

# WC015 Swartland Municipality

## In - Year Report of Municipalities

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



## Monthly Budget Statement May 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 May 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**

The municipality is very aware of the impact of the drought and will consider the risks and potential management strategies during the 2018/19 MTREF.

Indications at this stage point to an under-performance of the water service budget for the current year but not above the variance benchmark of 10%.

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

That the Executive Mayor takes cognisance of the monthly budget statement and supporting schedules for May 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 652 565 978	R 656 944 801	R 527 412 797	R 506 244 272	R -21 168 525	-4%
Operating Revenue	R 683 048 796	R 729 754 354	R 517 776 960	R 515 950 558	R -1 826 402	0%
Capital	R 81 242 586	R 110 073 122	R 92 924 718	R 61 683 857	R -31 240 861	-34%

### 3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Revenue By Source</b>									
Property rates	89 855	96 960	96 960	7 720	85 327	80 649	4 678	6%	96 960
Service charges - electricity revenue	231 699	250 396	250 396	19 715	220 626	230 891	(10 265)	-4%	250 396
Service charges - water revenue	46 557	53 538	53 538	4 415	48 774	49 941	(1 167)	-2%	53 538
Service charges - sanitation revenue	30 276	37 332	38 732	3 090	35 491	35 444	47	0%	38 732
Service charges - refuse revenue	21 361	22 445	23 430	1 964	21 559	21 469	90	0%	23 430
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 180	1 302	1 302	105	1 253	1 216	37	3%	1 302
Interest earned - external investments	27 079	21 876	30 280	534	5 652	5 040	612	12%	30 280
Interest earned - outstanding debtors	1 909	1 564	1 564	208	1 904	1 525	379	25%	1 564
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	23 191	24 965	24 965	372	676	772	(96)	-12%	24 965
Licences and permits	3 891	3 579	3 579	354	3 510	3 280	230	7%	3 579
Agency services	3 849	3 600	4 000	394	3 690	3 660	30	1%	4 000
Transfers and subsidies	86 678	117 983	123 514	-	70 851	70 752	99	0%	123 514
Other revenue	54 895	12 217	12 217	1 251	12 004	9 328	2 676	29%	12 217
Gains on disposal of PPE	3 806	200	3 885	-	4 635	3 812	823	22%	3 885
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>629 226</b>	<b>647 957</b>	<b>668 364</b>	<b>40 120</b>	<b>515 951</b>	<b>517 777</b>	<b>(1 826)</b>	<b>0%</b>	<b>668 364</b>

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

- Interest earned – external investments stands at 12% above YTD budgeted projections due to more interest received on the cheque account balance.
- Interest earned – outstanding debtor’s stands at 25% above YTD budgeted projections with the amount being insignificant from a material point of view.
- Revenue received from Fines is at 12% below YTD budgeted projections. The largest portion of Fines will only be recognised at 30 June 2018 as a result of the reconciliation process associated with the payments received.
- Other revenue stands at 29% above YTD budgeted projections due to higher revenue received for Building Plans, Caravan Sites and other line-items. Capital Contributions are also included and are not budgeted for.
- Gains on disposal of PPE are revenue from Sale of land transactions that was under budgeted.
- Revenue received for the month of May 2018 was **R40.120 million** and the YTD performance is well in line with budgeted projections.

### 3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Expenditure By Type</b>									
Employee related costs	161 937	191 882	191 526	11 297	156 282	163 692	(7 410)	-5%	191 526
Remuneration of councillors	9 074	9 448	9 908	826	9 087	9 078	9	0%	9 908
Debt impairment	20 287	15 718	16 373	-	-	-	-		16 373
Depreciation & asset impairment	76 427	83 983	83 983	6 915	76 067	76 408	(340)	0%	83 983
Finance charges	13 854	13 507	13 507	-	6 922	6 720	202	3%	13 507
Bulk purchases	199 445	208 391	205 391	13 649	160 384	177 169	(16 785)	-9%	205 391
Other materials	-	10 220	12 747	1 531	11 361	12 053	(692)	-6%	12 747
Contracted services	4 028	86 653	89 492	5 761	59 721	53 513	6 208	12%	89 492
Transfers and subsidies	1 803	2 552	2 805	120	2 192	2 570	(378)	-15%	2 805
Other expenditure	84 842	27 833	28 850	2 706	24 227	26 210	(1 983)	-8%	28 850
Loss on disposal of PPE	10 955	2 364	2 364	-	-	-	-		2 364
<b>Total Expenditure</b>	<b>582 652</b>	<b>652 550</b>	<b>656 945</b>	<b>42 805</b>	<b>506 244</b>	<b>527 413</b>	<b>(21 169)</b>	<b>-4%</b>	<b>656 945</b>
<b>Surplus/(Deficit)</b>	<b>46 573</b>	<b>(4 593)</b>	<b>11 419</b>	<b>(2 684)</b>	<b>9 706</b>	<b>(9 636)</b>	<b>19 342</b>	<b>(0)</b>	<b>11 419</b>
Transfers and subsidies - capital	37 165	35 076	61 391	-	-	-	-		61 391
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>83 738</b>	<b>30 483</b>	<b>72 810</b>	<b>(2 684)</b>	<b>9 706</b>	<b>(9 636)</b>			<b>72 810</b>

- Contracted services stand at 12% above the YTD budgeted projections due to large payments made towards the N7 Upgrading: Daring/Bokomo Rd and New bridge/Traffic Circle.
- Transfers and grants stand at 15% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- Other expenditure stand at 8% below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of May 2018 was **R42.805 million** and stand at 4% below the overall YTD projection which is well within the acceptable norm.

### 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) - M11 May										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		8 043	12 893	10 901	517	9 440	10 903	(1 464)	-13%	10 901
Executive and council		831	11	11	-	6	10	(5)	-46%	11
Finance and administration		7 212	12 882	10 890	517	9 434	10 893	(1 459)	-13%	10 890
<i>Community and public safety</i>		23 393	24 615	15 648	1 839	8 987	14 192	(5 205)	-37%	15 648
Community and social services		487	2 086	5 485	2	1 953	4 879	(2 926)	-60%	5 485
Sport and recreation		17 146	8 744	9 343	1 837	6 253	8 495	(2 243)	-26%	9 343
Public safety		510	22	820	-	781	817	(36)	-4%	820
Housing		5 249	13 763	-	-	-	-	-		-
<i>Economic and environmental services</i>		21 138	14 860	27 014	1 830	8 903	20 651	(11 748)	-57%	27 014
Planning and development		40	150	212	6	29	179	(150)	-84%	212
Road transport		21 098	14 710	26 802	1 824	8 874	20 471	(11 597)	-57%	26 802
<i>Trading services</i>		24 248	28 874	56 511	2 559	34 355	47 179	(12 824)	-27%	56 511
Energy sources		8 432	10 800	11 230	1 648	10 932	10 609	323	3%	11 230
Water management		7 879	4 455	19 710	660	10 332	13 694	(3 361)	-25%	19 710
Waste water management		5 985	13 103	14 662	251	12 582	13 967	(1 384)	-10%	14 662
Waste management		1 953	516	10 909	-	508	8 909	(8 402)	-94%	10 909
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>76 822</b>	<b>81 243</b>	<b>110 073</b>	<b>6 745</b>	<b>61 684</b>	<b>92 925</b>	<b>(31 241)</b>	<b>-34%</b>	<b>110 073</b>
<b>Funded by:</b>										
National Government		23 984	24 608	27 608	4 879	24 425	26 001	(1 576)	-6%	27 608
Provincial Government		8 770	10 468	33 783	1 231	11 513	25 171	(13 658)	-54%	33 783
Transfers recognised - capital		32 753	35 076	61 391	6 110	35 938	51 172	(15 234)	-30%	61 391
Public contributions & donations	5	905	-	-	-	-	-	-		-
Internally generated funds		43 164	46 167	48 682	635	25 746	41 753	(16 007)	-38%	48 682
<b>Total Capital Funding</b>		<b>76 822</b>	<b>81 243</b>	<b>110 073</b>	<b>6 745</b>	<b>61 684</b>	<b>92 925</b>	<b>(31 241)</b>	<b>-34%</b>	<b>110 073</b>

Capital expenditure for the month of May amounts to **R 6 745 421** and stands at **34%** below the projected YTD budget. Commitments amount to **R 6 951 602**.

