

# 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 September 2019

# Table of Contents

<b>PART 1: IN-YEAR REPORT</b>	<b>PAGE</b>
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
 <b>PART 2 – SUPPORTING DOCUMENTATION</b>	
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.....	19
Section 10 – Material variances to the SDBIP .....	20
Section 11– Capital programme performance .....	20
Section 12 – Other supporting documentation .....	21-25
Section 13 – Quality certification .....	26-27

# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

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

The monthly budget statement for September 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 September 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

	<b>Original Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Budget vs YTD Actual Variance</b>	<b>YTD Budget vs YTD Actual Variance %</b>
<b>Operating Revenue</b>	R 818 856 440	R 206 492 530	R 199 401 670	R -7 090 860	<b>-3%</b>
<b>Operating Expenditure</b>	R 737 857 810	R 115 906 265	R 128 605 371	R 12 699 106	<b>11%</b>
<b>Capital</b>	R 143 857 572	R 21 087 179	R 10 754 500	R -10 332 679	<b>-49%</b>

### 3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September									
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									
<b>Revenue By Source</b>									
Property rates		114 880	121 289	9 868	39 883	32 213	7 670	24%	121 289
Service charges - electricity revenue		263 661	290 458	26 131	78 324	73 521	4 802	7%	290 458
Service charges - water revenue		59 743	56 497	4 673	14 150	13 361	788	6%	56 497
Service charges - sanitation revenue		40 114	45 538	3 617	10 419	10 488	(70)	-1%	45 538
Service charges - refuse revenue		25 623	27 157	2 311	6 912	6 568	344	5%	27 157
Rental of facilities and equipment		1 529	1 586	126	440	431	10	2%	1 586
Interest earned - external investments		40 174	40 920	1 274	2 727	1 897	831	44%	40 920
Interest earned - outstanding debtors		2 615	2 799	193	555	635	(80)	-13%	2 799
Dividends received		-	-	-	-	-	-		-
Fines, penalties and forfeits		27 703	32 800	14	56	164	(108)	-66%	32 800
Licences and permits		4 030	4 122	352	1 085	967	119	12%	4 122
Agency services		4 373	4 300	350	1 169	1 018	151	15%	4 300
Transfers and subsidies		130 093	112 666	-	38 139	43 322	(5 183)	-12%	112 666
Other revenue		12 369	11 364	1 131	2 957	2 387	569	24%	11 364
Gains on disposal of PPE		15 245	200	495	2 586	-	2 586	#DIV/0!	200
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>742 152</b>	<b>751 695</b>	<b>50 534</b>	<b>199 402</b>	<b>186 973</b>	<b>12 429</b>	<b>7%</b>	<b>751 695</b>

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

- **Property rates** stands at 24% above YTD budgeted projections due to the fact that more property owners paid their annual property rates levy in full.
- **Interest earned – external investments** stands at 44% above YTD budgeted projections due to one of our investments maturing during the month.
- **Fines, penalties and forfeits** stand at 66% 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 September 2019 was **R 50.534 million** whilst the overall YTD performance is **7%** above the budgeted projections.

### 3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September									
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									
<b>Expenditure By Type</b>									
Employee related costs		193 878	217 514	16 404	47 292	49 174	(1 882)	-4%	217 514
Remuneration of councillors		10 369	11 112	875	2 617	2 564	53	2%	11 112
Debt impairment		32 709	35 285	129	129	-	129	#DIV/0!	35 285
Depreciation & asset impairment		86 831	88 293	-	-	-	-		88 293
Finance charges		14 278	18 581	220	220	-	220	#DIV/0!	18 581
Bulk purchases		194 308	227 700	26 501	59 487	46 060	13 427	29%	227 700
Other materials		25 940	34 680	1 029	3 158	3 204	(46)	-1%	34 680
Contracted services		86 794	62 217	3 535	8 120	7 802	318	4%	62 217
Transfers and subsidies		2 565	3 168	517	911	853	57	7%	3 168
Other expenditure		26 098	38 308	3 401	6 669	6 248	421	7%	38 308
Loss on disposal of PPE		2 209	1 000	-	-	-	-		1 000
<b>Total Expenditure</b>		<b>675 979</b>	<b>737 858</b>	<b>52 612</b>	<b>128 605</b>	<b>115 906</b>	<b>12 699</b>	<b>11%</b>	<b>737 858</b>
<b>Surplus/(Deficit)</b>									
Transfers and subsidies - capital (monetary allocations)		46 363	67 161	-	-	19 520	(19 520)	(0)	67 161
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>112 536</b>	<b>80 999</b>	<b>(2 078)</b>	<b>70 796</b>	<b>90 586</b>			<b>80 999</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>112 536</b>	<b>80 999</b>	<b>(2 078)</b>	<b>70 796</b>	<b>90 586</b>			<b>80 999</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>		<b>112 536</b>	<b>80 999</b>	<b>(2 078)</b>	<b>70 796</b>	<b>90 586</b>			<b>80 999</b>

