

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 December 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 December 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 December 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	Roll-Over Adjusted Budget	YTD Actual	YTD Variance	YTD Variance %
Operating Expenditure	R 654 711 941	R 655 585 750	R 265 239 795	R 390 345 955	60%
Operating Revenue	R 641 914 085	R 643 446 171	R 282 915 967	R 360 530 204	56%
Capital	R 74 689 669	R 75 643 467	R 24 185 596	R 51 457 871	69%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December									
Description	2015/16	Budget Year 2016/17							
	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	79 973	85 129	85 129	6 644	50 580	50 228	352	1%	85 129
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 016	235 449	235 449	19 854	119 255	118 694	561	0%	235 449
Service charges - water revenue	41 459	46 904	46 904	4 874	21 660	21 148	512	2%	46 904
Service charges - sanitation revenue	26 506	28 509	28 509	2 557	15 037	14 194	842	6%	28 509
Service charges - refuse revenue	18 377	20 405	20 405	1 778	10 697	10 202	495	5%	20 405
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 646	3 586	3 586	249	2 344	1 923	421	22%	3 586
Interest earned - external investments	20 215	17 300	17 300	25	775	145	630	435%	17 300
Interest earned - outstanding debtors	1 749	1 483	1 483	145	940	852	87	10%	1 483
Dividends received	-	-	-	-	-	-	-	-	-
Fines	17 351	28 236	28 236	2	1 376	2 467	(1 091)	-44%	28 236
Licences and permits	3 768	3 475	3 475	253	1 877	1 819	57	3%	3 475
Agency services	3 556	2 939	2 939	234	1 857	1 693	164	10%	2 939
Transfers recognised - operational	91 626	103 246	104 778	19 758	44 456	50 116	(5 660)	-11%	104 778
Other revenue	22 461	16 866	16 866	1 850	11 066	9 317	1 749	19%	16 866
Gains on disposal of PPE	4 894	200	200	129	998	-	998	0%	200
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	595 258	58 352	282 916	282 799	117	0%	595 258

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

- Water stands at 2% 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.
- Sanitation stands at 6% above YTD budgeted projections.
- Rental of facilities and equipment are 22% above budgeted projections due to higher than normal rental of Caravan Sites in Yzerfontein.
- Interest earned – external investments are 435% above budgeted projections due to a short-term investment that was redeemed and re-invested.
- Revenue received from Fines is at 44% below YTD budgeted projections. A portion of Fines are only recognised at 30 June 2017 as part of year-end transactions but the performance will be taken into account during the Adjustment budget process.
- Transfers recognised – operational currently stands at 11% below YTD budgeted projections. This includes the equitable share grant that was received, whereas some other grants are only recognised 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 December 2016 was **R58.3 million** whilst the overall YTD performance seems to be in line with budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December									
Description	2015/16	Budget Year 2016/17							
	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	156 127	175 657	175 657	12 375	79 143	79 037	106	0%	175 657
Remuneration of councillors	8 644	9 243	9 243	736	4 357	4 208	148	4%	9 243
Debt impairment	10 488	17 983	17 983	-	-	-	-	-	17 983
Depreciation & asset impairment	73 761	83 678	83 678	6 765	40 589	40 589	0	0%	83 678
Finance charges	14 484	13 923	13 923	6 993	7 020	6 955	65	1%	13 923
Bulk purchases	187 834	212 388	212 388	18 750	94 953	92 506	2 447	3%	212 388
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	3 661	4 239	4 239	317	1 854	1 994	(140)	-7%	4 239
Transfers and grants	2 033	2 137	2 137	83	695	1 490	(795)	-53%	2 137
Other expenditure	93 986	119 740	120 613	6 555	36 629	47 057	(10 428)	-22%	120 613
Loss on disposal of PPE	4 271	2 251	2 251	-	-	-	-	-	2 251
Total Expenditure	555 289	641 239	642 113	52 574	265 240	273 837	(8 597)	-3%	642 113
Surplus/(Deficit)	(692)	(47 513)	(46 854)	5 778	17 676	8 962	8 714	0	(46 854)
Transfers recognised - capital	57 286	34 049	34 049	-	-	10 888	(10 888)	(0)	34 049
Contributions recognised - capital	980	666	666	-	-	-	-	-	666
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	(12 140)	5 778	17 676	19 850			(12 140)
Taxation							-		-
Surplus/(Deficit) after taxation	57 575	(12 798)	(12 140)	5 778	17 676	19 850			(12 140)
Attributable to minorities									-
Surplus/(Deficit) attributable to	57 575	(12 798)	(12 140)	5 778	17 676	19 850			(12 140)
Share of surplus/ (deficit) of associate									-
Surplus/ (Deficit) for the year	57 575	(12 798)	(12 140)	5 778	17 676	19 850			(12 140)

- Employee related costs have no material variance but Overtime within Protection services are closely monitored as the YTD actual is exceeding the YTD budget. (See page 21)
- Remuneration of Councillors stand at 4% above YTD budgeted projections and will there be no need to adjust the budget due to the Upper limits for the salaries, allowances and benefits of municipal councillors for the 2016/17 financial year.
- Bulk purchases grants stand at 3% above the YTD budgeted projections and will be well in line by the end of the financial year.
- Contracted services stand at 7% below the YTD budgeted projections.
- Transfers and grants stand at 53% 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 22% below the YTD budgeted projections and is mainly due to no expenditure against the YTD budget for Topstructure and Upgrading of National Roads where we are awaiting an invoice from Sanral.
- Expenditure for the month of December 2016 was **R52.5 million** whilst the overall YTD performance stands at **3%** below the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December									
Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted 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	4 935	616	1 940	3 479	(1 538)	-44%	4 935
Executive and council	546	855	855	33	56	423	(367)	-87%	855
Budget and treasury office	920	15	15	-	5	8	(3)	-40%	15
Corporate services	3 777	4 065	4 065	583	1 879	3 048	(1 168)	-38%	4 065
Community and public safety	37 311	22 416	22 416	3 601	8 044	12 637	(4 592)	-36%	22 416
Community and social services	458	1 530	1 530	58	70	990	(920)	-93%	1 530
Sport and recreation	1 657	17 356	17 356	3 021	6 486	9 484	(2 998)	-32%	17 356
Public safety	915	510	510	232	270	193	77	40%	510
Housing	34 281	3 020	3 020	289	1 218	1 970	(752)	-38%	3 020
Economic and environmental services	21 283	18 905	19 859	661	2 436	10 784	(8 348)	-77%	19 859
Planning and development	325	40	40	1	14	10	4	40%	40
Road transport	20 959	18 865	19 819	660	2 422	10 774	(8 352)	-78%	19 819
Trading services	23 106	28 434	28 434	4 203	11 765	11 835	(70)	-1%	28 434
Electricity	11 423	8 441	8 441	136	5 232	1 002	4 230	422%	8 441
Water	8 028	9 615	9 615	1 836	4 130	7 697	(3 567)	-46%	9 615
Waste water management	3 640	8 834	8 834	295	466	1 615	(1 149)	-71%	8 834
Waste management	14	1 543	1 543	1 936	1 938	1 521	416	27%	1 543
Total Capital Expenditure - Standard Classification	86 942	74 690	75 643	9 081	24 186	38 734	(14 548)	-38%	75 643
Funded by:									
National Government	22 709	24 640	24 640	3 773	10 925	16 327	(5 402)	-33%	24 640
Provincial Government	34 541	9 409	9 409	586	2 582	7 084	(4 502)	-64%	9 409
Transfers recognised - capital	57 250	34 049	34 049	4 359	13 508	23 411	(9 904)	-42%	34 049
Public contributions & donations	2 459	666	666	-	-	-	-	-	666
Internally generated funds	27 234	39 975	40 929	4 722	10 678	15 323	(4 645)	-30%	40 929
Total Capital Funding	86 942	74 690	75 643	9 081	24 186	38 734	(14 548)	-38%	75 643

Capital expenditure for the month of December amounts to **R9 080 774** and Capital commitments amount to **R5 200 695**.

