

# WC015 Swartland Municipality

## In - Year Report of Municipalities

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



## Monthly & Quarterly Budget Statement July - September 2018

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# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

### **1.1 In -Year Report – Monthly & Quarterly Budget Statement**

The monthly and quarterly budget statement for September 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 and quarterly budget statement and supporting schedules for September 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 and quarterly report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality’s budget.

### **3.2 Consolidated performance**

The following table summarises the overall position on the capital and operating Budgets

	Original Budget	Adjustments Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Expenditure	R 686 703 472	R 688 236 760	R 131 058 865	R 112 107 207	R -18 951 658	-14%
Operating Revenue	R 734 630 082	R 739 979 484	R 172 198 003	R 177 902 712	R 5 704 709	3%
Capital	R 87 245 909	R 94 009 363	R 11 501 019	R 6 610 847	R -4 890 172	-43%

### 3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	2017/18	Budget Year 2018/19							
		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		102 724	103 645	103 645	9 041	36 194	34 078	2 116	6%	103 645
Service charges - electricity revenue		242 358	261 358	261 358	23 161	68 269	66 765	1 503	2%	261 358
Service charges - water revenue		53 360	56 799	56 799	4 532	14 792	12 740	2 052	16%	56 799
Service charges - sanitation revenue		39 043	41 079	41 079	3 490	10 093	10 266	(172)	-2%	41 079
Service charges - refuse revenue		23 741	24 833	24 833	2 134	6 433	6 206	227	4%	24 833
Service charges - other		-	-	-	-	-	-	-		-
Rental of facilities and equipment		1 585	1 497	1 497	113	426	374	52	14%	1 497
Interest earned - external investments		31 280	30 263	30 263	574	1 878	1 625	253	16%	30 263
Interest earned - outstanding debtors		1 968	1 897	1 897	233	599	474	125	26%	1 897
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		32 631	25 227	25 227	67	162	143	19	14%	25 227
Licences and permits		3 834	3 753	3 753	303	957	938	19	2%	3 753
Agency services		4 052	4 100	4 100	337	1 008	1 025	(16)	-2%	4 100
Transfers and subsidies		110 484	132 185	133 718	-	34 187	34 860	(673)	-2%	133 718
Other revenue		15 541	10 819	10 819	936	2 623	2 704	(80)	-3%	10 819
Gains on disposal of PPE		9 042	200	200	230	280	-	280	#DIV/0!	200
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>671 643</b>	<b>697 655</b>	<b>699 188</b>	<b>45 152</b>	<b>177 903</b>	<b>172 198</b>	<b>5 705</b>	<b>3%</b>	<b>699 188</b>

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 September 2018.

- Services charges – Water stand at 16% above the YTD budgeted projections due to above normal consumption in the winter months and level 6 water restrictions tariffs.
- Rental of facilities are 14% above YTD Budget projections due to more revenue received on rental facilities.
- Interest earned – external investments stands at 16% above YTD budgeted projections due to interest received on the R40 million investment that matured on 31 July 2018.
- Fines stand at 16% above the YTD budgeted projections due to more revenue received on various line-items.
- Gains on disposal of PPE are revenue from Sale of land transactions that were under budgeted.
- Revenue received for the month of September 2018 was **R45.152 million** and stands at **3%** above the budgeted projections.

### 3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Expenditure By Type</b>										
Employee related costs		181 157	202 968	202 754	14 963	43 128	46 334	(3 205)	-7%	202 754
Remuneration of councillors		9 913	10 578	10 578	826	2 477	2 602	(125)	-5%	10 578
Debt impairment		28 506	16 817	16 817	-	(31)	-	(31)	#DIV/0!	16 817
Depreciation & asset impairment		79 931	85 063	85 063	-	-	-	-		85 063
Finance charges		13 337	15 135	15 135	3	14	109	(95)	-87%	15 135
Bulk purchases		178 604	211 428	211 428	25 265	49 604	46 916	2 688	6%	211 428
Other materials		19 721	12 217	12 664	1 059	3 184	3 158	26	1%	12 664
Contracted services		58 113	95 049	96 417	3 480	8 165	24 134	(15 969)	-66%	96 417
Transfers and subsidies		2 471	2 883	2 883	216	787	708	79	11%	2 883
Other expenditure		25 117	32 084	32 015	2 348	4 778	7 097	(2 319)	-33%	32 015
Loss on disposal of PPE		6 934	2 482	2 482	-	-	-	-		2 482
<b>Total Expenditure</b>		<b>603 805</b>	<b>686 703</b>	<b>688 237</b>	<b>48 159</b>	<b>112 107</b>	<b>131 059</b>	<b>(18 952)</b>	<b>-14%</b>	<b>688 237</b>
<b>Surplus/(Deficit)</b>		<b>67 839</b>	<b>10 952</b>	<b>10 952</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>	<b>24 656</b>	<b>0</b>	<b>10 952</b>
Transfers and subsidies - capital (monetary)		56 743	36 975	40 791	-	-	-	-		40 791
<b>Surplus/(Deficit) after capital transfers &amp;</b>		<b>124 581</b>	<b>47 927</b>	<b>51 743</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>			<b>51 743</b>
Taxation					-	-	-	-		
<b>Surplus/(Deficit) after taxation</b>		<b>124 581</b>	<b>47 927</b>	<b>51 743</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>			<b>51 743</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>124 581</b>	<b>47 927</b>	<b>51 743</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>			<b>51 743</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>124 581</b>	<b>47 927</b>	<b>51 743</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>			<b>51 743</b>

- Finance charges stand at 87% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- Contracted services stand at 66% below the YTD budgeted projections due underspending on various line items.
- Transfers and grants stand at 11% above the YTD budgeted projections with the amount being insignificant from a material point of view.
- Other expenditure stand at 33% below the YTD budgeted projections due underspending on various line items.
- Expenditure for the month of September 2018 was **R48.159 million** whilst the overall YTD performance stands at **14%** below the budgeted projections.

### 3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		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>										
<b>Governance and administration</b>		10 913	2 437	2 437	54	255	541	(286)	-53%	2 437
Executive and council		9	10	10	-	-	2	(2)	-100%	10
Finance and administration		10 904	2 427	2 427	54	255	539	(284)	-53%	2 427
<b>Community and public safety</b>		10 680	16 275	18 902	453	465	2 245	(1 780)	-79%	18 902
Community and social services		3 231	1 296	1 296	9	11	179	(168)	-94%	1 296
Sport and recreation		6 628	11 609	14 236	445	455	2 027	(1 572)	-78%	14 236
Public safety		821	3 370	3 370	-	-	40	(40)	-100%	3 370
<b>Economic and environmental services</b>		26 012	20 337	21 526	16	16	281	(265)	-94%	21 526
Planning and development		179	70	70	-	-	11	(11)	-100%	70
Road transport		25 833	20 267	21 456	16	16	270	(254)	-94%	21 456
<b>Trading services</b>		52 803	48 197	51 144	2 986	5 875	8 434	(2 559)	-30%	51 144
Energy sources		11 224	14 794	14 794	954	2 219	1 386	833	60%	14 794
Water management		19 025	11 775	11 775	1 919	3 542	1 200	2 342	195%	11 775
Waste water management		14 667	15 468	15 468	47	47	4 398	(4 351)	-99%	15 468
Waste management		7 887	6 160	9 107	67	67	1 450	(1 383)	-95%	9 107
<b>Total Capital Expenditure - Functional Classification</b>	3	100 408	87 246	94 009	3 510	6 611	11 501	(4 890)	-43%	94 009
<b>Funded by:</b>										
National Government		27 608	27 975	27 975	2 112	4 537	4 800	(263)	-5%	27 975
Provincial Government		29 020	9 000	12 816	249	249	2 024	(1 775)	-88%	12 816
<b>Transfers recognised - capital</b>		56 628	36 975	40 791	2 361	4 786	6 824	(2 038)	-30%	40 791
<b>Internally generated funds</b>		43 780	50 271	53 218	1 149	1 825	4 677	(2 852)	-61%	53 218
<b>Total Capital Funding</b>		100 408	87 246	94 009	3 510	6 611	11 501	(4 890)	-43%	94 009

Capital expenditure for the month of September amounts to **R3 509 954.56** and stands at 43% below the projected YTD budget. **Commitments are R20 518 456.69.** Most of the projects are in procurement stages and expenditure will pick up in the months to follow.

