

WC015 Swartland Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement July 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.....	19
Section 10 – Material variances to the SDBIP	20
Section 11– Capital programme performance	20
Section 12 – Other supporting documentation	21-26
Section 13 – Quality certification	27-28

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for July 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 July 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	YTD Budget	YTD Actual	YTD Variance	YTD Variance %
Operating Expenditure	R 652 565 978	R 25 170 309	R 22 257 965	R 630 308 013	96.59%
Operating Revenue	R 683 048 796	R 86 574 398	R 176 854 432	R 506 194 365	74.11%
Capital	R 81 242 586	R 9 251 528	R 7 588 776	R 73 653 810	90.66%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July								
Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates		96 960	103 919	103 919	16 954	86 964	513%	96 960
Service charges - electricity revenue		250 410	24 953	24 953	25 171	(218)	-1%	250 410
Service charges - water revenue		53 537	5 916	5 916	3 829	2 087	55%	53 537
Service charges - sanitation revenue		37 332	5 731	5 731	3 090	2 641	85%	37 332
Service charges - refuse revenue		21 878	5 161	5 161	1 831	3 330	182%	21 878
Service charges - other		-	-	-	-	-		-
Rental of facilities and equipment		3 805	257	257	240	17	7%	3 805
Interest earned - external investments		21 876	129	129	25	104	414%	21 876
Interest earned - outstanding debtors		1 677	132	132	118	14	12%	1 677
Dividends received		-	-	-	-	-		-
Fines, penalties and forfeits		24 848	2	2	2	-		24 848
Licences and permits		4 037	340	340	336	4	1%	4 037
Agency services		3 600	293	293	343	(50)	-15%	3 600
Transfers and subsidies		117 773	29 400	29 400	31 425	(2 025)	-6%	117 773
Other revenue		10 039	621	621	633	(12)	-2%	10 039
Gains on disposal of PPE		200	-	-	17	(17)	-100%	200
Total Revenue (excluding capital transfers and contributions)		647 973	176 854	176 854	84 015	92 839	111%	647 973

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

- The variance for Property rates, Sanitation and Refuse is not correct due to system setups being incorrect in the financial system. Property rates include the total Annual levies. These errors will be rectified and will only reflect in the August 2017 report. This occurrence did not influence or affect the correctness of the municipal accounts.
- Interest earned – external investments are 414% above YTD budgeted projections due to the higher interest rate that Standard Bank gives on the cheque account. The budgeted cashflow will be corrected with the next adjustment budget.
- Transfers recognised – operational includes the equitable share grant that was received.
- Revenue received for the month of July 2017 was **R176.854 million** and stands at **111%** above the budgeted projections. This does not reflect the actual revenue received for the month of July 2017 and will be rectified for the August 2017 report and is linked to the first bullet.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July								
Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Expenditure By Type								
Employee related costs		191 872	13 395	13 395	14 162	(767)	-5%	191 872
Remuneration of councillors		9 448	745	745	787	(42)	-5%	9 448
Debt impairment		15 718	-	-	1 251	(1 251)	-100%	15 718
Depreciation & asset impairment		83 983	6 579	6 579	83	6 495	7797%	83 983
Finance charges		13 507	3	3	14	(11)	-75%	13 507
Bulk purchases		208 391	-	-	-	-		208 391
Contracted services		86 452	877	877	3 846	(2 969)	-77%	86 452
Transfers and subsidies		2 552	281	281	213	68	32%	2 552
Other expenditure		38 279	379	379	4 618	(4 239)	-92%	38 279
Loss on disposal of PPE		2 364	-	-	197	(197)	-100%	2 364
Total Expenditure		652 566	22 258	22 258	25 170	(2 912)	-12%	652 566
Surplus/(Deficit)		(4 593)	154 596	154 596	58 845	95 752	0	(4 593)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		35 076	-	-	-	-		35 076
Surplus/(Deficit) after capital transfers & contributions		30 483	154 596	154 596	58 845			30 483
Taxation		-	-	-	-	-		-
Surplus/(Deficit) after taxation		30 483	154 596	154 596	58 845			30 483
Attributable to minorities		-	-	-	-			-
Surplus/(Deficit) attributable to municipality		30 483	154 596	154 596	58 845			30 483
Share of surplus/ (deficit) of associate		-	-	-	-			-
Surplus/ (Deficit) for the year		30 483	154 596	154 596	58 845			30 483

- Employee Related Cost stands at 5% below the YTD budgeted projections.
- The YTB for Depreciation are in month 12 and is the monthly expenditure done by means of journals which are reversed at year-end when final figures are recorded.
- Contracted services stand at 77% below the YTD budgeted projections due to the fact that requisitions could only be placed by the 12th of July.
- Other expenditure stand at 92% below the YTD budgeted projections due to the fact that requisitions could only be placed by the 12th of July.
- Expenditure for the month of July 2017 was **R22.258 million** whilst the overall YTD performance stands at **12%** 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, functional classification and funding) - M01 July								
Vote Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital Expenditure - Functional Classification								
<i>Governance and administration</i>		8 237	7 060	7 060	7 183	(123)	-2%	8 237
Executive and council		6	-	-	0	(0)	-100%	6
Finance and administration		8 232	7 060	7 060	7 182	(123)	-2%	8 232
Internal audit		-	-	-	-	-		-
<i>Community and public safety</i>		25 115	-	-	2 065	(2 065)	-100%	25 115
Community and social services		2 086	-	-	-	-		2 086
Sport and recreation		8 744	-	-	36	(36)	-100%	8 744
Public safety		522	-	-	-	-		522
Housing		13 763	-	-	2 029	(2 029)	-100%	13 763
Health		-	-	-	-	-		-
<i>Economic and environmental services</i>		17 691	-	-	33	(33)	-100%	17 691
Planning and development		3 481	-	-	-	-		3 481
Road transport		14 210	-	-	33	(33)	-100%	14 210
Environmental protection		-	-	-	-	-		-
<i>Trading services</i>		30 199	529	529	(29)	559	-1896%	30 199
Energy sources		12 125	42	42	(29)	72	-244%	12 125
Water management		4 455	-	-	-	-		4 455
Waste water management		13 103	487	487	-	487	#DIV/0!	13 103
Waste management		516	-	-	-	-		516
<i>Other</i>		-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	81 243	7 589	7 589	9 252	(1 663)	-18%	81 243
Funded by:								
National Government		24 608	519	519	-	519	#DIV/0!	24 608
Provincial Government		10 468	-	-	696	(696)	-100%	10 468
District Municipality		-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-		-
Transfers recognised - capital		35 076	519	519	696	(177)	-25%	35 076
Public contributions & donations	5	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-		-
Internally generated funds		46 167	7 070	7 070	8 556	(1 486)	-17%	46 167
Total Capital Funding		81 243	7 589	7 589	9 252	(1 663)	-18%	81 243

Capital expenditure for the month of July amounts to **R7 588 776** and stands at 18% below the projected YTD expenditure. Most of the projects are in planning stages. Expenditure will pick up in the months to follow.

