

# 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 January 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 January 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 January 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

	<b>Original Budget</b>	<b>Adjustments Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Budget vs YTD Actual Variance</b>	<b>YTD Budget vs YTD Actual Variance %</b>
<b>Operating Expenditure</b>	R 686 703 472	R 682 097 512	R 284 325 987	R 276 499 837	R -7 826 150	-3%
<b>Operating Revenue</b>	R 734 630 082	R 750 218 864	R 376 734 242	R 386 904 641	R 10 170 399	3%
<b>Capital</b>	R 87 245 909	R 98 785 331	R 42 343 018	R 39 613 771	R -2 729 247	-6%

### 3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	102 724	103 645	103 645	8 728	71 124	66 074	5 051	8%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	21 041	154 853	149 517	5 336	4%	261 358
Service charges - water revenue	53 360	56 799	56 799	5 017	36 721	37 152	(432)	-1%	56 799
Service charges - sanitation revenue	39 043	41 079	41 889	3 385	23 743	24 088	(345)	-1%	41 889
Service charges - refuse revenue	23 741	24 833	25 530	2 143	15 000	14 596	403	3%	25 530
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 585	1 497	1 497	166	906	873	33	4%	1 497
Interest earned - external investments	31 924	30 263	38 500	557	4 989	5 165	(176)	-3%	38 500
Interest earned - outstanding debtors	1 968	2 061	2 595	195	1 472	1 514	(42)	-3%	2 595
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 631	25 227	32 473	26	266	333	(67)	-20%	32 473
Licences and permits	3 834	3 753	3 997	358	2 325	2 229	96	4%	3 997
Agency services	4 052	4 100	4 200	391	2 589	2 407	182	8%	4 200
Transfers and subsidies	110 484	132 185	110 818	(174)	61 536	62 204	(668)	-1%	110 818
Other revenue	15 541	10 655	11 181	970	7 246	6 817	429	6%	11 181
Gains on disposal of PPE	9 042	200	3 764	370	4 134	3 764	370	10%	3 764
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>672 287</b>	<b>697 655</b>	<b>698 247</b>	<b>43 172</b>	<b>386 905</b>	<b>376 734</b>	<b>10 170</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 31 January 2019.

- Fines, penalties and forfeits stands at 20% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- Other revenue stands at 6% above YTD budgeted projections due to more revenue received on various different line items.
- Gains on disposal of PPE are revenue from Sale of land transactions that were under budgeted.
- Revenue received for the month of January 2019 was **R43.172 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) - M07 January									
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>Expenditure By Type</b>									
Employee related costs	181 157	202 968	204 883	15 458	110 922	117 428	(6 505)	-6%	204 883
Remuneration of councillors	9 913	10 578	10 578	826	5 779	6 051	(271)	-4%	10 578
Debt impairment	28 506	16 817	20 718	-	(37)	-	(37)	#DIV/0!	20 718
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-		85 063
Finance charges	15 512	15 135	14 285	614	7 310	7 383	(74)	-1%	14 285
Bulk purchases	178 604	211 428	193 154	4 524	105 507	106 051	(544)	-1%	193 154
Other materials	17 545	12 217	29 520	974	8 225	8 004	221	3%	29 520
Contracted services	58 113	95 049	68 128	2 836	23 722	23 304	418	2%	68 128
Transfers and subsidies	2 471	2 883	3 119	114	1 586	1 659	(73)	-4%	3 119
Other expenditure	25 117	32 084	50 167	1 819	13 485	14 446	(961)	-7%	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>27 165</b>	<b>276 500</b>	<b>284 326</b>	<b>(7 826)</b>	<b>-3%</b>	<b>682 098</b>
<b>Surplus/(Deficit)</b>	<b>68 315</b>	<b>10 952</b>	<b>16 149</b>	<b>16 007</b>	<b>110 405</b>	<b>92 408</b>	<b>17 997</b>	<b>19%</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>16 007</b>	<b>110 405</b>	<b>92 408</b>			<b>68 121</b>

- Other expenditure stand at 7% below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of January 2019 was **R27.165 million** whilst the overall YTD performance stands at **3%** 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) - M07										
January										
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	4	2 001	2 302	(301)	-13%	4 375
Executive and council		9	10	10	-	10	6	4	67%	10
Finance and administration		10 904	2 427	4 365	4	1 991	2 296	(305)	-13%	4 365
<i>Community and public safety</i>		10 680	16 275	23 516	357	6 305	11 475	(5 170)	-45%	23 516
Community and social services		3 231	1 296	1 334	178	731	781	(50)	-6%	1 334
Sport and recreation		6 628	11 609	18 944	180	4 875	7 467	(2 591)	-35%	18 944
Public safety		821	3 370	3 238	-	698	3 227	(2 529)	-78%	3 238
<i>Economic and environmental services</i>		26 012	20 337	26 851	182	3 686	3 246	440	14%	26 851
Planning and development		179	70	7 117	19	906	46	860	1878%	7 117
Road transport		25 833	20 267	19 733	163	2 781	3 201	(420)	-13%	19 733
<i>Trading services</i>		52 803	48 197	44 043	3 112	27 622	25 320	2 302	9%	44 043
Energy sources		11 224	14 794	15 252	3 013	7 632	5 995	1 637	27%	15 252
Water management		19 025	11 775	12 375	93	10 802	5 786	5 015	87%	12 375
Waste water management		14 667	15 468	10 829	6	3 833	7 982	(4 149)	-52%	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>3 656</b>	<b>39 614</b>	<b>42 343</b>	<b>(2 729)</b>	<b>-6%</b>	<b>98 785</b>
<b>Funded by:</b>										
National Government		27 608	27 975	27 975	993	17 616	13 880	3 736	27%	27 975
Provincial Government		29 020	9 000	21 747	180	5 037	8 104	(3 067)	-38%	21 747
Transfers recognised - capital		56 628	36 975	49 722	1 173	22 654	21 985	669	3%	49 722
Public contributions & donations	5		-	2 250	-	-	-	-		2 250
Internally generated funds		43 780	50 271	46 813	2 482	16 960	20 358	(3 398)	-17%	46 813
<b>Total Capital Funding</b>		<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>3 656</b>	<b>39 614</b>	<b>42 343</b>	<b>(2 729)</b>	<b>-6%</b>	<b>98 785</b>

- Capital expenditure for the month of January 2019 amounts to **R 3 655 572** and stands at **6%** below the projected YTD.
- Commitments are **R 8 856 257**.

