

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 May 2019

Table of Contents

PART 1: IN-YEAR REPORT	PAGE
Section 1 – Mayor’s Report	3
Section 2 – Resolutions	3
Section 3 – Executive Summary	3-7
Section 4 – In-year budget statement tables	8-14
 PART 2 – SUPPORTING DOCUMENTATION	
Section 5 – Debtors' analysis	15
Section 6 – Creditors' analysis	15
Section 7 – Investment portfolio analysis	16
Section 8 – Allocation and grant receipts and expenditure	17-19
Section 9 – Expenditure on Councillor, Senior Managers and Other Staff.....	20
Section 10 – Material variances to the SDBIP	21
Section 11– Capital programme performance	21
Section 12 – Other supporting documentation	22-26
Section 13 – Quality certification	27-28

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for May 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 May 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 470 189 596	R 435 273 108	R -34 916 488	-7%
Operating Revenue	R 734 630 082	R 754 218 864	R 578 760 264	R 581 936 773	R 3 176 509	1%
Capital	R 87 245 909	R 101 860 331	R 85 971 370	R 71 904 856	R -14 066 514	-16%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
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	8 485	106 365	99 232	7 134	7%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	22 012	240 375	248 288	(7 913)	-3%	261 358
Service charges - water revenue	53 360	56 799	56 799	4 862	56 058	54 553	1 504	3%	56 799
Service charges - sanitation revenue	39 043	41 079	41 889	3 251	36 879	38 271	(1 392)	-4%	41 889
Service charges - refuse revenue	23 741	24 833	25 530	2 069	23 542	23 476	66	0%	25 530
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 585	1 497	1 497	203	1 445	1 371	74	5%	1 497
Interest earned - external investments	31 924	30 263	38 500	530	7 239	7 062	178	3%	38 500
Interest earned - outstanding debtors	1 968	2 061	2 595	207	2 359	2 409	(49)	-2%	2 595
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 631	25 227	32 473	67	421	516	(95)	-18%	32 473
Licences and permits	3 834	3 753	3 997	358	3 712	3 647	66	2%	3 997
Agency services	4 052	4 100	4 200	384	4 044	3 857	187	5%	4 200
Transfers and subsidies	110 484	132 185	111 743	-	82 048	82 048	-	-	111 743
Other revenue	15 541	10 655	11 181	804	11 255	10 266	989	10%	11 181
Gains on disposal of PPE	9 042	200	3 764	136	6 194	3 764	2 430	65%	3 764
Total Revenue (excluding capital transfers and contributions)	672 287	697 655	699 172	43 368	581 937	578 760	3 177	1%	699 172

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

- **Fines, penalties and forfeits** stands at 18% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Other revenue** stands at 10% above YTD budgeted projections mainly due to capital developer's contributions that are not budgeted for.
- **Gains on disposal of PPE** stands 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 May 2019 was **R43.368 million** whilst the overall YTD performance is well in line with the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
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	14 250	170 115	176 620	(6 505)	-4%	204 777
Remuneration of councillors	9 913	10 578	10 578	874	9 515	9 679	(163)	-2%	10 578
Debt impairment	28 506	16 817	33 354	-	1 185	1 221	(37)	-3%	33 354
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-		85 063
Finance charges	15 512	15 135	14 285	-	7 381	7 224	157	2%	14 285
Bulk purchases	178 604	211 428	193 154	13 793	160 574	173 502	(12 928)	-7%	193 154
Other materials	17 545	12 217	29 581	1 034	12 192	13 571	(1 379)	-10%	29 581
Contracted services	58 113	95 049	68 280	4 176	48 820	57 964	(9 144)	-16%	68 280
Transfers and subsidies	2 471	2 883	3 119	188	2 495	2 688	(193)	-7%	3 119
Other expenditure	25 117	32 084	38 350	2 197	22 997	27 721	(4 724)	-17%	38 350
Loss on disposal of PPE	6 934	2 482	2 482	-	-	-	-		2 482
Total Expenditure	603 972	686 703	683 023	36 511	435 273	470 190	(34 916)	-7%	683 023
Surplus/(Deficit)	68 315	10 952	16 149	6 857	146 664	108 571	38 093	35%	16 149
Transfers and subsidies - capital (monetary)	56 743	36 975	52 797	-	-	-	-		52 797
Transfers and subsidies - capital (monetary)	-	-	2 250	-	-	-	-		2 250
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	125 058	47 927	71 196	6 857	146 664	108 571			71 196

- **Contracted Services** stand at 16% below the YTD budgeted projections due to underspending on various line items such as Maintenance on Proclaimed roads.
- **Transfer and Subsidies** stands at 7% 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 17% below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of May 2019 was **R36.511 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) - M11									
May									
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	1 012	3 796	4 031	(236)	-6%	4 379
Executive and council	9	10	10	-	10	12	(2)	-13%	10
Finance and administration	10 904	2 427	4 369	1 012	3 786	4 020	(234)	-6%	4 369
<i>Community and public safety</i>	10 680	16 275	25 943	2 705	13 664	20 905	(7 241)	-35%	25 943
Community and social services	3 231	1 296	1 483	49	843	1 380	(537)	-39%	1 483
Sport and recreation	6 628	11 609	18 934	2 607	10 330	14 238	(3 908)	-27%	18 934
Public safety	821	3 370	5 527	49	2 490	5 287	(2 797)	-53%	5 527
<i>Economic and environmental services</i>	26 012	20 337	23 572	1 746	13 188	17 201	(4 013)	-23%	23 572
Planning and development	179	70	7 122	148	2 392	5 369	(2 976)	-55%	7 122
Road transport	25 833	20 267	16 449	1 598	10 796	11 832	(1 037)	-9%	16 449
<i>Trading services</i>	52 803	48 197	47 965	5 384	41 258	43 834	(2 576)	-6%	47 965
Energy sources	11 224	14 794	15 322	237	13 490	14 732	(1 242)	-8%	15 322
Water management	19 025	11 775	15 317	2 516	14 056	14 183	(126)	-1%	15 317
Waste water management	14 667	15 468	11 735	2 630	8 317	9 502	(1 185)	-12%	11 735
Waste management	7 887	6 160	5 591	-	5 395	5 417	(23)	0%	5 591
Total Capital Expenditure - Functional Classification	100 408	87 246	101 860	10 847	71 905	85 971	(14 067)	-16%	101 860
Funded by:									
National Government	27 608	27 975	31 975	6 049	29 099	29 917	(819)	-3%	31 975
Provincial Government	29 020	9 000	20 822	2 241	10 829	14 681	(3 852)	-26%	20 822
Other transfers and grants	-	-	2 250	-	-	1 400	(1 400)	-100%	2 250
Transfers recognised - capital	56 628	36 975	55 047	8 291	39 927	45 998	(6 071)	-13%	55 047
Public contributions & donations	-	-	-	-	-	250	(250)	-100%	-
Internally generated funds	43 780	50 271	46 813	2 556	31 977	39 723	(7 746)	-19%	46 813
Total Capital Funding	100 408	87 246	101 860	10 847	71 905	85 971	(14 067)	-16%	101 860

