

WC015 Swartland Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement July 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 July 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 July 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 | YTD Budget | YTD Actual | YTD Budget vs YTD Actual Variance | YTD Budget vs YTD Actual Variance % |
|-----------------------|------------------------|-------------------|-------------------|--|--|
| Operating Expenditure | R 686 703 472 | R 27 744 539 | R 16 511 376 | R -11 233 163 | -40% |
| Operating Revenue | R 734 630 082 | R 85 846 617 | R 79 047 628 | R -6 798 989 | -8% |
| Capital | R 87 245 909 | R 1 716 913 | R 677 010 | R -1 039 903 | -61% |

3.2.1 Revenue by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July | | | | | | | | |
|--|-----|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Description | Ref | Budget Year 2018/19 | | | | | | |
| | | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| Revenue By Source | | | | | | | | |
| Property rates | | 103 645 | 9 477 | 9 477 | 18 065 | (8 588) | -48% | 103 645 |
| Service charges - electricity revenue | | 261 358 | 22 089 | 22 089 | 21 665 | 424 | 2% | 261 358 |
| Service charges - water revenue | | 56 799 | 5 749 | 5 749 | 3 737 | 2 012 | 54% | 56 799 |
| Service charges - sanitation revenue | | 41 079 | 2 988 | 2 988 | 3 422 | (434) | -13% | 41 079 |
| Service charges - refuse revenue | | 24 833 | 2 133 | 2 133 | 2 069 | 64 | 3% | 24 833 |
| Service charges - other | | - | - | - | - | - | | - |
| Rental of facilities and equipment | | 1 497 | 193 | 193 | 125 | 69 | 55% | 1 497 |
| Interest earned - external investments | | 30 263 | 643 | 643 | 542 | 101 | 19% | 30 263 |
| Interest earned - outstanding debtors | | 1 897 | 185 | 185 | 172 | 14 | 8% | 1 897 |
| Dividends received | | - | - | - | - | - | | - |
| Fines, penalties and forfeits | | 25 227 | 71 | 71 | 48 | 23 | 49% | 25 227 |
| Licences and permits | | 3 753 | 319 | 319 | 313 | 7 | 2% | 3 753 |
| Agency services | | 4 100 | 307 | 307 | 342 | (35) | -10% | 4 100 |
| Transfers and subsidies | | 132 185 | 34 187 | 34 187 | 34 461 | (274) | -1% | 132 185 |
| Other revenue | | 10 819 | 656 | 656 | 888 | (232) | -26% | 10 819 |
| Gains on disposal of PPE | | 200 | 50 | 50 | - | 50 | #DIV/0! | 200 |
| Total Revenue (excluding capital transfers and contributions) | | 697 655 | 79 048 | 79 048 | 85 847 | (6 799) | -8% | 697 655 |

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

- Property rates stand at 48% below the YTD budgeted projections due to the fact that the annual levying will only reflect in August 2018.
- Services charges – Water stand at 54% above the YTD budgeted projections due to above normal consumption and level 6 water restrictions tariffs.
- Services charges – Sanitation stand at 13% below the YTD budgeted projections mainly due to no revenue received for Industrial Sewerage.
- Interest earned – external investments stand at 19% above YTD budgeted projections due to interest received on the R40 million investment that matured on 31 July 2018.
- Other revenue stand at 26% below the YTD budgeted projections to various line items.
- Gains on disposal of PPE are revenue from Sale of land transactions that was not budgeted for.
- Revenue received for the month of July 2018 was **R79 048 million** and the YTD performance is **8%** below budgeted projections.

3.2.2 Expenditure by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July | | | | | | | | |
|--|-----|---------------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| Description | Ref | Budget Year 2018/19 | | | | | | |
| | | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| <u>Expenditure By Type</u> | | | | | | | | |
| Employee related costs | | 202 968 | 12 408 | 12 408 | 15 461 | (3 053) | -20% | 202 968 |
| Remuneration of councillors | | 10 578 | 826 | 826 | 867 | (42) | -5% | 10 578 |
| Debt impairment | | 16 817 | - | - | - | - | | 16 817 |
| Depreciation & asset impairment | | 85 063 | - | - | - | - | | 85 063 |
| Finance charges | | 15 135 | 7 | 7 | 36 | (29) | -79% | 15 135 |
| Bulk purchases | | 211 428 | - | - | - | - | | 211 428 |
| Other materials | | 12 217 | 1 025 | 1 025 | 1 048 | (23) | -2% | 12 217 |
| Contracted services | | 95 049 | 1 150 | 1 150 | 7 798 | (6 649) | -85% | 95 049 |
| Transfers and subsidies | | 2 883 | 266 | 266 | 236 | 30 | 13% | 2 883 |
| Other expenditure | | 32 084 | 830 | 830 | 2 298 | (1 468) | -64% | 32 084 |
| Loss on disposal of PPE | | 2 482 | - | - | - | - | | 2 482 |
| Total Expenditure | | 686 703 | 16 511 | 16 511 | 27 745 | (11 233) | -40% | 686 703 |

- Employee Related Cost stands at 20% below the YTD budgeted projections and can be attributed to savings due to vacant posts and changes to Bonus pay-outs.
- Finance charges stand at 79% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- Contracted services stand at 85% 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 13% above the YTD budgeted projections.
- Other expenditure stand at 64% below the YTD budgeted projections due to no spending on various line items.
- Expenditure for the month of July 2018 was **R16 511 million** and stand at **40%** 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) - M01 July | | | | | | | | |
|--|----------|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Vote 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 - Functional Classification | | | | | | | | |
| <i>Governance and administration</i> | | 2 437 | - | - | 6 | (6) | -100% | 2 437 |
| Executive and council | | 10 | - | - | - | - | | 10 |
| Finance and administration | | 2 427 | - | - | 6 | (6) | -100% | 2 427 |
| Internal audit | | - | - | - | - | - | | - |
| <i>Community and public safety</i> | | 16 275 | - | - | 175 | (175) | -100% | 16 275 |
| Community and social services | | 1 296 | - | - | - | - | | 1 296 |
| Sport and recreation | | 11 609 | - | - | 175 | (175) | -100% | 11 609 |
| Public safety | | 3 370 | - | - | - | - | | 3 370 |
| Housing | | - | - | - | - | - | | - |
| Health | | - | - | - | - | - | | - |
| <i>Economic and environmental services</i> | | 20 337 | - | - | - | - | | 20 337 |
| Planning and development | | 70 | - | - | - | - | | 70 |
| Road transport | | 20 267 | - | - | - | - | | 20 267 |
| Environmental protection | | - | - | - | - | - | | - |
| <i>Trading services</i> | | 48 197 | 677 | 677 | 1 536 | (859) | -56% | 48 197 |
| Energy sources | | 14 794 | 562 | 562 | 50 | 512 | 1027% | 14 794 |
| Water management | | 11 775 | 115 | 115 | - | 115 | #DIV/0! | 11 775 |
| Waste water management | | 15 468 | - | - | 1 486 | (1 486) | -100% | 15 468 |
| Waste management | | 6 160 | - | - | - | - | | 6 160 |
| <i>Other</i> | | - | - | - | - | - | | - |
| Total Capital Expenditure - Functional Classification | 3 | 87 246 | 677 | 677 | 1 717 | (1 040) | -61% | 87 246 |
| Funded by: | | | | | | | | |
| National Government | | 27 975 | 329 | 329 | 1 000 | (671) | -67% | 27 975 |
| Provincial Government | | 9 000 | - | - | 541 | (541) | -100% | 9 000 |
| District Municipality | | - | - | - | - | - | | - |
| Other transfers and grants | | - | - | - | - | - | | - |
| Transfers recognised - capital | | 36 975 | 329 | 329 | 1 541 | (1 212) | -79% | 36 975 |
| Public contributions & donations | 5 | - | - | - | - | - | | - |
| Borrowing | 6 | - | - | - | - | - | | - |
| Internally generated funds | | 50 271 | 348 | 348 | 176 | 172 | 98% | 50 271 |
| Total Capital Funding | | 87 246 | 677 | 677 | 1 717 | (1 040) | -61% | 87 246 |

Capital expenditure for the month of July amounts to **R 677 799** and stands at **61%** below the projected YTD budget. Commitments amount to **R8 198 543**. Most of the projects are in planning stages and expenditure will pick up in the months to follow.

