

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 July 2016

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly and Quarterly Budget Statement

The monthly budget statement for July 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 July 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	YTD Actual	Variance	Variance %
Operating Expenditure	R 654 711 941	R 16 655 488	R 638 056 453	97%
Operating Revenue	R 641 914 085	R 63 479 732	R 578 434 353	90%
Capital	R 74 689 669	R 518 175	R 74 171 494	99%

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) - M01 July							
Description	Budget Year 2016/17						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	85 129	7 394	7 394	13 415	(6 021)	-45%	85 129
Property rates - penalties & collection charges		-	-	-	-		-
Service charges - electricity revenue	235 449	21 528	21 528	21 602	(75)	0%	235 449
Service charges - water revenue	46 904	2 891	2 891	2 116	775	37%	46 904
Service charges - sanitation revenue	28 509	2 367	2 367	2 369	(1)	0%	28 509
Service charges - refuse revenue	20 405	1 734	1 734	1 700	34	2%	20 405
Service charges - other	-	-	-	-	-		-
Rental of facilities and equipment	3 586	239	239	161	77	48%	3 586
Interest earned - external investments	17 300	0	0	25	(25)	-100%	17 300
Interest earned - outstanding debtors	1 483	136	136	131	5	4%	1 483
Dividends received	-	-	-	-	-		-
Fines	28 236	419	419	536	(117)	-22%	28 236
Licences and permits	3 475	302	302	308	(6)	-2%	3 475
Agency services	2 939	297	297	271	26	10%	2 939
Transfers recognised - operational	103 246	24 698	24 698	27 390	(2 692)	-10%	103 246
Other revenue	16 866	1 475	1 475	739	736	100%	16 866
Gains on disposal of PPE	200	-	-	-	-		200
Total Revenue (excluding capital transfers and contributions)	593 726	63 480	63 480	70 763	(7 284)	-10.3%	593 726

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

- The variance for Property rates is 45% below budgeted projections as a result of less property rates being billed for the full year as per budgeted cash-flow.
- Water stands at 37% above YTD budget 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.
- Electricity and Sanitation is in line with YTD budget projections.
- Revenue received from Fines is at 22% below YTD budget projections. Swartland have a new contract with TMT.
- Transfers recognised – operational currently stands at 10% below YTD budget projections. This includes the equitable share grant that was received.
- Revenue received for the month of July 2016 was **R63.4 million** and stands at **10.3%** below the budgeted projections.

Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July							
Description	Budget Year 2016/17						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	175 657	11 022	11 022	12 093	(1 071)	-9%	175 657
Remuneration of councillors	9 243	720	720	681	40	6%	9 243
Debt impairment	17 983	-	-	-	-	-	17 983
Depreciation & asset impairment	83 678	-	-	6 765	(6 765)	-100%	83 678
Finance charges	13 923	-	-	10	(10)	-100%	13 923
Bulk purchases	212 388	-	-	3 986	(3 986)	-100%	212 388
Other materials	-	-	-	-	-	-	-
Contracted services	4 239	275	275	317	(42)	-13%	4 239
Transfers and grants	2 137	67	67	14	53	386%	2 137
Other expenditure	119 740	4 571	4 571	9 493	(4 923)	-52%	119 740
Loss on disposal of PPE	2 251	-	-	-	-	-	2 251
Total Expenditure	641 239	16 655	16 655	33 358	(16 702)	-50.1%	641 239
Surplus/(Deficit)	(47 513)	46 824	46 824	37 406	9 418	0	(47 513)
Transfers recognised - capital	34 049	-	-	5 382	(5 382)	(0)	34 049
Contributions recognised - capital	666	-	-	-	-	-	666
Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(12 798)	46 824	46 824	42 788			(12 798)
Taxation	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(12 798)	46 824	46 824	42 788			(12 798)
Attributable to minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to	(12 798)	46 824	46 824	42 788			(12 798)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(12 798)	46 824	46 824	42 788			(12 798)

- Employee related costs currently stand at 9% below the YTD budget projections. For the month of July 2016, 25 permanent vacancies were not filled for various reasons.
- Remuneration of councillors is 6% above YTD budget projections.
- The monthly journal for depreciation must still be processed.
- Transfers and grants stand at 386% above the YTD budget projections. Organizations are required to submit their annual financial statements before the transfers are made.
- Expenditure for the month of July 2016 was **R16.6 million** and stands at **50.1%** below the budgeted projections. This is mainly due to the fact that depreciation, asset impairment, debt impairment, bulk purchases and finance charges are 100% below budgeted projections which amounts to **R10.7 million** as per budgeted cash-flow.

Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M01 July							
Vote Description	Budget Year 2016/17						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital Expenditure - Standard Classification							
Governance and administration	4 935	1	1	411	(410)	-100%	4 935
Executive and council	855	-	-	71	(71)	-100%	855
Budget and treasury office	15	-	-	1	(1)	-100%	15
Corporate services	4 065	1	1	339	(338)	-100%	4 065
Community and public safety	22 416	472	472	1 868	(1 396)	-75%	22 416
Community and social services	1 530	-	-	127	(127)	-100%	1 530
Sport and recreation	17 356	456	456	1 446	(990)	-68%	17 356
Public safety	510	-	-	43	(43)	-100%	510
Housing	3 020	16	16	252	(236)	-94%	3 020
Health	-	-	-	-	-	-	-
Economic and environmental services	18 905	6	6	1 575	(1 569)	-100%	18 905
Planning and development	40	-	-	3	(3)	-100%	40
Road transport	18 865	6	6	1 572	(1 566)	-100%	18 865
Environmental protection	-	-	-	-	-	-	-
Trading services	28 434	38	38	2 369	(2 331)	-98%	28 434
Electricity	8 441	38	38	703	(665)	-95%	8 441
Water	9 615	-	-	801	(801)	-100%	9 615
Waste water management	8 834	-	-	736	(736)	-100%	8 834
Waste management	1 543	-	-	129	(129)	-100%	1 543
Total Capital Expenditure - Standard Classification	74 690	518	518	6 224	(5 706)	-92%	74 690
Funded by:							
National Government	24 640	476	476	2 053	(1 577)	-77%	24 640
Provincial Government	9 409	1	1	784	(783)	-100%	9 409
Transfers recognised - capital	34 049	477	477	2 837	(2 360)	-83%	34 049
Public contributions & donations	666	-	-	55	(55)	-100%	666
Borrowing	-	-	-	-	-	-	-
Internally generated funds	39 975	41	41	3 331	(3 290)	-99%	39 975
Total Capital Funding	74 690	518	518	6 224	(5 706)	-92%	74 690

