

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 October 2019

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

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

1.2 Financial problems or risks facing the municipality

None.

Section 2 - Resolutions

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 818 856 440	R 254 528 010	R 243 373 655	R -11 154 355	-4%
Operating Expenditure	R 737 857 810	R 162 901 330	R 175 461 215	R 12 559 885	8%
Capital	R 143 857 572	R 30 819 938	R 13 973 258	R -16 846 681	-55%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October								
Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	114 880	121 289	4 866	44 750	42 320	2 430	6%	121 289
Service charges - electricity revenue	263 661	290 458	24 178	102 501	95 894	6 607	7%	290 458
Service charges - water revenue	59 743	56 497	5 006	19 156	18 173	982	5%	56 497
Service charges - sanitation revenue	40 114	45 538	3 720	14 138	14 246	(107)	-1%	45 538
Service charges - refuse revenue	25 623	27 157	2 277	9 189	8 855	333	4%	27 157
Rental of facilities and equipment	1 529	1 586	119	560	536	23	4%	1 586
Interest earned - external investments	40 174	40 920	423	3 150	2 399	751	31%	40 920
Interest earned - outstanding debtors	2 615	2 799	195	750	842	(91)	-11%	2 799
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 703	32 800	91	147	175	(28)	-16%	32 800
Licences and permits	4 030	4 122	429	1 514	1 349	165	12%	4 122
Agency services	4 373	4 300	476	1 646	1 529	117	8%	4 300
Transfers and subsidies	130 093	112 666	-	38 139	43 411	(5 272)	-12%	112 666
Other revenue	12 369	11 364	1 714	4 670	3 779	891	24%	11 364
Gains on disposal of PPE	15 245	200	478	3 063	-	3 063	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	742 152	751 695	43 972	243 374	233 508	9 866	4%	751 695

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

- **Interest earned – external investments** stands at 31% above YTD budgeted projections due to one of our investments that matured in September 2019. The cashflow will be adjusted with the annual adjustments budget.
- **Fines, penalties and forfeits** stand at 16% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Other revenue** stands at 24% above YTD budgeted projections mainly due to capital developer's contributions that are not budgeted for.
- **Gains on disposal of PPE** refer to sale of land which for purposes of tariff modelling is not budgeted for.
- Revenue received for the month of October 2019 was **R 43.972 million** whilst the overall YTD performance is **4%** above the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swarland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October								
Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Expenditure By Type								
Employee related costs	193 878	217 514	16 544	63 836	65 620	(1 784)	-3%	217 514
Remuneration of councillors	10 369	11 112	878	3 496	3 419	77	2%	11 112
Debt impairment	32 709	35 285	-	129	-	129	#DIV/0!	35 285
Depreciation & asset impairment	86 831	88 293	-	-	-	-		88 293
Finance charges	14 278	18 581	-	220	-	220	#DIV/0!	18 581
Bulk purchases	194 308	227 700	19 715	79 202	67 125	12 077	18%	227 700
Other materials	25 940	34 680	1 465	4 623	4 651	(28)	-1%	34 680
Contracted services	86 794	62 217	4 886	13 006	11 630	1 376	12%	62 217
Transfers and subsidies	2 565	3 168	269	1 180	1 084	96	9%	3 168
Other expenditure	26 098	38 308	3 099	9 769	9 373	396	4%	38 308
Loss on disposal of PPE	2 209	1 000	-	-	-	-		1 000
Total Expenditure	675 979	737 858	46 856	175 461	162 901	12 560	8%	737 858
Surplus/(Deficit)	66 173	13 838	(2 884)	67 912	70 607	(2 694)	(0)	13 838
Transfers and subsidies - capital (monetary allocations)	46 363	67 161	-	-	21 020	(21 020)	(0)	67 161
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	112 536	80 999	(2 884)	67 912	91 627			80 999
Surplus/(Deficit) attributable to municipality	112 536	80 999	(2 884)	67 912	91 627			80 999
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	112 536	80 999	(2 884)	67 912	91 627			80 999

- **Bulk Purchases – Electricity** stand at 18% above the YTD budgeted projections. This will not reflect as an overspending at year-end as it is only the cashflow that needs to be adjusted with the annual adjustment budget.
- **Debt impairment** is budgeted for in June. In September 2019 there was an exception where there was debt written off due to a court ruling.
- **Finance charges** are paid bi-annually in December and June. In September 2019 an amount had to be paid to WCDM with regards to one of the loans that was taken over from them relating to the water infrastructure. Budgeted cash flow projections will be adjusted with the annual adjustment budget.
- Expenditure for the month of October 2019 was **R 46.856 million** whilst the overall YTD performance stands at **8%** above 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) - M04 October									
Vote Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital Expenditure - Functional Classification									
<i>Governance and administration</i>		9 385	5 931	469	1 558	1 659	(101)	-6%	5 931
Executive and council		12	20	-	-	4	(4)	-100%	20
Finance and administration		9 373	5 911	469	1 558	1 655	(97)	-6%	5 911
<i>Community and public safety</i>		21 222	4 840	133	408	955	(547)	-57%	4 840
Community and social services		1 079	910	1	10	140	(130)	-93%	910
Sport and recreation		14 555	2 928	63	327	605	(278)	-46%	2 928
Public safety		5 589	1 002	69	71	210	(139)	-66%	1 002
<i>Economic and environmental services</i>		19 911	55 552	141	154	8 856	(8 702)	-98%	55 552
Planning and development		3 403	34 058	2	15	8 845	(8 830)	-100%	34 058
Road transport		16 509	21 494	139	139	11	127	1133%	21 494
<i>Trading services</i>		41 512	77 535	2 476	11 854	19 350	(7 496)	-39%	77 535
Energy sources		15 203	19 244	1 072	7 844	4 505	3 339	74%	19 244
Water management		14 797	7 145	973	1 529	3 214	(1 685)	-52%	7 145
Waste water management		9 031	44 628	210	1 650	9 876	(8 226)	-83%	44 628
Waste management		2 482	6 518	222	831	1 755	(923)	-53%	6 518
<i>Other</i>		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	92 031	143 858	3 219	13 973	30 820	(16 847)	-55%	143 858
Funded by:									
National Government		31 975	30 301	1 395	4 713	9 702	(4 989)	-51%	30 301
Provincial Government		13 863	36 860	1	1	9 420	(9 419)	-100%	36 860
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		458	-	-	-	-	-	-	-
Transfers recognised - capital		46 297	67 161	1 396	4 714	19 122	(14 408)	-75%	67 161
Borrowing	6	-	22 631	-	-	4 000	(4 000)	-100%	22 631
Internally generated funds		45 735	54 065	1 822	9 259	7 698	1 561	20%	54 065
Total Capital Funding		92 031	143 858	3 219	13 973	30 820	(16 847)	-55%	143 858

- Capital expenditure for the month of October 2019 amounts to **R 3 218 757** and stands at **55%** below the projected YTD which is not aligned to the SDBIP and budget plan. This will lead to material under-performance year to date.
- The planned cash flows of the revised spending performance of the directorates will be adjusted with the mid-year adjustments budget.
- Commitments are **R9 218 540**.