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

2 Projects are in Planning phase;

1 Projects Tender Awarded;

6 Projects in Construction phase;

1 Project is put on hold until funding is finalized with Department of Water.

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December					
Description of financial indicator	Basis of calculation	Budget Year 2016/17			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	15.2%	15.2%	1.4%	15.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.12	0.12	0.12	0.12
Gearing	Long Term Borrowing/ Funds & Reserves	1.24	1.24	0.89	1.24
Liquidity					
Current Ratio	Current assets/current liabilities	3 : 1	3 : 1	4:1	3 : 1
Liquidity Ratio	Monetary Assets/Current Liabilities	2 : 1	2 : 1	3:1	2 : 1
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	95.0%	95.00%	92.27%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.6%	16.6%	20.3%	16.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	16.6%	16.6%	10.2%	16.6%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100%	100.0%	98.34%	100%
Funding of Provisions					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
Other Indicators					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.81%	5.81%	5.41%	5.81%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.36%	15.36%	17.02%	15.36%
Employee costs	Employee costs/Total Revenue - capital revenue	29.6%	29.5%	28.0%	29.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7.9%	0.0%	3.6%	7.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	16.4%	16.4%	16.8%	16.4%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	18.3	18.3	17.13	18.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	23.4%	23.4%	14.5%	23.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.8	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 - M06 December								
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	6 644	50 580	50 228	352	1%	85 129
Service charges	305 358	331 267	29 063	166 649	164 238	2 410	1%	331 267
Investment revenue	20 215	17 300	25	775	145	630	435%	17 300
Transfers recognised - operational	91 626	103 246	19 758	44 456	50 116	(5 660)	-11%	104 778
Other own revenue	57 425	56 785	2 861	20 457	18 072	2 385	13%	56 785
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	58 352	282 916	282 799	117	0%	595 258
Employee costs	156 127	175 657	12 375	79 143	79 037	106	0%	175 657
Remuneration of Councillors	8 644	9 243	736	4 357	4 208	148	4%	9 243
Depreciation & asset impairment	73 761	83 678	6 765	40 589	40 589	0	0%	83 678
Finance charges	14 484	13 923	6 993	7 020	6 955	65	1%	13 923
Materials and bulk purchases	187 834	212 388	18 750	94 953	92 506	2 447	3%	212 388
Transfers and grants	2 033	2 137	83	695	1 490	(795)	-53%	2 137
Other expenditure	112 407	144 213	6 871	38 483	49 051	(10 568)	-22%	145 087
Total Expenditure	555 289	641 239	52 574	265 240	273 837	(8 597)	-3%	642 113
Surplus/(Deficit)	(692)	(47 513)	5 778	17 676	8 962	8 714	97%	(46 854)
Transfers recognised - capital	57 286	34 049	-	-	10 888	(10 888)	-100%	34 049
Contributions & Contributed assets	980	666	-	-	-	-	-	666
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	5 778	17 676	19 850	(2 174)	-11%	(12 140)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	57 575	(12 798)	5 778	17 676	19 850	(2 174)	-11%	(12 140)
Capital expenditure & funds sources								
Capital expenditure	86 942	74 690	9 081	24 186	38 734	(14 548)	-38%	75 643
Capital transfers recognised	57 250	34 049	4 359	13 508	23 411	(9 904)	-42%	34 049
Public contributions & donations	2 459	666	-	-	-	-	-	666
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	27 234	39 975	4 722	10 678	15 323	(4 645)	-30%	40 929
Total sources of capital funds	86 942	74 690	9 081	24 186	38 734	(14 548)	-38%	75 643
Financial position								
Total current assets	385 451	335 897		430 276				335 897
Total non current assets	1 805 136	1 792 536		1 792 217				1 792 536
Total current liabilities	104 790	114 647		100 558				114 647
Total non current liabilities	193 517	191 015		192 336				191 015
Community wealth/Equity	1 894 070	1 822 772		1 929 599				1 822 772
Cash flows								
Net cash from (used) operating	144 803	82 199	(2 928)	183 932	31 296	(152 635)	-488%	82 857
Net cash from (used) investing	(86 502)	(74 469)	(3 829)	(13 107)	(27 885)	(14 778)	53%	(75 422)
Net cash from (used) financing	(4 712)	(4 462)	112	(602)	(2 516)	(1 915)		(4 462)
Cash/cash equivalents at the month/year end	299 134	230 191	(6 644)	397 146	227 818	(169 328)	-74%	229 896
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	32 678	5 209	1 297	619	581	299	7 685	49 603
Creditors Age Analysis								
Total Creditors	7 090	219	2	18	-	-	-	7 371

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December							
Description	Budget Year 2016/17						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue - Standard							
<i>Governance and administration</i>	133 242	14 621	71 359	63 157	8 202	13%	133 590
Executive and council	125	-	204	63	142	227%	263
Budget and treasury office	129 014	14 560	70 737	62 652	8 085	13%	129 226
Corporate services	4 102	61	418	442	(24)	-6%	4 102
<i>Community and public safety</i>	78 534	331	4 025	29 226	(25 201)	-86%	79 717
Community and social services	11 640	64	528	7 376	(6 848)	-93%	11 640
Sport and recreation	17 770	251	2 009	9 417	(7 408)	-79%	18 953
Public safety	28 896	-	1 394	3 320	(1 926)	-58%	28 896
Housing	20 228	16	94	9 114	(9 020)	-99%	20 228
Health	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	30 281	769	5 530	8 447	(2 917)	-35%	30 281
Planning and development	2 469	233	1 556	1 211	345	29%	2 469
Road transport	27 813	536	3 974	7 236	(3 262)	-45%	27 813
Environmental protection	-	-	-	-	-	-	-
<i>Trading services</i>	386 361	42 628	201 990	199 988	2 002	1%	386 361
Electricity	241 995	20 941	122 880	124 722	(1 843)	-1%	241 995
Water	59 467	6 515	26 629	27 068	(439)	-2%	59 467
Waste water management	51 681	9 552	32 611	29 532	3 079	10%	51 681
Waste management	33 218	5 621	19 870	18 665	1 205	6%	33 218
<i>Other</i>	23	2	11	12	(0)	-3%	23
Total Revenue - Standard	628 441	58 352	282 916	300 830	(17 914)	-6%	629 973
Expenditure - Standard							
<i>Governance and administration</i>	96 491	7 577	38 560	43 263	(4 703)	-11%	96 840
Executive and council	21 390	1 720	9 656	10 323	(667)	-6%	21 527
Budget and treasury office	39 689	2 956	14 116	15 149	(1 034)	-7%	39 901
Corporate services	35 412	2 900	14 789	17 791	(3 002)	-17%	35 412
<i>Community and public safety</i>	103 223	4 965	34 240	44 471	(10 231)	-23%	103 388
Community and social services	17 744	1 136	7 540	8 686	(1 146)	-13%	17 744
Sport and recreation	21 291	1 483	8 788	10 751	(1 963)	-18%	21 456
Public safety	40 023	2 184	11 691	13 030	(1 339)	-10%	40 023
Housing	24 165	163	6 221	12 004	(5 783)	-48%	24 165
Health	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	89 028	5 836	33 026	43 847	(10 821)	-25%	89 028
Planning and development	12 640	946	5 422	6 157	(735)	-12%	12 640
Road transport	76 388	4 890	27 604	37 691	(10 086)	-27%	76 388
Environmental protection	-	-	-	-	-	-	-
<i>Trading services</i>	351 194	34 114	158 922	170 613	(11 692)	-7%	351 554
Electricity	216 746	19 382	102 592	104 757	(2 165)	-2%	216 746
Water	59 525	4 375	22 452	29 350	(6 898)	-24%	59 735
Waste water management	45 409	8 192	21 115	22 123	(1 008)	-5%	45 559
Waste management	29 514	2 165	12 762	14 383	(1 621)	-11%	29 514
<i>Other</i>	1 303	83	492	616	(124)	-20%	1 303
Total Expenditure - Standard	641 239	52 574	265 240	302 811	(37 571)	-12%	642 113
Surplus/ (Deficit) for the year	(12 798)	5 778	17 676	(1 981)	19 657	-992%	(12 140)