Progress on the Top 10 Capital projects is as follow:

**9** Projects in Construction phase

**1** Project is Complete

### 3.2.4 PERFORMANCE INDICATORS

WC015 Swarland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May						
Description of financial indicator	Basis of calculation	Ref	Budget Year 2017/18			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		14.9%	14.8%	16.4%	14.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		N/a	N/a	N/a	N/a
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		11.2%	10.2%	13.8%	10.2%
Gearing	Long Term Borrowing/ Funds & Reserves		82.6%	84.3%	83.4%	84.3%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	1	3.8 : 1	5 : 1	3:1	5 : 1
Liquidity Ratio	Monetary Assets/Current Liabilities		2.8 : 1	3.7 : 1	3:1	3.7 : 1
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	95.0%	89.3%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.0%	15.2%	9.1%	15.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.8%	0.8%	1.2%	0.8%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	98.25%	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		N/a	N/a	N/a	N/a
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.12%	6.00%	6.14%	6.00%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	18.75%	15.00%	17.33%	15.00%
Employee costs	Employee costs/Total Revenue - capital revenue		29.6%	28.7%	30.3%	28.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10.4%	10.1%	9.4%	10.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.0%	14.6%	16.1%	14.6%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		17.3%	29.0%	33.0%	29.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		24.1%	9.8%	14.3%	9.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		7.20	8.30	9.87	8.30

**Note:** The ratios that reflect a negative YTD Actual is not a true reflection because year-end transactions must still be processed in June 2018.

## Section 4 – In-year budget statement tables

### 4.1 Monthly budget statements

#### 4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M11 May									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	89 855	96 960	96 960	7 720	85 327	80 649	4 678	6%	96 960
Service charges	329 894	363 711	366 096	29 184	326 450	337 744	(11 295)	-3%	366 096
Investment revenue	27 079	21 876	30 280	534	5 652	5 040	612	12%	30 280
Transfers and subsidies	86 678	117 983	123 514	-	70 851	70 752	99	0%	123 514
Other own revenue	95 720	47 427	51 513	2 683	27 671	23 592	4 079	17%	51 513
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>629 226</b>	<b>647 957</b>	<b>668 364</b>	<b>40 120</b>	<b>515 951</b>	<b>517 777</b>	<b>(1 826)</b>	<b>-0%</b>	<b>668 364</b>
Employee costs	161 937	191 882	191 526	11 297	156 282	163 692	(7 410)	-5%	191 526
Remuneration of Councillors	9 074	9 448	9 908	826	9 087	9 078	9	0%	9 908
Depreciation & asset impairment	76 427	83 983	83 983	6 915	76 067	76 408	(340)	-0%	83 983
Finance charges	13 854	13 507	13 507	-	6 922	6 720	202	3%	13 507
Materials and bulk purchases	199 445	218 610	218 138	15 180	171 745	189 222	(17 477)	-9%	218 138
Transfers and subsidies	1 803	2 552	2 805	120	2 192	2 570	(378)	-15%	2 805
Other expenditure	120 113	132 568	137 079	8 467	83 948	79 723	4 225	5%	137 079
<b>Total Expenditure</b>	<b>582 652</b>	<b>652 550</b>	<b>656 945</b>	<b>42 805</b>	<b>506 244</b>	<b>527 413</b>	<b>(21 169)</b>	<b>-4%</b>	<b>656 945</b>
<b>Surplus/(Deficit)</b>	<b>46 573</b>	<b>(4 593)</b>	<b>11 419</b>	<b>(2 684)</b>	<b>9 706</b>	<b>(9 636)</b>	<b>19 342</b>		<b>11 419</b>
Transfers and subsidies - capital (monetary alloc	37 165	35 076	61 391	-	-	-	-		61 391
Contributions & Contributed assets	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>83 738</b>	<b>30 483</b>	<b>72 810</b>	<b>(2 684)</b>	<b>9 706</b>	<b>(9 636)</b>	<b>19 342</b>		<b>72 810</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>83 738</b>	<b>30 483</b>	<b>72 810</b>	<b>(2 684)</b>	<b>9 706</b>	<b>(9 636)</b>	<b>19 342</b>		<b>72 810</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>76 822</b>	<b>81 243</b>	<b>110 073</b>	<b>6 745</b>	<b>61 684</b>	<b>92 925</b>	<b>(31 241)</b>	<b>-34%</b>	<b>110 073</b>
Capital transfers recognised	32 753	35 076	61 391	6 110	35 938	51 172	(15 234)	-30%	61 391
Public contributions & donations	905	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	43 164	46 167	48 682	635	25 746	41 753	(16 007)	-38%	48 682
<b>Total sources of capital funds</b>	<b>76 822</b>	<b>81 243</b>	<b>110 073</b>	<b>6 745</b>	<b>61 684</b>	<b>92 925</b>	<b>(31 241)</b>	<b>-34%</b>	<b>110 073</b>
<b>Financial position</b>									
Total current assets	434 408	443 248	479 958		523 426				479 958
Total non current assets	1 825 575	1 798 020	1 849 302		1 811 192				1 849 302
Total current liabilities	102 975	115 555	100 502		167 813				100 502
Total non current liabilities	188 985	189 406	187 925		186 570				187 925
<b>Community wealth/Equity</b>	<b>1 968 022</b>	<b>1 936 306</b>	<b>2 040 832</b>		<b>1 980 234</b>				<b>2 040 832</b>
<b>Cash flows</b>									
Net cash from (used) operating	130 917	100 737	138 588	(2 227)	51 158	102 075	50 917	50%	138 588
Net cash from (used) investing	(75 585)	(79 967)	(114 219)	(5 017)	(50 240)	(79 832)	(29 592)	37%	(114 219)
Net cash from (used) financing	(5 576)	(4 350)	(4 752)	136	2 173	-	(2 173)	#DIV/0!	(4 752)
<b>Cash/cash equivalents at the month/year end</b>	<b>348 890</b>	<b>324 018</b>	<b>368 507</b>	<b>-</b>	<b>351 981</b>	<b>371 133</b>	<b>19 152</b>	<b>5%</b>	<b>368 507</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	32 373	8 104	1 491	1 110	1 190	2 467	2 738	9 414	58 887
<b>Creditors Age Analysis</b>									
Total Creditors	10 453	1 430	88	0	-	-	-	31	12 002



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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Revenue - Functional</b>									
<i>Governance and administration</i>	180 246	155 692	168 132	8 839	128 864	121 832	7 032	6%	168 132
Executive and council	544	237	237	270	389	216	173	80%	237
Finance and administration	179 701	155 454	167 665	8 570	128 476	121 617	6 859	6%	167 665
Internal audit	-	-	230	-	-	-	-	-	230
<i>Community and public safety</i>	62 856	43 674	63 242	183	3 996	3 947	49	1%	63 242
Community and social services	11 003	9 567	12 728	113	1 041	923	117	13%	12 728
Sport and recreation	17 470	10 848	10 604	54	2 774	2 839	(65)	-2%	10 604
Public safety	23 762	824	824	1	11	14	(3)	-19%	824
Housing	10 621	22 436	39 086	15	170	170	(0)	0%	39 086
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	29 300	58 255	62 079	1 411	11 514	11 104	410	4%	62 079
Planning and development	3 526	3 205	3 205	248	3 214	2 923	291	10%	3 205
Road transport	25 774	55 050	58 874	1 164	8 300	8 181	119	1%	58 874
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	393 966	425 387	436 277	29 684	371 554	380 871	(9 318)	-2%	436 277
Energy sources	242 748	256 173	256 553	19 808	223 639	233 650	(10 011)	-4%	256 553
Water management	60 044	65 481	73 406	4 587	57 053	57 464	(411)	-1%	73 406
Waste water management	56 352	67 930	69 530	3 208	56 252	55 262	991	2%	69 530
Waste management	34 822	35 803	36 788	2 082	34 609	34 496	113	0%	36 788
<i>Other</i>	23	25	25	2	23	23	0	0%	25
<b>Total Revenue - Functional</b>	<b>666 390</b>	<b>683 033</b>	<b>729 754</b>	<b>40 120</b>	<b>515 951</b>	<b>517 777</b>	<b>(1 826)</b>	<b>0%</b>	<b>729 754</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	88 696	111 464	113 490	6 019	88 109	93 532	(5 422)	-6%	113 490
Executive and council	19 012	17 141	17 778	1 242	17 853	16 255	1 598	10%	17 778
Finance and administration	69 685	92 773	94 033	4 689	69 016	75 837	(6 820)	-9%	94 033
Internal audit	-	1 550	1 680	87	1 240	1 440	(200)	-14%	1 680
<i>Community and public safety</i>	86 288	63 554	62 806	5 627	45 225	55 884	(10 659)	-19%	62 806
Community and social services	16 085	15 991	16 006	1 231	12 663	13 905	(1 241)	-9%	16 006
Sport and recreation	17 101	23 441	22 821	1 906	18 939	20 436	(1 497)	-7%	22 821
Public safety	41 495	3 731	3 731	301	2 804	3 319	(515)	-16%	3 731
Housing	11 608	20 392	20 248	2 189	10 819	18 225	(7 406)	-41%	20 248
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	72 710	121 882	126 437	6 541	88 294	74 940	13 354	18%	126 437
Planning and development	11 901	11 183	11 165	941	8 491	9 655	(1 164)	-12%	11 165
Road transport	60 809	110 699	115 272	5 600	79 803	65 284	14 519	22%	115 272
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	333 796	354 301	352 863	24 578	283 501	301 872	(18 371)	-6%	352 863
Energy sources	209 926	216 917	216 488	14 984	175 203	188 147	(12 945)	-7%	216 488
Water management	52 743	55 443	53 985	3 531	40 345	45 605	(5 260)	-12%	53 985
Waste water management	43 905	52 113	52 080	3 611	42 155	41 393	762	2%	52 080
Waste management	27 222	29 828	30 310	2 452	25 798	26 726	(928)	-3%	30 310
<i>Other</i>	1 162	1 349	1 349	39	1 115	1 185	(70)	-6%	1 349
<b>Total Expenditure - Functional</b>	<b>582 652</b>	<b>652 550</b>	<b>656 945</b>	<b>42 805</b>	<b>506 244</b>	<b>527 413</b>	<b>(21 169)</b>	<b>-4%</b>	<b>656 945</b>
<b>Surplus/ (Deficit) for the year</b>	<b>83 738</b>	<b>30 483</b>	<b>72 810</b>	<b>(2 684)</b>	<b>9 706</b>	<b>(9 636)</b>	<b>19 342</b>		<b>72 810</b>

