 696)	247 560	

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 - M07 January								
Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	55 337	55 337	-	3 210	42 039	-		55 337
Local Government Equitable Share	51 772	51 772		38 829	38 829	-		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		830	830	-		1 185
Provincial Government:	7 369	32 511	639	8 268	8 268	-		32 511
Community Development: Workers	36	28		36	36	-		28
Human Settlements	-	14 000		2 600	2 600	-		14 000
Libraries	6 185	6 185	639	5 482	5 482	-		6 185
Proclaimed Roads Subsidy	1 148	9 948	-			-		9 948
Financial Management Support Grant: mSCOA	-	50		50	50	-		50
Thusong Centre: Refurbishment	-	100		100	100	-		100
RSEP/VPUU	-	200	-			-		200
Refurbishment of Municipal Flats	-	2 000	-			-		2 000
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								
Other grant providers:	-	50	-	-	-	-		50
<i>Cleanest Town</i>	-	50	-	-	-	-		50
<i>Disaster Fund</i>								
Total Operating Transfers and Grants	62 706	87 898	639	11 478	50 307	-		87 898
Capital Transfers and Grants								
National Government:	20 709	20 709	-	11 337	11 337	-		20 709
Municipal Infrastructure Grant (MIG)	20 709	20 709		11 337	11 337	-		20 709
Energy Efficiency and Demand Side Management Grant	-	-	-			-		-
Provincial Government:	46 230	29 588	-	31 314	31 314	-		29 588
<i>Human Settlements</i>	33 505	25 505		29 000	29 000	-		25 505
<i>Libraries</i>	2 425	2 425		1 564	1 564	-		2 425
<i>RSEP/VPUU Municipal Projects</i>	1 500	1 650		750	750	-		1 650
<i>Proclaimed Roads Subsidy</i>	8 800	-	-	-	-	-		-
<i>Community Development: Workers</i>		8						8
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Total Capital Transfers and Grants	66 939	50 297	-	42 651	42 651	-		50 297
TOTAL RECEIPTS OF TRANSFERS & GRANTS	129 645	138 195	639	54 129	92 958	-		138 195

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January								
Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	55 337	55 436	3 656	26 076	33 064	(6 987)	-21.1%	55 436
Local Government Equitable Share	51 772	51 772	3 335	23 974	30 118	(6 144)	-20.4%	51 772
Municipal Systems Improvement	930	930	-	86	542	(456)	-84.1%	930
Finance Management	1 450	1 549	138	921	1 309	(387)	-29.6%	1 549
EPWP Incentive	1 185	1 185	183	1 095	1 095	-	-	1 185
Provincial Government:	7 419	34 499	960	14 907	22 599	(7 692)	-226.6%	34 499
Community Development: Workers	36	28	1	15	33	(19)	-56.0%	28
Human Settlements	-	15 888	477	11 104	11 104	-	-	15 888
Libraries	6 185	6 185	473	3 598	3 518	80	2.3%	6 185
Proclaimed Roads Subsidy	1 148	9 948	4	183	7 914	(7 731)	-97.7%	9 948
Financial Management Support Grant : Mscoa	50	50	-	7	29	(22)	-75.2%	50
Financial Management Support Grant : Long Term Fin Plan	-	100	-	100	100	-	-	100
Refurbishment: Municipal Flats	-	2 000	-	1 012	1 000	-	-	2 000
RSEP/VPUU Municipal Projects	-	200	-	-	117	-	-	200
Greenest Town	-	-	-	-	-	-	-	-
Thusong Centre	-	100	-	-	-	-	-	100
District Municipality:	-	-	-	-	-	-	-	-
Other grant providers:	-	48	-	46	46	-	-	48
Disaster Fund	-	48	-	46	46	-	-	48
Total operating expenditure of Transfers and Grants:	62 756	89 983	4 616	41 030	55 709	(14 679)	-26.3%	89 983
Capital expenditure of Transfers and Grants								
National Government:	20 709	20 709	281	12 807	12 080	728	6.0%	20 709
Municipal Infrastructure Grant (MIG)	20 709	20 709	281	12 807	12 080	728	6.0%	20 709
Provincial Government:	31 275	31 249	1	9 132	17 346	(8 214)	-47.4%	31 249
Proclaimed Roads Subsidy	8 800	-	-	-	-	-	-	-
Human Settlements	18 550	28 516	1	9 019	15 757	(6 738)	-42.8%	28 516
RSEP/VPUU Municipal Projects	1 500	300	-	93	175	(82)	-46.6%	300
Libraries	2 425	2 425	-	20	1 415	(1 394)	-98.6%	2 425
Community Development: Workers	-	8	-	-	-	-	-	8
District Municipality:	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	51 984	51 958	282	21 939	29 426	(7 486)	-25.4%	51 958
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	114 740	141 941	4 898	62 969	85 135	(22 166)	-26.0%	141 941

