

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 August 2016

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for August 2016 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Financial problems or risks facing the municipality

No problems or risks are facing the municipality currently.

Section 2 - Resolutions

RECOMMENDATION:

That the Executive Mayor takes cognisance of the monthly budget statement and supporting schedules for August 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. **NB:** Please note the results referred to under the “2015/2016 Audited Outcome” are pre-audited figures and will be updated with audited figures after the annual audit are completed.

3.2 Consolidated performance

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

	Original Budget	YTD Budget	YTD Actual	YTD Variance	YTD Variance
Operating Expenditure	R 654 711 941	R 88 227 084	R 76 752 444	R -11 474 640	-13%
Operating Revenue	R 641 914 085	R 108 408 961	R 111 451 740	R 3 042 778	3%
Capital	R 74 689 669	R 8 915 124	R 1 399 287	R -7 515 837	-84%

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) - M02 August								
Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	79 973	85 129	15 488	22 907	18 900	4 007	21%	85 129
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–
Service charges - electricity revenue	219 016	235 449	20 873	42 401	43 038	(637)	-1%	235 449
Service charges - water revenue	41 459	46 904	3 422	6 314	4 836	1 478	31%	46 904
Service charges - sanitation revenue	26 506	28 509	2 533	4 900	4 737	163	3%	28 509
Service charges - refuse revenue	18 377	20 405	1 837	3 572	3 401	171	5%	20 405
Service charges - other	–	–	–	–	–	–	–	–
Rental of facilities and equipment	3 646	3 586	261	499	431	68	16%	3 586
Interest earned - external investments	20 215	17 300	36	36	50	(14)	-29%	17 300
Interest earned - outstanding debtors	1 749	1 483	154	289	258	31	12%	1 483
Dividends received	–	–	–	–	–	–	–	–
Fines	17 351	28 236	278	697	1 073	(375)	-35%	28 236
Licences and permits	3 768	3 475	316	618	604	13	2%	3 475
Agency services	3 558	2 939	341	638	521	116	22%	2 939
Transfers recognised - operational	93 870	103 246	–	24 698	29 220	(4 522)	-15%	103 246
Other revenue	25 933	16 866	1 991	3 466	2 268	1 198	53%	16 866
Gains on disposal of PPE	419	200	418	418	–	418	0%	200
Total Revenue (excluding capital transfers and contributions)	555 840	593 726	47 947	111 452	109 338	2 113	1.9%	593 726

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

- The variance for Property rates is 21% above budgeted projections due to some accounts that were paid in full at the beginning of the financial year.
- Water stands at 31% above YTD budgeted projections and can be attributed to the level two water restriction tariffs which are higher than the normal tariff that were implemented in February 2016 and are still applicable.
- Revenue received from Fines is at 35% below YTD budgeted projections. Swartland now has a new contract with TMT from 1 July 2016 and new speed cameras have been installed. We expect the income received from fines to increase during the course of the financial year.
- Transfers recognised – operational currently stands at 15% below YTD budgeted projections. This includes the equitable share grant that was received, whereas some other grants are only recognized at year end.
- Gains on disposal of PPE are revenue from Sale of land transactions that were under budgeted.
- Revenue received for the month of August 2016 was **R47.9 million** whilst the YTD performance stands at **1.9%** above the budgeted projections.

Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August								
Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Expenditure By Type								
Employee related costs	156 127	175 657	12 246	23 268	24 956	(1 688)	-7%	175 657
Remuneration of councillors	8 644	9 243	723	1 443	1 361	82	6%	9 243
Debt impairment	10 488	17 983	-	-	-	-		17 983
Depreciation & asset impairment	73 761	83 678	13 530	13 530	13 530	0	0%	83 678
Finance charges	14 484	13 923	2	2	19	(18)	-92%	13 923
Bulk purchases	187 832	212 388	26 838	26 838	27 091	(253)	-1%	212 388
Other materials	-	-	-	-	-	-		-
Contracted services	3 661	4 239	280	555	619	(64)	-10%	4 239
Transfers and grants	2 033	2 137	178	245	370	(126)	-34%	2 137
Other expenditure	94 156	119 740	6 301	10 872	19 421	(8 549)	-44%	119 740
Loss on disposal of PPE	4 271	2 251	-	-	-	-		2 251
Total Expenditure	555 458	641 239	60 097	76 752	87 368	(10 615)	-12.1%	641 239
Surplus/(Deficit)	383	(47 513)	(12 150)	34 699	21 971	12 729	0	(47 513)
Transfers recognised - capital	56 046	34 049	-	-	5 382	(5 382)	(0)	34 049
Contributions recognised - capital	980	666	-	-	-	-		666
Contributed assets	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	57 409	(12 798)	(12 150)	34 699	27 353			(12 798)
Taxation	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	57 409	(12 798)	(12 150)	34 699	27 353			(12 798)
Attributable to minorities	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to	57 409	(12 798)	(12 150)	34 699	27 353			(12 798)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	57 409	(12 798)	(12 150)	34 699	27 353			(12 798)

- Employee related costs currently stand at 7% below the YTD budgeted projections. For the month of August 2016, 17 permanent vacancies were not filled for various reasons.
- Transfers and grants stand at 34% below the YTD budgeted projections. Organizations are required to submit their audited annual financial statements (where applicable) before the transfers can be processed.
- Other expenditure stand at 44% below the YTD budgeted projections and is mainly due to no expenditure against the YTD budget for Topstructure and other grants.
- Expenditure for the month of August 2016 was **R60.09 million** whilst the YTD performance stands at **12.1%** below the budgeted projections.

Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August								
Vote Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital Expenditure - Standard Classification								
Governance and administration	5 242	4 935	6	7	1 150	(1 143)	-99%	4 935
Executive and council	546	855	-	-	141	(141)	-100%	855
Budget and treasury office	920	15	-	-	3	(3)	-100%	15
Corporate services	3 777	4 065	6	7	1 006	(999)	-99%	4 065
Community and public safety	37 311	22 416	91	563	2 398	(1 834)	-77%	22 416
Community and social services	458	1 530	-	-	313	(313)	-100%	1 530
Sport and recreation	1 657	17 356	7	463	1 400	(937)	-67%	17 356
Public safety	915	510	1	1	14	(14)	-95%	510
Housing	34 281	3 020	84	100	670	(570)	-85%	3 020
Health	-	-	-	-	-	-	-	-
Economic and environmental services	21 283	18 905	4	10	1 100	(1 090)	-99%	18 905
Planning and development	325	40	-	-	-	-	-	40
Road transport	20 959	18 865	4	10	1 100	(1 090)	-99%	18 865
Environmental protection	-	-	-	-	-	-	-	-
Trading services	23 106	28 434	780	819	4 268	(3 449)	-81%	28 434
Electricity	11 423	8 441	71	109	261	(152)	-58%	8 441
Water	8 028	9 615	710	710	4 000	(3 290)	-82%	9 615
Waste water management	3 640	8 834	-	-	-	-	-	8 834
Waste management	14	1 543	-	-	7	(7)	-100%	1 543
Total Capital Expenditure - Standard Class	86 942	74 690	881	1 399	8 915	(7 516)	-84%	74 690
Funded by:								
National Government	22 709	24 640	784	1 260	5 650	(4 390)	-78%	24 640
Provincial Government	34 541	9 409	8	9	1 900	(1 891)	-100%	9 409
Transfers recognised - capital	57 250	34 049	792	1 269	7 550	(6 281)	-83%	34 049
Public contributions & donations	2 459	666	-	-	-	-	-	666
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	27 234	39 975	90	130	1 365	(1 235)	-90%	39 975
Total Capital Funding	86 942	74 690	881	1 399	8 915	(7 516)	-84%	74 690

Capital expenditure for the month of August amounts to **R 881 112** and Capital commitments amount to **R5 229 101**.

Progress on the Top 10 Capital projects is as follow: (Detailed report attached)

2 projects are in Planning phase, **4** projects in Tender phase and **4** projects in Construction phase.

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 August 2016

3.4 Remedial or corrective steps - Matters of concern arising will be addressed in the Adjustments Budget.

PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August				
Description of financial indicator	Basis of calculation	Budget Year 2016/17		
		Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>				
Capital Charges to Operating Expenditure	Interest & principal debt paid/Operating Expenditure	15.2%	22.5%	15.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%
<u>Safety of Capital</u>				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.12	0.10	0.12
Gearing	Long Term Borrowing/ Funds & Reserves	1.24	0.92	1.24
<u>Liquidity</u>				
Current Ratio	Current assets/current liabilities	3 : 1	5:1	3 : 1
Liquidity Ratio	Monetary Assets/Current Liabilities	2 : 1	4:1	2 : 1
<u>Revenue Management</u>				
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	95.0%	91.88%	97.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.6%	10.9%	16.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	-	-	-
<u>Creditors Management</u>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	99.10%	100.0%
<u>Other Indicators</u>				
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.8%	5.69%	5.8%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.4%	19.07%	15.4%
Employee costs	Employee costs/Total Revenue - capital revenue	29.6%	25.5%	29.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7.9%	2.52%	7.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	16.4%	28%	16.4%
<u>IDP regulation financial viability indicators</u>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	18.3	6.23	18.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	23.4%	14.5%	23.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.8	5.8	5.8

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 - M02 August								
Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	79 973	85 129	15 488	22 907	18 900	4 007	21%	85 129
Service charges	305 358	331 267	28 665	57 186	56 012	1 174	2%	331 267
Investment revenue	20 215	17 300	36	36	50	(14)	-29%	18 783
Transfers recognised - operational	93 870	103 246	-	24 698	29 220	(4 522)	-15%	103 246
Other own revenue	56 425	56 785	3 758	6 625	5 156	1 469	28%	56 785
Total Revenue (excluding capital transfers and contributions)	555 840	593 726	47 947	111 452	109 338	2 113	2%	595 209
Employee costs	156 127	175 657	12 246	23 268	24 956	(1 688)	-7%	175 657
Remuneration of Councillors	8 644	9 243	723	1 443	1 361	82	6%	9 243
Depreciation & asset impairment	73 761	83 678	13 530	13 530	13 530	0	0%	83 678
Finance charges	14 484	13 923	2	2	19	(18)	-92%	13 923
Materials and bulk purchases	187 832	212 388	26 838	26 838	27 091	(253)	-1%	212 388
Transfers and grants	2 033	2 137	178	245	370	(126)		2 137
Other expenditure	112 577	144 213	6 582	11 427	20 040	(8 613)	-43%	144 213
Total Expenditure	555 458	641 239	60 097	76 752	87 368	(10 615)	-12%	641 239
Surplus/(Deficit)	383	(47 513)	(12 150)	34 699	21 971	12 729	58%	(46 030)
Transfers recognised - capital	56 046	34 049	-	-	5 382	(5 382)	-100%	34 049
Contributions & Contributed assets	980	666	-	-	-	-		666
Surplus/(Deficit) after capital transfers & contributions	57 409	(12 798)	(12 150)	34 699	27 353	7 347	27%	(11 315)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	57 409	(12 798)	(12 150)	34 699	27 353	7 347	27%	(11 315)
Capital expenditure & funds sources								
Capital expenditure	86 942	74 690	881	1 399	8 915	(7 516)	-84%	74 690
Capital transfers recognised	57 250	34 049	792	1 269	7 550	(6 281)	-83%	34 049
Public contributions & donations	2 459	666	-	-	-	-		666
Borrowing	-	-	-	-	-	-		-
Internally generated funds	27 234	39 975	90	130	1 365	(1 235)	-90%	39 975
Total sources of capital funds	86 942	74 690	881	1 399	8 915	(7 516)	-84%	74 690
Financial position								
Total current assets	385 445	335 897		415 982				335 897
Total non current assets	1 805 136	1 792 536		1 793 006				1 792 536
Total current liabilities	102 919	114 647		86 479				114 647
Total non current liabilities	193 517	191 015		193 509				191 015
Community wealth/Equity	1 894 145	1 822 772		1 928 999				1 822 772
Cash flows								
Net cash from (used) operating	140 958	82 199	3 342	(279 685)	41 473	(321 158)	-774%	82 199
Net cash from (used) investing	(85 294)	(74 469)	(394)	(867)	(8 915)	8 048	-90%	(74 469)
Net cash from (used) financing	(2 075)	(4 462)	172	257	-	257	#DIV/0!	(4 462)
Cash/cash equivalents at the month/year end	299 134	230 191	-	(53 372)	259 481	(312 853)	-121%	230 191
Debtors & creditors analysis	0-30 Days	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	39 826	6 249	646	549	356	374	8 835	57 629
Creditors Age Analysis								
Total Creditors	5 649	13	-	-	-	-	-	5 662