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) - M11 May										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Corporate Services	1	10 649	8 629	8 749	60	1 026	730	296	40.5%	8 749
Vote 2 - Civil Services		215 536	201 963	216 553	9 991	149 340	148 723	617	0.4%	216 553
Vote 3 - Council		407	237	237	270	389	216	173	80.3%	237
Vote 4 - Electricity Services		242 748	256 173	256 553	19 808	223 639	233 650	(10 011)	-4.3%	256 553
Vote 5 - Financial Services		148 225	152 005	164 095	8 527	127 434	120 719	6 715	5.6%	164 095
Vote 6 - Development Services		17 140	29 437	49 248	307	6 068	5 682	387	6.8%	49 248
Vote 7 - Municipal Manager		137	-	230	-	-	-	-		230
Vote 8 - Protection Services		31 547	34 589	34 089	1 158	8 055	8 058	(3)	0.0%	34 089
<b>Total Revenue by Vote</b>	<b>2</b>	<b>666 390</b>	<b>683 033</b>	<b>729 754</b>	<b>40 120</b>	<b>515 951</b>	<b>517 777</b>	<b>(1 826)</b>	<b>-0.4%</b>	<b>729 754</b>
<b>Expenditure by Vote</b>										
Vote 1 - Corporate Services	1	21 887	27 487	27 323	2 059	20 813	23 233	(2 420)	-10.4%	27 323
Vote 2 - Civil Services		209 298	243 284	246 693	15 437	194 903	187 419	7 484	4.0%	246 693
Vote 3 - Council		13 681	14 100	14 719	1 048	15 535	13 980	1 555	11.1%	14 719
Vote 4 - Electricity Services		217 692	226 982	226 558	15 545	182 640	196 395	(13 756)	-7.0%	226 558
Vote 5 - Financial Services		39 789	45 768	46 359	1 361	32 794	34 944	(2 150)	-6.2%	46 359
Vote 6 - Development Services		27 217	38 888	38 762	3 684	25 271	34 324	(9 053)	-26.4%	38 762
Vote 7 - Municipal Manager		5 330	6 585	6 815	656	5 344	5 915	(571)	-9.7%	6 815
Vote 8 - Protection Services		47 758	49 457	49 715	3 015	28 944	31 202	(2 258)	-7.2%	49 715
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>582 652</b>	<b>652 550</b>	<b>656 945</b>	<b>42 805</b>	<b>506 244</b>	<b>527 413</b>	<b>(21 169)</b>	<b>-4.0%</b>	<b>656 945</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>83 738</b>	<b>30 483</b>	<b>72 810</b>	<b>(2 684)</b>	<b>9 706</b>	<b>(9 636)</b>	<b>19 342</b>		<b>72 810</b>

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) - M11 May									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	89 855	96 960	96 960	7 720	85 327	80 649	4 678	6%	96 960
Service charges - electricity revenue	231 699	250 396	250 396	19 715	220 626	230 891	(10 265)	-4%	250 396
Service charges - water revenue	46 557	53 538	53 538	4 415	48 774	49 941	(1 167)	-2%	53 538
Service charges - sanitation revenue	30 276	37 332	38 732	3 090	35 491	35 444	47	0%	38 732
Service charges - refuse revenue	21 361	22 445	23 430	1 964	21 559	21 469	90	0%	23 430
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 180	1 302	1 302	105	1 253	1 216	37	3%	1 302
Interest earned - external investments	27 079	21 876	30 280	534	5 652	5 040	612	12%	30 280
Interest earned - outstanding debtors	1 909	1 564	1 564	208	1 904	1 525	379	25%	1 564
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	23 191	24 965	24 965	372	676	772	(96)	-12%	24 965
Licences and permits	3 891	3 579	3 579	354	3 510	3 280	230	7%	3 579
Agency services	3 849	3 600	4 000	394	3 690	3 660	30	1%	4 000
Transfers and subsidies	86 678	117 983	123 514	-	70 851	70 752	99	0%	123 514
Other revenue	54 895	12 217	12 217	1 251	12 004	9 328	2 676	29%	12 217
Gains on disposal of PPE	3 806	200	3 885	-	4 635	3 812	823	22%	3 885
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>629 226</b>	<b>647 957</b>	<b>668 364</b>	<b>40 120</b>	<b>515 951</b>	<b>517 777</b>	<b>(1 826)</b>	<b>0%</b>	<b>668 364</b>
<b>Expenditure By Type</b>									
Employee related costs	161 937	191 882	191 526	11 297	156 282	163 692	(7 410)	-5%	191 526
Remuneration of councillors	9 074	9 448	9 908	826	9 087	9 078	9	0%	9 908
Debt impairment	20 287	15 718	16 373	-	-	-	-	-	16 373
Depreciation & asset impairment	76 427	83 983	83 983	6 915	76 067	76 408	(340)	0%	83 983
Finance charges	13 854	13 507	13 507	-	6 922	6 720	202	3%	13 507
Bulk purchases	199 445	208 391	205 391	13 649	160 384	177 169	(16 785)	-9%	205 391
Other materials	-	10 220	12 747	1 531	11 361	12 053	(692)	-6%	12 747
Contracted services	4 028	86 653	89 492	5 761	59 721	53 513	6 208	12%	89 492
Transfers and subsidies	1 803	2 552	2 805	120	2 192	2 570	(378)	-15%	2 805
Other expenditure	84 842	27 833	28 850	2 706	24 227	26 210	(1 983)	-8%	28 850
Loss on disposal of PPE	10 955	2 364	2 364	-	-	-	-	-	2 364
<b>Total Expenditure</b>	<b>582 652</b>	<b>652 550</b>	<b>656 945</b>	<b>42 805</b>	<b>506 244</b>	<b>527 413</b>	<b>(21 169)</b>	<b>-4%</b>	<b>656 945</b>
<b>Surplus/(Deficit)</b>	<b>46 573</b>	<b>(4 593)</b>	<b>11 419</b>	<b>(2 684)</b>	<b>9 706</b>	<b>(9 636)</b>	<b>19 342</b>	<b>(0)</b>	<b>11 419</b>
Transfers and subsidies - capital	37 165	35 076	61 391	-	-	-	-	-	61 391
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>83 738</b>	<b>30 483</b>	<b>72 810</b>	<b>(2 684)</b>	<b>9 706</b>	<b>(9 636)</b>			<b>72 810</b>