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 - M07 January								
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								
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	6 116	6 116	435	2 884	2 884	-		6 116
Pension and UIF Contributions	915	837	65	431	431	-		837
Medical Aid Contributions	284	284	27	162	162	-		284
Motor Vehicle Allowance	1 746	1 746	163	1 084	1 084	-		1 746
Cellphone Allowance	547	547	42	277	277	-		547
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-		-
Sub Total - Councillors	9 608	9 530	732	4 838	4 838	-		9 530
Senior Managers of the Municipality								
Basic Salaries and Wages	5 602	5 602	482	3 355	3 355	-		5 602
Pension and UIF Contributions	1 265	1 265	101	705	705	-		1 265
Medical Aid Contributions	310	310	28	189	189	-		310
Overtime	-	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	851	851	70	515	515	-		851
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	583	583	31	350	350	-		583
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	8 611	8 611	713	5 113	5 113	-		8 611
Other Municipal Staff								
Basic Salaries and Wages	93 467	95 351	7 359	56 475	58 348	(1 873)	-3%	95 351
Pension and UIF Contributions	15 105	15 433	1 238	8 672	9 032	(361)	-4%	15 433
Medical Aid Contributions	6 945	6 945	621	3 974	4 041	(67)	-2%	6 945
Overtime	4 486	4 486	602	2 509	2 616	(107)	-4%	4 486
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	7 378	7 827	603	4 227	4 546	(319)	-7%	7 827
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	700	946	55	375	548	(173)	-32%	946
Other benefits and allowances	6 117	5 875	487	2 908	3 416	(508)	-15%	5 875
Payments in lieu of leave	1 217	1 217	-	-	-	-		1 217
Long service awards	1 814	1 814	-	-	-	-		1 814
Post-retirement benefit obligations	10 866	10 866	-	-	23	(23)	-100%	10 866
Sub Total - Other Municipal Staff	148 095	150 760	10 963	79 139	82 570	(3 431)	-4%	150 760
Total Municipal Entities	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS	166 314	168 902	12 408	89 091	92 522	(3 431)	-4%	168 902
TOTAL MANAGERS AND STAFF	156 706	159 372	11 676	84 253	87 684	(3 431)	-4%	159 372