Capital expenditure for the month of July amounts to **R 518 175**. Most of projects are in planning and tender stages. Expenditure will pick up in the months to follow.

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 July 2016

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

PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2016/17		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		15.2%	0.0%	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	-0.57	0.12
Gearing	Long Term Borrowing/ Funds & Reserves		1.24	0.00	1.24
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	2.93	-0.71	2.93
Liquidity Ratio	Monetary Assets/Current Liabilities		2.01	-0.43	2.01
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	92.51%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		16.6%	12.7%	16.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	98.42%	100.0%
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	5.8%	6.12%	5.8%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15.4%	19.29%	15.4%
Employee costs	Employee costs/Total Revenue - capital revenue		29.6%	17.4%	29.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7.9%	0.63%	7.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		16.4%	0%	16.4%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within		18.3	18.3%	18.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		23.4%	23.4%	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 - M01 July							
Description	Budget Year 2016/17						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	85 129	7 394	7 394	13 415	(6 021)	-45%	85 129
Service charges	331 267	28 521	28 521	27 788	733	3%	331 267
Investment revenue	17 300	0	0	25	(25)	-100%	18 783
Transfers recognised - operational	103 246	24 698	24 698	27 390	(2 692)	-10%	103 246
Other own revenue	56 785	2 867	2 867	2 146	721	34%	56 785
Total Revenue (excluding capital transfers and contributions)	593 726	63 480	63 480	70 763	(7 284)	-10%	595 209
Employee costs	175 657	11 022	11 022	12 093	(1 071)	-9%	175 657
Remuneration of Councillors	9 243	720	720	681	40	6%	9 243
Depreciation & asset impairment	83 678	-	-	6 765	(6 765)	-100%	83 678
Finance charges	13 923	-	-	10	(10)	-100%	13 923
Materials and bulk purchases	212 388	-	-	3 986	(3 986)	-100%	212 388
Transfers and grants	2 137	67	67	14	53		2 137
Other expenditure	144 213	4 846	4 846	9 811	(4 965)	-51%	144 213
Total Expenditure	641 239	16 655	16 655	33 358	(16 702)	-50%	641 239
Surplus/(Deficit)	(47 513)	46 824	46 824	37 406	9 418	25%	(46 030)
Transfers recognised - capital	34 049	-	-	5 382	(5 382)	-100%	34 049
Contributions & Contributed assets	666	-	-	-	-		666
Surplus/(Deficit) after capital transfers & contributions	(12 798)	46 824	46 824	42 788	4 037	9%	(11 315)
Share of surplus/ (deficit) of associate	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(12 798)	46 824	46 824	42 788	4 037	9%	(11 315)
Capital expenditure & funds sources							
Capital expenditure	74 690	518	518	6 224	(5 706)	-92%	74 690
Capital transfers recognised	34 049	477	477	2 837	(2 360)	-83%	34 049
Public contributions & donations	666	-	-	55	(55)	-100%	666
Borrowing	-	-	-	-	-		-
Internally generated funds	39 975	41	41	3 331	(3 290)	-99%	39 975
Total sources of capital funds	74 690	518	518	6 224	(5 706)	-92%	74 690
Financial position							
Total current assets	335 897		19 222				335 897
Total non current assets	1 792 536		518				1 792 536
Total current liabilities	114 647		(27 197)				114 647
Total non current liabilities	191 015		-				191 015
Community wealth/Equity	1 822 772		46 937				1 822 772
Cash flows							
Net cash from (used) operating	82 199	(283 028)	(283 028)	82 199	(365 227)	-444%	82 199
Net cash from (used) investing	(74 469)	(472)	(472)	(74 469)	73 996	-99%	(74 469)
Net cash from (used) financing	(4 462)	85	85	5 602	(5 517)	-98%	(4 462)
Cash/cash equivalents at the month/year end	230 191	-	(56 491)	240 256	(296 747)	-124%	230 191
Debtors & creditors analysis	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis							
Total By Income Source	4 300	649	424	415	348	8 863	46 284
Creditors Age Analysis							
Total Creditors	63	24	22	-	-	-	853

