

# 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 & Quarterly Budget Statement March 2019

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# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

### **1.1 In -Year Report – Monthly & Quarterly Budget Statement**

The monthly and quarterly budget statement for March 2019 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The mid-year adjustments budget was tabled and approved on 31 January 2019.

### **1.2 Financial problems or risks facing the municipality**

None.

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

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

## **Section 3 – Executive Summary**

### **3.1 Introduction**

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

### **3.2 Consolidated performance**

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

	Original Budget	Adjustments Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
<b>Operating Expenditure</b>	R 686 703 472	R 682 097 512	R 385 514 302	R 359 414 816	R -26 099 486	-7%
<b>Operating Revenue</b>	R 734 630 082	R 750 218 864	R 483 495 657	R 497 768 926	R 14 273 269	3%
<b>Capital</b>	R 87 245 909	R 98 785 331	R 72 788 346	R 52 232 365	R -20 555 981	-28%

### 3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Revenue By Source</b>									
Property rates	102 724	103 645	103 645	8 785	88 969	81 434	7 535	9%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	22 554	198 923	194 722	4 201	2%	261 358
Service charges - water revenue	53 360	56 799	56 799	4 429	46 795	47 734	(938)	-2%	56 799
Service charges - sanitation revenue	39 043	41 079	41 889	3 216	30 378	31 202	(824)	-3%	41 889
Service charges - refuse revenue	23 741	24 833	25 530	2 106	19 324	18 966	358	2%	25 530
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 585	1 497	1 497	102	1 131	1 122	9	1%	1 497
Interest earned - external investments	31 924	30 263	38 500	607	6 141	5 126	1 014	20%	38 500
Interest earned - outstanding debtors	1 968	2 061	2 595	222	1 927	1 812	114	6%	2 595
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 631	25 227	32 473	26	337	429	(92)	-21%	32 473
Licences and permits	3 834	3 753	3 997	343	3 008	2 936	73	2%	3 997
Agency services	4 052	4 100	4 200	321	3 246	3 124	122	4%	4 200
Transfers and subsidies	110 484	132 185	110 818	20 512	82 048	82 874	(826)	-1%	110 818
Other revenue	15 541	10 655	11 181	1 036	9 550	8 251	1 299	16%	11 181
Gains on disposal of PPE	9 042	200	3 764	136	5 992	3 764	2 228	59%	3 764
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>672 287</b>	<b>697 655</b>	<b>698 247</b>	<b>64 394</b>	<b>497 769</b>	<b>483 496</b>	<b>14 273</b>	<b>3%</b>	<b>698 247</b>

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

- **Interest earned – outstanding debtor’s** stands at 20% above YTD budgeted projections with the amount being insignificant from a material point of view.
- **Fines, penalties and forfeits** stands at 21% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Gains on disposal of PPE** refer to the actual income derived from the sale of property plant and equipment at the November auction, sale of land and other instances, which for purposes of tariff modelling during the original budget, were not taken into account.
- **Other revenue** stands at 16% above YTD budgeted projections mainly due to capital developer’s contributions that are not budgeted for.
- Revenue received for the month of March 2019 was **R64.394 million** whilst the overall YTD performance stands at **3%** above the budgeted projections.

### 3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Expenditure By Type</b>									
Employee related costs	181 157	202 968	204 883	14 210	140 326	142 187	(1 861)	-1%	204 883
Remuneration of councillors	9 913	10 578	10 578	881	7 754	7 891	(138)	-2%	10 578
Debt impairment	28 506	16 817	20 718	-	1 185	1 221	(37)	-3%	20 718
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-	-	85 063
Finance charges	15 512	15 135	14 285	-	7 108	7 247	(139)	-2%	14 285
Bulk purchases	178 604	211 428	193 154	22 674	133 369	133 915	(546)	0%	193 154
Other materials	17 545	12 217	29 520	899	10 197	10 975	(778)	-7%	29 520
Contracted services	58 113	95 049	68 128	12 818	40 790	47 131	(6 341)	-13%	68 128
Transfers and subsidies	2 471	2 883	3 119	118	1 815	2 293	(478)	-21%	3 119
Other expenditure	25 117	32 084	50 167	1 782	16 872	32 654	(15 782)	-48%	50 167
Loss on disposal of PPE	6 934	2 482	2 482	-	-	-	-	-	2 482
<b>Total Expenditure</b>	<b>603 972</b>	<b>686 703</b>	<b>682 098</b>	<b>53 382</b>	<b>359 415</b>	<b>385 514</b>	<b>(26 099)</b>	<b>-7%</b>	<b>682 098</b>
<b>Surplus/(Deficit)</b>	<b>68 315</b>	<b>10 952</b>	<b>16 149</b>	<b>11 012</b>	<b>138 354</b>	<b>97 981</b>	<b>40 373</b>	<b>41%</b>	<b>16 149</b>
Transfers and subsidies - capital (monetary)	56 743	36 975	49 722	-	-	-	-	-	49 722
Transfers and subsidies - capital (monetary)	-	-	2 250	-	-	-	-	-	2 250
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>125 058</b>	<b>47 927</b>	<b>68 121</b>	<b>11 012</b>	<b>138 354</b>	<b>97 981</b>			<b>68 121</b>

- **Contracted Services** stand at 13% below the YTD budgeted projections due to underspending on various line items such as Maintenance on Proclaimed roads.
- **Transfer and Subsidies** stands at 21 % 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 48% below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of March 2019 was **R53.382 million** whilst the overall YTD performance stands at **7%** below the budgeted projections.

### 3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		10 913	2 437	4 375	291	2 727	3 844	(1 118)	-29%	4 375
Executive and council		9	10	10	-	10	8	2	25%	10
Finance and administration		10 904	2 427	4 365	291	2 717	3 836	(1 120)	-29%	4 365
<i>Community and public safety</i>		10 680	16 275	23 516	1 115	9 307	18 618	(9 310)	-50%	23 516
Community and social services		3 231	1 296	1 334	16	753	822	(68)	-8%	1 334
Sport and recreation		6 628	11 609	18 944	1 087	6 269	11 570	(5 300)	-46%	18 944
Public safety		821	3 370	3 238	12	2 284	6 226	(3 942)	-63%	3 238
<i>Economic and environmental services</i>		26 012	20 337	26 851	3 117	5 551	11 557	(6 006)	-52%	26 851
Planning and development		179	70	7 117	482	1 389	2 632	(1 243)	-47%	7 117
Road transport		25 833	20 267	19 733	2 636	4 163	8 926	(4 763)	-53%	19 733
<i>Trading services</i>		52 803	48 197	44 043	5 309	34 647	38 769	(4 122)	-11%	44 043
Energy sources		11 224	14 794	15 252	4 260	12 853	12 831	22	0%	15 252
Water management		19 025	11 775	12 375	522	11 398	9 001	2 397	27%	12 375
Waste water management		14 667	15 468	10 829	487	5 001	11 381	(6 379)	-56%	10 829
Waste management		7 887	6 160	5 587	40	5 395	5 557	(162)	-3%	5 587
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>9 832</b>	<b>52 232</b>	<b>72 788</b>	<b>(20 556)</b>	<b>-28%</b>	<b>98 785</b>
<b>Funded by:</b>										
National Government		27 608	27 975	27 975	2 785	21 535	20 421	1 114	5%	27 975
Provincial Government		29 020	9 000	21 747	1 412	7 260	16 014	(8 754)	-55%	21 747
Transfers recognised - capital		56 628	36 975	49 722	4 197	28 795	36 435	(7 640)	-21%	49 722
Public contributions & donations	5		-	2 250	-	-	500	(500)	-100%	2 250
Internally generated funds		43 780	50 271	46 813	5 636	23 437	35 853	(12 416)	-35%	46 813
<b>Total Capital Funding</b>		<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>9 832</b>	<b>52 232</b>	<b>72 788</b>	<b>(20 556)</b>	<b>-28%</b>	<b>98 785</b>

- Capital expenditure for the month of March 2019 amounts to **R 9 832 139.31** and stands at **28%** below the projected YTD which is not aligned to the SDBIP and budget plan.
- Commitments are **R 7 032 247.05**.

