

# 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 February 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 statement for February 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.

### **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 February 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 and quarterly report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality’s budget.

### **3.2 Consolidated performance**

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

	Original Budget	Adjustments Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
<b>Operating Expenditure</b>	R 686 703 472	R 682 097 512	R 331 521 743	R 306 032 818	R -25 488 925	-8%
<b>Operating Revenue</b>	R 734 630 082	R 750 218 864	R 420 385 397	R 433 374 532	R 12 989 135	3%
<b>Capital</b>	R 87 245 909	R 98 785 331	R 56 535 729	R 42 400 226	R -14 135 503	-25%

### 3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
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	9 059	80 183	73 702	6 481	9%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	21 516	176 369	172 072	4 298	2%	261 358
Service charges - water revenue	53 360	56 799	56 799	5 646	42 367	42 446	(79)	0%	56 799
Service charges - sanitation revenue	39 043	41 079	41 889	3 419	27 162	27 645	(483)	-2%	41 889
Service charges - refuse revenue	23 741	24 833	25 530	2 218	17 218	16 781	437	3%	25 530
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 585	1 497	1 497	123	1 029	998	32	3%	1 497
Interest earned - external investments	31 924	30 263	38 500	545	5 534	5 609	(75)	-1%	38 500
Interest earned - outstanding debtors	1 968	2 061	2 595	233	1 705	1 552	153	10%	2 595
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 631	25 227	32 473	45	311	381	(70)	-18%	32 473
Licences and permits	3 834	3 753	3 997	341	2 666	2 582	83	3%	3 997
Agency services	4 052	4 100	4 200	335	2 924	2 766	159	6%	4 200
Transfers and subsidies	110 484	132 185	110 818	-	61 536	62 163	(627)	-1%	110 818
Other revenue	15 541	10 655	11 181	1 268	8 514	7 925	588	7%	11 181
Gains on disposal of PPE	9 042	200	3 764	1 722	5 856	3 764	2 092	56%	3 764
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>672 287</b>	<b>697 655</b>	<b>698 247</b>	<b>46 470</b>	<b>433 375</b>	<b>420 385</b>	<b>12 989</b>	<b>3%</b>	<b>698 247</b>

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 28 February 2019.

- Interest earned – outstanding debtor’s stands at 10% above YTD budgeted projections with the amount being insignificant from a material point of view.
- Fines, penalties and forfeits stands at 18% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- Gains on disposal of PPE 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 excluded.
- Revenue received for the month of February 2019 was **R46.470 million** whilst the overall YTD performance stands at **3%** above the budgeted projections.

### 3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
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	204 883	15 194	126 117	133 279	(7 162)	-5%	204 883
Remuneration of councillors	9 913	10 578	10 578	1 093	6 873	6 981	(109)	-2%	10 578
Debt impairment	28 506	16 817	20 718	1 221	1 185	1 368	(184)	-13%	20 718
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-		85 063
Finance charges	15 512	15 135	14 285	-	7 108	7 280	(172)	-2%	14 285
Bulk purchases	178 604	211 428	193 154	5 188	110 695	118 144	(7 449)	-6%	193 154
Other materials	17 545	12 217	29 520	1 072	9 298	9 535	(238)	-2%	29 520
Contracted services	58 113	95 049	68 128	4 250	27 972	33 574	(5 602)	-17%	68 128
Transfers and subsidies	2 471	2 883	3 119	111	1 697	2 001	(304)	-15%	3 119
Other expenditure	25 117	32 084	50 167	1 403	15 090	19 360	(4 270)	-22%	50 167
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>682 098</b>	<b>29 533</b>	<b>306 033</b>	<b>331 522</b>	<b>(25 489)</b>	<b>-8%</b>	<b>682 098</b>
<b>Surplus/(Deficit)</b>	<b>68 315</b>	<b>10 952</b>	<b>16 149</b>	<b>16 937</b>	<b>127 342</b>	<b>88 864</b>	<b>38 478</b>	<b>43%</b>	<b>16 149</b>
Transfers and subsidies - capital (monetary)	56 743	36 975	49 722	-	-	-	-		49 722
Transfers and subsidies - capital (monetary)	-	-	2 250	-	-	-	-		2 250
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>125 058</b>	<b>47 927</b>	<b>68 121</b>	<b>16 937</b>	<b>127 342</b>	<b>88 864</b>			<b>68 121</b>

- Debt Impairment is 13 % below YTD budgeted projections with the amount being insignificant from a material point of view.
- Contracted Services stand at 17% below the YTD budgeted projections due to underspending on various line items such as Maintenance on Proclaimed roads.
- Transfer and Subsidies stands at 15 % 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 22% below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of February 2019 was **R29.533 million** whilst the overall YTD performance stands at **8%** 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) - M08 February										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		10 913	2 437	4 375	435	2 435	3 630	(1 194)	-33%	4 375
Executive and council		9	10	10	-	10	7	3	43%	10
Finance and administration		10 904	2 427	4 365	435	2 425	3 623	(1 197)	-33%	4 365
<i>Community and public safety</i>		10 680	16 275	23 516	339	8 193	14 810	(6 617)	-45%	23 516
Community and social services		3 231	1 296	1 334	7	738	784	(46)	-6%	1 334
Sport and recreation		6 628	11 609	18 944	307	5 183	8 802	(3 620)	-41%	18 944
Public safety		821	3 370	3 238	25	2 272	5 223	(2 951)	-56%	3 238
<i>Economic and environmental services</i>		26 012	20 337	26 851	297	2 434	5 745	(3 312)	-58%	26 851
Planning and development		179	70	7 117	1	907	1 069	(162)	-15%	7 117
Road transport		25 833	20 267	19 733	295	1 527	4 677	(3 150)	-67%	19 733
<i>Trading services</i>		52 803	48 197	44 043	1 716	29 338	32 351	(3 013)	-9%	44 043
Energy sources		11 224	14 794	15 252	961	8 593	9 433	(840)	-9%	15 252
Water management		19 025	11 775	12 375	74	10 876	7 496	3 380	45%	12 375
Waste water management		14 667	15 468	10 829	681	4 514	9 865	(5 351)	-54%	10 829
Waste management		7 887	6 160	5 587	-	5 355	5 557	(202)	-4%	5 587
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>2 786</b>	<b>42 400</b>	<b>56 536</b>	<b>(14 136)</b>	<b>-25%</b>	<b>98 785</b>
<b>Funded by:</b>										
National Government		27 608	27 975	27 975	1 134	18 751	17 010	1 741	10%	27 975
Provincial Government		29 020	9 000	21 747	811	5 848	11 470	(5 622)	-49%	21 747
Transfers recognised - capital		56 628	36 975	49 722	1 945	24 598	28 480	(3 882)	-14%	49 722
Public contributions & donations	5		-	2 250	-	-	-	-		2 250
Internally generated funds		43 780	50 271	46 813	842	17 802	28 056	(10 254)	-37%	46 813
<b>Total Capital Funding</b>		<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>2 786</b>	<b>42 400</b>	<b>56 536</b>	<b>(14 136)</b>	<b>-25%</b>	<b>98 785</b>

- Capital expenditure for the month of February 2019 amounts to **R 2 786 454.40** and stands at **25%** below the projected YTD which is not aligned to the SDBIP and budget plan.
- Commitments are **R 11 297 548.15**.

