

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 August 2018

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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 August 2018 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Financial problems or risks facing the municipality

Water Security Risk

The municipality has experienced a significant drop in consumption in the previous year as a direct result of the drought which forced the municipality to implement punitive water tariffs, having the multiplier effect of changed consumption patterns. The aforementioned patterns informed the municipality’s medium term budget which is modelled around growth of only 2-3 percent.

Section 2 - Resolutions

RECOMMENDATION:

That the Executive Mayor takes cognisance of the monthly budget statement and supporting schedules for August 2018.

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	Adjustments Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Expenditure	R 686 703 472	R 688 236 760	R 83 413 552	R 63 947 883	R -19 465 669	-23%
Operating Revenue	R 734 630 082	R 739 979 484	R 129 375 345	R 132 750 406	R 3 375 061	3%
Capital	R 87 245 909	R 94 009 363	R 4 808 309	R 3 100 893	R -1 707 416	-36%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August									
Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		103 645	103 645	17 676	27 153	26 015	1 138	4%	103 645
Service charges - electricity revenue		261 358	261 358	23 019	45 108	44 553	554	1%	261 358
Service charges - water revenue		56 799	56 799	4 506	10 260	8 111	2 149	27%	56 799
Service charges - sanitation revenue		41 079	41 079	3 615	6 603	6 844	(241)	-4%	41 079
Service charges - refuse revenue		24 833	24 833	2 166	4 298	4 137	161	4%	24 833
Service charges - other		-	-	-	-	-	-		-
Rental of facilities and equipment		1 497	1 497	120	313	249	64	26%	1 497
Interest earned - external investments		30 263	30 263	660	1 303	1 083	220	20%	30 263
Interest earned - outstanding debtors		1 897	1 897	197	383	343	39	11%	1 897
Dividends received		-	-	-	-	-	-		-
Fines, penalties and forfeits		25 227	25 227	24	95	95	0	0%	25 227
Licences and permits		3 753	3 753	334	654	625	28	5%	3 753
Agency services		4 100	4 100	365	672	683	(11)	-2%	4 100
Transfers and subsidies		132 185	133 718	-	34 187	34 860	(673)	-2%	133 718
Other revenue		10 819	10 819	1 015	1 671	1 775	(104)	-6%	10 819
Gains on disposal of PPE		200	200	-	50	-	50	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)		697 655	699 188	53 698	132 750	129 375	3 375	3%	699 188

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 August 2018.

- Services charges – Water stand at 27% above the YTD budgeted projections due to above normal consumption in the winter months and level 6 water restrictions tariffs.
- Rental of facilities and equipment stand at 26% above YTD budgeted projections due to more revenue received on rental facilities.
- Interest earned – external investments stand at 20% above YTD budgeted projections due to interest received on the R40 million investment that matured on 31 July 2018.
- Gains on disposal of PPE are revenue from Sale of land transactions that was not budgeted for.
- Revenue received for the month of August 2018 was **R53.698 million** and the YTD performance is **3%** above budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August									
Description	Ref	Budget Year 2018/19							
		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		202 968	202 754	15 757	28 165	30 889	(2 724)	-9%	202 754
Remuneration of councillors		10 578	10 578	826	1 651	1 735	(84)	-5%	10 578
Debt impairment		16 817	16 817	(31)	(31)	-	(31)	#DIV/0!	16 817
Depreciation & asset impairment		85 063	85 063	-	-	-	-		85 063
Finance charges		15 135	15 135	3	11	73	(62)	-85%	15 135
Bulk purchases		211 428	211 428	24 339	24 339	27 464	(3 125)	-11%	211 428
Other materials		12 217	12 664	1 100	2 125	2 107	18	1%	12 664
Contracted services		95 049	96 417	3 535	4 685	15 942	(11 257)	-71%	96 417
Transfers and subsidies		2 883	2 883	306	571	472	99	21%	2 883
Other expenditure		32 084	32 015	1 601	2 431	4 730	(2 300)	-49%	32 015
Loss on disposal of PPE		2 482	2 482	-	-	-	-		2 482
Total Expenditure		686 703	688 237	47 437	63 948	83 414	(19 466)	-23%	688 237
Surplus/(Deficit)		10 952	10 952	6 261	68 803	45 962	22 841	0	10 952
Transfers and subsidies - capital (monetary)		36 975	40 791	-	-	-	-		40 791
Surplus/(Deficit) after capital transfers &		47 927	51 743	6 261	68 803	45 962			51 743
Surplus/ (Deficit) for the year		47 927	51 743	6 261	68 803	45 962			51 743

- Finance charges stand at 85% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- Bulk purchases stand at 11% below the YTD budgeted projections due to Electricity and Water bulk purchases being less than budgeted for.
- Contracted services stand at 71% below the YTD budgeted projections due to no spending on various line items such as the N7 Upgrading: Darling/Bokomo Rd, Phola Park and Riebeeck Wes Housing Projects, etc.
- Transfers and grants stand at 21% above the YTD budgeted projections.
- Other expenditure stand at 49% below the YTD budgeted projections due to no spending on various line items.
- Expenditure for the month of August 2018 was **R47.437 million** and stand at **23%** below the overall YTD projection.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August									
Vote Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital Expenditure - Functional Classification									
Governance and administration		2 437	2 437	201	201	15	186	1238%	2 437
Executive and council		10	10	-	-	1	(1)	-100%	10
Finance and administration		2 427	2 427	201	201	14	187	1334%	2 427
Community and public safety		16 275	18 902	12	12	1 086	(1 074)	-99%	18 902
Community and social services		1 296	1 296	2	2	15	(13)	-86%	1 296
Sport and recreation		11 609	14 236	10	10	1 051	(1 041)	-99%	14 236
Public safety		3 370	3 370	-	-	20	(20)	-100%	3 370
Economic and environmental services		20 337	21 526	-	-	113	(113)	-100%	21 526
Planning and development		70	70	-	-	3	(3)	-100%	70
Road transport		20 267	21 456	-	-	110	(110)	-100%	21 456
Trading services		48 197	51 144	2 210	2 888	3 595	(706)	-20%	51 144
Energy sources		14 794	14 794	702	1 265	418	847	203%	14 794
Water management		11 775	11 775	1 508	1 623	200	1 423	711%	11 775
Waste water management		15 468	15 468	-	-	2 977	(2 977)	-100%	15 468
Waste management		6 160	9 107	-	-	-	-		9 107
Total Capital Expenditure - Functional Classification	3	87 246	94 009	2 423	3 101	4 808	(1 707)	-36%	94 009
Funded by:									
National Government		27 975	27 975	2 096	2 425	2 200	226	10%	27 975
Provincial Government		9 000	12 816	-	-	1 083	(1 083)	-100%	12 816
Transfers recognised - capital		36 975	40 791	2 096	2 425	3 282	(857)	-26%	40 791
Internally generated funds		50 271	53 218	327	676	1 526	(850)	-56%	53 218
Total Capital Funding		87 246	94 009	2 423	3 101	4 808	(1 707)	-36%	94 009

Capital expenditure for the month of August amounts to **R 2 423 093** and stands at **36%** below the projected YTD budget. Commitments amount to **R15 491 886**. Most of the projects are in planning stages and expenditure will pick up in the months to follow.

