

WC015 Swartland Municipality

Section 52 Quarterly Report



Quarter 3
January 2018 - March 2018

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Quarterly Budget Statement

The quarterly budget statement for the period ended 31 March 2018 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations and the MFMA.

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. At this stage it is envisaged that at least the 2017/18 budget will be achieved (all things remaining equal).

Section 2 - Resolutions

RECOMMENDATION:

That Council takes cognisance of the quarterly budget statement and supporting documentation for the quarter ended 31 March 2018.

Section 3 – Executive Summary

3.1 Introduction

It is required by Section 52(d) of the Municipal Finance Management Act that the Mayor of the Municipality, must within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

3.2 Consolidated performance

The following table summarises the overall position on the capital and operating Budgets as per C-Schedule.

	Original Budget	2nd 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 656 944 809	R 426 634 335	R 414 718 901	R -11 915 434	-3%
Operating Revenue	R 683 048 796	R 729 754 354	R 454 669 589	R 437 431 453	R -17 238 136	-4%
Capital	R 81 242 586	R 110 073 122	R 60 448 378	R 46 754 022	R -13 694 356	-23%

3.2.1 Actual vs Planned - Capital, Operational Expenditure and Revenue per directorate (SDBIP – 2017/18)

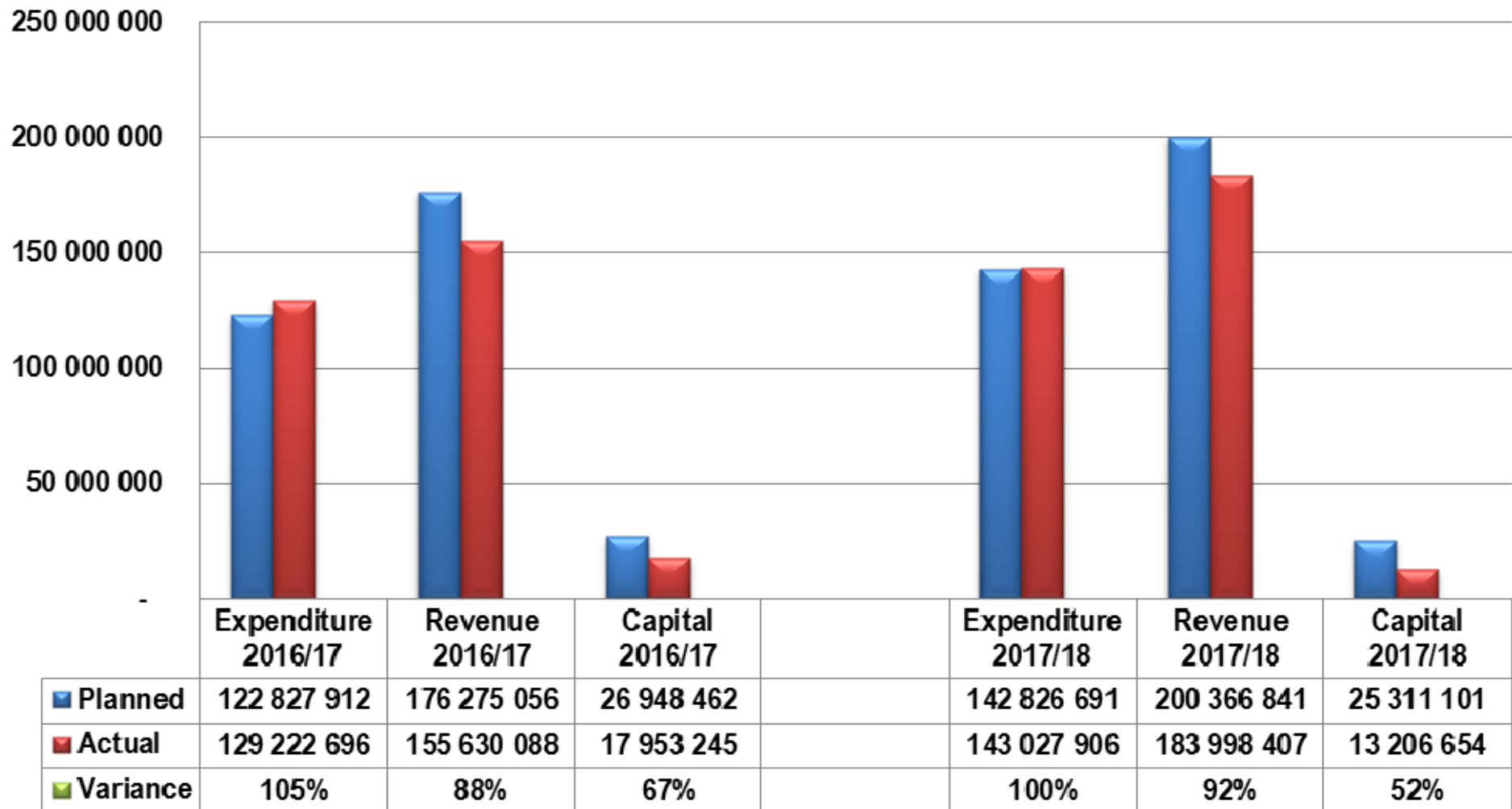
SWARTLAND MUNICIPALITY		JANUARY			FEBRUARY			MARCH			QUARTER 3		
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN		Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%
CIVIL SERVICES	Expenditure	17 534 350	15 723 997	90%	18 179 620	34 683 852	191%	17 977 035	11 441 006	64%	53 691 006	61 848 856	115%
	Revenue	11 451 481	10 851 022	95%	16 164 012	12 141 694	75%	40 762 420	39 816 678	98%	68 377 913	62 809 394	92%
	Capital	8 344	1 120 916	13434%	3 627 630	2 097 548	58%	7 130 993	2 582 718	36%	10 766 966	5 801 181	54%
CORPORATE SERVICES	Expenditure	1 992 551	1 833 521	92%	2 086 067	1 786 180	86%	2 048 682	1 959 162	96%	6 127 300	5 578 863	91%
	Revenue	1 204 531	1 225 269	102%	4 061 612	1 696 176	42%	161 649	105 922	66%	5 427 792	3 027 367	56%
	Capital	-	86 200	0%	-	-	0%	55 193	48 284	87%	55 193	134 484	244%
COUNCIL SERVICES	Expenditure	1 103 136	2 304 312	209%	1 103 136	1 543 749	140%	1 148 136	1 078 240	94%	3 354 408	4 926 301	147%
	Revenue	19 759	4 569	23%	19 759	7 259	37%	19 759	22 551	114%	59 276	34 379	58%
	Capital	-	-	0%	5 323	-	0%	-	3 901	0%	5 323	3 901	73%
ELECTRICITY SERVICES	Expenditure	12 214 377	16 065 746	132%	15 886 618	15 566 386	98%	20 106 324	14 181 410	71%	48 207 319	45 813 541	95%
	Revenue	20 671 564	20 036 375	97%	22 191 387	21 772 266	98%	23 372 651	19 192 381	82%	66 235 602	61 001 022	92%
	Capital	559 261	132 914	24%	982 661	52 108	5%	1 352 186	368 789	27%	2 894 109	553 811	19%
FINANCIAL SERVICES	Expenditure	2 577 712	3 600 838	140%	3 012 753	2 872 882	95%	3 031 963	3 518 500	116%	8 622 429	9 992 220	116%
	Revenue	8 487 414	8 473 850	100%	7 636 148	8 718 689	114%	14 545 283	16 488 776	113%	30 668 844	33 681 314	110%
	Capital	4 023	5 390	134%	3 199	-	0%	(182 035)	-	0%	(174 813)	5 390	-3%
DEVELOPMENT SERVICES	Expenditure	2 689 039	1 574 958	59%	3 425 472	1 729 162	50%	3 466 668	2 221 970	64%	9 581 179	5 526 090	58%
	Revenue	14 311 593	12 294 684	86%	2 543 553	430 887	17%	9 788 840	8 039 934	82%	26 643 986	20 765 505	78%
	Capital	6 994	211 814	3029%	5 341 475	5 934 699	111%	5 591 414	5 719	0%	10 939 883	6 152 232	56%
MUNICIPAL MANAGER	Expenditure	487 305	445 808	91%	520 305	483 551	93%	526 905	433 889	82%	1 534 514	1 363 248	89%
	Revenue	230 000	230 000	100%	-	-	0%	-	-	0%	230 000	230 000	100%
	Capital	-	-	0%	(1 600)	-	0%	1 100	-	0%	(500)	-	
PROTECTION SERVICES	Expenditure	3 902 845	2 639 178	68%	3 902 845	2 551 569	65%	3 902 845	2 788 041	71%	11 708 536	7 978 788	68%
	Revenue	720 207	714 269	99%	1 308 016	1 098 587	84%	695 204	636 569	92%	2 723 427	2 449 426	90%
	Capital	244 024	273 000	112%	383 892	251 935	66%	197 023	30 720	16%	824 940	555 655	67%
TOTAL	Expenditure	42 501 315	44 188 359	104%	48 116 817	61 217 330	127%	52 208 559	37 622 218	72%	142 826 691	143 027 906	100%
	Revenue	57 096 547	53 830 038	94%	53 924 487	45 865 558	85%	89 345 807	84 302 811	94%	200 366 841	183 998 407	92%
	Capital	822 646	1 830 233	222%	10 342 579	8 336 290	81%	14 145 875	3 040 131	21%	25 311 101	13 206 654	52%

NB: The above SDBIP includes transfers and grants received for quarter 3, whereas the C-schedule does not include these figures due to the fact that these amounts will only be recognized as income in June 2018.