- Capital expenditure for the month of May 2019 amounts to **R10 846 937** and stands at **16%** below the projected YTD which is not aligned to the SDBIP and budget plan.
- Commitments are **R 5 824 353.82**

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May					
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%	1.7%	14.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. 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%	10.3%	10.3%
Gearing	Long Term Borrowing/ Funds & Reserves	77.9%	64.7%	64.7%	64.7%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	5:1	5:1	5:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	4:1	4:1	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%	8.7%	14.9%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%		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%	5.88%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.0%	15.0%	16.02%	15.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.1%	29.3%	29.2%	29.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7.9%	8.0%	8.1%	8.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.4%	14.2%	1.3%	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%	33.0%	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 - M11 May									
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	8 485	106 365	99 232	7 134	7%	103 645
Service charges	358 502	384 069	385 577	32 195	356 854	364 589	(7 735)	-2%	385 577
Investment revenue	31 924	30 263	38 500	530	7 239	7 062	178	3%	38 500
Transfers and subsidies	110 484	132 185	111 743	-	82 048	82 048	-	-	111 743
Other own revenue	68 653	47 493	59 707	2 158	29 430	25 829	3 601	14%	59 707
Total Revenue (excluding capital transfers and contributions)	672 287	697 655	699 172	43 368	581 937	578 760	3 177	1%	699 172
Employee costs	181 157	202 968	204 777	14 250	170 115	176 620	(6 505)	-4%	204 777
Remuneration of Councillors	9 913	10 578	10 578	874	9 515	9 679	(163)	-2%	10 578
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-	-	85 063
Finance charges	15 512	15 135	14 285	-	7 381	7 224	157	2%	14 285
Materials and bulk purchases	196 150	223 645	222 736	14 827	172 766	187 073	(14 307)	-8%	222 736
Transfers and subsidies	2 471	2 883	3 119	188	2 495	2 688	(193)	-7%	3 119
Other expenditure	118 670	146 431	142 465	6 373	73 001	86 906	(13 905)	-16%	142 465
Total Expenditure	603 972	686 703	683 023	36 511	435 273	470 190	(34 916)	-7%	683 023
Surplus/(Deficit)	68 315	10 952	16 149	6 857	146 664	108 571	38 093	35%	16 149
Transfers and subsidies - capital (monetary alloc	56 743	36 975	52 797	-	-	-	-	-	52 797
Contributions & Contributed assets	-	-	2 250	-	-	-	-	-	2 250
Surplus/(Deficit) after capital transfers & contributions	125 058	47 927	71 196	6 857	146 664	108 571	38 093	35%	71 196
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	125 058	47 927	71 196	6 857	146 664	108 571	38 093	35%	71 196
Capital expenditure & funds sources									
Capital expenditure	100 408	87 246	101 860	10 847	71 905	85 971	(14 067)	-16%	101 860
Capital transfers recognised	56 628	36 975	55 047	8 291	39 927	45 998	(6 071)	-13%	55 047
Public contributions & donations	-	-	-	-	-	250	(250)	-100%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	43 780	50 271	46 813	2 556	31 977	39 723	(7 746)	-19%	46 813
Total sources of capital funds	100 408	87 246	101 860	10 847	71 905	85 971	(14 067)	-16%	101 860
Financial position									
Total current assets	560 831	525 339	614 353		644 859				614 353
Total non current assets	1 950 674	1 848 996	1 959 304		2 022 566				1 959 304
Total current liabilities	133 586	98 711	132 995		149 375				132 995
Total non current liabilities	198 789	186 866	191 803		192 507				191 803
Community wealth/Equity	2 179 130	2 088 758	2 248 859		2 325 543				2 248 859
Cash flows									
Net cash from (used) operating	252 833	113 884	136 025	(18 152)	105 198	120 394	15 196	13%	136 025
Net cash from (used) investing	(130 685)	(94 144)	(95 614)	(9 025)	(41 827)	(90 985)	(49 158)	54%	(95 614)
Net cash from (used) financing	(10 238)	(4 335)	(9 182)	-	79	(4 434)	(4 355)	98%	(9 182)
Cash/cash equivalents at the month/year end	460 799	383 890	492 028	-	524 250	485 775	(38 475)	-8%	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	36 486	6 014	1 532	1 264	1 177	871	2 393	11 273	61 009
Creditors Age Analysis									
Total Creditors	18 108	655	-	-	74	-	-	-	18 837