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July							
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	17 112	17 112	9 400	7 712	82%	133 242
Executive and council	125	10	10	10	(1)	-5%	125
Budget and treasury office	129 014	17 046	17 046	9 316	7 730	83%	129 014
Corporate services	4 102	56	56	74	(18)	-24%	4 102
<i>Community and public safety</i>	78 534	683	683	7 166	(6 482)	-90%	78 534
Community and social services	11 640	101	101	970	(869)	-90%	11 640
Sport and recreation	17 770	150	150	2 137	(1 987)	-93%	17 770
Public safety	28 896	417	417	2 373	(1 957)	-82%	28 896
Housing	20 228	16	16	1 686	(1 670)	-99%	20 228
Health	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	30 281	882	882	1 264	(382)	-30%	30 281
Planning and development	2 469	229	229	202	27	13%	2 469
Road transport	27 813	653	653	1 062	(409)	-38%	27 813
Environmental protection	-	-	-	-	-	-	-
<i>Trading services</i>	386 361	44 801	44 801	32 161	12 640	39%	386 361
Electricity	241 995	22 977	22 977	20 158	2 819	14%	241 995
Water	59 467	4 922	4 922	4 954	(32)	-1%	59 467
Waste water management	51 681	10 572	10 572	4 302	6 271	146%	51 681
Waste management	33 218	6 330	6 330	2 747	3 582	130%	33 218
<i>Other</i>	23	2	2	2	(0)	-3%	23
Total Revenue - Standard	628 441	63 480	63 480	49 992	13 488	27%	628 441
Expenditure - Standard							
<i>Governance and administration</i>	96 491	4 852	4 852	6 285	(1 433)	-23%	96 491
Executive and council	21 390	1 162	1 162	1 642	(480)	-29%	21 390
Budget and treasury office	39 689	2 044	2 044	2 327	(283)	-12%	39 689
Corporate services	35 412	1 646	1 646	2 316	(670)	-29%	35 412
<i>Community and public safety</i>	103 223	5 155	5 155	6 681	(1 526)	-23%	103 223
Community and social services	17 744	1 035	1 035	1 331	(296)	-22%	17 744
Sport and recreation	21 291	891	891	1 423	(531)	-37%	21 291
Public safety	40 023	1 194	1 194	1 988	(793)	-40%	40 023
Housing	24 165	2 035	2 035	1 940	95	5%	24 165
Health	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	89 028	2 184	2 184	4 693	(2 508)	-53%	89 028
Planning and development	12 640	693	693	962	(269)	-28%	12 640
Road transport	76 388	1 491	1 491	3 730	(2 239)	-60%	76 388
Environmental protection	-	-	-	-	-	-	-
<i>Trading services</i>	351 194	4 376	4 376	10 570	(6 194)	-59%	351 194
Electricity	216 746	1 229	1 229	5 724	(4 495)	-79%	216 746
Water	59 525	870	870	1 303	(433)	-33%	59 525
Waste water management	45 409	597	597	1 253	(656)	-52%	45 409
Waste management	29 514	1 681	1 681	2 290	(609)	-27%	29 514
<i>Other</i>	1 303	87	87	97	(10)	-10%	1 303
Total Expenditure - Standard	641 239	16 655	16 655	28 326	(11 671)	-41%	641 239
Surplus/ (Deficit) for the year	(12 798)	46 824	46 824	21 665	25 159		(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) - M01 July							
Vote Description	Budget Year 2016/17						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue by Vote							
Vote 1 - Corporate Services	10 510	42	42	866	(824)	-95.1%	10 510
Vote 2 - Civil Services	185 167	22 069	22 069	14 726	7 344	49.9%	185 167
Vote 3 - Council	125	10	10	10	(1)	-5.4%	125
Vote 4 - Electricity Services	241 995	22 977	22 977	20 158	2 819	14.0%	241 995
Vote 5 - Financial Services	129 014	17 046	17 046	9 316	7 730	83.0%	129 014
Vote 6 - Development Services	26 302	320	320	2 007	(1 687)	-84.1%	26 302
Vote 7 - Municipal Manager	-	-	-	-	-	-	-
Vote 8 - Protection Services	35 328	1 015	1 015	2 909	(1 894)	-65.1%	35 328
Total Revenue by Vote	628 441	63 480	63 480	49 992	13 488	27.0%	628 441
Expenditure by Vote							
Vote 1 - Corporate Services	23 869	1 362	1 362	1 810	(448)	-24.8%	23 869
Vote 2 - Civil Services	240 547	5 472	5 472	10 330	(4 858)	-47.0%	240 547
Vote 3 - Council	14 678	790	790	1 181	(391)	-33.1%	14 678
Vote 4 - Electricity Services	226 664	1 229	1 229	5 732	(4 504)	-78.6%	226 664
Vote 5 - Financial Services	39 689	2 045	2 045	2 328	(283)	-12.2%	39 689
Vote 6 - Development Services	41 452	2 959	2 959	3 284	(326)	-9.9%	41 452
Vote 7 - Municipal Manager	6 712	1 149	1 149	1 140	9	0.8%	6 712
Vote 8 - Protection Services	47 628	1 650	1 650	2 520	(870)	-34.5%	47 628
Total Expenditure by Vote	641 239	16 655	16 655	28 326	(11 671)	-41.2%	641 239
Surplus/ (Deficit) for the year	(12 798)	46 824	46 824	21 665	25 159		(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) - M01 July							
Description	Budget Year 2016/17						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	85 129	7 394	7 394	13 415	(6 021)	-45%	85 129
Property rates - penalties & collection charges		-	-	-	-		-
Service charges - electricity revenue	235 449	21 528	21 528	21 602	(75)	0%	235 449
Service charges - water revenue	46 904	2 891	2 891	2 116	775	37%	46 904
Service charges - sanitation revenue	28 509	2 367	2 367	2 369	(1)	0%	28 509
Service charges - refuse revenue	20 405	1 734	1 734	1 700	34	2%	20 405
Service charges - other	-	-	-	-	-		-
Rental of facilities and equipment	3 586	239	239	161	77	48%	3 586
Interest earned - external investments	17 300	0	0	25	(25)	-100%	17 300
Interest earned - outstanding debtors	1 483	136	136	131	5	4%	1 483
Dividends received	-	-	-	-	-		-
Fines	28 236	419	419	536	(117)	-22%	28 236
Licences and permits	3 475	302	302	308	(6)	-2%	3 475
Agency services	2 939	297	297	271	26	10%	2 939
Transfers recognised - operational	103 246	24 698	24 698	27 390	(2 692)	-10%	103 246
Other revenue	16 866	1 475	1 475	739	736	100%	16 866
Gains on disposal of PPE	200	-	-	-	-		200
Total Revenue (excluding capital transfers and contributions)	593 726	63 480	63 480	70 763	(7 284)	-10.3%	593 726
Expenditure By Type							
Employee related costs	175 657	11 022	11 022	12 093	(1 071)	-9%	175 657
Remuneration of councillors	9 243	720	720	681	40	6%	9 243
Debt impairment	17 983	-	-	-	-		17 983
Depreciation & asset impairment	83 678	-	-	6 765	(6 765)	-100%	83 678
Finance charges	13 923	-	-	10	(10)	-100%	13 923
Bulk purchases	212 388	-	-	3 986	(3 986)	-100%	212 388
Other materials	-	-	-	-	-		-
Contracted services	4 239	275	275	317	(42)	-13%	4 239
Transfers and grants	2 137	67	67	14	53	386%	2 137
Other expenditure	119 740	4 571	4 571	9 493	(4 923)	-52%	119 740
Loss on disposal of PPE	2 251	-	-	-	-		2 251
Total Expenditure	641 239	16 655	16 655	33 358	(16 702)	-50.1%	641 239
Surplus/(Deficit)	(47 513)	46 824	46 824	37 406	9 418	0	(47 513)
Transfers recognised - capital	34 049	-	-	5 382	(5 382)	(0)	34 049
Contributions recognised - capital	666	-	-	-	-		666
Contributed assets	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(12 798)	46 824	46 824	42 788			(12 798)
Taxation	-	-	-	-	-		-
Surplus/(Deficit) after taxation	(12 798)	46 824	46 824	42 788			(12 798)
Attributable to minorities	-	-	-	-			-
Surplus/(Deficit) attributable to	(12 798)	46 824	46 824	42 788			(12 798)
Share of surplus/ (deficit) of associate	-	-	-	-			-
Surplus/ (Deficit) for the year	(12 798)	46 824	46 824	42 788			(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) - M01 July							
Vote Description	Budget Year 2016/17						
	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	3 000	1	1	250	(249)	-100%	3 000
Vote 2 - Civil Services	6 250	-	-	521	(521)	-100%	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	-	-	19	(19)	-100%	225
Total Capital Multi-year expenditure	9 475	1	1	790	(788)	-100%	9 475
Single Year expenditure appropriation							
Vote 1 - Corporate Services	1 075	-	-	90	(90)	-100%	1 075
Vote 2 - Civil Services	50 523	463	463	4 210	(3 748)	-89%	50 523
Vote 3 - Council	805	-	-	67	(67)	-100%	805
Vote 4 - Electricity Services	8 441	38	38	703	(665)	-95%	8 441
Vote 5 - Financial Services	15	-	-	1	(1)	-100%	15
Vote 6 - Development Services	4 020	16	16	335	(319)	-95%	4 020
Vote 7 - Municipal Manager	50	-	-	4	(4)	-100%	50
Vote 8 - Protection Services	285	-	-	24	(24)	-100%	285
Total Capital single-year expenditure	65 215	517	517	5 434	(4 917)	-90%	65 215
Total Capital Expenditure	74 690	518	518	6 224	(5 706)	-92%	74 690
Capital Expenditure - Standard Classification							
Governance and administration	4 935	1	1	411	(410)	-100%	4 935
Executive and council	855	-	-	71	(71)	-100%	855
Budget and treasury office	15	-	-	1	(1)	-100%	15
Corporate services	4 065	1	1	339	(338)	-100%	4 065
Community and public safety	22 416	472	472	1 868	(1 396)	-75%	22 416
Community and social services	1 530	-	-	127	(127)	-100%	1 530
Sport and recreation	17 356	456	456	1 446	(990)	-68%	17 356
Public safety	510	-	-	43	(43)	-100%	510
Housing	3 020	16	16	252	(236)	-94%	3 020
Health	-	-	-	-	-	-	-
Economic and environmental services	18 905	6	6	1 575	(1 569)	-100%	18 905
Planning and development	40	-	-	3	(3)	-100%	40
Road transport	18 865	6	6	1 572	(1 566)	-100%	18 865
Environmental protection	-	-	-	-	-	-	-
Trading services	28 434	38	38	2 369	(2 331)	-98%	28 434
Electricity	8 441	38	38	703	(665)	-95%	8 441
Water	9 615	-	-	801	(801)	-100%	9 615
Waste water management	8 834	-	-	736	(736)	-100%	8 834
Waste management	1 543	-	-	129	(129)	-100%	1 543
Total Capital Expenditure - Standard Classification	74 690	518	518	6 224	(5 706)	-92%	74 690
Funded by:							
National Government	24 640	476	476	2 053	(1 577)	-77%	24 640
Provincial Government	9 409	1	1	784	(783)	-100%	9 409
Transfers recognised - capital	34 049	477	477	2 837	(2 360)	-83%	34 049
Public contributions & donations	666	-	-	55	(55)	-100%	666
Borrowing	-	-	-	-	-	-	-
Internally generated funds	39 975	41	41	3 331	(3 290)	-99%	39 975
Total Capital Funding	74 690	518	518	6 224	(5 706)	-92%	74 690