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		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		9 504	10 510	10 510	46	364	6 802	(6 438)	-94.6%	10 510
Vote 2 - Civil Services		167 793	185 167	186 350	21 878	80 123	87 969	(7 846)	-8.9%	186 350
Vote 3 - Council		358	125	125	-	204	63	142	226.6%	125
Vote 4 - Electricity Services		236 095	241 995	241 995	20 941	122 880	124 722	(1 843)	-1.5%	241 995
Vote 5 - Financial Services		121 326	129 014	129 226	14 560	70 737	62 652	8 085	12.9%	129 226
Vote 6 - Development Services		52 711	26 302	26 302	437	3 472	12 087	(8 615)	-71.3%	26 302
Vote 7 - Municipal Manager		280	-	137	-	-	-	-	-	137
Vote 8 - Protection Services		24 797	35 328	35 328	490	5 136	6 534	(1 399)	-21.4%	35 328
Total Revenue by Vote	2	612 865	628 441	629 973	58 352	282 916	300 830	(17 914)	-6.0%	629 973
Expenditure by Vote	1									
Vote 1 - Corporate Services		22 115	23 869	23 869	1 479	10 581	11 884	(1 304)	-11.0%	23 869
Vote 2 - Civil Services		204 915	240 547	241 072	22 329	96 070	118 668	(22 598)	-19.0%	241 072
Vote 3 - Council		13 652	14 678	14 678	1 159	7 054	7 390	(336)	-4.6%	14 678
Vote 4 - Electricity Services		203 026	226 664	226 664	20 110	106 568	109 694	(3 126)	-2.8%	226 664
Vote 5 - Financial Services		32 921	39 689	39 901	2 956	14 116	15 149	(1 034)	-6.8%	39 901
Vote 6 - Development Services		37 145	41 452	41 452	1 349	13 475	20 469	(6 994)	-34.2%	41 452
Vote 7 - Municipal Manager		4 976	6 712	6 849	562	2 602	2 932	(331)	-11.3%	6 849
Vote 8 - Protection Services		36 540	47 628	47 628	2 631	14 775	16 623	(1 848)	-11.1%	47 628
Total Expenditure by Vote	2	555 289	641 239	642 113	52 574	265 240	302 811	(37 571)	-12.4%	642 113
Surplus/ (Deficit) for the year	2	57 575	(12 798)	(12 140)	5 778	17 676	(1 981)	19 657	-992.3%	(12 140)

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December									
Description	2015/16	Budget Year 2016/17							
	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	79 973	85 129	85 129	6 644	50 580	50 228	352	1%	85 129
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 016	235 449	235 449	19 854	119 255	118 694	561	0%	235 449
Service charges - water revenue	41 459	46 904	46 904	4 874	21 660	21 148	512	2%	46 904
Service charges - sanitation revenue	26 506	28 509	28 509	2 557	15 037	14 194	842	6%	28 509
Service charges - refuse revenue	18 377	20 405	20 405	1 778	10 697	10 202	495	5%	20 405
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 646	3 586	3 586	249	2 344	1 923	421	22%	3 586
Interest earned - external investments	20 215	17 300	17 300	25	775	145	630	435%	17 300
Interest earned - outstanding debtors	1 749	1 483	1 483	145	940	852	87	10%	1 483
Dividends received	-	-	-	-	-	-	-	-	-
Fines	17 351	28 236	28 236	2	1 376	2 467	(1 091)	-44%	28 236
Licences and permits	3 768	3 475	3 475	253	1 877	1 819	57	3%	3 475
Agency services	3 556	2 939	2 939	234	1 857	1 693	164	10%	2 939
Transfers recognised - operational	91 626	103 246	104 778	19 758	44 456	50 116	(5 660)	-11%	104 778
Other revenue	22 461	16 866	16 866	1 850	11 066	9 317	1 749	19%	16 866
Gains on disposal of PPE	4 894	200	200	129	998	-	998	0%	200
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	595 258	58 352	282 916	282 799	117	0%	595 258
Expenditure By Type									
Employee related costs	156 127	175 657	175 657	12 375	79 143	79 037	106	0%	175 657
Remuneration of councillors	8 644	9 243	9 243	736	4 357	4 208	148	4%	9 243
Debt impairment	10 488	17 983	17 983	-	-	-	-	-	17 983
Depreciation & asset impairment	73 761	83 678	83 678	6 765	40 589	40 589	0	0%	83 678
Finance charges	14 484	13 923	13 923	6 993	7 020	6 955	65	1%	13 923
Bulk purchases	187 834	212 388	212 388	18 750	94 953	92 506	2 447	3%	212 388
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	3 661	4 239	4 239	317	1 854	1 994	(140)	-7%	4 239
Transfers and grants	2 033	2 137	2 137	83	695	1 490	(795)	-53%	2 137
Other expenditure	93 986	119 740	120 613	6 555	36 629	47 057	(10 428)	-22%	120 613
Loss on disposal of PPE	4 271	2 251	2 251	-	-	-	-	-	2 251
Total Expenditure	555 289	641 239	642 113	52 574	265 240	273 837	(8 597)	-3%	642 113
Surplus/(Deficit)									
	(692)	(47 513)	(46 854)	5 778	17 676	8 962	8 714	0	(46 854)
Transfers recognised - capital	57 286	34 049	34 049	-	-	10 888	(10 888)	(0)	34 049
Contributions recognised - capital	980	666	666	-	-	-	-	-	666
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	(12 140)	5 778	17 676	19 850			(12 140)
Taxation							-		-
Surplus/(Deficit) after taxation	57 575	(12 798)	(12 140)	5 778	17 676	19 850			(12 140)
Attributable to minorities									-
Surplus/(Deficit) attributable to	57 575	(12 798)	(12 140)	5 778	17 676	19 850			(12 140)
Share of surplus/ (deficit) of associate									-
Surplus/ (Deficit) for the year	57 575	(12 798)	(12 140)	5 778	17 676	19 850			(12 140)

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06									
December									
Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted 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	3 000	583	1 859	3 000	(1 141)	-38%	3 000
Vote 2 - Civil Services	3 535	6 250	6 250	295	452	1 500	(1 048)	-70%	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	-	-	50	(50)	-100%	225
Total Capital Multi-year expenditure	5 619	9 475	9 475	878	2 311	4 550	(2 239)	-49%	9 475
Single Year expenditure appropriation									
Vote 1 - Corporate Services	1 441	1 075	1 075	-	3	53	(49)	-94%	1 075
Vote 2 - Civil Services	31 509	50 523	51 477	7 513	15 080	29 611	(14 531)	-49%	51 477
Vote 3 - Council	540	805	805	33	33	399	(365)	-92%	805
Vote 4 - Electricity Services	11 674	8 441	8 441	136	5 232	1 002	4 230	422%	8 441
Vote 5 - Financial Services	920	15	15	-	5	8	(3)	-40%	15
Vote 6 - Development Services	34 319	4 020	4 020	289	1 229	2 945	(1 716)	-58%	4 020
Vote 7 - Municipal Manager	5	50	50	-	23	25	(2)	-8%	50
Vote 8 - Protection Services	915	285	285	232	270	143	127	89%	285
Total Capital single-year expenditure	81 323	65 215	66 168	8 203	21 874	34 184	(12 310)	-36%	66 168
Total Capital Expenditure	86 942	74 690	75 643	9 081	24 186	38 734	(14 548)	-38%	75 643
Capital Expenditure - Standard Classification									
Governance and administration	5 242	4 935	4 935	616	1 940	3 479	(1 538)	-44%	4 935
Executive and council	546	855	855	33	56	423	(367)	-87%	855
Budget and treasury office	920	15	15	-	5	8	(3)	-40%	15
Corporate services	3 777	4 065	4 065	583	1 879	3 048	(1 168)	-38%	4 065
Community and public safety	37 311	22 416	22 416	3 601	8 044	12 637	(4 592)	-36%	22 416
Community and social services	458	1 530	1 530	58	70	990	(920)	-93%	1 530
Sport and recreation	1 657	17 356	17 356	3 021	6 486	9 484	(2 998)	-32%	17 356
Public safety	915	510	510	232	270	193	77	40%	510
Housing	34 281	3 020	3 020	289	1 218	1 970	(752)	-38%	3 020
Economic and environmental services	21 283	18 905	19 859	661	2 436	10 784	(8 348)	-77%	19 859
Planning and development	325	40	40	1	14	10	4	40%	40
Road transport	20 959	18 865	19 819	660	2 422	10 774	(8 352)	-78%	19 819
Trading services	23 106	28 434	28 434	4 203	11 765	11 835	(70)	-1%	28 434
Electricity	11 423	8 441	8 441	136	5 232	1 002	4 230	422%	8 441
Water	8 028	9 615	9 615	1 836	4 130	7 697	(3 567)	-46%	9 615
Waste water management	3 640	8 834	8 834	295	466	1 615	(1 149)	-71%	8 834
Waste management	14	1 543	1 543	1 936	1 938	1 521	416	27%	1 543
Total Capital Expenditure - Standard Classification	86 942	74 690	75 643	9 081	24 186	38 734	(14 548)	-38%	75 643
Funded by:									
National Government	22 709	24 640	24 640	3 773	10 925	16 327	(5 402)	-33%	24 640
Provincial Government	34 541	9 409	9 409	586	2 582	7 084	(4 502)	-64%	9 409
Transfers recognised - capital	57 250	34 049	34 049	4 359	13 508	23 411	(9 904)	-42%	34 049
Public contributions & donations	2 459	666	666	-	-	-	-	-	666
Internally generated funds	27 234	39 975	40 929	4 722	10 678	15 323	(4 645)	-30%	40 929
Total Capital Funding	86 942	74 690	75 643	9 081	24 186	38 734	(14 548)	-38%	75 643