### 3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March						
Description of financial indicator	Basis of calculation	Ref	Budget Year 2018/19			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		14,6%	14,6%	2,0%	14,6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9,6%	10,2%	10,2%	10,2%
Gearing	Long Term Borrowing/ Funds & Reserves		77,9%	64,7%	64,7%	64,7%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	1	5:1	5:1	5:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities		4:1	4:1	4:1	4:1
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95,0%	95,0%	87,92%	95,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18,8%	14,9%	9,1%	14,9%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	99,19%	100,0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6,0%	6,0%	5,54%	6,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15,0%	15,0%	14,69%	15,0%
Employee costs	Employee costs/Total Revenue - capital revenue		29,1%	29,3%	28,2%	29,3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7,9%	0,0%	8,0%	0,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14,4%	14,2%	1,4%	14,2%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		17,3%	29,0%	27,5%	29,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		24,1%	9,8%	17,9%	9,8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8	10	12	10

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 - M09 March									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	102 724	103 645	103 645	8 785	88 969	81 434	7 535	9%	103 645
Service charges	358 502	384 069	385 577	32 305	295 420	292 624	2 796	1%	385 577
Investment revenue	31 924	30 263	38 500	607	6 141	5 126	1 014	20%	38 500
Transfers and subsidies	110 484	132 185	110 818	20 512	82 048	82 874	(826)	-1%	110 818
Other own revenue	68 653	47 493	59 707	2 186	25 192	21 438	3 754	18%	59 707
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>672 287</b>	<b>697 655</b>	<b>698 247</b>	<b>64 394</b>	<b>497 769</b>	<b>483 496</b>	<b>14 273</b>	<b>3%</b>	<b>698 247</b>
Employee costs	181 157	202 968	204 883	14 210	140 326	142 187	(1 861)	-1%	204 883
Remuneration of Councillors	9 913	10 578	10 578	881	7 754	7 891	(138)	-2%	10 578
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-	-	85 063
Finance charges	15 512	15 135	14 285	-	7 108	7 247	(139)	-2%	14 285
Materials and bulk purchases	196 150	223 645	222 675	23 573	143 566	144 890	(1 324)	-1%	222 675
Transfers and subsidies	2 471	2 883	3 119	118	1 815	2 293	(478)	-21%	3 119
Other expenditure	118 670	146 431	141 495	14 600	58 847	81 006	(22 160)	-27%	141 495
<b>Total Expenditure</b>	<b>603 972</b>	<b>686 703</b>	<b>682 098</b>	<b>53 382</b>	<b>359 415</b>	<b>385 514</b>	<b>(26 099)</b>	<b>-7%</b>	<b>682 098</b>
<b>Surplus/(Deficit)</b>	<b>68 315</b>	<b>10 952</b>	<b>16 149</b>	<b>11 012</b>	<b>138 354</b>	<b>97 981</b>	<b>40 373</b>	<b>41%</b>	<b>16 149</b>
Transfers and subsidies - capital (monetary alloc	56 743	36 975	49 722	-	-	-	-	-	49 722
Contributions & Contributed assets	-	-	2 250	-	-	-	-	-	2 250
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>125 058</b>	<b>47 927</b>	<b>68 121</b>	<b>11 012</b>	<b>138 354</b>	<b>97 981</b>	<b>40 373</b>	<b>41%</b>	<b>68 121</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>125 058</b>	<b>47 927</b>	<b>68 121</b>	<b>11 012</b>	<b>138 354</b>	<b>97 981</b>	<b>40 373</b>	<b>41%</b>	<b>68 121</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>9 832</b>	<b>52 232</b>	<b>72 569</b>	<b>(20 337)</b>	<b>-28%</b>	<b>98 785</b>
Capital transfers recognised	56 628	36 975	49 722	4 197	28 795	36 435	(7 640)	-21%	49 722
Public contributions & donations	-	-	2 250	-	-	500	(500)	-100%	2 250
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	43 780	50 271	46 813	5 636	23 437	35 853	(12 416)	-35%	46 813
<b>Total sources of capital funds</b>	<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>9 832</b>	<b>52 232</b>	<b>72 788</b>	<b>(20 556)</b>	<b>-28%</b>	<b>98 785</b>
<b>Financial position</b>									
Total current assets	560 831	525 339	614 308		661 766				614 308
Total non current assets	1 950 674	1 848 996	1 956 274		2 002 893				1 956 274
Total current liabilities	133 586	98 711	129 920		153 303				129 920
Total non current liabilities	198 789	186 866	191 803		193 399				191 803
Community wealth/Equity	2 179 130	2 088 758	2 248 859		2 317 957				2 248 859
<b>Cash flows</b>									
Net cash from (used) operating	252 833	113 884	136 025	44 481	109 119	131 415	22 296	17%	136 025
Net cash from (used) investing	(130 685)	(94 144)	(92 539)	(4 318)	(25 658)	67 709	93 367	138%	(92 539)
Net cash from (used) financing	(10 238)	(4 335)	(9 182)	-	79	(4 434)	(4 513)	102%	(9 182)
<b>Cash/cash equivalents at the month/year end</b>	<b>460 799</b>	<b>383 890</b>	<b>495 102</b>	<b>-</b>	<b>544 339</b>	<b>655 489</b>	<b>111 150</b>	<b>17%</b>	<b>495 102</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	37 301	7 977	1 825	1 279	991	758	3 435	9 983	63 548
<b>Creditors Age Analysis</b>									
Total Creditors	17 165	279	23	-	53	-	-	-	17 520



