

WC015 Swartland Municipality

In - Year Report of Municipalities

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



Monthly & Quarterly Budget Statement June 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	17-19
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	23
Section 12 – Other supporting documentation	24-27
Section 13 – Quality certification	28-29

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly and quarterly budget statement for June 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 and quarterly budget statement and supporting schedules for June 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 530 980 576	R 105 160 333	17%
Operating Revenue	R 641 914 085	R 643 446 171	R 647 894 024	R 542 182 228	R 105 711 796	16%
Capital	R 74 689 669	R 75 643 467	R 81 428 433	R 71 535 633	R 9 892 800	12%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June									
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	6 266	89 855	85 129	4 726	6%	85 129
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 016	235 449	236 599	20 006	232 882	236 599	(3 717)	-2%	236 599
Service charges - water revenue	41 459	46 904	47 604	3 518	46 067	47 604	(1 537)	-3%	47 604
Service charges - sanitation revenue	26 506	28 509	29 409	796	26 782	29 409	(2 627)	-9%	29 409
Service charges - refuse revenue	18 377	20 405	20 905	746	19 366	20 905	(1 539)	-7%	20 905
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 646	3 586	3 586	123	4 183	3 586	596	17%	3 586
Interest earned - external investments	20 215	17 300	23 800	19 998	27 079	23 800	3 279	14%	23 800
Interest earned - outstanding debtors	1 749	1 483	1 483	135	1 906	1 483	423	29%	1 483
Dividends received	-	-	-	-	-	-	-	-	-
Fines	17 351	28 236	28 236	30	274	28 236	(27 962)	-99%	28 236
Licences and permits	3 768	3 475	3 475	322	3 891	3 475	416	12%	3 475
Agency services	3 556	2 939	2 939	344	3 849	2 939	910	31%	2 939
Transfers recognised - operational	91 626	103 246	96 530	-	59 275	96 530	(37 255)	-39%	96 530
Other revenue	22 461	16 866	19 959	1 884	22 269	19 959	2 311	12%	19 959
Gains on disposal of PPE	4 894	200	200	377	4 505	200	4 305	0%	200
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	599 853	54 547	542 182	599 853	(57 671)	-10%	599 853

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

- Service charges - Water stands at 3% below YTD budgeted projections and can be attributed that the consumer is saving water due to the level 3 water restrictions that is applicable.
- Rental of facilities and equipment are 17% above budgeted projections due to higher than normal rental of Caravan Sites in Yzerfontein.
- Interest earned – external investments are 14% above due to an increase in the interest rates.
- Revenue received from Fines is at 99% below YTD budgeted projections. The largest portion of Fines must still be recognised for 30 June 2017 as a result of the reconciliation process associated with the payments received by TMT.
- Transfers recognised – operational currently stands at 39% below YTD budget projections. This includes the equitable share grant that was received, whereas the other grants must still be recognized for June 2017.
- Gains on disposal of PPE are revenue from Sale of land transactions/auction that was under budgeted.
- Revenue received for the month of June 2017 was **R54.5 million** and stands at **-10%** below the budgeted projections. Year-end transactions are still being processed which will influence the performance more positively.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June									
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	12 610	154 698	174 437	(19 739)	-11%	174 437
Remuneration of councillors	8 644	9 243	9 243	744	8 957	9 243	(286)	-3%	9 243
Debt impairment	10 488	17 983	17 983	-	-	17 983	(17 983)	-100%	17 983
Depreciation & asset impairment	73 761	83 678	82 178	6 765	81 178	82 178	(1 000)	-1%	82 178
Finance charges	14 484	13 923	13 923	6 832	13 854	13 923	(69)	0%	13 923
Bulk purchases	187 834	212 388	206 167	21 018	184 830	206 167	(21 337)	-10%	206 167
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	3 661	4 239	4 239	376	3 981	4 239	(258)	-6%	4 239
Transfers and grants	2 033	2 137	2 107	82	1 803	2 107	(304)	-14%	2 107
Other expenditure	93 986	119 740	111 990	9 787	81 680	111 990	(30 310)	-27%	111 990
Loss on disposal of PPE	4 271	2 251	2 251	-	-	2 251	(2 251)	-100%	2 251
Total Expenditure	555 289	641 239	624 518	58 215	530 981	624 518	(93 537)	-15%	624 518
Surplus/(Deficit)	(692)	(47 513)	(24 665)	(3 668)	11 202	(24 665)	35 866	(0)	(24 665)
Transfers recognised - capital	57 286	34 049	35 419	-	-	35 419	(35 419)	(0)	35 419
Contributions recognised - capital	980	666	999	-	-	999	(999)	(0)	999
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	11 753	(3 668)	11 202	11 753			11 753
Taxation							-		-
Surplus/(Deficit) after taxation	57 575	(12 798)	11 753	(3 668)	11 202	11 753			11 753
Attributable to minorities									-
Surplus/(Deficit) attributable to	57 575	(12 798)	11 753	(3 668)	11 202	11 753			11 753
Share of surplus/ (deficit) of									-
Surplus/ (Deficit) for the year	57 575	(12 798)	11 753	(3 668)	11 202	11 753			11 753

- Employee Related Cost stands at 11% below the YTD budgeted projections and year-end transactions are still being processed.
- Debt impairment in terms of debtors and traffic fines must still be recognized for 30 June 2017.
- Bulk purchases stand at -10% below the YTD budgeted projections and is linked to the under-performance of Service charges – Water.
- Other expenditure stand at 27% below the YTD budgeted projections and year-end transactions are still being processed.
- Expenditure for the month of June 2017 was **R58.2 million** whilst the overall YTD performance stands at **15%** below the budgeted projections. Year-end transactions are still being processed in this regard.

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) - M12 June									
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	251	7 704	8 065	(361)	-4%	8 057
Executive and council	546	855	818	113	799	818	(19)	-2%	818
Budget and treasury office	920	15	21	2	21	21	(0)	-1%	21
Corporate services	3 777	4 065	7 218	135	6 884	7 226	(342)	-5%	7 218
<i>Community and public safety</i>	37 311	22 416	25 387	3 686	20 989	25 543	(4 553)	-18%	25 387
Community and social services	458	1 530	580	91	358	568	(210)	-37%	580
Sport and recreation	1 657	17 356	18 907	2 274	15 040	19 075	(4 034)	-21%	18 907
Public safety	915	510	510	225	510	510	(0)	0%	510
Housing	34 281	3 020	5 390	1 096	5 082	5 390	(309)	-6%	5 390
<i>Economic and environmental services</i>	21 283	18 905	20 292	3 425	18 758	21 604	(2 846)	-13%	20 292
Planning and development	325	40	40	8	40	40	0	1%	40
Road transport	20 959	18 865	20 252	3 416	18 717	21 564	(2 847)	-13%	20 252
<i>Trading services</i>	23 106	28 434	27 692	1 137	24 084	26 216	(2 132)	-8%	27 692
Electricity	11 423	8 441	8 441	800	8 349	8 441	(92)	-1%	8 441
Water	8 028	9 615	9 834	304	7 879	9 834	(1 955)	-20%	9 834
Waste water management	3 640	8 834	7 465	31	5 904	5 989	(85)	-1%	7 465
Waste management	14	1 543	1 953	2	1 953	1 953	(0)	0%	1 953
Total Capital Expenditure - Standard Classification	86 942	74 690	81 428	8 498	71 536	81 428	(9 893)	-12%	81 428
Funded by:									
National Government	22 709	24 640	25 940	2 055	22 605	25 940	(3 334)	-13%	25 940
Provincial Government	34 541	9 409	9 479	1 499	7 538	9 479	(1 941)	-20%	9 479
Transfers recognised - capital	57 250	34 049	35 419	3 554	30 143	35 419	(5 276)	-15%	35 419
Public contributions & donations	2 459	666	999	-	-	999	(999)	-100%	999
Internally generated funds	27 234	39 975	45 011	4 945	41 392	45 011	(3 618)	-8%	45 011
Total Capital Funding	86 942	74 690	81 428	8 498	71 536	81 428	(9 893)	-12%	81 428

Capital expenditure for the month of June amounts to **R8 498 339**. As at 30 June 2017 the total YTD capital expenditure amounts to R71 535 633 and stands at 12% below the projected YTD expenditure. Payments and year-end journals are still being processed for 30 June 2017 and therefore the current performance must be viewed as interim figures.

