

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 August 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 August 2019 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

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 August 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	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 818 856 440	R 145 640 362	R 148 867 619	R 3 227 257	2%
Operating Expenditure	R 737 857 810	R 73 913 801	R 75 993 532	R 2 079 731	3%
Capital	R 143 857 572	R 13 007 342	R 5 384 427	R -7 622 915	-59%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	121 289	19 712	30 016	28 975	1 041	4%	121 289
Service charges - electricity revenue	290 458	27 510	52 193	51 937	255	0%	290 458
Service charges - water revenue	56 497	4 502	9 476	8 782	694	8%	56 497
Service charges - sanitation revenue	45 538	3 678	6 802	6 868	(66)	-1%	45 538
Service charges - refuse revenue	27 157	2 314	4 601	4 334	266	6%	27 157
Rental of facilities and equipment	1 586	115	315	317	(2)	-1%	1 586
Interest earned - external investments	40 920	713	1 454	1 316	137	10%	40 920
Interest earned - outstanding debtors	2 799	184	362	387	(25)	-6%	2 799
Dividends received	-	-	-	-	-		-
Fines, penalties and forfeits	32 800	29	42	96	(54)	-56%	32 800
Licences and permits	4 122	348	733	660	73	11%	4 122
Agency services	4 300	407	820	778	41	5%	4 300
Transfers and subsidies	112 666	-	38 139	39 692	(1 553)	-4%	112 666
Other revenue	11 364	939	1 825	1 497	328	22%	11 364
Gains on disposal of PPE	200	1 151	2 091	-	2 091	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	751 695	61 602	148 868	145 640	3 227	2%	751 695

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 August 2019.

- **Interest earned – external investments** stands at 10% above YTD budgeted projections due to more interest received on current account higher balance.
- **Fines, penalties and forfeits** stand at 56% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Other revenue** stands at 22% above YTD budgeted projections mainly due to capital developer's contributions that are not budgeted for.
- **Gains on disposal of PPE** refer to sale of land which for purposes of tariff modelling is not budgeted for.
- Revenue received for the month of August 2019 was **R 61.602 million** whilst the overall YTD performance is **2%** above the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	217 514	15 868	30 888	32 732	(1 844)	-6%	217 514
Remuneration of councillors	11 112	878	1 743	1 709	33	2%	11 112
Debt impairment	35 285	-	-	-	-		35 285
Depreciation & asset impairment	88 293	-	-	-	-		88 293
Finance charges	18 581	-	-	-	-		18 581
Bulk purchases	227 700	28 969	32 986	29 019	3 968	14%	227 700
Other materials	34 680	1 232	2 129	2 137	(9)	0%	34 680
Contracted services	62 217	3 534	4 586	4 310	276	6%	62 217
Transfers and subsidies	3 168	384	393	652	(259)	-40%	3 168
Other expenditure	38 308	2 309	3 269	3 354	(86)	-3%	38 308
Loss on disposal of PPE	1 000	-	-	-	-		1 000
Total Expenditure	737 858	53 173	75 994	73 914	2 080	3%	737 858
Surplus/(Deficit)	13 838	8 428	72 874	71 727	1 148	0	13 838
Transfers and subsidies - capital (monetary allocations)	67 161	-	-	11 120	(11 120)	(0)	67 161
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	80 999	8 428	72 874	82 847			80 999
Surplus/(Deficit) attributable to municipality	80 999	8 428	72 874	82 847			80 999
Share of surplus/ (deficit) of associate	-	-	-	-			-
Surplus/ (Deficit) for the year	80 999	8 428	72 874	82 847			80 999

- **Employee Related Cost** stand at 6% below the YTD budgeted projections.
- **Bulk Purchases – Electricity** stand at 14% above the YTD budgeted projections due to the usage for July that was paid in July but not budgeted for.
- **Transfer and Subsidies** stand at 40% 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.
- Expenditure for the month of August 2019 was **R 53.173 million** whilst the overall YTD performance stands at **3%** above 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) - M02 August							
Vote Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital Expenditure - Functional Classification							
<i>Governance and administration</i>	5 931	195	531	706	(175)	-25%	5 931
Executive and council	20	-	-	4	(4)	-100%	20
Finance and administration	5 911	195	531	702	(171)	-24%	5 911
<i>Community and public safety</i>	4 840	26	113	240	(127)	-53%	4 840
Community and social services	910	-	-	30	(30)	-100%	910
Sport and recreation	2 928	24	110	210	(100)	-47%	2 928
Public safety	1 002	2	2	-	2	#DIV/0!	1 002
<i>Economic and environmental services</i>	55 552	5	5	3 759	(3 754)	-100%	55 552
Planning and development	34 058	5	5	3 753	(3 749)	-100%	34 058
Road transport	21 494	(0)	(0)	6	(6)	-101%	21 494
<i>Trading services</i>	77 535	4 005	4 736	8 302	(3 566)	-43%	77 535
Energy sources	19 244	3 859	4 590	2 135	2 455	115%	19 244
Water management	7 145	30	30	1 400	(1 370)	-98%	7 145
Waste water management	44 628	39	39	4 268	(4 228)	-99%	44 628
Waste management	6 518	78	78	500	(422)	-84%	6 518
<i>Other</i>	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	143 858	4 232	5 384	13 007	(7 623)	-59%	143 858
Funded by:							
National Government	30 301	538	1 010	4 367	(3 358)	-77%	30 301
Provincial Government	36 860	-	-	3 750	(3 750)	-100%	36 860
Transfers recognised - capital	67 161	538	1 010	8 117	(7 108)	-88%	67 161
Borrowing	22 631	-	-	2 000	(2 000)	-100%	22 631
Internally generated funds	54 065	3 694	4 375	2 890	1 485	51%	54 065
Total Capital Funding	143 858	4 232	5 384	13 007	(7 623)	-59%	143 858

- Capital expenditure for the month of August 2019 amounts to **R 4 231 780** and stands at **59%** below the projected YTD which is not aligned to the SDBIP and budget plan.
- Commitments are **R 4 109 187**.

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August				
Description of financial indicator	Basis of calculation	Budget Year 2019/20		
		Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	4.5%	0.0%	4.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	15.7%	0.0%	15.7%
<u>Safety of Capital</u>				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	12.4%	9.3%	12.4%
Gearing	Long Term Borrowing/ Funds & Reserves	62.1%	67.6%	62.1%
<u>Liquidity</u>				
Current Ratio	Current assets/current liabilities	4:1	7:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities	3:1	6:1	3:1
<u>Revenue Management</u>				
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	94.4%	50.6%	94.4%
<u>Creditors Management</u>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	99.3%	100.0%
<u>Funding of Provisions</u>				
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions	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	6.0%	5.6%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.0%	16.7%	15.0%
Employee costs	Employee costs/Total Revenue - capital revenue	28.9%	20.7%	28.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7.3%	4.0%	7.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.2%	0.0%	4.0%
<u>IDP regulation financial viability indicators</u>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	10.7	14.44	10.70
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services			
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11.2	6.08	11.20

Note: Ratios will improve more positively over the reporting period.

