

WC015 Swartland Municipality

In - Year Report of Municipalities

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



Monthly & Quarterly Budget Statement March 2016

Table of Contents

PART 1: IN-YEAR REPORT	PAGE
Section 1 – Mayor’s Report	3
Section 2 – Resolutions	3
Section 3 – Executive Summary	3-7
Section 4 – In-year budget statement tables	8-14
 PART 2 – SUPPORTING DOCUMENTATION	
Section 5 – Debtors' analysis	15
Section 6 – Creditors' analysis	16
Section 7 – Investment portfolio analysis	16
Section 8 – Allocation and grant receipts and expenditure	17-18
Section 9 – Expenditure on Councillor, Senior Managers and Other Staff.....	19
Section 10 – Material variances to the SDBIP	20
Section 11– Capital programme performance	20
Section 12 – Other supporting documentation	21-24
Section 13 – Municipal manager’s quality certification	25

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of budget in terms of SDBIP

No comments for March 2016

1.1.2 Financial problems or risks facing the municipality

No comments for March 2016

1.1.3 Other information

No comments for March 2016

Section 2 - Resolutions

RECOMMENDATION:

That Council takes cognisance of the monthly and quarterly budget statement and supporting documentation for March 2016.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	Adjustment Budget	YTD Actual	Variance	Variance %
Operating Expenditure	R 579 331 647	R 607 236 171	R 380 848 487	R 226 387 684	37%
Operating Revenue	R 564 444 651	R 599 195 579	R 377 599 845	R 221 595 734	37%
Capital	R 92 885 408	R 83 701 437	R 45 546 234	R 38 155 203	46%

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) - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		73 332	78 939	78 939	6 083	62 500	62 187	313	1%	78 939
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		191 017	208 823	208 747	17 311	163 921	163 043	878	1%	208 747
Service charges - water revenue		38 515	41 620	41 696	3 038	32 716	30 902	1 814	6%	41 696
Service charges - sanitation revenue		24 090	25 137	25 137	2 197	20 038	19 924	114	1%	25 137
Service charges - refuse revenue		18 046	17 610	17 610	1 622	14 856	-	14 856	#DIV/0!	17 610
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 430	3 349	3 349	357	3 176	2 819	357	13%	3 349
Interest earned - external investments		16 371	8 300	17 800	22	261	3 148	(2 887)	-92%	17 800
Interest earned - outstanding debtors		1 693	1 376	1 376	171	1 273	1 137	136	12%	1 376
Dividends received		-	-	-	-	-	-	-	-	-
Fines		27 316	25 735	25 735	320	3 500	3 665	(164)	-4%	25 735
Licences and permits		3 673	3 273	3 273	307	2 859	2 606	253	10%	3 273
Agency services		3 105	2 799	2 799	263	2 636	2 269	367	16%	2 799
Transfers recognised - operational		64 628	62 706	87 983	13 062	51 772	60 152	(8 380)	-14%	87 983
Other revenue		27 884	16 868	15 888	1 398	13 098	14 459	(1 361)	-9%	15 888
Gains on disposal of PPE		1 172	200	200	297	4 993	320	4 674	1462%	200
Total Revenue (excluding capital transfers and contributions)		494 271	496 737	530 533	46 448	377 600	366 630	10 969	3.0%	530 533

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

- The variance for Sanitation, Electricity and Property rates is in line with budgeted projections.
- Water stands at 6% above YTD budget projections due to the implementation of the level two water restriction tariffs which is higher than the normal tariff.
- The cash flow budget of Refuse did not pull through correctly on the B-schedules, but it is correct on the financial system.
- Revenue received from Fines is at 4% below YTD budget projections. A portion of Fines are only recognised at 30 June 2016.
- Transfers recognised – operational currently stands at 14% below YTD budget projections.
- Gains on disposal of PPE are Sale of land transactions that realised, for which we budget conservatively.
- Revenue received for the month of March 2016 was **R46.4 million** and stands at **3%** above the budgeted projections.

Operating expenditure by type

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		135 231	156 706	159 372	11 186	106 761	105 002	1 759	2%	159 372
Remuneration of councillors		8 174	9 530	9 530	720	6 483	6 636	(153)	-2%	9 530
Debt impairment		16 005	34 381	31 013	-	-	-	-		31 013
Depreciation & asset impairment		73 824	78 876	78 876	6 375	57 379	-	57 379	#DIV/0!	78 876
Finance charges		14 768	20 199	14 501	2	7 239	7 243	(4)	0%	14 501
Bulk purchases		162 972	187 316	189 384	14 125	129 993	126 544	3 449	3%	189 384
Other materials		-	-	-	-	-	-	-		-
Contracted services		3 554	3 660	3 660	294	2 679	2 645	34	1%	3 660
Transfers and grants		1 999	2 137	2 137	17	1 475	1 433	42	3%	2 137
Other expenditure		71 197	70 158	102 396	16 290	68 839	63 811	5 028	8%	102 396
Loss on disposal of PPE		28 474	2 144	2 144	-	-	-	-		2 144
Total Expenditure		516 197	565 108	593 012	49 010	380 848	313 313	67 535	21.6%	593 012
Surplus/(Deficit)		-21 926 374	(68 371)	(62 479)	(2 561)	(3 249)	53 317	(56 566)	(0)	(62 479)
Transfers recognised - capital		39 565	51 984	51 958	-	-	21 017	(21 017)	(0)	51 958
Contributions recognised - capital		1 512	1 500	2 480	-	-	-	-		2 480
Contributed assets		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		19 151	(14 887)	(8 041)	(2 561)	(3 249)	74 334			(8 041)
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		19 151	(14 887)	(8 041)	(2 561)	(3 249)	74 334			(8 041)
Attributable to minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		19 151	(14 887)	(8 041)	(2 561)	(3 249)	74 334			(8 041)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		19 151	(14 887)	(8 041)	(2 561)	(3 249)	74 334			(8 041)

- Employee related costs currently stand at 2% above the YTD budget projections. There were **23** permanent vacancies not filled for the month of March 2016.
- Depreciation are put through monthly, but at year-end a journal are put through to make it zero and then the full expenditure realise in June.
- Grants and subsidies paid is 3% above the projected YTD expenditure. Organizations are required to submit their annual financial statements before the transfers are made.
- Expenditure for the month of March 2016 was **R49 million** and stands at **21.6%** above the budgeted projections.