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2018/19		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		14.6%	0.0%	3.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.6%	8.5%	9.6%
Gearing	Long Term Borrowing/ Funds & Reserves		77.9%	72.3%	77.9%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	5:1	7:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities		4:1	6:1	4:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	88.4%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18.8%	9.3%	18.7%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	99.31%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	5.5%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15.0%	16.1%	15.0%
Employee costs	Employee costs/Total Revenue - capital revenue		29.1%	21.2%	29.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7.9%	3.7%	7.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.4%	0.0%	14.4%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		17.3%	6.5%	17.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		24.1%	17.9%	24.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8	10	8

Note: The ratios that reflect a negative YTD Actual is not a true reflection because of year-end transactions.

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 - M02 August								
Description	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	103 645	103 645	17 676	27 153	26 015	1 138	4%	103 645
Service charges	384 069	384 069	33 306	66 269	63 645	2 624	4%	384 069
Investment revenue	30 263	30 263	660	1 303	1 083	220	20%	30 263
Transfers and subsidies	132 185	133 718	–	34 187	34 860	(673)	-2%	133 718
Other own revenue	47 493	47 493	2 056	3 837	3 772	66	2%	47 493
Total Revenue (excluding capital transfers and contributions)	697 655	699 188	53 698	132 750	129 375	3 375	3%	699 188
Employee costs	202 968	202 754	15 757	28 165	30 889	(2 724)	-9%	202 754
Remuneration of Councillors	10 578	10 578	826	1 651	1 735	(84)	-5%	10 578
Depreciation & asset impairment	85 063	85 063	–	–	–	–	–	85 063
Finance charges	15 135	15 135	3	11	73	(62)	-85%	15 135
Materials and bulk purchases	223 645	224 092	25 439	26 464	29 572	(3 107)	-11%	224 092
Transfers and subsidies	2 883	2 883	306	571	472	99	21%	2 883
Other expenditure	146 431	147 732	5 105	7 085	20 673	(13 588)	-66%	147 732
Total Expenditure	686 703	688 237	47 437	63 948	83 414	(19 466)	-23%	688 237
Surplus/(Deficit)	10 952	10 952	6 261	68 803	45 962	22 841	50%	10 952
Transfers and subsidies - capital (monetary alloc	36 975	40 791	–	–	–	–	–	40 791
Contributions & Contributed assets	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	47 927	51 743	6 261	68 803	45 962	22 841	50%	51 743
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	47 927	51 743	6 261	68 803	45 962	22 841	50%	51 743
Capital expenditure & funds sources								
Capital expenditure	87 246	94 009	2 423	3 101	4 808	(1 707)	-36%	94 009
Capital transfers recognised	36 975	40 791	2 096	2 425	3 282	(857)	-26%	40 791
Public contributions & donations	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	50 271	53 218	327	676	1 526	(850)	-56%	53 218
Total sources of capital funds	87 246	94 009	2 423	3 101	4 808	(1 707)	-36%	94 009
Financial position								
Total current assets	525 339	525 339		573 264				525 339
Total non current assets	1 848 996	1 848 996		1 953 764				1 848 996
Total current liabilities	98 711	98 711		80 311				98 711
Total non current liabilities	186 866	186 866		198 789				186 866
Community wealth/Equity	2 088 758	2 088 758		2 247 928				2 088 758
Cash flows								
Net cash from (used) operating	113 884	113 884	107 864	99 152	51 664	(47 488)	-92%	113 884
Net cash from (used) investing	(94 144)	(94 144)	47	(1 667)	4 309	5 976	139%	(94 144)
Net cash from (used) financing	(4 335)	(4 335)	79	79	–	(79)	#DIV/0!	(4 335)
Cash/cash equivalents at the month/year end	383 890	383 890	–	466 050	424 459	(41 591)	-10%	383 890
Debtors & creditors analysis	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	8 471	1 180	734	623	574	1 374	10 612	64 910
Creditors Age Analysis								
Total Creditors	51	–	1	63	–	–	–	3 242

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August									
Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Revenue - Functional									
Governance and administration		168 526	168 526	18 703	40 647	35 684	4 964	14%	168 526
Executive and council		274	274	24	28	46	(17)	-38%	274
Finance and administration		168 152	168 152	18 679	40 619	35 612	5 007	14%	168 152
Internal audit		100	100	-	-	26	(26)	-100%	100
Community and public safety		58 509	62 669	276	613	12 289	(11 676)	-95%	62 669
Community and social services		11 094	12 644	109	221	2 425	(2 204)	-91%	12 644
Sport and recreation		6 987	8 064	149	357	638	(281)	-44%	8 064
Public safety		22	22	2	2	5	(3)	-64%	22
Housing		40 406	41 939	16	33	9 221	(9 189)	-100%	41 939
Health		-	-	-	-	-	-	-	-
Economic and environmental services		41 056	42 245	1 135	2 100	3 100	(999)	-32%	42 245
Planning and development		3 550	3 550	374	618	591	26	4%	3 550
Road transport		37 506	38 695	760	1 483	2 508	(1 026)	-41%	38 695
Environmental protection		-	-	-	-	-	-	-	-
Trading services		466 513	466 513	33 581	89 386	78 298	11 087	14%	466 513
Energy sources		271 436	271 436	23 061	46 327	45 352	975	2%	271 436
Water management		84 537	84 537	4 656	17 214	12 535	4 678	37%	84 537
Waste water management		71 066	71 066	3 586	16 023	12 587	3 435	27%	71 066
Waste management		39 474	39 474	2 279	9 822	7 823	1 999	26%	39 474
Other	4	26	26	2	4	4	(0)	-2%	26
Total Revenue - Functional	2	734 630	739 979	53 698	132 750	129 375	3 375	3%	739 979
Expenditure - Functional									
Governance and administration		120 852	120 462	7 411	13 584	16 786	(3 202)	-19%	120 462
Executive and council		18 734	18 734	1 310	2 669	2 991	(323)	-11%	18 734
Finance and administration		100 457	100 068	5 954	10 668	13 541	(2 874)	-21%	100 068
Internal audit		1 660	1 660	148	248	253	(5)	-2%	1 660
Community and public safety		80 939	82 486	3 503	5 697	12 414	(6 717)	-54%	82 486
Community and social services		17 518	17 518	1 340	2 239	2 566	(327)	-13%	17 518
Sport and recreation		22 540	22 551	1 404	2 503	3 166	(663)	-21%	22 551
Public safety		4 133	4 135	252	353	636	(282)	-44%	4 135
Housing		36 749	38 282	507	601	6 046	(5 445)	-90%	38 282
Health		-	-	-	-	-	-	-	-
Economic and environmental services		105 568	105 614	3 860	6 460	10 073	(3 613)	-36%	105 614
Planning and development		12 414	12 414	743	1 467	1 902	(435)	-23%	12 414
Road transport		93 154	93 200	3 117	4 992	8 170	(3 178)	-39%	93 200
Environmental protection		-	-	-	-	-	-	-	-
Trading services		377 909	378 238	32 433	37 946	43 912	(5 966)	-14%	378 238
Energy sources		229 709	229 713	24 466	25 706	28 531	(2 825)	-10%	229 713
Water management		56 095	56 098	2 796	3 724	5 438	(1 714)	-32%	56 098
Waste water management		59 061	59 185	2 469	4 147	4 986	(839)	-17%	59 185
Waste management		33 044	33 242	2 701	4 369	4 957	(588)	-12%	33 242
Other		1 436	1 436	229	261	229	32	14%	1 436
Total Expenditure - Functional	3	686 703	688 237	47 437	63 948	83 414	(19 466)	-23%	688 237
Surplus/ (Deficit) for the year		47 927	51 743	6 261	68 803	45 962	22 841	50%	51 743