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2019/20		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4.5%	0.1%	4.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		15.7%	0.0%	15.7%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.4%	8.2%	12.4%
Gearing	Long Term Borrowing/ Funds & Reserves		62.1%	67.1%	62.1%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	4:1	9:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities		3:1	7:1	3:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		94.4%	71.2%	94.4%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	98.41%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		n/a	n/a	n/a
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	6.21%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15.0%	19.10%	15.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.9%	26.2%	28.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7.3%	5.8%	7.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.2%	0.1%	4.0%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		10.7	2.35	10.70
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		11.2	6.40	11.20

Note: Ratios will improve more positively over the reporting period as the formula only provides that it calculates the year to date.

- The annual debtors collection rate of 71.2% is based on the year to date result and does not refer to the annual collection rate in the AFS as prescribed by Circular 71.

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 - M04 October							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	121 289	4 866	44 750	42 320	2 430	6%	121 289
Service charges	419 650	35 180	144 984	137 168	7 816	6%	419 650
Investment revenue	40 920	423	3 150	2 399	751	31%	40 920
Transfers and subsidies	112 666	-	38 139	43 411	(5 272)	-12%	112 666
Other own revenue	57 170	3 502	12 351	8 210	4 141	50%	57 170
Total Revenue (excluding capital transfers and contributions)	751 695	43 972	243 374	233 508	9 866	4%	751 695
Employee costs	217 514	16 544	63 836	65 620	(1 784)	-3%	217 514
Remuneration of Councillors	11 112	878	3 496	3 419	77	2%	11 112
Depreciation & asset impairment	88 293	-	-	-	-		88 293
Finance charges	18 581	-	220	-	220	#DIV/0!	18 581
Materials and bulk purchases	262 380	21 180	83 825	71 776	12 049	17%	262 380
Transfers and subsidies	3 168	269	1 180	1 084	96	9%	3 168
Other expenditure	136 810	7 985	22 904	21 003	1 902	9%	136 810
Total Expenditure	737 858	46 856	175 461	162 901	12 560	8%	737 858
Surplus/(Deficit)	13 838	(2 884)	67 912	70 607	(2 694)	-4%	13 838
Transfers and subsidies - capital (monetary alloc	67 161	-	-	21 020	(21 020)	-100%	67 161
Contributions & Contributed assets	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	80 999	(2 884)	67 912	91 627	(23 714)	-26%	80 999
Share of surplus/ (deficit) of associate	-	-	-	-	-		-
Surplus/ (Deficit) for the year	80 999	(2 884)	67 912	91 627	(23 714)	-26%	80 999
Capital expenditure & funds sources							
Capital expenditure	143 858	3 219	13 973	30 820	(16 847)	-55%	143 858
Capital transfers recognised	67 161	1 396	4 714	19 122	(14 408)	-75%	67 161
Borrowing	22 631	-	-	4 000	(4 000)	-100%	22 631
Internally generated funds	54 065	1 822	9 259	7 698	1 561	20%	54 065
Total sources of capital funds	143 858	3 219	13 973	30 820	(16 847)	-55%	143 858
Financial position							
Total current assets	705 447		679 377				705 447
Total non current assets	2 010 958		1 962 477				2 010 958
Total current liabilities	157 848		78 693				157 848
Total non current liabilities	228 291		227 247				228 291
Community wealth/Equity	2 330 266		2 268 000				2 330 266
Cash flows							
Net cash from (used) operating	161 599	7 719	450 707	83 201	(367 507)	-442%	161 599
Net cash from (used) investing	(143 658)	478	3 064	(21 079)	(24 143)	115%	(143 658)
Net cash from (used) financing	35 585	228	(683)	-	683	#DIV/0!	35 585
Cash/cash equivalents at the month/year end	548 629	-	453 088	557 224	104 136	19%	548 629
Debtors & creditors analysis	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis							
Total By Income Source	8 449	1 295	678	560	936	11 288	64 950
Creditors Age Analysis							
Total Creditors	79	83	2	-	-	-	10 744

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October									
Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Revenue - Functional									
<i>Governance and administration</i>		195 596	205 893	6 146	67 590	63 083	4 507	7%	205 893
Executive and council		262	260	3	157	47	110	234%	260
Finance and administration		195 280	205 633	6 144	67 433	63 036	4 397	7%	205 633
Internal audit		55	-	-	-	-	-		-
<i>Community and public safety</i>		93 449	87 285	1 079	2 143	13 544	(11 402)	-84%	87 285
Community and social services		14 975	14 807	86	416	3 610	(3 195)	-88%	14 807
Sport and recreation		9 031	4 374	856	1 516	1 603	(87)	-5%	4 374
Public safety		37 961	35 215	121	150	145	5	3%	35 215
Housing		31 483	32 890	15	61	8 186	(8 125)	-99%	32 890
Health		-	-	-	-	-	-		-
<i>Economic and environmental services</i>		23 260	17 836	1 237	4 632	4 199	433	10%	17 836
Planning and development		3 586	3 586	256	1 293	1 161	132	11%	3 586
Road transport		19 674	14 250	981	3 339	3 037	301	10%	14 250
Environmental protection		-	-	-	-	-	-		-
<i>Trading services</i>		476 183	507 814	35 507	169 000	173 693	(4 693)	-3%	507 814
Energy sources		273 407	302 842	24 198	103 931	101 804	2 126	2%	302 842
Water management		91 418	77 935	5 183	25 834	24 842	992	4%	77 935
Waste water management		71 009	84 301	3 729	23 901	32 181	(8 280)	-26%	84 301
Waste management		40 349	42 736	2 397	15 335	14 866	468	3%	42 736
<i>Other</i>	4	26	28	2	9	9	(0)	-3%	28
Total Revenue - Functional	2	788 515	818 856	43 972	243 374	254 528	(11 154)	-4%	818 856
Expenditure - Functional									
<i>Governance and administration</i>		104 760	128 875	7 933	32 989	31 716	1 272	4%	128 875
Executive and council		18 224	20 012	1 278	7 152	6 083	1 068	18%	20 012
Finance and administration		84 957	107 120	6 527	25 323	25 121	202	1%	107 120
Internal audit		1 578	1 743	128	514	512	2	0%	1 743
<i>Community and public safety</i>		124 822	108 211	6 328	20 832	22 072	(1 240)	-6%	108 211
Community and social services		16 341	18 876	1 384	5 027	5 232	(205)	-4%	18 876
Sport and recreation		21 506	25 065	1 854	6 075	6 908	(833)	-12%	25 065
Public safety		56 630	61 734	2 879	9 105	9 431	(327)	-3%	61 734
Housing		30 345	2 536	211	626	502	124	25%	2 536
Health		-	-	-	-	-	-		-
<i>Economic and environmental services</i>		69 194	65 131	2 935	8 780	7 940	840	11%	65 131
Planning and development		11 503	12 912	1 230	3 612	3 252	360	11%	12 912
Road transport		57 690	52 219	1 705	5 168	4 688	480	10%	52 219
Environmental protection		-	-	-	-	-	-		-
<i>Trading services</i>		375 861	434 163	29 431	112 317	100 715	11 602	12%	434 163
Energy sources		231 428	265 248	21 789	86 501	74 325	12 176	16%	265 248
Water management		53 596	64 259	1 893	6 293	6 327	(35)	-1%	64 259
Waste water management		57 391	68 142	2 977	9 801	10 058	(256)	-3%	68 142
Waste management		33 445	36 515	2 771	9 722	10 005	(283)	-3%	36 515
<i>Other</i>		1 342	1 477	230	543	457	86	19%	1 477
Total Expenditure - Functional	3	675 979	737 858	46 856	175 461	162 901	12 560	8%	737 858
Surplus/ (Deficit) for the year		112 536	80 999	(2 884)	67 912	91 627	(23 714)	-26%	80 999