### 3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February						
Description of financial indicator	Basis of calculation	Ref	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%	14,6%	2,3%	14,6%
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%	10,2%	10,2%	10,2%
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	1	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%	87,92%	95,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18,8%	14,9%	9,3%	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%	99,02%	100,0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6,0%	6,0%	5,92%	6,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15,0%	15,0%	15,35%	15,0%
Employee costs	Employee costs/Total Revenue - capital revenue		29,1%	29,3%	29,1%	29,3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7,9%	0,0%	6,4%	0,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14,4%	14,2%	1,6%	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%	24,6%	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

## 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 - M08 February									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	102 724	103 645	103 645	9 059	80 183	73 702	6 481	9%	103 645
Service charges	358 502	384 069	385 577	32 799	263 116	258 944	4 172	2%	385 577
Investment revenue	31 924	30 263	38 500	545	5 534	5 609	(75)	-1%	38 500
Transfers and subsidies	110 484	132 185	110 818	-	61 536	62 163	(627)	-1%	110 818
Other own revenue	68 653	47 493	59 707	4 067	23 006	19 968	3 038	15%	59 707
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>672 287</b>	<b>697 655</b>	<b>698 247</b>	<b>46 470</b>	<b>433 375</b>	<b>420 385</b>	<b>12 989</b>	<b>3%</b>	<b>698 247</b>
Employee costs	181 157	202 968	204 883	15 194	126 117	133 279	(7 162)	-5%	204 883
Remuneration of Councillors	9 913	10 578	10 578	1 093	6 873	6 981	(109)	-2%	10 578
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-	-	85 063
Finance charges	15 512	15 135	14 285	-	7 108	7 280	(172)	-2%	14 285
Materials and bulk purchases	196 150	223 645	222 675	6 261	119 993	127 679	(7 686)	-6%	222 675
Transfers and subsidies	2 471	2 883	3 119	111	1 697	2 001	(304)	-15%	3 119
Other expenditure	118 670	146 431	141 495	6 874	44 246	54 302	(10 056)	-19%	141 495
<b>Total Expenditure</b>	<b>603 972</b>	<b>686 703</b>	<b>682 098</b>	<b>29 533</b>	<b>306 033</b>	<b>331 522</b>	<b>(25 489)</b>	<b>-8%</b>	<b>682 098</b>
<b>Surplus/(Deficit)</b>	<b>68 315</b>	<b>10 952</b>	<b>16 149</b>	<b>16 937</b>	<b>127 342</b>	<b>88 864</b>	<b>38 478</b>	<b>43%</b>	<b>16 149</b>
Transfers and subsidies - capital (monetary alloc	56 743	36 975	49 722	-	-	-	-	-	49 722
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>68 121</b>	<b>16 937</b>	<b>127 342</b>	<b>88 864</b>	<b>38 478</b>	<b>43%</b>	<b>68 121</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>125 058</b>	<b>47 927</b>	<b>68 121</b>	<b>16 937</b>	<b>127 342</b>	<b>88 864</b>	<b>38 478</b>	<b>43%</b>	<b>68 121</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>2 786</b>	<b>42 400</b>	<b>56 316</b>	<b>(13 916)</b>	<b>-25%</b>	<b>98 785</b>
Capital transfers recognised	56 628	36 975	49 722	1 945	24 598	28 480	(3 882)	-14%	49 722
Public contributions & donations	-	-	2 250	-	-	-	-	-	2 250
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	43 780	50 271	46 813	842	17 802	28 056	(10 254)	-37%	46 813
<b>Total sources of capital funds</b>	<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>2 786</b>	<b>42 400</b>	<b>56 536</b>	<b>(14 136)</b>	<b>-25%</b>	<b>98 785</b>
<b>Financial position</b>									
Total current assets	560 831	525 339	614 308		623 081				614 308
Total non current assets	1 950 674	1 848 996	1 956 274		1 993 064				1 956 274
Total current liabilities	133 586	98 711	129 920		115 802				129 920
Total non current liabilities	198 789	186 866	191 803		193 399				191 803
Community wealth/Equity	2 179 130	2 088 758	2 248 859		2 306 943				2 248 859
<b>Cash flows</b>									
Net cash from (used) operating	252 833	113 884	136 025	11 983	64 532	113 249	48 716	43%	136 025
Net cash from (used) investing	(130 685)	(94 144)	(92 539)	732	(21 340)	52 449	73 788	141%	(92 539)
Net cash from (used) financing	(10 238)	(4 335)	(9 182)	-	79	(4 434)	(4 513)	102%	(9 182)
<b>Cash/cash equivalents at the month/year end</b>	<b>460 799</b>	<b>383 890</b>	<b>495 102</b>	<b>-</b>	<b>504 071</b>	<b>622 062</b>	<b>117 992</b>	<b>19%</b>	<b>495 102</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	37 232	8 390	1 955	1 212	951	3 214	1 786	9 835	64 573
<b>Creditors Age Analysis</b>									
Total Creditors	5 090	178	(1)	(3)	125	-	-	-	5 388



