

# WC015 Swartland Municipality

## In - Year Report of Municipalities

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



## Monthly Budget Statement April 2019

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# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

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

The monthly budget statement for April 2019 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The mid-year adjustments budget was tabled and approved on 31 January 2019. A fourth adjustments budget was tabled and approved on 25 April 2019.

### **1.2 Financial problems or risks facing the municipality**

None.

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

That the Executive Mayor takes cognisance of the monthly budget statement for April 2019.

## **Section 3 – Executive Summary**

### **3.1 Introduction**

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a monthly report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality’s budget.

### **3.2 Consolidated performance**

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

	Original Budget	Adjustments Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
<b>Operating Expenditure</b>	R 686 703 472	R 683 022 512	R 422 053 212	R 398 761 925	R -23 291 287	<b>-6%</b>
<b>Operating Revenue</b>	R 734 630 082	R 754 218 864	R 536 492 463	R 538 568 766	R 2 076 303	<b>0.4%</b>
<b>Capital</b>	R 87 245 909	R 101 860 331	R 68 886 979	R 61 057 919	R -7 829 060	<b>-11%</b>

### 3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April									
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
R thousands									
<b>Revenue By Source</b>									
Property rates	102 724	103 645	103 645	8 912	97 880	92 134	5 747	6%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	19 440	218 363	225 203	(6 841)	-3%	261 358
Service charges - water revenue	53 360	56 799	56 799	4 400	51 195	50 751	445	1%	56 799
Service charges - sanitation revenue	39 043	41 079	41 889	3 249	33 628	34 660	(1 032)	-3%	41 889
Service charges - refuse revenue	23 741	24 833	25 530	2 150	21 473	21 341	133	1%	25 530
Rental of facilities and equipment	1 585	1 497	1 497	111	1 242	1 245	(3)	0%	1 497
Interest earned - external investments	31 924	30 263	38 500	569	6 710	6 536	174	3%	38 500
Interest earned - outstanding debtors	1 968	2 061	2 595	222	2 149	2 171	(23)	-1%	2 595
Fines, penalties and forfeits	32 631	25 227	32 473	17	354	460	(106)	-23%	32 473
Licences and permits	3 834	3 753	3 997	347	3 355	3 307	48	1%	3 997
Agency services	4 052	4 100	4 200	414	3 660	3 513	147	4%	4 200
Transfers and subsidies	110 484	132 185	111 743	-	82 048	82 048	-		111 743
Other revenue	15 541	10 655	11 181	905	10 455	9 360	1 095	12%	11 181
Gains on disposal of PPE	9 042	200	3 764	65	6 058	3 764	2 293	61%	3 764
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>672 287</b>	<b>697 655</b>	<b>699 172</b>	<b>40 800</b>	<b>538 569</b>	<b>536 492</b>	<b>2 076</b>	<b>0%</b>	<b>699 172</b>

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 April 2019.

- **Fines, penalties and forfeits** stands at 23% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Other revenue** stands at 12% above YTD budgeted projections mainly due to capital developer's contributions that are not budgeted for.
- **Gains on disposal of PPE** stands at 61% above YTD budgeted projections and refer to the actual income derived from the sale of property plant and equipment at the November auction, sale of land and other instances, which for purposes of tariff modelling during the original budget, were not taken into account.
- Revenue received for the month of April 2019 was **R40.800 million** whilst the overall YTD performance is well in line with the budgeted projections.

### 3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April									
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
R thousands									
<b>Expenditure By Type</b>									
Employee related costs	181 157	202 968	204 777	15 539	155 865	159 897	(4 032)	-3%	204 777
Remuneration of councillors	9 913	10 578	10 578	888	8 642	8 780	(138)	-2%	10 578
Debt impairment	28 506	16 817	33 354	-	1 185	1 221	(37)	-3%	33 354
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-	-	85 063
Finance charges	15 512	15 135	14 285	273	7 381	7 424	(44)	-1%	14 285
Bulk purchases	178 604	211 428	193 154	13 412	146 781	155 196	(8 415)	-5%	193 154
Other materials	17 545	12 217	29 581	962	11 159	12 123	(965)	-8%	29 581
Contracted services	58 113	95 049	68 280	3 853	44 643	50 354	(5 710)	-11%	68 280
Transfers and subsidies	2 471	2 883	3 119	492	2 307	2 501	(194)	-8%	3 119
Other expenditure	25 117	32 084	38 350	3 928	20 800	24 557	(3 757)	-15%	38 350
Loss on disposal of PPE	6 934	2 482	2 482	-	-	-	-	-	2 482
<b>Total Expenditure</b>	<b>603 972</b>	<b>686 703</b>	<b>683 023</b>	<b>39 347</b>	<b>398 762</b>	<b>422 053</b>	<b>(23 291)</b>	<b>-6%</b>	<b>683 023</b>
<b>Surplus/(Deficit)</b>	<b>68 315</b>	<b>10 952</b>	<b>16 149</b>	<b>1 453</b>	<b>139 807</b>	<b>114 439</b>	<b>25 368</b>	<b>22%</b>	<b>16 149</b>
Transfers and subsidies - capital (monetary)	56 743	36 975	52 797	-	-	-	-	-	52 797
Transfers and subsidies - capital (monetary)	-	-	2 250	-	-	-	-	-	2 250
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>125 058</b>	<b>47 927</b>	<b>71 196</b>	<b>1 453</b>	<b>139 807</b>	<b>114 439</b>			<b>71 196</b>

- **Contracted Services** stand at 11% below the YTD budgeted projections due to underspending on various line items such as Maintenance on Proclaimed roads.
- **Transfer and Subsidies** stands at 8% below YTD budgeted due to the fact that beneficiaries are required to submit audited financial statements in order for SM to pay out these funds.
- **Other expenditure** stand at 15% below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of April 2019 was **R39.347 million** whilst the overall YTD performance stands at **6%** 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) - M10									
April									
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
R thousands									
<b>Capital Expenditure - Functional Classification</b>									
<i>Governance and administration</i>	10 913	2 437	4 379	57	2 783	3 697	(913)	-25%	4 379
Executive and council	9	10	10	-	10	10	(0)	0%	10
Finance and administration	10 904	2 427	4 369	57	2 773	3 687	(913)	-25%	4 369
<i>Community and public safety</i>	10 680	16 275	25 943	1 497	10 804	15 999	(5 194)	-32%	25 943
Community and social services	3 231	1 296	1 483	41	794	810	(16)	-2%	1 483
Sport and recreation	6 628	11 609	18 934	1 453	7 723	10 219	(2 496)	-24%	18 934
Public safety	821	3 370	5 527	3	2 287	4 970	(2 683)	-54%	5 527
<i>Economic and environmental services</i>	26 012	20 337	23 572	6 045	11 596	12 056	(459)	-4%	23 572
Planning and development	179	70	7 122	855	2 244	3 305	(1 062)	-32%	7 122
Road transport	25 833	20 267	16 449	5 190	9 352	8 750	602	7%	16 449
<i>Trading services</i>	52 803	48 197	47 965	1 227	35 874	37 136	(1 262)	-3%	47 965
Energy sources	11 224	14 794	15 322	400	13 253	13 561	(308)	-2%	15 322
Water management	19 025	11 775	15 317	142	11 540	11 698	(158)	-1%	15 317
Waste water management	14 667	15 468	11 735	685	5 686	6 487	(801)	-12%	11 735
Waste management	7 887	6 160	5 591	-	5 395	5 389	5	0%	5 591
<b>Total Capital Expenditure - Functional Classification</b>	<b>100 408</b>	<b>87 246</b>	<b>101 860</b>	<b>8 826</b>	<b>61 058</b>	<b>68 887</b>	<b>(7 829)</b>	<b>-11%</b>	<b>101 860</b>
<b>Funded by:</b>									
National Government	27 608	27 975	31 975	1 514	23 050	23 893	(843)	-4%	31 975
Provincial Government	29 020	9 000	20 822	1 327	8 587	11 121	(2 534)	-23%	20 822
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	2 250	-	-	-	-	-	2 250
Transfers recognised - capital	56 628	36 975	55 047	2 842	31 637	35 014	(3 377)	-10%	55 047
Public contributions & donations	-	-	-	-	-	700	(700)	-100%	-
Internally generated funds	43 780	50 271	46 813	5 984	29 421	33 173	(3 752)	-11%	46 813
<b>Total Capital Funding</b>	<b>100 408</b>	<b>87 246</b>	<b>101 860</b>	<b>8 826</b>	<b>61 058</b>	<b>68 887</b>	<b>(7 829)</b>	<b>-11%</b>	<b>101 860</b>