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October									
Vote Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote	1								
Vote 1 - Corporate Services		9 988	10 953	59	228	3 664	(3 436)	-93.8%	10 953
Vote 2 - Civil Services		227 926	213 095	11 473	65 746	72 737	(6 991)	-9.6%	213 095
Vote 3 - Council		262	260	3	157	47	110	233.7%	260
Vote 4 - Electricity Services		282 509	302 842	24 198	103 931	101 804	2 126	2.1%	302 842
Vote 5 - Financial Services		193 702	204 060	6 054	67 123	62 442	4 681	7.5%	204 060
Vote 6 - Development Services		43 374	43 562	1 075	2 718	10 668	(7 949)	-74.5%	43 562
Vote 7 - Municipal Manager		55	-	-	-	-	-	-	-
Vote 8 - Protection Services		36 937	44 084	1 110	3 471	3 166	304	9.6%	44 084
Total Revenue by Vote	2	794 752	818 856	43 972	243 374	254 528	(11 154)	-4.4%	818 856
Expenditure by Vote	1								
Vote 1 - Corporate Services		29 944	31 437	2 442	8 732	9 221	(490)	-5.3%	31 437
Vote 2 - Civil Services		243 340	255 238	11 758	37 866	38 576	(710)	-1.8%	255 238
Vote 3 - Council		15 113	16 973	1 048	6 219	5 109	1 110	21.7%	16 973
Vote 4 - Electricity Services		245 854	279 164	22 398	89 888	77 553	12 335	15.9%	279 164
Vote 5 - Financial Services		35 850	50 937	3 016	12 263	11 533	731	6.3%	50 937
Vote 6 - Development Services		48 865	24 568	2 038	6 294	6 187	107	1.7%	24 568
Vote 7 - Municipal Manager		6 721	7 208	544	2 144	2 068	76	3.7%	7 208
Vote 8 - Protection Services		56 530	72 332	3 611	12 056	12 656	(599)	-4.7%	72 332
Total Expenditure by Vote	2	682 216	737 858	46 856	175 461	162 901	12 560	7.7%	737 858
Surplus/ (Deficit) for the year	2	112 536	80 999	(2 884)	67 912	91 627	(23 714)	-25.9%	80 999

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October								
Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	114 880	121 289	4 866	44 750	42 320	2 430	6%	121 289
Service charges - electricity revenue	263 661	290 458	24 178	102 501	95 894	6 607	7%	290 458
Service charges - water revenue	59 743	56 497	5 006	19 156	18 173	982	5%	56 497
Service charges - sanitation revenue	40 114	45 538	3 720	14 138	14 246	(107)	-1%	45 538
Service charges - refuse revenue	25 623	27 157	2 277	9 189	8 855	333	4%	27 157
Rental of facilities and equipment	1 529	1 586	119	560	536	23	4%	1 586
Interest earned - external investments	40 174	40 920	423	3 150	2 399	751	31%	40 920
Interest earned - outstanding debtors	2 615	2 799	195	750	842	(91)	-11%	2 799
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 703	32 800	91	147	175	(28)	-16%	32 800
Licences and permits	4 030	4 122	429	1 514	1 349	165	12%	4 122
Agency services	4 373	4 300	476	1 646	1 529	117	8%	4 300
Transfers and subsidies	130 093	112 666	-	38 139	43 411	(5 272)	-12%	112 666
Other revenue	12 369	11 364	1 714	4 670	3 779	891	24%	11 364
Gains on disposal of PPE	15 245	200	478	3 063	-	3 063	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	742 152	751 695	43 972	243 374	233 508	9 866	4%	751 695
Expenditure By Type								
Employee related costs	193 878	217 514	16 544	63 836	65 620	(1 784)	-3%	217 514
Remuneration of councillors	10 369	11 112	878	3 496	3 419	77	2%	11 112
Debt impairment	32 709	35 285	-	129	-	129	#DIV/0!	35 285
Depreciation & asset impairment	86 831	88 293	-	-	-	-	-	88 293
Finance charges	14 278	18 581	-	220	-	220	#DIV/0!	18 581
Bulk purchases	194 308	227 700	19 715	79 202	67 125	12 077	18%	227 700
Other materials	25 940	34 680	1 465	4 623	4 651	(28)	-1%	34 680
Contracted services	86 794	62 217	4 886	13 006	11 630	1 376	12%	62 217
Transfers and subsidies	2 565	3 168	269	1 180	1 084	96	9%	3 168
Other expenditure	26 098	38 308	3 099	9 769	9 373	396	4%	38 308
Loss on disposal of PPE	2 209	1 000	-	-	-	-	-	1 000
Total Expenditure	675 979	737 858	46 856	175 461	162 901	12 560	8%	737 858
Surplus/(Deficit)	66 173	13 838	(2 884)	67 912	70 607	(2 694)	(0)	13 838
Transfers and subsidies - capital (monetary allocations)	46 363	67 161	-	-	21 020	(21 020)	(0)	67 161
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	112 536	80 999	(2 884)	67 912	91 627			80 999
Surplus/(Deficit) attributable to municipality	112 536	80 999	(2 884)	67 912	91 627			80 999
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	112 536	80 999	(2 884)	67 912	91 627			80 999