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 - M12 June					
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%	1.5%	15.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.12	0.12	0.13	0.12
Gearing	Long Term Borrowing/ Funds & Reserves	1.24	1.24	0.88	1.24
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	3 : 1	2.9 : 1	3:1	3 : 1
Liquidity Ratio	Monetary Assets/Current Liabilities	2 : 1	2 : 1	3:1	2 : 1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	95.0%	95.00%	94.50%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.6%	16.6%	10.3%	13.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	16.6%	16.6%	10.2%	16.6%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100%	100.0%	98.9%	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%	5.80%	5.81%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.36%	15.36%	16.54%	15.36%
Employee costs	Employee costs/Total Revenue - capital revenue	29.6%	29.1%	28.5%	29.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7.9%	7.7%	5.4%	7.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	16.4%	16.0%	17.5%	16.4%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	18.3	18.3	34.68	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 - M12 June									
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									
Financial Performance									
Property rates	79 973	85 129	85 129	6 266	89 855	85 129	4 726	6%	85 129
Service charges	305 358	331 267	334 517	25 066	325 096	334 517	(9 420)	-3%	334 517
Investment revenue	20 215	17 300	23 800	19 998	27 079	23 800	3 279	14%	23 800
Transfers recognised - operational	91 626	103 246	96 530	-	59 275	96 530	(37 255)	-39%	96 530
Other own revenue	57 425	56 785	59 877	3 216	40 877	59 877	(19 001)	-32%	59 877
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	599 853	54 547	542 182	599 853	(57 671)	-10%	599 853
Employee costs	156 127	175 657	174 437	12 610	154 698	174 437	(19 739)	-11%	174 437
Remuneration of Councillors	8 644	9 243	9 243	744	8 957	9 243	(286)	-3%	9 243
Depreciation & asset impairment	73 761	83 678	82 178	6 765	81 178	82 178	(1 000)	-1%	82 178
Finance charges	14 484	13 923	13 923	6 832	13 854	13 923	(69)	-0%	13 923
Materials and bulk purchases	187 834	212 388	206 167	21 018	184 830	206 167	(21 337)	-10%	206 167
Transfers and grants	2 033	2 137	2 107	82	1 803	2 107	(304)	-14%	2 107
Other expenditure	112 407	144 213	136 464	10 163	85 661	136 464	(50 802)	-37%	136 464
Total Expenditure	555 289	641 239	624 518	58 215	530 981	624 518	(93 537)	-15%	624 518
Surplus/(Deficit)	(692)	(47 513)	(24 665)	(3 668)	11 202	(24 665)	35 866	-145%	(24 665)
Transfers recognised - capital	57 286	34 049	35 419	-	-	35 419	(35 419)	-100%	35 419
Contributions & Contributed assets	980	666	999	-	-	999	(999)	-100%	999
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	11 753	(3 668)	11 202	11 753	(551)	-5%	11 753
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	57 575	(12 798)	11 753	(3 668)	11 202	11 753	(551)	-5%	11 753
Capital expenditure & funds sources									
Capital expenditure	86 942	74 690	81 428	8 498	71 536	81 428	(9 893)	-12%	80 408
Capital transfers recognised	57 250	34 049	35 419	3 554	30 143	35 419	(5 276)	-15%	35 419
Public contributions & donations	2 459	666	999	-	-	999	(999)	-100%	999
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	27 234	39 975	45 011	4 945	41 392	45 011	(3 618)	-8%	45 011
Total sources of capital funds	86 942	74 690	81 428	8 498	71 536	81 428	(9 893)	-12%	81 428
Financial position									
Total current assets	385 451	335 897	429 374		465 936				429 374
Total non current assets	1 805 136	1 792 536	1 724 196		1 801 093				1 724 196
Total current liabilities	102 999	114 647	109 171		142 048				109 171
Total non current liabilities	193 517	191 015	191 015		187 868				191 015
Community wealth/Equity	1 894 070	1 822 772	1 853 385		1 937 113				1 853 385
Cash flows									
Net cash from (used) operating	144 803	82 199	114 170	345 721	112 386	114 269	1 884	2%	114 170
Net cash from (used) investing	(86 502)	(74 469)	(81 207)	(8 117)	(64 756)	(81 207)	(16 452)	20%	(81 207)
Net cash from (used) financing	(4 712)	(4 462)	(4 462)	(2 176)	(4 168)	(4 562)	(393)		(4 462)
Cash/cash equivalents at the month/year end	299 134	230 191	327 634	335 428	342 596	327 634	(14 962)	-5%	327 634
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	29 557	5 811	860	606	536	477	1 279	9 422	48 548
Creditors Age Analysis									
Total Creditors	12 384	1 228	34	-	23	-	-	-	13 669