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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February									
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	11 723	115 245	100 126	15 119	15%	181 801
Executive and council	389	274	274	2	84	182	(99)	-54%	274
Finance and administration	181 567	168 152	181 427	11 720	115 161	99 897	15 264	15%	181 427
Internal audit	100	100	100	-	-	47	(47)	-100%	100
<i>Community and public safety</i>	74 800	84 038	77 662	474	3 980	24 796	(20 816)	-84%	77 662
Community and social services	8 905	11 094	16 857	111	780	4 731	(3 951)	-84%	16 857
Sport and recreation	11 271	6 987	8 364	305	2 771	3 003	(232)	-8%	8 364
Public safety	33 462	25 552	36 848	42	298	528	(230)	-44%	36 848
Housing	21 162	40 406	15 593	16	131	16 534	(16 403)	-99%	15 593
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	37 005	15 526	22 959	1 028	7 971	9 765	(1 794)	-18%	22 959
Planning and development	3 752	3 550	3 612	342	2 180	2 386	(206)	-9%	3 612
Road transport	33 253	11 977	19 347	686	5 791	7 379	(1 588)	-22%	19 347
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	435 143	466 513	467 771	33 242	306 161	285 681	20 480	7%	467 771
Energy sources	251 940	271 436	271 186	21 545	178 623	173 428	5 195	3%	271 186
Water management	74 162	84 537	84 537	5 854	55 690	50 902	4 788	9%	84 537
Waste water management	72 025	71 066	71 876	3 463	43 996	37 475	6 521	17%	71 876
Waste management	37 016	39 474	40 172	2 380	27 853	23 876	3 976	17%	40 172
<i>Other</i>	24	26	26	2	17	17	(0)	-1%	26
<b>Total Revenue - Functional</b>	<b>729 029</b>	<b>734 630</b>	<b>750 219</b>	<b>46 470</b>	<b>433 375</b>	<b>420 385</b>	<b>12 989</b>	<b>3%</b>	<b>750 219</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	118 295	120 852	123 944	7 969	62 316	70 829	(8 513)	-12%	123 944
Executive and council	17 977	18 734	18 843	1 475	10 284	11 041	(758)	-7%	18 843
Finance and administration	98 882	100 457	103 441	6 380	51 008	58 697	(7 689)	-13%	103 441
Internal audit	1 435	1 660	1 660	114	1 024	1 091	(67)	-6%	1 660
<i>Community and public safety</i>	84 124	118 629	102 976	4 901	40 775	45 412	(4 637)	-10%	102 976
Community and social services	14 995	17 518	17 513	1 181	9 888	10 999	(1 111)	-10%	17 513
Sport and recreation	19 277	22 540	22 714	1 500	12 652	13 629	(977)	-7%	22 714
Public safety	47 792	41 823	56 689	2 082	16 826	19 154	(2 328)	-12%	56 689
Housing	2 060	36 749	6 060	137	1 408	1 630	(221)	-14%	6 060
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	74 088	67 878	69 451	2 125	18 150	19 655	(1 505)	-8%	69 451
Planning and development	10 045	12 414	12 501	921	6 961	8 174	(1 213)	-15%	12 501
Road transport	64 043	55 463	56 949	1 205	11 189	11 480	(292)	-3%	56 949
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	326 263	377 909	384 290	14 519	183 891	194 670	(10 779)	-6%	384 290
Energy sources	199 225	229 709	230 059	6 993	125 582	128 478	(2 896)	-2%	230 059
Water management	44 689	56 095	59 118	2 410	13 146	18 705	(5 559)	-30%	59 118
Waste water management	52 835	59 061	60 299	2 679	25 181	26 216	(1 035)	-4%	60 299
Waste management	29 514	33 044	34 815	2 437	19 981	21 270	(1 289)	-6%	34 815
<i>Other</i>	1 203	1 436	1 436	19	902	957	(55)	-6%	1 436
<b>Total Expenditure - Functional</b>	<b>603 972</b>	<b>686 703</b>	<b>682 098</b>	<b>29 533</b>	<b>306 033</b>	<b>331 522</b>	<b>(25 489)</b>	<b>-8%</b>	<b>682 098</b>
<b>Surplus/ (Deficit) for the year</b>	<b>125 058</b>	<b>47 927</b>	<b>68 121</b>	<b>16 937</b>	<b>127 342</b>	<b>88 864</b>	<b>38 478</b>	<b>43%</b>	<b>68 121</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) - M08 February									
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	82	531	4 641	(4 110)	-88,6%	10 411
Vote 2 - Civil Services	220 443	204 347	214 391	11 856	128 920	115 389	13 531	11,7%	214 391
Vote 3 - Council	389	274	274	2	84	182	(99)	-54,1%	274
Vote 4 - Electricity Services	251 940	271 436	271 186	21 545	178 623	173 428	5 195	3,0%	271 186
Vote 5 - Financial Services	177 816	166 453	178 862	11 635	114 516	98 894	15 622	15,8%	178 862
Vote 6 - Development Services	27 632	48 472	29 514	629	4 663	21 622	(16 959)	-78,4%	29 514
Vote 7 - Municipal Manager	100	100	100	-	-	47	(47)	-100,0%	100
Vote 8 - Protection Services	41 590	33 890	45 481	721	6 038	6 183	(145)	-2,3%	45 481
	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>729 029</b>	<b>734 630</b>	<b>750 219</b>	<b>46 470</b>	<b>433 375</b>	<b>420 385</b>	<b>12 989</b>	<b>3%</b>	<b>750 219</b>
<b>Expenditure by Vote</b>									
Vote 1 - Corporate Services	25 036	29 574	31 088	2 672	18 521	19 548	(1 027)	-5,3%	31 088
Vote 2 - Civil Services	231 706	233 977	240 945	10 133	82 859	93 334	(10 475)	-11,2%	240 945
Vote 3 - Council	14 957	15 750	15 856	1 242	8 458	9 123	(665)	-7,3%	15 856
Vote 4 - Electricity Services	207 685	243 011	243 364	7 499	132 358	136 105	(3 747)	-2,8%	243 364
Vote 5 - Financial Services	43 280	48 959	50 365	3 198	24 072	28 699	(4 627)	-16,1%	50 365
Vote 6 - Development Services	18 935	56 729	26 907	1 535	12 673	14 610	(1 937)	-13,3%	26 907
Vote 7 - Municipal Manager	6 178	6 866	6 866	485	4 020	4 473	(453)	-10,1%	6 866
Vote 8 - Protection Services	56 195	51 837	66 707	2 770	23 072	25 630	(2 558)	-10,0%	66 707
	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>603 972</b>	<b>686 703</b>	<b>682 098</b>	<b>29 533</b>	<b>306 033</b>	<b>331 522</b>	<b>(25 489)</b>	<b>-8%</b>	<b>682 098</b>
<b>Surplus/ (Deficit) for the year</b>	<b>125 058</b>	<b>47 927</b>	<b>68 121</b>	<b>16 937</b>	<b>127 342</b>	<b>88 864</b>	<b>38 478</b>	<b>43,3%</b>	<b>68 121</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) - M08 February									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	102 724	103 645	103 645	9 059	80 183	73 702	6 481	9%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	21 516	176 369	172 072	4 298	2%	261 358
Service charges - water revenue	53 360	56 799	56 799	5 646	42 367	42 446	(79)	0%	56 799
Service charges - sanitation revenue	39 043	41 079	41 889	3 419	27 162	27 645	(483)	-2%	41 889
Service charges - refuse revenue	23 741	24 833	25 530	2 218	17 218	16 781	437	3%	25 530