Total Revenue includes capital grants.

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) - M02 August									
Vote Description	Ref	Budget Year 2018/19							
		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	9 658	9 658	61	113	2 457	(2 344)	-95.4%	9 658
Vote 2 - Civil Services		204 347	206 613	10 638	43 377	34 323	9 054	26.4%	206 613
Vote 3 - Council		274	274	24	28	46	(17)	-38.3%	274
Vote 4 - Electricity Services		271 436	271 436	23 061	46 327	45 352	975	2.1%	271 436
Vote 5 - Financial Services		166 453	166 453	18 619	40 497	35 243	5 254	14.9%	166 453
Vote 6 - Development Services		48 472	51 555	538	929	10 349	(9 419)	-91.0%	51 555
Vote 7 - Municipal Manager		100	100	-	-	26	(26)	-100.0%	100
Vote 8 - Protection Services		33 890	33 890	756	1 478	1 579	(100)	-6.4%	33 890
		-	-	-	-	-	-		-
Total Revenue by Vote	2	734 630	739 979	53 698	132 750	129 375	3 375	3%	739 979
Expenditure by Vote									
Vote 1 - Corporate Services	1	29 574	29 574	2 391	3 903	4 477	(574)	-12.8%	29 574
Vote 2 - Civil Services		233 977	234 335	10 487	16 425	23 510	(7 085)	-30.1%	234 335
Vote 3 - Council		15 750	15 750	1 083	2 212	2 523	(311)	-12.3%	15 750
Vote 4 - Electricity Services		243 011	243 015	25 107	27 048	30 300	(3 252)	-10.7%	243 015
Vote 5 - Financial Services		48 959	48 567	2 946	5 355	6 610	(1 254)	-19.0%	48 567
Vote 6 - Development Services		56 729	58 263	1 800	3 084	9 087	(6 003)	-66.1%	58 263
Vote 7 - Municipal Manager		6 866	6 866	513	969	1 059	(90)	-8.5%	6 866
Vote 8 - Protection Services		51 837	51 867	3 110	4 951	5 848	(897)	-15.3%	51 867
		-	-	-	-	-	-		-
Total Expenditure by Vote	2	686 703	688 237	47 437	63 948	83 414	(19 466)	-23%	688 237
Surplus/ (Deficit) for the year	2	47 927	51 743	6 261	68 803	45 962	22 841	49.7%	51 743

Total Revenue includes capital grants.

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) - M02 August									
Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		103 645	103 645	17 676	27 153	26 015	1 138	4%	103 645
Service charges - electricity revenue		261 358	261 358	23 019	45 108	44 553	554	1%	261 358
Service charges - water revenue		56 799	56 799	4 506	10 260	8 111	2 149	27%	56 799
Service charges - sanitation revenue		41 079	41 079	3 615	6 603	6 844	(241)	-4%	41 079
Service charges - refuse revenue		24 833	24 833	2 166	4 298	4 137	161	4%	24 833
Service charges - other		-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 497	1 497	120	313	249	64	26%	1 497
Interest earned - external investments		30 263	30 263	660	1 303	1 083	220	20%	30 263
Interest earned - outstanding debtors		1 897	1 897	189	366	316	50	16%	1 897
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		25 227	25 227	24	95	95	0	0%	25 227
Licences and permits		3 753	3 753	334	654	625	28	5%	3 753
Agency services		4 100	4 100	365	672	683	(11)	-2%	4 100
Transfers and subsidies		132 185	133 718	-	34 187	34 860	(673)	-2%	133 718
Other revenue		10 819	10 819	1 024	1 688	1 802	(115)	-6%	10 819
Gains on disposal of PPE		200	200	-	50	-	50	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)		697 655	699 188	53 698	132 750	129 375	3 375	3%	699 188
Expenditure By Type									
Employee related costs		202 968	202 754	15 757	28 165	30 889	(2 724)	-9%	202 754
Remuneration of councillors		10 578	10 578	826	1 651	1 735	(84)	-5%	10 578
Debt impairment		16 817	16 817	(31)	(31)	-	(31)	#DIV/0!	16 817
Depreciation & asset impairment		85 063	85 063	-	-	-	-	-	85 063
Finance charges		15 135	15 135	3	11	73	(62)	-85%	15 135
Bulk purchases		211 428	211 428	24 339	24 339	27 464	(3 125)	-11%	211 428
Other materials		12 217	12 664	1 100	2 125	2 107	18	1%	12 664
Contracted services		95 049	96 417	3 535	4 685	15 942	(11 257)	-71%	96 417
Transfers and subsidies		2 883	2 883	306	571	472	99	21%	2 883
Other expenditure		32 084	32 015	1 601	2 431	4 730	(2 300)	-49%	32 015
Loss on disposal of PPE		2 482	2 482	-	-	-	-	-	2 482
Total Expenditure		686 703	688 237	47 437	63 948	83 414	(19 466)	-23%	688 237
Surplus/(Deficit)		10 952	10 952	6 261	68 803	45 962	22 841	0	10 952
Transfers and subsidies - capital (monetary)		36 975	40 791	-	-	-	-	-	40 791
Surplus/(Deficit) after capital transfers &		47 927	51 743	6 261	68 803	45 962			51 743
Surplus/ (Deficit) for the year		47 927	51 743	6 261	68 803	45 962			51 743