- Capital expenditure for the month of April 2019 amounts to **R 8 825 554** and stands at **11%** below the projected YTD which is not aligned to the SDBIP and budget plan.
- Commitments are **R 11 928 857.15**

### 3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April					
Description of financial indicator	Basis of calculation	Budget Year 2018/19			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	14.6%	14.5%	1.9%	14.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	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%	10.3%	10.3%	10.3%
Gearing	Long Term Borrowing/ Funds & Reserves	77.9%	64.7%	64.7%	64.7%
<b><u>Liquidity</u></b>					
Current Ratio	Current assets/current liabilities	5:1	5:1	5:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	4:1	4:1	4:1
<b><u>Revenue Management</u></b>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	95.0%	95.0%	89.06%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	18.8%	14.9%	8.8%	14.9%
<b><u>Creditors Management</u></b>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	98.78%	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	6.0%	6.0%	5.54%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.0%	15.0%	15.19%	15.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.1%	29.3%	28.9%	29.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7.9%	8.0%	8.1%	8.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.4%	14.2%	1.4%	14.2%
<b><u>IDP regulation financial viability indicators</u></b>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	17.3%	29.0%	30.2%	29.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	24.1%	9.8%	17.9%	9.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	8	10	12	10

More detail on the Creditor System Efficiency can be found under Section 6.1, Outstanding Creditors.

## 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 - M10 April									
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	8 912	97 880	92 134	5 747	6%	103 645
Service charges	358 502	384 069	385 577	29 239	324 659	331 954	(7 295)	-2%	385 577
Investment revenue	31 924	30 263	38 500	569	6 710	6 536	174	3%	38 500
Transfers and subsidies	110 484	132 185	111 743	-	82 048	82 048	-	-	111 743
Other own revenue	68 653	47 493	59 707	2 080	27 272	23 821	3 451	14%	59 707
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>672 287</b>	<b>697 655</b>	<b>699 172</b>	<b>40 800</b>	<b>538 569</b>	<b>536 492</b>	<b>2 076</b>	<b>0%</b>	<b>699 172</b>
Employee costs	181 157	202 968	204 777	15 539	155 865	159 897	(4 032)	-3%	204 777
Remuneration of Councillors	9 913	10 578	10 578	888	8 642	8 780	(138)	-2%	10 578
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-	-	85 063
Finance charges	15 512	15 135	14 285	273	7 381	7 424	(44)	-1%	14 285
Materials and bulk purchases	196 150	223 645	222 736	14 374	157 940	167 319	(9 380)	-6%	222 736
Transfers and subsidies	2 471	2 883	3 119	492	2 307	2 501	(194)	-8%	3 119
Other expenditure	118 670	146 431	142 465	7 781	66 628	76 132	(9 504)	-12%	142 465
<b>Total Expenditure</b>	<b>603 972</b>	<b>686 703</b>	<b>683 023</b>	<b>39 347</b>	<b>398 762</b>	<b>422 053</b>	<b>(23 291)</b>	<b>-6%</b>	<b>683 023</b>
<b>Surplus/(Deficit)</b>	<b>68 315</b>	<b>10 952</b>	<b>16 149</b>	<b>1 453</b>	<b>139 807</b>	<b>114 439</b>	<b>25 368</b>	<b>22%</b>	<b>16 149</b>
Transfers and subsidies - capital (monetary alloc	56 743	36 975	52 797	-	-	-	-	-	52 797
Contributions & Contributed assets	-	-	2 250	-	-	-	-	-	2 250
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>125 058</b>	<b>47 927</b>	<b>71 196</b>	<b>1 453</b>	<b>139 807</b>	<b>114 439</b>	<b>25 368</b>	<b>22%</b>	<b>71 196</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>125 058</b>	<b>47 927</b>	<b>71 196</b>	<b>1 453</b>	<b>139 807</b>	<b>114 439</b>	<b>25 368</b>	<b>22%</b>	<b>71 196</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>100 408</b>	<b>87 246</b>	<b>101 860</b>	<b>8 671</b>	<b>60 904</b>	<b>68 887</b>	<b>(7 983)</b>	<b>-12%</b>	<b>101 860</b>
Capital transfers recognised	56 628	36 975	55 047	2 842	31 637	35 714	(4 077)	-11%	55 047
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	43 780	50 271	46 813	5 984	29 421	33 173	(3 752)	-11%	46 813
<b>Total sources of capital funds</b>	<b>100 408</b>	<b>87 246</b>	<b>101 860</b>	<b>8 826</b>	<b>61 058</b>	<b>68 887</b>	<b>(7 829)</b>	<b>-11%</b>	<b>101 860</b>
<b>Financial position</b>									
Total current assets	560 831	525 339	614 353		668 315				614 353
Total non current assets	1 950 674	1 848 996	1 959 304		2 011 719				1 959 304
Total current liabilities	133 586	98 711	132 995		168 572				132 995
Total non current liabilities	198 789	186 866	191 803		192 507				191 803
Community wealth/Equity	2 179 130	2 088 758	2 248 859		2 318 955				2 248 859
<b>Cash flows</b>									
Net cash from (used) operating	252 833	113 884	136 025	44 481	123 172	126 732	3 560	3%	136 025
Net cash from (used) investing	(130 685)	(94 144)	(95 614)	(4 318)	(32 802)	(77 413)	(44 611)	58%	(95 614)
Net cash from (used) financing	(10 238)	(4 335)	(9 182)	-	79	(4 434)	(4 355)	98%	(9 182)
<b>Cash/cash equivalents at the month/year end</b>	<b>460 799</b>	<b>383 890</b>	<b>492 028</b>	<b>-</b>	<b>551 249</b>	<b>505 685</b>	<b>(45 563)</b>	<b>-9%</b>	<b>492 028</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	35 168	7 025	1 601	1 322	954	2 045	3 023	10 348	61 487
<b>Creditors Age Analysis</b>									
Total Creditors	16 516	78	1	21	47	-	-	-	16 663