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August								
Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Standard								
<i>Governance and administration</i>	127 544	133 242	16 295	33 432	23 848	9 585	40%	133 242
Executive and council	762	125	16	26	21	5	23%	125
Budget and treasury office	123 237	129 014	16 165	33 237	23 679	9 557	40%	129 014
Corporate services	3 545	4 102	114	170	147	23	15%	4 102
<i>Community and public safety</i>	75 290	78 534	579	1 262	8 197	(6 935)	-85%	78 534
Community and social services	5 984	11 640	101	202	3 398	(3 196)	-94%	11 640
Sport and recreation	5 516	17 770	178	328	1 885	(1 557)	-83%	17 770
Public safety	17 675	28 896	284	700	1 076	(375)	-35%	28 896
Housing	46 114	20 228	16	31	1 838	(1 807)	-98%	20 228
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	36 133	30 281	900	1 782	2 548	(766)	-30%	30 281
Planning and development	4 320	2 469	222	451	404	47	12%	2 469
Road transport	31 812	27 813	678	1 331	2 144	(813)	-38%	27 813
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	373 882	386 361	30 171	74 972	73 812	1 159	2%	386 361
Electricity	236 046	241 995	21 389	44 366	44 471	(106)	0%	241 995
Water	56 970	59 467	3 657	8 578	8 397	181	2%	59 467
Waste water management	49 067	51 681	3 118	13 690	12 904	786	6%	51 681
Waste management	31 800	33 218	2 007	8 337	8 040	297	4%	33 218
<i>Other</i>	18	23	2	4	4	(0)	-3%	23
Total Revenue - Standard	612 867	628 441	47 947	111 452	108 409	3 043	3%	628 441
Expenditure - Standard								
<i>Governance and administration</i>	80 470	96 491	7 935	12 787	14 152	(1 365)	-10%	96 491
Executive and council	24 725	21 390	2 735	3 897	3 591	305	9%	21 390
Budget and treasury office	25 366	39 689	2 527	4 571	4 854	(283)	-6%	39 689
Corporate services	30 379	35 412	2 673	4 319	5 707	(1 388)	-24%	35 412
<i>Community and public safety</i>	83 710	103 223	5 629	10 784	14 289	(3 504)	-25%	103 223
Community and social services	15 691	17 744	1 253	2 288	2 757	(469)	-17%	17 744
Sport and recreation	16 494	21 291	1 483	2 374	3 396	(1 021)	-30%	21 291
Public safety	30 188	40 023	1 748	2 942	4 151	(1 209)	-29%	40 023
Housing	21 336	24 165	1 145	3 180	3 985	(806)	-20%	24 165
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	76 173	89 028	7 292	9 477	14 105	(4 629)	-33%	89 028
Planning and development	12 258	12 640	756	1 449	1 928	(479)	-25%	12 640
Road transport	63 915	76 388	6 536	8 027	12 177	(4 150)	-34%	76 388
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	313 935	351 194	39 209	43 585	45 481	(1 896)	-4%	351 194
Electricity	194 948	216 746	28 643	29 871	28 622	1 249	4%	216 746
Water	52 231	59 525	4 558	5 428	6 574	(1 147)	-17%	59 525
Waste water management	40 275	45 409	3 983	4 580	5 494	(914)	-17%	45 409
Waste management	26 480	29 514	2 025	3 706	4 790	(1 084)	-23%	29 514
<i>Other</i>	1 170	1 303	33	120	200	(80)	-40%	1 303
Total Expenditure - Standard	555 458	641 239	60 097	76 752	88 227	(11 475)	-13%	641 239
Surplus/ (Deficit) for the year	57 409	(12 798)	(12 150)	34 699	20 182	14 517	72%	(12 798)

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) - M02 August								
Vote Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Corporate Services	9 504	10 510	117	159	3 339	(3 180)	-95.2%	10 510
Vote 2 - Civil Services	167 793	185 167	8 904	30 973	32 313	(1 340)	-4.1%	185 167
Vote 3 - Council	358	125	16	26	21	5	23.3%	125
Vote 4 - Electricity Services	236 095	241 995	21 389	44 366	44 471	(106)	-0.2%	241 995
Vote 5 - Financial Services	121 326	129 014	16 165	33 237	23 679	9 557	40.4%	129 014
Vote 6 - Development Services	52 711	26 302	414	734	2 438	(1 703)	-69.9%	26 302
Vote 7 - Municipal Manager	280	-	-	-	-	-	-	-
Vote 8 - Protection Services	24 799	35 328	942	1 957	2 147	(190)	-8.9%	35 328
Total Revenue by Vote	612 867	628 441	47 947	111 452	108 409	3 043	2.8%	628 441
Expenditure by Vote								
Vote 1 - Corporate Services	22 058	23 869	1 693	3 055	3 759	(704)	-18.7%	23 869
Vote 2 - Civil Services	204 913	240 547	19 337	24 809	33 895	(9 086)	-26.8%	240 547
Vote 3 - Council	13 652	14 678	2 325	3 116	2 670	446	16.7%	14 678
Vote 4 - Electricity Services	203 019	226 664	28 643	29 871	28 639	1 232	4.3%	226 664
Vote 5 - Financial Services	32 916	39 689	2 528	4 573	4 856	(283)	-5.8%	39 689
Vote 6 - Development Services	37 384	41 452	2 202	5 161	6 649	(1 488)	-22.4%	41 452
Vote 7 - Municipal Manager	4 976	6 712	1 121	2 270	2 508	(239)	-9.5%	6 712
Vote 8 - Protection Services	36 540	47 628	2 248	3 898	5 251	(1 353)	-25.8%	47 628
Total Expenditure by Vote	555 458	641 239	60 097	76 752	88 227	(11 475)	-13.0%	641 239
Surplus/ (Deficit) for the year	57 409	(12 798)	(12 150)	34 699	20 182	14 517	71.9%	(12 798)