### 3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January						
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%	2.6%	14.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. 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%	88.78%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18.8%	14.9%	8.8%	14.9%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	98.55%	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%	5.81%	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%	13.59%	15.0%
Employee costs	Employee costs/Total Revenue - capital revenue		29.1%	29.3%	28.7%	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%	1.9%	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%	21.5%	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 - M07 January									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	102 724	103 645	103 645	8 728	71 124	66 074	5 051	8%	103 645
Service charges	358 502	384 069	385 577	31 586	230 316	225 353	4 963	2%	385 577
Investment revenue	31 924	30 263	38 500	557	4 989	5 165	(176)	-3%	38 500
Transfers and subsidies	110 484	132 185	110 818	(174)	61 536	62 204	(668)	-1%	110 818
Other own revenue	68 653	47 493	59 707	2 476	18 939	17 938	1 001	6%	59 707
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>672 287</b>	<b>697 655</b>	<b>698 247</b>	<b>43 172</b>	<b>386 905</b>	<b>376 734</b>	<b>10 170</b>	<b>3%</b>	<b>698 247</b>
Employee costs	181 157	202 968	204 883	15 458	110 922	117 428	(6 505)	-6%	204 883
Remuneration of Councillors	9 913	10 578	10 578	826	5 779	6 051	(271)	-4%	10 578
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-	-	85 063
Finance charges	15 512	15 135	14 285	614	7 310	7 383	(74)	-1%	14 285
Materials and bulk purchases	196 150	223 645	222 675	5 498	113 732	114 055	(323)	-0%	222 675
Transfers and subsidies	2 471	2 883	3 119	114	1 586	1 659	(73)	-4%	3 119
Other expenditure	118 670	146 431	141 495	4 655	37 170	37 751	(580)	-2%	141 495
<b>Total Expenditure</b>	<b>603 972</b>	<b>686 703</b>	<b>682 098</b>	<b>27 165</b>	<b>276 500</b>	<b>284 326</b>	<b>(7 826)</b>	<b>-3%</b>	<b>682 098</b>
<b>Surplus/(Deficit)</b>	<b>68 315</b>	<b>10 952</b>	<b>16 149</b>	<b>16 007</b>	<b>110 405</b>	<b>92 408</b>	<b>17 997</b>	<b>19%</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>16 007</b>	<b>110 405</b>	<b>92 408</b>	<b>17 997</b>	<b>19%</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>16 007</b>	<b>110 405</b>	<b>92 408</b>	<b>17 997</b>	<b>19%</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>3 656</b>	<b>39 614</b>	<b>42 343</b>	<b>(2 729)</b>	<b>-6%</b>	<b>98 785</b>
Capital transfers recognised	56 628	36 975	49 722	1 173	22 654	21 985	669	3%	49 722
Public contributions & donations	-	-	2 250	-	-	-	-	-	2 250
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	43 780	50 271	46 813	2 482	16 960	20 358	(3 398)	-17%	46 813
<b>Total sources of capital funds</b>	<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>3 656</b>	<b>39 614</b>	<b>42 343</b>	<b>(2 729)</b>	<b>-6%</b>	<b>98 785</b>
<b>Financial position</b>									
Total current assets	560 831	525 339	614 308		603 171				614 308
Total non current assets	1 950 674	1 848 996	1 956 274		1 990 277				1 956 274
Total current liabilities	133 586	98 711	129 920		109 879				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		2 290 171				2 248 859
<b>Cash flows</b>									
Net cash from (used) operating	252 833	113 884	136 025	5 660	144 791	114 630	(30 161)	-26%	136 025
Net cash from (used) investing	(130 685)	(94 144)	(92 539)	(2 745)	(22 072)	43 796	65 868	150%	(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>583 597</b>	<b>614 791</b>	<b>31 194</b>	<b>5%</b>	<b>495 102</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	36 350	8 332	1 790	1 251	1 620	987	1 390	9 746	61 466
<b>Creditors Age Analysis</b>									
Total Creditors	12 746	(1)	11	3	123	-	-	-	12 883



