

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 January 2017

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 |
| Section 9 – Expenditure on Councillor, Senior Managers and Other Staff..... | 20-22 |
| Section 10 – Material variances to the SDBIP | 23 |
| Section 11– Capital programme performance | 24 |
| Section 12 – Other supporting documentation | 25-28 |
| Section 13 – Quality certification | 29-30 |

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for January 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 January 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 265 239 795 | R 370 901 114 | 58% |
| Operating Revenue | R 641 914 085 | R 643 446 171 | R 647 894 024 | R 282 915 967 | R 364 978 057 | 56% |
| Capital | R 74 689 669 | R 75 643 467 | R 81 428 433 | R 24 185 596 | R 57 242 837 | 70% |

3.2.1 Revenue by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| 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 | 6 933 | 57 561 | 56 405 | 1 156 | 2% | 85 129 |
| Property rates - penalties & collection charges | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 219 016 | 235 449 | 236 599 | 18 521 | 137 776 | 136 369 | 1 407 | 1% | 236 599 |
| Service charges - water revenue | 41 459 | 46 904 | 47 604 | 4 949 | 26 609 | 26 954 | (345) | -1% | 47 604 |
| Service charges - sanitation revenue | 26 506 | 28 509 | 29 409 | 2 539 | 17 576 | 17 432 | 144 | 1% | 29 409 |
| Service charges - refuse revenue | 18 377 | 20 405 | 20 905 | 1 787 | 12 485 | 12 399 | 86 | 1% | 20 905 |
| Service charges - other | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 3 646 | 3 586 | 3 586 | 347 | 2 691 | 2 592 | 99 | 4% | 3 586 |
| Interest earned - external investments | 20 215 | 17 300 | 23 800 | 4 999 | 5 774 | 9 234 | (3 460) | -37% | 23 800 |
| Interest earned - outstanding debtors | 1 749 | 1 483 | 1 483 | 159 | 1 098 | 1 030 | 68 | 7% | 1 483 |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines | 17 351 | 28 236 | 28 236 | (1 191) | 185 | 2 099 | (1 914) | -91% | 28 236 |
| Licences and permits | 3 768 | 3 475 | 3 475 | 332 | 2 209 | 2 123 | 85 | 4% | 3 475 |
| Agency services | 3 556 | 2 939 | 2 939 | 323 | 2 180 | 2 022 | 158 | 8% | 2 939 |
| Transfers recognised - operational | 91 626 | 103 246 | 96 530 | - | 44 456 | 44 456 | - | - | 96 530 |
| Other revenue | 22 461 | 16 866 | 19 959 | 1 901 | 12 966 | 12 874 | 92 | 1% | 19 959 |
| Gains on disposal of PPE | 4 894 | 200 | 200 | 121 | 1 119 | - | 1 119 | 0% | 200 |
| Total Revenue (excluding capital transfers and contributions) | 554 598 | 593 726 | 599 853 | 41 720 | 324 684 | 325 989 | (1 305) | 0% | 599 853 |

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 January 2017.

- Revenue received from Service chargers is well in line with budgeted projections.
- Rental of facilities and equipment are 4% 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 it be more in line at year-end when investments are paid out before 30 June 2017.
- Revenue received from Fines is at 91% below YTD budgeted projections. A portion of Fines are only recognised at 30 June 2017 as part of year-end transactions.
- Gains on disposal of PPE are revenue from Sale of land transactions that were under budgeted.
- Revenue received for the month of January 2017 was **R41.7 million** and the overall YTD performance seems to be in line with budgeted projections.

3.2.2 Expenditure by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| 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 | 12 954 | 92 112 | 92 877 | (765) | -1% | 174 437 |
| Remuneration of councillors | 8 644 | 9 243 | 9 243 | 727 | 5 084 | 5 155 | (71) | -1% | 9 243 |
| Debt impairment | 10 488 | 17 983 | 17 983 | - | - | - | - | - | 17 983 |
| Depreciation & asset impairment | 73 761 | 83 678 | 82 178 | 6 765 | 47 354 | 47 937 | (583) | -1% | 82 178 |
| Finance charges | 14 484 | 13 923 | 13 923 | 1 | 7 021 | 7 035 | (13) | 0% | 13 923 |
| Bulk purchases | 187 834 | 212 388 | 206 167 | 11 045 | 105 998 | 108 511 | (2 513) | -2% | 206 167 |
| Other materials | - | - | - | - | - | - | - | - | - |
| Contracted services | 3 661 | 4 239 | 4 239 | 372 | 2 226 | 2 244 | (18) | -1% | 4 239 |
| Transfers and grants | 2 033 | 2 137 | 2 107 | 67 | 762 | 876 | (114) | -13% | 2 107 |
| Other expenditure | 93 986 | 119 740 | 111 990 | 4 822 | 41 492 | 45 038 | (3 546) | -8% | 111 990 |
| Loss on disposal of PPE | 4 271 | 2 251 | 2 251 | - | - | - | - | - | 2 251 |
| Total Expenditure | 555 289 | 641 239 | 624 518 | 36 753 | 302 048 | 309 672 | (7 624) | -2% | 624 518 |
| Surplus/(Deficit) | (692) | (47 513) | (24 665) | 4 967 | 22 636 | 16 317 | 6 319 | 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 | 4 967 | 22 636 | 16 317 | | | 11 753 |
| Taxation | | | | | | | - | | - |
| Surplus/(Deficit) after taxation | 57 575 | (12 798) | 11 753 | 4 967 | 22 636 | 16 317 | | | 11 753 |
| Attributable to minorities | | | | | | | | | - |
| Surplus/(Deficit) attributable to | 57 575 | (12 798) | 11 753 | 4 967 | 22 636 | 16 317 | | | 11 753 |
| Share of surplus/ (deficit) of associate | | | | | | | | | - |
| Surplus/ (Deficit) for the year | 57 575 | (12 798) | 11 753 | 4 967 | 22 636 | 16 317 | | | 11 753 |

- Employee related costs have no material variance but Overtime within Protection services are closely monitored as the YTD actual is exceeding the YTD budget. Contributions for Pension funds and UIF will also be monitored closely. (See page 21 - 22)
- Remuneration of Councillors is well in line with YTD budgeted projections.
- Bulk purchases grants stand at -2% below the YTD budgeted projections and will be well in line by the end of the financial year.
- Transfers and grants stand at 13% 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 8% 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 January 2017 was **R36.7 million** whilst the overall YTD performance stands at **2%** 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) - M07 | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| January | | | | | | | | | |
| 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 | 4 350 | 6 290 | 4 916 | 1 374 | 28% | 8 057 |
| Executive and council | 546 | 855 | 818 | 255 | 311 | 233 | 78 | 33% | 818 |
| Budget and treasury office | 920 | 15 | 21 | - | 5 | 5 | (0) | 0% | 21 |
| Corporate services | 3 777 | 4 065 | 7 218 | 4 095 | 5 975 | 4 678 | 1 297 | 28% | 7 218 |
| <i>Community and public safety</i> | 37 311 | 22 416 | 25 387 | 989 | 9 033 | 14 162 | (5 129) | -36% | 25 387 |
| Community and social services | 458 | 1 530 | 580 | 145 | 215 | 147 | 69 | 47% | 580 |
| Sport and recreation | 1 657 | 17 356 | 18 907 | 826 | 7 313 | 11 795 | (4 482) | -38% | 18 907 |
| Public safety | 915 | 510 | 510 | - | 270 | 216 | 53 | 25% | 510 |
| Housing | 34 281 | 3 020 | 5 390 | 18 | 1 236 | 2 004 | (769) | -38% | 5 390 |
| <i>Economic and environmental services</i> | 21 283 | 18 905 | 20 292 | 669 | 3 105 | 12 477 | (9 372) | -75% | 20 292 |
| Planning and development | 325 | 40 | 40 | 1 | 15 | 20 | (5) | -27% | 40 |
| Road transport | 20 959 | 18 865 | 20 252 | 668 | 3 090 | 12 457 | (9 367) | -75% | 20 252 |
| <i>Trading services</i> | 23 106 | 28 434 | 27 692 | 2 550 | 14 315 | 16 349 | (2 034) | -12% | 27 692 |
| Electricity | 11 423 | 8 441 | 8 441 | 252 | 5 483 | 3 037 | 2 446 | 81% | 8 441 |
| Water | 8 028 | 9 615 | 9 834 | 931 | 5 061 | 8 187 | (3 126) | -38% | 9 834 |
| Waste water management | 3 640 | 8 834 | 7 465 | 1 368 | 1 834 | 3 190 | (1 356) | -43% | 7 465 |
| Waste management | 14 | 1 543 | 1 953 | (1) | 1 937 | 1 935 | 2 | 0% | 1 953 |
| Total Capital Expenditure - Standard Classification | 86 942 | 74 690 | 81 428 | 8 558 | 32 744 | 47 904 | (15 160) | -32% | 81 428 |
| Funded by: | | | | | | | | | |
| National Government | 22 709 | 24 640 | 25 940 | 868 | 11 793 | 17 811 | (6 018) | -34% | 25 940 |
| Provincial Government | 34 541 | 9 409 | 9 479 | 825 | 3 408 | 6 334 | (2 926) | -46% | 9 479 |
| Transfers recognised - capital | 57 250 | 34 049 | 35 419 | 1 693 | 15 201 | 24 145 | (8 944) | -37% | 35 419 |
| Public contributions & donations | 2 459 | 666 | 999 | - | - | 200 | (200) | -100% | 999 |
| Internally generated funds | 27 234 | 39 975 | 45 011 | 6 865 | 17 543 | 23 559 | (6 016) | -26% | 45 011 |
| Total Capital Funding | 86 942 | 74 690 | 81 428 | 8 558 | 32 744 | 47 904 | (15 160) | -32% | 81 428 |

Capital expenditure for the month of January amounts to **R8 558 399** and Capital commitments amount to **R4 147 113**.