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) - M02 August								
Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	79 973	85 129	15 488	22 907	18 900	4 007	21%	85 129
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 016	235 449	20 873	42 401	43 038	(637)	-1%	235 449
Service charges - water revenue	41 459	46 904	3 422	6 314	4 836	1 478	31%	46 904
Service charges - sanitation revenue	26 506	28 509	2 533	4 900	4 737	163	3%	28 509
Service charges - refuse revenue	18 377	20 405	1 837	3 572	3 401	171	5%	20 405
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 646	3 586	261	499	431	68	16%	3 586
Interest earned - external investments	20 215	17 300	36	36	50	(14)	-29%	17 300
Interest earned - outstanding debtors	1 749	1 483	154	289	258	31	12%	1 483
Dividends received	-	-	-	-	-	-	-	-
Fines	17 351	28 236	278	697	1 073	(375)	-35%	28 236
Licences and permits	3 768	3 475	316	618	604	13	2%	3 475
Agency services	3 558	2 939	341	638	521	116	22%	2 939
Transfers recognised - operational	93 870	103 246	-	24 698	29 220	(4 522)	-15%	103 246
Other revenue	25 933	16 866	1 991	3 466	2 268	1 198	53%	16 866
Gains on disposal of PPE	419	200	418	418	-	418	0%	200
Total Revenue (excluding capital transfers and contributions)	555 840	593 726	47 947	111 452	109 338	2 113	1.9%	593 726
Expenditure By Type								
Employee related costs	156 127	175 657	12 246	23 268	24 956	(1 688)	-7%	175 657
Remuneration of councillors	8 644	9 243	723	1 443	1 361	82	6%	9 243
Debt impairment	10 488	17 983	-	-	-	-	-	17 983
Depreciation & asset impairment	73 761	83 678	13 530	13 530	13 530	0	0%	83 678
Finance charges	14 484	13 923	2	2	19	(18)	-92%	13 923
Bulk purchases	187 832	212 388	26 838	26 838	27 091	(253)	-1%	212 388
Other materials	-	-	-	-	-	-	-	-
Contracted services	3 661	4 239	280	555	619	(64)	-10%	4 239
Transfers and grants	2 033	2 137	178	245	370	(126)	-34%	2 137
Other expenditure	94 156	119 740	6 301	10 872	19 421	(8 549)	-44%	119 740
Loss on disposal of PPE	4 271	2 251	-	-	-	-	-	2 251
Total Expenditure	555 458	641 239	60 097	76 752	87 368	(10 615)	-12.1%	641 239
Surplus/(Deficit)	383	(47 513)	(12 150)	34 699	21 971	12 729	0	(47 513)
Transfers recognised - capital	56 046	34 049	-	-	5 382	(5 382)	(0)	34 049
Contributions recognised - capital	980	666	-	-	-	-	-	666
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	57 409	(12 798)	(12 150)	34 699	27 353			(12 798)
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	57 409	(12 798)	(12 150)	34 699	27 353			(12 798)
Attributable to minorities	-	-	-	-	-			-
Surplus/(Deficit) attributable to	57 409	(12 798)	(12 150)	34 699	27 353			(12 798)
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	57 409	(12 798)	(12 150)	34 699	27 353			(12 798)

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) - M02 August								
Vote Description	2015/16	Budget Year 2016/17						
	Audited Outcome	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	2 084	3 000	4	5	1 000	(995)	-99%	3 000
Vote 2 - Civil Services	3 535	6 250	-	-	-	-	-	6 250
Vote 3 - Council	-	-	-	-	-	-	-	-
Vote 4 - Electricity Services	-	-	-	-	-	-	-	-
Vote 5 - Financial Services	-	-	-	-	-	-	-	-
Vote 6 - Development Services	-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	225	-	-	-	-	-	225
Total Capital Multi-year expenditure	5 619	9 475	4	5	1 000	(995)	-99%	9 475
Single Year expenditure appropriation								
Vote 1 - Corporate Services	1 441	1 075	2	2	8	(6)	-77%	1 075
Vote 2 - Civil Services	31 509	50 523	720	1 183	6 511	(5 328)	-82%	50 523
Vote 3 - Council	540	805	-	-	133	(133)	-100%	805
Vote 4 - Electricity Services	11 674	8 441	71	109	261	(152)	-58%	8 441
Vote 5 - Financial Services	920	15	-	-	3	(3)	-100%	15
Vote 6 - Development Services	34 319	4 020	84	100	978	(879)	-90%	4 020
Vote 7 - Municipal Manager	5	50	-	-	8	(8)	-100%	50
Vote 8 - Protection Services	915	285	1	1	14	(14)	-95%	285
Total Capital single-year expenditure	81 323	65 215	877	1 394	7 915	(6 521)	-82%	65 215
Total Capital Expenditure	86 942	74 690	881	1 399	8 915	(7 516)	-84%	74 690
Capital Expenditure - Standard Classification								
Governance and administration	5 242	4 935	6	7	1 150	(1 143)	-99%	4 935
Executive and council	546	855	-	-	141	(141)	-100%	855
Budget and treasury office	920	15	-	-	3	(3)	-100%	15
Corporate services	3 777	4 065	6	7	1 006	(999)	-99%	4 065
Community and public safety	37 311	22 416	91	563	2 398	(1 834)	-77%	22 416
Community and social services	458	1 530	-	-	313	(313)	-100%	1 530
Sport and recreation	1 657	17 356	7	463	1 400	(937)	-67%	17 356
Public safety	915	510	1	1	14	(14)	-95%	510
Housing	34 281	3 020	84	100	670	(570)	-85%	3 020
Health	-	-	-	-	-	-	-	-
Economic and environmental services	21 283	18 905	4	10	1 100	(1 090)	-99%	18 905
Planning and development	325	40	-	-	-	-	-	40
Road transport	20 959	18 865	4	10	1 100	(1 090)	-99%	18 865
Environmental protection	-	-	-	-	-	-	-	-
Trading services	23 106	28 434	780	819	4 268	(3 449)	-81%	28 434
Electricity	11 423	8 441	71	109	261	(152)	-58%	8 441
Water	8 028	9 615	710	710	4 000	(3 290)	-82%	9 615
Waste water management	3 640	8 834	-	-	-	-	-	8 834
Waste management	14	1 543	-	-	7	(7)	-100%	1 543
Total Capital Expenditure - Standard Classification	86 942	74 690	881	1 399	8 915	(7 516)	-84%	74 690
Funded by:								
National Government	22 709	24 640	784	1 260	5 650	(4 390)	-78%	24 640
Provincial Government	34 541	9 409	8	9	1 900	(1 891)	-100%	9 409
Transfers recognised - capital	57 250	34 049	792	1 269	7 550	(6 281)	-83%	34 049
Public contributions & donations	2 459	666	-	-	-	-	-	666
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	27 234	39 975	90	130	1 365	(1 235)	-90%	39 975
Total Capital Funding	86 942	74 690	881	1 399	8 915	(7 516)	-84%	74 690

