

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

1.2 Financial problems or risks facing the municipality

None.

Section 2 - Resolutions

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	Adjustments Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Expenditure	R 686 703 472	R 683 022 512	R 683 022 512	R 520 071 863	R -162 950 649	-24%
Operating Revenue	R 734 630 082	R 754 218 864	R 754 218 864	R 658 845 117	R -95 373 747	-13%
Capital	R 87 245 909	R 101 860 331	R 101 860 331	R 88 520 203	R -13 340 128	-13%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	102 724	103 645	103 645	8 515	114 880	103 645	11 236	11%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	23 160	263 535	261 358	2 177	1%	261 358
Service charges - water revenue	53 360	56 799	56 799	4 770	60 827	56 799	4 029	7%	56 799
Service charges - sanitation revenue	39 043	41 079	41 889	3 235	40 114	41 889	(1 775)	-4%	41 889
Service charges - refuse revenue	23 741	24 833	25 530	2 080	25 623	25 530	92	0%	25 530
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 585	1 497	1 497	106	1 550	1 497	53	4%	1 497
Interest earned - external investments	31 924	30 263	38 500	32 911	40 151	38 500	1 651	4%	38 500
Interest earned - outstanding debtors	1 968	2 061	2 595	262	2 622	2 600	22	1%	2 595
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 631	25 227	32 473	79	501	32 473	(31 973)	-98%	32 473
Licences and permits	3 834	3 753	3 997	329	4 042	3 997	45	1%	3 997
Agency services	4 052	4 100	4 200	329	4 373	4 200	173	4%	4 200
Transfers and subsidies	110 484	132 185	111 743	-	82 048	111 743	(29 695)	-27%	111 743
Other revenue	15 541	10 655	11 181	1 130	12 385	11 176	1 209	11%	11 181
Gains on disposal of PPE	9 042	200	3 764	-	6 194	3 764	2 430	65%	3 764
Total Revenue (excluding capital transfers and contributions)	672 287	697 655	699 172	76 908	658 845	699 172	(40 327)	-6%	699 172

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

- **Fines, penalties and forfeits** stand at 98% below the YTD budgeted projections. The largest portion of Fines must still be recognised for the year ended 30 June 2019 as a result of the reconciliation process associated with the payments received.
- **Transfers and subsidies** currently stand at 27% below YTD budget projections. The YTD actual only includes the equitable share grant that was received, whereas the other grants must still be recognized for June 2019.
- **Gains on disposal of PPE** stand at 65% above YTD budgeted projections and refer to the actual income derived from the sale of property plant and equipment at the November auction, sale of land and other instances, which for purposes of tariff modelling during the original budget, were not taken into account.
- Revenue received for the month of June 2019 was **R76.908 million** whilst the overall YTD performance is **6%** below the budgeted projections. Year-end transactions are still being processed which will influence the performance positively.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure By Type									
Employee related costs	181 157	202 968	204 777	26 260	196 375	204 611	(8 236)	-4%	204 777
Remuneration of councillors	9 913	10 578	10 578	854	10 369	10 578	(209)	-2%	10 578
Debt impairment	28 506	16 817	33 354	2 108	3 293	33 354	(30 061)	-90%	33 354
Depreciation & asset impairment	80 098	85 063	85 063	-	-	85 063	(85 063)	-100%	85 063
Finance charges	15 512	15 135	14 285	6 897	14 278	14 285	(7)	0%	14 285
Bulk purchases	178 604	211 428	193 154	33 872	194 445	193 154	1 291	1%	193 154
Other materials	17 545	12 217	29 581	729	12 922	29 983	(17 062)	-57%	29 581
Contracted services	58 113	95 049	68 280	10 466	59 286	69 160	(9 874)	-14%	68 280
Transfers and subsidies	2 471	2 883	3 119	71	2 565	3 119	(553)	-18%	3 119
Other expenditure	25 117	32 084	38 350	3 543	26 540	37 234	(10 694)	-29%	38 350
Loss on disposal of PPE	6 934	2 482	2 482	-	-	2 482	(2 482)	-100%	2 482
Total Expenditure	603 972	686 703	683 023	84 799	520 072	683 023	(162 951)	-24%	683 023
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary)	56 743	36 975	52 797	-	-	52 797	(52 797)	-100%	52 797
Transfers and subsidies - capital (monetary)	-	-	2 250	-	-	2 250	(2 250)	-100%	2 250
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	125 058	47 927	71 196	(7 890)	138 773	71 196			71 196

- **Employee Related Cost** stand at 4% below the YTD budgeted projections and year-end transactions are still being processed.
- **Debt impairment** in terms of traffic fines must still be recognized for 30 June 2019.
- **Depreciation & asset impairment** must still be recognized for 30 June 2019.
- **Other materials** stand at 57% below the YTD budgeted projections mainly due year end transactions that must still be processed with regards to water inventory.
- **Contracted Services** stand at 14% below the YTD budgeted projections due to underspending on various line items such as Maintenance on Proclaimed roads.
- **Transfer and Subsidies** stand at 18% below YTD budgeted due to the fact that beneficiaries are required to submit audited financial statements in order for SM to pay out these funds.
- **Other expenditure** stand at 29% below the YTD budgeted projections and year-end transactions are still being processed.
- **Loss on disposal of PPE** must still be recognized for 30 June 2019.
- Expenditure for the month of June 2019 was **R84.799 million** whilst the overall YTD performance stands at **24%** below the budgeted projections. Year-end transactions are still being processed which will influence the performance more positively.

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) - M12 June									
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Functional Classification									
<i>Governance and administration</i>	10 913	2 437	4 379	413	4 209	4 403	(194)	-4%	4 379
Executive and council	9	10	10	2	12	13	(1)	-10%	10
Finance and administration	10 904	2 427	4 369	412	4 197	4 390	(193)	-4%	4 369
<i>Community and public safety</i>	10 680	16 275	25 943	7 150	20 814	25 920	(5 106)	-20%	25 943
Community and social services	3 231	1 296	1 483	233	1 076	1 460	(383)	-26%	1 483
Sport and recreation	6 628	11 609	18 934	4 026	14 356	18 933	(4 577)	-24%	18 934
Public safety	821	3 370	5 527	2 891	5 381	5 527	(146)	-3%	5 527
<i>Economic and environmental services</i>	26 012	20 337	23 572	5 971	19 159	23 638	(4 479)	-19%	23 572
Planning and development	179	70	7 122	1 011	3 403	7 123	(3 720)	-52%	7 122
Road transport	25 833	20 267	16 449	4 960	15 756	16 515	(759)	-5%	16 449
<i>Trading services</i>	52 803	48 197	47 965	3 081	44 339	47 899	(3 560)	-7%	47 965
Energy sources	11 224	14 794	15 322	1 681	15 171	15 322	(151)	-1%	15 322
Water management	19 025	11 775	15 317	690	14 747	15 317	(570)	-4%	15 317
Waste water management	14 667	15 468	11 735	710	9 026	11 669	(2 642)	-23%	11 735
Waste management	7 887	6 160	5 591	-	5 395	5 591	(196)	-4%	5 591
Total Capital Expenditure - Functional Classification	100 408	87 246	101 860	16 615	88 520	101 860	(13 340)	-13%	101 860
Funded by:									
National Government	27 608	27 975	31 975	2 887	31 986	31 975	11	0%	31 975
Provincial Government	29 020	9 000	20 822	3 035	13 863	20 822	(6 959)	-33%	20 822
Other transfers and grants		-	2 250	250	250	2 250	(2 000)	-89%	2 250
Transfers recognised - capital	56 628	36 975	55 047	6 172	46 100	55 047	(8 947)	-16%	55 047
Public contributions & donations		-	-	-	-	-	-	-	-
Internally generated funds	43 780	50 271	46 813	10 443	42 420	46 813	(4 393)	-9%	46 813
Total Capital Funding	100 408	87 246	101 860	16 615	88 520	101 860	(13 340)	-13%	101 860

Capital expenditure for the month of June 2019 amounts to **R16 615 346.41** and stands at **13%** below the projected YTD which is not aligned to the SDBIP and budget plan.