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 - M02 August							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	121 289	19 712	30 016	28 975	1 041	4%	121 289
Service charges	419 650	38 004	73 072	71 922	1 150	2%	419 650
Investment revenue	40 920	713	1 454	1 316	137	10%	40 920
Transfers and subsidies	112 666	-	38 139	39 692	(1 553)	-4%	112 666
Other own revenue	57 170	3 172	6 188	3 735	2 452	66%	57 170
Total Revenue (excluding capital transfers and contributions)	751 695	61 602	148 868	145 640	3 227	2%	751 695
Employee costs	217 514	15 868	30 888	32 732	(1 844)	-6%	217 514
Remuneration of Councillors	11 112	878	1 743	1 709	33	2%	11 112
Depreciation & asset impairment	88 293	-	-	-	-		88 293
Finance charges	18 581	-	-	-	-		18 581
Materials and bulk purchases	262 380	30 200	35 115	31 156	3 959	13%	262 380
Transfers and subsidies	3 168	384	393	652	(259)	-40%	3 168
Other expenditure	136 810	5 843	7 854	7 664	190	2%	136 810
Total Expenditure	737 858	53 173	75 994	73 914	2 080	3%	737 858
Surplus/(Deficit)	13 838	8 428	72 874	71 727	1 148	2%	13 838
Transfers and subsidies - capital (monetary alloc	67 161	-	-	11 120	(11 120)	-100%	67 161
Contributions & Contributed assets	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	80 999	8 428	72 874	82 847	(9 972)	-12%	80 999
Share of surplus/ (deficit) of associate	-	-	-	-	-		-
Surplus/ (Deficit) for the year	80 999	8 428	72 874	82 847	(9 972)	-12%	80 999
Capital expenditure & funds sources							
Capital expenditure	143 858	4 232	5 384	13 007	(7 623)	-59%	143 858
Capital transfers recognised	67 161	538	1 010	8 117	(7 108)	-88%	67 161
Borrowing	22 631	-	-	2 000	(2 000)	-100%	22 631
Internally generated funds	54 065	3 694	4 375	2 890	1 485	51%	54 065
Total sources of capital funds	143 858	4 232	5 384	13 007	(7 623)	-59%	143 858
Financial position							
Total current assets	705 447		704 597				705 447
Total non current assets	2 010 958		1 971 742				2 010 958
Total current liabilities	157 848		101 908				157 848
Total non current liabilities	228 291		228 192				228 291
Community wealth/Equity	2 330 266		2 273 364				2 330 266
Cash flows							
Net cash from (used) operating	161 599	(18 297)	458 201	76 619	(381 582)	-498%	161 599
Net cash from (used) investing	(143 658)	1 201	1 991	(13 009)	(15 000)	115%	(143 658)
Net cash from (used) financing	35 585	(12 691)	23 620	-	(23 620)	#DIV/0!	35 585
Cash/cash equivalents at the month/year end	548 629	-	483 812	558 712	74 900	13%	548 629
Debtors & creditors analysis	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis							
Total By Income Source	6 605	669	572	529	1 926	11 246	72 989
Creditors Age Analysis							
Total Creditors	15	-	-	-	-	31	30 742

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02							
August							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue - Functional							
<i>Governance and administration</i>	205 893	21 940	49 447	47 541	1 906	4%	205 893
Executive and council	260	42	154	28	125	440%	260
Finance and administration	205 633	21 897	49 294	47 513	1 781	4%	205 633
Internal audit	-	-	-	-	-	-	-
<i>Community and public safety</i>	87 285	307	610	8 809	(8 199)	-93%	87 285
Community and social services	14 807	117	227	223	3	2%	14 807
Sport and recreation	4 374	155	330	361	(31)	-8%	4 374
Public safety	35 215	20	22	72	(50)	-69%	35 215
Housing	32 890	15	31	8 153	(8 122)	-100%	32 890
Health	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	17 836	1 165	2 225	2 151	74	3%	17 836
Planning and development	3 586	373	604	624	(20)	-3%	3 586
Road transport	14 250	792	1 621	1 527	93	6%	14 250
Environmental protection	-	-	-	-	-	-	-
<i>Trading services</i>	507 814	38 187	96 581	98 254	(1 673)	-2%	507 814
Energy sources	302 842	27 511	53 599	53 340	259	0%	302 842
Water management	77 935	4 610	15 866	15 203	663	4%	77 935
Waste water management	84 301	3 631	16 627	19 495	(2 867)	-15%	84 301
Waste management	42 736	2 435	10 489	10 217	272	3%	42 736
<i>Other</i>	28	2	5	5	(0)	-3%	28
Total Revenue - Functional	818 856	61 602	148 868	156 760	(7 893)	-5%	818 856
Expenditure - Functional							
<i>Governance and administration</i>	128 875	8 053	14 748	14 795	(47)	0%	128 875
Executive and council	20 012	1 421	2 620	3 045	(425)	-14%	20 012
Finance and administration	107 120	6 516	11 898	11 481	417	4%	107 120
Internal audit	1 743	115	230	269	(40)	-15%	1 743
<i>Community and public safety</i>	108 211	5 137	9 305	10 655	(1 351)	-13%	108 211
Community and social services	18 876	1 234	2 412	2 656	(245)	-9%	18 876
Sport and recreation	25 065	1 492	2 671	3 202	(532)	-17%	25 065
Public safety	61 734	2 268	3 945	4 555	(610)	-13%	61 734
Housing	2 536	142	277	241	36	15%	2 536
Health	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	65 131	2 029	3 663	3 720	(57)	-2%	65 131
Planning and development	12 912	784	1 568	1 617	(49)	-3%	12 912
Road transport	52 219	1 246	2 095	2 103	(8)	0%	52 219
Environmental protection	-	-	-	-	-	-	-
<i>Trading services</i>	434 163	37 726	48 012	44 515	3 497	8%	434 163
Energy sources	265 248	30 897	36 320	32 276	4 043	13%	265 248
Water management	64 259	1 471	2 640	2 887	(247)	-9%	64 259
Waste water management	68 142	2 628	4 477	4 600	(123)	-3%	68 142
Waste management	36 515	2 730	4 577	4 752	(176)	-4%	36 515
<i>Other</i>	1 477	229	265	228	37	16%	1 477
Total Expenditure - Functional	737 858	53 173	75 994	73 914	2 080	3%	737 858
Surplus/ (Deficit) for the year	80 999	8 428	72 874	82 847	(9 972)	-12%	80 999