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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<i>Governance and administration</i>	182 056	168 526	181 801	16 811	132 056	112 538	19 518	17%	181 801
Executive and council	389	274	274	12	96	205	(110)	-53%	274
Finance and administration	181 567	168 152	181 427	16 799	131 960	112 270	19 690	18%	181 427
Internal audit	100	100	100	-	-	62	(62)	-100%	100
<i>Community and public safety</i>	74 800	84 038	77 662	465	4 444	31 555	(27 111)	-86%	77 662
Community and social services	8 905	11 094	16 857	90	870	6 158	(5 288)	-86%	16 857
Sport and recreation	11 271	6 987	8 364	340	3 111	2 735	376	14%	8 364
Public safety	33 462	25 552	36 848	19	317	642	(325)	-51%	36 848
Housing	21 162	40 406	15 593	16	147	22 021	(21 874)	-99%	15 593
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	37 005	15 526	22 959	973	8 944	11 369	(2 424)	-21%	22 959
Planning and development	3 752	3 550	3 612	298	2 478	2 692	(214)	-8%	3 612
Road transport	33 253	11 977	19 347	675	6 466	8 676	(2 210)	-25%	19 347
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	435 143	466 513	467 771	46 143	352 305	328 015	24 290	7%	467 771
Energy sources	251 940	271 436	271 186	23 268	201 891	196 512	5 379	3%	271 186
Water management	74 162	84 537	84 537	8 567	64 257	58 800	5 457	9%	84 537
Waste water management	72 025	71 066	71 876	8 847	52 843	44 469	8 374	19%	71 876
Waste management	37 016	39 474	40 172	5 461	33 314	28 233	5 081	18%	40 172
<i>Other</i>	24	26	26	2	20	20	(0)	0%	26
<b>Total Revenue - Functional</b>	<b>729 029</b>	<b>734 630</b>	<b>750 219</b>	<b>64 394</b>	<b>497 769</b>	<b>483 496</b>	<b>14 273</b>	<b>3%</b>	<b>750 219</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	118 295	120 852	123 944	6 803	69 118	78 240	(9 121)	-12%	123 944
Executive and council	17 977	18 734	18 843	1 355	11 639	13 752	(2 113)	-15%	18 843
Finance and administration	98 882	100 457	103 441	5 324	56 331	63 311	(6 980)	-11%	103 441
Internal audit	1 435	1 660	1 660	124	1 148	1 177	(29)	-2%	1 660
<i>Community and public safety</i>	84 124	118 629	102 976	4 672	45 446	51 385	(5 939)	-12%	102 976
Community and social services	14 995	17 518	17 513	1 130	11 018	11 942	(924)	-8%	17 513
Sport and recreation	19 277	22 540	22 714	1 409	14 060	14 955	(895)	-6%	22 714
Public safety	47 792	41 823	56 689	2 008	18 835	21 174	(2 340)	-11%	56 689
Housing	2 060	36 749	6 060	125	1 533	3 314	(1 781)	-54%	6 060
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	74 088	67 878	69 451	11 676	29 826	27 232	2 594	10%	69 451
Planning and development	10 045	12 414	12 501	925	7 886	8 878	(991)	-11%	12 501
Road transport	64 043	55 463	56 949	10 751	21 940	18 354	3 585	20%	56 949
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	326 263	377 909	384 290	30 196	214 087	227 611	(13 524)	-6%	384 290
Energy sources	199 225	229 709	230 059	24 299	149 881	147 032	2 849	2%	230 059
Water management	44 689	56 095	59 118	1 486	14 632	28 430	(13 798)	-49%	59 118
Waste water management	52 835	59 061	60 299	2 173	27 354	28 657	(1 303)	-5%	60 299
Waste management	29 514	33 044	34 815	2 238	22 220	23 491	(1 272)	-5%	34 815
<i>Other</i>	1 203	1 436	1 436	35	937	1 046	(109)	-10%	1 436
<b>Total Expenditure - Functional</b>	<b>603 972</b>	<b>686 703</b>	<b>682 098</b>	<b>53 382</b>	<b>359 415</b>	<b>385 514</b>	<b>(26 099)</b>	<b>-7%</b>	<b>682 098</b>
<b>Surplus/ (Deficit) for the year</b>	<b>125 058</b>	<b>47 927</b>	<b>68 121</b>	<b>11 012</b>	<b>138 354</b>	<b>97 981</b>	<b>40 373</b>	<b>41%</b>	<b>68 121</b>

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March									
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Corporate Services	9 120	9 658	10 411	76	607	6 102	(5 495)	-90,1%	10 411
Vote 2 - Civil Services	220 443	204 347	214 391	23 029	151 950	135 499	16 451	12,1%	214 391
Vote 3 - Council	389	274	274	12	96	205	(110)	-53,4%	274
Vote 4 - Electricity Services	251 940	271 436	271 186	23 268	201 891	196 512	5 379	2,7%	271 186
Vote 5 - Financial Services	177 816	166 453	178 862	16 700	131 216	111 033	20 183	18,2%	178 862
Vote 6 - Development Services	27 632	48 472	29 514	636	5 298	27 042	(21 744)	-80,4%	29 514
Vote 7 - Municipal Manager	100	100	100	-	-	62	(62)	-100,0%	100
Vote 8 - Protection Services	41 590	33 890	45 481	673	6 711	7 040	(329)	-4,7%	45 481
	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>729 029</b>	<b>734 630</b>	<b>750 219</b>	<b>64 394</b>	<b>497 769</b>	<b>483 496</b>	<b>14 273</b>	<b>3%</b>	<b>750 219</b>
<b>Expenditure by Vote</b>									
Vote 1 - Corporate Services	25 036	29 574	31 088	2 058	20 579	21 399	(820)	-3,8%	31 088
Vote 2 - Civil Services	231 706	233 977	240 945	18 114	100 973	116 101	(15 128)	-13,0%	240 945
Vote 3 - Council	14 957	15 750	15 856	1 129	9 587	11 680	(2 093)	-17,9%	15 856
Vote 4 - Electricity Services	207 685	243 011	243 364	24 929	157 287	155 516	1 771	1,1%	243 364
Vote 5 - Financial Services	43 280	48 959	50 365	2 497	26 569	30 401	(3 832)	-12,6%	50 365
Vote 6 - Development Services	18 935	56 729	26 907	1 435	14 107	17 423	(3 315)	-19,0%	26 907
Vote 7 - Municipal Manager	6 178	6 866	6 866	517	4 537	4 842	(305)	-6,3%	6 866
Vote 8 - Protection Services	56 195	51 837	66 707	2 703	25 775	28 151	(2 376)	-8,4%	66 707
	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>603 972</b>	<b>686 703</b>	<b>682 098</b>	<b>53 382</b>	<b>359 415</b>	<b>385 514</b>	<b>(26 099)</b>	<b>-7%</b>	<b>682 098</b>
<b>Surplus/ (Deficit) for the year</b>	<b>125 058</b>	<b>47 927</b>	<b>68 121</b>	<b>11 012</b>	<b>138 354</b>	<b>97 981</b>	<b>40 373</b>	<b>41,2%</b>	<b>68 121</b>

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	102 724	103 645	103 645	8 785	88 969	81 434	7 535	9%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	22 554	198 923	194 722	4 201	2%	261 358
Service charges - water revenue	53 360	56 799	56 799	4 429	46 795	47 734	(938)	-2%	56 799
Service charges - sanitation revenue	39 043	41 079	41 889	3 216	30 378	31 202	(824)	-3%	41 889
Service charges - refuse revenue	23 741	24 833	25 530	2 106	19 324	18 966	358	2%	25 530
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 585	1 497	1 497	102	1 131	1 122	9	1%	1 497
Interest earned - external investments	31 924	30 263	38 500	607	6 141	5 126	1 014	20%	38 500
Interest earned - outstanding debtors	1 968	2 061	2 595	222	1 927	1 812	114	6%	2 595
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 631	25 227	32 473	26	337	429	(92)	-21%	32 473
Licences and permits	3 834	3 753	3 997	343	3 008	2 936	73	2%	3 997
Agency services	4 052	4 100	4 200	321	3 246	3 124	122	4%	4 200
Transfers and subsidies	110 484	132 185	110 818	20 512	82 048	82 874	(826)	-1%	110 818
Other revenue	15 541	10 655	11 181	1 036	9 550	8 251	1 299	16%	11 181
Gains on disposal of PPE	9 042	200	3 764	136	5 992	3 764	2 228	59%	3 764
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>672 287</b>	<b>697 655</b>	<b>698 247</b>	<b>64 394</b>	<b>497 769</b>	<b>483 496</b>	<b>14 273</b>	<b>3%</b>	<b>698 247</b>
<b>Expenditure By Type</b>									
Employee related costs	181 157	202 968	204 883	14 210	140 326	142 187	(1 861)	-1%	204 883
Remuneration of councillors	9 913	10 578	10 578	881	7 754	7 891	(138)	-2%	10 578
Debt impairment	28 506	16 817	20 718	-	1 185	1 221	(37)	-3%	20 718
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-	-	85 063
Finance charges	15 512	15 135	14 285	-	7 108	7 247	(139)	-2%	14 285
Bulk purchases	178 604	211 428	193 154	22 674	133 369	133 915	(546)	0%	193 154
Other materials	17 545	12 217	29 520	899	10 197	10 975	(778)	-7%	29 520
Contracted services	58 113	95 049	68 128	12 818	40 790	47 131	(6 341)	-13%	68 128
Transfers and subsidies	2 471	2 883	3 119	118	1 815	2 293	(478)	-21%	3 119
Other expenditure	25 117	32 084	50 167	1 782	16 872	32 654	(15 782)	-48%	50 167
Loss on disposal of PPE	6 934	2 482	2 482	-	-	-	-	-	2 482
<b>Total Expenditure</b>	<b>603 972</b>	<b>686 703</b>	<b>682 098</b>	<b>53 382</b>	<b>359 415</b>	<b>385 514</b>	<b>(26 099)</b>	<b>-7%</b>	<b>682 098</b>
<b>Surplus/(Deficit)</b>	<b>68 315</b>	<b>10 952</b>	<b>16 149</b>	<b>11 012</b>	<b>138 354</b>	<b>97 981</b>	<b>40 373</b>	<b>41%</b>	<b>16 149</b>
Transfers and subsidies - capital (monetary)	56 743	36 975	49 722	-	-	-	-	-	49 722
Transfers and subsidies - capital (monetary)	-	-	2 250	-	-	-	-	-	2 250
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>125 058</b>	<b>47 927</b>	<b>68 121</b>	<b>11 012</b>	<b>138 354</b>	<b>97 981</b>			<b>68 121</b>