Payments and year-end journals are still being processed for 30 June 2019 and therefore the current performance must be viewed as interim figures.

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June					
Description of financial indicator	Basis of calculation	Budget Year 2018/19			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	14,6%	14,5%	8,1%	14,5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	9,6%	10,3%	10,8%	10,3%
Gearing	Long Term Borrowing/ Funds & Reserves	77,9%	64,7%	66,4%	64,7%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	5:1	5:1	4:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	4:1	3:1	4:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	95,0%	95,0%	89,06%	95,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	18,8%	14,9%	8,8%	14,9%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	99,65%	100,0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6,0%	6,0%	5,64%	6,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15,0%	15,0%	16,65%	15,0%
Employee costs	Employee costs/Total Revenue - capital revenue	29,1%	29,3%	34,1%	29,3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7,9%	8,0%	6,7%	8,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14,4%	14,2%	9,0%	14,2%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	17,3%	29,0%	38,1%	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	7	10

Note: The ratios that reflect a negative YTD Actual is not a true reflection because year-end transactions must still be processed for June 2019. More detail on the Creditor System Efficiency can be found under Section 6.1, Outstanding Creditors.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	102 724	103 645	103 645	8 515	114 880	103 645	11 236	11%	103 645
Service charges	358 502	384 069	385 577	33 246	390 100	385 577	4 523	1%	385 577
Investment revenue	31 924	30 263	38 500	32 911	40 151	38 500	1 651	4%	38 500
Transfers and subsidies	110 484	132 185	111 743	-	82 048	111 743	(29 695)	-27%	111 743
Other own revenue	68 653	47 493	59 707	2 236	31 666	59 707	(28 041)	-47%	59 707
Total Revenue (excluding capital transfers and contributions)	672 287	697 655	699 172	76 908	658 845	699 172	(40 327)	-6%	699 172
Employee costs	181 157	202 968	204 777	26 260	196 375	204 611	(8 236)	-4%	204 777
Remuneration of Councillors	9 913	10 578	10 578	854	10 369	10 578	(209)	-2%	10 578
Depreciation & asset impairment	80 098	85 063	85 063	-	-	85 063	(85 063)	-100%	85 063
Finance charges	15 512	15 135	14 285	6 897	14 278	14 285	(7)	-0%	14 285
Materials and bulk purchases	196 150	223 645	222 736	34 601	207 367	223 138	(15 771)	-7%	222 736
Transfers and subsidies	2 471	2 883	3 119	71	2 565	3 119	(553)	-18%	3 119
Other expenditure	118 670	146 431	142 465	16 117	89 118	142 229	(53 111)	-37%	142 465
Total Expenditure	603 972	686 703	683 023	84 799	520 072	683 023	(162 951)	-24%	683 023
Surplus/(Deficit)	68 315	10 952	16 149	(7 890)	138 773	16 149	122 624	759%	16 149
Transfers and subsidies - capital (monetary alloc	56 743	36 975	52 797	-	-	52 797	(52 797)	-100%	52 797
Contributions & Contributed assets	-	-	2 250	-	-	2 250	(2 250)	-100%	2 250
Surplus/(Deficit) after capital transfers & contributions	125 058	47 927	71 196	(7 890)	138 773	71 196	67 577	95%	71 196
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	125 058	47 927	71 196	(7 890)	138 773	71 196	67 577	95%	71 196
Capital expenditure & funds sources									
Capital expenditure	100 408	87 246	101 860	16 615	88 520	101 860	(13 340)	-13%	101 860
Capital transfers recognised	56 628	36 975	55 047	6 172	46 100	55 047	(8 947)	-16%	55 047
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	43 780	50 271	46 813	10 443	42 420	46 813	(4 393)	-9%	46 813
Total sources of capital funds	100 408	87 246	101 860	16 615	88 520	101 860	(13 340)	-13%	101 860
Financial position									
Total current assets	560 831	525 339	614 353		650 103				614 353
Total non current assets	1 950 674	1 848 996	1 959 304		2 036 390				1 959 304
Total current liabilities	133 586	98 711	132 995		150 554				132 995
Total non current liabilities	198 789	186 866	191 803		188 103				191 803
Community wealth/Equity	2 179 130	2 088 758	2 248 859		2 347 837				2 248 859
Cash flows									
Net cash from (used) operating	252 833	113 884	136 025	11 747	116 952	269 044	152 091	57%	136 025
Net cash from (used) investing	(130 685)	(94 144)	(95 614)	(10 040)	(51 867)	(92 539)	(40 672)	44%	(95 614)
Net cash from (used) financing	(10 238)	(4 335)	(9 182)	-	79	(8 552)	(8 474)	99%	(9 182)
Cash/cash equivalents at the month/year end	460 799	383 890	492 028	-	525 964	628 752	102 788	16%	492 028
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	37 436	7 160	931	746	1 882	835	2 044	10 570	61 604
Creditors Age Analysis									
Total Creditors	21 052	2	-	-	28	-	-	-	21 082

