

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 July 2019

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for July 2019 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Financial problems or risks facing the municipality

None.

Section 2 - Resolutions

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

| | Original Budget | YTD Budget | YTD Actual | YTD Budget vs YTD Actual Variance | YTD Budget vs YTD Actual Variance % |
|------------------------------|------------------------|-------------------|-------------------|--|--|
| Operating Expenditure | R 737 857 810 | R 20 333 576 | R 22 820 065 | R 2 486 489 | 12% |
| Operating Revenue | R 818 856 440 | R 86 827 761 | R 87 265 995 | R 438 234 | 1% |
| Capital | R 143 857 572 | R 5 322 700 | R 1 152 648 | R -4 170 052 | -78% |

3.2.1 Revenue by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July | | | | | | | |
|--|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Budget Year 2019/20 | | | | | | |
| | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | |
| Revenue By Source | | | | | | | |
| Property rates | 121 289 | 10 303 | 10 303 | 10 624 | (321) | -3% | 121 289 |
| Service charges - electricity revenue | 290 458 | 24 682 | 24 682 | 25 995 | (1 312) | -5% | 290 458 |
| Service charges - water revenue | 56 497 | 4 974 | 4 974 | 4 235 | 739 | 17% | 56 497 |
| Service charges - sanitation revenue | 45 538 | 3 124 | 3 124 | 3 133 | (10) | 0% | 45 538 |
| Service charges - refuse revenue | 27 157 | 2 287 | 2 287 | 2 166 | 121 | 6% | 27 157 |
| Rental of facilities and equipment | 1 586 | 200 | 200 | 195 | 5 | 2% | 1 586 |
| Interest earned - external investments | 40 920 | 740 | 740 | 650 | 91 | 14% | 40 920 |
| Interest earned - outstanding debtors | 2 799 | 178 | 178 | 187 | (9) | -5% | 2 799 |
| Dividends received | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 32 800 | 14 | 14 | 72 | (58) | -81% | 32 800 |
| Licences and permits | 4 122 | 385 | 385 | 423 | (38) | -9% | 4 122 |
| Agency services | 4 300 | 412 | 412 | 410 | 2 | 1% | 4 300 |
| Transfers and subsidies | 112 666 | 38 139 | 38 139 | 38 142 | (3) | 0% | 112 666 |
| Other revenue | 11 364 | 886 | 886 | 596 | 290 | 49% | 11 364 |
| Gains on disposal of PPE | 200 | 940 | 940 | - | 940 | #DIV/0! | 200 |
| Total Revenue (excluding capital transfers and contributions) | 751 695 | 87 266 | 87 266 | 86 828 | 438 | 1% | 751 695 |

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

- **Services charges – Water** stand at 17% above the YTD budgeted projections due to higher consumption even though water restriction tariffs are still applicable.
- **Interest earned – external investments** stands at 14% above YTD budgeted projections due to more interest received on current account higher balance.
- **Fines, penalties and forfeits** stand at 81% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Other revenue** stands at 49% above YTD budgeted projections mainly due to capital developer's contributions that are not budgeted for.
- **Gains on disposal of PPE** refer to sale of land which for purposes of tariff modelling is not budgeted for.
- Revenue received for the month of July 2019 was **R87.266 million** whilst the overall YTD performance is **1%** 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) - M01 July | | | | | | | |
|--|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Description | Budget Year 2019/20 | | | | | | |
| | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | |
| Expenditure By Type | | | | | | | |
| Employee related costs | 217 514 | 15 020 | 15 020 | 16 309 | (1 289) | -8% | 217 514 |
| Remuneration of councillors | 11 112 | 865 | 865 | 855 | 10 | 1% | 11 112 |
| Debt impairment | 35 285 | - | - | - | - | | 35 285 |
| Depreciation & asset impairment | 88 293 | - | - | - | - | | 88 293 |
| Finance charges | 18 581 | - | - | - | - | | 18 581 |
| Bulk purchases | 227 700 | 4 018 | 4 018 | - | 4 018 | #DIV/0! | 227 700 |
| Other materials | 34 680 | 897 | 897 | 1 020 | (123) | -12% | 34 680 |
| Contracted services | 62 217 | 1 051 | 1 051 | 1 201 | (150) | -12% | 62 217 |
| Transfers and subsidies | 3 168 | 9 | 9 | 32 | (22) | -71% | 3 168 |
| Other expenditure | 38 308 | 960 | 960 | 917 | 43 | 5% | 38 308 |
| Loss on disposal of PPE | 1 000 | - | - | - | - | | 1 000 |
| Total Expenditure | 737 858 | 22 820 | 22 820 | 20 334 | 2 486 | 12% | 737 858 |
| Surplus/(Deficit) | 13 838 | 64 446 | 64 446 | 66 494 | (2 048) | (0) | 13 838 |
| Transfers and subsidies - capital (monetary allocations) | 67 161 | - | - | 3 000 | (3 000) | (0) | 67 161 |
| Transfers and subsidies - capital (monetary allocations) | - | - | - | - | - | | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | | - |
| Surplus/(Deficit) after capital transfers & contributions | 80 999 | 64 446 | 64 446 | 69 494 | | | 80 999 |
| Surplus/(Deficit) attributable to municipality | 80 999 | 64 446 | 64 446 | 69 494 | | | 80 999 |
| Share of surplus/ (deficit) of associate | - | - | - | - | | | - |
| Surplus/ (Deficit) for the year | 80 999 | 64 446 | 64 446 | 69 494 | | | 80 999 |

- **Employee Related Cost** stand at 8% below the YTD budgeted projections.
- **Bulk Purchases – Electricity** was not budgeted for as the usage for July is paid in August. This month it was an exception where there was an amount payable in July.
- **Other Materials** stand at 12% below the YTD budgeted projections due to underspending on various line items with the amount being insignificant from a material point of view.
- **Contracted Services** stand at 12% below the YTD budgeted projections due to underspending on various line items with the amount being insignificant from a material point of view.
- **Transfer and Subsidies** stand at 71% below YTD budgeted due to the fact that beneficiaries are required to submit audited financial statements in order for SM to pay out these funds.
- Expenditure for the month of July 2019 was **R22.820 million** whilst the overall YTD performance stands at **12%** above the budgeted projections due to the Bulk Purchases – Electricity that was not budgeted for.

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) - M01 July | | | | | | | |
|--|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Vote Description | Budget Year 2019/20 | | | | | | |
| | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | |
| Capital Expenditure - Functional Classification | | | | | | | |
| <i>Governance and administration</i> | 5 931 | 335 | 335 | 350 | (15) | -4% | 5 931 |
| Executive and council | 20 | - | - | - | - | | 20 |
| Finance and administration | 5 911 | 335 | 335 | 350 | (15) | -4% | 5 911 |
| <i>Community and public safety</i> | 4 840 | 86 | 86 | 103 | (16) | -16% | 4 840 |
| Community and social services | 910 | - | - | - | - | | 910 |
| Sport and recreation | 2 928 | 86 | 86 | 103 | (16) | -16% | 2 928 |
| Public safety | 1 002 | - | - | - | - | | 1 002 |
| <i>Economic and environmental services</i> | 55 552 | - | - | 1 353 | (1 353) | -100% | 55 552 |
| Planning and development | 34 058 | - | - | 1 353 | (1 353) | -100% | 34 058 |
| Road transport | 21 494 | - | - | - | - | | 21 494 |
| <i>Trading services</i> | 77 535 | 731 | 731 | 3 517 | (2 786) | -79% | 77 535 |
| Energy sources | 19 244 | 731 | 731 | 1 050 | (319) | -30% | 19 244 |
| Water management | 7 145 | - | - | 700 | (700) | -100% | 7 145 |
| Waste water management | 44 628 | - | - | 1 767 | (1 767) | -100% | 44 628 |
| Waste management | 6 518 | - | - | - | - | | 6 518 |
| <i>Other</i> | - | - | - | - | - | | - |
| Total Capital Expenditure - Functional Classification | 143 858 | 1 153 | 1 153 | 5 323 | (4 170) | -78% | 143 858 |
| Funded by: | | | | | | | |
| National Government | 30 301 | 472 | 472 | 1 817 | (1 345) | -74% | 30 301 |
| Provincial Government | 36 860 | - | - | 1 350 | (1 350) | -100% | 36 860 |
| Transfers recognised - capital | 67 161 | 472 | 472 | 3 167 | (2 695) | -85% | 67 161 |
| Borrowing | 22 631 | - | - | 1 000 | (1 000) | -100% | 22 631 |
| Internally generated funds | 54 065 | 681 | 681 | 1 156 | (475) | -41% | 54 065 |
| Total Capital Funding | 143 858 | 1 153 | 1 153 | 5 323 | (4 170) | -78% | 143 858 |