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09									
March									
Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 2 - Civil Services	17 707	23 513	23 213	1 409	16 329	16 149	180	1%	23 213
Vote 4 - Electricity Services	-	3 000	3 000	30	1 672	2 500	(828)	-33%	3 000
Vote 6 - Development Services	14 620	4 000	18 418	468	6 997	10 136	(3 139)	-31%	18 418
<b>Total Capital Multi-year expenditure</b>	<b>32 327</b>	<b>30 513</b>	<b>44 631</b>	<b>1 908</b>	<b>24 999</b>	<b>28 785</b>	<b>(3 786)</b>	<b>-13%</b>	<b>44 631</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Corporate Services	7 307	698	3 067	240	2 100	2 517	(418)	-17%	3 067
Vote 2 - Civil Services	32 647	28 694	24 445	2 911	9 619	16 040	(6 421)	-40%	24 445
Vote 3 - Council	6	5	8	-	8	6	2	34%	8
Vote 4 - Electricity Services	12 920	12 406	12 864	4 294	11 403	10 916	486	4%	12 864
Vote 5 - Financial Services	531	628	544	2	393	540	(146)	-27%	544
Vote 6 - Development Services	12 803	8 902	6 772	465	1 425	7 537	(6 112)	-81%	6 772
Vote 7 - Municipal Manager	3	5	2	-	2	2	(0)	-1%	2
Vote 8 - Protection Services	1 865	5 396	6 452	12	2 284	6 226	(3 942)	-63%	6 452
<b>Total Capital single-year expenditure</b>	<b>68 081</b>	<b>56 733</b>	<b>54 154</b>	<b>7 924</b>	<b>27 234</b>	<b>43 784</b>	<b>(16 551)</b>	<b>-38%</b>	<b>54 154</b>
<b>Total Capital Expenditure</b>	<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>9 832</b>	<b>52 232</b>	<b>72 569</b>	<b>(20 337)</b>	<b>-28%</b>	<b>98 785</b>
<b>Capital Expenditure - Functional Classification</b>									
<i>Governance and administration</i>	10 913	2 437	4 375	291	2 727	3 844	(1 118)	-29%	4 375
Executive and council	9	10	10	-	10	8	2	25%	10
Finance and administration	10 904	2 427	4 365	291	2 717	3 836	(1 120)	-29%	4 365
<i>Community and public safety</i>	10 680	16 275	23 516	1 115	9 307	18 618	(9 310)	-50%	23 516
Community and social services	3 231	1 296	1 334	16	753	822	(68)	-8%	1 334
Sport and recreation	6 628	11 609	18 944	1 087	6 269	11 570	(5 300)	-46%	18 944
Public safety	821	3 370	3 238	12	2 284	6 226	(3 942)	-63%	3 238
<i>Economic and environmental services</i>	26 012	20 337	26 851	3 117	5 551	11 557	(6 006)	-52%	26 851
Planning and development	179	70	7 117	482	1 389	2 632	(1 243)	-47%	7 117
Road transport	25 833	20 267	19 733	2 636	4 163	8 926	(4 763)	-53%	19 733
<i>Trading services</i>	52 803	48 197	44 043	5 309	34 647	38 769	(4 122)	-11%	44 043
Energy sources	11 224	14 794	15 252	4 260	12 853	12 831	22	0%	15 252
Water management	19 025	11 775	12 375	522	11 398	9 001	2 397	27%	12 375
Waste water management	14 667	15 468	10 829	487	5 001	11 381	(6 379)	-56%	10 829
Waste management	7 887	6 160	5 587	40	5 395	5 557	(162)	-3%	5 587
<b>Total Capital Expenditure - Functional Classification</b>	<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>9 832</b>	<b>52 232</b>	<b>72 788</b>	<b>(20 556)</b>	<b>-28%</b>	<b>98 785</b>
<b>Funded by:</b>									
National Government	27 608	27 975	27 975	2 785	21 535	20 421	1 114	5%	27 975
Provincial Government	29 020	9 000	21 747	1 412	7 260	16 014	(8 754)	-55%	21 747
Transfers recognised - capital	56 628	36 975	49 722	4 197	28 795	36 435	(7 640)	-21%	49 722
Public contributions & donations	-	-	2 250	-	-	500	(500)	-100%	2 250
Internally generated funds	43 780	50 271	46 813	5 636	23 437	35 853	(12 416)	-35%	46 813
<b>Total Capital Funding</b>	<b>100 408</b>	<b>87 246</b>	<b>98 785</b>	<b>9 832</b>	<b>52 232</b>	<b>72 788</b>	<b>(20 556)</b>	<b>-28%</b>	<b>98 785</b>

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

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M09 March					
Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	460 799	383 890	495 102	544 355	495 102
Call investment deposits	-	-	-	-	-
Consumer debtors	55 981	87 408	73 418	66 629	73 418
Other debtors	28 670	43 437	30 845	20 380	30 845
Current portion of long-term receivables	-	-	58	70	58
Inventory	15 380	10 604	14 885	30 331	14 885
<b>Total current assets</b>	<b>560 831</b>	<b>525 339</b>	<b>614 308</b>	<b>661 766</b>	<b>614 308</b>
<b>Non current assets</b>					
Long-term receivables	3	-	45	0	45
Investments	-	-	-	-	-
Investment property	53 603	52 524	48 638	53 603	48 638
Investments in Associate	-	-	-	-	-
Property, plant and equipment	1 895 127	1 794 787	1 906 139	1 947 348	1 906 139
Agricultural	-	-	-	-	-
Biological	-	-	200	-	200
Intangible	1 172	915	482	1 172	482
Other non-current assets	770	770	770	770	770
<b>Total non current assets</b>	<b>1 950 674</b>	<b>1 848 996</b>	<b>1 956 274</b>	<b>2 002 893</b>	<b>1 956 274</b>
<b>TOTAL ASSETS</b>	<b>2 511 505</b>	<b>2 374 335</b>	<b>2 570 582</b>	<b>2 664 659</b>	<b>2 570 582</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	9 359	4 954	11 490	9 359	11 490
Consumer deposits	11 775	10 935	14 980	12 566	14 980
Trade and other payables	104 647	78 479	98 598	125 304	98 598
Provisions	7 805	4 342	4 851	6 074	4 851
<b>Total current liabilities</b>	<b>133 586</b>	<b>98 711</b>	<b>129 920</b>	<b>153 303</b>	<b>129 920</b>
<b>Non current liabilities</b>					
Borrowing	131 004	118 064	118 194	125 613	118 194
Provisions	67 785	68 801	73 610	67 785	73 610
<b>Total non current liabilities</b>	<b>198 789</b>	<b>186 866</b>	<b>191 803</b>	<b>193 399</b>	<b>191 803</b>
<b>TOTAL LIABILITIES</b>	<b>332 375</b>	<b>285 577</b>	<b>321 723</b>	<b>346 702</b>	<b>321 723</b>
<b>NET ASSETS</b>	<b>2 179 130</b>	<b>2 088 758</b>	<b>2 248 859</b>	<b>2 317 957</b>	<b>2 248 859</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	1 997 959	1 937 280	2 066 275	2 136 789	2 066 275
Reserves	181 171	151 478	182 584	181 168	182 584
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2 179 130</b>	<b>2 088 758</b>	<b>2 248 859</b>	<b>2 317 957</b>	<b>2 248 859</b>