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October									
Vote Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 2 - Civil Services		25 926	48 563	711	3 754	12 631	(8 877)	-70%	48 563
Vote 4 - Electricity Services		3 000	10 400	433	1 933	2 300	(367)	-16%	10 400
Vote 6 - Development Services		7 417	38 680	55	273	9 835	(9 562)	-97%	38 680
Total Capital Multi-year expenditure	4,7	36 343	97 643	1 199	5 961	24 766	(18 806)	-76%	97 643
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		2 523	128	3	12	43	(31)	-73%	128
Vote 2 - Civil Services		24 252	34 370	1 262	1 957	3 170	(1 213)	-38%	34 370
Vote 3 - Council		8	10	-	-	2	(2)	-100%	10
Vote 4 - Electricity Services		12 804	9 484	648	5 920	2 376	3 544	149%	9 484
Vote 5 - Financial Services		5 715	46	30	30	29	1	5%	46
Vote 6 - Development Services		4 795	1 166	7	22	222	(200)	-90%	1 166
Vote 7 - Municipal Manager		4	10	-	-	2	(2)	-100%	10
Vote 8 - Protection Services		5 589	1 002	69	71	210	(139)	-66%	1 002
Total Capital single-year expenditure	4	55 689	46 215	2 019	8 013	6 054	1 959	32%	46 215
Total Capital Expenditure		92 031	143 858	3 219	13 973	30 820	(16 847)	-55%	143 858
Capital Expenditure - Functional Classification									
<i>Governance and administration</i>		9 385	5 931	469	1 558	1 659	(101)	-6%	5 931
Executive and council		12	20	-	-	4	(4)	-100%	20
Finance and administration		9 373	5 911	469	1 558	1 655	(97)	-6%	5 911
<i>Community and public safety</i>		21 222	4 840	133	408	955	(547)	-57%	4 840
Community and social services		1 079	910	1	10	140	(130)	-93%	910
Sport and recreation		14 555	2 928	63	327	605	(278)	-46%	2 928
Public safety		5 589	1 002	69	71	210	(139)	-66%	1 002
<i>Economic and environmental services</i>		19 911	55 552	141	154	8 856	(8 702)	-98%	55 552
Planning and development		3 403	34 058	2	15	8 845	(8 830)	-100%	34 058
Road transport		16 509	21 494	139	139	11	127	1133%	21 494
<i>Trading services</i>		41 512	77 535	2 476	11 854	19 350	(7 496)	-39%	77 535
Energy sources		15 203	19 244	1 072	7 844	4 505	3 339	74%	19 244
Water management		14 797	7 145	973	1 529	3 214	(1 685)	-52%	7 145
Waste water management		9 031	44 628	210	1 650	9 876	(8 226)	-83%	44 628
Waste management		2 482	6 518	222	831	1 755	(923)	-53%	6 518
<i>Other</i>		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	92 031	143 858	3 219	13 973	30 820	(16 847)	-55%	143 858
Funded by:									
National Government		31 975	30 301	1 395	4 713	9 702	(4 989)	-51%	30 301
Provincial Government		13 863	36 860	1	1	9 420	(9 419)	-100%	36 860
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		458	-	-	-	-	-	-	-
Transfers recognised - capital		46 297	67 161	1 396	4 714	19 122	(14 408)	-75%	67 161
Borrowing	6	-	22 631	-	-	4 000	(4 000)	-100%	22 631
Internally generated funds		45 735	54 065	1 822	9 259	7 698	1 561	20%	54 065
Total Capital Funding		92 031	143 858	3 219	13 973	30 820	(16 847)	-55%	143 858

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M04 October					
Description	Ref	2018/19	Budget Year 2019/20		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		525 985	548 629	84 331	548 629
Call investment deposits		-	-	472 000	-
Consumer debtors		61 631	124 460	78 958	124 460
Other debtors		46 334	16 664	22 100	16 664
Current portion of long-term receivables		48	-	47	-
Inventory		17 634	15 694	21 941	15 694
Total current assets		651 631	705 447	679 377	705 447
Non current assets					
Long-term receivables		3	-	17	-
Investments		-	-	-	-
Investment property		45 091	48 621	45 091	48 621
Investments in Associate		-	-	-	-
Property, plant and equipment		1 905 800	1 961 379	1 915 064	1 961 379
Biological		-	-	-	-
Intangible		1 185	188	1 185	188
Other non-current assets		1 120	770	1 120	770
Total non current assets		1 953 198	2 010 958	1 962 477	2 010 958
TOTAL ASSETS		2 604 830	2 716 405	2 641 853	2 716 405
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		9 689	13 298	-	13 298
Consumer deposits		12 751	11 224	13 185	11 224
Trade and other payables		95 253	124 442	58 281	124 442
Provisions		8 531	8 884	7 228	8 884
Total current liabilities		126 224	157 848	78 693	157 848
Non current liabilities					
Borrowing		119 987	151 735	128 792	151 735
Provisions		98 455	76 556	98 455	76 556
Total non current liabilities		218 443	228 291	227 247	228 291
TOTAL LIABILITIES		344 667	386 139	305 941	386 139
NET ASSETS	2	2 260 163	2 330 266	2 335 912	2 330 266
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2 068 344	2 086 039	2 076 181	2 086 039
Reserves		191 819	244 227	191 819	244 227
TOTAL COMMUNITY WEALTH/EQUITY	2	2 260 163	2 330 266	2 268 000	2 330 266

Note: The difference between Net Assets and Total Community Wealth/Equity is the YTD operating surplus and deficit amount that will only be recognised at year-end.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M04 October								
Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	114 880	115 225	9 253	30 245	30 602	(358)	-1%	115 225
Service charges	389 141	395 843	39 042	104 788	98 074	6 715	7%	395 843
Other revenue	52 934	29 572	2 745	435 661	4 967	430 694	8671%	29 572
Government - operating	130 093	112 666	3 532	45 352	43 322	2 029	5%	112 666
Government - capital	45 838	67 161	-	9 120	19 520	(10 400)	-53%	67 161
Interest	40 174	43 719	1	873	2 531	(1 658)	-65%	43 719
Dividends					-	-		-
Payments								
Suppliers and employees	(585 585)	(580 837)	(46 587)	(173 932)	(114 963)	58 969	-51%	(580 837)
Finance charges	(14 278)	(18 581)	-	(220)	-	220	#DIV/0!	(18 581)
Transfers and Grants	(2 565)	(3 168)	(269)	(1 180)	(853)	326	-38%	(3 168)
NET CASH FROM/(USED) OPERATING ACTIVITIES	170 634	161 599	7 719	450 707	83 201	(367 507)	-442%	161 599
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	1 469	200	478	3 063	-	3 063	#DIV/0!	200
Decrease (Increase) in non-current debtors	(8 013)	-	-	-	-	-		-
Decrease (increase) other non-current receivables	(2 261)	-	-	1	-	1	#DIV/0!	-
Decrease (increase) in non-current investments	-	-	-	-	-	-		-
Payments								
Capital assets	(86 933)	(143 858)	-	-	(21 079)	(21 079)	100%	(143 858)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(95 738)	(143 658)	478	3 064	(21 079)	(24 143)	115%	(143 658)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	50 000	-	-	-	-		50 000
Increase (decrease) in consumer deposits	975	236	228	(683)	-	(683)	#DIV/0!	236
Payments								
Repayment of borrowing	(10 686)	(14 651)	-	-	-	-		(14 651)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(9 711)	35 585	228	(683)	-	683	#DIV/0!	35 585
NET INCREASE/ (DECREASE) IN CASH HELD	65 185	53 526	8 424	453 088	62 122			53 526
Cash/cash equivalents at beginning:	460 799	495 102			495 102			495 102
Cash/cash equivalents at month/year end:	525 985	548 629		453 088	557 224			548 629