- **Employee Related Cost** stand at 4% below the YTD budgeted projections.
- **Bulk Purchases – Electricity** stand at 29% above the YTD budgeted projections due to the usage for July that was paid in July but not budgeted for. This will not reflect as an overspending at year-end as it is only the cashflow that needs to be adjusted with the next adjustment budget.
- **Debt impairment** is budgeted for in June. This month it was an exception where there was debt written off due to a court ruling.
- **Finance charges** are paid bi-annually in December and June. This month 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 September 2019 was **R 52.612 million** whilst the overall YTD performance stands at **11%** 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) - M03 September									
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								
<b>Capital Expenditure - Functional Classification</b>									
<i>Governance and administration</i>		9 385	5 931	559	1 089	1 223	(133)	-11%	5 931
Executive and council		12	20	-	-	4	(4)	-100%	20
Finance and administration		9 373	5 911	559	1 089	1 219	(129)	-11%	5 911
<i>Community and public safety</i>		21 222	4 840	162	275	560	(285)	-51%	4 840
Community and social services		1 079	910	9	9	40	(31)	-79%	910
Sport and recreation		14 555	2 928	154	264	335	(71)	-21%	2 928
Public safety		5 589	1 002	-	2	185	(183)	-99%	1 002
<i>Economic and environmental services</i>		19 911	55 552	8	13	6 048	(6 035)	-100%	55 552
Planning and development		3 403	34 058	8	13	6 040	(6 027)	-100%	34 058
Road transport		16 509	21 494	-	(0)	8	(8)	-101%	21 494
<i>Trading services</i>		41 512	77 535	4 641	9 377	13 256	(3 879)	-29%	77 535
Energy sources		15 203	19 244	2 182	6 772	3 220	3 552	110%	19 244
Water management		14 797	7 145	527	556	2 169	(1 613)	-74%	7 145
Waste water management		9 031	44 628	1 401	1 440	6 868	(5 427)	-79%	44 628
Waste management		2 482	6 518	531	609	1 000	(391)	-39%	6 518
<i>Other</i>			-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>92 031</b>	<b>143 858</b>	<b>5 370</b>	<b>10 755</b>	<b>21 087</b>	<b>(10 333)</b>	<b>-49%</b>	<b>143 858</b>
<b>Funded by:</b>									
National Government		31 975	30 301	2 308	3 318	6 917	(3 599)	-52%	30 301
Provincial Government		13 863	36 860	-	-	6 055	(6 055)	-100%	36 860
District Municipality		-	-	-	-	-	-		-
Other transfers and grants		458	-	-	-	-	-		-
Transfers recognised - capital		46 297	67 161	2 308	3 318	12 972	(9 654)	-74%	67 161
Borrowing	6	-	22 631	-	-	3 000	(3 000)	-100%	22 631
Internally generated funds		45 735	54 065	3 062	7 437	5 115	2 322	45%	54 065
<b>Total Capital Funding</b>		<b>92 031</b>	<b>143 858</b>	<b>5 370</b>	<b>10 755</b>	<b>21 087</b>	<b>(10 333)</b>	<b>-49%</b>	<b>143 858</b>

- Capital expenditure for the month of September 2019 amounts to **R 5 370 073** and stands at **49%** below the projected YTD which is not aligned to the SDBIP and budget plan. This will lead to material under-performance year to date.
- Commitments are **R 5 865 091**.