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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April									
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
R thousands									
<b>Revenue - Functional</b>									
<i>Governance and administration</i>	182 056	168 526	181 801	9 949	142 006	133 856	8 150	6%	181 801
Executive and council	389	274	274	8	103	209	(106)	-51%	274
Finance and administration	181 567	168 152	181 427	9 942	141 902	133 646	8 256	6%	181 427
Internal audit	100	100	100	-	-	-	-	-	100
<i>Community and public safety</i>	74 800	84 038	77 662	375	4 819	4 414	405	9%	77 662
Community and social services	8 905	11 094	16 857	94	964	916	48	5%	16 857
Sport and recreation	11 271	6 987	8 364	261	3 372	2 918	454	16%	8 364
Public safety	33 462	25 552	36 848	4	320	424	(103)	-24%	36 848
Housing	21 162	40 406	15 593	16	163	156	7	4%	15 593
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	37 005	15 526	22 959	1 085	10 029	10 236	(207)	-2%	22 959
Planning and development	3 752	3 550	3 612	304	2 782	2 969	(187)	-6%	3 612
Road transport	33 253	11 977	19 347	781	7 247	7 267	(20)	0%	19 347
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	435 143	466 513	471 771	29 388	381 693	387 965	(6 272)	-2%	471 771
Energy sources	251 940	271 436	271 186	19 445	221 336	228 025	(6 689)	-3%	271 186
Water management	74 162	84 537	87 480	4 498	68 755	68 010	745	1%	87 480
Waste water management	72 025	71 066	72 933	3 183	56 026	56 476	(450)	-1%	72 933
Waste management	37 016	39 474	40 172	2 262	35 576	35 454	122	0%	40 172
<i>Other</i>	24	26	26	2	22	22	0	1%	26
<b>Total Revenue - Functional</b>	<b>729 029</b>	<b>734 630</b>	<b>754 219</b>	<b>40 800</b>	<b>538 569</b>	<b>536 492</b>	<b>2 076</b>	<b>0%</b>	<b>754 219</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	118 295	120 852	123 348	9 622	78 741	84 486	(5 746)	-7%	123 348
Executive and council	17 977	18 734	18 859	2 414	14 053	15 106	(1 053)	-7%	18 859
Finance and administration	98 882	100 457	102 828	7 098	63 429	68 054	(4 625)	-7%	102 828
Internal audit	1 435	1 660	1 660	110	1 258	1 326	(68)	-5%	1 660
<i>Community and public safety</i>	84 124	118 629	104 040	5 171	50 617	56 145	(5 528)	-10%	104 040
Community and social services	14 995	17 518	17 605	1 271	12 289	13 477	(1 189)	-9%	17 605
Sport and recreation	19 277	22 540	22 727	1 563	15 623	16 674	(1 051)	-6%	22 727
Public safety	47 792	41 823	57 650	2 216	21 050	23 145	(2 095)	-9%	57 650
Housing	2 060	36 749	6 058	121	1 654	2 849	(1 194)	-42%	6 058
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	74 088	67 878	69 578	2 512	32 338	31 893	445	1%	69 578
Planning and development	10 045	12 414	12 493	743	8 629	9 648	(1 019)	-11%	12 493
Road transport	64 043	55 463	57 085	1 769	23 709	22 245	1 464	7%	57 085
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	326 263	377 909	384 615	21 783	235 870	248 344	(12 474)	-5%	384 615
Energy sources	199 225	229 709	230 057	15 121	165 002	173 773	(8 771)	-5%	230 057
Water management	44 689	56 095	59 146	1 917	16 549	17 388	(840)	-5%	59 146
Waste water management	52 835	59 061	60 364	2 492	29 846	31 036	(1 190)	-4%	60 364
Waste management	29 514	33 044	35 048	2 253	24 473	26 146	(1 673)	-6%	35 048
<i>Other</i>	1 203	1 436	1 441	260	1 196	1 185	12	1%	1 441
<b>Total Expenditure - Functional</b>	<b>603 972</b>	<b>686 703</b>	<b>683 023</b>	<b>39 347</b>	<b>398 762</b>	<b>422 053</b>	<b>(23 291)</b>	<b>-6%</b>	<b>683 023</b>
<b>Surplus/ (Deficit) for the year</b>	<b>125 058</b>	<b>47 927</b>	<b>71 196</b>	<b>1 453</b>	<b>139 807</b>	<b>114 439</b>	<b>25 368</b>	<b>22%</b>	<b>71 196</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) - M10 April									
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	10 411	64	671	585	86	14.7%	10 411
Vote 2 - Civil Services	220 443	204 347	218 391	10 147	162 097	161 524	573	0.4%	218 391
Vote 3 - Council	389	274	274	8	103	209	(106)	-50.6%	274
Vote 4 - Electricity Services	251 940	271 436	271 186	19 445	221 336	228 025	(6 689)	-2.9%	271 186
Vote 5 - Financial Services	177 816	166 453	178 862	9 856	141 072	132 858	8 214	6.2%	178 862
Vote 6 - Development Services	27 632	48 472	29 514	504	5 802	5 717	85	1.5%	29 514
Vote 7 - Municipal Manager	100	100	100	-	-	-	-	-	100
Vote 8 - Protection Services	41 590	33 890	45 481	776	7 487	7 575	(87)	-1.2%	45 481
	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>729 029</b>	<b>734 630</b>	<b>754 219</b>	<b>40 800</b>	<b>538 569</b>	<b>536 492</b>	<b>2 076</b>	<b>0%</b>	<b>754 219</b>
<b>Expenditure by Vote</b>									
Vote 1 - Corporate Services	25 036	29 574	31 088	2 464	23 043	24 068	(1 025)	-4.3%	31 088
Vote 2 - Civil Services	231 706	233 977	241 389	10 287	111 260	115 396	(4 137)	-3.6%	241 389
Vote 3 - Council	14 957	15 750	15 865	1 954	11 541	12 748	(1 208)	-9.5%	15 865
Vote 4 - Electricity Services	207 685	243 011	243 382	16 115	173 402	183 096	(9 693)	-5.3%	243 382
Vote 5 - Financial Services	43 280	48 959	49 829	3 554	30 123	31 997	(1 875)	-5.9%	49 829
Vote 6 - Development Services	18 935	56 729	26 912	1 325	15 432	18 435	(3 003)	-16.3%	26 912
Vote 7 - Municipal Manager	6 178	6 866	6 866	707	5 244	5 321	(77)	-1.4%	6 866
Vote 8 - Protection Services	56 195	51 837	67 692	2 943	28 717	30 992	(2 275)	-7.3%	67 692
	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>603 972</b>	<b>686 703</b>	<b>683 023</b>	<b>39 347</b>	<b>398 762</b>	<b>422 053</b>	<b>(23 291)</b>	<b>-6%</b>	<b>683 023</b>
<b>Surplus/ (Deficit) for the year</b>	<b>125 058</b>	<b>47 927</b>	<b>71 196</b>	<b>1 453</b>	<b>139 807</b>	<b>114 439</b>	<b>25 368</b>	<b>22.2%</b>	<b>71 196</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) - M10 April									
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	8 912	97 880	92 134	5 747	6%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	19 440	218 363	225 203	(6 841)	-3%	261 358
Service charges - water revenue	53 360	56 799	56 799	4 400	51 195	50 751	445	1%	56 799
Service charges - sanitation revenue	39 043	41 079	41 889	3 249	33 628	34 660	(1 032)	-3%	41 889
Service charges - refuse revenue	23 741	24 833	25 530	2 150	21 473	21 341	133	1%	25 530
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 585	1 497	1 497	111	1 242	1 245	(3)	0%	1 497