- Capital expenditure for the month of July 2019 amounts to **R1 152 647.76** and stands at **78%** below the projected YTD which is not aligned to the SDBIP and budget plan.
- Commitments are **R 4 878 961.62**

3.2.4 PERFORMANCE INDICATORS

| WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July | | | | |
|---|--|---------------------|---------------|--------------------|
| Description of financial indicator | Basis of calculation | Budget Year 2019/20 | | |
| | | Original Budget | YearTD actual | Full Year Forecast |
| <u>Borrowing Management</u> | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | 4.5% | 0.0% | 4.5% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | 15.7% | 0.0% | 15.7% |
| <u>Safety of Capital</u> | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 12.4% | 7.8% | 12.4% |
| Gearing | Long Term Borrowing/ Funds & Reserves | 62.1% | 67.6% | 62.1% |
| <u>Liquidity</u> | | | | |
| Current Ratio | Current assets/current liabilities | 4:1 | 10:1 | 4:1 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 3:1 | 8:1 | 3:1 |
| <u>Revenue Management</u> | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | 94.4% | 63.6% | 94.4% |
| <u>Creditors Management</u> | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | 100.0% | 98.4% | 100.0% |
| <u>Funding of Provisions</u> | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | n/a | n/a | n/a |
| <u>Other Indicators</u> | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 6.0% | 5.6% | 6.0% |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 15.0% | 16.7% | 15.0% |
| Employee costs | Employee costs/Total Revenue - capital revenue | 28.9% | 17.2% | 28.9% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | 7.3% | 2.0% | 7.3% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | 14.2% | 0.0% | 4.0% |
| <u>IDP regulation financial viability indicators</u> | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 10.7 | 6.48 | 10.70 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | | |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 11.2 | 18.41 | 11.20 |

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

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

| WC015 Swartland - Table C1 Monthly Budget Statement Summary - M01 July | | | | | | | |
|--|---------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| Description | Budget Year 2019/20 | | | | | | |
| | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | |
| Financial Performance | | | | | | | |
| Property rates | 121 289 | 10 303 | 10 303 | 10 624 | (321) | -3% | 121 289 |
| Service charges | 419 650 | 35 067 | 35 067 | 35 529 | (461) | -1% | 419 650 |
| Investment revenue | 40 920 | 740 | 740 | 650 | 91 | 14% | 40 920 |
| Transfers and subsidies | 112 666 | 38 139 | 38 139 | 38 142 | (3) | -0% | 112 666 |
| Other own revenue | 57 170 | 3 016 | 3 016 | 1 883 | 1 133 | 60% | 57 170 |
| Total Revenue (excluding capital transfers and contributions) | 751 695 | 87 266 | 87 266 | 86 828 | 438 | 1% | 751 695 |
| Employee costs | 217 514 | 15 020 | 15 020 | 16 309 | (1 289) | -8% | 217 514 |
| Remuneration of Councillors | 11 112 | 865 | 865 | 855 | 10 | 1% | 11 112 |
| Depreciation & asset impairment | 88 293 | - | - | - | - | | 88 293 |
| Finance charges | 18 581 | - | - | - | - | | 18 581 |
| Materials and bulk purchases | 262 380 | 4 915 | 4 915 | 1 020 | 3 895 | 382% | 262 380 |
| Transfers and subsidies | 3 168 | 9 | 9 | 32 | (22) | -71% | 3 168 |
| Other expenditure | 136 810 | 2 011 | 2 011 | 2 118 | (107) | -5% | 136 810 |
| Total Expenditure | 737 858 | 22 820 | 22 820 | 20 334 | 2 486 | 12% | 737 858 |
| Surplus/(Deficit) | 13 838 | 64 446 | 64 446 | 66 494 | (2 048) | -3% | 13 838 |
| Transfers and subsidies - capital (monetary alloc | 67 161 | - | - | 3 000 | (3 000) | -100% | 67 161 |
| Contributions & Contributed assets | - | - | - | - | - | | - |
| Surplus/(Deficit) after capital transfers & contributions | 80 999 | 64 446 | 64 446 | 69 494 | (5 048) | -7% | 80 999 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | | - |
| Surplus/ (Deficit) for the year | 80 999 | 64 446 | 64 446 | 69 494 | (5 048) | -7% | 80 999 |
| Capital expenditure & funds sources | | | | | | | |
| Capital expenditure | 143 858 | 1 153 | 1 153 | 5 323 | (4 170) | -78% | 143 858 |
| Capital transfers recognised | 67 161 | 472 | 472 | 3 167 | (2 695) | -85% | 67 161 |
| Borrowing | 22 631 | - | - | 1 000 | (1 000) | -100% | 22 631 |
| Internally generated funds | 54 065 | 681 | 681 | 1 156 | (475) | -41% | 54 065 |
| Total sources of capital funds | 143 858 | 1 153 | 1 153 | 5 323 | (4 170) | -78% | 143 858 |
| Financial position | | | | | | | |
| Total current assets | 705 447 | | 666 343 | | | | 705 447 |
| Total non current assets | 2 010 958 | | 1 967 511 | | | | 2 010 958 |
| Total current liabilities | 157 848 | | 67 851 | | | | 157 848 |
| Total non current liabilities | 228 291 | | 228 192 | | | | 228 291 |
| Community wealth/Equity | 2 330 266 | | 2 273 365 | | | | 2 330 266 |
| Cash flows | | | | | | | |
| Net cash from (used) operating | 161 599 | 476 498 | 476 498 | 66 615 | (409 882) | -615% | 161 599 |
| Net cash from (used) investing | (143 658) | 890 | 890 | (5 323) | (6 213) | 117% | (143 658) |
| Net cash from (used) financing | 35 585 | 11 865 | 11 865 | - | (11 865) | #DIV/0! | 35 585 |
| Cash/cash equivalents at the month/year end | 548 629 | - | 489 252 | 556 395 | 67 143 | 12% | 548 629 |
| Debtors & creditors analysis | 31-60 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | |
| Total By Income Source | 5 664 | 683 | 601 | 1 469 | 1 334 | 11 309 | 62 416 |
| Creditors Age Analysis | | | | | | | |
| Total Creditors | 203 | - | - | - | - | 31 | 11 500 |