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M12 June							
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	26 950	148 162	140 570	7 592	5%	140 570
Executive and council	125	20	272	463	(190)	-41%	463
Budget and treasury office	129 014	26 849	146 933	135 946	10 988	8%	135 946
Corporate services	4 102	81	957	4 162	(3 205)	-77%	4 162
<i>Community and public safety</i>	78 534	187	4 942	71 105	(66 162)	-93%	71 105
Community and social services	11 640	107	1 084	10 736	(9 652)	-90%	10 736
Sport and recreation	17 770	28	3 312	19 285	(15 972)	-83%	19 285
Public safety	28 896	36	361	28 896	(28 535)	-99%	28 896
Housing	20 228	16	184	12 188	(12 004)	-98%	12 188
Health	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	30 281	1 213	11 834	31 184	(19 350)	-62%	31 184
Planning and development	2 469	495	3 469	3 039	431	14%	3 039
Road transport	27 813	718	8 365	28 146	(19 781)	-70%	28 146
Environmental protection	-	-	-	-	-	-	-
<i>Trading services</i>	386 361	26 195	377 221	393 388	(16 168)	-4%	393 388
Electricity	241 995	20 098	237 930	244 642	(6 712)	-3%	244 642
Water	59 467	3 946	54 269	61 067	(6 798)	-11%	61 067
Waste water management	51 681	1 220	52 572	53 881	(1 308)	-2%	53 881
Waste management	33 218	931	32 449	33 799	(1 350)	-4%	33 799
<i>Other</i>	23	2	23	23	(0)	0%	23
Total Revenue - Standard	628 441	54 547	542 182	636 271	(94 089)	-15%	636 271
Expenditure - Standard							
<i>Governance and administration</i>	96 491	6 394	73 125	94 100	(20 975)	-22%	95 708
Executive and council	21 390	1 316	18 664	20 671	(2 007)	-10%	20 652
Budget and treasury office	39 689	1 805	24 550	37 369	(12 819)	-34%	39 280
Corporate services	35 412	3 273	29 911	36 060	(6 149)	-17%	35 776
<i>Community and public safety</i>	103 223	7 358	67 414	91 963	(24 549)	-27%	91 620
Community and social services	17 744	1 576	15 626	17 764	(2 138)	-12%	17 743
Sport and recreation	21 291	1 405	17 585	20 325	(2 740)	-13%	20 298
Public safety	40 023	2 020	23 539	39 976	(16 437)	-41%	39 680
Housing	24 165	2 358	10 664	13 898	(3 234)	-23%	13 898
Health	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	89 028	6 100	72 575	89 019	(16 443)	-18%	88 892
Planning and development	12 640	1 315	11 537	12 733	(1 196)	-9%	12 715
Road transport	76 388	4 784	61 038	76 285	(15 247)	-20%	76 177
Environmental protection	-	-	-	-	-	-	-
<i>Trading services</i>	351 194	38 327	316 702	348 163	(31 461)	-9%	347 025
Electricity	216 746	22 408	196 901	216 316	(19 415)	-9%	216 717
Water	59 525	4 294	49 488	55 527	(6 040)	-11%	54 901
Waste water management	45 409	9 006	43 830	46 629	(2 800)	-6%	46 035
Waste management	29 514	2 619	26 484	29 691	(3 207)	-11%	29 372
<i>Other</i>	1 303	35	1 164	1 273	(109)	-9%	1 273
Total Expenditure - Standard	641 239	58 215	530 981	624 518	(93 537)	-15%	624 518
Surplus/ (Deficit) for the year	(12 798)	(3 668)	11 202	11 753	(551)	-5%	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) - M12 June									
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									
Revenue by Vote									
Vote 1 - Corporate Services	9 504	10 510	10 550	66	769	10 550	(9 781)	-92.7%	10 550
Vote 2 - Civil Services	167 793	185 167	191 411	6 268	141 497	191 411	(49 913)	-26.1%	191 411
Vote 3 - Council	358	125	325	20	272	325	(53)	-16.3%	325
Vote 4 - Electricity Services	236 095	241 995	244 642	20 098	237 930	244 642	(6 712)	-2.7%	244 642
Vote 5 - Financial Services	121 326	129 014	135 946	26 849	146 933	135 946	10 988	8.1%	135 946
Vote 6 - Development Services	52 711	26 302	17 932	541	6 664	17 932	(11 268)	-62.8%	17 932
Vote 7 - Municipal Manager	280	-	137	-	-	137	(137)	-100.0%	137
Vote 8 - Protection Services	24 797	35 328	35 328	704	8 116	35 328	(27 211)	-77.0%	35 328
Total Revenue by Vote	612 865	628 441	636 271	54 547	542 182	636 271	(94 089)	-14.8%	636 271
Expenditure by Vote									
Vote 1 - Corporate Services	22 115	23 869	24 712	2 121	21 305	24 712	(3 407)	-13.8%	24 712
Vote 2 - Civil Services	204 915	240 547	234 713	23 302	206 052	236 739	(30 687)	-13.0%	234 713
Vote 3 - Council	13 652	14 678	14 473	934	13 564	14 492	(928)	-6.4%	14 473
Vote 4 - Electricity Services	203 026	226 664	226 622	23 067	204 905	226 193	(21 288)	-9.4%	226 622
Vote 5 - Financial Services	32 921	39 689	39 280	1 805	24 550	37 369	(12 819)	-34.3%	39 280
Vote 6 - Development Services	37 145	41 452	31 253	4 103	25 900	31 296	(5 397)	-17.2%	31 253
Vote 7 - Municipal Manager	4 976	6 712	6 179	382	5 100	6 179	(1 079)	-17.5%	6 179
Vote 8 - Protection Services	36 540	47 628	47 286	2 501	29 605	47 537	(17 932)	-37.7%	47 286
Total Expenditure by Vote	555 289	641 239	624 518	58 215	530 981	624 518	(93 537)	-15.0%	624 518
Surplus/ (Deficit) for the year	57 575	(12 798)	11 753	(3 668)	11 202	11 753	(551)	-4.7%	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) - M12 June									
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	6 266	89 855	85 129	4 726	6%	85 129
Property rates - penalties & collection	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 016	235 449	236 599	20 006	232 882	236 599	(3 717)	-2%	236 599
Service charges - water revenue	41 459	46 904	47 604	3 518	46 067	47 604	(1 537)	-3%	47 604
Service charges - sanitation revenue	26 506	28 509	29 409	796	26 782	29 409	(2 627)	-9%	29 409
Service charges - refuse revenue	18 377	20 405	20 905	746	19 366	20 905	(1 539)	-7%	20 905
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 646	3 586	3 586	123	4 183	3 586	596	17%	3 586
Interest earned - external investments	20 215	17 300	23 800	19 998	27 079	23 800	3 279	14%	23 800
Interest earned - outstanding debtors	1 749	1 483	1 483	135	1 906	1 483	423	29%	1 483
Dividends received	-	-	-	-	-	-	-	-	-
Fines	17 351	28 236	28 236	30	274	28 236	(27 962)	-99%	28 236
Licences and permits	3 768	3 475	3 475	322	3 891	3 475	416	12%	3 475
Agency services	3 556	2 939	2 939	344	3 849	2 939	910	31%	2 939
Transfers recognised - operational	91 626	103 246	96 530	-	59 275	96 530	(37 255)	-39%	96 530
Other revenue	22 461	16 866	19 959	1 884	22 269	19 959	2 311	12%	19 959
Gains on disposal of PPE	4 894	200	200	377	4 505	200	4 305	0%	200
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	599 853	54 547	542 182	599 853	(57 671)	-10%	599 853
Expenditure By Type									
Employee related costs	156 127	175 657	174 437	12 610	154 698	174 437	(19 739)	-11%	174 437
Remuneration of councillors	8 644	9 243	9 243	744	8 957	9 243	(286)	-3%	9 243
Debt impairment	10 488	17 983	17 983	-	-	17 983	(17 983)	-100%	17 983
Depreciation & asset impairment	73 761	83 678	82 178	6 765	81 178	82 178	(1 000)	-1%	82 178
Finance charges	14 484	13 923	13 923	6 832	13 854	13 923	(69)	0%	13 923
Bulk purchases	187 834	212 388	206 167	21 018	184 830	206 167	(21 337)	-10%	206 167
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	3 661	4 239	4 239	376	3 981	4 239	(258)	-6%	4 239
Transfers and grants	2 033	2 137	2 107	82	1 803	2 107	(304)	-14%	2 107
Other expenditure	93 986	119 740	111 990	9 787	81 680	111 990	(30 310)	-27%	111 990
Loss on disposal of PPE	4 271	2 251	2 251	-	-	2 251	(2 251)	-100%	2 251
Total Expenditure	555 289	641 239	624 518	58 215	530 981	624 518	(93 537)	-15%	624 518
Surplus/(Deficit)	(692)	(47 513)	(24 665)	(3 668)	11 202	(24 665)	35 866	(0)	(24 665)
Transfers recognised - capital	57 286	34 049	35 419	-	-	35 419	(35 419)	(0)	35 419
Contributions recognised - capital	980	666	999	-	-	999	(999)	(0)	999
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	11 753	(3 668)	11 202	11 753			11 753
Taxation							-		-
Surplus/(Deficit) after taxation	57 575	(12 798)	11 753	(3 668)	11 202	11 753			11 753
Attributable to minorities									-
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of	57 575	(12 798)	11 753	(3 668)	11 202	11 753			11 753
Surplus/ (Deficit) for the year	57 575	(12 798)	11 753	(3 668)	11 202	11 753			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) - M12 June									
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	135	2 706	3 000	(294)	-10%	3 000
Vote 2 - Civil Services	3 535	6 250	10 600	825	5 158	5 270	(113)	-2%	10 600
Vote 6 - Development Services	-	-	1 020	-	-	-	-	-	-
Vote 8 - Protection Services	-	225	-	225	225	225	(0)	0%	-
Total Capital Multi-year expenditure	5 619	9 475	14 620	1 185	8 088	8 495	(407)	-5%	13 600
Single Year expenditure appropriation									
Vote 1 - Corporate Services	1 441	1 075	4 178	2	4 108	4 178	(70)	-2%	4 178
Vote 2 - Civil Services	31 509	50 523	48 420	5 292	44 770	53 750	(8 980)	-17%	48 420
Vote 3 - Council	540	805	705	106	696	705	(9)	-1%	705
Vote 4 - Electricity Services	11 674	8 441	8 441	800	8 349	8 441	(92)	-1%	8 441
Vote 5 - Financial Services	920	15	21	2	21	21	(0)	-1%	21
Vote 6 - Development Services	34 319	4 020	4 420	1 103	5 116	5 440	(324)	-6%	4 420
Vote 7 - Municipal Manager	5	50	113	7	103	113	(10)	-9%	113
Vote 8 - Protection Services	915	285	510	-	285	285	(0)	0%	510
Total Capital single-year expenditure	81 323	65 215	66 808	7 313	63 447	72 933	(9 486)	-13%	66 808
Total Capital Expenditure	86 942	74 690	81 428	8 498	71 536	81 428	(9 893)	-12%	80 408
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	5 242	4 935	8 057	251	7 704	8 065	(361)	-4%	8 057
Executive and council	546	855	818	113	799	818	(19)	-2%	818
Budget and treasury office	920	15	21	2	21	21	(0)	-1%	21
Corporate services	3 777	4 065	7 218	135	6 884	7 226	(342)	-5%	7 218
<i>Community and public safety</i>	37 311	22 416	25 387	3 686	20 989	25 543	(4 553)	-18%	25 387
Community and social services	458	1 530	580	91	358	568	(210)	-37%	580
Sport and recreation	1 657	17 356	18 907	2 274	15 040	19 075	(4 034)	-21%	18 907
Public safety	915	510	510	225	510	510	(0)	0%	510
Housing	34 281	3 020	5 390	1 096	5 082	5 390	(309)	-6%	5 390
<i>Economic and environmental services</i>	21 283	18 905	20 292	3 425	18 758	21 604	(2 846)	-13%	20 292
Planning and development	325	40	40	8	40	40	0	1%	40
Road transport	20 959	18 865	20 252	3 416	18 717	21 564	(2 847)	-13%	20 252
<i>Trading services</i>	23 106	28 434	27 692	1 137	24 084	26 216	(2 132)	-8%	27 692
Electricity	11 423	8 441	8 441	800	8 349	8 441	(92)	-1%	8 441
Water	8 028	9 615	9 834	304	7 879	9 834	(1 955)	-20%	9 834
Waste water management	3 640	8 834	7 465	31	5 904	5 989	(85)	-1%	7 465
Waste management	14	1 543	1 953	2	1 953	1 953	(0)	0%	1 953
Total Capital Expenditure - Standard Classification	86 942	74 690	81 428	8 498	71 536	81 428	(9 893)	-12%	81 428
Funded by:									
National Government	22 709	24 640	25 940	2 055	22 605	25 940	(3 334)	-13%	25 940
Provincial Government	34 541	9 409	9 479	1 499	7 538	9 479	(1 941)	-20%	9 479
Transfers recognised - capital	57 250	34 049	35 419	3 554	30 143	35 419	(5 276)	-15%	35 419
Public contributions & donations	2 459	666	999	-	-	999	(999)	-100%	999
Internally generated funds	27 234	39 975	45 011	4 945	41 392	45 011	(3 618)	-8%	45 011
Total Capital Funding	86 942	74 690	81 428	8 498	71 536	81 428	(9 893)	-12%	81 428

