

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 April 2017

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for April 2017 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 April 2017.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	Roll-Over Adjusted Budget	Second Adjusted Budget	YTD Actual	YTD Variance	YTD Variance %
Operating Expenditure	R 654 711 941	R 655 585 750	R 636 140 909	R 432 836 923	R 203 303 986	32%
Operating Revenue	R 641 914 085	R 643 446 171	R 647 894 024	R 452 756 367	R 195 137 657	30%
Capital	R 74 689 669	R 75 643 467	R 81 428 433	R 55 885 158	R 25 543 275	31%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	79 973	85 129	85 129	6 369	77 261	73 940	3 322	4%	85 129
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 016	235 449	236 599	19 400	194 157	193 257	900	0%	236 599
Service charges - water revenue	41 459	46 904	47 604	4 198	38 894	41 083	(2 188)	-5%	47 604
Service charges - sanitation revenue	26 506	28 509	29 409	2 372	25 079	24 618	461	2%	29 409
Service charges - refuse revenue	18 377	20 405	20 905	1 765	17 857	17 502	355	2%	20 905
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 646	3 586	3 586	246	3 882	3 206	676	21%	3 586
Interest earned - external investments	20 215	17 300	23 800	29	5 866	9 300	(3 434)	-37%	23 800
Interest earned - outstanding debtors	1 749	1 483	1 483	185	1 625	1 301	324	25%	1 483
Dividends received	-	-	-	-	-	-	-	-	-
Fines	17 351	28 236	28 236	4	194	4 438	(4 245)	-96%	28 236
Licences and permits	3 768	3 475	3 475	300	3 209	2 919	291	10%	3 475
Agency services	3 556	2 939	2 939	330	3 121	2 564	557	22%	2 939
Transfers recognised - operational	91 626	103 246	96 530	-	59 275	59 275	-	-	96 530
Other revenue	22 461	16 866	19 959	1 450	18 764	15 300	3 464	23%	19 959
Gains on disposal of PPE	4 894	200	200	-	3 572	-	3 572	0%	200
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	599 853	36 648	452 756	448 703	4 053	1%	599 853

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 April 2017.

- Service charges - Water stands at 5% below YTD budgeted projections and can be attributed that the consumer is saving water due to the level 3 water restrictions still applicable.
- Rental of facilities and equipment are 21% above budgeted projections due to higher than normal rental of Caravan Sites in Yzerfontein.
- Interest earned – external investments are 37% below budgeted projections and will be more in line at year-end when investments and compounded interest are received by 30 June 2017 due the nature of investments.
- Revenue received from Fines is at 96% below YTD budgeted projections. The largest portion of Fines will only be recognised at 30 June 2017 as a result of the reconciliation process associated with the payments received by TMT.
- Gains on disposal of PPE are revenue from Sale of land transactions/auction that was under budgeted.
- Revenue received for the month of April 2017 was **R36.6 million** and the overall YTD performance is more or less in line with budgeted projections with only a 1% variance.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure By Type									
Employee related costs	156 127	175 657	174 437	12 523	129 510	134 019	(4 508)	-3%	174 437
Remuneration of councillors	8 644	9 243	9 243	754	7 291	7 608	(317)	-4%	9 243
Debt impairment	10 488	17 983	17 983	-	-	-	-		17 983
Depreciation & asset impairment	73 761	83 678	82 178	6 765	67 648	68 481	(833)	-1%	82 178
Finance charges	14 484	13 923	13 923	-	7 021	7 079	(57)	-1%	13 923
Bulk purchases	187 834	212 388	206 167	14 663	152 337	155 339	(3 002)	-2%	206 167
Other materials	-	-	-	-	-	-	-		-
Contracted services	3 661	4 239	4 239	355	3 244	3 412	(168)	-5%	4 239
Transfers and grants	2 033	2 137	2 107	296	1 351	1 419	(68)	-5%	2 107
Other expenditure	93 986	119 740	111 990	5 672	64 434	75 578	(11 144)	-15%	111 990
Loss on disposal of PPE	4 271	2 251	2 251	-	-	-	-		2 251
Total Expenditure	555 289	641 239	624 518	41 028	432 837	452 935	(20 098)	-4%	624 518
Surplus/(Deficit)	(692)	(47 513)	(24 665)	(4 380)	19 919	(4 232)	24 151	(0)	(24 665)
Transfers recognised - capital	57 286	34 049	35 419	-	-	-	-		35 419
Contributions recognised - capital	980	666	999	-	-	-	-		999
Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	11 753	(4 380)	19 919	(4 232)			11 753
Taxation							-		-
Surplus/(Deficit) after taxation	57 575	(12 798)	11 753	(4 380)	19 919	(4 232)			11 753
Attributable to minorities									-
Surplus/(Deficit) attributable to	57 575	(12 798)	11 753	(4 380)	19 919	(4 232)			11 753
Share of surplus/ (deficit) of associate									-
Surplus/ (Deficit) for the year	57 575	(12 798)	11 753	(4 380)	19 919	(4 232)			11 753

- Employee Relate Cost stands at 3% below the YTD budgeted projections but Overtime within Protection services and all other highlighted overspendings are closely monitored as the YTD actual is exceeding the YTD budget. (See page 21 - 22)
- Bulk purchases stand at -2% below the YTD budgeted projections and is linked to the under-performance of Service charges – Water.
- Transfers and grants stand at 5% below the YTD budgeted projections. Organizations are required to submit their audited annual financial statements (where applicable) before the transfers can be processed.
- Other expenditure stand at 15% below the YTD budgeted projections and is mainly due to under expenditure against the YTD budget on various line items.
- Expenditure for the month of April 2017 was **R41 million** whilst the overall YTD performance stands at **4%** below the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April									
Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	5 242	4 935	8 057	139	7 161	5 167	1 994	39%	8 057
Executive and council	546	855	818	121	648	467	181	39%	818
Budget and treasury office	920	15	21	4	10	16	(5)	-33%	21
Corporate services	3 777	4 065	7 218	15	6 502	4 684	1 818	39%	7 218
<i>Community and public safety</i>	37 311	22 416	25 387	1 649	14 178	19 325	(5 148)	-27%	25 387
Community and social services	458	1 530	580	3	232	435	(203)	-47%	580
Sport and recreation	1 657	17 356	18 907	1 147	10 532	15 289	(4 757)	-31%	18 907
Public safety	915	510	510	6	281	364	(83)	-23%	510
Housing	34 281	3 020	5 390	493	3 133	3 238	(105)	-3%	5 390
<i>Economic and environmental services</i>	21 283	18 905	20 292	10 552	14 465	16 425	(1 960)	-12%	20 292
Planning and development	325	40	40	8	27	40	(13)	-34%	40
Road transport	20 959	18 865	20 252	10 545	14 438	16 385	(1 946)	-12%	20 252
<i>Trading services</i>	23 106	28 434	27 692	1 406	20 082	23 430	(3 348)	-14%	27 692
Electricity	11 423	8 441	8 441	219	7 427	7 340	87	1%	8 441
Water	8 028	9 615	9 834	1 120	7 189	9 684	(2 495)	-26%	9 834
Waste water management	3 640	8 834	7 465	66	3 515	4 465	(950)	-21%	7 465
Waste management	14	1 543	1 953	-	1 951	1 942	9	0%	1 953
Total Capital Expenditure - Standard Classification	86 942	74 690	81 428	13 746	55 885	64 347	(8 462)	-13%	81 428
Funded by:									
National Government	22 709	24 640	25 940	2 150	17 132	22 504	(5 372)	-24%	25 940
Provincial Government	34 541	9 409	9 479	365	5 533	7 521	(1 989)	-26%	9 479
Transfers recognised - capital	57 250	34 049	35 419	2 514	22 665	30 025	(7 361)	-25%	35 419
Public contributions & donations	2 459	666	999	-	-	599	(599)	-100%	999
Internally generated funds	27 234	39 975	45 011	11 232	33 220	33 722	(502)	-1%	45 011
Total Capital Funding	86 942	74 690	81 428	13 746	55 885	64 347	(8 462)	-13%	81 428

Capital expenditure for the month of April amounts to **R13 746 317** and Capital commitments amount to **R3 883 079**. Capital expenditure will rapidly increase over the next two months.