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

3.2.4 PERFORMANCE INDICATORS

| WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July | | | | | |
|---|--|-----|---------------------|---------------|--------------------|
| Description of financial indicator | Basis of calculation | Ref | Budget Year 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% | 8.7% | 9.6% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 77.9% | 83.2% | 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 | 5:1 | 4:1 |
| <u>Revenue Management</u> | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | 95.0% | 88.6% | 89.0% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | | 18.8% | 8.7% | 18.8% |
| <u>Creditors Management</u> | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | 100.0% | 98.14% | 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% | 6.0% | 6.0% |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2 | 15.0% | 16.3% | 15.0% |
| Employee costs | Employee costs/Total Revenue - capital revenue | | 29.1% | 15.7% | 29.1% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 7.9% | 2.3% | 7.9% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 14.4% | 0.0% | 3.7% |
| <u>IDP regulation financial viability indicators</u> | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | | 17.3% | 3.0% | 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 | 8 | 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 - M01 July | | | | | | | |
|--|---------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| Description | Budget Year 2018/19 | | | | | | |
| | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | |
| Financial Performance | | | | | | | |
| Property rates | 103 645 | 9 477 | 9 477 | 18 065 | (8 588) | -48% | 103 645 |
| Service charges | 384 069 | 32 958 | 32 958 | 30 893 | 2 065 | 7% | 384 069 |
| Investment revenue | 30 263 | 643 | 643 | 542 | 101 | 19% | 30 263 |
| Transfers and subsidies | 132 185 | 34 187 | 34 187 | 34 461 | (274) | -1% | 132 185 |
| Other own revenue | 47 493 | 1 782 | 1 782 | 1 886 | (104) | -6% | 47 493 |
| Total Revenue (excluding capital transfers and contributions) | 697 655 | 79 048 | 79 048 | 85 847 | (6 799) | -8% | 697 655 |
| Employee costs | 202 968 | 12 408 | 12 408 | 15 461 | (3 053) | -20% | 202 968 |
| Remuneration of Councillors | 10 578 | 826 | 826 | 867 | (42) | -5% | 10 578 |
| Depreciation & asset impairment | 85 063 | - | - | - | - | - | 85 063 |
| Finance charges | 15 135 | 7 | 7 | 36 | (29) | -79% | 15 135 |
| Materials and bulk purchases | 223 645 | 1 025 | 1 025 | 1 048 | (23) | -2% | 223 645 |
| Transfers and subsidies | 2 883 | 266 | 266 | 236 | 30 | 13% | 2 883 |
| Other expenditure | 146 431 | 1 979 | 1 979 | 10 096 | (8 116) | -80% | 146 431 |
| Total Expenditure | 686 703 | 16 511 | 16 511 | 27 745 | (11 233) | -40% | 686 703 |
| Surplus/(Deficit) | 10 952 | 62 536 | 62 536 | 58 102 | 4 434 | 8% | 10 952 |
| Transfers and subsidies - capital (monetary alloc | 36 975 | - | - | - | - | - | 36 975 |
| Contributions & Contributed assets | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 47 927 | 62 536 | 62 536 | 58 102 | 4 434 | 8% | 47 927 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 47 927 | 62 536 | 62 536 | 58 102 | 4 434 | 8% | 47 927 |
| Capital expenditure & funds sources | | | | | | | |
| Capital expenditure | 87 246 | 677 | 677 | 1 717 | (1 040) | -61% | 87 246 |
| Capital transfers recognised | 36 975 | 329 | 329 | 1 541 | (1 212) | -79% | 36 975 |
| Public contributions & donations | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - |
| Internally generated funds | 50 271 | 348 | 348 | 176 | 172 | 98% | 50 271 |
| Total sources of capital funds | 87 246 | 677 | 677 | 1 717 | (1 040) | -61% | 87 246 |
| Financial position | | | | | | | |
| Total current assets | 525 339 | | 602 409 | | | | 525 339 |
| Total non current assets | 1 848 996 | | 1 739 803 | | | | 1 848 996 |
| Total current liabilities | 98 711 | | 87 006 | | | | 98 711 |
| Total non current liabilities | 186 866 | | 189 576 | | | | 186 866 |
| Community wealth/Equity | 2 088 758 | | 2 065 629 | | | | 2 088 758 |
| Cash flows | | | | | | | |
| Net cash from (used) operating | 113 884 | 181 925 | 181 925 | 115 519 | (66 406) | -57% | 113 884 |
| Net cash from (used) investing | (94 144) | 53 | 53 | (1 717) | (1 771) | 103% | (94 144) |
| Net cash from (used) financing | (4 335) | 79 | 79 | - | (79) | #DIV/0! | (4 335) |
| Cash/cash equivalents at the month/year end | 383 890 | - | 550 543 | 482 288 | (68 255) | -14% | 383 890 |
| Debtors & creditors analysis | 31-60 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | |
| Total By Income Source | 6 804 | 793 | 692 | 422 | 2 714 | 9 573 | 60 393 |
| Creditors Age Analysis | | | | | | | |
| Total Creditors | 598 | 17 | 47 | - | - | - | 17 843 |

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

| WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July | | | | | | | | |
|--|-----|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | Budget Year 2018/19 | | | | | | |
| | | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | |
| Revenue - Functional | | | | | | | | |
| <i>Governance and administration</i> | | 168 526 | 21 944 | 21 944 | 26 857 | (4 913) | -18% | 168 526 |
| Executive and council | | 274 | 4 | 4 | 23 | (19) | -84% | 274 |
| Finance and administration | | 168 152 | 21 940 | 21 940 | 26 808 | (4 868) | -18% | 168 152 |
| Internal audit | | 100 | - | - | 26 | (26) | -100% | 100 |
| <i>Community and public safety</i> | | 58 509 | 336 | 336 | 11 530 | (11 194) | -97% | 58 509 |
| Community and social services | | 11 094 | 112 | 112 | 2 334 | (2 222) | -95% | 11 094 |
| Sport and recreation | | 6 987 | 209 | 209 | 386 | (178) | -46% | 6 987 |
| Public safety | | 22 | 0 | 0 | 4 | (4) | -100% | 22 |
| Housing | | 40 406 | 16 | 16 | 8 806 | (8 790) | -100% | 40 406 |
| Health | | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 41 056 | 966 | 966 | 2 059 | (1 093) | -53% | 41 056 |
| Planning and development | | 3 550 | 243 | 243 | 296 | (52) | -18% | 3 550 |
| Road transport | | 37 506 | 722 | 722 | 1 763 | (1 041) | -59% | 37 506 |
| Environmental protection | | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 466 513 | 55 799 | 55 799 | 45 398 | 10 401 | 23% | 466 513 |
| Energy sources | | 271 436 | 23 267 | 23 267 | 22 461 | 805 | 4% | 271 436 |
| Water management | | 84 537 | 12 552 | 12 552 | 8 036 | 4 516 | 56% | 84 537 |
| Waste water management | | 71 066 | 12 437 | 12 437 | 9 262 | 3 175 | 34% | 71 066 |
| Waste management | | 39 474 | 7 543 | 7 543 | 5 639 | 1 904 | 34% | 39 474 |
| <i>Other</i> | 4 | 26 | 2 | 2 | 2 | (0) | -2% | 26 |
| Total Revenue - Functional | 2 | 734 630 | 79 048 | 79 048 | 85 847 | (6 799) | -8% | 734 630 |
| Expenditure - Functional | | | | | | | | |
| <i>Governance and administration</i> | | 120 852 | 6 173 | 6 173 | 8 392 | (2 220) | -26% | 120 852 |
| Executive and council | | 18 734 | 1 359 | 1 359 | 1 490 | (131) | -9% | 18 734 |
| Finance and administration | | 100 457 | 4 714 | 4 714 | 6 776 | (2 062) | -30% | 100 457 |
| Internal audit | | 1 660 | 100 | 100 | 126 | (26) | -21% | 1 660 |
| <i>Community and public safety</i> | | 80 939 | 2 194 | 2 194 | 6 073 | (3 879) | -64% | 80 939 |
| Community and social services | | 17 518 | 900 | 900 | 1 280 | (381) | -30% | 17 518 |
| Sport and recreation | | 22 540 | 1 099 | 1 099 | 1 579 | (481) | -30% | 22 540 |
| Public safety | | 4 133 | 101 | 101 | 316 | (215) | -68% | 4 133 |
| Housing | | 36 749 | 95 | 95 | 2 898 | (2 803) | -97% | 36 749 |
| Health | | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 105 568 | 2 599 | 2 599 | 4 989 | (2 390) | -48% | 105 568 |
| Planning and development | | 12 414 | 724 | 724 | 948 | (223) | -24% | 12 414 |
| Road transport | | 93 154 | 1 875 | 1 875 | 4 041 | (2 167) | -54% | 93 154 |
| Environmental protection | | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 377 909 | 5 514 | 5 514 | 8 175 | (2 662) | -33% | 377 909 |
| Energy sources | | 229 709 | 1 239 | 1 239 | 1 712 | (473) | -28% | 229 709 |
| Water management | | 56 095 | 928 | 928 | 1 527 | (599) | -39% | 56 095 |
| Waste water management | | 59 061 | 1 678 | 1 678 | 2 481 | (802) | -32% | 59 061 |
| Waste management | | 33 044 | 1 668 | 1 668 | 2 456 | (788) | -32% | 33 044 |
| <i>Other</i> | | 1 436 | 32 | 32 | 114 | (83) | -72% | 1 436 |
| Total Expenditure - Functional | 3 | 686 703 | 16 511 | 16 511 | 27 745 | (11 233) | -40% | 686 703 |
| Surplus/ (Deficit) for the year | | 47 927 | 62 536 | 62 536 | 58 102 | 4 434 | 8% | 47 927 |