### 3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2019/20		
			Original Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4,5%	0,2%	4,5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		15,7%	0,0%	15,7%
<b><u>Safety of Capital</u></b>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12,4%	9,1%	12,4%
Gearing	Long Term Borrowing/ Funds & Reserves		62,1%	67,1%	62,1%
<b><u>Liquidity</u></b>					
Current Ratio	Current assets/current liabilities	1	4:1	7:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities		3:1	6:1	3:1
<b><u>Revenue Management</u></b>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		94,4%	57,9%	94,4%
<b><u>Creditors Management</u></b>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	98,7%	100,0%
<b><u>Funding of Provisions</u></b>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		n/a	n/a	n/a
<b><u>Other Indicators</u></b>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6,0%	5,13%	6,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15,0%	17,69%	15,0%
Employee costs	Employee costs/Total Revenue - capital revenue		28,9%	23,7%	28,9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7,3%	4,8%	7,3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14,2%	0,1%	4,0%
<b><u>IDP regulation financial viability indicators</u></b>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		10,7	1,85	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	3,71	11,20

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

## Section 4 – In-year budget statement tables

### 4.1 Monthly budget statements

#### 4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M03 September							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>							
<b>Financial Performance</b>							
Property rates	121 289	9 868	39 883	32 213	7 670	24%	121 289
Service charges	419 650	36 732	109 804	103 939	5 865	6%	419 650
Investment revenue	40 920	1 274	2 727	1 897	831	44%	40 920
Transfers and subsidies	112 666	–	38 139	43 322	(5 183)	-12%	112 666
Other own revenue	57 170	2 661	8 849	5 602	3 247	58%	57 170
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>751 695</b>	<b>50 534</b>	<b>199 402</b>	<b>186 973</b>	<b>12 429</b>	<b>7%</b>	<b>751 695</b>
Employee costs	217 514	16 404	47 292	49 174	(1 882)	-4%	217 514
Remuneration of Councillors	11 112	875	2 617	2 564	53	2%	11 112
Depreciation & asset impairment	88 293	–	–	–	–		88 293
Finance charges	18 581	220	220	–	220	#DIV/0!	18 581
Materials and bulk purchases	262 380	27 530	62 645	49 264	13 381	27%	262 380
Transfers and subsidies	3 168	517	911	853	57	7%	3 168
Other expenditure	136 810	7 065	14 919	14 051	869	6%	136 810
<b>Total Expenditure</b>	<b>737 858</b>	<b>52 612</b>	<b>128 605</b>	<b>115 906</b>	<b>12 699</b>	<b>11%</b>	<b>737 858</b>
<b>Surplus/(Deficit)</b>	<b>13 838</b>	<b>(2 078)</b>	<b>70 796</b>	<b>71 066</b>	<b>(270)</b>	<b>-0%</b>	<b>13 838</b>
Transfers and subsidies - capital (monetary alloc	67 161	–	–	19 520	(19 520)	-100%	67 161
Contributions & Contributed assets	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>80 999</b>	<b>(2 078)</b>	<b>70 796</b>	<b>90 586</b>	<b>(19 790)</b>	<b>-22%</b>	<b>80 999</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>80 999</b>	<b>(2 078)</b>	<b>70 796</b>	<b>90 586</b>	<b>(19 790)</b>	<b>-22%</b>	<b>80 999</b>
<b>Capital expenditure &amp; funds sources</b>							
<b>Capital expenditure</b>	<b>143 858</b>	<b>5 370</b>	<b>10 755</b>	<b>21 087</b>	<b>(10 333)</b>	<b>-49%</b>	<b>143 858</b>
Capital transfers recognised	67 161	2 308	3 318	12 972	(9 654)	-74%	67 161
Borrowing	22 631	–	–	3 000	(3 000)	-100%	22 631
Internally generated funds	54 065	3 062	7 437	5 115	2 322	45%	54 065
<b>Total sources of capital funds</b>	<b>143 858</b>	<b>5 370</b>	<b>10 755</b>	<b>21 087</b>	<b>(10 333)</b>	<b>-49%</b>	<b>143 858</b>
<b>Financial position</b>							
Total current assets	705 447		692 092				705 447
Total non current assets	2 010 958		1 977 111				2 010 958
Total current liabilities	157 848		97 780				157 848
Total non current liabilities	228 291		227 247				228 291
Community wealth/Equity	2 330 266		2 273 380				2 330 266
<b>Cash flows</b>							
Net cash from (used) operating	161 599	(15 214)	442 987	83 201	(359 786)	-432%	161 599
Net cash from (used) investing	(143 658)	495	2 487	(21 079)	(23 565)	112%	(143 658)
Net cash from (used) financing	35 585	(85)	23 644	–	(23 644)	#DIV/0!	35 585
<b>Cash/cash equivalents at the month/year end</b>	<b>548 629</b>	<b>–</b>	<b>469 118</b>	<b>557 224</b>	<b>88 106</b>	<b>16%</b>	<b>548 629</b>
<b>Debtors &amp; creditors analysis</b>	<b>31-60 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>							
Total By Income Source	7 455	774	616	526	1 590	10 853	72 578
<b>Creditors Age Analysis</b>							
Total Creditors	194	2	–	–	–	–	26 337