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M02 August				
Description	2015/16	Budget Year 2016/17		
	Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands				
ASSETS				
Current assets				
Cash	299 134	230 191	309 797	230 191
Call investment deposits	–	–	–	–
Consumer debtors	47 940	60 417	64 873	60 417
Other debtors	28 838	37 864	29 628	37 864
Current portion of long-term receivables	18	21	2 513	21
Inventory	9 514	7 404	9 171	7 404
Total current assets	385 445	335 897	415 982	335 897
Non current assets				
Long-term receivables	179	169	179	169
Investments	–	–	–	–
Investment property	29 171	26 381	29 171	26 381
Investments in Associate	–	–	–	–
Property, plant and equipment	1 772 526	1 763 075	1 760 395	1 763 075
Agricultural	–	–	–	–
Biological assets	–	–	–	–
Intangible assets	2 480	2 142	2 480	2 142
Other non-current assets	780	770	780	770
Total non current assets	1 805 136	1 792 536	1 793 006	1 792 536
TOTAL ASSETS	2 190 581	2 128 434	2 208 987	2 128 434
LIABILITIES				
Current liabilities				
Bank overdraft	–	–	–	–
Borrowing	5 744	5 263	–	5 263
Consumer deposits	9 377	10 069	9 362	10 069
Trade and other payables	81 108	92 650	65 084	92 650
Provisions	6 690	6 666	12 033	6 666
Total current liabilities	102 919	114 647	86 479	114 647
Non current liabilities				
Borrowing	129 033	124 093	129 025	124 093
Provisions	64 484	66 922	64 484	66 922
Total non current liabilities	193 517	191 015	193 509	191 015
TOTAL LIABILITIES	296 436	305 662	279 988	305 662
NET ASSETS	1 894 145	1 822 772	1 928 999	1 822 772
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)	1 753 227	1 722 539	1 788 081	1 722 539
Reserves	140 918	100 232	140 918	100 232
TOTAL COMMUNITY WEALTH/EQUITY	1 894 145	1 822 772	1 928 999	1 822 772

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M02 August								
Description	2015/16	Budget Year 2016/17						
	Audited Outcome	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	393 028	437 762	57 014	125 057	77 668	47 389	61%	437 762
Government - operating	93 870	110 396	7 014	42 526	31 244	11 282	36%	110 396
Government - capital	57 026	39 124	-	6 600	6 184	416	7%	39 124
Interest	20 215	18 741	36	36	301	(265)	-88%	18 741
Dividends	-	-	-	-	-	-		-
Payments								
Suppliers and employees	(406 665)	507 763	60 542	453 715	73 535	(380 181)	-517%	507 763
Finance charges	(14 484)	13 923	2	2	19	18	92%	13 923
Transfers and Grants	(2 033)	2 137	178	187	370	184	50%	2 137
NET CASH FROM/(USED) OPERATING ACTIVITIES	140 958	82 199	3 342	(279 685)	41 473	438 801	392%	82 199
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	419	200	418	418	-	418	#DIV/0!	200
Decrease (Increase) in non-current debtors		21	-	-	-	-		21
Decrease (increase) other non-current receivables	21	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-		-
Payments								
Capital assets	(85 734)	74 690	812	1 285	8 915	7 630	86%	74 690
NET CASH FROM/(USED) INVESTING ACTIVITIES	(85 294)	(74 469)	(394)	(867)	(8 915)	(7 212)	#DIV/0!	(74 469)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	2 349	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	570	163	249	-	249	#DIV/0!	570
Payments								
Repayment of borrowing	(4 424)	(5 032)	8	8	-	(8)	#DIV/0!	(5 032)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2 075)	(4 462)	172	257	-	241	#DIV/0!	(4 462)
NET INCREASE/ (DECREASE) IN CASH HELD	53 589	3 268	3 120	(280 295)	32 558			3 268
Cash/cash equivalents at beginning:	245 545	226 923		226 923	226 923			226 923
Cash/cash equivalents at month/year end:	299 134	230 191		(53 372)	259 481			230 191

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August													
Description	NT Code	Budget Year 2016/17										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 729	992	219	193	152	124	172	1 539	7 119	2 179	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16 809	2 330	74	67	97	25	20	687	20 109	896	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	13 799	1 428	169	101	93	47	40	3 283	18 960	3 563	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 522	752	139	100	80	67	57	1 293	5 010	1 597	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 893	587	121	97	81	70	60	1 354	4 262	1 662	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	29	18	1	1	1	1	1	5	56	8	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 046	142	70	88	45	23	25	674	2 112	854	-	-
Total By Income Source	2000	39 826	6 249	794	646	549	356	374	8 835	57 629	10 761	-	-
2015/16 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	8 156	46	12	8	41	5	23	332	8 623	409	-	-
Commercial	2300	14 924	1 208	58	69	104	22	21	527	16 932	743	-	-
Households	2400	14 461	4 536	653	532	385	319	323	7 363	28 572	8 923	-	-
Other	2500	2 285	459	71	36	20	11	7	612	3 502	686	-	-
Total By Customer Group	2600	39 826	6 249	794	646	549	356	374	8 835	57 629	10 761	-	-

Total Debtors has increased from **R46 284 242** in July 2016 to **R57 629 061** in August 2016.

Collection rate for August 2016 is **84.21%** compared to **99.64%** in July 2016. Average collection rate is **91.88%**.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August												
Description	NT Code	Budget Year 2016/17									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	5 649	13	-	-	-	-	-	-	-	5 662	5 519
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5 649	13	-	-	-	-	-	-	-	5 662	5 519

Detailed reports attached.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August								
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	364 Days	Fixed Deposit	30 June 2017		8.46%	100 000	-	100 000
NEDBANK	7 Months	Fixed Deposit	31 January 2017		9.13%	100 000	-	100 000
STANDARD	4 Months	Fixed Deposit	03 October 2016		7.90%	30 000	-	30 000
ABSA		Call Account			6.80%	65 397	(3 592)	61 805
Municipality sub-total				-		295 397	(3 592)	291 805
Entities								
N/A								
TOTAL INVESTMENTS AND INTEREST				-		295 397	(3 592)	291 805