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 - M07 January | | | | | |
|--|---|---------------------|-----------------|---------------|--------------------|
| 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% | 1.2% | 15.2% |
| Borrowed funding of 'low n' 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 | 0.11 | 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 | 4:1 | 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% | 91.54% | 95.0% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 16.6% | 16.6% | 17.9% | 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% | 96.44% | 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% | 5.41% | 5.81% |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 15.36% | 15.36% | 17.02% | 15.36% |
| Employee costs | Employee costs/Total Revenue - capital revenue | 29.6% | 29.1% | 28.4% | 29.1% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | 7.9% | 7.7% | 3.6% | 7.7% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | 16.4% | 16.0% | 16.7% | 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 | 20.13 | 18.3 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 23.4% | 23.4% | 14.5% | 23.4% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 5.8 | 5.8 | 5.8 | 5.8 |

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

| WC015 Swartland - Table C1 Monthly Budget Statement Summary - M07 January | | | | | | | | |
|---|------------------|---------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| 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 | 6 933 | 57 561 | 56 405 | 1 156 | 2% | 85 129 |
| Service charges | 305 358 | 331 267 | 27 796 | 194 445 | 193 153 | 1 292 | 1% | 334 517 |
| Investment revenue | 20 215 | 17 300 | 4 999 | 5 774 | 9 234 | (3 460) | -37% | 23 800 |
| Transfers recognised - operational | 91 626 | 103 246 | – | 44 456 | 44 456 | – | – | 96 530 |
| Other own revenue | 57 425 | 56 785 | 1 991 | 22 448 | 22 740 | (292) | -1% | 59 877 |
| Total Revenue (excluding capital transfers and contributions) | 554 598 | 593 726 | 41 720 | 324 684 | 325 989 | (1 305) | -0% | 599 853 |
| Employee costs | 156 127 | 175 657 | 12 954 | 92 112 | 92 877 | (765) | -1% | 174 437 |
| Remuneration of Councillors | 8 644 | 9 243 | 727 | 5 084 | 5 155 | (71) | -1% | 9 243 |
| Depreciation & asset impairment | 73 761 | 83 678 | 6 765 | 47 354 | 47 937 | (583) | -1% | 82 178 |
| Finance charges | 14 484 | 13 923 | 1 | 7 021 | 7 035 | (13) | -0% | 13 923 |
| Materials and bulk purchases | 187 834 | 212 388 | 11 045 | 105 998 | 108 511 | (2 513) | -2% | 206 167 |
| Transfers and grants | 2 033 | 2 137 | 67 | 762 | 876 | (114) | -13% | 2 107 |
| Other expenditure | 112 407 | 144 213 | 5 194 | 43 718 | 47 281 | (3 563) | -8% | 136 464 |
| Total Expenditure | 555 289 | 641 239 | 36 753 | 302 048 | 309 672 | (7 624) | -2% | 624 518 |
| Surplus/(Deficit) | (692) | (47 513) | 4 967 | 22 636 | 16 317 | 6 319 | 39% | (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) | 4 967 | 22 636 | 16 317 | 6 319 | 39% | 11 753 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | 57 575 | (12 798) | 4 967 | 22 636 | 16 317 | 6 319 | 39% | 11 753 |
| Capital expenditure & funds sources | | | | | | | | |
| Capital expenditure | 86 942 | 74 690 | 8 558 | 32 744 | 47 904 | (15 160) | -32% | 80 408 |
| Capital transfers recognised | 57 250 | 34 049 | 1 693 | 15 201 | 24 145 | (8 944) | -37% | 35 419 |
| Public contributions & donations | 2 459 | 666 | – | – | 200 | (200) | -100% | 999 |
| Borrowing | – | – | – | – | – | – | – | – |
| Internally generated funds | 27 234 | 39 975 | 6 865 | 17 543 | 23 559 | (6 016) | -26% | 45 011 |
| Total sources of capital funds | 86 942 | 74 690 | 8 558 | 32 744 | 47 904 | (15 160) | -32% | 81 428 |
| Financial position | | | | | | | | |
| Total current assets | 385 451 | 335 897 | | 452 039 | | | | 335 897 |
| Total non current assets | 1 805 136 | 1 792 536 | | 1 796 125 | | | | 1 792 536 |
| Total current liabilities | 102 999 | 114 647 | | 117 458 | | | | 114 647 |
| Total non current liabilities | 193 517 | 191 015 | | 190 176 | | | | 191 015 |
| Community wealth/Equity | 1 894 070 | 1 822 772 | | 1 940 531 | | | | 1 822 772 |
| Cash flows | | | | | | | | |
| Net cash from (used) operating | 144 803 | 82 199 | – | 239 056 | 20 959 | (218 097) | -1041% | 114 170 |
| Net cash from (used) investing | (86 502) | (74 469) | – | (22 038) | (34 513) | (12 476) | 36% | (81 207) |
| Net cash from (used) financing | (4 712) | (4 462) | – | (2 685) | (2 152) | 533 | – | (4 462) |
| Cash/cash equivalents at the month/year end | 299 134 | 230 191 | – | 441 256 | 283 427 | (157 829) | -56% | 255 424 |
| 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 | 31 921 | 6 149 | 890 | 1 020 | 517 | 1 154 | 7 688 | 50 448 |
| Creditors Age Analysis | | | | | | | | |
| Total Creditors | 4 170 | 405 | 19 | 18 | – | – | – | 4 617 |