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August									
Vote Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - Corporate Services		-	-	-	-	-	-	-	-
Vote 2 - Civil Services		23 513	23 513	1 483	1 598	2 000	(402)	-20%	23 513
Vote 4 - Electricity Services		3 000	3 000	-	-	-	-	-	3 000
Vote 6 - Development Services		4 000	6 976	6	6	500	(494)	-99%	6 976
Total Capital Multi-year expenditure	4,7	30 513	33 489	1 488	1 603	2 499	(896)	-36%	33 489
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		698	698	-	-	15	(15)	-100%	698
Vote 2 - Civil Services		28 694	30 960	45	45	205	(160)	-78%	30 960
Vote 3 - Council		5	5	-	-	1	(1)	-100%	5
Vote 4 - Electricity Services		12 406	12 406	720	1 283	431	852	198%	12 406
Vote 5 - Financial Services		628	628	170	170	2	168	11225%	628
Vote 6 - Development Services		8 902	10 422	-	-	1 526	(1 526)	-100%	10 422
Vote 7 - Municipal Manager		5	5	-	-	1	(1)	-100%	5
Vote 8 - Protection Services		5 396	5 396	-	-	130	(130)	-100%	5 396
Total Capital single-year expenditure	4	56 733	60 520	935	1 498	2 309	(811)	-35%	60 520
Total Capital Expenditure		87 246	94 009	2 423	3 101	4 808	(1 707)	-36%	94 009
Capital Expenditure - Functional Classification									
Governance and administration		2 437	2 437	201	201	15	186	1238%	2 437
Executive and council		10	10	-	-	1	(1)	-100%	10
Finance and administration		2 427	2 427	201	201	14	187	1334%	2 427
Community and public safety		16 275	18 902	12	12	1 086	(1 074)	-99%	18 902
Community and social services		1 296	1 296	2	2	15	(13)	-86%	1 296
Sport and recreation		11 609	14 236	10	10	1 051	(1 041)	-99%	14 236
Public safety		3 370	3 370	-	-	20	(20)	-100%	3 370
Economic and environmental services		20 337	21 526	-	-	113	(113)	-100%	21 526
Planning and development		70	70	-	-	3	(3)	-100%	70
Road transport		20 267	21 456	-	-	110	(110)	-100%	21 456
Trading services		48 197	51 144	2 210	2 888	3 595	(706)	-20%	51 144
Energy sources		14 794	14 794	702	1 265	418	847	203%	14 794
Water management		11 775	11 775	1 508	1 623	200	1 423	711%	11 775
Waste water management		15 468	15 468	-	-	2 977	(2 977)	-100%	15 468
Waste management		6 160	9 107	-	-	-	-	-	9 107
Total Capital Expenditure - Functional Classification	3	87 246	94 009	2 423	3 101	4 808	(1 707)	-36%	94 009
Funded by:									
National Government		27 975	27 975	2 096	2 425	2 200	226	10%	27 975
Provincial Government		9 000	12 816	-	-	1 083	(1 083)	-100%	12 816
Transfers recognised - capital		36 975	40 791	2 096	2 425	3 282	(857)	-26%	40 791
Internally generated funds		50 271	53 218	327	676	1 526	(850)	-56%	53 218
Total Capital Funding		87 246	94 009	2 423	3 101	4 808	(1 707)	-36%	94 009

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M02 August					
Description	Ref	Budget Year 2018/19			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		383 890	383 890	466 401	383 890
Call investment deposits		-	-	-	-
Consumer debtors		87 273	87 273	68 581	87 273
Other debtors		43 572	43 572	23 161	43 572
Current portion of long-term receivables		-	-	70	-
Inventory		10 604	10 604	15 050	10 604
Total current assets		525 339	525 339	573 264	525 339
Non current assets					
Long-term receivables		-	-	3	-
Investments		-	-	-	-
Investment property		52 524	52 524	53 603	52 524
Investments in Associate		-	-	-	-
Property, plant and equipment		1 794 787	1 794 787	1 898 217	1 794 787
Agricultural		-	-	-	-
Biological		-	-	-	-
Intangible		915	915	1 172	915
Other non-current assets		770	770	770	770
Total non current assets		1 848 996	1 848 996	1 953 764	1 848 996
TOTAL ASSETS		2 374 335	2 374 335	2 527 028	2 374 335
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		4 954	4 954	9 359	4 954
Consumer deposits		10 935	10 935	11 913	10 935
Trade and other payables		78 219	78 219	51 242	78 219
Provisions		4 603	4 603	7 798	4 603
Total current liabilities		98 711	98 711	80 311	98 711
Non current liabilities					
Borrowing		118 064	118 064	131 004	118 064
Provisions		68 801	68 801	67 785	68 801
Total non current liabilities		186 866	186 866	198 789	186 866
TOTAL LIABILITIES		285 577	285 577	279 100	285 577
NET ASSETS	2	2 088 758	2 088 758	2 247 928	2 088 758
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		1 937 280	1 937 280	2 066 757	1 937 280
Reserves		151 478	151 478	181 171	151 478
TOTAL COMMUNITY WEALTH/EQUITY	2	2 088 758	2 088 758	2 247 928	2 088 758

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M02 August									
Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		98 463	98 463	7 115	21 113	24 712	(3 599)	-15%	98 463
Service charges		362 026	362 026	25 688	54 626	60 064	(5 439)	-9%	362 026
Other revenue		26 529	26 529	71 040	116 555	13 265	103 290	779%	26 529
Government - operating		132 185	132 185	34 187	34 187	34 460	(273)	-1%	132 185
Government - capital		36 975	36 975	-	-	-	-		36 975
Interest		32 065	32 065	643	1 303	1 384	(80)	-6%	32 065
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(556 342)	(556 342)	(30 545)	(128 060)	(81 675)	46 385	-57%	(556 342)
Finance charges		(15 135)	(15 135)	-	-	(73)	(73)	100%	(15 135)
Transfers and Grants		(2 883)	(2 883)	(265)	(571)	(472)	99	-21%	(2 883)
NET CASH FROM/(USED) OPERATING ACTIVITIES		113 884	113 884	107 864	99 152	51 664	(47 488)	-92%	113 884
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		200	200	50	50	-	50	#DIV/0!	200
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-
Payments									
Capital assets		(94 344)	(94 344)	(3)	(1 717)	4 309	6 026	140%	(94 344)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(94 144)	(94 144)	47	(1 667)	4 309	5 976	139%	(94 144)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		619	619	79	79	-	79	#DIV/0!	619
Payments									
Repayment of borrowing		(4 954)	(4 954)	-	-	-	-		(4 954)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 335)	(4 335)	79	79	-	(79)	#DIV/0!	(4 335)
NET INCREASE/ (DECREASE) IN CASH HELD		15 405	15 405	107 989	97 564	55 973			15 405
Cash/cash equivalents at beginning:		368 486	368 486		368 486	368 486			368 486
Cash/cash equivalents at month/year end:		383 890	383 890		466 050	424 459			383 890