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) - M02 August							
Vote Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue by Vote							
Vote 1 - Corporate Services	10 953	51	104	115	(11)	-9.4%	10 953
Vote 2 - Civil Services	213 095	10 821	43 338	45 236	(1 897)	-4.2%	213 095
Vote 3 - Council	260	42	154	28	125	440.2%	260
Vote 4 - Electricity Services	302 842	27 511	53 599	53 340	259	0.5%	302 842
Vote 5 - Financial Services	204 060	21 832	49 158	47 390	1 768	3.7%	204 060
Vote 6 - Development Services	43 562	540	879	9 059	(8 179)	-90.3%	43 562
Vote 7 - Municipal Manager	-	-	-	-	-	-	-
Vote 8 - Protection Services	44 084	805	1 635	1 593	42	2.6%	44 084
Total Revenue by Vote	818 856	61 602	148 868	156 760	(7 893)	-5.0%	818 856
Expenditure by Vote							
Vote 1 - Corporate Services	31 437	2 187	4 179	4 434	(255)	-5.8%	31 437
Vote 2 - Civil Services	255 238	9 647	16 453	17 457	(1 004)	-5.8%	255 238
Vote 3 - Council	16 973	1 186	2 154	2 561	(407)	-15.9%	16 973
Vote 4 - Electricity Services	279 164	32 318	38 421	33 600	4 820	14.3%	279 164
Vote 5 - Financial Services	50 937	2 862	5 542	5 576	(34)	-0.6%	50 937
Vote 6 - Development Services	24 568	1 422	2 803	3 062	(258)	-8.4%	24 568
Vote 7 - Municipal Manager	7 208	526	1 017	1 043	(26)	-2.5%	7 208
Vote 8 - Protection Services	72 332	3 025	5 424	6 180	(757)	-12.2%	72 332
Total Expenditure by Vote	737 858	53 173	75 994	73 914	2 080	2.8%	737 858
Surplus/ (Deficit) for the year	80 999	8 428	72 874	82 847	(9 972)	-12.0%	80 999

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) - M02 August							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	121 289	19 712	30 016	28 975	1 041	4%	121 289
Service charges - electricity revenue	290 458	27 510	52 193	51 937	255	0%	290 458
Service charges - water revenue	56 497	4 502	9 476	8 782	694	8%	56 497
Service charges - sanitation revenue	45 538	3 678	6 802	6 868	(66)	-1%	45 538
Service charges - refuse revenue	27 157	2 314	4 601	4 334	266	6%	27 157
Rental of facilities and equipment	1 586	115	315	317	(2)	-1%	1 586
Interest earned - external investments	40 920	713	1 454	1 316	137	10%	40 920
Interest earned - outstanding debtors	2 799	184	362	387	(25)	-6%	2 799
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 800	29	42	96	(54)	-56%	32 800
Licences and permits	4 122	348	733	660	73	11%	4 122
Agency services	4 300	407	820	778	41	5%	4 300
Transfers and subsidies	112 666	-	38 139	39 692	(1 553)	-4%	112 666
Other revenue	11 364	939	1 825	1 497	328	22%	11 364
Gains on disposal of PPE	200	1 151	2 091	-	2 091	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	751 695	61 602	148 868	145 640	3 227	2%	751 695
Expenditure By Type							
Employee related costs	217 514	15 868	30 888	32 732	(1 844)	-6%	217 514
Remuneration of councillors	11 112	878	1 743	1 709	33	2%	11 112
Debt impairment	35 285	-	-	-	-	-	35 285
Depreciation & asset impairment	88 293	-	-	-	-	-	88 293
Finance charges	18 581	-	-	-	-	-	18 581
Bulk purchases	227 700	28 969	32 986	29 019	3 968	14%	227 700
Other materials	34 680	1 232	2 129	2 137	(9)	0%	34 680
Contracted services	62 217	3 534	4 586	4 310	276	6%	62 217
Transfers and subsidies	3 168	384	393	652	(259)	-40%	3 168
Other expenditure	38 308	2 309	3 269	3 354	(86)	-3%	38 308
Loss on disposal of PPE	1 000	-	-	-	-	-	1 000
Total Expenditure	737 858	53 173	75 994	73 914	2 080	3%	737 858
Surplus/(Deficit)	13 838	8 428	72 874	71 727	1 148	0	13 838
Transfers and subsidies - capital (monetary allocations)	67 161	-	-	11 120	(11 120)	(0)	67 161
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	80 999	8 428	72 874	82 847			80 999
Surplus/(Deficit) attributable to municipality	80 999	8 428	72 874	82 847			80 999
Share of surplus/ (deficit) of associate	-	-	-	-			-
Surplus/ (Deficit) for the year	80 999	8 428	72 874	82 847			80 999

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) - M02 August							
Vote Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Multi-Year expenditure appropriation							
Vote 1 - Corporate Services	-	-	-	-	-	-	-
Vote 2 - Civil Services	48 563	258	594	5 867	(5 274)	-90%	48 563
Vote 3 - Council	-	-	-	-	-	-	-
Vote 4 - Electricity Services	10 400	597	1 069	1 100	(31)	-3%	10 400
Vote 5 - Financial Services	-	-	-	-	-	-	-
Vote 6 - Development Services	38 680	-	86	3 950	(3 864)	-98%	38 680
Total Capital Multi-year expenditure	97 643	856	1 750	10 917	(9 168)	-84%	97 643
Single Year expenditure appropriation							
Vote 1 - Corporate Services	128	-	-	33	(33)	-100%	128
Vote 2 - Civil Services	34 370	101	101	998	(897)	-90%	34 370
Vote 3 - Council	10	-	-	2	(2)	-100%	10
Vote 4 - Electricity Services	9 484	3 261	3 520	1 042	2 478	238%	9 484
Vote 5 - Financial Services	46	1	1	2	(1)	-74%	46
Vote 6 - Development Services	1 166	10	10	11	(1)	-5%	1 166
Vote 7 - Municipal Manager	10	-	-	2	(2)	-100%	10
Vote 8 - Protection Services	1 002	2	2	-	2	#DIV/0!	1 002
Total Capital single-year expenditure	46 215	3 376	3 635	2 090	1 545	74%	46 215
Total Capital Expenditure	143 858	4 232	5 384	13 007	(7 623)	-59%	143 858
Capital Expenditure - Functional Classification							
<i>Governance and administration</i>	5 931	195	531	706	(175)	-25%	5 931
Executive and council	20	-	-	4	(4)	-100%	20
Finance and administration	5 911	195	531	702	(171)	-24%	5 911
<i>Community and public safety</i>	4 840	26	113	240	(127)	-53%	4 840
Community and social services	910	-	-	30	(30)	-100%	910
Sport and recreation	2 928	24	110	210	(100)	-47%	2 928
Public safety	1 002	2	2	-	2	#DIV/0!	1 002
<i>Economic and environmental services</i>	55 552	5	5	3 759	(3 754)	-100%	55 552
Planning and development	34 058	5	5	3 753	(3 749)	-100%	34 058
Road transport	21 494	(0)	(0)	6	(6)	-101%	21 494
<i>Trading services</i>	77 535	4 005	4 736	8 302	(3 566)	-43%	77 535
Energy sources	19 244	3 859	4 590	2 135	2 455	115%	19 244
Water management	7 145	30	30	1 400	(1 370)	-98%	7 145
Waste water management	44 628	39	39	4 268	(4 228)	-99%	44 628
Waste management	6 518	78	78	500	(422)	-84%	6 518
<i>Other</i>	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	143 858	4 232	5 384	13 007	(7 623)	-59%	143 858
Funded by:							
National Government	30 301	538	1 010	4 367	(3 358)	-77%	30 301
Provincial Government	36 860	-	-	3 750	(3 750)	-100%	36 860
Transfers recognised - capital	67 161	538	1 010	8 117	(7 108)	-88%	67 161
Borrowing	22 631	-	-	2 000	(2 000)	-100%	22 631
Internally generated funds	54 065	3 694	4 375	2 890	1 485	51%	54 065
Total Capital Funding	143 858	4 232	5 384	13 007	(7 623)	-59%	143 858