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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September									
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								
<b>Revenue - Functional</b>									
<i>Governance and administration</i>		195 596	205 893	11 997	61 444	52 093	9 351	18%	205 893
Executive and council		262	260	1	154	30	124	411%	260
Finance and administration		195 280	205 633	11 996	61 289	52 063	9 226	18%	205 633
Internal audit		55	-	-	-	-	-	-	-
<i>Community and public safety</i>		93 449	87 285	454	1 064	12 548	(11 485)	-92%	87 285
Community and social services		14 975	14 807	103	330	3 502	(3 173)	-91%	14 807
Sport and recreation		9 031	4 374	329	660	745	(86)	-12%	4 374
Public safety		37 961	35 215	6	28	131	(103)	-78%	35 215
Housing		31 483	32 890	15	46	8 169	(8 123)	-99%	32 890
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		23 260	17 836	1 170	3 395	3 007	388	13%	17 836
Planning and development		3 586	3 586	433	1 037	910	128	14%	3 586
Road transport		19 674	14 250	737	2 357	2 097	260	12%	14 250
Environmental protection		-	-	-	-	-	-	-	-
<i>Trading services</i>		476 183	507 814	36 911	133 493	138 837	(5 345)	-4%	507 814
Energy sources		273 407	302 842	26 133	79 732	77 929	1 803	2%	302 842
Water management		91 418	77 935	4 785	20 651	19 894	757	4%	77 935
Waste water management		71 009	84 301	3 545	20 172	28 435	(8 263)	-29%	84 301
Waste management		40 349	42 736	2 448	12 937	12 579	358	3%	42 736
<i>Other</i>	4	26	28	2	7	7	(0)	-3%	28
<b>Total Revenue - Functional</b>	2	<b>788 515</b>	<b>818 856</b>	<b>50 534</b>	<b>199 402</b>	<b>206 493</b>	<b>(7 091)</b>	<b>-3%</b>	<b>818 856</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>		104 760	128 875	10 307	25 055	23 172	1 884	8%	128 875
Executive and council		18 224	20 012	3 254	5 874	4 540	1 333	29%	20 012
Finance and administration		84 957	107 120	6 898	18 796	18 241	555	3%	107 120
Internal audit		1 578	1 743	156	386	390	(5)	-1%	1 743
<i>Community and public safety</i>		124 822	108 211	5 200	14 504	16 289	(1 784)	-11%	108 211
Community and social services		16 341	18 876	1 232	3 643	3 935	(292)	-7%	18 876
Sport and recreation		21 506	25 065	1 550	4 220	5 035	(815)	-16%	25 065
Public safety		56 630	61 734	2 281	6 226	6 950	(724)	-10%	61 734
Housing		30 345	2 536	137	415	369	46	13%	2 536
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		69 194	65 131	2 182	5 845	5 795	51	1%	65 131
Planning and development		11 503	12 912	814	2 383	2 430	(47)	-2%	12 912
Road transport		57 690	52 219	1 368	3 463	3 365	98	3%	52 219
Environmental protection		-	-	-	-	-	-	-	-
<i>Trading services</i>		375 861	434 163	34 874	82 887	70 310	12 577	18%	434 163
Energy sources		231 428	265 248	28 392	64 712	51 175	13 536	26%	265 248
Water management		53 596	64 259	1 760	4 399	4 587	(188)	-4%	64 259
Waste water management		57 391	68 142	2 348	6 824	7 355	(531)	-7%	68 142
Waste management		33 445	36 515	2 375	6 951	7 192	(241)	-3%	36 515
<i>Other</i>		1 342	1 477	48	313	342	(28)	-8%	1 477
<b>Total Expenditure - Functional</b>	3	<b>675 979</b>	<b>737 858</b>	<b>52 612</b>	<b>128 605</b>	<b>115 906</b>	<b>12 699</b>	<b>11%</b>	<b>737 858</b>
<b>Surplus/ (Deficit) for the year</b>		<b>112 536</b>	<b>80 999</b>	<b>(2 078)</b>	<b>70 796</b>	<b>90 586</b>	<b>(19 790)</b>	<b>-22%</b>	<b>80 999</b>