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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<i>Governance and administration</i>	182 056	168 526	181 801	9 850	103 522	91 872	11 650	13%	181 801
Executive and council	389	274	274	0	81	160	(78)	-49%	274
Finance and administration	181 567	168 152	181 427	9 850	103 441	91 666	11 775	13%	181 427
Internal audit	100	100	100	-	-	47	(47)	-100%	100
<i>Community and public safety</i>	42 151	58 509	40 836	467	3 257	23 691	(20 434)	-86%	40 836
Community and social services	8 905	11 094	16 857	100	669	4 641	(3 971)	-86%	16 857
Sport and recreation	11 271	6 987	8 364	348	2 466	2 520	(54)	-2%	8 364
Public safety	814	22	22	3	7	12	(5)	-41%	22
Housing	21 162	40 406	15 593	16	114	16 519	(16 404)	-99%	15 593
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	69 654	41 056	59 785	924	7 192	9 172	(1 980)	-22%	59 785
Planning and development	3 752	3 550	3 612	150	1 838	2 080	(242)	-12%	3 612
Road transport	65 902	37 506	56 173	774	5 354	7 091	(1 738)	-25%	56 173
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	435 143	466 513	467 771	31 928	272 919	251 984	20 935	8%	467 771
Energy sources	251 940	271 436	271 186	21 065	157 078	150 912	6 166	4%	271 186
Water management	74 162	84 537	84 537	5 135	49 836	45 483	4 353	10%	84 537
Waste water management	72 025	71 066	71 876	3 452	40 532	34 014	6 518	19%	71 876
Waste management	37 016	39 474	40 172	2 276	25 473	21 575	3 897	18%	40 172
<i>Other</i>	24	26	26	2	15	15	(0)	-1%	26
<b>Total Revenue - Functional</b>	<b>729 029</b>	<b>734 630</b>	<b>750 219</b>	<b>43 172</b>	<b>386 905</b>	<b>376 734</b>	<b>10 170</b>	<b>3%</b>	<b>750 219</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	118 295	120 852	123 944	7 471	54 346	58 303	(3 957)	-7%	123 944
Executive and council	17 977	18 734	18 843	1 102	8 809	9 253	(444)	-5%	18 843
Finance and administration	98 882	100 457	103 441	6 258	44 627	48 091	(3 464)	-7%	103 441
Internal audit	1 435	1 660	1 660	110	911	959	(49)	-5%	1 660
<i>Community and public safety</i>	39 653	80 939	50 574	3 327	23 145	24 543	(1 398)	-6%	50 574
Community and social services	14 995	17 518	17 513	1 266	8 707	9 611	(904)	-9%	17 513
Sport and recreation	19 277	22 540	22 714	1 609	11 152	11 899	(747)	-6%	22 714
Public safety	3 322	4 133	4 287	349	2 015	2 087	(72)	-3%	4 287
Housing	2 060	36 749	6 060	103	1 271	946	325	34%	6 060
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	118 558	105 568	121 853	3 503	28 753	29 970	(1 217)	-4%	121 853
Planning and development	10 045	12 414	12 501	815	6 041	6 479	(438)	-7%	12 501
Road transport	108 513	93 154	109 352	2 688	22 713	23 491	(779)	-3%	109 352
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	326 263	377 909	384 290	12 784	169 372	170 684	(1 311)	-1%	384 290
Energy sources	199 225	229 709	230 059	14 220	118 589	112 659	5 930	5%	230 059
Water management	44 689	56 095	59 118	(6 200)	10 736	17 830	(7 094)	-40%	59 118
Waste water management	52 835	59 061	60 299	2 342	22 503	22 200	303	1%	60 299
Waste management	29 514	33 044	34 815	2 423	17 545	17 995	(450)	-3%	34 815
<i>Other</i>	1 203	1 436	1 436	79	883	826	57	7%	1 436
<b>Total Expenditure - Functional</b>	<b>603 972</b>	<b>686 703</b>	<b>682 098</b>	<b>27 165</b>	<b>276 500</b>	<b>284 326</b>	<b>(7 826)</b>	<b>-3%</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>16 007</b>	<b>110 405</b>	<b>92 408</b>	<b>17 997</b>	<b>19%</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) - M07 January									
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	(95)	449	4 579	(4 130)	-90,2%	10 411
Vote 2 - Civil Services	220 443	204 347	214 391	11 079	117 064	104 264	12 800	12,3%	214 391
Vote 3 - Council	389	274	274	0	81	160	(78)	-49,0%	274
Vote 4 - Electricity Services	251 940	271 436	271 186	21 065	157 078	150 912	6 166	4,1%	271 186
Vote 5 - Financial Services	177 816	166 453	178 862	9 934	102 881	90 707	12 174	13,4%	178 862
Vote 6 - Development Services	27 632	48 472	29 514	412	4 034	20 674	(16 640)	-80,5%	29 514
Vote 7 - Municipal Manager	100	100	100	-	-	47	(47)	-100,0%	100
Vote 8 - Protection Services	41 590	33 890	45 481	777	5 317	5 392	(75)	-1,4%	45 481
	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>729 029</b>	<b>734 630</b>	<b>750 219</b>	<b>43 172</b>	<b>386 905</b>	<b>376 734</b>	<b>10 170</b>	<b>3%</b>	<b>750 219</b>
<b>Expenditure by Vote</b>									
Vote 1 - Corporate Services	25 036	29 574	31 088	2 225	15 850	16 838	(989)	-5,9%	31 088
Vote 2 - Civil Services	231 706	233 977	240 945	1 051	72 726	80 794	(8 068)	-10,0%	240 945
Vote 3 - Council	14 957	15 750	15 856	879	7 216	7 577	(361)	-4,8%	15 856
Vote 4 - Electricity Services	207 685	243 011	243 364	15 463	124 860	118 861	5 999	5,0%	243 364
Vote 5 - Financial Services	43 280	48 959	50 365	2 908	20 874	23 218	(2 344)	-10,1%	50 365
Vote 6 - Development Services	18 935	56 729	26 907	1 318	11 137	11 673	(536)	-4,6%	26 907
Vote 7 - Municipal Manager	6 178	6 866	6 866	519	3 535	3 835	(300)	-7,8%	6 866
Vote 8 - Protection Services	56 195	51 837	66 707	2 803	20 302	21 530	(1 228)	-5,7%	66 707
	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>603 972</b>	<b>686 703</b>	<b>682 098</b>	<b>27 165</b>	<b>276 500</b>	<b>284 326</b>	<b>(7 826)</b>	<b>-3%</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>16 007</b>	<b>110 405</b>	<b>92 408</b>	<b>17 997</b>	<b>19,5%</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) - M07 January									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	102 724	103 645	103 645	8 728	71 124	66 074	5 051	8%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	21 041	154 853	149 517	5 336	4%	261 358
Service charges - water revenue	53 360	56 799	56 799	5 017	36 721	37 152	(432)	-1%	56 799
Service charges - sanitation revenue	39 043	41 079	41 889	3 385	23 743	24 088	(345)	-1%	41 889
Service charges - refuse revenue	23 741	24 833	25 530	2 143	15 000	14 596	403	3%	25 530
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 585	1 497	1 497	166	906	873	33	4%	1 497
Interest earned - external investments	31 924	30 263	38 500	557	4 989	5 165	(176)	-3%	38 500
Interest earned - outstanding debtors	1 968	2 061	2 595	195	1 472	1 514	(42)	-3%	2 595
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 631	25 227	32 473	26	266	333	(67)	-20%	32 473
Licences and permits	3 834	3 753	3 997	358	2 325	2 229	96	4%	3 997
Agency services	4 052	4 100	4 200	391	2 589	2 407	182	8%	4 200
Transfers and subsidies	110 484	132 185	110 818	(174)	61 536	62 204	(668)	-1%	110 818
Other revenue	15 541	10 655	11 181	970	7 246	6 817	429	6%	11 181
Gains on disposal of PPE	9 042	200	3 764	370	4 134	3 764	370	10%	3 764
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>672 287</b>	<b>697 655</b>	<b>698 247</b>	<b>43 172</b>	<b>386 905</b>	<b>376 734</b>	<b>10 170</b>	<b>3%</b>	<b>698 247</b>
<b>Expenditure By Type</b>									
Employee related costs	181 157	202 968	204 883	15 458	110 922	117 428	(6 505)	-6%	204 883
Remuneration of councillors	9 913	10 578	10 578	826	5 779	6 051	(271)	-4%	10 578
Debt impairment	28 506	16 817	20 718	-	(37)	-	(37)	#DIV/0!	20 718
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-	-	85 063
Finance charges	15 512	15 135	14 285	614	7 310	7 383	(74)	-1%	14 285
Bulk purchases	178 604	211 428	193 154	4 524	105 507	106 051	(544)	-1%	193 154
Other materials	17 545	12 217	29 520	974	8 225	8 004	221	3%	29 520
Contracted services	58 113	95 049	68 128	2 836	23 722	23 304	418	2%	68 128
Transfers and subsidies	2 471	2 883	3 119	114	1 586	1 659	(73)	-4%	3 119
Other expenditure	25 117	32 084	50 167	1 819	13 485	14 446	(961)	-7%	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>27 165</b>	<b>276 500</b>	<b>284 326</b>	<b>(7 826)</b>	<b>-3%</b>	<b>682 098</b>
<b>Surplus/(Deficit)</b>	<b>68 315</b>	<b>10 952</b>	<b>16 149</b>	<b>16 007</b>	<b>110 405</b>	<b>92 408</b>	<b>17 997</b>	<b>19%</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>16 007</b>	<b>110 405</b>	<b>92 408</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>16 007</b>	<b>110 405</b>	<b>92 408</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>16 007</b>	<b>110 405</b>	<b>92 408</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>16 007</b>	<b>110 405</b>	<b>92 408</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) - M07 January										
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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 2 - Civil Services		17 707	23 513	23 213	87	14 340	10 132	4 208	42%	23 213
Vote 4 - Electricity Services		-	3 000	3 000	944	1 642	2 000	(358)	-18%	3 000
Vote 6 - Development Services		14 620	4 000	18 418	12	6 529	5 865	664	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>1 043</b>	<b>22 511</b>	<b>17 997</b>	<b>4 513</b>	<b>25%</b>	<b>44 631</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Corporate Services		7 307	698	3 067	1	1 478	1 345	133	10%	3 067
Vote 2 - Civil Services		32 647	28 694	24 445	330	6 179	7 066	(886)	-13%	24 445
Vote 3 - Council		6	5	8	-	8	4	4	85%	8
Vote 4 - Electricity Services		12 920	12 406	12 864	2 072	6 117	4 455	1 661	37%	12 864
Vote 5 - Financial Services		531	628	544	-	363	506	(143)	-28%	544
Vote 6 - Development Services		12 803	8 902	6 772	76	709	5 746	(5 037)	-88%	6 772
Vote 7 - Municipal Manager		3	5	2	-	2	2	0	19%	2
Vote 8 - Protection Services		1 865	5 396	6 452	133	2 247	5 221	(2 974)	-57%	6 452
<b>Total Capital single-year expenditure</b>	4	<b>68 081</b>	<b>56 733</b>	<b>54 154</b>	<b>2 613</b>	<b>17 103</b>	<b>24 346</b>	<b>(7 243)</b>	<b>-30%</b>	<b>54 154</b>
<b>Total Capital Expenditure</b>		<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>3 656</b>	<b>39 614</b>	<b>42 343</b>	<b>(2 729)</b>	<b>-6%</b>	<b>98 785</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>10 913</b>	<b>2 437</b>	<b>4 375</b>	<b>4</b>	<b>2 001</b>	<b>2 302</b>	<b>(301)</b>	<b>-13%</b>	<b>4 375</b>
Executive and council		9	10	10	-	10	6	4	67%	10
Finance and administration		10 904	2 427	4 365	4	1 991	2 296	(305)	-13%	4 365
<b>Community and public safety</b>		<b>10 680</b>	<b>16 275</b>	<b>23 516</b>	<b>357</b>	<b>6 305</b>	<b>11 475</b>	<b>(5 170)</b>	<b>-45%</b>	<b>23 516</b>
Community and social services		3 231	1 296	1 334	178	731	781	(50)	-6%	1 334
Sport and recreation		6 628	11 609	18 944	180	4 875	7 467	(2 591)	-35%	18 944
Public safety		821	3 370	3 238	-	698	3 227	(2 529)	-78%	3 238
<b>Economic and environmental services</b>		<b>26 012</b>	<b>20 337</b>	<b>26 851</b>	<b>182</b>	<b>3 686</b>	<b>3 246</b>	<b>440</b>	<b>14%</b>	<b>26 851</b>
Planning and development		179	70	7 117	19	906	46	860	1878%	7 117
Road transport		25 833	20 267	19 733	163	2 781	3 201	(420)	-13%	19 733
<b>Trading services</b>		<b>52 803</b>	<b>48 197</b>	<b>44 043</b>	<b>3 112</b>	<b>27 622</b>	<b>25 320</b>	<b>2 302</b>	<b>9%</b>	<b>44 043</b>
Energy sources		11 224	14 794	15 252	3 013	7 632	5 995	1 637	27%	15 252
Water management		19 025	11 775	12 375	93	10 802	5 786	5 015	87%	12 375
Waste water management		14 667	15 468	10 829	6	3 833	7 982	(4 149)	-52%	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>3 656</b>	<b>39 614</b>	<b>42 343</b>	<b>(2 729)</b>	<b>-6%</b>	<b>98 785</b>
<b>Funded by:</b>										
National Government		27 608	27 975	27 975	993	17 616	13 880	3 736	27%	27 975
Provincial Government		29 020	9 000	21 747	180	5 037	8 104	(3 067)	-38%	21 747
<b>Transfers recognised - capital</b>		<b>56 628</b>	<b>36 975</b>	<b>49 722</b>	<b>1 173</b>	<b>22 654</b>	<b>21 985</b>	<b>669</b>	<b>3%</b>	<b>49 722</b>
Public contributions & donations	5	-	-	2 250	-	-	-	-	-	2 250
Internally generated funds		43 780	50 271	46 813	2 482	16 960	20 358	(3 398)	-17%	46 813
<b>Total Capital Funding</b>		<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>3 656</b>	<b>39 614</b>	<b>42 343</b>	<b>(2 729)</b>	<b>-6%</b>	<b>98 785</b>