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) - M01 July | | | | | | | | |
|--|-----|---------------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| Vote Description | Ref | Budget Year 2018/19 | | | | | | |
| | | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| Revenue by Vote | | | | | | | | |
| | 1 | | | | | | | |
| Vote 1 - Corporate Services | | 9 658 | 52 | 52 | 2 404 | (2 352) | -97.8% | 9 658 |
| Vote 2 - Civil Services | | 204 347 | 32 733 | 32 733 | 24 190 | 8 543 | 35.3% | 204 347 |
| Vote 3 - Council | | 274 | 4 | 4 | 23 | (19) | -83.5% | 274 |
| Vote 4 - Electricity Services | | 271 436 | 23 267 | 23 267 | 22 461 | 805 | 3.6% | 271 436 |
| Vote 5 - Financial Services | | 166 453 | 21 878 | 21 878 | 26 504 | (4 626) | -17.5% | 166 453 |
| Vote 6 - Development Services | | 48 472 | 391 | 391 | 9 393 | (9 001) | -95.8% | 48 472 |
| Vote 7 - Municipal Manager | | 100 | - | - | 26 | (26) | -100.0% | 100 |
| Vote 8 - Protection Services | | 33 890 | 722 | 722 | 845 | (123) | -14.6% | 33 890 |
| | | - | - | - | - | - | | - |
| Total Revenue by Vote | 2 | 734 630 | 79 048 | 79 048 | 85 847 | (6 799) | -8% | 734 630 |
| Expenditure by Vote | | | | | | | | |
| | 1 | | | | | | | |
| Vote 1 - Corporate Services | | 29 574 | 1 512 | 1 512 | 2 229 | (718) | -32.2% | 29 574 |
| Vote 2 - Civil Services | | 233 977 | 5 938 | 5 938 | 10 479 | (4 541) | -43.3% | 233 977 |
| Vote 3 - Council | | 15 750 | 1 129 | 1 129 | 1 256 | (128) | -10.2% | 15 750 |
| Vote 4 - Electricity Services | | 243 011 | 1 941 | 1 941 | 2 586 | (644) | -24.9% | 243 011 |
| Vote 5 - Financial Services | | 48 959 | 2 409 | 2 409 | 3 335 | (925) | -27.7% | 48 959 |
| Vote 6 - Development Services | | 56 729 | 1 284 | 1 284 | 4 413 | (3 129) | -70.9% | 56 729 |
| Vote 7 - Municipal Manager | | 6 866 | 456 | 456 | 529 | (72) | -13.7% | 6 866 |
| Vote 8 - Protection Services | | 51 837 | 1 842 | 1 842 | 2 918 | (1 076) | -36.9% | 51 837 |
| | | - | - | - | - | - | | - |
| Total Expenditure by Vote | 2 | 686 703 | 16 511 | 16 511 | 27 745 | (11 233) | -40% | 686 703 |
| Surplus/ (Deficit) for the year | 2 | 47 927 | 62 536 | 62 536 | 58 102 | 4 434 | 7.6% | 47 927 |

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) - 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 | | | | | | | | |
| Revenue By Source | | | | | | | | |
| Property rates | | 103 645 | 9 477 | 9 477 | 18 065 | (8 588) | -48% | 103 645 |
| Service charges - electricity revenue | | 261 358 | 22 089 | 22 089 | 21 665 | 424 | 2% | 261 358 |
| Service charges - water revenue | | 56 799 | 5 749 | 5 749 | 3 737 | 2 012 | 54% | 56 799 |
| Service charges - sanitation revenue | | 41 079 | 2 988 | 2 988 | 3 422 | (434) | -13% | 41 079 |
| Service charges - refuse revenue | | 24 833 | 2 133 | 2 133 | 2 069 | 64 | 3% | 24 833 |
| Service charges - other | | - | - | - | - | - | | - |
| Rental of facilities and equipment | | 1 497 | 193 | 193 | 125 | 69 | 55% | 1 497 |
| Interest earned - external investments | | 30 263 | 643 | 643 | 542 | 101 | 19% | 30 263 |
| Interest earned - outstanding debtors | | 1 897 | 185 | 185 | 172 | 14 | 8% | 1 897 |
| Dividends received | | - | - | - | - | - | | - |
| Fines, penalties and forfeits | | 25 227 | 71 | 71 | 48 | 23 | 49% | 25 227 |
| Licences and permits | | 3 753 | 319 | 319 | 313 | 7 | 2% | 3 753 |
| Agency services | | 4 100 | 307 | 307 | 342 | (35) | -10% | 4 100 |
| Transfers and subsidies | | 132 185 | 34 187 | 34 187 | 34 461 | (274) | -1% | 132 185 |
| Other revenue | | 10 819 | 656 | 656 | 888 | (232) | -26% | 10 819 |
| Gains on disposal of PPE | | 200 | 50 | 50 | - | 50 | #DIV/0! | 200 |
| Total Revenue (excluding capital transfers and contributions) | | 697 655 | 79 048 | 79 048 | 85 847 | (6 799) | -8% | 697 655 |
| Expenditure By Type | | | | | | | | |
| Employee related costs | | 202 968 | 12 408 | 12 408 | 15 461 | (3 053) | -20% | 202 968 |
| Remuneration of councillors | | 10 578 | 826 | 826 | 867 | (42) | -5% | 10 578 |
| Debt impairment | | 16 817 | - | - | - | - | | 16 817 |
| Depreciation & asset impairment | | 85 063 | - | - | - | - | | 85 063 |
| Finance charges | | 15 135 | 7 | 7 | 36 | (29) | -79% | 15 135 |
| Bulk purchases | | 211 428 | - | - | - | - | | 211 428 |
| Other materials | | 12 217 | 1 025 | 1 025 | 1 048 | (23) | -2% | 12 217 |
| Contracted services | | 95 049 | 1 150 | 1 150 | 7 798 | (6 649) | -85% | 95 049 |
| Transfers and subsidies | | 2 883 | 266 | 266 | 236 | 30 | 13% | 2 883 |
| Other expenditure | | 32 084 | 830 | 830 | 2 298 | (1 468) | -64% | 32 084 |
| Loss on disposal of PPE | | 2 482 | - | - | - | - | | 2 482 |
| Total Expenditure | | 686 703 | 16 511 | 16 511 | 27 745 | (11 233) | -40% | 686 703 |
| Surplus/(Deficit) | | 10 952 | 62 536 | 62 536 | 58 102 | 4 434 | 0 | 10 952 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 36 975 | - | - | - | - | | 36 975 |
| Transfers and subsidies - capital (monetary allocations) | | - | - | - | - | - | | - |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | | - |
| Surplus/(Deficit) after capital transfers & contributions | | 47 927 | 62 536 | 62 536 | 58 102 | | | 47 927 |
| Taxation | | - | - | - | - | - | | - |
| Surplus/(Deficit) after taxation | | 47 927 | 62 536 | 62 536 | 58 102 | | | 47 927 |
| Attributable to minorities | | - | - | - | - | - | | - |
| Surplus/(Deficit) attributable to municipality | | 47 927 | 62 536 | 62 536 | 58 102 | | | 47 927 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | | - |
| Surplus/ (Deficit) for the year | | 47 927 | 62 536 | 62 536 | 58 102 | | | 47 927 |

