

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 May 2017

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for May 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 May 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 472 703 960	R 163 436 949	26%
Operating Revenue	R 641 914 085	R 643 446 171	R 647 894 024	R 487 985 390	R 159 908 634	25%
Capital	R 74 689 669	R 75 643 467	R 81 428 433	R 63 037 293	R 18 391 140	23%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
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	6 344	83 589	79 750	3 839	5%	85 129
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 016	235 449	236 599	18 719	212 876	214 047	(1 171)	-1%	236 599
Service charges - water revenue	41 459	46 904	47 604	3 654	42 548	44 550	(2 002)	-4%	47 604
Service charges - sanitation revenue	26 506	28 509	29 409	1 130	26 209	27 014	(805)	-3%	29 409
Service charges - refuse revenue	18 377	20 405	20 905	889	18 747	19 204	(457)	-2%	20 905
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 646	3 586	3 586	177	4 059	3 401	658	19%	3 586
Interest earned - external investments	20 215	17 300	23 800	1 215	7 081	9 323	(2 241)	-24%	23 800
Interest earned - outstanding debtors	1 749	1 483	1 483	146	1 771	1 391	380	27%	1 483
Dividends received	-	-	-	-	-	-	-	-	-
Fines	17 351	28 236	28 236	50	244	5 374	(5 130)	-95%	28 236
Licences and permits	3 768	3 475	3 475	359	3 569	3 195	374	12%	3 475
Agency services	3 556	2 939	2 939	384	3 505	2 756	749	27%	2 939
Transfers recognised - operational	91 626	103 246	96 530	-	59 275	59 275	-	-	96 530
Other revenue	22 461	16 866	19 959	1 621	20 385	16 136	4 250	26%	19 959
Gains on disposal of PPE	4 894	200	200	556	4 128	-	4 128	0%	200
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	599 853	35 245	487 985	485 415	2 571	1%	599 853

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

- Service charges - Water stands at 4% below YTD budgeted projections and can be attributed that the consumer is saving water due to the level 3 water restrictions still applicable.
- Rental of facilities and equipment are 19% above budgeted projections due to higher than normal rental of Caravan Sites in Yzerfontein.
- Interest earned – external investments are 24% below budgeted projections and will be more in line at year-end when investments and compounded interest are received by 30 June 2017 due the nature of investments.
- Revenue received from Fines is at 95% below YTD budgeted projections. The largest portion of Fines will only be recognised at 30 June 2017 as a result of the reconciliation process associated with the payments received by TMT.
- Gains on disposal of PPE are revenue from Sale of land transactions/auction that was under budgeted.
- Revenue received for the month of May 2017 was **R35.2 million** and the overall YTD performance is more or less in line with budgeted projections with only a 1% variance.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
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	12 578	142 088	147 733	(5 644)	-4%	174 437
Remuneration of councillors	8 644	9 243	9 243	922	8 212	8 425	(213)	-3%	9 243
Debt impairment	10 488	17 983	17 983	-	-	-	-		17 983
Depreciation & asset impairment	73 761	83 678	82 178	6 765	74 413	75 330	(917)	-1%	82 178
Finance charges	14 484	13 923	13 923	-	7 021	7 093	(72)	-1%	13 923
Bulk purchases	187 834	212 388	206 167	11 475	163 812	167 327	(3 516)	-2%	206 167
Other materials	-	-	-	-	-	-	-		-
Contracted services	3 661	4 239	4 239	362	3 605	3 802	(196)	-5%	4 239
Transfers and grants	2 033	2 137	2 107	369	1 721	1 601	120	8%	2 107
Other expenditure	93 986	119 740	111 990	7 398	71 831	86 043	(14 212)	-17%	111 990
Loss on disposal of PPE	4 271	2 251	2 251	-	-	-	-		2 251
Total Expenditure	555 289	641 239	624 518	39 868	472 704	497 353	(24 649)	-5%	624 518
Surplus/(Deficit)	(692)	(47 513)	(24 665)	(4 623)	15 281	(11 938)	27 220	(0)	(24 665)
Transfers recognised - capital	57 286	34 049	35 419	-	-	-	-		35 419
Contributions recognised - capital	980	666	999	-	-	-	-		999
Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	11 753	(4 623)	15 281	(11 938)			11 753
Taxation							-		-
Surplus/(Deficit) after taxation	57 575	(12 798)	11 753	(4 623)	15 281	(11 938)			11 753
Attributable to minorities									-
Surplus/(Deficit) attributable to	57 575	(12 798)	11 753	(4 623)	15 281	(11 938)			11 753
Share of surplus/ (deficit) of associate									-
Surplus/ (Deficit) for the year	57 575	(12 798)	11 753	(4 623)	15 281	(11 938)			11 753

- Employee Relate Cost stands at 4% below the YTD budgeted projections but Overtime is closely monitored as the YTD actual is exceeding the YTD budget. (See page 21 - 22)
- Bulk purchases stand at -2% below the YTD budgeted projections and is linked to the under-performance of Service charges – Water.
- Other expenditure stand at 17% below the YTD budgeted projections and is mainly due to under expenditure against the YTD budget on various line items.
- Expenditure for the month of May 2017 was **R39.8 million** whilst the overall YTD performance stands at **5%** below the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May									
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	293	7 454	7 391	63	1%	8 057
Executive and council	546	855	818	38	687	701	(15)	-2%	818
Budget and treasury office	920	15	21	8	18	21	(3)	-13%	21
Corporate services	3 777	4 065	7 218	247	6 749	6 668	81	1%	7 218
<i>Community and public safety</i>	37 311	22 416	25 387	3 125	17 303	24 111	(6 808)	-28%	25 387
Community and social services	458	1 530	580	34	266	524	(257)	-49%	580
Sport and recreation	1 657	17 356	18 907	2 234	12 766	18 580	(5 814)	-31%	18 907
Public safety	915	510	510	4	285	487	(202)	-41%	510
Housing	34 281	3 020	5 390	853	3 985	4 521	(535)	-12%	5 390
<i>Economic and environmental services</i>	21 283	18 905	20 292	868	15 333	20 081	(4 748)	-24%	20 292
Planning and development	325	40	40	5	32	40	(8)	-20%	40
Road transport	20 959	18 865	20 252	863	15 301	20 041	(4 740)	-24%	20 252
<i>Trading services</i>	23 106	28 434	27 692	2 866	22 948	25 968	(3 020)	-12%	27 692
Electricity	11 423	8 441	8 441	121	7 548	8 306	(758)	-9%	8 441
Water	8 028	9 615	9 834	386	7 575	9 834	(2 259)	-23%	9 834
Waste water management	3 640	8 834	7 465	2 359	5 873	5 879	(6)	0%	7 465
Waste management	14	1 543	1 953	-	1 951	1 949	2	0%	1 953
Total Capital Expenditure - Standard Classification	86 942	74 690	81 428	7 152	63 037	77 550	(14 513)	-19%	81 428
Funded by:									
National Government	22 709	24 640	25 940	3 418	20 550	25 540	(4 990)	-20%	25 940
Provincial Government	34 541	9 409	9 479	507	6 039	8 871	(2 832)	-32%	9 479
Transfers recognised - capital	57 250	34 049	35 419	3 925	26 590	34 412	(7 822)	-23%	35 419
Public contributions & donations	2 459	666	999	-	-	999	(999)	-100%	999
Internally generated funds	27 234	39 975	45 011	3 227	36 448	42 139	(5 692)	-14%	45 011
Total Capital Funding	86 942	74 690	81 428	7 152	63 037	77 550	(14 513)	-19%	81 428

Capital expenditure for the month of May amounts to **R7 152 135** and Capital commitments amount to **R3 300 938**. Capital expenditure will increase over the next month as a result of final invoices and projects being completed.