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M01			
Description	Budget Year 2016/17		
	Original Budget	YearTD actual	Full Year Forecast
R thousands			
ASSETS			
Current assets			
Cash	230 191	11 560	230 191
Call investment deposits	–	–	–
Consumer debtors	60 417	6 011	60 417
Other debtors	37 864	2 035	37 864
Current portion of long-term receivables	21	–	21
Inventory	7 404	(384)	7 404
Total current assets	335 897	19 222	335 897
Non current assets			
Long-term receivables	169	–	169
Investments	–	–	–
Investment property	26 381	–	26 381
Investments in Associate	–	–	–
Property, plant and equipment	1 763 075	518	1 763 075
Agricultural	–	–	–
Biological assets	–	–	–
Intangible assets	2 142	–	2 142
Other non-current assets	770	–	770
Total non current assets	1 792 536	518	1 792 536
TOTAL ASSETS	2 128 434	19 740	2 128 434
LIABILITIES			
Current liabilities			
Bank overdraft	–	–	–
Borrowing	5 263	–	5 263
Consumer deposits	10 069	(135)	10 069
Trade and other payables	92 650	(26 894)	92 650
Provisions	6 666	(168)	6 666
Total current liabilities	114 647	(27 197)	114 647
Non current liabilities			
Borrowing	124 093	–	124 093
Provisions	66 922	–	66 922
Total non current liabilities	191 015	–	191 015
TOTAL LIABILITIES	305 662	(27 197)	305 662
NET ASSETS	1 822 772	46 937	1 822 772
COMMUNITY WEALTH/EQUITY			
Accumulated Surplus/(Deficit)	1 722 539	46 937	1 722 539
Reserves	100 232	–	100 232
TOTAL COMMUNITY WEALTH/EQUITY	1 822 772	46 937	1 822 772