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

| WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July | | | | | | | | |
|--|-----|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Description | Ref | Budget Year 2019/20 | | | | | | |
| | | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| Revenue - Functional | | | | | | | | |
| <i>Governance and administration</i> | | 205 893 | 27 508 | 27 508 | 26 603 | 905 | 3% | 205 893 |
| Executive and council | | 260 | 111 | 111 | 4 | 107 | 2830% | 260 |
| Finance and administration | | 205 633 | 27 396 | 27 396 | 26 599 | 797 | 3% | 205 633 |
| Internal audit | | - | - | - | - | - | | - |
| <i>Community and public safety</i> | | 87 285 | 302 | 302 | 395 | (93) | -23% | 87 285 |
| Community and social services | | 14 807 | 110 | 110 | 113 | (3) | -3% | 14 807 |
| Sport and recreation | | 4 374 | 175 | 175 | 211 | (35) | -17% | 4 374 |
| Public safety | | 35 215 | 2 | 2 | 55 | (53) | -96% | 35 215 |
| Housing | | 32 890 | 15 | 15 | 16 | (1) | -7% | 32 890 |
| Health | | - | - | - | - | - | | - |
| <i>Economic and environmental services</i> | | 17 836 | 1 060 | 1 060 | 1 120 | (60) | -5% | 17 836 |
| Planning and development | | 3 586 | 231 | 231 | 246 | (15) | -6% | 3 586 |
| Road transport | | 14 250 | 829 | 829 | 874 | (45) | -5% | 14 250 |
| Environmental protection | | - | - | - | - | - | | - |
| <i>Trading services</i> | | 507 814 | 58 394 | 58 394 | 61 707 | (3 313) | -5% | 507 814 |
| Energy sources | | 302 842 | 26 088 | 26 088 | 27 393 | (1 306) | -5% | 302 842 |
| Water management | | 77 935 | 11 256 | 11 256 | 10 539 | 716 | 7% | 77 935 |
| Waste water management | | 84 301 | 12 996 | 12 996 | 15 841 | (2 845) | -18% | 84 301 |
| Waste management | | 42 736 | 8 055 | 8 055 | 7 934 | 121 | 2% | 42 736 |
| <i>Other</i> | 4 | 28 | 2 | 2 | 2 | (0) | -3% | 28 |
| Total Revenue - Functional | 2 | 818 856 | 87 266 | 87 266 | 89 828 | (2 562) | -3% | 818 856 |
| Expenditure - Functional | | | | | | | | |
| <i>Governance and administration</i> | | 128 875 | 6 695 | 6 695 | 6 539 | 156 | 2% | 128 875 |
| Executive and council | | 20 012 | 1 198 | 1 198 | 1 132 | 67 | 6% | 20 012 |
| Finance and administration | | 107 120 | 5 382 | 5 382 | 5 292 | 90 | 2% | 107 120 |
| Internal audit | | 1 743 | 115 | 115 | 116 | (1) | -1% | 1 743 |
| <i>Community and public safety</i> | | 108 211 | 4 168 | 4 168 | 5 018 | (850) | -17% | 108 211 |
| Community and social services | | 18 876 | 1 177 | 1 177 | 1 221 | (44) | -4% | 18 876 |
| Sport and recreation | | 25 065 | 1 178 | 1 178 | 1 530 | (351) | -23% | 25 065 |
| Public safety | | 61 734 | 1 677 | 1 677 | 2 150 | (473) | -22% | 61 734 |
| Housing | | 2 536 | 135 | 135 | 117 | 19 | 16% | 2 536 |
| Health | | - | - | - | - | - | | - |
| <i>Economic and environmental services</i> | | 65 131 | 1 634 | 1 634 | 1 745 | (111) | -6% | 65 131 |
| Planning and development | | 12 912 | 785 | 785 | 818 | (34) | -4% | 12 912 |
| Road transport | | 52 219 | 849 | 849 | 926 | (77) | -8% | 52 219 |
| Environmental protection | | - | - | - | - | - | | - |
| <i>Trading services</i> | | 434 163 | 10 286 | 10 286 | 6 992 | 3 294 | 47% | 434 163 |
| Energy sources | | 265 248 | 5 422 | 5 422 | 1 562 | 3 860 | 247% | 265 248 |
| Water management | | 64 259 | 1 169 | 1 169 | 1 355 | (187) | -14% | 64 259 |
| Waste water management | | 68 142 | 1 849 | 1 849 | 2 150 | (302) | -14% | 68 142 |
| Waste management | | 36 515 | 1 847 | 1 847 | 1 924 | (77) | -4% | 36 515 |
| <i>Other</i> | | 1 477 | 37 | 37 | 40 | (3) | -8% | 1 477 |
| Total Expenditure - Functional | 3 | 737 858 | 22 820 | 22 820 | 20 334 | 2 486 | 12% | 737 858 |
| Surplus/ (Deficit) for the year | | 80 999 | 64 446 | 64 446 | 69 494 | (5 048) | -7% | 80 999 |

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

| WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal | | | | | | | | |
|---|-----|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Vote Description | Ref | Budget Year 2019/20 | | | | | | |
| | | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | |
| Vote 1 - Corporate Services | | 10 953 | 53 | 53 | 53 | 0 | 0.7% | 10 953 |
| Vote 2 - Civil Services | | 213 095 | 32 518 | 32 518 | 34 517 | (1 999) | -5.8% | 213 095 |
| Vote 3 - Council | | 260 | 111 | 111 | 4 | 107 | 2830.4% | 260 |
| Vote 4 - Electricity Services | | 302 842 | 26 088 | 26 088 | 27 393 | (1 306) | -4.8% | 302 842 |
| Vote 5 - Financial Services | | 204 060 | 27 326 | 27 326 | 26 537 | 790 | 3.0% | 204 060 |
| Vote 6 - Development Services | | 43 562 | 339 | 339 | 395 | (56) | -14.1% | 43 562 |
| Vote 7 - Municipal Manager | | - | - | - | - | - | | - |
| Vote 8 - Protection Services | | 44 084 | 831 | 831 | 929 | (99) | -10.6% | 44 084 |
| Total Revenue by Vote | 2 | 818 856 | 87 266 | 87 266 | 89 828 | (2 562) | -2.9% | 818 856 |
| Expenditure by Vote | 1 | | | | | | | |
| Vote 1 - Corporate Services | | 31 437 | 1 992 | 1 992 | 1 909 | 83 | 4.3% | 31 437 |
| Vote 2 - Civil Services | | 255 238 | 6 806 | 6 806 | 7 726 | (919) | -11.9% | 255 238 |
| Vote 3 - Council | | 16 973 | 967 | 967 | 894 | 73 | 8.2% | 16 973 |
| Vote 4 - Electricity Services | | 279 164 | 6 102 | 6 102 | 2 241 | 3 861 | 172.3% | 279 164 |
| Vote 5 - Financial Services | | 50 937 | 2 680 | 2 680 | 2 619 | 62 | 2.4% | 50 937 |
| Vote 6 - Development Services | | 24 568 | 1 382 | 1 382 | 1 533 | (152) | -9.9% | 24 568 |
| Vote 7 - Municipal Manager | | 7 208 | 491 | 491 | 497 | (6) | -1.2% | 7 208 |
| Vote 8 - Protection Services | | 72 332 | 2 399 | 2 399 | 2 915 | (516) | -17.7% | 72 332 |
| Total Expenditure by Vote | 2 | 737 858 | 22 820 | 22 820 | 20 334 | 2 486 | 12.2% | 737 858 |
| Surplus/ (Deficit) for the year | 2 | 80 999 | 64 446 | 64 446 | 69 494 | (5 048) | -7.3% | 80 999 |

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July | | | | | | | |
|--|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Description | Budget Year 2019/20 | | | | | | |
| | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | |
| Revenue By Source | | | | | | | |
| Property rates | 121 289 | 10 303 | 10 303 | 10 624 | (321) | -3% | 121 289 |
| Service charges - electricity revenue | 290 458 | 24 682 | 24 682 | 25 995 | (1 312) | -5% | 290 458 |
| Service charges - water revenue | 56 497 | 4 974 | 4 974 | 4 235 | 739 | 17% | 56 497 |
| Service charges - sanitation revenue | 45 538 | 3 124 | 3 124 | 3 133 | (10) | 0% | 45 538 |
| Service charges - refuse revenue | 27 157 | 2 287 | 2 287 | 2 166 | 121 | 6% | 27 157 |
| Rental of facilities and equipment | 1 586 | 200 | 200 | 195 | 5 | 2% | 1 586 |
| Interest earned - external investments | 40 920 | 740 | 740 | 650 | 91 | 14% | 40 920 |
| Interest earned - outstanding debtors | 2 799 | 178 | 178 | 187 | (9) | -5% | 2 799 |
| Dividends received | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 32 800 | 14 | 14 | 72 | (58) | -81% | 32 800 |
| Licences and permits | 4 122 | 385 | 385 | 423 | (38) | -9% | 4 122 |
| Agency services | 4 300 | 412 | 412 | 410 | 2 | 1% | 4 300 |
| Transfers and subsidies | 112 666 | 38 139 | 38 139 | 38 142 | (3) | 0% | 112 666 |
| Other revenue | 11 364 | 886 | 886 | 596 | 290 | 49% | 11 364 |
| Gains on disposal of PPE | 200 | 940 | 940 | - | 940 | #DIV/0! | 200 |
| Total Revenue (excluding capital transfers and contributions) | 751 695 | 87 266 | 87 266 | 86 828 | 438 | 1% | 751 695 |
| Expenditure By Type | | | | | | | |
| Employee related costs | 217 514 | 15 020 | 15 020 | 16 309 | (1 289) | -8% | 217 514 |
| Remuneration of councillors | 11 112 | 865 | 865 | 855 | 10 | 1% | 11 112 |
| Debt impairment | 35 285 | - | - | - | - | - | 35 285 |
| Depreciation & asset impairment | 88 293 | - | - | - | - | - | 88 293 |
| Finance charges | 18 581 | - | - | - | - | - | 18 581 |
| Bulk purchases | 227 700 | 4 018 | 4 018 | - | 4 018 | #DIV/0! | 227 700 |
| Other materials | 34 680 | 897 | 897 | 1 020 | (123) | -12% | 34 680 |
| Contracted services | 62 217 | 1 051 | 1 051 | 1 201 | (150) | -12% | 62 217 |
| Transfers and subsidies | 3 168 | 9 | 9 | 32 | (22) | -71% | 3 168 |
| Other expenditure | 38 308 | 960 | 960 | 917 | 43 | 5% | 38 308 |
| Loss on disposal of PPE | 1 000 | - | - | - | - | - | 1 000 |
| Total Expenditure | 737 858 | 22 820 | 22 820 | 20 334 | 2 486 | 12% | 737 858 |
| Surplus/(Deficit) | 13 838 | 64 446 | 64 446 | 66 494 | (2 048) | (0) | 13 838 |
| Transfers and subsidies - capital (monetary allocations) | 67 161 | - | - | 3 000 | (3 000) | (0) | 67 161 |
| Transfers and subsidies - capital (monetary allocations) | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 80 999 | 64 446 | 64 446 | 69 494 | | | 80 999 |
| Surplus/(Deficit) attributable to municipality | 80 999 | 64 446 | 64 446 | 69 494 | | | 80 999 |
| Share of surplus/ (deficit) of associate | - | - | - | - | | | - |
| Surplus/ (Deficit) for the year | 80 999 | 64 446 | 64 446 | 69 494 | | | 80 999 |