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 585	1 497	1 497	123	1 029	998	32	3%	1 497
Interest earned - external investments	31 924	30 263	38 500	545	5 534	5 609	(75)	-1%	38 500
Interest earned - outstanding debtors	1 968	2 061	2 595	233	1 705	1 552	153	10%	2 595
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 631	25 227	32 473	45	311	381	(70)	-18%	32 473
Licences and permits	3 834	3 753	3 997	341	2 666	2 582	83	3%	3 997
Agency services	4 052	4 100	4 200	335	2 924	2 766	159	6%	4 200
Transfers and subsidies	110 484	132 185	110 818	-	61 536	62 163	(627)	-1%	110 818
Other revenue	15 541	10 655	11 181	1 268	8 514	7 925	588	7%	11 181
Gains on disposal of PPE	9 042	200	3 764	1 722	5 856	3 764	2 092	56%	3 764
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>672 287</b>	<b>697 655</b>	<b>698 247</b>	<b>46 470</b>	<b>433 375</b>	<b>420 385</b>	<b>12 989</b>	<b>3%</b>	<b>698 247</b>
<b>Expenditure By Type</b>									
Employee related costs	181 157	202 968	204 883	15 194	126 117	133 279	(7 162)	-5%	204 883
Remuneration of councillors	9 913	10 578	10 578	1 093	6 873	6 981	(109)	-2%	10 578
Debt impairment	28 506	16 817	20 718	1 221	1 185	1 368	(184)	-13%	20 718
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-	-	85 063
Finance charges	15 512	15 135	14 285	-	7 108	7 280	(172)	-2%	14 285
Bulk purchases	178 604	211 428	193 154	5 188	110 695	118 144	(7 449)	-6%	193 154
Other materials	17 545	12 217	29 520	1 072	9 298	9 535	(238)	-2%	29 520
Contracted services	58 113	95 049	68 128	4 250	27 972	33 574	(5 602)	-17%	68 128
Transfers and subsidies	2 471	2 883	3 119	111	1 697	2 001	(304)	-15%	3 119
Other expenditure	25 117	32 084	50 167	1 403	15 090	19 360	(4 270)	-22%	50 167
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>682 098</b>	<b>29 533</b>	<b>306 033</b>	<b>331 522</b>	<b>(25 489)</b>	<b>-8%</b>	<b>682 098</b>
<b>Surplus/(Deficit)</b>	<b>68 315</b>	<b>10 952</b>	<b>16 149</b>	<b>16 937</b>	<b>127 342</b>	<b>88 864</b>	<b>38 478</b>	<b>43%</b>	<b>16 149</b>
Transfers and subsidies - capital (monetary)	56 743	36 975	49 722	-	-	-	-	-	49 722
Transfers and subsidies - capital (monetary)	-	-	2 250	-	-	-	-	-	2 250
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>125 058</b>	<b>47 927</b>	<b>68 121</b>	<b>16 937</b>	<b>127 342</b>	<b>88 864</b>			<b>68 121</b>
Taxation				-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	<b>125 058</b>	<b>47 927</b>	<b>68 121</b>	<b>16 937</b>	<b>127 342</b>	<b>88 864</b>			<b>68 121</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>125 058</b>	<b>47 927</b>	<b>68 121</b>	<b>16 937</b>	<b>127 342</b>	<b>88 864</b>			<b>68 121</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>125 058</b>	<b>47 927</b>	<b>68 121</b>	<b>16 937</b>	<b>127 342</b>	<b>88 864</b>			<b>68 121</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) - M08 February										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 2 - Civil Services		17 707	23 513	23 213	580	14 920	13 288	1 632	12%	23 213
Vote 4 - Electricity Services		-	3 000	3 000	-	1 642	2 250	(608)	-27%	3 000
Vote 6 - Development Services		14 620	4 000	18 418	-	6 529	7 325	(796)	-11%	18 418
<b>Total Capital Multi-year expenditure</b>	4,7	<b>32 327</b>	<b>30 513</b>	<b>44 631</b>	<b>580</b>	<b>23 091</b>	<b>22 863</b>	<b>228</b>	<b>1%</b>	<b>44 631</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Corporate Services		7 307	698	3 067	375	1 853	2 512	(659)	-26%	3 067
Vote 2 - Civil Services		32 647	28 694	24 445	528	6 707	11 011	(4 304)	-39%	24 445
Vote 3 - Council		6	5	8	-	8	5	3	55%	8
Vote 4 - Electricity Services		12 920	12 406	12 864	992	7 109	7 770	(661)	-9%	12 864
Vote 5 - Financial Services		531	628	544	29	392	538	(146)	-27%	544
Vote 6 - Development Services		12 803	8 902	6 772	251	960	6 392	(5 431)	-85%	6 772
Vote 7 - Municipal Manager		3	5	2	-	2	2	0	8%	2
Vote 8 - Protection Services		1 865	5 396	6 452	25	2 272	5 223	(2 951)	-56%	6 452
<b>Total Capital single-year expenditure</b>	4	<b>68 081</b>	<b>56 733</b>	<b>54 154</b>	<b>2 200</b>	<b>19 303</b>	<b>33 452</b>	<b>(14 150)</b>	<b>-42%</b>	<b>54 154</b>
<b>Total Capital Expenditure</b>		<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>2 780</b>	<b>42 394</b>	<b>56 316</b>	<b>(13 922)</b>	<b>-25%</b>	<b>98 785</b>
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		10 913	2 437	4 375	435	2 435	3 630	(1 194)	-33%	4 375
Executive and council	9	9	10	10	-	10	7	3	43%	10
Finance and administration		10 904	2 427	4 365	435	2 425	3 623	(1 197)	-33%	4 365
<i>Community and public safety</i>		10 680	16 275	23 516	339	8 193	14 810	(6 617)	-45%	23 516
Community and social services		3 231	1 296	1 334	7	738	784	(46)	-6%	1 334
Sport and recreation		6 628	11 609	18 944	307	5 183	8 802	(3 620)	-41%	18 944
Public safety		821	3 370	3 238	25	2 272	5 223	(2 951)	-56%	3 238
<i>Economic and environmental services</i>		26 012	20 337	26 851	297	2 434	5 745	(3 312)	-58%	26 851
Planning and development		179	70	7 117	1	907	1 069	(162)	-15%	7 117
Road transport		25 833	20 267	19 733	295	1 527	4 677	(3 150)	-67%	19 733
<i>Trading services</i>		52 803	48 197	44 043	1 716	29 338	32 351	(3 013)	-9%	44 043
Energy sources		11 224	14 794	15 252	961	8 593	9 433	(840)	-9%	15 252
Water management		19 025	11 775	12 375	74	10 876	7 496	3 380	45%	12 375
Waste water management		14 667	15 468	10 829	681	4 514	9 865	(5 351)	-54%	10 829
Waste management		7 887	6 160	5 587	-	5 355	5 557	(202)	-4%	5 587
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>2 786</b>	<b>42 400</b>	<b>56 536</b>	<b>(14 136)</b>	<b>-25%</b>	<b>98 785</b>
<b>Funded by:</b>										
National Government		27 608	27 975	27 975	1 134	18 751	17 010	1 741	10%	27 975
Provincial Government		29 020	9 000	21 747	811	5 848	11 470	(5 622)	-49%	21 747
Transfers recognised - capital		56 628	36 975	49 722	1 945	24 598	28 480	(3 882)	-14%	49 722
Public contributions & donations	5	-	-	2 250	-	-	-	-	-	2 250
Internally generated funds		43 780	50 271	46 813	842	17 802	28 056	(10 254)	-37%	46 813
<b>Total Capital Funding</b>		<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>2 786</b>	<b>42 400</b>	<b>56 536</b>	<b>(14 136)</b>	<b>-25%</b>	<b>98 785</b>