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

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M07 January					
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	491 300	495 102
Call investment deposits	-	-	-	-	-
Consumer debtors	55 981	87 408	73 418	65 039	73 418
Other debtors	28 670	43 437	30 845	19 681	30 845
Current portion of long-term receivables	-	-	58	70	58
Inventory	15 380	10 604	14 885	27 081	14 885
<b>Total current assets</b>	<b>560 831</b>	<b>525 339</b>	<b>614 308</b>	<b>603 171</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	1 934 730	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>1 990 277</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>2 593 449</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	12 219	14 980
Trade and other payables	104 647	78 479	98 598	81 356	98 598
Provisions	7 805	4 342	4 851	6 945	4 851
<b>Total current liabilities</b>	<b>133 586</b>	<b>98 711</b>	<b>129 920</b>	<b>109 879</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>303 278</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>2 290 171</b>	<b>2 248 859</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	1 997 959	1 937 280	2 066 275	2 108 999	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>2 290 171</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 - M07 January									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	102 724	98 463	98 463	8 130	65 928	66 438	(510)	-1%	98 463
Service charges	358 502	362 026	363 457	29 615	201 936	218 457	(16 521)	-8%	363 457
Other revenue	66 264	26 529	27 827	46 635	374 726	37 907	336 820	889%	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	1	2 444	6 453	(4 009)	-62%	39 798
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(448 396)	(556 342)	(536 605)	(78 128)	(555 743)	(268 064)	287 679	-107%	(536 605)
Finance charges	(13 337)	(15 135)	(14 285)	(584)	(7 108)	(6 524)	584	-9%	(14 285)
Transfers and Grants	(2 471)	(2 883)	(3 119)	(9)	(1 429)	(1 574)	(144)	9%	(3 119)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>252 833</b>	<b>113 884</b>	<b>136 025</b>	<b>5 660</b>	<b>144 791</b>	<b>114 630</b>	<b>(30 161)</b>	<b>-26%</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	370	4 134	3 612	522	14%	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)	(3 115)	(26 206)	40 184	66 390	165%	(98 785)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(130 685)</b>	<b>(94 144)</b>	<b>(92 539)</b>	<b>(2 745)</b>	<b>(22 072)</b>	<b>43 796</b>	<b>65 868</b>	<b>150%</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>2 914</b>	<b>122 798</b>	<b>153 992</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		583 597	614 791			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 **R107 220 238**.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Debtors' analysis**