Interest earned - external investments	31 924	30 263	38 500	569	6 710	6 536	174	3%	38 500
Interest earned - outstanding debtors	1 968	2 061	2 595	222	2 149	2 171	(23)	-1%	2 595
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 631	25 227	32 473	17	354	460	(106)	-23%	32 473
Licences and permits	3 834	3 753	3 997	347	3 355	3 307	48	1%	3 997
Agency services	4 052	4 100	4 200	414	3 660	3 513	147	4%	4 200
Transfers and subsidies	110 484	132 185	111 743	-	82 048	82 048	-	-	111 743
Other revenue	15 541	10 655	11 181	905	10 455	9 360	1 095	12%	11 181
Gains on disposal of PPE	9 042	200	3 764	65	6 058	3 764	2 293	61%	3 764
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>672 287</b>	<b>697 655</b>	<b>699 172</b>	<b>40 800</b>	<b>538 569</b>	<b>536 492</b>	<b>2 076</b>	<b>0%</b>	<b>699 172</b>
<b>Expenditure By Type</b>									
Employee related costs	181 157	202 968	204 777	15 539	155 865	159 897	(4 032)	-3%	204 777
Remuneration of councillors	9 913	10 578	10 578	888	8 642	8 780	(138)	-2%	10 578
Debt impairment	28 506	16 817	33 354	-	1 185	1 221	(37)	-3%	33 354
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-	-	85 063
Finance charges	15 512	15 135	14 285	273	7 381	7 424	(44)	-1%	14 285
Bulk purchases	178 604	211 428	193 154	13 412	146 781	155 196	(8 415)	-5%	193 154
Other materials	17 545	12 217	29 581	962	11 159	12 123	(965)	-8%	29 581
Contracted services	58 113	95 049	68 280	3 853	44 643	50 354	(5 710)	-11%	68 280
Transfers and subsidies	2 471	2 883	3 119	492	2 307	2 501	(194)	-8%	3 119
Other expenditure	25 117	32 084	38 350	3 928	20 800	24 557	(3 757)	-15%	38 350
Loss on disposal of PPE	6 934	2 482	2 482	-	-	-	-	-	2 482
<b>Total Expenditure</b>	<b>603 972</b>	<b>686 703</b>	<b>683 023</b>	<b>39 347</b>	<b>398 762</b>	<b>422 053</b>	<b>(23 291)</b>	<b>-6%</b>	<b>683 023</b>
<b>Surplus/(Deficit)</b>	<b>68 315</b>	<b>10 952</b>	<b>16 149</b>	<b>1 453</b>	<b>139 807</b>	<b>114 439</b>	<b>25 368</b>	<b>22%</b>	<b>16 149</b>
Transfers and subsidies - capital (monetary)	56 743	36 975	52 797	-	-	-	-	-	52 797
Transfers and subsidies - capital (monetary)	-	-	2 250	-	-	-	-	-	2 250
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>125 058</b>	<b>47 927</b>	<b>71 196</b>	<b>1 453</b>	<b>139 807</b>	<b>114 439</b>			<b>71 196</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) - M10									
April									
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
R thousands									
<b>Multi-Year expenditure appropriation</b>									
Vote 2 - Civil Services	17 707	23 513	27 213	1 567	17 896	18 747	(850)	-5%	27 213
Vote 4 - Electricity Services	-	3 000	3 000	115	1 787	2 115	(328)	-16%	3 000
Vote 6 - Development Services	14 620	4 000	18 418	855	7 852	10 784	(2 932)	-27%	18 418
<b>Total Capital Multi-year expenditure</b>	<b>32 327</b>	<b>30 513</b>	<b>48 631</b>	<b>2 537</b>	<b>27 536</b>	<b>31 646</b>	<b>(4 110)</b>	<b>-13%</b>	<b>48 631</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Corporate Services	7 307	698	3 067	(205)	1 895	2 519	(625)	-25%	3 067
Vote 2 - Civil Services	32 647	28 694	24 375	5 248	14 867	15 202	(335)	-2%	24 375
Vote 3 - Council	6	5	8	-	8	8	(0)	0%	8
Vote 4 - Electricity Services	12 920	12 406	12 934	310	11 713	11 876	(163)	-1%	12 934
Vote 5 - Financial Services	531	628	544	38	431	540	(109)	-20%	544
Vote 6 - Development Services	12 803	8 902	6 772	741	2 166	2 124	42	2%	6 772
Vote 7 - Municipal Manager	3	5	2	-	2	2	-	-	2
Vote 8 - Protection Services	1 865	5 396	5 527	3	2 287	4 970	(2 683)	-54%	5 527
<b>Total Capital single-year expenditure</b>	<b>68 081</b>	<b>56 733</b>	<b>53 229</b>	<b>6 135</b>	<b>33 368</b>	<b>37 241</b>	<b>(3 873)</b>	<b>-10%</b>	<b>53 229</b>
<b>Total Capital Expenditure</b>	<b>100 408</b>	<b>87 246</b>	<b>101 860</b>	<b>8 671</b>	<b>60 904</b>	<b>68 887</b>	<b>(7 983)</b>	<b>-12%</b>	<b>101 860</b>
<b>Capital Expenditure - Functional Classification</b>									
<i><b>Governance and administration</b></i>	<b>10 913</b>	<b>2 437</b>	<b>4 379</b>	<b>57</b>	<b>2 783</b>	<b>3 697</b>	<b>(913)</b>	<b>-25%</b>	<b>4 379</b>
Executive and council	9	10	10	-	10	10	(0)	0%	10
Finance and administration	10 904	2 427	4 369	57	2 773	3 687	(913)	-25%	4 369
<i><b>Community and public safety</b></i>	<b>10 680</b>	<b>16 275</b>	<b>25 943</b>	<b>1 497</b>	<b>10 804</b>	<b>15 999</b>	<b>(5 194)</b>	<b>-32%</b>	<b>25 943</b>
Community and social services	3 231	1 296	1 483	41	794	810	(16)	-2%	1 483
Sport and recreation	6 628	11 609	18 934	1 453	7 723	10 219	(2 496)	-24%	18 934
Public safety	821	3 370	5 527	3	2 287	4 970	(2 683)	-54%	5 527
<i><b>Economic and environmental services</b></i>	<b>26 012</b>	<b>20 337</b>	<b>23 572</b>	<b>6 045</b>	<b>11 596</b>	<b>12 056</b>	<b>(459)</b>	<b>-4%</b>	<b>23 572</b>
Planning and development	179	70	7 122	855	2 244	3 305	(1 062)	-32%	7 122
Road transport	25 833	20 267	16 449	5 190	9 352	8 750	602	7%	16 449
<i><b>Trading services</b></i>	<b>52 803</b>	<b>48 197</b>	<b>47 965</b>	<b>1 227</b>	<b>35 874</b>	<b>37 136</b>	<b>(1 262)</b>	<b>-3%</b>	<b>47 965</b>
Energy sources	11 224	14 794	15 322	400	13 253	13 561	(308)	-2%	15 322
Water management	19 025	11 775	15 317	142	11 540	11 698	(158)	-1%	15 317
Waste water management	14 667	15 468	11 735	685	5 686	6 487	(801)	-12%	11 735
Waste management	7 887	6 160	5 591	-	5 395	5 389	5	0%	5 591
<b>Total Capital Expenditure - Functional Classification</b>	<b>100 408</b>	<b>87 246</b>	<b>101 860</b>	<b>8 826</b>	<b>61 058</b>	<b>68 887</b>	<b>(7 829)</b>	<b>-11%</b>	<b>101 860</b>
<b>Funded by:</b>									
National Government	27 608	27 975	31 975	1 514	23 050	23 893	(843)	-4%	31 975
Provincial Government	29 020	9 000	20 822	1 327	8 587	11 121	(2 534)	-23%	20 822
Other transfers and grants	-	-	2 250	-	-	700	(700)	-100%	2 250
Transfers recognised - capital	56 628	36 975	55 047	2 842	31 637	35 714	(4 077)	-11%	55 047
Public contributions & donations	-	-	-	-	-	-	-	-	-
Internally generated funds	43 780	50 271	46 813	5 984	29 421	33 173	(3 752)	-11%	46 813
<b>Total Capital Funding</b>	<b>100 408</b>	<b>87 246</b>	<b>101 860</b>	<b>8 826</b>	<b>61 058</b>	<b>68 887</b>	<b>(7 829)</b>	<b>-11%</b>	<b>101 860</b>