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M01 July							
Description	Budget Year 2016/17						
	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	437 762	68 043	68 043	437 762	(369 719)	-84%	437 762
Government - operating	110 396	35 512	35 512	110 396	(74 884)	-68%	110 396
Government - capital	39 124	6 600	6 600	39 124	(32 524)	-83%	39 124
Interest	18 741	0	0	18 741	(18 740)	-100%	18 741
Dividends	-	-	-	-	-		-
Payments							
Suppliers and employees	507 763	393 173	393 173	507 763	114 590	23%	507 763
Finance charges	13 923	-	-	13 923	13 923	100%	13 923
Transfers and Grants	2 137	9	9	2 137	2 128	100%	2 137
NET CASH FROM/(USED) OPERATING ACTIVITIES	82 199	(283 028)	(283 028)	82 199	(626 508)	-558%	82 199
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	200	-	-	200	(200)	-100%	200
Decrease (Increase) in non-current debtors	21	-	-	21	(21)	-100%	21
Decrease (increase) other non-current receivables	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-		-
Payments							
Capital assets	74 690	472	472	74 690	74 217	99%	74 690
NET CASH FROM/(USED) INVESTING ACTIVITIES	(74 469)	(472)	(472)	(74 469)	(74 438)	-299%	(74 469)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-		-
Increase (decrease) in consumer deposits	570	85	85	570	(484)	-85%	570
Payments							
Repayment of borrowing	(5 032)	-	-	5 032	5 032	100%	(5 032)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(4 462)	85	85	5 602	4 548	15%	(4 462)
NET INCREASE/ (DECREASE) IN CASH HELD	3 268	(283 414)	(283 414)	13 333			3 268
Cash/cash equivalents at beginning:	226 923		226 923	226 923			226 923
Cash/cash equivalents at month/year end:	230 191		(56 491)	240 256			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 - M01 July													
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	3 165	717	241	183	154	188	165	1 457	6 270	2 147	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15 752	1 603	92	109	31	23	13	702	18 325	877	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	6 219	856	165	119	58	45	30	3 392	10 884	3 644	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 468	573	130	94	75	64	58	1 291	4 753	1 582	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 832	431	121	95	79	65	57	1 352	4 032	1 649	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	28	12	1	1	1	1	1	5	49	7	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	975	109	95	49	25	30	24	664	1 972	793	-	-
Total By Income Source	2000	30 440	4 300	845	649	424	415	348	8 863	46 284	10 699	-	-
2015/16 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 813	4	11	30	4	19	5	366	2 252	424	-	-
Commercial	2300	13 830	880	72	110	29	23	13	409	15 366	584	-	-
Households	2400	13 320	3 163	698	468	365	355	309	7 340	26 019	8 838	-	-
Other	2500	1 477	252	64	41	26	18	20	748	2 647	853	-	-
Total By Customer Group	2600	30 440	4 300	845	649	424	415	348	8 863	46 284	10 699	-	-

Total Outstanding Debt has increased from **R41 669 471** in **July 2015** to **R46 284 242** in **July 2016**, which is R4 614 771.

Collection rate for July 2016 is **99.64%** compared to **100.33%** in July 2015.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July											
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	740	63	4	24	22	-	-	-	853	4 719
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	740	63	4	24	22	-	-	-	853	4 719

Detailed reports attached.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July								
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 2016		8.46%	-	100 000	100 000
NEDBANK	364 Days	Fixed Deposit	30 June 2016		9.13%	-	100 000	100 000
STANDARD	364 Days	Fixed Deposit	30 June 2016		7.90%	-	30 000	30 000
ABSA		Call Account			6.80%	-	65 397	65 397
Municipality sub-total				-		-	295 397	295 397
Entities								
N/A								
TOTAL INVESTMENTS AND INTEREST				-		-	295 397	295 397