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

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January													
Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 803	2 211	586	440	324	379	556	2 095	12 394	3 794	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	18 193	2 428	118	70	76	53	67	604	21 608	870	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7 213	2 026	633	402	913	301	378	3 900	15 766	5 894	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 804	909	230	168	151	123	190	1 544	6 120	2 177	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 307	738	222	170	155	130	197	1 601	5 521	2 254	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	30	20	1	1	1	0	1	2	57	5	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>36 350</b>	<b>8 332</b>	<b>1 790</b>	<b>1 251</b>	<b>1 620</b>	<b>987</b>	<b>1 390</b>	<b>9 746</b>	<b>61 466</b>	<b>14 994</b>	<b>-</b>	<b>-</b>
<b>2017/18 - totals only</b>		<b>33 199</b>	<b>8 181</b>	<b>2 855</b>	<b>1 242</b>	<b>1 495</b>	<b>669</b>	<b>1 356</b>	<b>7 596</b>	<b>56 592</b>	<b>12 358</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	850	71	48	11	366	9	14	370	1 738	770	-	-
Commercial	2300	14 689	1 628	46	28	27	89	96	522	17 124	762	-	-
Households	2400	20 811	6 634	1 696	1 211	1 227	889	1 280	8 855	42 603	13 462	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>36 350</b>	<b>8 332</b>	<b>1 790</b>	<b>1 251</b>	<b>1 620</b>	<b>987</b>	<b>1 390</b>	<b>9 746</b>	<b>61 466</b>	<b>14 994</b>	<b>-</b>	<b>-</b>

Total Debtors has decreased from **R62 707 744** in December 2018 to **R61 466 005** in January 2019.

The collection rate for January 2019 was **83.99%** compared to **91.63%** in December 2018. The YTD collection rate is **87.87%** 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 - M07 January											
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	12 746	(1)	11	3	123	-	-	-	12 883	7 630
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>12 746</b>	<b>(1)</b>	<b>11</b>	<b>3</b>	<b>123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12 883</b>	<b>7 630</b>

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January									
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month	
									R thousands
	Yrs/Months								
<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 - M07 January									
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>									
<b>National Government:</b>		85 140	85 140	-	64 187	64 187	-		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	-	1 101	1 101	-		1 572
									-
<b>Provincial Government:</b>		46 568	56 651	1 130	8 000	8 000	-		56 651
Community Development Workers		37	-	-	-	-	-		-
Human Settlements		33 720	34 720	-	715	715	-		34 720
Libraries		8 429	8 429	1 130	6 749	6 749	-		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
Establishment of a K9 Unit		-	3 000	-	-	-	-		3 000
		-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	131 708	141 791	1 130	72 187	72 187	-		141 791
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>		27 975	27 975	500	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	500	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
									-
<b>Provincial Government:</b>		9 000	12 000	-	2 500	2 500	-		12 000
Human Settlements		6 500	6 500	-	-	-	-		6 500
RSEP/VPUU Municipal Projects		2 500	4 500	-	2 500	2 500	-		4 500
Establishment of a K9 Unit		-	1 000	-	-	-	-		1 000
<b>District Municipality:</b>		-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	36 975	39 975	500	24 360	24 360	-		39 975
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	168 683	181 766	1 630	96 547	96 547	-		181 766

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January									
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>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>		<b>85 140</b>	<b>85 140</b>	<b>5 010</b>	<b>37 897</b>	<b>37 988</b>	<b>(90)</b>	<b>-0,2%</b>	<b>85 140</b>
Local Government Equitable Share		82 048	82 048	4 952	35 852	35 852	-		82 048
Finance Management		1 520	1 520	58	473	564	(90)	-16,0%	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>947</b>	<b>5 386</b>	<b>5 275</b>	<b>111</b>	<b>2,1%</b>	<b>53 244</b>
Community Development Workers		37	-	-	3	21	(19)	-87,3%	-
Human Settlements		33 720	30 372	-	397	-	397	#DIV/0!	30 372
Libraries		8 429	8 379	842	4 706	4 980	(274)	-5,5%	8 379
Proclaimed Roads Subsidy		3 486	9 534	-	174	-	174	#DIV/0!	9 534
Financial Management Support Grant: Student Bursaries		360	560	105	107	206	(100)	-48,4%	560
Financial Management Support Grant: mSCOA		330	330	-	-	-	-		330
Financial Management Support Grant: Caseware		-	73	-	-	-	-		73
LG Internship Grant		-	72	-	-	-	-		72
WCFSG: Risk Management Improvement (Software)		100	100	-	-	67	(67)	-100,0%	100
Establishment of a K9 Unit		-	3 000	-	-	-	-		3 000
Title Restoration		-	150	-	-	-	-		150
Emergency Fire kits		-	193	-	-	-	-		193
Fire Damaged Houses (EHP)		-	375	-	-	-	-		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>5 957</b>	<b>43 283</b>	<b>43 262</b>	<b>21</b>	<b>0,0%</b>	<b>139 042</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>		<b>27 975</b>	<b>27 975</b>	<b>993</b>	<b>17 616</b>	<b>13 880</b>	<b>3 736</b>	<b>26,9%</b>	<b>27 975</b>
Municipal Infrastructure Grant (MIG)		20 945	20 945	14	13 998	9 630	4 368	45,4%	20 945
Integrated National Electrification Programme (municipal)		4 000	4 000	944	1 642	2 000	(358)	-17,9%	4 000
Energy Efficiency and Demand Side Management Grant		3 000	3 000	35	1 976	2 250	(274)	-12,2%	3 000
Finance Management		30	30	-	-	-	-		30
<b>Provincial Government:</b>		<b>9 000</b>	<b>21 748</b>	<b>-</b>	<b>2 193</b>	<b>8 104</b>	<b>(5 911)</b>	<b>-72,9%</b>	<b>21 748</b>
Human Settlements		6 500	12 382	-	2 193	4 954	(2 761)	-55,7%	12 382
Libraries		-	50	-	-	-	-		50
RSEP/VPUU Municipal Projects		2 500	8 316	-	-	3 150	(3 150)	-100,0%	8 316
Establishment of a K9 Unit		-	1 000	-	-	-	-		1 000
<b>District Municipality:</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>993</b>	<b>19 810</b>	<b>21 985</b>	<b>(2 175)</b>	<b>-9,9%</b>	<b>49 723</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>168 910</b>	<b>188 765</b>	<b>6 950</b>	<b>63 093</b>	<b>65 247</b>	<b>(2 154)</b>	<b>-3,3%</b>	<b>188 765</b>