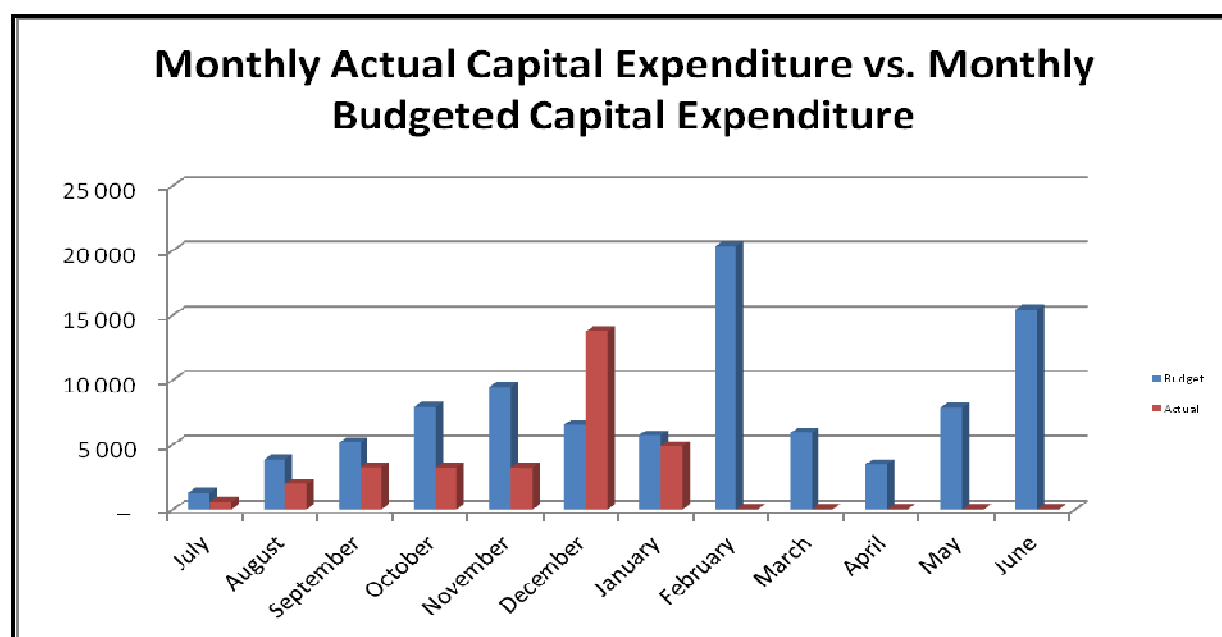
Section 10 – Material variances to the SDBIP

- No material variances as at 31 January 2016.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
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									
Monthly expenditure performance trend									
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%	33%
February	7 371	20 319	12 655	–	–	44 594	–	–	–
March	9 274	5 912	8 538	–	–	53 131	–	–	–
April	7 786	3 467	11 798	–	–	64 929	–	–	–
May	7 124	7 845	8 285	–	–	73 214	–	–	–
June	29 518	15 435	10 487	–	–	83 701	–	–	–
Total Capital expenditure	96 134	92 885	83 701	30 870					