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

#### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M09 March									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
Receipts									
Property rates	102 724	98 463	98 463	8 778	82 924	80 696	2 228	3%	98 463
Service charges	358 502	362 026	363 457	30 500	260 462	281 517	(21 055)	-7%	363 457
Other revenue	66 264	26 529	27 827	77 998	505 200	48 360	456 841	945%	27 827
Government - operating	99 557	132 185	110 818	20 512	84 548	82 048	2 500	3%	110 818
Government - capital	56 743	36 975	49 672	-	-	-	-	-	49 672
Interest	33 248	32 065	39 798	4	2 452	7 952	(5 500)	-69%	39 798
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(448 396)	(556 342)	(536 605)	(93 196)	(817 736)	(360 552)	457 184	-127%	(536 605)
Finance charges	(13 337)	(15 135)	(14 285)	-	(7 108)	(6 524)	584	-9%	(14 285)
Transfers and Grants	(2 471)	(2 883)	(3 119)	(115)	(1 625)	(2 083)	(458)	22%	(3 119)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>252 833</b>	<b>113 884</b>	<b>136 025</b>	<b>44 481</b>	<b>109 119</b>	<b>131 415</b>	<b>22 296</b>	<b>17%</b>	<b>136 025</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
Receipts									
Proceeds on disposal of PPE	1 053	200	6 246	136	5 940	3 612	2 328	64%	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)	(98 785)	(4 455)	(31 598)	64 097	95 695	149%	(98 785)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(130 685)</b>	<b>(94 144)</b>	<b>(92 539)</b>	<b>(4 318)</b>	<b>(25 658)</b>	<b>67 709</b>	<b>93 367</b>	<b>138%</b>	<b>(92 539)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 661	619	(315)	-	79	-	79	#DIV/0!	(315)
Payments									
Repayment of borrowing	(11 900)	(4 954)	(8 867)	-	-	(4 434)	(4 434)	100%	(8 867)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(10 238)</b>	<b>(4 335)</b>	<b>(9 182)</b>	<b>-</b>	<b>79</b>	<b>(4 434)</b>	<b>(4 513)</b>	<b>102%</b>	<b>(9 182)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>111 909</b>	<b>15 405</b>	<b>34 303</b>	<b>40 163</b>	<b>83 540</b>	<b>194 690</b>			<b>34 303</b>
Cash/cash equivalents at beginning:	348 890	368 486	460 799		460 799	460 799			460 799
Cash/cash equivalents at month/year end:	460 799	383 890	495 102		544 339	655 489			495 102

The YTD actual for Other Revenue includes investments made and matured to date.

The YTD actual for Cash/cash equivalents at month/year end includes a total of **R440 000 000** investments and cheque account balance of **R 104 338 982**.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Debtors' analysis**

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

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March													
Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 302	2 069	812	542	366	256	651	2 107	12 106	3 922	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19 741	2 463	74	44	41	32	354	626	23 374	1 097	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7 114	1 873	563	404	328	250	1 416	4 043	15 991	6 441	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 840	865	192	139	123	107	555	1 630	6 450	2 554	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 274	686	184	149	132	114	458	1 573	5 569	2 426	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	31	20	1	1	1	0	1	3	57	6	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>37 301</b>	<b>7 977</b>	<b>1 825</b>	<b>1 279</b>	<b>991</b>	<b>758</b>	<b>3 435</b>	<b>9 983</b>	<b>63 548</b>	<b>16 446</b>	<b>-</b>	<b>-</b>
<b>2017/18 - totals only</b>		<b>30 844</b>	<b>6 446</b>	<b>2 336</b>	<b>1 781</b>	<b>1 692</b>	<b>884</b>	<b>1 749</b>	<b>8 496</b>	<b>54 228</b>	<b>14 602</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 002	131	11	10	35	9	251	365	1 816	672	-	-
Commercial	2300	16 986	1 671	188	21	19	18	143	548	19 593	748	-	-
Households	2400	19 313	6 174	1 626	1 248	936	732	3 041	9 069	42 140	15 027	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>37 301</b>	<b>7 977</b>	<b>1 825</b>	<b>1 279</b>	<b>991</b>	<b>758</b>	<b>3 435</b>	<b>9 983</b>	<b>63 548</b>	<b>16 446</b>	<b>-</b>	<b>-</b>

Total Debtors has decreased from **R64 573 178** in February 2019 to **R63 548 345** in March 2019.

The collection rate for March 2019 was **91.18%** compared to **85.79%** in February 2019. The YTD collection rate is **88.59%** compared to the annual projection of **95%**.

## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March											
Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	17 165	279	23	-	53	-	-	-	17 520	2 348
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>17 165</b>	<b>279</b>	<b>23</b>	<b>-</b>	<b>53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17 520</b>	<b>2 348</b>

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
Axemenoncall	R 17 650.00	01.04.16	Court case	Court case
Boland Promotions	R 22 502.52	29.11.18	Invoice kept on hold until all items are received.	Invoice to be paid when all items are received.
Datacentrix	R 1 265.00	31.1.19	Wrong items was sent by supplier, still wating for the correct items.	Invoice to be paid once the correct item is received.
Kaap Agri	R 2 631.67	31.10.18	Credit notes to be processed.	Credit notes to be processed.
R62 Construction	R 31 050.00	19.03.19	Not satisfied with the work that was done.	Invoice to be cancelled.
Swartland Decor	R 985.00	25.10.18	Incorrect item was received.	Invoice to be paid once the correct item is received.

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March									
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	
<b>Municipality</b>									
NEDBANK	361 Days	Fixed	28/06/2019	-	8,75%	320 000	-	320 000	
STANDARD BANK	240 Days	Fixed	28/06/2019	-	8,25%	60 000	-	60 000	
STANDARD BANK	101 Days	Fixed	29/06/2020	-	7,863%	60 000	-	60 000	
<b>Municipality sub-total</b>				-		440 000	-	440 000	
<b>Entities sub-total</b>				-		-	-	-	
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		440 000	-	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 - M09 March								
Description	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
National Government:	85 140	85 140	20 512	85 140	85 140	-		85 140
Local Government Equitable Share	82 048	82 048	20 512	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	50 769	19 443	36 524	36 524	-		50 769
Community Development: Workers	37	-	-	-	-	-		-
Human Settlements	33 720	28 838	6 909	14 593	14 593	-		28 838
Libraries	8 429	8 429	-	8 429	8 429	-		8 429
Proclaimed Roads Subsidy	3 486	9 534	9 534	9 534	9 534	-		9 534
Financial Management Support Grant: Student Bursaries	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	-	3 000	3 000	3 000	3 000	-		3 000
	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	<b>131 708</b>	<b>135 909</b>	<b>39 955</b>	<b>121 664</b>	<b>121 664</b>	<b>-</b>		<b>135 909</b>
<b>Capital Transfers and Grants</b>								
National Government:	27 975	27 975	10 085	31 975	27 975	4 000	14.3%	27 975
Municipal Infrastructure Grant (MIG)	20 945	20 945	10 085	24 945	20 945	4 000	19.1%	20 945
Energy Efficiency and Demand Side Management Grant	3 000	3 000	-	3 000	3 000	-		3 000
Integrated National Electrification Programme (municipal)	4 000	4 000	-	4 000	4 000	-		4 000
Finance Management	30	30	-	30	30	-		30
								-
Provincial Government:	9 000	17 882	2 988	7 488	15 272	(7 784)	-51.0%	17 882
Human Settlements	6 500	12 382	1 988	1 988	9 772	(7 784)	-79.7%	12 382
RSEP/VPUU Municipal Projects	2 500	4 500	-	4 500	4 500	-		4 500
Establishment of a K9 Unit	-	1 000	1 000	1 000	1 000	-		1 000
District Municipality:	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>36 975</b>	<b>45 857</b>	<b>13 073</b>	<b>39 463</b>	<b>43 247</b>	<b>(3 784)</b>	<b>-8.7%</b>	<b>45 857</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>168 683</b>	<b>181 766</b>	<b>53 028</b>	<b>161 128</b>	<b>164 912</b>	<b>(3 784)</b>	<b>-2.3%</b>	<b>181 766</b>