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

| WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M07 January | | | | | | | |
|---|---------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 | 12 371 | 83 778 | 79 340 | 4 438 | 6% | 140 570 |
| Executive and council | 125 | 0 | 205 | 190 | 15 | 8% | 463 |
| Budget and treasury office | 129 014 | 12 294 | 83 079 | 78 635 | 4 444 | 6% | 135 946 |
| Corporate services | 4 102 | 77 | 494 | 516 | (21) | -4% | 4 162 |
| <i>Community and public safety</i> | 78 534 | (755) | 3 270 | 24 021 | (20 750) | -86% | 71 105 |
| Community and social services | 11 640 | 83 | 611 | 10 241 | (9 630) | -94% | 10 736 |
| Sport and recreation | 17 770 | 343 | 2 352 | 9 789 | (7 438) | -76% | 19 285 |
| Public safety | 28 896 | (1 193) | 202 | 3 858 | (3 656) | -95% | 28 896 |
| Housing | 20 228 | 12 | 106 | 133 | (27) | -20% | 12 188 |
| Health | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | 30 281 | 895 | 6 426 | 9 561 | (3 136) | -33% | 31 184 |
| Planning and development | 2 469 | 154 | 1 710 | 1 780 | (70) | -4% | 3 039 |
| Road transport | 27 813 | 742 | 4 716 | 7 781 | (3 065) | -39% | 28 146 |
| Environmental protection | - | - | - | - | - | - | - |
| <i>Trading services</i> | 386 361 | 29 207 | 231 197 | 232 084 | (887) | 0% | 393 388 |
| Electricity | 241 995 | 18 562 | 141 442 | 143 062 | (1 620) | -1% | 244 642 |
| Water | 59 467 | 5 253 | 31 883 | 34 251 | (2 369) | -7% | 61 067 |
| Waste water management | 51 681 | 3 363 | 35 975 | 34 020 | 1 955 | 6% | 53 881 |
| Waste management | 33 218 | 2 028 | 21 898 | 20 751 | 1 147 | 6% | 33 799 |
| <i>Other</i> | 23 | 2 | 13 | 14 | (0) | -2% | 23 |
| Total Revenue - Standard | 628 441 | 41 720 | 324 684 | 345 019 | (20 335) | -6% | 636 271 |
| Expenditure - Standard | | | | | | | |
| <i>Governance and administration</i> | 96 491 | 5 762 | 42 742 | 48 641 | (5 899) | -12% | 95 708 |
| Executive and council | 21 390 | 1 340 | 10 996 | 11 972 | (976) | -8% | 20 652 |
| Budget and treasury office | 39 689 | 1 910 | 14 468 | 17 014 | (2 546) | -15% | 39 280 |
| Corporate services | 35 412 | 2 512 | 17 278 | 19 656 | (2 377) | -12% | 35 776 |
| <i>Community and public safety</i> | 103 223 | 5 071 | 39 395 | 43 021 | (3 627) | -8% | 91 620 |
| Community and social services | 17 744 | 1 211 | 8 835 | 10 007 | (1 172) | -12% | 17 743 |
| Sport and recreation | 21 291 | 1 656 | 10 443 | 11 603 | (1 159) | -10% | 20 298 |
| Public safety | 40 023 | 2 058 | 13 749 | 14 873 | (1 123) | -8% | 39 680 |
| Housing | 24 165 | 146 | 6 367 | 6 539 | (172) | -3% | 13 898 |
| Health | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | 89 028 | 4 808 | 37 834 | 50 803 | (12 970) | -26% | 88 892 |
| Planning and development | 12 640 | 913 | 6 335 | 7 221 | (885) | -12% | 12 715 |
| Road transport | 76 388 | 3 894 | 31 498 | 43 583 | (12 084) | -28% | 76 177 |
| Environmental protection | - | - | - | - | - | - | - |
| <i>Trading services</i> | 351 194 | 20 988 | 181 461 | 186 849 | (5 388) | -3% | 347 025 |
| Electricity | 216 746 | 11 284 | 114 699 | 117 275 | (2 576) | -2% | 216 717 |
| Water | 59 525 | 4 824 | 27 646 | 28 036 | (390) | -1% | 54 901 |
| Waste water management | 45 409 | 2 687 | 23 972 | 24 965 | (992) | -4% | 46 035 |
| Waste management | 29 514 | 2 192 | 15 143 | 16 573 | (1 430) | -9% | 29 372 |
| <i>Other</i> | 1 303 | 125 | 617 | 716 | (99) | -14% | 1 273 |
| Total Expenditure - Standard | 641 239 | 36 753 | 302 048 | 330 031 | (27 983) | -8% | 624 518 |
| Surplus/ (Deficit) for the year | (12 798) | 4 967 | 22 636 | 14 988 | 7 648 | 51% | 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) - M07 January | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 | 444 | 10 070 | (9 626) | -95.6% | 10 550 |
| Vote 2 - Civil Services | | 167 793 | 185 167 | 191 411 | 10 892 | 91 015 | 101 859 | (10 845) | -10.6% | 191 411 |
| Vote 3 - Council | | 358 | 125 | 325 | 0 | 205 | 190 | 15 | 7.8% | 325 |
| Vote 4 - Electricity Services | | 236 095 | 241 995 | 244 642 | 18 562 | 141 442 | 143 062 | (1 620) | -1.1% | 244 642 |
| Vote 5 - Financial Services | | 121 326 | 129 014 | 135 946 | 12 294 | 83 079 | 78 635 | 4 444 | 5.7% | 135 946 |
| Vote 6 - Development Services | | 52 711 | 26 302 | 17 932 | 427 | 3 899 | 3 596 | 303 | 8.4% | 17 932 |
| Vote 7 - Municipal Manager | | 280 | - | 137 | - | - | - | - | - | 137 |
| Vote 8 - Protection Services | | 24 797 | 35 328 | 35 328 | (535) | 4 601 | 7 608 | (3 007) | -39.5% | 35 328 |
| Total Revenue by Vote | 2 | 612 865 | 628 441 | 636 271 | 41 720 | 324 684 | 345 019 | (20 335) | -5.9% | 636 271 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Corporate Services | | 22 115 | 23 869 | 24 712 | 1 591 | 12 233 | 13 555 | (1 322) | -9.8% | 24 712 |
| Vote 2 - Civil Services | | 204 915 | 240 547 | 234 713 | 15 759 | 112 559 | 129 024 | (16 466) | -12.8% | 234 713 |
| Vote 3 - Council | | 13 652 | 14 678 | 14 473 | 842 | 7 896 | 8 489 | (594) | -7.0% | 14 473 |
| Vote 4 - Electricity Services | | 203 026 | 226 664 | 226 622 | 12 256 | 119 647 | 123 057 | (3 410) | -2.8% | 226 622 |
| Vote 5 - Financial Services | | 32 921 | 39 689 | 39 280 | 1 910 | 14 468 | 17 014 | (2 546) | -15.0% | 39 280 |
| Vote 6 - Development Services | | 37 145 | 41 452 | 31 253 | 1 356 | 14 831 | 16 400 | (1 569) | -9.6% | 31 253 |
| Vote 7 - Municipal Manager | | 4 976 | 6 712 | 6 179 | 498 | 3 100 | 3 483 | (382) | -11.0% | 6 179 |
| Vote 8 - Protection Services | | 36 540 | 47 628 | 47 286 | 2 540 | 17 314 | 19 009 | (1 694) | -8.9% | 47 286 |
| Total Expenditure by Vote | 2 | 555 289 | 641 239 | 624 518 | 36 753 | 302 048 | 330 031 | (27 983) | -8.5% | 624 518 |
| Surplus/ (Deficit) for the year | 2 | 57 575 | (12 798) | 11 753 | 4 967 | 22 636 | 14 988 | 7 648 | 51.0% | 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) - M07 January | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| 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 | 6 933 | 57 561 | 56 405 | 1 156 | 2% | 85 129 |
| Property rates - penalties & collection charges | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 219 016 | 235 449 | 236 599 | 18 521 | 137 776 | 136 369 | 1 407 | 1% | 236 599 |
| Service charges - water revenue | 41 459 | 46 904 | 47 604 | 4 949 | 26 609 | 26 954 | (345) | -1% | 47 604 |
| Service charges - sanitation revenue | 26 506 | 28 509 | 29 409 | 2 539 | 17 576 | 17 432 | 144 | 1% | 29 409 |
| Service charges - refuse revenue | 18 377 | 20 405 | 20 905 | 1 787 | 12 485 | 12 399 | 86 | 1% | 20 905 |
| Service charges - other | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 3 646 | 3 586 | 3 586 | 347 | 2 691 | 2 592 | 99 | 4% | 3 586 |
| Interest earned - external investments | 20 215 | 17 300 | 23 800 | 4 999 | 5 774 | 9 234 | (3 460) | -37% | 23 800 |
| Interest earned - outstanding debtors | 1 749 | 1 483 | 1 483 | 159 | 1 098 | 1 030 | 68 | 7% | 1 483 |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines | 17 351 | 28 236 | 28 236 | (1 191) | 185 | 2 099 | (1 914) | -91% | 28 236 |
| Licences and permits | 3 768 | 3 475 | 3 475 | 332 | 2 209 | 2 123 | 85 | 4% | 3 475 |
| Agency services | 3 556 | 2 939 | 2 939 | 323 | 2 180 | 2 022 | 158 | 8% | 2 939 |
| Transfers recognised - operational | 91 626 | 103 246 | 96 530 | - | 44 456 | 44 456 | - | - | 96 530 |
| Other revenue | 22 461 | 16 866 | 19 959 | 1 901 | 12 966 | 12 874 | 92 | 1% | 19 959 |
| Gains on disposal of PPE | 4 894 | 200 | 200 | 121 | 1 119 | - | 1 119 | 0% | 200 |
| Total Revenue (excluding capital transfers and contributions) | 554 598 | 593 726 | 599 853 | 41 720 | 324 684 | 325 989 | (1 305) | 0% | 599 853 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 156 127 | 175 657 | 174 437 | 12 954 | 92 112 | 92 877 | (765) | -1% | 174 437 |
| Remuneration of councillors | 8 644 | 9 243 | 9 243 | 727 | 5 084 | 5 155 | (71) | -1% | 9 243 |
| Debt impairment | 10 488 | 17 983 | 17 983 | - | - | - | - | - | 17 983 |
| Depreciation & asset impairment | 73 761 | 83 678 | 82 178 | 6 765 | 47 354 | 47 937 | (583) | -1% | 82 178 |
| Finance charges | 14 484 | 13 923 | 13 923 | 1 | 7 021 | 7 035 | (13) | 0% | 13 923 |
| Bulk purchases | 187 834 | 212 388 | 206 167 | 11 045 | 105 998 | 108 511 | (2 513) | -2% | 206 167 |
| Other materials | - | - | - | - | - | - | - | - | - |
| Contracted services | 3 661 | 4 239 | 4 239 | 372 | 2 226 | 2 244 | (18) | -1% | 4 239 |
| Transfers and grants | 2 033 | 2 137 | 2 107 | 67 | 762 | 876 | (114) | -13% | 2 107 |
| Other expenditure | 93 986 | 119 740 | 111 990 | 4 822 | 41 492 | 45 038 | (3 546) | -8% | 111 990 |
| Loss on disposal of PPE | 4 271 | 2 251 | 2 251 | - | - | - | - | - | 2 251 |
| Total Expenditure | 555 289 | 641 239 | 624 518 | 36 753 | 302 048 | 309 672 | (7 624) | -2% | 624 518 |
| Surplus/(Deficit) | (692) | (47 513) | (24 665) | 4 967 | 22 636 | 16 317 | 6 319 | 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 | 4 967 | 22 636 | 16 317 | | | 11 753 |
| Taxation | | | | | | | - | | - |
| Surplus/(Deficit) after taxation | 57 575 | (12 798) | 11 753 | 4 967 | 22 636 | 16 317 | | | 11 753 |
| Attributable to minorities | | | | | | | | | - |
| Surplus/(Deficit) attributable to | 57 575 | (12 798) | 11 753 | 4 967 | 22 636 | 16 317 | | | 11 753 |
| Share of surplus/ (deficit) of associate | | | | | | | | | - |
| Surplus/ (Deficit) for the year | 57 575 | (12 798) | 11 753 | 4 967 | 22 636 | 16 317 | | | 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) - M07 | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| January | | | | | | | | | |
| 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 | - | 1 859 | 3 000 | (1 141) | -38% | 3 000 |
| Vote 2 - Civil Services | 3 535 | 6 250 | 10 600 | 93 | 545 | 1 700 | (1 155) | -68% | 10 600 |
| Vote 3 - Council | - | - | - | - | - | - | - | - | - |
| Vote 4 - Electricity Services | - | - | - | - | - | - | - | - | - |
| Vote 5 - Financial Services | - | - | - | - | - | - | - | - | - |
| Vote 6 - Development Services | - | - | 1 020 | - | - | - | - | - | - |
| Vote 7 - Municipal Manager | - | - | - | - | - | - | - | - | - |
| Vote 8 - Protection Services | - | 225 | - | - | - | 50 | (50) | -100% | - |
| Total Capital Multi-year expenditure | 5 619 | 9 475 | 14 620 | 93 | 2 404 | 4 750 | (2 346) | -49% | 13 600 |
| Single Year expenditure appropriation | | | | | | | | | |
| Vote 1 - Corporate Services | 1 441 | 1 075 | 4 178 | 4 095 | 4 099 | 1 684 | 2 415 | 143% | 4 178 |
| Vote 2 - Civil Services | 31 509 | 50 523 | 48 420 | 3 846 | 18 926 | 35 995 | (17 069) | -47% | 48 420 |
| Vote 3 - Council | 540 | 805 | 705 | 206 | 239 | 147 | 92 | 62% | 705 |
| Vote 4 - Electricity Services | 11 674 | 8 441 | 8 441 | 252 | 5 483 | 3 037 | 2 446 | 81% | 8 441 |
| Vote 5 - Financial Services | 920 | 15 | 21 | - | 5 | 5 | (0) | 0% | 21 |
| Vote 6 - Development Services | 34 319 | 4 020 | 4 420 | 18 | 1 247 | 2 033 | (786) | -39% | 4 420 |
| Vote 7 - Municipal Manager | 5 | 50 | 113 | 49 | 72 | 86 | (14) | -16% | 113 |
| Vote 8 - Protection Services | 915 | 285 | 510 | - | 270 | 166 | 103 | 62% | 510 |
| Total Capital single-year expenditure | 81 323 | 65 215 | 66 808 | 8 466 | 30 340 | 43 154 | (12 814) | -30% | 66 808 |
| Total Capital Expenditure | 86 942 | 74 690 | 81 428 | 8 558 | 32 744 | 47 904 | (15 160) | -32% | 80 408 |
| Capital Expenditure - Standard Classification | | | | | | | | | |
| Governance and administration | 5 242 | 4 935 | 8 057 | 4 350 | 6 290 | 4 916 | 1 374 | 28% | 8 057 |
| Executive and council | 546 | 855 | 818 | 255 | 311 | 233 | 78 | 33% | 818 |
| Budget and treasury office | 920 | 15 | 21 | - | 5 | 5 | (0) | 0% | 21 |
| Corporate services | 3 777 | 4 065 | 7 218 | 4 095 | 5 975 | 4 678 | 1 297 | 28% | 7 218 |
| Community and public safety | 37 311 | 22 416 | 25 387 | 989 | 9 033 | 14 162 | (5 129) | -36% | 25 387 |
| Community and social services | 458 | 1 530 | 580 | 145 | 215 | 147 | 69 | 47% | 580 |
| Sport and recreation | 1 657 | 17 356 | 18 907 | 826 | 7 313 | 11 795 | (4 482) | -38% | 18 907 |
| Public safety | 915 | 510 | 510 | - | 270 | 216 | 53 | 25% | 510 |
| Housing | 34 281 | 3 020 | 5 390 | 18 | 1 236 | 2 004 | (769) | -38% | 5 390 |
| Economic and environmental services | 21 283 | 18 905 | 20 292 | 669 | 3 105 | 12 477 | (9 372) | -75% | 20 292 |
| Planning and development | 325 | 40 | 40 | 1 | 15 | 20 | (5) | -27% | 40 |
| Road transport | 20 959 | 18 865 | 20 252 | 668 | 3 090 | 12 457 | (9 367) | -75% | 20 252 |
| Trading services | 23 106 | 28 434 | 27 692 | 2 550 | 14 315 | 16 349 | (2 034) | -12% | 27 692 |
| Electricity | 11 423 | 8 441 | 8 441 | 252 | 5 483 | 3 037 | 2 446 | 81% | 8 441 |
| Water | 8 028 | 9 615 | 9 834 | 931 | 5 061 | 8 187 | (3 126) | -38% | 9 834 |
| Waste water management | 3 640 | 8 834 | 7 465 | 1 368 | 1 834 | 3 190 | (1 356) | -43% | 7 465 |
| Waste management | 14 | 1 543 | 1 953 | (1) | 1 937 | 1 935 | 2 | 0% | 1 953 |
| Total Capital Expenditure - Standard Classification | 86 942 | 74 690 | 81 428 | 8 558 | 32 744 | 47 904 | (15 160) | -32% | 81 428 |
| Funded by: | | | | | | | | | |
| National Government | 22 709 | 24 640 | 25 940 | 868 | 11 793 | 17 811 | (6 018) | -34% | 25 940 |
| Provincial Government | 34 541 | 9 409 | 9 479 | 825 | 3 408 | 6 334 | (2 926) | -46% | 9 479 |
| Transfers recognised - capital | 57 250 | 34 049 | 35 419 | 1 693 | 15 201 | 24 145 | (8 944) | -37% | 35 419 |
| Public contributions & donations | 2 459 | 666 | 999 | - | - | 200 | (200) | -100% | 999 |
| Internally generated funds | 27 234 | 39 975 | 45 011 | 6 865 | 17 543 | 23 559 | (6 016) | -26% | 45 011 |
| Total Capital Funding | 86 942 | 74 690 | 81 428 | 8 558 | 32 744 | 47 904 | (15 160) | -32% | 81 428 |