### 3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 First Quarter					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2018/19		
			Original Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		14.6%	0.0%	14.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.6%	9.2%	9.6%
Gearing	Long Term Borrowing/ Funds & Reserves		77.9%	72.3%	77.9%
<b><u>Liquidity</u></b>					
Current Ratio	Current assets/current liabilities	1	5:1	6:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities		4:1	5:1	4:1
<b><u>Revenue Management</u></b>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	88.5%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18.8%	9.4%	18.8%
<b><u>Creditors Management</u></b>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	99.23%	100.0%
<b><u>Funding of Provisions</u></b>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<b><u>Other Indicators</u></b>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	15.80%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15.0%	5.58%	15.0%
Employee costs	Employee costs/Total Revenue - capital revenue		29.1%	24.2%	29.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7.9%	5.0%	7.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.4%	0.0%	14.4%
<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%	9.5%	17.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		24.1%	17.9%	24.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8	10	8

## 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 - M03 September									
Description	2017/18	Budget Year 2018/19							
	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	102 724	103 645	103 645	9 041	36 194	34 078	2 116	6%	103 645
Service charges	358 502	384 069	384 069	33 318	99 587	95 977	3 610	4%	384 069
Investment revenue	31 280	30 263	30 263	574	1 878	1 625	253	16%	30 263
Transfers and subsidies	110 484	132 185	133 718	–	34 187	34 860	(673)	-2%	133 718
Other own revenue	68 653	47 493	47 493	2 220	6 057	5 657	400	7%	47 493
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>671 643</b>	<b>697 655</b>	<b>699 188</b>	<b>45 152</b>	<b>177 903</b>	<b>172 198</b>	<b>5 705</b>	<b>3%</b>	<b>699 188</b>
Employee costs	181 157	202 968	202 754	14 963	43 128	46 334	(3 205)	-7%	202 754
Remuneration of Councillors	9 913	10 578	10 578	826	2 477	2 602	(125)	-5%	10 578
Depreciation & asset impairment	79 931	85 063	85 063	–	–	–	–	–	85 063
Finance charges	13 337	15 135	15 135	3	14	109	(95)	-87%	15 135
Materials and bulk purchases	198 325	223 645	224 092	26 323	52 788	50 074	2 714	5%	224 092
Transfers and subsidies	2 471	2 883	2 883	216	787	708	79	11%	2 883
Other expenditure	118 670	146 431	147 732	5 828	12 912	31 231	(18 319)	-59%	147 732
<b>Total Expenditure</b>	<b>603 805</b>	<b>686 703</b>	<b>688 237</b>	<b>48 159</b>	<b>112 107</b>	<b>131 059</b>	<b>(18 952)</b>	<b>-14%</b>	<b>688 237</b>
<b>Surplus/(Deficit)</b>	<b>67 839</b>	<b>10 952</b>	<b>10 952</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>	<b>24 656</b>	<b>60%</b>	<b>10 952</b>
Transfers and subsidies - capital (monetary alloc	56 743	36 975	40 791	–	–	–	–	–	40 791
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>124 581</b>	<b>47 927</b>	<b>51 743</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>	<b>24 656</b>	<b>60%</b>	<b>51 743</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>124 581</b>	<b>47 927</b>	<b>51 743</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>	<b>24 656</b>	<b>60%</b>	<b>51 743</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>100 408</b>	<b>87 246</b>	<b>94 009</b>	<b>3 510</b>	<b>6 611</b>	<b>11 501</b>	<b>(4 890)</b>	<b>-43%</b>	<b>94 009</b>
Capital transfers recognised	56 628	36 975	40 791	2 361	4 786	6 824	(2 038)	-30%	40 791
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	43 780	50 271	53 218	1 149	1 825	4 677	(2 852)	-61%	53 218
<b>Total sources of capital funds</b>	<b>100 408</b>	<b>87 246</b>	<b>94 009</b>	<b>3 510</b>	<b>6 611</b>	<b>11 501</b>	<b>(4 890)</b>	<b>-43%</b>	<b>94 009</b>
<b>Financial position</b>									
Total current assets	560 831	525 339	525 339		582 236				525 339
Total non current assets	1 950 674	1 848 996	1 848 996		1 957 274				1 848 996
Total current liabilities	133 586	98 711	98 711		95 829				98 711
Total non current liabilities	198 789	186 866	186 866		198 789				186 866
Community wealth/Equity	2 179 130	2 088 758	2 088 758		2 244 892				2 088 758
<b>Cash flows</b>									
Net cash from (used) operating	252 833	113 884	113 884	13 253	112 405	50 340	(62 065)	-123%	113 884
Net cash from (used) investing	(130 685)	(94 144)	(94 144)	(2 491)	(4 158)	9 352	13 510	144%	(94 144)
Net cash from (used) financing	(10 238)	(4 335)	(4 335)	–	79	–	(79)	#DIV/0!	(4 335)
<b>Cash/cash equivalents at the month/year end</b>	<b>460 799</b>	<b>383 890</b>	<b>383 890</b>	<b>–</b>	<b>476 811</b>	<b>428 177</b>	<b>(48 634)</b>	<b>-11%</b>	<b>383 890</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	36 858	12 520	2 300	927	635	544	888	11 099	65 770
<b>Creditors Age Analysis</b>									
Total Creditors	20 836	105	–	–	63	–	–	–	21 004



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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September									
Description	2017/18	Budget Year 2018/19							
	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 - Functional</b>									
<b>Governance and administration</b>	<b>181 413</b>	<b>168 526</b>	<b>168 526</b>	<b>10 254</b>	<b>50 902</b>	<b>44 625</b>	6 277	14%	<b>168 526</b>
Executive and council	389	274	274	2	30	68	(38)	-56%	274
Finance and administration	180 923	168 152	168 152	10 252	50 872	44 530	6 341	14%	168 152
Internal audit	100	100	100	-	-	26	(26)	-100%	100
<b>Community and public safety</b>	<b>42 151</b>	<b>58 509</b>	<b>62 669</b>	<b>369</b>	<b>981</b>	<b>12 648</b>	(11 666)	-92%	<b>62 669</b>
Community and social services	8 905	11 094	12 644	92	313	2 516	(2 202)	-88%	12 644
Sport and recreation	11 271	6 987	8 064	258	615	890	(274)	-31%	8 064
Public safety	814	22	22	2	3	6	(2)	-41%	22
Housing	21 162	40 406	41 939	16	49	9 237	(9 188)	-99%	41 939
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>69 654</b>	<b>41 056</b>	<b>42 245</b>	<b>1 003</b>	<b>3 104</b>	<b>4 141</b>	(1 037)	-25%	<b>42 245</b>
Planning and development	3 752	3 550	3 550	283	901	887	13	2%	3 550
Road transport	65 902	37 506	38 695	720	2 203	3 254	(1 050)	-32%	38 695
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>435 143</b>	<b>466 513</b>	<b>466 513</b>	<b>33 524</b>	<b>122 910</b>	<b>110 778</b>	12 131	11%	<b>466 513</b>
Energy sources	251 940	271 436	271 436	23 166	69 494	67 568	1 926	3%	271 436
Water management	74 162	84 537	84 537	4 656	21 869	17 290	4 579	26%	84 537
Waste water management	72 025	71 066	71 066	3 440	19 463	15 913	3 550	22%	71 066
Waste management	37 016	39 474	39 474	2 262	12 084	10 008	2 076	21%	39 474
<b>Other</b>	<b>24</b>	<b>26</b>	<b>26</b>	<b>2</b>	<b>6</b>	<b>7</b>	<b>(0)</b>	<b>-2%</b>	<b>26</b>
<b>Total Revenue - Functional</b>	<b>728 386</b>	<b>734 630</b>	<b>739 979</b>	<b>45 152</b>	<b>177 903</b>	<b>172 198</b>	<b>5 705</b>	<b>3%</b>	<b>739 979</b>
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>118 294</b>	<b>120 852</b>	<b>120 462</b>	<b>7 945</b>	<b>21 529</b>	<b>25 118</b>	(3 589)	-14%	<b>120 462</b>
Executive and council	17 977	18 734	18 734	1 329	3 998	4 488	(491)	-11%	18 734
Finance and administration	98 882	100 457	100 068	6 507	17 174	20 251	(3 076)	-15%	100 068
Internal audit	1 435	1 660	1 660	109	357	379	(23)	-6%	1 660
<b>Community and public safety</b>	<b>39 639</b>	<b>80 939</b>	<b>82 486</b>	<b>3 201</b>	<b>8 898</b>	<b>18 821</b>	(9 924)	-53%	<b>82 486</b>
Community and social services	14 995	17 518	17 518	1 174	3 414	3 850	(436)	-11%	17 518
Sport and recreation	19 263	22 540	22 551	1 604	4 107	4 746	(639)	-13%	22 551
Public safety	3 322	4 133	4 135	241	595	951	(357)	-37%	4 135
Housing	2 060	36 749	38 282	181	782	9 275	(8 493)	-92%	38 282
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>118 437</b>	<b>105 568</b>	<b>105 614</b>	<b>3 674</b>	<b>10 133</b>	<b>15 147</b>	(5 014)	-33%	<b>105 614</b>
Planning and development	10 045	12 414	12 414	778	2 246	2 854	(608)	-21%	12 414
Road transport	108 392	93 154	93 200	2 896	7 888	12 293	(4 405)	-36%	93 200
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>326 232</b>	<b>377 909</b>	<b>378 238</b>	<b>33 296</b>	<b>71 242</b>	<b>71 629</b>	(386)	-1%	<b>378 238</b>
Energy sources	199 219	229 709	229 713	25 439	51 145	48 025	3 119	6%	229 713
Water management	44 689	56 095	56 098	3 004	6 728	8 652	(1 924)	-22%	56 098
Waste water management	52 828	59 061	59 185	2 557	6 704	7 489	(785)	-10%	59 185
Waste management	29 496	33 044	33 242	2 296	6 665	7 463	(797)	-11%	33 242
<b>Other</b>	<b>1 203</b>	<b>1 436</b>	<b>1 436</b>	<b>44</b>	<b>305</b>	<b>344</b>	<b>(38)</b>	<b>-11%</b>	<b>1 436</b>
<b>Total Expenditure - Functional</b>	<b>603 805</b>	<b>686 703</b>	<b>688 237</b>	<b>48 159</b>	<b>112 107</b>	<b>131 059</b>	<b>(18 952)</b>	<b>-14%</b>	<b>688 237</b>
<b>Surplus/ (Deficit) for the year</b>	<b>124 581</b>	<b>47 927</b>	<b>51 743</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>	<b>24 656</b>	<b>60%</b>	<b>51 743</b>