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

| WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July | | | | | | | |
|--|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Vote Description | Budget Year 2019/20 | | | | | | |
| | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | |
| Multi-Year expenditure appropriation | | | | | | | |
| Vote 1 - Corporate Services | - | - | - | - | - | - | - |
| Vote 2 - Civil Services | 48 563 | 335 | 335 | 2 317 | (1 982) | -86% | 48 563 |
| Vote 3 - Council | - | - | - | - | - | - | - |
| Vote 4 - Electricity Services | 10 400 | 472 | 472 | 550 | (78) | -14% | 10 400 |
| Vote 5 - Financial Services | - | - | - | - | - | - | - |
| Vote 6 - Development Services | 38 680 | 86 | 86 | 1 450 | (1 364) | -94% | 38 680 |
| Total Capital Multi-year expenditure | 97 643 | 894 | 894 | 4 317 | (3 423) | -79% | 97 643 |
| Single Year expenditure appropriation | | | | | | | |
| Vote 1 - Corporate Services | 128 | - | - | - | - | - | 128 |
| Vote 2 - Civil Services | 34 370 | - | - | 500 | (500) | -100% | 34 370 |
| Vote 3 - Council | 10 | - | - | - | - | - | 10 |
| Vote 4 - Electricity Services | 9 484 | 259 | 259 | 500 | (241) | -48% | 9 484 |
| Vote 5 - Financial Services | 46 | - | - | - | - | - | 46 |
| Vote 6 - Development Services | 1 166 | - | - | 6 | (6) | -100% | 1 166 |
| Vote 7 - Municipal Manager | 10 | - | - | - | - | - | 10 |
| Vote 8 - Protection Services | 1 002 | - | - | - | - | - | 1 002 |
| Total Capital single-year expenditure | 46 215 | 259 | 259 | 1 006 | (747) | -74% | 46 215 |
| Total Capital Expenditure | 143 858 | 1 153 | 1 153 | 5 323 | (4 170) | -78% | 143 858 |
| Capital Expenditure - Functional Classification | | | | | | | |
| <i>Governance and administration</i> | 5 931 | 335 | 335 | 350 | (15) | -4% | 5 931 |
| Executive and council | 20 | - | - | - | - | - | 20 |
| Finance and administration | 5 911 | 335 | 335 | 350 | (15) | -4% | 5 911 |
| <i>Community and public safety</i> | 4 840 | 86 | 86 | 103 | (16) | -16% | 4 840 |
| Community and social services | 910 | - | - | - | - | - | 910 |
| Sport and recreation | 2 928 | 86 | 86 | 103 | (16) | -16% | 2 928 |
| Public safety | 1 002 | - | - | - | - | - | 1 002 |
| <i>Economic and environmental services</i> | 55 552 | - | - | 1 353 | (1 353) | -100% | 55 552 |
| Planning and development | 34 058 | - | - | 1 353 | (1 353) | -100% | 34 058 |
| Road transport | 21 494 | - | - | - | - | - | 21 494 |
| <i>Trading services</i> | 77 535 | 731 | 731 | 3 517 | (2 786) | -79% | 77 535 |
| Energy sources | 19 244 | 731 | 731 | 1 050 | (319) | -30% | 19 244 |
| Water management | 7 145 | - | - | 700 | (700) | -100% | 7 145 |
| Waste water management | 44 628 | - | - | 1 767 | (1 767) | -100% | 44 628 |
| Waste management | 6 518 | - | - | - | - | - | 6 518 |
| <i>Other</i> | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 143 858 | 1 153 | 1 153 | 5 323 | (4 170) | -78% | 143 858 |
| Funded by: | | | | | | | |
| National Government | 30 301 | 472 | 472 | 1 817 | (1 345) | -74% | 30 301 |
| Provincial Government | 36 860 | - | - | 1 350 | (1 350) | -100% | 36 860 |
| Transfers recognised - capital | 67 161 | 472 | 472 | 3 167 | (2 695) | -85% | 67 161 |
| Borrowing | 22 631 | - | - | 1 000 | (1 000) | -100% | 22 631 |
| Internally generated funds | 54 065 | 681 | 681 | 1 156 | (475) | -41% | 54 065 |
| Total Capital Funding | 143 858 | 1 153 | 1 153 | 5 323 | (4 170) | -78% | 143 858 |

4.1.6 Table C6: Monthly Budget Statement - Financial Position

| WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M01 July | | | | |
|---|-----|---------------------|------------------|--------------------|
| Description | Ref | Budget Year 2019/20 | | |
| | | Original Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | |
| ASSETS | | | | |
| Current assets | | | | |
| Cash | | 548 629 | 127 911 | 548 629 |
| Call investment deposits | | - | 420 000 | - |
| Consumer debtors | | 124 460 | 76 568 | 124 460 |
| Other debtors | | 16 664 | 25 229 | 16 664 |
| Current portion of long-term receivables | | - | 47 | - |
| Inventory | | 15 694 | 16 588 | 15 694 |
| Total current assets | | 705 447 | 666 343 | 705 447 |
| Non current assets | | | | |
| Long-term receivables | | - | 50 | - |
| Investments | | - | - | - |
| Investment property | | 48 621 | 45 091 | 48 621 |
| Investments in Associate | | - | - | - |
| Property, plant and equipment | | 1 961 379 | 1 920 065 | 1 961 379 |
| Biological | | - | - | - |
| Intangible | | 188 | 1 185 | 188 |
| Other non-current assets | | 770 | 1 120 | 770 |
| Total non current assets | | 2 010 958 | 1 967 511 | 2 010 958 |
| TOTAL ASSETS | | 2 716 405 | 2 633 853 | 2 716 405 |
| LIABILITIES | | | | |
| Current liabilities | | | | |
| Bank overdraft | | - | - | - |
| Borrowing | | 13 298 | - | 13 298 |
| Consumer deposits | | 11 224 | 12 800 | 11 224 |
| Trade and other payables | | 124 442 | 46 638 | 124 442 |
| Provisions | | 8 884 | 8 414 | 8 884 |
| Total current liabilities | | 157 848 | 67 851 | 157 848 |
| Non current liabilities | | | | |
| Borrowing | | 151 735 | 129 736 | 151 735 |
| Provisions | | 76 556 | 98 455 | 76 556 |
| Total non current liabilities | | 228 291 | 228 192 | 228 291 |
| TOTAL LIABILITIES | | 386 139 | 296 043 | 386 139 |
| NET ASSETS | 2 | 2 330 266 | 2 337 810 | 2 330 266 |
| COMMUNITY WEALTH/EQUITY | | | | |
| Accumulated Surplus/(Deficit) | | 2 086 039 | 2 081 545 | 2 086 039 |
| Reserves | | 244 227 | 191 819 | 244 227 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 2 330 266 | 2 273 365 | 2 330 266 |