#### 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) - M11 May										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Corporate Services		2 980	-	-	-	-	-	-	-	-
Vote 2 - Civil Services		4 795	19 931	18 179	1 739	16 227	17 384	(1 156)	-7%	18 179
Vote 6 - Development Services		-	7 663	17 974	1 764	3 040	14 348	(11 308)	-79%	17 974
Vote 8 - Protection Services		225	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>8 000</b>	<b>27 595</b>	<b>36 153</b>	<b>3 503</b>	<b>19 267</b>	<b>31 731</b>	<b>(12 464)</b>	<b>-39%</b>	<b>36 153</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Corporate Services		4 140	7 312	7 312	9	7 280	7 266	15	0%	7 312
Vote 2 - Civil Services		49 820	23 465	35 885	1 160	14 181	26 457	(12 277)	-46%	35 885
Vote 3 - Council		728	6	6	-	3	8	(5)	-65%	6
Vote 4 - Electricity Services		8 432	12 425	12 685	1 709	11 621	12 313	(692)	-6%	12 685
Vote 5 - Financial Services		21	706	706	2	523	516	8	1%	706
Vote 6 - Development Services		5 293	8 662	15 455	188	7 255	12 770	(5 515)	-43%	15 455
Vote 7 - Municipal Manager		103	6	6	-	3	2	1	25%	6
Vote 8 - Protection Services		285	1 067	1 867	174	1 551	1 862	(311)	-17%	1 867
<b>Total Capital single-year expenditure</b>	4	<b>68 822</b>	<b>53 648</b>	<b>73 920</b>	<b>3 242</b>	<b>42 417</b>	<b>61 194</b>	<b>(18 776)</b>	<b>-31%</b>	<b>73 920</b>
<b>Total Capital Expenditure</b>		<b>76 822</b>	<b>81 243</b>	<b>110 073</b>	<b>6 745</b>	<b>61 684</b>	<b>92 925</b>	<b>(31 241)</b>	<b>-34%</b>	<b>110 073</b>
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		8 043	12 893	10 901	517	9 440	10 903	(1 464)	-13%	10 901
Executive and council		831	11	11	-	6	10	(5)	-46%	11
Finance and administration		7 212	12 882	10 890	517	9 434	10 893	(1 459)	-13%	10 890
<i>Community and public safety</i>		23 393	24 615	15 648	1 839	8 987	14 192	(5 205)	-37%	15 648
Community and social services		487	2 086	5 485	2	1 953	4 879	(2 926)	-60%	5 485
Sport and recreation		17 146	8 744	9 343	1 837	6 253	8 495	(2 243)	-26%	9 343
Public safety		510	22	820	-	781	817	(36)	-4%	820
Housing		5 249	13 763	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		21 138	14 860	27 014	1 830	8 903	20 651	(11 748)	-57%	27 014
Planning and development		40	150	212	6	29	179	(150)	-84%	212
Road transport		21 098	14 710	26 802	1 824	8 874	20 471	(11 597)	-57%	26 802
<i>Trading services</i>		24 248	28 874	56 511	2 559	34 355	47 179	(12 824)	-27%	56 511
Energy sources		8 432	10 800	11 230	1 648	10 932	10 609	323	3%	11 230
Water management		7 879	4 455	19 710	660	10 332	13 694	(3 361)	-25%	19 710
Waste water management		5 985	13 103	14 662	251	12 582	13 967	(1 384)	-10%	14 662
Waste management		1 953	516	10 909	-	508	8 909	(8 402)	-94%	10 909
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>76 822</b>	<b>81 243</b>	<b>110 073</b>	<b>6 745</b>	<b>61 684</b>	<b>92 925</b>	<b>(31 241)</b>	<b>-34%</b>	<b>110 073</b>
<b>Funded by:</b>										
National Government		23 984	24 608	27 608	4 879	24 425	26 001	(1 576)	-6%	27 608
Provincial Government		8 770	10 468	33 783	1 231	11 513	25 171	(13 658)	-54%	33 783
Transfers recognised - capital		32 753	35 076	61 391	6 110	35 938	51 172	(15 234)	-30%	61 391
Public contributions & donations	5	905	-	-	-	-	-	-	-	-
Internally generated funds		43 164	46 167	48 682	635	25 746	41 753	(16 007)	-38%	48 682
<b>Total Capital Funding</b>		<b>76 822</b>	<b>81 243</b>	<b>110 073</b>	<b>6 745</b>	<b>61 684</b>	<b>92 925</b>	<b>(31 241)</b>	<b>-34%</b>	<b>110 073</b>

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M11 May						
Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		348 890	325 855	368 486	422 482	368 486
Call investment deposits		-	-	-	163	-
Consumer debtors		51 675	65 801	68 021	45 642	68 021
Other debtors		24 405	44 188	33 386	20 894	33 386
Current portion of long-term receivables		-	-	62	20 596	62
Inventory		9 437	7 404	10 003	13 648	10 003
<b>Total current assets</b>		<b>434 408</b>	<b>443 248</b>	<b>479 958</b>	<b>523 426</b>	<b>479 958</b>
<b>Non current assets</b>						
Long-term receivables		-	169	6	6	6
Investments		-	-	-	-	-
Investment property		55 339	26 331	52 549	55 339	52 549
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1 767 637	1 769 726	1 794 404	1 753 254	1 794 404
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		1 823	1 794	1 573	1 823	1 573
Other non-current assets		776	-	770	770	770
<b>Total non current assets</b>		<b>1 825 575</b>	<b>1 798 020</b>	<b>1 849 302</b>	<b>1 811 192</b>	<b>1 849 302</b>
<b>TOTAL ASSETS</b>		<b>2 259 983</b>	<b>2 241 268</b>	<b>2 329 259</b>	<b>2 334 617</b>	<b>2 329 259</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		4 954	5 263	4 954	5 114	4 954
Consumer deposits		10 114	10 673	10 316	11 686	10 316
Trade and other payables		80 772	92 554	80 889	146 726	80 889
Provisions		7 135	7 066	4 342	4 288	4 342
<b>Total current liabilities</b>		<b>102 975</b>	<b>115 555</b>	<b>100 502</b>	<b>167 813</b>	<b>100 502</b>
<b>Non current liabilities</b>						
Borrowing		124 078	119 138	123 019	121 663	123 019
Provisions		64 907	70 268	64 907	64 907	64 907
<b>Total non current liabilities</b>		<b>188 985</b>	<b>189 406</b>	<b>187 925</b>	<b>186 570</b>	<b>187 925</b>
<b>TOTAL LIABILITIES</b>		<b>291 961</b>	<b>304 962</b>	<b>288 428</b>	<b>354 383</b>	<b>288 428</b>
<b>NET ASSETS</b>	2	<b>1 968 022</b>	<b>1 936 306</b>	<b>2 040 832</b>	<b>1 980 234</b>	<b>2 040 832</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 825 434	1 792 022	1 894 878	1 837 646	1 894 878
Reserves		142 588	144 284	145 954	142 588	145 954
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 968 022</b>	<b>1 936 306</b>	<b>2 040 832</b>	<b>1 980 234</b>	<b>2 040 832</b>

#### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M11 May									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	89 868	92 112	92 112	7 421	83 569	86 287	(2 719)	-3%	92 112
Service charges	329 880	345 541	347 792	24 485	288 488	308 144	(19 656)	-6%	347 792
Other revenue	78 140	27 597	27 455	35 045	490 608	25 551	465 057	1820%	27 455
Government - operating	86 678	117 983	123 514	-	70 660	97 005	(26 345)	-27%	123 514
Government - capital	35 390	35 076	61 391	-	-	27 869	(27 869)	-100%	61 391
Interest	27 079	23 469	31 844	534	5 689	1 694	3 996	236%	31 844
Dividends	-	-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees	500 462	524 982	529 208	69 633	879 069	435 736	(443 333)	-102%	529 208
Finance charges	13 854	13 507	13 507	-	6 713	6 669	(44)	-1%	13 507
Transfers and Grants	1 803	2 552	2 805	80	2 074	2 070	(4)	0%	2 805
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>130 917</b>	<b>100 737</b>	<b>138 588</b>	<b>(2 227)</b>	<b>51 158</b>	<b>102 075</b>	<b>835 845</b>	<b>2022%</b>	<b>138 588</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	1 036	200	3 885	-	4 635	-	4 635	#DIV/0!	3 885
Decrease (Increase) in non-current debtors	201	21	21	-	-	-	-		21
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-		-
<b>Payments</b>									
Capital assets	76 822	80 188	118 126	5 017	54 875	79 832	24 957	31%	118 126
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(75 585)</b>	<b>(79 967)</b>	<b>(114 219)</b>	<b>(5 017)</b>	<b>(50 240)</b>	<b>(79 832)</b>	<b>(20 322)</b>	<b>#DIV/0!</b>	<b>(114 219)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	604	202	136	2 173	-	2 173	#DIV/0!	202
<b>Payments</b>									
Repayment of borrowing	(5 576)	(4 954)	(4 954)	-	-	-	-		(4 954)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(5 576)</b>	<b>(4 350)</b>	<b>(4 752)</b>	<b>136</b>	<b>2 173</b>	<b>-</b>	<b>(2 173)</b>	<b>#DIV/0!</b>	<b>(4 752)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>49 756</b>	<b>16 420</b>	<b>19 617</b>	<b>(7 107)</b>	<b>3 091</b>	<b>22 243</b>			<b>19 617</b>
Cash/cash equivalents at beginning:	299 134	307 598	348 890		348 890	348 890			348 890
Cash/cash equivalents at month/year end:	348 890	324 018	368 507		351 981	371 133			368 507

The YTD actual for Suppliers and Employees includes a total of R340 000 000 of investments made during the current financial year which was not included in the budget projections.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Debtors' analysis**