**Additional funding of R4 million was received from NT for MIG projects.**

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March									
Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
National Government:		85 140	85 140	4 997	47 917	48 413	(496)	-1,0%	85 140
Local Government Equitable Share		82 048	82 048	4 942	45 726	45 726	-		82 048
Finance Management		1 520	1 520	55	619	1 115	(496)	-44,5%	1 520
EPWP Incentive		1 572	1 572	-	1 572	1 572	-		1 572
Provincial Government:		46 568	53 244	2 278	8 333	12 841	(4 508)	-35,1%	53 244
Community Development: Workers		37	-	3	6	27	(22)	-79,9%	-
Human Settlements		33 720	30 372	-	397	1 810	(1 413)	-78,1%	30 372
Libraries		8 429	8 379	581	5 911	6 335	(424)	-6,7%	8 379
Proclaimed Roads Subsidy		3 486	9 534	1 663	1 837	2 536	(699)	-27,6%	9 534
Financial Management Support Grant: Student Bursaries		360	560	3	155	372	(217)	-58,3%	560
Financial Management Support Grant: mSCOA		330	330	-	-	248	(248)	-100,0%	330
Financial Management Support Grant: Caseware		-	73	-	-	73	(73)	-100,0%	73
LG Internship Grant		-	72	-	-	29	(29)	-100,0%	72
WCFSG: Risk Management Improvement (Software)		100	100	28	28	40	(12)	-31,0%	100
Establishment of a K9 Unit		-	3 000	-	-	1 200	(1 200)	-100,0%	3 000
Title Restoration		-	150	-	-	75	(75)	-100,0%	150
Emergency Fire kits		-	193	-	-	97	(97)	-100,0%	193
Fire Damaged Houses (EHP)		-	375	-	-	188	(188)	-100,0%	375
Thusong Grant		106	106	-	-	-	-		106
District Municipality:		-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>131 935</b>	<b>139 042</b>	<b>7 275</b>	<b>56 250</b>	<b>61 255</b>	<b>(5 005)</b>	<b>-8,2%</b>	<b>139 042</b>
<b>Capital expenditure of Transfers and Grants</b>									
National Government:		27 975	27 975	2 785	21 535	20 421	1 114	5,5%	27 975
Municipal Infrastructure Grant (MIG)		20 945	20 945	1 305	15 883	14 891	992	6,7%	20 945
Integrated National Electrification Programme (municipal)		4 000	4 000	1 449	3 951	3 000	951	31,7%	4 000
Energy Efficiency and Demand Side Management Grant		3 000	3 000	30	1 672	2 500	(828)	-33,1%	3 000
Finance Management		30	30	1	29	30	(1)	-2,7%	30
Provincial Government:		9 000	21 748	1 412	7 260	15 014	(7 754)	-51,6%	21 748
Human Settlements		6 500	12 382	692	3 245	9 772	(6 527)	-66,8%	12 382
Libraries		-	50	16	22	-	22	#DIV/0!	50
RSEP/VPUU Municipal Projects		2 500	8 316	704	3 993	5 242	(1 249)	-23,8%	8 316
Establishment of a K9 Unit		-	1 000	-	-	1 000	(1 000)	-100,0%	1 000
Other grant providers:		-	-	-	-	500	(500)	-100,0%	-
Public Contributions & Donations		-	-	-	-	500	(500)	-100,0%	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>36 975</b>	<b>49 723</b>	<b>4 197</b>	<b>28 795</b>	<b>35 935</b>	<b>(7 140)</b>	<b>-19,9%</b>	<b>49 723</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>168 910</b>	<b>188 765</b>	<b>11 472</b>	<b>85 045</b>	<b>97 190</b>	<b>(12 145)</b>	<b>-12,5%</b>	<b>188 765</b>

### 8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March					
Description	Ref	Budget Year 2018/19			
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance
<u>Capital expenditure of Approved Roll-overs</u>					
Provincial Government:		3 816	528	3 816	-
RSEP/VPUU Municipal Projects		3 816	528	3 816	-
<b>Total capital expenditure of Approved Roll-overs</b>		3 816	528	3 816	-
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		3 816	528	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 - M09 March									
Summary of Employee and Councillor remuneration R thousands	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
	A	B	C						E
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	-	-	-	-	-	-	-	-	-
Pension and UIF Contributions	935	1 026	1 026	84	738	765	(28)	-4%	1 026
Medical Aid Contributions	196	207	207	22	173	154	19	13%	207
Cellphone Allowance	1 016	1 158	1 158	140	761	864	(103)	-12%	1 158
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	7 766	8 187	8 187	635	6 081	6 108	(26)	0%	8 187
<b>Sub Total - Councillors</b>	<b>9 913</b>	<b>10 578</b>	<b>10 578</b>	<b>881</b>	<b>7 754</b>	<b>7 891</b>	<b>(138)</b>	<b>-2%</b>	<b>10 578</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	7 852	7 443	7 443	541	5 406	5 363	44	1%	7 443
Pension and UIF Contributions	1 447	1 414	1 414	97	978	1 016	(38)	-4%	1 414
Medical Aid Contributions	353	368	368	30	275	264	11	4%	368
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	854	847	847	66	652	608	44	7%	847
Cellphone Allowance	257	286	286	20	204	205	(1)	-1%	286
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	179	199	199	13	125	143	(18)	-12%	199
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	640	1 368	1 368	-	-	-	-	-	1 368
<b>Sub Total - Senior Managers of Municipality</b>	<b>11 583</b>	<b>11 924</b>	<b>11 924</b>	<b>768</b>	<b>7 640</b>	<b>7 598</b>	<b>42</b>	<b>1%</b>	<b>11 924</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	101 875	117 683	119 041	9 342	83 660	85 003	(1 343)	-2%	119 041
Pension and UIF Contributions	17 828	20 566	20 566	1 643	14 710	14 770	(60)	0%	20 566
Medical Aid Contributions	8 107	9 130	9 130	757	6 493	6 557	(64)	-1%	9 130
Overtime	8 448	7 822	7 822	746	6 447	5 618	829	15%	7 822
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	4 130	4 958	4 958	429	3 505	3 561	(56)	-2%	4 958
Cellphone Allowance	339	311	311	40	359	224	136	61%	311
Housing Allowances	1 198	1 493	1 493	114	1 052	1 072	(21)	-2%	1 493
Other benefits and allowances	18 791	20 247	20 251	942	16 038	17 097	(1 059)	-6%	20 251
Payments in lieu of leave	2 077	1 659	2 222	21	68	-	68	#DIV/0!	2 222
Long service awards	2 431	956	956	68	68	687	(619)	-90%	956
Post-retirement benefit obligations	4 350	6 218	6 218	(660)	287	-	287	#DIV/0!	6 218
<b>Sub Total - Other Municipal Staff</b>	<b>169 574</b>	<b>191 044</b>	<b>192 969</b>	<b>13 441</b>	<b>132 686</b>	<b>134 589</b>	<b>(1 903)</b>	<b>-1%</b>	<b>192 969</b>
<b>Total Parent Municipality</b>	<b>191 070</b>	<b>213 546</b>	<b>215 471</b>	<b>15 091</b>	<b>148 080</b>	<b>150 078</b>	<b>(1 999)</b>	<b>-1%</b>	<b>215 471</b>
<b>Total Municipal Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>191 070</b>	<b>213 546</b>	<b>215 471</b>	<b>15 091</b>	<b>148 080</b>	<b>150 078</b>	<b>(1 999)</b>	<b>-1%</b>	<b>215 471</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>181 157</b>	<b>202 968</b>	<b>204 893</b>	<b>14 210</b>	<b>140 326</b>	<b>142 187</b>	<b>(1 861)</b>	<b>-1%</b>	<b>204 893</b>