Capital expenditure

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09									
March									
Vote Description	Ref	Budget Year 2015/16							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital Expenditure - Standard Classification									
Governance and administration		12 665	5 630	467	1 301	3 771	(2 470)	-65%	5 630
Executive and council		810	810	65	266	542	(276)	-51%	810
Budget and treasury office		915	1 130	1	586	771	(186)	-24%	1 130
Corporate services		10 940	3 690	401	450	2 458	(2 009)	-82%	3 690
Community and public safety		30 441	38 138	8 568	20 151	24 072	(3 921)	-16%	38 138
Community and social services		4 710	658	-	51	253	(202)	-80%	658
Sport and recreation		4 867	1 480	28	1 001	987	14	1%	1 480
Public safety		314	924	13	466	616	(150)	-24%	924
Housing		20 550	35 075	8 527	18 633	22 216	(3 583)	-16%	35 075
Economic and environmental services		32 444	21 377	1 291	14 352	14 238	115	1%	21 377
Planning and development		60	60	4	11	27	(16)	-60%	60
Road transport		32 384	21 317	1 286	14 342	14 211	130	1%	21 317
Environmental protection		-	-	-	-	-	-	-	-
Trading services		17 335	18 556	2 755	9 742	12 290	(2 548)	-21%	18 556
Electricity		7 542	6 701	296	5 424	4 449	975	22%	6 701
Water		6 048	6 210	2 457	4 289	4 078	210	5%	6 210
Waste water management		3 730	5 630	-	15	3 753	(3 738)	-100%	5 630
Waste management		15	15	3	15	10	5	46%	15
Total Capital Expenditure - Standard Classification	3	92 885	83 701	13 081	45 546	54 371	(8 825)	-16%	83 701
Funded by:									
National Government		20 709	20 709	2 598	16 265	13 805	2 460	18%	20 709
Provincial Government		31 275	31 249	7 098	16 251	20 200	(3 949)	-20%	31 249
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-
Transfers recognised - capital		51 984	51 958	9 696	32 516	34 006	(1 489)	-4%	51 958
Public contributions & donations	5	1 500	2 480	-	-	1 000	(1 000)	-100%	2 480
Borrowing	6	8 500	-	-	-	-	-	-	-
Internally generated funds		30 901	29 263	3 384	13 030	19 365	(6 335)	-33%	29 263
Total Capital Funding		92 885	83 701	13 081	45 546	54 371	(8 825)	-16%	83 701

- Total capital expenditure as at 31 March 2016 amounts to **R13 080 521.37** and stands at **16%** below our projected expenditure.

The reason for this under spending is:

- Upgrading of WWTW Riebeek Wes and Riebeek Kasteel had no expenditure against the R463 315 monthly cashflow projected.
- Capital expenditure will rapidly increase over the next quarter.

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 March 2016

3.4 Remedial or corrective steps - Standard year-end transactions will be processed in June 2016.

PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March						
Description of financial indicator	Basis of calculation	Ref	Budget Year 2015/16			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		17.5%	15.7%	18.4%	4.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		9.2%	0.0%	0.0%	0.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.2%	11.9%	12.5%	11.9%
Gearing	Long Term Borrowing/ Funds & Reserves		155%	129.0%	31664.2%	129.0%
Liquidity						
Current Ratio	Current assets/current liabilities	1	246.6%	313.5%	248.8%	313.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		183.1%	223.2%	178.5%	223.2%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		93.1%	95.0%	90.54%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11.5%	16.4%	14.4%	16.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	97.15%	95.0%
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	2	5.8%	5.8%	6.28%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15.4%	15.4%	19.69%	16.0%
Employee costs	Employee costs/Total Revenue - capital revenue		31.5%	30.0%	28.3%	30.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		34.0%	34.0%	5.82%	3.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		19.9%	17.6%	17%	4.5%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within		26.5	17.20	N/a	26.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.9%	10.0%	N/a	17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		5.8		N/a	5.5

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M09 March									
Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	73 332	78 939	78 939	6 083	62 500	62 187	313	1%	78 939
Service charges	271 667	293 191	293 191	24 168	231 531	213 869	17 662	8%	293 191
Investment revenue	16 371	8 300	17 800	22	261	3 148	(2 887)	-92%	19 176
Transfers recognised - operational	64 628	62 706	87 983	13 062	51 772	60 152	(8 380)	-14%	87 983
Other own revenue	68 273	53 601	52 620	3 113	31 536	27 274	4 262	16%	52 620
Total Revenue (excluding capital transfers and contributions)	494 271	496 737	530 533	46 448	377 600	366 630	10 969	3%	531 909
Employee costs	135 231	156 706	159 372	11 186	106 761	105 002	1 759	2%	159 372
Remuneration of Councillors	8 174	9 530	9 530	720	6 483	6 636	(153)	-2%	9 530
Depreciation & asset impairment	73 824	78 876	78 876	6 375	57 379	-	57 379	#DIV/0!	78 876
Finance charges	14 768	20 199	14 501	2	7 239	7 243	(4)	-0%	14 501
Materials and bulk purchases	162 972	187 316	189 384	14 125	129 993	126 544	3 449	3%	189 384
Transfers and grants	1 999	2 137	2 137	17	1 475	1 433	42		2 137
Other expenditure	119 230	110 343	139 213	16 585	71 518	66 456	5 062	8%	139 213
Total Expenditure	516 197	565 108	593 012	49 010	380 848	313 313	67 535	22%	593 012
Surplus/(Deficit)	(21 926)	(68 371)	(62 479)	(2 561)	(3 249)	53 317	(56 566)	-106%	(61 103)
Transfers recognised - capital	39 565	51 984	51 958	-	-	21 017	(21 017)	-100%	51 958
Contributions & Contributed assets	1 512	1 500	2 480	-	-	-	-		2 480
Surplus/(Deficit) after capital transfers & contributions	19 151	(14 887)	(8 041)	(2 561)	(3 249)	74 334	(77 583)	-104%	(6 665)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	19 151	(14 887)	(8 041)	(2 561)	(3 249)	74 334	(77 583)	-104%	(6 665)
Capital expenditure & funds sources									
Capital expenditure	-	92 885	83 701	13 081	45 546	54 371	(8 825)	-16%	83 701
Capital transfers recognised	39 565	51 984	51 958	9 696	32 516	34 006	(1 489)	-4%	51 958
Public contributions & donations	1 500	1 500	2 480	-	-	1 000	(1 000)	-100%	2 480
Borrowing	-	8 500	-	-	-	-	-		-
Internally generated funds	55 069	30 901	29 263	3 384	13 030	19 365	(6 335)	-33%	29 263
Total sources of capital funds	96 134	92 885	83 701	13 081	45 546	54 371	(8 825)	-16%	83 701
Financial position									
Total current assets	330 236	246 002	326 567		399 774				326 567
Total non current assets	1 794 137	1 832 356	1 796 797		1 783 109				1 796 797
Total current liabilities	97 376	99 740	104 171		157 677				104 171
Total non current liabilities	190 387	192 331	190 623		187 106				190 623
Community wealth/Equity	1 836 610	1 786 288	1 828 570		1 838 101				1 828 570
Cash flows									
Net cash from (used) operating	121 386	82 316	74 622	21 577	(59 194)	26 597	(85 791)	-323%	74 622
Net cash from (used) investing	(96 760)	(91 162)	(83 480)	(12 562)	(38 910)	(52 531)	13 622	-26%	(83 480)
Net cash from (used) financing	(2 075)	3 343	(4 150)	97	(2 325)	(2 467)	142	-6%	(4 150)
Cash/cash equivalents at the month/year end	245 545	182 619	232 537	-	87 694	159 722	(72 028)	-45%	232 537
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	27 719	6 363	1 190	848	687	691	1 249	8 868	47 613
Creditors Age Analysis									
Total Creditors	7 650	837	3	-	-	-	-	-	8 490