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M12 June					
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	376 953	340 192
Consumer debtors	47 940	60 417	58 792	55 658	58 792
Other debtors	28 845	37 864	21 553	23 797	21 553
Current portion of long-term receivables	18	21	21	22	21
Inventory	9 513	7 404	8 817	9 506	8 817
Total current assets	385 451	335 897	429 374	465 936	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	1 768 683	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	1 801 093	1 724 196
TOTAL ASSETS	2 190 587	2 128 434	2 153 570	2 267 029	2 153 570
LIABILITIES					
Current liabilities					
Borrowing	4 451	5 263	5 263	-	5 263
Consumer deposits	9 377	10 069	10 069	10 105	10 069
Trade and other payables	82 482	92 650	87 173	122 146	87 173
Provisions	6 690	6 666	6 666	9 797	6 666
Total current liabilities	102 999	114 647	109 171	142 048	109 171
Non current liabilities					
Borrowing	129 033	124 093	124 093	123 384	124 093
Provisions	64 484	66 922	66 922	64 484	66 922
Total non current liabilities	193 517	191 015	191 015	187 868	191 015
TOTAL LIABILITIES	296 516	305 662	300 185	329 916	300 185
NET ASSETS	1 894 070	1 822 772	1 853 385	1 937 113	1 853 385
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 753 152	1 722 539	1 753 152	1 796 396	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	1 937 113	1 853 385

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M12 June									
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	6 360	84 448	82 575	1 874	2%	82 575
Service charges	305 358	321 826	324 481	25 925	305 687	324 481	(18 794)	-6%	324 481
Other revenue	56 270	33 233	37 446	360 883	814 876	37 446	777 430	2076%	37 446
Government - operating	91 626	110 396	112 710	-	119 695	111 178	8 517	8%	112 710
Government - capital	58 267	39 124	38 792	-	19 648	38 792	(19 144)	-49%	38 792
Interest	20 215	18 741	25 238	19 998	27 084	25 238	1 846	7%	25 238
Payments									
Suppliers and employees	450 389	507 763	491 042	53 093	1 236 680	485 351	(751 329)	-155%	491 042
Finance charges	14 484	13 923	13 923	6 831	13 834	17 983	4 149	23%	13 923
Transfers and Grants	2 033	2 137	2 107	7 521	8 540	2 107	(6 433)	-305%	2 107
NET CASH FROM/(USED) OPERATING ACTIVITIES	144 803	82 199	114 170	345 721	112 386	114 269	1 505 341		114 170
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	419	200	200	377	4 505	200	4 305		200
Decrease (Increase) in non-current debtors		21	21	-	-	21	(21)	-100%	21
Decrease (increase) other non-current receivables	21	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-
Payments									
Capital assets	(86 942)	(74 690)	(81 428)	(8 495)	(69 261)	(81 428)	(12 168)	15%	(81 428)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(86 502)	(74 469)	(81 207)	(8 117)	(64 756)	(81 207)	(16 452)	20%	(81 207)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	570	570	123	1 481	692	789		570
Payments									
Repayment of borrowing	(4 712)	(5 032)	(5 032)	(2 299)	(5 649)	(5 254)	396		(5 032)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(4 712)	(4 462)	(4 462)	(2 176)	(4 168)	(4 562)	(393)		(4 462)
NET INCREASE/ (DECREASE) IN CASH HELD	53 589	3 268	28 500	335 428	43 462	28 500			28 500
Cash/cash equivalents at beginning:	245 545	226 923	299 134		299 134	299 134			299 134
Cash/cash equivalents at month/year end:	299 134	230 191	327 634		342 596	327 634			327 634

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June												
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	3 891	1 129	232	152	151	154	220	1 316	7 246	1 994	15%
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16 768	2 111	56	31	21	18	84	800	19 889	954	41%
Receivables from Non-exchange Transactions - Property Rates	1400	5 389	997	171	80	53	47	542	3 609	10 888	4 332	22%
Receivables from Exchange Transactions - Waste Water Management	1500	2 547	770	190	147	123	93	153	1 515	5 540	2 032	11%
Receivables from Exchange Transactions - Waste Management	1600	1 864	588	154	121	91	80	261	1 503	4 661	2 056	10%
Receivables from Exchange Transactions - Property Rental Debtors	1700	29	19	0	-	-	-	0	0	48	0	0%
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	0%
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	0%
Other	1900	(931)	198	56	75	97	85	18	678	276	953	1%
Total By Income Source	2000	29 557	5 811	860	606	536	477	1 279	9 422	48 548	12 320	100%
2015/16 - totals only		26 230	5 045	960	590	554	386	456	8 851	43 073	10 838	
Debtors Age Analysis By Customer Group												
Organs of State	2200	1 033	14	6	3	2	1	1	81	1 143	89	2%
Commercial	2300	14 444	1 268	49	26	20	32	38	1 006	16 884	1 123	35%
Households	2400	12 724	4 208	749	534	490	422	1 163	7 581	27 872	10 191	57%
Other	2500	1 356	320	56	43	23	21	78	753	2 650	918	5%
Total By Customer Group	2600	29 557	5 811	860	606	536	477	1 279	9 422	48 548	12 320	100%

Total Debtors has decreased from **R49 547 834** in May 2017 to **R48 547 768** in June 2017.