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

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

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May					
Description of financial indicator	Basis of calculation	Budget Year 2016/17			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	15.2%	15.4%	0.8%	15.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.12	0.12	0.13	0.12
Gearing	Long Term Borrowing/ Funds & Reserves	1.24	1.24	0.89	1.24
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	3 : 1	2.9 : 1	3:1	3 : 1
Liquidity Ratio	Monetary Assets/Current Liabilities	2 : 1	2 : 1	3:1	2 : 1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	95.0%	95.00%	94.50%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.6%	16.6%	11.7%	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%	99.5%	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%	5.65%	5.81%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.36%	15.36%	16.50%	15.36%
Employee costs	Employee costs/Total Revenue - capital revenue	29.6%	29.1%	29.1%	29.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7.9%	7.7%	5.4%	7.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	16.4%	16.0%	16.7%	16.4%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	18.3	18.3	30.79	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 - M11 May									
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	6 344	83 589	79 750	3 839	5%	85 129
Service charges	305 358	331 267	334 517	24 392	300 380	304 815	(4 435)	-1%	334 517
Investment revenue	20 215	17 300	23 800	1 215	7 081	9 323	(2 241)	-24%	23 800
Transfers recognised - operational	91 626	103 246	96 530	-	59 275	59 275	-	-	96 530
Other own revenue	57 425	56 785	59 877	3 294	37 661	32 252	5 408	17%	59 877
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	599 853	35 245	487 985	485 415	2 571	1%	599 853
Employee costs	156 127	175 657	174 437	12 578	142 088	147 733	(5 644)	-4%	174 437
Remuneration of Councillors	8 644	9 243	9 243	922	8 212	8 425	(213)	-3%	9 243
Depreciation & asset impairment	73 761	83 678	82 178	6 765	74 413	75 330	(917)	-1%	82 178
Finance charges	14 484	13 923	13 923	-	7 021	7 093	(72)	-1%	13 923
Materials and bulk purchases	187 834	212 388	206 167	11 475	163 812	167 327	(3 516)	-2%	206 167
Transfers and grants	2 033	2 137	2 107	369	1 721	1 601	120	8%	2 107
Other expenditure	112 407	144 213	136 464	7 760	75 437	89 845	(14 408)	-16%	136 464
Total Expenditure	555 289	641 239	624 518	39 868	472 704	497 353	(24 649)	-5%	624 518
Surplus/(Deficit)	(692)	(47 513)	(24 665)	(4 623)	15 281	(11 938)	27 220	-228%	(24 665)
Transfers recognised - capital	57 286	34 049	35 419	-	-	-	-	-	35 419
Contributions & Contributed assets	980	666	999	-	-	-	-	-	999
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	11 753	(4 623)	15 281	(11 938)	27 220	-228%	11 753
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	57 575	(12 798)	11 753	(4 623)	15 281	(11 938)	27 220	-228%	11 753
Capital expenditure & funds sources									
Capital expenditure	86 942	74 690	81 428	7 152	63 037	77 550	(14 513)	-19%	80 408
Capital transfers recognised	57 250	34 049	35 419	3 925	26 590	34 412	(7 822)	-23%	35 419
Public contributions & donations	2 459	666	999	-	-	999	(999)	-100%	999
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	27 234	39 975	45 011	3 227	36 448	42 139	(5 692)	-14%	45 011
Total sources of capital funds	86 942	74 690	81 428	7 152	63 037	77 550	(14 513)	-19%	81 428
Financial position									
Total current assets	385 451	335 897	429 374		469 442				429 374
Total non current assets	1 805 136	1 792 536	1 724 196		1 799 359				1 724 196
Total current liabilities	102 999	114 647	109 171		140 583				109 171
Total non current liabilities	193 517	191 015	191 015		190 176				191 015
Community wealth/Equity	1 894 070	1 822 772	1 853 385		1 938 042				1 853 385
Cash flows									
Net cash from (used) operating	144 803	82 199	114 170	645	(233 336)	80 843	314 179	389%	114 170
Net cash from (used) investing	(86 502)	(74 469)	(81 207)	(6 245)	(56 638)	(77 710)	(21 072)	27%	(81 207)
Net cash from (used) financing	(4 712)	(4 462)	(4 462)	207	(1 992)	(2 152)	(160)		(4 462)
Cash/cash equivalents at the month/year end	299 134	230 191	327 634	(5 393)	7 168	300 115	292 947	98%	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	29 354	5 878	1 138	952	851	664	467	10 243	49 548
Creditors Age Analysis									
Total Creditors	2 662	-	3	1	18	-	-	-	2 684