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M02 August				
Description	Ref	Budget Year 2019/20		
		Original Budget	YearTD actual	Full Year Forecast
R thousands	1			
ASSETS				
Current assets				
Cash		548 629	115 460	548 629
Call investment deposits		-	460 000	-
Consumer debtors		124 460	87 406	124 460
Other debtors		16 664	23 261	16 664
Current portion of long-term receivables		-	47	-
Inventory		15 694	18 424	15 694
Total current assets		705 447	704 597	705 447
Non current assets				
Long-term receivables		-	49	-
Investments		-	-	-
Investment property		48 621	45 091	48 621
Investments in Associate		-	-	-
Property, plant and equipment		1 961 379	1 924 297	1 961 379
Biological		-	-	-
Intangible		188	1 185	188
Other non-current assets		770	1 120	770
Total non current assets		2 010 958	1 971 742	2 010 958
TOTAL ASSETS		2 716 405	2 676 339	2 716 405
LIABILITIES				
Current liabilities				
Bank overdraft		-	-	-
Borrowing		13 298	-	13 298
Consumer deposits		11 224	12 909	11 224
Trade and other payables		124 442	81 003	124 442
Provisions		8 884	7 996	8 884
Total current liabilities		157 848	101 908	157 848
Non current liabilities				
Borrowing		151 735	129 736	151 735
Provisions		76 556	98 455	76 556
Total non current liabilities		228 291	228 192	228 291
TOTAL LIABILITIES		386 139	330 100	386 139
NET ASSETS	2	2 330 266	2 346 239	2 330 266
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)		2 086 039	2 081 545	2 086 039
Reserves		244 227	191 819	244 227
TOTAL COMMUNITY WEALTH/EQUITY	2	2 330 266	2 273 364	2 330 266

Note: The Year TD actual will be more in line over the reporting period.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M02 August							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	115 225	7 439	15 181	20 881	(5 700)	-27%	115 225
Service charges	395 843	15 916	37 094	67 886	(30 792)	-45%	395 843
Other revenue	29 572	7 557	430 939	3 249	427 691	13165%	29 572
Government - operating	112 666	3 644	41 783	39 692	2 091	5%	112 666
Government - capital	67 161	320	9 120	11 120	(2 000)	-18%	67 161
Interest	43 719	1	77	1 703	(1 626)	-95%	43 719
Dividends				-	-		-
Payments							
Suppliers and employees	(580 837)	(52 789)	(75 600)	(67 260)	8 340	-12%	(580 837)
Finance charges	(18 581)	-	-	-	-		(18 581)
Transfers and Grants	(3 168)	(384)	(393)	(652)	(259)	40%	(3 168)
NET CASH FROM/(USED) OPERATING ACTIVITIES	161 599	(18 297)	458 201	76 619	(381 582)	-498%	161 599
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	200	1 151	2 091	-	2 091	#DIV/0!	200
Decrease (Increase) in non-current debtors	-	-	-	-	-		-
Decrease (increase) other non-current receivables	-	50	(100)	-	(100)	#DIV/0!	-
Decrease (increase) in non-current investments	-	-	-	-	-		-
Payments							
Capital assets	(143 858)	-	-	(13 009)	(13 009)	100%	(143 858)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(143 658)	1 201	1 991	(13 009)	(15 000)	115%	(143 658)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-		-
Borrowing long term/refinancing	50 000	-	-	-	-		50 000
Increase (decrease) in consumer deposits	236	(12 691)	23 620	-	23 620	#DIV/0!	236
Payments							
Repayment of borrowing	(14 651)	-	-	-	-		(14 651)
NET CASH FROM/(USED) FINANCING ACTIVITIES	35 585	(12 691)	23 620	-	(23 620)	#DIV/0!	35 585
NET INCREASE/ (DECREASE) IN CASH HELD	53 526	(29 786)	483 812	63 609			53 526
Cash/cash equivalents at beginning:	495 102			495 102			495 102
Cash/cash equivalents at month/year end:	548 629		483 812	558 712			548 629

The Year TD actual for Other Revenue include investments made to the amount of R420 000 000. This amount will decrease as investments mature and will not reflect as an overspending at year-end.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August													
Description	NT Code	Budget Year 2019/20										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													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 220	1 445	461	247	245	249	530	2 342	10 739	3 613	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23 878	1 992	72	23	22	24	56	783	26 851	908	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	15 919	1 695	184	173	105	70	941	4 482	23 569	5 771	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 906	820	155	117	104	95	205	1 830	6 231	2 351	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 483	637	134	109	96	90	193	1 806	5 549	2 295	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	31	16	0	0	0	0	0	2	50	3	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	50 437	6 605	1 006	669	572	529	1 926	11 246	72 989	14 942	-	-
2018/19 - totals only		41 342	8 471	1 180	734	623	574	1 374	10 612	64 910	13 916		
Debtors Age Analysis By Customer Group													
Organs of State	2200	7 891	16	5	5	6	5	9	573	8 510	597	-	-
Commercial	2300	19 172	997	96	22	54	41	163	515	21 060	795	-	-
Households	2400	23 374	5 592	904	641	513	483	1 755	10 158	43 419	13 549	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	50 437	6 605	1 006	669	572	529	1 926	11 246	72 989	14 942	-	-

Total Debtors has Increased from **R62 416 427** in July 2019 to **R72 989 240** in August 2019.