4.1.6 Table C6: Monthly Budget Statement - Financial Position

| WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M07 January | | | | | |
|--|------------------|---------------------|------------------|------------------|--------------------|
| 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 | 361 090 | 340 192 |
| Consumer debtors | 47 940 | 60 417 | 58 792 | 58 038 | 58 792 |
| Other debtors | 28 845 | 37 864 | 21 553 | 20 396 | 21 553 |
| Current portion of long-term receivables | 18 | 21 | 21 | 2 522 | 21 |
| Inventory | 9 513 | 7 404 | 8 817 | 9 992 | 8 817 |
| Total current assets | 385 451 | 335 897 | 429 374 | 452 039 | 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 | 1 763 716 | 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 | 1 796 125 | 1 724 196 |
| TOTAL ASSETS | 2 190 587 | 2 128 434 | 2 153 570 | 2 248 164 | 2 153 570 |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Borrowing | 4 451 | 5 263 | 5 263 | - | 5 263 |
| Consumer deposits | 9 377 | 10 069 | 10 069 | 9 664 | 10 069 |
| Trade and other payables | 82 482 | 92 650 | 87 173 | 96 719 | 87 173 |
| Provisions | 6 690 | 6 666 | 6 666 | 11 075 | 6 666 |
| Total current liabilities | 102 999 | 114 647 | 109 171 | 117 458 | 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 | 307 634 | 300 185 |
| NET ASSETS | 1 894 070 | 1 822 772 | 1 853 385 | 1 940 531 | 1 853 385 |
| COMMUNITY WEALTH/EQUITY | | | | | |
| Accumulated Surplus/(Deficit) | 1 753 152 | 1 722 539 | 1 753 152 | 1 799 814 | 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 | 1 940 531 | 1 853 385 |

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

| WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M07 January | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|-----------------|-----------------|----------------|----------------|--------------------|
| 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 | 6 190 | 52 904 | 56 405 | (3 501) | -6% | 82 575 |
| Service charges | 305 358 | 321 826 | 324 481 | 26 214 | 178 059 | 193 153 | (15 095) | -8% | 324 481 |
| Other revenue | 56 270 | 33 233 | 37 446 | 121 610 | 286 052 | 21 710 | 264 342 | 1218% | 37 446 |
| Government - operating | 91 626 | 110 396 | 112 710 | 697 | 75 522 | - | 75 522 | #DIV/0! | 112 710 |
| Government - capital | 58 267 | 39 124 | 38 792 | - | 19 578 | 1 161 | 18 417 | 1587% | 38 792 |
| Interest | 20 215 | 18 741 | 25 238 | 4 999 | 5 778 | 10 264 | (4 486) | -44% | 25 238 |
| Payments | | | | | | | | | |
| Suppliers and employees | 450 389 | 507 763 | 491 042 | 147 606 | 238 763 | 253 824 | 15 061 | 6% | 491 042 |
| Finance charges | 14 484 | 13 923 | 13 923 | 1 | 7 002 | 7 035 | 32 | 0% | 13 923 |
| Transfers and Grants | 2 033 | 2 137 | 2 107 | 2 | 413 | 876 | 463 | 53% | 2 107 |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 144 803 | 82 199 | 114 170 | 12 101 | 371 714 | 20 959 | 319 644 | | 114 170 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | 419 | 200 | 200 | 121 | 1 119 | - | 1 119 | | 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) | (8 506) | (31 541) | (34 513) | (2 972) | 9% | (81 428) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (86 502) | (74 469) | (81 207) | (8 385) | (30 422) | (34 513) | (4 091) | 12% | (81 207) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Short term loans | - | - | - | - | - | - | - | | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | | - |
| Increase (decrease) in consumer deposits | - | 570 | 570 | 83 | 739 | - | 739 | | 570 |
| Payments | | | | | | | | | |
| Repayment of borrowing | (4 712) | (5 032) | (5 032) | (8) | (3 350) | (2 152) | 1 198 | | (5 032) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (4 712) | (4 462) | (4 462) | 74 | (2 611) | (2 152) | 459 | | (4 462) |
| NET INCREASE/ (DECREASE) IN CASH HELD | 53 589 | 3 268 | 28 500 | 3 790 | 338 681 | (15 707) | | | 28 500 |
| Cash/cash equivalents at beginning: | 245 545 | 226 923 | 299 134 | | 226 923 | 299 134 | | | 226 923 |
| Cash/cash equivalents at month/year end: | 299 134 | 230 191 | 327 634 | | 565 604 | 283 427 | | | 255 424 |

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

| WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January | | | | | | | | | | | | | |
|--|-------------|---------------------|------------------|------------------|------------------|------------------|----------------|----------------|------------------|---------------|---------------|--------------------|--------------------|
| Description | NT Code | Budget Year 2016/17 | | | | | | | | | | Total over 90 days | % of Total Debtors |
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 5 498 | 1 489 | 291 | 222 | 170 | 120 | 117 | 1 377 | 9 282 | 2 005 | 18% | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 14 442 | 2 080 | 123 | 99 | 61 | 43 | 41 | 635 | 17 525 | 880 | 35% | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 6 060 | 1 113 | 299 | 197 | 490 | 117 | 769 | 2 540 | 11 584 | 4 112 | 23% | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 2 439 | 758 | 188 | 146 | 130 | 97 | 87 | 1 218 | 5 064 | 1 679 | 10% | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 1 944 | 580 | 163 | 135 | 129 | 98 | 90 | 1 287 | 4 427 | 1 740 | 9% | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 29 | 19 | 1 | 1 | 1 | 1 | 1 | 1 | 52 | 3 | 0% | |
| Interest on Arrear Debtor Accounts | 1810 | – | – | – | – | – | – | – | – | – | – | 0% | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | – | – | – | – | – | – | – | – | – | – | 0% | |
| Other | 1900 | 1 510 | 110 | 44 | 90 | 39 | 41 | 49 | 631 | 2 513 | 850 | 5% | |
| Total By Income Source | 2000 | 31 921 | 6 149 | 1 108 | 890 | 1 020 | 517 | 1 154 | 7 688 | 50 448 | 11 269 | 100% | |
| 2015/16 - totals only | | 31 096 719 | 5 546 858 | 1 470 611 | 1 049 366 | 1 229 284 | 754 361 | 550 008 | 7 513 868 | 49 211 | 11 097 | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 1 087 | 112 | 16 | 6 | 72 | 3 | 2 | 96 | 1 393 | 179 | 3% | |
| Commercial | 2300 | 13 873 | 1 035 | 101 | 69 | 271 | 23 | 28 | 619 | 16 020 | 1 011 | 32% | |
| Households | 2400 | 15 462 | 4 718 | 911 | 775 | 602 | 477 | 440 | 6 507 | 29 892 | 8 801 | 59% | |
| Other | 2500 | 1 499 | 284 | 80 | 39 | 74 | 14 | 684 | 467 | 3 142 | 1 279 | 6% | |
| Total By Customer Group | 2600 | 31 921 | 6 149 | 1 108 | 890 | 1 020 | 517 | 1 154 | 7 688 | 50 448 | 11 269 | 100% | |

Total Debtors has increased from **R49 603 109** in December 2016 to **R50 447 687** in January 2017.

Collection rate for January 2017 is **87.14%** compared to **91.82%** in December 2016. Year to date collection rate is **91.54%**.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

| WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January | | | | | | | | | | | |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------------|---|
| Description | NT Code | Budget Year 2016/17 | | | | | | | | | Prior year totals for chart (same period) |
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| R thousands | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 4 170 | 405 | 5 | 19 | 18 | - | - | - | 4 617 | 2 157 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 4 170 | 405 | 5 | 19 | 18 | - | - | - | 4 617 | 2 157 |

Detailed reports attached.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

| WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January | | | | | | | | |
|--|----------------------|--------------------|---------------------------|--------------------------------|---------------------------|--|------------------------|----------------------------------|
| Investments by maturity Name of institution & investment ID | Period of Investment | Type of Investment | Expiry date of investment | Accrued interest for the month | Yield for the month 1 (%) | Market value at beginning of the month | Change in market value | Market value at end of the month |
| R thousands | Yrs/Months | | | | | | | |
| Municipality | | | | | | | | |
| ABSA | 214 Days | Fixed Deposit | 31 January 2017 | | 8.46% | 100 000 | - | 100 000 |
| NEDBANK | 364 Days | Fixed Deposit | 30 June 2017 | | 9.13% | 100 000 | - | 100 000 |
| STANDARD | 272 days | Fixed Deposit | 31 June 2017 | | 8.78% | 30 000 | - | 30 000 |
| ABSA | | Call Account | | | 6.80% | 98 660 | (11 460) | 87 200 |
| Municipality sub-total | | | | - | | 328 660 | (11 460) | 317 200 |
| Entities | | | | | | | | |
| N/A | | | | | | | | |
| Entities sub-total | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | | | | - | | 328 660 | (11 460) | 317 200 |