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

| WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July | | | | | | | | |
|--|-----|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Vote Description | Ref | Budget Year 2018/19 | | | | | | |
| | | Original 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 | 115 | 115 | 1 000 | (885) | -89% | 23 513 |
| Vote 3 - Council | | - | - | - | - | - | | - |
| Vote 4 - Electricity Services | | 3 000 | - | - | - | - | | 3 000 |
| Vote 5 - Financial Services | | - | - | - | - | - | | - |
| Vote 6 - Development Services | | 4 000 | - | - | - | - | | 4 000 |
| Vote 7 - Municipal Manager | | - | - | - | - | - | | - |
| Vote 8 - Protection Services | | - | - | - | - | - | | - |
| Total Capital Multi-year expenditure | 4,7 | 30 513 | 115 | 115 | 1 000 | (885) | -89% | 30 513 |
| Single Year expenditure appropriation | 2 | | | | | | | |
| Vote 1 - Corporate Services | | 698 | - | - | - | - | | 698 |
| Vote 2 - Civil Services | | 28 694 | - | - | - | - | | 28 694 |
| Vote 3 - Council | | 5 | - | - | - | - | | 5 |
| Vote 4 - Electricity Services | | 12 406 | 562 | 562 | 56 | 506 | 901% | 12 406 |
| Vote 5 - Financial Services | | 628 | - | - | - | - | | 628 |
| Vote 6 - Development Services | | 8 902 | - | - | 661 | (661) | -100% | 8 902 |
| Vote 7 - Municipal Manager | | 5 | - | - | - | - | | 5 |
| Vote 8 - Protection Services | | 5 396 | - | - | - | - | | 5 396 |
| Total Capital single-year expenditure | 4 | 56 733 | 562 | 562 | 717 | (155) | -22% | 56 733 |
| Total Capital Expenditure | | 87 246 | 677 | 677 | 1 717 | (1 040) | -61% | 87 246 |
| Capital Expenditure - Functional Classification | | | | | | | | |
| <i>Governance and administration</i> | | 2 437 | - | - | 6 | (6) | -100% | 2 437 |
| Executive and council | | 10 | - | - | - | - | | 10 |
| Finance and administration | | 2 427 | - | - | 6 | (6) | -100% | 2 427 |
| <i>Community and public safety</i> | | 16 275 | - | - | 175 | (175) | -100% | 16 275 |
| Community and social services | | 1 296 | - | - | - | - | | 1 296 |
| Sport and recreation | | 11 609 | - | - | 175 | (175) | -100% | 11 609 |
| Public safety | | 3 370 | - | - | - | - | | 3 370 |
| <i>Economic and environmental services</i> | | 20 337 | - | - | - | - | | 20 337 |
| Planning and development | | 70 | - | - | - | - | | 70 |
| Road transport | | 20 267 | - | - | - | - | | 20 267 |
| <i>Trading services</i> | | 48 197 | 677 | 677 | 1 536 | (859) | -56% | 48 197 |
| Energy sources | | 14 794 | 562 | 562 | 50 | 512 | 1027% | 14 794 |
| Water management | | 11 775 | 115 | 115 | - | 115 | #DIV/0! | 11 775 |
| Waste water management | | 15 468 | - | - | 1 486 | (1 486) | -100% | 15 468 |
| Waste management | | 6 160 | - | - | - | - | | 6 160 |
| <i>Other</i> | | - | - | - | - | - | | - |
| Total Capital Expenditure - Functional Classification | 3 | 87 246 | 677 | 677 | 1 717 | (1 040) | -61% | 87 246 |
| Funded by: | | | | | | | | |
| National Government | | 27 975 | 329 | 329 | 1 000 | (671) | -67% | 27 975 |
| Provincial Government | | 9 000 | - | - | 541 | (541) | -100% | 9 000 |
| Transfers recognised - capital | | 36 975 | 329 | 329 | 1 541 | (1 212) | -79% | 36 975 |
| Internally generated funds | | 50 271 | 348 | 348 | 176 | 172 | 98% | 50 271 |
| Total Capital Funding | | 87 246 | 677 | 677 | 1 717 | (1 040) | -61% | 87 246 |

4.1.6 Table C6: Monthly Budget Statement - Financial Position

| WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M01 July | | | | |
|---|-----|---------------------|------------------|--------------------|
| Description | Ref | Budget Year 2018/19 | | |
| | | Original Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | |
| ASSETS | | | | |
| Current assets | | | | |
| Cash | | 383 890 | 476 756 | 383 890 |
| Call investment deposits | | - | - | - |
| Consumer debtors | | 87 273 | 64 510 | 87 273 |
| Other debtors | | 43 572 | 45 194 | 43 572 |
| Current portion of long-term receivables | | - | 61 | - |
| Inventory | | 10 604 | 15 888 | 10 604 |
| Total current assets | | 525 339 | 602 409 | 525 339 |
| Non current assets | | | | |
| Long-term receivables | | - | 3 | - |
| Investments | | - | - | - |
| Investment property | | 52 524 | 55 339 | 52 524 |
| Investments in Associate | | - | - | - |
| Property, plant and equipment | | 1 794 787 | 1 681 868 | 1 794 787 |
| Agricultural | | - | - | - |
| Biological | | - | - | - |
| Intangible | | 915 | 1 823 | 915 |
| Other non-current assets | | 770 | 770 | 770 |
| Total non current assets | | 1 848 996 | 1 739 803 | 1 848 996 |
| TOTAL ASSETS | | 2 374 335 | 2 342 211 | 2 374 335 |
| LIABILITIES | | | | |
| Current liabilities | | | | |
| Bank overdraft | | - | - | - |
| Borrowing | | 4 954 | - | 4 954 |
| Consumer deposits | | 10 935 | 11 852 | 10 935 |
| Trade and other payables | | 78 219 | 62 025 | 78 219 |
| Provisions | | 4 603 | 13 128 | 4 603 |
| Total current liabilities | | 98 711 | 87 006 | 98 711 |
| Non current liabilities | | | | |
| Borrowing | | 118 064 | 118 598 | 118 064 |
| Provisions | | 68 801 | 70 978 | 68 801 |
| Total non current liabilities | | 186 866 | 189 576 | 186 866 |
| TOTAL LIABILITIES | | 285 577 | 276 582 | 285 577 |
| NET ASSETS | 2 | 2 088 758 | 2 065 629 | 2 088 758 |
| COMMUNITY WEALTH/EQUITY | | | | |
| Accumulated Surplus/(Deficit) | | 1 937 280 | 1 923 045 | 1 937 280 |
| Reserves | | 151 478 | 142 584 | 151 478 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 2 088 758 | 2 065 629 | 2 088 758 |

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

| WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M01 July | | | | | | | | |
|--|-----|---------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description | Ref | Budget Year 2018/19 | | | | | | |
| | | Original 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 | 7 115 | 7 115 | 17 159 | (10 044) | -59% | 98 463 |
| Service charges | | 362 026 | 25 688 | 25 688 | 29 162 | (3 474) | -12% | 362 026 |
| Other revenue | | 26 529 | 71 040 | 71 040 | 6 632 | 64 408 | 971% | 26 529 |
| Government - operating | | 132 185 | 34 187 | 34 187 | 34 460 | (273) | -1% | 132 185 |
| Government - capital | | 36 975 | - | - | - | - | | 36 975 |
| Interest | | 32 065 | 643 | 643 | 692 | (49) | -7% | 32 065 |
| Dividends | | | - | - | - | - | | - |
| Payments | | | | | | | | |
| Suppliers and employees | | (556 342) | (42 986) | (42 986) | (27 141) | 15 845 | -58% | (556 342) |
| Finance charges | | (15 135) | - | - | (37) | (37) | 100% | (15 135) |
| Transfers and Grants | | (2 883) | (265) | (265) | (236) | 29 | -12% | (2 883) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 113 884 | 181 925 | 181 925 | 115 519 | (66 406) | -57% | 113 884 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | |
| Receipts | | | | | | | | |
| Proceeds on disposal of PPE | | 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) | (3) | (3) | 1 717 | 1 721 | 100% | (94 344) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (94 144) | 53 | 53 | (1 717) | (1 771) | 103% | (94 144) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | |
| Receipts | | | | | | | | |
| Short term loans | | | - | - | - | - | | - |
| Borrowing long term/refinancing | | - | - | - | - | - | | - |
| Increase (decrease) in consumer deposits | | 619 | 79 | 79 | - | 79 | #DIV/0! | 619 |
| Payments | | | | | | | | |
| Repayment of borrowing | | (4 954) | - | - | - | - | | (4 954) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (4 335) | 79 | 79 | - | (79) | #DIV/0! | (4 335) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 15 405 | 182 057 | 182 057 | 113 802 | | | 15 405 |
| Cash/cash equivalents at beginning: | | 368 486 | | 368 486 | 368 486 | | | 368 486 |
| Cash/cash equivalents at month/year end: | | 383 890 | | 550 543 | 482 288 | | | 383 890 |