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M06 December					
Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	299 134	230 191	230 191	366 300	230 191
Call investment deposits	-	-	-	-	-
Consumer debtors	47 940	60 417	60 417	57 385	60 417
Other debtors	28 845	37 864	37 864	18 005	37 864
Current portion of long-term receivables	18	21	21	2 513	21
Inventory	9 513	7 404	7 404	9 226	7 404
Total current assets	385 451	335 897	335 897	453 428	335 897
Non current assets					
Long-term receivables	179	169	169	179	169
Investments	-	-	-	-	-
Investment property	29 171	26 381	26 381	29 171	26 381
Investments in Associate	-	-	-	-	-
Property, plant and equipment	1 772 526	1 763 075	1 763 075	1 761 924	1 763 075
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	2 480	2 142	2 142	2 480	2 142
Other non-current assets	780	770	770	780	770
Total non current assets	1 805 136	1 792 536	1 792 536	1 794 535	1 792 536
TOTAL ASSETS	2 190 587	2 128 434	2 128 434	2 247 963	2 128 434
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	4 451	5 263	5 263	-	5 263
Consumer deposits	9 377	10 069	10 069	9 603	10 069
Trade and other payables	81 189	92 650	92 650	101 588	92 650
Provisions	9 774	6 666	6 666	11 265	6 666
Total current liabilities	104 790	114 647	114 647	122 457	114 647
Non current liabilities					
Borrowing	129 033	124 093	124 093	125 700	124 093
Provisions	64 484	66 922	66 922	64 484	66 922
Total non current liabilities	193 517	191 015	191 015	190 184	191 015
TOTAL LIABILITIES	298 307	305 662	305 662	312 641	305 662
NET ASSETS	1 892 280	1 822 772	1 822 772	1 935 322	1 822 772
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 753 152	1 722 539	1 722 539	1 794 404	1 722 539
Reserves	140 918	100 232	100 232	140 918	100 232
TOTAL COMMUNITY WEALTH/EQUITY	1 894 070	1 822 772	1 822 772	1 935 322	1 822 772

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M06 December									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	79 973	82 703	82 703	6 581	46 714	49 652	(2 938)	-6%	82 703
Service charges	305 358	321 826	321 826	24 545	151 844	161 783	(9 939)	-6%	321 826
Other revenue	56 270	33 233	33 233	27 804	164 442	17 199	147 243	856%	33 233
Government - operating	91 626	110 396	111 928	1 354	74 825	27 178	47 647	175%	111 928
Government - capital	58 267	39 124	39 124	-	19 578	12 511	7 067	56%	39 124
Interest	20 215	18 741	18 741	44	779	986	(207)	-21%	18 741
Payments									
Suppliers and employees	450 389	507 763	508 637	63 236	211 714	148 237	(63 477)	-43%	508 637
Finance charges	14 484	13 923	13 923	3	7 001	88 286	81 285	92%	13 923
Transfers and Grants	2 033	2 137	2 137	17	412	1 490	1 078	72%	2 137
NET CASH FROM/(USED) OPERATING ACTIVITIES	144 803	82 199	82 857	(2 928)	239 056	31 296	169 988		82 857
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	419	200	200	311	998	-	998		200
Decrease (Increase) in non-current debtors		21	21	-	-	-	-		21
Decrease (increase) other non-current receivables	21	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-
Payments									
Capital assets	(86 942)	(74 690)	(75 643)	(4 140)	(23 035)	(27 885)	(4 849)	17%	(75 643)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(86 502)	(74 469)	(75 422)	(3 829)	(22 038)	(27 885)	(5 847)	21%	(75 422)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	570	570	129	657	-	657		570
Payments									
Repayment of borrowing	(4 712)	(5 032)	(5 032)	(17)	(3 342)	(2 516)	826		(5 032)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(4 712)	(4 462)	(4 462)	112	(2 685)	(2 516)	169		(4 462)
NET INCREASE/ (DECREASE) IN CASH HELD	53 589	3 268	2 973	(6 644)	214 333	895			2 973
Cash/cash equivalents at beginning:	245 545	226 923	226 923		226 923	226 923			226 923
Cash/cash equivalents at month/year end:	299 134	230 191	229 896		441 256	227 818			229 896

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December													
Description	NT Code	Budget Year 2016/17										Total over 90 days	% of Total Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 451	986	273	198	137	130	94	1 337	8 604	1 895	17%	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15 389	1 767	141	68	49	46	17	653	18 131	834	37%	
Receivables from Non-exchange Transactions - Property Rates	1400	6 099	1 098	363	695	172	159	33	2 587	11 206	3 646	23%	
Receivables from Exchange Transactions - Waste Water Management	1500	2 379	693	189	146	108	96	57	1 209	4 879	1 617	10%	
Receivables from Exchange Transactions - Waste Management	1600	1 932	532	166	143	108	98	59	1 287	4 325	1 695	9%	
Receivables from Exchange Transactions - Property Rental Debtors	1700	29	16	1	1	1	1	0	0	47	2	0%	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	0%	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	0%	
Other	1900	1 401	117	102	45	44	51	38	612	2 411	790	5%	
Total By Income Source	2000	32 678	5 209	1 236	1 297	619	581	299	7 685	49 603	10 480	100%	
2015/16 - totals only		29 167 468	6 009 380	1 373 004	1 387 309	840 079	613 943	417 525	7 357 820	47 167	10 617		
Debtors Age Analysis By Customer Group													
Organs of State	2200	862	94	17	455	9	3	3	123	1 567	593	3%	
Commercial	2300	15 006	1 135	122	(103)	23	27	14	582	16 805	543	34%	
Households	2400	15 355	3 614	964	691	525	483	269	6 517	28 420	8 486	57%	
Other	2500	1 456	365	133	254	61	67	14	462	2 811	858	6%	
Total By Customer Group	2600	32 678	5 209	1 236	1 297	619	581	299	7 685	49 603	10 480	100%	

Total Debtors has increased from **R49 418 775** in November 2016 to **R49 603 109** in December 2016.