### 8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January						
Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance
<b>Capital expenditure of Approved Roll-overs</b>						
Provincial Government:		3 816	180	2 844	972	25,5%
RSEP/VPUU Municipal Projects		3 816	180	2 844	972	25,5%
<b>Total capital expenditure of Approved Roll-overs</b>		<b>3 816</b>	<b>180</b>	<b>2 844</b>	<b>972</b>	<b>25,5%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>3 816</b>	<b>180</b>	<b>2 844</b>	<b>972</b>	<b>25,5%</b>

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

### 9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January									
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><u>Councillors (Political Office Bearers plus Other)</u></b>									
Basic Salaries and Wages	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions	935	1 026	1 026	77	543	587	(44)	-7%	1 026
Medical Aid Contributions	196	207	207	19	125	118	7	6%	207
Cellphone Allowance	1 016	1 158	1 158	85	596	663	(67)	-10%	1 158
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	7 766	8 187	8 187	644	4 515	4 683	(168)	-4%	8 187
<b>Sub Total - Councillors</b>	<b>9 913</b>	<b>10 578</b>	<b>10 578</b>	<b>826</b>	<b>5 779</b>	<b>6 051</b>	<b>(271)</b>	<b>-4%</b>	<b>10 578</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages	7 852	7 443	7 443	541	4 322	4 226	96	2%	7 443
Pension and UIF Contributions	1 447	1 414	1 414	97	783	790	(7)	-1%	1 414
Medical Aid Contributions	353	368	368	30	215	205	9	5%	368
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	854	847	847	66	520	473	47	10%	847
Cellphone Allowance	257	286	286	20	163	160	4	2%	286
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	179	199	199	13	99	111	(12)	-11%	199
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	640	1 368	1 368	-	-	763	(763)	-100%	1 368
<b>Sub Total - Senior Managers of Municipality</b>	<b>11 583</b>	<b>11 924</b>	<b>11 924</b>	<b>768</b>	<b>6 102</b>	<b>6 727</b>	<b>(625)</b>	<b>-9%</b>	<b>11 924</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages	101 875	117 683	119 041	9 532	64 835	65 624	(790)	-1%	119 041
Pension and UIF Contributions	17 828	20 566	20 566	1 637	11 435	11 488	(53)	0%	20 566
Medical Aid Contributions	8 107	9 130	9 130	756	4 977	5 100	(123)	-2%	9 130
Overtime	8 448	7 822	7 822	1 091	5 008	4 370	639	15%	7 822
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	4 130	4 958	4 958	364	2 479	2 770	(290)	-10%	4 958
Cellphone Allowance	339	311	311	40	278	174	105	60%	311
Housing Allowances	1 198	1 493	1 493	112	825	834	(9)	-1%	1 493
Other benefits and allowances	18 791	20 247	20 251	955	14 194	15 313	(1 119)	-7%	20 251
Payments in lieu of leave	2 077	1 659	2 222	-	47	1 020	(974)	-95%	2 222
Long service awards	2 431	956	956	-	-	534	(534)	-100%	956
Post-retirement benefit obligations	4 350	6 218	6 218	203	743	3 474	(2 731)	-79%	6 218
<b>Sub Total - Other Municipal Staff</b>	<b>169 574</b>	<b>191 044</b>	<b>192 969</b>	<b>14 691</b>	<b>104 821</b>	<b>110 700</b>	<b>(5 880)</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>16 284</b>	<b>116 702</b>	<b>123 478</b>	<b>(6 777)</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>16 284</b>	<b>116 702</b>	<b>123 478</b>	<b>(6 777)</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>15 458</b>	<b>110 922</b>	<b>117 428</b>	<b>(6 505)</b>	<b>-6%</b>	<b>204 893</b>

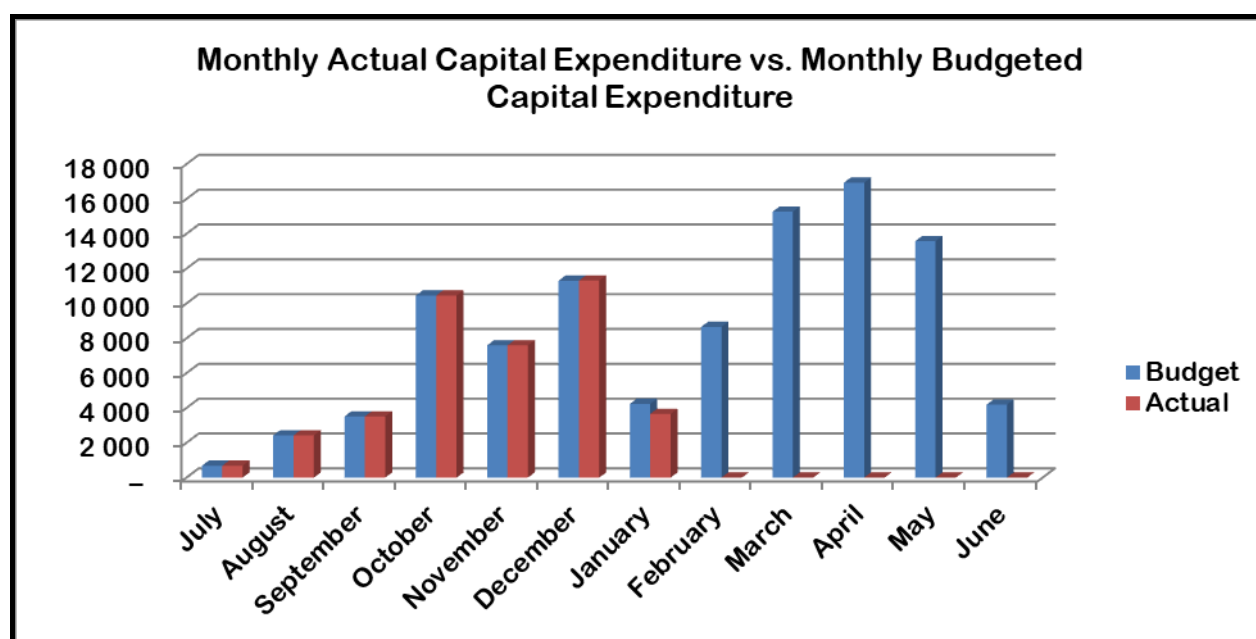
## Section 10 – Material variances to the SDBIP