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

| WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M01 July | | | | | | | |
|--|---------------------|----------------|----------------|----------------|------------------|----------------|--------------------|
| Description | Budget Year 2019/20 | | | | | | |
| | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | |
| Receipts | | | | | | | |
| Property rates | 115 225 | 7 742 | 7 742 | 10 093 | (2 350) | -23% | 115 225 |
| Service charges | 395 843 | 21 178 | 21 178 | 33 541 | (12 362) | -37% | 395 843 |
| Other revenue | 29 572 | 423 382 | 423 382 | 1 496 | 421 886 | 28205% | 29 572 |
| Government - operating | 112 666 | 38 139 | 38 139 | 38 142 | (3) | 0% | 112 666 |
| Government - capital | 67 161 | 8 800 | 8 800 | 3 000 | 5 800 | 193% | 67 161 |
| Interest | 43 719 | 76 | 76 | 837 | (761) | -91% | 43 719 |
| Dividends | | | | - | - | | - |
| Payments | | | | | | | |
| Suppliers and employees | (580 837) | (22 811) | (22 811) | (20 302) | 2 509 | -12% | (580 837) |
| Finance charges | (18 581) | - | - | - | - | | (18 581) |
| Transfers and Grants | (3 168) | (9) | (9) | (191) | (182) | 95% | (3 168) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 161 599 | 476 498 | 476 498 | 66 615 | (409 882) | -615% | 161 599 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | |
| Receipts | | | | | | | |
| Proceeds on disposal of PPE | 200 | 940 | 940 | - | 940 | #DIV/0! | 200 |
| Decrease (Increase) in non-current debtors | - | - | - | - | - | | - |
| Decrease (increase) other non-current receivables | - | (50) | (50) | - | (50) | #DIV/0! | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | | - |
| Payments | | | | | | | |
| Capital assets | (143 858) | - | - | (5 323) | (5 323) | 100% | (143 858) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (143 658) | 890 | 890 | (5 323) | (6 213) | 117% | (143 658) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | |
| Receipts | | | | | | | |
| Short term loans | - | - | - | - | - | | - |
| Borrowing long term/refinancing | 50 000 | - | - | - | - | | 50 000 |
| Increase (decrease) in consumer deposits | 236 | 11 865 | 11 865 | - | 11 865 | #DIV/0! | 236 |
| Payments | | | | | | | |
| Repayment of borrowing | (14 651) | - | - | - | - | | (14 651) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | 35 585 | 11 865 | 11 865 | - | (11 865) | #DIV/0! | 35 585 |
| NET INCREASE/ (DECREASE) IN CASH HELD | 53 526 | 489 252 | 489 252 | 61 293 | | | 53 526 |
| Cash/cash equivalents at beginning: | 495 102 | | | 495 102 | | | 495 102 |
| Cash/cash equivalents at month/year end: | 548 629 | | 489 252 | 556 395 | | | 548 629 |

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

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

| WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July | | | | | | | | | | | | | | |
|---|-------------|---------------------|--------------|--------------|-------------|-------------|--------------|--------------|---------------|---------------|---------------|--------------------|--|---|
| Description | NT Code | Budget Year 2019/20 | | | | | | | | | | Total over 90 days | 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 | | | | |
| R thousands | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 5 461 | 1 469 | 323 | 282 | 270 | 253 | 584 | 2 254 | 10 895 | 3 643 | - | - | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 20 394 | 1 730 | 39 | 28 | 27 | 46 | 34 | 837 | 23 135 | 972 | - | - | |
| Receivables from Non-ex change Transactions - Property Rates | 1400 | 8 833 | 1 109 | 259 | 135 | 97 | 911 | 374 | 4 525 | 16 244 | 6 042 | - | - | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 3 258 | 758 | 163 | 128 | 106 | 132 | 173 | 1 840 | 6 557 | 2 379 | - | - | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 2 461 | 577 | 134 | 110 | 102 | 127 | 169 | 1 850 | 5 528 | 2 357 | - | - | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 32 | 21 | 0 | 0 | 0 | 0 | 1 | 2 | 57 | 3 | - | - | |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other | 1900 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total By Income Source | 2000 | 40 438 | 5 664 | 918 | 683 | 601 | 1 469 | 1 334 | 11 309 | 62 416 | 15 396 | - | - | |
| 2018/19 - totals only | | 38 303 | 6 804 | 1 091 | 793 | 692 | 422 | 2 714 | 9 573 | 60 393 | 14 195 | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | 2 070 | 19 | 6 | 6 | 6 | 5 | 10 | 582 | 2 704 | 608 | - | - | |
| Commercial | 2300 | 16 774 | 618 | 32 | 55 | 53 | 47 | 171 | 517 | 18 267 | 843 | - | - | |
| Households | 2400 | 21 594 | 5 027 | 880 | 622 | 543 | 1 417 | 1 154 | 10 210 | 41 445 | 13 945 | - | - | |
| Other | 2500 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total By Customer Group | 2600 | 40 438 | 5 664 | 918 | 683 | 601 | 1 469 | 1 334 | 11 309 | 62 416 | 15 396 | - | - | |

Total Debtors has Increased from **R61 604 457** in June 2019 to **R62 416 427** in July 2019.

The monthly service collection rate for July 2019 was **105.71%** compared to **85.49%** in June 2019. (Amounts received in current month for the previous month's debtors raised)

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

| WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July | | | | | | | | | | | |
|---|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|---------------|---|
| Description | NT Code | Budget Year 2019/20 | | | | | | | | | Prior year totals for chart (same period) |
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | 10 062 | - | - | - | - | - | - | - | 10 062 | - |
| Bulk Water | 0200 | - | 58 | - | - | - | - | - | - | 58 | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 1 205 | 145 | - | - | - | - | - | 31 | 1 381 | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | 17 843 |
| Total By Customer Type | 1000 | 11 267 | 203 | - | - | - | - | - | 31 | 11 500 | 17 843 |

| Outstanding creditors: 30 days and older | | | | |
|--|--------------------|--------------------|---|--|
| Name of supplier | Outstanding Amount | Invoice(s) date(s) | Dispute/Reason for non-payment | Remedial action |
| JB'S Nissan (Brandstorf) | R 1 239.20 | 22/05/2019 | Invoice received late | Invoice paid 6/8/2019 |
| JHL | R 1 057.56 | 21/06/2019 | Credit note captured as an invoice | Invoice captured to cancel the credit note |
| Kaap Agri | R 1 201.98 | 05/09/2019 | Credit note captured without an invoice | Invoice captured to cancel the credit note |
| Overber Agri | R 80.00 | 03/12/2019 | Documents went missing | Invoice paid 6/8/2019 |
| R 62 Construction | R 31 050.00 | 15/04/2018 | Work not properly done | Invoice to be cancelled |
| Swartland Decor | R 985.00 | 25/10/2018 | Incorrect carpet was delivered | Invoice paid 06/8/2019 |
| Time freight | R 178.30 | 05/05/2019 | Received invoice late | Invoice paid 06/08/2019 |

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

| WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July | | | | | | | | |
|---|----------------------|-----------------|---------------------------|-----------------|-------------------------|------------------------------------|-------------------|-----------------|
| Investments by maturity Name of institution & investment ID | Period of Investment | Interest Rate % | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
| R thousands | Yrs/Months | | | | | | | |
| Municipality | | | | | | | | |
| NEDBANK | 364 Days | 8.45% | 30/06/2020 | 300 000 | 25 281 | - | - | 325 281 |
| NEDBANK | 213 Days | 8.20% | 31/01/2020 | 60 000 | 2 871 | - | - | 62 871 |
| STANDARD BANK | 63 Days | 7.675% | 02/09/2019 | 60 000 | 795 | - | - | 60 795 |
| | | | | | | | | - |
| Municipality sub-total | | | | 420 000 | | - | - | 448 947 |
| Entities | | | | | | | | |
| | | | | | | | | - |
| Entities sub-total | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | | | | 420 000 | | - | - | 448 947 |