The monthly service collection rate for August 2019 was **103.45%** compared to **105.71%** in July 2019. (Amounts received in current month for the previous month's debtors raised)

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	30 693	15	2	-	-	-	-	31	30 742	3 242
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	30 693	15	2	-	-	-	-	31	30 742	3 242

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
AL Abbot & Associate	R 12 884.00	23.07.2019	Statement on credit	Recon on all statements.
Hr Engineering	R 454.25	18.07.2019	Not all items received	In payment process.
R62 Construction	R 31 050.00	15.04.2018	Work not properly done	Invoice to be cancelled.
Sure Swartland verwe	R 2 110.00	11.07.2019	Discrepancy with total amount	In payment process

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August								
Investments by maturity Name of institution & investment ID	Period of Investment	Interest Rate *	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months							
Municipality								
NEDBANK	364 Days	8.45%	30/06/2020	300 000	25 281	-	-	325 281
NEDBANK	213 Days	8.20%	31/01/2020	60 000	2 871	-	-	62 871
STANDARD BANK	63 Days	7.675%	02/09/2019	60 000	795	-	-	60 795
Municipality sub-total				420 000		-	-	448 947
Entities								
								-
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST				420 000		-	-	448 947

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 - M02 August							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
RECEIPTS:							
Operating Transfers and Grants							
National Government:	94 852	1 992	40 131	40 131	-		94 852
Local Government Equitable Share	91 534	-	38 139	38 139	-		91 534
Finance Management	1 550	1 550	1 550	1 550	-		1 550
EPWP Incentive	1 768	442	442	442	-		1 768
Provincial Government:	17 564	3 152	3 152	3 152	-		17 564
Municipal Accreditation and Capacity Building Grant	224	-	-	-	-		224
Libraries	9 557	3 152	3 152	3 152	-		9 557
Proclaimed Roads Subsidy	5 084	-	-	-	-		5 084
Financial Management Support Grant: Student Bursaries	379	-	-	-	-		379
Financial Management Support Grant: mSCOA	330	-	-	-	-		330
Thusong Grant	-	-	-	-	-		-
Establishment of a K9 Unit	1 990	-	-	-	-		1 990
Other grant providers:	250	-	-	-	-		250
<i>LG Seta</i>	250	-	-	-	-		250
Total Operating Transfers and Grants	112 666	5 144	43 283	43 283	-		112 666
Capital Transfers and Grants							
National Government:	30 301	-	8 800	8 800	-		30 301
Municipal Infrastructure Grant (MIG)	21 301	-	4 800	4 800	-		21 301
Energy Efficiency and Demand Side Management Grant	4 000	-	2 000	2 000	-		4 000
Integrated National Electrification Programme (municipal)	5 000	-	2 000	2 000	-		5 000
Provincial Government:	36 860	370	370	370	-		36 860
Human Settlements	32 480	-	-	-	-		32 480
RSEP/VPUU Municipal Projects	4 000	-	-	-	-		4 000
Libraries	50	50	50	50	-		50
Upgrading of Tennis & Netball Courts	320	320	320	320	-		320
Establishment of a K9 Unit	10	-	-	-	-		10
Total Capital Transfers and Grants	67 161	370	9 170	9 170	-		67 161
TOTAL RECEIPTS OF TRANSFERS & GRANTS	179 827	5 514	52 453	52 453	-		179 827

Note: Grants received is based on National Treasury's payment schedule.

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
EXPENDITURE							
Operating expenditure of Transfers and Grants							
National Government:	94 852	5 770	12 554	12 441	113	0.9%	94 852
Local Government Equitable Share	91 534	5 460	12 052	12 289	(236)	-1.9%	91 534
Finance Management	1 550	39	79	134	(55)	-41.1%	1 550
EPWP Incentiv e	1 768	272	423	19	404	2167.0%	1 768
					-		
Provincial Government:	17 564	636	1 248	1 443	(195)	-13.5%	17 564
Municipal Accreditation and Capacity Building Grant	224	-	-	-	-		224
Libraries	9 557	636	1 239	1 377	(138)	-10.0%	9 557
Proclaimed Roads Subsidy	5 084	-	-	-	-		5 084
Financial Management Support Grant: Student Bursaries	379	-	9	63	(54)	-85.6%	379
Financial Management Support Grant: mSCOA	330	-	-	-	-		330
Establishment of a K9 Unit	1 990	-	-	3	(3)	-100.0%	1 990
					-		
Other grant providers:	250	-	-	-	-		250
<i>LG Seta</i>	250	-	-	-	-		250
Total operating expenditure of Transfers and Grants:	112 666	6 406	13 802	13 885	(82)	-0.6%	112 666
Capital expenditure of Transfers and Grants							
National Government:	30 301	538	1 010	4 367	(3 358)	-76.9%	30 301
Municipal Infrastructure Grant (MIG)	21 301	-	-	3 267	(3 267)	-100.0%	21 301
Energy Efficiency and Demand Side Management Grant	4 000	-	-	100	(100)	-100.0%	4 000
Integrated National Electrification Programme (municipal)	5 000	538	1 010	1 000	10	1.0%	5 000
					-		
Provincial Government:	36 860	-	-	3 750	(3 750)	-100.0%	36 860
Human Settlements	32 480	-	-	3 650	(3 650)	-100.0%	32 480
RSEP/VPUU Municipal Projects	4 000	-	-	100	(100)	-100.0%	4 000
Libraries	50	-	-	-	-		50
Upgrading of Tennis & Netball Courts	320	-	-	-	-		320
Establishment of a K9 Unit	10	-	-	-	-		10
Total capital expenditure of Transfers and Grants	67 161	538	1 010	8 117	(7 108)	-87.6%	67 161
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	179 827	6 944	14 812	22 002	(7 190)	-32.7%	179 827