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 - M07 January								
Month	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
<b>Monthly expenditure performance trend</b>								
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			48 837	–		
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>39 614</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 - M07									
January									
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	2 128	16 360	10 186	(6 174)	-60,6%	24 846
Roads Infrastructure		550	525	-	141	241	100	41,5%	525
<i>Roads</i>		550	525	-	141	241	100	41,5%	525
Storm water Infrastructure		-	-	-	-	-	-		-
Electrical Infrastructure		7 070	7 541	2 034	4 579	2 656	(1 924)	-72,5%	7 541
<i>MV Substations</i>		2 640	2 651	1 990	2 279	156	(2 123)	-1365,5%	2 651
<i>LV Networks</i>		4 430	4 890	43	2 301	2 500	199	8,0%	4 890
Water Supply Infrastructure		9 174	9 174	89	8 945	3 801	(5 145)	-135,4%	9 174
<i>Boreholes</i>		500	500	15	451	500	49	9,9%	500
<i>Reservoirs</i>		8 674	8 674	74	8 495	3 301	(5 194)	-157,4%	8 674
Sanitation Infrastructure		7 095	7 606	6	2 694	3 489	794	22,8%	7 606
<i>Reticulation</i>		7 095	7 606	6	2 694	3 489	794	22,8%	7 606
<b>Community Assets</b>		9 040	15 552	306	4 843	6 045	1 203	19,9%	15 552
Community Facilities		3 540	5 087	200	1 476	2 665	1 189	44,6%	5 087
<i>Cemeteries/Crematoria</i>		1 040	1 040	178	520	540	20	3,7%	1 040
<i>Police</i>		-	250	-	-	-	-		250
<i>Public Open Space</i>		1 900	1 917	-	243	1 025	782	76,3%	1 917
<i>Public Ablution Facilities</i>		600	692	-	-	500	500	100,0%	692
<i>Taxi Ranks/Bus Terminals</i>		-	1 189	22	713	600	(113)	-18,8%	1 189
<i>Capital Spares</i>		-	-	-	-	-	-		-
Sport and Recreation Facilities		5 500	10 465	106	3 367	3 381	13	0,4%	10 465
<i>Indoor Facilities</i>		5 000	8 979	12	2 749	2 781	31	1,1%	8 979
<i>Outdoor Facilities</i>		500	1 486	95	618	600	(18)	-3,0%	1 486
<i>Capital Spares</i>		-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-		-
<b>Other assets</b>		5 000	10 881	-	2 193	4 080	1 886	46,2%	10 881
Operational Buildings		-	-	-	-	-	-		-
Housing		5 000	10 881	-	2 193	4 080	1 886	46,2%	10 881
<i>Staff Housing</i>		-	-	-	-	-	-		-
<i>Social Housing</i>		5 000	10 881	-	2 193	4 080	1 886	46,2%	10 881
<i>Capital Spares</i>		-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	200	-	-	-	-		200
Biological or Cultivated Assets		-	200	-	-	-	-		200
<b>Computer Equipment</b>		567	567	1	113	417	304	72,8%	567
Computer Equipment		567	567	1	113	417	304	72,8%	567
<b>Furniture and Office Equipment</b>		73	124	1	38	55	17	30,6%	124
Furniture and Office Equipment		73	124	1	38	55	17	30,6%	124
<b>Machinery and Equipment</b>		7 676	7 456	24	3 925	7 138	3 213	45,0%	7 456
Machinery and Equipment		7 676	7 456	24	3 925	7 138	3 213	45,0%	7 456
<b>Transport Assets</b>		3 757	4 092	-	3 059	3 309	250	7,6%	4 092
Transport Assets		3 757	4 092	-	3 059	3 309	250	7,6%	4 092
<b>Total Capital Expenditure on new assets</b>	1	50 002	63 717	2 461	30 532	31 231	699	2,2%	63 717

**WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January**

Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		5 690	4 485	35	3 386	3 406	20	0,6%	4 485
Roads Infrastructure		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		830	778	30	549	474	(75)	-15,9%	778
<i>LV Networks</i>		830	778	30	549	474	(75)	-15,9%	778
Water Supply Infrastructure		2 061	2 561	4	1 803	1 899	96	5,0%	2 561
<i>Distribution</i>		2 061	2 561	4	1 803	1 899	96	5,0%	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>	1	5 690	4 485	35	3 386	3 406	20	0,6%	4 485

**WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January**

Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1								
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		27 404	24 407	957	4 764	5 463	699	12,8%	24 407
Roads Infrastructure		17 104	14 440	8	12	-	(12)	#DIV/0!	14 440
<i>Roads</i>		16 664	14 000	8	12	-	(12)	#DIV/0!	14 000
<i>Road Furniture</i>		440	440	-	-	-	-	-	440
Electrical Infrastructure		6 100	6 131	949	1 701	2 190	489	22,3%	6 131
<i>MV Substations</i>		3 000	2 995	5	59	174	115	66,3%	2 995
<i>LV Networks</i>		3 100	3 136	944	1 642	2 016	374	18,6%	3 136
Water Supply Infrastructure		500	600	-	17	67	50	75,2%	600
<i>Distribution</i>		500	600	-	17	67	50	75,2%	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	70	800	2 130	1 330	62,4%	5 823
Community Facilities		400	1 670	63	484	421	(63)	-15,0%	1 670
<i>Police</i>		400	1 670	63	484	421	(63)	-15,0%	1 670
Sport and Recreation Facilities		3 650	4 153	7	316	1 709	1 393	81,5%	4 153
<i>Outdoor Facilities</i>		3 650	4 153	7	316	1 709	1 393	81,5%	4 153
<b>Machinery and Equipment</b>		-	220	-	-	-	-	-	220
Machinery and Equipment		-	220	-	-	-	-	-	220
<b>Transport Assets</b>		100	133	133	133	115	(18)	-16,1%	133
Transport Assets		100	133	133	133	115	(18)	-16,1%	133
<b>Total Capital Expenditure on upgrading of existing ass</b>	1	31 554	30 583	1 160	5 697	7 707	2 010	26,1%	30 583