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May									
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	9 618	151 623	141 901	9 723	7%	181 801
Executive and council	389	274	274	24	128	241	(114)	-47%	274
Finance and administration	181 567	168 152	181 427	9 594	151 496	141 659	9 836	7%	181 427
Internal audit	100	100	100	-	-	-	-		100
<i>Community and public safety</i>	74 800	84 038	77 662	189	5 008	4 764	244	5%	77 662
Community and social services	8 905	11 094	16 857	100	1 064	1 003	61	6%	16 857
Sport and recreation	11 271	6 987	8 364	15	3 387	3 119	268	9%	8 364
Public safety	33 462	25 552	36 848	58	378	471	(93)	-20%	36 848
Housing	21 162	40 406	15 593	16	180	171	9	5%	15 593
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	37 005	15 526	22 959	1 064	11 094	11 310	(217)	-2%	22 959
Planning and development	3 752	3 550	3 612	277	3 059	3 290	(231)	-7%	3 612
Road transport	33 253	11 977	19 347	788	8 035	8 021	14	0%	19 347
Environmental protection	-	-	-	-	-	-	-		-
<i>Trading services</i>	435 143	466 513	471 771	32 495	414 188	420 762	(6 574)	-2%	471 771
Energy sources	251 940	271 436	271 186	22 024	243 360	251 113	(7 753)	-3%	271 186
Water management	74 162	84 537	87 480	5 061	73 816	71 941	1 875	3%	87 480
Waste water management	72 025	71 066	72 933	3 229	59 255	59 986	(732)	-1%	72 933
Waste management	37 016	39 474	40 172	2 181	37 757	37 721	36	0%	40 172
<i>Other</i>	24	26	26	2	24	24	0	1%	26
Total Revenue - Functional	729 029	734 630	754 219	43 368	581 937	578 760	3 177	1%	754 219
Expenditure - Functional									
<i>Governance and administration</i>	118 295	120 852	123 348	7 105	85 846	94 394	(8 548)	-9%	123 348
Executive and council	17 977	18 734	18 859	1 390	15 443	16 871	(1 428)	-8%	18 859
Finance and administration	98 882	100 457	102 828	5 599	69 028	76 066	(7 038)	-9%	102 828
Internal audit	1 435	1 660	1 660	117	1 375	1 458	(83)	-6%	1 660
<i>Community and public safety</i>	84 124	118 629	104 040	5 077	55 694	62 438	(6 745)	-11%	104 040
Community and social services	14 995	17 518	17 605	1 275	13 564	14 837	(1 273)	-9%	17 605
Sport and recreation	19 277	22 540	22 727	1 539	17 163	18 298	(1 135)	-6%	22 727
Public safety	47 792	41 823	57 650	1 982	23 032	25 927	(2 895)	-11%	57 650
Housing	2 060	36 749	6 058	280	1 935	3 376	(1 442)	-43%	6 058
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	74 088	67 878	69 578	2 139	34 478	36 769	(2 292)	-6%	69 578
Planning and development	10 045	12 414	12 493	960	9 590	10 733	(1 143)	-11%	12 493
Road transport	64 043	55 463	57 085	1 179	24 888	26 036	(1 148)	-4%	57 085
Environmental protection	-	-	-	-	-	-	-		-
<i>Trading services</i>	326 263	377 909	384 615	22 153	258 023	275 349	(17 326)	-6%	384 615
Energy sources	199 225	229 709	230 057	15 362	180 364	193 835	(13 471)	-7%	230 057
Water management	44 689	56 095	59 146	1 628	18 176	19 024	(848)	-4%	59 146
Waste water management	52 835	59 061	60 364	2 299	32 145	33 590	(1 445)	-4%	60 364
Waste management	29 514	33 044	35 048	2 865	27 338	28 900	(1 562)	-5%	35 048
<i>Other</i>	1 203	1 436	1 441	36	1 233	1 238	(6)	0%	1 441
Total Expenditure - Functional	603 972	686 703	683 023	36 511	435 273	470 190	(34 916)	-7%	683 023
Surplus/ (Deficit) for the year	125 058	47 927	71 196	6 857	146 664	108 571	38 093	35%	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) - M11 May									
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	50	721	638	83	13.0%	10 411
Vote 2 - Civil Services	220 443	204 347	218 391	10 648	172 745	171 377	1 368	0.8%	218 391
Vote 3 - Council	389	274	274	24	128	241	(114)	-47.1%	274
Vote 4 - Electricity Services	251 940	271 436	271 186	22 024	243 360	251 113	(7 753)	-3.1%	271 186
Vote 5 - Financial Services	177 816	166 453	178 862	9 435	150 507	140 791	9 716	6.9%	178 862
Vote 6 - Development Services	27 632	48 472	29 514	359	6 161	6 242	(81)	-1.3%	29 514
Vote 7 - Municipal Manager	100	100	100	-	-	-	-	-	100
Vote 8 - Protection Services	41 590	33 890	45 481	828	8 315	8 358	(43)	-0.5%	45 481
	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	729 029	734 630	754 219	43 368	581 937	578 760	3 177	1%	754 219
Expenditure by Vote									
Vote 1 - Corporate Services	25 036	29 574	31 088	2 103	25 146	26 535	(1 389)	-5.2%	31 088
Vote 2 - Civil Services	231 706	233 977	241 389	9 585	120 845	128 129	(7 284)	-5.7%	241 389
Vote 3 - Council	14 957	15 750	15 865	1 156	12 696	14 276	(1 579)	-11.1%	15 865
Vote 4 - Electricity Services	207 685	243 011	243 382	16 026	189 428	204 368	(14 940)	-7.3%	243 382
Vote 5 - Financial Services	43 280	48 959	49 829	2 472	32 595	35 749	(3 154)	-8.8%	49 829
Vote 6 - Development Services	18 935	56 729	26 912	1 845	17 277	20 698	(3 422)	-16.5%	26 912
Vote 7 - Municipal Manager	6 178	6 866	6 866	610	5 854	5 889	(35)	-0.6%	6 866
Vote 8 - Protection Services	56 195	51 837	67 692	2 715	31 433	34 547	(3 114)	-9.0%	67 692
	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	603 972	686 703	683 023	36 511	435 273	470 190	(34 916)	-7%	683 023
Surplus/ (Deficit) for the year	125 058	47 927	71 196	6 857	146 664	108 571	38 093	35.1%	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) - M11 May									
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	8 485	106 365	99 232	7 134	7%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	22 012	240 375	248 288	(7 913)	-3%	261 358
Service charges - water revenue	53 360	56 799	56 799	4 862	56 058	54 553	1 504	3%	56 799