Collection rate for December 2016 is **91.82%** compared to **82%** in November 2016. Year to date collection rate is **92.27%**.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
Description	NT Code	Budget Year 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	7 090	219	43	2	18	-	-	-	7 371	2 810
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7 090	219	43	2	18	-	-	-	7 371	2 810

Detailed reports attached.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December								
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
Municipality								
ABSA	214 Days	Fixed Deposit	31 January 2017	-	8.46%	100 000	-	100 000
NEDBANK	364 Days	Fixed Deposit	30 June 2017	-	9.13%	100 000	-	100 000
STANDARD	270 days	Fixed Deposit	31 June 2017	-	8.78%	30 000	-	30 000
ABSA		Call Account		-	6.80%	71 101	27 559	98 660
Municipality sub-total				-		301 101	27 559	328 660
Entities								
N/A				-		-	-	-
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		301 101	27 559	328 660

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December								
Budget Year 2016/17								
Description	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:	62 210	62 210	19 758	46 953	46 953	-		62 210
Local Government Equitable Share	59 275	59 275	19 758	44 456	44 456	-		59 275
Finance Management	1 475	-	-	1 475	1 475	-		-
EPWP Incentive	1 460	1 475	-	1 022	1 022	-		1 475
								-
Provincial Government:	48 186	48 186	4 130	13 812	13 812	-		48 186
Community Development: Workers	37	37	-	37	37	-		37
Housing	27 150	27 150	4 130	9 350	9 350	-		27 150
Libraries	6 616	6 616	-	4 425	4 425	-		6 616
Proclaimed Roads Subsidy	14 263	14 263	-	-	-	-		14 263
Financial Management Support Grant: Student Bursaries	120	120	-	-	-	-		120
								-
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								-
Other grant providers:	-	-	-	-	-	-		-
<i>[insert description]</i>								-
Total Operating Transfers and Grants	110 396	110 396	23 888	60 765	60 765	-		110 396
Capital Transfers and Grants								
National Government:	26 330	26 330	12 978	25 578	25 578	-		26 330
Municipal Infrastructure Grant (MIG)	20 330	20 330	12 978	19 578	19 578	-		20 330
Integrated National Electrification Programme (municipal)	6 000	6 000	-	6 000	6 000	-		6 000
								-
Provincial Government:	10 584	10 584	-	7 070	7 070	-		10 584
RSEP/VPUU Municipal Projects	7 500	7 500	-	4 000	4 000	-		7 500
Libraries	3 030	3 030	-	3 016	3 016	-		3 030
Sport facility	54	54	-	54	54	-		54
								-
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								-
Other grant providers:	2 210	2 210	-	289	289	-		2 210
Accelerated Community Infrastructure Programme	2 210	2 210	-	289	289	-		2 210
								-
Total Capital Transfers and Grants	39 124	39 124	12 978	32 937	32 937	-		39 124
TOTAL RECEIPTS OF TRANSFERS & GRANTS	149 520	149 520	36 866	93 702	93 702	-		149 520

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December								
Description	Budget Year 2016/17							
	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:	62 210	62 210	4 029	25 213	25 553	(340)	-1.3%	62 210
Local Government Equitable Share	59 275	59 275	3 680	23 810	23 890	(80)	-0.3%	59 275
Finance Management	1 475	1 475	154	475	735	(260)	-35.4%	1 475
EPWP Incentive	1 460	1 460	196	928	928	-		1 460
Municipal Systems Improvement	-	-	-	-	-	-		-
Provincial Government:	41 036	41 036	462	8 840	20 739	(11 899)	-57.4%	41 036
Community Development: Workers	37	37	4	16	19	(3)	-17.4%	37
Housing	20 000	20 000	-	5 220	10 000	(4 779)	-47.8%	20 000
Libraries	6 616	6 616	458	3 117	3 670	(554)	-15.1%	6 616
Proclaimed Roads Subsidy	14 263	14 263	-	487	7 050	(6 563)	-93.1%	14 263
Financial Management Support Grant: Student Bursaries	120	120	-	-	-	-		120
Financial Management Support Grant: mSCOA	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-		-
[insert description]	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
[insert description]	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	103 246	103 246	4 491	34 052	46 291	(12 239)	-26.4%	103 246
Capital expenditure of Transfers and Grants								
National Government:	22 430	22 430	3 773	10 925	14 327	(3 402)	-23.7%	22 430
Municipal Infrastructure Grant (MIG)	20 330	20 330	3 525	9 758	13 277	(3 519)	-26.5%	20 330
Integrated National Electrification Programme (municipal)	2 100	2 100	247	1 167	1 050	117	11.2%	2 100
Provincial Government:	9 409	9 409	586	2 582	7 084	(4 502)	-63.5%	9 409
RSEP/VPUU Municipal Projects	6 325	6 325	2	720	4 000	(3 280)	-82.0%	6 325
Libraries	3 030	3 030	583	1 859	3 030	(1 171)	-38.6%	3 030
Sport facility	54	54	2	3	54	(51)	-93.8%	54
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	2 210	2 210	-	-	2 000	(2 000)	-100.0%	2 210
Accelerated Community Infrastructure Programme	2 210	2 210	-	-	2 000	(2 000)	-100.0%	2 210
Total capital expenditure of Transfers and Grants	34 049	34 049	4 359	13 508	23 411	(9 904)	-42.3%	34 049
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	137 295	137 295	8 850	47 560	69 703	(22 143)	-31.8%	137 295

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December						
Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		349	73	73	276	79.2%
Municipal Systems Improvement Grant		312	70	70	242	77.6%
Financial Management Support Grant: mSCOA		37	3	3	34	92.7%
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		349	73	73	276	79.2%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		1 183	-	-	1 183	100.0%
RSEP/VPUU Municipal Projects		1 183	-	-	1 183	100.0%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		1 183	-	-	1 183	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1 532	73	73	1 459	95.3%

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December								
Summary of Employee and Councillor remuneration	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	5 493	5 493	503	2 889	2 879	9	0%	5 493
Pension and UIF Contributions	824	824	71	413	412	1	0%	824
Medical Aid Contributions	331	331	14	94	165	(71)	-43%	331
Motor Vehicle Allowance	2 048	2 048	109	720	1 024	(303)	-30%	2 048
Cellphone Allowance	547	547	40	240	273	(33)	-12%	547
Sub Total - Councillors	9 243	9 243	736	4 357	4 754	(397)	-8%	9 243
Senior Managers of the Municipality								
Basic Salaries and Wages	7 040	7 040	536	3 142	3 520	(378)	-11%	7 040
Pension and UIF Contributions	1 290	1 290	100	591	645	(54)	-8%	1 290
Medical Aid Contributions	313	313	29	155	156	(2)	-1%	313
Motor Vehicle Allowance	764	764	70	416	382	34	9%	764
Other benefits and allowances	289	289	12	72	97	(25)	-26%	289
Long service awards	297	297	-	-	134	(134)	-100%	297
Sub Total - Senior Managers of Municipality	9 993	9 993	748	4 375	4 935	(560)	-11%	9 993
Other Municipal Staff								
Basic Salaries and Wages	105 319	105 319	7 876	53 125	56 085	(2 960)	-5%	105 319
Pension and UIF Contributions	15 888	15 888	1 365	8 157	7 941	216	3%	15 888
Medical Aid Contributions	8 542	8 542	624	3 753	4 269	(516)	-12%	8 542
Overtime	5 355	5 355	-	-	-	-	-	5 355
Performance Bonus	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	8 166	8 166	643	3 798	4 081	(283)	-7%	8 166
Cellphone Allowance	-	-	-	-	-	-	-	-
Housing Allowances	1 561	1 561	60	352	780	(428)	-55%	1 561
Other benefits and allowances	7 869	7 869	1 060	5 584	5 906	(323)	-5%	7 869
Payments in lieu of leave	1 302	1 302	-	-	-	-	-	1 302
Long service awards	797	797	-	-	-	-	-	797
Post-retirement benefit obligations	10 866	10 866	-	-	-	-	-	10 866
Sub Total - Other Municipal Staff	165 665	165 665	11 627	74 769	79 063	(4 295)	-5%	165 665
% increase								
Total Parent Municipality	184 900	184 900	13 111	83 500	88 752	(5 251)	-6%	184 900
Unpaid salary, allowances & benefits in arrears:								
Total Municipal Entities	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	184 900	184 900	13 111	83 500	88 752	(5 251)	-6%	184 900
TOTAL MANAGERS AND STAFF	175 657	175 657	12 375	79 143	83 998	(4 855)	-6%	175 657