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

| WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July | | | | | | | | | | | | | | |
|---|-------------|---------------------|--------------|--------------|-------------|-------------|-------------|--------------|--------------|---------------|---------------|--------------------|--|---|
| Description | NT Code | Budget Year 2018/19 | | | | | | | | | | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | | | | |
| R thousands | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 6 188 | 1 578 | 391 | 266 | 294 | 174 | 574 | 1 608 | 11 072 | 2 915 | - | - | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 18 531 | 2 415 | 115 | 86 | 73 | 15 | 199 | 742 | 22 175 | 1 115 | - | - | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 8 269 | 1 421 | 257 | 178 | 105 | 40 | 1 291 | 4 375 | 15 936 | 5 990 | - | - | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 3 008 | 773 | 180 | 144 | 119 | 106 | 345 | 1 373 | 6 049 | 2 087 | - | - | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 2 276 | 601 | 148 | 119 | 101 | 86 | 304 | 1 475 | 5 109 | 2 084 | - | - | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 30 | 16 | 1 | 1 | 1 | 1 | 1 | 0 | 51 | 4 | - | - | |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | 1900 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total By Income Source | 2000 | 38 303 | 6 804 | 1 091 | 793 | 692 | 422 | 2 714 | 9 573 | 60 393 | 14 195 | - | - | |
| 2017/18 - totals only | | 33 363 | 5 590 | 949 | 639 | 506 | 486 | 424 | 9 634 | 51 591 | 11 690 | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | 2 098 | 144 | 7 | 6 | 6 | 8 | 37 | 540 | 2 845 | 597 | - | - | |
| Commercial | 2300 | 15 283 | 1 623 | 126 | 114 | 89 | 19 | 80 | 959 | 18 294 | 1 261 | - | - | |
| Households | 2400 | 20 923 | 5 037 | 958 | 674 | 597 | 395 | 2 597 | 8 074 | 39 255 | 12 337 | - | - | |
| Other | 2500 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total By Customer Group | 2600 | 38 303 | 6 804 | 1 091 | 793 | 692 | 422 | 2 714 | 9 573 | 60 393 | 14 195 | - | - | |

Total Debtors has increased from **R54 075 245** in June 2018 to **R60 393 285** in July 2018.

Collection rate for July 2018 was **88.60%** compared to **93.48%** in June 2018. The YTD collection rate is **88.96%** 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 - M01 July | | | | | | | | | | | |
|---|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|---------------|---|
| 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 | 17 052 | 598 | 130 | 17 | 47 | - | - | - | 17 843 | 401 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 17 052 | 598 | 130 | 17 | 47 | - | - | - | 17 843 | 401 |

Detailed reports attached.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

| WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July | | | | | | | | | |
|---|----------|----------------------|--------------------|---------------------------|--------------------------------|---------------------------|--|------------------------|----------------------------------|
| Investments by maturity Name of institution & investment ID | Ref | 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 | | 29 Days | Call Account | 31/07/2018 | 236 | 7.43% | 40 000 | - | 40 236 |
| Municipality sub-total | | | | | 236 | | 360 000 | - | 360 236 |
| Entities sub-total | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | 236 | | 360 000 | - | 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 - 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 | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | |
| Operating Transfers and Grants | | | | | | | | |
| National Government: | | 85 140 | 34 187 | 34 187 | 34 187 | - | | 85 140 |
| Local Government Equitable Share | | 82 048 | 34 187 | 34 187 | 34 187 | - | | 82 048 |
| Finance Management | | 1 520 | - | - | - | - | | 1 520 |
| EPWP Incentive | | 1 572 | - | - | - | - | | 1 572 |
| | | | | | | | | - |
| Provincial Government: | | 46 568 | 3 150 | 3 150 | 3 150 | - | | 46 568 |
| Community Development: Workers | | 37 | - | - | - | - | | 37 |
| Human Settlements | | 33 720 | 340 | 340 | 340 | - | | 33 720 |
| Libraries | | 8 429 | 2 810 | 2 810 | 2 810 | - | | 8 429 |
| Proclaimed Roads Subsidy | | 3 486 | - | - | - | - | | 3 486 |
| Financial Management Support Grant: Student Bursaries | | 360 | - | - | - | - | | 360 |
| Financial Management Support Grant: mSCOA | | 330 | - | - | - | - | | 330 |
| WCFSG: Risk Management Improvement (Software) | 4 | 100 | - | - | - | - | | 100 |
| Thusong Grant | | 106 | - | - | - | - | | 106 |
| | | | | | | | | - |
| Total Operating Transfers and Grants | 5 | 131 708 | 37 337 | 37 337 | 37 337 | - | | 131 708 |
| Capital Transfers and Grants | | | | | | | | |
| National Government: | | 27 975 | 3 500 | 3 500 | 3 500 | - | | 27 975 |
| Municipal Infrastructure Grant (MIG) | | 20 945 | - | - | - | - | | 20 945 |
| Energy Efficiency and Demand Side Management Grant | | 3 000 | 1 500 | 1 500 | 1 500 | - | | 3 000 |
| Integrated National Electrification Programme (municipal) | | 4 000 | 2 000 | 2 000 | 2 000 | - | | 4 000 |
| Finance Management | | 30 | - | - | - | - | | 30 |
| | | | | | | | | - |
| Provincial Government: | | 9 000 | - | - | - | - | | 9 000 |
| Human Settlements | | 6 500 | - | - | - | - | | 6 500 |
| RSEP/VPUU Municipal Projects | | 2 500 | - | - | - | - | | 2 500 |
| Total Capital Transfers and Grants | 5 | 36 975 | 3 500 | 3 500 | 3 500 | - | | 36 975 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 168 683 | 40 837 | 40 837 | 40 837 | - | | 168 683 |

8.2 Supporting Table SC7 (1)

| WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July | | | | | | | | |
|---|-----|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Description | Ref | Budget Year 2018/19 | | | | | | |
| | | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| EXPENDITURE | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | |
| National Government: | | 85 140 | 6 470 | 6 470 | 6 549 | (79) | -1.2% | 85 140 |
| Local Government Equitable Share | | 82 048 | 6 139 | 6 139 | 6 139 | - | | 82 048 |
| Finance Management | | 1 520 | 44 | 44 | 123 | (79) | -64.5% | 1 520 |
| EPWP Incentive | | 1 572 | 287 | 287 | 287 | - | | 1 572 |
| | | | | | | - | | - |
| Provincial Government: | | 46 568 | 452 | 452 | 3 790 | (39) | -1.0% | 46 568 |
| Community Development: Workers | | 37 | - | - | 3 | (3) | -100.0% | 37 |
| Human Settlements | | 33 720 | - | - | 2 772 | | | 33 720 |
| Libraries | | 8 429 | 451 | 451 | 663 | | | 8 429 |
| Proclaimed Roads Subsidy | | 3 486 | - | - | 287 | | | 3 486 |
| Financial Management Support Grant: Student Bursaries | | 360 | 1 | 1 | 29 | | | 360 |
| Financial Management Support Grant: mSCOA | | 330 | - | - | 27 | (27) | -100.0% | 330 |
| WCFSG: Risk Management Improvement (Software) | | 100 | - | - | 9 | (9) | -100.0% | 100 |
| Thusong Grant | | 106 | - | - | - | - | | 106 |
| | | | | | | - | | - |
| Other grant providers: | | 227 | - | - | - | - | | 227 |
| LG Seta | | 227 | - | - | - | - | | 227 |
| <i>[insert description]</i> | | | | | | - | | - |
| Total operating expenditure of Transfers and Grants: | | 131 935 | 6 922 | 6 922 | 10 339 | (119) | -1.1% | 131 935 |
| Capital expenditure of Transfers and Grants | | | | | | | | |
| National Government: | | 27 975 | 329 | 329 | 1 000 | (671) | -67.1% | 27 975 |
| Municipal Infrastructure Grant (MIG) | | 20 945 | 115 | 115 | 1 000 | (885) | -88.5% | 20 945 |
| Energy Efficiency and Demand Side Management Grant | | 4 000 | - | - | - | - | | 4 000 |
| Integrated National Electrification Programme (municipal) | | 3 000 | 214 | 214 | - | 214 | #DIV/0! | 3 000 |
| Finance Management | | 30 | - | - | - | - | | 30 |
| | | | | | | - | | - |
| Provincial Government: | | 9 000 | - | - | 541 | (541) | -100.0% | 9 000 |
| Human Settlements | | 6 500 | - | - | 541 | (541) | -100.0% | 6 500 |
| RSEP/VPUU Municipal Projects | | 2 500 | - | - | - | - | | 2 500 |
| Total capital expenditure of Transfers and Grants | | 36 975 | 329 | 329 | 1 541 | (1 212) | -78.6% | 36 975 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 168 910 | 7 251 | 7 251 | 11 880 | (1 331) | -11.2% | 168 910 |