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 - M02 August							
Description	Budget Year 2016/17						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
RECEIPTS:							
Operating Transfers and Grants							
National Government:	62 210	1 840	26 538	26 538	-		62 210
Local Government Equitable Share	59 275	-	24 698	24 698	-		59 275
Finance Management	1 475	1 475	1 475	1 475	-		1 475
EPWP Incentive	1 460	365	365	365	-		1 460
Provincial Government:	48 186	-	7 814	7 814	-		48 186
Community Development Workers	37	-	-	-	-		37
Housing	27 150	-	4 086	4 086	-		27 150
Libraries	6 616	-	3 728	3 728	-		6 616
Proclaimed Roads Subsidy	14 263	-	-	-	-		14 263
Financial Management Support Grant: Student Bursas	120	-	-	-	-		120
District Municipality:	-	-	-	-	-		-
<i>[insert description]</i>							
Other grant providers:	-	-	-	-	-		-
Total Operating Transfers and Grants	110 396	1 840	34 352	34 352	-		110 396
Capital Transfers and Grants							
National Government:	26 330	3 000	12 600	12 600	-		26 330
Municipal Infrastructure Grant (MIG)	20 330	-	6 600	6 600	-		20 330
Integrated National Electrification Programme (municipal)	6 000	3 000	6 000	6 000	-		6 000
Provincial Government:	10 584	-	1 508	1 508	-		10 584
<i>RSEP/VPUU Municipal Projects</i>	7 500	-	-	-	-		7 500
<i>Libraries</i>	3 030	-	1 508	1 508	-		3 030
<i>Sport facility</i>	54	-	-	-	-		54
District Municipality:	-	-	-	-	-		-
Other grant providers:	2 210	-	-	-	-		2 210
<i>Accelerated Community Infrastructure Programme</i>	2 210	-	-	-	-		2 210
Total Capital Transfers and Grants	39 124	3 000	14 108	14 108	-		39 124
TOTAL RECEIPTS OF TRANSFERS & GRANTS	149 520	4 840	48 460	48 460	-		149 520

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August							
Description	Budget Year 2016/17						
	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:	62 210	3 841	9 197	8 269	928	11.2%	62 210
Local Government Equitable Share	59 275	3 691	8 873	7 828	1 045	13.4%	59 275
Finance Management	1 475	71	128	245	(117)	-47.8%	1 475
EPWP Incentive	1 460	79	197	197	-		1 460
Provincial Government:	41 036	1 446	3 270	3 421	(150)	-114.3%	41 036
Community Development: Workers	37	-	3	6	(3)	-53.0%	37
Housing	20 000	948	2 895	1 667	1 228	73.7%	20 000
Libraries	6 616	498	372	573	(200)	-35.0%	6 616
Proclaimed Roads Subsidy	14 263	-	-	1 175	(1 175)	-100.0%	14 263
Financial Management Support Grant: Student Bursaries	120	-	-	-	-		120
District Municipality:	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	103 246	5 287	12 468	11 690	778	6.7%	103 246
Capital expenditure of Transfers and Grants							
National Government:	22 430	784	1 260	5 650	(4 390)	-77.7%	22 430
Municipal Infrastructure Grant (MIG)	20 330	700	1 160	5 400	(4 240)	-78.5%	20 330
Integrated National Electrification Programme (municipal)	2 100	84	100	250	(150)	-60.1%	2 100
					-		-
Provincial Government:	9 409	8	9	1 900	(1 891)	-99.5%	9 409
RSEP/VPUU Municipal Projects	6 325	4	4	900	(896)	-99.6%	6 325
Libraries	3 030	-	-	-	-		3 030
Sport facility	54	4	5	1 000	(995)	-99.5%	54
District Municipality:	-	-	-	-	-		-
Other grant providers:	2 210	-	-	-	-		2 210
Accelerated Community Infrastructure Programme	2 210	-	-	-	-		2 210
Total capital expenditure of Transfers and Grants	34 049	792	1 269	7 550	(6 281)	-83.2%	34 049
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	137 295	6 079	13 737	19 240	(5 503)	-28.6%	137 295

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 - M02 August							
Budget Year 2016/17							
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	5 493	482	908	908	-		5 493
Pension and UIF Contributions	824	67	131	131	-		824
Medical Aid Contributions	331	15	40	40	-		331
Motor Vehicle Allowance	2 048	118	283	283	-		2 048
Cellphone Allowance	547	40	80	80	-		547
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-		-
Sub Total - Councillors	9 243	723	1 443	1 443	-		9 243
Senior Managers of the Municipality							
Basic Salaries and Wages	7 040	537	1 174	1 174	-		7 040
Pension and UIF Contributions	1 290	101	201	201	-		1 290
Medical Aid Contributions	313	22	45	45	-		313
Overtime	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	764	70	142	142	-		764
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	289	12	33	33	-		289
Payments in lieu of leave	-	-	-	-	-		-
Long service awards	297	-	-	-	-		297
Post-retirement benefit obligations	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	9 993	741	1 595	1 595	-		9 993
Other Municipal Staff							
Basic Salaries and Wages	105 319	7 725	15 138	16 392	(1 254)	-8%	105 319
Pension and UIF Contributions	15 888	1 354	2 698	2 661	37	1%	15 888
Medical Aid Contributions	8 542	626	1 246	1 430	(184)	-13%	8 542
Overtime	5 355	556	568	892	(324)	-36%	5 355
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	8 166	623	1 237	1 346	(108)	-8%	8 166
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	1 561	58	115	256	(140)	-55%	1 561
Other benefits and allowances	7 869	563	671	1 113	(442)	-40%	7 869
Payments in lieu of leave	1 302	-	-	-	-		1 302
Long service awards	797	-	-	45	(45)	-100%	797
Post-retirement benefit obligations	10 866	-	-	6	(6)	-100%	10 866
Sub Total - Other Municipal Staff	165 665	11 504	21 673	24 141	(2 467)	-10%	165 665
Total Municipal Entities	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS	184 900	12 968	24 711	27 178	(2 467)	-9%	184 900
TOTAL MANAGERS AND STAFF	175 657	12 246	23 268	25 735	(2 467)	-10%	175 657