Expenditure on Staff Benefits : Section 66 of the MFMA : DECEMBER 2016

Expenditure per Type	Original Budget (B)	A YTD Actual	YTD Budget	YTD (R) Variance	A / B VARIANCE
(a) Basic Salaries and Wages	118 073 301	50 241 183	62 483 197	12 242 014	19.59%
(b) Pension and UIF Contributions	18 001 887	7 624 903	8 997 618	1 372 715	15.26%
(c) Medical Aid Contributions	9 185 192	3 335 777	4 590 828	1 255 051	27.34%
(d) Overtime payments	5 355 020	2 299 097	2 676 786	377 689	14.11%
(e) Standby Allowance	4 032 820	1 345 992	2 015 604	669 613	33.22%
(f) Motor Vehicle Allowance	10 977 745	4 111 187	5 486 886	1 375 699	25.07%
(g) Cellphone Allowance	909 760	346 376	454 782	108 406	23.84%
(h) Housing Allowance	1 560 510	292 174	779 958	487 784	62.54%
(i) Other benefits and Allowances	3 354 621	792 428	1 266 072	473 644	37.41%
(j) Payments in lieu of Leave	1 302 216	-	-	-	
(k) Post-retirement benefit obligations	10 866 250	-	-	-	
183 619 322	70 389 117	88 751 731	18 362 614	38.33%	
Directorate	183 619 322	70 389 117	88 751 731	18 362 614	20.69%
Civil Services	63 268 487	24 892 857	31 273 891	6 381 034	20.40%
Corporate Services	17 628 331	6 624 809	8 446 286	1 821 477	21.57%
Council	9 510 956	3 620 366	4 753 620	1 133 254	23.84%
Electricity Services	17 556 490	7 070 076	8 594 925	1 524 849	17.74%
Financial Services	27 529 186	9 948 214	12 425 735	2 477 521	19.94%
Development Services	14 880 288	5 536 372	7 228 564	1 692 192	23.41%
Municipal Manager	5 260 908	1 941 996	2 591 823	649 828	25.07%
Protection Services	27 984 676	10 754 427	13 436 887	2 682 460	19.96%
(a) Basic Salaries and Wages	118 073 301	50 241 183	62 483 197	12 242 014	19.59%
Civil Services	42 640 402	18 287 760	22 706 185	4 418 425	19.46%
Corporate Services	12 318 622	5 152 759	6 491 852	1 339 093	20.63%
Council	5 761 106	2 385 735	2 879 448	493 713	17.15%
Electricity Services	10 302 865	4 617 632	5 486 259	868 627	15.83%
Financial Services	17 287 189	7 451 106	9 188 153	1 737 047	18.91%
Development Services	9 560 240	3 967 961	5 053 972	1 086 011	21.49%
Municipal Manager	3 738 870	1 443 562	1 942 791	499 230	25.70%
Protection Services	16 464 007	6 934 668	8 734 537	1 799 869	20.61%
(b) Contributions for Pensions, UIF	18 001 887	7 624 903	8 997 618	1 372 715	15.26%
Civil Services	6 244 645	2 793 060	3 121 116	328 056	10.51%
Corporate Services	1 707 086	720 127	853 230	133 103	15.60%
Council	823 940	342 711	411 804	69 093	16.78%
Electricity Services	1 571 721	729 924	785 574	55 650	7.08%
Financial Services	2 831 237	1 137 730	1 415 088	277 358	19.60%
Development Services	1 597 429	629 480	798 444	168 965	21.16%
Municipal Manager	590 117	244 537	294 984	50 447	17.10%
Protection Services	2 635 712	1 027 334	1 317 378	290 044	22.02%
(c) Medical Aid Contributions	9 185 192	3 335 777	4 590 828	1 255 051	27.34%
Civil Services	2 446 430	889 205	1 222 746	333 541	27.28%
Corporate Services	1 098 625	374 554	549 096	174 542	31.79%
Council	330 590	80 913	165 228	84 315	51.03%
Electricity Services	797 606	329 173	398 652	69 479	17.43%
Financial Services	1 907 209	697 467	953 226	255 759	26.83%
Development Services	737 286	281 425	368 514	87 089	23.63%
Municipal Manager	223 406	85 364	111 672	26 308	23.56%
Protection Services	1 644 040	597 677	821 694	224 017	27.26%

Expenditure on Staff Benefits : Section 66 of the MFMA : DECEMBER 2016

Expenditure per Type	Original Budget (B)	A YTD Actual	YTD Budget	YTD (R) Variance	A / B VARIANCE
(d) Overtime payments	5 355 020	2 299 097	2 676 786	377 689	14.11%
Civil Services	2 526 440	907 648	1 262 826	355 178	28.13%
Corporate Services	160 910	60 464	80 424	19 960	24.82%
Council	-	-	-	-	0.00%
Electricity Services	455 970	163 521	227 898	64 377	28.25%
Financial Services	17 870	6 220	8 934	2 714	30.38%
Development Services	162 180	34 537	81 054	46 517	57.39%
Municipal Manager	-	-	-	-	0.00%
Protection Services	2 031 650	1 126 708	1 015 650	-111 058	-10.93%
(e) Standby Allowance	4 032 820	1 345 992	2 015 604	669 613	33.22%
Civil Services	1 535 870	482 244	767 628	285 384	37.18%
Electricity Services	1 069 750	375 571	534 660	159 089	29.76%
Financial Services	74 290	23 667	37 128	13 461	36.25%
Development Services	70 310	24 820	35 142	10 322	29.37%
Protection Services	1 282 600	439 688	641 046	201 358	31.41%
(f) Motor Vehicle Allowance	10 977 745	4 111 187	5 486 886	1 375 699	25.07%
Civil Services	2 367 725	973 225	1 183 410	210 185	17.76%
Corporate Services	582 087	234 931	290 940	56 009	19.25%
Council	2 048 160	611 022	1 023 672	412 650	40.31%
Electricity Services	1 870 357	729 485	934 830	205 345	21.97%
Financial Services	1 041 250	462 622	520 416	57 794	11.11%
Development Services	1 461 723	510 185	730 632	220 447	30.17%
Municipal Manager	344 090	143 366	172 014	28 648	16.65%
Protection Services	1 262 353	446 350	630 972	184 622	29.26%
(g) Cellphone Allowance	909 760	346 376	454 782	108 406	23.84%
Civil Services	94 160	40 945	47 082	6 137	13.03%
Corporate Services	23 600	7 236	11 802	4 566	38.69%
Council	547 160	199 985	273 468	73 483	26.87%
Electricity Services	68 840	27 340	34 422	7 082	20.57%
Financial Services	46 100	18 725	23 052	4 327	18.77%
Development Services	57 860	21 599	28 932	7 333	25.34%
Municipal Manager	21 140	8 695	10 572	1 877	17.75%
Protection Services	50 900	21 850	25 452	3 602	14.15%
(h) Housing Allowance	1 560 510	292 174	779 958	487 784	62.54%
Civil Services	810 300	83 960	405 000	321 041	79.27%
Corporate Services	162 480	25 970	81 210	55 240	68.02%
Electricity Services	178 090	40 810	89 010	48 200	54.15%
Financial Services	195 900	74 200	97 914	23 714	24.22%
Development Services	53 450	15 582	26 712	11 130	41.67%
Protection Services	160 290	51 653	80 112	28 459	35.52%
(i) Other benefits and Allowances	3 354 621	792 428	1 266 072	473 644	37.41%
Civil Services	1 528 504	434 810	557 898	123 088	22.06%
Corporate Services	219 913	48 767	87 732	38 965	44.41%
Electricity Services	302 045	56 620	103 620	47 000	45.36%
Financial Services	452 990	76 477	181 824	105 347	57.94%
Development Services	295 214	50 783	105 162	54 379	51.71%
Municipal Manager	119 605	16 472	59 790	43 318	72.45%
Protection Services	436 350	108 500	170 046	61 546	36.19%