#### **5.1 Supporting Table SC3**

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May											
Description	NT Code	Budget Year 2017/18									
		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	Total over 90 days
R thousands											
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	5 072	2 211	674	603	754	759	1 034	1 561	12 667	4 711
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16 689	2 567	106	30	20	248	101	746	20 508	1 146
Receivables from Non-exchange Transactions - Property Rates	1400	5 827	1 722	378	222	189	907	910	4 171	14 326	6 399
Receivables from Exchange Transactions - Waste Water Management	1500	2 728	931	182	143	128	294	311	1 440	6 158	2 316
Receivables from Exchange Transactions - Waste Management	1600	2 028	655	149	111	98	258	381	1 497	5 177	2 344
Receivables from Exchange Transactions - Property Rental Debtors	1700	29	18	1	1	1	1	1	0	51	3
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>32 373</b>	<b>8 104</b>	<b>1 491</b>	<b>1 110</b>	<b>1 190</b>	<b>2 467</b>	<b>2 738</b>	<b>9 414</b>	<b>58 887</b>	<b>16 919</b>
<b>2016/17 - totals only</b>		<b>29 354</b>	<b>5 878</b>	<b>1 138</b>	<b>952</b>	<b>851</b>	<b>664</b>	<b>467</b>	<b>10 243</b>	<b>49 548</b>	<b>13 177</b>
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	1 437	1 086	21	50	52	34	83	637	3 399	855
Commercial	2300	14 064	1 653	119	46	29	72	286	744	17 013	1 177
Households	2400	16 872	5 365	1 352	1 014	1 109	2 361	2 369	8 032	38 475	14 886
Other	2500	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>32 373</b>	<b>8 104</b>	<b>1 491</b>	<b>1 110</b>	<b>1 190</b>	<b>2 467</b>	<b>2 738</b>	<b>9 414</b>	<b>58 887</b>	<b>16 919</b>

Total Debtors has increased from **R56 656 760** in April 2018 to **R58 886 712** in May 2018.

Collection rate for May 2018 was **87.62%** compared to **78.51%** in April 2018. The YTD collection rate is **89.27%** 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 - M11 May											
Description	NT Code	Budget Year 2017/18									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	10 453	1 430	88	0	-	-	-	31	12 002	2 684
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>10 453</b>	<b>1 430</b>	<b>88</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31</b>	<b>12 002</b>	<b>2 684</b>

Detailed reports attached.

## **Section 7 – Investment portfolio analysis**

### **7.1 Supporting Table SC5**

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May									
Investments by maturity Name of institution & investment ID	Ref	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month	
R thousands									
<b>Municipality</b>									
NEDBANK		Fixed	2018/06/25	-	8.820%	100 000	-	100 000	
STANDARD		Fixed	2018/06/25	-	8.625%	100 000	-	100 000	
NEDBANK		Fixed	2018/06/29	-	8.150%	110 000	-	110 000	
NEDBANK		Fixed	2018/06/29	-	7.500%	30 000	-	30 000	
<b>Municipality sub-total</b>				-		340 000	-	340 000	
<b>Entities</b>									
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>			-		340 000	-	340 000	



## Section 8 – Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May									
Description	Ref	Budget Year 2017/18							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>RECEIPTS:</b>	1,2								
<b>Operating Transfers and Grants</b>									
National Government:		73 514	73 514	-	73 514	73 514	-		73 514
Local Government Equitable Share		70 560	70 560	-	70 560	70 560	-		70 560
Finance Management		1 550	1 550	-	1 550	1 550	-		1 550
EPWP Incentive		1 404	1 404	-	1 404	1 404	-		1 404
					-		-		-
Provincial Government:		44 574	45 714	-	31 669	31 669	-		45 714
Community Development: Workers		37	37	-	37	37	-		37
Human Settlements		15 987	15 987	-	8 616	8 616	-		15 987
Libraries		7 400	7 400	-	7 400	7 400	-		7 400
Proclaimed Roads Subsidy		19 710	19 710	-	13 036	13 036	-		19 710
Financial Management Support Grant: Student Bursaries	4	240	240	-	240	240	-		240
Fire Service Capacity Building Grant		800	800	-	800	800	-		800
RSEP/VPUU Municipal Projects		400	400	-	400	400	-		400
WCFSG: Implementation of mSCOA		-	330	-	330	330	-		330
WCFSG: Risk Management Improvement (Software)		-	100	-	100	100	-		100
WCFSG: Annual Financial Statements (Caseware)		-	200	-	200	200	-		200
WCFSG: Organisation Efficiency Initiative		-	130	-	130	130	-		130
Greenest Municipality Competition		-	130	-	130	130	-		130
Municipal Infrastructure Support Grant		-	250	-	250	250	-		250
District Municipality:		-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	<b>118 088</b>	<b>119 228</b>	<b>-</b>	<b>105 183</b>	<b>105 183</b>	<b>-</b>		<b>119 228</b>
<b>Capital Transfers and Grants</b>									
National Government:		24 608	27 608	-	16 165	16 165	-		27 608
Municipal Infrastructure Grant (MIG)		21 608	24 608	-	13 165	13 165	-		24 608
Integrated National Electrification Programme (municipal)		3 000	3 000	-	3 000	3 000	-		3 000
							-		-
Provincial Government:		12 113	30 163	-	28 774	28 774	-		30 163
Human Settlements		6 263	20 113	-	18 724	18 724	-		20 113
RSEP/VPUU Municipal Projects		5 750	2 250	-	2 250	2 250	-		2 250
Libraries		100	100	-	100	100	-		100
<i>Drought Relief</i>		-	7 700	-	7 700	7 700	-		7 700
							-		-
District Municipality:		-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	<b>36 721</b>	<b>57 771</b>	<b>-</b>	<b>44 939</b>	<b>44 939</b>	<b>-</b>		<b>57 771</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>154 809</b>	<b>176 999</b>	<b>-</b>	<b>150 121</b>	<b>150 121</b>	<b>-</b>		<b>176 999</b>

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May									
Description	Ref	Budget Year 2017/18							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>		73 514	73 514	4 686	49 801	45 726	4 075	8.9%	73 514
Local Government Equitable Share		70 560	70 560	4 227	47 323	42 906	4 417	10.3%	70 560
Finance Management		1 550	1 550	459	1 074	1 417	(343)	-24.2%	1 550
EPWP Incentiv e		1 404	1 404	-	1 404	1 404	-		1 404
<b>Provincial Government:</b>		44 574	50 281	2 729	30 283	23 647	6 636	28.1%	50 281
Community Development: Workers		37	37	3	10	34	(24)	-69.6%	37
Human Settlements		15 987	17 794	2 031	8 872	16 185	(7 313)	-45.2%	17 794
Libraries		7 400	7 296	653	6 577	6 848	(271)	-4.0%	7 296
Proclaimed Roads Subsidy		19 710	24 034	2	14 766	251	14 515	5785.9%	24 034
Financial Management Support Grant: Student Bursaries		240	360	40	58	330	(272)	-82.5%	360
Fire Service Capacity Building Grant		800	-	-	-	-	-		-
RSEP/VPUU Municipal Projects		400	-	-	-	-	-		-
WCFSG: Implementation of mSCOA		-	330	-	330	264	66	25.0%	330
WCFSG: Risk Management Improvement (Software)		-	100	100	100	100	(0)	0.0%	100
WCFSG: Annual Financial Statements (Caseware)		-	200	(73)	127	160	(33)	-20.7%	200
WCFSG: Organisation Efficiency Initiative		-	130	-	-	104	(104)	-100.0%	130
Municipal Infrastructure Support Grant		-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-		-
<b>Other grant providers:</b>		309	309	-	309	309	-		309
<i>LG Seta</i>		209	209	-	209	209	-		209
<i>Dept of Social Development</i>		100	100	-	100	100	-		100
<b>Total operating expenditure of Transfers and Grants:</b>		<b>118 397</b>	<b>124 104</b>	<b>7 415</b>	<b>80 394</b>	<b>69 683</b>	<b>10 711</b>	<b>15.4%</b>	<b>124 104</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>		24 608	27 608	4 879	24 425	26 001	(1 576)	-6.1%	27 608
Municipal Infrastructure Grant (MIG)		21 608	24 608	3 350	21 709	23 484	(1 775)	-7.6%	24 608
Integrated National Electrification Programme (municipal)		3 000	3 000	1 529	2 716	2 517	199	7.9%	3 000
<b>Provincial Government:</b>		10 363	33 783	1 231	11 513	25 171	(13 658)	-54.3%	33 783
Human Settlements		6 263	18 306	-	6 767	14 085	(7 318)	-52.0%	18 306
RSEP/VPUU Municipal Projects		4 000	6 642	-	1 562	6 483	(4 920)	-75.9%	6 642
Libraries		100	204	2	183	158	25	15.8%	204
Fire Service Capacity Building Grant		-	800	-	764	800	(36)	-4.5%	800
Greenest Municipality Competition		-	130	119	119	130	(11)	-8.5%	130
Drought Relief		-	7 700	1 110	2 117	3 515	(1 398)	-39.8%	7 700
<b>District Municipality:</b>		-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		<b>34 971</b>	<b>61 391</b>	<b>6 110</b>	<b>35 938</b>	<b>51 172</b>	<b>(15 234)</b>	<b>-29.8%</b>	<b>61 391</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>153 368</b>	<b>185 495</b>	<b>13 525</b>	<b>116 332</b>	<b>120 855</b>	<b>(4 523)</b>	<b>-3.7%</b>	<b>185 495</b>