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March								
Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Standard								
Governance and administration	109 904	119 653	9 865	82 423	82 379	44	0%	119 653
Executive and council	555	555	123	32	524	(492)	-94%	555
Budget and treasury office	107 784	117 533	9 600	81 521	80 785	736	1%	117 533
Corporate services	1 565	1 565	142	871	1 070	(200)	-19%	1 565
Community and public safety	62 453	85 268	676	7 168	29 420	(22 252)	-76%	85 268
Community and social services	14 060	9 610	67	747	6 938	(6 191)	-89%	9 610
Sport and recreation	8 032	4 845	269	2 760	2 976	(216)	-7%	4 845
Public safety	26 129	26 129	324	3 502	19 307	(15 805)	-82%	26 129
Housing	14 233	44 685	16	159	199	(40)	-20%	44 685
Health	-	-	-	-	-	-	-	-
Economic and environmental services	34 141	36 328	803	7 976	6 130	1 846	30%	36 328
Planning and development	1 929	1 929	213	2 269	1 446	823	57%	1 929
Road transport	32 212	34 399	589	5 706	4 684	1 022	22%	34 399
Environmental protection	-	-	-	-	-	-	-	-
Trading services	343 700	343 700	35 104	280 017	265 738	14 279	5%	343 700
Electricity	211 931	211 855	18 012	167 530	159 479	8 051	5%	211 855
Water	52 114	52 190	4 991	41 842	38 909	2 933	8%	52 190
Waste water management	49 269	49 269	7 504	43 118	41 749	1 368	3%	49 269
Waste management	30 387	30 387	4 597	27 528	25 601	1 926	8%	30 387
Other	22	22	2	16	16	(0)	-1%	22
Total Revenue - Standard	550 221	584 972	46 448	377 600	383 684	(6 084)	-2%	584 972
Expenditure - Standard								
Governance and administration	96 509	97 220	5 314	51 098	56 999	(5 901)	-10%	97 220
Executive and council	20 048	20 118	1 436	13 538	14 530	(992)	-7%	20 118
Budget and treasury office	44 977	46 014	2 175	17 441	24 490	(7 049)	-29%	46 014
Corporate services	31 485	31 088	1 703	20 119	17 979	2 139	12%	31 088
Community and public safety	71 831	85 559	7 020	55 168	50 457	4 712	9%	85 559
Community and social services	15 939	16 203	1 082	10 756	11 075	(319)	-3%	16 203
Sport and recreation	16 558	16 931	1 169	11 628	11 046	582	5%	16 931
Public safety	37 968	35 075	1 492	14 458	15 983	(1 525)	-10%	35 075
Housing	1 365	17 350	3 278	18 327	12 353	5 974	48%	17 350
Health	-	-	-	-	-	-	-	-
Economic and environmental services	68 524	83 791	14 637	57 005	39 702	17 303	44%	83 791
Planning and development	11 889	12 843	862	7 777	9 120	(1 343)	-15%	12 843
Road transport	56 635	70 948	13 775	49 228	30 582	18 646	61%	70 948
Environmental protection	-	-	-	-	-	-	-	-
Trading services	327 093	325 238	22 011	216 760	190 069	26 692	14%	325 238
Electricity	198 062	198 482	13 680	134 862	123 382	11 480	9%	198 482
Water	57 885	55 236	4 544	37 666	31 453	6 213	20%	55 236
Waste water management	42 187	42 465	2 008	25 276	16 629	8 647	52%	42 465
Waste management	28 959	29 054	1 778	18 956	18 605	351	2%	29 054
Other	1 151	1 205	27	817	871	(54)	-6%	1 205
Total Expenditure - Standard	565 108	593 012	49 010	380 848	338 097	42 751	13%	593 012
Surplus/ (Deficit) for the year	(14 887)	(8 041)	(2 561)	(3 249)	45 587	(48 835)	-107%	(8 041)

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Corporate Services		6 648	9 929	9 929	103	778	7 064	(6 286)	-89.0%	9 929
Vote 2 - Civil Services		121 402	164 635	163 711	17 217	113 919	108 188	5 731	5.3%	163 711
Vote 3 - Council		56 741	125	125	4	32	94	(62)	-66.2%	125
Vote 4 - Electricity Services		194 134	211 931	211 855	18 012	167 530	159 479	8 051	5.0%	211 855
Vote 5 - Financial Services		115 277	107 784	117 533	9 600	81 521	80 785	736	0.9%	117 533
Vote 6 - Development Services		6 490	23 168	49 171	498	4 817	3 773	1 044	27.7%	49 171
Vote 7 - Municipal Manager		-	430	430	119	-	430	(430)	-100.0%	430
Vote 8 - Protection Services		34 656	32 218	32 218	896	9 004	23 872	(14 869)	-62.3%	32 218
Total Revenue by Vote	2	535 348	550 221	584 972	46 448	377 600	383 684	(6 084)	-1.6%	584 972
Expenditure by Vote	1									
Vote 1 - Corporate Services		19 895	23 138	23 440	1 373	15 118	15 970	(852)	-5.3%	23 440
Vote 2 - Civil Services		185 678	208 428	219 927	23 620	147 153	109 455	37 699	34.4%	219 927
Vote 3 - Council		24 441	14 645	14 675	965	10 100	10 577	(478)	-4.5%	14 675
Vote 4 - Electricity Services		175 719	206 577	207 280	13 680	134 862	123 523	11 340	9.2%	207 280
Vote 5 - Financial Services		52 870	44 977	46 014	2 176	17 448	24 501	(7 053)	-28.8%	46 014
Vote 6 - Development Services		15 457	17 111	34 261	4 439	28 735	24 336	4 398	18.1%	34 261
Vote 7 - Municipal Manager		4 130	5 403	5 443	868	8 819	9 370	(550)	-5.9%	5 443
Vote 8 - Protection Services		38 006	44 830	41 973	1 889	18 614	20 366	(1 752)	-8.6%	41 973
Total Expenditure by Vote	2	516 197	565 108	593 012	49 010	380 848	338 097	42 751	12.6%	593 012
Surplus/ (Deficit) for the year	2	19 151	(14 887)	(8 041)	(2 561)	(3 249)	45 587	(48 835)	-107.1%	(8 041)