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

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M08 February					
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	504 087	495 102
Call investment deposits	-	-	-	-	-
Consumer debtors	55 981	87 408	73 418	67 861	73 418
Other debtors	28 670	43 437	30 845	21 436	30 845
Current portion of long-term receivables	-	-	58	70	58
Inventory	15 380	10 604	14 885	29 626	14 885
<b>Total current assets</b>	<b>560 831</b>	<b>525 339</b>	<b>614 308</b>	<b>623 081</b>	<b>614 308</b>
<b>Non current assets</b>					
Long-term receivables	3	-	45	3	45
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	1 906 139	1 937 516	1 906 139
Agricultural	-	-	-	-	-
Biological	-	-	200	-	200
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>1 956 274</b>	<b>1 993 064</b>	<b>1 956 274</b>
<b>TOTAL ASSETS</b>	<b>2 511 505</b>	<b>2 374 335</b>	<b>2 570 582</b>	<b>2 616 144</b>	<b>2 570 582</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	12 265	14 980
Trade and other payables	104 647	78 479	98 598	87 237	98 598
Provisions	7 805	4 342	4 851	6 942	4 851
<b>Total current liabilities</b>	<b>133 586</b>	<b>98 711</b>	<b>129 920</b>	<b>115 802</b>	<b>129 920</b>
<b>Non current liabilities</b>					
Borrowing	131 004	118 064	118 194	125 613	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>193 399</b>	<b>191 803</b>
<b>TOTAL LIABILITIES</b>	<b>332 375</b>	<b>285 577</b>	<b>321 723</b>	<b>309 201</b>	<b>321 723</b>
<b>NET ASSETS</b>	<b>2 179 130</b>	<b>2 088 758</b>	<b>2 248 859</b>	<b>2 306 943</b>	<b>2 248 859</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	1 997 959	1 937 280	2 066 275	2 125 772	2 066 275
Reserves	181 171	151 478	182 584	181 171	182 584
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2 179 130</b>	<b>2 088 758</b>	<b>2 248 859</b>	<b>2 306 943</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 - M08 February									
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	8 218	74 146	73 544	602	1%	98 463
Service charges	358 502	362 026	363 457	28 027	229 962	249 965	(20 002)	-8%	363 457
Other revenue	66 264	26 529	27 827	52 494	427 212	43 051	384 160	892%	27 827
Government - operating	99 557	132 185	110 818	-	64 036	61 536	2 500	4%	110 818
Government - capital	56 743	36 975	49 672	-	-	-	-	-	49 672
Interest	33 248	32 065	39 798	4	2 448	7 201	(4 752)	-66%	39 798
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(448 396)	(556 342)	(536 605)	(76 679)	(724 654)	(313 634)	411 021	-131%	(536 605)
Finance charges	(13 337)	(15 135)	(14 285)	-	(7 108)	(6 524)	584	-9%	(14 285)
Transfers and Grants	(2 471)	(2 883)	(3 119)	(81)	(1 510)	(1 891)	(381)	20%	(3 119)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>252 833</b>	<b>113 884</b>	<b>136 025</b>	<b>11 983</b>	<b>64 532</b>	<b>113 249</b>	<b>48 716</b>	<b>43%</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	1 669	5 804	3 612	2 192	61%	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)	(98 785)	(937)	(27 143)	48 837	75 980	156%	(98 785)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(130 685)</b>	<b>(94 144)</b>	<b>(92 539)</b>	<b>732</b>	<b>(21 340)</b>	<b>52 449</b>	<b>73 788</b>	<b>141%</b>	<b>(92 539)</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>(4 513)</b>	<b>102%</b>	<b>(9 182)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>111 909</b>	<b>15 405</b>	<b>34 303</b>	<b>12 715</b>	<b>43 272</b>	<b>161 263</b>			<b>34 303</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	495 102		504 071	622 062			495 102

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 **R380 000 000** investments and cheque account balance of **R121 346 903**.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Debtors' analysis**

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

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February													
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	6 343	2 184	875	473	384	421	693	2 159	13 533	4 131	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	18 750	2 466	91	48	35	358	86	601	22 435	1 128	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7 038	1 999	616	391	280	1 572	559	3 885	16 340	6 686	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 799	943	182	145	122	486	216	1 573	6 467	2 543	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 270	776	189	154	129	377	232	1 613	5 739	2 504	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	31	21	2	1	0	0	1	3	59	5	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>37 232</b>	<b>8 390</b>	<b>1 955</b>	<b>1 212</b>	<b>951</b>	<b>3 214</b>	<b>1 786</b>	<b>9 835</b>	<b>64 573</b>	<b>16 997</b>	<b>-</b>	<b>-</b>
<b>2017/18 - totals only</b>		<b>33 625</b>	<b>8 496</b>	<b>2 469</b>	<b>2 089</b>	<b>1 045</b>	<b>1 381</b>	<b>1 109</b>	<b>8 222</b>	<b>58 436</b>	<b>13 846</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	965	93	24	38	10	361	16	374	1 882	800	-	-
Commercial	2300	15 762	1 289	114	25	21	76	162	503	17 952	787	-	-
Households	2400	20 506	7 008	1 816	1 149	919	2 777	1 608	8 957	44 739	15 410	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>37 232</b>	<b>8 390</b>	<b>1 955</b>	<b>1 212</b>	<b>951</b>	<b>3 214</b>	<b>1 786</b>	<b>9 835</b>	<b>64 573</b>	<b>16 997</b>	<b>-</b>	<b>-</b>

Total Debtors has increased from **R61 466 005** in January 2019 to **R64 573 178** in February 2019.

The collection rate for February 2019 was **85.79%** compared to **83.99%** in January 2019. The YTD collection rate is **87.92%** 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 - M08 February											
Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	5 090	178	(1)	(3)	125	-	-	-	5 388	31 659
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5 090</b>	<b>178</b>	<b>(1)</b>	<b>(3)</b>	<b>125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 388</b>	<b>31 659</b>

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February									
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	
	Yrs/Months								
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	
<b>Municipality sub-total</b>				-		380 000	-	380 000	
<b>Entities sub-total</b>				-		-	-	-	
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		380 000	-	380 000	



## 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 - M08 February									
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>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
National Government:		85 140	85 140	471	64 658	64 658	-		85 140
Local Government Equitable Share		82 048	82 048	-	61 536	61 536	-		82 048
Finance Management		1 520	1 520	-	1 550	1 550	-		1 520
EPWP Incentive		1 572	1 572	471	1 572	1 572	-		1 572
									-
Provincial Government:		46 568	56 651	8 721	16 722	16 722	-		56 651
Community Development: Workers		37	-	-	-	-	-		-
Human Settlements		33 720	34 720	6 969	7 685	7 685	-		34 720
Libraries		8 429	8 429	1 680	8 429	8 429	-		8 429
Proclaimed Roads Subsidy		3 486	9 534	-	-	-	-		9 534
Financial Management Support Grant: Student Bursaries		360	360	-	-	-	-		360
Financial Management Support Grant: mSCOA		330	330	-	330	330	-		330
WCFSG: Risk Management Improvement (Software)	4	100	100	-	100	100	-		100
Thusong Grant		106	106	-	106	106	-		106
LG Internship Grant		-	72	72	72	72	-		72
Establishment of a K9 Unit		-	3 000	-	-	-	-		3 000
		-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	131 708	141 791	9 192	81 380	81 380	-		141 791
<b>Capital Transfers and Grants</b>									
National Government:		27 975	27 975	-	21 860	21 860	-		27 975
Municipal Infrastructure Grant (MIG)		20 945	20 945	-	14 860	14 860	-		20 945
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
									-
Provincial Government:		9 000	12 000	2 000	4 500	4 500	-		12 000
Human Settlements		6 500	6 500	-	-	-	-		6 500
RSEP/VPUU Municipal Projects		2 500	4 500	2 000	4 500	4 500	-		4 500
Establishment of a K9 Unit		-	1 000	-	-	-	-		1 000
District Municipality:		-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	36 975	39 975	2 000	26 360	26 360	-		39 975
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	168 683	181 766	11 192	107 740	107 740	-		181 766