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 - M01 July | | | | | | | | |
|--|-----|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration | Ref | Budget Year 2018/19 | | | | | | |
| | | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| | 1 | B | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | | - |
| Pension and UIF Contributions | | 1 026 | 78 | 78 | 84 | (7) | -8% | 1 026 |
| Medical Aid Contributions | | 207 | 18 | 18 | 17 | 1 | 4% | 207 |
| Motor Vehicle Allowance | | - | - | - | - | - | | - |
| Cellphone Allowance | | 1 158 | 85 | 85 | 95 | (10) | -10% | 1 158 |
| Housing Allowances | | - | - | - | - | - | | - |
| Other benefits and allowances | | 8 187 | 645 | 645 | 671 | (26) | -4% | 8 187 |
| Sub Total - Councillors | | 10 578 | 826 | 826 | 867 | (42) | -5% | 10 578 |
| % increase | 4 | #DIV/0! | | | | | | #DIV/0! |
| Senior Managers of the Municipality | | | | | | | | |
| Basic Salaries and Wages | 3 | 7 443 | 611 | 611 | 582 | 29 | 5% | 7 443 |
| Pension and UIF Contributions | | 1 414 | 111 | 111 | 113 | (2) | -2% | 1 414 |
| Medical Aid Contributions | | 368 | 31 | 31 | 29 | 1 | 5% | 368 |
| Overtime | | - | - | - | - | - | | - |
| Performance Bonus | | - | - | - | - | - | | - |
| Motor Vehicle Allowance | | 847 | 71 | 71 | 68 | 3 | 4% | 847 |
| Cellphone Allowance | | 286 | 24 | 24 | 23 | 1 | 4% | 286 |
| Housing Allowances | | - | - | - | - | - | | - |
| Other benefits and allowances | | 199 | 14 | 14 | 16 | (2) | -13% | 199 |
| Payments in lieu of leave | | - | - | - | - | - | | - |
| Long service awards | | - | - | - | - | - | | - |
| Post-retirement benefit obligations | 2 | 1 368 | - | - | 109 | (109) | -100% | 1 368 |
| Sub Total - Senior Managers of Municipality | | 11 924 | 861 | 861 | 939 | (78) | -8% | 11 924 |
| Other Municipal Staff | | | | | | | | |
| Basic Salaries and Wages | | 117 683 | 8 189 | 8 189 | 9 391 | (1 202) | -13% | 117 683 |
| Pension and UIF Contributions | | 20 566 | 1 522 | 1 522 | 1 641 | (119) | -7% | 20 566 |
| Medical Aid Contributions | | 9 130 | 688 | 688 | 729 | (40) | -6% | 9 130 |
| Overtime | | 7 822 | 12 | 12 | 624 | (612) | -98% | 7 822 |
| Performance Bonus | | - | - | - | - | - | | - |
| Motor Vehicle Allowance | | 4 958 | 340 | 340 | 396 | (56) | -14% | 4 958 |
| Cellphone Allowance | | 311 | 40 | 40 | 25 | 15 | 59% | 311 |
| Housing Allowances | | 1 493 | 63 | 63 | 119 | (56) | -47% | 1 493 |
| Other benefits and allowances | | 20 247 | 468 | 468 | 892 | (424) | -48% | 20 247 |
| Payments in lieu of leave | | 1 659 | 6 | 6 | 132 | (126) | -95% | 1 659 |
| Long service awards | | 956 | 38 | 38 | 76 | (38) | -50% | 956 |
| Post-retirement benefit obligations | 2 | 6 218 | 180 | 180 | 496 | (316) | -64% | 6 218 |
| Sub Total - Other Municipal Staff | | 191 044 | 11 547 | 11 547 | 14 522 | (2 974) | -20% | 191 044 |
| Total Parent Municipality | | 213 546 | 13 234 | 13 234 | 16 328 | (3 095) | -19% | 213 546 |
| Total Municipal Entities | | - | - | - | - | - | | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 213 546 | 13 234 | 13 234 | 16 328 | (3 095) | -19% | 213 546 |
| % increase | 4 | #DIV/0! | | | | | | #DIV/0! |
| TOTAL MANAGERS AND STAFF | | 202 968 | 12 408 | 12 408 | 15 461 | (3 053) | -20% | 202 968 |

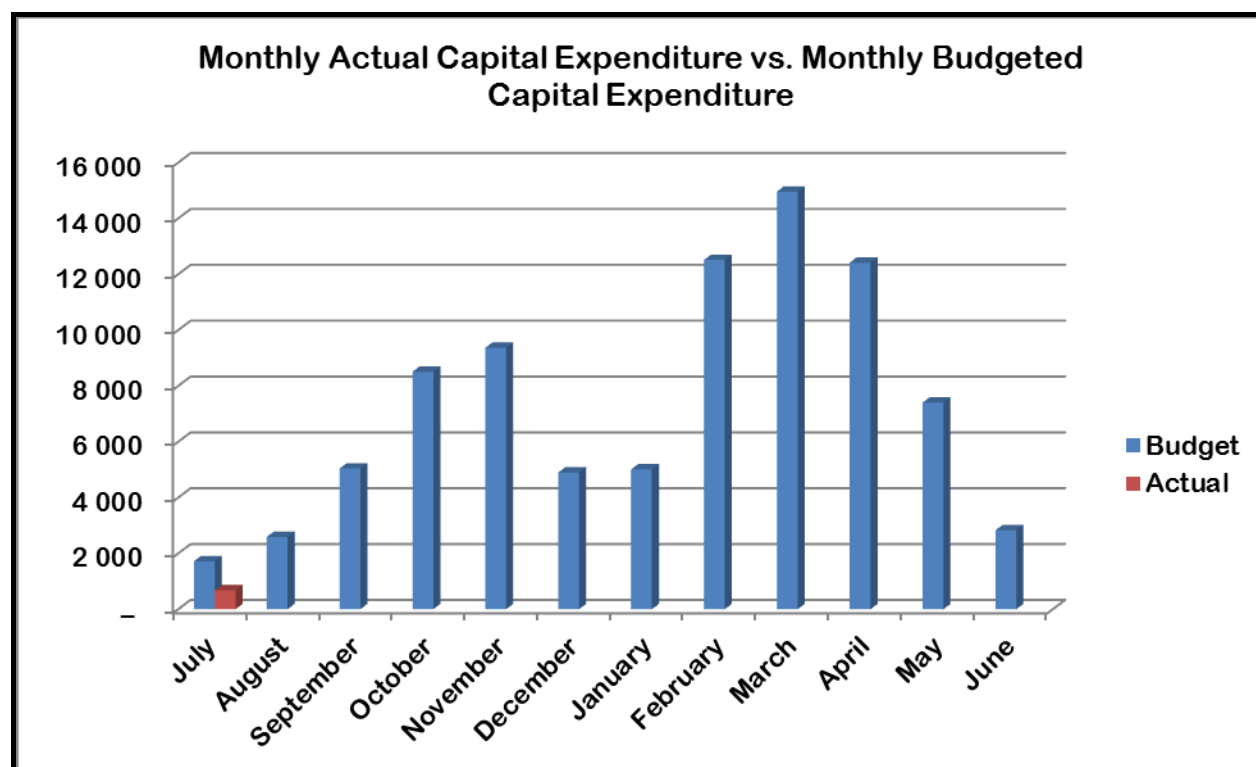
Section 10 – Material variances to the SDBIP

None

Section 11 – Capital programme performance

11.1 Supporting Table SC12

| WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July | | | | | | | |
|---|---------------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| 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 | 677 | 677 | 1 717 | 1 040 | 60.6% | 1% |
| August | 2 592 | | | 4 309 | - | | |
| 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 | 677 | | | | | |