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		73 332	78 939	78 939	6 083	62 500	62 187	313	1%	78 939
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		191 017	208 823	208 747	17 311	163 921	163 043	878	1%	208 747
Service charges - water revenue		38 515	41 620	41 696	3 038	32 716	30 902	1 814	6%	41 696
Service charges - sanitation revenue		24 090	25 137	25 137	2 197	20 038	19 924	114	1%	25 137
Service charges - refuse revenue		18 046	17 610	17 610	1 622	14 856	-	14 856	#DIV/0!	17 610
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 430	3 349	3 349	357	3 176	2 819	357	13%	3 349
Interest earned - external investments		16 371	8 300	17 800	22	261	3 148	(2 887)	-92%	17 800
Interest earned - outstanding debtors		1 693	1 376	1 376	171	1 273	1 137	136	12%	1 376
Dividends received		-	-	-	-	-	-	-	-	-
Fines		27 316	25 735	25 735	320	3 500	3 665	(164)	-4%	25 735
Licences and permits		3 673	3 273	3 273	307	2 859	2 606	253	10%	3 273
Agency services		3 105	2 799	2 799	263	2 636	2 269	367	16%	2 799
Transfers recognised - operational		64 628	62 706	87 983	13 062	51 772	60 152	(8 380)	-14%	87 983
Other revenue		27 884	16 868	15 888	1 398	13 098	14 459	(1 361)	-9%	15 888
Gains on disposal of PPE		1 172	200	200	297	4 993	320	4 674	1462%	200
Total Revenue (excluding capital transfers and contributions)		494 271	496 737	530 533	46 448	377 600	366 630	10 969	3.0%	530 533
Expenditure By Type										
Employee related costs		135 231	156 706	159 372	11 186	106 761	105 002	1 759	2%	159 372
Remuneration of councillors		8 174	9 530	9 530	720	6 483	6 636	(153)	-2%	9 530
Debt impairment		16 005	34 381	31 013	-	-	-	-	-	31 013
Depreciation & asset impairment		73 824	78 876	78 876	6 375	57 379	-	57 379	#DIV/0!	78 876
Finance charges		14 768	20 199	14 501	2	7 239	7 243	(4)	0%	14 501
Bulk purchases		162 972	187 316	189 384	14 125	129 993	126 544	3 449	3%	189 384
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 554	3 660	3 660	294	2 679	2 645	34	1%	3 660
Transfers and grants		1 999	2 137	2 137	17	1 475	1 433	42	3%	2 137
Other expenditure		71 197	70 158	102 396	16 290	68 839	63 811	5 028	8%	102 396
Loss on disposal of PPE		28 474	2 144	2 144	-	-	-	-	-	2 144
Total Expenditure		516 197	565 108	593 012	49 010	380 848	313 313	67 535	21.6%	593 012
Surplus/(Deficit)		-21 926 374	(68 371)	(62 479)	(2 561)	(3 249)	53 317	(56 566)	(0)	(62 479)
Transfers recognised - capital		39 565	51 984	51 958	-	-	21 017	(21 017)	(0)	51 958
Contributions recognised - capital		1 512	1 500	2 480	-	-	-	-	-	2 480
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		19 151	(14 887)	(8 041)	(2 561)	(3 249)	74 334			(8 041)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		19 151	(14 887)	(8 041)	(2 561)	(3 249)	74 334			(8 041)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		19 151	(14 887)	(8 041)	(2 561)	(3 249)	74 334			(8 041)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		19 151	(14 887)	(8 041)	(2 561)	(3 249)	74 334			(8 041)

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March									
Vote Description	Ref	Budget Year 2015/16							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - Corporate Services		2 000	2 000	254	262	1 333	(1 072)	-80%	2 000
Vote 2 - Civil Services		7 360	5 860	-	94	3 907	(3 812)	-98%	5 860
Vote 3 - Council		-	-	-	-	-	-	-	-
Vote 4 - Electricity Services		-	-	-	-	-	-	-	-
Vote 5 - Financial Services		600	600	-	33	400	(367)	-92%	600
Vote 6 - Development Services		-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 8 - Protection Services		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	9 960	8 460	254	389	5 640	(5 251)	-93%	8 460
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		8 970	1 720	146	205	1 145	(940)	-82%	1 720
Vote 2 - Civil Services		39 744	29 343	3 778	19 577	19 160	418	2%	29 343
Vote 3 - Council		805	805	65	266	537	(271)	-50%	805
Vote 4 - Electricity Services		7 542	6 701	296	5 424	4 449	975	22%	6 701
Vote 5 - Financial Services		315	530	1	553	371	181	49%	530
Vote 6 - Development Services		25 230	35 214	8 527	18 667	22 449	(3 782)	-17%	35 214
Vote 7 - Municipal Manager		5	5	-	-	5	(5)	-100%	5
Vote 8 - Protection Services		314	924	13	466	616	(150)	-24%	924
Total Capital single-year expenditure	4	82 925	75 241	12 826	45 157	48 731	(3 574)	-7%	75 241
Total Capital Expenditure		92 885	83 701	13 081	45 546	54 371	(8 825)	-16%	83 701
Capital Expenditure - Standard Classification									
Governance and administration		12 665	5 630	467	1 301	3 771	(2 470)	-65%	5 630
Executive and council		810	810	65	266	542	(276)	-51%	810
Budget and treasury office		915	1 130	1	586	771	(186)	-24%	1 130
Corporate services		10 940	3 690	401	450	2 458	(2 009)	-82%	3 690
Community and public safety		30 441	38 138	8 568	20 151	24 072	(3 921)	-16%	38 138
Community and social services		4 710	658	-	51	253	(202)	-80%	658
Sport and recreation		4 867	1 480	28	1 001	987	14	1%	1 480
Public safety		314	924	13	466	616	(150)	-24%	924
Housing		20 550	35 075	8 527	18 633	22 216	(3 583)	-16%	35 075
Economic and environmental services		32 444	21 377	1 291	14 352	14 238	115	1%	21 377
Planning and development		60	60	4	11	27	(16)	-60%	60
Road transport		32 384	21 317	1 286	14 342	14 211	130	1%	21 317
Environmental protection		-	-	-	-	-	-	-	-
Trading services		17 335	18 556	2 755	9 742	12 290	(2 548)	-21%	18 556
Electricity		7 542	6 701	296	5 424	4 449	975	22%	6 701
Water		6 048	6 210	2 457	4 289	4 078	210	5%	6 210
Waste water management		3 730	5 630	-	15	3 753	(3 738)	-100%	5 630
Waste management		15	15	3	15	10	5	46%	15
Total Capital Expenditure - Standard Classification	3	92 885	83 701	13 081	45 546	54 371	(8 825)	-16%	83 701
Funded by:									
National Government		20 709	20 709	2 598	16 265	13 805	2 460	18%	20 709
Provincial Government		31 275	31 249	7 098	16 251	20 200	(3 949)	-20%	31 249
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-
Transfers recognised - capital		51 984	51 958	9 696	32 516	34 006	(1 489)	-4%	51 958
Public contributions & donations	5	1 500	2 480	-	-	1 000	(1 000)	-100%	2 480
Borrowing	6	8 500	-	-	-	-	-	-	-
Internally generated funds		30 901	29 263	3 384	13 030	19 365	(6 335)	-33%	29 263
Total Capital Funding		92 885	83 701	13 081	45 546	54 371	(8 825)	-16%	83 701