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

- 1** Projects are in Planning phase;
- 9** Projects in Construction phase;

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April					
Description of financial indicator	Basis of calculation	Budget Year 2016/17			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	15.2%	15.4%	0.8%	15.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.12	0.12	0.13	0.12
Gearing	Long Term Borrowing/ Funds & Reserves	1.24	1.24	0.89	1.24
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	3 : 1	2.9 : 1	3:1	3 : 1
Liquidity Ratio	Monetary Assets/Current Liabilities	2 : 1	2 : 1	3:1	2 : 1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	95.0%	95.00%	84.31%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.6%	16.6%	12.5%	13.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	16.6%	16.6%	10.2%	16.6%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100%	100.0%	98.8%	100%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.81%	5.81%	5.90%	5.81%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.36%	15.36%	16.96%	15.36%
Employee costs	Employee costs/Total Revenue - capital revenue	29.6%	29.1%	28.6%	29.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7.9%	7.7%	5.4%	7.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	16.4%	16.0%	16.5%	16.4%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	18.3	18.3	28.26	18.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	23.4%	23.4%	14.5%	23.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.8	5.8	5.8	5.8

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M10 April								
Description	2015/16	Budget Year 2016/17						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	79 973	85 129	6 369	77 261	73 940	3 322	4%	85 129
Service charges	305 358	331 267	27 735	275 987	276 460	(473)	-0%	334 517
Investment revenue	20 215	17 300	29	5 866	9 300	(3 434)	-37%	23 800
Transfers recognised - operational	91 626	103 246	-	59 275	59 275	-	-	96 530
Other own revenue	57 425	56 785	2 515	34 367	29 728	4 638	16%	59 877
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	36 648	452 756	448 703	4 053	1%	599 853
Employee costs	156 127	175 657	12 523	129 510	134 019	(4 508)	-3%	174 437
Remuneration of Councillors	8 644	9 243	754	7 291	7 608	(317)	-4%	9 243
Depreciation & asset impairment	73 761	83 678	6 765	67 648	68 481	(833)	-1%	82 178
Finance charges	14 484	13 923	-	7 021	7 079	(57)	-1%	13 923
Materials and bulk purchases	187 834	212 388	14 663	152 337	155 339	(3 002)	-2%	206 167
Transfers and grants	2 033	2 137	296	1 351	1 419	(68)	-5%	2 107
Other expenditure	112 407	144 213	6 027	67 678	78 990	(11 312)	-14%	136 464
Total Expenditure	555 289	641 239	41 028	432 837	452 935	(20 098)	-4%	624 518
Surplus/(Deficit)	(692)	(47 513)	(4 380)	19 919	(4 232)	24 151	-571%	(24 665)
Transfers recognised - capital	57 286	34 049	-	-	-	-	-	35 419
Contributions & Contributed assets	980	666	-	-	-	-	-	999
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	(4 380)	19 919	(4 232)	24 151	-571%	11 753
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	57 575	(12 798)	(4 380)	19 919	(4 232)	24 151	-571%	11 753
Capital expenditure & funds sources								
Capital expenditure	86 942	74 690	13 746	55 885	64 347	(8 462)	-13%	80 408
Capital transfers recognised	57 250	34 049	2 514	22 665	30 025	(7 361)	-25%	35 419
Public contributions & donations	2 459	666	-	-	599	(599)	-100%	999
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	27 234	39 975	11 232	33 220	33 722	(502)	-1%	45 011
Total sources of capital funds	86 942	74 690	13 746	55 885	64 347	(8 462)	-13%	81 428
Financial position								
Total current assets	385 451	335 897		472 508				429 374
Total non current assets	1 805 136	1 792 536		1 798 972				1 724 196
Total current liabilities	102 999	114 647		141 100				109 171
Total non current liabilities	193 517	191 015		190 176				191 015
Community wealth/Equity	1 894 070	1 822 772		1 940 204				1 853 385
Cash flows								
Net cash from (used) operating	144 803	82 199	(3 840)	(233 980)	80 807	314 788	390%	114 170
Net cash from (used) investing	(86 502)	(74 469)	(13 376)	(50 393)	(68 722)	(18 329)	27%	(81 207)
Net cash from (used) financing	(4 712)	(4 462)	113	(2 199)	(2 152)	48		(4 462)
Cash/cash equivalents at the month/year end	299 134	230 191	(17 102)	12 561	309 068	296 506	96%	327 634
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	31 313	6 924	1 032	826	576	567	10 175	52 726
Creditors Age Analysis								
Total Creditors	3 482	132	1	22	-	-	-	3 639

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April							
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	6 765	112 846	106 971	5 874	5%	140 570
Executive and council	125	18	250	211	38	18%	463
Budget and treasury office	129 014	6 648	111 764	106 023	5 741	5%	135 946
Corporate services	4 102	99	831	737	95	13%	4 162
<i>Community and public safety</i>	78 534	247	4 506	33 415	(28 910)	-87%	71 105
Community and social services	11 640	68	886	10 514	(9 628)	-92%	10 736
Sport and recreation	17 770	163	3 196	17 107	(13 912)	-81%	19 285
Public safety	28 896	-	271	5 604	(5 333)	-95%	28 896
Housing	20 228	16	153	190	(37)	-19%	12 188
Health	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	30 281	915	9 364	14 159	(4 794)	-34%	31 184
Planning and development	2 469	234	2 540	2 508	32	1%	3 039
Road transport	27 813	681	6 824	11 651	(4 827)	-41%	28 146
Environmental protection	-	-	-	-	-	-	-
<i>Trading services</i>	386 361	28 718	326 022	330 426	(4 404)	-1%	393 388
Electricity	241 995	19 458	199 055	199 469	(414)	0%	244 642
Water	59 467	4 478	46 381	53 115	(6 734)	-13%	61 067
Waste water management	51 681	2 822	49 993	48 142	1 851	4%	53 881
Waste management	33 218	1 960	30 593	29 699	894	3%	33 799
<i>Other</i>	23	2	19	19	(0)	-1%	23
Total Revenue - Standard	628 441	36 648	452 756	484 990	(32 234)	-7%	636 271
Expenditure - Standard							
<i>Governance and administration</i>	96 491	6 022	59 675	69 481	(9 806)	-14%	95 708
Executive and council	21 390	1 820	15 597	16 922	(1 325)	-8%	20 652
Budget and treasury office	39 689	1 814	20 030	24 327	(4 297)	-18%	39 280
Corporate services	35 412	2 388	24 048	28 232	(4 183)	-15%	35 776
<i>Community and public safety</i>	103 223	5 356	54 389	62 033	(7 644)	-12%	91 620
Community and social services	17 744	1 322	12 726	14 107	(1 381)	-10%	17 743
Sport and recreation	21 291	1 413	14 666	16 364	(1 698)	-10%	20 298
Public safety	40 023	1 834	19 159	21 008	(1 849)	-9%	39 680
Housing	24 165	787	7 839	10 554	(2 716)	-26%	13 898
Health	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	89 028	5 295	61 019	58 236	2 783	5%	88 892
Planning and development	12 640	1 016	9 288	10 115	(827)	-8%	12 715
Road transport	76 388	4 279	51 731	48 121	3 610	8%	76 177
Environmental protection	-	-	-	-	-	-	-
<i>Trading services</i>	351 194	24 323	256 940	264 227	(7 287)	-3%	347 025
Electricity	216 746	15 443	162 232	165 192	(2 960)	-2%	216 717
Water	59 525	4 068	41 147	42 411	(1 264)	-3%	54 901
Waste water management	45 409	2 600	31 878	33 201	(1 323)	-4%	46 035
Waste management	29 514	2 211	21 683	23 424	(1 741)	-7%	29 372
<i>Other</i>	1 303	31	814	1 013	(200)	-20%	1 273
Total Expenditure - Standard	641 239	41 028	432 837	454 991	(22 154)	-5%	624 518
Surplus/ (Deficit) for the year	(12 798)	(4 380)	19 919	29 999	(10 080)	-34%	11 753