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September									
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
<b>R thousands</b>									
<b>Revenue by Vote</b>	1								
Vote 1 - Corporate Services		9 988	10 953	65	169	3 621	(3 452)	-95,3%	10 953
Vote 2 - Civil Services		227 926	213 095	10 935	54 273	61 544	(7 271)	-11,8%	213 095
Vote 3 - Council		262	260	1	154	30	124	410,8%	260
Vote 4 - Electricity Services		282 509	302 842	26 133	79 732	77 929	1 803	2,3%	302 842
Vote 5 - Financial Services		193 702	204 060	11 911	61 069	51 538	9 531	18,5%	204 060
Vote 6 - Development Services		43 374	43 562	764	1 643	9 618	(7 975)	-82,9%	43 562
Vote 7 - Municipal Manager		55	-	-	-	-	-	-	-
Vote 8 - Protection Services		36 937	44 084	725	2 361	2 213	148	6,7%	44 084
<b>Total Revenue by Vote</b>	2	<b>794 752</b>	<b>818 856</b>	<b>50 534</b>	<b>199 402</b>	<b>206 493</b>	<b>(7 091)</b>	<b>-3,4%</b>	<b>818 856</b>
<b>Expenditure by Vote</b>	1								
Vote 1 - Corporate Services		29 944	31 437	2 111	6 290	6 725	(435)	-6,5%	31 437
Vote 2 - Civil Services		243 340	255 238	9 655	26 108	27 798	(1 690)	-6,1%	255 238
Vote 3 - Council		15 113	16 973	3 017	5 170	3 813	1 358	35,6%	16 973
Vote 4 - Electricity Services		245 854	279 164	29 069	67 490	53 585	13 904	25,9%	279 164
Vote 5 - Financial Services		35 850	50 937	3 705	9 247	8 436	811	9,6%	50 937
Vote 6 - Development Services		48 865	24 568	1 452	4 255	4 611	(355)	-7,7%	24 568
Vote 7 - Municipal Manager		6 721	7 208	582	1 600	1 554	46	3,0%	7 208
Vote 8 - Protection Services		56 530	72 332	3 022	8 446	9 386	(940)	-10,0%	72 332
<b>Total Expenditure by Vote</b>	2	<b>682 216</b>	<b>737 858</b>	<b>52 612</b>	<b>128 605</b>	<b>115 906</b>	<b>12 699</b>	<b>11,0%</b>	<b>737 858</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>112 536</b>	<b>80 999</b>	<b>(2 078)</b>	<b>70 796</b>	<b>90 586</b>	<b>(19 790)</b>	<b>-21,8%</b>	<b>80 999</b>