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

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2017/18		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		14.9%	0.0%	3.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		11.2%	8.0%	11.2%
Gearing	Long Term Borrowing/ Funds & Reserves		82.8%	0.00%	82.8%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1			
Liquidity Ratio	Monetary Assets/Current Liabilities				
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.3%	241.2%	17.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	98.13%	100.0%
<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	2	6.1%	5.8%	6.1%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	18.8%	16.5%	18.8%
Employee costs	Employee costs/Total Revenue - capital revenue		29.6%	7.6%	29.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.0%	0.0%	3.5%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		17.3%	-28.1%	17.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		24.1%	18.4%	24.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		7.20	7.20%	7.20%

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M01 July							
Description	Budget Year 2017/18						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	96 960	103 919	103 919	16 954	86 964	513%	96 960
Service charges	363 158	41 761	41 761	33 921	7 840	23%	363 158
Investment revenue	21 876	129	129	25	104	414%	21 876
Transfers and subsidies	117 773	29 400	29 400	31 425	(2 025)	-6%	117 773
Other own revenue	48 206	1 646	1 646	1 689	(43)	-3%	48 206
Total Revenue (excluding capital transfers and contributions)	647 973	176 854	176 854	84 015	92 839	111%	647 973
Employee costs	191 872	13 395	13 395	14 162	(767)	-5%	191 872
Remuneration of Councillors	9 448	745	745	787	(42)	-5%	9 448
Depreciation & asset impairment	83 983	6 579	6 579	83	6 495	7797%	83 983
Finance charges	13 507	3	3	14	(11)	-75%	13 507
Materials and bulk purchases	208 391	-	-	-	-	-	208 391
Transfers and subsidies	2 552	281	281	213	68	32%	2 552
Other expenditure	142 813	1 255	1 255	9 911	(8 655)	-87%	142 813
Total Expenditure	652 566	22 258	22 258	25 170	(2 912)	-12%	652 566
Surplus/(Deficit)	(4 593)	154 596	154 596	58 845	95 752	163%	(4 593)
Transfers and subsidies - capital (monetary alloc	35 076	-	-	-	-	-	35 076
Contributions & Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	30 483	154 596	154 596	58 845	95 752	163%	30 483
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	30 483	154 596	154 596	58 845	95 752	163%	30 483
Capital expenditure & funds sources							
Capital expenditure	81 243	7 589	7 589	9 252	(1 663)	-18%	81 243
Capital transfers recognised	35 076	519	519	696	(177)	-25%	35 076
Public contributions & donations	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-
Internally generated funds	46 167	7 070	7 070	8 556	(1 486)	-17%	46 167
Total sources of capital funds	81 243	7 589	7 589	9 252	(1 663)	-18%	81 243
Financial position							
Total current assets	443 269		562 327				443 269
Total non current assets	1 798 286		1 746 498				1 798 286
Total current liabilities	115 555		52 465				115 555
Total non current liabilities	189 694		193 940				189 694
Community wealth/Equity	1 936 306		2 062 420				1 936 306
Cash flows							
Net cash from (used) operating	100 640	(202 527)	(202 527)	59 047	261 574	443%	1 182 721
Net cash from (used) investing	(79 967)	(7 719)	(7 719)	(9 252)	(1 532)	17%	(79 967)
Net cash from (used) financing	(4 350)	129	129	-	(129)	#DIV/0!	(4 350)
Cash/cash equivalents at the month/year end	323 921	-	97 480	357 393	259 913	73%	1 406 002
Debtors & creditors analysis	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis							
Total By Income Source	5 590	639	506	486	424	9 634	51 591
Creditors Age Analysis							
Total Creditors	44	59	19	-	-	-	401

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July								
Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
<i>Governance and administration</i>		155 708	116 446	116 446	31 232	85 214	273%	155 708
Executive and council		237	37	37	20	18	90%	237
Finance and administration		155 470	116 409	116 409	31 213	85 196	273%	155 470
Internal audit		-	-	-	-	-		-
<i>Community and public safety</i>		43 674	263	263	281	(17)	-6%	43 674
Community and social services		9 567	84	84	78	7	9%	9 567
Sport and recreation		10 848	164	164	186	(23)	-12%	10 848
Public safety		824	0	0	1	(1)	-99%	824
Housing		22 436	16	16	15	0	1%	22 436
Health		-	-	-	-	-		-
<i>Economic and environmental services</i>		58 255	944	944	3 494	(2 550)	-73%	58 255
Planning and development		3 205	249	249	240	9	4%	3 205
Road transport		55 050	695	695	3 254	(2 559)	-79%	55 050
Environmental protection		-	-	-	-	-		-
<i>Trading services</i>		425 387	59 199	59 199	51 565	7 634	15%	425 387
Energy sources		256 173	26 095	26 095	26 324	(229)	-1%	256 173
Water management		65 481	8 669	8 669	6 583	2 087	32%	65 481
Waste water management		67 930	14 304	14 304	11 719	2 585	22%	67 930
Waste management		35 803	10 131	10 131	6 938	3 192	46%	35 803
<i>Other</i>	4	25	2	2	2	(0)	-3%	25
Total Revenue - Functional	2	683 049	176 854	176 854	86 574	90 280	104%	683 049
Expenditure - Functional								
<i>Governance and administration</i>		111 613	6 189	6 189	7 358	(1 169)	-16%	111 613
Executive and council		17 141	1 485	1 485	1 228	257	21%	17 141
Finance and administration		92 922	4 606	4 606	6 016	(1 410)	-23%	92 922
Internal audit		1 550	97	97	114	(17)	-15%	1 550
<i>Community and public safety</i>		63 554	2 638	2 638	3 936	(1 298)	-33%	63 554
Community and social services		15 991	979	979	1 144	(166)	-14%	15 991
Sport and recreation		23 441	1 346	1 346	1 479	(133)	-9%	23 441
Public safety		3 731	158	158	277	(119)	-43%	3 731
Housing		20 392	155	155	1 035	(880)	-85%	20 392
Health		-	-	-	-	-		-
<i>Economic and environmental services</i>		122 455	5 536	5 536	5 167	369	7%	122 455
Planning and development		11 183	487	487	833	(346)	-42%	11 183
Road transport		111 272	5 049	5 049	4 334	715	17%	111 272
Environmental protection		-	-	-	-	-		-
<i>Trading services</i>		353 595	7 864	7 864	8 537	(673)	-8%	353 595
Energy sources		214 552	2 449	2 449	1 543	905	59%	214 552
Water management		56 436	1 788	1 788	1 355	433	32%	56 436
Waste water management		52 778	1 920	1 920	3 563	(1 643)	-46%	52 778
Waste management		29 828	1 707	1 707	2 076	(369)	-18%	29 828
<i>Other</i>		1 349	32	32	105	(73)	-70%	1 349
Total Expenditure - Functional	3	652 566	22 258	22 258	25 103	(2 845)	-11%	652 566
Surplus/ (Deficit) for the year		30 483	154 596	154 596	61 471	93 125	151%	30 483