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) - M10 April										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Corporate Services		9 504	10 510	10 550	80	653	10 250	(9 596)	-93.6%	10 550
Vote 2 - Civil Services		167 793	185 167	191 411	9 404	128 831	152 862	(24 031)	-15.7%	191 411
Vote 3 - Council		358	125	325	18	250	211	38	18.2%	325
Vote 4 - Electricity Services		236 095	241 995	244 642	19 458	199 055	199 469	(414)	-0.2%	244 642
Vote 5 - Financial Services		121 326	129 014	135 946	6 648	111 764	106 023	5 741	5.4%	135 946
Vote 6 - Development Services		52 711	26 302	17 932	410	5 589	5 212	377	7.2%	17 932
Vote 7 - Municipal Manager		280	-	137	-	-	-	-	-	137
Vote 8 - Protection Services		24 797	35 328	35 328	630	6 613	10 962	(4 348)	-39.7%	35 328
Total Revenue by Vote	2	612 865	628 441	636 271	36 648	452 756	484 990	(32 234)	-6.6%	636 271
Expenditure by Vote	1									
Vote 1 - Corporate Services		22 115	23 869	24 712	1 557	17 050	19 309	(2 259)	-11.7%	24 712
Vote 2 - Civil Services		204 915	240 547	234 713	15 460	166 934	169 921	(2 987)	-1.8%	234 713
Vote 3 - Council		13 652	14 678	14 473	1 429	11 311	11 959	(648)	-5.4%	14 473
Vote 4 - Electricity Services		203 026	226 664	226 622	15 916	168 933	173 349	(4 416)	-2.5%	226 622
Vote 5 - Financial Services		32 921	39 689	39 280	1 814	20 030	24 327	(4 297)	-17.7%	39 280
Vote 6 - Development Services		37 145	41 452	31 253	2 133	20 101	24 397	(4 297)	-17.6%	31 253
Vote 7 - Municipal Manager		4 976	6 712	6 179	390	4 285	4 963	(677)	-13.6%	6 179
Vote 8 - Protection Services		36 540	47 628	47 286	2 327	24 193	26 765	(2 572)	-9.6%	47 286
Total Expenditure by Vote	2	555 289	641 239	624 518	41 028	432 837	454 991	(22 154)	-4.9%	624 518
Surplus/ (Deficit) for the year	2	57 575	(12 798)	11 753	(4 380)	19 919	29 999	(10 080)	-33.6%	11 753

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) - M10 April									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	79 973	85 129	85 129	6 369	77 261	73 940	3 322	4%	85 129
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 016	235 449	236 599	19 400	194 157	193 257	900	0%	236 599
Service charges - water revenue	41 459	46 904	47 604	4 198	38 894	41 083	(2 188)	-5%	47 604
Service charges - sanitation revenue	26 506	28 509	29 409	2 372	25 079	24 618	461	2%	29 409
Service charges - refuse revenue	18 377	20 405	20 905	1 765	17 857	17 502	355	2%	20 905
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 646	3 586	3 586	246	3 882	3 206	676	21%	3 586
Interest earned - external investments	20 215	17 300	23 800	29	5 866	9 300	(3 434)	-37%	23 800
Interest earned - outstanding debtors	1 749	1 483	1 483	185	1 625	1 301	324	25%	1 483
Dividends received	-	-	-	-	-	-	-	-	-
Fines	17 351	28 236	28 236	4	194	4 438	(4 245)	-96%	28 236
Licences and permits	3 768	3 475	3 475	300	3 209	2 919	291	10%	3 475
Agency services	3 556	2 939	2 939	330	3 121	2 564	557	22%	2 939
Transfers recognised - operational	91 626	103 246	96 530	-	59 275	59 275	-	-	96 530
Other revenue	22 461	16 866	19 959	1 450	18 764	15 300	3 464	23%	19 959
Gains on disposal of PPE	4 894	200	200	-	3 572	-	3 572	0%	200
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	599 853	36 648	452 756	448 703	4 053	1%	599 853
Expenditure By Type									
Employee related costs	156 127	175 657	174 437	12 523	129 510	134 019	(4 508)	-3%	174 437
Remuneration of councillors	8 644	9 243	9 243	754	7 291	7 608	(317)	-4%	9 243
Debt impairment	10 488	17 983	17 983	-	-	-	-	-	17 983
Depreciation & asset impairment	73 761	83 678	82 178	6 765	67 648	68 481	(833)	-1%	82 178
Finance charges	14 484	13 923	13 923	-	7 021	7 079	(57)	-1%	13 923
Bulk purchases	187 834	212 388	206 167	14 663	152 337	155 339	(3 002)	-2%	206 167
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	3 661	4 239	4 239	355	3 244	3 412	(168)	-5%	4 239
Transfers and grants	2 033	2 137	2 107	296	1 351	1 419	(68)	-5%	2 107
Other expenditure	93 986	119 740	111 990	5 672	64 434	75 578	(11 144)	-15%	111 990
Loss on disposal of PPE	4 271	2 251	2 251	-	-	-	-	-	2 251
Total Expenditure	555 289	641 239	624 518	41 028	432 837	452 935	(20 098)	-4%	624 518
Surplus/(Deficit)	(692)	(47 513)	(24 665)	(4 380)	19 919	(4 232)	24 151	(0)	(24 665)
Transfers recognised - capital	57 286	34 049	35 419	-	-	-	-	-	35 419
Contributions recognised - capital	980	666	999	-	-	-	-	-	999
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	11 753	(4 380)	19 919	(4 232)			11 753
Taxation							-		-
Surplus/(Deficit) after taxation	57 575	(12 798)	11 753	(4 380)	19 919	(4 232)			11 753
Attributable to minorities									-
Surplus/(Deficit) attributable to	57 575	(12 798)	11 753	(4 380)	19 919	(4 232)			11 753
Share of surplus/ (deficit) of associate									-
Surplus/ (Deficit) for the year	57 575	(12 798)	11 753	(4 380)	19 919	(4 232)			11 753

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) - M10 April									
Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Corporate Services	2 084	3 000	3 000	13	2 383	3 000	(617)	-21%	3 000
Vote 2 - Civil Services	3 535	6 250	10 600	45	2 102	3 650	(1 548)	-42%	10 600
Vote 6 - Development Services	-	-	1 020	-	-	-	-	-	-
Vote 8 - Protection Services	-	225	-	-	-	150	(150)	-100%	-
Total Capital Multi-year expenditure	5 619	9 475	14 620	57	4 484	6 800	(2 316)	-34%	13 600
Single Year expenditure appropriation									
Vote 1 - Corporate Services	1 441	1 075	4 178	1	4 100	1 691	2 408	142%	4 178
Vote 2 - Civil Services	31 509	50 523	48 420	12 842	35 779	44 544	(8 765)	-20%	48 420
Vote 3 - Council	540	805	705	105	554	370	184	50%	705
Vote 4 - Electricity Services	11 674	8 441	8 441	219	7 427	7 340	87	1%	8 441
Vote 5 - Financial Services	920	15	21	4	10	16	(5)	-33%	21
Vote 6 - Development Services	34 319	4 020	4 420	496	3 156	3 275	(119)	-4%	4 420
Vote 7 - Municipal Manager	5	50	113	16	94	97	(3)	-3%	113
Vote 8 - Protection Services	915	285	510	6	281	214	67	31%	510
Total Capital single-year expenditure	81 323	65 215	66 808	13 689	51 401	57 547	(6 146)	-11%	66 808
Total Capital Expenditure	86 942	74 690	81 428	13 746	55 885	64 347	(8 462)	-13%	80 408
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	5 242	4 935	8 057	139	7 161	5 167	1 994	39%	8 057
Executive and council	546	855	818	121	648	467	181	39%	818
Budget and treasury office	920	15	21	4	10	16	(5)	-33%	21
Corporate services	3 777	4 065	7 218	15	6 502	4 684	1 818	39%	7 218
<i>Community and public safety</i>	37 311	22 416	25 387	1 649	14 178	19 325	(5 148)	-27%	25 387
Community and social services	458	1 530	580	3	232	435	(203)	-47%	580
Sport and recreation	1 657	17 356	18 907	1 147	10 532	15 289	(4 757)	-31%	18 907
Public safety	915	510	510	6	281	364	(83)	-23%	510
Housing	34 281	3 020	5 390	493	3 133	3 238	(105)	-3%	5 390
<i>Economic and environmental services</i>	21 283	18 905	20 292	10 552	14 465	16 425	(1 960)	-12%	20 292
Planning and development	325	40	40	8	27	40	(13)	-34%	40
Road transport	20 959	18 865	20 252	10 545	14 438	16 385	(1 946)	-12%	20 252
<i>Trading services</i>	23 106	28 434	27 692	1 406	20 082	23 430	(3 348)	-14%	27 692
Electricity	11 423	8 441	8 441	219	7 427	7 340	87	1%	8 441
Water	8 028	9 615	9 834	1 120	7 189	9 684	(2 495)	-26%	9 834
Waste water management	3 640	8 834	7 465	66	3 515	4 465	(950)	-21%	7 465
Waste management	14	1 543	1 953	-	1 951	1 942	9	0%	1 953
Total Capital Expenditure - Standard Classification	86 942	74 690	81 428	13 746	55 885	64 347	(8 462)	-13%	81 428
Funded by:									
National Government	22 709	24 640	25 940	2 150	17 132	22 504	(5 372)	-24%	25 940
Provincial Government	34 541	9 409	9 479	365	5 533	7 521	(1 989)	-26%	9 479
Transfers recognised - capital	57 250	34 049	35 419	2 514	22 665	30 025	(7 361)	-25%	35 419
Public contributions & donations	2 459	666	999	-	-	599	(599)	-100%	999
Internally generated funds	27 234	39 975	45 011	11 232	33 220	33 722	(502)	-1%	45 011
Total Capital Funding	86 942	74 690	81 428	13 746	55 885	64 347	(8 462)	-13%	81 428