The Year TD actual for Other Revenue include investments made to the amount of R472 000 000. This amount will decrease as investments mature and will not reflect as an overspending at year-end.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October													
Description	NT Code	Budget Year 2019/20										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	5 632	1 697	497	451	341	212	428	2 544	11 802	3 976	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20 851	2 417	95	59	27	16	38	727	24 230	867	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	8 241	2 678	558	455	99	144	135	4 408	16 719	5 241	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 966	926	213	168	108	96	173	1 804	6 454	2 350	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 463	710	195	160	102	92	161	1 802	5 686	2 318	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	31	21	2	1	0	0	0	3	58	5	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	40 183	8 449	1 560	1 295	678	560	936	11 288	64 950	14 757	-	-
2018/19 - totals only		35 742	8 280	2 329	1 643	764	570	939	10 629	60 896	14 545		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 325	187	3	4	1	1	3	146	1 671	155	-	-
Commercial	2300	17 785	1 294	67	73	49	11	66	542	19 886	741	-	-
Households	2400	21 073	6 968	1 491	1 218	627	548	868	10 601	43 393	13 861	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	40 183	8 449	1 560	1 295	678	560	936	11 288	64 950	14 757	-	-

Total Debtors has decreased from **R72 578 171** in September 2019 to **R64 949 751** in October 2019.

The monthly service collection rate for October 2019 was **101.12%** compared to **95.09%** in September 2019. (Amounts received in current month for the previous month's debtors raised)

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October											
Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	10 574	79	7	83	2	-	-	-	10 744	5 660
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	10 574	79	7	83	2	-	-	-	10 744	5 660

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice date	Dispute/Reason for non-payment	Remedial action
!KHWa Ttu Culture	R 6 620.00	20.08.19	A deposit amount has been paid and the remainder will be paid after the event takes place in Dec 2019.	To be paid after event takes place.
AL Abbott	R 25 406.95	23.07.19	Query with credit balance from supplier.	Invoices to be paid once credit balance is sorted out.
Battery Centre	R 990.00	23.09.19	Credit note received very late.	Credit note to be processed.
Du Plessis en Mostert	R 13 110.00	30.09.19	Invoice received late.	Invoice paid on the 5/11/19.
HET ZWARTLAND	R 5 524.31	17.09.19	Invoice was misfiled with other creditors' invoices before payment	Invoice paid on 7/11/19.
KOORDOM CLEANING	R 1 950.00	10.06.19	Work done was not satisfactory.	Query still outstanding regarding service from creditor.
MOORREESBURG SPAR	R 11 799.20	24.09.19	Dispute between items on invoice but not on quotation and total amount.	Invoice in payment process.
TFC OPERATIONS	R 2 290.50	05.08.19	Invoice was from TFC supplier and order on KAAPAGRI so TFC had to start process over to be registered on CSD.	Invoice paid on 07/11/2019.
TRENTYRE	R 1 993.50	30.09.19	Discrepancy with order and invoice amounts.	Invoice paid on 05/11/19.
TRICOM	R 25 246.92	30.09.19	Invoice was misfiled with other creditors' invoices before payment.	Invoice paid on 07/11/2019.
WESKUS DISTRIK MUNICIPALITY	R 57 953.11	30.06.19	Goods has not been received.	Query still outstanding.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October											
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Municipality											
NEDBANK	364 Days	Fixed	Yes	Fixed	8,45%	30/06/2020	300 000	25 280 548	-	-	325 281
NEDBANK	213 Days	Fixed	Yes	Fixed	8,20%	31/01/2020	60 000	2 871 123	-	-	62 871
STANDARD BANK	63 Days	Fixed	Yes	Fixed	7,675%	02/09/2019	60 000	794 836	(60 795)	-	-
STANDARD BANK	304 Days	Fixed	Yes	Fixed	7,675%	30/06/2020	40 000	2 556 932	-	-	42 557
NEDBANK	81 Days	Fixed	Yes	Fixed	7,50%	22/11/2019	60 000	998 630	-	-	60 999
STANDARD BANK	n/a	Call Account	Yes	Variable	4,95%	23/09/2019	12 000	509 375	-	-	12 509
											-
											-
Municipality sub-total							532 000	33 011 444	(60 795)	-	504 217

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 - M04 October							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
RECEIPTS:							
Operating Transfers and Grants							
National Government:	94 852	-	40 131	40 131	-		94 852
Local Government Equitable Share	91 534	-	38 139	38 139	-		91 534
Finance Management	1 550	-	1 550	1 550	-		1 550
EPWP Incentive	1 768	-	442	442	-		1 768
Provincial Government:	17 564	3 532	6 685	6 685	-		17 564
Municipal Accreditation and Capacity Building Grant	224	-	-	-	-		224
Libraries	9 557	3 202	6 355	6 355	-		9 557
Proclaimed Roads Subsidy	5 084	-	-	-	-		5 084
Financial Management Support Grant: Student Bursaries	379	-	-	-	-		379
Financial Management Support Grant: mSCOA	330	330	330	330	-		330
Thusong Grant	-	-	-	-	-		-
Establishment of a K9 Unit	1 990	-	-	-	-		1 990
Other grant providers:	250	-	-	-	-		250
<i>LG Seta</i>	250	-	-	-	-		250
Total Operating Transfers and Grants	112 666	3 532	46 816	46 816	-		112 666
Capital Transfers and Grants							
National Government:	30 301	1 000	9 800	9 800	-		30 301
Municipal Infrastructure Grant (MIG)	21 301	-	4 800	4 800	-		21 301
Energy Efficiency and Demand Side Management Grant	4 000	1 000	3 000	3 000	-		4 000
Integrated National Electrification Programme (municipal)	5 000	-	2 000	2 000	-		5 000
Provincial Government:	36 860	-	370	370	-		36 860
Human Settlements	32 480	-	-	-	-		32 480
RSEP/VPUU Municipal Projects	4 000	-	-	-	-		4 000
Libraries	50	-	50	50	-		50
Upgrading of Tennis & Netball Courts	320	-	320	320	-		320
Establishment of a K9 Unit	10	-	-	-	-		10
Total Capital Transfers and Grants	67 161	1 000	10 170	10 170	-		67 161
TOTAL RECEIPTS OF TRANSFERS & GRANTS	179 827	4 532	56 986	56 986	-		179 827