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February									
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>									
National Government:		85 140	85 140	5 023	42 920	43 349	(429)	-1,0%	85 140
Local Government Equitable Share		82 048	82 048	4 932	40 784	40 784	-		82 048
Finance Management		1 520	1 520	91	564	993	(429)	-43,2%	1 520
EPWP Incentive		1 572	1 572	-	1 572	1 572	-		1 572
<b>Provincial Government:</b>		<b>46 568</b>	<b>53 244</b>	<b>669</b>	<b>6 055</b>	<b>10 952</b>	<b>(4 898)</b>	<b>-44,7%</b>	<b>53 244</b>
Community Development: Workers		37	-	-	3	24	(22)	-88,9%	-
Human Settlements		33 720	30 372	-	397	1 647	(1 250)	-75,9%	30 372
Libraries		8 429	8 379	624	5 330	5 667	(338)	-6,0%	8 379
Proclaimed Roads Subsidy		3 486	9 534	-	174	2 279	(2 105)	-92,4%	9 534
Financial Management Support Grant: Student Bursaries		360	560	45	152	292	(140)	-48,1%	560
Financial Management Support Grant: mSCOA		330	330	-	-	221	(221)	-100,0%	330
Financial Management Support Grant: Caseware		-	73	-	-	73	(73)	-100,0%	73
LG Internship Grant		-	72	-	-	14	(14)	-100,0%	72
WCFSG: Risk Management Improvement (Software)		100	100	-	-	20	(20)	-100,0%	100
Establishment of a K9 Unit		-	3 000	-	-	600	(600)	-100,0%	3 000
Title Restoration		-	150	-	-	50	(50)	-100,0%	150
Emergency Fire kits		-	193	-	-	64	(64)	-100,0%	193
Fire Damaged Houses (EHP)		-	375	-	-	125	(125)	-100,0%	375
Thusong Grant		106	106	-	-	-	-		106
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>		<b>227</b>	<b>658</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>658</b>
LG Seta		227	227	-	-	-	-		227
Discretionary Grant (Training)		-	300	-	-	-	-		300
Sondeza Youth Programme		-	131	-	-	-	-		131
<b>Total operating expenditure of Transfers and Grants:</b>		<b>131 935</b>	<b>139 042</b>	<b>5 692</b>	<b>48 975</b>	<b>54 301</b>	<b>(5 326)</b>	<b>-9,8%</b>	<b>139 042</b>
<b>Capital expenditure of Transfers and Grants</b>									
National Government:		27 975	27 975	1 134	18 751	17 010	1 741	10,2%	27 975
Municipal Infrastructure Grant (MIG)		20 945	20 945	580	14 579	12 230	2 349	19,2%	20 945
Integrated National Electrification Programme (municipal)		4 000	4 000	525	2 501	2 500	1	0,1%	4 000
Energy Efficiency and Demand Side Management Grant		3 000	3 000	-	1 642	2 250	(608)	-27,0%	3 000
Finance Management		30	30	29	29	30	(1)	-4,5%	30
<b>Provincial Government:</b>		<b>9 000</b>	<b>21 748</b>	<b>811</b>	<b>5 848</b>	<b>11 470</b>	<b>(5 622)</b>	<b>-49,0%</b>	<b>21 748</b>
Human Settlements		6 500	12 382	360	2 553	7 670	(5 117)	-66,7%	12 382
Libraries		-	50	7	7	-	7	#DIV/0!	50
RSEP/VPUU Municipal Projects		2 500	8 316	444	3 288	3 800	(512)	-13,5%	8 316
Establishment of a K9 Unit		-	1 000	-	-	-	-		1 000
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Contributions &amp; Donations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>36 975</b>	<b>49 723</b>	<b>1 945</b>	<b>24 598</b>	<b>28 480</b>	<b>(3 882)</b>	<b>-13,6%</b>	<b>49 723</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>168 910</b>	<b>188 765</b>	<b>7 637</b>	<b>73 574</b>	<b>82 782</b>	<b>(9 208)</b>	<b>-11,1%</b>	<b>188 765</b>

### 8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February						
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	444	3 288	528	13,8%
RSEP/VPUU Municipal Projects		3 816	444	3 288	528	13,8%
Total capital expenditure of Approved Roll-overs		3 816	444	3 288	528	13,8%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>3 816</b>	<b>444</b>	<b>3 288</b>	<b>528</b>	<b>13,8%</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 - M08 February									
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	111	654	677	(23)	-3%	1 026
Medical Aid Contributions	196	207	207	26	151	136	15	11%	207
Cellphone Allowance	1 016	1 158	1 158	26	622	764	(143)	-19%	1 158
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	7 766	8 187	8 187	931	5 446	5 404	43	1%	8 187
<b>Sub Total - Councillors</b>	<b>9 913</b>	<b>10 578</b>	<b>10 578</b>	<b>1 093</b>	<b>6 873</b>	<b>6 981</b>	<b>(109)</b>	<b>-2%</b>	<b>10 578</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	7 852	7 443	7 443	543	4 865	4 808	57	1%	7 443
Pension and UIF Contributions	1 447	1 414	1 414	97	881	903	(22)	-2%	1 414
Medical Aid Contributions	353	368	368	30	245	235	10	4%	368
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	854	847	847	66	586	541	46	8%	847
Cellphone Allowance	257	286	286	20	184	182	1	1%	286
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	179	199	199	13	112	127	(15)	-12%	199
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	640	1 368	1 368	-	-	870	(870)	-100%	1 368
<b>Sub Total - Senior Managers of Municipality</b>	<b>11 583</b>	<b>11 924</b>	<b>11 924</b>	<b>770</b>	<b>6 872</b>	<b>7 665</b>	<b>(793)</b>	<b>-10%</b>	<b>11 924</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	101 875	117 683	119 041	9 484	74 318	75 314	(995)	-1%	119 041
Pension and UIF Contributions	17 828	20 566	20 566	1 633	13 067	13 129	(62)	0%	20 566
Medical Aid Contributions	8 107	9 130	9 130	760	5 736	5 829	(92)	-2%	9 130
Overtime	8 448	7 822	7 822	693	5 702	4 994	708	14%	7 822
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	4 130	4 958	4 958	596	3 075	3 165	(90)	-3%	4 958
Cellphone Allowance	339	311	311	40	319	199	120	60%	311
Housing Allowances	1 198	1 493	1 493	113	937	953	(16)	-2%	1 493
Other benefits and allowances	18 791	20 247	20 251	903	15 097	16 205	(1 108)	-7%	20 251
Payments in lieu of leave	2 077	1 659	2 222	-	47	1 247	(1 200)	-96%	2 222
Long service awards	2 431	956	956	-	-	610	(610)	-100%	956
Post-retirement benefit obligations	4 350	6 218	6 218	203	946	3 970	(3 023)	-76%	6 218
<b>Sub Total - Other Municipal Staff</b>	<b>169 574</b>	<b>191 044</b>	<b>192 969</b>	<b>14 424</b>	<b>119 245</b>	<b>125 614</b>	<b>(6 369)</b>	<b>-5%</b>	<b>192 969</b>
<b>Total Parent Municipality</b>	<b>191 070</b>	<b>213 546</b>	<b>215 471</b>	<b>16 287</b>	<b>132 989</b>	<b>140 260</b>	<b>(7 271)</b>	<b>-5%</b>	<b>215 471</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>215 471</b>	<b>16 287</b>	<b>132 989</b>	<b>140 260</b>	<b>(7 271)</b>	<b>-5%</b>	<b>215 471</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>181 157</b>	<b>202 968</b>	<b>204 893</b>	<b>15 194</b>	<b>126 117</b>	<b>133 279</b>	<b>(7 162)</b>	<b>-5%</b>	<b>204 893</b>