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		245 545	182 619	232 537	329 029	232 537
Call investment deposits		-	-	-	-	-
Consumer debtors		44 463	48 160	53 142	50 353	53 142
Other debtors		31 532	8 895	33 463	7 861	33 463
Current portion of long-term receivables		63	24	21	1 333	21
Inventory		8 632	6 304	7 404	11 199	7 404
Total current assets		330 236	246 002	326 567	399 774	326 567
Non current assets						
Long-term receivables		198	185	190	211	190
Investments		-	-	-	-	-
Investment property		26 639	27 956	26 405	26 639	26 405
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1 763 470	1 802 607	1 766 544	1 752 442	1 766 544
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		3 047	841	2 888	3 047	2 888
Other non-current assets		784	767	770	770	770
Total non current assets		1 794 137	1 832 356	1 796 797	1 783 109	1 796 797
TOTAL ASSETS		2 124 373	2 078 358	2 123 364	2 182 883	2 123 364
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		3 994	5 399	5 051	3 994	5 051
Consumer deposits		8 715	9 032	9 499	9 214	9 499
Trade and other payables		78 219	78 308	83 404	139 690	83 404
Provisions		6 448	7 001	6 217	4 779	6 217
Total current liabilities		97 376	99 740	104 171	157 677	104 171
Non current liabilities						
Borrowing		133 484	134 984	129 336	130 203	129 336
Provisions		56 903	57 347	61 287	56 903	61 287
Total non current liabilities		190 387	192 331	190 623	187 106	190 623
TOTAL LIABILITIES		287 762	292 071	294 795	344 782	294 795
NET ASSETS	2	1 836 610	1 786 288	1 828 570	1 838 101	1 828 570
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 736 378	1 699 032	1 728 337	1 737 868	1 728 337
Reserves		100 232	87 256	100 232	100 232	100 232
TOTAL COMMUNITY WEALTH/EQUITY	2	1 836 610	1 786 288	1 828 570	1 838 101	1 828 570

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		393 028	353 523	353 523	49 142	627 400	301 874	325 526	108%	353 523
Government - operating		64 628	35 757	32 538	45 837	136 540	13 043	123 497	947%	32 538
Government - capital		39 565	62 706	87 898	11 422	22 859	20 709	2 150	10%	87 898
Interest		16 371	66 939	50 297	25	270	4 285	(4 014)	-94%	50 297
Dividends		-	9 607	19 107	-	-	-	-		19 107
Payments										
Suppliers and employees		(375 440)	423 881	(452 104)	84 830	838 074	195 042	(643 032)	-330%	(452 104)
Finance charges		(14 768)	20 199	(14 501)	2	7 239	116 839	109 600	94%	(14 501)
Transfers and Grants		(1 999)	2 137	(2 137)	17	951	1 433	482	34%	(2 137)
NET CASH FROM/(USED) OPERATING ACTIVITIES		121 386	82 316	74 622	21 577	(59 194)	26 597	980 109	3685%	74 622
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 341	1 700	200	297	4 993	-	4 993	#DIV/0!	200
Decrease (Increase) in non-current debtors			24	21	-	-	-	-		21
Decrease (increase) other non-current receivables		18	-	-	-	-	-	-		-
Decrease (increase) in non-current investments			-	-	-	-	-	-		-
Payments										
Capital assets		(98 119)	92 885	(83 701)	12 858	43 903	52 531	8 628	16%	(83 701)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(96 760)	(91 162)	(83 480)	(12 562)	(38 910)	(52 531)	(13 622)	26%	(83 480)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-	-	-	-	-		-
Borrowing long term/refinancing		2 349	8 500	-	-	-	-	-		-
Increase (decrease) in consumer deposits			591	784	105	956	-	956	#DIV/0!	784
Payments										
Repayment of borrowing		(4 424)	5 748	(4 934)	8	3 281	2 467	(814)	-33%	(4 934)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 075)	3 343	(4 150)	97	(2 325)	(2 467)	(142)	6%	(4 150)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		222 995	188 123	245 545		188 123	188 123			245 545
Cash/cash equivalents at month/year end:		245 545	182 619	232 537		87 694	159 722			232 537

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March													
Description	NT Code	Budget Year 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 443	1 591	422	316	253	167	143	1 654	7 988	2 533	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	13 773	2 220	104	53	44	32	76	803	17 104	1 008	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5 564	1 142	288	188	152	263	730	2 709	11 036	4 042	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 148	637	158	112	98	98	141	1 484	4 876	1 933	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 751	530	155	118	104	97	126	1 398	4 278	1 842	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	23	16	1	1	1	1	0	4	46	6	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 017	228	62	60	35	33	32	817	2 285	977	-	-
Total By Income Source	2000	27 719	6 363	1 190	848	687	691	1 249	8 868	47 613	12 341	-	-
2014/15 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	662	65	9	6	6	7	203	137	1 095	358	-	-
Commercial	2300	12 562	1 181	71	33	18	15	120	485	14 486	672	-	-
Households	2400	13 185	4 801	981	728	582	598	754	7 799	29 427	10 460	-	-
Other	2500	1 310	317	128	81	81	71	172	447	2 605	851	-	-
Total By Customer Group	2600	27 719	6 363	1 190	848	687	691	1 249	8 868	47 613	12 341	-	-

After doing a monthly comparison of outstanding debt, 90 days and older increased to R 12 341 331 when compared to February' report which amounted to R 11 966 582. There was a monthly increase of R485 286 in outstanding debt for 150 days and older.

Total Outstanding Debt has increased from R42 271 343 million in March 2015 to R47 613 328 million in March 2016, which is R5 341 985.

Collection rate for March 2016 is 90.54%.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March											
Description	NT Code	Budget Year 2015/16									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	7 650	837	3	-	-	-	-	-	8 490	2 994
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7 650	837	3	-	-	-	-	-	8 490	2 994

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March									
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month	
	Yrs/Months								
R thousands									
Municipality									
ABSA	365 Days	Fixed Deposit	30 June 2015		7.90%	100 000	-	100 000	
NEDBANK	365 Days	Fixed Deposit	30 June 2015		7.90%	100 000	-	100 000	
ABSA		Call Account			6.80%	33 565	38 348	71 913	
ABSA		Call Account			7.00%	22 828	133	22 961	
Municipality sub-total						256 393	38 481	294 874	
Entities									
N/A									
TOTAL INVESTMENTS AND INTEREST						256 393	38 481	294 874	

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 - M09 March								
Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	55 337	55 337	12 943	55 337	55 337	-		55 337
Local Government Equitable Share	51 772	51 772	12 943	51 772	51 772	-		51 772
Municipal Systems Improvement	930	930	-	930	930	-		930
Finance Management	1 450	1 450	-	1 450	1 450	-		1 450
EPWP Incentive	1 185	1 185	-	1 185	1 185	-		1 185
Provincial Government:	7 369	32 511	14 251	31 381	31 331	-		32 511
Community Development: Workers	36	28	-	36	36	-		28
Human Settlements	-	14 000	4 254	14 000	14 000	-		14 000
Libraries	6 185	6 185	-	6 185	6 185	-		6 185
Proclaimed Roads Subsidy	1 148	9 948	9 948	9 948	9 948	-		9 948
Financial Management Support Grant: mSCOA	-	50	-	50	50	-		50
Thusong Centre: Refurbishment	-	100	-	100	100	-		100
RSEP/VPUU	-	200	-	-	-	-		200
Refurbishment of Municipal Flats	-	2 000	-	1 012	1 012	-		2 000
Financial Management Support Grant: Upgrade of The Bulk-SM	-	-	50	50	-	-		-
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>	-	-	-	-	-	-		-
Other grant providers:	-	50	50	50	50	-		50
<i>Cleanest Town</i>	-	50	50	50	50	-		50
<i>Disaster Fund</i>	-	-	-	-	-	-		-
Total Operating Transfers and Grants	62 706	87 898	27 244	86 768	86 718	-		87 898
Capital Transfers and Grants								
National Government:	20 709	20 709	16 372	27 709	22 709	5 000	22.0%	20 709
Municipal Infrastructure Grant (MIG)	20 709	20 709	11 372	22 709	22 709	-		20 709
Energy Efficiency and Demand Side Management Grant	-	-	5 000	5 000	-	5 000	#DIV/0!	-
Provincial Government:	46 230	29 588	13 542	42 222	42 222	-		29 588
<i>Human Settlements</i>	33 505	25 505	13 542	39 047	39 047	-		25 505
<i>Libraries</i>	2 425	2 425	-	2 425	2 425	-		2 425
<i>RSEP/VPUU Municipal Projects</i>	1 500	1 650	-	750	750	-		1 650
<i>Proclaimed Roads Subsidy</i>	8 800	-	-	-	-	-		-
<i>Community Development: Workers</i>	-	8	-	-	-	-		8
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Total Capital Transfers and Grants	66 939	50 297	29 914	69 931	64 931	5 000	7.7%	50 297
TOTAL RECEIPTS OF TRANSFERS & GRANTS	129 645	138 195	57 159	156 699	151 650	5 000	3.3%	138 195