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September									
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
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates		114 880	121 289	9 868	39 883	32 213	7 670	24%	121 289
Service charges - electricity revenue		263 661	290 458	26 131	78 324	73 521	4 802	7%	290 458
Service charges - water revenue		59 743	56 497	4 673	14 150	13 361	788	6%	56 497
Service charges - sanitation revenue		40 114	45 538	3 617	10 419	10 488	(70)	-1%	45 538
Service charges - refuse revenue		25 623	27 157	2 311	6 912	6 568	344	5%	27 157
Rental of facilities and equipment		1 529	1 586	126	440	431	10	2%	1 586
Interest earned - external investments		40 174	40 920	1 274	2 727	1 897	831	44%	40 920
Interest earned - outstanding debtors		2 615	2 799	193	555	635	(80)	-13%	2 799
Dividends received		-	-	-	-	-	-		-
Fines, penalties and forfeits		27 703	32 800	14	56	164	(108)	-66%	32 800
Licences and permits		4 030	4 122	352	1 085	967	119	12%	4 122
Agency services		4 373	4 300	350	1 169	1 018	151	15%	4 300
Transfers and subsidies		130 093	112 666	-	38 139	43 322	(5 183)	-12%	112 666
Other revenue		12 369	11 364	1 131	2 957	2 387	569	24%	11 364
Gains on disposal of PPE		15 245	200	495	2 586	-	2 586	#DIV/0!	200
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>742 152</b>	<b>751 695</b>	<b>50 534</b>	<b>199 402</b>	<b>186 973</b>	<b>12 429</b>	<b>7%</b>	<b>751 695</b>
<b>Expenditure By Type</b>									
Employee related costs		193 878	217 514	16 404	47 292	49 174	(1 882)	-4%	217 514
Remuneration of councillors		10 369	11 112	875	2 617	2 564	53	2%	11 112
Debt impairment		32 709	35 285	129	129	-	129	#DIV/0!	35 285
Depreciation & asset impairment		86 831	88 293	-	-	-	-		88 293
Finance charges		14 278	18 581	220	220	-	220	#DIV/0!	18 581
Bulk purchases		194 308	227 700	26 501	59 487	46 060	13 427	29%	227 700
Other materials		25 940	34 680	1 029	3 158	3 204	(46)	-1%	34 680
Contracted services		86 794	62 217	3 535	8 120	7 802	318	4%	62 217
Transfers and subsidies		2 565	3 168	517	911	853	57	7%	3 168
Other expenditure		26 098	38 308	3 401	6 669	6 248	421	7%	38 308
Loss on disposal of PPE		2 209	1 000	-	-	-	-		1 000
<b>Total Expenditure</b>		<b>675 979</b>	<b>737 858</b>	<b>52 612</b>	<b>128 605</b>	<b>115 906</b>	<b>12 699</b>	<b>11%</b>	<b>737 858</b>
<b>Surplus/(Deficit)</b>		<b>66 173</b>	<b>13 838</b>	<b>(2 078)</b>	<b>70 796</b>	<b>71 066</b>	<b>(270)</b>	<b>(0)</b>	<b>13 838</b>
Transfers and subsidies - capital (monetary allocations)		46 363	67 161	-	-	19 520	(19 520)	(0)	67 161
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>112 536</b>	<b>80 999</b>	<b>(2 078)</b>	<b>70 796</b>	<b>90 586</b>			<b>80 999</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>112 536</b>	<b>80 999</b>	<b>(2 078)</b>	<b>70 796</b>	<b>90 586</b>			<b>80 999</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>		<b>112 536</b>	<b>80 999</b>	<b>(2 078)</b>	<b>70 796</b>	<b>90 586</b>			<b>80 999</b>