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

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
EXPENDITURE							
Operating expenditure of Transfers and Grants							
National Government:	94 852	5 733	24 234	24 346	(112)	-0,5%	94 852
Local Government Equitable Share	91 534	5 222	22 707	22 822	(115)	-0,5%	91 534
Finance Management	1 550	79	352	349	3	0,9%	1 550
EPWP Incentive	1 768	432	1 175	1 175	-		1 768
Provincial Government:	17 564	926	3 155	3 406	(251)	-7,4%	17 564
Municipal Accreditation and Capacity Building Grant	224	19	75	75	0	0,0%	224
Libraries	9 557	690	2 594	2 782	(188)	-6,7%	9 557
Proclaimed Roads Subsidy	5 084	-	-	-	-		5 084
Financial Management Support Grant: Student Bursaries	379	-	9	126	(117)	-92,8%	379
Financial Management Support Grant: mSCOA	330	-	43	56	(13)	-22,9%	330
Establishment of a K9 Unit	1 990	217	434	367	67	18,1%	1 990
Other grant providers:	250	-	-	-	-		250
<i>LG Seta</i>	250	-	-	-	-		250
Total operating expenditure of Transfers and Grants:	112 666	6 659	27 389	27 753	(363)	-1,3%	112 666
Capital expenditure of Transfers and Grants							
National Government:	30 301	1 370	4 688	9 702	(5 015)	-51,7%	30 301
Municipal Infrastructure Grant (MIG)	21 301	973	2 851	7 502	(4 651)	-62,0%	21 301
Energy Efficiency and Demand Side Management Grant	4 000	-	-	200	(200)	-100,0%	4 000
Integrated National Electrification Programme (municipal)	5 000	397	1 836	2 000	(164)	-8,2%	5 000
Provincial Government:	36 860	1	1	9 420	(9 419)	-100,0%	36 860
Human Settlements	32 480	-	-	8 735	(8 735)	-100,0%	32 480
RSEP/VPUU Municipal Projects	4 000	-	-	600	(600)	-100,0%	4 000
Libraries	50	1	1	-	1	#DIV/0!	50
Upgrading of Tennis & Netball Courts	320	-	-	80	(80)	-100,0%	320
Establishment of a K9 Unit	10	-	-	5	(5)	-100,0%	10
Total capital expenditure of Transfers and Grants	67 161	1 371	4 689	19 122	(14 434)	-75,5%	67 161
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	179 827	8 030	32 078	46 875	(14 797)	-31,6%	179 827

8.3 Supporting Table SC7 (2)

None

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October							
Summary of Employee and Councillor remuneration	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B						D
Councillors (Political Office Bearers plus Other)							
Basic Salaries and Wages	7 430	683	2 750	2 286	464	20%	7 430
Pension and UIF Contributions	1 018	83	316	313	2	1%	1 018
Medical Aid Contributions	251	22	90	77	12	16%	251
Motor Vehicle Allowance	1 310	-	-	403	(403)	-100%	1 310
Cellphone Allowance	1 102	90	340	339	1	0%	1 102
Other benefits and allowances	-	-	-	-	-		-
Sub Total - Councillors	11 112	878	3 496	3 419	77	2%	11 112
Senior Managers of the Municipality							
Basic Salaries and Wages	7 947	661	2 571	2 276	296	13%	7 947
Pension and UIF Contributions	1 455	115	461	485	(24)	-5%	1 455
Medical Aid Contributions	265	35	138	88	50	56%	265
Motor Vehicle Allowance	1 055	76	335	352	(16)	-5%	1 055
Cellphone Allowance	304	24	95	101	(6)	-6%	304
Other benefits and allowances	174	15	59	58	1	2%	174
Long service awards	87	-	-	29	(29)	-100%	87
Post-retirement benefit obligations	842	-	-	-	-		842
Sub Total - Senior Managers of Municipality	12 130	926	3 660	3 389	271	8%	12 130
Other Municipal Staff							
Basic Salaries and Wages	123 864	10 351	40 661	41 941	(1 279)	-3%	123 864
Pension and UIF Contributions	23 315	1 896	7 518	7 304	214	3%	23 315
Medical Aid Contributions	12 507	814	3 222	3 246	(25)	-1%	12 507
Overtime	8 531	908	2 498	3 021	(524)	-17%	8 531
Motor Vehicle Allowance	5 040	425	1 692	1 680	12	1%	5 040
Cellphone Allowance	427	42	166	142	24	17%	427
Housing Allowances	1 560	129	506	497	9	2%	1 560
Other benefits and allowances	21 791	1 064	3 805	3 881	(76)	-2%	21 791
Payments in lieu of leave	2 378	14	14	-	14	#DIV/0!	2 378
Long service awards	1 552	-	119	517	(398)	-77%	1 552
Post-retirement benefit obligations	4 418	-	-	-	-		4 418
Sub Total - Other Municipal Staff	205 384	15 643	60 201	62 230	(2 029)	-3%	205 384
Total Parent Municipality	228 626	17 447	67 357	69 039	(1 681)	-2%	228 626
Total Municipal Entities	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	228 626	17 447	67 357	69 039	(1 681)	-2%	228 626

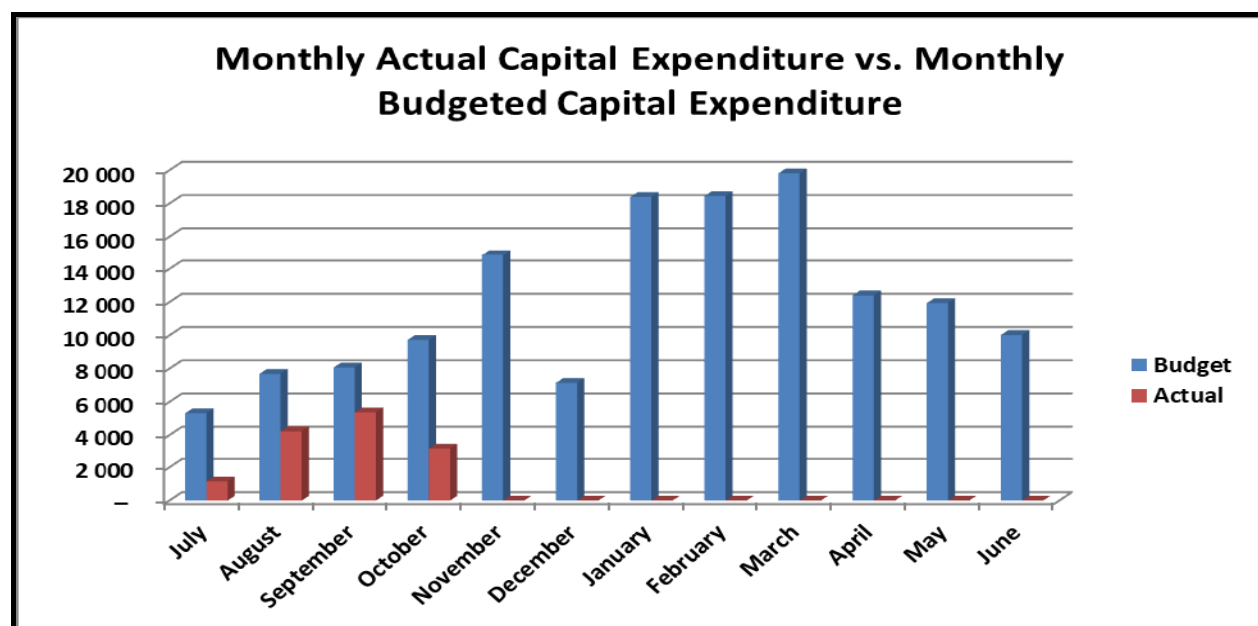
Section 10 – Material variances to the SDBIP