Service charges - sanitation revenue	39 043	41 079	41 889	3 251	36 879	38 271	(1 392)	-4%	41 889
Service charges - refuse revenue	23 741	24 833	25 530	2 069	23 542	23 476	66	0%	25 530
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 585	1 497	1 497	203	1 445	1 371	74	5%	1 497
Interest earned - external investments	31 924	30 263	38 500	530	7 239	7 062	178	3%	38 500
Interest earned - outstanding debtors	1 968	2 061	2 595	207	2 359	2 409	(49)	-2%	2 595
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 631	25 227	32 473	67	421	516	(95)	-18%	32 473
Licences and permits	3 834	3 753	3 997	358	3 712	3 647	66	2%	3 997
Agency services	4 052	4 100	4 200	384	4 044	3 857	187	5%	4 200
Transfers and subsidies	110 484	132 185	111 743	-	82 048	82 048	-	-	111 743
Other revenue	15 541	10 655	11 181	804	11 255	10 266	989	10%	11 181
Gains on disposal of PPE	9 042	200	3 764	136	6 194	3 764	2 430	65%	3 764
Total Revenue (excluding capital transfers and contributions)	672 287	697 655	699 172	43 368	581 937	578 760	3 177	1%	699 172
Expenditure By Type									
Employee related costs	181 157	202 968	204 777	14 250	170 115	176 620	(6 505)	-4%	204 777
Remuneration of councillors	9 913	10 578	10 578	874	9 515	9 679	(163)	-2%	10 578
Debt impairment	28 506	16 817	33 354	-	1 185	1 221	(37)	-3%	33 354
Depreciation & asset impairment	80 098	85 063	85 063	-	-	-	-	-	85 063
Finance charges	15 512	15 135	14 285	-	7 381	7 224	157	2%	14 285
Bulk purchases	178 604	211 428	193 154	13 793	160 574	173 502	(12 928)	-7%	193 154
Other materials	17 545	12 217	29 581	1 034	12 192	13 571	(1 379)	-10%	29 581
Contracted services	58 113	95 049	68 280	4 176	48 820	57 964	(9 144)	-16%	68 280
Transfers and subsidies	2 471	2 883	3 119	188	2 495	2 688	(193)	-7%	3 119
Other expenditure	25 117	32 084	38 350	2 197	22 997	27 721	(4 724)	-17%	38 350
Loss on disposal of PPE	6 934	2 482	2 482	-	-	-	-	-	2 482
Total Expenditure	603 972	686 703	683 023	36 511	435 273	470 190	(34 916)	-7%	683 023
Surplus/(Deficit)	68 315	10 952	16 149	6 857	146 664	108 571	38 093	35%	16 149
Transfers and subsidies - capital (monetary)	56 743	36 975	52 797	-	-	-	-	-	52 797
Transfers and subsidies - capital (monetary)	-	-	2 250	-	-	-	-	-	2 250
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	125 058	47 927	71 196	6 857	146 664	108 571			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) - M11									
May									
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	5 891	23 787	25 003	(1 216)	-5%	27 213
Vote 4 - Electricity Services	-	3 000	3 000	112	1 898	2 557	(659)	-26%	3 000
Vote 6 - Development Services	14 620	4 000	18 418	486	8 338	14 721	(6 383)	-43%	18 418
Total Capital Multi-year expenditure	32 327	30 513	48 631	6 488	34 024	42 281	(8 258)	-20%	48 631
Single Year expenditure appropriation									
Vote 1 - Corporate Services	7 307	698	3 067	581	2 475	3 029	(554)	-18%	3 067
Vote 2 - Civil Services	32 647	28 694	24 375	2 888	17 754	19 127	(1 373)	-7%	24 375
Vote 3 - Council	6	5	8	-	8	8	(0)	0%	8
Vote 4 - Electricity Services	12 920	12 406	12 934	364	12 077	12 722	(645)	-5%	12 934
Vote 5 - Financial Services	531	628	544	113	544	543	1	0%	544
Vote 6 - Development Services	12 803	8 902	6 772	365	2 530	2 969	(439)	-15%	6 772
Vote 7 - Municipal Manager	3	5	2	-	2	3	(2)	-43%	2
Vote 8 - Protection Services	1 865	5 396	5 527	49	2 490	5 287	(2 797)	-53%	5 527
Total Capital single-year expenditure	68 081	56 733	53 229	4 359	37 881	43 690	(5 809)	-13%	53 229
Total Capital Expenditure	100 408	87 246	101 860	10 847	71 905	85 971	(14 067)	-16%	101 860
Capital Expenditure - Functional Classification									
<i>Governance and administration</i>	10 913	2 437	4 379	1 012	3 796	4 031	(236)	-6%	4 379
Executive and council	9	10	10	-	10	12	(2)	-13%	10
Finance and administration	10 904	2 427	4 369	1 012	3 786	4 020	(234)	-6%	4 369
<i>Community and public safety</i>	10 680	16 275	25 943	2 705	13 664	20 905	(7 241)	-35%	25 943
Community and social services	3 231	1 296	1 483	49	843	1 380	(537)	-39%	1 483
Sport and recreation	6 628	11 609	18 934	2 607	10 330	14 238	(3 908)	-27%	18 934
Public safety	821	3 370	5 527	49	2 490	5 287	(2 797)	-53%	5 527
<i>Economic and environmental services</i>	26 012	20 337	23 572	1 746	13 188	17 201	(4 013)	-23%	23 572
Planning and development	179	70	7 122	148	2 392	5 369	(2 976)	-55%	7 122
Road transport	25 833	20 267	16 449	1 598	10 796	11 832	(1 037)	-9%	16 449
<i>Trading services</i>	52 803	48 197	47 965	5 384	41 258	43 834	(2 576)	-6%	47 965
Energy sources	11 224	14 794	15 322	237	13 490	14 732	(1 242)	-8%	15 322
Water management	19 025	11 775	15 317	2 516	14 056	14 183	(126)	-1%	15 317
Waste water management	14 667	15 468	11 735	2 630	8 317	9 502	(1 185)	-12%	11 735
Waste management	7 887	6 160	5 591	-	5 395	5 417	(23)	0%	5 591
Total Capital Expenditure - Functional Classification	100 408	87 246	101 860	10 847	71 905	85 971	(14 067)	-16%	101 860
Funded by:									
National Government	27 608	27 975	31 975	6 049	29 099	29 917	(819)	-3%	31 975
Provincial Government	29 020	9 000	20 822	2 241	10 829	14 681	(3 852)	-26%	20 822
Other transfers and grants	-	-	2 250	-	-	1 400	(1 400)	-100%	2 250
Transfers recognised - capital	56 628	36 975	55 047	8 291	39 927	45 998	(6 071)	-13%	55 047
Public contributions & donations	-	-	-	-	-	250	(250)	-100%	-
Internally generated funds	43 780	50 271	46 813	2 556	31 977	39 723	(7 746)	-19%	46 813
Total Capital Funding	100 408	87 246	101 860	10 847	71 905	85 971	(14 067)	-16%	101 860