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

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M10 April					
Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	460 799	383 890	495 102	544 355	495 102
Call investment deposits	-	-	-	1 897	-
Consumer debtors	55 981	87 408	94 857	66 544	94 857
Other debtors	28 670	43 437	9 451	20 380	9 451
Current portion of long-term receivables	-	-	58	6 979	58
Inventory	15 380	10 604	14 885	28 159	14 885
<b>Total current assets</b>	<b>560 831</b>	<b>525 339</b>	<b>614 353</b>	<b>668 315</b>	<b>614 353</b>
<b>Non current assets</b>					
Long-term receivables	3	-	-	0	-
Investments	-	-	-	-	-
Investment property	53 603	52 524	48 638	53 603	48 638
Investments in Associate	-	-	-	-	-
Property, plant and equipment	1 895 127	1 794 787	1 909 414	1 956 174	1 909 414
Agricultural	-	-	-	-	-
Biological	-	-	-	-	-
Intangible	1 172	915	482	1 172	482
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>1 959 304</b>	<b>2 011 719</b>	<b>1 959 304</b>
<b>TOTAL ASSETS</b>	<b>2 511 505</b>	<b>2 374 335</b>	<b>2 573 657</b>	<b>2 680 033</b>	<b>2 573 657</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	9 359	4 954	11 490	9 359	11 490
Consumer deposits	11 775	10 935	14 980	12 632	14 980
Trade and other payables	104 647	78 479	101 673	140 510	101 673
Provisions	7 805	4 342	4 851	6 071	4 851
<b>Total current liabilities</b>	<b>133 586</b>	<b>98 711</b>	<b>132 995</b>	<b>168 572</b>	<b>132 995</b>
<b>Non current liabilities</b>					
Borrowing	131 004	118 064	118 194	124 721	118 194
Provisions	67 785	68 801	73 610	67 785	73 610
<b>Total non current liabilities</b>	<b>198 789</b>	<b>186 866</b>	<b>191 803</b>	<b>192 507</b>	<b>191 803</b>
<b>TOTAL LIABILITIES</b>	<b>332 375</b>	<b>285 577</b>	<b>324 798</b>	<b>361 078</b>	<b>324 798</b>
<b>NET ASSETS</b>	<b>2 179 130</b>	<b>2 088 758</b>	<b>2 248 859</b>	<b>2 318 955</b>	<b>2 248 859</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	1 997 959	1 937 280	2 066 275	2 137 786	2 066 275
Reserves	181 171	151 478	182 584	181 168	182 584
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2 179 130</b>	<b>2 088 758</b>	<b>2 248 859</b>	<b>2 318 955</b>	<b>2 248 859</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 - M10 April									
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
R thousands									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	102 724	98 463	98 463	8 778	91 153	87 527	3 626	4%	98 463
Service charges	358 502	362 026	363 457	30 500	289 089	312 876	(23 786)	-8%	363 457
Other revenue	66 264	26 529	27 827	77 998	563 680	53 657	510 024	951%	27 827
Government - operating	99 557	132 185	110 818	20 512	84 548	82 048	2 500	3%	110 818
Government - capital	56 743	36 975	53 672	-	-	-	-	-	53 672
Interest	33 248	32 065	39 798	4	2 466	8 707	(6 241)	-72%	39 798
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(448 396)	(556 342)	(540 605)	(93 196)	(898 359)	(409 057)	489 302	-120%	(540 605)
Finance charges	(13 337)	(15 135)	(14 285)	-	(7 381)	(6 524)	857	-13%	(14 285)
Transfers and Grants	(2 471)	(2 883)	(3 119)	(115)	(2 025)	(2 501)	(475)	19%	(3 119)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>252 833</b>	<b>113 884</b>	<b>136 025</b>	<b>44 481</b>	<b>123 172</b>	<b>126 732</b>	<b>3 560</b>	<b>3%</b>	<b>136 025</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	1 053	200	6 246	136	6 005	3 612	2 393	66%	6 246
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)	(101 860)	(4 455)	(38 807)	(81 025)	42 218	-52%	(101 860)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(130 685)</b>	<b>(94 144)</b>	<b>(95 614)</b>	<b>(4 318)</b>	<b>(32 802)</b>	<b>(77 413)</b>	<b>44 611</b>	<b>-58%</b>	<b>(95 614)</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	(315)	-	79	-	79	#DIV/0!	(315)
<b>Payments</b>									
Repayment of borrowing	(11 900)	(4 954)	(8 867)	-	-	(4 434)	(4 434)	100%	(8 867)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(10 238)</b>	<b>(4 335)</b>	<b>(9 182)</b>	<b>-</b>	<b>79</b>	<b>(4 434)</b>	<b>(4 355)</b>	<b>98%</b>	<b>(9 182)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>111 909</b>	<b>15 405</b>	<b>31 228</b>	<b>40 163</b>	<b>90 449</b>	<b>44 886</b>			<b>31 228</b>
Cash/cash equivalents at beginning:	348 890	368 486	460 799		460 799	460 799			460 799
Cash/cash equivalents at month/year end:	460 799	383 890	492 028		551 249	505 685			492 028

The YTD actual for Other Revenue includes investments made and matured to date.

The YTD actual for Cash/cash equivalents at month/year end includes a total of **R440 000 000** investments and cheque account balance of **R 108 073 166**.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Debtors' analysis**

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

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April													
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		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 130	1 727	730	696	454	457	561	2 286	12 042	4 454	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	17 816	2 028	69	36	29	140	294	640	21 052	1 139	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7 083	1 729	462	328	242	993	1 246	4 150	16 234	6 960	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 860	843	184	136	118	150	500	1 656	6 447	2 560	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 248	679	155	126	110	304	421	1 612	5 655	2 573	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	31	18	1	1	1	1	1	3	56	6	-	-
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>35 168</b>	<b>7 025</b>	<b>1 601</b>	<b>1 322</b>	<b>954</b>	<b>2 045</b>	<b>3 023</b>	<b>10 348</b>	<b>61 487</b>	<b>17 693</b>	<b>-</b>	<b>-</b>
<b>2017/18 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	961	121	8	7	7	28	215	347	1 693	604	-	-
Commercial	2300	15 118	1 055	72	177	19	28	69	600	17 138	893	-	-
Households	2400	19 089	5 850	1 521	1 138	929	1 989	2 740	9 400	42 655	16 195	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>35 168</b>	<b>7 025</b>	<b>1 601</b>	<b>1 322</b>	<b>954</b>	<b>2 045</b>	<b>3 023</b>	<b>10 348</b>	<b>61 487</b>	<b>17 693</b>	<b>-</b>	<b>-</b>

Total Debtors has decreased from **R63 548 345** in March 2019 to **R60 983 899.25** in April 2019.

The collection rate for April 2019 was **84.21%** compared to **91.18%** in March 2019. The YTD collection rate is **89.06%** compared to the annual projection of **95%**.

## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April												
Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same)	
		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	16 516	78	1	21	47	-	-	-	16 663	12 826	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>16 516</b>	<b>78</b>	<b>1</b>	<b>21</b>	<b>47</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16 663</b>	<b>12 826</b>	

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
Axemenoncall	R 17 650.00	01.04.16	Court case	Court case.
Bidvest Waltons	R 465.76	01.04.19	Invoice due end of May	Invoice due end of May 2019.
Boland Promotions	R 22 502.52	29.11.18	Invoice kept on hold not all items recieved.	Invoice to be paaid when all items are recieved.
Datacentrix	R 1 265.00	31.01.19	Wromg items received	Invoice to be paid when the correct items are received.
Swartland Decor	R 985.00	25.10.18	Item recieved not satisfactory.	Invoice kept on hold untill the correct items is received.
FG UNIFORMS	R 77 088.14	28.03.19	Not all times received	Invoice to be paid when all items are received.
Kaap Agri	R 4 065.36	31.10.18	Credits notes to be processed.	Credit notes to be processed.
R62 Construction	R 31 050.00	19.03.18	Work not satisfactory done.	Invoice to be cancelled.
Swartland Decor	R 985.00	25.10.18	Incorrect item brought	Invoice to be paid once the correct item is brought.

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April									
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month	R thousands
<b>Municipality</b>									
NEDBANK	361 Days	Fixed	28/06/2019	-	8,75%	320 000	-	320 000	
STANDARD BANK	240 Days	Fixed	28/06/2019	-	8,25%	60 000	-	60 000	
STANDARD BANK	101 Days	Fixed	29/06/2020	-	7,863%	60 000	-	60 000	
<b>Municipality sub-total</b>				-		440 000	-	440 000	
<b>Entities sub-total</b>				-		-	-	-	
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		440 000	-	440 000	