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	182 056	168 526	181 801	41 959	193 583	181 801	11 782	6%	181 801
Executive and council	389	274	274	135	262	274	(12)	-4%	274
Finance and administration	181 567	168 152	181 427	41 825	193 321	181 427	11 893	7%	181 427
Internal audit	100	100	100	-	-	100	(100)	-100%	100
<i>Community and public safety</i>	74 800	84 038	77 662	270	5 279	77 662	(72 383)	-93%	77 662
Community and social services	8 905	11 094	16 857	113	1 177	16 857	(15 680)	-93%	16 857
Sport and recreation	11 271	6 987	8 364	58	3 445	8 364	(4 919)	-59%	8 364
Public safety	33 462	25 552	36 848	83	461	36 848	(36 387)	-99%	36 848
Housing	21 162	40 406	15 593	16	196	15 593	(15 397)	-99%	15 593
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	37 005	15 526	22 959	1 212	12 306	22 959	(10 653)	-46%	22 959
Planning and development	3 752	3 550	3 612	527	3 586	3 612	(26)	-1%	3 612
Road transport	33 253	11 977	19 347	685	8 720	19 347	(10 627)	-55%	19 347
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	435 143	466 513	471 771	33 464	447 651	471 771	(24 119)	-5%	471 771
Energy sources	251 940	271 436	271 186	23 167	266 527	271 186	(4 659)	-2%	271 186
Water management	74 162	84 537	87 480	4 894	78 709	87 480	(8 771)	-10%	87 480
Waste water management	72 025	71 066	72 933	3 181	62 435	72 933	(10 497)	-14%	72 933
Waste management	37 016	39 474	40 172	2 222	39 980	40 172	(192)	0%	40 172
<i>Other</i>	24	26	26	2	26	26	0	1%	26
Total Revenue - Functional	729 029	734 630	754 219	76 908	658 845	754 219	(95 374)	-13%	754 219
Expenditure - Functional									
<i>Governance and administration</i>	118 295	120 852	123 348	14 980	100 826	123 195	(22 369)	-18%	123 348
Executive and council	17 977	18 734	18 859	2 977	18 420	18 866	(446)	-2%	18 859
Finance and administration	98 882	100 457	102 828	11 774	80 802	102 669	(21 867)	-21%	102 828
Internal audit	1 435	1 660	1 660	228	1 603	1 660	(57)	-3%	1 660
<i>Community and public safety</i>	84 124	118 629	104 040	8 387	64 081	103 813	(39 732)	-38%	104 040
Community and social services	14 995	17 518	17 605	2 085	15 650	17 585	(1 936)	-11%	17 605
Sport and recreation	19 277	22 540	22 727	2 362	19 524	22 517	(2 993)	-13%	22 727
Public safety	47 792	41 823	57 650	3 366	26 398	57 659	(31 262)	-54%	57 650
Housing	2 060	36 749	6 058	574	2 509	6 051	(3 543)	-59%	6 058
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	74 088	67 878	69 578	5 877	40 355	70 438	(30 083)	-43%	69 578
Planning and development	10 045	12 414	12 493	2 087	11 677	12 467	(790)	-6%	12 493
Road transport	64 043	55 463	57 085	3 790	28 678	57 972	(29 293)	-51%	57 085
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	326 263	377 909	384 615	55 425	313 448	384 136	(70 687)	-18%	384 615
Energy sources	199 225	229 709	230 057	37 198	217 562	230 124	(12 561)	-5%	230 057
Water management	44 689	56 095	59 146	5 111	23 288	59 138	(35 850)	-61%	59 146
Waste water management	52 835	59 061	60 364	9 441	41 586	59 773	(18 187)	-30%	60 364
Waste management	29 514	33 044	35 048	3 674	31 012	35 101	(4 089)	-12%	35 048
<i>Other</i>	1 203	1 436	1 441	130	1 363	1 441	(78)	-5%	1 441
Total Expenditure - Functional	603 972	686 703	683 023	84 799	520 072	683 023	(162 951)	-24%	683 023
Surplus/ (Deficit) for the year	125 058	47 927	71 196	(7 890)	138 773	71 196	67 577	95%	71 196

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) - M12 June									
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Corporate Services	9 120	9 658	10 411	41	762	10 411	(9 649)	-92.7%	10 411
Vote 2 - Civil Services	220 443	204 347	218 391	10 434	183 179	218 391	(35 213)	-16.1%	218 391
Vote 3 - Council	389	274	274	135	262	274	(12)	-4.2%	274
Vote 4 - Electricity Services	251 940	271 436	271 186	23 167	266 527	271 186	(4 659)	-1.7%	271 186
Vote 5 - Financial Services	177 816	166 453	178 862	41 763	192 270	178 862	13 409	7.5%	178 862
Vote 6 - Development Services	27 632	48 472	29 514	596	6 757	29 514	(22 757)	-77.1%	29 514
Vote 7 - Municipal Manager	100	100	100	-	-	100	(100)	-100.0%	100
Vote 8 - Protection Services	41 590	33 890	45 481	773	9 088	45 481	(36 393)	-80.0%	45 481
	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	729 029	734 630	754 219	76 908	658 845	754 219	(95 374)	-13%	754 219
Expenditure by Vote									
Vote 1 - Corporate Services	25 036	29 574	31 088	4 346	29 491	31 675	(2 183)	-6.9%	31 088
Vote 2 - Civil Services	231 706	233 977	241 389	25 287	146 132	241 711	(95 580)	-39.5%	241 389
Vote 3 - Council	14 957	15 750	15 865	2 365	15 062	15 871	(809)	-5.1%	15 865
Vote 4 - Electricity Services	207 685	243 011	243 382	38 117	227 545	243 395	(15 850)	-6.5%	243 382
Vote 5 - Financial Services	43 280	48 959	49 829	5 632	38 227	49 603	(11 376)	-22.9%	49 829
Vote 6 - Development Services	18 935	56 729	26 912	3 341	20 618	26 129	(5 511)	-21.1%	26 912
Vote 7 - Municipal Manager	6 178	6 866	6 866	1 169	7 023	6 866	157	2.3%	6 866
Vote 8 - Protection Services	56 195	51 837	67 692	4 541	35 974	67 772	(31 799)	-46.9%	67 692
	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	603 972	686 703	683 023	84 799	520 072	683 023	(162 951)	-24%	683 023
Surplus/ (Deficit) for the year	125 058	47 927	71 196	(7 890)	138 773	71 196	67 577	94.9%	71 196

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) - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	102 724	103 645	103 645	8 515	114 880	103 645	11 236	11%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	23 160	263 535	261 358	2 177	1%	261 358
Service charges - water revenue	53 360	56 799	56 799	4 770	60 827	56 799	4 029	7%	56 799
Service charges - sanitation revenue	39 043	41 079	41 889	3 235	40 114	41 889	(1 775)	-4%	41 889
Service charges - refuse revenue	23 741	24 833	25 530	2 080	25 623	25 530	92	0%	25 530
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 585	1 497	1 497	106	1 550	1 497	53	4%	1 497
Interest earned - external investments	31 924	30 263	38 500	32 911	40 151	38 500	1 651	4%	38 500
Interest earned - outstanding debtors	1 968	2 061	2 595	262	2 622	2 600	22	1%	2 595
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 631	25 227	32 473	79	501	32 473	(31 973)	-98%	32 473
Licences and permits	3 834	3 753	3 997	329	4 042	3 997	45	1%	3 997
Agency services	4 052	4 100	4 200	329	4 373	4 200	173	4%	4 200
Transfers and subsidies	110 484	132 185	111 743	-	82 048	111 743	(29 695)	-27%	111 743
Other revenue	15 541	10 655	11 181	1 130	12 385	11 176	1 209	11%	11 181
Gains on disposal of PPE	9 042	200	3 764	-	6 194	3 764	2 430	65%	3 764
Total Revenue (excluding capital transfers and contributions)	672 287	697 655	699 172	76 908	658 845	699 172	(40 327)	-6%	699 172
Expenditure By Type									
Employee related costs	181 157	202 968	204 777	26 260	196 375	204 611	(8 236)	-4%	204 777
Remuneration of councillors	9 913	10 578	10 578	854	10 369	10 578	(209)	-2%	10 578
Debt impairment	28 506	16 817	33 354	2 108	3 293	33 354	(30 061)	-90%	33 354
Depreciation & asset impairment	80 098	85 063	85 063	-	-	85 063	(85 063)	-100%	85 063
Finance charges	15 512	15 135	14 285	6 897	14 278	14 285	(7)	0%	14 285
Bulk purchases	178 604	211 428	193 154	33 872	194 445	193 154	1 291	1%	193 154
Other materials	17 545	12 217	29 581	729	12 922	29 983	(17 062)	-57%	29 581
Contracted services	58 113	95 049	68 280	10 466	59 286	69 160	(9 874)	-14%	68 280
Transfers and subsidies	2 471	2 883	3 119	71	2 565	3 119	(553)	-18%	3 119
Other expenditure	25 117	32 084	38 350	3 543	26 540	37 234	(10 694)	-29%	38 350
Loss on disposal of PPE	6 934	2 482	2 482	-	-	2 482	(2 482)	-100%	2 482
Total Expenditure	603 972	686 703	683 023	84 799	520 072	683 023	(162 951)	-24%	683 023
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary)	56 743	36 975	52 797	-	-	52 797	(52 797)	-100%	52 797
Transfers and subsidies - capital (monetary)	-	-	2 250	-	-	2 250	(2 250)	-100%	2 250
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	125 058	47 927	71 196	(7 890)	138 773	71 196			71 196