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M11 May					
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	524 332	495 102
Call investment deposits	-	-	-	-	-
Consumer debtors	55 981	87 408	94 857	63 838	94 857
Other debtors	28 670	43 437	9 451	19 623	9 451
Current portion of long-term receivables	-	-	58	70	58
Inventory	15 380	10 604	14 885	36 995	14 885
Total current assets	560 831	525 339	614 353	644 859	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	1 967 021	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	2 022 566	1 959 304
TOTAL ASSETS	2 511 505	2 374 335	2 573 657	2 667 425	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	12 689	14 980
Trade and other payables	104 647	78 479	101 673	121 748	101 673
Provisions	7 805	4 342	4 851	5 579	4 851
Total current liabilities	133 586	98 711	132 995	149 375	132 995
Non current liabilities					
Borrowing	131 004	118 064	118 194	124 721	118 194
Provisions	67 785	68 801	73 610	67 785	73 610
Total non current liabilities	198 789	186 866	191 803	192 507	191 803
TOTAL LIABILITIES	332 375	285 577	324 798	341 882	324 798
NET ASSETS	2 179 130	2 088 758	2 248 859	2 325 543	2 248 859
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 997 959	1 937 280	2 066 275	2 144 375	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	2 325 543	2 248 859

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 - M11 May									
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	8 798	99 951	94 270	5 681	6%	98 463
Service charges	358 502	362 026	363 457	28 484	317 573	343 689	(26 115)	-8%	363 457
Other revenue	66 264	26 529	27 827	42 986	606 657	58 982	547 676	929%	27 827
Government - operating	99 557	132 185	110 818	92	84 640	82 048	2 592	3%	110 818
Government - capital	56 743	36 975	53 672	-	-	-	-		53 672
Interest	33 248	32 065	39 798	-	2 466	9 466	(7 000)	-74%	39 798
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(448 396)	(556 342)	(540 605)	(98 325)	(996 496)	(458 850)	537 646	-117%	(540 605)
Finance charges	(13 337)	(15 135)	(14 285)	-	(7 381)	(6 524)	857	-13%	(14 285)
Transfers and Grants	(2 471)	(2 883)	(3 119)	(188)	(2 213)	(2 688)	(475)	18%	(3 119)
NET CASH FROM/(USED) OPERATING ACTIVITIES	252 833	113 884	136 025	(18 152)	105 198	120 394	15 196	13%	136 025
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 053	200	6 246	136	6 141	3 612	2 529	70%	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)	(9 161)	(47 968)	(94 597)	46 629	-49%	(101 860)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(130 685)	(94 144)	(95 614)	(9 025)	(41 827)	(90 985)	49 158	-54%	(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	-	79	#DIV/0!	(315)
Payments									
Repayment of borrowing	(11 900)	(4 954)	(8 867)	-	-	(4 434)	(4 434)	100%	(8 867)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(10 238)	(4 335)	(9 182)	-	79	(4 434)	(4 355)	98%	(9 182)
NET INCREASE/ (DECREASE) IN CASH HELD	111 909	15 405	31 228	(27 177)	63 450	24 975			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		524 250	485 775			492 028

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 81 350 200**.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May													
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	5 476	1 505	627	648	649	422	646	2 475	12 448	4 840	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	18 795	1 705	108	45	30	25	134	840	21 681	1 074	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7 038	1 435	440	308	267	215	1 009	4 176	14 887	5 975	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 902	765	191	137	120	108	232	1 947	6 402	2 544	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 244	588	165	126	111	101	370	1 831	5 536	2 539	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	30	17	1	1	1	1	1	4	55	7	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	36 486	6 014	1 532	1 264	1 177	871	2 393	11 273	61 009	16 978	-	-
2017/18 - totals only		32 373	8 104	1 491	1 110	1 190	2 467	2 738	9 414	58 887	16 919		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 076	105	19	7	7	7	33	555	1 810	609	-	-
Commercial	2300	15 481	944	127	41	175	17	38	613	17 435	883	-	-
Households	2400	19 929	4 965	1 386	1 216	995	848	2 322	10 104	41 765	15 486	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	36 486	6 014	1 532	1 264	1 177	871	2 393	11 273	61 009	16 978	-	-

Total Debtors has decreased from **R61 487 129** in April 2019 to **R61 009 376** in May 2019.

The collection rate for May 2019 was **92.80%** compared to **84.21%** in April 2019. The YTD collection rate is **89.49%** 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 - M11 May												
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		
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	18 108	655	-	-	74	-	-	-	-	18 837	12 002
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	18 108	655	-	-	74	-	-	-	-	18 837	12 002

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
Axemenocall	R 17 650.00	01.04.16	Lawsuit	Invoice will be reversed. No further action
Boland Promotions	R 22 505.02	29.11.18	Invoice kept on hold not all items received	Invoice kept on hold.
CK Rumboll	R 644 425.25	23.04.19	Work not completed yet	Invoice not yet paid.
Maxal Projects	R 9 677.25	29.04.19	Goods not all received on time	In payment process.
Nu Way Enterprise	R 5 738.04	24.04.19	Invoice date incorrectly captured	Invoice due 15 June 2019.
R 62 Construction	R 31 050.00	15.04.18	Work not properly done	Invoice to be cancelled.
Swartland Decor	R 985.00	25.10.18	Wrong items received	Invoice not yet paid.
Sentraal Bakwerke	R 1 178.86	10.04.18	Dispute with total amount.	Invoice in payment process.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May									
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	-	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	
Municipality sub-total				-		440 000	-	440 000	
Entities sub-total				-		-	-	-	
TOTAL INVESTMENTS AND INTEREST				-		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 - M11 May								
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	12 259	(5 646)	-46.1%	17 006
Human Settlements	6 500	12 381	-	1 988	7 634	(5 646)	-74.0%	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	44 234	(5 646)	-12.8%	48 981
TOTAL RECEIPTS OF TRANSFERS & GRANTS	168 683	185 816	-	175 233	180 879	(5 646)	-3.1%	185 816