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July								
Vote Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Corporate Services	1	8 629	85	85	300	(215)	-71.7%	8 629
Vote 2 - Civil Services		201 963	33 290	33 290	25 366	7 924	31.2%	201 963
Vote 3 - Council		237	37	37	20	18	89.6%	237
Vote 4 - Electricity Services		256 173	26 095	26 095	26 324	(229)	-0.9%	256 173
Vote 5 - Financial Services		152 021	116 314	116 314	30 899	85 415	276.4%	152 021
Vote 6 - Development Services		29 437	360	360	422	(62)	-14.7%	29 437
Vote 7 - Municipal Manager		-	-	-	-	-	-	-
Vote 8 - Protection Services		34 589	674	674	3 243	(2 570)	-79.2%	34 589
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-
Total Revenue by Vote	2	683 049	176 854	176 854	86 574	90 280	104.3%	683 049
Expenditure by Vote								
Vote 1 - Corporate Services	1	27 219	1 075	1 075	1 944	(869)	-44.7%	27 219
Vote 2 - Civil Services		243 284	10 640	10 640	10 136	504	5.0%	243 284
Vote 3 - Council		14 368	1 094	1 094	1 018	76	7.5%	14 368
Vote 4 - Electricity Services		226 982	2 972	2 972	2 331	641	27.5%	226 982
Vote 5 - Financial Services		45 784	2 516	2 516	3 122	(606)	-19.4%	45 784
Vote 6 - Development Services		38 888	1 216	1 216	2 420	(1 204)	-49.8%	38 888
Vote 7 - Municipal Manager		6 585	489	489	476	12	2.5%	6 585
Vote 8 - Protection Services		49 457	2 256	2 256	3 722	(1 467)	-39.4%	49 457
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-
Total Expenditure by Vote	2	652 566	22 258	22 258	25 170	(2 912)	-11.6%	652 566
Surplus/ (Deficit) for the year	2	30 483	154 596	154 596	61 404	93 192	151.8%	30 483

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July								
Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates		96 960	103 919	103 919	16 954	86 964	513%	96 960
Service charges - electricity revenue		250 410	24 953	24 953	25 171	(218)	-1%	250 410
Service charges - water revenue		53 537	5 916	5 916	3 829	2 087	55%	53 537
Service charges - sanitation revenue		37 332	5 731	5 731	3 090	2 641	85%	37 332
Service charges - refuse revenue		21 878	5 161	5 161	1 831	3 330	182%	21 878
Service charges - other		-	-	-	-	-		-
Rental of facilities and equipment		3 805	257	257	240	17	7%	3 805
Interest earned - external investments		21 876	129	129	25	104	414%	21 876
Interest earned - outstanding debtors		1 677	132	132	118	14	12%	1 677
Fines, penalties and forfeits		24 848	2	2	2	-		24 848
Licences and permits		4 037	340	340	336	4	1%	4 037
Agency services		3 600	293	293	343	(50)	-15%	3 600
Transfers and subsidies		117 773	29 400	29 400	31 425	(2 025)	-6%	117 773
Other revenue		10 039	621	621	633	(12)	-2%	10 039
Gains on disposal of PPE		200	-	-	17	(17)	-100%	200
Total Revenue (excluding capital transfers and contributions)		647 973	176 854	176 854	84 015	92 839	111%	647 973
Expenditure By Type								
Employee related costs		191 872	13 395	13 395	14 162	(767)	-5%	191 872
Remuneration of councillors		9 448	745	745	787	(42)	-5%	9 448
Debt impairment		15 718	-	-	1 251	(1 251)	-100%	15 718
Depreciation & asset impairment		83 983	6 579	6 579	83	6 495	7797%	83 983
Finance charges		13 507	3	3	14	(11)	-75%	13 507
Bulk purchases		208 391	-	-	-	-		208 391
Contracted services		86 452	877	877	3 846	(2 969)	-77%	86 452
Transfers and subsidies		2 552	281	281	213	68	32%	2 552
Other expenditure		38 279	379	379	4 618	(4 239)	-92%	38 279
Loss on disposal of PPE		2 364	-	-	197	(197)	-100%	2 364
Total Expenditure		652 566	22 258	22 258	25 170	(2 912)	-12%	652 566
Surplus/(Deficit)		(4 593)	154 596	154 596	58 845	95 752	0	(4 593)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		35 076	-	-	-	-		35 076
Surplus/(Deficit) after capital transfers & contributions		30 483	154 596	154 596	58 845			30 483
Taxation		-	-	-	-	-		-
Surplus/(Deficit) after taxation		30 483	154 596	154 596	58 845			30 483
Attributable to minorities		-	-	-	-			-
Surplus/(Deficit) attributable to municipality		30 483	154 596	154 596	58 845			30 483
Share of surplus/ (deficit) of associate		-	-	-	-			-
Surplus/ (Deficit) for the year		30 483	154 596	154 596	58 845			30 483