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) - M12 June									
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	17 707	23 513	27 213	2 129	25 916	27 213	(1 297)	-5%	27 213
Vote 4 - Electricity Services	-	3 000	3 000	1 104	3 002	3 000	2	0%	3 000
Vote 6 - Development Services	14 620	4 000	18 418	1 779	10 117	16 967	(6 850)	-40%	18 418
Total Capital Multi-year expenditure	32 327	30 513	48 631	5 011	39 035	47 180	(8 145)	-17%	48 631
Single Year expenditure appropriation									
Vote 1 - Corporate Services	7 307	698	3 067	46	2 521	3 064	(543)	-18%	3 067
Vote 2 - Civil Services	32 647	28 694	24 375	5 708	23 463	24 375	(912)	-4%	24 375
Vote 3 - Council	6	5	8	-	8	8	(0)	0%	8
Vote 4 - Electricity Services	12 920	12 406	12 934	693	12 770	12 934	(165)	-1%	12 934
Vote 5 - Financial Services	531	628	544	-	544	544	(0)	0%	544
Vote 6 - Development Services	12 803	8 902	6 772	2 264	4 795	8 223	(3 429)	-42%	6 772
Vote 7 - Municipal Manager	3	5	2	2	4	5	(1)	-25%	2
Vote 8 - Protection Services	1 865	5 396	5 527	2 891	5 381	5 527	(146)	-3%	5 527
Total Capital single-year expenditure	68 081	56 733	53 229	11 604	49 485	54 681	(5 195)	-10%	53 229
Total Capital Expenditure	100 408	87 246	101 860	16 615	88 520	101 860	(13 340)	-13%	101 860
Capital Expenditure - Functional Classification									
<i>Governance and administration</i>	10 913	2 437	4 379	413	4 209	4 403	(194)	-4%	4 379
Executive and council	9	10	10	2	12	13	(1)	-10%	10
Finance and administration	10 904	2 427	4 369	412	4 197	4 390	(193)	-4%	4 369
<i>Community and public safety</i>	10 680	16 275	25 943	7 150	20 814	25 920	(5 106)	-20%	25 943
Community and social services	3 231	1 296	1 483	233	1 076	1 460	(383)	-26%	1 483
Sport and recreation	6 628	11 609	18 934	4 026	14 356	18 933	(4 577)	-24%	18 934
Public safety	821	3 370	5 527	2 891	5 381	5 527	(146)	-3%	5 527
<i>Economic and environmental services</i>	26 012	20 337	23 572	5 971	19 159	23 638	(4 479)	-19%	23 572
Planning and development	179	70	7 122	1 011	3 403	7 123	(3 720)	-52%	7 122
Road transport	25 833	20 267	16 449	4 960	15 756	16 515	(759)	-5%	16 449
<i>Trading services</i>	52 803	48 197	47 965	3 081	44 339	47 899	(3 560)	-7%	47 965
Energy sources	11 224	14 794	15 322	1 681	15 171	15 322	(151)	-1%	15 322
Water management	19 025	11 775	15 317	690	14 747	15 317	(570)	-4%	15 317
Waste water management	14 667	15 468	11 735	710	9 026	11 669	(2 642)	-23%	11 735
Waste management	7 887	6 160	5 591	-	5 395	5 591	(196)	-4%	5 591
Total Capital Expenditure - Functional Classification	100 408	87 246	101 860	16 615	88 520	101 860	(13 340)	-13%	101 860
Funded by:									
National Government	27 608	27 975	31 975	2 887	31 986	31 975	11	0%	31 975
Provincial Government	29 020	9 000	20 822	3 035	13 863	20 822	(6 959)	-33%	20 822
Other transfers and grants	-	-	2 250	250	250	2 250	(2 000)	-89%	2 250
Transfers recognised - capital	56 628	36 975	55 047	6 172	46 100	55 047	(8 947)	-16%	55 047
Public contributions & donations	-	-	-	-	-	-	-	-	-
Internally generated funds	43 780	50 271	46 813	10 443	42 420	46 813	(4 393)	-9%	46 813
Total Capital Funding	100 408	87 246	101 860	16 615	88 520	101 860	(13 340)	-13%	101 860

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M12 June					
Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	460 799	383 890	495 102	526 046	495 102
Call investment deposits	-	-	-	-	-
Consumer debtors	55 981	87 408	94 857	64 212	94 857
Other debtors	28 670	43 437	9 451	20 630	9 451
Current portion of long-term receivables	-	-	58	70	58
Inventory	15 380	10 604	14 885	39 146	14 885
Total current assets	560 831	525 339	614 353	650 103	614 353
Non current assets					
Long-term receivables	3	-	-	0	-
Investments	-	-	-	-	-
Investment property	53 603	52 524	48 638	53 603	48 638
Investments in Associate	-	-	-	-	-
Property, plant and equipment	1 895 127	1 794 787	1 909 414	1 980 845	1 909 414
Agricultural	-	-	-	-	-
Biological	-	-	-	-	-
Intangible	1 172	915	482	1 172	482
Other non-current assets	770	770	770	770	770
Total non current assets	1 950 674	1 848 996	1 959 304	2 036 390	1 959 304
TOTAL ASSETS	2 511 505	2 374 335	2 573 657	2 686 493	2 573 657
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	9 359	4 954	11 490	9 359	11 490
Consumer deposits	11 775	10 935	14 980	12 751	14 980
Trade and other payables	104 647	78 479	101 673	123 146	101 673
Provisions	7 805	4 342	4 851	5 299	4 851
Total current liabilities	133 586	98 711	132 995	150 554	132 995
Non current liabilities					
Borrowing	131 004	118 064	118 194	120 318	118 194
Provisions	67 785	68 801	73 610	67 785	73 610
Total non current liabilities	198 789	186 866	191 803	188 103	191 803
TOTAL LIABILITIES	332 375	285 577	324 798	338 657	324 798
NET ASSETS	2 179 130	2 088 758	2 248 859	2 347 837	2 248 859
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 997 959	1 937 280	2 066 275	2 166 668	2 066 275
Reserves	181 171	151 478	182 584	181 168	182 584
TOTAL COMMUNITY WEALTH/EQUITY	2 179 130	2 088 758	2 248 859	2 347 837	2 248 859