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

		Budget Year 2018/19											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August												
R thousands	NT Code	Description	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
Debtors Age Analysis By Income Source														
	1200	Trade and Other Receivables from Exchange Transactions - Water	5 420	2 315	488	299	231	267	410	1 814	11 244	3 021	-	
	1300	Trade and Other Receivables from Exchange Transactions - Electricity	20 076	2 365	63	32	30	22	29	900	23 516	1 013	-	
	1400	Receivables from Non-exchange Transactions - Property Rates	10 882	2 156	303	146	129	84	543	4 759	18 972	5 661	-	
	1500	Receivables from Exchange Transactions - Waste Water Management	2 662	896	176	139	126	108	216	1 532	5 856	2 122	-	
	1600	Receivables from Exchange Transactions - Waste Management	2 302	723	150	117	105	92	175	1 605	5 270	2 095	-	
	1700	Receivables from Exchange Transactions - Property Rental Debtors	30	17	1	1	1	1	1	1	52	4	-	
	1810	Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	
	1820	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	
	1900	Other	-	-	-	-	-	-	-	-	-	-	-	
	2000	Total By Income Source	41 342	8 471	1 180	734	623	574	1 374	10 612	64 910	13 916	-	
		2017/18 - totals only	35 234	7 244	1 096	663	549	452	2 027	7 934	55 201	11 626	-	
Debtors Age Analysis By Customer Group														
	2200	Organs of State	4 125	375	13	6	5	5	16	511	5 057	543	-	
	2300	Commercial	16 794	1 231	57	49	51	35	44	972	19 233	1 151	-	
	2400	Households	20 423	6 865	1 110	679	567	534	1 314	9 129	40 620	12 222	-	
	2500	Other	-	-	-	-	-	-	-	-	-	-	-	
	2600	Total By Customer Group	41 342	8 471	1 180	734	623	574	1 374	10 612	64 910	13 916	-	

Total Debtors has increased from **R60 393 285** in July 2018 to **R64 909 758** in August 2018.

Collection rate for August 2018 was **96.76%** compared to **88.60%** in July 2018. The YTD collection rate is **88.35%** compared to the annual projection of **95%** and in the main as a result of water charges.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2018/19									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	3 127	51	-	1	63	-	-	-	3 242	2 637
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3 127	51	-	1	63	-	-	-	3 242	2 637

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August									
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									
NEDBANK	361 Days	Fixed	28/06/2019	-	8.75%	320 000	-	320 000	
STANDARDBANK	92 Days	Call Account	31/10/2018	-	7.68%	40 236	-	40 236	
Municipality sub-total				-		360 236	-	360 236	
Entities sub-total				-		-	-	-	
TOTAL INVESTMENTS AND INTEREST				-		360 236	-	360 236	

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 - M02 August								
Description	Budget Year 2018/19							
	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:	85 140	85 140	1 944	36 131	36 131	-		85 140
Local Government Equitable Share	82 048	82 048	-	34 187	34 187	-		82 048
Finance Management	1 520	1 520	1 550	1 550	1 550	-		1 520
EPWP Incentive	1 572	1 572	394	394	394	-		1 572
								-
Provincial Government:	46 568	46 568	-	3 150	3 150	-		46 568
Community Development: Workers	37	37	-	-	-	-		37
Human Settlements	33 720	33 720	-	340	340	-		33 720
Libraries	8 429	8 429	-	2 810	2 810	-		8 429
Proclaimed Roads Subsidy	3 486	3 486	-	-	-	-		3 486
Financial Management Support Grant: Student Bursaries	360	360	-	-	-	-		360
Financial Management Support Grant: mSCOA	330	330	-	-	-	-		330
WCFSG: Risk Management Improvement (Software)	100	100	-	-	-	-		100
Thusong Grant	106	106	-	-	-	-		106
								-
Other grant providers:	227	227	-	-	-	-		227
<i>LG Seta</i>	227	227	-	-	-	-		227
Total Operating Transfers and Grants	131 935	131 935	1 944	39 281	39 281	-		131 935
Capital Transfers and Grants								
National Government:	27 975	27 975	7 000	10 500	10 500	-		27 975
Municipal Infrastructure Grant (MIG)	20 945	20 945	7 000	7 000	7 000	-		20 945
Energy Efficiency and Demand Side Management Grant	3 000	3 000	-	1 500	1 500	-		3 000
Integrated National Electrification Programme (municipal)	4 000	4 000	-	2 000	2 000	-		4 000
Finance Management	30	30	-	-	-	-		30
								-
Provincial Government:	9 000	9 000	-	-	-	-		9 000
<i>Human Settlements</i>	6 500	6 500	-	-	-	-		6 500
<i>RSEP/VPUU Municipal Projects</i>	2 500	2 500	-	-	-	-		2 500
Total Capital Transfers and Grants	36 975	36 975	7 000	10 500	10 500	-		36 975
TOTAL RECEIPTS OF TRANSFERS & GRANTS	168 910	168 910	8 944	49 781	49 781	-		168 910

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August									
Description	Ref	Budget Year 2018/19							
		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:		85 140	85 140	5 445	11 915	12 075	(160)	-1.3%	85 140
Local Government Equitable Share		82 048	82 048	4 936	11 075	11 075	-		82 048
Finance Management		1 520	1 520	44	87	247	(160)	-64.7%	1 520
EPWP Incentive		1 572	1 572	466	753	753	-		1 572
									-
Provincial Government:		46 568	48 101	1 033	1 485	7 839	(6 354)	-81.1%	48 101
Community Development Workers		37	37	-	-	6	(6)	-100.0%	37
Human Settlements		33 720	35 253	397	397	5 794	(5 397)	-93.2%	35 253
Libraries		8 429	8 429	637	1 088	1 328	(240)	-18.0%	8 429
Proclaimed Roads Subsidy		3 486	3 486	-	-	578	(578)	-100.0%	3 486
Financial Management Support Grant: Student Bursaries		360	360	(1)	-	59	(59)	-100.0%	360
Financial Management Support Grant: mSCOA		330	330	-	-	55	(55)	-100.0%	330
WCFSG: Risk Management Improvement (Software)		100	100	-	-	19	(19)	-100.0%	100
Thusong Grant		106	106	-	-	-	-		106
Other grant providers:		227	227	-	-	-	-		227
LG Seta		227	227	-	-	-	-		227
Total operating expenditure of Transfers and Grants:		131 935	133 468	6 479	13 400	19 914	(6 514)	-32.7%	133 468
Capital expenditure of Transfers and Grants									
National Government:		27 975	27 975	2 085	2 414	2 200	215	9.8%	27 975
Municipal Infrastructure Grant (MIG)		20 945	20 945	1 478	1 593	2 000	(407)	-20.3%	20 945
Energy Efficiency and Demand Side Management Grant		4 000	4 000	-	-	-	-		4 000
Integrated National Electrification Programme (municipal)		3 000	3 000	607	821	200	621	310.7%	3 000
Finance Management		30	30	-	-	-	-		30
Provincial Government:		9 000	12 816	-	-	1 083	(1 083)	-100.0%	12 816
Human Settlements		6 500	6 500	-	-	1 083	(1 083)	-100.0%	6 500
RSEP/VPUU Municipal Projects		2 500	6 316	-	-	-	-		6 316
Total capital expenditure of Transfers and Grants		36 975	40 791	2 085	2 414	3 282	(868)	-26.4%	40 791
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		168 910	174 260	8 564	15 815	23 196	(7 382)	-31.8%	174 260