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 - M07 January | | | | | | | | |
|--|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | - | 46 953 | 46 953 | - | | 62 210 |
| Local Government Equitable Share | 59 275 | 59 275 | - | 44 456 | 44 456 | - | | 59 275 |
| Finance Management | 1 475 | 1 475 | - | 1 475 | 1 475 | - | | 1 475 |
| EPWP Incentive | 1 460 | 1 460 | - | 1 022 | 1 022 | - | | 1 460 |
| Provincial Government: | 48 186 | 48 868 | 683 | 14 495 | 14 495 | - | | 48 868 |
| Community Development: Workers | 37 | 37 | - | 37 | 37 | - | | 37 |
| Housing | 27 150 | 27 150 | - | 9 350 | 9 350 | - | | 27 150 |
| Libraries | 6 616 | 6 616 | 683 | 5 108 | 5 108 | - | | 6 616 |
| Proclaimed Roads Subsidy | 14 263 | 14 263 | - | - | - | - | | 14 263 |
| Financial Management Support Grant: Student Bursaries | 120 | 120 | - | - | - | - | | 120 |
| RSEP | - | 332 | - | - | - | - | | 332 |
| Financial Management Support Grant: mSCOA | - | 220 | - | - | - | - | | 220 |
| Greenest Town Award | - | 70 | - | - | - | - | | 70 |
| FMSG: Graduate Internship Programme | - | 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 | 111 178 | 683 | 61 448 | 61 448 | - | | 111 178 |
| 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 | 10 252 | 14 | 7 084 | 7 084 | - | | 10 252 |
| <i>RSEP/VPUU Municipal Projects</i> | 7 500 | 7 168 | - | 4 000 | 4 000 | - | | 7 168 |
| <i>Libraries</i> | 3 030 | 3 030 | 14 | 3 030 | 3 030 | - | | 3 030 |
| <i>Sport facility</i> | 54 | 54 | - | 54 | 54 | - | | 54 |
| 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 | 38 792 | 14 | 32 951 | 32 951 | - | | 38 792 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 149 520 | 149 970 | 697 | 94 399 | 94 399 | - | | 149 970 |

8.2 Supporting Table SC7 (1)

| WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January | | | | | | | | |
|--|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| 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 | 3 921 | 29 133 | 29 723 | (589) | -2.0% | 62 522 |
| Local Government Equitable Share | 59 275 | 59 275 | 3 693 | 27 503 | 27 754 | (251) | -0.9% | 59 275 |
| Finance Management | 1 475 | 1 475 | 44 | 519 | 857 | (339) | -39.5% | 1 475 |
| EPWP Incentive | 1 460 | 1 460 | 183 | 1 111 | 1 111 | - | | 1 460 |
| Municipal Systems Improvement | - | 312 | - | - | - | - | | 312 |
| Provincial Government: | 41 036 | 35 084 | 546 | 9 470 | 17 712 | (8 242) | -46.5% | 35 084 |
| Community Development: Workers | 37 | 67 | 4 | 16 | 24 | (9) | -35.5% | 67 |
| Housing | 20 000 | 13 300 | - | 5 220 | 5 220 | 0 | 0.0% | 13 300 |
| Libraries | 6 616 | 6 616 | 542 | 3 747 | 4 243 | (496) | -11.7% | 6 616 |
| Proclaimed Roads Subsidy | 14 263 | 14 263 | - | 487 | 8 225 | (7 738) | -94.1% | 14 263 |
| Financial Management Support Grant: Student Bursaries | 120 | 120 | - | - | - | - | | 120 |
| Financial Management Support Grant: mSCOA | - | 257 | - | - | 43 | - | | 257 |
| Greenest Town Award | - | 70 | - | - | - | - | | 70 |
| FMSG: Graduate Internship Programme | - | 60 | - | - | - | - | | 60 |
| RSEP | - | 332 | - | - | 55 | - | | 332 |
| District Municipality: | - | - | - | - | - | - | - | - |
| Other grant providers: | - | 100 | - | - | - | - | - | 100 |
| Sondeza | - | 100 | - | - | - | - | | 100 |
| Total operating expenditure of Transfers and Grants: | 103 246 | 97 706 | 4 466 | 38 603 | 47 435 | (8 832) | -18.6% | 97 706 |
| Capital expenditure of Transfers and Grants | | | | | | | | |
| National Government: | 22 430 | 23 730 | 868 | 11 793 | 15 811 | (4 018) | -25.4% | 23 730 |
| Municipal Infrastructure Grant (MIG) | 20 330 | 20 330 | 861 | 10 620 | 14 277 | (3 658) | -25.6% | 20 330 |
| Integrated National Electrification Programme (municipal) | 2 100 | 3 400 | 7 | 1 174 | 1 534 | (360) | -23.5% | 3 400 |
| | | | | | | - | | - |
| Provincial Government: | 9 409 | 8 459 | 825 | 3 408 | 6 334 | (2 926) | -46.2% | 8 459 |
| RSEP/VPUU Municipal Projects | 6 325 | 5 375 | 824 | 1 544 | 3 250 | (1 706) | -52.5% | 5 375 |
| Libraries | 3 030 | 3 030 | - | 1 859 | 3 030 | (1 171) | -38.6% | 3 030 |
| Sport facility | 54 | 54 | 2 | 5 | 54 | (49) | -91.0% | 54 |
| District Municipality: | - | - | - | - | - | - | - | - |
| Other grant providers: | 2 210 | 2 210 | - | - | 2 000 | (2 000) | -100.0% | 2 210 |
| Accelerated Community Infrastructure Programme | 2 210 | 2 210 | - | - | 2 000 | (2 000) | -100.0% | 2 210 |
| | | | | | | - | | - |
| Total capital expenditure of Transfers and Grants | 34 049 | 34 399 | 1 693 | 15 201 | 24 145 | (8 944) | -37.0% | 34 399 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 137 295 | 132 105 | 6 160 | 53 805 | 71 580 | (17 776) | -24.8% | 132 105 |

8.3 Supporting Table SC7 (2)

| WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January | | | | | | |
|---|-----|---------------------------|----------------|---------------|--------------|----------------|
| Description | Ref | Budget Year 2016/17 | | | | |
| | | Approved Rollover 2015/16 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands | | | | | | |
| EXPENDITURE | | | | | | |
| Operating expenditure of Approved Roll-overs | | | | | | |
| National Government: | | 349 | - | 73 | 276 | 79.2% |
| Municipal Systems Improvement Grant | | 312 | | 70 | 242 | 77.6% |
| Financial Management Support Grant: mSCOA | | 37 | | 3 | 34 | 92.7% |
| Provincial Government: | | - | - | - | - | |
| District Municipality: | | - | - | - | - | |
| Other grant providers: | | - | - | - | - | |
| Total operating expenditure of Approved Roll-overs | | 349 | - | 73 | 276 | 79.2% |
| Capital expenditure of Approved Roll-overs | | | | | | |
| National Government: | | - | - | - | - | |
| Provincial Government: | | 1 183 | - | - | 1 183 | 100.0% |
| RSEP/VPUU Municipal Projects | | 1 183 | - | - | 1 183 | 100.0% |
| District Municipality: | | - | - | - | - | |
| Other grant providers: | | - | - | - | - | |
| Total capital expenditure of Approved Roll-overs | | 1 183 | - | - | 1 183 | 100.0% |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | | 1 532 | - | 73 | 1 459 | 95.3% |

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

9.1 Supporting Table SC8

| WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January | | | | | | | | |
|---|---------------------|-----------------|----------------|---------------|----------------|----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration | Budget Year 2016/17 | | | | | | | |
| | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | |
| Basic Salaries and Wages | 5 493 | 5 493 | 490 | 3 379 | 3 359 | 20 | 1% | 5 493 |
| Pension and UIF Contributions | 824 | 824 | 70 | 483 | 480 | 3 | 1% | 824 |
| Medical Aid Contributions | 331 | 331 | 17 | 112 | 193 | (81) | -42% | 331 |
| Motor Vehicle Allowance | 2 048 | 2 048 | 109 | 829 | 1 194 | (365) | -31% | 2 048 |
| Cellphone Allowance | 547 | 547 | 40 | 280 | 319 | (39) | -12% | 547 |
| Sub Total - Councillors | 9 243 | 9 243 | 727 | 5 084 | 5 546 | (462) | -8% | 9 243 |
| % increase | | 6.9% | | | | | | |
| Senior Managers of the Municipality | | | | | | | | |
| Basic Salaries and Wages | 7 040 | 7 040 | 539 | 3 681 | 4 107 | (426) | -10% | 7 040 |
| Pension and UIF Contributions | 1 290 | 1 290 | 101 | 692 | 752 | (61) | -8% | 1 290 |
| Medical Aid Contributions | 313 | 313 | 28 | 183 | 183 | 1 | 0% | 313 |
| Motor Vehicle Allowance | 764 | 764 | 70 | 486 | 445 | 40 | 9% | 764 |
| Cellphone Allowance | - | 98 | 5 | 39 | 49 | (10) | -21% | 98 |
| Other benefits and allowances | 289 | 111 | 7 | 45 | 64 | (19) | -30% | 111 |
| Long service awards | 297 | 269 | 122 | 122 | 157 | (35) | -22% | 269 |
| Sub Total - Senior Managers of Municipality | 9 993 | 9 884 | 872 | 5 247 | 5 758 | (510) | -9% | 9 884 |
| % increase | | 16.4% | | | | | | |
| Other Municipal Staff | | | | | | | | |
| Basic Salaries and Wages | 105 319 | 105 600 | 8 007 | 61 147 | 64 285 | (3 138) | -5% | 105 600 |
| Pension and UIF Contributions | 15 888 | 15 888 | 1 365 | 9 522 | 9 264 | 258 | 3% | 15 888 |
| Medical Aid Contributions | 8 542 | 8 542 | 637 | 4 390 | 4 981 | (591) | -12% | 8 542 |
| Overtime | 5 355 | 5 355 | 812 | 3 676 | 3 123 | 553 | 18% | 5 355 |
| Motor Vehicle Allowance | 8 166 | 8 166 | 641 | 4 439 | 4 762 | (322) | -7% | 8 166 |
| Cellphone Allowance | - | 265 | 23 | 166 | 163 | 3 | 2% | 265 |
| Housing Allowances | 1 561 | 1 561 | 60 | 411 | 910 | (499) | -55% | 1 561 |
| Other benefits and allowances | 7 869 | 6 183 | 536 | 3 113 | 3 605 | (492) | -14% | 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 | 12 082 | 86 864 | 91 092 | (4 228) | -5% | 164 552 |
| % increase | | | | | | | | |
| Total Parent Municipality | 184 900 | 183 679 | 13 681 | 97 196 | 102 396 | (5 200) | -5% | 183 679 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | |
| Total Municipal Entities | - | - | - | - | - | - | - | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 184 900 | 183 679 | 13 681 | 97 196 | 102 396 | (5 200) | -5% | 183 679 |
| TOTAL MANAGERS AND STAFF | 175 657 | 174 437 | 12 954 | 92 112 | 96 850 | (4 738) | -5% | 174 437 |