The concept of mSCOA Balancesheet budgeting is new to local government and in this regard still somewhat challenging.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M12 June									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	102 724	98 463	98 463	8 103	108 055	98 463	9 592	10%	98 463
Service charges	358 502	362 026	363 457	27 842	345 416	363 458	(18 042)	-5%	363 457
Other revenue	66 264	26 529	27 827	193 108	799 756	160 044	639 712	400%	27 827
Government - operating	99 557	132 185	110 818	-	84 640	110 818	(26 178)	-24%	110 818
Government - capital	56 743	36 975	53 672	-	-	49 722	(49 722)	-100%	53 672
Interest	33 248	32 065	39 798	32 253	34 720	41 095	(6 376)	-16%	39 798
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(448 396)	(556 342)	(540 605)	(242 899)	(1 239 379)	(537 152)	702 227	-131%	(540 605)
Finance charges	(13 337)	(15 135)	(14 285)	(6 644)	(14 025)	(14 285)	(260)	2%	(14 285)
Transfers and Grants	(2 471)	(2 883)	(3 119)	(17)	(2 230)	(3 119)	(889)	29%	(3 119)
NET CASH FROM/(USED) OPERATING ACTIVITIES	252 833	113 884	136 025	11 747	116 952	269 044	152 091	57%	136 025
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 053	200	6 246	-	6 141	6 246	(105)	-2%	6 246
Decrease (Increase) in non-current debtors	(7 431)	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	(30 677)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(93 630)	(94 344)	(101 860)	(10 040)	(58 008)	(98 785)	(40 777)	41%	(101 860)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(130 685)	(94 144)	(95 614)	(10 040)	(51 867)	(92 539)	(40 672)	44%	(95 614)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 661	619	(315)	-	79	315	(236)	-75%	(315)
Payments									
Repayment of borrowing	(11 900)	(4 954)	(8 867)	-	-	(8 867)	(8 867)	100%	(8 867)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(10 238)	(4 335)	(9 182)	-	79	(8 552)	(8 631)	101%	(9 182)
NET INCREASE/ (DECREASE) IN CASH HELD	111 909	15 405	31 228	1 707	65 164	167 952			31 228
Cash/cash equivalents at beginning:	348 890	368 486	460 799		460 799	460 799			460 799
Cash/cash equivalents at month/year end:	460 799	383 890	492 028		525 964	628 752			492 028

The YTD actual for Other Revenue and Suppliers and Employees include investments made and matured to date.

The YTD actual for Cash/cash equivalents at month/year end includes investments to a total of **R440 000 000** that matured.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June													
Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 569	1 548	384	340	300	390	524	2 112	11 167	3 666	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19 888	2 606	55	42	58	26	117	817	23 608	1 060	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	6 766	1 496	185	119	1 219	224	868	4 101	14 979	6 531	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 946	839	167	129	155	99	209	1 818	6 364	2 411	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 236	650	139	116	150	95	326	1 720	5 431	2 406	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	30	20	0	0	0	0	1	2	55	4	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	37 436	7 160	931	746	1 882	835	2 044	10 570	61 604	16 078	-	-
2017/18 - totals only		32 816	5 871	1 099	773	483	1 313	3 168	8 552	54 075	14 289		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 147	106	8	7	7	6	34	559	1 874	613	-	-
Commercial	2300	16 392	1 592	71	61	78	169	33	531	18 927	872	-	-
Households	2400	19 897	5 462	851	678	1 798	659	1 977	9 481	40 803	14 593	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	37 436	7 160	931	746	1 882	835	2 044	10 570	61 604	16 078	-	-

Total Debtors has Increased from **R61 009 376** in May 2019 to **R61 604 457** in June 2019.

The collection rate for June 2019 was **85.49%** compared to **92.80%** in May 2019. The YTD collection rate is **88.83%** compared to the annual projection of **95%**. Year-end transactions are still being processed which will influence the final YTD collection rate more positively.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June											
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											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	21 052	2	-	-	28	-	-	-	21 082	23 315
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	21 052	2	-	-	28	-	-	-	21 082	23 315

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
Ithuba Industries	R 2 015.77	03.05.2019	Invoice accidentally missed	In payment process.
R62 Construction	R 31 050.00	15.04.2018	Work not properly done	Invoice to cancelled.
Swartland Decor	R 985.00	25.10.2018	Goods not all received on time	In payment process.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June									
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
Municipality									
NEDBANK	361 Days	Fixed	28/06/2019	-	8,75%	320 000	-	-	
STANDARD BANK	240 Days	Fixed	28/06/2019	-	8,25%	60 000	-	-	
STANDARD BANK	101 Days	Fixed	29/06/2020	-	7,863%	60 000	-	-	
Municipality sub-total				-		440 000	-	-	
Entities sub-total				-		-	-	-	
TOTAL INVESTMENTS AND INTEREST				-		440 000	-	-	

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June								
Description	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	85 140	85 140	-	85 140	85 140	-		85 140
Local Government Equitable Share	82 048	82 048	-	82 048	82 048	-		82 048
Finance Management	1 520	1 520	-	1 520	1 520	-		1 520
EPWP Incentive	1 572	1 572	-	1 572	1 572	-		1 572
Provincial Government:	46 568	51 695	-	51 505	51 505	-		51 695
Community Development: Workers	37	-	-	-	-	-		-
Human Settlements	33 720	28 839	-	28 649	28 649	-		28 839
Libraries	8 429	8 429	-	8 429	8 429	-		8 429
Proclaimed Roads Subsidy	3 486	9 534	-	9 534	9 534	-		9 534
Financial Management Support Grant: Student Bursarie	360	360	-	360	360	-		360
Financial Management Support Grant: mSCOA	330	330	-	330	330	-		330
WCFSG: Risk Management Improvement (Software)	100	100	-	100	100	-		100
Thusong Grant	106	106	-	106	106	-		106
LG Internship Grant	-	72	-	72	72	-		72
Establishment of a K9 Unit	-	3 925	-	3 925	3 925	-		3 925
Total Operating Transfers and Grants	131 708	136 835	-	136 645	136 645	-		136 835
Capital Transfers and Grants								
National Government:	27 975	31 975	-	31 975	31 975	-		31 975
Municipal Infrastructure Grant (MIG)	20 945	24 945	-	24 945	24 945	-		24 945
Energy Efficiency and Demand Side Management Grant	3 000	3 000	-	3 000	3 000	-		3 000
Integrated National Electrification Programme (municipal)	4 000	4 000	-	4 000	4 000	-		4 000
Finance Management	30	30	-	30	30	-		30
Provincial Government:	9 000	17 006	-	6 613	17 006	(10 393)	-61,1%	17 006
Human Settlements	6 500	12 381	-	1 988	12 381	(10 393)	-83,9%	12 381
RSEP/VPUU Municipal Projects	2 500	4 500	-	4 500	4 500	-		4 500
Establishment of a K9 Unit	-	75	-	75	75	-		75
Libraries	-	50	-	50	50	-		50
District Municipality:	-	-	-	-	-	-		-
Total Capital Transfers and Grants	36 975	48 981	-	38 588	48 981	(10 393)	-21,2%	48 981
TOTAL RECEIPTS OF TRANSFERS & GRANTS	168 683	185 816	-	175 233	185 626	(10 393)	-5,6%	185 816