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September									
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								
<b>Multi-Year expenditure appropriation</b>	2								
Vote 2 - Civil Services		25 926	48 563	2 449	3 043	9 281	(6 239)	-67%	48 563
Vote 4 - Electricity Services		3 000	10 400	431	1 500	1 650	(150)	-9%	10 400
Vote 6 - Development Services		7 417	38 680	132	218	6 335	(6 117)	-97%	38 680
<b>Total Capital Multi-year expenditure</b>	4,7	<b>36 343</b>	<b>97 643</b>	<b>3 012</b>	<b>4 761</b>	<b>17 266</b>	<b>(12 505)</b>	<b>-72%</b>	<b>97 643</b>
<b>Single Year expenditure appropriation</b>	2								
Vote 1 - Corporate Services		2 523	128	9	9	43	(34)	-80%	128
Vote 2 - Civil Services		24 252	34 370	687	789	1 733	(945)	-54%	34 370
Vote 3 - Council		8	10	-	-	2	(2)	-100%	10
Vote 4 - Electricity Services		12 804	9 484	1 657	5 178	1 734	3 444	199%	9 484
Vote 5 - Financial Services		5 715	46	-	1	5	(4)	-90%	46
Vote 6 - Development Services		4 795	1 166	5	15	117	(101)	-87%	1 166
Vote 7 - Municipal Manager		4	10	-	-	2	(2)	-100%	10
Vote 8 - Protection Services		5 589	1 002	-	2	185	(183)	-99%	1 002
<b>Total Capital single-year expenditure</b>	4	<b>55 689</b>	<b>46 215</b>	<b>2 359</b>	<b>5 993</b>	<b>3 821</b>	<b>2 172</b>	<b>57%</b>	<b>46 215</b>
<b>Total Capital Expenditure</b>		<b>92 031</b>	<b>143 858</b>	<b>5 370</b>	<b>10 755</b>	<b>21 087</b>	<b>(10 333)</b>	<b>-49%</b>	<b>143 858</b>
<b>Capital Expenditure - Functional Classification</b>									
<i>Governance and administration</i>		9 385	5 931	559	1 089	1 223	(133)	-11%	5 931
Executive and council		12	20	-	-	4	(4)	-100%	20
Finance and administration		9 373	5 911	559	1 089	1 219	(129)	-11%	5 911
<i>Community and public safety</i>		21 222	4 840	162	275	560	(285)	-51%	4 840
Community and social services		1 079	910	9	9	40	(31)	-79%	910
Sport and recreation		14 555	2 928	154	264	335	(71)	-21%	2 928
Public safety		5 589	1 002	-	2	185	(183)	-99%	1 002
<i>Economic and environmental services</i>		19 911	55 552	8	13	6 048	(6 035)	-100%	55 552
Planning and development		3 403	34 058	8	13	6 040	(6 027)	-100%	34 058
Road transport		16 509	21 494	-	(0)	8	(8)	-101%	21 494
<i>Trading services</i>		41 512	77 535	4 641	9 377	13 256	(3 879)	-29%	77 535
Energy sources		15 203	19 244	2 088	6 678	3 220	3 458	107%	19 244
Water management		14 797	7 145	621	650	2 169	(1 519)	-70%	7 145
Waste water management		9 031	44 628	1 401	1 440	6 868	(5 427)	-79%	44 628
Waste management		2 482	6 518	531	609	1 000	(391)	-39%	6 518
<i>Other</i>		-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>92 031</b>	<b>143 858</b>	<b>5 370</b>	<b>10 755</b>	<b>21 087</b>	<b>(10 333)</b>	<b>-49%</b>	<b>143 858</b>
<b>Funded by:</b>									
National Government		31 975	30 301	2 308	3 318	6 917	(3 599)	-52%	30 301
Provincial Government		13 863	36 860	-	-	6 055	(6 055)	-100%	36 860
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		458	-	-	-	-	-	-	-
Transfers recognised - capital		46 297	67 161	2 308	3 318	12 972	(9 654)	-74%	67 161
Borrowing	6	-	22 631	-	-	3 000	(3 000)	-100%	22 631
Internally generated funds		45 735	54 065	3 062	7 437	5 115	2 322	45%	54 065
<b>Total Capital Funding</b>		<b>92 031</b>	<b>143 858</b>	<b>5 370</b>	<b>10 755</b>	<b>21 087</b>	<b>(10 333)</b>	<b>-49%</b>	<b>143 858</b>