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M10 April					
Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	299 134	230 191	340 192	348 465	340 192
Consumer debtors	47 940	60 417	58 792	60 204	58 792
Other debtors	28 845	37 864	21 553	54 170	21 553
Current portion of long-term receivables	18	21	21	22	21
Inventory	9 513	7 404	8 817	9 648	8 817
Total current assets	385 451	335 897	429 374	472 508	429 374
Non current assets					
Long-term receivables	179	169	169	-	169
Investment property	29 171	26 381	29 146	29 171	29 146
Property, plant and equipment	1 772 526	1 763 075	1 692 376	1 766 563	1 692 376
Intangible assets	2 480	2 142	1 735	2 480	1 735
Other non-current assets	780	770	770	758	770
Total non current assets	1 805 136	1 792 536	1 724 196	1 798 972	1 724 196
TOTAL ASSETS	2 190 587	2 128 434	2 153 570	2 271 480	2 153 570
LIABILITIES					
Current liabilities					
Borrowing	4 451	5 263	5 263	-	5 263
Consumer deposits	9 377	10 069	10 069	9 900	10 069
Trade and other payables	82 482	92 650	87 173	121 081	87 173
Provisions	6 690	6 666	6 666	10 119	6 666
Total current liabilities	102 999	114 647	109 171	141 100	109 171
Non current liabilities					
Borrowing	129 033	124 093	124 093	125 692	124 093
Provisions	64 484	66 922	66 922	64 484	66 922
Total non current liabilities	193 517	191 015	191 015	190 176	191 015
TOTAL LIABILITIES	296 516	305 662	300 185	331 275	300 185
NET ASSETS	1 894 070	1 822 772	1 853 385	1 940 204	1 853 385
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 753 152	1 722 539	1 753 152	1 799 488	1 753 152
Reserves	140 918	100 232	100 232	140 717	100 232
TOTAL COMMUNITY WEALTH/EQUITY	1 894 070	1 822 772	1 853 385	1 940 204	1 853 385

Other debtors: The high YTD actual is due to a wrong allocation of a Call investment deposit and the correction will reflect in the month of May 2017.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M10 April									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	79 973	82 703	82 575	5 968	71 582	73 940	(2 358)	-3%	82 575
Service charges	305 358	321 826	324 481	23 003	252 717	276 460	(23 744)	-9%	324 481
Other revenue	56 270	33 233	37 446	31 340	370 763	28 427	342 336	1204%	37 446
Government - operating	91 626	110 396	112 710	9 437	119 695	59 275	60 420	102%	112 710
Government - capital	58 267	39 124	38 792	-	19 648	14 838	4 810	32%	38 792
Interest	20 215	18 741	25 238	29	5 871	10 601	(4 730)	-45%	25 238
Payments									
Suppliers and employees	450 389	507 763	491 042	73 321	1 066 369	374 507	(691 862)	-185%	491 042
Finance charges	14 484	13 923	13 923	-	7 002	7 079	76	1%	13 923
Transfers and Grants	2 033	2 137	2 107	296	884	1 148	264	23%	2 107
NET CASH FROM/(USED) OPERATING ACTIVITIES	144 803	82 199	114 170	(3 840)	(233 980)	80 807	1 068 255		114 170
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	419	200	200	-	3 572	-	3 572		200
Decrease (Increase) in non-current debtors		21	21	-	-	-	-		21
Decrease (increase) other non-current receivables	21	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-
Payments									
Capital assets	(86 942)	(74 690)	(81 428)	(13 376)	(53 965)	(68 722)	(14 757)	21%	(81 428)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(86 502)	(74 469)	(81 207)	(13 376)	(50 393)	(68 722)	(18 329)	27%	(81 207)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	570	570	113	1 151	-	1 151		570
Payments									
Repayment of borrowing	(4 712)	(5 032)	(5 032)	-	(3 350)	(2 152)	1 198		(5 032)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(4 712)	(4 462)	(4 462)	113	(2 199)	(2 152)	48		(4 462)
NET INCREASE/ (DECREASE) IN CASH HELD	53 589	3 268	28 500	(17 102)	(286 573)	9 933			28 500
Cash/cash equivalents at beginning:	245 545	226 923	299 134		299 134	299 134			299 134
Cash/cash equivalents at month/year end:	299 134	230 191	327 634		12 561	309 068			327 634

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April												
Description	NT Code	Budget Year 2016/17									Total over 90 days	% of Total Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	4 674	1 420	395	380	326	172	161	1 664	9 190	2 702	17%
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15 255	2 506	91	76	79	71	64	892	19 034	1 183	36%
Receivables from Non-exchange Transactions - Property Rates	1400	6 031	1 197	280	183	138	115	95	3 749	11 787	4 279	22%
Receivables from Exchange Transactions - Waste Water Management	1500	2 556	855	220	146	124	92	81	1 600	5 673	2 042	11%
Receivables from Exchange Transactions - Waste Management	1600	1 949	664	180	141	125	98	88	1 573	4 818	2 024	9%
Receivables from Exchange Transactions - Property Rental Debtors	1700	29	19	1	1	1	1	1	2	55	6	0%
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	0%
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	0%
Other	1900	820	263	147	106	34	26	79	695	2 169	939	4%
Total By Income Source	2000	31 313	6 924	1 312	1 032	826	576	567	10 175	52 726	13 177	100%
2015/16 - totals only		28 009 749	4 754 885	1 210 889	802 326	634 646	533 855	1 351 412	9 615 784	46 914	12 938	
Debtors Age Analysis By Customer Group												
Organs of State	2200	970	114	13	12	7	4	3	139	1 262	165	2%
Commercial	2300	14 584	1 719	81	75	76	67	58	996	17 656	1 273	33%
Households	2400	14 281	4 611	1 119	874	686	471	482	8 233	30 757	10 747	58%
Other	2500	1 477	480	100	71	57	34	24	807	3 050	993	6%
Total By Customer Group	2600	31 313	6 924	1 312	1 032	826	576	567	10 175	52 726	13 177	100%

Total Debtors has increased from **R49 458 184** in March 2017 to **R52 725 600** in April 2017.