Collection rate for June 2017 is **90.78%** compared to **94.50%** in May 2017. Year to date collection rate is **90.68%**

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June											
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	12 384	1 228	34	-	23	-	-	-	13 669	26 264
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	12 384	1 228	34	-	23	-	-	-	13 669	26 264

Detailed reports attached.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June									
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month	
	Yrs/Months								
R thousands									
Municipality									
STANDARD	150 Days	Fixed Deposit	30 June 2017	-	8.46%	100 000	(100 000)	-	
NEDBANK	364 Days	Fixed Deposit	30 June 2017	-	9.13%	100 000	(100 000)	-	
STANDARD	269 days	Fixed Deposit	30 June 2017	-	8.78%	30 000	(30 000)	-	
NEDBANK	91 days	Fixed Deposit	17 May 2017	-	7.90%	-	-	-	
ABSA		Call Account		-	6.80%	112 258	(112 258)	-	
Municipality sub-total				-		342 258	(342 258)	-	
Entities									
N/A				-					
Entities sub-total				-		-	-	-	
TOTAL INVESTMENTS AND INTEREST				-		342 258	(342 258)	-	

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 - M12 June								
Description	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	62 210	62 210	-	62 210	62 210	-		62 210
Local Government Equitable Share	59 275	59 275		59 275	59 275	-		59 275
Finance Management	1 475	1 475		1 475	1 475	-		1 475
EPWP Incentive	1 460	1 460		1 460	1 460	-		1 460
Provincial Government:	48 186	47 847	-	39 561	39 561	-		47 847
Community Development: Workers	37	37		37	37	-		37
Housing	27 150	26 130		20 168	20 168	-		26 130
Libraries	6 616	6 616		6 616	6 616	-		6 616
Proclaimed Roads Subsidy	14 263	14 263		11 938	11 938	-		14 263
Financial Management Support Grant: Student Bursaries	120	120		120	120	-		120
RSEP	-	332		332	332			332
Financial Management Support Grant: mSCOA	-	220		220	220			220
Greenest Town Award	-	70		70	70			70
FMSG: Graduate Internship Programme	-	60		60	60			60
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								-
Other grant providers:	-	100	-	100	100	-		100
<i>Sondeza</i>		100		100	100	-		100
Total Operating Transfers and Grants	110 396	110 157	-	101 871	101 871	-		110 157
Capital Transfers and Grants								
National Government:	26 330	26 330	-	26 330	26 330	-		26 330
Municipal Infrastructure Grant (MIG)	20 330	20 330	-	20 330	20 330	-		20 330
Integrated National Electrification Programme (municipal)	6 000	6 000		6 000	6 000	-		6 000
								-
Provincial Government:	10 584	11 273	-	11 273	11 273	-		11 273
<i>RSEP/VPUU Municipal Projects</i>	7 500	7 168		7 168	7 168	-		7 168
<i>Libraries</i>	3 030	3 030		3 030	3 030	-		3 030
<i>Sport facility</i>	54	54		54	54	-		54
Housing		1 020		1 020	1 020	-		1 020
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>								-
Other grant providers:	2 210	2 210	-	289	289	-		2 210
<i>Accelerated Community Infrastructure Programme</i>	2 210	2 210		289	289	-		2 210
								-
Total Capital Transfers and Grants	39 124	39 812	-	37 892	37 892	-		39 812
TOTAL RECEIPTS OF TRANSFERS & GRANTS	149 520	149 970	-	139 762	139 762	-		149 970

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June								
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	7 859	49 381	51 524	(2 142)	-4.2%	62 522
Local Government Equitable Share	59 275	59 275	7 355	46 423	48 277	(1 853)	-3.8%	59 275
Finance Management	1 475	1 475	493	1 319	1 475	(156)	-10.6%	1 475
EPWP Incentive	1 460	1 460	-	1 460	1 460	-		1 460
Municipal Systems Improvement	-	312	11	179	312	(133)	-42.5%	312
Provincial Government:	41 036	34 063	2 941	23 706	32 661	(8 955)	-27.4%	34 063
Community Development: Workers	37	67	-	48	68	(19)	-28.3%	67
Housing	20 000	12 280	2 205	8 773	10 940	(2 167)	-19.8%	12 280
Libraries	6 616	6 616	736	6 714	7 434	(720)	-9.7%	6 616
Proclaimed Roads Subsidy	14 263	14 263	-	8 170	14 100	(5 930)	-42.1%	14 263
Financial Management Support Grant: Student Bursaries	120	120	-	-	120	(120)	-100.0%	120
Financial Management Support Grant: mSCOA	-	257	-	39	257	(218)	-84.9%	257
Greenest Town Award	-	70	-	-	105	(105)	-100.0%	70
FMSG: Graduate Internship Programme	-	60	-	-	-	-		60
RSEP	-	332	-	-	332	(332)	-100.0%	332
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	100	-	100	100	-		100
Sondeza	-	100	-	100	100	-		100
Total operating expenditure of Transfers and Grants:	103 246	96 686	10 799	73 187	84 285	(11 098)	-13.2%	96 686
Capital expenditure of Transfers and Grants								
National Government:	22 430	23 730	2 055	22 352	23 730	(1 378)	-5.8%	23 730
Municipal Infrastructure Grant (MIG)	20 330	20 330	1 572	19 083	20 330	(1 247)	-6.1%	20 330
Integrated National Electrification Programme (municipal)	2 100	3 400	483	3 269	3 400	(131)	-3.9%	3 400
Provincial Government:	9 409	9 479	1 499	7 538	9 479	(1 941)	-20.5%	9 479
RSEP/VPUU Municipal Projects	6 325	5 375	1 314	3 762	5 375	(1 613)	-30.0%	5 375
Libraries	3 030	3 030	135	2 706	3 030	(324)	-10.7%	3 030
Sport facility	54	54	50	50	54	(4)	-7.6%	54
Housing	-	1 020	-	1 020	1 020	(0)	0.0%	1 020
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	2 210	2 210	-	253	2 210	(1 956)	-88.5%	2 210
Accelerated Community Infrastructure Programme	2 210	2 210	-	253	2 210	(1 956)	-88.5%	2 210
Total capital expenditure of Transfers and Grants	34 049	35 419	3 554	30 143	35 419	(5 276)	-14.9%	35 419
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	137 295	132 105	14 353	103 330	119 704	(16 373)	-13.7%	132 105

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June						
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	11	216	133	38.1%
Municipal Systems Improvement Grant		312	11	179	133	42.5%
Financial Management Support Grant: mSCOA		37		37	(0)	0.0%
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		349	11	216	133	38.1%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Provincial Government:		1 183	-	1 183	-	
RSEP/VPUU Municipal Projects		1 183	-	1 183	-	
Housing						
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		1 183	-	1 183	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1 532	11	1 399	133	8.7%