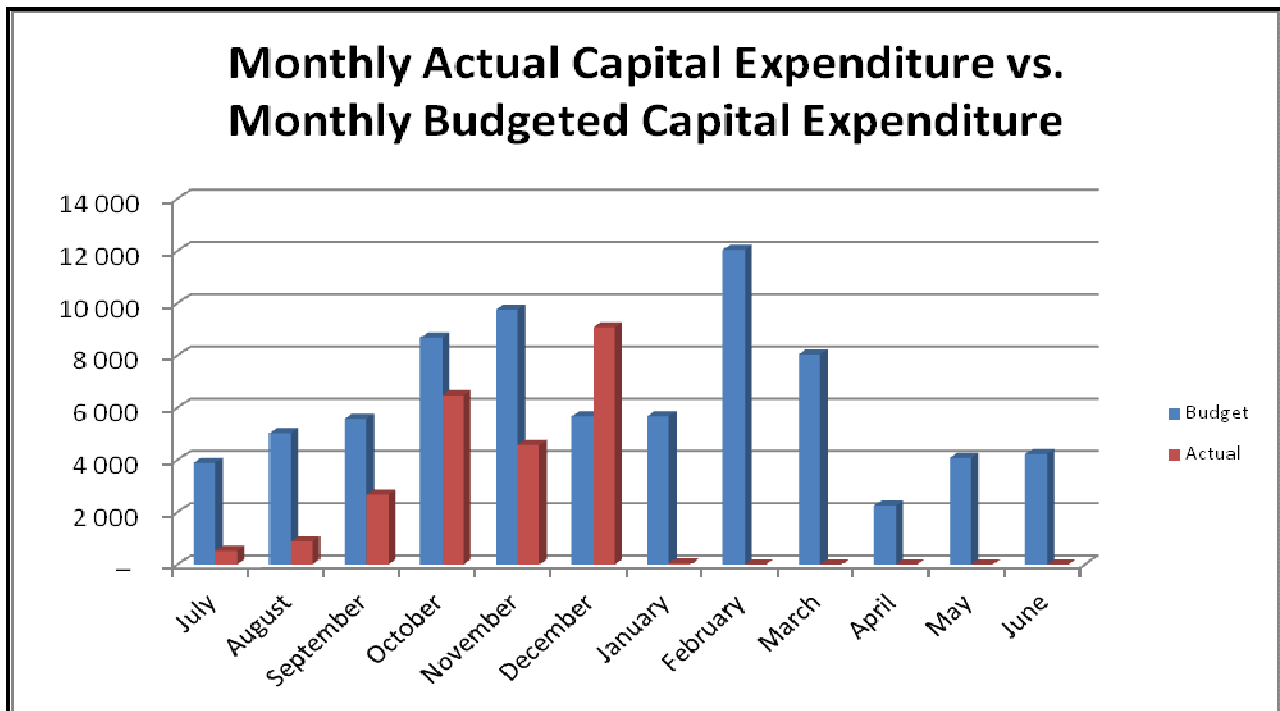
Section 10 – Material variances to the SDBIP

WC015 Swartland - Supporting Table SC1 Material variance explanations - M06 December									
Description	2015/16 Audited Outcome	2016/17						Reasons for material deviations	Remedial or corrective steps/remarks
		Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands									
Revenue By Source									
Rental of facilities and equipment	3 646	3 586	3 586	2 344	1 923	421	22%	Received more revenue so far than what was budgeted for	Monthly budget projections to be adjusted in January
Interest earned - external investments	20 215	17 300	17 300	775	145	630	435%	Short-term investment redeemed and re-invested	Will be in line at end of year
Fines	17 351	28 236	28 236	1 376	2 467	(1 091)	-44%	Swartland has a new contract with TMT from 1 July 2016	Income from fines will increase during the course of the fin year
Transfers recognised - operational	91 626	103 246	104 778	44 456	50 116	(5 660)	-11%	Operational grants excluding Equitable share are recognized in June 2017	Will be in line at end of year
Transfers recognised - capital	57 286	34 049	16 866	-	10 888	(10 888)	-100%	Capital grants are recognized in June 2017	Monthly budget projections to be adjusted in January
Other revenue	22 461	16 866	595 258	11 066	9 317	1 749	19%	Income from New connections (water + electricity) and Industrial sewerage is higher than expected	Mid-year performance was reviewed and will be adjusted in January
Expenditure By Type									
Contracted services	3 661	4 239	2 137	1 854	1 994	(140)	-7%	Under spending on Refuse Bins/Refuse Dumps, Traffic Management and Highlands Refuse Dump: Recycling	Will be in line at end of year
Transfers and grants	2 033	2 137	120 613	695	1 490	(795)	-53%	Organizations to submit their audited annual financial statements (where applicable) before the transfers can be processed	Will be in line at end of year
Other expenditure	93 986	119 740	2 251	36 629	47 057	(10 428)	-22%	Underspending / no spending on several line items	Monthly budget projections to be adjusted in January
Financial Position									
Cash	299 134	230 191	230 191	338 425	n/a	(108 233)	-32%	Underspending on 2015/16 operating budget combined with increase in receivables and historic trends	Budget to be adjusted as part of January Adj Budget process
Consumer debtors	47 940	60 417	-	56 151	n/a	4 266	8%	Better collection rate in 2015/16 than what was budgeted for in 2016/17	Budget to be adjusted as part of January Adj Budget process
Other debtors	28 845	37 864	60 417	24 071	n/a	13 793	57%	Significant decrease in traffic fines due to the withdraw, expiring, reducing and cancellation of fines by the court	Budget to be adjusted as part of January Adj Budget process
Investment property	29 171	26 381	-	29 171	n/a	(2 790)	-10%	Investment Property increased (purchase of erven) not budgeted for	Budget to be adjusted as part of January Adj Budget process

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December								
Month	Budget Year 2016/17							
	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	3 888	518	518	518	518	-		1%
August	5 028	881	881	1 399	1 399	-		2%
September	5 575	2 666	2 666	4 065	4 065	(0)	0.0%	5%
October	8 687	8 687	6 474	10 539	12 752	2 213	17.4%	14%
November	9 752	9 752	4 566	15 105	22 503	7 399	32.9%	20%
December	5 452	5 452	9 081	24 186	27 956	3 770	13.5%	32%
January	5 674	5 674	-		33 629	-		
February	12 046	12 046	-		45 675	-		
March	8 036	8 036	-		53 711	-		
April	2 253	2 253	-		55 964	-		
May	4 075	4 075	-		60 039	-		
June	4 226	15 604	-		75 643	-		
Total Capital expenditure	74 690	75 643	24 186					



Section 12 – Other Supporting Documentation

12.1 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	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	45 381	8 503	9 457	1 770	5 248	7 181	1 933	26.9%	9 457
Infrastructure - Road transport	16 966	-	954	-	130	454	324	71.4%	954
<i>Roads, Pavements & Bridges</i>	16 966	-	954	-	130	454	324	71.4%	954
Infrastructure - Electricity	7 440	2 100	2 100	247	1 167	1 050	(117)	-11.2%	2 100
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	7 440	2 100	2 100	247	1 167	1 050	(117)	-11.2%	2 100
Infrastructure - Water	11 882	6 153	6 153	1 523	3 794	5 677	1 884	33.2%	6 153
<i>Dams & Reservoirs</i>	-	300	300	-	-	-	-	-	300
<i>Reticulation Water</i>	11 882	5 853	5 853	1 523	3 794	5 677	1 884	33.2%	5 853
Infrastructure - Sanitation	9 093	250	250	-	158	-	(158)	#DIV/0!	250
<i>Reticulation</i>	9 093	250	250	-	158	-	(158)	#DIV/0!	250
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Community	4 252	21 387	21 387	3 324	8 056	13 434	5 378	40.0%	21 387
Parks & gardens	-	4 950	4 950	2	720	3 000	2 280	76.0%	4 950
Sportsfields & stadia	1 109	11 057	11 057	1 844	4 226	5 754	1 528	26.6%	11 057
Libraries	2 224	3 030	3 030	583	1 859	3 030	1 171	38.6%	3 030
Recreational facilities	498	900	900	-	58	700	642	91.7%	900
Cemeteries	-	500	500	58	59	-	(59)	#DIV/0!	500
Other Community	421	950	950	-	-	950	950	100.0%	950
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	7 788	6 490	6 490	222	674	2 001	1 327	66.3%	6 490
General vehicles	13	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	474	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	951	951	-	100	188	87	46.4%	951
Furniture and other office equipment	723	828	828	147	456	348	(108)	-31.2%	828
Other Land	1 200	1 300	1 300	42	50	500	450	89.9%	1 300
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	5 379	3 411	3 411	33	67	966	899	93.0%	3 411
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	57 421	36 380	37 334	5 316	13 979	22 616	8 638	38.2%	37 334