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May								
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	5 043	57 989	58 622	(632)	-1.1%	85 140
Local Government Equitable Share	82 048	82 048	4 995	55 710	55 710	-		82 048
Finance Management	1 520	1 520	48	708	1 340	(632)	-47.2%	1 520
EPWP Incentive	1 572	1 572	-	1 572	1 572	-		1 572
Provincial Government:	46 568	54 169	723	10 335	14 458	(4 123)	-28.5%	54 169
Community Development: Workers	37	-	4	10	32	(22)	-68.6%	-
Human Settlements	33 720	30 372	-	397	1 952	(1 555)	-79.7%	30 372
Libraries	8 429	8 379	613	7 197	7 528	(331)	-4.4%	8 379
Proclaimed Roads Subsidy	3 486	9 534	-	2 314	2 838	(524)	-18.5%	9 534
Financial Management Support Grant: Student Bursaries	360	560	-	222	402	(180)	-44.8%	560
Financial Management Support Grant: mSCOA	330	330	60	77	279	(202)	-72.4%	330
Financial Management Support Grant: Caseware	-	73	-	73	73	-		73
LG Internship Grant	-	72	-	-	58	(58)	-100.0%	72
WCFSG: Risk Management Improvement (Software)	100	100	45	45	97	(52)	-53.3%	100
Establishment of a K9 Unit	-	3 925	-	-	1 200	(1 200)	-100.0%	3 925
Title Restoration	-	150	-	-	-	-		150
Emergency Fire kits	-	193	-	-	-	-		193
Fire Damaged Houses (EHP)	-	375	153	153	-	153	#DIV/0!	375
Thusong Grant	106	106	51	58	-	58	#DIV/0!	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	5 766	68 325	73 080	(4 756)	-6.5%	139 967
Capital expenditure of Transfers and Grants								
National Government:	27 975	31 975	6 049	29 099	29 917	(819)	-2.7%	31 975
Municipal Infrastructure Grant (MIG)	20 945	24 945	5 937	23 175	23 350	(175)	-0.7%	24 945
Integrated National Electrification Programme (municipal)	4 000	4 000	-	3 995	3 981	15	0.4%	4 000
Energy Efficiency and Demand Side Management Grant	3 000	3 000	112	1 898	2 557	(659)	-25.8%	3 000
Finance Management	30	30	1	30	29	1	2.8%	30
Provincial Government:	9 000	20 823	2 241	10 829	14 681	(3 852)	-26.2%	20 823
Human Settlements	6 500	12 382	677	4 557	7 634	(3 078)	-40.3%	12 382
Libraries	-	50	12	50	22	28	123.6%	50
RSEP/VPUU Municipal Projects	2 500	8 316	1 552	6 222	7 024	(802)	-11.4%	8 316
Establishment of a K9 Unit	-	75	-	-	-	-		75
Total capital expenditure of Transfers and Grants	36 975	52 798	8 291	39 927	44 598	(4 671)	-10.5%	52 798
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	168 910	192 765	14 056	108 252	117 678	(9 426)	-8.0%	192 765

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May					
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	-	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 - M11 May									
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	82	902	939	(36)	-4%	1 026
Medical Aid Contributions	196	207	207	22	218	221	(3)	-1%	207
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1 016	1 158	1 158	85	931	1 003	(72)	-7%	1 158
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	7 766	8 187	8 187	684	7 463	7 516	(53)	-1%	8 187
Sub Total - Councillors	9 913	10 578	10 578	874	9 515	9 679	(163)	-2%	10 578
Senior Managers of the Municipality									
Basic Salaries and Wages	7 852	7 443	7 337	618	7 112	6 784	327	5%	7 337
Pension and UIF Contributions	1 447	1 414	1 414	112	1 187	1 254	(67)	-5%	1 414
Medical Aid Contributions	353	368	368	35	340	339	1	0%	368
Motor Vehicle Allowance	854	847	847	76	794	813	(19)	-2%	847
Cellphone Allowance	257	286	286	24	248	245	3	1%	286
Other benefits and allowances	179	199	199	14	153	177	(23)	-13%	199
Post-retirement benefit obligations	640	1 368	1 358	-	-	-	-	-	1 358
Sub Total - Senior Managers of Municipality	11 583	11 924	11 807	878	9 833	9 611	222	2%	11 807
Other Municipal Staff									
Basic Salaries and Wages	101 875	117 683	119 041	9 313	102 300	107 205	(4 905)	-5%	119 041
Pension and UIF Contributions	17 828	20 566	20 566	1 634	17 989	18 143	(154)	-1%	20 566
Medical Aid Contributions	8 107	9 130	9 130	742	7 995	8 009	(15)	0%	9 130
Overtime	8 448	7 822	7 822	657	7 878	7 880	(2)	0%	7 822
Motor Vehicle Allowance	4 130	4 958	4 958	423	4 351	4 583	(233)	-5%	4 958
Cellphone Allowance	339	311	311	39	439	353	86	24%	311
Housing Allowances	1 198	1 493	1 493	111	1 276	1 347	(70)	-5%	1 493
Other benefits and allowances	18 791	20 247	20 251	940	18 007	18 684	(677)	-4%	20 251
Payments in lieu of leave	2 077	1 659	2 222	-	47	-	47	#DIV/0!	2 222
Long service awards	2 431	956	956	-	-	805	(805)	-100%	956
Post-retirement benefit obligations	4 350	6 218	6 218	(488)	-	-	-	-	6 218
Sub Total - Other Municipal Staff	169 574	191 044	192 969	13 371	160 282	167 008	(6 727)	-4%	192 969
Total Parent Municipality	191 070	213 546	215 355	15 124	179 630	186 299	(6 668)	-4%	215 355
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	191 070	213 546	215 355	15 124	179 630	186 299	(6 668)	-4%	215 355
TOTAL MANAGERS AND STAFF	181 157	202 968	204 777	14 250	170 115	176 620	(6 505)	-4%	204 777