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May								
Description	Budget Year 2016/17							
	Original Budget	Adjusted 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	140 570	8 383	121 213	113 792	7 421	7%	140 570
Executive and council	125	463	3	253	218	34	16%	463
Budget and treasury office	129 014	135 946	8 336	120 084	112 764	7 321	6%	135 946
Corporate services	4 102	4 162	44	876	810	65	8%	4 162
<i>Community and public safety</i>	78 534	71 105	250	4 755	34 210	(29 455)	-86%	71 105
Community and social services	11 640	10 736	92	977	10 591	(9 613)	-91%	10 736
Sport and recreation	17 770	19 285	88	3 284	17 268	(13 984)	-81%	19 285
Public safety	28 896	28 896	54	325	6 142	(5 817)	-95%	28 896
Housing	20 228	12 188	16	169	209	(40)	-19%	12 188
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	30 281	31 184	1 257	10 621	14 946	(4 325)	-29%	31 184
Planning and development	2 469	3 039	435	2 975	2 750	225	8%	3 039
Road transport	27 813	28 146	822	7 646	12 196	(4 550)	-37%	28 146
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	386 361	393 388	25 353	351 375	359 348	(7 973)	-2%	393 388
Electricity	241 995	244 642	18 776	217 832	219 250	(1 419)	-1%	244 642
Water	59 467	61 067	3 942	50 323	57 517	(7 194)	-13%	61 067
Waste water management	51 681	53 881	1 582	51 575	50 990	585	1%	53 881
Waste management	33 218	33 799	1 053	31 646	31 591	54	0%	33 799
<i>Other</i>	23	23	2	21	21	(0)	0%	23
Total Revenue - Standard	628 441	636 271	35 245	487 985	522 318	(34 332)	-7%	636 271
Expenditure - Standard								
<i>Governance and administration</i>	96 491	95 708	6 994	66 669	76 644	(9 975)	-13%	95 708
Executive and council	21 390	20 652	1 751	17 348	18 574	(1 226)	-7%	20 652
Budget and treasury office	39 689	39 280	2 716	22 746	26 849	(4 103)	-15%	39 280
Corporate services	35 412	35 776	2 527	26 575	31 221	(4 646)	-15%	35 776
<i>Community and public safety</i>	103 223	91 620	5 667	60 056	68 642	(8 586)	-13%	91 620
Community and social services	17 744	17 743	1 325	14 051	15 469	(1 419)	-9%	17 743
Sport and recreation	21 291	20 298	1 515	16 180	17 985	(1 805)	-10%	20 298
Public safety	40 023	39 680	2 360	21 519	23 063	(1 544)	-7%	39 680
Housing	24 165	13 898	467	8 306	12 125	(3 819)	-31%	13 898
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	89 028	88 892	5 457	66 476	64 089	2 387	4%	88 892
Planning and development	12 640	12 715	934	10 222	11 076	(854)	-8%	12 715
Road transport	76 388	76 177	4 523	56 254	53 013	3 240	6%	76 177
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	351 194	347 025	21 435	278 375	305 773	(27 398)	-9%	347 025
Electricity	216 746	216 717	12 260	174 492	196 603	(22 111)	-11%	216 717
Water	59 525	54 901	4 047	45 194	47 320	(2 126)	-4%	54 901
Waste water management	45 409	46 035	2 945	34 824	36 289	(1 465)	-4%	46 035
Waste management	29 514	29 372	2 183	23 865	25 561	(1 696)	-7%	29 372
<i>Other</i>	1 303	1 273	315	1 128	1 113	16	1%	1 273
Total Expenditure - Standard	641 239	624 518	39 868	472 704	516 260	(43 556)	-8%	624 518
Surplus/ (Deficit) for the year	(12 798)	11 753	(4 623)	15 281	6 057	9 224	152%	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) - M11 May										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Corporate Services	1	9 504	10 510	10 550	50	703	10 310	(9 607)	-93.2%	10 550
Vote 2 - Civil Services		167 793	185 167	191 411	6 748	135 579	162 129	(26 550)	-16.4%	191 411
Vote 3 - Council		358	125	325	3	253	218	34	15.8%	325
Vote 4 - Electricity Services		236 095	241 995	244 642	18 776	217 832	219 250	(1 419)	-0.6%	244 642
Vote 5 - Financial Services		121 326	129 014	135 946	8 336	120 084	112 764	7 321	6.5%	135 946
Vote 6 - Development Services		52 711	26 302	17 932	533	6 123	5 612	511	9.1%	17 932
Vote 7 - Municipal Manager		280	-	137	-	-	-	-		137
Vote 8 - Protection Services		24 797	35 328	35 328	799	7 412	12 035	(4 623)	-38.4%	35 328
Total Revenue by Vote	2	612 865	628 441	636 271	35 245	487 985	522 318	(34 332)	-6.6%	636 271
Expenditure by Vote										
Vote 1 - Corporate Services	1	22 115	23 869	24 712	2 135	19 184	21 227	(2 042)	-9.6%	24 712
Vote 2 - Civil Services		204 915	240 547	234 713	15 816	182 750	187 406	(4 656)	-2.5%	234 713
Vote 3 - Council		13 652	14 678	14 473	1 319	12 630	13 120	(490)	-3.7%	14 473
Vote 4 - Electricity Services		203 026	226 664	226 622	12 842	181 775	205 552	(23 777)	-11.6%	226 622
Vote 5 - Financial Services		32 921	39 689	39 280	2 716	22 746	26 849	(4 103)	-15.3%	39 280
Vote 6 - Development Services		37 145	41 452	31 253	1 696	21 797	27 291	(5 494)	-20.1%	31 253
Vote 7 - Municipal Manager		4 976	6 712	6 179	432	4 718	5 454	(736)	-13.5%	6 179
Vote 8 - Protection Services		36 540	47 628	47 286	2 911	27 104	29 362	(2 258)	-7.7%	47 286
Total Expenditure by Vote	2	555 289	641 239	624 518	39 868	472 704	516 260	(43 556)	-8.4%	624 518
Surplus/ (Deficit) for the year	2	57 575	(12 798)	11 753	(4 623)	15 281	6 057	9 224	152.3%	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) - M11 May									
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	6 344	83 589	79 750	3 839	5%	85 129
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	219 016	235 449	236 599	18 719	212 876	214 047	(1 171)	-1%	236 599
Service charges - water revenue	41 459	46 904	47 604	3 654	42 548	44 550	(2 002)	-4%	47 604
Service charges - sanitation revenue	26 506	28 509	29 409	1 130	26 209	27 014	(805)	-3%	29 409
Service charges - refuse revenue	18 377	20 405	20 905	889	18 747	19 204	(457)	-2%	20 905
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 646	3 586	3 586	177	4 059	3 401	658	19%	3 586
Interest earned - external investments	20 215	17 300	23 800	1 215	7 081	9 323	(2 241)	-24%	23 800
Interest earned - outstanding debtors	1 749	1 483	1 483	146	1 771	1 391	380	27%	1 483
Dividends received	-	-	-	-	-	-	-	-	-
Fines	17 351	28 236	28 236	50	244	5 374	(5 130)	-95%	28 236
Licences and permits	3 768	3 475	3 475	359	3 569	3 195	374	12%	3 475
Agency services	3 556	2 939	2 939	384	3 505	2 756	749	27%	2 939
Transfers recognised - operational	91 626	103 246	96 530	-	59 275	59 275	-	-	96 530
Other revenue	22 461	16 866	19 959	1 621	20 385	16 136	4 250	26%	19 959
Gains on disposal of PPE	4 894	200	200	556	4 128	-	4 128	0%	200
Total Revenue (excluding capital transfers and contributions)	554 598	593 726	599 853	35 245	487 985	485 415	2 571	1%	599 853
Expenditure By Type									
Employee related costs	156 127	175 657	174 437	12 578	142 088	147 733	(5 644)	-4%	174 437
Remuneration of councillors	8 644	9 243	9 243	922	8 212	8 425	(213)	-3%	9 243
Debt impairment	10 488	17 983	17 983	-	-	-	-	-	17 983
Depreciation & asset impairment	73 761	83 678	82 178	6 765	74 413	75 330	(917)	-1%	82 178
Finance charges	14 484	13 923	13 923	-	7 021	7 093	(72)	-1%	13 923
Bulk purchases	187 834	212 388	206 167	11 475	163 812	167 327	(3 516)	-2%	206 167
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	3 661	4 239	4 239	362	3 605	3 802	(196)	-5%	4 239
Transfers and grants	2 033	2 137	2 107	369	1 721	1 601	120	8%	2 107
Other expenditure	93 986	119 740	111 990	7 398	71 831	86 043	(14 212)	-17%	111 990
Loss on disposal of PPE	4 271	2 251	2 251	-	-	-	-	-	2 251
Total Expenditure	555 289	641 239	624 518	39 868	472 704	497 353	(24 649)	-5%	624 518
Surplus/(Deficit)	(692)	(47 513)	(24 665)	(4 623)	15 281	(11 938)	27 220	(0)	(24 665)
Transfers recognised - capital	57 286	34 049	35 419	-	-	-	-	-	35 419
Contributions recognised - capital	980	666	999	-	-	-	-	-	999
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	57 575	(12 798)	11 753	(4 623)	15 281	(11 938)			11 753
Taxation							-		-
Surplus/(Deficit) after taxation	57 575	(12 798)	11 753	(4 623)	15 281	(11 938)			11 753
Attributable to minorities									-
Surplus/(Deficit) attributable to	57 575	(12 798)	11 753	(4 623)	15 281	(11 938)			11 753
Share of surplus/ (deficit) of associate									-
Surplus/ (Deficit) for the year	57 575	(12 798)	11 753	(4 623)	15 281	(11 938)			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) - M11 May									
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	188	2 571	3 000	(429)	-14%	3 000
Vote 2 - Civil Services	3 535	6 250	10 600	2 231	4 332	5 164	(832)	-16%	10 600
Vote 6 - Development Services	-	-	1 020	-	-	-	-	-	-
Vote 8 - Protection Services	-	225	-	-	-	225	(225)	-100%	-
Total Capital Multi-year expenditure	5 619	9 475	14 620	2 419	6 903	8 389	(1 486)	-18%	13 600
Single Year expenditure appropriation									
Vote 1 - Corporate Services	1 441	1 075	4 178	5	4 105	3 624	481	13%	4 178
Vote 2 - Civil Services	31 509	50 523	48 420	3 699	39 478	51 681	(12 203)	-24%	48 420
Vote 3 - Council	540	805	705	37	591	593	(3)	0%	705
Vote 4 - Electricity Services	11 674	8 441	8 441	121	7 548	8 306	(758)	-9%	8 441
Vote 5 - Financial Services	920	15	21	8	18	21	(3)	-13%	21
Vote 6 - Development Services	34 319	4 020	4 420	857	4 013	4 566	(553)	-12%	4 420
Vote 7 - Municipal Manager	5	50	113	2	96	108	(12)	-11%	113
Vote 8 - Protection Services	915	285	510	4	285	262	23	9%	510
Total Capital single-year expenditure	81 323	65 215	66 808	4 733	56 134	69 161	(13 026)	-19%	66 808
Total Capital Expenditure	86 942	74 690	81 428	7 152	63 037	77 550	(14 513)	-19%	80 408
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	5 242	4 935	8 057	293	7 454	7 391	63	1%	8 057
Executive and council	546	855	818	38	687	701	(15)	-2%	818
Budget and treasury office	920	15	21	8	18	21	(3)	-13%	21
Corporate services	3 777	4 065	7 218	247	6 749	6 668	81	1%	7 218
<i>Community and public safety</i>	37 311	22 416	25 387	3 125	17 303	24 111	(6 808)	-28%	25 387
Community and social services	458	1 530	580	34	266	524	(257)	-49%	580
Sport and recreation	1 657	17 356	18 907	2 234	12 766	18 580	(5 814)	-31%	18 907
Public safety	915	510	510	4	285	487	(202)	-41%	510
Housing	34 281	3 020	5 390	853	3 985	4 521	(535)	-12%	5 390
<i>Economic and environmental services</i>	21 283	18 905	20 292	868	15 333	20 081	(4 748)	-24%	20 292
Planning and development	325	40	40	5	32	40	(8)	-20%	40
Road transport	20 959	18 865	20 252	863	15 301	20 041	(4 740)	-24%	20 252
<i>Trading services</i>	23 106	28 434	27 692	2 866	22 948	25 968	(3 020)	-12%	27 692
Electricity	11 423	8 441	8 441	121	7 548	8 306	(758)	-9%	8 441
Water	8 028	9 615	9 834	386	7 575	9 834	(2 259)	-23%	9 834
Waste water management	3 640	8 834	7 465	2 359	5 873	5 879	(6)	0%	7 465
Waste management	14	1 543	1 953	-	1 951	1 949	2	0%	1 953
Total Capital Expenditure - Standard Classification	86 942	74 690	81 428	7 152	63 037	77 550	(14 513)	-19%	81 428
Funded by:									
National Government	22 709	24 640	25 940	3 418	20 550	25 540	(4 990)	-20%	25 940
Provincial Government	34 541	9 409	9 479	507	6 039	8 871	(2 832)	-32%	9 479
Transfers recognised - capital	57 250	34 049	35 419	3 925	26 590	34 412	(7 822)	-23%	35 419
Public contributions & donations	2 459	666	999	-	-	999	(999)	-100%	999
Internally generated funds	27 234	39 975	45 011	3 227	36 448	42 139	(5 692)	-14%	45 011
Total Capital Funding	86 942	74 690	81 428	7 152	63 037	77 550	(14 513)	-19%	81 428