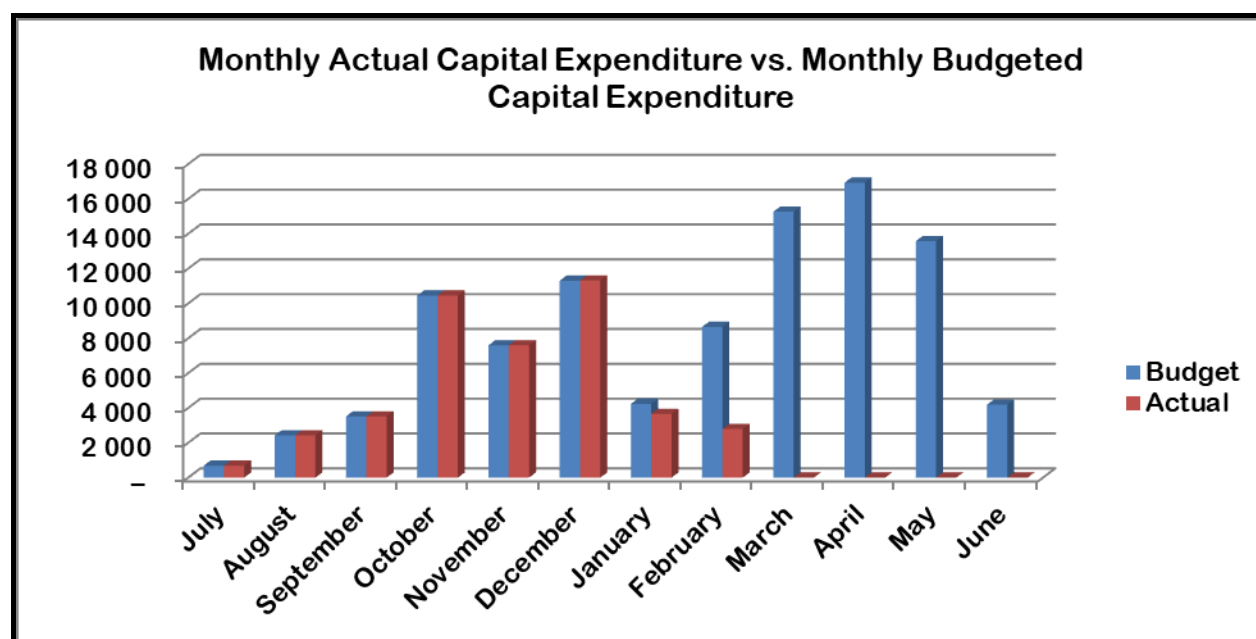
## Section 10 – Material variances to the SDBIP

No Material variances to the SDBIP

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February								
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	-		1%
August	2 592	2 423	2 423	3 101	3 101	-		4%
September	5 042	3 510	3 510	6 611	6 611	-		8%
October	8 508	10 452	10 452	17 063	17 063	-		20%
November	9 365	7 592	7 592	24 655	24 655	-		28%
December	4 898	11 301	11 304	35 958	35 956	(2)	0.0%	41%
January	5 009	4 228	3 656	39 614	40 184	571	1.4%	45%
February	12 511	8 652	2 786	42 400	48 837	6 436	13.2%	49%
March	14 956	15 260			64 097	-		
April	12 416	16 928			81 025	-		
May	7 402	13 572			94 597	-		
June	2 828	4 189			98 785	-		
<b>Total Capital expenditure</b>	<b>87 246</b>	<b>98 785</b>	<b>42 400</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 - M08 February									
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	24 846	1 482	17 842	13 078	(4 764)	-36,4%	24 846
Roads Infrastructure		550	525	-	141	341	200	58,6%	525
<i>Roads</i>		550	525	-	141	341	200	58,6%	525
<i>Road Furniture</i>		-	-	-	-	-	-		-
Electrical Infrastructure		7 070	7 541	901	5 481	2 992	(2 489)	-83,2%	7 541
<i>MV Substations</i>		2 640	2 651	358	2 636	207	(2 430)	-1176,1%	2 651
<i>LV Networks</i>		4 430	4 890	544	2 844	2 785	(59)	-2,1%	4 890
Water Supply Infrastructure		9 174	9 174	-	8 945	4 801	(4 145)	-86,3%	9 174
<i>Boreholes</i>		500	500	-	451	500	49	9,9%	500
<i>Reservoirs</i>		8 674	8 674	-	8 495	4 301	(4 194)	-97,5%	8 674
Sanitation Infrastructure		7 095	7 606	580	3 275	4 945	1 670	33,8%	7 606
<i>Reticulation</i>		7 095	7 606	580	3 275	4 945	1 670	33,8%	7 606
<b>Community Assets</b>		9 040	15 702	337	5 180	7 170	1 990	27,8%	15 702
Community Facilities		3 540	5 237	295	1 771	3 140	1 369	43,6%	5 237
<i>Cemeteries/Crematoria</i>		1 040	1 190	-	520	540	20	3,7%	1 190
<i>Police</i>		-	250	-	-	-	-		250
<i>Public Open Space</i>		1 900	1 917	-	243	1 250	1 007	80,6%	1 917
<i>Public Ablution Facilities</i>		600	692	-	-	600	600	100,0%	692
<i>Taxi Ranks/Bus Terminals</i>		-	1 189	295	1 008	750	(258)	-34,4%	1 189
Sport and Recreation Facilities		5 500	10 465	42	3 409	4 030	622	15,4%	10 465
<i>Indoor Facilities</i>		5 000	8 979	-	2 749	3 230	481	14,9%	8 979
<i>Outdoor Facilities</i>		500	1 486	42	659	800	141	17,6%	1 486
<b>Other assets</b>		5 000	10 881	360	2 553	6 671	4 118	61,7%	10 881
Housing		5 000	10 881	360	2 553	6 671	4 118	61,7%	10 881
<i>Social Housing</i>		5 000	10 881	360	2 553	6 671	4 118	61,7%	10 881
<b>Biological or Cultivated Assets</b>		-	200	-	-	-	-		200
Biological or Cultivated Assets			200						200
<b>Computer Equipment</b>		567	567	39	152	567	415	73,1%	567
Computer Equipment		567	567	39	152	567	415	73,1%	567
<b>Furniture and Office Equipment</b>		73	124	15	54	61	7	12,1%	124
Furniture and Office Equipment		73	124	15	54	61	7	12,1%	124
<b>Machinery and Equipment</b>		7 676	7 306	165	4 089	7 271	3 182	43,8%	7 306
Machinery and Equipment		7 676	7 306	165	4 089	7 271	3 182	43,8%	7 306
<b>Transport Assets</b>		3 757	4 091	-	3 059	3 305	247	7,5%	4 091
Transport Assets		3 757	4 091	-	3 059	3 305	247	7,5%	4 091
<b>Total Capital Expenditure on new assets</b>	1	50 002	63 716	2 397	32 929	38 123	5 195	13,6%	63 716

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

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	4 430	55	3 441	3 983	542	13,6%	4 430
Roads Infrastructure		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		830	723	55	604	551	(53)	-9,7%	723
<i>LV Networks</i>		830	723	55	604	551	(53)	-9,7%	723
Water Supply Infrastructure		2 061	2 561	-	1 803	2 399	596	24,8%	2 561
<i>Distribution</i>		2 061	2 561	-	1 803	2 399	596	24,8%	2 561
Sanitation Infrastructure		2 800	1 147	-	1 033	1 033	-	-	1 147
<i>Waste Water Treatment Works</i>		2 800	1 147	-	1 033	1 033	-	-	1 147
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>4 430</b>	<b>55</b>	<b>3 441</b>	<b>3 983</b>	<b>542</b>	<b>13,6%</b>	<b>4 430</b>