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 - M01 July							
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	24 698	24 698	24 698	-		62 210
Local Government Equitable Share	59 275	24 698	24 698	24 698	-		59 275
Finance Management	1 475	-	-	-	-		1 475
EPWP Incentive	1 460	-	-	-	-		1 460
Provincial Government:	48 186	7 814	7 814	7 814	-		48 186
Community Development Workers	37	-	-	-	-		37
Housing	27 150	4 086	4 086	4 086	-		27 150
Libraries	6 616	3 728	3 728	3 728	-		6 616
Proclaimed Roads Subsidy	14 263	-	-	-	-		14 263
Financial Management Support Grant: Student Bursaries	120	-	-	-	-		120
District Municipality:	-	-	-	-	-		-
<i>[insert description]</i>	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-		-
Total Operating Transfers and Grants	110 396	32 512	32 512	32 512	-		110 396
Capital Transfers and Grants							
National Government:	26 330	9 600	9 600	9 600	-		26 330
Municipal Infrastructure Grant (MIG)	20 330	6 600	6 600	6 600	-		20 330
Integrated National Electrification Programme (municipal)	6 000	3 000	3 000	3 000	-		6 000
Provincial Government:	10 584	1 508	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	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	11 108	11 108	11 108	-		39 124
TOTAL RECEIPTS OF TRANSFERS & GRANTS	149 520	43 620	43 620	43 620	-		149 520

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July							
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	5 352	5 352	4 141	1 211	29.2%	62 210
Local Government Equitable Share	59 275	5 178	5 178	3 902	1 276	32.7%	59 275
Finance Management	1 475	57	57	122	(65)	-53.2%	1 475
EPWP Incentive	1 460	117	117	117	-		1 460
Provincial Government:	41 036	2 322	2 322	3 382	(1 060)	-120.0%	41 036
Community Development: Workers	37	3	3	3	(0)	-6.1%	37
Housing	20 000	1 947	1 947	1 667	280	16.8%	20 000
Libraries	6 616	372	372	538	(165)	-30.7%	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	7 675	7 675	7 524	151	2.0%	103 246
Capital expenditure of Transfers and Grants							
National Government:	22 430	476	476	1 869	(1 393)	-74.5%	22 430
Municipal Infrastructure Grant (MIG)	20 330	460	460	1 694	(1 234)	-72.8%	20 330
Integrated National Electrification Programme (municipal)	2 100	16	16	175	(159)	-90.8%	2 100
Provincial Government:	9 409	1	1	784	(783)	-99.9%	9 409
RSEP/VPUU Municipal Projects	6 325	-	-	527	(527)	-100.0%	6 325
Libraries	3 030	-	-	-	-		3 030
Sport facility	54	1	1	257	(256)	-99.6%	54
District Municipality:	-	-	-	-	-		-
Other grant providers:	2 210	-	-	184	(184)	-100.0%	2 210
Accelerated Community Infrastructure Programme	2 210	-	-	184	(184)	-100.0%	2 210
Total capital expenditure of Transfers and Grants	34 049	477	477	2 837	(2 360)	-83.2%	34 049
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	137 295	8 152	8 152	10 361	(2 209)	-21.3%	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 - M01 July							
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	426	426	426	-		5 493
Pension and UIF Contributions	824	64	64	64	-		824
Medical Aid Contributions	331	26	26	26	-		331
Motor Vehicle Allowance	2 048	165	165	165	-		2 048
Cellphone Allowance	547	40	40	40	-		547
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-		-
Sub Total - Councillors	9 243	720	720	720	-		9 243
Senior Managers of the Municipality							
Basic Salaries and Wages	7 040	637	637	637	-		7 040
Pension and UIF Contributions	1 290	100	100	100	-		1 290
Medical Aid Contributions	313	22	22	22	-		313
Overtime	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	764	73	73	73	-		764
Cellphone Allowance	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-		-
Other benefits and allowances	289	21	21	21	-		289
Payments in lieu of leave	-	-	-	-	-		-
Long service awards	297	-	-	-	-		297
Post-retirement benefit obligations	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	9 993	853	853	853	-		9 993
Other Municipal Staff							
Basic Salaries and Wages	105 319	7 413	7 413	8 146	(733)	-9%	105 319
Pension and UIF Contributions	15 888	1 345	1 345	1 331	14	1%	15 888
Medical Aid Contributions	8 542	621	621	715	(95)	-13%	8 542
Overtime	5 355	11	11	446	(435)	-97%	5 355
Performance Bonus	-	-	-	-	-		-
Motor Vehicle Allowance	8 166	614	614	671	(57)	-9%	8 166
Cellphone Allowance	-	6	6	7	(1)	-20%	-
Housing Allowances	1 561	57	57	128	(70)	-55%	1 561
Other benefits and allowances	7 869	102	102	545	(443)	-81%	7 869
Payments in lieu of leave	1 302	-	-	-	-		1 302
Long service awards	797	-	-	22	(22)	-100%	797
Post-retirement benefit obligations	10 866	-	-	3	(3)	-100%	10 866
Sub Total - Other Municipal Staff	165 665	10 169	10 169	12 014	(1 845)	-15%	165 665
Total Municipal Entities	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS	184 900	11 743	11 743	13 588	(1 845)	-14%	184 900
TOTAL MANAGERS AND STAFF	175 657	11 022	11 022	12 868	(1 845)	-14%	175 657