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March								
Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	55 337	55 436	3 622	33 281	42 167	(8 886)	-21.1%	55 436
Local Government Equitable Share	51 772	51 772	3 331	30 742	38 713	(7 971)	-20.6%	51 772
Municipal Systems Improvement	930	930	141	228	697	(470)	-67.4%	930
Finance Management	1 450	1 549	149	1 217	1 662	(445)	-26.7%	1 549
EPWP Incentive	1 185	1 185	-	1 095	1 095	-		1 185
Provincial Government:	7 419	34 499	12 854	32 356	33 295	(939)	-220.2%	34 499
Community Development Workers	36	28	5	21	43	(21)	-49.8%	28
Human Settlements	-	15 888	3 188	17 355	17 355	-		15 888
Libraries	6 185	6 185	420	4 458	4 465	(8)	-0.2%	6 185
Proclaimed Roads Subsidy	1 148	9 948	9 171	9 427	10 175	(748)	-7.4%	9 948
Financial Management Support Grant : Mscoa	50	50	-	13	38	(24)	-64.1%	50
Financial Management Support Grant : Long Term Fin Plan		100	70	70	70	-		100
Refurbishment: Municipal Flats		2 000	-	1 012	1 000	12	1.2%	2 000
RSEP/VPUU Municipal Projects		200	-	-	150	(150)	-100.0%	200
Greenest Town		-	-	-	-	-		-
Thusong Centre		100	-	-	-	-		100
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	48	-	46	46	-		48
Disaster Fund	-	48	-	46	46	-		48
Total operating expenditure of Transfers and Grants:	62 756	89 983	16 476	65 684	75 508	(9 825)	-13.0%	89 983
Capital expenditure of Transfers and Grants								
National Government:	20 709	20 709	2 598	16 265	13 805	2 460	17.8%	20 709
Municipal Infrastructure Grant (MIG)	20 709	20 709	2 598	16 265	13 805	2 460	17.8%	20 709
Provincial Government:	31 275	31 249	7 098	16 259	20 208	(3 949)	-19.5%	31 249
Proclaimed Roads Subsidy	8 800	-	-	-	-	-		-
Human Settlements	18 550	28 516	6 698	15 716	18 383	(2 667)	-14.5%	28 516
RSEP/VPUU Municipal Projects	1 500	300	-	93	200	(107)	-53.3%	300
Libraries	2 425	2 425	401	441	1 617	(1 175)	-72.7%	2 425
Community Development Workers		8	-	8	8	-		8
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	51 984	51 958	9 696	32 524	34 014	(1 489)	-4.4%	51 958
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	114 740	141 941	26 172	98 208	109 522	(11 314)	-10.3%	141 941

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March								
Budget Year 2015/16								
Summary of Employee and Councillor remuneration	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	6 116	6 116	426	3 910	3 910	-		6 116
Pension and UIF Contributions	915	837	64	586	586	-		837
Medical Aid Contributions	284	284	26	212	212	-		284
Motor Vehicle Allowance	1 746	1 746	165	1 470	1 470	-		1 746
Cellphone Allowance	547	547	40	355	355	-		547
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-		-
Sub Total - Councillors	9 608	9 530	720	6 534	6 534	-		9 530
Senior Managers of the Municipality								
Basic Salaries and Wages	5 602	5 602	404	4 193	4 193	-		5 602
Pension and UIF Contributions	1 265	1 265	86	892	892	-		1 265
Medical Aid Contributions	310	310	27	245	245	-		310
Overtime	-	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	851	851	64	642	642	-		851
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	583	583	37	425	425	-		583
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	8 611	8 611	619	6 398	6 398	-		8 611
Other Municipal Staff								
Basic Salaries and Wages	93 467	95 351	7 103	70 730	72 623	(1 893)	-3%	95 351
Pension and UIF Contributions	15 105	15 433	1 222	11 123	11 574	(451)	-4%	15 433
Medical Aid Contributions	6 945	6 945	605	5 189	5 298	(110)	-2%	6 945
Overtime	4 486	4 486	509	3 523	3 500	23	1%	4 486
Performance Bonus	-	-	-	-	-	-		-
Motor Vehicle Allowance	7 378	7 827	612	5 446	5 841	(395)	-7%	7 827
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	700	946	54	482	701	(218)	-31%	946
Other benefits and allowances	6 117	5 875	461	3 870	4 589	(719)	-16%	5 875
Payments in lieu of leave	1 217	1 217	-	-	-	-		1 217
Long service awards	1 814	1 814	-	-	-	-		1 814
Post-retirement benefit obligations	10 866	10 866	-	-	30	(30)	-100%	10 866
Sub Total - Other Municipal Staff	148 095	150 760	10 567	100 363	104 156	(3 793)	-4%	150 760
Total Municipal Entities	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS	166 314	168 902	11 906	113 295	117 087	(3 793)	-3%	168 902
TOTAL MANAGERS AND STAFF	156 706	159 372	11 186	106 761	110 553	(3 793)	-3%	159 372