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 - | | | | | | | | |
|--|-----|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | Budget Year 2018/19 | | | | | | |
| | | Original 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 | | 23 889 | 279 | 279 | 1 069 | 790 | 73.9% | 23 889 |
| Roads Infrastructure | | 550 | - | - | - | - | | 550 |
| <i>Roads</i> | | 550 | - | - | - | - | | 550 |
| Electrical Infrastructure | | 7 070 | 279 | 279 | - | (279) | #DIV/0! | 7 070 |
| <i>MV Substations</i> | | 2 640 | 50 | 50 | - | (50) | #DIV/0! | 2 640 |
| <i>LV Networks</i> | | 4 430 | 229 | 229 | - | (229) | #DIV/0! | 4 430 |
| Water Supply Infrastructure | | 9 174 | - | - | - | - | | 9 174 |
| <i>Boreholes</i> | | 500 | - | - | - | - | | 500 |
| <i>Reservoirs</i> | | 8 674 | - | - | - | - | | 8 674 |
| Sanitation Infrastructure | | 7 095 | - | - | 1 069 | 1 069 | 100.0% | 7 095 |
| <i>Reticulation</i> | | 7 095 | - | - | 1 069 | 1 069 | 100.0% | 7 095 |
| Community Assets | | 9 040 | - | - | 125 | 125 | 100.0% | 9 040 |
| Community Facilities | | 3 540 | - | - | 125 | 125 | 100.0% | 3 540 |
| <i>Cemeteries/Crematoria</i> | | 1 040 | - | - | - | - | | 1 040 |
| <i>Public Open Space</i> | | 1 900 | - | - | 125 | 125 | 100.0% | 1 900 |
| <i>Public Ablution Facilities</i> | | 600 | - | - | - | - | | 600 |
| Sport and Recreation Facilities | | 5 500 | - | - | - | - | | 5 500 |
| <i>Indoor Facilities</i> | | 5 000 | - | - | - | - | | 5 000 |
| <i>Outdoor Facilities</i> | | 500 | - | - | - | - | | 500 |
| Other assets | | 5 000 | - | - | 417 | 417 | 100.0% | 5 000 |
| Operational Buildings | | - | - | - | - | - | | - |
| Housing | | 5 000 | - | - | 417 | 417 | 100.0% | 5 000 |
| <i>Social Housing</i> | | 5 000 | - | - | 417 | 417 | 100.0% | 5 000 |
| Computer Equipment | | 567 | - | - | - | - | | 567 |
| Computer Equipment | | 567 | - | - | - | - | | 567 |
| Furniture and Office Equipment | | 73 | - | - | - | - | | 73 |
| Furniture and Office Equipment | | 73 | - | - | - | - | | 73 |
| Machinery and Equipment | | 7 676 | - | - | 32 | 32 | 100.0% | 7 676 |
| Machinery and Equipment | | 7 676 | - | - | 32 | 32 | 100.0% | 7 676 |
| Transport Assets | | 3 757 | - | - | - | - | | 3 757 |
| Transport Assets | | 3 757 | - | - | - | - | | 3 757 |
| Total Capital Expenditure on new assets | 1 | 50 002 | 279 | 279 | 1 642 | 1 363 | 83.0% | 50 002 |

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal 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 renewal of existing assets by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | | 5 690 | 398 | 398 | - | (398) | #DIV/0! | 5 690 |
| Roads Infrastructure | | - | - | - | - | - | | - |
| <i>Roads</i> | | - | - | - | - | - | | - |
| <i>Road Structures</i> | | - | - | - | - | - | | - |
| <i>Road Furniture</i> | | - | - | - | - | - | | - |
| <i>Capital Spares</i> | | - | - | - | - | - | | - |
| Storm water Infrastructure | | - | - | - | - | - | | - |
| <i>Drainage Collection</i> | | - | - | - | - | - | | - |
| <i>Storm water Conveyance</i> | | - | - | - | - | - | | - |
| <i>Attenuation</i> | | - | - | - | - | - | | - |
| Electrical Infrastructure | | 830 | 283 | 283 | - | (283) | #DIV/0! | 830 |
| <i>MV Switching Stations</i> | | - | - | - | - | - | | - |
| <i>MV Networks</i> | | - | - | - | - | - | | - |
| <i>LV Networks</i> | | 830 | 283 | 283 | - | (283) | #DIV/0! | 830 |
| <i>Capital Spares</i> | | - | - | - | - | - | | - |
| Water Supply Infrastructure | | 2 061 | 115 | 115 | - | (115) | #DIV/0! | 2 061 |
| <i>Bulk Mains</i> | | - | - | - | - | - | | - |
| <i>Distribution</i> | | 2 061 | 115 | 115 | - | (115) | #DIV/0! | 2 061 |
| <i>Distribution Points</i> | | - | - | - | - | - | | - |
| <i>PRV Stations</i> | | - | - | - | - | - | | - |
| <i>Capital Spares</i> | | - | - | - | - | - | | - |
| Sanitation Infrastructure | | 2 800 | - | - | - | - | | 2 800 |
| <i>Pump Station</i> | | - | - | - | - | - | | - |
| <i>Reticulation</i> | | - | - | - | - | - | | - |
| <i>Waste Water Treatment Works</i> | | 2 800 | - | - | - | - | | 2 800 |
| <i>Outfall Sewers</i> | | - | - | - | - | - | | - |
| <i>Toilet Facilities</i> | | - | - | - | - | - | | - |
| <i>Capital Spares</i> | | - | - | - | - | - | | - |
| Solid Waste Infrastructure | | - | - | - | - | - | | - |
| Rail Infrastructure | | - | - | - | - | - | | - |
| Coastal Infrastructure | | - | - | - | - | - | | - |
| Information and Communication Infrastructure | | - | - | - | - | - | | - |
| Community Assets | | - | - | - | - | - | | - |
| Community Facilities | | - | - | - | - | - | | - |
| Sport and Recreation Facilities | | - | - | - | - | - | | - |
| Heritage assets | | - | - | - | - | - | | - |
| Investment properties | | - | - | - | - | - | | - |
| Revenue Generating | | - | - | - | - | - | | - |
| <i>Improved Property</i> | | - | - | - | - | - | | - |
| <i>Unimproved Property</i> | | - | - | - | - | - | | - |
| Non-revenue Generating | | - | - | - | - | - | | - |
| <i>Improved Property</i> | | - | - | - | - | - | | - |
| <i>Unimproved Property</i> | | - | - | - | - | - | | - |
| Other assets | | - | - | - | - | - | | - |
| Operational Buildings | | - | - | - | - | - | | - |
| Housing | | - | - | - | - | - | | - |
| Total Capital Expenditure on renewal of existing ass | 1 | 5 690 | 398 | 398 | - | (398) | #DIV/0! | 5 690 |

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 - 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 | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | | 41 889 | 1 398 | 1 398 | 3 325 | 1 927 | 57.9% | 41 889 |
| Roads Infrastructure | | 15 814 | 49 | 49 | 1 300 | 1 251 | 96.2% | 15 814 |
| <i>Roads</i> | | 15 296 | 49 | 49 | 1 257 | 1 208 | 96.1% | 15 296 |
| <i>Road Furniture</i> | | 518 | - | - | 43 | 43 | 100.0% | 518 |
| Storm water Infrastructure | | 14 977 | 951 | 951 | 1 126 | 175 | 15.6% | 14 977 |
| <i>Storm water Conveyance</i> | | 14 977 | 951 | 951 | 1 126 | 175 | 15.6% | 14 977 |
| Electrical Infrastructure | | 2 263 | 213 | 213 | 180 | (33) | -18.6% | 2 263 |
| <i>MV Substations</i> | | 136 | 33 | 33 | 11 | (21) | -188.4% | 136 |
| <i>LV Networks</i> | | 2 127 | 180 | 180 | 168 | (12) | -7.2% | 2 127 |
| Sanitation Infrastructure | | 2 668 | 117 | 117 | 220 | 102 | 46.6% | 2 668 |
| <i>Pump Station</i> | | 710 | 17 | 17 | 58 | 41 | 70.9% | 710 |
| <i>Waste Water Treatment Works</i> | | 1 958 | 100 | 100 | 161 | 61 | 37.9% | 1 958 |
| Solid Waste Infrastructure | | 6 167 | 68 | 68 | 500 | 432 | 86.4% | 6 167 |
| <i>Landfill Sites</i> | | 6 167 | 68 | 68 | 500 | 432 | 86.4% | 6 167 |
| Community Assets | | 3 069 | 7 | 7 | 156 | 149 | 95.7% | 3 069 |
| Community Facilities | | 2 509 | 7 | 7 | 118 | 111 | 94.3% | 2 509 |
| <i>Halls</i> | | 2 259 | 3 | 3 | 60 | 57 | 95.4% | 2 259 |
| <i>Centres</i> | | - | 4 | 4 | 48 | 44 | 91.7% | - |
| <i>Libraries</i> | | 50 | - | - | 4 | 4 | 100.0% | 50 |
| <i>Cemeteries/Crematoria</i> | | 72 | - | - | 6 | 6 | 100.0% | 72 |
| <i>Police</i> | | - | - | - | - | - | - | - |
| <i>Purls</i> | | 128 | - | - | - | - | - | 128 |
| Sport and Recreation Facilities | | 560 | 0 | 0 | 38 | 38 | 99.9% | 560 |
| <i>Indoor Facilities</i> | | 100 | - | - | - | - | - | 100 |
| <i>Outdoor Facilities</i> | | 460 | 0 | 0 | 38 | 38 | 99.9% | 460 |
| Other assets | | 1 962 | 13 | 13 | 225 | 212 | 94.1% | 1 962 |
| Operational Buildings | | 12 | 13 | 13 | 65 | 51 | 79.5% | 12 |
| <i>Municipal Offices</i> | | 12 | 13 | 13 | 65 | 51 | 79.5% | 12 |
| Housing | | 1 950 | - | - | 160 | 160 | 100.0% | 1 950 |
| <i>Social Housing</i> | | 1 950 | - | - | 160 | 160 | 100.0% | 1 950 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - |
| Intangible Assets | | 2 946 | 244 | 244 | 213 | (31) | -14.5% | 2 946 |
| Licences and Rights | | 2 946 | 244 | 244 | 213 | (31) | -14.5% | 2 946 |
| <i>Computer Software and Applications</i> | | 2 946 | 244 | 244 | 213 | (31) | -14.5% | 2 946 |
| Computer Equipment | | 462 | 19 | 19 | 37 | 18 | 47.4% | 462 |
| Computer Equipment | | 462 | 19 | 19 | 37 | 18 | 47.4% | 462 |
| Furniture and Office Equipment | | 60 | 0 | 0 | 5 | 5 | 96.7% | 60 |
| Furniture and Office Equipment | | 60 | 0 | 0 | 5 | 5 | 96.7% | 60 |
| Machinery and Equipment | | 882 | 19 | 19 | 73 | 53 | 73.2% | 882 |
| Machinery and Equipment | | 882 | 19 | 19 | 73 | 53 | 73.2% | 882 |
| Transport Assets | | 4 001 | 86 | 86 | 330 | 244 | 74.0% | 4 001 |
| Transport Assets | | 4 001 | 86 | 86 | 330 | 244 | 74.0% | 4 001 |
| Total Repairs and Maintenance Expenditure | 1 | 55 271 | 1 787 | 1 787 | 4 363 | 2 576 | 59.0% | 55 271 |