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June								
Description	Budget Year 2018/19							
	Original Budget	Adjusted 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:	85 140	85 140	5 758	63 747	63 747	0	0,0%	85 140
Local Government Equitable Share	82 048	82 048	4 946	60 655	60 655	-		82 048
Finance Management	1 520	1 520	812	1 520	1 520	0	0,0%	1 520
EPWP Incentive	1 572	1 572	-	1 572	1 572	-		1 572
Provincial Government:	46 568	54 169	2 181	18 564	25 669	(7 105)	-27,7%	54 169
Community Development: Workers	37	-	3	13	37	(24)	-65,5%	-
Human Settlements	33 720	30 372	-	397	2 308	(1 911)	-82,8%	30 372
Libraries	8 429	8 379	1 328	8 525	9 070	(546)	-6,0%	8 379
Proclaimed Roads Subsidy	3 486	9 534	473	8 835	9 373	(538)	-5,7%	9 534
Financial Management Support Grant: Student Bursaries	360	560	-	222	560	(338)	-60,4%	560
Financial Management Support Grant: mSCOA	330	330	153	230	330	(100)	-30,4%	330
Financial Management Support Grant: Caseware	-	73	-	73	73	-		73
LG Internship Grant	-	72	11	11	72	(61)	-84,8%	72
WCFSG: Risk Management Improvement (Software)	100	100	9	55	100	(45)	-45,3%	100
Establishment of a K9 Unit	-	3 925	13	13	3 402	(3 390)	-99,6%	3 925
Title Restoration	-	150	-	-	150	(150)	-100,0%	150
Emergency Fire kits	-	193	192	192	193	(2)	-0,9%	193
Fire Damaged Houses (EHP)	-	375	125	278	380	(102)	-26,9%	375
Thusong Grant	106	106	51	109	114	(5)	-4,1%	106
Other grant providers:	227	658	-	-	-	-		658
LG Seta	227	227	-	-	-	-		227
Discretionary Grant (Training)	-	300	-	-	-	-		300
Sondeza Youth Programme	-	131	-	-	-	-		131
Total operating expenditure of Transfers and Grants:	131 935	139 967	7 939	82 311	89 416	(7 105)	-7,9%	139 967
Capital expenditure of Transfers and Grants								
National Government:	27 975	31 975	2 887	31 986	31 975	11	0,0%	31 975
Municipal Infrastructure Grant (MIG)	20 945	24 945	1 779	24 954	24 945	9	0,0%	24 945
Integrated National Electrification Programme (municipal)	4 000	4 000	5	4 000	4 000	-		4 000
Energy Efficiency and Demand Side Management Grant	3 000	3 000	1 104	3 002	3 000	2	0,1%	3 000
Finance Management	30	30	-	30	30	(0)	0,0%	30
Provincial Government:	9 000	20 823	3 035	13 863	20 747	(6 884)	-33,2%	20 823
Human Settlements	6 500	12 382	941	5 497	12 381	(6 884)	-55,6%	12 382
Libraries	-	50	-	50	50	(0)	-0,2%	50
RSEP/VPUU Municipal Projects	2 500	8 316	2 094	8 316	8 316	-		8 316
Establishment of a K9 Unit	-	75	-	-	75	(75)	-100,0%	75
Total capital expenditure of Transfers and Grants	36 975	52 798	5 922	45 850	52 722	(6 872)	-13,0%	52 798
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	168 910	192 765	13 861	128 161	142 138	(13 977)	-9,8%	192 765

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June						
Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance
Capital expenditure of Approved Roll-overs						
Provincial Government:		3 816	-	3 816	-	
RSEP/VPUU Municipal Projects		3 816	-	3 816	-	
Total capital expenditure of Approved Roll-overs		3 816	-	3 816	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3 816	-	3 816	-	

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 - M12 June									
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
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions	935	1 026	1 026	79	981	1 026	(45)	-4%	1 026
Medical Aid Contributions	196	207	207	22	241	270	(29)	-11%	207
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1 016	1 158	1 158	87	1 018	1 044	(26)	-3%	1 158
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	7 766	8 187	8 187	666	8 129	8 237	(108)	-1%	8 187
Sub Total - Councillors	9 913	10 578	10 578	854	10 369	10 578	(209)	-2%	10 578
Senior Managers of the Municipality									
Basic Salaries and Wages	7 852	7 443	7 337	618	7 730	7 546	184	2%	7 337
Pension and UIF Contributions	1 447	1 414	1 414	112	1 299	1 422	(123)	-9%	1 414
Medical Aid Contributions	353	368	368	35	374	388	(14)	-4%	368
Motor Vehicle Allowance	854	847	847	87	880	910	(30)	-3%	847
Cellphone Allowance	257	286	286	24	272	286	(14)	-5%	286
Other benefits and allowances	179	199	199	14	167	192	(25)	-13%	199
Post-retirement benefit obligations	640	1 368	1 358	-	-	1 358	(1 358)	-100%	1 358
Sub Total - Senior Managers of Municipality	11 583	11 924	11 807	889	10 722	12 101	(1 379)	-11%	11 807
Other Municipal Staff									
Basic Salaries and Wages	101 875	117 683	119 041	9 372	111 673	116 580	(4 907)	-4%	119 041
Pension and UIF Contributions	17 828	20 566	20 566	1 625	19 613	20 366	(753)	-4%	20 566
Medical Aid Contributions	8 107	9 130	9 130	742	8 737	9 286	(549)	-6%	9 130
Overtime	8 448	7 822	7 822	701	8 579	9 328	(749)	-8%	7 822
Motor Vehicle Allowance	4 130	4 958	4 958	423	4 774	5 190	(416)	-8%	4 958
Cellphone Allowance	339	311	311	39	479	438	41	9%	311
Housing Allowances	1 198	1 493	1 493	113	1 389	1 484	(95)	-6%	1 493
Other benefits and allowances	18 791	20 247	20 251	1 333	19 341	20 441	(1 101)	-5%	20 251
Payments in lieu of leave	2 077	1 659	2 222	11 022	11 068	2 222	8 846	398%	2 222
Long service awards	2 431	956	956	-	-	956	(956)	-100%	956
Post-retirement benefit obligations	4 350	6 218	6 218	-	0	6 218	(6 218)	-100%	6 218
Sub Total - Other Municipal Staff	169 574	191 044	192 969	25 371	185 652	192 510	(6 857)	-4%	192 969
Total Parent Municipality	191 070	213 546	215 355	27 114	206 744	215 189	(8 445)	-4%	215 355
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	191 070	213 546	215 355	27 114	206 744	215 189	(8 445)	-4%	215 355
TOTAL MANAGERS AND STAFF	181 157	202 968	204 777	26 260	196 375	204 611	(8 236)	-4%	204 777

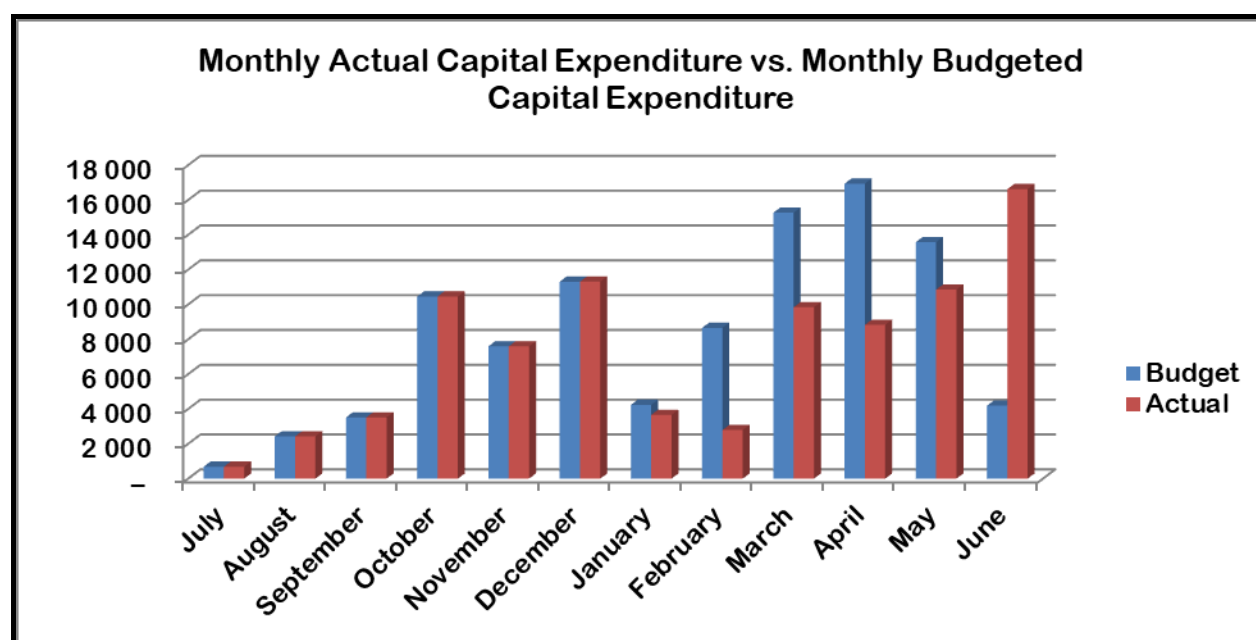
Section 10 – Material variances to the SDBIP