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, functional classification and funding) - M01 July								
Vote Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Multi-Year expenditure appropriation	2							
Vote 2 - Civil Services		19 931	487	487	-	487	#DIV/0!	19 931
Vote 6 - Development Services		7 663	-	-	1 246	(1 246)	-100%	7 663
Total Capital Multi-year expenditure	4,7	27 595	487	487	1 246	(759)	-61%	27 595
Single Year expenditure appropriation	2							
Vote 1 - Corporate Services		7 312	7 060	7 060	7 060	(0)	0%	7 312
Vote 2 - Civil Services		23 465	-	-	70	(70)	-100%	23 465
Vote 3 - Council		6	-	-	0	(0)	-100%	6
Vote 4 - Electricity Services		12 425	42	42	87	(45)	-52%	12 425
Vote 5 - Financial Services		706	-	-	1	(1)	-100%	706
Vote 6 - Development Services		8 662	-	-	786	(786)	-100%	8 662
Vote 7 - Municipal Manager		6	-	-	0	(0)	-100%	6
Vote 8 - Protection Services		1 067	-	-	-	-		1 067
Total Capital single-year expenditure	4	53 648	7 102	7 102	8 006	(904)	-11%	53 648
Total Capital Expenditure		81 243	7 589	7 589	9 252	(1 663)	-18%	81 243
Capital Expenditure - Functional Classification								
<i>Governance and administration</i>		8 237	7 060	7 060	7 183	(123)	-2%	8 237
Executive and council		6	-	-	0	(0)	-100%	6
Finance and administration		8 232	7 060	7 060	7 182	(123)	-2%	8 232
<i>Community and public safety</i>		25 115	-	-	2 065	(2 065)	-100%	25 115
Community and social services		2 086	-	-	-	-		2 086
Sport and recreation		8 744	-	-	36	(36)	-100%	8 744
Public safety		522	-	-	-	-		522
Housing		13 763	-	-	2 029	(2 029)	-100%	13 763
<i>Economic and environmental services</i>		17 691	-	-	33	(33)	-100%	17 691
Planning and development		3 481	-	-	-	-		3 481
Road transport		14 210	-	-	33	(33)	-100%	14 210
Environmental protection		-	-	-	-	-		-
<i>Trading services</i>		30 199	529	529	(29)	559	-1896%	30 199
Energy sources		12 125	42	42	(29)	72	-244%	12 125
Water management		4 455	-	-	-	-		4 455
Waste water management		13 103	487	487	-	487	#DIV/0!	13 103
Waste management		516	-	-	-	-		516
Total Capital Expenditure - Functional Classification	3	81 243	7 589	7 589	9 252	(1 663)	-18%	81 243
Funded by:								
National Government		24 608	519	519	-	519	#DIV/0!	24 608
Provincial Government		10 468	-	-	696	(696)	-100%	10 468
Transfers recognised - capital		35 076	519	519	696	(177)	-25%	35 076
Internally generated funds		46 167	7 070	7 070	8 556	(1 486)	-17%	46 167
Total Capital Funding		81 243	7 589	7 589	9 252	(1 663)	-18%	81 243

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M01 July				
Description	Ref	Budget Year 2017/18		
		Original Budget	YearTD actual	Full Year Forecast
R thousands	1			
ASSETS				
Current assets				
Cash		323 921	125 742	323 921
Call investment deposits		-	-	-
Consumer debtors		84 688	171 872	84 688
Other debtors		27 235	254 703	27 235
Current portion of long-term receivables		21	-	21
Inventory		7 404	10 010	7 404
Total current assets		443 269	562 327	443 269
Non current assets				
Long-term receivables		148	10	148
Investments		-	-	-
Investment property		26 356	55 339	26 356
Investments in Associate		-	-	-
Property, plant and equipment		1 769 518	1 689 326	1 769 518
Agricultural		-	-	-
Biological assets		-	-	-
Intangible assets		1 485	1 823	1 485
Other non-current assets		780	-	780
Total non current assets		1 798 286	1 746 498	1 798 286
TOTAL ASSETS		2 241 555	2 308 825	2 241 555
LIABILITIES				
Current liabilities				
Bank overdraft		-	-	-
Borrowing		5 263	-	5 263
Consumer deposits		10 673	10 195	10 673
Trade and other payables		92 554	35 308	92 554
Provisions		7 066	6 962	7 066
Total current liabilities		115 555	52 465	115 555
Non current liabilities				
Borrowing		119 426	129 033	119 426
Provisions		70 268	64 907	70 268
Total non current liabilities		189 694	193 940	189 694
TOTAL LIABILITIES		305 249	246 404	305 249
NET ASSETS	2	1 936 306	2 062 420	1 936 306
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)		1 792 022	2 062 410	1 792 022
Reserves		144 284	10	144 284
TOTAL COMMUNITY WEALTH/EQUITY	2	1 936 306	2 062 420	1 936 306

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M01 July								
Description	Ref	Budget Year 2017/18						Full Year Forecast
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates		92 112	6 178	6 178	16 103	(9 924)	-62%	92 112
Service charges		345 000	25 538	25 538	30 542	(5 005)	-16%	345 000
Other revenue		28 251	31 827	31 827	2 386	29 441	1234%	28 251
Government - operating		117 773	29 400	29 400	31 425	(2 025)	-6%	117 773
Government - capital		35 076	-	-	-	-		35 076
Interest		23 469	129	129	137	(9)	-6%	23 469
Dividends		-	-	-	-	-		-
Payments								
Suppliers and employees		524 982	295 318	295 318	21 358	(273 961)	-1283%	524 982
Finance charges		13 507	-	-	-	-		13 507
Transfers and Grants		2 552	280	280	188	(92)	-49%	2 552
NET CASH FROM/(USED) OPERATING ACTIVITIES		100 640	(202 527)	(202 527)	59 047	286 531	2475%	1 182 721
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE		200	-	-	-	-		200
Decrease (Increase) in non-current debtors		21	-	-	-	-		21
Decrease (increase) other non-current receivables		-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-		-
Payments								
Capital assets		80 188	7 719	7 719	9 252	1 532	17%	80 188
NET CASH FROM/(USED) INVESTING ACTIVITIES		(79 967)	(7 719)	(7 719)	(9 252)	(1 532)	-17%	(79 967)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans		-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-		-
Increase (decrease) in consumer deposits		604	129	129	-	129	#DIV/0!	604
Payments								
Repayment of borrowing		(4 954)	-	-	-	-		(4 954)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 350)	129	129	-	(129)	#DIV/0!	(4 350)
NET INCREASE/ (DECREASE) IN CASH HELD		16 323	(210 117)	(210 117)	49 796			1 098 405
Cash/cash equivalents at beginning:		307 598		307 598	307 598			307 598
Cash/cash equivalents at month/year end:		323 921		97 480	357 393			1 406 002