### 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) - M03 September									
Vote Description	2017/18	Budget Year 2018/19							
	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	9 120	9 658	9 658	70	183	2 511	(2 328)	-92.7%	9 658
Vote 2 - Civil Services	220 443	204 347	206 613	10 477	53 854	44 712	9 142	20.4%	206 613
Vote 3 - Council	389	274	274	2	30	68	(38)	-56.2%	274
Vote 4 - Electricity Services	251 940	271 436	271 436	23 166	69 494	67 568	1 926	2.9%	271 436
Vote 5 - Financial Services	177 173	166 453	166 453	10 172	50 669	44 096	6 573	14.9%	166 453
Vote 6 - Development Services	27 632	48 472	51 555	553	1 483	10 905	(9 422)	-86.4%	51 555
Vote 7 - Municipal Manager	100	100	100	-	-	26	(26)	-100.0%	100
Vote 8 - Protection Services	41 590	33 890	33 890	712	2 191	2 312	(122)	-5.3%	33 890
	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>728 386</b>	<b>734 630</b>	<b>739 979</b>	<b>45 152</b>	<b>177 903</b>	<b>172 198</b>	<b>5 705</b>	<b>3%</b>	<b>739 979</b>
<b>Expenditure by Vote</b>									
Vote 1 - Corporate Services	25 036	29 574	29 574	2 102	6 005	6 717	(712)	-10.6%	29 574
Vote 2 - Civil Services	231 545	233 977	234 335	10 847	27 272	35 834	(8 562)	-23.9%	234 335
Vote 3 - Council	14 957	15 750	15 750	1 099	3 311	3 786	(474)	-12.5%	15 750
Vote 4 - Electricity Services	207 678	243 011	243 015	26 479	53 527	50 681	2 846	5.6%	243 015
Vote 5 - Financial Services	43 280	48 959	48 567	2 928	8 283	9 845	(1 562)	-15.9%	48 567
Vote 6 - Development Services	18 935	56 729	58 263	1 467	4 551	13 836	(9 285)	-67.1%	58 263
Vote 7 - Municipal Manager	6 178	6 866	6 866	480	1 450	1 589	(139)	-8.7%	6 866
Vote 8 - Protection Services	56 195	51 837	51 867	2 756	7 707	8 771	(1 064)	-12.1%	51 867
	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>603 805</b>	<b>686 703</b>	<b>688 237</b>	<b>48 159</b>	<b>112 107</b>	<b>131 059</b>	<b>(18 952)</b>	<b>-14%</b>	<b>688 237</b>
<b>Surplus/ (Deficit) for the year</b>	<b>124 581</b>	<b>47 927</b>	<b>51 743</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>	<b>24 656</b>	<b>59.9%</b>	<b>51 743</b>