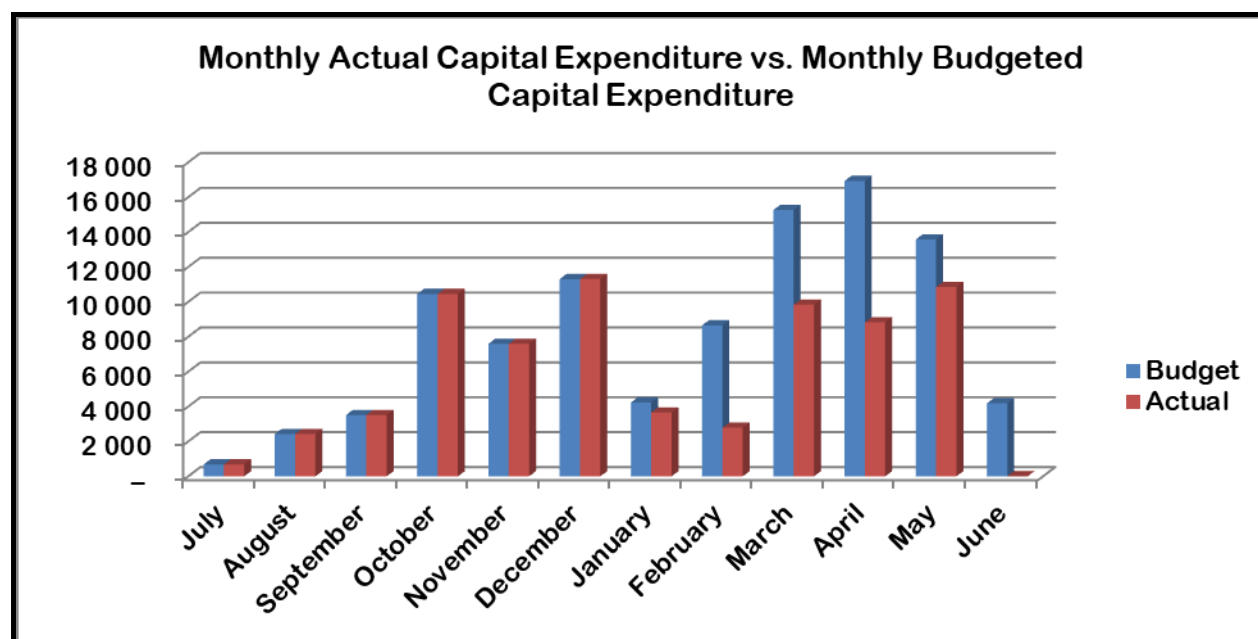
Section 10 – Material variances to the SDBIP

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 - M11 May								
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%	0,78%
August	2 592	2 423	2 423	3 101	3 101	0	0,0%	3,55%
September	5 042	3 510	3 510	6 611	6 611	0	0,0%	7,58%
October	8 508	10 452	10 452	17 063	17 063	0	0,0%	19,56%
November	9 365	7 592	7 592	24 655	24 655	0	0,0%	28,26%
December	4 898	11 301	11 304	35 958	35 956	(2)	0,0%	41,21%
January	5 009	3 656	3 656	39 614	39 612	(2)	0,0%	45,40%
February	12 511	2 775	2 786	42 400	42 387	(13)	0,0%	48,60%
March	14 956	9 829	9 832	52 232	52 216	(17)	0,0%	59,87%
April	12 416	16 696	8 826	61 058	68 912	7 854	11,4%	69,98%
May	7 402	17 119	10 847	71 905	86 031	14 127	16,4%	82,42%
June	2 828	15 829	-		101 860	-		
Total Capital expenditure	87 246	101 860	71 905					



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 - M11 May

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	5 094	25 040	25 563	523	2,0%	27 885
Roads Infrastructure		550	525	-	192	476	283	59,6%	525
<i>Roads</i>		550	525	-	192	476	283	59,6%	525
<i>Road Furniture</i>		-	-	-	-	-	-		-
Electrical Infrastructure		7 070	7 666	8	7 044	7 030	(14)	-0,2%	7 666
<i>MV Substations</i>		2 640	2 651	5	2 653	2 651	(2)	-0,1%	2 651
<i>LV Networks</i>		4 430	5 015	3	4 392	4 379	(13)	-0,3%	5 015
Water Supply Infrastructure		9 174	12 091	2 456	11 403	11 118	(285)	-2,6%	12 091
<i>Boreholes</i>		500	500	-	451	451	0	0,0%	500
<i>Reservoirs</i>		8 674	11 591	2 456	10 952	10 667	(285)	-2,7%	11 591
Sanitation Infrastructure		7 095	7 603	2 630	6 401	6 939	539	7,8%	7 603
<i>Reticulation</i>		7 095	7 603	2 630	6 401	6 939	539	7,8%	7 603
Community Assets		9 040	15 702	1 709	7 662	11 514	3 852	33,5%	15 702
Community Facilities		3 540	5 237	796	2 755	3 185	429	13,5%	5 237
<i>Cemeteries/Crematoria</i>		1 040	1 190	11	556	1 125	569	50,6%	1 190
<i>Police</i>		-	250	-	-	-	-		250
<i>Public Open Space</i>		1 900	1 917	75	318	409	91	22,3%	1 917
<i>Public Ablution Facilities</i>		600	692	692	692	461	(231)	-50,0%	692
<i>Taxi Ranks/Bus Terminals</i>		-	1 189	18	1 189	1 189	-		1 189
Sport and Recreation Facilities		5 500	10 465	912	4 906	8 329	3 422	41,1%	10 465
<i>Indoor Facilities</i>		5 000	8 979	459	3 421	6 904	3 483	50,5%	8 979
<i>Outdoor Facilities</i>		500	1 486	453	1 486	1 425	(61)	-4,3%	1 486
Other assets		5 000	10 881	677	4 557	7 634	3 078	40,3%	10 881
Housing		5 000	10 881	677	4 557	7 634	3 078	40,3%	10 881
<i>Social Housing</i>		5 000	10 881	677	4 557	7 634	3 078	40,3%	10 881
Biological or Cultivated Assets		-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-		-
Computer Equipment		567	473	144	362	408	46	11,3%	473
Computer Equipment		567	473	144	362	408	46	11,3%	473
Furniture and Office Equipment		73	131	51	144	108	(36)	-33,5%	131
Furniture and Office Equipment		73	131	51	144	108	(36)	-33,5%	131
Machinery and Equipment		7 676	7 535	230	4 473	7 294	2 821	38,7%	7 535
Machinery and Equipment		7 676	7 535	230	4 473	7 294	2 821	38,7%	7 535
Transport Assets		3 757	3 291	29	3 088	3 213	125	3,9%	3 291
Transport Assets		3 757	3 291	29	3 088	3 213	125	3,9%	3 291
Total Capital Expenditure on new assets	1	50 002	65 898	7 934	45 325	55 733	10 408	18,7%	65 898