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M11 May					
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	379 025	340 192
Consumer debtors	47 940	60 417	58 792	57 085	58 792
Other debtors	28 845	37 864	21 553	24 017	21 553
Current portion of long-term receivables	18	21	21	22	21
Inventory	9 513	7 404	8 817	9 292	8 817
Total current assets	385 451	335 897	429 374	469 442	429 374
Non current assets					
Long-term receivables	179	169	169	-	169
Investment property	29 171	26 381	29 146	29 171	29 146
Property, plant and equipment	1 772 526	1 763 075	1 692 376	1 766 950	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	1 799 359	1 724 196
TOTAL ASSETS	2 190 587	2 128 434	2 153 570	2 268 801	2 153 570
LIABILITIES					
Current liabilities					
Borrowing	4 451	5 263	5 263	-	5 263
Consumer deposits	9 377	10 069	10 069	10 038	10 069
Trade and other payables	82 482	92 650	87 173	120 569	87 173
Provisions	6 690	6 666	6 666	9 976	6 666
Total current liabilities	102 999	114 647	109 171	140 583	109 171
Non current liabilities					
Borrowing	129 033	124 093	124 093	125 692	124 093
Provisions	64 484	66 922	66 922	64 484	66 922
Total non current liabilities	193 517	191 015	191 015	190 176	191 015
TOTAL LIABILITIES	296 516	305 662	300 185	330 759	300 185
NET ASSETS	1 894 070	1 822 772	1 853 385	1 938 042	1 853 385
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 753 152	1 722 539	1 753 152	1 797 325	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	1 938 042	1 853 385

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M11 May									
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	6 507	78 088	79 750	(1 662)	-2%	82 575
Service charges	305 358	321 826	324 481	27 046	279 763	304 815	(25 052)	-8%	324 481
Other revenue	56 270	33 233	37 446	83 230	453 993	30 861	423 132	1371%	37 446
Government - operating	91 626	110 396	112 710	-	119 695	59 275	60 420	102%	112 710
Government - capital	58 267	39 124	38 792	-	19 648	14 838	4 810	32%	38 792
Interest	20 215	18 741	25 238	1 215	7 086	10 714	(3 628)	-34%	25 238
Payments									
Suppliers and employees	450 389	507 763	491 042	117 218	1 183 587	411 052	(772 535)	-188%	491 042
Finance charges	14 484	13 923	13 923	-	7 002	7 093	91	1%	13 923
Transfers and Grants	2 033	2 137	2 107	135	1 019	1 265	245	19%	2 107
NET CASH FROM/(USED) OPERATING ACTIVITIES	144 803	82 199	114 170	645	(233 336)	80 843	1 230 219		114 170
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	419	200	200	556	4 128	-	4 128		200
Decrease (increase) in non-current debtors		21	21	-	-	-	-		21
Decrease (increase) other non-current receivables	21	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-
Payments									
Capital assets	(86 942)	(74 690)	(81 428)	(6 801)	(60 766)	(77 710)	(16 944)	22%	(81 428)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(86 502)	(74 469)	(81 207)	(6 245)	(56 638)	(77 710)	(21 072)	27%	(81 207)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	570	570	207	1 358	-	1 358		570
Payments									
Repayment of borrowing	(4 712)	(5 032)	(5 032)	-	(3 350)	(2 152)	1 198		(5 032)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(4 712)	(4 462)	(4 462)	207	(1 992)	(2 152)	(160)		(4 462)
NET INCREASE/ (DECREASE) IN CASH HELD	53 589	3 268	28 500	(5 393)	(291 966)	981			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		7 168	300 115			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 - M11 May												
Description	NT Code	Budget Year 2016/17									Total over 90 days	% of Total Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	4 175	1 211	331	302	331	275	150	1 741	8 516	2 799	17%
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15 728	2 150	72	45	35	29	25	844	18 928	979	38%
Receivables from Non-exchange Transactions - Property Rates	1400	5 837	1 069	252	174	133	106	93	3 696	11 361	4 202	23%
Receivables from Exchange Transactions - Waste Water Management	1500	2 533	768	208	169	127	113	85	1 616	5 620	2 111	11%
Receivables from Exchange Transactions - Waste Management	1600	1 921	593	185	143	123	112	89	1 588	4 753	2 055	10%
Receivables from Exchange Transactions - Property Rental Debtors	1700	29	17	1	1	1	1	1	3	54	7	0%
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	0%
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	0%
Other	1900	(868)	70	89	118	100	28	23	755	315	1 024	1%
Total By Income Source	2000	29 354	5 878	1 138	952	851	664	467	10 243	49 548	13 177	100%
2015/16 - totals only		26 976 018	5 215 377	923 629	834 753	602 098	508 316	1 041 470	10 399 561	46 501	13 386	
Debtors Age Analysis By Customer Group												
Organs of State	2200	987	85	11	9	6	2	2	114	1 217	133	2%
Commercial	2300	13 581	1 110	55	31	39	20	17	974	15 828	1 082	32%
Households	2400	13 286	4 392	987	868	769	613	428	8 396	29 739	11 074	60%
Other	2500	1 500	291	85	45	37	29	20	759	2 765	889	6%
Total By Customer Group	2600	29 354	5 878	1 138	952	851	664	467	10 243	49 548	13 177	100%

Total Debtors has decreased from **R52 725 600** in April 2017 to **R49 547 834** in May 2017.