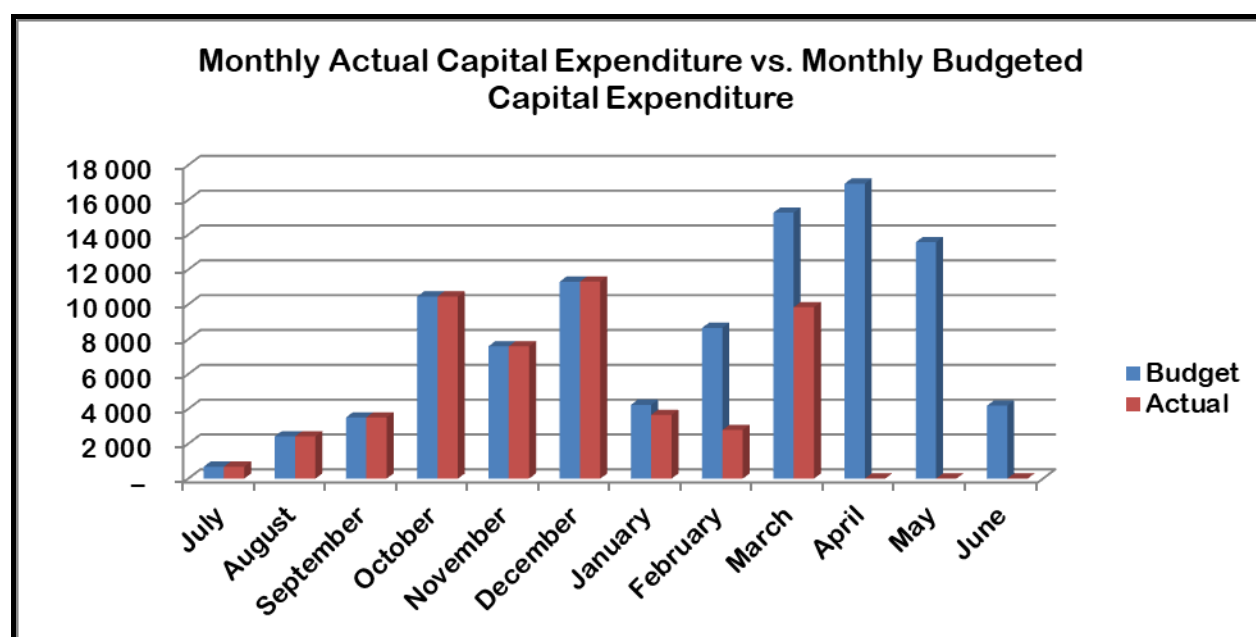
## Section 10 – Material variances to the SDBIP

No Material variances to the SDBIP

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March								
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								
<b>Monthly expenditure performance trend</b>								
July	1 717	678	678	678	678	-		1%
August	2 592	2 423	2 423	3 101	3 101	-		4%
September	5 042	3 510	3 510	6 611	6 611	-		8%
October	8 508	10 452	10 452	17 063	17 063	-		20%
November	9 365	7 592	7 592	24 655	24 655	-		28%
December	4 898	11 301	11 304	35 958	35 956	(2)	0,0%	41%
January	5 009	4 228	3 656	39 614	40 184	571	1,4%	45%
February	12 511	8 652	2 786	42 400	48 837	6 436	13,2%	49%
March	14 956	15 260	9 832	52 232	64 097	11 865	18,5%	60%
April	12 416	16 928			81 025	-		
May	7 402	13 572			94 597	-		
June	2 828	4 189			98 785	-		
<b>Total Capital expenditure</b>	<b>87 246</b>	<b>98 785</b>	<b>52 232</b>					



## Section 12 – Other Supporting Documentation

### 12.1 Supporting Table SC13a,b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		23 889	24 843	1 998	19 840	18 245	(1 594)	-8,7%	24 843
Roads Infrastructure		550	525	51	192	441	249	56,5%	525
<i>Roads</i>		550	525	51	192	441	249	56,5%	525
<i>Road Furniture</i>		-	-	-	-	-	-		-
Electrical Infrastructure		7 070	7 541	1 475	6 955	5 933	(1 023)	-17,2%	7 541
<i>MV Substations</i>		2 640	2 651	9	2 645	2 573	(73)	-2,8%	2 651
<i>LV Networks</i>		4 430	4 890	1 465	4 310	3 360	(950)	-28,3%	4 890
Water Supply Infrastructure		9 174	9 174	1	8 946	5 801	(3 146)	-54,2%	9 174
<i>Boreholes</i>		500	500	-	451	500	49	9,9%	500
<i>Reservoirs</i>		8 674	8 674	1	8 495	5 301	(3 195)	-60,3%	8 674
Sanitation Infrastructure		7 095	7 603	471	3 746	6 071	2 325	38,3%	7 603
<i>Reticulation</i>		7 095	7 603	471	3 746	6 071	2 325	38,3%	7 603
<b>Community Assets</b>		9 040	15 702	379	5 558	9 324	3 766	40,4%	15 702
Community Facilities		3 540	5 237	163	1 934	3 644	1 710	46,9%	5 237
<i>Cemeteries/Crematoria</i>		1 040	1 190	-	520	578	57	10,0%	1 190
<i>Police</i>		-	250	-	-	-	-		250
<i>Public Open Space</i>		1 900	1 917	-	243	1 475	1 232	83,5%	1 917
<i>Public Ablution Facilities</i>		600	692	-	-	692	692	100,0%	692
<i>Taxi Ranks/Bus Terminals</i>		-	1 189	163	1 171	900	(271)	-30,1%	1 189
Sport and Recreation Facilities		5 500	10 465	216	3 625	5 680	2 055	36,2%	10 465
<i>Indoor Facilities</i>		5 000	8 979	1	2 750	4 680	1 930	41,2%	8 979
<i>Outdoor Facilities</i>		500	1 486	215	875	1 000	125	12,5%	1 486
<b>Other assets</b>		5 000	10 881	692	3 245	8 648	5 403	62,5%	10 881
Housing		5 000	10 881	692	3 245	8 648	5 403	62,5%	10 881
<i>Social Housing</i>		5 000	10 881	692	3 245	8 648	5 403	62,5%	10 881
<b>Biological or Cultivated Assets</b>		-	200	-	-	200	200	100,0%	200
Biological or Cultivated Assets			200	-	-	200	200	100,0%	200
<b>Computer Equipment</b>		567	567	65	217	560	342	61,2%	567
Computer Equipment		567	567	65	217	560	342	61,2%	567
<b>Furniture and Office Equipment</b>		73	124	17	77	70	(7)	-10,0%	124
Furniture and Office Equipment		73	124	17	77	70	(7)	-10,0%	124
<b>Machinery and Equipment</b>		7 676	7 366	83	4 172	7 299	3 127	42,8%	7 366
Machinery and Equipment		7 676	7 366	83	4 172	7 299	3 127	42,8%	7 366
<b>Transport Assets</b>		3 757	4 091	-	3 059	4 102	1 043	25,4%	4 091
Transport Assets		3 757	4 091	-	3 059	4 102	1 043	25,4%	4 091
<b>Total Capital Expenditure on new assets</b>	1	50 002	63 774	3 233	36 168	48 447	12 279	25,3%	63 774