Collection rate for April 2017 is **84.31%** compared to **93.29%** in March 2017. Year to date collection rate is **90.29%**

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April												
Description R thousands	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		
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	3 482	132	2	1	22	-	-	-	3 639	2 716	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	3 482	132	2	1	22	-	-	-	3 639	2 716	

Detailed reports attached.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April								
Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	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
Municipality								
STANDARD	150 Days	Fixed Deposit	30 June 2017	-	8.46%	100 000	-	100 000
NEDBANK	364 Days	Fixed Deposit	30 June 2017	-	9.13%	100 000	-	100 000
STANDARD	269 days	Fixed Deposit	30 June 2017	-	8.78%	30 000	-	30 000
NEDBANK	91 days	Fixed Deposit	17 May 2017	-	7.90%	60 000	-	60 000
ABSA		Call Account		-	6.80%	65 922	(20 433)	45 489
Municipality sub-total				-		355 922	(20 433)	335 489
Entities								
N/A				-				
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		355 922	(20 433)	335 489

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 - M10 April								
Description	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	62 210	62 210	-	62 210	62 210	-		62 210
Local Government Equitable Share	59 275	59 275		59 275	59 275	-		59 275
Finance Management	1 475	1 475		1 475	1 475	-		1 475
EPWP Incentive	1 460	1 460		1 460	1 460	-		1 460
Provincial Government:	48 186	47 847	9 437	40 313	40 313	-		47 847
Community Development: Workers	37	37		37	37	-		37
Housing	27 150	26 130	9 437	20 168	20 168	-		26 130
Libraries	6 616	6 616		6 616	6 616	-		6 616
Proclaimed Roads Subsidy	14 263	14 263		12 690	12 690	-		14 263
Financial Management Support Grant: Student Bursaries	120	120		120	120	-		120
RSEP	-	332		332	332			332
Financial Management Support Grant: mSCOA	-	220		220	220			220
Greenest Town Award	-	70		70	70			70
FMSG: Graduate Internship Programme	-	60		60	60			60
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								-
Other grant providers:	-	100	-	-	-	-		100
<i>Sondeza</i>		100						100
Total Operating Transfers and Grants	110 396	110 157	9 437	102 523	102 523	-		110 157
Capital Transfers and Grants								
National Government:	26 330	26 330	-	25 578	25 578	-		26 330
Municipal Infrastructure Grant (MIG)	20 330	20 330		19 578	19 578	-		20 330
Integrated National Electrification Programme (municipal)	6 000	6 000		6 000	6 000	-		6 000
Provincial Government:	10 584	11 273	-	11 273	11 273	-		11 273
<i>RSEP/VPUU Municipal Projects</i>	7 500	7 168		7 168	7 168	-		7 168
<i>Libraries</i>	3 030	3 030		3 030	3 030	-		3 030
<i>Sport facility</i>	54	54		54	54	-		54
<i>Housing</i>		1 020		1 020	1 020	-		1 020
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								-
Other grant providers:	2 210	2 210	-	289	289	-		2 210
<i>Accelerated Community Infrastructure Programme</i>	2 210	2 210		289	289	-		2 210
Total Capital Transfers and Grants	39 124	39 812	-	37 140	37 140	-		39 812
TOTAL RECEIPTS OF TRANSFERS & GRANTS	149 520	149 970	9 437	139 662	139 662	-		149 970

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April								
Description	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	62 210	62 522	3 796	41 291	43 332	(2 041)	-4.7%	62 522
Local Government Equitable Share	59 275	59 275	3 690	38 973	40 424	(1 451)	-3.6%	59 275
Finance Management	1 475	1 475	50	690	1 225	(535)	-43.7%	1 475
EPWP Incentive	1 460	1 460	12	1 460	1 460	-		1 460
Municipal Systems Improvement	-	312	43	168	223	(55)	-24.5%	312
Provincial Government:	41 036	34 063	1 237	19 891	16 548	3 343	20.2%	34 063
Community Development: Workers	37	67	22	44	50	(6)	-12.7%	67
Housing	20 000	12 280	643	6 252	8 374	(2 122)	-25.3%	12 280
Libraries	6 616	6 616	572	5 425	5 961	(536)	-9.0%	6 616
Proclaimed Roads Subsidy	14 263	14 263	-	8 170	2 162	6 008	277.9%	14 263
Financial Management Support Grant: Student Bursaries	120	120	-	-	-	-		120
Financial Management Support Grant: mSCOA	-	257	29	37	171	(134)	-78.6%	257
Greenest Town Award	-	70	-	-	42	(42)	-100.0%	70
FMSG: Graduate Internship Programme	-	60	-	-	-	-		60
RSEP	-	332	-	-	221	(221)	-100.0%	332
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	100	-	-	-	-		100
Sondeza	-	100	-	-	-	-		100
Total operating expenditure of Transfers and Grants:	103 246	96 686	5 033	61 183	59 880	1 303	2.2%	96 686
Capital expenditure of Transfers and Grants								
National Government:	22 430	23 730	2 150	17 132	20 294	(3 162)	-15.6%	23 730
Municipal Infrastructure Grant (MIG)	20 330	20 330	1 730	15 199	18 027	(2 828)	-15.7%	20 330
Integrated National Electrification Programme (municipal)	2 100	3 400	420	1 933	2 267	(334)	-14.7%	3 400
Provincial Government:	9 409	9 479	365	5 533	7 521	(1 989)	-26.4%	9 479
RSEP/VPUU Municipal Projects	6 325	5 375	357	2 130	4 037	(1 908)	-47.2%	5 375
Libraries	3 030	3 030	13	2 383	3 030	(647)	-21.4%	3 030
Sport facility	54	54	(5)	-	54	(54)	-100.0%	54
Housing	-	1 020	-	1 020	400	620	155.1%	1 020
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	2 210	2 210	-	-	2 210	(2 210)	-100.0%	2 210
Accelerated Community Infrastructure Programme	2 210	2 210	-	-	2 210	(2 210)	-100.0%	2 210
Total capital expenditure of Transfers and Grants	34 049	35 419	2 514	22 665	30 025	(7 361)	-24.5%	35 419
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	137 295	132 105	7 547	83 847	89 905	(6 058)	-6.7%	132 105

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April						
Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		349	73	205	144	41.3%
Municipal Systems Improvement Grant		312	43	168	144	46.1%
Financial Management Support Grant: mSCOA		37	29	37	(0)	0.0%
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		349	73	205	144	41.3%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		1 183	-	1 183	-	
RSEP/VPUU Municipal Projects		1 183	-	1 183	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		1 183	-	1 183	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1 532	73	1 388	144	9.4%

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 - M10 April								
Summary of Employee and Councillor remuneration R thousands	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	5 493	5 493	517	4 876	4 799	77	2%	5 493
Pension and UIF Contributions	824	824	70	694	686	7	1%	824
Medical Aid Contributions	331	331	17	164	275	(112)	-41%	331
Motor Vehicle Allowance	2 048	2 048	109	1 157	1 706	(549)	-32%	2 048
Cellphone Allowance	547	547	40	400	456	(56)	-12%	547
Sub Total - Councillors	9 243	9 243	754	7 291	7 923	(632)	-8%	9 243
Senior Managers of the Municipality								
Basic Salaries and Wages	7 040	7 040	552	5 333	5 867	(534)	-9%	7 040
Pension and UIF Contributions	1 290	1 290	101	994	1 075	(81)	-8%	1 290
Medical Aid Contributions	313	313	28	268	261	8	3%	313
Motor Vehicle Allowance	764	764	70	697	636	61	10%	764
Cellphone Allowance	-	98	6	56	70	(14)	-20%	98
Other benefits and allowances	289	111	7	67	92	(26)	-28%	111
Long service awards	297	269	-	238	224	14	6%	269
Sub Total - Senior Managers of Municipality	9 993	9 884	765	7 653	8 225	(572)	-7%	9 884
Other Municipal Staff								
Basic Salaries and Wages	105 319	105 600	7 929	84 769	88 893	(4 124)	-5%	105 600
Pension and UIF Contributions	15 888	15 888	1 369	13 615	13 235	380	3%	15 888
Medical Aid Contributions	8 542	8 542	636	6 285	7 115	(830)	-12%	8 542
Overtime	5 355	5 355	617	5 464	4 461	1 003	22%	5 355
Motor Vehicle Allowance	8 166	8 166	639	6 350	6 802	(452)	-7%	8 166
Cellphone Allowance	-	265	24	237	232	4	2%	265
Housing Allowances	1 561	1 561	60	589	1 300	(711)	-55%	1 561
Other benefits and allowances	7 869	6 183	483	4 549	5 151	(602)	-12%	6 183
Payments in lieu of leave	1 302	1 302	-	-	-	-		1 302
Long service awards	797	825	-	-	-	-		825
Post-retirement benefit obligations	10 866	10 866	-	-	-	-		10 866
Sub Total - Other Municipal Staff	165 665	164 552	11 758	121 857	127 189	(5 332)	-4%	164 552
Total Parent Municipality	184 900	183 679	13 276	136 801	143 337	(6 536)	-5%	183 679
Unpaid salary, allowances & benefits in arrears:								
Total Municipal Entities	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS	184 900	183 679	13 276	136 801	143 337	(6 536)	-5%	183 679
TOTAL MANAGERS AND STAFF	175 657	174 437	12 523	129 510	135 414	(5 904)	-4%	174 437