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

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	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	28 019	31 810	31 810	493	6 914	14 400	7 486	52.0%	31 810
Infrastructure - Road transport	18 297	17 100	17 100	161	1 732	10 300	8 568	83.2%	17 100
<i>Roads, Pavements & Bridges</i>	18 297	16 000	16 000	161	1 732	9 200	7 468	81.2%	16 000
<i>Storm water</i>	-	1 100	1 100	-	-	1 100	1 100	100.0%	1 100
Infrastructure - Electricity	6 187	7 000	7 000	38	4 887	600	(4 287)	-714.5%	7 000
<i>Transmission & Reticulation</i>	6 187	7 000	7 000	38	4 887	600	(4 287)	-714.5%	7 000
Infrastructure - Water	-	2 210	2 210	-	-	2 000	2 000	100.0%	2 210
<i>Reticulation Water</i>	-	2 210	2 210	-	-	2 000	2 000	100.0%	2 210
Infrastructure - Sanitation	3 535	5 500	5 500	295	295	1 500	1 205	80.4%	5 500
<i>Reticulation</i>	3 535	5 500	5 500	295	295	1 500	1 205	80.4%	5 500
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Other assets	1 502	6 500	6 500	3 271	3 293	1 718	(1 576)	-91.7%	6 500
General vehicles	1 322	6 330	6 330	3 271	3 271	1 613	(1 658)	-102.8%	6 330
Specialised vehicles	-	-	-	-	-	-	-	-	-
Other	180	170	170	-	22	104	82	79.0%	170
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	29 521	38 310	38 310	3 765	10 207	16 118	5 911	36.7%	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 - M06 December									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	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	22 589	32 642	32 642	1 197	6 536	15 961	9 424	59.0%	32 642
Infrastructure - Road transport	14 281	23 551	23 551	594	2 667	11 424	8 758	76.7%	23 551
<i>Roads, Pavements & Bridges</i>	14 281	19 931	19 931	223	710	9 590	8 880	92.6%	19 931
<i>Storm water</i>	-	3 620	3 620	372	1 957	1 834	(123)	-6.7%	3 620
Infrastructure - Electricity	837	1 224	1 224	156	852	611	(241)	-39.3%	1 224
<i>Transmission & Reticulation</i>	595	771	771	100	514	385	(129)	-33.4%	771
<i>Street Lighting</i>	241	453	453	56	338	226	(112)	-49.5%	453
Infrastructure - Water	905	1 179	1 179	87	407	582	175	30.1%	1 179
<i>Reticulation Water</i>	905	1 179	1 179	87	407	582	175	30.1%	1 179
Infrastructure - Sanitation	2 421	1 983	1 983	48	869	991	122	12.3%	1 983
<i>Reticulation Sewerage</i>	2 421	1 983	1 983	48	869	991	122	12.3%	1 983
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Other	4 146	4 705	4 705	311	1 741	2 351	610	25.9%	4 705
<i>Waste Management</i>	4 146	4 705	4 705	311	1 741	2 351	610	25.9%	4 705
Community	659	1 960	2 125	111	341	921	580	63.0%	2 125
Sportsfields & stadia	258	305	-	56	159	219	60	27.3%	-
Swimming pools	-	113	470	11	86	496	411	82.7%	470
Community halls	-	-	113	-	-	-	-	-	113
Recreational facilities	400	1 406	-	8	46	138	92	66.5%	-
Fire, safety & emergency	-	20	1 406	15	20	10	(10)	-95.1%	1 406
Security and policing	-	-	20	-	-	-	-	-	20
Cemeteries	-	65	-	0	4	33	28	87.3%	-
Social rental housing	-	50	65	20	26	25	(1)	-3.3%	65
Other	-	-	50	-	-	-	-	-	50
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	7 045	12 267	12 267	893	3 331	6 214	2 883	46.4%	12 267
General vehicles	3 482	4 766	4 766	343	1 461	2 712	1 251	46.1%	4 766
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	747	921	921	33	401	458	57	12.5%	921
Furniture and other office equipment	376	1 004	1 004	50	210	301	91	30.4%	1 004
Other Buildings	2 440	5 576	5 576	467	1 259	2 742	1 483	54.1%	5 576
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	30 293	46 868	47 033	2 200	10 208	23 095	12 888	55.8%	47 033

- Repairs and Maintenance is **55.8%** below our budgeted expenditure projection mainly due to Upgrading of National Roads where we are awaiting an invoice from Sanral. The cash flow budgets of the specific projects will be rectified in the B-Schedule of the Adjustments budget in January 2017.

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

Description	Budget Year 2016/17							
	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	65 842	65 842	5 279	31 671	31 671	-		65 842
Infrastructure - Road transport	29 629	29 629	2 261	13 565	13 565	-		29 629
<i>Roads, Pavements & Bridges</i>	26 190	26 190	1 974	11 845	11 845	-		26 190
<i>Storm water</i>	3 439	3 439	287	1 720	1 720	-		3 439
Infrastructure - Electricity	12 448	12 448	1 037	6 224	6 224	-		12 448
<i>Generation</i>	12 426	12 426	1 035	6 213	6 213	-		12 426
<i>Transmission & Reticulation</i>	22	22	2	11	11	-		22
Infrastructure - Water	9 978	9 978	831	4 989	4 989	-		9 978
<i>Dams & Reservoirs</i>	1 280	1 280	107	640	640	-		1 280
<i>Water purification</i>	1 363	1 363	114	682	682	-		1 363
<i>Reticulation</i>	7 335	7 335	611	3 667	3 667	-		7 335
Infrastructure - Sanitation	13 409	13 409	1 117	6 704	6 704	-		13 409
<i>Reticulation</i>	7 428	7 428	619	3 714	3 714	-		7 428
<i>Sewerage purification</i>	5 981	5 981	498	2 990	2 990	-		5 981
Infrastructure - Other	379	379	32	189	189	-		379
<i>Waste Management</i>	379	379	32	189	189	-		379
Community	2 424	2 424	202	1 212	1 212	-		2 424
Parks & gardens	300	300	25	150	150	-		300
Sportsfields & stadia	995	995	83	498	498	-		995
Swimming pools	317	317	26	159	159	-		317
Community halls	14	14	1	7	7	-		14
Libraries	100	100	8	50	50	-		100
Recreational facilities	242	242	20	121	121	-		242
Fire, safety & emergency	9	9	1	5	5	-		9
Security and policing	245	245	20	122	122	-		245
Cemeteries	143	143	12	72	72	-		143
Other	58	58	5	29	29	-		58
Heritage assets	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Investment properties	25	25	2	12	12	-		25
Housing development	25	25	2	12	12	-		25
Other assets	14 641	14 641	1 220	7 321	7 321	-		14 641
General vehicles	2 516	2 516	210	1 258	1 258	-		2 516
Specialised vehicles	745	745	62	372	372	-		745
Plant & equipment	4 664	4 664	389	2 332	2 332	-		4 664
Computers - hardware/equipment	1 210	1 210	101	605	605	-		1 210
Furniture and other office equipment	432	432	36	216	216	-		432
Other Buildings	5 075	5 075	423	2 537	2 537	-		5 075
Agricultural assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Intangibles	745	745	62	373	373	-		745
Computers - software & programming	745	745	62	373	373	-		745
Total Depreciation	83 678	83 678	6 765	40 589	40 589	-		83 678
Specialised vehicles	745	745	62	372	372	-		745
Refuse	541	541	45	270	270	-		541
Fire	204	204	17	102	102	-		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 **December 2016** and **2nd Quarter** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

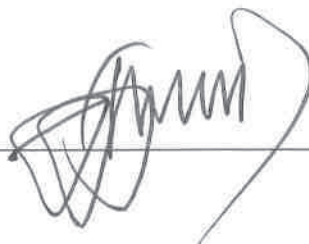
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 11 January 2017

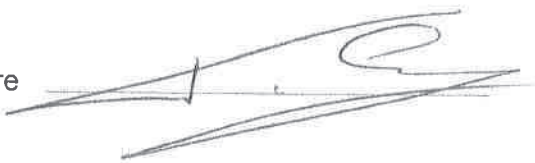
The Executive Mayor

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, appearing to be 'Tjimen Van Essen', written over a horizontal line. The signature is stylized with a large 'E' and a long horizontal stroke.

Date: 12 January 2017