None.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October								
Month	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	678	5 323	1 153	1 153	5 323	4 170	78,3%	1%
August	2 423	7 687	4 232	5 384	13 009	7 625	58,6%	4%
September	3 510	8 070	5 370	10 755	21 079	10 324	49,0%	7%
October	10 452	9 734	3 193	13 948	30 813	16 865	54,7%	10%
November	7 592	14 875	-	-	45 688	-	-	-
December	11 304	7 148	-	-	52 835	-	-	-
January	3 656	18 389	-	-	71 224	-	-	-
February	2 786	18 443	-	-	89 667	-	-	-
March	9 832	19 817	-	-	109 483	-	-	-
April	8 826	12 408	-	-	121 892	-	-	-
May	10 847	11 941	-	-	133 832	-	-	-
June	20 126	10 025	-	-	143 858	-	-	-
Total Capital expenditure	92 031	143 858	13 948					



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 - M04 October									
Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		26 308	10 744	572	2 103	3 314	1 211	36.5%	10 744
Roads Infrastructure		538	1 700	139	139	-	(139)	#DIV/0!	1 700
<i>Roads</i>		538	1 700	139	139	-	(139)	#DIV/0!	1 700
Electrical Infrastructure		7 620	6 300	433	1 964	2 300	336	14.6%	6 300
<i>MV Substations</i>		2 653	550	7	7	300	293	97.6%	550
<i>MV Switching Stations</i>			-	-			-		
<i>MV Networks</i>			-	-			-		
<i>LV Networks</i>		4 967	5 750	426	1 957	2 000	43	2.1%	5 750
Water Supply Infrastructure		11 572	1 214	-	-	664	664	100.0%	1 214
<i>Boreholes</i>		500	-				-		
<i>Reservoirs</i>		11 022	464	-	-	464	464	100.0%	464
<i>Distribution</i>		50	500	-	-	100	100	100.0%	500
<i>Distribution Points</i>		-	250	-	-	100	100	100.0%	250
Sanitation Infrastructure		6 578	1 030	-	-	100	100	100.0%	1 030
<i>Reticulation</i>		6 578	1 030	-	-	100	100	100.0%	1 030
Solid Waste Infrastructure		-	500	-	-	250	250	100.0%	500
<i>Waste Drop-off Points</i>		-	500	-	-	250	250	100.0%	500
Community Assets		9 580	10 070	359	1 435	2 120	686	32.3%	10 070
Community Facilities		3 322	6 500	-	-	700	700	100.0%	6 500
<i>Centres</i>		-	700	-	-	-	-		700
<i>Cemeteries/Crematoria</i>		788	-				-		
<i>Police</i>		250	-				-		
<i>Parks</i>		-	700	-	-	-	-		700
<i>Public Open Space</i>		403	5 100	-	-	700	700	100.0%	5 100
<i>Public Ablution Facilities</i>		692	-				-		
<i>Taxi Ranks/Bus Terminals</i>		1 189	-				-		
Sport and Recreation Facilities		6 258	3 570	359	1 435	1 420	(14)	-1.0%	3 570
<i>Indoor Facilities</i>		4 773	3 550	359	1 435	1 400	(35)	-2.5%	3 550
<i>Outdoor Facilities</i>		1 486	20	-	-	20	20	100.0%	20
Other assets		10 632	31 780	-	-	8 735	8 735	100.0%	31 780
Operational Buildings		5 135	-	-	-	-	-		-
<i>Capital Spares</i>		5 135	-	-	-	-	-		-
Housing		5 497	31 780	-	-	8 735	8 735	100.0%	31 780
<i>Social Housing</i>		5 497	31 780	-	-	8 735	8 735	100.0%	31 780
Computer Equipment		671	570	1	1	150	149	99.3%	570
Computer Equipment		671	570	1	1	150	149	99.3%	570
Furniture and Office Equipment		160	194	33	42	76	34	44.7%	194
Furniture and Office Equipment		160	194	33	42	76	34	44.7%	194
Machinery and Equipment		7 276	6 891	280	830	624	(206)	-33.1%	6 891
Machinery and Equipment		7 276	6 891	280	830	624	(206)	-33.1%	6 891
Transport Assets		3 243	1 142	-	-	(11)	(11)	100.0%	1 142
Transport Assets		3 243	1 142	-	-	(11)	(11)	100.0%	1 142
Total Capital Expenditure on new assets	1	57 871	61 391	1 244	4 411	15 008	10 597	70.6%	61 391

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		5 487	25 434	1 075	5 190	3 085	(2 105)	-68.2%	25 434
Roads Infrastructure		-	15 000	0	-	-	-		15 000
<i>Roads</i>		-	15 000	0	-	-	-		15 000
Electrical Infrastructure		697	5 500	103	3 700	850	(2 850)	-335.3%	5 500
<i>MV Substations</i>		-	4 900	68	3 627	650	(2 977)	-457.9%	4 900
<i>MV Networks</i>		-	300	-	-	100	100	100.0%	300
<i>LV Networks</i>		697	300	34	73	100	27	26.5%	300
Water Supply Infrastructure		2 587	4 934	973	1 490	2 235	745	33.3%	4 934
<i>Distribution</i>		2 587	4 934	973	1 490	2 235	745	33.3%	4 934
Sanitation Infrastructure		2 203	-	-	-	-	-		-
<i>Waste Water Treatment Works</i>		2 203	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-		-
Community Assets		-	850	-	-	60	60	100.0%	850
Community Facilities		-	550	-	-	-	-		550
<i>Public Ablution Facilities</i>		-	550	-	-	-	-		550
Sport and Recreation Facilities		-	300	-	-	60	60	100.0%	300
<i>Outdoor Facilities</i>		-	300	-	-	60	60	100.0%	300
Other assets		-	500	-	-	-	-		500
Operational Buildings		-	500	-	-	-	-		500
<i>Yards</i>		-	500	-	-	-	-		500
Total Capital Expenditure on renewal of existing ass	1	5 487	26 784	1 075	5 190	3 145	(2 045)	-65.0%	26 784