#### 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) - M03 September									
Description	2017/18	Budget Year 2018/19							
	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	102 724	103 645	103 645	9 041	36 194	34 078	2 116	6%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	23 161	68 269	66 765	1 503	2%	261 358
Service charges - water revenue	53 360	56 799	56 799	4 532	14 792	12 740	2 052	16%	56 799
Service charges - sanitation revenue	39 043	41 079	41 079	3 490	10 093	10 266	(172)	-2%	41 079
Service charges - refuse revenue	23 741	24 833	24 833	2 134	6 433	6 206	227	4%	24 833
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 585	1 497	1 497	113	426	374	52	14%	1 497
Interest earned - external investments	31 280	30 263	30 263	574	1 878	1 625	253	16%	30 263
Interest earned - outstanding debtors	1 968	1 897	1 897	233	599	474	125	26%	1 897
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 631	25 227	25 227	67	162	143	19	14%	25 227
Licences and permits	3 834	3 753	3 753	303	957	938	19	2%	3 753
Agency services	4 052	4 100	4 100	337	1 008	1 025	(16)	-2%	4 100
Transfers and subsidies	110 484	132 185	133 718	-	34 187	34 860	(673)	-2%	133 718
Other revenue	15 541	10 819	10 819	936	2 623	2 704	(80)	-3%	10 819
Gains on disposal of PPE	9 042	200	200	230	280	-	280	#DIV/0!	200
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>671 643</b>	<b>697 655</b>	<b>699 188</b>	<b>45 152</b>	<b>177 903</b>	<b>172 198</b>	<b>5 705</b>	<b>3%</b>	<b>699 188</b>
<b>Expenditure By Type</b>									
Employee related costs	181 157	202 968	202 754	14 963	43 128	46 334	(3 205)	-7%	202 754
Remuneration of councillors	9 913	10 578	10 578	826	2 477	2 602	(125)	-5%	10 578
Debt impairment	28 506	16 817	16 817	-	(31)	-	(31)	#DIV/0!	16 817
Depreciation & asset impairment	79 931	85 063	85 063	-	-	-	-	-	85 063
Finance charges	13 337	15 135	15 135	3	14	109	(95)	-87%	15 135
Bulk purchases	178 604	211 428	211 428	25 265	49 604	46 916	2 688	6%	211 428
Other materials	19 721	12 217	12 664	1 059	3 184	3 158	26	1%	12 664
Contracted services	58 113	95 049	96 417	3 480	8 165	24 134	(15 969)	-66%	96 417
Transfers and subsidies	2 471	2 883	2 883	216	787	708	79	11%	2 883
Other expenditure	25 117	32 084	32 015	2 348	4 778	7 097	(2 319)	-33%	32 015
Loss on disposal of PPE	6 934	2 482	2 482	-	-	-	-	-	2 482
<b>Total Expenditure</b>	<b>603 805</b>	<b>686 703</b>	<b>688 237</b>	<b>48 159</b>	<b>112 107</b>	<b>131 059</b>	<b>(18 952)</b>	<b>-14%</b>	<b>688 237</b>
<b>Surplus/(Deficit)</b>	<b>67 839</b>	<b>10 952</b>	<b>10 952</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>	<b>24 656</b>	<b>0</b>	<b>10 952</b>
Transfers and subsidies - capital (monetary)	56 743	36 975	40 791	-	-	-	-	-	40 791
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>124 581</b>	<b>47 927</b>	<b>51 743</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>			<b>51 743</b>
Taxation				-	-	-	-		
<b>Surplus/(Deficit) after taxation</b>	<b>124 581</b>	<b>47 927</b>	<b>51 743</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>			<b>51 743</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>124 581</b>	<b>47 927</b>	<b>51 743</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>			<b>51 743</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>124 581</b>	<b>47 927</b>	<b>51 743</b>	<b>(3 007)</b>	<b>65 796</b>	<b>41 139</b>			<b>51 743</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) - M03									
September									
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 2 - Civil Services	17 707	23 513	23 513	1 912	3 510	3 800	(290)	-8%	23 513
Vote 4 - Electricity Services	-	3 000	3 000	180	180	500	(320)	-64%	3 000
Vote 6 - Development Services	14 620	4 000	6 976	252	258	1 950	(1 692)	-87%	6 976
<b>Total Capital Multi-year expenditure</b>	<b>32 327</b>	<b>30 513</b>	<b>33 489</b>	<b>2 344</b>	<b>3 948</b>	<b>6 250</b>	<b>(2 302)</b>	<b>-37%</b>	<b>33 489</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Corporate Services	7 307	698	698	11	11	173	(162)	-93%	698
Vote 2 - Civil Services	32 647	28 694	30 960	329	374	1 125	(751)	-67%	30 960
Vote 3 - Council	6	5	5	-	-	1	(1)	-100%	5
Vote 4 - Electricity Services	12 920	12 406	12 406	809	2 091	1 197	895	75%	12 406
Vote 5 - Financial Services	531	628	628	-	170	73	97	133%	628
Vote 6 - Development Services	12 803	8 902	10 422	-	-	2 472	(2 472)	-100%	10 422
Vote 7 - Municipal Manager	3	5	5	-	-	1	(1)	-100%	5
Vote 8 - Protection Services	1 865	5 396	5 396	16	16	210	(194)	-92%	5 396
<b>Total Capital single-year expenditure</b>	<b>68 081</b>	<b>56 733</b>	<b>60 520</b>	<b>1 166</b>	<b>2 663</b>	<b>5 252</b>	<b>(2 588)</b>	<b>-49%</b>	<b>60 520</b>
<b>Total Capital Expenditure</b>	<b>100 408</b>	<b>87 246</b>	<b>94 009</b>	<b>3 510</b>	<b>6 611</b>	<b>11 501</b>	<b>(4 890)</b>	<b>-43%</b>	<b>94 009</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>10 913</b>	<b>2 437</b>	<b>2 437</b>	<b>54</b>	<b>255</b>	<b>541</b>	<b>(286)</b>	<b>-53%</b>	<b>2 437</b>
Executive and council	9	10	10	-	-	2	(2)	-100%	10
Finance and administration	10 904	2 427	2 427	54	255	539	(284)	-53%	2 427
<b>Community and public safety</b>	<b>10 680</b>	<b>16 275</b>	<b>18 902</b>	<b>453</b>	<b>465</b>	<b>2 245</b>	<b>(1 780)</b>	<b>-79%</b>	<b>18 902</b>
Community and social services	3 231	1 296	1 296	9	11	179	(168)	-94%	1 296
Sport and recreation	6 628	11 609	14 236	445	455	2 027	(1 572)	-78%	14 236
Public safety	821	3 370	3 370	-	-	40	(40)	-100%	3 370
<b>Economic and environmental services</b>	<b>26 012</b>	<b>20 337</b>	<b>21 526</b>	<b>16</b>	<b>16</b>	<b>281</b>	<b>(265)</b>	<b>-94%</b>	<b>21 526</b>
Planning and development	179	70	70	-	-	11	(11)	-100%	70
Road transport	25 833	20 267	21 456	16	16	270	(254)	-94%	21 456
<b>Trading services</b>	<b>52 803</b>	<b>48 197</b>	<b>51 144</b>	<b>2 986</b>	<b>5 875</b>	<b>8 434</b>	<b>(2 559)</b>	<b>-30%</b>	<b>51 144</b>
Energy sources	11 224	14 794	14 794	954	2 219	1 386	833	60%	14 794
Water management	19 025	11 775	11 775	1 919	3 542	1 200	2 342	195%	11 775
Waste water management	14 667	15 468	15 468	47	47	4 398	(4 351)	-99%	15 468
Waste management	7 887	6 160	9 107	67	67	1 450	(1 383)	-95%	9 107
<b>Total Capital Expenditure - Functional Classification</b>	<b>100 408</b>	<b>87 246</b>	<b>94 009</b>	<b>3 510</b>	<b>6 611</b>	<b>11 501</b>	<b>(4 890)</b>	<b>-43%</b>	<b>94 009</b>
<b>Funded by:</b>									
National Government	27 608	27 975	27 975	2 112	4 537	4 800	(263)	-5%	27 975
Provincial Government	29 020	9 000	12 816	249	249	2 024	(1 775)	-88%	12 816
<b>Transfers recognised - capital</b>	<b>56 628</b>	<b>36 975</b>	<b>40 791</b>	<b>2 361</b>	<b>4 786</b>	<b>6 824</b>	<b>(2 038)</b>	<b>-30%</b>	<b>40 791</b>
<b>Internally generated funds</b>	<b>43 780</b>	<b>50 271</b>	<b>53 218</b>	<b>1 149</b>	<b>1 825</b>	<b>4 677</b>	<b>(2 852)</b>	<b>-61%</b>	<b>53 218</b>
<b>Total Capital Funding</b>	<b>100 408</b>	<b>87 246</b>	<b>94 009</b>	<b>3 510</b>	<b>6 611</b>	<b>11 501</b>	<b>(4 890)</b>	<b>-43%</b>	<b>94 009</b>

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

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M03 September					
Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	460 799	383 890	383 890	477 327	383 890
Call investment deposits	-	-	-	-	-
Consumer debtors	55 981	87 273	87 273	69 758	87 273
Other debtors	28 670	43 572	43 572	19 924	43 572
Current portion of long-term receivables	-	-	-	70	-
Inventory	15 380	10 604	10 604	15 156	10 604
<b>Total current assets</b>	<b>560 831</b>	<b>525 339</b>	<b>525 339</b>	<b>582 236</b>	<b>525 339</b>
<b>Non current assets</b>					
Long-term receivables	3	-	-	3	-
Investments	-	-	-	-	-
Investment property	53 603	52 524	52 524	53 603	52 524
Investments in Associate	-	-	-	-	-
Property, plant and equipment	1 895 127	1 794 787	1 794 787	1 901 727	1 794 787
Agricultural	-	-	-	-	-
Biological	-	-	-	-	-
Intangible	1 172	915	915	1 172	915
Other non-current assets	770	770	770	770	770
<b>Total non current assets</b>	<b>1 950 674</b>	<b>1 848 996</b>	<b>1 848 996</b>	<b>1 957 274</b>	<b>1 848 996</b>
<b>TOTAL ASSETS</b>	<b>2 511 505</b>	<b>2 374 335</b>	<b>2 374 335</b>	<b>2 539 510</b>	<b>2 374 335</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	9 359	4 954	4 954	9 359	4 954
Consumer deposits	11 775	10 935	10 935	11 959	10 935
Trade and other payables	104 647	78 219	78 219	66 716	78 219
Provisions	7 805	4 603	4 603	7 795	4 603
<b>Total current liabilities</b>	<b>133 586</b>	<b>98 711</b>	<b>98 711</b>	<b>95 829</b>	<b>98 711</b>
<b>Non current liabilities</b>					
Borrowing	131 004	118 064	118 064	131 004	118 064
Provisions	67 785	68 801	68 801	67 785	68 801
<b>Total non current liabilities</b>	<b>198 789</b>	<b>186 866</b>	<b>186 866</b>	<b>198 789</b>	<b>186 866</b>
<b>TOTAL LIABILITIES</b>	<b>332 375</b>	<b>285 577</b>	<b>285 577</b>	<b>294 618</b>	<b>285 577</b>
<b>NET ASSETS</b>	<b>2 179 130</b>	<b>2 088 758</b>	<b>2 088 758</b>	<b>2 244 892</b>	<b>2 088 758</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	1 997 959	1 937 280	1 937 280	2 063 721	1 937 280
Reserves	181 171	151 478	151 478	181 171	151 478
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2 179 130</b>	<b>2 088 758</b>	<b>2 088 758</b>	<b>2 244 892</b>	<b>2 088 758</b>

The concept of mSCOA Balancesheet budgeting is new to local government and in this regard somewhat challenging.