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

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June								
Month	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands								
<u>Monthly expenditure performance trend</u>								
July	1 717	678	678	678	678	0	0,0%	0,67%
August	2 592	2 423	2 423	3 101	3 101	0	0,0%	3,04%
September	5 042	3 510	3 510	6 611	6 611	0	0,0%	6,49%
October	8 508	10 452	10 452	17 063	17 063	0	0,0%	16,75%
November	9 365	7 592	7 592	24 655	24 655	0	0,0%	24,20%
December	4 898	11 301	11 304	35 958	35 956	(2)	0,0%	35,30%
January	5 009	3 656	3 656	39 614	39 612	(2)	0,0%	38,89%
February	12 511	2 775	2 786	42 400	42 387	(13)	0,0%	41,63%
March	14 956	9 829	9 832	52 232	52 216	(17)	0,0%	51,28%
April	12 416	16 696	8 826	61 058	68 912	7 854	11,4%	59,94%
May	7 402	17 119	10 847	71 905	86 031	14 127	16,4%	70,59%
June	2 828	15 829	16 615	88 520	101 860	13 340	13,1%	86,90%
Total Capital expenditure	87 246	101 860	88 520					



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 - M12 June

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								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		23 889	27 885	656	25 696	27 313	1 617	5,9%	27 885
Roads Infrastructure		550	525	326	518	538	20	3,7%	525
<i>Roads</i>		550	525	326	518	538	20	3,7%	525
<i>Road Furniture</i>		-	-	-	-	-	-		-
Electrical Infrastructure		7 070	7 666	38	7 082	7 081	(1)	0,0%	7 666
<i>MV Substations</i>		2 640	2 651	-	2 653	2 651	(2)	-0,1%	2 651
<i>LV Networks</i>		4 430	5 015	38	4 430	4 430	0	0,0%	5 015
Water Supply Infrastructure		9 174	12 091	119	11 522	12 091	569	4,7%	12 091
<i>Boreholes</i>		500	500	49	500	500	-		500
<i>Reservoirs</i>		8 674	11 591	69	11 022	11 591	569	4,9%	11 591
Sanitation Infrastructure		7 095	7 603	173	6 574	7 603	1 029	13,5%	7 603
<i>Reticulation</i>		7 095	7 603	173	6 574	7 603	1 029	13,5%	7 603
Community Assets		9 040	15 702	1 714	9 375	14 230	4 855	34,1%	15 702
Community Facilities		3 540	5 237	580	3 336	5 217	1 882	36,1%	5 237
<i>Cemeteries/Crematoria</i>		1 040	1 190	232	788	1 170	382	32,6%	1 190
<i>Police</i>		-	250	250	250	250	-		250
<i>Public Open Space</i>		1 900	1 917	98	417	1 917	1 500	78,3%	1 917
<i>Public Ablution Facilities</i>		600	692	-	692	692	-		692
<i>Taxi Ranks/Bus Terminals</i>		-	1 189	-	1 189	1 189	-		1 189
Sport and Recreation Facilities		5 500	10 465	1 133	6 040	9 013	2 973	33,0%	10 465
<i>Indoor Facilities</i>		5 000	8 979	1 133	4 554	7 527	2 973	39,5%	8 979
<i>Outdoor Facilities</i>		500	1 486	-	1 486	1 486	-		1 486
Other assets		5 000	10 881	941	5 497	10 881	5 384	49,5%	10 881
Housing		5 000	10 881	941	5 497	10 881	5 384	49,5%	10 881
<i>Social Housing</i>		5 000	10 881	941	5 497	10 881	5 384	49,5%	10 881
Biological or Cultivated Assets		-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-		-
Computer Equipment		567	473	116	478	473	(5)	-1,0%	473
Computer Equipment		567	473	116	478	473	(5)	-1,0%	473
Furniture and Office Equipment		73	131	3	147	151	4	2,7%	131
Furniture and Office Equipment		73	131	3	147	151	4	2,7%	131
Machinery and Equipment		7 676	7 535	2 765	7 238	7 470	232	3,1%	7 535
Machinery and Equipment		7 676	7 535	2 765	7 238	7 470	232	3,1%	7 535
Transport Assets		3 757	3 291	156	3 243	3 291	47	1,4%	3 291
Transport Assets		3 757	3 291	156	3 243	3 291	47	1,4%	3 291
Total Capital Expenditure on new assets	1	50 002	65 898	6 350	51 674	63 809	12 134	19,0%	65 898

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

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								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		5 690	5 513	1 162	5 991	6 098	107	1,8%	5 513
Roads Infrastructure		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		830	723	535	1 201	1 308	107	8,2%	723
<i>LV Networks</i>		830	723	535	1 201	1 308	107	8,2%	723
Water Supply Infrastructure		2 061	2 587	117	2 587	2 587	-	-	2 587
<i>Distribution</i>		2 061	2 587	117	2 587	2 587	-	-	2 587
Sanitation Infrastructure		2 800	2 203	509	2 203	2 203	0	0,0%	2 203
<i>Waste Water Treatment Works</i>		2 800	2 203	509	2 203	2 203	0	0,0%	2 203
Total Capital Expenditure on renewal of existing ass	1	5 690	5 513	1 162	5 991	6 098	107	1,8%	5 513

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

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								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		27 404	24 337	6 195	23 400	24 389	989	4,1%	24 337
Roads Infrastructure		17 104	14 370	4 634	13 683	14 422	739	5,1%	14 370
<i>Roads</i>		16 664	13 930	4 232	13 279	13 982	704	5,0%	13 930
<i>Road Furniture</i>		440	440	402	404	440	36	8,1%	440
Electrical Infrastructure		6 100	6 131	1 106	6 083	6 131	47	0,8%	6 131
<i>MV Substations</i>		3 000	2 995	2	2 945	2 995	49	1,7%	2 995
<i>LV Networks</i>		3 100	3 136	1 104	3 138	3 136	(2)	-0,1%	3 136
Water Supply Infrastructure		500	600	454	599	600	1	0,2%	600
<i>Distribution</i>		500	600	454	599	600	1	0,2%	600
Solid Waste Infrastructure		3 700	3 236	-	3 035	3 236	202	6,2%	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	150	28	18,7%	150
Community Assets		4 050	5 823	2 909	7 167	7 275	108	1,5%	5 823
Community Facilities		400	1 670	1 639	3 122	3 122	-	-	1 670
<i>Police</i>		400	1 670	1 639	3 122	3 122	-	-	1 670
Sport and Recreation Facilities		3 650	4 153	1 270	4 045	4 153	108	2,6%	4 153
<i>Outdoor Facilities</i>		3 650	4 153	1 270	4 045	4 153	108	2,6%	4 153
Machinery and Equipment		-	156	-	154	156	2	1,1%	156
Machinery and Equipment		-	156	-	154	156	2	1,1%	156
Transport Assets		100	133	-	133	133	0	0,0%	133
Transport Assets		100	133	-	133	133	0	0,0%	133
Total Capital Expenditure on upgrading of existing ass	1	31 554	30 449	9 104	30 855	31 953	1 099	3,4%	30 449