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

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	22	4 829	6 061	1 232	20,3%	5 513
Roads Infrastructure		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		830	723	18	666	1 271	605	47,6%	723
<i>LV Networks</i>		830	723	18	666	1 271	605	47,6%	723
Water Supply Infrastructure		2 061	2 587	5	2 470	2 587	117	4,5%	2 587
<i>Distribution</i>		2 061	2 587	5	2 470	2 587	117	4,5%	2 587
Sanitation Infrastructure		2 800	2 203	-	1 694	2 203	509	23,1%	2 203
<i>Waste Water Treatment Works</i>		2 800	2 203	-	1 694	2 203	509	23,1%	2 203
Solid Waste Infrastructure		-	-	-	-	-	-	-	-
<i>Landfill Sites</i>		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	5 690	5 513	22	4 829	6 061	1 232	20,3%	5 513

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May

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	1 847	17 205	18 932	1 727	9,1%	24 337
Roads Infrastructure		17 104	14 370	1 579	9 049	9 802	753	7,7%	14 370
<i>Roads</i>		16 664	13 930	1 579	9 047	9 362	315	3,4%	13 930
<i>Road Furniture</i>		440	440	-	2	440	438	99,5%	440
Electrical Infrastructure		6 100	6 131	212	4 977	5 628	651	11,6%	6 131
<i>MV Substations</i>		3 000	2 995	100	2 943	2 935	(8)	-0,3%	2 995
<i>LV Networks</i>		3 100	3 136	112	2 034	2 693	659	24,5%	3 136
Water Supply Infrastructure		500	600	56	145	438	294	67,0%	600
<i>Distribution</i>		500	600	56	145	438	294	67,0%	600
Solid Waste Infrastructure		3 700	3 236	-	3 035	3 063	28	0,9%	3 236
<i>Landfill Sites</i>		-	3 086	-	2 913	2 913	0	0,0%	3 086
<i>Waste Transfer Stations</i>		3 700	150	-	122	150	28	18,7%	150
Community Assets		4 050	5 823	1 043	4 258	4 706	448	9,5%	5 823
Community Facilities		400	1 670	45	1 483	1 420	(63)	-4,5%	1 670
<i>Police</i>		400	1 670	45	1 483	1 420	(63)	-4,5%	1 670
Sport and Recreation Facilities		3 650	4 153	998	2 775	3 287	511	15,6%	4 153
<i>Outdoor Facilities</i>		3 650	4 153	998	2 775	3 287	511	15,6%	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	2 890	21 751	23 927	2 177	9,1%	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 - M11									
May									
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	2 629	36 888	37 598	710	1,9%	42 642
Roads Infrastructure		15 814	16 404	317	14 311	14 264	(47)	-0,3%	16 404
<i>Roads</i>		15 296	15 886	317	14 226	13 817	(409)	-3,0%	15 886
<i>Road Furniture</i>		518	518	-	85	447	362	81,0%	518
Storm water Infrastructure		14 977	14 977	1 202	12 814	12 990	176	1,4%	14 977
<i>Storm water Conveyance</i>		14 977	14 977	1 202	12 814	12 990	176	1,4%	14 977
Electrical Infrastructure		2 263	2 263	131	2 183	2 115	(68)	-3,2%	2 263
<i>MV Substations</i>		136	142	22	163	165	1	0,7%	142
<i>LV Networks</i>		2 127	2 121	109	2 020	1 951	(69)	-3,5%	2 121
Sanitation Infrastructure		2 668	2 872	149	2 307	2 611	304	11,7%	2 872
<i>Pump Station</i>		710	710	37	486	636	150	23,6%	710
<i>Waste Water Treatment Works</i>		1 958	2 162	112	1 821	1 976	155	7,8%	2 162
Solid Waste Infrastructure		6 167	6 126	830	5 273	5 617	345	6,1%	6 126
<i>Landfill Sites</i>		6 167	6 126	830	5 273	5 617	345	6,1%	6 126
Community Assets		3 069	2 459	131	2 068	2 191	124	5,6%	2 459
Community Facilities		2 509	1 777	90	1 546	1 632	85	5,2%	1 777
<i>Halls</i>		2 259	452	6	295	386	91	23,7%	452
<i>Centres</i>		-	1 058	71	1 040	1 005	(35)	-3,5%	1 058
<i>Libraries</i>		50	50	-	49	46	(2)	-5,2%	50
<i>Cemeteries/Crematoria</i>		72	89	-	84	86	1	1,6%	89
<i>Public Open Space</i>		128	128	13	79	109	30	27,6%	128
Sport and Recreation Facilities		560	683	41	521	560	38	6,8%	683
<i>Indoor Facilities</i>		100	100	16	-	-	-		100
<i>Outdoor Facilities</i>		460	583	26	521	560	38	6,8%	583
Other assets		1 962	1 951	230	1 083	1 602	519	32,4%	1 951
Operational Buildings		12	729	79	794	708	(86)	-12,1%	729
<i>Municipal Offices</i>		12	729	79	794	708	(86)	-12,1%	729
Housing		1 950	1 222	151	289	893	605	67,7%	1 222
<i>Staff Housing</i>		-	52	-	52	62	10	16,4%	52
<i>Social Housing</i>		1 950	1 170	151	237	831	595	71,5%	1 170
Intangible Assets		2 946	2 946	103	2 065	2 675	610	22,8%	2 946
Licences and Rights		2 946	2 946	103	2 065	2 675	610	22,8%	2 946
<i>Computer Software and Applications</i>		2 946	2 946	103	2 065	2 675	610	22,8%	2 946
Computer Equipment		462	462	15	187	404	217	53,8%	462
Computer Equipment		462	462	15	187	404	217	53,8%	462
Furniture and Office Equipment		60	60	1	25	44	19	42,4%	60
Furniture and Office Equipment		60	60	1	25	44	19	42,4%	60
Machinery and Equipment		882	901	37	717	816	99	12,1%	901
Machinery and Equipment		882	901	37	717	816	99	12,1%	901
Transport Assets		4 001	4 493	351	3 928	4 654	726	15,6%	4 493
Transport Assets		4 001	4 493	351	3 928	4 654	726	15,6%	4 493
Total Repairs and Maintenance Expenditure	1	55 271	55 914	3 497	46 960	49 983	3 022	6,0%	55 914

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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		-	-	-	-	-	-		-

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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

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 **May 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 13 June 2019

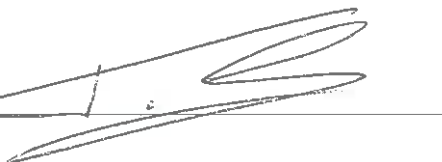
The Executive Mayor

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: 13 June 2019