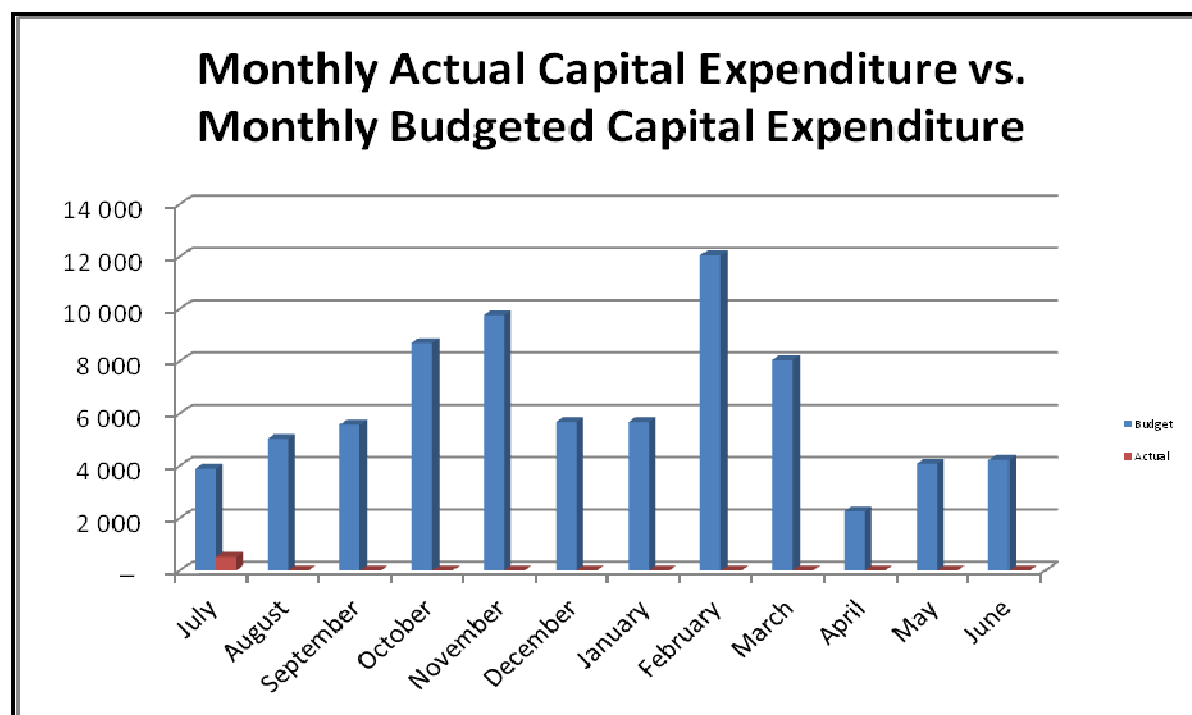
Section 10 – Material variances to the SDBIP

- No material variances as at 31 July 2016.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July							
Month	Budget Year 2016/17						
	Original 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	3 888	3 369	86.7%	1%
August	5 028	–		8 915	–		
September	5 575	–		14 490	–		
October	8 687	–		23 176	–		
November	9 752	–		32 928	–		
December	5 674	–		38 602	–		
January	5 674	–		44 275	–		
February	12 046	–		56 321	–		
March	8 036	–		64 357	–		
April	2 253	–		66 609	–		
May	4 075	–		70 685	–		
June	4 226	–		74 911	–		
Total Capital expenditure	74 911	518					



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 - M01 July							
Description	Budget Year 2016/17						
	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	8 503	16	16	709	693	97.7%	8 503
Infrastructure - Road transport	-	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>	-	-	-	-	-	-	-
<i>Storm water</i>	-	-	-	-	-	-	-
Infrastructure - Electricity	2 100	16	16	175	159	90.8%	2 100
<i>Transmission & Reticulation</i>	2 100	16	16	175	159	90.8%	2 100
Infrastructure - Water	6 153	-	-	513	513	100.0%	6 153
<i>Dams & Reservoirs</i>	300	-	-	25	25	100.0%	300
<i>Reticulation Water</i>	5 853	-	-	488	488	100.0%	5 853
Infrastructure - Sanitation	250	-	-	21	21	100.0%	250
<i>Reticulation</i>	250	-	-	21	21	100.0%	250
Infrastructure - Other	-	-	-	-	-	-	-
<i>Waste Management</i>	-	-	-	-	-	-	-
<i>Transportation</i>	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-
<i>Other Infrastructure</i>	-	-	-	-	-	-	-
Community	21 387	457	457	1 653	1 195	72.3%	21 387
Parks & gardens	4 950	-	-	412	412	100.0%	4 950
Sportsfields & stadia	11 057	456	456	792	336	42.4%	11 057
Libraries	3 030	1	1	252	251	99.6%	3 030
Recreational facilities	900	-	-	75	75	100.0%	900
Cemeteries	500	-	-	42	42	100.0%	500
Other Community	950	-	-	79	79	100.0%	950
Heritage assets	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-
Other assets	6 490	-	-	541	541	100.0%	6 490
General v vehicles	-	-	-	-	-	-	-
Specialised v vehicles	-	-	-	-	-	-	-
Computers - hardware/equipment	951	-	-	79	79	100%	951
Furniture and other office equipment	828	-	-	69	69	100.0%	828
Other Land	1 300	-	-	108	108	100.0%	1 300
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-
Other	3 411	-	-	284	284	100.0%	3 411
Agricultural assets	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	36 380	474	474	2 902	2 429	83.7%	36 380