Actual vs Planned - Capital, Operational Expenditure and Revenue per directorate (SDBIP – 2016/17)

SWARTLAND MUNICIPALITY		JANUARY			FEBRUARY			MARCH			QUARTER 3		
SERVICE DELIVERY AND BUDGET		Planned	Actual	%	Planned	Actual	%	Planned	Actual	%	Planned	Actual	%
IMPLEMENTATION PLAN													
CIVIL SERVICES	Expenditure	13 108 324	16 556 138	126%	12 767 804	16 428 015	129%	12 768 529	24 008 591	188%	38 644 657	56 992 743	147%
	Revenue	11 186 678	11 154 619	100%	13 920 999	14 248 480	102%	44 191 489	30 892 003	70%	69 299 166	56 295 102	81%
	Capital	5 046 926	3 938 501	78%	7 044 025	1 461 633	21%	4 536 376	4 061 811	90%	16 627 327	9 461 944	57%
CORPORATE SERVICES	Expenditure	1 883 581	1 611 186	86%	1 883 581	1 573 507	84%	1 883 771	1 728 397	92%	5 650 933	4 913 090	87%
	Revenue	3 972 281	776 718	20%	1 567 947	1 571 295	100%	239 947	246 057	103%	5 780 175	2 594 071	45%
	Capital	1 631 350	4 095 475	251%	3 750	510 256	13607%	3 750	710	19%	1 638 850	4 606 441	281%
COUNCIL SERVICES	Expenditure	1 157 124	841 770	73%	1 157 124	958 219	83%	1 157 124	1 028 142	89%	3 471 372	2 828 130	81%
	Revenue	7 059	257	4%	7 059	263	4%	7 059	26 718	378%	21 177	27 238	129%
	Capital	111 527	205 566	184%	111 527	102 889	92%	111 527	107 717	97%	334 581	416 172	124%
ELECTRICITY SERVICES	Expenditure	17 355 781	12 274 149	71%	17 361 143	15 287 631	88%	17 376 645	18 122 388	104%	52 093 569	45 684 168	88%
	Revenue	19 982 662	19 253 092	96%	18 389 795	19 044 170	104%	20 715 816	20 411 908	99%	59 088 273	58 709 170	99%
	Capital	2 119 700	251 777	12%	4 139 702	215 060	5%	219 700	1 509 134	687%	6 479 102	1 975 971	30%
FINANCIAL SERVICES	Expenditure	2 236 137	1 930 923	86%	2 236 137	1 814 296	81%	2 586 698	1 961 738	76%	7 058 972	5 706 957	81%
	Revenue	15 372 188	12 293 670	80%	6 887 514	7 922 205	115%	13 864 113	14 333 765	103%	36 123 815	34 549 640	96%
	Capital	-	-	0%	5 000	-	0%	6 000	1 854	31%	11 000	1 854	17%
DEVELOPMENT SERVICES	Expenditure	1 587 901	1 426 873	90%	2 175 844	1 402 382	64%	2 870 917	1 795 933	63%	6 634 662	4 625 188	70%
	Revenue	611 054	428 248	70%	594 071	668 742	113%	965 559	1 072 478	111%	2 170 684	2 169 468	100%
	Capital	370 832	17 970	5%	570 832	198 125	35%	670 832	1 215 321	181%	1 612 496	1 431 416	89%
MUNICIPAL MANAGER	Expenditure	491 315	498 305	101%	491 315	395 741	81%	491 315	399 153	81%	1 473 945	1 293 199	88%
	Revenue	-	-	0%	-	-	0%	-	-	0%	-	-	-
	Capital	63 000	49 110	78%	5 389	5 610	104%	5 389	-	0%	73 778	54 720	74%
PROTECTION SERVICES	Expenditure	2 599 724	2 569 233	99%	2 599 724	2 330 386	90%	2 600 354	2 279 603	88%	7 799 802	7 179 221	92%
	Revenue	1 073 672	(534 580)	-50%	1 511 672	1 088 011	72%	1 206 422	731 967	61%	3 791 766	1 285 399	34%
	Capital	23 776	-	0%	123 776	-	0%	23 776	4 726	20%	171 328	4 726	3%
TOTAL	Expenditure	40 419 887	37 708 575	93%	40 672 672	40 190 176	99%	41 735 353	51 323 945	123%	122 827 912	129 222 696	105%
	Revenue	52 205 594	43 372 025	83%	42 879 057	44 543 167	104%	81 190 405	67 714 896	83%	176 275 056	155 630 088	88%
	Capital	9 367 111	8 558 399	91%	12 004 001	2 493 573	21%	5 577 350	6 901 272	124%	26 948 462	17 953 245	67%

SBBIP QUARTER 3 COMPARISION



3.2.2 OPERATING REVENUE – ACTUAL RECEIPTS VERSUS BILLING PER SERVICE

2017/2018	Jan-18		Feb-18		Mar-18		Quarter 3		%
	Debtors Raised	Actual Payments	Debtors Raised	Actual Payments	Debtors Raised	Actual Payments	Debtors Raised	Actual Payments	
ELECTRICITY	24 015 423	23 389 593	22 872 572	21 049 208	24 597 390	22 061 879	71 485 385	66 500 679	93%
RATES	7 646 926	8 029 133	7 644 135	7 147 645	7 642 883	7 763 808	22 933 944	22 940 586	100%
SEWERAGE	4 594 847	2 507 578	4 598 047	2 355 133	4 602 368	2 610 588	13 795 262	7 473 299	54%
AVAILABILITY	1 110 188	988 330	1 110 807	880 971	1 103 503	1 013 936	3 324 498	2 883 237	87%
HOUSING	30 845	28 304	30 863	29 870	30 866	30 922	92 574	89 095	96%
WATER	7 299 703	5 275 654	7 013 068	4 524 070	8 513 871	4 328 521	22 826 642	14 128 245	62%
REFUSE	2 954 988	1 797 569	2 955 715	1 684 213	2 960 622	1 827 292	8 871 325	5 309 074	60%
OTHER	1 293 605	2 996 208	1 040 026	2 601 734	980 508	2 283 048	3 314 140	7 880 990	238%
	48 946 523	45 012 369	47 265 233	40 272 843	50 432 013	41 919 993	146 643 770	127 205 205	86.74%

2016/2017	Jan-17		Feb-17		Mar-17		Quarter 3		%
	Debtors Raised	Actual Payments	Debtors Raised	Actual Payments	Debtors Raised	Actual Payments	Debtors Raised	Actual Payments	
ELECTRICITY	23 781 983	21 303 052	21 943 285	20 310 208	21 131 283	21 244 656	66 856 550	62 857 916	94%
RATES	6 521 537	6 296 595	6 483 508	6 167 113	6 450 421	6 557 702	19 455 466	19 021 410	98%
SEWERAGE	4 162 429	2 273 654	4 242 591	2 209 440	4 271 799	2 415 674	12 676 820	6 898 768	54%
AVAILABILITY	1 040 787	1 021 505	1 074 799	906 614	1 049 592	996 632	3 165 178	2 924 750	92%
HOUSING	19 556	25 338	30 478	28 259	30 496	31 428	80 530	85 025	106%
WATER	5 869 484	4 729 485	6 743 992	4 882 388	6 327 266	4 874 938	18 940 742	14 486 811	76%
REFUSE	2 647 276	1 610 894	2 730 954	1 531 142	2 729 427	1 690 383	8 107 657	4 832 419	60%
OTHER	1 336 697	2 282 365	1 697 559	2 372 396	1 639 214	2 889 691	4 673 470	7 544 452	161%
	45 379 749	39 542 889	44 947 166	38 407 560	43 629 498	40 701 103	133 956 413	118 651 551	88.57%

The payment rate of **86.74%** for the third quarter of the 2017/18 financial year shows a slight decrease when compared to the previous financial year's rate of **88.57%** and in the main as a result of the restriction water charges. The actual payments refer to amounts received for the previous month's debtors raised.

3.2.3 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter									
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									
Revenue By Source									
Property rates	89 855	96 960	96 960	7 592	69 852	67 886	1 967	3%	96 960
Service charges - electricity revenue	231 699	250 410	250 396	17 469	181 692	186 614	(4 922)	-3%	250 396
Service charges - water revenue	46 557	53 537	53 538	3 412	40 607	42 307	(1 699)	-4%	53 538
Service charges - sanitation revenue	30 276	37 332	38 732	3 186	29 201	28 961	240	1%	38 732
Service charges - refuse revenue	21 361	21 878	23 430	1 954	17 617	17 566	51	0%	23 430
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 180	3 805	1 302	188	1 067	1 037	30	3%	1 302
Interest earned - external investments	27 079	21 876	30 280	962	5 070	4 123	947	23%	30 280
Interest earned - outstanding debtors	1 909	1 677	1 564	159	1 417	1 155	262	23%	1 564
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	23 191	24 848	24 965	14	127	548	(421)	-77%	24 965
Licences and permits	3 891	4 037	3 579	336	2 865	2 683	182	7%	3 579
Agency services	3 849	3 600	4 000	270	2 921	2 963	(42)	-1%	4 000
Transfers and subsidies	86 678	117 773	123 514	17 664	70 740	70 717	23	0%	123 514
Other revenue	54 895	10 039	12 217	1 503	9 940	7 864	2 076	26%	12 217
Gains on disposal of PPE	3 806	200	3 885	430	4 316	3 666	650	18%	3 885
Total Revenue (excluding capital transfers and contributions)	629 226	647 973	668 364	55 139	437 431	438 090	(658)	0%	668 364
Transfers and subsidies - capital	37 165	35 076	61 391	-	-	16 580	(16 580)	-100%	61 391
Total Revenue (including capital transfers and contributions)	666 390	683 049	729 754	55 139	437 431	454 670	(17 238)	-4%	729 754

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

- The variance for Property rates and other Service charges are 3% above the YTD budget.
- The variance for Electricity and Water Service charges are 3% and 4% below the YTD budget.
- The variance for Rental of facilities and equipment are 3% above the YTD budget.
- Interest earned – external investments stands at 23% above YTD budgeted projections due to more interest received on the cheque account balance.
- Interest earned – outstanding debtor’s stands at 23% above YTD budgeted projections with the amount being insignificant from a material point of view.
- Other revenue stands at 26% above YTD budgeted projections due to higher revenue received for Building Plans and Caravan Sites. Capital Contributions are also included and are not budgeted for.
- Revenue received for the month of March 2018 was **R55.139 million** and the YTD performance is well in line with budgeted projections.

3.2.4 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter									
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									
Expenditure By Type									
Employee related costs	161 937	191 872	191 526	14 092	130 576	135 560	(4 984)	-4%	191 526
Remuneration of councillors	9 074	9 448	9 908	826	7 499	7 428	71	1%	9 908
Debt impairment	20 287	15 718	16 373	-	-	-	-	-	16 373
Depreciation & asset impairment	76 427	83 983	83 983	-	55 322	62 515	(7 193)	-12%	83 983
Finance charges	13 854	13 507	13 507	45	6 901	6 662	239	4%	13 507
Bulk purchases	199 445	208 391	205 391	14 021	133 306	139 030	(5 724)	-4%	205 391
Other materials	-	-	12 747	1 097	9 406	9 594	(188)	-2%	12 747
Contracted services	4 028	86 452	89 492	4 954	51 509	44 238	7 271	16%	89 492
Transfers and subsidies	1 803	2 552	2 805	202	1 883	2 103	(220)	-10%	2 805
Other expenditure	84 842	38 279	28 850	1 683	18 317	19 503	(1 186)	-6%	28 850
Loss on disposal of PPE	10 955	2 364	2 364	-	-	-	-	-	2 364
Total Expenditure	582 652	652 566	656 945	36 919	414 719	426 634	(11 915)	-3%	656 945
Surplus/(Deficit)	46 573	(4 593)	11 419	18 220	22 713	11 456	11 257	0	11 419
Transfers and subsidies - capital	37 165	35 076	61 391	-	-	16 580	(16 580)	(0)	61 391
Surplus/(Deficit) after capital transfers &	83 738	30 483	72 810	18 220	22 713	28 035			72 810
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	83 738	30 483	72 810	18 220	22 713	28 035			72 810
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to	83 738	30 483	72 810	18 220	22 713	28 035			72 810
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	83 738	30 483	72 810	18 220	22 713	28 035			72 810

- Employee Related Cost stands at 4% below the YTD budgeted projections.
- Contracted services stand at 16% 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 10% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- Other expenditure stand at 6% below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of March 2018 was **R36.919 million** and stand at 3% below the overall YTD projection.