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		5 690	4 430	523	3 964	4 222	259	6,1%	4 430
Roads Infrastructure		-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-		-
Electrical Infrastructure		830	723	2	606	629	23	3,6%	723
<i>LV Networks</i>		830	723	2	606	629	23	3,6%	723
Water Supply Infrastructure		2 061	2 561	521	2 325	2 561	236	9,2%	2 561
<i>Distribution</i>		2 061	2 561	521	2 325	2 561	236	9,2%	2 561
Sanitation Infrastructure		2 800	1 147	-	1 033	1 033	-		1 147
<i>Waste Water Treatment Works</i>		2 800	1 147	-	1 033	1 033	-		1 147
Solid Waste Infrastructure		-	-	-	-	-	-		-
<i>Landfill Sites</i>		-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-		-
Housing		-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of existing ass</b>	1	5 690	4 430	523	3 964	4 222	259	6,1%	4 430

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		27 404	24 337	5 206	10 046	16 349	6 303	38,6%	24 337
Roads Infrastructure		17 104	14 370	2 422	2 434	7 000	4 566	65,2%	14 370
<i>Roads</i>		16 664	13 930	2 420	2 432	7 000	4 568	65,3%	13 930
<i>Road Furniture</i>		440	440	2	2	-	(2)	#DIV/0!	440
Electrical Infrastructure		6 100	6 131	2 784	4 488	5 543	1 054	19,0%	6 131
<i>MV Substations</i>		3 000	2 995	2 753	2 816	2 919	103	3,5%	2 995
<i>LV Networks</i>		3 100	3 136	30	1 672	2 624	952	36,3%	3 136
Water Supply Infrastructure		500	600	-	88	600	512	85,3%	600
<i>Distribution</i>		500	600	-	88	600	512	85,3%	600
Solid Waste Infrastructure		3 700	3 236	-	3 035	3 206	171	5,3%	3 236
<i>Landfill Sites</i>		-	3 086	-	2 913	3 086	173	5,6%	3 086
<i>Waste Transfer Stations</i>		3 700	150	-	122	120	(2)	-1,8%	150
<b>Community Assets</b>		4 050	5 823	871	1 922	3 430	1 508	44,0%	5 823
Community Facilities		400	1 670	326	918	921	3	0,4%	1 670
<i>Police</i>		400	1 670	326	918	921	3	0,4%	1 670
Sport and Recreation Facilities		3 650	4 153	545	1 004	2 509	1 504	60,0%	4 153
<i>Outdoor Facilities</i>		3 650	4 153	545	1 004	2 509	1 504	60,0%	4 153
<b>Machinery and Equipment</b>		-	220	-	-	-	-		220
Machinery and Equipment		-	220	-	-	-	-		220
<b>Transport Assets</b>		100	133	-	133	122	(11)	-9,2%	133
Transport Assets		100	133	-	133	122	(11)	-9,2%	133
<b>Total Capital Expenditure on upgrading of existing ass</b>	1	31 554	30 513	6 077	12 101	19 900	7 799	39,2%	30 513

## 12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March									
Description	Ref	Budget Year 2018/19							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		41 889	42 642	11 612	31 825	28 578	(3 247)	-11,4%	42 642
Roads Infrastructure		15 814	16 404	9 867	13 160	9 153	(4 007)	-43,8%	16 404
<i>Roads</i>		15 296	15 886	9 867	13 075	8 764	(4 311)	-49,2%	15 886
<i>Road Furniture</i>		518	518	-	85	389	304	78,2%	518
Storm water Infrastructure		14 977	14 977	1 082	10 471	11 000	529	4,8%	14 977
<i>Storm water Conveyance</i>		14 977	14 977	1 082	10 471	11 000	529	4,8%	14 977
Electrical Infrastructure		2 263	2 263	121	1 978	1 707	(271)	-15,9%	2 263
<i>MV Substations</i>		136	142	-	130	105	(25)	-23,8%	142
<i>LV Networks</i>		2 127	2 121	121	1 848	1 602	(246)	-15,3%	2 121
Sanitation Infrastructure		2 668	2 872	149	1 901	2 137	236	11,0%	2 872
<i>Pump Station</i>		710	710	11	358	525	167	31,9%	710
<i>Waste Water Treatment Works</i>		1 958	2 162	138	1 543	1 611	68	4,2%	2 162
Solid Waste Infrastructure		6 167	6 126	393	4 316	4 581	265	5,8%	6 126
<i>Landfill Sites</i>		6 167	6 126	393	4 316	4 581	265	5,8%	6 126
<b>Community Assets</b>		3 069	2 459	142	1 783	1 760	(23)	-1,3%	2 459
Community Facilities		2 509	1 777	125	1 291	1 332	41	3,1%	1 777
<i>Halls</i>		2 259	452	9	286	368	81	22,2%	452
<i>Centres</i>		-	1 058	81	823	768	(55)	-7,1%	1 058
<i>Libraries</i>		50	50	-	49	38	(11)	-29,3%	50
<i>Cemeteries/Crematoria</i>		72	89	-	77	65	(12)	-18,3%	89
<i>Public Open Space</i>		128	128	35	56	93	37	39,7%	128
Sport and Recreation Facilities		560	683	17	492	428	(64)	-14,9%	683
<i>Indoor Facilities</i>		100	100	2	-	-	-		100
<i>Outdoor Facilities</i>		460	583	15	492	428	(64)	-14,9%	583
<b>Other assets</b>		1 962	1 951	27	761	1 697	937	55,2%	1 951
Operational Buildings		12	729	24	677	554	(123)	-22,3%	729
<i>Municipal Offices</i>		12	729	24	677	554	(123)	-22,3%	729
Housing		1 950	1 222	3	84	1 144	1 060	92,7%	1 222
<i>Staff Housing</i>		-	52	-	52	55	3	4,8%	52
<i>Social Housing</i>		1 950	1 170	3	32	1 089	1 058	97,1%	1 170
<b>Intangible Assets</b>		2 946	2 946	80	1 582	2 103	521	24,8%	2 946
Licences and Rights		2 946	2 946	80	1 582	2 103	521	24,8%	2 946
<i>Computer Software and Applications</i>		2 946	2 946	80	1 582	2 103	521	24,8%	2 946
<b>Computer Equipment</b>		462	462	10	136	343	206	60,2%	462
Computer Equipment		462	462	10	136	343	206	60,2%	462
<b>Furniture and Office Equipment</b>		60	60	0	22	52	30	58,2%	60
Furniture and Office Equipment		60	60	0	22	52	30	58,2%	60
<b>Machinery and Equipment</b>		882	901	24	574	665	91	13,6%	901
Machinery and Equipment		882	901	24	574	665	91	13,6%	901
<b>Transport Assets</b>		4 001	4 493	308	3 248	3 274	26	0,8%	4 493
Transport Assets		4 001	4 493	308	3 248	3 274	26	0,8%	4 493
<b>Total Repairs and Maintenance Expenditure</b>	1	55 271	55 914	12 204	39 930	38 471	(1 459)	-3,8%	55 914



WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

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

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

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

**Section 13 – Quality certification**

**QUALITY CERTIFICATE**

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

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

for the month of **March 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)

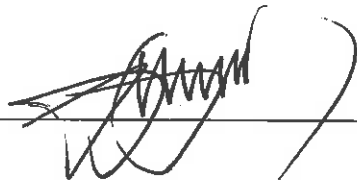
Signature



**Print Name:** Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date:

11 April 2019

## The Executive Mayor

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

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, appearing to be 'Tjimen Van Essen', written over a horizontal line. The signature is stylized and somewhat cursive.

Date: 11 April 2019