8.3 Supporting Table SC7 (2)

None

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August							
Summary of Employee and Councillor remuneration	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B						D
<u>Councillors (Political Office Bearers plus Other)</u>							
Basic Salaries and Wages	7 430	695	1 381	1 143	238	21%	7 430
Pension and UIF Contributions	1 018	79	154	157	(3)	-2%	1 018
Medical Aid Contributions	251	22	45	39	6	16%	251
Motor Vehicle Allowance	1 310	-	-	202	(202)	-100%	1 310
Cellphone Allowance	1 102	81	163	170	(7)	-4%	1 102
Other benefits and allowances	-	-	-	-	-		-
Sub Total - Councillors	11 112	878	1 743	1 709	33	2%	11 112
<u>Senior Managers of the Municipality</u>							
Basic Salaries and Wages	7 947	637	1 273	1 134	140	12%	7 947
Pension and UIF Contributions	1 455	115	231	243	(12)	-5%	1 455
Medical Aid Contributions	265	35	69	44	25	56%	265
Motor Vehicle Allowance	1 055	87	173	176	(3)	-2%	1 055
Cellphone Allowance	304	24	48	51	(3)	-6%	304
Other benefits and allowances	174	15	29	29	0	1%	174
Long service awards	87	-	-	14	(14)	-100%	87
Post-retirement benefit obligations	842	-	-	-	-		842
Sub Total - Senior Managers of Municipality	12 130	912	1 823	1 691	132	8%	12 130
<u>Other Municipal Staff</u>							
Basic Salaries and Wages	123 864	10 079	20 075	20 896	(822)	-4%	123 864
Pension and UIF Contributions	23 315	1 863	3 737	3 652	85	2%	23 315
Medical Aid Contributions	12 507	799	1 598	1 623	(25)	-2%	12 507
Overtime	8 531	710	733	1 511	(777)	-51%	8 531
Motor Vehicle Allowance	5 040	422	844	840	4	0%	5 040
Cellphone Allowance	427	41	81	71	10	13%	427
Housing Allowances	1 560	127	250	249	1	0%	1 560
Other benefits and allowances	21 791	1 121	1 628	1 941	(312)	-16%	21 791
Payments in lieu of leave	2 378	-	-	-	-		2 378
Long service awards	1 552	-	119	259	(140)	-54%	1 552
Post-retirement benefit obligations	4 418	(207)	-	-	-		4 418
Sub Total - Other Municipal Staff	205 384	14 956	29 065	31 041	(1 976)	-6%	205 384
Total Parent Municipality	228 626	16 745	32 631	34 441	(1 811)	-5%	228 626
Total Municipal Entities	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS	228 626	16 745	32 631	34 441	(1 811)	-5%	228 626
% increase	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF	217 514	15 868	30 888	32 732	(1 844)	-6%	217 514

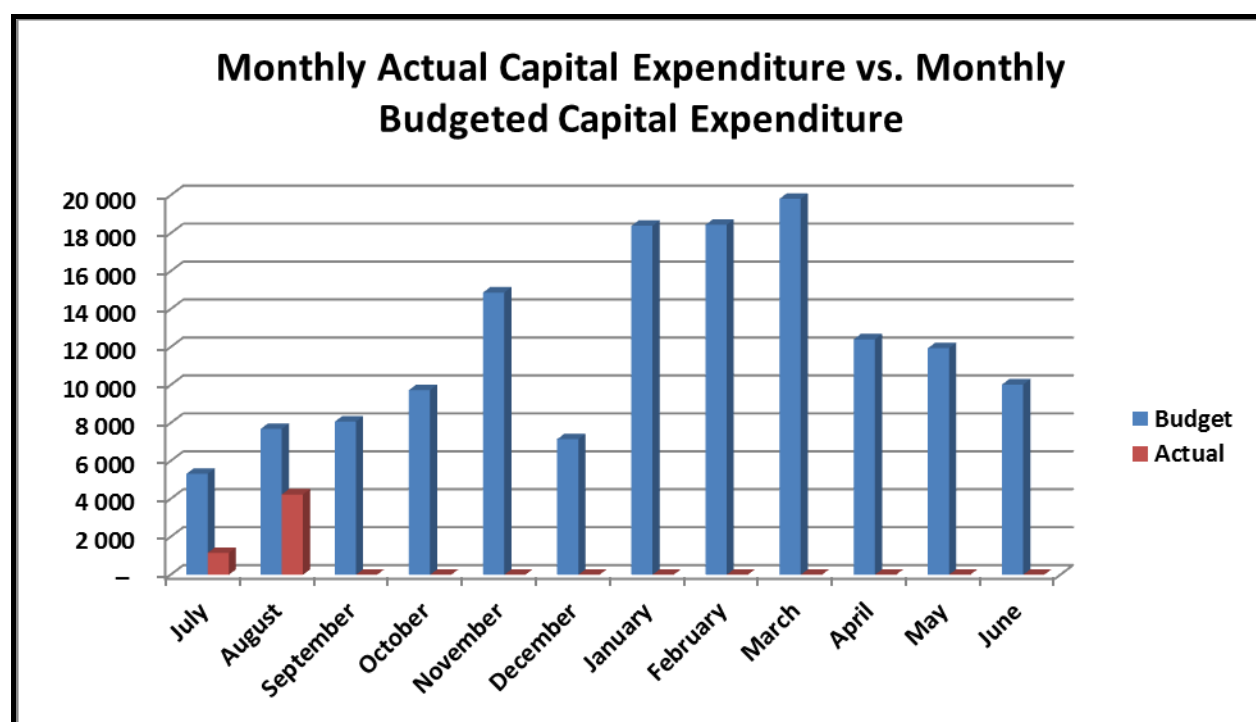
Section 10 – Material variances to the SDBIP

None.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August							
Month	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
<u>Monthly expenditure performance trend</u>							
July	5 323	1 153	1 153	5 323	4 170	78.3%	1%
August	7 687	4 232	5 384	13 009	7 625	58.6%	4%
September	8 070	–		21 079	–		
October	9 734	–		30 813	–		
November	14 875	–		45 688	–		
December	7 148	–		52 835	–		
January	18 389	–		71 224	–		
February	18 443	–		89 667	–		
March	19 817	–		109 483	–		
April	12 408	–		121 892	–		
May	11 941	–		133 832	–		
June	10 025	–		143 858	–		
Total Capital expenditure	143 858	5 384					