3.2.5 Capital expenditure and graphs against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third										
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									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		8 043	12 893	10 901	1 409	10 525	11 388	(863)	-8%	10 901
Executive and council		831	11	11	4	7	9	(3)	-27%	11
Finance and administration		7 212	12 882	10 890	1 405	10 518	11 379	(860)	-8%	10 890
Internal audit			-		-	-	-	-		-
<i>Community and public safety</i>		23 393	24 615	15 648	171	11 203	20 353	(9 150)	-45%	15 648
Community and social services		487	2 086	5 485	48	400	2 568	(2 168)	-84%	5 485
Sport and recreation		17 146	8 744	9 343	118	3 967	6 029	(2 062)	-34%	9 343
Public safety		510	22	820	-	17	32	(15)	-47%	820
Housing		5 249	13 763	-	5	6 819	11 724	(4 905)	-42%	-
Health			-		-	-	-	-		-
<i>Economic and environmental services</i>		21 138	14 860	27 014	54	1 166	3 409	(2 243)	-66%	27 014
Planning and development		40	150	212	-	-	150	(150)	-100%	212
Road transport		21 098	14 710	26 802	54	1 166	3 259	(2 093)	-64%	26 802
Environmental protection			-		-	-	-	-		-
<i>Trading services</i>		24 248	28 874	56 511	1 407	23 859	25 298	(1 439)	-6%	56 511
Energy sources		8 432	10 800	11 230	322	8 461	9 224	(762)	-8%	11 230
Water management		7 879	4 455	19 710	116	3 972	5 375	(1 403)	-26%	19 710
Waste water management		5 985	13 103	14 662	966	10 920	10 687	233	2%	14 662
Waste management		1 953	516	10 909	3	506	12	494	4202%	10 909
<i>Other</i>			-		-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	76 822	81 243	110 073	3 040	46 754	60 448	(13 694)	-23%	110 073
Funded by:										
National Government		23 984	24 608	27 608	1 494	17 973	20 988	(3 014)	-14%	27 608
Provincial Government		8 770	10 468	33 783	804	7 969	12 274	(4 305)	-35%	33 783
District Municipality					-	-	-	-		-
Other transfers and grants					-	-	-	-		-
Transfers recognised - capital		32 753	35 076	61 391	2 298	25 942	33 262	(7 320)	-22%	61 391
Public contributions & donations	5	905	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		43 164	46 167	48 682	742	20 812	27 187	(6 375)	-23%	48 682
Total Capital Funding		76 822	81 243	110 073	3 040	46 754	60 448	(13 694)	-23%	110 073

Capital expenditure for the month of March amounts to **R 3 040 131** and stands at 23% below the projected YTD budget. Commitments amount to **R 5 782 875**.

Progress on the Top 10 Capital projects is as follow:

9 Projects in Construction phase

1 Project is Complete

Chart C1 2017/18 Capital Expenditure Monthly Trend: Actual v Planned SDBIP

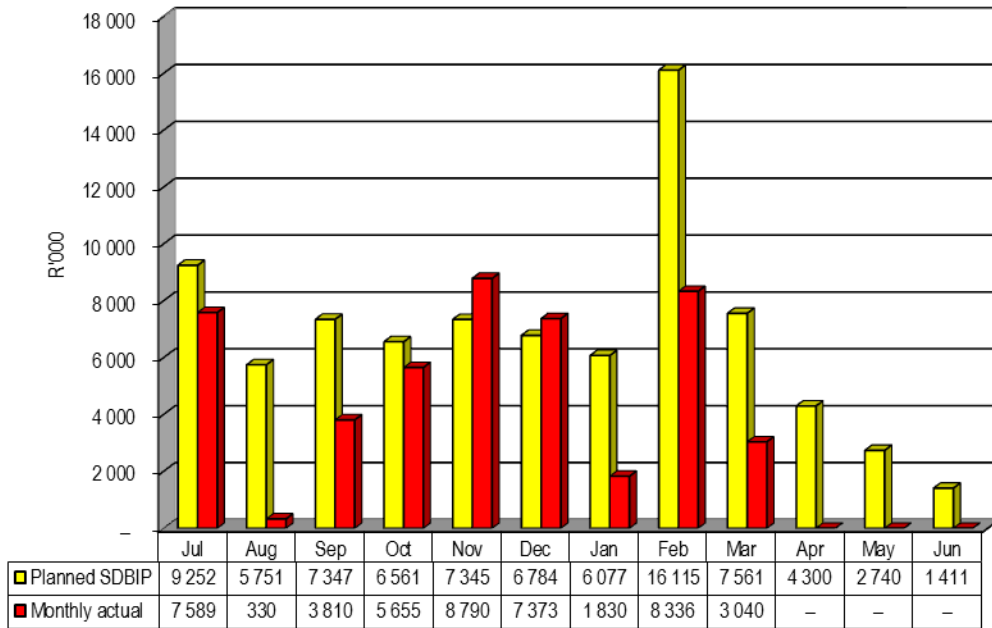
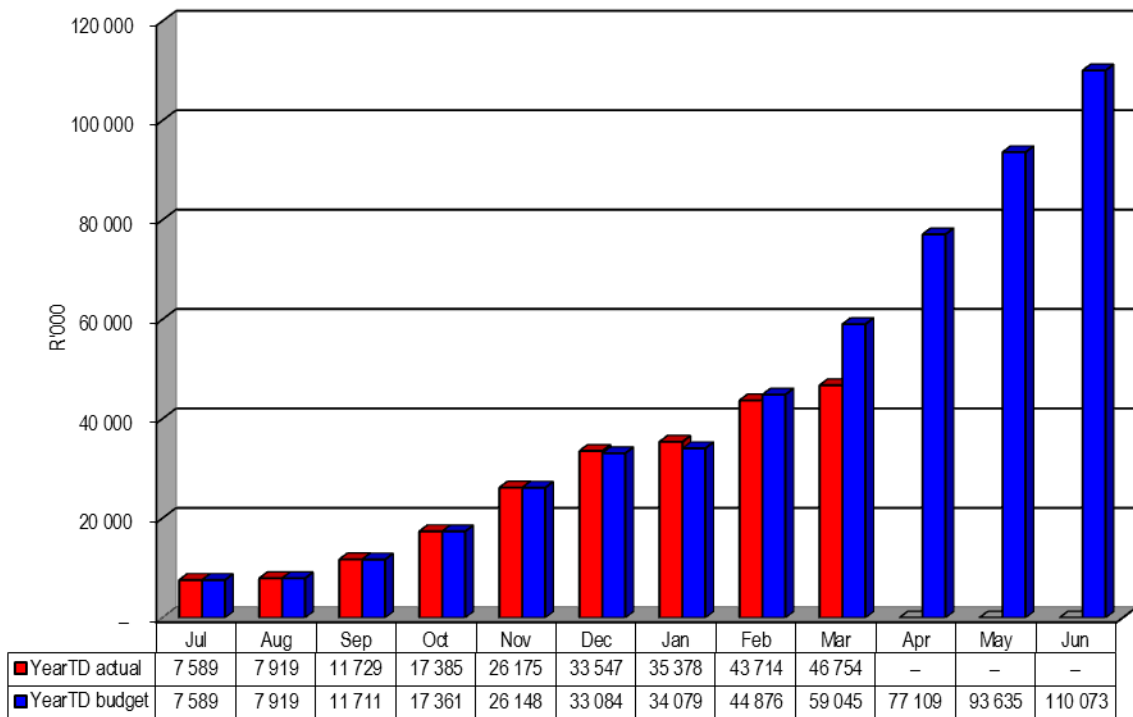


Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target



3.2.6 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q3 Third Quarter						
Description of financial indicator	Basis of calculation	Ref	Budget Year 2017/18			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		14.9%	14.8%	16.9%	14.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		N/a	N/a	N/a	N/a
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		11.2%	10.2%	13.1%	10.2%
Gearing	Long Term Borrowing/ Funds & Reserves		82.6%	84.3%	83%	84.3%
<u>Liquidity</u>						
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
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	95.0%	90.3%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.0%	15.2%	8.4%	15.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.8%	0.8%	1.4%	0.8%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	98.63%	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		N/a	N/a	N/a	N/a
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.12%	6.00%	5.73%	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%	15.74%	15.00%
Employee costs	Employee costs/Total Revenue - capital revenue		29.6%	28.7%	29.9%	28.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		10.4%	10.1%	9.7%	10.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.0%	14.6%	16.0%	14.6%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		17.3%	29.0%	27.1%	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	8.3%	11.44	0.08