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

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M03 September									
Description	2017/18	Budget Year 2018/19							
	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	102 724	98 463	98 463	10 728	31 841	32 368	(527)	-2%	98 463
Service charges	358 502	362 026	362 026	25 336	79 962	90 552	(10 591)	-12%	362 026
Other revenue	66 264	26 529	26 529	39 621	156 175	19 897	136 278	685%	26 529
Government - operating	99 557	132 185	132 185	-	34 187	34 460	(273)	-1%	132 185
Government - capital	56 743	36 975	36 975	-	-	-	-	-	36 975
Interest	33 248	32 065	32 065	574	1 878	2 076	(198)	-10%	32 065
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(448 396)	(556 342)	(556 342)	(62 842)	(190 902)	(128 195)	62 707	-49%	(556 342)
Finance charges	(13 337)	(15 135)	(15 135)	-	-	(110)	(110)	100%	(15 135)
Transfers and Grants	(2 471)	(2 883)	(2 883)	(165)	(736)	(708)	28	-4%	(2 883)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>252 833</b>	<b>113 884</b>	<b>113 884</b>	<b>13 253</b>	<b>112 405</b>	<b>50 340</b>	<b>(62 065)</b>	<b>-123%</b>	<b>113 884</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	1 053	200	200	230	280	-	280	#DIV/0!	200
Decrease (Increase) in non-current debtors	(7 431)	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	(30 677)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(93 630)	(94 344)	(94 344)	(2 722)	(4 439)	9 352	13 790	147%	(94 344)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(130 685)</b>	<b>(94 144)</b>	<b>(94 144)</b>	<b>(2 491)</b>	<b>(4 158)</b>	<b>9 352</b>	<b>13 510</b>	<b>144%</b>	<b>(94 144)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 661	619	619	-	79	-	79	#DIV/0!	619
<b>Payments</b>									
Repayment of borrowing	(11 900)	(4 954)	(4 954)	-	-	-	-	-	(4 954)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(10 238)</b>	<b>(4 335)</b>	<b>(4 335)</b>	<b>-</b>	<b>79</b>	<b>-</b>	<b>(79)</b>	<b>#DIV/0!</b>	<b>(4 335)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>111 909</b>	<b>15 405</b>	<b>15 405</b>	<b>10 761</b>	<b>108 326</b>	<b>59 691</b>			<b>15 405</b>
Cash/cash equivalents at beginning:	348 890	368 486	368 486		368 486	368 486			368 486
Cash/cash equivalents at month/year end:	460 799	383 890	383 890		476 811	428 177			383 890

The YTD actual for Cash/cash equivalents at month/year end includes a total of **R360 235 972** investments made during the 1st Quarter.

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September													
Description	NT Code	Budget Year 2018/19										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	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 266	1 845	907	412	275	217	399	1 917	11 238	3 219	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19 339	6 367	138	41	25	22	32	899	26 863	1 018	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7 189	2 598	786	210	107	95	106	5 080	16 169	5 596	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 718	937	241	141	121	114	190	1 572	6 033	2 138	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 315	754	226	123	107	95	160	1 631	5 410	2 115	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	31	20	1	1	1	1	1	1	56	5	-	-
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>36 858</b>	<b>12 520</b>	<b>2 300</b>	<b>927</b>	<b>635</b>	<b>544</b>	<b>888</b>	<b>11 099</b>	<b>65 770</b>	<b>14 092</b>	<b>-</b>	<b>-</b>
<b>2017/18 - totals only</b>		<b>36 524</b>	<b>7 981</b>	<b>1 384</b>	<b>701</b>	<b>562</b>	<b>493</b>	<b>1 962</b>	<b>7 926</b>	<b>57 534</b>	<b>11 644</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 377	191	14	7	4	4	12	487	2 096	514	-	-
Commercial	2300	14 598	5 698	152	28	46	36	40	954	21 551	1 103	-	-
Households	2400	20 883	6 631	2 134	891	585	505	836	9 657	42 122	12 474	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>36 858</b>	<b>12 520</b>	<b>2 300</b>	<b>927</b>	<b>635</b>	<b>544</b>	<b>888</b>	<b>11 099</b>	<b>65 770</b>	<b>14 092</b>	<b>-</b>	<b>-</b>

Total Debtors has **increased** from **R64 909 758** in August 2018 to **R65 769 655** in September 2018.

Collection rate for September 2018 was **88.37%** compared to **96.76%** in August 2018. The YTD collection rate is **88.45%** 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 - M03 September												
Description R thousands	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		
<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	20 836	105	-	-	63	-	-	-	-	21 004	2 039
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>20 836</b>	<b>105</b>	<b>-</b>	<b>-</b>	<b>63</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 004</b>	<b>2 039</b>

Detailed reports attached.

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September									
Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	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	
									<b>Municipality</b>
NEDBANK	361 Days	Fixed	28/06/2019	-	8.75%	320 000	-	320 000	
STANDBANK	92 Days	Call Account	31/10/2018	-	7.68%	40 236	-	40 236	
<b>Municipality sub-total</b>				-		360 236	-	360 236	
<b>Entities sub-total</b>				-		-	-	-	
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		360 236	-	360 236	



## Section 8 – Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September								
Description	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	85 140	85 140	-	36 131	36 131	-		85 140
Local Government Equitable Share	82 048	82 048	-	34 187	34 187	-		82 048
Finance Management	1 520	1 520	-	1 550	1 550	-		1 520
EPWP Incentive	1 572	1 572	-	394	394	-		1 572
								-
<b>Provincial Government:</b>	46 568	46 568	-	3 150	3 150	-		46 568
Community Development Workers	37	37	-	-	-	-		37
Human Settlements	33 720	33 720	-	340	340	-		33 720
Libraries	8 429	8 429	-	2 810	2 810	-		8 429
Proclaimed Roads Subsidy	3 486	3 486	-	-	-	-		3 486
Financial Management Support Grant: Student Bursaries	360	360	-	-	-	-		360
Financial Management Support Grant: mSCOA	330	330	-	-	-	-		330
WCFSG: Risk Management Improvement (Software)	100	100	-	-	-	-		100
Thusong Grant	106	106	-	-	-	-		106
								-
<b>Other grant providers:</b>	227	227	-	-	-	-		227
<i>LG Seta</i>	227	227	-	-	-	-		227
<b>Total Operating Transfers and Grants</b>	<b>131 935</b>	<b>131 935</b>	<b>-</b>	<b>39 281</b>	<b>39 281</b>	<b>-</b>		<b>131 935</b>
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	27 975	27 975	-	10 500	10 500	-		27 975
Municipal Infrastructure Grant (MIG)	20 945	20 945	-	7 000	7 000	-		20 945
Energy Efficiency and Demand Side Management Grant	3 000	3 000	-	1 500	1 500	-		3 000
Integrated National Electrification Programme (municipal)	4 000	4 000	-	2 000	2 000	-		4 000
Finance Management	30	30	-	-	-	-		30
								-
<b>Provincial Government:</b>	9 000	9 000	-	-	-	-		9 000
<i>Human Settlements</i>	6 500	6 500	-	-	-	-		6 500
<i>RSEP/VPUU Municipal Projects</i>	2 500	2 500	-	-	-	-		2 500
<b>Total Capital Transfers and Grants</b>	<b>36 975</b>	<b>36 975</b>	<b>-</b>	<b>10 500</b>	<b>10 500</b>	<b>-</b>		<b>36 975</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>168 910</b>	<b>168 910</b>	<b>-</b>	<b>49 781</b>	<b>49 781</b>	<b>-</b>		<b>168 910</b>