### 8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May						
Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		8 417	-	4 737	3 680	43.7%
Financial Management Support Grant: Student Bursaries		120	-	120	-	
RSEP/VPUU Municipal Projects		3 992	-	313	3 680	92.2%
Proclaimed Roads Subsidy		4 305	-	4 305	-	
District Municipality:		-	-	-	-	
<i>[insert description]</i>					-	
Other grant providers:		-	-	-	-	
<i>[insert description]</i>					-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>8 417</b>	<b>-</b>	<b>4 737</b>	<b>3 680</b>	<b>43.7%</b>
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>8 417</b>	<b>-</b>	<b>4 737</b>	<b>3 680</b>	<b>43.7%</b>

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

### 9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May									
Summary of Employee and Councillor remuneration	Ref	Budget Year 2017/18							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	B	C					%	D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		-	-		-	-	-		-
Pension and UIF Contributions		943	972	78	866	866	-		972
Medical Aid Contributions		152	152	17	266	266	-		152
Motor Vehicle Allowance		-	-		-	-	-		-
Cellphone Allowance		675	1 367	85	983	983	-		1 367
Housing Allowances		-	-		-	-	-		-
Other benefits and allowances		7 678	7 876	646	7 806	7 806	-		7 876
<b>Sub Total - Councillors</b>		<b>9 448</b>	<b>10 367</b>	<b>826</b>	<b>9 921</b>	<b>9 921</b>	<b>-</b>		<b>10 367</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	3	7 430	7 430	592	6 959	6 839	120	2%	7 430
Pension and UIF Contributions		1 390	1 390	110	329	258	71	28%	1 390
Medical Aid Contributions		358	358	30	94	9	85	922%	358
Overtime		-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-		-
Motor Vehicle Allowance		845	845	71	465	909	(443)	-49%	845
Cellphone Allowance		98	98	24	218	218	(0)	0%	98
Housing Allowances		-	-	-	-	-	-		-
Other benefits and allowances		191	191	8	24	12 221	(12 198)	-100%	191
Payments in lieu of leave		-	-	-	-	-	-		-
Long service awards		-	-	(87)	31	57	(26)	-45%	-
Post-retirement benefit obligations	2	2 220	2 220	-	-	-	-		2 220
<b>Sub Total - Senior Managers of Municipality</b>		<b>12 531</b>	<b>12 531</b>	<b>747</b>	<b>8 120</b>	<b>20 511</b>	<b>(12 392)</b>	<b>-60%</b>	<b>12 531</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		105 436	104 724	8 422	93 289	95 994	(2 705)	-3%	104 724
Pension and UIF Contributions		18 657	18 657	1 402	17 430	18 110	(681)	-4%	18 657
Medical Aid Contributions		9 028	9 028	678	7 645	8 513	(868)	-10%	9 028
Overtime		6 816	6 816	824	7 204	6 246	958	15%	6 816
Performance Bonus		-	-	-	-	-	-		-
Motor Vehicle Allowance		3 957	3 957	340	4 107	3 491	616	18%	3 957
Cellphone Allowance		313	313	38	328	159	169	107%	313
Housing Allowances		1 626	1 626	119	1 078	1 490	(412)	-28%	1 626
Other benefits and allowances		19 295	19 295	868	16 790	6 306	10 484	166%	19 295
Payments in lieu of leave		1 508	1 508	(218)	60	1 382	(1 321)	-96%	1 508
Long service awards		1 508	1 508	(560)	(2)	1 325	(1 327)	-100%	1 508
Post-retirement benefit obligations	2	11 206	11 206	(1 363)	-	9	(9)	-100%	11 206
<b>Sub Total - Other Municipal Staff</b>		<b>179 351</b>	<b>178 638</b>	<b>10 550</b>	<b>147 929</b>	<b>143 025</b>	<b>4 904</b>	<b>3%</b>	<b>178 638</b>
<b>Total Parent Municipality</b>		<b>201 330</b>	<b>201 537</b>	<b>12 123</b>	<b>165 970</b>	<b>173 457</b>	<b>(7 488)</b>	<b>-4%</b>	<b>201 537</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>201 330</b>	<b>201 537</b>	<b>12 123</b>	<b>165 970</b>	<b>173 457</b>	<b>(7 488)</b>	<b>-4%</b>	<b>201 537</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>191 882</b>	<b>191 169</b>	<b>11 297</b>	<b>156 049</b>	<b>163 536</b>	<b>(7 488)</b>	<b>-5%</b>	<b>191 169</b>

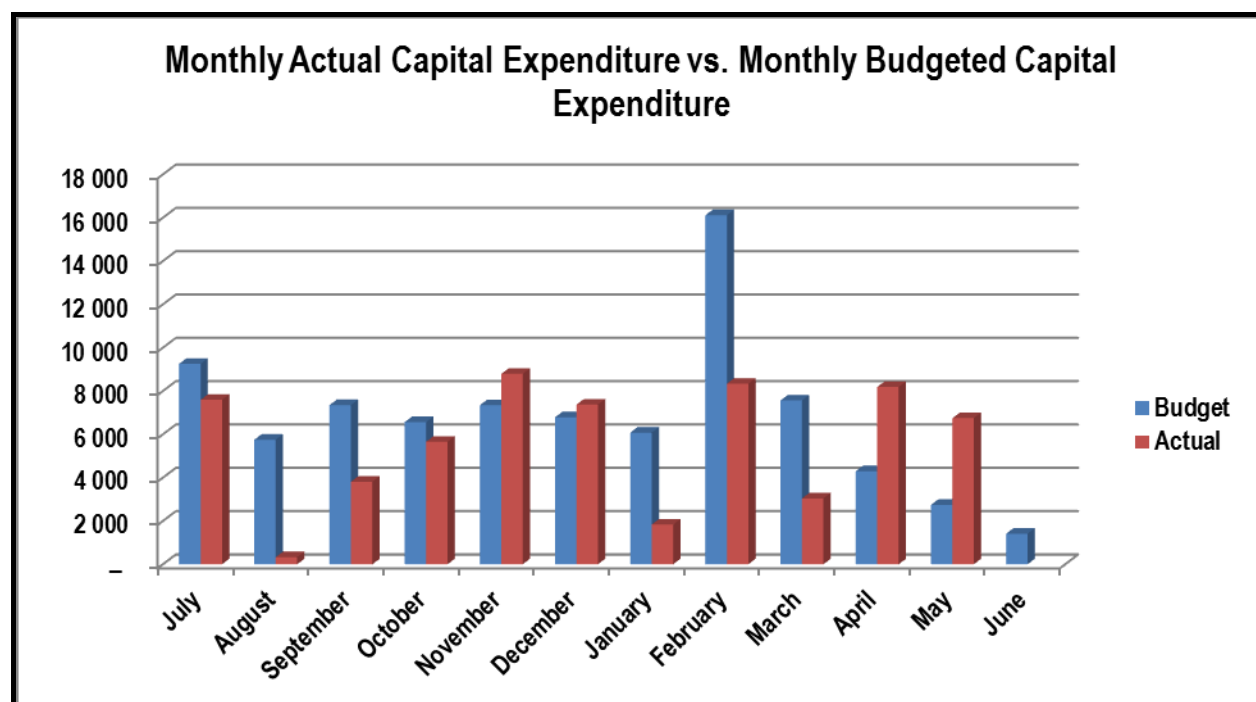
## Section 10 – Material variances to the SDBIP

Was addressed in the Adjustment budget that was approved on 29 March 2018.