Expenditure on Staff Benefits : Section 66 of the MFMA : APRIL 2017

Expenditure per Type	Adjustment Budget (B)	Monthly Actual	A YTD Actual	YTD Budget	YTD (R) Variance	A / B VARIANCE
(a) Basic Salaries and Wages	118 133 301	8 998 464	94 978 252	99 555 875	4 577 623	4.60%
(b) Pension and UIF Contributions	18 001 887	1 540 323	15 302 873	14 996 030	-306 843	-2.05%
(c) Medical Aid Contributions	9 185 192	682 145	6 717 093	7 651 380	934 287	12.21%
(d) Overtime payments	5 355 020	617 266	5 464 321	4 461 310	-1 003 011	-22.48%
(e) Standby Allowance	4 032 820	328 681	2 946 163	3 359 340	413 177	12.30%
(f) Motor Vehicle Allowance	10 977 745	818 197	8 204 009	9 144 810	940 801	10.29%
(g) Cellphone Allowance	909 760	69 580	692 444	757 970	65 526	8.64%
(h) Housing Allowance	1 560 510	60 061	588 876	1 299 930	711 054	54.70%
(i) Other benefits and Allowances	3 354 621	161 681	1 907 014	2 110 120	203 106	9.63%
(j) Payments in lieu of Leave	1 302 216	-	-	-	-	
(k) Post-retirement benefit obligations	10 866 250	-	-	-	-	
	183 679 322	13 276 399	136 801 043	143 336 765	6 535 722	74.48%
Directorate						
	Original Annual Budget	Monthly Actual	YTD Actual	YTD Budget	YTD (R) Variance	VARIANCE
	183 679 322	13 276 399	136 801 043	143 336 765	6 535 722	4.56%
Civil Services	63 268 487	4 654 205	48 219 738	50 265 299	2 045 561	4.07%
Corporate Services	17 688 331	1 257 002	12 821 381	13 670 352	848 971	6.21%
Council	9 510 956	753 757	7 290 756	7 922 700	631 944	7.98%
Electricity Services	17 556 490	1 326 516	13 653 007	13 876 105	223 099	1.61%
Financial Services	27 529 186	1 715 305	18 753 484	19 979 451	1 225 967	6.14%
Development Services	14 880 288	1 089 467	10 907 777	11 680 476	772 699	6.62%
Municipal Manager	5 260 908	384 727	3 954 819	4 221 291	266 472	6.31%
Protection Services	27 984 676	2 095 420	21 200 081	21 721 091	521 010	2.40%
	Adjustment Budget (B)	Monthly Actual	YTD Actual	YTD Budget	YTD (R) Variance	VARIANCE
(a) Basic Salaries and Wages	118 133 301	8 998 464	94 978 252	99 555 875	4 577 623	4.60%
Civil Services	42 640 402	3 228 056	34 277 638	35 985 789	1 708 151	4.75%
Corporate Services	12 378 622	955 962	9 857 257	10 412 962	555 705	5.34%
Council	5 761 106	517 179	4 876 497	4 799 080	-77 417	-1.61%
Electricity Services	10 302 865	799 704	8 610 240	8 694 995	84 755	0.97%
Financial Services	17 287 189	1 237 947	13 814 972	14 583 481	768 509	5.27%
Development Services	9 560 240	745 619	7 626 077	8 056 156	430 079	5.34%
Municipal Manager	3 738 870	283 417	2 829 863	3 139 571	309 708	9.86%
Protection Services	16 464 007	1 230 581	13 085 708	13 883 841	798 133	5.75%
	Original Annual Budget (B)	Monthly Actual	A YTD Actual	YTD Budget	YTD (R) Variance	A / B VARIANCE
(b) Contributions for Pensions, UIF	18 001 887	1 540 323	15 302 873	14 996 030	-306 843	-2.05%
Civil Services	6 244 645	559 834	5 581 238	5 201 860	-379 378	-7.29%
Corporate Services	1 707 086	147 914	1 453 984	1 422 050	-31 934	-2.25%
Council	823 940	70 089	693 645	686 340	-7 305	-1.06%
Electricity Services	1 571 721	148 759	1 472 915	1 309 290	-163 625	-12.50%
Financial Services	2 831 237	220 408	2 252 866	2 358 480	105 614	4.48%
Development Services	1 597 429	132 640	1 291 796	1 330 740	38 944	2.93%
Municipal Manager	590 117	49 126	489 823	491 640	1 817	0.37%
Protection Services	2 635 712	211 553	2 066 605	2 195 630	129 025	5.88%
	Original Annual Budget (B)	Monthly Actual	A YTD Actual	YTD Budget	YTD (R) Variance	A / B VARIANCE
(c) Medical Aid Contributions	9 185 192	682 145	6 717 093	7 651 380	934 287	12.21%
Civil Services	2 446 430	183 402	1 783 569	2 037 910	254 341	12.48%
Corporate Services	1 098 625	75 488	751 306	915 160	163 854	17.90%
Council	330 590	17 312	163 723	275 380	111 657	40.55%
Electricity Services	797 606	67 857	668 706	664 420	-4 286	-0.65%
Financial Services	1 907 209	130 597	1 361 616	1 588 710	227 094	14.29%
Development Services	737 286	61 815	588 903	614 190	25 287	4.12%
Municipal Manager	223 406	18 171	175 694	186 120	10 426	5.60%
Protection Services	1 644 040	127 504	1 223 576	1 369 490	145 914	10.65%