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

| WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July | | | | | | | | |
|---|-----|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | Budget Year 2019/20 | | | | | | |
| | | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| RECEIPTS: | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | |
| National Government: | | 94 852 | 38 139 | 38 139 | 38 139 | - | | 94 852 |
| Local Government Equitable Share | | 91 534 | 38 139 | 38 139 | 38 139 | - | | 91 534 |
| Finance Management | | 1 550 | - | - | - | - | | 1 550 |
| EPWP Incentive | | 1 768 | - | - | - | - | | 1 768 |
| Provincial Government: | | 17 564 | - | - | - | - | | 17 564 |
| Municipal Accreditation and Capacity Building Grant | | 224 | - | - | - | - | | 224 |
| Libraries | | 9 557 | - | - | - | - | | 9 557 |
| Proclaimed Roads Subsidy | | 5 084 | - | - | - | - | | 5 084 |
| Financial Management Support Grant: Student Bursaries | | 379 | - | - | - | - | | 379 |
| Financial Management Support Grant: mSCOA | | 330 | - | - | - | - | | 330 |
| Thusong Grant | | - | - | - | - | - | | - |
| Establishment of a K9 Unit | | 1 990 | - | - | - | - | | 1 990 |
| Other grant providers: | | 250 | - | - | - | - | | 250 |
| <i>LG Seta</i> | | 250 | - | - | - | - | | 250 |
| Total Operating Transfers and Grants | 5 | 112 666 | 38 139 | 38 139 | 38 139 | - | | 112 666 |
| Capital Transfers and Grants | | | | | | | | |
| National Government: | | 30 301 | 8 800 | 8 800 | 8 800 | - | | 30 301 |
| Municipal Infrastructure Grant (MIG) | | 21 301 | 4 800 | 4 800 | 4 800 | - | | 21 301 |
| Energy Efficiency and Demand Side Management Grant | | 4 000 | 2 000 | 2 000 | 2 000 | - | | 4 000 |
| Integrated National Electrification Programme (municipal) | | 5 000 | 2 000 | 2 000 | 2 000 | - | | 5 000 |
| Provincial Government: | | 36 860 | - | - | - | - | | 36 860 |
| Human Settlements | | 32 480 | - | - | - | - | | 32 480 |
| RSEP/VPUU Municipal Projects | | 4 000 | - | - | - | - | | 4 000 |
| Libraries | | 50 | - | - | - | - | | 50 |
| Upgrading of Tennis & Netball Courts | | 320 | - | - | - | - | | 320 |
| Establishment of a K9 Unit | | 10 | - | - | - | - | | 10 |
| Total Capital Transfers and Grants | 5 | 67 161 | 8 800 | 8 800 | 8 800 | - | | 67 161 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 179 827 | 46 939 | 46 939 | 46 939 | - | | 179 827 |

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

8.2 Supporting Table SC7 (1)

| WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July | | | | | | | |
|---|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Description | Budget Year 2019/20 | | | | | | |
| | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | |
| EXPENDITURE | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | |
| National Government: | 94 852 | 6 784 | 6 784 | 7 704 | (920) | -11.9% | 94 852 |
| Local Government Equitable Share | 91 534 | 6 592 | 6 592 | 7 628 | (1 035) | -13.6% | 91 534 |
| Finance Management | 1 550 | 40 | 40 | 67 | (27) | -39.8% | 1 550 |
| EPWP Incentive | 1 768 | 151 | 151 | 9 | 142 | 1521.8% | 1 768 |
| | | | | | - | | |
| Provincial Government: | 17 564 | 612 | 612 | 709 | (97) | -13.7% | 17 564 |
| Municipal Accreditation and Capacity Building Grant | 224 | - | - | - | - | | 224 |
| Libraries | 9 557 | 603 | 603 | 676 | (73) | -10.8% | 9 557 |
| Proclaimed Roads Subsidy | 5 084 | - | - | - | - | | 5 084 |
| Financial Management Support Grant: Student Bursaries | 379 | 9 | 9 | 32 | (22) | -71.2% | 379 |
| Financial Management Support Grant: mSCOA | 330 | - | - | - | - | | 330 |
| Establishment of a K9 Unit | 1 990 | - | - | 2 | (2) | -100.0% | 1 990 |
| | | | | | - | | |
| Other grant providers: | 250 | - | - | - | - | | 250 |
| LG Seta | 250 | - | - | - | - | | 250 |
| Total operating expenditure of Transfers and Grants: | 112 666 | 7 396 | 7 396 | 8 414 | (1 017) | -12.1% | 112 666 |
| Capital expenditure of Transfers and Grants | | | | | | | |
| National Government: | 30 301 | 472 | 472 | 1 817 | (1 345) | -74.0% | 30 301 |
| Municipal Infrastructure Grant (MIG) | 21 301 | - | - | 1 267 | (1 267) | -100.0% | 21 301 |
| Energy Efficiency and Demand Side Management Grant | 4 000 | - | - | 50 | (50) | -100.0% | 4 000 |
| Integrated National Electrification Programme (municipal) | 5 000 | 472 | 472 | 500 | (28) | -5.6% | 5 000 |
| | | | | | - | | |
| Provincial Government: | 36 860 | - | - | 1 350 | (1 350) | -100.0% | 36 860 |
| Human Settlements | 32 480 | - | - | 1 350 | (1 350) | -100.0% | 32 480 |
| RSEP/VPUU Municipal Projects | 4 000 | - | - | - | - | | 4 000 |
| Libraries | 50 | - | - | - | - | | 50 |
| Upgrading of Tennis & Netball Courts | 320 | - | - | - | - | | 320 |
| Establishment of a K9 Unit | 10 | - | - | - | - | | 10 |
| Total capital expenditure of Transfers and Grants | 67 161 | 472 | 472 | 3 167 | (2 695) | -85.1% | 67 161 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 179 827 | 7 868 | 7 868 | 11 581 | (3 712) | -32.1% | 179 827 |

8.3 Supporting Table SC7 (2)

None

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

9.1 Supporting Table SC8

| WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July | | | | | | | |
|--|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration | Budget Year 2019/20 | | | | | | |
| | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | B | | | | | | D |
| <u>Councillors (Political Office Bearers plus Other)</u> | | | | | | | |
| Basic Salaries and Wages | 7 430 | 686 | 686 | 572 | 114 | 20% | 7 430 |
| Pension and UIF Contributions | 1 018 | 75 | 75 | 78 | (3) | -4% | 1 018 |
| Medical Aid Contributions | 251 | 22 | 22 | 19 | 3 | 16% | 251 |
| Motor Vehicle Allowance | 1 310 | - | - | 101 | (101) | -100% | 1 310 |
| Cellphone Allowance | 1 102 | 81 | 81 | 85 | (3) | -4% | 1 102 |
| Other benefits and allowances | - | - | - | - | - | | - |
| Sub Total - Councillors | 11 112 | 865 | 865 | 855 | 10 | 1% | 11 112 |
| <u>Senior Managers of the Municipality</u> | | | | | | | |
| Basic Salaries and Wages | 7 947 | 637 | 637 | 564 | 73 | 13% | 7 947 |
| Pension and UIF Contributions | 1 455 | 115 | 115 | 121 | (6) | -5% | 1 455 |
| Medical Aid Contributions | 265 | 35 | 35 | 22 | 12 | 56% | 265 |
| Motor Vehicle Allowance | 1 055 | 87 | 87 | 88 | (1) | -2% | 1 055 |
| Cellphone Allowance | 304 | 24 | 24 | 25 | (2) | -6% | 304 |
| Other benefits and allowances | 174 | 15 | 15 | 15 | 0 | 1% | 174 |
| Long service awards | 87 | - | - | 7 | (7) | -100% | 87 |
| Post-retirement benefit obligations | 842 | - | - | - | - | | 842 |
| Sub Total - Senior Managers of Municipality | 12 130 | 911 | 911 | 842 | 69 | 8% | 12 130 |
| <u>Other Municipal Staff</u> | | | | | | | |
| Basic Salaries and Wages | 123 864 | 9 995 | 9 995 | 10 394 | (399) | -4% | 123 864 |
| Pension and UIF Contributions | 23 315 | 1 874 | 1 874 | 1 826 | 48 | 3% | 23 315 |
| Medical Aid Contributions | 12 507 | 799 | 799 | 812 | (13) | -2% | 12 507 |
| Overtime | 8 531 | 23 | 23 | 755 | (732) | -97% | 8 531 |
| Motor Vehicle Allowance | 5 040 | 422 | 422 | 420 | 2 | 0% | 5 040 |
| Cellphone Allowance | 427 | 39 | 39 | 36 | 4 | 11% | 427 |
| Housing Allowances | 1 560 | 122 | 122 | 124 | (2) | -2% | 1 560 |
| Other benefits and allowances | 21 791 | 508 | 508 | 970 | (462) | -48% | 21 791 |
| Payments in lieu of leave | 2 378 | - | - | - | - | | 2 378 |
| Long service awards | 1 552 | 119 | 119 | 129 | (10) | -8% | 1 552 |
| Post-retirement benefit obligations | 4 418 | 207 | 207 | - | 207 | #DIV/0! | 4 418 |
| Sub Total - Other Municipal Staff | 205 384 | 14 109 | 14 109 | 15 467 | (1 358) | -9% | 205 384 |
| Total Parent Municipality | 228 626 | 15 885 | 15 885 | 17 164 | (1 279) | -7% | 228 626 |
| Total Municipal Entities | - | - | - | - | - | | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 228 626 | 15 885 | 15 885 | 17 164 | (1 279) | -7% | 228 626 |
| % increase | #DIV/0! | | | | | | #DIV/0! |
| TOTAL MANAGERS AND STAFF | 217 514 | 15 020 | 15 020 | 16 309 | (1 289) | -8% | 217 514 |