Collection rate for April 2017 is **84.31%** compared to **94.50%** in May 2017. Year to date collection rate is **90.91%**

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May											
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	2 662	-	3	1	18	-	-	-	2 684	9 026
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 662	-	3	1	18	-	-	-	2 684	9 026

Detailed reports attached.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May								
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
Municipality								
STANDARD	150 Days	Fixed Deposit	30 June 2017		8.46%	100 000	-	100 000
NEDBANK	364 Days	Fixed Deposit	30 June 2017		9.13%	100 000	-	100 000
STANDARD	269 days	Fixed Deposit	30 June 2017		8.78%	30 000	-	30 000
NEDBANK	91 days	Fixed Deposit	17 May 2017		7.90%	60 000	(60 000)	-
ABSA		Call Account			6.80%	45 489	66 769	112 258
Municipality sub-total				-		335 489	6 769	342 258
Entities								
N/A								
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		335 489	6 769	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 - M11 May								
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
<i>Housing</i>		1 020		1 020	1 020	-		1 020
District Municipality:	-	-	-	-	-	-		-
<i>[insert description]</i>						-		-
Other grant providers:	2 210	2 210	-	289	289	-		2 210
<i>Accelerated Community Infrastructure Programme</i>	2 210	2 210		289	289	-		2 210
Total Capital Transfers and Grants	39 124	39 812	-	37 892	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 - M11 May								
Description	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	62 210	62 522	3 813	45 200	47 674	(2 474)	-5.2%	62 522
Local Government Equitable Share	59 275	59 275	3 677	42 746	44 599	(1 853)	-4.2%	59 275
Finance Management	1 475	1 475	136	826	1 347	(521)	-38.7%	1 475
EPWP Incentive	1 460	1 460	-	1 460	1 460	-		1 460
Municipal Systems Improvement	-	312	-	168	268	(99)	-37.1%	312
Provincial Government:	41 036	34 063	873	20 765	18 831	1 934	10.3%	34 063
Community Development: Workers	37	67	5	48	59	(10)	-17.7%	67
Housing	20 000	12 280	316	6 568	9 657	(3 089)	-32.0%	12 280
Libraries	6 616	6 616	553	5 978	6 534	(556)	-8.5%	6 616
Proclaimed Roads Subsidy	14 263	14 263	-	8 170	2 581	5 589	216.5%	14 263
Financial Management Support Grant: Student Bursaries	120	120	-	-	-	-		120
Financial Management Support Grant: mSCOA	-	257	2	39	214	(175)	-81.9%	257
Greenest Town Award	-	70	-	-	96	(96)	-100.0%	70
FMSG: Graduate Internship Programme	-	60	-	-	-	-		60
RSEP	-	332	-	-	276	(276)	-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	4 687	66 065	66 605	(540)	-0.8%	96 686
Capital expenditure of Transfers and Grants								
National Government:	22 430	23 730	3 165	20 297	23 331	(3 034)	-13.0%	23 730
Municipal Infrastructure Grant (MIG)	20 330	20 330	2 312	17 511	20 330	(2 819)	-13.9%	20 330
Integrated National Electrification Programme (municipal)	2 100	3 400	853	2 786	3 001	(215)	-7.2%	3 400
						-		-
Provincial Government:	9 409	9 479	507	6 039	8 871	(2 832)	-31.9%	9 479
RSEP/VPUU Municipal Projects	6 325	5 375	319	2 448	4 987	(2 539)	-50.9%	5 375
Libraries	3 030	3 030	188	2 571	3 030	(459)	-15.2%	3 030
Sport facility	54	54	-	-	54	(54)	-100.0%	54
Housing		1 020	-	1 020	800	220	27.5%	1 020
						-		-
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	2 210	2 210	253	253	2 210	(1 956)	-88.5%	2 210
Accelerated Community Infrastructure Programme	2 210	2 210	253	253	2 210	(1 956)	-88.5%	2 210
						-		-
Total capital expenditure of Transfers and Grants	34 049	35 419	3 925	26 590	34 412	(7 822)	-22.7%	35 419
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	137 295	132 105	8 612	92 655	101 017	(8 362)	-8.3%	132 105

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May						
Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		349	-	205	144	41.3%
Municipal Systems Improvement Grant		312		168	144	46.1%
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	-	205	144	41.3%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		1 183	-	1 183	-	
RSEP/VPUU Municipal Projects		1 183	-	1 183	-	
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	-	1 388	144	9.4%

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May								
Summary of Employee and Councillor remuneration	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	5 493	5 493	630	5 506	5 279	227	4%	5 493
Pension and UIF Contributions	824	824	95	789	755	34	5%	824
Medical Aid Contributions	331	331	14	178	303	(125)	-41%	331
Motor Vehicle Allowance	2 048	2 048	87	1 244	1 877	(633)	-34%	2 048
Cellphone Allowance	547	547	96	496	501	(6)	-1%	547
Sub Total - Councillors	9 243	9 243	922	8 212	8 715	(503)	-6%	9 243
Senior Managers of the Municipality								
Basic Salaries and Wages	7 040	7 040	556	5 889	6 454	(564)	-9%	7 040
Pension and UIF Contributions	1 290	1 290	95	1 089	1 182	(94)	-8%	1 290
Medical Aid Contributions	313	313	28	297	287	10	4%	313
Motor Vehicle Allowance	764	764	70	767	700	67	10%	764
Cellphone Allowance	-	98	6	62	77	(15)	-20%	98
Other benefits and allowances	289	111	7	73	101	(28)	-28%	111
Long service awards	297	269	81	319	246	72	29%	269
Sub Total - Senior Managers of Municipality	9 993	9 884	843	8 496	9 048	(551)	-6%	9 884
Other Municipal Staff								
Basic Salaries and Wages	105 319	105 600	7 892	92 661	97 095	(4 434)	-5%	105 600
Pension and UIF Contributions	15 888	15 888	1 364	14 979	14 558	421	3%	15 888
Medical Aid Contributions	8 542	8 542	633	6 918	7 827	(909)	-12%	8 542
Overtime	5 355	5 355	668	6 132	4 907	1 225	25%	5 355
Motor Vehicle Allowance	8 166	8 166	623	6 973	7 482	(510)	-7%	8 166
Cellphone Allowance	-	265	24	260	255	5	2%	265
Housing Allowances	1 561	1 561	59	648	1 430	(782)	-55%	1 561
Other benefits and allowances	7 869	6 183	472	5 021	5 666	(645)	-11%	6 183
Payments in lieu of leave	1 302	1 302	-	-	-	-	-	1 302
Long service awards	797	825	-	-	-	-	-	825
Post-retirement benefit obligations	10 866	10 866	-	-	-	-	-	10 866
Sub Total - Other Municipal Staff	165 665	164 552	11 735	133 592	139 221	(5 629)	-4%	164 552
Total Parent Municipality	184 900	183 679	13 500	150 301	156 984	(6 683)	-4%	183 679
Unpaid salary, allowances & benefits in arrears:								
Total Municipal Entities	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	184 900	183 679	13 500	150 301	156 984	(6 683)	-4%	183 679
TOTAL MANAGERS AND STAFF	175 657	174 437	12 578	142 088	148 269	(6 180)	-4%	174 437