8.3 Supporting Table SC7 (2) - Expenditure against approved rollovers

None

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August									
Summary of Employee and Councillor remuneration	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
	1	B	C						E
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		-	-	-	-	-	-		-
Pension and UIF Contributions		1 026	1 026	78	155	168	(13)	-8%	1 026
Medical Aid Contributions		207	207	18	35	34	1	4%	207
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		1 158	1 158	85	170	190	(20)	-10%	1 158
Housing Allowances		-	-	-	-	-	-		-
Other benefits and allowances		8 187	8 187	645	1 290	1 343	(52)	-4%	8 187
Sub Total - Councillors		10 578	10 578	826	1 651	1 735	(84)	-5%	10 578
% increase	4	#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality									
Basic Salaries and Wages	3	7 443	7 443	638	1 249	1 163	86	7%	7 443
Pension and UIF Contributions		1 414	1 414	116	227	226	1	1%	1 414
Medical Aid Contributions		368	368	31	62	59	3	5%	368
Overtime		-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-		-
Motor Vehicle Allowance		847	847	81	152	135	16	12%	847
Cellphone Allowance		286	286	24	48	46	2	4%	286
Housing Allowances		-	-	-	-	-	-		-
Other benefits and allowances		199	199	14	28	32	(4)	-12%	199
Payments in lieu of leave		-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-		-
Post-retirement benefit obligations	2	1 368	1 368	-	-	218	(218)	-100%	1 368
Sub Total - Senior Managers of Municipality		11 924	11 924	904	1 765	1 878	(114)	-6%	11 924
Other Municipal Staff									
Basic Salaries and Wages		117 683	117 469	9 855	18 044	18 750	(706)	-4%	117 469
Pension and UIF Contributions		20 566	20 566	1 745	3 267	3 282	(15)	0%	20 566
Medical Aid Contributions		9 130	9 130	718	1 407	1 457	(50)	-3%	9 130
Overtime		7 822	7 822	727	739	1 248	(509)	-41%	7 822
Performance Bonus		-	-	-	-	-	-		-
Motor Vehicle Allowance		4 958	4 958	340	679	791	(112)	-14%	4 958
Cellphone Allowance		311	311	39	78	50	29	58%	311
Housing Allowances		1 493	1 493	171	234	238	(4)	-2%	1 493
Other benefits and allowances		20 247	20 247	980	1 448	1 784	(336)	-19%	20 247
Payments in lieu of leave		1 659	1 659	92	99	265	(166)	-63%	1 659
Long service awards		956	956	24	62	153	(91)	-59%	956
Post-retirement benefit obligations	2	6 218	6 218	174	354	992	(639)	-64%	6 218
Sub Total - Other Municipal Staff		191 044	190 830	14 864	26 411	29 011	(2 599)	-9%	190 830
Total Parent Municipality		213 546	213 332	16 594	29 827	32 624	(2 797)	-9%	213 332
Total Municipal Entities		-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		213 546	213 332	16 594	29 827	32 624	(2 797)	-9%	213 332
TOTAL MANAGERS AND STAFF		202 968	202 754	15 768	28 176	30 889	(2 713)	-9%	202 754

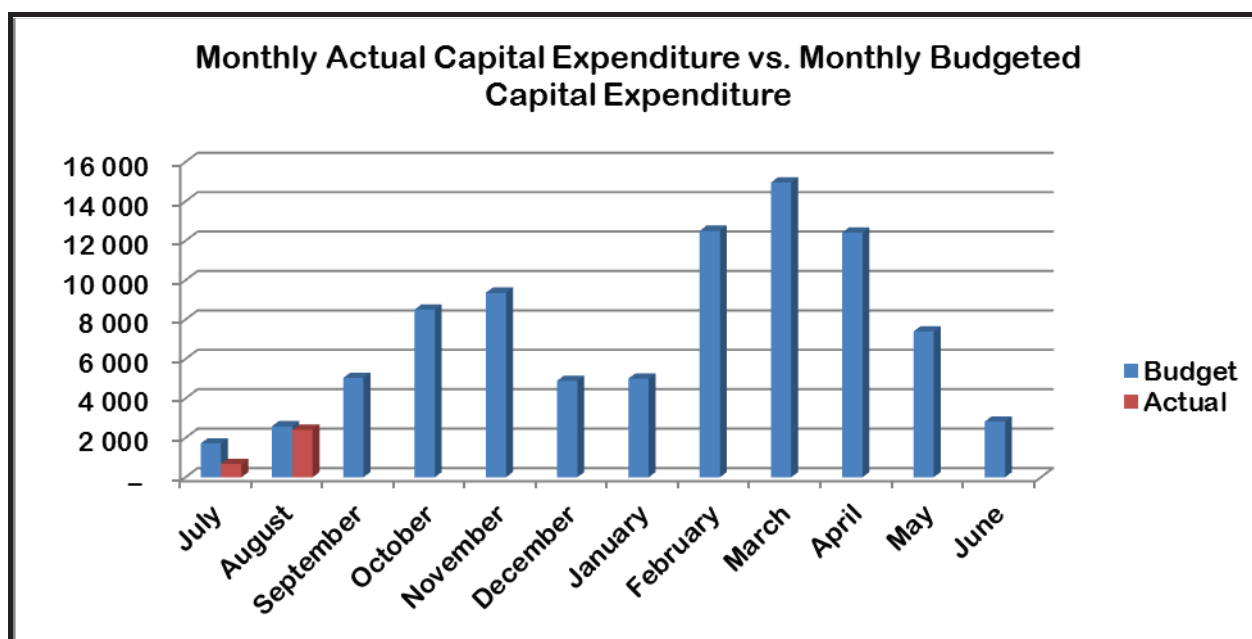
Section 10 – Material variances to the SDBIP

None

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August							
Month	Budget Year 2018/19						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
<u>Monthly expenditure performance trend</u>							
July	1 717	678	678	1 717	1 040	60.5%	1%
August	2 592	2 423	3 101	4 309	1 208	28.0%	4%
September	5 042	-		9 352	-		
October	8 508	-		17 860	-		
November	9 365	-		27 225	-		
December	4 898	-		32 123	-		
January	5 009	-		37 132	-		
February	12 511	-		49 644	-		
March	14 956	-		64 600	-		
April	12 416	-		77 016	-		
May	7 402	-		84 418	-		
June	2 828	-		87 246	-		
Total Capital expenditure	87 246	3 101					