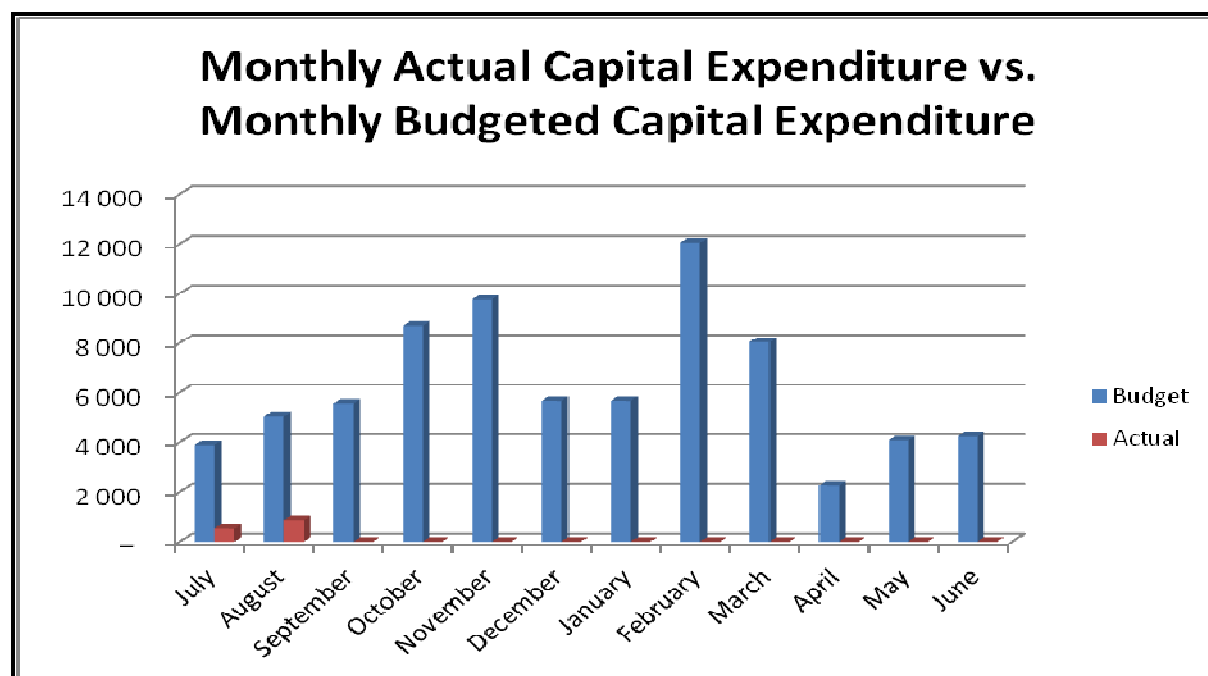
Section 10 – Material variances to the SDBIP

- No material variances as at 31 August 2016.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August								
Month	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	580	3 888	518	518	3 888	3 369	86.7%	1%
August	1 965	5 028	881	1 399	8 915	7 516	84.3%	2%
September	3 248	5 575	–		14 490	–		
October	3 222	8 687	–		23 176	–		
November	3 212	9 752	–		32 928	–		
December	13 759	5 674	–		38 602	–		
January	4 885	5 674	–		44 275	–		
February	1 595	12 046	–		56 321	–		
March	13 081	8 036	–		64 357	–		
April	3 661	2 253	–		66 609	–		
May	10 348	4 075	–		70 685	–		
June	27 386	4 226	–		74 911	–		
Total Capital expenditure	86 942	74 911	1 399					



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 - M02								
August								
Description	2015/16	Budget Year 2016/17						
	Audited Outcome	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	45 381	8 503	782	798	4 250	3 452	81.2%	8 503
Infrastructure - Road transport	16 966	-	-	-	-	-	-	-
Infrastructure - Electricity	7 440	2 100	84	100	250	150	60.1%	2 100
<i>Transmission & Reticulation</i>	7 440	2 100	84	100	250	150	60.1%	2 100
Infrastructure - Water	11 882	6 153	699	699	4 000	3 301	82.5%	6 153
<i>Dams & Reservoirs</i>	-	300	-	-	-	-	-	300
<i>Reticulation Water</i>	11 882	5 853	699	699	4 000	3 301	82.5%	5 853
Infrastructure - Sanitation	9 093	250	-	-	-	-	-	250
<i>Reticulation</i>	9 093	250	-	-	-	-	-	250
Infrastructure - Other	-	-	-	-	-	-	-	-
Community	4 252	21 387	10	467	2 700	2 233	82.7%	21 387
Parks & gardens	-	4 950	4	4	600	596	99.4%	4 950
Sportsfields & stadia	1 109	11 057	1	457	700	243	34.7%	11 057
Libraries	2 224	3 030	4	5	1 000	995	99.5%	3 030
Recreational facilities	498	900	1	1	100	99	99.0%	900
Cemeteries	-	500	-	-	-	-	-	500
Other Community	421	950	-	-	300	300	100.0%	950
Heritage assets	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Other assets	7 788	6 490	18	18	652	634	97.2%	6 490
General v ehicles	13	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	474	-	-	-	-	-	-	-
Computers - hardware/equipment	-	951	-	-	18	18	100%	951
Furniture and other office equipment	723	828	18	18	82	64	78.2%	828
Other Land	1 200	1 300	-	-	-	-	-	1 300
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-
Other	5 379	3 411	-	-	552	552	100.0%	3 411
Agricultural assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	57 421	36 380	810	1 284	7 602	6 319	83.1%	36 380

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

Description	2015/16	Budget Year 2016/17						
	Audited Outcome	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	28 019	31 810	70	115	1 300	1 185	91.2%	31 810
Infrastructure - Road transport	18 297	17 100	4	10	1 100	1 090		17 100
<i>Roads, Pavements & Bridges</i>	18 297	16 000	4	10	700	690		16 000
<i>Storm water</i>	-	1 100	-	-	400	400	100.0%	1 100
Infrastructure - Electricity	6 187	7 000	66	105	200	95	47.7%	7 000
<i>Transmission & Reticulation</i>	6 187	7 000	66	105	200	95	47.7%	7 000
Infrastructure - Water	-	2 210	-	-	-	-		2 210
<i>Reticulation Water</i>	-	2 210	-	-	-	-		2 210
Infrastructure - Sanitation	3 535	5 500	-	-	-	-		5 500
<i>Reticulation</i>	3 535	5 500	-	-	-	-		5 500
<i>Sewerage purification</i>	-	-	-	-	-	-		-
Infrastructure - Other	-	-	-	-	-	-		-
Community	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-		-
Housing development	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Other assets	1 502	6 500	-	-	13	13	100.0%	6 500
General v hicles	1 322	6 330	-	-	-	-		6 330
Specialised vehicles	-	-	-	-	-	-		-
Other	180	170	-	-	13	13	100.0%	170
Agricultural assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-		-
Computers - software & programming	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	29 521	38 310	70	115	1 313	1 198	91.3%	38 310