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February

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	76	4 840	11 662	6 822	58,5%	24 337
Roads Infrastructure		17 104	14 370	-	12	3 000	2 988	99,6%	14 370
<i>Roads</i>		16 664	13 930	-	12	3 000	2 988	99,6%	13 930
<i>Road Furniture</i>		440	440	-	-	-	-	-	440
Electrical Infrastructure		6 100	6 131	4	1 705	5 189	3 484	67,1%	6 131
<i>MV Substations</i>		3 000	2 995	4	63	2 869	2 806	97,8%	2 995
<i>LV Networks</i>		3 100	3 136	-	1 642	2 320	678	29,2%	3 136
Water Supply Infrastructure		500	600	72	88	267	178	66,8%	600
<i>Distribution</i>		500	600	72	88	267	178	66,8%	600
Solid Waste Infrastructure		3 700	3 236	-	3 035	3 206	171	5,3%	3 236
<i>Landfill Sites</i>		-	3 086	-	2 913	3 086	173	5,6%	3 086
<i>Waste Transfer Stations</i>		3 700	150	-	122	120	(2)	-1,8%	150
<b>Community Assets</b>		4 050	5 823	251	1 051	2 430	1 378	56,7%	5 823
Community Facilities		400	1 670	107	592	421	(171)	-40,5%	1 670
<i>Police</i>		400	1 670	107	592	421	(171)	-40,5%	1 670
Sport and Recreation Facilities		3 650	4 153	144	460	2 009	1 549	77,1%	4 153
<i>Outdoor Facilities</i>		3 650	4 153	144	460	2 009	1 549	77,1%	4 153
<b>Machinery and Equipment</b>		-	220	-	-	-	-	-	220
Machinery and Equipment		-	220	-	-	-	-	-	220
<b>Transport Assets</b>		100	133	-	133	118	(15)	-12,6%	133
Transport Assets		100	133	-	133	118	(15)	-12,6%	133
<b>Total Capital Expenditure on upgrading of existing ass</b>	<b>1</b>	<b>31 554</b>	<b>30 513</b>	<b>328</b>	<b>6 024</b>	<b>14 209</b>	<b>8 185</b>	<b>57,6%</b>	<b>30 513</b>

## 12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February									
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	2 310	20 181	26 164	5 984	22,9%	42 642
Roads Infrastructure		15 814	16 404	464	3 293	8 769	5 476	62,4%	16 404
<i>Roads</i>		15 296	15 886	459	3 209	8 422	5 214	61,9%	15 886
<i>Road Furniture</i>		518	518	5	85	347	262	75,5%	518
Storm water Infrastructure		14 977	14 977	1 043	9 388	9 871	482	4,9%	14 977
<i>Storm water Conveyance</i>		14 977	14 977	1 043	9 388	9 871	482	4,9%	14 977
Electrical Infrastructure		2 263	2 263	104	1 857	1 537	(320)	-20,8%	2 263
<i>MV Substations</i>		136	142	1	130	95	(35)	-37,2%	142
<i>LV Networks</i>		2 127	2 121	103	1 727	1 442	(285)	-19,8%	2 121
Sanitation Infrastructure		2 668	2 872	294	1 752	1 898	146	7,7%	2 872
<i>Pump Station</i>		710	710	12	347	475	128	27,0%	710
<i>Waste Water Treatment Works</i>		1 958	2 162	282	1 406	1 423	18	1,2%	2 162
Solid Waste Infrastructure		6 167	6 126	404	3 890	4 090	200	4,9%	6 126
<i>Landfill Sites</i>		6 167	6 126	404	3 890	4 090	200	4,9%	6 126
<b>Community Assets</b>		3 069	2 459	114	1 643	1 559	(84)	-5,4%	2 459
Community Facilities		2 509	1 777	79	1 166	1 182	16	1,3%	1 777
<i>Halls</i>		2 259	452	22	277	337	60	17,7%	452
<i>Centres</i>		-	1 058	57	742	669	(73)	-10,9%	1 058
<i>Libraries</i>		50	50	-	49	33	(15)	-45,1%	50
<i>Cemeteries/Crematoria</i>		72	89	-	77	57	(20)	-35,0%	89
<i>Public Open Space</i>		128	128	-	22	86	64	74,8%	128
Sport and Recreation Facilities		560	683	35	477	377	(99)	-26,3%	683
<i>Indoor Facilities</i>		100	100	30	-	-	-	-	100
<i>Outdoor Facilities</i>		460	583	5	477	377	(99)	-26,3%	583
<b>Other assets</b>		1 962	1 951	(19)	733	1 604	871	54,3%	1 951
Operational Buildings		12	729	(27)	653	495	(158)	-31,9%	729
<i>Municipal Offices</i>		12	729	(27)	653	495	(158)	-31,9%	729
Housing		1 950	1 222	8	80	1 109	1 029	92,8%	1 222
<i>Staff Housing</i>		-	52	-	52	51	(1)	-2,4%	52
<i>Social Housing</i>		1 950	1 170	8	28	1 059	1 030	97,3%	1 170
<b>Intangible Assets</b>		2 946	2 946	(54)	1 502	1 867	365	19,6%	2 946
Licences and Rights		2 946	2 946	(54)	1 502	1 867	365	19,6%	2 946
<i>Computer Software and Applications</i>		2 946	2 946	(54)	1 502	1 867	365	19,6%	2 946
<b>Computer Equipment</b>		462	462	15	127	305	179	58,5%	462
Computer Equipment		462	462	15	127	305	179	58,5%	462
<b>Furniture and Office Equipment</b>		60	60	-	21	40	18	46,3%	60
Furniture and Office Equipment		60	60	-	21	40	18	46,3%	60
<b>Machinery and Equipment</b>		882	901	165	550	594	44	7,4%	901
Machinery and Equipment		882	901	165	550	594	44	7,4%	901
<b>Transport Assets</b>		4 001	4 493	431	2 939	2 869	(70)	-2,4%	4 493
Transport Assets		4 001	4 493	431	2 939	2 869	(70)	-2,4%	4 493
<b>Total Repairs and Maintenance Expenditure</b>	1	55 271	55 914	2 962	27 697	35 003	7 306	20,9%	55 914



WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

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 - M08 February

Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1								
<b>Community Assets</b>		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 **February 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

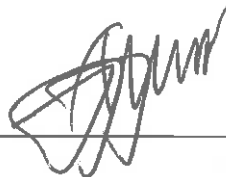
**Print Name:** Mark Bolton  
Chief Financial Officer of Swartland Municipality (WC015)

Signature



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

Signature



**Date:** 13 March 2019

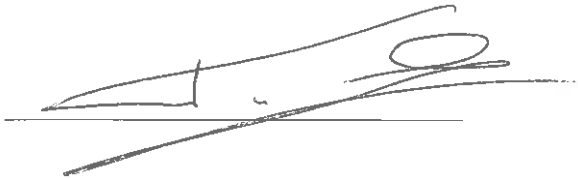
## The Executive Mayor

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 'Tjimen Van Essen', written over a horizontal line. The signature is stylized with a large 'T' and a circular flourish.

Date: 14 March 2019