## Section 8 – Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April								
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>								
National Government:	85 140	85 140	-	85 140	85 140	-		85 140
Local Government Equitable Share	82 048	82 048		82 048	82 048	-		82 048
Finance Management	1 520	1 520	-	1 520	1 520	-		1 520
EPWP Incentive	1 572	1 572	-	1 572	1 572	-		1 572
Provincial Government:	46 568	53 228	14 245	51 694	51 694	-		53 228
Community Development: Workers	37	-	-	-	-	-		-
Human Settlements	33 720	30 372	14 245	28 838	28 838	-		30 372
Libraries	8 429	8 429	-	8 429	8 429	-		8 429
Proclaimed Roads Subsidy	3 486	9 534		9 534	9 534	-		9 534
Financial Management Support Grant: Student Bursaries	360	360	-	360	360	-		360
Financial Management Support Grant: mSCOA	330	330	-	330	330	-		330
WCFSG: Risk Management Improvement (Software)	100	100	-	100	100	-		100
Thusong Grant	106	106	-	106	106	-		106
LG Internship Grant	-	72	-	72	72	-		72
Establishment of a K9 Unit	-	3 925		3 925	3 925	-		3 925
<b>Total Operating Transfers and Grants</b>	<b>131 708</b>	<b>138 368</b>	<b>14 245</b>	<b>136 834</b>	<b>136 834</b>	<b>-</b>		<b>138 368</b>
<b>Capital Transfers and Grants</b>								
National Government:	27 975	31 975	-	31 975	27 975	4 000	14,3%	31 975
Municipal Infrastructure Grant (MIG)	20 945	24 945		24 945	20 945	4 000	19,1%	24 945
Energy Efficiency and Demand Side Management Grant	3 000	3 000	-	3 000	3 000	-		3 000
Integrated National Electrification Programme (municipal)	4 000	4 000	-	4 000	4 000	-		4 000
Finance Management	30	30	-	30	30	-		30
Provincial Government:	9 000	17 007	1 232	6 563	14 347	(7 784)	-54,3%	16 957
Human Settlements	6 500	12 382	1 232	1 988	9 772	(7 784)	-79,7%	12 382
RSEP/VPUU Municipal Projects	2 500	4 500		4 500	4 500	-		4 500
Establishment of a K9 Unit	-	75		75	75	-		75
Libraries		50						
District Municipality:	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>36 975</b>	<b>48 982</b>	<b>1 232</b>	<b>38 538</b>	<b>42 322</b>	<b>(3 784)</b>	<b>-8,9%</b>	<b>48 932</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>168 683</b>	<b>187 349</b>	<b>15 477</b>	<b>175 372</b>	<b>179 157</b>	<b>(3 784)</b>	<b>-2,1%</b>	<b>187 299</b>

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April									
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									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>		85 140	85 140	5 030	52 947	53 440	(493)	-0.9%	85 140
Local Government Equitable Share		82 048	82 048	4 989	50 715	50 715	-		82 048
Finance Management		1 520	1 520	41	660	1 153	(493)	-42.8%	1 520
EPWP Incentive		1 572	1 572	-	1 572	1 572	-		1 572
<b>Provincial Government:</b>		46 568	54 206	1 279	9 612	12 429	(2 817)	-22.7%	54 206
Community Development: Workers		37	37	-	6	26	(20)	-78.7%	37
Human Settlements		33 720	30 372	-	397	1 555	(1 158)	-74.5%	30 372
Libraries		8 429	8 379	673	6 584	6 914	(331)	-4.8%	8 379
Proclaimed Roads Subsidy		3 486	9 534	477	2 314	2 297	18	0.8%	9 534
Financial Management Support Grant: Student Bursaries		360	560	67	222	322	(100)	-31.0%	560
Financial Management Support Grant: mSCOA		330	330	17	17	222	(206)	-92.5%	330
Financial Management Support Grant: Caseware		-	73	45	73	73	-		73
LG Internship Grant		-	72	-	-	43	(43)	-100.0%	72
WCFSG: Risk Management Improvement (Software)		100	100	-	-	77	(77)	-100.0%	100
Establishment of a K9 Unit		-	3 925	-	-	900	(900)	-100.0%	3 925
Title Restoration		-	150	-	-	-	-		150
Emergency Fire kits		-	193	-	-	-	-		193
Fire Damaged Houses (EHP)		-	375	-	-	-	-		375
Thusong Grant		106	106	-	-	-	-		106
<b>Other grant providers:</b>		227	658	-	-	-	-		658
LG Seta		227	227	-	-	-	-		227
Discretionary Grant (Training)		-	300	-	-	-	-		300
Sondeza Youth Programme		-	131	-	-	-	-		131
<b>Total operating expenditure of Transfers and Grants:</b>		131 935	140 004	6 309	62 559	65 869	(3 311)	-5.0%	140 004
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>		27 975	31 975	1 514	23 050	23 893	(843)	-3.5%	31 975
Municipal Infrastructure Grant (MIG)		20 945	24 945	1 355	17 239	17 783	(545)	-3.1%	24 945
Integrated National Electrification Programme (municipal)		4 000	4 000	45	3 995	3 966	30	0.7%	4 000
Energy Efficiency and Demand Side Management Grant		3 000	3 000	115	1 787	2 115	(328)	-15.5%	3 000
Finance Management		30	30	-	29	29	0	0.0%	30
<b>Provincial Government:</b>		9 000	20 823	1 327	8 587	11 121	(2 534)	-22.8%	20 823
Human Settlements		6 500	12 382	634	3 879	5 574	(1 695)	-30.4%	12 382
Libraries		-	50	16	38	22	16	70.1%	50
RSEP/VPUU Municipal Projects		2 500	8 316	677	4 670	5 524	(854)	-15.5%	8 316
Establishment of a K9 Unit		-	75	-	-	-	-		75
<b>Total capital expenditure of Transfers and Grants</b>		36 975	52 798	2 842	31 637	35 014	(3 377)	-9.6%	52 798
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		168 910	192 802	9 150	94 196	100 883	(6 688)	-6.6%	192 802

### 8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April						
Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance
<u>Capital expenditure of Approved Roll-overs</u>						
Provincial Government:		3 816	-	3 816	-	
RSEP/VPUU Municipal Projects		3 816	-	3 816	-	
Total capital expenditure of Approved Roll-overs		3 816	-	3 816	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>3 816</b>	<b>-</b>	<b>3 816</b>	<b>-</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 - M10 April									
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	83	821	852	(31)	-4%	1 026
Medical Aid Contributions	196	207	207	22	196	171	24	14%	207
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1 016	1 158	1 158	85	846	961	(115)	-12%	1 158
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	7 766	8 187	8 187	698	6 779	6 795	(16)	0%	8 187
<b>Sub Total - Councillors</b>	<b>9 913</b>	<b>10 578</b>	<b>10 578</b>	<b>888</b>	<b>8 642</b>	<b>8 780</b>	<b>(138)</b>	<b>-2%</b>	<b>10 578</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	7 852	7 443	7 337	1 087	6 494	5 917	577	10%	7 337
Pension and UIF Contributions	1 447	1 414	1 414	97	1 075	1 137	(62)	-5%	1 414
Medical Aid Contributions	353	368	368	30	305	302	3	1%	368
Motor Vehicle Allowance	854	847	847	66	718	716	2	0%	847
Cellphone Allowance	257	286	286	20	224	225	(0)	0%	286
Other benefits and allowances	179	199	199	14	139	161	(22)	-14%	199
Post-retirement benefit obligations	640	1 368	1 358	-	-	-	-	-	1 358
<b>Sub Total - Senior Managers of Municipality</b>	<b>11 583</b>	<b>11 924</b>	<b>11 807</b>	<b>1 315</b>	<b>8 955</b>	<b>8 458</b>	<b>497</b>	<b>6%</b>	<b>11 807</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	101 875	117 683	119 041	9 328	92 988	97 710	(4 722)	-5%	119 041
Pension and UIF Contributions	17 828	20 566	20 566	1 644	16 354	16 470	(116)	-1%	20 566
Medical Aid Contributions	8 107	9 130	9 130	760	7 253	7 169	84	1%	9 130
Overtime	8 448	7 822	7 822	773	7 220	6 439	781	12%	7 822
Motor Vehicle Allowance	4 130	4 958	4 958	423	3 928	3 977	(49)	-1%	4 958
Cellphone Allowance	339	311	311	41	400	272	128	47%	311
Housing Allowances	1 198	1 493	1 493	114	1 165	1 210	(45)	-4%	1 493
Other benefits and allowances	18 791	20 247	20 251	1 029	17 067	17 538	(471)	-3%	20 251
Payments in lieu of leave	2 077	1 659	2 222	(21)	47	-	47	#DIV/0!	2 222
Long service awards	2 431	956	956	(68)	-	654	(654)	-100%	956
Post-retirement benefit obligations	4 350	6 218	6 218	202	488	-	488	#DIV/0!	6 218
<b>Sub Total - Other Municipal Staff</b>	<b>169 574</b>	<b>191 044</b>	<b>192 969</b>	<b>14 224</b>	<b>146 910</b>	<b>151 439</b>	<b>(4 529)</b>	<b>-3%</b>	<b>192 969</b>
<b>Total Parent Municipality</b>	<b>191 070</b>	<b>213 546</b>	<b>215 355</b>	<b>16 427</b>	<b>164 507</b>	<b>168 677</b>	<b>(4 170)</b>	<b>-2%</b>	<b>215 355</b>
<b>Total Municipal Entities</b>	<b>-</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>215 355</b>	<b>16 427</b>	<b>164 507</b>	<b>168 677</b>	<b>(4 170)</b>	<b>-2%</b>	<b>215 355</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>181 157</b>	<b>202 968</b>	<b>204 777</b>	<b>15 539</b>	<b>155 865</b>	<b>159 897</b>	<b>(4 032)</b>	<b>-3%</b>	<b>204 777</b>