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May								
Month	Budget Year 2017/18							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
<u>Monthly expenditure performance trend</u>								
July	9 252	7 589	7 589	7 589	7 589	(0)	0.0%	9%
August	5 751	330	330	7 919	7 919	(0)	0.0%	10%
September	7 347	3 792	3 810	11 729	11 711	(18)	-0.2%	14%
October	6 561	5 650	5 655	17 385	17 361	(24)	-0.1%	21%
November	7 345	8 788	8 790	26 175	26 148	(26)	-0.1%	32%
December	6 784	6 935	7 373	33 547	33 084	(464)	-1.4%	30%
January	6 077	995	1 830	35 378	34 079	(1 299)	-3.8%	32%
February	16 115	10 797	8 336	43 714	44 876	1 162	2.6%	40%
March	7 561	14 169	3 040	46 754	59 045	12 291	20.8%	42%
April	4 300	18 064	8 184	54 938	77 109	22 170	28.8%	50%
May	2 740	16 527	6 745	61 684	93 635	31 952	34.1%	56%
June	1 411	16 438	-		110 073	-		
<b>Total Capital expenditure</b>	<b>81 243</b>	<b>110 073</b>	<b>61 684</b>					



## 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 - M11 May									
Description	Ref	Budget Year 2017/18							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		27 311	38 913	2 525	22 867	28 741	5 874	20.4%	38 913
Roads Infrastructure		10 770	12 120	516	4 495	8 210	3 716	45.3%	12 120
<i>Roads</i>		10 770	12 120	516	4 495	8 210	3 716	45.3%	12 120
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		3 000	3 130	1 648	2 835	2 647	(188)	-7.1%	3 130
<i>LV Networks</i>		3 000	3 130	1 648	2 835	2 647	(188)	-7.1%	3 130
Water Supply Infrastructure		651	9 701	110	3 178	4 516	1 337	29.6%	9 701
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	7 700	110	1 117	3 365	2 248	66.8%	7 700
<i>Reservoirs</i>		651	651	-	651	651	(0)	0.0%	651
<i>Distribution</i>		-	1 350	-	1 410	500	(910)	-182.1%	1 350
Sanitation Infrastructure		12 890	13 762	251	12 359	13 168	809	6.1%	13 762
<i>Reticulation</i>		12 890	13 762	251	12 359	13 168	809	6.1%	13 762
Solid Waste Infrastructure		-	200	-	-	200	200	100.0%	200
<i>Waste Drop-off Points</i>		-	200	-	-	200	200	100.0%	200
Rail Infrastructure		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
<b>Community Assets</b>		6 100	8 187	448	3 122	7 077	3 955	55.9%	8 187
Community Facilities		2 900	2 582	161	294	1 779	1 485	83.5%	2 582
<i>Halls</i>		-	-	-	-	-	-	-	-
<i>Centres</i>		950	-	-	-	-	-	-	-
<i>Public Open Space</i>		550	1 182	161	218	470	252	53.6%	1 182
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		100	100	-	5	100	95	94.7%	100
<i>Taxi Ranks/Bus Terminals</i>		1 300	1 300	-	70	1 209	1 138	94.2%	1 300
Sport and Recreation Facilities		3 200	5 605	287	2 828	5 298	2 470	46.6%	5 605
<i>Indoor Facilities</i>		1 700	2 767	-	1 475	2 840	1 365	48.1%	2 767
<i>Outdoor Facilities</i>		1 500	2 838	287	1 354	2 459	1 105	44.9%	2 838
<b>Heritage assets</b>		-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-
<b>Other assets</b>		860	1 086	160	557	1 000	443	44.3%	1 086
Operational Buildings		860	1 086	160	557	1 000	443	44.3%	1 086
<i>Municipal Offices</i>		860	1 086	160	557	1 000	443	44.3%	1 086
Housing		-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		1 295	1 345	56	580	1 478	898	60.8%	1 345
Computer Equipment		1 295	1 345	56	580	1 478	898	60.8%	1 345
<b>Furniture and Office Equipment</b>		124	120	4	93	122	29	24.2%	120
Furniture and Office Equipment		124	120	4	93	122	29	24.2%	120
<b>Machinery and Equipment</b>		6 337	8 089	196	7 537	7 815	279	3.6%	8 089
Machinery and Equipment		6 337	8 089	196	7 537	7 815	279	3.6%	8 089
<b>Transport Assets</b>		981	1 022	-	1 021	1 013	(7)	-0.7%	1 022
Transport Assets		981	1 022	-	1 021	1 013	(7)	-0.7%	1 022
<b>Libraries</b>		-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	43 008	58 762	3 389	35 776	47 247	11 471	24.3%	58 762

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

Description	Ref	Budget Year 2017/18							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		13 302	14 179	480	11 637	13 325	1 689	12.7%	14 179
Roads Infrastructure		-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-		-
Electrical Infrastructure		6 200	6 232	-	6 238	6 235	(3)	0.0%	6 232
<i>LV Networks</i>		6 200	6 232	-	6 238	6 235	(3)	0.0%	6 232
Water Supply Infrastructure		7 102	7 272	480	5 399	7 090	1 691	23.9%	7 272
<i>Water Treatment Works</i>		1 975	-	-	-	575	575	100.0%	-
<i>Bulk Mains</i>		1 362	3 283	150	1 784	2 527	742	29.4%	3 283
<i>Distribution</i>		3 765	3 990	330	3 615	3 989	374	9.4%	3 990
Sanitation Infrastructure		-	675	-	-	-	-		675
<i>Waste Water Treatment Works</i>		-	675	-	-	-	-		675
Solid Waste Infrastructure		-	-	-	-	-	-		-
<b>Community Assets</b>		-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-		-
<b>Other assets</b>		-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-		-
Housing		-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-		-
<b>Intangible Assets</b>		-	-	-	-	-	-		-
<b>Computer Equipment</b>		-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-		-
<b>Machinery and Equipment</b>		-	-	-	-	-	-		-
<b>Transport Assets</b>		-	-	-	-	-	-		-
<b>Libraries</b>		-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of existing ass</b>	1	13 302	14 179	480	11 637	13 325	1 689	12.7%	14 179

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May

Description	Ref	Budget Year 2017/18							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		10 000	22 174	1 204	2 128	17 707	15 579	88.0%	22 174
Roads Infrastructure		10 000	10 700	1 134	1 836	8 304	6 469	77.9%	10 700
<i>Roads</i>		10 000	10 700	1 134	1 836	8 304	6 469	77.9%	10 700
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	1 274	70	293	1 203	910	75.7%	1 274
<i>Distribution</i>		-	1 274	70	293	1 203	910	75.7%	1 274
Sanitation Infrastructure		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	10 200	-	-	8 200	8 200	100.0%	10 200
<i>Landfill Sites</i>		-	10 000	-	-	8 000	8 000	100.0%	10 000
<i>Waste Transfer Stations</i>		-	200	-	-	200	200	100.0%	200
Rail Infrastructure		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
<b>Community Assets</b>		7 872	7 898	1 672	5 083	7 585	2 502	33.0%	7 898
Community Facilities		900	1 850	-	272	1 850	1 578	85.3%	1 850
<i>Police</i>		900	1 850	-	272	1 850	1 578	85.3%	1 850
Sport and Recreation Facilities		6 972	6 048	1 672	4 811	5 735	924	16.1%	6 048
<i>Outdoor Facilities</i>		6 972	6 048	1 672	4 811	5 735	924	16.1%	6 048
<b>Heritage assets</b>		-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-
<b>Other assets</b>		7 060	7 060	-	7 060	7 060	0	0.0%	7 060
Operational Buildings		-	-	-	-	-	-	-	-
Housing		7 060	7 060	-	7 060	7 060	0	0.0%	7 060
<i>Social Housing</i>		7 060	7 060	-	7 060	7 060	0	0.0%	7 060
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-
<b>Libraries</b>		-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing</b>	1	24 932	37 132	2 876	14 272	32 352	18 081	55.9%	37 132