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 - Q3 Third Quarter									
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									
Financial Performance									
Property rates	89 855	96 960	96 960	7 592	69 852	67 886	1 967	3%	96 960
Service charges	329 894	363 158	366 096	26 021	269 117	275 447	(6 330)	-2%	366 096
Investment revenue	27 079	21 876	30 280	962	5 070	4 123	947	23%	30 280
Transfers and subsidies	86 678	117 773	123 514	17 664	70 740	70 717	23	0%	123 514
Other own revenue	95 720	48 206	51 513	2 901	22 652	19 917	2 735	14%	51 513
Total Revenue (excluding capital transfers and contributions)	629 226	647 973	668 364	55 139	437 431	438 090	(658)	-0%	668 364
Employee costs	161 937	191 872	191 526	14 092	130 576	135 560	(4 984)	-4%	191 526
Remuneration of Councillors	9 074	9 448	9 908	826	7 499	7 428	71	1%	9 908
Depreciation & asset impairment	76 427	83 983	83 983	-	55 322	62 515	(7 193)	-12%	83 983
Finance charges	13 854	13 507	13 507	45	6 901	6 662	239	4%	13 507
Materials and bulk purchases	199 445	208 391	218 138	15 118	142 712	148 624	(5 913)	-4%	218 138
Transfers and subsidies	1 803	2 552	2 805	202	1 883	2 103	(220)	-10%	2 805
Other expenditure	120 113	142 813	137 079	6 637	69 826	63 742	6 084	10%	137 079
Total Expenditure	582 652	652 566	656 945	36 919	414 719	426 634	(11 915)	-3%	656 945
Surplus/(Deficit)	46 573	(4 593)	11 419	18 220	22 713	11 456	11 257	98%	11 419
Transfers and subsidies - capital (monetary alloc	37 165	35 076	61 391	-	-	16 580	(16 580)	-100%	61 391
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	83 738	30 483	72 810	18 220	22 713	28 035	(5 323)	-19%	72 810
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	83 738	30 483	72 810	18 220	22 713	28 035	(5 323)	-19%	72 810
Capital expenditure & funds sources									
Capital expenditure	76 822	81 243	110 073	3 040	46 754	60 448	(13 694)	-23%	110 073
Capital transfers recognised	32 753	35 076	61 391	2 298	25 942	33 262	(7 320)	-22%	61 391
Public contributions & donations	905	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	43 164	46 167	48 682	742	20 812	27 187	(6 375)	-23%	48 682
Total sources of capital funds	76 822	81 243	110 073	3 040	46 754	60 448	(13 694)	-23%	110 073
Financial position									
Total current assets	434 408	443 248	479 958		519 708				479 958
Total non current assets	1 825 575	1 798 020	1 849 302		1 817 007				1 849 302
Total current liabilities	102 975	115 555	100 502		156 843				100 502
Total non current liabilities	188 985	189 406	187 925		186 570				187 925
Community wealth/Equity	1 968 022	1 936 306	2 040 832		1 993 303				2 040 832
Cash flows									
Net cash from (used) operating	130 917	100 737	138 588	3 694	44 345	129 477	85 132	66%	138 588
Net cash from (used) investing	(75 585)	(79 967)	(114 219)	(1 384)	(42 879)	(59 045)	(16 165)	27%	(114 219)
Net cash from (used) financing	(5 576)	(4 350)	(4 752)	116	1 940	(2 378)	(4 319)	182%	(4 752)
Cash/cash equivalents at the month/year end	348 890	324 018	368 507	-	352 296	416 944	64 648	16%	368 507
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	30 844	6 446	2 336	1 781	1 692	884	1 749	8 496	54 228
Creditors Age Analysis									
Total Creditors	1 896	129	292	13	-	-	-	18	2 348

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter										
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									
Revenue - Functional										
<i>Governance and administration</i>		180 246	155 692	168 132	16 683	111 428	107 397	4 031	4%	168 132
Executive and council		544	237	237	23	99	178	(79)	-44%	237
Finance and administration		179 701	155 454	167 665	16 661	111 329	107 219	4 110	4%	167 665
Internal audit		-	-	230	-	-	-	-		230
<i>Community and public safety</i>		62 856	43 674	63 242	413	3 548	8 963	(5 415)	-60%	63 242
Community and social services		11 003	9 567	12 728	100	828	771	57	7%	12 728
Sport and recreation		17 470	10 848	10 604	298	2 573	8 041	(5 468)	-68%	10 604
Public safety		23 762	824	824	1	10	11	(2)	-16%	824
Housing		10 621	22 436	39 086	15	137	139	(2)	-1%	39 086
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		29 300	58 255	62 079	1 050	8 979	8 958	20	0%	62 079
Planning and development		3 526	3 205	3 205	384	2 728	2 380	348	15%	3 205
Road transport		25 774	55 050	58 874	666	6 251	6 579	(328)	-5%	58 874
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		393 966	425 387	436 277	36 990	313 459	329 334	(15 874)	-5%	436 277
Energy sources		242 748	256 173	256 553	18 230	184 615	189 382	(4 767)	-3%	256 553
Water management		60 044	65 481	73 406	5 294	48 534	49 607	(1 073)	-2%	73 406
Waste water management		56 352	67 930	69 530	8 452	49 882	59 979	(10 097)	-17%	69 530
Waste management		34 822	35 803	36 788	5 013	30 429	30 366	63	0%	36 788
<i>Other</i>	4	23	25	25	2	18	19	(0)	-1%	25
Total Revenue - Functional	2	666 390	683 033	729 754	55 139	437 431	454 670	(17 238)	-4%	729 754
Expenditure - Functional										
<i>Governance and administration</i>		88 696	111 464	113 490	7 713	72 766	76 114	(3 348)	-4%	113 490
Executive and council		19 012	17 141	17 778	1 256	13 592	12 781	812	6%	17 778
Finance and administration		69 685	92 773	94 033	6 367	58 151	62 228	(4 077)	-7%	94 033
Internal audit		-	1 550	1 680	90	1 023	1 106	(83)	-7%	1 680
<i>Community and public safety</i>		86 288	63 554	62 806	3 648	35 911	46 026	(10 115)	-22%	62 806
Community and social services		16 085	15 991	16 006	1 032	10 296	11 481	(1 186)	-10%	16 006
Sport and recreation		17 101	23 441	22 821	1 340	15 020	16 833	(1 814)	-11%	22 821
Public safety		41 495	3 731	3 731	264	2 195	2 738	(543)	-20%	3 731
Housing		11 608	20 392	20 248	1 012	8 400	14 973	(6 573)	-44%	20 248
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		72 710	121 882	126 437	3 649	73 557	61 315	12 242	20%	126 437
Planning and development		11 901	11 183	11 165	716	6 747	8 018	(1 271)	-16%	11 165
Road transport		60 809	110 699	115 272	2 933	66 811	53 297	13 513	25%	115 272
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		333 796	354 301	352 863	21 878	231 616	242 206	(10 590)	-4%	352 863
Energy sources		209 926	216 917	216 488	13 928	144 435	148 766	(4 331)	-3%	216 488
Water management		52 743	55 443	53 985	3 114	32 426	36 115	(3 689)	-10%	53 985
Waste water management		43 905	52 113	52 080	2 398	33 891	35 030	(1 139)	-3%	52 080
Waste management		27 222	29 828	30 310	2 438	20 864	22 295	(1 431)	-6%	30 310
<i>Other</i>		1 162	1 349	1 349	31	869	974	(104)	-11%	1 349
Total Expenditure - Functional	3	582 652	652 550	656 945	36 919	414 719	426 634	(11 915)	-3%	656 945
Surplus/ (Deficit) for the year		83 738	30 483	72 810	18 220	22 713	28 035	(5 323)	-19%	72 810

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) - Q3 Third Quarter										
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										
Revenue by Vote	1									
Vote 1 - Corporate Services		10 649	8 629	8 749	107	798	613	185	30.2%	8 749
Vote 2 - Civil Services		215 536	201 963	216 553	18 955	130 054	146 755	(16 700)	-11.4%	216 553
Vote 3 - Council		407	237	237	23	99	178	(79)	-44.4%	237
Vote 4 - Electricity Services		242 748	256 173	256 553	18 230	184 615	189 382	(4 767)	-2.5%	256 553
Vote 5 - Financial Services		148 225	152 005	164 095	16 489	110 468	106 464	4 004	3.8%	164 095
Vote 6 - Development Services		17 140	29 437	49 248	698	5 360	4 801	559	11.6%	49 248
Vote 7 - Municipal Manager		137	-	230	-	-	-	-	-	230
Vote 8 - Protection Services		31 547	34 589	34 089	637	6 037	6 478	(440)	-6.8%	34 089
Total Revenue by Vote	2	666 390	683 033	729 754	55 139	437 431	454 670	(17 238)	-3.8%	729 754
Expenditure by Vote	1									
Vote 1 - Corporate Services		21 887	27 487	27 323	1 937	16 774	19 241	(2 468)	-12.8%	27 323
Vote 2 - Civil Services		209 298	243 284	246 693	10 654	159 299	153 866	5 433	3.5%	246 693
Vote 3 - Council		13 681	14 100	14 719	1 073	11 661	10 837	824	7.6%	14 719
Vote 4 - Electricity Services		217 692	226 982	226 558	14 216	150 618	155 688	(5 070)	-3.3%	226 558
Vote 5 - Financial Services		39 789	45 768	46 359	3 658	28 743	28 255	488	1.7%	46 359
Vote 6 - Development Services		27 217	38 888	38 762	2 205	20 062	28 268	(8 206)	-29.0%	38 762
Vote 7 - Municipal Manager		5 330	6 585	6 815	434	4 202	4 830	(628)	-13.0%	6 815
Vote 8 - Protection Services		47 758	49 457	49 715	2 743	23 361	25 650	(2 289)	-8.9%	49 715
Total Expenditure by Vote	2	582 652	652 550	656 945	36 919	414 719	426 634	(11 915)	-2.8%	656 945
Surplus/ (Deficit) for the year	2	83 738	30 483	72 810	18 220	22 713	28 035	(5 323)	-19.0%	72 810

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) - Q3 Third Quarter									
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									
Revenue By Source									
Property rates	89 855	96 960	96 960	7 592	69 852	67 886	1 967	3%	96 960
Service charges - electricity revenue	231 699	250 410	250 396	17 469	181 692	186 614	(4 922)	-3%	250 396
Service charges - water revenue	46 557	53 537	53 538	3 412	40 607	42 307	(1 699)	-4%	53 538
Service charges - sanitation revenue	30 276	37 332	38 732	3 186	29 201	28 961	240	1%	38 732
Service charges - refuse revenue	21 361	21 878	23 430	1 954	17 617	17 566	51	0%	23 430
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 180	3 805	1 302	188	1 067	1 037	30	3%	1 302
Interest earned - external investments	27 079	21 876	30 280	962	5 070	4 123	947	23%	30 280
Interest earned - outstanding debtors	1 909	1 677	1 564	159	1 417	1 155	262	23%	1 564
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	23 191	24 848	24 965	14	127	548	(421)	-77%	24 965
Licences and permits	3 891	4 037	3 579	336	2 865	2 683	182	7%	3 579
Agency services	3 849	3 600	4 000	270	2 921	2 963	(42)	-1%	4 000
Transfers and subsidies	86 678	117 773	123 514	17 664	70 740	70 717	23	0%	123 514
Other revenue	54 895	10 039	12 217	1 503	9 940	7 864	2 076	26%	12 217
Gains on disposal of PPE	3 806	200	3 885	430	4 316	3 666	650	18%	3 885
Total Revenue (excluding capital transfers and contributions)	629 226	647 973	668 364	55 139	437 431	438 090	(658)	0%	668 364
Expenditure By Type									
Employee related costs	161 937	191 872	191 526	14 092	130 576	135 560	(4 984)	-4%	191 526
Remuneration of councillors	9 074	9 448	9 908	826	7 499	7 428	71	1%	9 908
Debt impairment	20 287	15 718	16 373	-	-	-	-	-	16 373
Depreciation & asset impairment	76 427	83 983	83 983	-	55 322	62 515	(7 193)	-12%	83 983
Finance charges	13 854	13 507	13 507	45	6 901	6 662	239	4%	13 507
Bulk purchases	199 445	208 391	205 391	14 021	133 306	139 030	(5 724)	-4%	205 391
Other materials	-	-	12 747	1 097	9 406	9 594	(188)	-2%	12 747
Contracted services	4 028	86 452	89 492	4 954	51 509	44 238	7 271	16%	89 492
Transfers and subsidies	1 803	2 552	2 805	202	1 883	2 103	(220)	-10%	2 805
Other expenditure	84 842	38 279	28 850	1 683	18 317	19 503	(1 186)	-6%	28 850
Loss on disposal of PPE	10 955	2 364	2 364	-	-	-	-	-	2 364
Total Expenditure	582 652	652 566	656 945	36 919	414 719	426 634	(11 915)	-3%	656 945
Surplus/(Deficit)	46 573	(4 593)	11 419	18 220	22 713	11 456	11 257	0	11 419
Transfers and subsidies - capital	37 165	35 076	61 391	-	-	16 580	(16 580)	(0)	61 391
Surplus/(Deficit) after capital transfers & Taxation	83 738	30 483	72 810	18 220	22 713	28 035			72 810
Surplus/(Deficit) after taxation	83 738	30 483	72 810	18 220	22 713	28 035			72 810
Attributable to minorities	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	83 738	30 483	72 810	18 220	22 713	28 035			72 810
Surplus/ (Deficit) for the year	83 738	30 483	72 810	18 220	22 713	28 035			72 810