Expenditure per Type	Adjustment Budget (B)	Monthly Actual	A YTD Actual	YTD Budget	YTD (R) Variance	A / B VARIANCE
(d) Overtime payments	5 355 020	617 266	5 464 321	4 461 310	-1 003 011	-22.48%
Civil Services	2 526 440	266 416	2 320 051	2 104 710	-215 341	-10.23%
Corporate Services	160 910	12 081	120 869	134 040	13 171	9.83%
Council	-	-	-	-	-	0.00%
Electricity Services	455 970	38 096	346 042	379 830	33 788	8.90%
Financial Services	17 870	868	13 828	14 890	1 062	7.13%
Development Services	162 180	15 981	111 182	135 090	23 908	17.70%
Municipal Manager	-	-	-	-	-	0.00%
Protection Services	2 031 650	283 824	2 552 349	1 692 750	-859 599	-50.78%
(e) Standby Allowance	4 032 820	328 681	2 946 163	3 359 340	413 177	12.30%
Civil Services	1 535 870	112 989	1 036 550	1 279 380	242 830	18.98%
Electricity Services	1 069 750	96 644	832 611	891 100	58 489	6.56%
Financial Services	74 290	6 045	52 945	61 880	8 935	14.44%
Development Services	70 310	6 051	56 035	58 570	2 535	4.33%
Protection Services	1 282 600	106 951	968 022	1 068 410	100 388	9.40%
(f) Motor Vehicle Allowance	10 977 745	818 197	8 204 009	9 144 810	940 801	10.29%
Civil Services	2 367 725	202 082	1 973 602	1 972 350	-1 252	-0.06%
Corporate Services	582 087	47 285	470 584	484 900	14 316	2.95%
Council	2 048 160	109 180	1 156 921	1 706 120	549 199	32.19%
Electricity Services	1 870 357	148 506	1 466 362	1 558 050	91 688	5.88%
Financial Services	1 041 250	84 435	901 267	867 360	-33 907	-3.91%
Development Services	1 461 723	106 812	1 049 401	1 217 720	168 319	13.82%
Municipal Manager	344 090	28 673	286 732	286 690	-42	-0.01%
Protection Services	1 262 353	91 224	899 141	1 051 620	152 479	14.50%
(g) Cellphone Allowance	909 760	69 580	692 444	757 970	65 526	8.64%
Civil Services	94 160	7 850	80 568	78 470	-2 098	-2.67%
Corporate Services	23 600	1 452	14 509	19 670	5 161	26.24%
Council	547 160	39 997	399 970	455 780	55 810	12.24%
Electricity Services	68 840	5 643	54 361	57 370	3 009	5.25%
Financial Services	46 100	3 840	38 306	38 420	114	0.30%
Development Services	57 860	4 373	43 314	48 220	4 906	10.18%
Municipal Manager	21 140	1 750	17 357	17 620	263	1.49%
Protection Services	50 900	4 675	44 060	42 420	-1 640	-3.87%
(h) Housing Allowance	1 560 510	60 061	588 876	1 299 930	711 054	54.70%
Civil Services	810 300	16 283	164 739	675 000	510 261	75.59%
Corporate Services	162 480	5 936	52 682	135 350	82 668	61.08%
Electricity Services	178 090	8 162	81 620	148 350	66 730	44.98%
Financial Services	195 900	14 098	147 658	163 190	15 532	9.52%
Development Services	53 450	4 452	37 842	44 520	6 678	15.00%
Protection Services	160 290	11 130	104 335	133 520	29 185	21.86%
(i) Other benefits and Allowances	3 354 621	161 681	1 907 014	2 110 120	203 106	9.63%
Civil Services	1 528 504	77 294	1 001 784	929 830	-71 954	-7.74%
Corporate Services	219 913	10 884	100 191	146 220	46 029	31.48%
Electricity Services	302 045	13 145	120 149	172 700	52 551	30.43%
Financial Services	452 990	17 067	170 027	303 040	133 013	43.89%
Development Services	295 214	11 723	103 228	175 270	72 042	41.10%
Municipal Manager	119 605	3 590	155 349	99 650	-55 699	-55.90%
Protection Services	436 350	27 978	256 285	283 410	27 125	9.57%
(j) Payments in lieu of Leave	1 302 216	-	-	-	-	0.00%
(k) Post-retirement benefit	10 866 250	-	-	-	-	0.00%
	183 679 322	11 604 529	121 249 330	127 239 805	5 990 475	66.01%

Section 10 – Material variances to the SDBIP

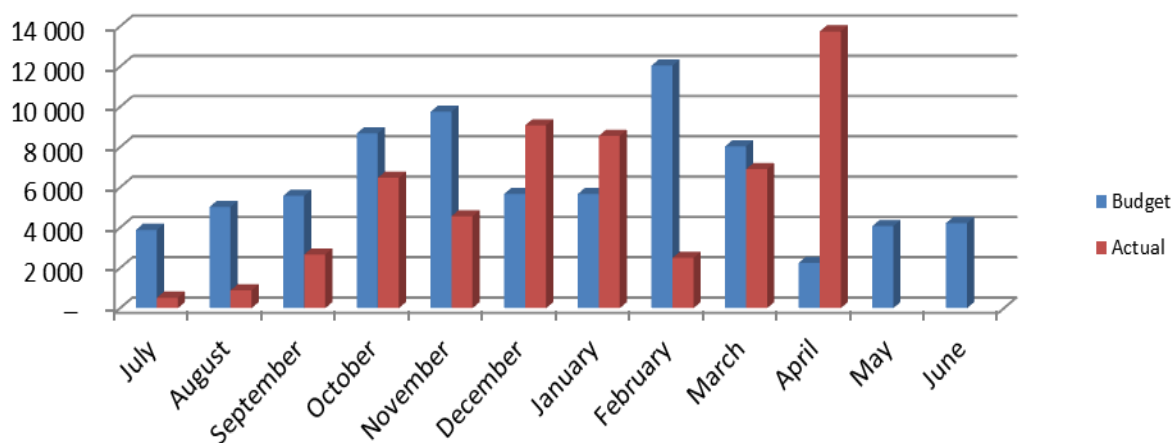
No Material variances to the SDBIP

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April								
Month	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
<u>Monthly expenditure performance trend</u>								
July	3 888	518	518	518	518	-		1%
August	5 028	881	881	1 399	1 399	-		2%
September	5 575	2 666	2 666	4 065	4 065	-		5%
October	8 687	6 474	6 474	10 539	10 539	-		14%
November	9 752	4 566	4 566	15 105	15 105	-		20%
December	5 452	9 081	9 083	24 187	24 186	(2)	0.0%	32%
January	5 674	10 328	8 557	32 744	34 513	1 769	5.1%	40%
February	12 046	11 871	2 494	35 238	46 385	11 147	24.0%	43%
March	8 036	10 548	6 901	42 139	56 932	14 793	26.0%	52%
April	2 253	11 790	13 746	55 885	68 722	12 837	18.7%	69%
May	4 075	8 988	-		77 710	-		
June	4 226	3 718	-		81 428	-		
Total Capital expenditure	74 690	81 428	55 885					

Monthly Actual Capital Expenditure vs. Monthly Budgeted Capital Expenditure



Section 12 – Other Supporting Documentation

12.1 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	45 381	8 503	10 757	420	8 049	9 474	1 426	15.0%	10 757
Infrastructure - Road transport	16 966	-	954	-	143	954	811	85.0%	954
<i>Roads, Pavements & Bridges</i>	16 966	-	954	-	143	954	811	85.0%	954
Infrastructure - Electricity	7 440	2 100	3 400	420	1 933	2 267	334	14.7%	3 400
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	7 440	2 100	3 400	420	1 933	2 267	334	14.7%	3 400
Infrastructure - Water	11 882	6 153	6 153	-	5 722	6 003	281	4.7%	6 153
<i>Dams & Reservoirs</i>	-	300	300	-	-	150	150	100.0%	300
<i>Reticulation Water</i>	11 882	5 853	5 853	-	5 722	5 853	131	2.2%	5 853
Infrastructure - Sanitation	9 093	250	250	-	250	250	-	-	250
<i>Reticulation</i>	9 093	250	250	-	250	250	-	-	250
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Community	4 252	21 387	22 050	1 143	12 755	18 307	5 552	30.3%	22 050
Parks & gardens	-	4 950	5 450	357	2 130	4 287	2 158	50.3%	5 450
Sportsfields & stadia	1 109	11 057	11 057	680	6 423	8 754	2 331	26.6%	11 057
Libraries	2 224	3 030	3 030	13	2 383	3 030	647	21.4%	3 030
Recreational facilities	498	900	900	94	401	900	499	55.4%	900
Cemeteries	-	500	500	-	208	375	167	44.4%	500
Other Community	421	950	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	7 788	6 490	11 015	347	7 119	5 201	(1 917)	-36.9%	11 015
General vehicles	13	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	474	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	951	951	77	278	239	(39)	-16.4%	951
Furniture and other office equipment	723	828	897	96	718	748	31	4.1%	897
Other Land	1 200	1 300	4 403	73	4 273	1 778	(2 495)	-140.3%	4 403
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	5 379	3 411	4 714	101	1 850	2 436	586	24.1%	4 714
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	57 421	36 380	43 821	1 910	27 922	32 982	(5 060)	-15.3%	43 821