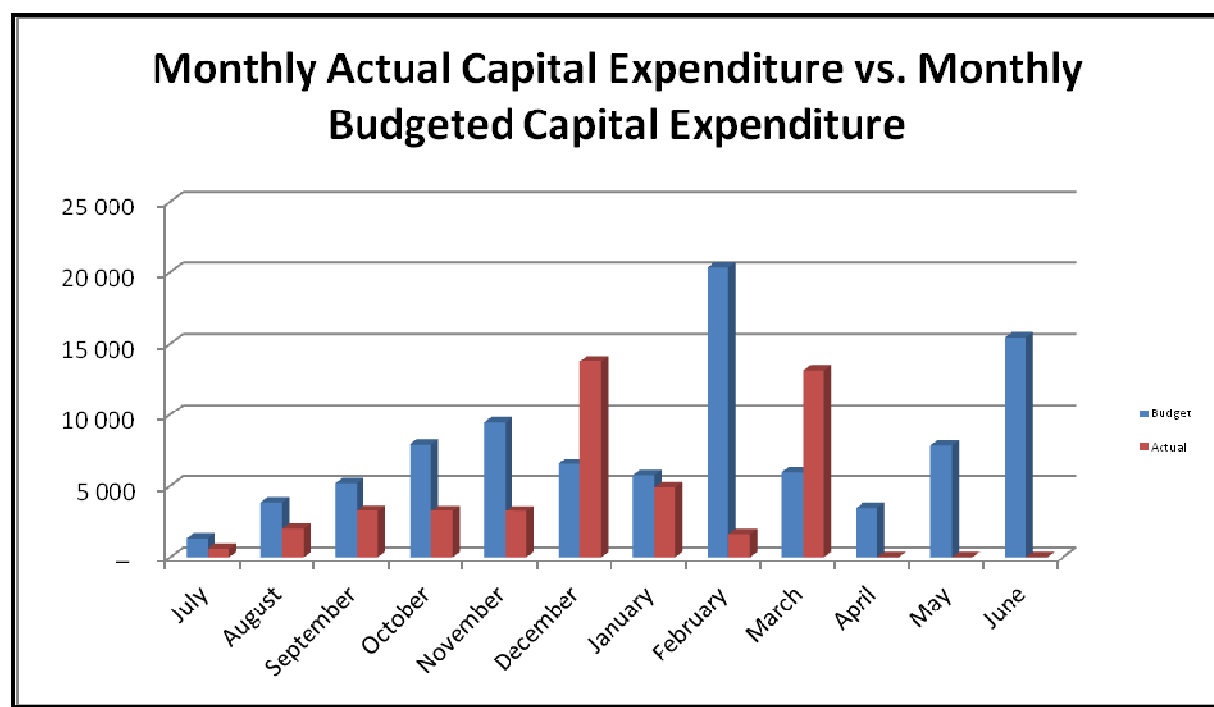
Section 10 – Material variances to the SDBIP

- No material variances as at 31 March 2016.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	609	1 293	1 302	580	580	1 302	721	55.4%	1%
August	2 642	3 854	1 954	1 965	2 545	3 255	710	21.8%	3%
September	4 293	5 169	3 965	3 248	5 793	7 221	1 427	19.8%	6%
October	7 883	7 904	5 493	3 222	9 015	12 714	3 699	29.1%	10%
November	6 194	9 437	6 407	3 212	12 227	19 120	6 894	36.1%	13%
December	10 256	6 526	4 553	13 759	25 986	23 673	(2 313)	-9.8%	28%
January	3 183	5 723	8 266	4 885	30 870	31 939	1 068	3.3%	33%
February	7 371	20 319	12 655	1 595	32 466	44 594	12 128	27.2%	35%
March	9 274	5 912	8 538	13 081	45 546	53 131	7 585	14.3%	49%
April	7 786	3 467	11 798	-	-	64 929	-	-	-
May	7 124	7 845	8 285	-	-	73 214	-	-	-
June	29 518	15 435	10 487	-	-	83 701	-	-	-
Total Capital expenditure	96 134	92 885	83 701	45 546					



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 - M09 March								
Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	31 179	37 314	1 151	3 338	6 076	2 738	45.1%	37 314
Infrastructure - Road transport	17 649	17 000	419	540	1 997	1 457	73.0%	17 000
<i>Roads, Pavements & Bridges</i>	7 449	3 806	419	540	1 997	1 457	73.0%	3 806
<i>Storm water</i>	10 200	13 193	-	-	-	-	-	13 193
Infrastructure - Electricity	4 700	2 600	6	1 093	1 733	640	36.9%	2 600
<i>Transmission & Reticulation</i>	4 700	2 600	6	1 093	1 733	640	36.9%	2 600
Infrastructure - Water	5 280	8 025	726	1 705	2 346	641	27.3%	8 025
<i>Dams & Reservoirs</i>	5 280	3 519	726	1 705	2 346	641	27.3%	3 519
<i>Reticulation Water</i>	-	4 506	-	-	-	-	-	4 506
Infrastructure - Sanitation	3 550	9 689	-	-	-	-	-	9 689
<i>Reticulation</i>	3 550	9 689	-	-	-	-	-	9 689
Infrastructure - Other	-	-	-	-	-	-	-	-
Community	11 823	4 376	418	1 374	2 630	1 256	47.7%	4 376
Parks & gardens	1 500	300	-	93	200	107	53.3%	300
Sportsfields & stadia	3 317	1 130	28	882	654	(228)	-34.9%	1 130
Swimming pools	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-
Libraries	2 355	2 355	390	399	1 570	1 171	74.6%	2 355
Recreational facilities	-	-	-	-	-	-	-	-
Cemeteries	-	490	-	-	140	140	100.0%	490
Social rental housing	-	-	-	-	-	-	-	-
Other Community	4 650	100	-	-	67	67	100.0%	100
Heritage assets	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other assets	10 690	7 845	8 616	18 413	22 787	4 374	19.2%	7 845
General v ehicles	-	-	-	-	-	-	-	-
Specialised v ehicles	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-
Computers - hardware/equipment	600	627	-	33	400	367	92%	627
Furniture and other office equipment	790	798	30	551	520	(31)	-5.9%	798
Other Buildings	-	-	-	-	-	-	-	-
Other Land	8 500	1 250	-	-	833	833	100.0%	1 250
Other	800	5 169	8 586	17 829	21 034	3 205	15.2%	5 169
Agricultural assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	53 691	49 534	10 185	23 125	31 494	8 368	26.6%	49 534

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	37 602	32 619	2 894	21 265	18 039	(3 226)	-17.9%	32 619
Infrastructure - Road transport	24 910	18 297	867	13 778	12 198	(1 580)		18 297
<i>Roads, Pavements & Bridges</i>	24 610	17 997	867	13 703	11 998	(1 706)		17 997
<i>Storm water</i>	300	300	-	75	200	125	62.6%	300
Infrastructure - Electricity	6 200	6 200	296	4 925	4 133	(792)	-19.2%	6 200
<i>Generation</i>	-	-	-	-	-	-		-
<i>Transmission & Reticulation</i>	6 200	6 200	296	4 925	4 133	(792)	-19.2%	6 200
<i>Street Lighting</i>	-	-	-	-	-	-		-
Infrastructure - Water	2 832	2 562	1 731	2 562	1 708	(854)	-50.0%	2 562
<i>Dams & Reservoirs</i>	270	-	-	-	-	-		-
<i>Water purification</i>	-	-	-	-	-	-		-
<i>Reticulation Water</i>	2 562	2 562	1 731	2 562	1 708	(854)	-50.0%	2 562
Infrastructure - Sanitation	3 660	5 560	-	-	-	-		5 560
<i>Reticulation</i>	3 660	5 560	-	-	-	-		5 560
<i>Sewerage purification</i>	-	-	-	-	-	-		-
Infrastructure - Other	-	-	-	-	-	-		-
Community	-	-	-	-	-	-		-
Sportsfields & stadia	-	-	-	-	-	-		-
Cemeteries	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-		-
Buildings	-	-	-	-	-	-		-
Other Community	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-		-
Housing development	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Other assets	1 592	1 548	2	1 155	1 032	(123)	-11.9%	1 548
General vehicles	560	1 316	-	1 065	877	(188)	-21.4%	1 316
Specialised vehicles	-	-	-	-	-	-		-
Plant & equipment	-	-	-	-	-	-		-
Computers - hardware/equipment	30	30	2	10	20	10	52%	30
Furniture and other office equipment	-	-	-	-	-	-		-
Abattoirs	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-		-
Civic Land and Buildings	-	-	-	-	-	-		-
Other Buildings	-	-	-	-	-	-		-
Other Land	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-		-
Other	1 002	202	-	80	135	54	40.3%	202
Agricultural assets	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-		-
Computers - software & programming	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	39 194	34 167	2 895	22 420	19 071	(3 349)	-17.6%	34 167