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 - M12 June								
Summary of Employee and Councillor remuneration R thousands	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	5 493	5 493	512	6 018	5 761	257	4%	5 493
Pension and UIF Contributions	824	824	73	862	824	38	5%	824
Medical Aid Contributions	331	331	14	192	331	(138)	-42%	331
Motor Vehicle Allowance	2 048	2 048	102	1 346	2 048	(703)	-34%	2 048
Cellphone Allowance	547	547	43	539	547	(8)	-2%	547
Sub Total - Councillors	9 243	9 243	744	8 957	9 511	(554)	-6%	9 243
Senior Managers of the Municipality								
Basic Salaries and Wages	7 040	7 040	560	6 449	6 985	(537)	-8%	7 040
Pension and UIF Contributions	1 290	1 290	83	1 171	1 273	(102)	-8%	1 290
Medical Aid Contributions	313	313	28	325	331	(6)	-2%	313
Motor Vehicle Allowance	764	764	67	835	764	71	9%	764
Cellphone Allowance	-	98	5	67	81	(14)	-18%	98
Other benefits and allowances	289	111	7	80	105	(25)	-24%	111
Long service awards	297	269	-	319	269	50	19%	269
Sub Total - Senior Managers of Municipality	9 993	9 884	750	9 246	9 808	(563)	-6%	9 884
Other Municipal Staff								
Basic Salaries and Wages	105 319	105 600	8 087	100 748	104 780	(4 031)	-4%	105 600
Pension and UIF Contributions	15 888	15 888	1 369	16 348	16 847	(499)	-3%	15 888
Medical Aid Contributions	8 542	8 542	640	7 558	8 458	(900)	-11%	8 542
Overtime	5 355	5 355	545	6 678	5 849	829	14%	5 355
Motor Vehicle Allowance	8 166	8 166	637	7 610	8 064	(454)	-6%	8 166
Cellphone Allowance	-	265	24	285	292	(8)	-3%	265
Housing Allowances	1 561	1 561	59	706	927	(221)	-24%	1 561
Other benefits and allowances	7 869	6 183	498	5 519	6 154	(635)	-10%	6 183
Payments in lieu of leave	1 302	1 302	-	-	1 302	(1 302)	-100%	1 302
Long service awards	797	825	-	-	822	(822)	-100%	825
Post-retirement benefit obligations	10 866	10 866	-	-	10 866	(10 866)	-100%	10 866
Sub Total - Other Municipal Staff	165 665	164 552	11 860	145 452	164 360	(18 908)	-12%	164 552
Total Parent Municipality	184 900	183 679	13 354	163 655	183 679	(20 024)	-11%	183 679
Unpaid salary, allowances & benefits in arrears:								
Total Municipal Entities	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	184 900	183 679	13 354	163 655	183 679	(20 024)	-11%	183 679
TOTAL MANAGERS AND STAFF	175 657	174 437	12 610	154 698	174 168	(19 470)	-11%	174 437

Expenditure on Staff Benefits : Section 66 of the MFMA : JUNE 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	117 522 951	9 159 092	113 215 336	117 522 951	4 307 615	3.67%
(b) Pension and UIF Contributions	18 943 687	1 524 375	18 381 577	18 943 687	562 110	2.97%
(c) Medical Aid Contributions	9 120 192	682 661	8 075 479	9 120 192	1 044 713	11.45%
(d) Overtime payments	5 848 670	545 373	6 677 577	5 848 670	-828 907	-14.17%
(e) Standby Allowance	3 901 820	346 951	3 613 812	3 901 820	288 008	7.38%
(f) Motor Vehicle Allowance	10 875 645	806 284	9 790 368	10 875 645	1 085 277	9.98%
(g) Cellphone Allowance	920 260	72 487	890 081	920 260	30 179	3.28%
(h) Housing Allowance	927 010	58 789	706 454	927 010	220 556	23.79%
(i) Other benefits and Allowances	3 450 621	158 007	2 304 218	3 450 621	1 146 403	33.22%
(j) Payments in lieu of Leave	1 302 216	-	-	1 302 216	1 302 216	100.00%
(k) Post-retirement benefit obligations	10 866 250	-	-	10 866 250	10 866 250	100.00%
Directorate	183 679 322	13 354 019	163 654 901	183 679 322	20 024 421	89.10%
	183 679 322	13 354 019	163 654 901	183 679 322	20 024 421	10.90%
Civil Services	63 268 487	4 656 096	57 612 697	63 268 487	5 655 790	8.94%
Corporate Services	17 688 331	1 394 448	15 447 310	17 688 331	2 241 021	12.67%
Council	9 510 956	744 452	8 956 920	9 510 956	554 036	5.83%
Electricity Services	17 556 490	1 327 567	16 330 408	17 556 490	1 226 082	6.98%
Financial Services	27 529 186	1 719 687	22 208 929	27 529 186	5 320 257	19.33%
Development Services	14 880 288	1 082 371	13 069 275	14 880 288	1 811 013	12.17%
Municipal Manager	5 260 908	370 696	4 710 670	5 260 908	550 238	10.46%
Protection Services	27 984 676	2 058 702	25 318 690	27 984 676	2 665 986	9.53%
(a) Basic Salaries and Wages	118 133 301	9 159 092	113 215 336	117 522 951	4 307 615	3.67%
Civil Services	42 640 402	3 271 636	40 785 058	42 117 052	1 331 994	3.16%
Corporate Services	12 378 622	1 092 012	11 880 172	12 378 622	498 450	4.03%
Council	5 761 106	512 112	6 018 152	5 761 106	-257 046	-4.46%
Electricity Services	10 302 865	798 814	10 209 332	10 235 865	26 533	0.26%
Financial Services	17 287 189	1 255 860	16 320 538	17 287 189	966 651	5.59%
Development Services	9 560 240	746 301	9 102 153	9 560 240	458 087	4.79%
Municipal Manager	3 738 870	276 268	3 396 799	3 738 870	342 071	9.15%
Protection Services	16 464 007	1 206 087	15 503 133	16 444 007	940 874	5.72%
(b) Contributions for Pensions, UIF	18 001 887	1 524 375	18 381 577	18 943 687	562 110	2.97%
Civil Services	6 244 645	558 362	6 694 427	6 997 445	303 018	4.33%
Corporate Services	1 707 086	148 895	1 750 616	1 707 086	-43 530	-2.55%
Council	823 940	73 044	862 143	823 940	-38 203	-4.64%
Electricity Services	1 571 721	149 020	1 770 886	1 801 721	30 835	1.71%
Financial Services	2 831 237	208 473	2 681 841	2 831 237	149 396	5.28%
Development Services	1 597 429	132 494	1 556 783	1 597 429	40 646	2.54%
Municipal Manager	590 117	42 700	575 368	590 117	14 749	2.50%
Protection Services	2 635 712	211 386	2 489 512	2 594 712	105 200	4.05%
(c) Medical Aid Contributions	9 185 192	682 661	8 075 479	9 120 192	1 044 713	11.45%
Civil Services	2 446 430	182 283	2 143 969	2 321 430	177 461	7.64%
Corporate Services	1 098 625	76 550	903 344	1 098 625	195 281	17.78%
Council	330 590	14 446	192 284	330 590	138 306	41.84%
Electricity Services	797 606	68 151	804 715	818 606	13 891	1.70%
Financial Services	1 907 209	131 414	1 624 444	1 907 209	282 765	14.83%
Development Services	737 286	60 890	711 608	737 286	25 678	3.48%
Municipal Manager	223 406	18 171	212 036	223 406	11 370	5.09%
Protection Services	1 644 040	130 756	1 483 079	1 683 040	199 961	11.88%