## 12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May									
Description	Ref	Budget Year 2017/18							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		47 196	47 196	1 866	39 496	20 085	(19 411)	-96.6%	47 196
Roads Infrastructure		28 200	28 200	188	22 169	3 480	(18 688)	-537.0%	28 200
<i>Roads</i>		21 290	21 290	2	16 295	-	(16 295)	#DIV/0!	21 290
<i>Road Structures</i>		6 854	6 854	186	5 839	3 427	(2 412)	-70.4%	6 854
<i>Road Furniture</i>		55	55	-	35	54	18	34.3%	55
Storm water Infrastructure		8 007	8 007	1 098	9 140	6 903	(2 238)	-32.4%	8 007
<i>Storm water Conveyance</i>		8 007	8 007	1 098	9 140	6 903	(2 238)	-32.4%	8 007
Electrical Infrastructure		1 875	1 875	107	1 815	1 735	(80)	-4.6%	1 875
<i>MV Substations</i>		745	745	20	156	156	0	0.1%	745
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-
<i>MV Networks</i>		-	-	-	11	27	17	60.8%	-
<i>LV Networks</i>		1 129	1 129	87	1 649	1 552	(97)	-6.2%	1 129
Water Supply Infrastructure		-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 544	2 544	106	1 869	2 422	553	22.8%	2 544
<i>Pump Station</i>		676	676	18	365	445	80	18.1%	676
<i>Waste Water Treatment Works</i>		1 869	1 869	88	1 504	1 976	473	23.9%	1 869
Solid Waste Infrastructure		6 569	6 569	367	4 502	5 545	1 043	18.8%	6 569
<i>Landfill Sites</i>		6 569	6 569	367	4 502	5 545	1 043	18.8%	6 569
<b>Community Assets</b>		3 086	3 086	257	2 662	2 760	98	3.5%	3 086
Community Facilities		2 394	2 394	42	1 856	1 934	78	4.0%	2 394
<i>Halls</i>		2 153	2 153	5	842	824	(18)	-2.2%	2 153
<i>Centres</i>		-	-	33	891	937	46	4.9%	-
<i>Libraries</i>		50	50	-	50	46	(4)	-9.1%	50
<i>Cemeteries/Crematoria</i>		68	68	-	41	90	49	54.4%	68
<i>Public Open Space</i>		122	122	4	32	37	5	14.5%	122
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-
Sport and Recreation Facilities		692	692	215	806	826	19	2.4%	692
<i>Indoor Facilities</i>		200	200	29	163	172	10	5.7%	200
<i>Outdoor Facilities</i>		492	492	186	644	653	10	1.5%	492
<b>Heritage assets</b>		-	-	-	-	-	-	-	-
<b>Other assets</b>		8 503	8 503	114	857	1 136	279	24.6%	8 503
Operational Buildings		11	11	71	668	940	272	28.9%	11
<i>Municipal Offices</i>		11	11	71	668	940	272	28.9%	11
Housing		8 492	8 492	43	189	197	7	3.8%	8 492
<i>Staff Housing</i>		-	-	43	163	152	(11)	-7.5%	-
<i>Social Housing</i>		8 492	8 492	-	26	45	19	41.6%	8 492
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		2 836	2 836	5	1 583	2 507	924	36.9%	2 836
Licences and Rights		2 836	2 836	5	1 583	2 507	924	36.9%	2 836
<i>Computer Software and Applications</i>		2 836	2 836	5	1 583	2 507	924	36.9%	2 836
<b>Computer Equipment</b>		508	508	14	133	382	248	65.0%	508
Computer Equipment		508	508	14	133	382	248	65.0%	508
<b>Furniture and Office Equipment</b>		195	195	36	135	202	67	33.2%	195
Furniture and Office Equipment		195	195	36	135	202	67	33.2%	195
<b>Machinery and Equipment</b>		837	837	34	526	706	181	25.6%	837
Machinery and Equipment		837	837	34	526	706	181	25.6%	837
<b>Transport Assets</b>		4 234	4 234	387	2 942	3 044	102	3.3%	4 234
Transport Assets		4 234	4 234	387	2 942	3 044	102	3.3%	4 234
<b>Libraries</b>		-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	67 394	67 394	2 714	48 334	30 822	(17 512)	-56.8%	67 394

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

Description	Ref	Budget Year 2017/18							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		69 462	69 462	5 705	62 757	62 757	-		69 462
Roads Infrastructure		25 050	25 050	2 004	22 046	22 046	-		25 050
<i>Roads</i>		3 503	3 503	292	3 212	3 212	-		3 503
<i>Road Structures</i>		21 142	21 142	1 679	18 464	18 464	-		21 142
<i>Road Furniture</i>		404	404	34	371	371	-		404
Storm water Infrastructure		4 205	4 205	350	3 855	3 855	-		4 205
<i>Drainage Collection</i>		815	815	68	747	747	-		815
<i>Storm water Conveyance</i>		3 304	3 304	275	3 029	3 029	-		3 304
<i>Attenuation</i>		86	86	7	79	79	-		86
Electrical Infrastructure		12 817	12 817	1 068	11 749	11 749	-		12 817
<i>Power Plants</i>		252	252	21	231	231	-		252
<i>HV Substations</i>		24	24	2	22	22	-		24
<i>HV Switching Station</i>		10	10	1	9	9	-		10
<i>HV Transmission Conductors</i>		-	-	-	-	-	-		-
<i>MV Substations</i>		2 430	2 430	203	2 228	2 228	-		2 430
<i>MV Switching Stations</i>		-	-	-	-	-	-		-
<i>MV Networks</i>		7 169	7 169	597	6 572	6 572	-		7 169
<i>LV Networks</i>		2 932	2 932	244	2 688	2 688	-		2 932
<i>Capital Spares</i>		-	-	-	-	-	-		-
Water Supply Infrastructure		10 434	10 434	870	9 565	9 565	-		10 434
<i>Dams and Weirs</i>		244	244	20	224	224	-		244
<i>Boreholes</i>		14	14	1	13	13	-		14
<i>Reservoirs</i>		1 351	1 351	113	1 238	1 238	-		1 351
<i>Pump Stations</i>		529	529	44	485	485	-		529
<i>Water Treatment Works</i>		-	-	-	-	-	-		-
<i>Bulk Mains</i>		6 904	6 904	575	6 329	6 329	-		6 904
<i>Distribution</i>		1 302	1 302	108	1 193	1 193	-		1 302
<i>Distribution Points</i>		90	90	7	82	82	-		90
Sanitation Infrastructure		16 274	16 274	1 356	14 918	14 918	-		16 274
<i>Pump Station</i>		52	52	4	47	47	-		52
<i>Reticulation</i>		546	546	45	500	500	-		546
<i>Waste Water Treatment Works</i>		9 275	9 275	773	8 502	8 502	-		9 275
<i>Outfall Sewers</i>		6 337	6 337	528	5 809	5 809	-		6 337
<i>Toilet Facilities</i>		65	65	5	59	59	-		65
<i>Capital Spares</i>		-	-	-	-	-	-		-
Solid Waste Infrastructure		681	681	57	624	624	-		681
<i>Landfill Sites</i>		328	328	27	301	301	-		328
<i>Waste Transfer Stations</i>		135	135	11	124	124	-		135
<i>Waste Processing Facilities</i>		-	-	-	-	-	-		-
<i>Waste Drop-off Points</i>		218	218	18	199	199	-		218
Rail Infrastructure		-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-		-

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

Description	Ref	Budget Year 2017/18							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1								
<b>Community Assets</b>		3 840	3 840	320	3 520	3 520	-		3 840
Community Facilities		1 700	1 700	142	1 558	1 558	-		1 700
<i>Halls</i>		96	96	8	88	88	-		96
<i>Clinics/Care Centres</i>		507	507	42	465	465	-		507
<i>Museums</i>		24	24	2	22	22	-		24
<i>Libraries</i>		841	841	70	771	771	-		841
<i>Cemeteries/Crematoria</i>		174	174	14	159	159	-		174
<i>Public Ablution Facilities</i>		58	58	5	54	54	-		58
Sport and Recreation Facilities		2 141	2 141	178	1 962	1 962	-		2 141
<i>Indoor Facilities</i>		-	-	-	-	-	-		-
<i>Outdoor Facilities</i>		2 141	2 141	178	1 962	1 962	-		2 141
<i>Capital Spares</i>		-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-		-
<b>Investment properties</b>		25	25	2	23	23	-		25
Revenue Generating		25	25	2	23	23	-		25
<i>Improved Property</i>		25	25	2	23	23	-		25
<b>Other assets</b>		3 795	3 795	316	3 479	3 479	-		3 795
Operational Buildings		3 462	3 462	289	3 174	3 174	-		3 462
<i>Municipal Offices</i>		2 941	2 941	245	2 696	2 696	-		2 941
<i>Workshops</i>		50	50	4	46	46	-		50
<i>Stores</i>		471	471	39	432	432	-		471
Housing		333	333	28	305	305	-		333
<i>Staff Housing</i>		163	163	14	149	149	-		163
<i>Social Housing</i>		170	170	14	156	156	-		170
<b>Intangible Assets</b>		686	686	57	629	629	-		686
Licences and Rights		686	686	57	629	629	-		686
<i>Computer Software and Applications</i>		686	686	57	629	629	-		686
<b>Computer Equipment</b>		946	946	79	867	867	-		946
Computer Equipment		946	946	79	867	867	-		946
<b>Furniture and Office Equipment</b>		365	365	30	334	334	-		365
Furniture and Office Equipment		365	365	30	334	334	-		365
<b>Machinery and Equipment</b>		2 474	2 474	206	2 268	2 268	-		2 474
Machinery and Equipment		2 474	2 474	206	2 268	2 268	-		2 474
<b>Transport Assets</b>		2 390	2 390	199	2 191	2 191	-		2 390
Transport Assets		2 390	2 390	199	2 191	2 191	-		2 390
<b>Total Depreciation</b>	1	83 983	83 983	6 915	76 067	76 067	-		83 983

## Section 13 – Quality certification

### QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -

(mark as appropriate)

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

for the month of **May 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:

12 June 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 be 'Tjimen Van Essen', written over a horizontal line. The signature is stylized with a large 'T' and 'E'.

Date: 13 June 2018