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 - M02 August

Description	Ref	Budget Year 2019/20						
		Original 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		10 744	624	1 101	1 600	499	31.2%	10 744
Roads Infrastructure		1 700	-	-	-	-		1 700
<i>Roads</i>		1 700	-	-	-	-		1 700
Electrical Infrastructure		6 300	624	1 101	1 200	99	8.3%	6 300
<i>MV Substations</i>		550	-	-	200	200	100.0%	550
<i>LV Networks</i>		5 750	624	1 101	1 000	(101)	-10.1%	5 750
Water Supply Infrastructure		1 214	-	-	400	400	100.0%	1 214
<i>Reservoirs</i>		464	-	-	400	400	100.0%	464
<i>Distribution</i>		500	-	-	-	-		500
<i>Distribution Points</i>		250	-	-	-	-		250
Sanitation Infrastructure		1 030	-	-	-	-		1 030
<i>Reticulation</i>		1 030	-	-	-	-		1 030
Solid Waste Infrastructure		500	-	-	-	-		500
<i>Waste Drop-off Points</i>		500	-	-	-	-		500
Community Assets		10 070	181	517	800	283	35.4%	10 070
Community Facilities		6 500	-	-	100	100	100.0%	6 500
<i>Centres</i>		700	-	-	-	-		700
<i>Parks</i>		700	-	-	-	-		700
<i>Public Open Space</i>		5 100	-	-	100	100	100.0%	5 100
Sport and Recreation Facilities		3 570	181	517	700	183	26.2%	3 570
<i>Indoor Facilities</i>		3 550	181	517	700	183	26.2%	3 550
<i>Outdoor Facilities</i>		20	-	-	-	-		20
Other assets		31 780	-	-	3 650	3 650	100.0%	31 780
Operational Buildings		-	-	-	-	-		-
Housing		31 780	-	-	3 650	3 650	100.0%	31 780
<i>Social Housing</i>		31 780	-	-	3 650	3 650	100.0%	31 780
Computer Equipment		570	-	-	-	-		570
Computer Equipment		570	-	-	-	-		570
Furniture and Office Equipment		194	1	1	39	38	98.7%	194
Furniture and Office Equipment		194	1	1	39	38	98.7%	194
Machinery and Equipment		6 891	322	322	57	(266)	-468.0%	6 891
Machinery and Equipment		6 891	322	322	57	(266)	-468.0%	6 891
Transport Assets		1 142	-	-	(6)	(6)	100.0%	1 142
Transport Assets		1 142	-	-	(6)	(6)	100.0%	1 142
Total Capital Expenditure on new assets	1	61 391	1 128	1 940	6 140	4 200	68.4%	61 391

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

Description	Ref	Budget Year 2019/20						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure		25 434	2 247	2 275	1 400	(875)	-62.5%	25 434
Roads Infrastructure		15 000	(0)	(0)	-	0	#DIV/0!	15 000
<i>Roads</i>		15 000	(0)	(0)	-	0	#DIV/0!	15 000
Electrical Infrastructure		5 500	2 247	2 275	400	(1 875)	-468.7%	5 500
<i>MV Substations</i>		4 900	2 244	2 244	380	(1 864)	-490.6%	4 900
<i>MV Networks</i>		300	-	-	-	-		300
<i>LV Networks</i>		300	2	31	20	(11)	-53.3%	300
<i>Capital Spares</i>		-	-	-	-	-		-
Water Supply Infrastructure		4 934	-	-	1 000	1 000	100.0%	4 934
<i>Distribution</i>		4 934	-	-	1 000	1 000	100.0%	4 934
Community Assets		850	-	-	-	-		850
Community Facilities		550	-	-	-	-		550
<i>Public Ablution Facilities</i>		550	-	-	-	-		550
Sport and Recreation Facilities		300	-	-	-	-		300
<i>Outdoor Facilities</i>		300	-	-	-	-		300
Other assets		500	-	-	-	-		500
Operational Buildings		500	-	-	-	-		500
<i>Yards</i>		500	-	-	-	-		500
Total Capital Expenditure on renewal of existing ass	1	26 784	2 247	2 275	1 400	(875)	-62.5%	26 784

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August

Description	Ref	Budget Year 2019/20						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure		54 332	857	1 083	5 267	4 184	79.4%	54 332
Roads Infrastructure		2 664	-	-	-	-		2 664
<i>Roads</i>		2 664	-	-	-	-		2 664
Storm water Infrastructure		1 820	-	-	-	-		1 820
<i>Storm water Conveyance</i>		1 820	-	-	-	-		1 820
Electrical Infrastructure		5 950	780	1 006	500	(506)	-101.2%	5 950
<i>LV Networks</i>		5 950	780	1 006	500	(506)	-101.2%	5 950
Water Supply Infrastructure		500	-	-	-	-		500
<i>Distribution</i>		500	-	-	-	-		500
Sanitation Infrastructure		38 898	-	-	4 267	4 267	100.0%	38 898
<i>Waste Water Treatment Works</i>		38 898	-	-	4 267	4 267	100.0%	38 898
Solid Waste Infrastructure		4 500	77	77	500	423	84.6%	4 500
<i>Waste Transfer Stations</i>		4 500	77	77	500	423	84.6%	4 500
Community Assets		1 350	-	86	200	114	56.8%	1 350
Community Facilities		50	-	-	-	-		50
<i>Public Ablution Facilities</i>		50	-	-	-	-		50
Sport and Recreation Facilities		1 300	-	86	200	114	56.8%	1 300
<i>Outdoor Facilities</i>		1 300	-	86	200	114	56.8%	1 300
Total Capital Expenditure on upgrading of existing	1	55 682	857	1 169	5 467	4 298	78.6%	55 682

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August								
Description	Ref	Budget Year 2019/20						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure		39 102	3 174	4 664	4 260	(403)	-9.5%	39 102
Roads Infrastructure		10 634	282	366	302	(64)	-21.3%	10 634
<i>Roads</i>		10 573	282	366	302	(64)	-21.3%	10 573
<i>Road Furniture</i>		61	-	-	-	-		61
Storm water Infrastructure		16 174	1 274	2 375	2 354	(21)	-0.9%	16 174
<i>Storm water Conveyance</i>		16 174	1 274	2 375	2 354	(21)	-0.9%	16 174
Electrical Infrastructure		2 398	351	492	415	(77)	-18.6%	2 398
<i>MV Substations</i>		144	22	28	70	42	60.4%	144
<i>LV Networks</i>		2 253	328	464	345	(119)	-34.5%	2 253
Water Supply Infrastructure		-	69	125	58	(67)	-116.3%	-
<i>Reservoirs</i>		-	69	125	58	(67)	-116.3%	-
Sanitation Infrastructure		3 390	339	373	227	(146)	-64.3%	3 390
<i>Pump Station</i>		883	109	109	58	(51)	-88.0%	883
<i>Waste Water Treatment Works</i>		2 507	231	264	169	(95)	-56.3%	2 507
Solid Waste Infrastructure		6 507	858	933	905	(28)	-3.1%	6 507
<i>Landfill Sites</i>		6 507	858	933	905	(28)	-3.1%	6 507
Community Assets		2 288	153	174	60	(114)	-187.7%	2 288
Community Facilities		1 655	75	92	53	(39)	-74.6%	1 655
<i>Halls</i>		752	7	14	15	1	8.1%	752
<i>Centres</i>		698	59	69	30	(39)	-131.5%	698
<i>Libraries</i>		50	-	-	-	-		50
<i>Cemeteries/Crematoria</i>		75	2	2	8	6	75.3%	75
<i>Parks</i>		80	7	7	(0)	(8)	2095.7%	80
Sport and Recreation Facilities		633	78	82	8	(74)	-954.6%	633
<i>Indoor Facilities</i>		100	7	7	2	(5)	-303.9%	100
<i>Outdoor Facilities</i>		533	72	75	6	(69)	-1130.0%	533
Other assets		4 792	121	136	50	(86)	-173.4%	4 792
Operational Buildings		710	63	69	50	(19)	-38.9%	710
<i>Municipal Offices</i>		710	63	69	50	(19)	-38.9%	710
Housing		4 082	58	67	0	(67)	-82449.8%	4 082
<i>Staff Housing</i>		182	1	1	-	(1)	#DIV/0!	182
<i>Social Housing</i>		3 900	57	66	0	(66)	-80994.3%	3 900
Intangible Assets		2 947	194	348	298	(51)	-17.0%	2 947
Licences and Rights		2 947	194	348	298	(51)	-17.0%	2 947
<i>Computer Software and Applications</i>		2 947	194	348	298	(51)	-17.0%	2 947
Computer Equipment		419	16	26	19	(7)	-35.1%	419
Computer Equipment		419	16	26	19	(7)	-35.1%	419
Furniture and Office Equipment		61	-	-	3	3	100.0%	61
Furniture and Office Equipment		61	-	-	3	3	100.0%	61
Machinery and Equipment		937	96	108	75	(33)	-44.3%	937
Machinery and Equipment		937	96	108	75	(33)	-44.3%	937
Transport Assets		4 134	404	515	213	(302)	-141.5%	4 134
Transport Assets		4 134	404	515	213	(302)	-141.5%	4 134
Total Repairs and Maintenance Expenditure	1	54 681	4 158	5 971	4 978	(992)	-19.9%	54 681