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) - Q3 Third										
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									
Multi-Year expenditure appropriation	2									
Vote 1 - Corporate Services		2 980	-	-	-	-	-	-	-	-
Vote 2 - Civil Services		4 795	19 931	18 179	1 068	14 058	14 934	(876)	-6%	18 179
Vote 6 - Development Services		-	7 663	17 974	-	884	7 167	(6 283)	-88%	17 974
Vote 8 - Protection Services		225	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	8 000	27 595	36 153	1 068	14 942	22 101	(7 159)	-32%	36 153
Single Year expenditure appropriation	2									
Vote 1 - Corporate Services		4 140	7 312	7 312	48	7 256	7 186	70	1%	7 312
Vote 2 - Civil Services		49 820	23 465	35 885	751	7 313	10 473	(3 160)	-30%	35 885
Vote 3 - Council		728	6	6	4	7	8	(1)	-17%	6
Vote 4 - Electricity Services		8 432	12 425	12 685	369	9 165	11 136	(1 971)	-18%	12 685
Vote 5 - Financial Services		21	706	706	-	521	516	6	1%	706
Vote 6 - Development Services		5 293	8 662	15 455	6	6 172	7 398	(1 226)	-17%	15 455
Vote 7 - Municipal Manager		103	6	6	-	-	1	(1)	-100%	6
Vote 8 - Protection Services		285	1 067	1 867	795	1 377	1 629	(251)	-15%	1 867
Total Capital single-year expenditure	4	68 822	53 648	73 920	1 972	31 812	38 347	(6 535)	-17%	73 920
Total Capital Expenditure		76 822	81 243	110 073	3 040	46 754	60 448	(13 694)	-23%	110 073
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		8 043	12 893	10 901	1 409	10 525	11 388	(863)	-8%	10 901
Executive and council		831	11	11	4	7	9	(3)	-27%	11
Finance and administration		7 212	12 882	10 890	1 405	10 518	11 379	(860)	-8%	10 890
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23 393	24 615	15 648	171	11 203	20 353	(9 150)	-45%	15 648
Community and social services		487	2 086	5 485	48	400	2 568	(2 168)	-84%	5 485
Sport and recreation		17 146	8 744	9 343	118	3 967	6 029	(2 062)	-34%	9 343
Public safety		510	22	820	-	17	32	(15)	-47%	820
Housing		5 249	13 763	-	5	6 819	11 724	(4 905)	-42%	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		21 138	14 860	27 014	54	1 166	3 409	(2 243)	-66%	27 014
Planning and development		40	150	212	-	-	150	(150)	-100%	212
Road transport		21 098	14 710	26 802	54	1 166	3 259	(2 093)	-64%	26 802
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		24 248	28 874	56 511	1 407	23 859	25 298	(1 439)	-6%	56 511
Energy sources		8 432	10 800	11 230	322	8 461	9 224	(762)	-8%	11 230
Water management		7 879	4 455	19 710	116	3 972	5 375	(1 403)	-26%	19 710
Waste water management		5 985	13 103	14 662	966	10 920	10 687	233	2%	14 662
Waste management		1 953	516	10 909	3	506	12	494	4202%	10 909
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	76 822	81 243	110 073	3 040	46 754	60 448	(13 694)	-23%	110 073
Funded by:										
National Government		23 984	24 608	27 608	1 494	17 973	20 988	(3 014)	-14%	27 608
Provincial Government		8 770	10 468	33 783	804	7 969	12 274	(4 305)	-35%	33 783
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		32 753	35 076	61 391	2 298	25 942	33 262	(7 320)	-22%	61 391
Public contributions & donations	5	905	-	-	-	-	-	-	-	-
Internally generated funds		43 164	46 167	48 682	742	20 812	27 187	(6 375)	-23%	48 682
Total Capital Funding		76 822	81 243	110 073	3 040	46 754	60 448	(13 694)	-23%	110 073

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter						
Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		348 890	325 855	368 486	422 528	368 486
Call investment deposits		-	-	-	163	-
Consumer debtors		51 675	65 801	68 021	41 625	68 021
Other debtors		24 405	44 188	33 386	19 832	33 386
Current portion of long-term receivables		-	-	62	20 596	62
Inventory		9 437	7 404	10 003	14 963	10 003
Total current assets		434 408	443 248	479 958	519 708	479 958
Non current assets						
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	1 759 070	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
Total non current assets		1 825 575	1 798 020	1 849 302	1 817 007	1 849 302
TOTAL ASSETS		2 259 983	2 241 268	2 329 259	2 336 715	2 329 259
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		4 954	5 263	4 954	5 114	4 954
Consumer deposits		10 114	10 673	10 316	11 577	10 316
Trade and other payables		80 772	92 554	80 889	133 521	80 889
Provisions		7 135	7 066	4 342	6 631	4 342
Total current liabilities		102 975	115 555	100 502	156 843	100 502
Non current liabilities						
Borrowing		124 078	119 138	123 019	121 663	123 019
Provisions		64 907	70 268	64 907	64 907	64 907
Total non current liabilities		188 985	189 406	187 925	186 570	187 925
TOTAL LIABILITIES		291 961	304 962	288 428	343 412	288 428
NET ASSETS	2	1 968 022	1 936 306	2 040 832	1 993 303	2 040 832
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 825 434	1 792 022	1 894 878	1 850 715	1 894 878
Reserves		142 588	144 284	145 954	142 588	145 954
TOTAL COMMUNITY WEALTH/EQUITY	2	1 968 022	1 936 306	2 040 832	1 993 303	2 040 832

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 - Q3 Third Quarter									
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									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	89 868	92 112	92 112	7 763	69 235	67 876	1 359	2%	92 112
Service charges	329 880	345 541	347 792	26 601	240 059	277 526	(37 467)	-14%	347 792
Other revenue	78 140	27 597	27 455	63 021	421 681	15 903	405 778	2552%	27 455
Government - operating	86 678	117 983	123 514	17 740	70 660	71 364	(704)	-1%	123 514
Government - capital	35 390	35 076	61 391	-	-	37 784	(37 784)	-100%	61 391
Interest	27 079	23 469	31 844	481	4 596	5 671	(1 076)	-19%	31 844
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	500 462	524 982	529 208	111 807	753 368	337 668	(415 700)	-123%	529 208
Finance charges	13 854	13 507	13 507	-	6 713	6 896	183	3%	13 507
Transfers and Grants	1 803	2 552	2 805	105	1 805	2 083	278	13%	2 805
NET CASH FROM/(USED) OPERATING ACTIVITIES	130 917	100 737	138 588	3 694	44 345	129 477	745 346	2527%	138 588
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 036	200	3 885	430	4 316	-	4 316	#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	-	-	-	-	-	-	-		-
Payments									
Capital assets	76 822	80 188	118 126	1 814	47 195	59 045	11 850	20%	118 126
NET CASH FROM/(USED) INVESTING ACTIVITIES	(75 585)	(79 967)	(114 219)	(1 384)	(42 879)	(59 045)	(7 534)	#DIV/0!	(114 219)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	604	202	116	1 940	-	1 940	#DIV/0!	202
Payments									
Repayment of borrowing	(5 576)	(4 954)	(4 954)	-	-	(2 378)	(2 378)	100%	(4 954)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(5 576)	(4 350)	(4 752)	116	1 940	(2 378)	(4 319)	182%	(4 752)
NET INCREASE/ (DECREASE) IN CASH HELD	49 756	16 420	19 617	2 427	3 407	68 054			19 617
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		352 296	416 944			368 507

The YTD actual for Cash/cash equivalents at month/year end includes a total of R340 000 000 investments made during the current financial year.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

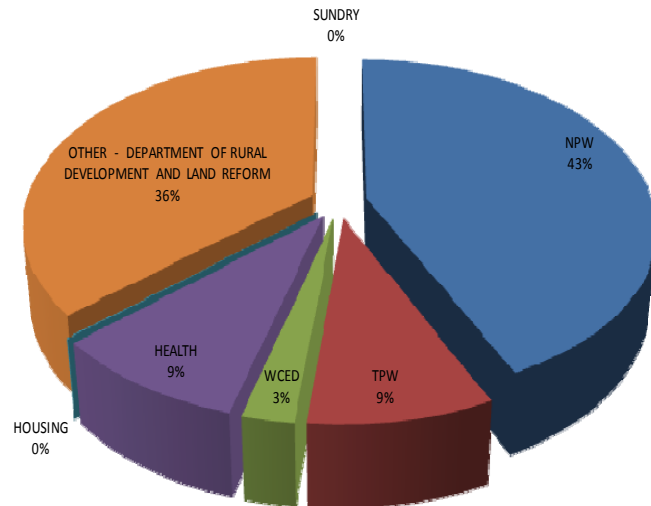
5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter												
Description	NT Code	Budget Year 2017/18									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	4 055	1 508	1 100	783	789	253	424	1 161	10 074	3 410	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16 327	1 784	146	116	93	59	134	659	19 318	1 061	
Receivables from Non-exchange Transactions - Property Rates	1400	5 707	1 746	643	514	497	312	432	4 252	14 102	6 007	
Receivables from Exchange Transactions - Waste Water Management	1500	2 671	785	237	192	159	132	387	1 170	5 735	2 041	
Receivables from Exchange Transactions - Waste Management	1600	2 055	605	208	175	153	127	372	1 254	4 950	2 081	
Receivables from Exchange Transactions - Property Rental Debtors	1700	29	17	1	1	1	0	0	0	50	2	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	-	-	-	-	-	-	-	-	-	-	
Total By Income Source	2000	30 844	6 446	2 336	1 781	1 692	884	1 749	8 496	54 228	14 602	
2016/17 - totals only		29 803	5 617	1 245	926	628	605	1 954	8 680	49 458	12 792	
Debtors Age Analysis By Customer Group												
Organs of State	2200	900	13	18	13	14	481	544	286	2 269	1 337	
Commercial	2300	13 628	1 297	185	156	362	(405)	(94)	824	15 953	842	
Households	2400	16 316	5 135	2 133	1 612	1 317	808	1 300	7 386	36 007	12 422	
Other	2500	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	30 844	6 446	2 336	1 781	1 692	884	1 749	8 496	54 228	14 602	

Collection rate for March 2018 was **83.12%** compared to **85.21%** in February 2018. The YTD collection rate is **90.33%** compared to the annual projection of **95%** and in the main as a result of water charges.