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	28 019	31 810	31 777	10 644	22 166	25 609	3 443	13.4%	31 777
Infrastructure - Road transport	18 297	17 100	17 067	10 540	13 731	14 199	468	3.3%	17 067
<i>Roads, Pavements & Bridges</i>	18 297	16 000	16 000	10 540	13 729	13 548	(180)	-1.3%	16 000
<i>Storm water</i>	-	1 100	1 067	-	2	651	649	99.7%	1 067
Infrastructure - Electricity	6 187	7 000	7 000	59	6 726	6 700	(26)	-0.4%	7 000
<i>Transmission & Reticulation</i>	6 187	7 000	7 000	59	6 726	6 700	(26)	-0.4%	7 000
Infrastructure - Water	-	2 210	2 210	-	-	2 210	2 210	100.0%	2 210
<i>Reticulation Water</i>	-	2 210	2 210	-	-	2 210	2 210	100.0%	2 210
Infrastructure - Sanitation	3 535	5 500	5 500	45	1 709	2 500	791	31.7%	5 500
<i>Reticulation</i>	3 535	5 500	5 500	45	1 709	2 500	791	31.7%	5 500
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Other assets	1 502	6 500	5 830	1 192	5 797	5 756	(41)	-0.7%	5 830
General vehicles	1 322	6 330	5 660	1 120	5 683	5 630	(52)	-0.9%	5 660
Specialised vehicles	-	-	-	-	-	-	-	-	-
Other	180	170	170	72	115	126	11	8.8%	170
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	29 521	38 310	37 607	11 836	27 963	31 365	(3 402)	-10.8%	37 607

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	22 589	32 642	33 132	958	17 633	13 135	(4 498)	-34.2%	33 132
Infrastructure - Road transport	14 281	23 551	23 551	287	10 959	5 405	(5 554)	-102.8%	23 551
<i>Roads, Pavements & Bridges</i>	14 281	19 931	19 931	24	8 424	2 417	(6 007)	-248.5%	19 931
<i>Storm water</i>	-	3 620	3 620	264	2 535	2 988	453	15.2%	3 620
Infrastructure - Electricity	837	1 224	1 224	100	1 125	1 016	(109)	-10.7%	1 224
<i>Transmission & Reticulation</i>	595	771	771	87	729	639	(90)	-14.2%	771
<i>Street Lighting</i>	241	453	453	13	396	377	(19)	-5.0%	453
Infrastructure - Water	905	1 179	1 179	47	847	979	132	13.5%	1 179
<i>Reticulation Water</i>	905	1 179	1 179	47	847	979	132	13.5%	1 179
Infrastructure - Sanitation	2 421	1 983	2 473	216	1 760	2 105	345	16.4%	2 473
<i>Reticulation Sewerage</i>	2 421	1 983	2 473	216	1 760	2 105	345	16.4%	2 473
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Other	4 146	4 705	4 705	308	2 942	3 630	689	19.0%	4 705
<i>Waste Management</i>	4 146	4 705	4 705	308	2 942	3 630	689	19.0%	4 705
Community	659	1 960	1 245	75	742	828	87	10.5%	1 245
Sportsfields & stadia	258	305	470	40	461	449	(12)	-2.6%	470
Swimming pools	-	113	113	-	94	89	(6)	-6.4%	113
Community halls	-	-	-	-	-	-	-	-	-
Recreational facilities	400	1 406	526	18	102	194	92	47.4%	526
Fire, safety & emergency	-	20	20	-	20	17	(3)	-17.1%	20
Security and policing	-	-	-	-	-	-	-	-	-
Cemeteries	-	65	65	17	27	37	10	27.1%	65
Social rental housing	-	50	50	0	37	42	5	10.8%	50
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	7 045	12 267	11 817	1 013	6 070	9 746	3 676	37.7%	11 817
General vehicles	3 482	4 766	4 766	292	2 599	4 550	1 951	42.9%	4 766
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	747	921	921	62	607	837	230	27.5%	921
Furniture and other office equipment	376	1 004	1 004	28	331	499	168	33.6%	1 004
Other Buildings	2 440	5 576	5 126	629	2 532	3 861	1 328	34.4%	5 126
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	30 293	46 868	46 193	2 045	24 444	23 709	735	3.1%	46 193

- Repairs and Maintenance is **3.1%** above our YTD budgeted expenditure projection.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	65 842	65 842	5 279	52 785	52 785	-		65 842
Infrastructure - Road transport	29 629	29 629	2 261	22 608	22 608	-		29 629
<i>Roads, Pavements & Bridges</i>	26 190	26 190	1 974	19 742	19 742	-		26 190
<i>Storm water</i>	3 439	3 439	287	2 866	2 866	-		3 439
Infrastructure - Electricity	12 448	12 448	1 037	10 373	10 373	-		12 448
<i>Generation</i>	12 426	12 426	1 035	10 355	10 355	-		12 426
<i>Transmission & Reticulation</i>	22	22	2	18	18	-		22
Infrastructure - Water	9 978	9 978	831	8 315	8 315	-		9 978
<i>Dams & Reservoirs</i>	1 280	1 280	107	1 066	1 066	-		1 280
<i>Water purification</i>	1 363	1 363	114	1 136	1 136	-		1 363
<i>Reticulation</i>	7 335	7 335	611	6 112	6 112	-		7 335
Infrastructure - Sanitation	13 409	13 409	1 117	11 174	11 174	-		13 409
<i>Reticulation</i>	7 428	7 428	619	6 190	6 190	-		7 428
<i>Sewerage purification</i>	5 981	5 981	498	4 984	4 984	-		5 981
Infrastructure - Other	379	379	32	316	316	-		379
<i>Waste Management</i>	379	379	32	316	316	-		379
Community	2 424	2 424	202	2 020	2 020	-		2 424
Parks & gardens	300	300	25	250	250	-		300
Sportsfields & stadia	995	995	83	829	829	-		995
Swimming pools	317	317	26	264	264	-		317
Community halls	14	14	1	12	12	-		14
Libraries	100	100	8	83	83	-		100
Recreational facilities	242	242	20	201	201	-		242
Fire, safety & emergency	9	9	1	8	8	-		9
Security and policing	245	245	20	204	204	-		245
Cemeteries	143	143	12	119	119	-		143
Other	58	58	5	49	49	-		58
Heritage assets	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Investment properties	25	25	2	21	21	-		25
Housing development	25	25	2	21	21	-		25
Other assets	14 641	14 641	1 220	12 201	12 201	-		14 641
General vehicles	2 516	2 516	210	2 097	2 097	-		2 516
Specialised vehicles	745	745	62	621	621	-		745
Plant & equipment	4 664	4 664	389	3 887	3 887	-		4 664
Computers - hardware/equipment	1 210	1 210	101	1 008	1 008	-		1 210
Furniture and other office equipment	432	432	36	360	360	-		432
Other Buildings	5 075	5 075	423	4 229	4 229	-		5 075
Agricultural assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Intangibles	745	745	62	621	621	-		745
Computers - software & programming	745	745	62	621	621	-		745
Total Depreciation	83 678	83 678	6 765	67 648	67 648	-		83 678
Specialised vehicles	745	745	62	621	621	-		745
Refuse	541	541	45	451	451	-		541
Fire	204	204	17	170	170	-		204

Section 13 – Quality certification

QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -
(mark as appropriate)

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

for the month of **April 2017** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

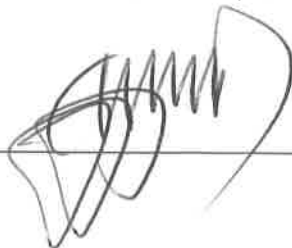
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 15 May 2017

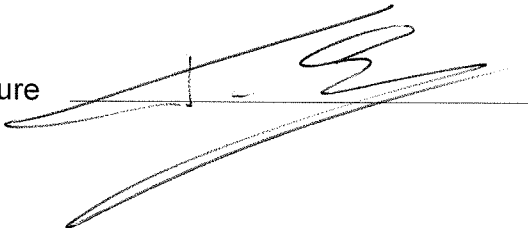
The Executive Mayor

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

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

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

Date: 12 May 2017