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 - M07 January								
Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	31 179	37 314	689	1 917	5 317	3 400	63.9%	37 314
Infrastructure - Road transport	17 649	17 000	-	119	1 747	1 628	93.2%	17 000
<i>Roads, Pavements & Bridges</i>	7 449	3 806	-	119	1 747	1 628	93.2%	3 806
<i>Storm water</i>	10 200	13 193	-	-	-	-	-	13 193
Infrastructure - Electricity	4 700	2 600	19	856	1 517	661	43.6%	2 600
<i>Transmission & Reticulation</i>	4 700	2 600	19	856	1 517	661	43.6%	2 600
Infrastructure - Water	5 280	8 025	670	942	2 053	1 111	54.1%	8 025
<i>Dams & Reservoirs</i>	5 280	3 519	670	942	2 053	1 111	54.1%	3 519
<i>Reticulation Water</i>	-	4 506	-	-	-	-	-	4 506
Infrastructure - Sanitation	3 550	9 689	-	-	-	-	-	9 689
<i>Reticulation</i>	3 550	9 689	-	-	-	-	-	9 689
Infrastructure - Other	-	-	-	-	-	-	-	-
Community	11 823	4 376	127	895	2 301	1 407	61.1%	4 376
Parks & gardens	1 500	300	-	93	175	82	46.6%	300
Sportsfields & stadia	3 317	1 130	127	792	572	(220)	-38.5%	1 130
Swimming pools	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-
Libraries	2 355	2 355	-	9	1 374	1 365	99.3%	2 355
Recreational facilities	-	-	-	-	-	-	-	-
Cemeteries	-	490	-	-	122	122	100.0%	490
Social rental housing	-	-	-	-	-	-	-	-
Other Community	4 650	100	-	-	58	58	100.0%	100
Heritage assets	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other assets	10 690	7 845	173	9 698	17 772	8 075	45.4%	7 845
General vehicles	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-
Computers - hardware/equipment	600	627	-	32	350	318	91%	627
Furniture and other office equipment	790	798	53	479	454	(25)	-5.5%	798
Other Buildings	-	-	-	-	-	-	-	-
Other Land	8 500	1 250	-	-	729	729	100.0%	1 250
Other	800	5 169	121	9 187	16 239	7 052	43.4%	5 169
Agricultural assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	53 691	49 534	990	12 509	25 391	12 881	50.7%	49 534
Specialised vehicles	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	37 602	32 619	3 216	17 205	15 784	(1 421)	-9.0%	32 619
Infrastructure - Road transport	24 910	18 297	3	12 053	10 673	(1 380)		18 297
<i>Roads, Pavements & Bridges</i>	24 610	17 997	(6)	11 978	10 498	(1 480)		17 997
<i>Storm water</i>	300	300	9	75	175	100	57.2%	300
Infrastructure - Electricity	6 200	6 200	2 926	4 323	3 617	(706)	-19.5%	6 200
<i>Generation</i>	-	-	-	-	-	-		-
<i>Transmission & Reticulation</i>	6 200	6 200	2 926	4 323	3 617	(706)	-19.5%	6 200
<i>Street Lighting</i>	-	-	-	-	-	-		-
Infrastructure - Water	2 832	2 562	287	830	1 494	665	44.5%	2 562
<i>Dams & Reservoirs</i>	270	-	-	-	-	-		-
<i>Water purification</i>	-	-	-	-	-	-		-
<i>Reticulation Water</i>	2 562	2 562	287	830	1 494	665	44.5%	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	-	-	-	-	-	-		-
Community	-	-	-	-	-	-		-
Sportsfields & stadia	-	-	-	-	-	-		-
Cemeteries	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-		-
Buildings	-	-	-	-	-	-		-
Other Community	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-		-
Housing development	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Other assets	1 592	1 548	677	1 154	903	(251)	-27.8%	1 548
General vehicles	560	1 316	669	1 065	768	(298)	-38.8%	1 316
Specialised vehicles	-	-	-	-	-	-		-
Plant & equipment	-	-	-	-	-	-		-
Computers - hardware/equipment	30	30	8	8	18	9	54%	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	-	80	118	37	31.8%	202
Agricultural assets	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-		-
Computers - software & programming	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	39 194	34 167	3 893	18 359	16 687	(1 672)	-10.0%	34 167

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January								
Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	11 626	25 456	490	6 789	14 961	8 172	54.6%	25 456
Infrastructure - Road transport	3 561	17 410	52	2 593	9 879	7 287	73.8%	17 410
<i>Roads, Pavements & Bridges</i>	291	14 040	4	183	7 914	7 731	98%	14 040
<i>Storm water</i>	3 270	3 370	48	2 410	1 965	(445)	-22.6%	3 370
Infrastructure - Electricity	1 011	1 011	30	505	590	85	14.4%	1 011
<i>Generation</i>	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	721	721	24	331	421	90	21.3%	721
<i>Street Lighting</i>	290	290	5	174	169	(5)	-3.0%	290
Infrastructure - Water	957	957	56	568	558	(10)	-1.8%	957
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation Water</i>	957	957	56	568	558	(10)	-1.8%	957
Infrastructure - Sanitation	1 617	1 598	78	732	1 324	591	44.7%	1 598
<i>Reticulation Sewerage</i>	1 617	1 598	78	732	1 324	591	44.7%	1 598
Infrastructure - Other	4 481	4 481	275	2 391	2 611	219	8.4%	4 481
<i>Waste Management</i>	4 481	4 481	275	2 391	2 611	219	8.4%	4 481
Community	653	653	34	406	369	(37)	-10.1%	653
Sportsfields & stadia	250	250	5	174	134	(40)	-30%	250
Swimming pools	100	100	-	78	59	(19)	-33%	100
Recreational facilities	194	194	6	66	113	47	41%	194
Fire, safety & emergency	17	17	11	15	10	(5)	-52%	17
Security and policing	-	-	-	-	-	-	-	-
Cemeteries	62	62	13	46	36	(10)	-28%	62
Social rental housing	30	30	-	27	17	(9)	-54.2%	30
Heritage assets	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other assets	8 279	8 379	295	3 571	5 020	1 450	28.9%	8 379
General vehicles	4 725	4 725	178	1 378	2 883	1 505	52.2%	4 725
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	933	933	35	401	551	150	27.2%	933
Computers - hardware/equipment	-	-	-	-	-	-	-	-
Furniture and other office equipment	581	581	32	178	339	161	47%	581
Civic Land and Buildings	-	-	-	-	-	-	-	-
Other Buildings	2 040	2 140	50	1 613	1 248	(365)	-29.3%	2 140
Agricultural assets	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	20 559	34 488	820	10 766	20 350	9 584	47.10%	34 488