## 8.2 Supporting Table SC7 (1)

Description	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
<b>National Government:</b>	85 140	85 140	5 637	17 552	17 711	(160)	-0.9%	85 140
Local Government Equitable Share	82 048	82 048	4 919	15 994	15 994	-		82 048
Finance Management	1 520	1 520	124	211	370	(160)	-43.1%	1 520
EPWP Incentive	1 572	1 572	594	1 347	1 347	-		1 572
<b>Provincial Government:</b>	46 568	48 101	659	2 144	11 965	(9 821)	-82.1%	48 101
Community Development: Workers	37	37	-	-	9	(9)	-100.0%	37
Human Settlements	33 720	35 253	-	397	8 896	(8 500)	-95.5%	35 253
Libraries	8 429	8 429	657	1 746	1 992	(246)	-12.4%	8 429
Proclaimed Roads Subsidy	3 486	3 486	-	-	868	(868)	-100.0%	3 486
Financial Management Support Grant: Student Bursaries	360	360	2	2	88	(87)	-98.3%	360
Financial Management Support Grant: mSCOA	330	330	-	-	82	(82)	-100.0%	330
WCFSG: Risk Management Improvement (Software)	100	100	-	-	29	(29)	-100.0%	100
Thusong Grant	106	106	-	-	-	-		106
<b>Other grant providers:</b>	227	227	-	-	-	-		227
LG Seta	227	227	-	-	-	-		227
<b>Total operating expenditure of Transfers and Grants:</b>	<b>131 935</b>	<b>133 468</b>	<b>6 295</b>	<b>19 696</b>	<b>29 676</b>	<b>(9 980)</b>	<b>-33.6%</b>	<b>133 468</b>
<b>Capital expenditure of Transfers and Grants</b>								
<b>National Government:</b>	27 975	27 975	2 112	4 537	4 800	(263)	-5.5%	27 975
Municipal Infrastructure Grant (MIG)	20 945	20 945	1 906	3 499	3 800	(301)	-7.9%	20 945
Energy Efficiency and Demand Side Management Grant	4 000	4 000	180	180	500	(320)	-64.0%	4 000
Integrated National Electrification Programme (municipal)	3 000	3 000	26	858	500	358	71.6%	3 000
Finance Management	30	30	-	-	-	-		30
<b>Provincial Government:</b>	9 000	12 816	-	-	2 024	(2 024)	-100.0%	12 816
Human Settlements	6 500	6 500	-	-	1 624	(1 624)	-100.0%	6 500
RSEP/VPUU Municipal Projects	2 500	6 316	-	-	400	(400)	-100.0%	6 316
<b>Total capital expenditure of Transfers and Grants</b>	<b>36 975</b>	<b>40 791</b>	<b>2 112</b>	<b>4 537</b>	<b>6 824</b>	<b>(2 287)</b>	<b>-33.5%</b>	<b>40 791</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>168 910</b>	<b>174 260</b>	<b>8 407</b>	<b>24 233</b>	<b>36 500</b>	<b>(12 267)</b>	<b>-33.6%</b>	<b>174 260</b>

## 8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q1 First Quarter						
Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance
<b>Capital expenditure of Approved Roll-overs</b>						
<b>Provincial Government:</b>		3 816	249	249	3 567	93.5%
RSEP/VPUU Municipal Projects		3 816	249	249	3 567	93.5%
<b>Total capital expenditure of Approved Roll-overs</b>		<b>3 816</b>	<b>249</b>	<b>249</b>	<b>3 567</b>	<b>93.5%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>3 816</b>	<b>249</b>	<b>249</b>	<b>3 567</b>	<b>93.5%</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 - M03 September									
Summary of Employee and Councillor remuneration	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						E
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	-	-	-	-	-	-	-		-
Pension and UIF Contributions	935	1 026	1 026	78	233	252	(20)	-8%	1 026
Medical Aid Contributions	196	207	207	18	53	51	2	4%	207
Motor Vehicle Allowance	-	-	-	-	-	-	-		-
Cellphone Allowance	1 016	1 158	1 158	85	255	285	(30)	-10%	1 158
Housing Allowances	-	-	-	-	-	-	-		-
Other benefits and allowances	7 766	8 187	8 187	645	1 936	2 014	(78)	-4%	8 187
<b>Sub Total - Councillors</b>	<b>9 913</b>	<b>10 578</b>	<b>10 578</b>	<b>826</b>	<b>2 477</b>	<b>2 602</b>	<b>(125)</b>	<b>-5%</b>	<b>10 578</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	7 852	7 443	7 443	625	1 874	1 745	130	7%	7 443
Pension and UIF Contributions	1 447	1 414	1 414	113	340	339	2	1%	1 414
Medical Aid Contributions	353	368	368	31	92	88	4	5%	368
Overtime	-	-	-	-	-	-	-		-
Performance Bonus	-	-	-	-	-	-	-		-
Motor Vehicle Allowance	854	847	847	76	227	203	25	12%	847
Cellphone Allowance	257	286	286	24	71	68	3	4%	286
Housing Allowances	-	-	-	-	-	-	-		-
Other benefits and allowances	179	199	199	14	42	48	(5)	-11%	199
Payments in lieu of leave	-	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-	-		-
Post-retirement benefit obligations	640	1 368	1 368	-	-	328	(328)	-100%	1 368
<b>Sub Total - Senior Managers of Municipality</b>	<b>11 583</b>	<b>11 924</b>	<b>11 924</b>	<b>883</b>	<b>2 648</b>	<b>2 817</b>	<b>(170)</b>	<b>-6%</b>	<b>11 924</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	101 875	117 683	117 469	9 228	27 261	28 125	(864)	-3%	117 469
Pension and UIF Contributions	17 828	20 566	20 566	1 701	4 968	4 923	45	1%	20 566
Medical Aid Contributions	8 107	9 130	9 130	707	2 114	2 186	(72)	-3%	9 130
Overtime	8 448	7 822	7 822	731	1 470	1 873	(403)	-22%	7 822
Performance Bonus	-	-	-	-	-	-	-		-
Motor Vehicle Allowance	4 130	4 958	4 958	348	1 028	1 187	(159)	-13%	4 958
Cellphone Allowance	339	311	311	39	118	75	43	58%	311
Housing Allowances	1 198	1 493	1 493	114	348	357	(9)	-3%	1 493
Other benefits and allowances	18 791	20 247	20 247	1 018	2 466	2 676	(210)	-8%	20 247
Payments in lieu of leave	2 077	1 659	1 659	1	100	397	(298)	-75%	1 659
Long service awards	2 431	956	956	15	77	229	(152)	-66%	956
Post-retirement benefit obligations	4 350	6 218	6 218	178	532	1 489	(957)	-64%	6 218
<b>Sub Total - Other Municipal Staff</b>	<b>169 574</b>	<b>191 044</b>	<b>190 830</b>	<b>14 080</b>	<b>40 481</b>	<b>43 516</b>	<b>(3 036)</b>	<b>-7%</b>	<b>190 830</b>
<b>Total Parent Municipality</b>	<b>191 070</b>	<b>213 546</b>	<b>213 332</b>	<b>15 789</b>	<b>45 605</b>	<b>48 936</b>	<b>(3 331)</b>	<b>-7%</b>	<b>213 332</b>
<b>Total Municipal Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>191 070</b>	<b>213 546</b>	<b>213 332</b>	<b>15 789</b>	<b>45 605</b>	<b>48 936</b>	<b>(3 331)</b>	<b>-7%</b>	<b>213 332</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>181 157</b>	<b>202 968</b>	<b>202 754</b>	<b>14 963</b>	<b>43 128</b>	<b>46 334</b>	<b>(3 205)</b>	<b>-7%</b>	<b>202 754</b>