Expenditure on Staff Benefits : Section 66 of the MFMA : JANUARY 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 | 9 036 540 | 68 206 855 | 71 749 157 | 3 542 302 | 4.94% |
| (b) Pension and UIF Contributions | 18 001 887 | 1 536 148 | 10 697 275 | 10 497 221 | -200 054 | -1.91% |
| (c) Medical Aid Contributions | 9 185 192 | 682 887 | 4 684 879 | 5 355 966 | 671 087 | 12.53% |
| (d) Overtime payments | 5 355 020 | 812 023 | 3 675 789 | 3 122 917 | -552 872 | -17.70% |
| (e) Standby Allowance | 4 032 820 | 334 902 | 2 000 502 | 2 351 538 | 351 036 | 14.93% |
| (f) Motor Vehicle Allowance | 10 977 745 | 821 042 | 5 754 674 | 6 401 367 | 646 693 | 10.10% |
| (g) Cellphone Allowance | 909 760 | 68 930 | 484 659 | 530 579 | 45 920 | 8.65% |
| (h) Housing Allowance | 1 560 510 | 59 531 | 411 236 | 909 951 | 498 715 | 54.81% |
| (i) Other benefits and Allowances | 3 354 621 | 329 142 | 1 279 645 | 1 477 084 | 197 439 | 13.37% |
| (j) Payments in lieu of Leave | 1 302 216 | - | - | - | - | |
| (k) Post-retirement benefit obligations | 10 866 250 | - | - | - | - | |
| | 183 679 322 | 13 681 145 | 97 195 513 | 102 395 780 | 5 200 267 | 52.92% |
| Directorate | | | | | | |
| | Original Annual Budget | Monthly Actual | YTD Actual | YTD Budget | YTD (R) Variance | VARIANCE |
| | 183 679 322 | 13 681 145 | 97 195 513 | 102 395 780 | 5 200 267 | 5.08% |
| Civil Services | 63 268 487 | 4 813 331 | 34 289 661 | 36 021 743 | 1 732 082 | 4.81% |
| Corporate Services | 17 688 331 | 1 268 261 | 9 081 746 | 9 750 093 | 668 347 | 6.85% |
| Council | 9 510 956 | 727 067 | 5 083 919 | 5 545 890 | 461 971 | 8.33% |
| Electricity Services | 17 556 490 | 1 313 913 | 9 707 886 | 9 915 220 | 207 334 | 2.09% |
| Financial Services | 27 529 186 | 1 824 578 | 13 567 080 | 14 314 164 | 747 084 | 5.22% |
| Development Services | 14 880 288 | 1 066 746 | 7 651 931 | 8 341 542 | 689 611 | 8.27% |
| Municipal Manager | 5 260 908 | 492 663 | 2 804 733 | 2 999 190 | 194 457 | 6.48% |
| Protection Services | 27 984 676 | 2 174 586 | 15 008 558 | 15 507 938 | 499 380 | 3.22% |
| | Original Annual Budget | Monthly Actual | YTD Actual | YTD Budget | YTD (R) Variance | VARIANCE |
| (a) Basic Salaries and Wages | 118 133 301 | 9 036 540 | 68 206 855 | 71 749 157 | 3 542 302 | 4.94% |
| Civil Services | 42 640 402 | 3 226 313 | 24 732 146 | 26 026 086 | 1 293 940 | 4.97% |
| Corporate Services | 12 378 622 | 970 934 | 7 018 214 | 7 469 920 | 451 706 | 6.05% |
| Council | 5 761 106 | 490 489 | 3 379 393 | 3 359 356 | -20 037 | -0.60% |
| Electricity Services | 10 302 865 | 797 326 | 6 212 694 | 6 288 443 | 75 749 | 1.20% |
| Financial Services | 17 287 189 | 1 318 774 | 10 064 416 | 10 536 985 | 472 569 | 4.48% |
| Development Services | 9 560 240 | 718 543 | 5 402 132 | 5 804 518 | 402 386 | 6.93% |
| Municipal Manager | 3 738 870 | 269 977 | 1 983 291 | 2 241 986 | 258 695 | 11.54% |
| Protection Services | 16 464 007 | 1 244 184 | 9 414 568 | 10 021 863 | 607 295 | 6.06% |
| | 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 | 1 536 148 | 10 697 275 | 10 497 221 | -200 054 | -1.91% |
| Civil Services | 6 244 645 | 555 430 | 3 906 374 | 3 641 302 | -265 072 | -7.28% |
| Corporate Services | 1 707 086 | 145 544 | 1 010 592 | 995 435 | -15 157 | -1.52% |
| Council | 823 940 | 70 089 | 483 378 | 480 438 | -2 940 | -0.61% |
| Electricity Services | 1 571 721 | 148 491 | 1 026 891 | 916 503 | -110 388 | -12.04% |
| Financial Services | 2 831 237 | 226 173 | 1 591 483 | 1 650 936 | 59 453 | 3.60% |
| Development Services | 1 597 429 | 132 292 | 894 047 | 931 518 | 37 471 | 4.02% |
| Municipal Manager | 590 117 | 48 991 | 342 483 | 344 148 | 1 665 | 0.48% |
| Protection Services | 2 635 712 | 209 137 | 1 442 027 | 1 536 941 | 94 914 | 6.18% |
| | Original Annual Budget | Monthly Actual | A YTD Actual | YTD Budget | YTD (R) Variance | A / B VARIANCE |
| (c) Medical Aid Contributions | 9 185 192 | 682 887 | 4 684 879 | 5 355 966 | 671 087 | 12.53% |
| Civil Services | 2 446 430 | 181 517 | 1 245 528 | 1 426 537 | 181 009 | 12.69% |
| Corporate Services | 1 098 625 | 75 923 | 524 407 | 640 612 | 116 205 | 18.14% |
| Council | 330 590 | 17 312 | 111 788 | 192 766 | 80 978 | 42.01% |
| Electricity Services | 797 606 | 67 857 | 465 134 | 465 094 | -40 | -0.01% |
| Financial Services | 1 907 209 | 133 052 | 968 876 | 1 112 097 | 143 221 | 12.88% |
| Development Services | 737 286 | 61 815 | 403 457 | 429 933 | 26 476 | 6.16% |
| Municipal Manager | 223 406 | 18 171 | 121 182 | 130 284 | 9 102 | 6.99% |
| Protection Services | 1 644 040 | 127 240 | 844 507 | 958 643 | 114 136 | 11.91% |

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

| 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 | 812 023 | 3 675 789 | 3 122 917 | -552 872 | -17.70% |
| Civil Services | 2 526 440 | 386 292 | 1 510 851 | 1 473 297 | -37 554 | -2.55% |
| Corporate Services | 160 910 | 12 081 | 84 626 | 93 828 | 9 202 | 9.81% |
| Council | - | - | - | - | - | 0.00% |
| Electricity Services | 455 970 | 36 924 | 244 681 | 265 881 | 21 200 | 7.97% |
| Financial Services | 17 870 | 1 276 | 8 474 | 10 423 | 1 950 | 18.70% |
| Development Services | 162 180 | 23 339 | 66 710 | 94 563 | 27 853 | 29.45% |
| Municipal Manager | - | - | - | - | - | 0.00% |
| Protection Services | 2 031 650 | 352 111 | 1 760 448 | 1 184 925 | -575 523 | -48.57% |
| (e) Standby Allowance | 4 032 820 | 334 902 | 2 000 502 | 2 351 538 | 351 036 | 14.93% |
| Civil Services | 1 535 870 | 121 869 | 711 102 | 895 566 | 184 464 | 20.60% |
| Electricity Services | 1 069 750 | 91 579 | 558 770 | 623 770 | 65 000 | 10.42% |
| Financial Services | 74 290 | 6 040 | 35 336 | 43 316 | 7 980 | 18.42% |
| Development Services | 70 310 | 7 132 | 38 345 | 40 999 | 2 654 | 6.47% |
| Protection Services | 1 282 600 | 108 282 | 656 949 | 747 887 | 90 938 | 12.16% |
| (f) Motor Vehicle Allowance | 10 977 745 | 821 042 | 5 754 674 | 6 401 367 | 646 693 | 10.10% |
| Civil Services | 2 367 725 | 200 001 | 1 373 084 | 1 380 645 | 7 561 | 0.55% |
| Corporate Services | 582 087 | 47 285 | 328 969 | 339 430 | 10 461 | 3.08% |
| Council | 2 048 160 | 109 180 | 829 382 | 1 194 284 | 364 902 | 30.55% |
| Electricity Services | 1 870 357 | 146 202 | 1 023 681 | 1 090 635 | 66 954 | 6.14% |
| Financial Services | 1 041 250 | 92 670 | 647 963 | 607 152 | -40 811 | -6.72% |
| Development Services | 1 461 723 | 105 830 | 723 680 | 852 404 | 128 724 | 15.10% |
| Municipal Manager | 344 090 | 28 673 | 200 713 | 200 683 | -30 | -0.01% |
| Protection Services | 1 262 353 | 91 201 | 627 203 | 736 134 | 108 931 | 14.80% |
| (g) Cellphone Allowance | 909 760 | 68 930 | 484 659 | 530 579 | 45 920 | 8.65% |
| Civil Services | 94 160 | 8 072 | 57 090 | 54 929 | -2 161 | -3.93% |
| Corporate Services | 23 600 | 1 468 | 10 151 | 13 769 | 3 618 | 26.28% |
| Council | 547 160 | 39 997 | 279 979 | 319 046 | 39 067 | 12.24% |
| Electricity Services | 68 840 | 5 343 | 38 027 | 40 159 | 2 132 | 5.31% |
| Financial Services | 46 100 | 3 723 | 26 616 | 26 894 | 279 | 1.04% |
| Development Services | 57 860 | 4 207 | 30 012 | 33 754 | 3 742 | 11.09% |
| Municipal Manager | 21 140 | 1 750 | 12 195 | 12 334 | 139 | 1.13% |
| Protection Services | 50 900 | 4 370 | 30 590 | 29 694 | -896 | -3.02% |
| (h) Housing Allowance | 1 560 510 | 59 531 | 411 236 | 909 951 | 498 715 | 54.81% |
| Civil Services | 810 300 | 16 495 | 116 950 | 472 500 | 355 550 | 75.25% |
| Corporate Services | 162 480 | 5 194 | 36 358 | 94 745 | 58 387 | 61.63% |
| Electricity Services | 178 090 | 8 162 | 57 134 | 103 845 | 46 711 | 44.98% |
| Financial Services | 195 900 | 14 840 | 103 880 | 114 233 | 10 353 | 9.06% |
| Development Services | 53 450 | 4 452 | 24 486 | 31 164 | 6 678 | 21.43% |
| Protection Services | 160 290 | 10 388 | 72 429 | 93 464 | 21 035 | 22.51% |
| (i) Other benefits and Allowances | 3 354 621 | 329 142 | 1 279 645 | 1 477 084 | 197 439 | 13.37% |
| Civil Services | 1 528 504 | 117 342 | 636 536 | 650 881 | 14 345 | 2.20% |
| Corporate Services | 219 913 | 9 832 | 68 429 | 102 354 | 33 925 | 33.14% |
| Electricity Services | 302 045 | 12 028 | 80 874 | 120 890 | 40 016 | 33.10% |
| Financial Services | 452 990 | 28 029 | 120 037 | 212 128 | 92 091 | 43.41% |
| Development Services | 295 214 | 9 136 | 69 062 | 122 689 | 53 627 | 43.71% |
| Municipal Manager | 119 605 | 125 100 | 144 870 | 69 755 | -75 115 | -107.68% |
| Protection Services | 436 350 | 27 674 | 159 837 | 198 387 | 38 550 | 19.43% |
| (j) Payments in lieu of Leave | 1 302 216 | - | - | - | - | 0.00% |
| Financial Services | 1 302 216 | - | - | - | - | 0.00% |
| (k) Post-retirement benefit | 10 866 250 | - | - | - | - | 0.00% |
| Civil Services | 3 074 011 | - | - | - | - | 0.00% |
| Corporate Services | 1 355 008 | - | - | - | - | 0.00% |
| Electricity Services | 939 246 | - | - | - | - | 0.00% |
| Financial Services | 2 372 935 | - | - | - | - | 0.00% |
| Development Services | 884 596 | - | - | - | - | 0.00% |
| Municipal Manager | 223 680 | - | - | - | - | 0.00% |
| Protection Services | 2 016 774 | - | - | - | - | 0.00% |
| | 183 679 322 | 11 808 296 | 86 540 057 | 91 127 908 | 4 587 851 | 47.11% |