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March								
Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	11 626	25 456	9 800	17 221	19 030	1 809	9.5%	25 456
Infrastructure - Road transport	3 561	17 410	9 326	12 050	12 738	688	5.4%	17 410
<i>Roads, Pavements & Bridges</i>	291	14 040	9 171	9 427	10 175	748	7%	14 040
<i>Storm water</i>	3 270	3 370	155	2 623	2 563	(60)	-2.3%	3 370
Infrastructure - Electricity	1 011	1 011	103	619	732	113	15.5%	1 011
<i>Generation</i>	-	-	-	-	-	-		-
<i>Transmission & Reticulation</i>	721	721	94	430	515	84	16.3%	721
<i>Street Lighting</i>	290	290	10	188	217	29	13.5%	290
Infrastructure - Water	957	957	32	632	705	73	10.4%	957
<i>Dams & Reservoirs</i>	-	-	-	-	-	-		-
<i>Water purification</i>	-	-	-	-	-	-		-
<i>Reticulation Water</i>	957	957	32	632	705	73	10.4%	957
Infrastructure - Sanitation	1 617	1 598	73	950	1 790	840	46.9%	1 598
<i>Reticulation Sewerage</i>	1 617	1 598	73	950	1 790	840	46.9%	1 598
Infrastructure - Other	4 481	4 481	265	2 970	3 064	93	3.0%	4 481
<i>Waste Management</i>	4 481	4 481	265	2 970	3 064	93	3.0%	4 481
Community	653	653	9	443	522	79	15.2%	653
Sportsfields & stadia	250	250	2	189	184	(5)	-2%	250
Swimming pools	100	100	4	82	108	26	24%	100
Recreational facilities	194	194	4	81	139	58	42%	194
Fire, safety & emergency	17	17	-	15	13	(2)	-18%	17
Security and policing	-	-	-	-	-	-		-
Cemeteries	62	62	-	46	43	(3)	-8%	62
Social rental housing	30	30	0	30	35	5	14.3%	30
Heritage assets	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Other assets	8 279	8 379	342	4 327	6 559	2 231	34.0%	8 379
General vehicles	4 725	4 725	224	1 850	3 710	1 859	50.1%	4 725
Specialised vehicles	-	-	-	-	-	-		-
Plant & equipment	933	933	38	502	711	209	29.4%	933
Computers - hardware/equipment	-	-	-	-	-	-		-
Furniture and other office equipment	581	581	18	208	436	228	52%	581
Civic Land and Buildings	-	-	-	-	-	-		-
Other Buildings	2 040	2 140	64	1 767	1 702	(65)	-3.8%	2 140
Agricultural assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	20 559	34 488	10 152	21 991	26 110	4 119	15.78%	34 488

- Repairs and Maintenance is **15.78%** below our budgeted expenditure projection for the month of March 2016.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	64 949	64 949	5 215	46 934	46 934	-		64 949
Infrastructure - Road transport	28 427	28 427	2 171	19 543	19 543	-		28 427
<i>Roads, Pavements & Bridges</i>	28 412	28 412	2 170	19 531	19 531	-		28 412
<i>Storm water</i>	16	16	1	12	12	-		16
Infrastructure - Electricity	12 313	12 313	1 026	9 234	9 234	-		12 313
<i>Transmission & Reticulation</i>	4 413	4 413	368	3 310	3 310	-		4 413
<i>Street Lighting</i>	7 900	7 900	658	5 925	5 925	-		7 900
Infrastructure - Water	10 565	10 565	880	7 924	7 924	-		10 565
<i>Dams & Reservoirs</i>	1 771	1 771	148	1 328	1 328	-		1 771
<i>Water purification</i>	57	57	5	43	43	-		57
<i>Reticulation</i>	8 737	8 737	728	6 553	6 553	-		8 737
Infrastructure - Sanitation	13 144	13 144	1 095	9 858	9 858	-		13 144
<i>Reticulation</i>	11 939	11 939	995	8 954	8 954	-		11 939
<i>Sewerage purification</i>	1 205	1 205	100	904	904	-		1 205
Infrastructure - Other	500	500	42	375	375	-		500
<i>Waste Management</i>	479	479	40	359	359	-		479
<i>Other</i>	21	21	2	16	16	-		21
Community	4 514	4 514	376	3 386	3 386	-		4 514
Parks & gardens	49	49	4	37	37	-		49
Sportsfields & stadia	1 031	1 031	86	774	774	-		1 031
Swimming pools	33	33	3	25	25	-		33
Community halls	790	790	66	593	593	-		790
Libraries	383	383	32	287	287	-		383
Recreational facilities	496	496	41	372	372	-		496
Fire, safety & emergency	139	139	12	104	104	-		139
Security and policing	636	636	53	477	477	-		636
Clinics	489	489	41	366	366	-		489
Museums & Art Galleries	34	34	3	25	25	-		34
Cemeteries	25	25	2	19	19	-		25
Social rental housing	13	13	1	10	10	-		13
Other	397	397	33	298	298	-		397
Heritage assets	-	-	-	-	-	-		-
Investment properties	233	233	19	175	175	-		233
Housing development	233	233	19	175	175	-		233
Other assets	9 020	9 020	752	6 765	6 765	-		9 020
General v vehicles	1 853	1 853	154	1 390	1 390	-		1 853
Specialised vehicles	999	999	83	749	749	-		999
Plant & equipment	1 975	1 975	165	1 482	1 482	-		1 975
Computers - hardware/equipment	503	503	42	377	377	-		503
Furniture and other office equipment	1 329	1 329	111	997	997	-		1 329
Civic Land and Buildings	1 492	1 492	124	1 119	1 119	-		1 492
Other Buildings	828	828	69	621	621	-		828
Other Land	31	31	3	23	23	-		31
Other	10	10	1	7	7	-		10
Agricultural assets	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
Intangibles	159	159	13	119	119	-		159
Computers - software & programming	159	159	13	119	119	-		159
Total Depreciation	78 876	78 876	6 375	57 379	57 379	-		78 876
Specialised vehicles	999	999	83	749	749	-		999
Refuse	966	966	81	725	725	-		966
Fire	33	33	3	24	24	-		33

Section 13 – Municipal manager’s quality certification

QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -

(mark as appropriate)

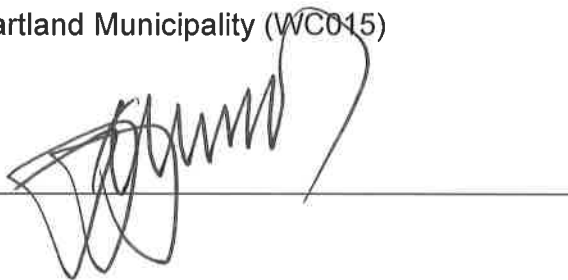
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of March 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

14 April 2016