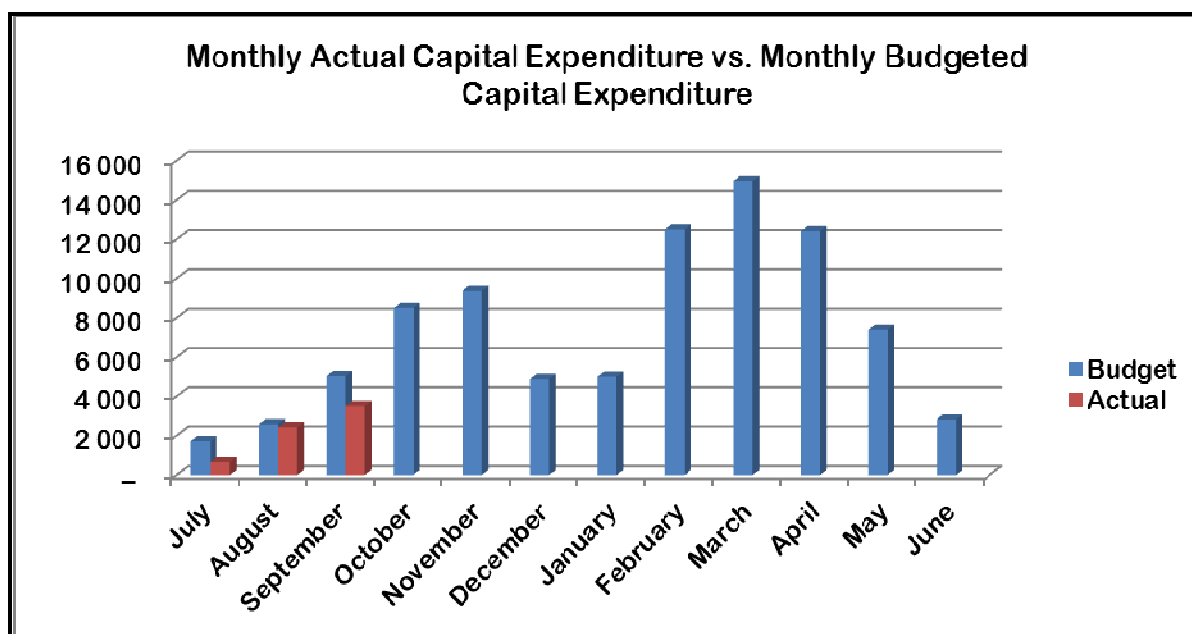
## Section 10 – Material variances to the SDBIP

No Material variances to the SDBIP

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September							
Month	Budget Year 2018/19						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>							
<b>Monthly expenditure performance trend</b>							
July	1 717	678	678	1 717	1 040	60.5%	1%
August	2 592	2 423	3 101	4 309	1 208	28.0%	4%
September	5 042	3 510	6 611	9 352	2 741	29.3%	8%
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	–		
<b>Total Capital expenditure</b>	<b>87 246</b>	<b>6 611</b>					



## Section 12 – Other Supporting Documentation

### 12.1 Supporting Table SC13a,b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03									
September									
Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>23 889</b>	<b>25 078</b>	<b>2 161</b>	<b>4 559</b>	<b>4 460</b>	<b>(99)</b>	<b>-2.2%</b>	<b>25 078</b>
Roads Infrastructure		550	1 739	-	-	250	250	100.0%	1 739
<i>Roads</i>		550	550	-	-	150	150	100.0%	550
<i>Road Furniture</i>		-	1 189	-	-	100	100	100.0%	1 189
Storm water Infrastructure		-	-	-	-	-	-		-
Electrical Infrastructure		7 070	7 070	249	1 156	571	(585)	-102.5%	7 070
<i>MV Substations</i>		2 640	2 640	-	50	1	(49)	-4429.7%	2 640
<i>LV Networks</i>		4 430	4 430	249	1 107	570	(537)	-94.1%	4 430
Water Supply Infrastructure		9 174	9 174	1 912	3 403	500	(2 902)	-580.0%	9 174
<i>Boreholes</i>		500	500	-	8	200	192	96.2%	500
<i>Reservoirs</i>		8 674	8 674	1 912	3 395	300	(3 095)	-1030.3%	8 674
Sanitation Infrastructure		7 095	7 095	-	-	3 138	3 138	100.0%	7 095
<i>Reticulation</i>		7 095	7 095	-	-	3 138	3 138	100.0%	7 095
<b>Community Assets</b>		<b>9 040</b>	<b>10 146</b>	<b>264</b>	<b>271</b>	<b>1 485</b>	<b>1 214</b>	<b>81.7%</b>	<b>10 146</b>
Community Facilities		3 540	3 632	9	11	635	625	98.3%	3 632
<i>Cemeteries/Crematoria</i>		1 040	1 040	9	11	161	150	93.4%	1 040
<i>Public Open Space</i>		1 900	1 900	-	-	375	375	100.0%	1 900
<i>Public Ablution Facilities</i>		600	692	-	-	100	100	100.0%	692
Sport and Recreation Facilities		5 500	6 515	255	261	850	589	69.3%	6 515
<i>Indoor Facilities</i>		5 000	5 029	252	258	750	492	65.6%	5 029
<i>Outdoor Facilities</i>		500	1 486	3	3	100	97	96.8%	1 486
<b>Other assets</b>		<b>5 000</b>	<b>5 000</b>	<b>-</b>	<b>-</b>	<b>1 250</b>	<b>1 250</b>	<b>100.0%</b>	<b>5 000</b>
Operational Buildings		-	-	-	-	-	-		-
Housing		5 000	5 000	-	-	1 250	1 250	100.0%	5 000
<i>Social Housing</i>		5 000	5 000	-	-	1 250	1 250	100.0%	5 000
<b>Computer Equipment</b>		<b>567</b>	<b>567</b>	<b>25</b>	<b>43</b>	<b>292</b>	<b>249</b>	<b>85.3%</b>	<b>567</b>
Computer Equipment		567	567	25	43	292	249	85.3%	567
<b>Furniture and Office Equipment</b>		<b>73</b>	<b>73</b>	<b>11</b>	<b>14</b>	<b>28</b>	<b>14</b>	<b>51.0%</b>	<b>73</b>
Furniture and Office Equipment		73	73	11	14	28	14	51.0%	73
<b>Machinery and Equipment</b>		<b>7 676</b>	<b>7 710</b>	<b>785</b>	<b>820</b>	<b>302</b>	<b>(518)</b>	<b>-171.4%</b>	<b>7 710</b>
Machinery and Equipment		7 676	7 710	785	820	302	(518)	-171.4%	7 710
<b>Transport Assets</b>		<b>3 757</b>	<b>3 733</b>	<b>-</b>	<b>168</b>	<b>(4)</b>	<b>(172)</b>	<b>3985.0%</b>	<b>3 733</b>
Transport Assets		3 757	3 733	-	168	(4)	(172)	3985.0%	3 733
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>50 002</b>	<b>52 308</b>	<b>3 247</b>	<b>5 875</b>	<b>7 812</b>	<b>1 938</b>	<b>24.8%</b>	<b>52 308</b>

**WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September**

Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		5 690	8 632	27	499	1 864	1 365	73.2%	8 632
Roads Infrastructure		-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-		-
Electrical Infrastructure		830	825	27	385	164	(221)	-134.6%	825
<i>LV Networks</i>		830	825	27	385	164	(221)	-134.6%	825
Water Supply Infrastructure		2 061	2 061	-	115	500	385	77.0%	2 061
<i>Distribution</i>		2 061	2 061	-	115	500	385	77.0%	2 061
Sanitation Infrastructure		2 800	2 800	-	-	-	-		2 800
<i>Waste Water Treatment Works</i>		2 800	2 800	-	-	-	-		2 800
Solid Waste Infrastructure		-	2 947	-	-	1 200	1 200	100.0%	2 947
<i>Landfill Sites</i>		-	2 947	-	-	1 200	1 200	100.0%	2 947
Rail Infrastructure		-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-		-
<b>Community Assets</b>		-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-		-
<b>Other assets</b>		-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-		-
Housing		-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of existing ass</b>	1	5 690	8 632	27	499	1 864	1 365	73.2%	8 632

**WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September**

Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1								
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		27 404	27 399	237	237	1 025	788	76.9%	27 399
Roads Infrastructure		17 104	17 104	-	-	-	-		17 104
<i>Roads</i>		16 664	16 664	-	-	-	-		16 664
<i>Road Furniture</i>		440	440	-	-	-	-		440
Electrical Infrastructure		6 100	6 095	180	180	575	394	68.6%	6 095
<i>MV Substations</i>		3 000	2 995	-	-	75	75	100.0%	2 995
<i>LV Networks</i>		3 100	3 100	180	180	500	320	64.0%	3 100
Water Supply Infrastructure		500	500	-	-	200	200	100.0%	500
<i>Distribution</i>		500	500	-	-	200	200	100.0%	500
Solid Waste Infrastructure		3 700	3 700	56	56	250	194	77.4%	3 700
<i>Landfill Sites</i>		-	-	-	-	-	-		-
<i>Waste Transfer Stations</i>		3 700	3 700	56	56	250	194	77.4%	3 700
<b>Community Assets</b>		4 050	5 570	-	-	700	700	100.0%	5 570
Community Facilities		400	1 920	-	-	100	100	100.0%	1 920
<i>Police</i>		400	1 920	-	-	100	100	100.0%	1 920
Sport and Recreation Facilities		3 650	3 650	-	-	600	600	100.0%	3 650
<i>Outdoor Facilities</i>		3 650	3 650	-	-	600	600	100.0%	3 650
<b>Transport Assets</b>		100	100	-	-	100	100	100.0%	100
Transport Assets		100	100	-	-	100	100	100.0%	100
<b>Total Capital Expenditure on upgrading of existing</b>	1	31 554	33 069	237	237	1 825	1 588	87.0%	33 069

## 12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September									
Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>41 889</b>	<b>41 894</b>	<b>2 621</b>	<b>6 520</b>	<b>10 035</b>	<b>3 515</b>	<b>35.0%</b>	<b>41 894</b>
Roads Infrastructure		15 814	15 815	288	572	3 938	3 366	85.5%	15 815
Roads		15 296	15 298	284	568	3 809	3 241	85.1%	15 298
Road Furniture		518	518	4	4	129	125	96.7%	518
Storm water Infrastructure		14 977	14 977	1 133	3 246	3 381	136	4.0%	14 977
Storm water Conveyance		14 977	14 977	1 133	3 246	3 381	136	4.0%	14 977
Electrical Infrastructure		2 263	2 263	327	726	540	(186)	-34.5%	2 263
MV Substations		136	136	43	112	34	(78)	-231.0%	136
LV Networks		2 127	2 127	284	613	506	(108)	-21.3%	2 127
Sanitation Infrastructure		2 668	2 672	437	663	665	2	0.3%	2 672
Pump Station		710	710	70	127	177	49	27.9%	710
Waste Water Treatment Works		1 958	1 962	366	536	489	(47)	-9.7%	1 962
Solid Waste Infrastructure		6 167	6 167	436	1 314	1 511	197	13.0%	6 167
Landfill Sites		6 167	6 167	436	1 314	1 511	197	13.0%	6 167
<b>Community Assets</b>		<b>3 069</b>	<b>1 967</b>	<b>536</b>	<b>598</b>	<b>484</b>	<b>(114)</b>	<b>-23.6%</b>	<b>1 967</b>
Community Facilities		2 509	1 407	354	411	366	(46)	-12.5%	1 407
Halls		2 259	688	103	121	162	41	25.4%	688
Centres		-	598	252	281	173	(108)	-62.2%	598
Libraries		50	50	-	-	12	12	100.0%	50
Cemeteries/Crematoria		72	72	-	9	18	9	49.1%	72
Police		-	-	-	-	-	-	-	-
Purfs		128	-	-	-	-	-	-	-
Sport and Recreation Facilities		560	560	181	187	119	(69)	-57.8%	560
Indoor Facilities		100	100	-	-	-	-	-	100
Outdoor Facilities		460	460	181	187	119	(69)	-57.8%	460
<b>Other assets</b>		<b>1 962</b>	<b>2 926</b>	<b>65</b>	<b>153</b>	<b>719</b>	<b>566</b>	<b>78.7%</b>	<b>2 759</b>
Operational Buildings		12	809	92	143	202	59	29.1%	809
Municipal Offices		12	809	92	143	202	59	29.1%	809
Housing		1 950	2 117	(27)	10	517	507	98.0%	1 950
Staff Housing		-	167	(27)	10	32	22	69.6%	-
Social Housing		1 950	1 950	0	1	486	485	99.9%	1 950
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>		<b>2 946</b>	<b>2 946</b>	<b>301</b>	<b>600</b>	<b>653</b>	<b>54</b>	<b>8.2%</b>	<b>2 946</b>
Licences and Rights		2 946	2 946	301	600	653	54	8.2%	2 946
Computer Software and Applications		2 946	2 946	301	600	653	54	8.2%	2 946
<b>Computer Equipment</b>		<b>462</b>	<b>462</b>	<b>22</b>	<b>44</b>	<b>112</b>	<b>68</b>	<b>60.6%</b>	<b>462</b>
Computer Equipment		462	462	22	44	112	68	60.6%	462
<b>Furniture and Office Equipment</b>		<b>60</b>	<b>60</b>	<b>0</b>	<b>3</b>	<b>15</b>	<b>12</b>	<b>80.4%</b>	<b>60</b>
Furniture and Office Equipment		60	60	0	3	15	12	80.4%	60
<b>Machinery and Equipment</b>		<b>882</b>	<b>883</b>	<b>87</b>	<b>161</b>	<b>220</b>	<b>59</b>	<b>26.8%</b>	<b>883</b>
Machinery and Equipment		882	883	87	161	220	59	26.8%	883
<b>Transport Assets</b>		<b>4 001</b>	<b>4 007</b>	<b>326</b>	<b>813</b>	<b>997</b>	<b>185</b>	<b>18.5%</b>	<b>4 007</b>
Transport Assets		4 001	4 007	326	813	997	185	18.5%	4 007
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>55 271</b>	<b>55 146</b>	<b>3 957</b>	<b>8 893</b>	<b>13 236</b>	<b>4 344</b>	<b>32.8%</b>	<b>54 979</b>

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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



WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September									
Description	Ref	Budget Year 2018/19							
		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>		<b>2 903</b>	<b>2 903</b>	-	-	-	-		<b>2 903</b>
Community Facilities		1 609	1 609	-	-	-	-		1 609
Halls		85	85	-	-	-	-		85
Clinics/Care Centres		507	507	-	-	-	-		507
Museums		24	24	-	-	-	-		24
Libraries		771	771	-	-	-	-		771
Cemeteries/Crematoria		164	164	-	-	-	-		164
Public Ablution Facilities		58	58	-	-	-	-		58
Sport and Recreation Facilities		1 294	1 294	-	-	-	-		1 294
Outdoor Facilities		1 294	1 294	-	-	-	-		1 294
<b>Investment properties</b>		<b>25</b>	<b>25</b>	-	-	-	-		<b>25</b>
Revenue Generating		25	25	-	-	-	-		25
Improved Property		25	25	-	-	-	-		25
<b>Other assets</b>		<b>4 287</b>	<b>4 287</b>	-	-	-	-		<b>4 287</b>
Operational Buildings		3 462	3 462	-	-	-	-		3 462
Municipal Offices		2 941	2 941	-	-	-	-		2 941
Workshops		50	50	-	-	-	-		50
Stores		471	471	-	-	-	-		471
Housing		825	825	-	-	-	-		825
Staff Housing		163	163	-	-	-	-		163
Social Housing		662	662	-	-	-	-		662
<b>Intangible Assets</b>		<b>686</b>	<b>686</b>	-	-	-	-		<b>686</b>
Licences and Rights		686	686	-	-	-	-		686
Computer Software and Applications		686	686	-	-	-	-		686
<b>Computer Equipment</b>		<b>1 124</b>	<b>1 124</b>	-	-	-	-		<b>1 124</b>
Computer Equipment		1 124	1 124	-	-	-	-		1 124
<b>Furniture and Office Equipment</b>		<b>292</b>	<b>292</b>	-	-	-	-		<b>292</b>
Furniture and Office Equipment		292	292	-	-	-	-		292
<b>Machinery and Equipment</b>		<b>1 452</b>	<b>1 452</b>	-	-	-	-		<b>1 452</b>
Machinery and Equipment		1 452	1 452	-	-	-	-		1 452
<b>Transport Assets</b>		<b>2 145</b>	<b>2 145</b>	-	-	-	-		<b>2 145</b>
Transport Assets		2 145	2 145	-	-	-	-		2 145
<b>Total Depreciation</b>	1	<b>85 063</b>	<b>85 063</b>	-	-	-	-		<b>85 063</b>

**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 **September 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)

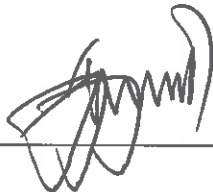
Signature



**Print Name:** Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



**Date:** 11 October 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.

Date: 11 October 2018