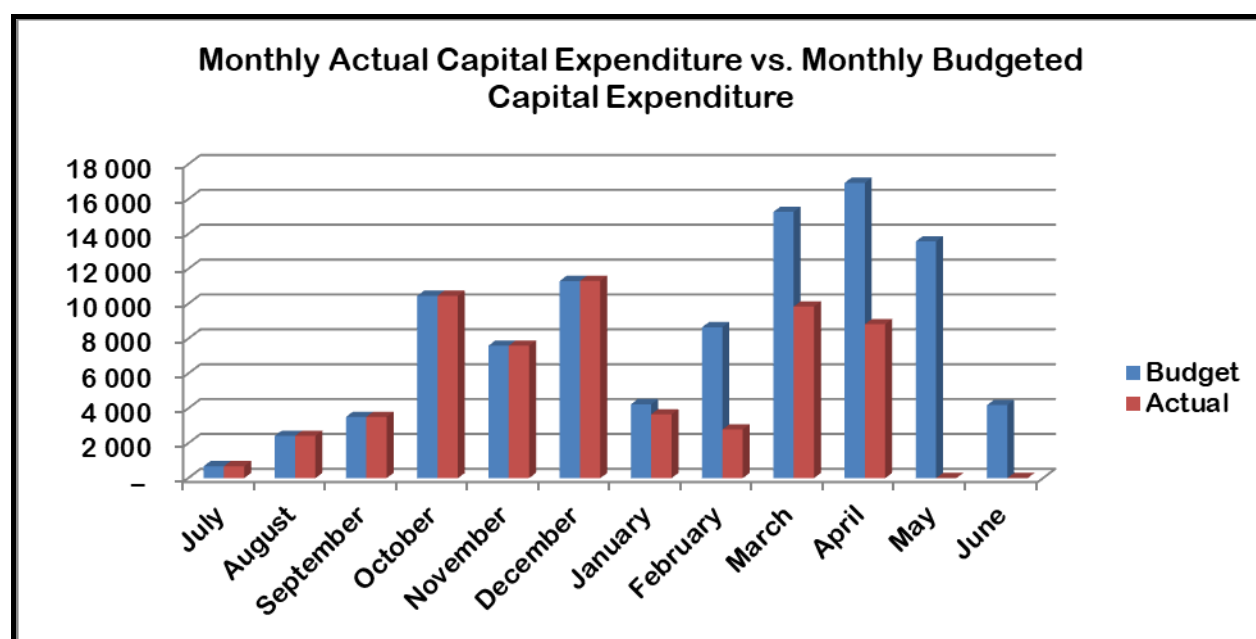
## Section 10 – Material variances to the SDBIP

Was addressed in the Adjustment budget that was approved on 25 April 2019.

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April								
Month	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands								
<u>Monthly expenditure performance trend</u>								
July	1 717	678	678	678	678	0	0,0%	0,78%
August	2 592	2 423	2 423	3 101	3 101	0	0,0%	3,55%
September	5 042	3 510	3 510	6 611	6 611	0	0,0%	7,58%
October	8 508	10 452	10 452	17 063	17 063	0	0,0%	19,56%
November	9 365	7 592	7 592	24 655	24 655	0	0,0%	28,26%
December	4 898	11 301	11 304	35 958	35 956	(2)	0,0%	41,21%
January	5 009	3 656	3 656	39 614	39 612	(2)	0,0%	45,40%
February	12 511	2 775	2 786	42 400	42 387	(13)	0,0%	48,60%
March	14 956	9 829	9 832	52 232	52 216	(17)	0,0%	59,87%
April	12 416	16 696	8 826	61 058	68 912	7 854	11,4%	69,98%
May	7 402	17 119	-		86 031	-		
June	2 828	15 829	-		101 860	-		
<b>Total Capital expenditure</b>	<b>87 246</b>	<b>101 860</b>	<b>61 058</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 - M10 April									
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>		23 889	27 885	107	19 947	21 442	1 495	7,0%	27 885
Roads Infrastructure		550	525	-	192	342	150	43,9%	525
<i>Roads</i>		550	525	-	192	342	150	43,9%	525
<i>Road Furniture</i>		-	-	-	-	-	-		-
Electrical Infrastructure		7 070	7 666	81	7 037	6 990	(47)	-0,7%	7 666
<i>MV Substations</i>		2 640	2 651	2	2 647	2 645	(2)	-0,1%	2 651
<i>LV Networks</i>		4 430	5 015	79	4 389	4 344	(45)	-1,0%	5 015
Water Supply Infrastructure		9 174	12 091	1	8 947	8 946	(1)	0,0%	12 091
<i>Boreholes</i>		500	500	-	451	451	0	0,0%	500
<i>Reservoirs</i>		8 674	11 591	1	8 497	8 495	(1)	0,0%	11 591
Sanitation Infrastructure		7 095	7 603	24	3 770	5 163	1 393	27,0%	7 603
<i>Reticulation</i>		7 095	7 603	24	3 770	5 163	1 393	27,0%	7 603
<b>Community Assets</b>		9 040	15 702	395	5 953	8 361	2 408	28,8%	15 702
Community Facilities		3 540	5 237	25	1 959	2 359	400	17,0%	5 237
<i>Cemeteries/Crematoria</i>		1 040	1 190	25	545	565	20	3,5%	1 190
<i>Police</i>		-	250	-	-	-	-		250
<i>Public Open Space</i>		1 900	1 917	-	243	393	150	38,2%	1 917
<i>Public Ablution Facilities</i>		600	692	-	-	231	231	100,0%	692
<i>Taxi Ranks/Bus Terminals</i>		-	1 189	-	1 171	1 171	0	0,0%	1 189
Sport and Recreation Facilities		5 500	10 465	369	3 994	6 002	2 008	33,4%	10 465
<i>Indoor Facilities</i>		5 000	8 979	212	2 962	4 827	1 865	38,6%	8 979
<i>Outdoor Facilities</i>		500	1 486	158	1 032	1 175	142	12,1%	1 486
<b>Other assets</b>		5 000	10 881	634	3 879	5 574	1 695	30,4%	10 881
Housing		5 000	10 881	634	3 879	5 574	1 695	30,4%	10 881
<i>Social Housing</i>		5 000	10 881	634	3 879	5 574	1 695	30,4%	10 881
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-		-
<b>Computer Equipment</b>		567	473	-	217	290	72	25,0%	473
Computer Equipment		567	473	-	217	290	72	25,0%	473
<b>Furniture and Office Equipment</b>		73	131	16	93	87	(6)	-6,5%	131
Furniture and Office Equipment		73	131	16	93	87	(6)	-6,5%	131
<b>Machinery and Equipment</b>		7 676	7 535	71	4 243	7 129	2 886	40,5%	7 535
Machinery and Equipment		7 676	7 535	71	4 243	7 129	2 886	40,5%	7 535
<b>Transport Assets</b>		3 757	3 291	-	3 059	3 136	77	2,5%	3 291
Transport Assets		3 757	3 291	-	3 059	3 136	77	2,5%	3 291
<b>Total Capital Expenditure on new assets</b>	1	50 002	65 898	1 223	37 391	46 019	8 628	18,7%	65 898