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation 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 | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | | 72 148 | 6 012 | 6 012 | 6 012 | - | | 72 148 |
| Roads Infrastructure | | 23 022 | 1 919 | 1 919 | 1 919 | - | | 23 022 |
| <i>Roads</i> | | 1 476 | 123 | 123 | 123 | - | | 1 476 |
| <i>Road Structures</i> | | 21 142 | 1 762 | 1 762 | 1 762 | - | | 21 142 |
| <i>Road Furniture</i> | | 404 | 34 | 34 | 34 | - | | 404 |
| Storm water Infrastructure | | 4 204 | 350 | 350 | 350 | - | | 4 204 |
| <i>Drainage Collection</i> | | 815 | 68 | 68 | 68 | - | | 815 |
| <i>Storm water Conveyance</i> | | 3 303 | 275 | 275 | 275 | - | | 3 303 |
| <i>Attenuation</i> | | 86 | 7 | 7 | 7 | - | | 86 |
| Electrical Infrastructure | | 12 671 | 1 056 | 1 056 | 1 056 | - | | 12 671 |
| <i>Power Plants</i> | | 252 | 21 | 21 | 21 | - | | 252 |
| <i>HV Substations</i> | | 24 | 2 | 2 | 2 | - | | 24 |
| <i>HV Switching Station</i> | | 10 | 1 | 1 | 1 | - | | 10 |
| <i>MV Substations</i> | | 1 745 | 145 | 145 | 145 | - | | 1 745 |
| <i>MV Networks</i> | | 7 707 | 642 | 642 | 642 | - | | 7 707 |
| <i>LV Networks</i> | | 2 932 | 244 | 244 | 244 | - | | 2 932 |
| Water Supply Infrastructure | | 15 810 | 1 317 | 1 317 | 1 317 | - | | 15 810 |
| <i>Dams and Weirs</i> | | 244 | 20 | 20 | 20 | - | | 244 |
| <i>Boreholes</i> | | 14 | 1 | 1 | 1 | - | | 14 |
| <i>Reservoirs</i> | | 1 351 | 113 | 113 | 113 | - | | 1 351 |
| <i>Pump Stations</i> | | 529 | 44 | 44 | 44 | - | | 529 |
| <i>Bulk Mains</i> | | 6 904 | 575 | 575 | 575 | - | | 6 904 |
| <i>Distribution</i> | | 6 677 | 556 | 556 | 556 | - | | 6 677 |
| <i>Distribution Points</i> | | 90 | 7 | 7 | 7 | - | | 90 |
| Sanitation Infrastructure | | 15 891 | 1 324 | 1 324 | 1 324 | - | | 15 891 |
| <i>Pump Station</i> | | 52 | 4 | 4 | 4 | - | | 52 |
| <i>Reticulation</i> | | 474 | 40 | 40 | 40 | - | | 474 |
| <i>Waste Water Treatment Works</i> | | 8 657 | 721 | 721 | 721 | - | | 8 657 |
| <i>Outfall Sewers</i> | | 6 644 | 554 | 554 | 554 | - | | 6 644 |
| <i>Toilet Facilities</i> | | 65 | 5 | 5 | 5 | - | | 65 |
| Solid Waste Infrastructure | | 549 | 46 | 46 | 46 | - | | 549 |
| <i>Landfill Sites</i> | | 196 | 16 | 16 | 16 | - | | 196 |
| <i>Waste Transfer Stations</i> | | 135 | 11 | 11 | 11 | - | | 135 |
| <i>Waste Drop-off Points</i> | | 218 | 18 | 18 | 18 | - | | 218 |
| Rail Infrastructure | | - | - | - | - | - | | - |
| Coastal Infrastructure | | 1 | 0 | 0 | 0 | - | | 1 |
| <i>Revetments</i> | | 1 | 0 | 0 | 0 | - | | 1 |
| Information and Communication Infrastructure | | - | - | - | - | - | | - |

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation 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 | | | | | | | |
| Community Assets | | 2 903 | 242 | 242 | 242 | - | | 2 903 |
| Community Facilities | | 1 609 | 134 | 134 | 134 | - | | 1 609 |
| <i>Halls</i> | | 85 | 7 | 7 | 7 | - | | 85 |
| <i>Clinics/Care Centres</i> | | 507 | 42 | 42 | 42 | - | | 507 |
| <i>Museums</i> | | 24 | 2 | 2 | 2 | - | | 24 |
| <i>Libraries</i> | | 771 | 64 | 64 | 64 | - | | 771 |
| <i>Cemeteries/Crematoria</i> | | 164 | 14 | 14 | 14 | - | | 164 |
| <i>Public Ablution Facilities</i> | | 58 | 5 | 5 | 5 | - | | 58 |
| Sport and Recreation Facilities | | 1 294 | 108 | 108 | 108 | - | | 1 294 |
| <i>Outdoor Facilities</i> | | 1 294 | 108 | 108 | 108 | - | | 1 294 |
| Investment properties | | 25 | 2 | 2 | 2 | - | | 25 |
| Revenue Generating | | 25 | 2 | 2 | 2 | - | | 25 |
| <i>Improved Property</i> | | 25 | 2 | 2 | 2 | - | | 25 |
| Other assets | | 4 287 | 357 | 357 | 357 | - | | 4 287 |
| Operational Buildings | | 3 462 | 289 | 289 | 289 | - | | 3 462 |
| <i>Municipal Offices</i> | | 2 941 | 245 | 245 | 245 | - | | 2 941 |
| <i>Workshops</i> | | 50 | 4 | 4 | 4 | - | | 50 |
| <i>Stores</i> | | 471 | 39 | 39 | 39 | - | | 471 |
| Housing | | 825 | 69 | 69 | 69 | - | | 825 |
| <i>Staff Housing</i> | | 163 | 14 | 14 | 14 | - | | 163 |
| <i>Social Housing</i> | | 662 | 55 | 55 | 55 | - | | 662 |
| Intangible Assets | | 686 | 57 | 57 | 57 | - | | 686 |
| Licences and Rights | | 686 | 57 | 57 | 57 | - | | 686 |
| <i>Computer Software and Applications</i> | | 686 | 57 | 57 | 57 | - | | 686 |
| Computer Equipment | | 1 124 | 94 | 94 | 94 | - | | 1 124 |
| Computer Equipment | | 1 124 | 94 | 94 | 94 | - | | 1 124 |
| Furniture and Office Equipment | | 292 | 24 | 24 | 24 | - | | 292 |
| Furniture and Office Equipment | | 292 | 24 | 24 | 24 | - | | 292 |
| Machinery and Equipment | | 1 452 | 121 | 121 | 121 | - | | 1 452 |
| Machinery and Equipment | | 1 452 | 121 | 121 | 121 | - | | 1 452 |
| Transport Assets | | 2 145 | 179 | 179 | 179 | - | | 2 145 |
| Transport Assets | | 2 145 | 179 | 179 | 179 | - | | 2 145 |
| Total Depreciation | 1 | 85 063 | 7 089 | 7 089 | 7 089 | - | | 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 **July 2018** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

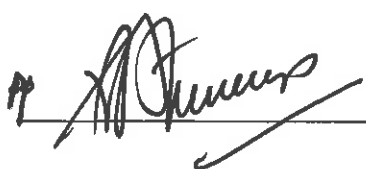
Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

PP
Signature  _____

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature  _____

Date: 14 August 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

 _____

Date: 14 August 2018