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August								
Description	2015/16	Budget Year 2016/17						
	Audited Outcome	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	22 589	32 642	858	1 232	5 314	4 083	76.8%	32 642
Infrastructure - Road transport	14 281	23 551	170	180	3 800	3 619	95.3%	23 551
<i>Roads, Pavements & Bridges</i>	14 281	19 931	-	-	3 197	3 197	100%	19 931
<i>Storm water</i>	-	3 620	170	180	603	423	70.1%	3 620
Infrastructure - Electricity	837	1 224	201	257	204	(53)	-25.9%	1 224
<i>Generation</i>	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	595	771	31	76	129	53	41.0%	771
<i>Street Lighting</i>	241	453	169	181	75	(105)	-139.9%	453
Infrastructure - Water	905	1 179	41	66	196	130	66.4%	1 179
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation Water</i>	905	1 179	41	66	196	130	66.4%	1 179
Infrastructure - Sanitation	2 421	1 983	141	141	330	189	57.2%	1 983
<i>Reticulation Sewerage</i>	2 421	1 983	141	141	330	189	57.2%	1 983
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-
Infrastructure - Other	4 146	4 705	306	587	784	197	25.1%	4 705
<i>Waste Management</i>	4 146	4 705	306	587	784	197	25.1%	4 705
<i>Transportation</i>	-	-	-	-	-	-	-	-
Community	659	1 960	16	20	285	265	93.1%	1 960
Parks & gardens	-	-	-	-	-	-	-	-
Sportsfields & stadia	258	305	10	10	51	41	80%	305
Swimming pools	-	113	1	1	165	164	99%	113
Recreational facilities	400	1 406	3	3	46	43	94%	1 406
Fire, safety & emergency	-	20	-	-	3	3	100%	20
Cemeteries	-	65	1	4	11	7	65%	65
Social rental housing	-	50	1	2	8	6	76.0%	50
Other	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-
Other assets	7 045	12 267	333	359	2 086	1 727	82.8%	12 267
General vehicles	3 482	4 766	169	169	902	733	81.3%	4 766
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	747	921	51	63	153	90	58.7%	921
Computers - hardware/equipment	-	-	-	-	-	-	-	-
Furniture and other office equipment	376	1 004	34	34	101	66	66%	1 004
Civic Land and Buildings	-	-	-	-	-	-	-	-
Other Buildings	2 440	5 576	78	92	929	837	90.1%	5 576
Agricultural assets	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	30 293	46 868	1 207	1 610	7 685	6 075	79.05%	46 868

- Repairs and Maintenance is **79.05%** below our budgeted expenditure projection mainly due to no expenditure against the amounts budgeted for Upgrading of National Roads.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Budget Year 2016/17					
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands						
Depreciation by Asset Class/Sub-class						
Infrastructure	65 842	10 557	10 557	10 557	-	65 842
Infrastructure - Road transport	29 629	4 522	4 522	4 522	-	29 629
<i>Roads, Pavements & Bridges</i>	26 190	3 948	3 948	3 948	-	26 190
<i>Storm water</i>	3 439	573	573	573	-	3 439
Infrastructure - Electricity	12 448	2 075	2 075	2 075	-	12 448
<i>Transmission & Reticulation</i>	12 426	2 071	2 071	2 071	-	12 426
<i>Street Lighting</i>	22	4	4	4	-	22
Infrastructure - Water	9 978	1 663	1 663	1 663	-	9 978
<i>Dams & Reservoirs</i>	1 280	213	213	213	-	1 280
<i>Water purification</i>	1 363	227	227	227	-	1 363
<i>Reticulation</i>	7 335	1 222	1 222	1 222	-	7 335
Infrastructure - Sanitation	13 409	2 235	2 235	2 235	-	13 409
<i>Reticulation</i>	7 428	1 238	1 238	1 238	-	7 428
<i>Sewerage purification</i>	5 981	997	997	997	-	5 981
Infrastructure - Other	379	63	63	63	-	379
<i>Waste Management</i>	379	63	63	63	-	379
Community	2 424	404	404	404	-	2 424
Parks & gardens	300	50	50	50	-	300
Sportsfields & stadia	995	166	166	166	-	995
Swimming pools	317	53	53	53	-	317
Community halls	14	2	2	2	-	14
Libraries	100	17	17	17	-	100
Recreational facilities	242	40	40	40	-	242
Fire, safety & emergency	9	2	2	2	-	9
Security and policing	245	41	41	41	-	245
Cemeteries	143	24	24	24	-	143
Other	58	10	10	10	-	58
Heritage assets	-	-	-	-	-	-
Investment properties	25	4	4	4	-	25
Housing development	25	4	4	4	-	25
Other assets	14 641	2 440	2 440	2 440	-	14 641
General vehicles	2 516	419	419	419	-	2 516
Specialised vehicles	745	124	124	124	-	745
Plant & equipment	4 664	777	777	777	-	4 664
Computers - hardware/equipment	1 210	202	202	202	-	1 210
Furniture and other office equipment	432	72	72	72	-	432
Other Buildings	5 075	846	846	846	-	5 075
Agricultural assets	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-
Intangibles	745	124	124	124	-	745
Computers - software & programming	745	124	124	124	-	745
Total Depreciation	83 678	13 530	13 530	13 530	-	83 678
Specialised vehicles	745	124	124	124	-	745
Refuse	541	90	90	90	-	541
Fire	204	34	34	34	-	204

Section 13 – 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 **August 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.

Date: 12 September 2016

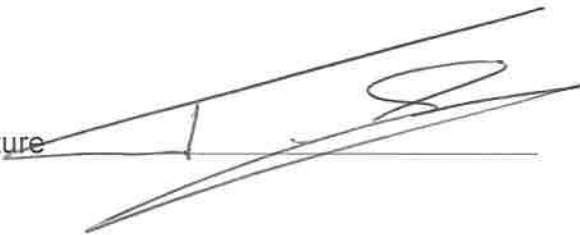
The Executive Mayor

I have considered the report in terms of S54 of the MFMA and is satisfied that our performance to date is in accordance with the commitments given as contained in the Service Delivery and Budget Implementation Plan, unless specifically stated otherwise.

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, consisting of several fluid, overlapping strokes. The signature is written over a horizontal line that serves as a baseline.

Date: 12 September 2016