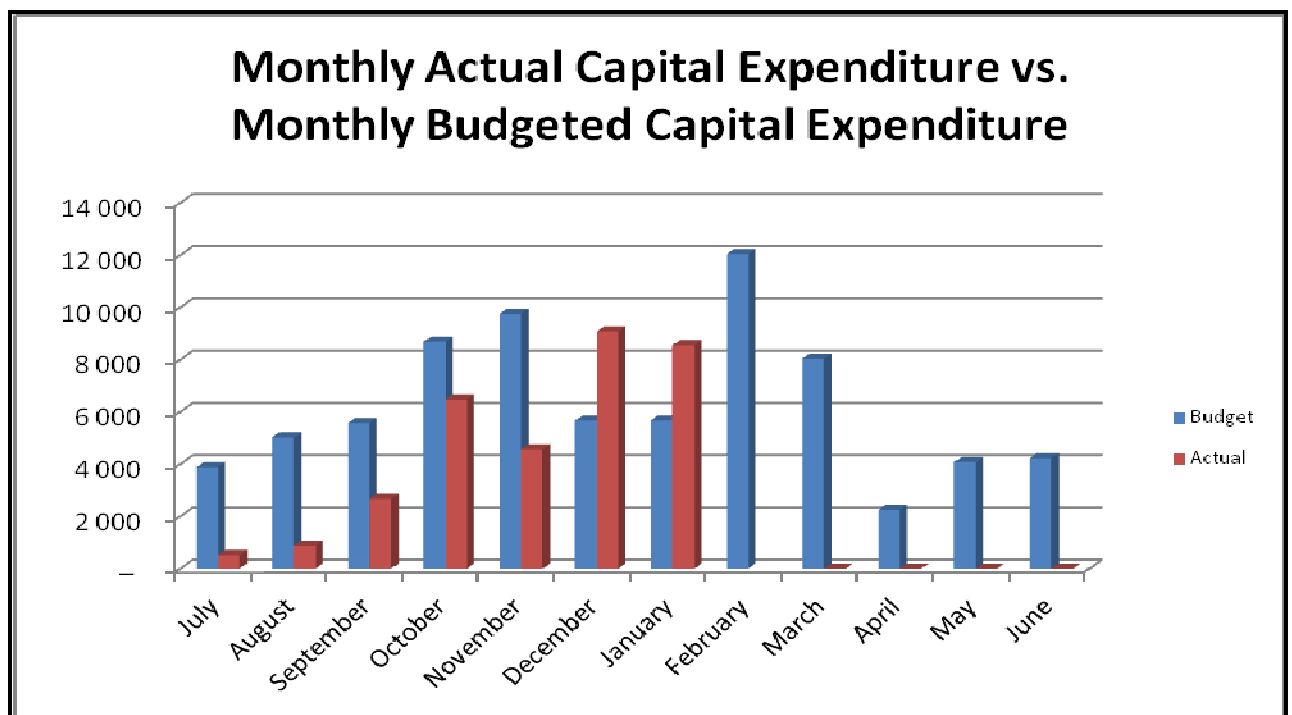
Section 10 – Material variances to the SDBIP

| WC015 Swartland - Supporting Table SC1 Material variance explanations - M07 January | | | | | | | | | |
|---|-----------------|-----------------|-----------------|---------------|---------------|--------------|----------------|--|---|
| Description | 2015/16 | 2016/17 | | | | | | Reasons for material deviations | Remedial or corrective steps/remarks |
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | YearTD budget | YTD variance | YTD variance % | | |
| R thousands | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Interest earned - external investments | 20 215 | 17 300 | 23 800 | 5 774 | 9 234 | (3 460) | -37% | Short-term investment redeemed and re-invested | Will be in line at end of year |
| Fines | 17 351 | 28 236 | 28 236 | 185 | 2 099 | (1 914) | -91% | Swartland has a new contract with TMT from 1 July 2016 | Income from fines will increase during the course of the fin year |
| Expenditure By Type | | | | | | | | | |
| Transfers and grants | 2 033 | 2 137 | 111 990 | 762 | 876 | (114) | -13% | Organizations to submit their audited annual financial statements (where applicable) before the transfers can be processed | Will be in line at end of year |
| Other expenditure | 93 986 | 119 740 | 2 251 | 41 493 | 45 038 | (3 545) | -8% | Underspending / no spending on several line items | |
| Financial Position | | | | | | | | | |
| Cash | 299 134 | 230 191 | 340 192 | 361 090 | n/a | (130 899) | -36% | Underspending on 2015/16 operating budget combined with increase in receivables and historic trends | Budget was adjusted as part of January Adj Budget process |
| Other debtors | 28 845 | 37 864 | 21 553 | 20 396 | n/a | 17 469 | 86% | Significant decrease in traffic fines due to the withdraw , expiring , reducing and cancellation of fines by the court | Budget was adjusted as part of January Adj Budget process |
| Investment property | 29 171 | 26 381 | 29 146 | 29 171 | n/a | (2 790) | -10% | Investment Property increased (purchase of erven) not budgeted for | Budget was adjusted as part of January Adj Budget process |

Section 11 – Capital programme performance

11.1 Supporting Table SC12

| WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January | | | | | | | | |
|--|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| Month | Budget Year 2016/17 | | | | | | | |
| | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | |
| July | 3 888 | 518 | 518 | 518 | 518 | - | | 1% |
| August | 5 028 | 881 | 881 | 1 399 | 1 399 | - | | 2% |
| September | 5 575 | 2 666 | 2 666 | 4 065 | 4 065 | - | | 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% | 44% |
| February | 12 046 | 11 871 | | | 46 385 | - | | |
| March | 8 036 | 10 548 | - | | 56 932 | - | | |
| April | 2 253 | 11 790 | - | | 68 722 | - | | |
| May | 4 075 | 8 988 | - | | 77 710 | - | | |
| June | 4 226 | 3 718 | - | | 81 428 | - | | |
| Total Capital expenditure | 74 690 | 81 428 | 32 744 | | | | | |



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 - M07 January | | | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 1 043 | 6 292 | 8 091 | 1 799 | 22.2% | 10 757 |
| Infrastructure - Road transport | 16 966 | - | 954 | 13 | 143 | 704 | 561 | 79.7% | 954 |
| <i>Roads, Pavements & Bridges</i> | 16 966 | - | 954 | 13 | 143 | 704 | 561 | 79.7% | 954 |
| Infrastructure - Electricity | 7 440 | 2 100 | 3 400 | 7 | 1 174 | 1 534 | 360 | 23.5% | 3 400 |
| <i>Generation</i> | - | - | - | - | - | - | - | - | - |
| <i>Transmission & Reticulation</i> | 7 440 | 2 100 | 3 400 | 7 | 1 174 | 1 534 | 360 | 23.5% | 3 400 |
| Infrastructure - Water | 11 882 | 6 153 | 6 153 | 931 | 4 725 | 5 853 | 1 128 | 19.3% | 6 153 |
| <i>Dams & Reservoirs</i> | - | 300 | 300 | - | - | - | - | - | 300 |
| <i>Reticulation Water</i> | 11 882 | 5 853 | 5 853 | 931 | 4 725 | 5 853 | 1 128 | 19.3% | 5 853 |
| Infrastructure - Sanitation | 9 093 | 250 | 250 | 93 | 250 | - | (250) | #DIV/0! | 250 |
| <i>Reticulation</i> | 9 093 | 250 | 250 | 93 | 250 | - | (250) | #DIV/0! | 250 |
| Infrastructure - Other | - | - | - | - | - | - | - | - | - |
| Community | 4 252 | 21 387 | 22 050 | 971 | 9 027 | 14 547 | 5 520 | 37.9% | 22 050 |
| Parks & gardens | - | 4 950 | 5 450 | 824 | 1 544 | 3 200 | 1 656 | 51.8% | 5 450 |
| Sportsfields & stadia | 1 109 | 11 057 | 11 057 | 2 | 4 228 | 6 354 | 2 126 | 33.5% | 11 057 |
| Libraries | 2 224 | 3 030 | 3 030 | - | 1 859 | 3 030 | 1 171 | 38.6% | 3 030 |
| Recreational facilities | 498 | 900 | 900 | - | 58 | 750 | 692 | 92.2% | 900 |
| Cemeteries | - | 500 | 500 | 145 | 204 | 100 | (104) | -104.0% | 500 |
| Other Community | 421 | 950 | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Other assets | 7 788 | 6 490 | 11 015 | 4 470 | 5 144 | 3 353 | (1 791) | -53.4% | 11 015 |
| General vehicles | 13 | - | - | - | - | - | - | - | - |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Plant & equipment | 474 | - | - | - | - | - | - | - | - |
| Computers - hardware/equipment | - | 951 | 951 | 96 | 197 | 197 | (0) | -0.1% | 951 |
| Furniture and other office equipment | 723 | 828 | 897 | 63 | 519 | 464 | (55) | -11.8% | 897 |
| Other Land | 1 200 | 1 300 | 4 403 | 4 105 | 4 155 | 1 678 | (2 477) | -147.6% | 4 403 |
| Surplus Assets - (Investment or Inventory) | - | - | - | - | - | - | - | - | - |
| Other | 5 379 | 3 411 | 4 714 | 206 | 273 | 1 014 | 741 | 73.1% | 4 714 |
| Agricultural assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Intangibles | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 57 421 | 36 380 | 43 821 | 6 485 | 20 463 | 25 991 | 5 528 | 21.3% | 43 821 |