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

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 renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		5 690	5 513	844	4 807	4 235	(572)	-13,5%	5 513
Roads Infrastructure		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		830	723	42	648	778	130	16,7%	723
<i>LV Networks</i>		830	723	42	648	778	130	16,7%	723
Water Supply Infrastructure		2 061	2 587	140	2 465	2 425	(40)	-1,7%	2 587
<i>Distribution</i>		2 061	2 587	140	2 465	2 425	(40)	-1,7%	2 587
Sanitation Infrastructure		2 800	2 203	661	1 694	1 033	(661)	-64,0%	2 203
<i>Waste Water Treatment Works</i>		2 800	2 203	661	1 694	1 033	(661)	-64,0%	2 203
Solid Waste Infrastructure		-	-	-	-	-	-	-	-
<i>Landfill Sites</i>		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing ass</b>	<b>1</b>	<b>5 690</b>	<b>5 513</b>	<b>844</b>	<b>4 807</b>	<b>4 235</b>	<b>(572)</b>	<b>-13,5%</b>	<b>5 513</b>

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April

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 upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		27 404	24 337	5 312	15 358	15 186	(172)	-1,1%	24 337
Roads Infrastructure		17 104	14 370	5 035	7 470	6 872	(598)	-8,7%	14 370
<i>Roads</i>		16 664	13 930	5 035	7 467	6 432	(1 036)	-16,1%	13 930
<i>Road Furniture</i>		440	440	-	2	440	438	99,5%	440
Electrical Infrastructure		6 100	6 131	277	4 765	4 990	225	4,5%	6 131
<i>MV Substations</i>		3 000	2 995	26	2 842	2 876	33	1,2%	2 995
<i>LV Networks</i>		3 100	3 136	251	1 923	2 115	192	9,1%	3 136
Water Supply Infrastructure		500	600	-	88	288	200	69,3%	600
<i>Distribution</i>		500	600	-	88	288	200	69,3%	600
Solid Waste Infrastructure		3 700	3 236	-	3 035	3 035	0	0,0%	3 236
<i>Landfill Sites</i>		-	3 086	-	2 913	2 913	0	0,0%	3 086
<i>Waste Transfer Stations</i>		3 700	150	-	122	122	0	0,0%	150
<b>Community Assets</b>		4 050	5 823	1 293	3 215	3 314	99	3,0%	5 823
Community Facilities		400	1 670	520	1 437	1 169	(269)	-23,0%	1 670
<i>Police</i>		400	1 670	520	1 437	1 169	(269)	-23,0%	1 670
Sport and Recreation Facilities		3 650	4 153	773	1 777	2 145	368	17,2%	4 153
<i>Outdoor Facilities</i>		3 650	4 153	773	1 777	2 145	368	17,2%	4 153
<b>Machinery and Equipment</b>		-	156	-	-	-	-	-	156
Machinery and Equipment		-	156	-	-	-	-	-	156
<b>Transport Assets</b>		100	133	-	133	133	0	0,0%	133
Transport Assets		100	133	-	133	133	0	0,0%	133
<b>Total Capital Expenditure on upgrading of existing ass</b>	<b>1</b>	<b>31 554</b>	<b>30 449</b>	<b>6 605</b>	<b>18 706</b>	<b>18 633</b>	<b>(73)</b>	<b>-0,4%</b>	<b>30 449</b>

## 12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10										
April										
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>		41 889	42 642	34 259	34 259	33 331	(929)	-2,8%	42 642	
Roads Infrastructure		15 814	16 404	13 994	13 994	11 894	(2 100)	-17,7%	16 404	
<i>Roads</i>		15 296	15 886	13 909	13 909	11 521	(2 388)	-20,7%	15 886	
<i>Road Furniture</i>		518	518	85	85	373	288	77,2%	518	
Storm water Infrastructure		14 977	14 977	11 613	11 613	12 063	450	3,7%	14 977	
<i>Storm water Conveyance</i>		14 977	14 977	11 613	11 613	12 063	450	3,7%	14 977	
Electrical Infrastructure		2 263	2 263	2 052	2 052	1 995	(57)	-2,9%	2 263	
<i>MV Substations</i>		136	142	141	141	150	9	6,0%	142	
<i>LV Networks</i>		2 127	2 121	1 911	1 911	1 845	(66)	-3,6%	2 121	
Sanitation Infrastructure		2 668	2 872	2 158	2 158	2 347	189	8,1%	2 872	
<i>Pump Station</i>		710	710	449	449	553	104	18,8%	710	
<i>Waste Water Treatment Works</i>		1 958	2 162	1 709	1 709	1 794	85	4,7%	2 162	
Solid Waste Infrastructure		6 167	6 126	4 443	4 443	5 032	589	11,7%	6 126	
<i>Landfill Sites</i>		6 167	6 126	4 443	4 443	5 032	589	11,7%	6 126	
<b>Community Assets</b>		3 069	2 459	2 002	1 952	2 071	119	5,7%	2 459	
Community Facilities		2 509	1 777	1 456	1 456	1 532	76	5,0%	1 777	
<i>Halls</i>		2 259	452	288	288	384	96	24,9%	452	
<i>Centres</i>		-	1 058	969	969	929	(39)	-4,2%	1 058	
<i>Libraries</i>		50	50	49	49	42	(7)	-16,0%	50	
<i>Cemeteries/Crematoria</i>		72	89	84	84	85	1	0,8%	89	
<i>Public Open Space</i>		128	128	66	66	92	26	27,9%	128	
Sport and Recreation Facilities		560	683	546	496	538	43	7,9%	683	
<i>Indoor Facilities</i>		100	100	50	-	-	-		100	
<i>Outdoor Facilities</i>		460	583	496	496	538	43	7,9%	583	
<b>Other assets</b>		1 962	1 951	845	845	1 421	576	40,5%	1 951	
Operational Buildings		12	729	707	707	697	(10)	-1,4%	729	
<i>Municipal Offices</i>		12	729	707	707	697	(10)	-1,4%	729	
Housing		1 950	1 222	138	138	724	586	80,9%	1 222	
<i>Staff Housing</i>		-	52	52	52	58	6	11,0%	52	
<i>Social Housing</i>		1 950	1 170	86	86	666	580	87,1%	1 170	
<b>Intangible Assets</b>		2 946	2 946	1 962	1 962	2 372	410	17,3%	2 946	
Licences and Rights		2 946	2 946	1 962	1 962	2 372	410	17,3%	2 946	
<i>Computer Software and Applications</i>		2 946	2 946	1 962	1 962	2 372	410	17,3%	2 946	
<b>Computer Equipment</b>		462	462	172	172	339	168	49,4%	462	
Computer Equipment		462	462	172	172	339	168	49,4%	462	
<b>Furniture and Office Equipment</b>		60	60	24	24	40	16	40,1%	60	
Furniture and Office Equipment		60	60	24	24	40	16	40,1%	60	
<b>Machinery and Equipment</b>		882	901	679	679	722	43	5,9%	901	
Machinery and Equipment		882	901	679	679	722	43	5,9%	901	
<b>Transport Assets</b>		4 001	4 493	3 577	3 577	3 987	410	10,3%	4 493	
Transport Assets		4 001	4 493	3 577	3 577	3 987	410	10,3%	4 493	
<b>Total Repairs and Maintenance Expenditure</b>	1	55 271	55 914	43 521	289,27	43 471	44 284	812	1,8%	55 914



WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

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>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		72 148	72 148	-	-	-	-		72 148
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 - M10 April

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

**Section 13 – Quality certification**

**QUALITY CERTIFICATE**

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -  
(mark as appropriate)

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

for the month of April 2019 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

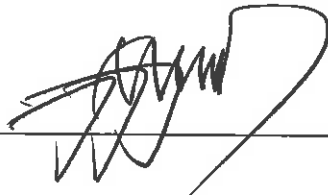
**Print Name:** Mark Bolton  
Chief Financial Officer of Swartland Municipality (WC015)

Signature



**Print Name:** Joggie Scholtz  
Municipal Manager of Swartland Municipality (WC015)

Signature



**Date:** 15 May 2019

## The Executive Mayor

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

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, appearing to read 'T. Van Essen', written over a horizontal line.

Date: 15 May 2019