Expenditure on Staff Benefits : Section 66 of the MFMA : JUNE 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	545 373	6 677 577	5 848 670	-828 907	-14.17%
Civil Services	2 526 440	228 021	2 825 289	2 961 090	135 801	4.59%
Corporate Services	160 910	12 081	145 031	160 910	15 879	9.87%
Council	-	-	-	-	-	0.00%
Electricity Services	455 970	36 110	450 522	495 970	45 448	9.16%
Financial Services	17 870	876	17 197	17 870	673	3.77%
Development Services	162 180	8 430	140 352	162 180	21 828	13.46%
Municipal Manager	-	-	-	-	-	0.00%
Protection Services	2 031 650	259 855	3 099 186	2 050 650	-1 048 536	-51.13%
(e) Standby Allowance	4 032 820	346 951	3 613 812	3 901 820	288 008	7.38%
Civil Services	1 535 870	111 392	1 263 394	1 457 870	194 476	13.34%
Electricity Services	1 069 750	97 418	1 021 370	1 034 750	13 380	1.29%
Financial Services	74 290	5 934	65 140	74 290	9 150	12.32%
Development Services	70 310	6 845	69 473	70 310	837	1.19%
Protection Services	1 282 600	125 362	1 194 435	1 264 600	70 165	5.55%
(f) Motor Vehicle Allowance	10 977 745	806 284	9 790 368	10 875 645	1 085 277	9.98%
Civil Services	2 367 725	205 017	2 375 216	2 391 625	16 409	0.69%
Corporate Services	582 087	47 285	564 753	582 087	17 334	2.98%
Council	2 048 160	101 749	1 345 557	2 048 160	702 603	34.30%
Electricity Services	1 870 357	150 994	1 763 595	1 764 357	762	0.04%
Financial Services	1 041 250	81 515	1 067 216	1 041 250	-25 966	-2.49%
Development Services	1 461 723	108 638	1 266 797	1 461 723	194 926	13.34%
Municipal Manager	344 090	28 673	344 079	344 090	11	0.00%
Protection Services	1 262 353	82 413	1 063 155	1 242 353	179 198	14.42%
(g) Cellphone Allowance	909 760	72 487	890 081	920 260	30 179	3.28%
Civil Services	94 160	8 737	97 077	101 660	4 583	4.51%
Corporate Services	23 600	800	16 875	23 600	6 725	28.50%
Council	547 160	43 100	538 784	547 160	8 376	1.53%
Electricity Services	68 840	5 734	65 779	68 840	3 061	4.45%
Financial Services	46 100	3 925	46 100	46 100	-0	0.00%
Development Services	57 860	4 366	52 235	57 860	5 625	9.72%
Municipal Manager	21 140	1 750	20 772	21 140	368	1.74%
Protection Services	50 900	4 075	52 460	53 900	1 440	2.67%
(h) Housing Allowance	1 560 510	58 789	706 454	927 010	220 556	23.79%
Civil Services	810 300	16 495	197 729	256 800	59 071	23.00%
Corporate Services	162 480	5 936	64 554	162 480	97 926	60.27%
Electricity Services	178 090	8 162	97 944	98 090	146	0.15%
Financial Services	195 900	13 356	174 370	195 900	21 530	10.99%
Development Services	53 450	4 452	46 746	53 450	6 704	12.54%
Protection Services	160 290	10 388	125 111	160 290	35 179	21.95%
(i) Other benefits and Allowances	3 354 621	158 007	2 304 218	3 450 621	1 146 403	33.22%
Civil Services	1 528 504	74 153	1 230 538	1 589 504	358 966	22.58%
Corporate Services	219 913	10 888	121 966	219 913	97 947	44.54%
Electricity Services	302 045	13 163	146 266	299 045	152 779	51.09%
Financial Services	452 990	18 334	212 083	452 990	240 907	53.18%
Development Services	295 214	9 955	123 129	295 214	172 085	58.29%
Municipal Manager	119 605	3 134	161 617	119 605	-42 012	-35.13%
Protection Services	436 350	28 380	308 619	474 350	165 731	34.94%
(j) Payments in lieu of Leave	1 302 216	-	-	1 302 216	1 302 216	0.00%
(k) Post-retirement benefit obligations	10 866 250	-	-	10 866 250	10 866 250	0.00%
	183 679 322	13 354 019	163 654 901	183 679 322	20 024 421	89.10%

Section 10 – Material variances to the SDBIP

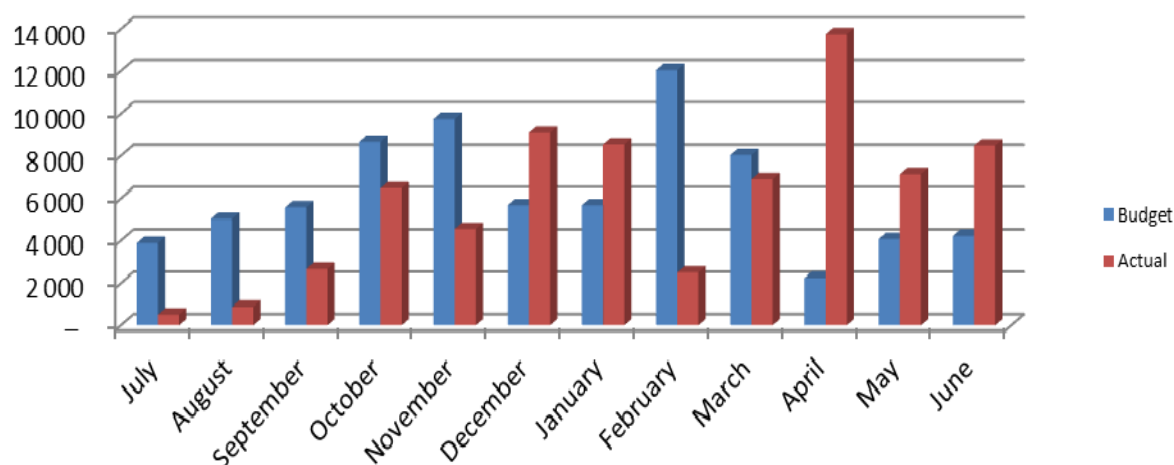
No Material variances to the SDBIP

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June								
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%	40%
February	12 046	11 871	2 494	35 238	46 385	11 147	24.0%	43%
March	8 036	10 548	6 901	42 139	56 932	14 793	26.0%	52%
April	2 253	11 790	13 746	55 885	68 722	12 837	18.7%	69%
May	4 075	8 988	7 152	63 037	77 710	14 673	18.9%	77%
June	4 226	3 718	8 498	71 536	81 428	9 893	12.1%	88%
Total Capital expenditure	74 690	81 428	71 536					

Monthly Actual Capital Expenditure vs. Monthly Budgeted Capital Expenditure



Section 12 – Other Supporting Documentation

12.1 Supporting Table SC13a and b

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June									
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	783	9 905	10 757	852	7.9%	10 757
Infrastructure - Road transport	16 966	-	954	-	232	954	722	75.7%	954
<i>Roads, Pavements & Bridges</i>	16 966	-	954	-	232	954	722	75.7%	954
Infrastructure - Electricity	7 440	2 100	3 400	483	3 269	3 400	131	3.9%	3 400
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	7 440	2 100	3 400	483	3 269	3 400	131	3.9%	3 400
Infrastructure - Water	11 882	6 153	6 153	300	6 154	6 153	(1)	0.0%	6 153
<i>Dams & Reservoirs</i>	-	300	300	300	300	300	-	-	300
<i>Reticulation Water</i>	11 882	5 853	5 853	-	5 854	5 853	(1)	0.0%	5 853
Infrastructure - Sanitation	9 093	250	250	-	250	250	-	-	250
<i>Reticulation</i>	9 093	250	250	-	250	250	-	-	250
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Community	4 252	21 387	22 050	2 484	17 674	22 205	4 531	20.4%	22 050
Parks & gardens	-	4 950	5 450	1 363	3 811	5 450	1 639	30.1%	5 450
Sportsfields & stadia	1 109	11 057	11 057	813	8 833	11 057	2 224	20.1%	11 057
Libraries	2 224	3 030	3 030	135	2 706	3 030	324	10.7%	3 030
Recreational facilities	498	900	900	91	800	900	100	11.1%	900
Cemeteries	-	500	500	82	315	488	172	35.4%	500
Other Community	421	950	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	7 788	6 490	11 015	1 848	9 232	11 009	1 777	16.1%	11 015
General vehicles	13	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	474	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	951	951	592	871	918	47	5.1%	951
Furniture and other office equipment	723	828	897	89	849	916	67	7.3%	897
Other Land	1 200	1 300	4 403	113	4 386	4 403	16	0.4%	4 403
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	5 379	3 411	4 714	1 053	3 068	4 714	1 646	34.9%	4 714
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	57 421	36 380	43 821	5 115	36 811	43 971	(7 160)	-16.3%	43 821