Suppliers and employees include the R250 000 000 investments made for July 2017.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July														
Description	NT Code	Budget Year 2017/18										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	4 129	1 064	282	178	134	139	133	1 422	7 481	2 006	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	17 660	2 050	50	26	19	17	17	822	20 661	901	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	7 271	993	183	106	61	42	40	3 513	12 209	3 762	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	2 802	746	191	152	131	114	83	1 559	5 778	2 039	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2 039	585	152	125	109	83	72	1 671	4 835	2 059	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	29	20	1	0	-	-	-	0	50	0	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(568)	133	90	52	52	91	80	647	577	923	-	-	
Total By Income Source	2000	33 363	5 590	949	639	506	486	424	9 634	51 591	11 690	-	-	
2016/17 - totals only		30 440	4 300	845	649	424	415	348	8 863	46 284	10 699			
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 863	191	4	4	4	4	7	319	2 396	338	-	-	
Commercial	2300	14 848	926	77	35	16	16	20	773	16 712	861	-	-	
Households	2400	14 635	4 040	782	562	449	446	380	7 779	29 074	9 616	-	-	
Other	2500	2 016	432	86	38	37	20	18	763	3 410	875	-	-	
Total By Customer Group	2600	33 363	5 590	949	639	506	486	424	9 634	51 591	11 690	-	-	

Total Debtors has decreased from **R48 547 768** in June 2017 to **R51 591 480** in July 2017.

Collection rate for July 2017 is **95.06%** compared to **90.78%** in June 2017.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July											
Description	NT Code	Budget Year 2017/18									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	278	44	1	59	19	-	-	-	401	853
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	278	44	1	59	19	-	-	-	401	853

Detailed reports attached.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July									
Investments by maturity Name of institution & investment ID	Ref	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									
Municipality									
NEDBANK		Fixed	2018/06/25	-	8.820%	100 000	53	100 053	
STANDARD		Fixed	2018/06/25	-	8.625%	100 000	52	100 052	
ABSA		Fixed	2017/09/25	-	7.783%	50 000	23	50 023	
Municipality sub-total				-		250 000	129	250 129	
Entities									
Entities sub-total				-		-	-	-	
TOTAL INVESTMENTS AND INTEREST	2			-		250 000	129	250 129	

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July								
Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:	1,2							
Operating Transfers and Grants								
National Government:		73 514	30 950	30 950	30 950	-		73 514
Local Government Equitable Share		70 560	29 400	29 400	29 400	-		70 560
Finance Management		1 550	1 550	1 550	1 550	-		1 550
EPWP Incentive		1 404	-	-	-	-		1 404
Provincial Government:		44 574	2 400	2 400	2 400	-		44 574
Community Development: Workers		37	-	-	-	-		37
Human Settlements		15 987	-	-	-	-		15 987
Libraries		7 400	2 400	2 400	2 400	-		7 400
Proclaimed Roads Subsidy		19 710	-	-	-	-		19 710
Financial Management Support Grant: Student Bursaries	4	240	-	-	-	-		240
Fire Service Capacity Building Grant		800	-	-	-	-		800
RSEP/VPUU Municipal Projects		400	-	-	-	-		400
District Municipality:		-	-	-	-	-		-
Other grant providers:		-	-	-	-	-		-
Total Operating Transfers and Grants	5	118 088	33 350	33 350	33 350	-		118 088
Capital Transfers and Grants								
National Government:		24 608	5 000	5 000	5 000	-		24 608
Municipal Infrastructure Grant (MIG)		21 608	2 500	2 500	2 500	-		21 608
Integrated National Electrification Programme (municipal)		3 000	2 500	2 500	2 500	-		3 000
Provincial Government:		12 113	100	100	100	-		12 113
Human Settlements		6 263	-	-	-	-		6 263
RSEP/VPUU Municipal Projects		5 750	-	-	-	-		5 750
Libraries		100	100	100	100	-		100
District Municipality:		-	-	-	-	-		-
Other grant providers:		-	-	-	-	-		-
Total Capital Transfers and Grants	5	36 721	5 100	5 100	5 100	-		36 721
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	154 809	38 450	38 450	38 450	-		154 809

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July								
Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:		73 514	5 365	5 365	5 442	(78)	-1.4%	73 514
Local Government Equitable Share		70 560	5 210	5 210	5 210	-		70 560
Finance Management		1 550	34	34	112	(78)	-69.4%	1 550
EPWP Incentive		1 404	120	120	120	-		1 404
Provincial Government:		44 574	710	710	882	(172)	-19.5%	44 574
Community Development: Workers		37	-	-	3	(3)	-100.0%	37
Human Settlements		15 987	-	-	-	-		15 987
Libraries		7 400	547	547	555	(8)	-1.4%	7 400
Proclaimed Roads Subsidy		19 710	-	-	27	(27)	-100.0%	19 710
Financial Management Support Grant: Student Bursaries		240	-	-	20	(20)	-100.0%	240
Fire Service Capacity Building Grant		800	162	162	277	(114)	-41.3%	800
RSEP/VPUU Municipal Projects		400	-	-	-	-		400
District Municipality:		-	-	-	-	-		-
Other grant providers:		-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		118 088	6 074	6 074	6 324	(249)	-3.9%	118 088
Capital expenditure of Transfers and Grants								
National Government:		24 608	519	519	-	519	#DIV/0!	24 608
Municipal Infrastructure Grant (MIG)		21 608	487	487	-	487	#DIV/0!	21 608
Integrated National Electrification Programme (municipal)		3 000	32	32	-	32	#DIV/0!	3 000
Provincial Government:		10 363	-	-	696	(696)	-100.0%	10 363
Human Settlements		6 263	-	-	696	(696)	-100.0%	6 263
RSEP/VPUU Municipal Projects		4 000	-	-	-	-		4 000
Libraries		100	-	-	-	-		100
District Municipality:		-	-	-	-	-		-
Other grant providers:		-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		34 971	519	519	696	(177)	-25.4%	34 971
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		153 059	6 593	6 593	7 020	(427)	-6.1%	153 059