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

Expenditure per Type	Adjustment Budget (B)	Monthly Actual	A YTD Actual	YTD Budget	YTD (R) Variance	A / B VARIANCE
(a) Basic Salaries and Wages	118 133 301	8 388 021	103 366 273	108 824 781	5 458 508	5.02%
(b) Pension and UIF Contributions	18 001 887	1 550 333	16 853 206	16 495 633	-357 573	-2.17%
(c) Medical Aid Contributions	9 185 192	677 182	7 394 275	8 416 518	1 022 243	12.15%
(d) Overtime payments	5 355 020	653 513	6 117 834	4 907 441	-1 210 393	-24.66%
(e) Standby Allowance	4 032 820	314 979	3 261 142	3 695 274	434 132	11.75%
(f) Motor Vehicle Allowance	10 977 745	780 075	8 984 084	10 059 291	1 075 207	10.69%
(g) Cellphone Allowance	909 760	125 669	818 113	833 767	15 654	1.88%
(h) Housing Allowance	1 560 510	59 360	648 236	1 429 923	781 687	54.67%
(i) Other benefits and Allowances	3 354 621	158 439	2 065 452	2 321 132	255 680	11.02%
(j) Payments in lieu of Leave	1 302 216	-	-	-	-	
(k) Post-retirement benefit obligations	10 866 250	-	-	-	-	
	183 679 322	12 707 572	149 508 615	156 983 760	7 475 145	81.40%
Directorate						
	183 679 322	12 707 572	149 508 615	156 983 760	7 475 145	4.76%
Civil Services	63 268 487	4 348 475	52 568 214	55 013 151	2 444 937	4.44%
Corporate Services	17 688 331	1 074 627	13 896 008	14 977 105	1 081 097	7.22%
Council	9 510 956	921 712	8 212 468	8 714 970	502 502	5.77%
Electricity Services	17 556 490	1 349 729	15 002 736	15 196 400	193 664	1.27%
Financial Services	27 529 186	1 657 836	20 411 321	21 867 880	1 456 559	6.66%
Development Services	14 880 288	1 062 002	11 969 779	12 793 454	823 675	6.44%
Municipal Manager	5 260 908	335 311	4 290 129	4 628 658	338 529	7.31%
Protection Services	27 984 676	1 957 879	23 157 959	23 792 142	634 183	2.67%
(a) Basic Salaries and Wages	118 133 301	8 388 021	103 366 273	108 824 781	5 458 508	5.02%
Civil Services	42 640 402	2 932 541	37 210 179	39 305 690	2 095 511	5.33%
Corporate Services	12 378 622	775 327	10 632 583	11 393 976	761 393	6.68%
Council	5 761 106	629 542	5 506 040	5 278 988	-227 052	-4.30%
Electricity Services	10 302 865	800 277	9 410 517	9 497 179	86 662	0.91%
Financial Services	17 287 189	1 172 555	14 987 528	15 932 313	944 785	5.93%
Development Services	9 560 240	712 800	8 338 878	8 806 702	467 825	5.31%
Municipal Manager	3 738 870	240 968	3 070 830	3 438 766	367 936	10.70%
Protection Services	16 464 007	1 124 011	14 209 718	15 171 167	961 449	6.34%
(b) Contributions for Pensions, UIF	18 001 887	1 550 333	16 853 206	16 495 633	-357 573	-2.17%
Civil Services	6 244 645	553 435	6 134 673	5 722 046	-412 627	-7.21%
Corporate Services	1 707 086	146 459	1 600 443	1 564 255	-36 188	-2.31%
Council	823 940	95 454	789 099	754 974	-34 125	-4.52%
Electricity Services	1 571 721	148 951	1 621 866	1 440 219	-181 647	-12.61%
Financial Services	2 831 237	219 730	2 472 596	2 594 328	121 732	4.69%
Development Services	1 597 429	132 436	1 424 232	1 463 814	39 582	2.70%
Municipal Manager	590 117	42 700	532 524	540 804	8 280	1.53%
Protection Services	2 635 712	211 168	2 277 774	2 415 193	137 419	5.69%
(c) Medical Aid Contributions	9 185 192	677 182	7 394 275	8 416 518	1 022 243	12.15%
Civil Services	2 446 430	179 574	1 963 142	2 241 701	278 559	12.43%
Corporate Services	1 098 625	75 488	826 794	1 006 676	179 882	17.87%
Council	330 590	14 115	177 838	302 918	125 080	41.29%
Electricity Services	797 606	67 857	736 563	730 862	-5 701	-0.78%
Financial Services	1 907 209	131 414	1 493 030	1 747 581	254 551	14.57%
Development Services	737 286	61 815	650 718	675 609	24 891	3.68%
Municipal Manager	223 406	18 171	193 865	204 732	10 867	5.31%
Protection Services	1 644 040	128 747	1 352 323	1 506 439	154 116	10.23%

Expenditure on Staff Benefits : Section 66 of the MFMA : MAY 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	653 513	6 117 834	4 907 441	-1 210 393	-24.66%
Civil Services	2 526 440	271 577	2 591 627	2 315 181	-276 446	-11.94%
Corporate Services	160 910	12 081	132 950	147 444	14 494	9.83%
Council	-	-	-	-	-	0.00%
Electricity Services	455 970	68 265	414 307	417 813	3 506	0.84%
Financial Services	17 870	2 493	16 321	16 379	58	0.36%
Development Services	162 180	20 646	131 828	148 599	16 771	11.29%
Municipal Manager	-	-	-	-	-	0.00%
Protection Services	2 031 650	278 452	2 830 801	1 862 025	-968 776	-52.03%
(e) Standby Allowance	4 032 820	314 979	3 261 142	3 695 274	434 132	11.75%
Civil Services	1 535 870	115 193	1 151 743	1 407 318	255 575	18.16%
Electricity Services	1 069 750	91 341	923 952	980 210	56 258	5.74%
Financial Services	74 290	6 261	59 207	68 068	8 861	13.02%
Development Services	70 310	6 593	62 628	64 427	1 799	2.79%
Protection Services	1 282 600	95 590	1 063 613	1 175 251	111 638	9.50%
(f) Motor Vehicle Allowance	10 977 745	780 075	8 984 084	10 059 291	1 075 207	10.69%
Civil Services	2 367 725	196 598	2 170 200	2 169 585	-615	-0.03%
Corporate Services	582 087	46 884	517 468	533 390	15 922	2.99%
Council	2 048 160	86 887	1 243 808	1 876 732	632 924	33.72%
Electricity Services	1 870 357	146 239	1 612 601	1 713 855	101 254	5.91%
Financial Services	1 041 250	84 435	985 701	954 096	-31 605	-3.31%
Development Services	1 461 723	108 759	1 158 159	1 339 492	181 333	13.54%
Municipal Manager	344 090	28 673	315 405	315 359	-46	-0.01%
Protection Services	1 262 353	81 601	980 742	1 156 782	176 040	15.22%
(g) Cellphone Allowance	909 760	125 669	818 113	833 767	15 654	1.88%
Civil Services	94 160	8 541	89 109	86 317	-2 792	-3.24%
Corporate Services	23 600	1 566	16 075	21 637	5 562	25.71%
Council	547 160	95 714	495 684	501 358	5 674	1.13%
Electricity Services	68 840	5 684	60 045	63 107	3 062	4.85%
Financial Services	46 100	3 869	42 175	42 262	87	0.21%
Development Services	57 860	4 555	47 869	53 042	5 173	9.75%
Municipal Manager	21 140	1 665	19 022	19 382	360	1.86%
Protection Services	50 900	4 075	48 135	46 662	-1 473	-3.16%
(h) Housing Allowance	1 560 510	59 360	648 236	1 429 923	781 687	54.67%
Civil Services	810 300	17 066	181 805	742 500	560 695	75.51%
Corporate Services	162 480	5 936	58 618	148 885	90 267	60.63%
Electricity Services	178 090	8 162	89 782	163 185	73 403	44.98%
Financial Services	195 900	13 356	161 014	179 509	18 495	10.30%
Development Services	53 450	4 452	42 294	48 972	6 678	13.64%
Protection Services	160 290	10 388	114 723	146 872	32 149	21.89%
(i) Other benefits and Allowances	3 354 621	158 439	2 065 452	2 321 132	255 680	11.02%
Civil Services	1 528 504	73 951	1 075 735	1 022 813	-52 922	-5.17%
Corporate Services	219 913	10 886	111 077	160 842	49 765	30.94%
Electricity Services	302 045	12 954	133 103	189 970	56 867	29.93%
Financial Services	452 990	23 723	193 750	333 344	139 594	41.88%
Development Services	295 214	9 946	113 174	192 797	79 623	41.30%
Municipal Manager	119 605	3 134	158 483	109 615	-48 868	-44.58%
Protection Services	436 350	23 846	280 131	311 751	31 620	10.14%
(j) Payments in lieu of Leave	1 302 216	-	-	-	-	0.00%
(k) Post-retirement benefit obligations	10 866 250	-	-	-	-	0.00%
	183 679 322	12 707 572	149 508 615	156 983 760	7 475 145	81.40%