Section 12 – Other Supporting Documentation

12.1 Supporting Tables for capital expenditure-SC13a, b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August									
Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		23 889	25 078	2 118	2 398	2 474	76	3.1%	25 078
Roads Infrastructure		550	1 739	-	-	-	-		1 739
<i>Roads</i>		550	550	-	-	-	-		550
<i>Road Furniture</i>			1 189						1 189
Storm water Infrastructure		-	-	-	-	-	-		-
Electrical Infrastructure		7 070	7 070	628	907	235	(672)	-286.1%	7 070
<i>MV Substations</i>		2 640	2 640	-	50	-	(50)	#DIV/0!	2 640
<i>LV Networks</i>		4 430	4 430	628	857	235	(622)	-264.9%	4 430
Water Supply Infrastructure		9 174	9 174	1 490	1 490	100	(1 390)	-1390.3%	9 174
<i>Boreholes</i>		500	500	8	8	100	92	92.4%	500
<i>Reservoirs</i>		8 674	8 674	1 483	1 483	-	(1 483)	#DIV/0!	8 674
Sanitation Infrastructure		7 095	7 095	-	-	2 139	2 139	100.0%	7 095
<i>Reticulation</i>		7 095	7 095	-	-	2 139	2 139	100.0%	7 095
Community Assets		9 040	10 146	8	8	750	742	99.0%	10 146
Community Facilities		3 540	3 632	2	2	250	248	99.2%	3 632
<i>Cemeteries/Crematoria</i>		1 040	1 040	2	2	-	(2)	#DIV/0!	1 040
<i>Public Open Space</i>		1 900	1 900	-	-	250	250	100.0%	1 900
<i>Public Ablution Facilities</i>		600	692	-	-	-	-		692
Sport and Recreation Facilities		5 500	6 515	6	6	500	494	98.8%	6 515
<i>Indoor Facilities</i>		5 000	5 029	6	6	500	494	98.8%	5 029
<i>Outdoor Facilities</i>		500	1 486	-	-	-	-		1 486
Other assets		5 000	5 000	-	-	833	833	100.0%	5 000
Operational Buildings		-	-	-	-	-	-		-
Housing		5 000	5 000	-	-	833	833	100.0%	5 000
<i>Social Housing</i>		5 000	5 000	-	-	833	833	100.0%	5 000
Computer Equipment		567	567	18	18	-	(18)	#DIV/0!	567
Computer Equipment		567	567	18	18	-	(18)	#DIV/0!	567
Furniture and Office Equipment		73	73	2	2	17	15	87.0%	73
Furniture and Office Equipment		73	73	2	2	17	15	87.0%	73
Machinery and Equipment		7 676	7 710	35	35	104	69	66.4%	7 710
Machinery and Equipment		7 676	7 710	35	35	104	69	66.4%	7 710
Transport Assets		3 757	3 733	168	168	(2)	(170)	7870.1%	3 733
Transport Assets		3 757	3 733	168	168	(2)	(170)	7870.1%	3 733
Total Capital Expenditure on new assets	1	50 002	52 308	2 349	2 628	4 176	1 548	37.1%	52 308

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		5 690	8 632	74	473	83	(390)	-473.1%	8 632
Roads Infrastructure		-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-
Electrical Infrastructure		830	825	74	358	83	(275)	-333.9%	825
MV Switching Stations		-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-
LV Networks		830	825	74	358	83	(275)	-333.9%	825
Capital Spares		-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 061	2 061	-	115	-	(115)	#DIV/0!	2 061
Bulk Mains		-	-	-	-	-	-	-	-
Distribution		2 061	2 061	-	115	-	(115)	#DIV/0!	2 061
Distribution Points		-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 800	2 800	-	-	-	-	-	2 800
Pump Station		-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-
Waste Water Treatment Works		2 800	2 800	-	-	-	-	-	2 800
Outfall Sewers		-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	2 947	-	-	-	-	-	2 947
Landfill Sites		-	2 947	-	-	-	-	-	2 947
Rail Infrastructure		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	5 690	8 632	74	473	83	(390)	-473.1%	8 632

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

Description	Ref	Budget Year 2018/19						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure		27 404	-	-	24	24	100.0%	27 404
Roads Infrastructure		17 104	-	-	-	-		17 104
<i>Roads</i>		16 664	-	-	-	-		16 664
<i>Road Furniture</i>		440	-	-	-	-		440
Electrical Infrastructure		6 100	-	-	24	24	100.0%	6 100
<i>MV Substations</i>		3 000	-	-	24	24	100.0%	3 000
<i>LV Networks</i>		3 100	-	-	-	-		3 100
Water Supply Infrastructure		500	-	-	-	-		500
<i>Distribution</i>		500	-	-	-	-		500
Solid Waste Infrastructure		3 700	-	-	-	-		3 700
<i>Waste Transfer Stations</i>		3 700	-	-	-	-		3 700
Community Assets		4 050	-	-	50	50	100.0%	4 050
Community Facilities		400	-	-	-	-		400
<i>Police</i>		400	-	-	-	-		400
Sport and Recreation Facilities		3 650	-	-	50	50	100.0%	3 650
<i>Outdoor Facilities</i>		3 650	-	-	50	50	100.0%	3 650
Transport Assets		100	-	-	-	-		100
Transport Assets		100	-	-	-	-		100
Total Capital Expenditure on upgrading of existing	1	31 554	-	-	75	75	100.0%	31 554

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August									
Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		41 889	41 894	2 501	3 900	6 688	2 788	41.7%	41 894
Roads Infrastructure		15 814	15 815	235	284	2 624	2 340	89.2%	15 815
<i>Roads</i>		15 296	15 298	235	284	2 538	2 254	88.8%	15 298
<i>Road Furniture</i>		518	518	–	–	86	86	100.0%	518
Storm water Infrastructure		14 977	14 977	1 162	2 113	2 254	141	6.3%	14 977
<i>Storm water Conveyance</i>		14 977	14 977	1 162	2 113	2 254	141	6.3%	14 977
Electrical Infrastructure		2 263	2 263	185	398	360	(38)	-10.6%	2 263
<i>MV Substations</i>		136	136	36	69	23	(46)	-204.5%	136
<i>LV Networks</i>		2 127	2 127	149	329	337	8	2.4%	2 127
Sanitation Infrastructure		2 668	2 672	110	227	443	217	48.9%	2 672
<i>Pump Station</i>		710	710	40	57	118	61	51.5%	710
<i>Waste Water Treatment Works</i>		1 958	1 962	69	170	326	156	47.9%	1 962
Solid Waste Infrastructure		6 167	6 167	810	878	1 007	129	12.8%	6 167
<i>Landfill Sites</i>		6 167	6 167	810	878	1 007	129	12.8%	6 167
Community Assets		3 069	1 967	58	63	311	248	79.8%	1 967
Community Facilities		2 509	1 407	50	57	234	178	75.8%	1 407
<i>Halls</i>		2 259	688	15	18	114	96	84.2%	688
<i>Centres</i>		–	598	26	29	100	70	70.4%	598
<i>Libraries</i>		50	50	–	–	8	8	100.0%	50
<i>Cemeteries/Crematoria</i>		72	72	9	9	12	3	23.6%	72
<i>Police</i>		–	–	–	–	–	–	–	–
<i>Purls</i>		128	–	–	–	–	–	–	–
Sport and Recreation Facilities		560	560	8	6	76	70	92.1%	560
<i>Indoor Facilities</i>		100	100	2	–	–	–	–	100
<i>Outdoor Facilities</i>		460	460	6	6	76	70	92.1%	460
Other assets		1 962	2 926	75	89	486	397	81.8%	2 759
Operational Buildings		12	809	38	52	135	83	61.8%	809
<i>Municipal Offices</i>		12	809	38	52	135	83	61.8%	809
Housing		1 950	2 117	37	37	351	314	89.4%	1 950
<i>Staff Housing</i>		–	167	37	37	28	(9)	-33.3%	–
<i>Social Housing</i>		1 950	1 950	0	0	324	323	100.0%	1 950
Biological or Cultivated Assets		–	–	–	–	–	–	–	–
Intangible Assets		2 946	2 946	56	299	435	136	31.2%	2 946
Licences and Rights		2 946	2 946	56	299	435	136	31.2%	2 946
<i>Computer Software and Applications</i>		2 946	2 946	56	299	435	136	31.2%	2 946
Computer Equipment		462	462	2	22	75	53	70.7%	462
Computer Equipment		462	462	2	22	75	53	70.7%	462
Furniture and Office Equipment		60	60	2	3	10	7	74.1%	60
Furniture and Office Equipment		60	60	2	3	10	7	74.1%	60
Machinery and Equipment		882	883	55	74	147	72	49.4%	883
Machinery and Equipment		882	883	55	74	147	72	49.4%	883
Transport Assets		4 001	4 007	401	486	664	178	26.8%	4 007
Transport Assets		4 001	4 007	401	486	664	178	26.8%	4 007
Total Repairs and Maintenance Expenditure	1	55 271	55 146	3 150	4 935	8 815	3 880	44.0%	54 979