8.3 Supporting Table SC7 (2)

None

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July								
Summary of Employee and Councillor remuneration	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		B						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages		6 287	507	507	507	-		6 287
Pension and UIF Contributions		943	70	70	70	-		943
Medical Aid Contributions		152	18	18	18	-		152
Motor Vehicle Allowance		1 391	102	102	102	-		1 391
Cellphone Allowance		675	47	47	47	-		675
Housing Allowances		-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-		-
Sub Total - Councillors		9 448	743	743	743	-		9 448
Senior Managers of the Municipality								
Basic Salaries and Wages	3	7 430	757	757	757	-		7 430
Pension and UIF Contributions		1 390	131	131	131	-		1 390
Medical Aid Contributions		358	27	27	27	-		358
Overtime		-	-	-	-	-		-
Performance Bonus		-	-	-	-	-		-
Motor Vehicle Allowance		845	70	70	70	-		845
Cellphone Allowance		98	6	6	6	-		98
Housing Allowances		-	-	-	-	-		-
Other benefits and allowances		117	9	9	9	-		117
Payments in lieu of leave		-	-	-	-	-		-
Long service awards		-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		10 237	999	999	999	-		10 237
Other Municipal Staff								
Basic Salaries and Wages		114 838	8 429	8 429	8 613	(184)	-2%	114 838
Pension and UIF Contributions		18 654	1 477	1 477	1 539	(62)	-4%	18 654
Medical Aid Contributions		9 028	667	667	755	(88)	-12%	9 028
Overtime		6 740	559	559	566	(6)	-1%	6 740
Performance Bonus		-	-	-	-	-		-
Motor Vehicle Allowance		8 356	351	351	330	20	6%	8 356
Cellphone Allowance		323	23	23	28	(5)	-18%	323
Housing Allowances		1 626	62	62	135	(73)	-54%	1 626
Other benefits and allowances		7 031	828	828	945	(117)	-12%	7 031
Payments in lieu of leave		1 508	-	-	126	(126)	-100%	1 508
Long service awards		1 508	-	-	126	(126)	-100%	1 508
Post-retirement benefit obligations	2	12 022	-	-	1	(1)	-100%	12 022
Sub Total - Other Municipal Staff		181 635	12 396	12 396	13 163	(767)	-6%	181 635
Total Parent Municipality		201 320	14 139	14 139	14 906	(767)	-5%	201 320
TOTAL SALARY, ALLOWANCES & BENEFITS		201 320	14 139	14 139	14 906	(767)	-5%	201 320
TOTAL MANAGERS AND STAFF		191 872	13 395	13 395	14 162	(767)	-5%	191 872

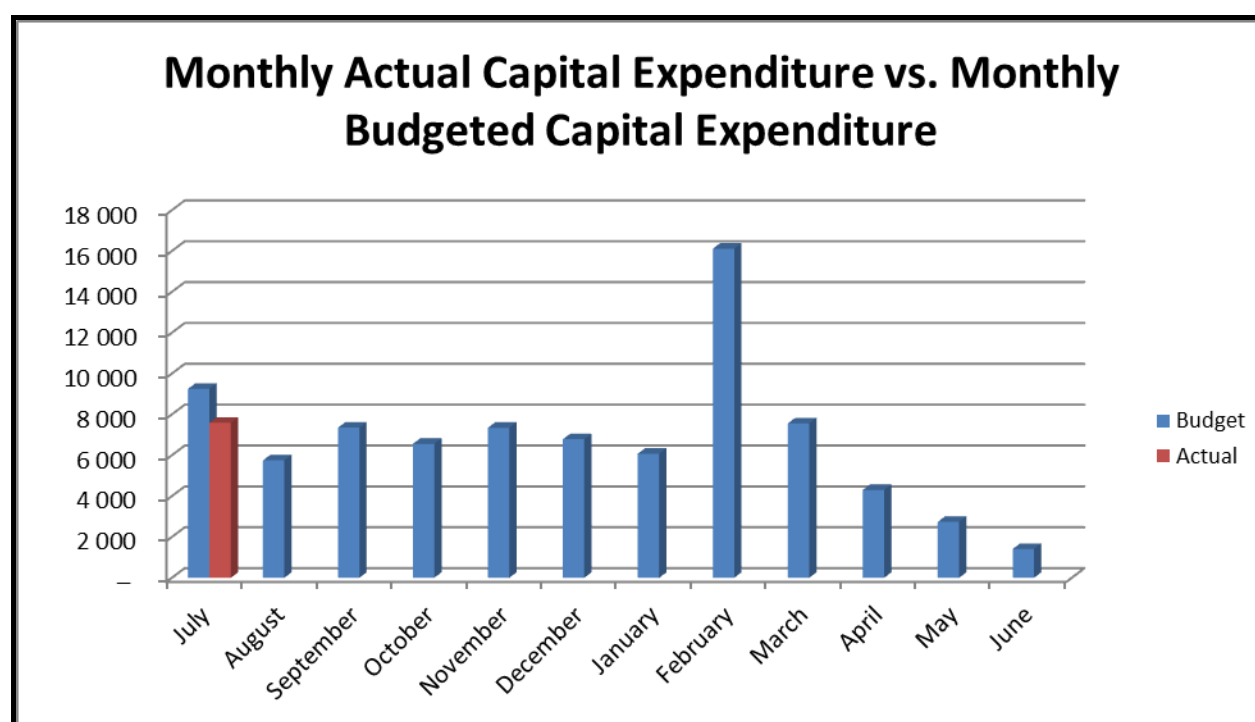
Section 10 – Material variances to the SDBIP

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 - M01 July							
Month	Budget Year 2017/18						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
<u>Monthly expenditure performance trend</u>							
July	9 252	7 589	7 589	9 252	1 663	18.0%	9%
August	5 751	–		15 002	–		
September	7 347	–		22 350	–		
October	6 561	–		28 910	–		
November	7 345	–		36 255	–		
December	6 784	–		43 040	–		
January	6 077	–		49 117	–		
February	16 115	–		65 231	–		
March	7 561	–		72 792	–		
April	4 300	–		77 092	–		
May	2 740	–		79 832	–		
June	1 411	–		81 243	–		
Total Capital expenditure	81 243	7 589					