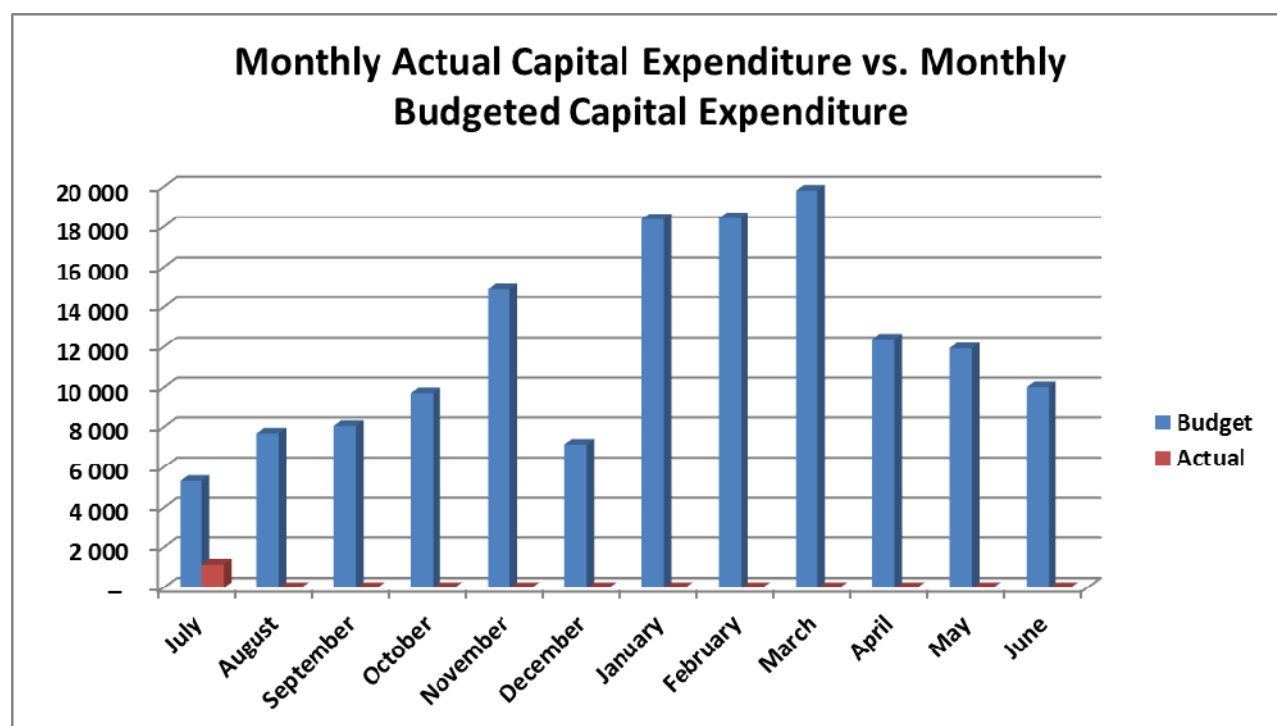
Section 10 – Material variances to the SDBIP

None.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

| WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July | | | | | | | |
|---|---------------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| Month | Budget Year 2019/20 | | | | | | |
| | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | |
| <u>Monthly expenditure performance trend</u> | | | | | | | |
| July | 5 323 | 1 153 | 1 153 | 5 323 | 4 170 | 78.3% | 1% |
| August | 7 687 | – | | 13 009 | – | | |
| September | 8 070 | – | | 21 079 | – | | |
| October | 9 734 | – | | 30 813 | – | | |
| November | 14 875 | – | | 45 688 | – | | |
| December | 7 148 | – | | 52 835 | – | | |
| January | 18 389 | – | | 71 224 | – | | |
| February | 18 443 | – | | 89 667 | – | | |
| March | 19 817 | – | | 109 483 | – | | |
| April | 12 408 | – | | 121 892 | – | | |
| May | 11 941 | – | | 133 832 | – | | |
| June | 10 025 | – | | 143 858 | – | | |
| Total Capital expenditure | 143 858 | 1 153 | | | | | |



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 - | | | | | | | | |
|--|-----|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | Budget Year 2019/20 | | | | | | |
| | | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | | 10 744 | 477 | 477 | 800 | 323 | 40.4% | 10 744 |
| Roads Infrastructure | | 1 700 | - | - | - | - | | 1 700 |
| <i>Roads</i> | | 1 700 | - | - | - | - | | 1 700 |
| Electrical Infrastructure | | 6 300 | 477 | 477 | 600 | 123 | 20.5% | 6 300 |
| <i>MV Substations</i> | | 550 | - | - | 100 | 100 | 100.0% | 550 |
| <i>LV Networks</i> | | 5 750 | 477 | 477 | 500 | 23 | 4.6% | 5 750 |
| Water Supply Infrastructure | | 1 214 | - | - | 200 | 200 | 100.0% | 1 214 |
| <i>Reservoirs</i> | | 464 | - | - | 200 | 200 | 100.0% | 464 |
| <i>Distribution</i> | | 500 | - | - | - | - | | 500 |
| <i>Distribution Points</i> | | 250 | - | - | - | - | | 250 |
| Sanitation Infrastructure | | 1 030 | - | - | - | - | | 1 030 |
| <i>Reticulation</i> | | 1 030 | - | - | - | - | | 1 030 |
| Solid Waste Infrastructure | | 500 | - | - | - | - | | 500 |
| <i>Waste Drop-off Points</i> | | 500 | - | - | - | - | | 500 |
| Community Assets | | 10 070 | 335 | 335 | 350 | 15 | 4.2% | 10 070 |
| Community Facilities | | 6 500 | - | - | - | - | | 6 500 |
| <i>Centres</i> | | 700 | - | - | - | - | | 700 |
| <i>Parks</i> | | 700 | - | - | - | - | | 700 |
| <i>Public Open Space</i> | | 5 100 | - | - | - | - | | 5 100 |
| Sport and Recreation Facilities | | 3 570 | 335 | 335 | 350 | 15 | 4.2% | 3 570 |
| <i>Indoor Facilities</i> | | 3 550 | 335 | 335 | 350 | 15 | 4.2% | 3 550 |
| <i>Outdoor Facilities</i> | | 20 | - | - | - | - | | 20 |
| <i>Capital Spares</i> | | | | | | | | |
| Other assets | | 31 780 | - | - | 1 350 | 1 350 | 100.0% | 31 780 |
| Operational Buildings | | - | - | - | - | - | | - |
| Housing | | 31 780 | - | - | 1 350 | 1 350 | 100.0% | 31 780 |
| <i>Social Housing</i> | | 31 780 | - | - | 1 350 | 1 350 | 100.0% | 31 780 |
| Computer Equipment | | 570 | - | - | - | - | | 570 |
| Computer Equipment | | 570 | - | - | - | - | | 570 |
| Furniture and Office Equipment | | 194 | - | - | - | - | | 194 |
| Furniture and Office Equipment | | 194 | - | - | - | - | | 194 |
| Machinery and Equipment | | 6 891 | - | - | 6 | 6 | 100.0% | 6 891 |
| Machinery and Equipment | | 6 891 | - | - | 6 | 6 | 100.0% | 6 891 |
| Transport Assets | | 1 142 | - | - | - | - | | 1 142 |
| Transport Assets | | 1 142 | - | - | - | - | | 1 142 |
| Total Capital Expenditure on new assets | 1 | 61 391 | 812 | 812 | 2 506 | 1 693 | 67.6% | 61 391 |

| WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets | | | | | | | | |
|---|----------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | Budget Year 2019/20 | | | | | | |
| | | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | | 25 434 | 28 | 28 | 600 | 572 | 95.3% | 25 434 |
| Roads Infrastructure | | 15 000 | - | - | - | - | | 15 000 |
| <i>Roads</i> | | 15 000 | - | - | - | - | | 15 000 |
| Electrical Infrastructure | | 5 500 | 28 | 28 | 100 | 72 | 71.8% | 5 500 |
| <i>MV Substations</i> | | 4 900 | - | - | 100 | 100 | 100.0% | 4 900 |
| <i>MV Networks</i> | | 300 | - | - | - | - | | 300 |
| <i>LV Networks</i> | | 300 | 28 | 28 | - | (28) | #DIV/0! | 300 |
| <i>Capital Spares</i> | | - | - | - | - | - | | - |
| Water Supply Infrastructure | | 4 934 | - | - | 500 | 500 | 100.0% | 4 934 |
| <i>Distribution</i> | | 4 934 | - | - | 500 | 500 | 100.0% | 4 934 |
| Community Assets | | 850 | - | - | - | - | | 850 |
| Community Facilities | | 550 | - | - | - | - | | 550 |
| <i>Public Ablution Facilities</i> | | 550 | - | - | - | - | | 550 |
| Sport and Recreation Facilities | | 300 | - | - | - | - | | 300 |
| <i>Outdoor Facilities</i> | | 300 | - | - | - | - | | 300 |
| Other assets | | 500 | - | - | - | - | | 500 |
| Operational Buildings | | 500 | - | - | - | - | | 500 |
| <i>Yards</i> | | 500 | - | - | - | - | | 500 |
| Total Capital Expenditure on renewal of existing assets | 1 | 26 784 | 28 | 28 | 600 | 572 | 95.3% | 26 784 |

| WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing | | | | | | | | |
|--|----------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | Budget Year 2019/20 | | | | | | |
| | | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | | 54 332 | 226 | 226 | 2 117 | 1 892 | 89.3% | 54 332 |
| Roads Infrastructure | | 2 664 | - | - | - | - | | 2 664 |
| <i>Roads</i> | | 2 664 | - | - | - | - | | 2 664 |
| Storm water Infrastructure | | 1 820 | - | - | - | - | | 1 820 |
| <i>Storm water Conveyance</i> | | 1 820 | - | - | - | - | | 1 820 |
| Electrical Infrastructure | | 5 950 | 226 | 226 | 350 | 124 | 35.5% | 5 950 |
| <i>LV Networks</i> | | 5 950 | 226 | 226 | 350 | 124 | 35.5% | 5 950 |
| Water Supply Infrastructure | | 500 | - | - | - | - | | 500 |
| <i>Distribution</i> | | 500 | - | - | - | - | | 500 |
| Sanitation Infrastructure | | 38 898 | - | - | 1 767 | 1 767 | 100.0% | 38 898 |
| <i>Waste Water Treatment Works</i> | | 38 898 | - | - | 1 767 | 1 767 | 100.0% | 38 898 |
| Solid Waste Infrastructure | | 4 500 | - | - | - | - | | 4 500 |
| <i>Waste Transfer Stations</i> | | 4 500 | - | - | - | - | | 4 500 |
| Community Assets | | 1 350 | 86 | 86 | 100 | 14 | 13.5% | 1 350 |
| Community Facilities | | 50 | - | - | - | - | | 50 |
| <i>Public Ablution Facilities</i> | | 50 | - | - | - | - | | 50 |
| Sport and Recreation Facilities | | 1 300 | 86 | 86 | 100 | 14 | 13.5% | 1 300 |
| <i>Outdoor Facilities</i> | | 1 300 | 86 | 86 | 100 | 14 | 13.5% | 1 300 |
| Total Capital Expenditure on upgrading of existing assets | 1 | 55 682 | 312 | 312 | 2 217 | 1 905 | 85.9% | 55 682 |

12.2 Supporting Table SC13c and d

| WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset | | | | | | | | |
|---|-----|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | Budget Year 2019/20 | | | | | | |
| | | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | |
| Infrastructure | | 39 102 | 1 433 | 1 433 | 1 656 | 223 | 13.4% | 39 102 |
| Roads Infrastructure | | 10 634 | 84 | 84 | 63 | (20) | -31.7% | 10 634 |
| <i>Roads</i> | | 10 573 | 84 | 84 | 63 | (20) | -31.7% | 10 573 |
| <i>Road Furniture</i> | | 61 | - | - | - | - | | 61 |
| Storm water Infrastructure | | 16 174 | 1 100 | 1 100 | 1 160 | 60 | 5.2% | 16 174 |
| <i>Storm water Conveyance</i> | | 16 174 | 1 100 | 1 100 | 1 160 | 60 | 5.2% | 16 174 |
| Electrical Infrastructure | | 2 398 | 141 | 141 | 226 | 85 | 37.5% | 2 398 |
| <i>MV Substations</i> | | 144 | 5 | 5 | 33 | 28 | 84.2% | 144 |
| <i>LV Networks</i> | | 2 253 | 136 | 136 | 193 | 57 | 29.6% | 2 253 |
| Sanitation Infrastructure | | 3 390 | 33 | 33 | 118 | 85 | 71.8% | 3 390 |
| <i>Pump Station</i> | | 883 | - | - | 17 | 17 | 100.0% | 883 |
| <i>Waste Water Treatment Works</i> | | 2 507 | 33 | 33 | 101 | 68 | 67.0% | 2 507 |
| Solid Waste Infrastructure | | 6 507 | 75 | 75 | 88 | 13 | 15.1% | 6 507 |
| <i>Landfill Sites</i> | | 6 507 | 75 | 75 | 88 | 13 | 15.1% | 6 507 |
| Community Assets | | 2 288 | 21 | 21 | 5 | (16) | -357.8% | 2 288 |
| Community Facilities | | 1 655 | 17 | 17 | 4 | (13) | -282.0% | 1 655 |
| <i>Halls</i> | | 752 | 7 | 7 | 1 | (6) | -551.7% | 752 |
| <i>Centres</i> | | 698 | 10 | 10 | 4 | (6) | -150.8% | 698 |
| <i>Libraries</i> | | 50 | - | - | - | - | | 50 |
| <i>Cemeteries/Crematoria</i> | | 75 | - | - | (0) | (0) | 100.0% | 75 |
| <i>Parks</i> | | 80 | - | - | (0) | (0) | 100.0% | 80 |
| Sport and Recreation Facilities | | 633 | 3 | 3 | 0 | (3) | -16566.2% | 633 |
| <i>Indoor Facilities</i> | | 100 | - | - | - | - | | 100 |
| <i>Outdoor Facilities</i> | | 533 | 3 | 3 | 0 | (3) | -16566.2% | 533 |
| Other assets | | 4 792 | 14 | 14 | 13 | (2) | -12.7% | 4 792 |
| Operational Buildings | | 710 | 6 | 6 | 13 | 7 | 56.6% | 710 |
| <i>Municipal Offices</i> | | 710 | 6 | 6 | 13 | 7 | 56.6% | 710 |
| Housing | | 4 082 | 9 | 9 | - | (9) | #DIV/0! | 4 082 |
| <i>Staff Housing</i> | | 182 | 1 | 1 | - | (1) | #DIV/0! | 182 |
| <i>Social Housing</i> | | 3 900 | 8 | 8 | - | (8) | #DIV/0! | 3 900 |
| Intangible Assets | | 2 947 | 155 | 155 | 244 | 89 | 36.6% | 2 947 |
| Licences and Rights | | 2 947 | 155 | 155 | 244 | 89 | 36.6% | 2 947 |
| <i>Computer Software and Applications</i> | | 2 947 | 155 | 155 | 244 | 89 | 36.6% | 2 947 |
| Computer Equipment | | 419 | 10 | 10 | 18 | 8 | 43.7% | 419 |
| Computer Equipment | | 419 | 10 | 10 | 18 | 8 | 43.7% | 419 |
| Furniture and Office Equipment | | 61 | - | - | 0 | 0 | 100.0% | 61 |
| Furniture and Office Equipment | | 61 | - | - | 0 | 0 | 100.0% | 61 |
| Machinery and Equipment | | 937 | 12 | 12 | 20 | 8 | 39.3% | 937 |
| Machinery and Equipment | | 937 | 12 | 12 | 20 | 8 | 39.3% | 937 |
| Transport Assets | | 4 134 | 111 | 111 | (0) | (111) | 70519.3% | 4 134 |
| Transport Assets | | 4 134 | 111 | 111 | (0) | (111) | 70519.3% | 4 134 |
| Total Repairs and Maintenance Expenditure | 1 | 54 681 | 1 756 | 1 756 | 1 955 | 198 | 10.2% | 54 681 |

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

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

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

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

Section 13 – Quality certification

QUALITY CERTIFICATE

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

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

for the month of **July 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)

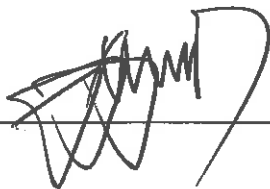
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 14 August 2019

The Executive Mayor

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

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, appearing to be 'Tjimen Van Essen', written over a horizontal line. The signature is stylized with a large 'T' and a circular flourish.

Date: 14 August 2019