- Repairs and Maintenance is **47.10%** below our budgeted expenditure projection for the month of January 2016.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	64 949	64 949	5 215	36 504	37 097	593	1.6%	64 949
Infrastructure - Road transport	28 427	28 427	2 171	15 200	15 793	593	3.8%	28 427
<i>Roads, Pavements & Bridges</i>	28 412	28 412	2 170	15 191	15 783	593	3.8%	28 412
<i>Storm water</i>	16	16	1	9	9	-		16
Infrastructure - Electricity	12 313	12 313	1 026	7 182	7 182	-		12 313
<i>Transmission & Reticulation</i>	4 413	4 413	368	2 574	2 574	-		4 413
<i>Street Lighting</i>	7 900	7 900	658	4 608	4 608	-		7 900
Infrastructure - Water	10 565	10 565	880	6 163	6 163	-		10 565
<i>Dams & Reservoirs</i>	1 771	1 771	148	1 033	1 033	-		1 771
<i>Water purification</i>	57	57	5	33	33	-		57
<i>Reticulation</i>	8 737	8 737	728	5 097	5 097	-		8 737
Infrastructure - Sanitation	13 144	13 144	1 095	7 667	7 667	-		13 144
<i>Reticulation</i>	11 939	11 939	995	6 964	6 964	-		11 939
<i>Sewerage purification</i>	1 205	1 205	100	703	703	-		1 205
Infrastructure - Other	500	500	42	292	292	-		500
<i>Waste Management</i>	479	479	40	279	279	-		479
<i>Other</i>	21	21	2	12	12	-		21
Community	4 514	4 514	376	2 633	2 633	-		4 514
Parks & gardens	49	49	4	29	29	-		49
Sportsfields & stadia	1 031	1 031	86	602	602	-		1 031
Swimming pools	33	33	3	19	19	-		33
Community halls	790	790	66	461	461	-		790
Libraries	383	383	32	223	223	-		383
Recreational facilities	496	496	41	289	289	-		496
Fire, safety & emergency	139	139	12	81	81	-		139
Security and policing	636	636	53	371	371	-		636
Clinics	489	489	41	285	285	-		489
Museums & Art Galleries	34	34	3	20	20	-		34
Cemeteries	25	25	2	15	15	-		25
Social rental housing	13	13	1	7	7	-		13
Other	397	397	33	231	231	-		397
Heritage assets	-	-	-	-	-	-		-
Investment properties	233	233	19	136	136	-		233
Housing development	233	233	19	136	136	-		233
Other assets	9 020	9 020	752	5 261	5 261	-		9 020
General vehicles	1 853	1 853	154	1 081	1 081	-		1 853
Specialised vehicles	999	999	83	583	583	-		999
Plant & equipment	1 975	1 975	165	1 152	1 152	-		1 975
Computers - hardware/equipment	503	503	42	293	293	-		503
Furniture and other office equipment	1 329	1 329	111	775	775	-		1 329
Civic Land and Buildings	1 492	1 492	124	870	870	-		1 492
Other Buildings	828	828	69	483	483	-		828
Other Land	31	31	3	18	18	-		31
Other	10	10	1	6	6	-		10
Agricultural assets	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
Intangibles	159	159	13	93	93	-		159
Computers - software & programming	159	159	13	93	93	-		159
Total Depreciation	78 876	78 876	6 375	44 628	45 221	593	1.3%	78 876
Specialised vehicles	999	999	83	583	583	-		999
Refuse	966	966	81	564	564	-		966
Fire	33	33	3	19	19	-		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 January 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



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

Date

11 February 2016