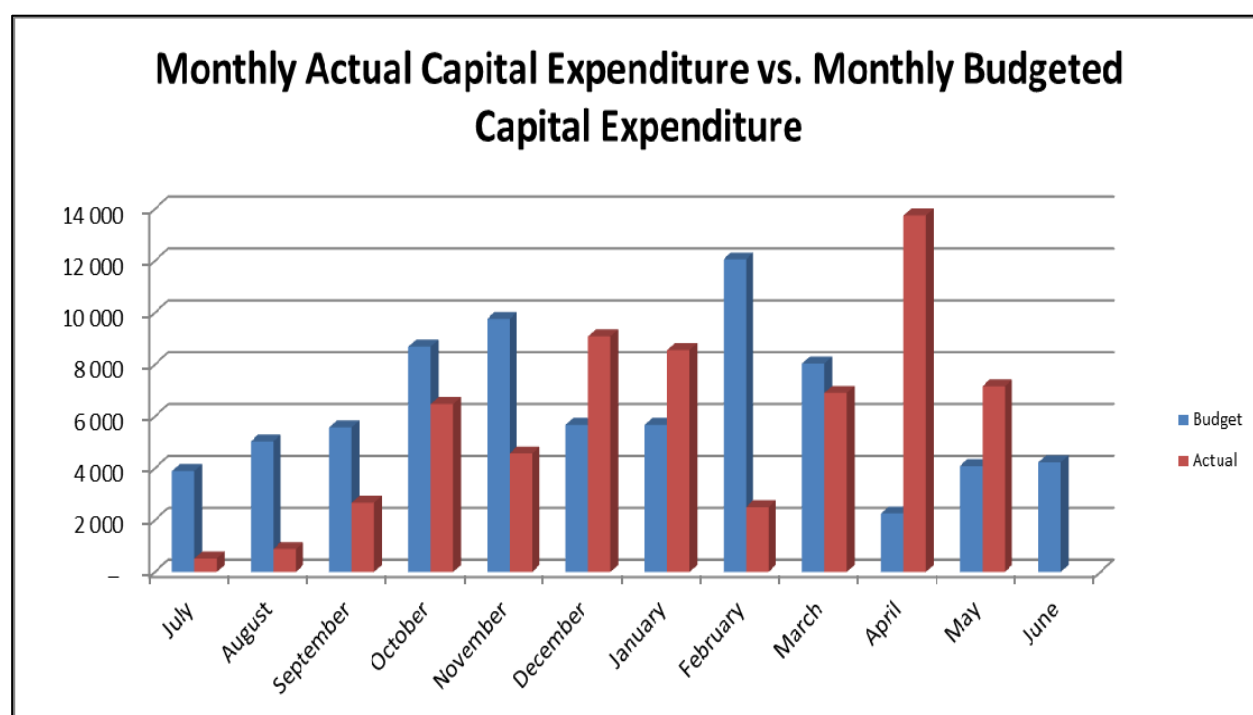
Section 10 – Material variances to the SDBIP

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 - M11 May								
Month	Budget Year 2016/17							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
<u>Monthly expenditure performance trend</u>								
July	3 888	518	518	518	518	-		1%
August	5 028	881	881	1 399	1 399	-		2%
September	5 575	2 666	2 666	4 065	4 065	-		5%
October	8 687	6 474	6 474	10 539	10 539	-		14%
November	9 752	4 566	4 566	15 105	15 105	-		20%
December	5 452	9 081	9 083	24 187	24 186	(2)	0.0%	32%
January	5 674	10 328	8 557	32 744	34 513	1 769	5.1%	40%
February	12 046	11 871	2 494	35 238	46 385	11 147	24.0%	43%
March	8 036	10 548	6 901	42 139	56 932	14 793	26.0%	52%
April	2 253	11 790	13 746	55 885	68 722	12 837	18.7%	69%
May	4 075	8 988	7 152	63 037	77 710	14 673	18.9%	77%
June	4 226	3 718	-		81 428	-		
Total Capital expenditure	74 690	81 428	63 037					



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 - M11 May									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	45 381	8 503	10 757	1 073	9 122	10 358	1 236	11.9%	10 757
Infrastructure - Road transport	16 966	-	954	88	232	954	722	75.7%	954
<i>Roads, Pavements & Bridges</i>	16 966	-	954	88	232	954	722	75.7%	954
Infrastructure - Electricity	7 440	2 100	3 400	853	2 786	3 001	215	7.2%	3 400
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	7 440	2 100	3 400	853	2 786	3 001	215	7.2%	3 400
Infrastructure - Water	11 882	6 153	6 153	132	5 854	6 153	299	4.9%	6 153
<i>Dams & Reservoirs</i>	-	300	300	-	-	300	300	100.0%	300
<i>Reticulation Water</i>	11 882	5 853	5 853	132	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	2 435	15 191	21 673	6 483	29.9%	22 050
Parks & gardens	-	4 950	5 450	319	2 448	5 062	2 614	51.6%	5 450
Sportsfields & stadia	1 109	11 057	11 057	1 596	8 019	11 057	3 037	27.5%	11 057
Libraries	2 224	3 030	3 030	188	2 571	3 030	459	15.2%	3 030
Recreational facilities	498	900	900	308	709	900	191	21.2%	900
Cemeteries	-	500	500	25	233	450	217	48.2%	500
Other Community	421	950	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	7 788	6 490	11 015	265	7 384	9 318	1 934	20.8%	11 015
General vehicles	13	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	474	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	951	951	-	278	942	664	70.5%	951
Furniture and other office equipment	723	828	897	42	760	836	77	9.2%	897
Other Land	1 200	1 300	4 403	-	4 273	3 853	(420)	-10.9%	4 403
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	5 379	3 411	4 714	165	2 015	3 633	1 618	44.5%	4 714
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	57 421	36 380	43 821	3 774	31 696	41 349	(9 653)	-23.3%	43 821