5.2 Government Debt Schedule

Swartland Municipality for the month ended March 2018	Rates					Services					Total Debt	Grand Total Sec 71	Payment received for the month
	Department Responsible for the Debt	0-30 Days	30-60 Days	60-90 Days	> 90 Days	Total	0-30 Days	30-60 Days	60-90 Days	>90 Days			
NPW	1 144	1 061	961	208 986	212 152	674 731	4 208	9 338	74 113	762 390	974 542	974 542	1 031 387
TPW	840	425	425	164 059	165 749	-314	199	209	31 888	31 982	197 731	197 731	950
WCED	289	147	129	30 436	31 001	25 046	-	-	-	25 046	56 047	56 047	35 442
HEALTH	-121	48	48	8 911	8 886	187 118	2 390	2 093	12 114	203 715	212 601	212 601	203 316
HOUSING	176	-	-	-	176	1 570	-	-	-	1 570	1 746	1 746	11 433
OTHER - DEPARTMENT OF RURAL DEVELOPMENT AND LAND REFORM	9 727	4 894	4 883	806 696	826 200	-	-	-	-	-	826 200	826 200	1 167
SUNDRY	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OUTSTANDING	12 055.00	6 575.00	6 446.00	1 219 088.00	1 244 164.00	888 151.00	6 797.00	11 640.00	118 115.00	1 024 703.00	2 268 867.00	2 268 867.00	1 283 695.00



Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter												
Description R thousands	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		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 896	129	292	13	-	-	-	18	2 348	4 110	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	1 896	129	292	13	-	-	-	18	2 348	4 110	

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter								
Investments by maturity Name of institution & investment ID R thousands	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
Municipality								
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
Municipality sub-total				-		340 000	-	340 000
Entities								
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2			-		340 000	-	340 000

7.2 Commitments against Cash and Cash Equivalents

Commitments against Cash & Cash Equivalents			
	February 2018	Transactions 2017/2018	Current Month
Cash & Cash Equivalents	R 411 495 300		R 444 031 913
Primary Bank Account	R 96 932 594	R 1 724 011	R 98 656 606
Short Term Investments (Less 6 months)	R -		R -
Medium Term Investments (more 6 months)	R 310 000 000	R 30 000 000	R 340 000 000
Longterm Investments	R -		R -
Cash Floats	R 4 562 706	R 812 601	R 5 375 307
Commitments:	R 181 610 733		R 149 259 200
Unspent Committed Conditional Grants	R 9 578 757	R -	R 9 578 757
Capital funding requirement 2017/2018 (cash resources)	R 11 431 353	R -2 297 735	R 9 133 618
Cash Portion of Housing Development Fund	R 10 263	R -	R 10 263
Capital Replacement Reserve Movement	R 122 306 710	R -742 395	R 121 564 314
Loan repayment due June	R 6 624 500	R -	R 6 624 500
Year-end creditor payments (partly funded)	R 31 659 150	R -29 311 402	R 2 347 748
Surplus/(Deficit)	R 229 884 568		R 294 772 713

7.3 Withdrawals from Municipal Bank Account

SWARTLAND MUNICIPALITY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	SWARTLAND MUNICIPALITY	
MUNICIPAL DEMARCATION CODE:	WC015	
QUARTER ENDED:	Mar-18	
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only -	Amount	Reason for withdrawal
	R 225 684 234	To pay creditors, service providers, employee related costs, etc
(b) to defray expenditure authorised in terms of section 26(4);		
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);		
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;		
(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -		
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 7 256 174	Motor Vehicle Registration and Road Traffic Management Corporation.
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;		
(f) to refund money incorrectly paid into a bank account;		
(g) to refund guarantees, sureties and <i>security</i> deposits;	R 237 506	Service deposits, Community and Town Halls, Sport Club Houses, etc
(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R 1 678 553	To re-invest and deposit into the cheque account when needed.
(i) to defray increased expenditure in terms of section 31; or		
(j) for such other purposes as may be <i>prescribed</i> .		

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 - Q3 Third Quarter									
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									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		73 514	73 514	-	55 874	55 874	-		73 514
Local Government Equitable Share		70 560	70 560	-	52 920	52 920	-		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	13 848	29 520	29 520	-		45 714
Community Development: Workers		37	37	-	37	37	-		37
Human Settlements		15 987	15 987	432	6 468	6 468	-		15 987
Libraries		7 400	7 400	-	7 400	7 400	-		7 400
Proclaimed Roads Subsidy		19 710	19 710	13 036	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	-		130
Municipal Infrastructure Support Grant		-	250	250	250	250	-		250
District Municipality:		-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	118 088	119 228	13 848	85 394	85 394	-		119 228
Capital Transfers and Grants									
National Government:		24 608	27 608	11 443	27 608	27 608	-		27 608
Municipal Infrastructure Grant (MIG)		21 608	24 608	11 443	24 608	24 608	-		24 608
Integrated National Electrification Programme (municipal)		3 000	3 000	-	3 000	3 000	-		3 000
Provincial Government:		12 113	30 163	14 610	28 774	21 074	7 700	36.5%	30 163
Human Settlements		6 263	20 113	6 910	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:		-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	36 721	57 771	26 053	56 382	48 682	7 700	15.8%	57 771
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	154 809	176 999	39 900	141 776	134 076	7 700	5.7%	176 999

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter									
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									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:		73 514	73 514	4 152	41 051	36 953	4 097	11.1%	73 514
Local Government Equitable Share		70 560	70 560	4 176	38 844	34 375	4 469	13.0%	70 560
Finance Management		1 550	1 550	(24)	802	1 174	(372)	-31.7%	1 550
EPWP Incentive		1 404	1 404	-	1 404	1 404	-	-	1 404
Provincial Government:		44 574	50 281	644	25 897	14 472	11 425	78.9%	50 281
Community Development: Workers		37	37	1	6	28	(22)	-79.1%	37
Human Settlements		15 987	17 794	-	5 686	8 321	(2 635)	-31.7%	17 794
Libraries		7 400	7 296	546	5 304	5 648	(344)	-6.1%	7 296
Proclaimed Roads Subsidy		19 710	24 034	-	14 764	205	14 559	7092.7%	24 034
Financial Management Support Grant: Student Bursaries		240	360	98	138	270	(132)	-49.0%	360
Fire Service Capacity Building Grant		800	-	-	-	-	-	-	-
RSEP/VPUU Municipal Projects		400	-	-	-	-	-	-	-
WCFSG: Implementation of mSCOA		-	330	330	330	132	198	150.0%	330
WCFSG: Risk Management Improvement (Software)		-	100	-	-	161	(161)	-100.0%	100
WCFSG: Annual Financial Statements (Caseware)		-	200	200	200	80	120	150.0%	200
WCFSG: Organisation Efficiency Initiative		-	130	-	-	-	-	-	130
Municipal Infrastructure Support Grant		-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-
Other grant providers:		309	309	-	209	209	-	-	309
<i>LG Seta</i>		209	209	-	209	209	-	-	209
<i>Dept of Social Development</i>		100	100	-	-	-	-	-	100
Total operating expenditure of Transfers and Grants:		118 397	124 104	4 796	67 157	51 635	15 522	30.1%	124 104
Capital expenditure of Transfers and Grants									
National Government:		24 608	27 608	1 494	17 973	20 988	(3 014)	-14.4%	27 608
Municipal Infrastructure Grant (MIG)		21 608	24 608	1 178	17 229	19 371	(2 142)	-11.1%	24 608
Integrated National Electrification Programme (municipal)		3 000	3 000	316	744	1 617	(873)	-54.0%	3 000
Provincial Government:		10 363	33 783	804	7 656	12 274	(4 618)	-37.6%	33 783
Human Settlements		6 263	18 306	5	5 935	7 042	(1 107)	-15.7%	18 306
RSEP/VPUU Municipal Projects		4 000	6 642	-	785	4 349	(3 564)	-81.9%	6 642
Libraries		100	204	35	172	98	74	75.3%	204
Fire Service Capacity Building Grant		-	800	764	764	785	(21)	-2.7%	800
Greenest Municipality Competition		-	130	-	-	-	-	-	130
Drought Relief		-	7 700	-	-	-	-	-	7 700
District Municipality:		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		34 971	61 391	2 298	25 630	33 262	(7 632)	-22.9%	61 391
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		153 368	185 495	7 094	92 787	84 897	7 890	9.3%	185 495