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	Budget Year 2019/20						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Depreciation by Asset Class/Sub-class								
Infrastructure		70 182	-	-	-	-		70 182
Roads Infrastructure		23 071	-	-	-	-		23 071
<i>Roads</i>		1 479	-	-	-	-		1 479
<i>Road Structures</i>		21 187	-	-	-	-		21 187
<i>Road Furniture</i>		405	-	-	-	-		405
Storm water Infrastructure		4 312	-	-	-	-		4 312
<i>Drainage Collection</i>		836	-	-	-	-		836
<i>Storm water Conveyance</i>		3 387	-	-	-	-		3 387
<i>Attenuation</i>		89	-	-	-	-		89
Electrical Infrastructure		12 389	-	-	-	-		12 389
<i>Power Plants</i>		3	-	-	-	-		3
<i>HV Transmission Conductors</i>		36	-	-	-	-		36
<i>MV Substations</i>		1 904	-	-	-	-		1 904
<i>MV Switching Stations</i>		1 134	-	-	-	-		1 134
<i>MV Networks</i>		7 109	-	-	-	-		7 109
<i>LV Networks</i>		1 987	-	-	-	-		1 987
<i>Capital Spares</i>		216	-	-	-	-		216
Water Supply Infrastructure		13 537	-	-	-	-		13 537
<i>Dams and Weirs</i>		266	-	-	-	-		266
<i>Boreholes</i>		158	-	-	-	-		158
<i>Reservoirs</i>		2 753	-	-	-	-		2 753
<i>Pump Stations</i>		578	-	-	-	-		578
<i>Water Treatment Works</i>		146	-	-	-	-		146
<i>Bulk Mains</i>		240	-	-	-	-		240
<i>Distribution</i>		9 396	-	-	-	-		9 396
Sanitation Infrastructure		16 519	-	-	-	-		16 519
<i>Pump Station</i>		54	-	-	-	-		54
<i>Reticulation</i>		493	-	-	-	-		493
<i>Waste Water Treatment Works</i>		8 999	-	-	-	-		8 999
<i>Outfall Sewers</i>		6 907	-	-	-	-		6 907
<i>Toilet Facilities</i>		67	-	-	-	-		67
Solid Waste Infrastructure		355	-	-	-	-		355
<i>Landfill Sites</i>		127	-	-	-	-		127
<i>Waste Transfer Stations</i>		87	-	-	-	-		87
<i>Waste Drop-off Points</i>		141	-	-	-	-		141
Rail Infrastructure		-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-		-

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	Budget Year 2019/20						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Community Assets		5 183	-	-	-	-		5 183
Community Facilities		3 811	-	-	-	-		3 811
<i>Halls</i>		471	-	-	-	-		471
<i>Clinics/Care Centres</i>		1 443	-	-	-	-		1 443
<i>Museums</i>		134	-	-	-	-		134
<i>Libraries</i>		530	-	-	-	-		530
<i>Cemeteries/Crematoria</i>		910	-	-	-	-		910
<i>Public Ablution Facilities</i>		324	-	-	-	-		324
Sport and Recreation Facilities		1 372	-	-	-	-		1 372
<i>Outdoor Facilities</i>		1 372	-	-	-	-		1 372
Heritage assets		-	-	-	-	-		-
Investment properties		18	-	-	-	-		18
Revenue Generating		18	-	-	-	-		18
<i>Improved Property</i>		18	-	-	-	-		18
Non-revenue Generating		-	-	-	-	-		-
Other assets		1 783	-	-	-	-		1 783
Operational Buildings		1 440	-	-	-	-		1 440
<i>Municipal Offices</i>		1 223	-	-	-	-		1 223
<i>Workshops</i>		21	-	-	-	-		21
<i>Stores</i>		196	-	-	-	-		196
Housing		343	-	-	-	-		343
<i>Staff Housing</i>		68	-	-	-	-		68
<i>Social Housing</i>		275	-	-	-	-		275
Biological or Cultivated Assets		-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-		-
Intangible Assets		658	-	-	-	-		658
Servitudes		-	-	-	-	-		-
Licences and Rights		658	-	-	-	-		658
<i>Computer Software and Applications</i>		658	-	-	-	-		658
Computer Equipment		1 456	-	-	-	-		1 456
Computer Equipment		1 456	-	-	-	-		1 456
Furniture and Office Equipment		796	-	-	-	-		796
Furniture and Office Equipment		796	-	-	-	-		796
Machinery and Equipment		2 898	-	-	-	-		2 898
Machinery and Equipment		2 898	-	-	-	-		2 898
Transport Assets		4 318	-	-	-	-		4 318
Transport Assets		4 318	-	-	-	-		4 318
Land		-	-	-	-	-		-
Land		-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-		-
Total Depreciation	1	87 293	-	-	-	-		87 293

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 **August 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

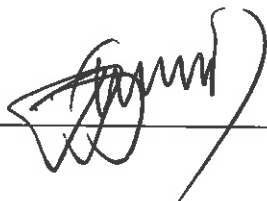
PP



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date:

12 September 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 be 'Tjimen Van Essen', written over a horizontal line. The signature is stylized and slanted upwards to the right.

Date: 12 September 2019