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

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	3 369	28 905	31 609	2 704	8.6%	31 777
Infrastructure - Road transport	18 297	17 100	17 067	3 216	17 721	18 379	658	3.6%	17 067
<i>Roads, Pavements & Bridges</i>	18 297	16 000	16 000	2 420	16 921	17 545	624	3.6%	16 000
<i>Storm water</i>	-	1 100	1 067	796	800	834	34	4.1%	1 067
Infrastructure - Electricity	6 187	7 000	7 000	153	6 991	7 000	9	0.1%	7 000
<i>Transmission & Reticulation</i>	6 187	7 000	7 000	153	6 991	7 000	9	0.1%	7 000
Infrastructure - Water	-	2 210	2 210	-	253	2 210	1 956	88.5%	2 210
<i>Reticulation Water</i>	-	2 210	2 210	-	253	2 210	1 956	88.5%	2 210
Infrastructure - Sanitation	3 535	5 500	5 500	-	3 939	4 020	81	2.0%	5 500
<i>Reticulation</i>	3 535	5 500	5 500	-	3 939	4 020	81	2.0%	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	14	5 819	5 848	29	0.5%	5 830
General vehicles	1 322	6 330	5 660	-	5 683	5 687	4	0.1%	5 660
Specialised vehicles	-	-	-	-	-	-	-	-	-
Other	180	170	170	14	137	161	25	15.4%	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	3 383	34 724	37 457	(2 733)	-7.3%	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 - M12 June									
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	1 370	20 158	32 549	12 390	38.1%	33 132
Infrastructure - Road transport	14 281	23 551	23 551	377	11 705	23 441	11 736	50.1%	23 551
<i>Roads, Pavements & Bridges</i>	14 281	19 931	19 931	-	8 424	19 893	11 469	57.7%	19 931
<i>Storm water</i>	-	3 620	3 620	377	3 281	3 548	268	7.5%	3 620
Infrastructure - Electricity	837	1 224	1 224	(3)	1 179	1 222	44	3.6%	1 224
<i>Transmission & Reticulation</i>	595	771	771	(3)	756	770	14	1.8%	771
<i>Street Lighting</i>	241	453	453	-	423	453	29	6.5%	453
Infrastructure - Water	905	1 179	1 179	78	1 128	1 221	94	7.7%	1 179
<i>Reticulation Water</i>	905	1 179	1 179	78	1 128	1 221	94	7.7%	1 179
Infrastructure - Sanitation	2 421	1 983	2 473	458	2 449	2 643	194	7.3%	2 473
<i>Reticulation Sewerage</i>	2 421	1 983	2 473	458	2 449	2 643	194	7.3%	2 473
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Other	4 146	4 705	4 705	460	3 699	4 022	323	8.0%	4 705
<i>Waste Management</i>	4 146	4 705	4 705	460	3 699	4 022	323	8.0%	4 705
Community	659	1 960	1 245	58	870	1 024	154	15.0%	1 245
Sportsfields & stadia	258	305	470	-	479	569	90	15.8%	470
Swimming pools	-	113	113	-	106	107	0	0.4%	113
Community halls	-	-	-	-	-	-	-	-	-
Recreational facilities	400	1 406	526	42	184	233	49	20.9%	526
Fire, safety & emergency	-	20	20	-	20	20	1	2.5%	20
Security and policing	-	-	-	-	-	-	-	-	-
Cemeteries	-	65	65	9	36	45	9	19.2%	65
Social rental housing	-	50	50	7	45	50	5	10.9%	50
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	7 045	12 267	11 817	1 102	8 042	12 458	4 417	35.5%	11 817
General vehicles	3 482	4 766	4 766	353	3 353	5 453	2 099	38.5%	4 766
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	747	921	921	131	811	1 133	322	28.4%	921
Furniture and other office equipment	376	1 004	1 004	79	475	602	127	21.1%	1 004
Other Buildings	2 440	5 576	5 126	539	3 402	5 270	1 867	35.4%	5 126
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	30 293	46 868	46 193	2 530	29 070	46 031	(16 961)	-36.8%	46 193

- Repairs and Maintenance are 36.8% below our YTD budgeted expenditure projection. Year-end transactions are still being processed.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

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	63 342	63 342	-		65 842
Infrastructure - Road transport	29 629	29 629	2 261	27 129	27 129	-		29 629
<i>Roads, Pavements & Bridges</i>	26 190	26 190	1 974	23 690	23 690	-		26 190
<i>Storm water</i>	3 439	3 439	287	3 439	3 439	-		3 439
Infrastructure - Electricity	12 448	12 448	1 037	12 448	12 448	-		12 448
<i>Generation</i>	12 426	12 426	1 035	12 426	12 426	-		12 426
<i>Transmission & Reticulation</i>	22	22	2	22	22	-		22
Infrastructure - Water	9 978	9 978	831	9 978	9 978	-		9 978
<i>Dams & Reservoirs</i>	1 280	1 280	107	1 280	1 280	-		1 280
<i>Water purification</i>	1 363	1 363	114	1 363	1 363	-		1 363
<i>Reticulation</i>	7 335	7 335	611	7 335	7 335	-		7 335
Infrastructure - Sanitation	13 409	13 409	1 117	13 409	13 409	-		13 409
<i>Reticulation</i>	7 428	7 428	619	7 428	7 428	-		7 428
<i>Sewerage purification</i>	5 981	5 981	498	5 981	5 981	-		5 981
Infrastructure - Other	379	379	32	379	379	-		379
<i>Waste Management</i>	379	379	32	379	379	-		379
Community	2 424	2 424	202	2 424	2 424	-		2 424
Parks & gardens	300	300	25	300	300	-		300
Sportsfields & stadia	995	995	83	995	995	-		995
Swimming pools	317	317	26	317	317	-		317
Community halls	14	14	1	14	14	-		14
Libraries	100	100	8	100	100	-		100
Recreational facilities	242	242	20	242	242	-		242
Fire, safety & emergency	9	9	1	9	9	-		9
Security and policing	245	245	20	245	245	-		245
Cemeteries	143	143	12	143	143	-		143
Other	58	58	5	58	58	-		58
Heritage assets	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Investment properties	25	25	2	25	25	-		25
Housing development	25	25	2	25	25	-		25
Other assets	14 641	14 641	1 220	14 641	14 641	-		14 641
General vehicles	2 516	2 516	210	2 516	2 516	-		2 516
Specialised vehicles	745	745	62	745	745	-		745
Plant & equipment	4 664	4 664	389	4 664	4 664	-		4 664
Computers - hardware/equipment	1 210	1 210	101	1 210	1 210	-		1 210
Furniture and other office equipment	432	432	36	432	432	-		432
Other Buildings	5 075	5 075	423	5 075	5 075	-		5 075
Agricultural assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Intangibles	745	745	62	745	745	-		745
Computers - software & programming	745	745	62	745	745	-		745
Total Depreciation	83 678	83 678	6 765	81 178	81 178	-		83 678
Specialised vehicles	745	745	62	745	745	-		745
Refuse	541	541	45	541	541	-		541
Fire	204	204	17	204	204	-		204

Section 13 – Quality certification

QUALITY CERTIFICATE

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

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

for the month of **June 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 July 2017

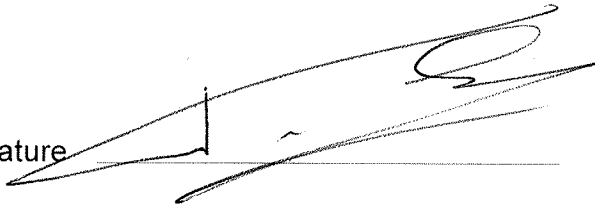
The Executive Mayor

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

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, appearing to be 'Tjimen Van Essen', written over a horizontal line. The signature is stylized with a large loop at the end.

Date: 13 July 2017