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 - Q3 Third Quarter									
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		B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		-	-	-	-	-	-	-	-
Pension and UIF Contributions		943	972	17	711	711	-	-	972
Medical Aid Contributions		152	152	78	232	232	-	-	152
Motor Vehicle Allowance		-	-	-	851	851	-	-	-
Cellphone Allowance		675	1 367	85	813	813	-	-	1 367
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		7 678	7 876	646	5 663	5 663	-	-	7 876
Sub Total - Councillors		9 448	10 367	826	8 270	8 270	-	-	10 367
Senior Managers of the Municipality									
Basic Salaries and Wages	3	7 430	7 430	593	5 774	5 662	111	2%	7 430
Pension and UIF Contributions		1 390	1 390	110	252	211	40	19%	1 390
Medical Aid Contributions		358	358	30	60	7	53	703%	358
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		845	845	71	453	743	(290)	-39%	845
Cellphone Allowance		98	98	24	178	179	(0)	0%	98
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		191	191	8	22	9 999	(9 978)	-100%	191
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	27	46	(19)	-42%	-
Post-retirement benefit obligations	2	2 220	2 220	-	-	-	-	-	2 220
Sub Total - Senior Managers of Municipality		12 531	12 531	835	6 766	16 849	(10 083)	-60%	12 531
Other Municipal Staff									
Basic Salaries and Wages		105 436	104 724	8 689	76 301	78 578	(2 277)	-3%	104 724
Pension and UIF Contributions		18 657	18 657	1 512	14 364	14 817	(453)	-3%	18 657
Medical Aid Contributions		9 028	9 028	693	6 251	7 029	(778)	-11%	9 028
Overtime		6 816	6 816	702	5 454	5 110	344	7%	6 816
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3 957	3 957	340	3 299	2 856	442	15%	3 957
Cellphone Allowance		313	313	52	241	130	111	85%	313
Housing Allowances		1 626	1 626	118	839	1 219	(380)	-31%	1 626
Other benefits and allowances		19 295	19 295	873	14 959	6 622	8 337	126%	19 295
Payments in lieu of leave		1 508	1 508	-	247	1 130	(884)	-78%	1 508
Long service awards		1 508	1 508	101	434	1 084	(650)	-60%	1 508
Post-retirement benefit obligations	2	11 206	11 206	177	1 188	7	1 181	15750%	11 206
Sub Total - Other Municipal Staff		179 351	178 638	13 257	123 577	118 584	4 993	4%	178 638
Total Parent Municipality		201 330	201 537	14 918	138 613	143 703	(5 090)	-4%	201 537
TOTAL SALARY, ALLOWANCES & BENEFITS		201 330	201 537	14 918	138 613	143 703	(5 090)	-4%	201 537
TOTAL MANAGERS AND STAFF		191 882	191 169	14 092	130 343	135 433	(5 090)	-4%	191 169

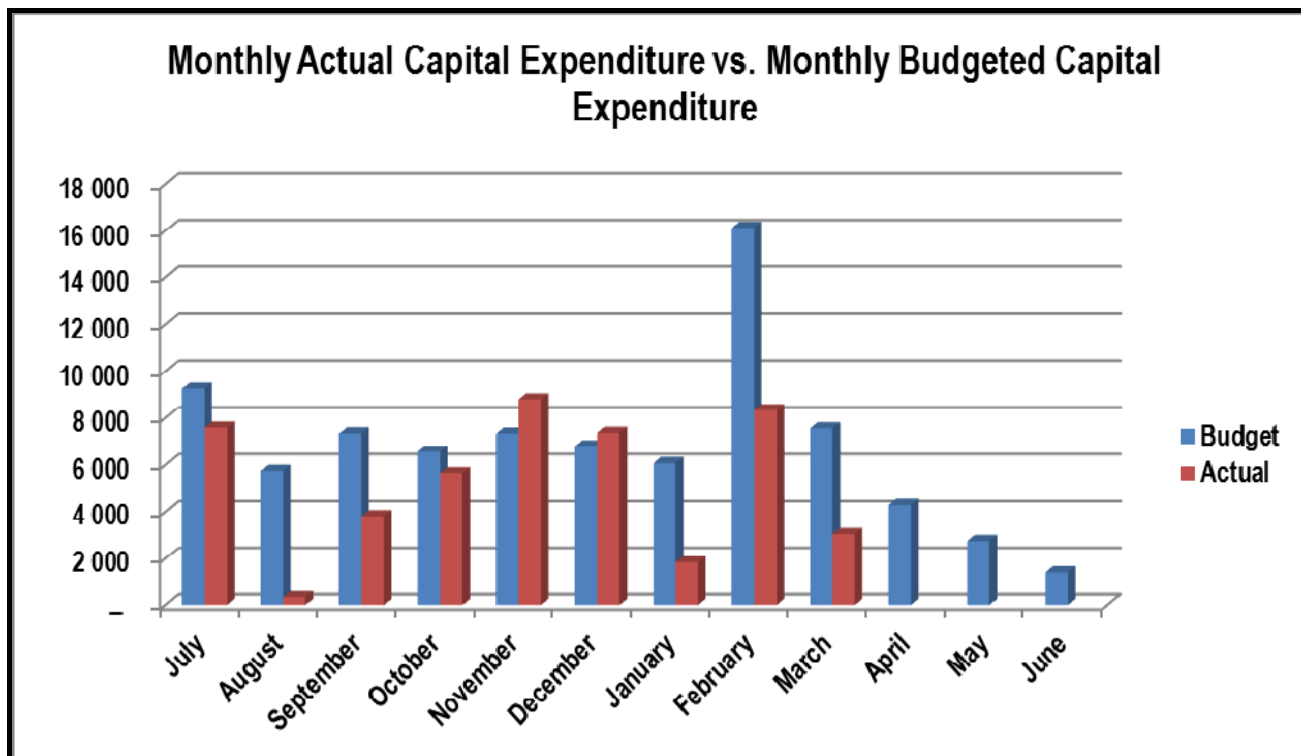
Section 10 – Material variances to the SDBIP

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 - Q3 Third Quarter								
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%	41%
January	6 077	995	1 830	35 378	34 079	(1 299)	-3.8%	44%
February	16 115	10 797	8 336	43 714	44 876	1 162	2.6%	54%
March	7 561	14 169	3 040	46 754	59 045	12 291	20.8%	58%
April	4 300	18 064	-		77 109	-		
May	2 740	16 527	-		93 635	-		
June	1 411	16 438	-		110 073	-		
Total Capital expenditure	81 243	110 073	46 754					



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 - Q3 Third Quarter									
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								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		27 311	38 913	1 309	17 502	19 492	1 990	10.2%	38 913
Roads Infrastructure		10 770	12 120	27	4 196	5 700	1 505	26.4%	12 120
<i>Roads</i>		10 770	12 120	27	4 196	5 700	1 505	26.4%	12 120
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		3 000	3 130	316	744	1 617	873	54.0%	3 130
<i>LV Networks</i>		3 000	3 130	316	744	1 617	873	54.0%	3 130
Water Supply Infrastructure		651	9 701	-	651	745	94	12.7%	9 701
<i>Boreholes</i>		-	7 700	-	-	95	95	100.0%	7 700
<i>Reservoirs</i>		651	651	-	651	651	(0)	0.0%	651
<i>Distribution</i>		-	1 350	-	-	-	-	-	1 350
Sanitation Infrastructure		12 890	13 762	966	11 911	11 429	(482)	-4.2%	13 762
<i>Reticulation</i>		12 890	13 762	966	11 911	11 429	(482)	-4.2%	13 762
Solid Waste Infrastructure		-	200	-	-	-	-	-	200
<i>Waste Drop-off Points</i>		-	200	-	-	-	-	-	200
Rail Infrastructure		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Community Assets		6 100	8 187	494	2 010	3 509	1 498	42.7%	8 187
Community Facilities		2 900	2 582	15	109	982	872	88.9%	2 582
<i>Centres</i>		950	-	-	-	-	-	-	-
<i>Public Open Space</i>		550	1 182	15	41	310	269	86.7%	1 182
<i>Public Ablution Facilities</i>		100	100	-	5	100	95	95.3%	100
<i>Taxi Ranks/Bus Terminals</i>		1 300	1 300	-	63	572	508	89.0%	1 300
Sport and Recreation Facilities		3 200	5 605	479	1 901	2 527	626	24.8%	5 605
<i>Indoor Facilities</i>		1 700	2 767	479	1 083	1 000	(83)	-8.3%	2 767
<i>Outdoor Facilities</i>		1 500	2 838	-	818	1 527	709	46.4%	2 838
Heritage assets		-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-
Other assets		860	1 086	112	243	400	157	39.1%	1 086
Operational Buildings		860	1 086	112	243	400	157	39.1%	1 086
<i>Municipal Offices</i>		860	1 086	112	243	400	157	39.1%	1 086
Housing		-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-
Computer Equipment		1 295	1 345	28	236	1 527	1 291	84.5%	1 345
Computer Equipment		1 295	1 345	28	236	1 527	1 291	84.5%	1 345
Furniture and Office Equipment		124	120	20	79	93	13	14.4%	120
Furniture and Office Equipment		124	120	20	79	93	13	14.4%	120
Machinery and Equipment		6 337	8 089	860	4 726	5 373	647	12.0%	8 089
Machinery and Equipment		6 337	8 089	860	4 726	5 373	647	12.0%	8 089
Transport Assets		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
Libraries		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	43 008	58 762	2 822	25 818	31 406	5 588	17.8%	58 762

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q3 Third Quarter

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								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		13 302	14 179	116	10 952	11 095	143	1.3%	14 179
Roads Infrastructure		-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-		-
Electrical Infrastructure		6 200	6 232	6	6 234	6 232	(2)	0.0%	6 232
<i>LV Networks</i>		6 200	6 232	6	6 234	6 232	(2)	0.0%	6 232
Water Supply Infrastructure		7 102	7 272	111	4 718	4 863	145	3.0%	7 272
<i>Water Treatment Works</i>		1 975	-	-	-	200	200	100.0%	-
<i>Bulk Mains</i>		1 362	3 283	-	1 434	1 064	(369)	-34.7%	3 283
<i>Distribution</i>		3 765	3 990	111	3 284	3 599	314	8.7%	3 990
Sanitation Infrastructure		-	675	-	-	-	-		675
<i>Waste Water Treatment Works</i>		-	675	-	-	-	-		675
Solid Waste Infrastructure		-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-		-
Community Assets		-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-		-
Other assets		-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-		-
Housing		-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing ass	1	13 302	14 179	116	10 952	11 095	143	1.3%	14 179

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q3 Third Quarter

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								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		10 000	22 174	-	2	5 002	5 000	100.0%	12 174
Roads Infrastructure		10 000	10 700	-	2	2	(0)	-5.4%	10 700
<i>Roads</i>		10 000	10 700	-	2	2	(0)	-5.4%	10 700
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	1 274	-	-	1 000	1 000	100.0%	1 274
<i>Distribution</i>		-	1 274	-	-	1 000	1 000	100.0%	1 274
Sanitation Infrastructure		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	10 200	-	-	4 000	4 000	100.0%	200
<i>Landfill Sites</i>		-	10 000	-	-	4 000	4 000	100.0%	-
<i>Waste Transfer Stations</i>		-	200	-	-	-	-	-	200
Rail Infrastructure		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Community Assets		7 872	7 898	101	2 922	5 885	2 963	50.3%	7 898
Community Facilities		900	1 850	-	212	1 850	1 638	88.6%	1 850
<i>Police</i>		900	1 850	-	212	1 850	1 638	88.6%	1 850
Sport and Recreation Facilities		6 972	6 048	101	2 711	4 035	1 324	32.8%	6 048
<i>Outdoor Facilities</i>		6 972	6 048	101	2 711	4 035	1 324	32.8%	6 048
Heritage assets		-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-
Other assets		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
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing	1	24 932	37 132	101	9 984	17 947	7 963	44.4%	27 132