## 12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07									
January									
Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		<b>41 889</b>	<b>42 642</b>	<b>2 083</b>	<b>17 871</b>	<b>17 017</b>	<b>(853)</b>	<b>-5,0%</b>	<b>42 642</b>
Roads Infrastructure		15 814	16 404	187	2 829	2 734	(95)	-3,5%	16 404
<i>Roads</i>		15 296	15 886	181	2 749	2 432	(317)	-13,0%	15 886
<i>Road Furniture</i>		518	518	7	80	302	222	73,6%	518
Storm water Infrastructure		14 977	14 977	1 037	8 345	8 700	355	4,1%	14 977
<i>Storm water Conveyance</i>		14 977	14 977	1 037	8 345	8 700	355	4,1%	14 977
Electrical Infrastructure		2 263	2 263	156	1 753	1 353	(400)	-29,6%	2 263
<i>MV Substations</i>		136	142	0	129	83	(45)	-54,5%	142
<i>LV Networks</i>		2 127	2 121	156	1 624	1 269	(355)	-28,0%	2 121
Sanitation Infrastructure		2 668	2 872	195	1 458	763	(695)	-91,2%	2 872
<i>Pump Station</i>		710	710	104	334	414	79	19,2%	710
<i>Waste Water Treatment Works</i>		1 958	2 162	91	1 124	349	(775)	-222,0%	2 162
Solid Waste Infrastructure		6 167	6 126	508	3 486	3 468	(18)	-0,5%	6 126
<i>Landfill Sites</i>		6 167	6 126	508	3 486	3 468	(18)	-0,5%	6 126
<b>Community Assets</b>		<b>3 069</b>	<b>2 459</b>	<b>67</b>	<b>1 559</b>	<b>1 350</b>	<b>(209)</b>	<b>-15,5%</b>	<b>2 459</b>
Community Facilities		2 509	1 777	44	1 087	1 025	(62)	-6,0%	1 777
<i>Halls</i>		2 259	452	(2)	255	303	48	15,8%	452
<i>Centres</i>		-	1 058	23	685	570	(115)	-20,2%	1 058
<i>Libraries</i>		50	50	24	49	29	(19)	-66,6%	50
<i>Cemeteries/Crematoria</i>		72	89	-	77	49	(28)	-58,5%	89
<i>Public Open Space</i>		128	128	-	22	75	53	71,1%	128
Sport and Recreation Facilities		560	683	23	472	324	(148)	-45,5%	683
<i>Indoor Facilities</i>		100	100	-	-	-	-	-	100
<i>Outdoor Facilities</i>		460	583	23	472	324	(148)	-45,5%	583
<b>Other assets</b>		<b>1 962</b>	<b>1 951</b>	<b>63</b>	<b>753</b>	<b>734</b>	<b>(19)</b>	<b>-2,5%</b>	<b>1 951</b>
Operational Buildings		12	729	30	681	436	(244)	-55,9%	729
<i>Municipal Offices</i>		12	729	30	681	436	(244)	-55,9%	729
Housing		1 950	1 222	33	72	298	225	75,7%	1 222
<i>Staff Housing</i>		-	52	31	52	47	(5)	-10,7%	52
<i>Social Housing</i>		1 950	1 170	2	20	251	230	91,9%	1 170
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>		<b>2 946</b>	<b>2 946</b>	<b>369</b>	<b>1 556</b>	<b>1 623</b>	<b>67</b>	<b>4,1%</b>	<b>2 946</b>
Licences and Rights		2 946	2 946	369	1 556	1 623	67	4,1%	2 946
<i>Computer Software and Applications</i>		2 946	2 946	369	1 556	1 623	67	4,1%	2 946
<b>Computer Equipment</b>		<b>462</b>	<b>462</b>	<b>24</b>	<b>112</b>	<b>170</b>	<b>58</b>	<b>34,3%</b>	<b>462</b>
Computer Equipment		462	462	24	112	170	58	34,3%	462
<b>Furniture and Office Equipment</b>		<b>60</b>	<b>60</b>	<b>14</b>	<b>21</b>	<b>35</b>	<b>13</b>	<b>38,4%</b>	<b>60</b>
Furniture and Office Equipment		60	60	14	21	35	13	38,4%	60
<b>Machinery and Equipment</b>		<b>882</b>	<b>901</b>	<b>30</b>	<b>385</b>	<b>518</b>	<b>133</b>	<b>25,7%</b>	<b>901</b>
Machinery and Equipment		882	901	30	385	518	133	25,7%	901
<b>Transport Assets</b>		<b>4 001</b>	<b>4 493</b>	<b>236</b>	<b>2 508</b>	<b>2 102</b>	<b>(406)</b>	<b>-19,3%</b>	<b>4 493</b>
Transport Assets		4 001	4 493	236	2 508	2 102	(406)	-19,3%	4 493
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>55 271</b>	<b>55 914</b>	<b>2 887</b>	<b>24 765</b>	<b>23 549</b>	<b>(1 216)</b>	<b>-5,2%</b>	<b>55 914</b>



WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January**

Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1								
<b>Community Assets</b>		<b>2 903</b>	<b>2 903</b>	-	-	-	-		<b>2 903</b>
Community Facilities		1 609	1 609	-	-	-	-		1 609
Halls		85	85	-	-	-	-		85
Clinics/Care Centres		507	507	-	-	-	-		507
Museums		24	24	-	-	-	-		24
Libraries		771	771	-	-	-	-		771
Cemeteries/Crematoria		164	164	-	-	-	-		164
Public Ablution Facilities		58	58	-	-	-	-		58
Sport and Recreation Facilities		1 294	1 294	-	-	-	-		1 294
Outdoor Facilities		1 294	1 294	-	-	-	-		1 294
<b>Investment properties</b>		<b>25</b>	<b>25</b>	-	-	-	-		<b>25</b>
Revenue Generating		25	25	-	-	-	-		25
Improved Property		25	25	-	-	-	-		25
<b>Other assets</b>		<b>4 287</b>	<b>4 287</b>	-	-	-	-		<b>4 287</b>
Operational Buildings		3 462	3 462	-	-	-	-		3 462
Municipal Offices		2 941	2 941	-	-	-	-		2 941
Workshops		50	50	-	-	-	-		50
Stores		471	471	-	-	-	-		471
Housing		825	825	-	-	-	-		825
Staff Housing		163	163	-	-	-	-		163
Social Housing		662	662	-	-	-	-		662
<b>Intangible Assets</b>		<b>686</b>	<b>686</b>	-	-	-	-		<b>686</b>
Licences and Rights		686	686	-	-	-	-		686
Computer Software and Applications		686	686	-	-	-	-		686
<b>Computer Equipment</b>		<b>1 124</b>	<b>1 124</b>	-	-	-	-		<b>1 124</b>
Computer Equipment		1 124	1 124	-	-	-	-		1 124
<b>Furniture and Office Equipment</b>		<b>292</b>	<b>292</b>	-	-	-	-		<b>292</b>
Furniture and Office Equipment		292	292	-	-	-	-		292
<b>Machinery and Equipment</b>		<b>1 452</b>	<b>1 452</b>	-	-	-	-		<b>1 452</b>
Machinery and Equipment		1 452	1 452	-	-	-	-		1 452
<b>Transport Assets</b>		<b>2 145</b>	<b>2 145</b>	-	-	-	-		<b>2 145</b>
Transport Assets		2 145	2 145	-	-	-	-		2 145
<b>Total Depreciation</b>	1	<b>85 063</b>	<b>85 063</b>	-	-	-	-		<b>85 063</b>

**Section 13 – Quality certification**

**QUALITY CERTIFICATE**

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

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

for the month of **January 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)

PP

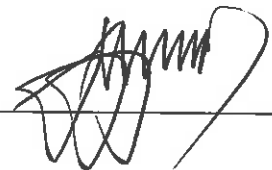
Signature



**Print Name:** Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



**Date:** 14 January 2019