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Budget Year 2016/17						
	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	31 810	45	45	2 651	2 606	98.3%	31 810
Infrastructure - Road transport	17 100	6	6	1 425	1 419		17 100
<i>Roads, Pavements & Bridges</i>	16 000	6	6	1 333	1 327		16 000
<i>Storm water</i>	1 100	-	-	92	92	100.0%	1 100
Infrastructure - Electricity	7 000	38	38	583	545	93.4%	7 000
<i>Transmission & Reticulation</i>	7 000	38	38	583	545	93.4%	7 000
Infrastructure - Water	2 210	-	-	184	184	100.0%	2 210
<i>Reticulation Water</i>	2 210	-	-	184	184	100.0%	2 210
Infrastructure - Sanitation	5 500	-	-	458	458	100.0%	5 500
<i>Reticulation</i>	5 500	-	-	458	458	100.0%	5 500
Infrastructure - Other	-	-	-	-	-		-
Community	-	-	-	-	-		-
Heritage assets	-	-	-	-	-		-
Investment properties	-	-	-	-	-		-
Other assets	6 500	-	-	542	542	100.0%	6 500
General vehicles	6 330	-	-	527	527	100.0%	6 330
Specialised vehicles	-	-	-	-	-		-
Other	170	-	-	14	14	100.0%	170
Agricultural assets	-	-	-	-	-		-
Biological assets	-	-	-	-	-		-
Intangibles	-	-	-	-	-		-
Computers - software & programming	-	-	-	-	-		-
Other	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	38 310	45	45	3 192	3 148	98.6%	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 - M01 July							
Description	Budget Year 2016/17						
	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	32 642	373	373	2 657	2 284	86.0%	32 642
Infrastructure - Road transport	23 551	10	10	1 900	1 889	99.5%	23 551
<i>Roads, Pavements & Bridges</i>	19 931	-	-	1 598	1 598	100%	19 931
<i>Storm water</i>	3 620	10	10	302	291	96.5%	3 620
Infrastructure - Electricity	1 224	56	56	102	46	45.0%	1 224
<i>Generation</i>	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	771	45	45	64	20	30.5%	771
<i>Street Lighting</i>	453	11	11	38	26	69.7%	453
Infrastructure - Water	1 179	26	26	98	73	74.0%	1 179
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-
<i>Reticulation Water</i>	1 179	26	26	98	73	74.0%	1 179
Infrastructure - Sanitation	1 983	0	0	165	165	99.7%	1 983
<i>Reticulation Sewerage</i>	1 983	0	0	165	165	99.7%	1 983
<i>Sewerage purification</i>	-	-	-	-	-	-	-
Infrastructure - Other	4 705	281	281	392	111	28.4%	4 705
<i>Waste Management</i>	4 705	281	281	392	111	28.4%	4 705
<i>Transportation</i>	-	-	-	-	-	-	-
Community	1 960	3	3	142	139	97.7%	1 960
Parks & gardens	-	-	-	-	-	-	-
Sportsfields & stadia	305	-	-	25	25	100%	305
Swimming pools	113	-	-	83	83	100%	113
Recreational facilities	1 406	-	-	23	23	100%	1 406
Fire, safety & emergency	20	-	-	2	2	100%	20
Cemeteries	65	2	2	5	3	54%	65
Social rental housing	50	1	1	4	3	81.4%	50
Other	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-
Other assets	12 267	26	26	1 043	1 017	97.5%	12 267
General vehicles	4 766	-	-	451	451	100.0%	4 766
Specialised vehicles	-	-	-	-	-	-	-
Plant & equipment	921	12	12	77	65	84.4%	921
Computers - hardware/equipment	-	-	-	-	-	-	-
Furniture and other office equipment	1 004	-	-	50	50	100%	1 004
Civic Land and Buildings	-	-	-	-	-	-	-
Other Buildings	5 576	14	14	465	451	97.0%	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	46 868	402	402	3 842	3 440	89.53%	46 868

- Repairs and Maintenance is **89.53%** below our budgeted expenditure projection for the month of July 2016.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Budget Year 2016/17						
	Original 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
Infrastructure - Road transport	29 629	-	-	-	-		29 629
<i>Roads, Pavements & Bridges</i>	26 190						26 190
<i>Storm water</i>	3 439						3 439
Infrastructure - Electricity	12 448	-	-	-	-		12 448
<i>Transmission & Reticulation</i>	12 426						12 426
<i>Street Lighting</i>	22						22
Infrastructure - Water	9 978	-	-	-	-		9 978
<i>Dams & Reservoirs</i>	1 280						1 280
<i>Water purification</i>	1 363						1 363
<i>Reticulation</i>	7 335						7 335
Infrastructure - Sanitation	13 409	-	-	-	-		13 409
<i>Reticulation</i>	7 428						7 428
<i>Sewerage purification</i>	5 981						5 981
Infrastructure - Other	379	-	-	-	-		379
<i>Waste Management</i>	379						379
Community	2 424	-	-	-	-		2 424
Parks & gardens	300						300
Sportsfields & stadia	995						995
Swimming pools	317						317
Community halls	14						14
Libraries	100						100
Recreational facilities	242						242
Fire, safety & emergency	9						9
Security and policing	245						245
Cemeteries	143						143
Other	58						58
Heritage assets	-	-	-	-	-		-
Investment properties	25	-	-	-	-		25
Housing development	25						25
Other assets	14 641	-	-	-	-		14 641
General vehicles	2 516						2 516
Specialised vehicles	745						745
Plant & equipment	4 664						4 664
Computers - hardware/equipment	1 210						1 210
Furniture and other office equipment	432						432
Other Buildings	5 075						5 075
Agricultural assets	-	-	-	-	-		-
Biological assets	-	-	-	-	-		-
Intangibles	745	-	-	-	-		745
Computers - software & programming	745						745
Total Depreciation	83 678	-	-	-	-		83 678
Specialised vehicles	745	-	-	-	-		745
Refuse	541						541
Fire	204						204

- The monthly journal for depreciation must still be processed.

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 **July 2016** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



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

Date: 12 August 2016

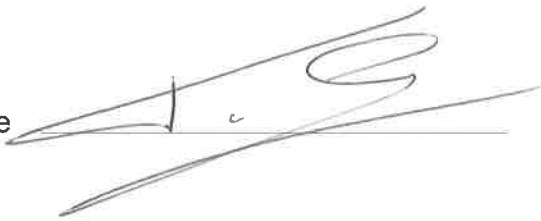
The Executive Mayor

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, appearing to be 'Tjimen Van Essen', written over a horizontal line. The signature is stylized and somewhat cursive.

Date: 12 August 2016