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third Quarter									
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								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		47 196	47 196	2 224	35 811	16 914	(18 897)	-111.7%	47 196
Roads Infrastructure		28 200	28 200	248	21 760	2 730	(19 030)	-697.1%	28 200
<i>Roads</i>		21 290	21 290	-	16 292	-	(16 292)	#DIV/0!	21 290
<i>Road Structures</i>		6 854	6 854	241	5 434	2 686	(2 748)	-102.3%	6 854
<i>Road Furniture</i>		55	55	7	33	44	11	24.8%	55
Storm water Infrastructure		8 007	8 007	1 191	6 986	5 756	(1 230)	-21.4%	8 007
<i>Storm water Conveyance</i>		8 007	8 007	1 191	6 986	5 756	(1 230)	-21.4%	8 007
Electrical Infrastructure		1 875	1 875	133	1 712	1 483	(229)	-15.5%	1 875
<i>MV Substations</i>		745	745	0	162	133	(29)	-22.2%	745
<i>LV Networks</i>		1 129	1 129	133	1 550	1 350	(200)	-14.8%	1 129
Water Supply Infrastructure		-	-	-	-	-	-		-
Sanitation Infrastructure		2 544	2 544	251	1 646	2 061	415	20.1%	2 544
<i>Pump Station</i>		676	676	114	302	417	114	27.4%	676
<i>Waste Water Treatment Works</i>		1 869	1 869	138	1 343	1 644	301	18.3%	1 869
Solid Waste Infrastructure		6 569	6 569	401	3 707	4 884	1 177	24.1%	6 569
<i>Landfill Sites</i>		6 569	6 569	401	3 707	4 884	1 177	24.1%	6 569
Community Assets		3 086	3 086	205	2 248	2 189	(59)	-2.7%	3 086
Community Facilities		2 394	2 394	149	1 727	1 512	(215)	-14.2%	2 394
<i>Halls</i>		2 153	2 153	135	1 609	1 365	(244)	-17.9%	2 153
<i>Libraries</i>		50	50	-	50	37	(13)	-33.4%	50
<i>Cemeteries/Crematoria</i>		68	68	-	41	74	33	44.3%	68
<i>Public Open Space</i>		122	122	14	27	35	9	24.1%	122
Sport and Recreation Facilities		692	692	56	521	677	156	23.1%	692
<i>Indoor Facilities</i>		200	200	-	131	133	2	1.2%	200
<i>Outdoor Facilities</i>		492	492	56	390	545	155	28.4%	492
Other assets		8 503	8 503	203	637	848	211	24.9%	8 503
Operational Buildings		11	11	203	491	692	200	29.0%	11
<i>Municipal Offices</i>		11	11	203	491	692	200	29.0%	11
Housing		8 492	8 492	0	146	157	11	7.0%	8 492
<i>Staff Housing</i>		-	-	0	120	120	0	0.2%	-
<i>Social Housing</i>		8 492	8 492	-	26	37	11	29.1%	8 492
Biological or Cultivated Assets		-	-	-	-	-	-		-
Intangible Assets		2 836	2 836	(3)	1 455	2 118	663	31.3%	2 836
Licences and Rights		2 836	2 836	(3)	1 455	2 118	663	31.3%	2 836
<i>Computer Software and Applications</i>		2 836	2 836	(3)	1 455	2 118	663	31.3%	2 836
Computer Equipment		508	508	8	68	378	310	82.0%	508
Computer Equipment		508	508	8	68	378	310	82.0%	508
Furniture and Office Equipment		195	195	9	99	205	106	51.8%	195
Furniture and Office Equipment		195	195	9	99	205	106	51.8%	195
Machinery and Equipment		837	837	29	322	549	226	41.2%	837
Machinery and Equipment		837	837	29	322	549	226	41.2%	837
Transport Assets		4 234	4 234	150	1 638	2 602	964	37.0%	4 234
Transport Assets		4 234	4 234	150	1 638	2 602	964	37.0%	4 234
Total Repairs and Maintenance Expenditure	1	67 394	67 394	2 824	42 278	25 802	(16 476)	-63.9%	67 394

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q3 Third Quarter

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								
Depreciation by Asset Class/Sub-class									
Infrastructure		69 462	69 462	-	52 096	52 096	-		69 462
Roads Infrastructure		25 050	25 050	-	18 787	18 787	-		25 050
<i>Roads</i>		3 503	3 503	-	2 628	2 628	-		3 503
<i>Road Structures</i>		21 142	21 142	-	15 857	15 857	-		21 142
<i>Road Furniture</i>		404	404	-	303	303	-		404
Storm water Infrastructure		4 205	4 205	-	3 154	3 154	-		4 205
<i>Drainage Collection</i>		815	815	-	611	611	-		815
<i>Storm water Conveyance</i>		3 304	3 304	-	2 478	2 478	-		3 304
<i>Attenuation</i>		86	86	-	65	65	-		86
Electrical Infrastructure		12 817	12 817	-	9 613	9 613	-		12 817
<i>Power Plants</i>		252	252	-	189	189	-		252
<i>HV Substations</i>		24	24	-	18	18	-		24
<i>HV Switching Station</i>		10	10	-	7	7	-		10
<i>HV Transmission Conductors</i>		-	-	-	-	-	-		-
<i>MV Substations</i>		2 430	2 430	-	1 823	1 823	-		2 430
<i>MV Switching Stations</i>		-	-	-	-	-	-		-
<i>MV Networks</i>		7 169	7 169	-	5 377	5 377	-		7 169
<i>LV Networks</i>		2 932	2 932	-	2 199	2 199	-		2 932
<i>Capital Spares</i>		-	-	-	-	-	-		-
Water Supply Infrastructure		10 434	10 434	-	7 826	7 826	-		10 434
<i>Dams and Weirs</i>		244	244	-	183	183	-		244
<i>Boreholes</i>		14	14	-	11	11	-		14
<i>Reservoirs</i>		1 351	1 351	-	1 013	1 013	-		1 351
<i>Pump Stations</i>		529	529	-	397	397	-		529
<i>Water Treatment Works</i>		-	-	-	-	-	-		-
<i>Bulk Mains</i>		6 904	6 904	-	5 178	5 178	-		6 904
<i>Distribution</i>		1 302	1 302	-	976	976	-		1 302
<i>Distribution Points</i>		90	90	-	67	67	-		90
Sanitation Infrastructure		16 274	16 274	-	12 206	12 206	-		16 274
<i>Pump Station</i>		52	52	-	39	39	-		52
<i>Reticulation</i>		546	546	-	409	409	-		546
<i>Waste Water Treatment Works</i>		9 275	9 275	-	6 957	6 957	-		9 275
<i>Outfall Sewers</i>		6 337	6 337	-	4 753	4 753	-		6 337
<i>Toilet Facilities</i>		65	65	-	48	48	-		65
<i>Capital Spares</i>		-	-	-	-	-	-		-
Solid Waste Infrastructure		681	681	-	511	511	-		681
<i>Landfill Sites</i>		328	328	-	246	246	-		328
<i>Waste Transfer Stations</i>		135	135	-	101	101	-		135
<i>Waste Processing Facilities</i>		-	-	-	-	-	-		-
<i>Waste Drop-off Points</i>		218	218	-	163	163	-		218
Rail Infrastructure		-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-		-

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q3 Third Quarter

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								
Community Assets		3 840	3 840	-	2 880	2 880	-		3 840
Community Facilities		1 700	1 700	-	1 275	1 275	-		1 700
<i>Halls</i>		96	96	-	72	72	-		96
<i>Clinics/Care Centres</i>		507	507	-	380	380	-		507
<i>Museums</i>		24	24	-	18	18	-		24
<i>Libraries</i>		841	841	-	631	631	-		841
<i>Cemeteries/Crematoria</i>		174	174	-	130	130	-		174
<i>Public Ablution Facilities</i>		58	58	-	44	44	-		58
Sport and Recreation Facilities		2 141	2 141	-	1 605	1 605	-		2 141
<i>Indoor Facilities</i>		-	-	-	-	-	-		-
<i>Outdoor Facilities</i>		2 141	2 141	-	1 605	1 605	-		2 141
<i>Capital Spares</i>		-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-		-
Investment properties		25	25	-	19	19	-		25
Revenue Generating		25	25	-	19	19	-		25
<i>Improved Property</i>		25	25	-	19	19	-		25
Other assets		3 795	3 795	-	2 846	2 846	-		3 795
Operational Buildings		3 462	3 462	-	2 597	2 597	-		3 462
<i>Municipal Offices</i>		2 941	2 941	-	2 206	2 206	-		2 941
<i>Workshops</i>		50	50	-	38	38	-		50
<i>Stores</i>		471	471	-	354	354	-		471
Housing		333	333	-	250	250	-		333
<i>Staff Housing</i>		163	163	-	122	122	-		163
<i>Social Housing</i>		170	170	-	127	127	-		170
Intangible Assets		686	686	-	515	515	-		686
Licences and Rights		686	686	-	515	515	-		686
<i>Computer Software and Applications</i>		686	686	-	515	515	-		686
Computer Equipment		946	946	-	709	709	-		946
Computer Equipment		946	946	-	709	709	-		946
Furniture and Office Equipment		365	365	-	274	274	-		365
Furniture and Office Equipment		365	365	-	274	274	-		365
Machinery and Equipment		2 474	2 474	-	1 855	1 855	-		2 474
Machinery and Equipment		2 474	2 474	-	1 855	1 855	-		2 474
Transport Assets		2 390	2 390	-	1 793	1 793	-		2 390
Transport Assets		2 390	2 390	-	1 793	1 793	-		2 390
Total Depreciation	1	83 983	83 983	-	62 987	62 987	-		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 **March 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:

16 April 2018

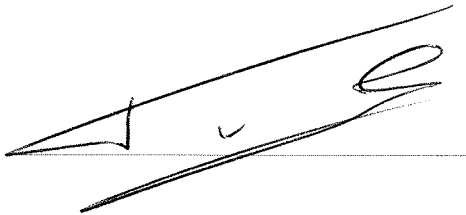
The Executive Mayor

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 and slanted upwards to the right.

Date: 16 April 2018