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October

Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		21 218	54 332	844	4 099	12 117	8 018	66.2%	54 332
Roads Infrastructure		14 416	2 664	-	-	-	-		2 664
<i>Roads</i>		13 978	2 664	-	-	-	-		2 664
<i>Road Furniture</i>		438	-	-	-	-	-		-
Storm water Infrastructure		-	1 820	196	196	-	(196)	#DIV/0!	1 820
<i>Storm water Conveyance</i>		-	1 820	196	196	-	(196)	#DIV/0!	1 820
Electrical Infrastructure		6 081	5 950	434	1 722	1 050	(672)	-64.0%	5 950
<i>MV Substations</i>		2 945	-	-	-	-	-		-
<i>LV Networks</i>		3 136	5 950	434	1 722	1 050	(672)	-64.0%	5 950
Water Supply Infrastructure		599	500	-	-	300	300	100.0%	500
<i>Distribution</i>		599	500	-	-	300	300	100.0%	500
Sanitation Infrastructure		-	38 898	-	1 361	9 267	7 906	85.3%	38 898
<i>Waste Water Treatment Works</i>		-	38 898	-	1 361	9 267	7 906	85.3%	38 898
Solid Waste Infrastructure		122	4 500	213	819	1 500	681	45.4%	4 500
<i>Waste Transfer Stations</i>		122	4 500	213	819	1 500	681	45.4%	4 500
Community Assets		7 167	1 350	55	273	550	277	50.3%	1 350
Community Facilities		3 122	50	-	-	50	50	100.0%	50
<i>Police</i>		3 122	-	-	-	-	-		-
<i>Public Ablution Facilities</i>		-	50	-	-	50	50	100.0%	50
Sport and Recreation Facilities		4 045	1 300	55	273	500	227	45.3%	1 300
<i>Outdoor Facilities</i>		4 045	1 300	55	273	500	227	45.3%	1 300
Machinery and Equipment		154	-	-	-	-	-		-
Machinery and Equipment		154	-	-	-	-	-		-
Transport Assets		133	-	-	-	-	-		-
Transport Assets		133	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing	1	28 672	55 682	899	4 372	12 667	8 295	65.5%	55 682

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04									
October									
Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		41 137	39 102	3 386	10 663	9 911	(752)	-7.6%	39 102
Roads Infrastructure		16 168	10 634	793	1 573	906	(668)	-73.7%	10 634
<i>Roads</i>		15 695	10 573	791	1 550	901	(649)	-72.0%	10 573
<i>Road Furniture</i>		473	61	2	23	4	(19)	-449.2%	61
Storm water Infrastructure		14 251	16 174	1 228	4 854	4 912	58	1.2%	16 174
<i>Storm water Conveyance</i>		14 251	16 174	1 228	4 854	4 912	58	1.2%	16 174
Electrical Infrastructure		2 192	2 398	272	1 030	1 068	39	3.6%	2 398
<i>MV Substations</i>		173	144	16	50	124	74	59.8%	144
<i>LV Networks</i>		2 019	2 253	256	980	944	(35)	-3.8%	2 253
Water Supply Infrastructure		-	-	291	456	285	(171)	-60.1%	-
<i>Reservoirs</i>		-	-	233	398	260	(138)	-53.0%	-
<i>Pump Station -Water</i>		-	-	1	1	-	(1)	#DIV/0!	-
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-
<i>Bulk Mains</i>		-	-	-	-	-	-	-	-
<i>Distribution</i>		-	-	57	57	25	(32)	-130.4%	-
Sanitation Infrastructure		2 558	3 390	358	904	929	25	2.7%	3 390
<i>Pump Station</i>		545	883	56	257	111	(146)	-131.7%	883
<i>Waste Water Treatment Works</i>		2 012	2 507	302	647	818	171	20.9%	2 507
Solid Waste Infrastructure		5 969	6 507	444	1 846	1 811	(35)	-1.9%	6 507
<i>Landfill Sites</i>		5 969	6 507	444	1 846	1 811	(35)	-1.9%	6 507
Community Assets		2 261	2 288	525	1 022	1 078	56	5.2%	2 288
Community Facilities		1 641	1 655	326	685	761	76	10.0%	1 655
<i>Halls</i>		364	752	12	86	(20)	(107)	522.3%	752
<i>Centres</i>		1 055	698	284	550	755	205	27.1%	698
<i>Libraries</i>		49	50	-	-	-	-	-	50
<i>Cemeteries/Crematoria</i>		84	75	26	28	13	(15)	-119.3%	75
<i>Parks</i>		89	80	4	20	14	(7)	-49.5%	80
Sport and Recreation Facilities		620	633	199	336	316	(20)	-6.3%	633
<i>Indoor Facilities</i>		91	100	11	17	3	(14)	-413.1%	100
<i>Outdoor Facilities</i>		529	533	189	319	313	(6)	-1.9%	533
Other assets		1 824	4 792	291	541	259	(282)	-108.9%	4 792
Operational Buildings		871	710	218	364	289	(75)	-26.0%	710
<i>Municipal Offices</i>		871	710	218	364	289	(75)	-26.0%	710
Housing		953	4 082	74	177	(30)	(207)	690.0%	4 082
<i>Staff Housing</i>		52	182	7	11	(30)	(41)	137.8%	182
<i>Social Housing</i>		901	3 900	67	165	0	(165)	-533749.9%	3 900
Intangible Assets		2 121	2 947	4	429	666	238	35.7%	2 947
Licences and Rights		2 121	2 947	4	429	666	238	35.7%	2 947
<i>Computer Software and Applications</i>		2 121	2 947	4	429	666	238	35.7%	2 947
Computer Equipment		219	419	13	52	52	0	0.4%	419
Computer Equipment		219	419	13	52	52	0	0.4%	419
Furniture and Office Equipment		40	61	-	-	3	3	100.0%	61
Furniture and Office Equipment		40	61	-	-	3	3	100.0%	61
Machinery and Equipment		825	937	132	299	238	(61)	-25.7%	937
Machinery and Equipment		825	937	132	299	238	(61)	-25.7%	937
Transport Assets		4 772	4 134	331	1 157	636	(521)	-81.9%	4 134
Transport Assets		4 772	4 134	331	1 157	636	(521)	-81.9%	4 134
Total Repairs and Maintenance Expenditure	1	53 201	54 681	4 683	14 163	12 843	(1 319)	-10.3%	54 681

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

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

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

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

Note: Busy with system setup of version 6.3 and can only transact on version 6.3 after finalization of the current regulatory audit.

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 **October 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)

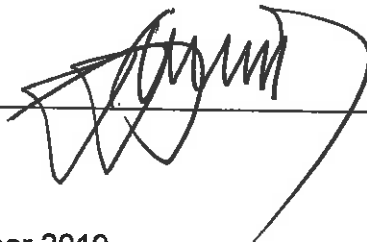
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 13 November 2019

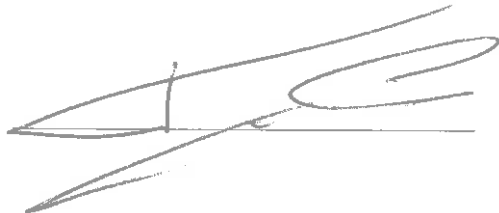
The Executive Mayor

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

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

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

Date: 14 November 2019