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

| 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 | 795 | 7 709 | 17 350 | 9 641 | 55.6% | 31 777 |
| Infrastructure - Road transport | 18 297 | 17 100 | 17 067 | 655 | 2 387 | 11 050 | 8 663 | 78.4% | 17 067 |
| <i>Roads, Pavements & Bridges</i> | 18 297 | 16 000 | 16 000 | 655 | 2 387 | 10 700 | 8 313 | 77.7% | 16 000 |
| <i>Storm water</i> | - | 1 100 | 1 067 | - | - | 350 | 350 | 100.0% | 1 067 |
| Infrastructure - Electricity | 6 187 | 7 000 | 7 000 | 140 | 5 027 | 2 600 | (2 427) | -93.4% | 7 000 |
| <i>Transmission & Reticulation</i> | 6 187 | 7 000 | 7 000 | 140 | 5 027 | 2 600 | (2 427) | -93.4% | 7 000 |
| Infrastructure - Water | - | 2 210 | 2 210 | - | - | 2 000 | 2 000 | 100.0% | 2 210 |
| <i>Reticulation Water</i> | - | 2 210 | 2 210 | - | - | 2 000 | 2 000 | 100.0% | 2 210 |
| Infrastructure - Sanitation | 3 535 | 5 500 | 5 500 | - | 295 | 1 700 | 1 405 | 82.7% | 5 500 |
| <i>Reticulation</i> | 3 535 | 5 500 | 5 500 | - | 295 | 1 700 | 1 405 | 82.7% | 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 | 1 278 | 4 572 | 4 563 | (9) | -0.2% | 5 830 |
| General vehicles | 1 322 | 6 330 | 5 660 | 1 276 | 4 547 | 4 453 | (94) | -2.1% | 5 660 |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Other | 180 | 170 | 170 | 3 | 25 | 111 | 86 | 77.6% | 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 | 2 074 | 12 281 | 21 913 | 9 632 | 44.0% | 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 - M07 January | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 693 | 7 230 | 8 540 | 1 310 | 15.3% | 33 132 |
| Infrastructure - Road transport | 14 281 | 23 551 | 23 551 | 10 | 2 677 | 3 210 | 533 | 16.6% | 23 551 |
| <i>Roads, Pavements & Bridges</i> | 14 281 | 19 931 | 19 931 | 1 | 710 | 1 084 | 374 | 34.5% | 19 931 |
| <i>Storm water</i> | - | 3 620 | 3 620 | 9 | 1 966 | 2 126 | 159 | 7.5% | 3 620 |
| Infrastructure - Electricity | 837 | 1 224 | 1 224 | 20 | 872 | 713 | (159) | -22.3% | 1 224 |
| <i>Transmission & Reticulation</i> | 595 | 771 | 771 | 9 | 523 | 449 | (73) | -16.3% | 771 |
| <i>Street Lighting</i> | 241 | 453 | 453 | 11 | 349 | 264 | (86) | -32.4% | 453 |
| Infrastructure - Water | 905 | 1 179 | 1 179 | 127 | 534 | 674 | 140 | 20.8% | 1 179 |
| <i>Reticulation Water</i> | 905 | 1 179 | 1 179 | 127 | 534 | 674 | 140 | 20.8% | 1 179 |
| Infrastructure - Sanitation | 2 421 | 1 983 | 2 473 | 240 | 1 110 | 1 200 | 90 | 7.5% | 2 473 |
| <i>Reticulation Sewerage</i> | 2 421 | 1 983 | 2 473 | 240 | 1 110 | 1 200 | 90 | 7.5% | 2 473 |
| <i>Sewerage purification</i> | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | 4 146 | 4 705 | 4 705 | 296 | 2 037 | 2 743 | 706 | 25.7% | 4 705 |
| <i>Waste Management</i> | 4 146 | 4 705 | 4 705 | 296 | 2 037 | 2 743 | 706 | 25.7% | 4 705 |
| Community | 659 | 1 960 | 1 245 | 221 | 562 | 560 | (1) | -0.2% | 1 245 |
| Sportsfields & stadia | 258 | 305 | 470 | 203 | 362 | 285 | (78) | -27.2% | 470 |
| Swimming pools | - | 113 | 113 | (1) | 85 | 66 | (19) | -28.7% | 113 |
| Community halls | - | - | - | - | - | - | - | - | - |
| Recreational facilities | 400 | 1 406 | 526 | 8 | 54 | 142 | 88 | 62.0% | 526 |
| Fire, safety & emergency | - | 20 | 20 | - | 20 | 12 | (8) | -67.2% | 20 |
| Security and policing | - | - | - | - | - | - | - | - | - |
| Cemeteries | - | 65 | 65 | 3 | 7 | 26 | 19 | 72.1% | 65 |
| Social rental housing | - | 50 | 50 | 8 | 33 | 29 | (4) | -14.9% | 50 |
| Other | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Other assets | 7 045 | 12 267 | 11 817 | 627 | 3 958 | 6 008 | 2 050 | 34.1% | 11 817 |
| General vehicles | 3 482 | 4 766 | 4 766 | 284 | 1 745 | 3 169 | 1 423 | 44.9% | 4 766 |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Plant & equipment | 747 | 921 | 921 | 45 | 446 | 531 | 86 | 16.1% | 921 |
| Furniture and other office equipment | 376 | 1 004 | 1 004 | 33 | 243 | 351 | 108 | 30.9% | 1 004 |
| Other Buildings | 2 440 | 5 576 | 5 126 | 265 | 1 524 | 1 956 | 433 | 22.1% | 5 126 |
| Agricultural assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Intangibles | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 30 293 | 46 868 | 46 193 | 1 541 | 11 749 | 15 108 | 3 359 | 22.2% | 46 193 |

- Repairs and Maintenance is **22.2%** below our budgeted expenditure projection and is mainly due to under expenditure against the YTD budget on various line items.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

| 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 | 36 950 | 36 950 | - | | 65 842 |
| Infrastructure - Road transport | 29 629 | 29 629 | 2 261 | 15 825 | 15 825 | - | | 29 629 |
| <i>Roads, Pavements & Bridges</i> | 26 190 | 26 190 | 1 974 | 13 819 | 13 819 | - | | 26 190 |
| <i>Storm water</i> | 3 439 | 3 439 | 287 | 2 006 | 2 006 | - | | 3 439 |
| Infrastructure - Electricity | 12 448 | 12 448 | 1 037 | 7 261 | 7 261 | - | | 12 448 |
| <i>Generation</i> | 12 426 | 12 426 | 1 035 | 7 248 | 7 248 | - | | 12 426 |
| <i>Transmission & Reticulation</i> | 22 | 22 | 2 | 13 | 13 | - | | 22 |
| Infrastructure - Water | 9 978 | 9 978 | 831 | 5 820 | 5 820 | - | | 9 978 |
| <i>Dams & Reservoirs</i> | 1 280 | 1 280 | 107 | 746 | 746 | - | | 1 280 |
| <i>Water purification</i> | 1 363 | 1 363 | 114 | 795 | 795 | - | | 1 363 |
| <i>Reticulation</i> | 7 335 | 7 335 | 611 | 4 279 | 4 279 | - | | 7 335 |
| Infrastructure - Sanitation | 13 409 | 13 409 | 1 117 | 7 822 | 7 822 | - | | 13 409 |
| <i>Reticulation</i> | 7 428 | 7 428 | 619 | 4 333 | 4 333 | - | | 7 428 |
| <i>Sewerage purification</i> | 5 981 | 5 981 | 498 | 3 489 | 3 489 | - | | 5 981 |
| Infrastructure - Other | 379 | 379 | 32 | 221 | 221 | - | | 379 |
| <i>Waste Management</i> | 379 | 379 | 32 | 221 | 221 | - | | 379 |
| Community | 2 424 | 2 424 | 202 | 1 414 | 1 414 | - | | 2 424 |
| Parks & gardens | 300 | 300 | 25 | 175 | 175 | - | | 300 |
| Sportsfields & stadia | 995 | 995 | 83 | 581 | 581 | - | | 995 |
| Swimming pools | 317 | 317 | 26 | 185 | 185 | - | | 317 |
| Community halls | 14 | 14 | 1 | 8 | 8 | - | | 14 |
| Libraries | 100 | 100 | 8 | 58 | 58 | - | | 100 |
| Recreational facilities | 242 | 242 | 20 | 141 | 141 | - | | 242 |
| Fire, safety & emergency | 9 | 9 | 1 | 5 | 5 | - | | 9 |
| Security and policing | 245 | 245 | 20 | 143 | 143 | - | | 245 |
| Cemeteries | 143 | 143 | 12 | 84 | 84 | - | | 143 |
| Other | 58 | 58 | 5 | 34 | 34 | - | | 58 |
| Heritage assets | - | - | - | - | - | - | | - |
| Other | | | | | | - | | |
| Investment properties | 25 | 25 | 2 | 14 | 14 | - | | 25 |
| Housing development | 25 | 25 | 2 | 14 | 14 | - | | 25 |
| Other assets | 14 641 | 14 641 | 1 220 | 8 541 | 8 541 | - | | 14 641 |
| General vehicles | 2 516 | 2 516 | 210 | 1 468 | 1 468 | - | | 2 516 |
| Specialised vehicles | 745 | 745 | 62 | 434 | 434 | - | | 745 |
| Plant & equipment | 4 664 | 4 664 | 389 | 2 721 | 2 721 | - | | 4 664 |
| Computers - hardware/equipment | 1 210 | 1 210 | 101 | 706 | 706 | - | | 1 210 |
| Furniture and other office equipment | 432 | 432 | 36 | 252 | 252 | - | | 432 |
| Other Buildings | 5 075 | 5 075 | 423 | 2 960 | 2 960 | - | | 5 075 |
| Agricultural assets | - | - | - | - | - | - | | - |
| <i>List sub-class</i> | | | | | | - | | |
| Biological assets | - | - | - | - | - | - | | - |
| <i>List sub-class</i> | | | | | | - | | |
| Intangibles | 745 | 745 | 62 | 435 | 435 | - | | 745 |
| Computers - software & programming | 745 | 745 | 62 | 435 | 435 | - | | 745 |
| Total Depreciation | 83 678 | 83 678 | 6 765 | 47 354 | 47 354 | - | | 83 678 |
| Specialised vehicles | 745 | 745 | 62 | 434 | 434 | - | | 745 |
| Refuse | 541 | 541 | 45 | 316 | 316 | - | | 541 |
| Fire | 204 | 204 | 17 | 119 | 119 | - | | 204 |

The Executive Mayor

I have considered the report in terms of S54 of the MFMA and am 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 read 'Tjimen Van Essen', written over a horizontal dotted line.

Date: 13 February 2017

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 **January 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: 13 February 2017