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 -								
Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure		27 311	519	519	1 911	1 392	72.9%	27 311
Roads Infrastructure		10 770	-	-	1 686	1 686	100.0%	10 770
<i>Roads</i>		10 770	-	-	1 686	1 686	100.0%	10 770
Storm water Infrastructure		-	-	-	-	-		-
Electrical Infrastructure		3 000	32	32	-	(32)	#DIV/0!	3 000
<i>LV Networks</i>		3 000	32	32	-	(32)	#DIV/0!	3 000
Water Supply Infrastructure		651	-	-	-	-		651
<i>Reservoirs</i>		651	-	-	-	-		651
Sanitation Infrastructure		12 890	487	487	226	(261)	-115.8%	12 890
<i>Reticulation</i>		12 890	487	487	226	(261)	-115.8%	12 890
Solid Waste Infrastructure		-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-		-
Community Assets		6 100	-	-	33	33	100.0%	6 100
Community Facilities		2 900	-	-	33	33	100.0%	2 900
<i>Centres</i>		950	-	-	-	-		950
<i>Public Open Space</i>		550	-	-	33	33	100.0%	550
<i>Public Ablution Facilities</i>		100	-	-	-	-		100
<i>Taxi Ranks/Bus Terminals</i>		1 300	-	-	-	-		1 300
Sport and Recreation Facilities		3 200	-	-	-	-		3 200
<i>Indoor Facilities</i>		1 700	-	-	-	-		1 700
<i>Outdoor Facilities</i>		1 500	-	-	-	-		1 500
Heritage assets		-	-	-	-	-		-
Investment properties		-	-	-	-	-		-
Other assets		860	-	-	-	-		860
Operational Buildings		860	-	-	-	-		860
<i>Municipal Offices</i>		860	-	-	-	-		860
Housing		-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-		-
Intangible Assets		-	-	-	-	-		-
Licences and Rights		-	-	-	-	-		-
Computer Equipment		1 295	-	-	-	-		1 295
Computer Equipment		1 295	-	-	-	-		1 295
Furniture and Office Equipment		124	-	-	(2)	(2)	100.0%	124
Furniture and Office Equipment		124	-	-	(2)	(2)	100.0%	124
Machinery and Equipment		6 337	-	-	8	8	100.0%	6 337
Machinery and Equipment		6 337	-	-	8	8	100.0%	6 337
Transport Assets		981	-	-	4	4	100.0%	981
Transport Assets		981	-	-	4	4	100.0%	981
Libraries		-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-		-
Total Capital Expenditure on new assets	1	43 008	519	519	1 955	1 436	73.5%	43 008

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets

Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure		13 302	10	10	236	226	95.6%	13 302
Roads Infrastructure		-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-		-
Electrical Infrastructure		6 200	10	10	85	75	87.7%	6 200
<i>LV Networks</i>		6 200	10	10	85	75	87.7%	6 200
Water Supply Infrastructure		7 102	-	-	151	151	100.0%	7 102
<i>Water Treatment Works</i>		1 975	-	-	-	-		1 975
<i>Bulk Mains</i>		1 362	-	-	151	151	100.0%	1 362
<i>Distribution</i>		3 765	-	-	-	-		3 765
Sanitation Infrastructure		-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-		-
Community Assets		-	-	-	-	-		-
Community Facilities		-	-	-	-	-		-
Heritage assets		-	-	-	-	-		-
Investment properties		-	-	-	-	-		-
Other assets		-	-	-	-	-		-
Operational Buildings		-	-	-	-	-		-
Housing		-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-		-
Intangible Assets		-	-	-	-	-		-
Computer Equipment		-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-		-
Transport Assets		-	-	-	-	-		-
Libraries		-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-		-
Total Capital Expenditure on renewal of existing ass	1	13 302	10	10	236	226	95.6%	13 302

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -								
Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure		47 196	353	353	1 454	1 101	75.7%	47 196
Roads Infrastructure		28 200	17	17	104	87	83.9%	28 200
<i>Roads</i>		21 290	-	-	-	-		21 290
<i>Road Structures</i>		6 854	17	17	99	83	83.2%	6 854
<i>Road Furniture</i>		55	-	-	5	5	100.0%	55
Storm water Infrastructure		8 007	0	0	597	597	99.9%	8 007
<i>Storm water Conveyance</i>		8 007	0	0	597	597	99.9%	8 007
Electrical Infrastructure		1 875	21	21	164	144	87.4%	1 875
<i>MV Substations</i>		745	2	2	(518)	(520)	100.4%	745
<i>LV Networks</i>		1 129	19	19	682	663	97.3%	1 129
Water Supply Infrastructure		-	-	-	-	-		-
Sanitation Infrastructure		2 544	2	2	56	54	95.6%	2 544
<i>Pump Station</i>		676	2	2	56	54	95.6%	676
<i>Waste Water Treatment Works</i>		1 869	-	-	-	-		1 869
Solid Waste Infrastructure		6 569	313	313	532	220	41.3%	6 569
<i>Landfill Sites</i>		6 569	313	313	532	220	41.3%	6 569
Community Assets		3 086	1	1	(614)	(615)	100.1%	3 086
Community Facilities		2 394	1	1	(631)	(632)	100.1%	2 394
<i>Halls</i>		2 153	1	1	(641)	(642)	100.1%	2 153
<i>Libraries</i>		50	-	-	4	4	100.0%	50
<i>Cemeteries/Crematoria</i>		68	-	-	6	6	100.0%	68
<i>Public Open Space</i>		122	-	-	-	-		122
Sport and Recreation Facilities		692	-	-	17	17	100.0%	692
<i>Indoor Facilities</i>		200	-	-	17	17	100.0%	200
<i>Outdoor Facilities</i>		492	-	-	-	-		492
Other assets		8 503	20	20	366	346	94.5%	8 503
Operational Buildings		11	-	-	176	176	100.0%	11
<i>Municipal Offices</i>		11	-	-	176	176	100.0%	11
Housing		8 492	20	20	190	170	89.5%	8 492
<i>Staff Housing</i>		-	-	-	165	165	100.0%	-
<i>Social Housing</i>		8 492	20	20	25	5	19.2%	8 492
Biological or Cultivated Assets		-	-	-	-	-		-
Intangible Assets		2 836	17	17	145	128	88.4%	2 836
Licences and Rights		2 836	17	17	145	128	88.4%	2 836
<i>Computer Software and Applications</i>		2 836	17	17	145	128	88.4%	2 836
Computer Equipment		508	-	-	42	42	100.0%	508
Computer Equipment		508	-	-	42	42	100.0%	508
Furniture and Office Equipment		195	-	-	16	16	100.0%	195
Furniture and Office Equipment		195	-	-	16	16	100.0%	195
Machinery and Equipment		837	1	1	61	59	97.6%	837
Machinery and Equipment		837	1	1	61	59	97.6%	837
Transport Assets		4 234	-	-	342	342	100.0%	4 234
Transport Assets		4 234	-	-	342	342	100.0%	4 234
Total Repairs and Maintenance Expenditure	1	67 394	392	392	1 811	1 420	78.4%	67 394