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

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	3 370	25 536	30 379	4 844	15.9%	31 777
Infrastructure - Road transport	18 297	17 100	17 067	774	14 505	17 355	2 850	16.4%	17 067
<i>Roads, Pavements & Bridges</i>	18 297	16 000	16 000	772	14 501	16 582	2 081	12.6%	16 000
<i>Storm water</i>	-	1 100	1 067	2	4	773	769	99.5%	1 067
Infrastructure - Electricity	6 187	7 000	7 000	112	6 838	6 900	62	0.9%	7 000
<i>Transmission & Reticulation</i>	6 187	7 000	7 000	112	6 838	6 900	62	0.9%	7 000
Infrastructure - Water	-	2 210	2 210	253	253	2 210	1 956	88.5%	2 210
<i>Reticulation Water</i>	-	2 210	2 210	253	253	2 210	1 956	88.5%	2 210
Infrastructure - Sanitation	3 535	5 500	5 500	2 231	3 939	3 914	(25)	-0.6%	5 500
<i>Reticulation</i>	3 535	5 500	5 500	2 231	3 939	3 914	(25)	-0.6%	5 500
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	1 502	6 500	5 830	8	5 805	5 822	17	0.3%	5 830
General vehicles	1 322	6 330	5 660	-	5 683	5 668	(15)	-0.3%	5 660
Specialised vehicles	-	-	-	-	-	-	-	-	-
Other	180	170	170	8	123	154	31	20.3%	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	3 378	31 341	36 201	(4 860)	-13.4%	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 - M11									
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									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>									
Infrastructure	22 589	32 642	33 132	1 156	18 789	14 452	(4 337)	-30.0%	33 132
Infrastructure - Road transport	14 281	23 551	23 551	368	11 327	6 159	(5 168)	-83.9%	23 551
<i>Roads, Pavements & Bridges</i>	14 281	19 931	19 931	-	8 424	2 907	(5 517)	-189.8%	19 931
<i>Storm water</i>	-	3 620	3 620	368	2 903	3 252	349	10.7%	3 620
Infrastructure - Electricity	837	1 224	1 224	56	1 181	1 120	(61)	-5.5%	1 224
<i>Transmission & Reticulation</i>	595	771	771	29	758	705	(53)	-7.5%	771
<i>Street Lighting</i>	241	453	453	27	423	415	(8)	-2.0%	453
Infrastructure - Water	905	1 179	1 179	203	1 050	1 113	62	5.6%	1 179
<i>Reticulation Water</i>	905	1 179	1 179	203	1 050	1 113	62	5.6%	1 179
Infrastructure - Sanitation	2 421	1 983	2 473	231	1 991	2 374	383	16.1%	2 473
<i>Reticulation Sewerage</i>	2 421	1 983	2 473	231	1 991	2 374	383	16.1%	2 473
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Other	4 146	4 705	4 705	297	3 239	3 686	448	12.1%	4 705
<i>Waste Management</i>	4 146	4 705	4 705	297	3 239	3 686	448	12.1%	4 705
Community	659	1 960	1 245	70	812	938	127	13.5%	1 245
Sportsfields & stadia	258	305	470	18	479	522	43	8.2%	470
Swimming pools	-	113	113	12	106	98	(8)	-8.6%	113
Community halls	-	-	-	-	-	-	-	-	-
Recreational facilities	400	1 406	526	40	142	214	72	33.5%	526
Fire, safety & emergency	-	20	20	-	20	19	(1)	-6.4%	20
Security and policing	-	-	-	-	-	-	-	-	-
Cemeteries	-	65	65	-	27	41	14	33.8%	65
Social rental housing	-	50	50	0	37	46	8	18.2%	50
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	7 045	12 267	11 817	870	6 939	11 131	4 192	37.7%	11 817
General vehicles	3 482	4 766	4 766	401	3 000	4 998	1 998	40.0%	4 766
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	747	921	921	73	680	1 025	345	33.7%	921
Furniture and other office equipment	376	1 004	1 004	64	396	549	154	28.0%	1 004
Other Buildings	2 440	5 576	5 126	331	2 864	4 559	1 696	37.2%	5 126
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	30 293	46 868	46 193	2 096	26 540	26 522	18	0.1%	46 193

- Repairs and Maintenance is **0.1%** above our YTD budgeted expenditure projection.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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	58 064	58 064	-		65 842
Infrastructure - Road transport	29 629	29 629	2 261	24 869	24 869	-		29 629
<i>Roads, Pavements & Bridges</i>	26 190	26 190	1 974	21 716	21 716	-		26 190
<i>Storm water</i>	3 439	3 439	287	3 152	3 152	-		3 439
Infrastructure - Electricity	12 448	12 448	1 037	11 410	11 410	-		12 448
<i>Generation</i>	12 426	12 426	1 035	11 390	11 390	-		12 426
<i>Transmission & Reticulation</i>	22	22	2	20	20	-		22
Infrastructure - Water	9 978	9 978	831	9 146	9 146	-		9 978
<i>Dams & Reservoirs</i>	1 280	1 280	107	1 173	1 173	-		1 280
<i>Water purification</i>	1 363	1 363	114	1 250	1 250	-		1 363
<i>Reticulation</i>	7 335	7 335	611	6 724	6 724	-		7 335
Infrastructure - Sanitation	13 409	13 409	1 117	12 291	12 291	-		13 409
<i>Reticulation</i>	7 428	7 428	619	6 809	6 809	-		7 428
<i>Sewerage purification</i>	5 981	5 981	498	5 482	5 482	-		5 981
Infrastructure - Other	379	379	32	347	347	-		379
<i>Waste Management</i>	379	379	32	347	347	-		379
Community	2 424	2 424	202	2 222	2 222	-		2 424
Parks & gardens	300	300	25	275	275	-		300
Sportsfields & stadia	995	995	83	912	912	-		995
Swimming pools	317	317	26	291	291	-		317
Community halls	14	14	1	13	13	-		14
Libraries	100	100	8	92	92	-		100
Recreational facilities	242	242	20	221	221	-		242
Fire, safety & emergency	9	9	1	8	8	-		9
Security and policing	245	245	20	225	225	-		245
Cemeteries	143	143	12	131	131	-		143
Other	58	58	5	53	53	-		58
Heritage assets	-	-	-	-	-	-		-
Other	-	-	-	-	-	-		-
Investment properties	25	25	2	23	23	-		25
Housing development	25	25	2	23	23	-		25
Other assets	14 641	14 641	1 220	13 421	13 421	-		14 641
General vehicles	2 516	2 516	210	2 307	2 307	-		2 516
Specialised vehicles	745	745	62	683	683	-		745
Plant & equipment	4 664	4 664	389	4 275	4 275	-		4 664
Computers - hardware/equipment	1 210	1 210	101	1 109	1 109	-		1 210
Furniture and other office equipment	432	432	36	396	396	-		432
Other Buildings	5 075	5 075	423	4 652	4 652	-		5 075
Agricultural assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-		-
<i>List sub-class</i>	-	-	-	-	-	-		-
Intangibles	745	745	62	683	683	-		745
Computers - software & programming	745	745	62	683	683	-		745
Total Depreciation	83 678	83 678	6 765	74 413	74 413	-		83 678
Specialised vehicles	745	745	62	683	683	-		745
Refuse	541	541	45	496	496	-		541
Fire	204	204	17	187	187	-		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 **May 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)

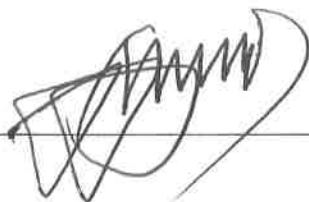
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 14 June 2017

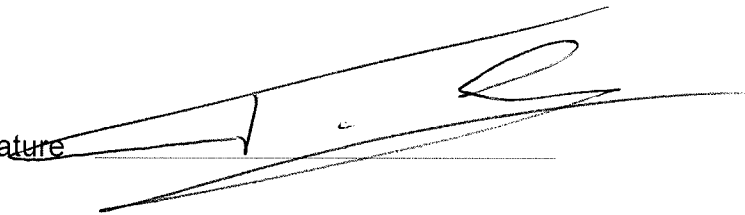
The Executive Mayor

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

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

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

Date: 13 June 2017