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	Budget Year 2018/19						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Depreciation by Asset Class/Sub-class								
Infrastructure		72 148	-	-	-	-		72 148
Roads Infrastructure		23 022	-	-	-	-		23 022
<i>Roads</i>		1 476	-	-	-	-		1 476
<i>Road Structures</i>		21 142	-	-	-	-		21 142
<i>Road Furniture</i>		404	-	-	-	-		404
Storm water Infrastructure		4 204	-	-	-	-		4 204
<i>Drainage Collection</i>		815	-	-	-	-		815
<i>Storm water Conveyance</i>		3 303	-	-	-	-		3 303
<i>Attenuation</i>		86	-	-	-	-		86
Electrical Infrastructure		12 671	-	-	-	-		12 671
<i>Power Plants</i>		252	-	-	-	-		252
<i>HV Substations</i>		24	-	-	-	-		24
<i>HV Switching Station</i>		10	-	-	-	-		10
<i>MV Substations</i>		1 745	-	-	-	-		1 745
<i>MV Networks</i>		7 707	-	-	-	-		7 707
<i>LV Networks</i>		2 932	-	-	-	-		2 932
Water Supply Infrastructure		15 810	-	-	-	-		15 810
<i>Dams and Weirs</i>		244	-	-	-	-		244
<i>Boreholes</i>		14	-	-	-	-		14
<i>Reservoirs</i>		1 351	-	-	-	-		1 351
<i>Pump Stations</i>		529	-	-	-	-		529
<i>Bulk Mains</i>		6 904	-	-	-	-		6 904
<i>Distribution</i>		6 677	-	-	-	-		6 677
<i>Distribution Points</i>		90	-	-	-	-		90
Sanitation Infrastructure		15 891	-	-	-	-		15 891
<i>Pump Station</i>		52	-	-	-	-		52
<i>Reticulation</i>		474	-	-	-	-		474
<i>Waste Water Treatment Works</i>		8 657	-	-	-	-		8 657
<i>Outfall Sewers</i>		6 644	-	-	-	-		6 644
<i>Toilet Facilities</i>		65	-	-	-	-		65
Solid Waste Infrastructure		549	-	-	-	-		549
<i>Landfill Sites</i>		196	-	-	-	-		196
<i>Waste Transfer Stations</i>		135	-	-	-	-		135
<i>Waste Drop-off Points</i>		218	-	-	-	-		218
Rail Infrastructure		-	-	-	-	-		-
Coastal Infrastructure		1	-	-	-	-		1
<i>Revetments</i>		1	-	-	-	-		1
Information and Communication Infrastructure		-	-	-	-	-		-

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	Budget Year 2018/19						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Community Assets		2 903	-	-	-	-		2 903
Community Facilities		1 609	-	-	-	-		1 609
<i>Halls</i>		85	-	-	-	-		85
<i>Clinics/Care Centres</i>		507	-	-	-	-		507
<i>Museums</i>		24	-	-	-	-		24
<i>Libraries</i>		771	-	-	-	-		771
<i>Cemeteries/Crematoria</i>		164	-	-	-	-		164
<i>Public Ablution Facilities</i>		58	-	-	-	-		58
Sport and Recreation Facilities		1 294	-	-	-	-		1 294
<i>Outdoor Facilities</i>		1 294	-	-	-	-		1 294
Investment properties		25	-	-	-	-		25
Revenue Generating		25	-	-	-	-		25
<i>Improved Property</i>		25	-	-	-	-		25
Other assets		4 287	-	-	-	-		4 287
Operational Buildings		3 462	-	-	-	-		3 462
<i>Municipal Offices</i>		2 941	-	-	-	-		2 941
<i>Workshops</i>		50	-	-	-	-		50
<i>Stores</i>		471	-	-	-	-		471
Housing		825	-	-	-	-		825
<i>Staff Housing</i>		163	-	-	-	-		163
<i>Social Housing</i>		662	-	-	-	-		662
Intangible Assets		686	-	-	-	-		686
Licences and Rights		686	-	-	-	-		686
<i>Computer Software and Applications</i>		686	-	-	-	-		686
Computer Equipment		1 124	-	-	-	-		1 124
Computer Equipment		1 124	-	-	-	-		1 124
Furniture and Office Equipment		292	-	-	-	-		292
Furniture and Office Equipment		292	-	-	-	-		292
Machinery and Equipment		1 452	-	-	-	-		1 452
Machinery and Equipment		1 452	-	-	-	-		1 452
Transport Assets		2 145	-	-	-	-		2 145
Transport Assets		2 145	-	-	-	-		2 145
Total Depreciation	1	85 063	-	-	-	-		85 063

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 **August 2018** 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 September 2018

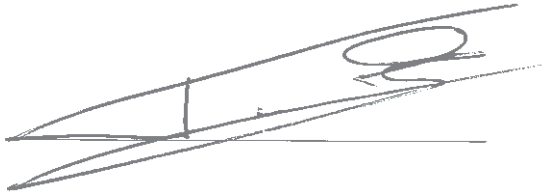
The Executive Mayor

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

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, appearing to read 'Tjimen Van Essen', written over a horizontal line.

Date: 13 September 2018