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

Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Depreciation by Asset Class/Sub-class								
Infrastructure		69 462	5 788	5 788	5 788	-		69 462
Roads Infrastructure		25 050	2 087	2 087	2 087	-		25 050
<i>Roads</i>		3 503	292	292	292	-		3 503
<i>Road Structures</i>		21 142	1 762	1 762	1 762	-		21 142
<i>Road Furniture</i>		404	34	34	34	-		404
Storm water Infrastructure		4 205	350	350	350	-		4 205
<i>Drainage Collection</i>		815	68	68	68	-		815
<i>Storm water Conveyance</i>		3 304	275	275	275	-		3 304
<i>Attenuation</i>		86	7	7	7	-		86
Electrical Infrastructure		12 817	1 068	1 068	1 068	-		12 817
<i>Power Plants</i>		252	21	21	21	-		252
<i>HV Substations</i>		24	2	2	2	-		24
<i>HV Switching Station</i>		10	1	1	1	-		10
<i>MV Substations</i>		2 430	203	203	203	-		2 430
<i>MV Networks</i>		7 169	597	597	597	-		7 169
<i>LV Networks</i>		2 932	244	244	244	-		2 932
Water Supply Infrastructure		10 434	870	870	870	-		10 434
<i>Dams and Weirs</i>		244	20	20	20	-		244
<i>Boreholes</i>		14	1	1	1	-		14
<i>Reservoirs</i>		1 351	113	113	113	-		1 351
<i>Pump Stations</i>		529	44	44	44	-		529
<i>Bulk Mains</i>		6 904	575	575	575	-		6 904
<i>Distribution</i>		1 302	108	108	108	-		1 302
<i>Distribution Points</i>		90	7	7	7	-		90
Sanitation Infrastructure		16 274	1 356	1 356	1 356	-		16 274
<i>Pump Station</i>		52	4	4	4	-		52
<i>Reticulation</i>		546	45	45	45	-		546
<i>Waste Water Treatment Works</i>		9 275	773	773	773	-		9 275
<i>Outfall Sewers</i>		6 337	528	528	528	-		6 337
<i>Toilet Facilities</i>		65	5	5	5	-		65
Solid Waste Infrastructure		681	57	57	57	-		681
<i>Landfill Sites</i>		328	27	27	27	-		328
<i>Waste Transfer Stations</i>		135	11	11	11	-		135
<i>Waste Drop-off Points</i>		218	18	18	18	-		218
Community Assets		3 840	320	320	320	-		3 840
Community Facilities		1 700	142	142	142	-		1 700
<i>Halls</i>		96	8	8	8	-		96
<i>Clinics/Care Centres</i>		507	42	42	42	-		507
<i>Museums</i>		24	2	2	2	-		24
<i>Libraries</i>		841	70	70	70	-		841
<i>Cemeteries/Crematoria</i>		174	14	14	14	-		174
<i>Public Ablution Facilities</i>		58	5	5	5	-		58
Sport and Recreation Facilities		2 141	178	178	178	-		2 141
<i>Outdoor Facilities</i>		2 141	178	178	178	-		2 141
Investment properties		25	2	2	2	-		25
Revenue Generating		25	2	2	2	-		25
<i>Improved Property</i>		25	2	2	2	-		25

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

Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Depreciation by Asset Class/Sub-class								
Other assets		3 795	316	316	316	-		3 795
Operational Buildings		3 462	289	289	289	-		3 462
<i>Municipal Offices</i>		2 941	245	245	245	-		2 941
<i>Workshops</i>		50	4	4	4	-		50
<i>Stores</i>		471	39	39	39	-		471
Housing		333	28	28	28	-		333
<i>Staff Housing</i>		163	14	14	14	-		163
<i>Social Housing</i>		170	14	14	14	-		170
Intangible Assets		686	57	57	57	-		686
Licences and Rights		686	57	57	57	-		686
<i>Computer Software and Applications</i>		686	57	57	57	-		686
Computer Equipment		946	79	79	79	-		946
Computer Equipment		946	79	79	79	-		946
Furniture and Office Equipment		365	30	30	30	-		365
Furniture and Office Equipment		365	30	30	30	-		365
Machinery and Equipment		2 474	206	206	206	-		2 474
Machinery and Equipment		2 474	206	206	206	-		2 474
Transport Assets		2 390	199	199	199	-		2 390
Transport Assets		2 390	199	199	199	-		2 390
Total Depreciation	1	83 983	6 999	6 999	6 999	-		83 983

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

Description	Ref	Budget Year 2017/18						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure		10 000	-	-	-	-		10 000
Roads Infrastructure		10 000	-	-	-	-		10 000
<i>Roads</i>		10 000	-	-	-	-		10 000
Storm water Infrastructure		-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-		-
Community Assets		7 872	-	-	-	-		7 872
Community Facilities		900	-	-	-	-		900
<i>Police</i>		900	-	-	-	-		900
Sport and Recreation Facilities		6 972	-	-	-	-		6 972
<i>Outdoor Facilities</i>		6 972	-	-	-	-		6 972
Heritage assets		-	-	-	-	-		-
Investment properties		-	-	-	-	-		-
Other assets		7 060	7 060	7 060	7 060	0	0.0%	7 060
Operational Buildings		-	-	-	-	-		-
Housing		7 060	7 060	7 060	7 060	0	0.0%	7 060
<i>Social Housing</i>		7 060	7 060	7 060	7 060	0	0.0%	7 060
Biological or Cultivated Assets		-	-	-	-	-		-
Intangible Assets		-	-	-	-	-		-
Computer Equipment		-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-		-
Transport Assets		-	-	-	-	-		-
Libraries		-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing	1	24 932	7 060	7 060	7 060	0	0.0%	24 932

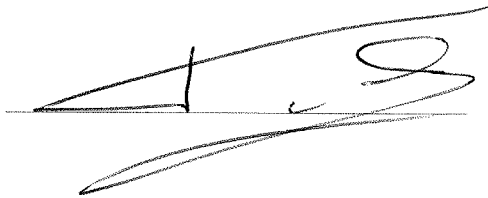
The Executive Mayor

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 read 'Tjimen Van Essen', written over a horizontal line.

Date: 15 August 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 **July 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 August 2017