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June									
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								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		41 889	42 642	3 342	40 230	42 068	1 838	4,4%	42 642
Roads Infrastructure		15 814	16 404	1 332	15 643	16 364	721	4,4%	16 404
<i>Roads</i>		15 296	15 886	956	15 182	15 852	669	4,2%	15 886
<i>Road Furniture</i>		518	518	376	461	513	52	10,1%	518
Storm water Infrastructure		14 977	14 977	1 160	13 974	14 453	479	3,3%	14 977
<i>Storm water Conveyance</i>		14 977	14 977	1 160	13 974	14 453	479	3,3%	14 977
Electrical Infrastructure		2 263	2 263	71	2 255	2 299	44	1,9%	2 263
<i>MV Substations</i>		136	142	15	178	178	0	0,1%	142
<i>LV Networks</i>		2 127	2 121	57	2 076	2 121	44	2,1%	2 121
Sanitation Infrastructure		2 668	2 872	220	2 527	2 850	323	11,3%	2 872
<i>Pump Station</i>		710	710	59	545	623	78	12,5%	710
<i>Waste Water Treatment Works</i>		1 958	2 162	160	1 981	2 227	245	11,0%	2 162
Solid Waste Infrastructure		6 167	6 126	559	5 832	6 102	271	4,4%	6 126
<i>Landfill Sites</i>		6 167	6 126	559	5 832	6 102	271	4,4%	6 126
Community Assets		3 069	2 459	88	2 135	2 267	131	5,8%	2 459
Community Facilities		2 509	1 777	64	1 611	1 703	92	5,4%	1 777
<i>Halls</i>		2 259	452	57	352	385	33	8,5%	452
<i>Centres</i>		-	1 058	16	1 055	1 069	14	1,3%	1 058
<i>Libraries</i>		50	50	-	49	51	2	4,2%	50
<i>Cemeteries/Crematoria</i>		72	89	-	84	85	1	1,1%	89
<i>Parks</i>		-	128	(8)	70	113	43	37,7%	128
<i>Public Open Space</i>		128	-	-	-	-	-	-	-
Sport and Recreation Facilities		560	683	24	525	564	39	7,0%	683
<i>Indoor Facilities</i>		100	100	20	-	-	-	-	100
<i>Outdoor Facilities</i>		460	583	3	525	564	39	7,0%	583
Other assets		1 962	1 951	741	1 824	2 052	229	11,1%	1 951
Operational Buildings		12	729	77	871	881	11	1,2%	729
<i>Municipal Offices</i>		12	729	77	871	881	11	1,2%	729
Housing		1 950	1 222	664	953	1 171	218	18,6%	1 222
<i>Staff Housing</i>		-	52	-	52	52	0	0,1%	52
<i>Social Housing</i>		1 950	1 170	664	901	1 119	218	19,5%	1 170
Intangible Assets		2 946	2 946	52	2 117	2 906	789	27,2%	2 946
Licences and Rights		2 946	2 946	52	2 117	2 906	789	27,2%	2 946
<i>Computer Software and Applications</i>		2 946	2 946	52	2 117	2 906	789	27,2%	2 946
Computer Equipment		462	462	33	219	457	237	52,0%	462
Computer Equipment		462	462	33	219	457	237	52,0%	462
Furniture and Office Equipment		60	60	15	40	72	32	44,4%	60
Furniture and Office Equipment		60	60	15	40	72	32	44,4%	60
Machinery and Equipment		882	901	102	819	961	142	14,8%	901
Machinery and Equipment		882	901	102	819	961	142	14,8%	901
Transport Assets		4 001	4 493	768	4 696	5 596	900	16,1%	4 493
Transport Assets		4 001	4 493	768	4 696	5 596	900	16,1%	4 493
Total Repairs and Maintenance Expenditure	1	55 271	55 914	5 141	52 081	56 379	4 299	7,6%	55 914

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

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

- **Depreciation** must still be recognized for 30 June 2019.

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June									
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								
Community Assets		2 903	2 903	-	-	-	-		2 903
Community Facilities		1 609	1 609	-	-	-	-		1 609
<i>Halls</i>		85	85	-	-	-	-		85
<i>Clinics/Care Centres</i>		507	507	-	-	-	-		507
<i>Museums</i>		24	24	-	-	-	-		24
<i>Libraries</i>		771	771	-	-	-	-		771
<i>Cemeteries/Crematoria</i>		164	164	-	-	-	-		164
<i>Public Ablution Facilities</i>		58	58	-	-	-	-		58
Sport and Recreation Facilities		1 294	1 294	-	-	-	-		1 294
<i>Outdoor Facilities</i>		1 294	1 294	-	-	-	-		1 294
Investment properties		25	25	-	-	-	-		25
Revenue Generating		25	25	-	-	-	-		25
<i>Improved Property</i>		25	25	-	-	-	-		25
Other assets		4 287	4 287	-	-	-	-		4 287
Operational Buildings		3 462	3 462	-	-	-	-		3 462
<i>Municipal Offices</i>		2 941	2 941	-	-	-	-		2 941
<i>Workshops</i>		50	50	-	-	-	-		50
<i>Stores</i>		471	471	-	-	-	-		471
Housing		825	825	-	-	-	-		825
<i>Staff Housing</i>		163	163	-	-	-	-		163
<i>Social Housing</i>		662	662	-	-	-	-		662
Intangible Assets		686	686	-	-	-	-		686
Licences and Rights		686	686	-	-	-	-		686
<i>Computer Software and Applications</i>		686	686	-	-	-	-		686
Computer Equipment		1 124	1 124	-	-	-	-		1 124
Computer Equipment		1 124	1 124	-	-	-	-		1 124
Furniture and Office Equipment		292	292	-	-	-	-		292
Furniture and Office Equipment		292	292	-	-	-	-		292
Machinery and Equipment		1 452	1 452	-	-	-	-		1 452
Machinery and Equipment		1 452	1 452	-	-	-	-		1 452
Transport Assets		2 145	2 145	-	-	-	-		2 145
Transport Assets		2 145	2 145	-	-	-	-		2 145
Total Depreciation	1	85 063	85 063	-	-	-	-		85 063

- Depreciation must still be recognized for 30 June 2019.

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 **June 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:

11 July 2019

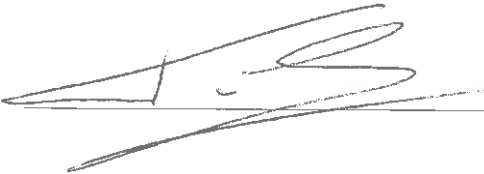
The Executive Mayor

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 several loops and a long horizontal stroke at the end.

Date: 11 July 2019