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

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M03 September					
Description	Ref	2018/19	Budget Year 2019/20		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
<b>ASSETS</b>					
<b>Current assets</b>					
Cash		525 985	548 629	91 544	548 629
Call investment deposits		-	-	472 000	-
Consumer debtors		61 631	124 460	87 441	124 460
Other debtors		46 334	16 664	21 246	16 664
Current portion of long-term receivables		48	-	47	-
Inventory		17 634	15 694	19 813	15 694
<b>Total current assets</b>		<b>651 631</b>	<b>705 447</b>	<b>692 092</b>	<b>705 447</b>
<b>Non current assets</b>					
Long-term receivables		3	-	48	-
Investments		-	-	-	-
Investment property		45 091	48 621	45 091	48 621
Investments in Associate		-	-	-	-
Property, plant and equipment		1 905 800	1 961 379	1 929 667	1 961 379
Biological		-	-	-	-
Intangible		1 185	188	1 185	188
Other non-current assets		1 120	770	1 120	770
<b>Total non current assets</b>		<b>1 953 198</b>	<b>2 010 958</b>	<b>1 977 111</b>	<b>2 010 958</b>
<b>TOTAL ASSETS</b>		<b>2 604 830</b>	<b>2 716 405</b>	<b>2 669 203</b>	<b>2 716 405</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft		-	-	-	-
Borrowing		9 689	13 298	-	13 298
Consumer deposits		12 751	11 224	12 933	11 224
Trade and other payables		95 253	124 442	77 344	124 442
Provisions		8 531	8 884	7 503	8 884
<b>Total current liabilities</b>		<b>126 224</b>	<b>157 848</b>	<b>97 780</b>	<b>157 848</b>
<b>Non current liabilities</b>					
Borrowing		119 987	151 735	128 792	151 735
Provisions		98 455	76 556	98 455	76 556
<b>Total non current liabilities</b>		<b>218 443</b>	<b>228 291</b>	<b>227 247</b>	<b>228 291</b>
<b>TOTAL LIABILITIES</b>		<b>344 667</b>	<b>386 139</b>	<b>325 028</b>	<b>386 139</b>
<b>NET ASSETS</b>	2	<b>2 260 163</b>	<b>2 330 266</b>	<b>2 344 175</b>	<b>2 330 266</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		2 068 344	2 086 039	2 081 561	2 086 039
Reserves		191 819	244 227	191 819	244 227
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2 260 163</b>	<b>2 330 266</b>	<b>2 273 380</b>	<b>2 330 266</b>

**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 - M03 September								
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								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Property rates	114 880	115 225	5 810	20 991	30 602	(9 611)	-31%	115 225
Service charges	389 141	395 843	28 652	65 746	98 074	(32 328)	-33%	395 843
Other revenue	52 934	29 572	1 976	432 916	4 967	427 949	8616%	29 572
Government - operating	130 093	112 666	36	41 819	43 322	(1 503)	-3%	112 666
Government - capital	45 838	67 161	-	9 120	19 520	(10 400)	-53%	67 161
Interest	40 174	43 719	796	872	2 531	(1 659)	-66%	43 719
Dividends					-	-		-
<b>Payments</b>								
Suppliers and employees	(585 585)	(580 837)	(51 746)	(127 346)	(114 963)	12 383	-11%	(580 837)
Finance charges	(14 278)	(18 581)	(220)	(220)	-	220	#DIV/0!	(18 581)
Transfers and Grants	(2 565)	(3 168)	(517)	(911)	(853)	57	-7%	(3 168)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>170 634</b>	<b>161 599</b>	<b>(15 214)</b>	<b>442 987</b>	<b>83 201</b>	<b>(359 786)</b>	<b>-432%</b>	<b>161 599</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	1 469	200	495	2 586	-	2 586	#DIV/0!	200
Decrease (Increase) in non-current debtors	(8 013)	-	-	-	-	-		-
Decrease (increase) other non-current receivables	(2 261)	-	-	(99)	-	(99)	#DIV/0!	-
Decrease (increase) in non-current investments	-	-	-	-	-	-		-
<b>Payments</b>								
Capital assets	(86 933)	(143 858)	-	-	(21 079)	(21 079)	100%	(143 858)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(95 738)</b>	<b>(143 658)</b>	<b>495</b>	<b>2 487</b>	<b>(21 079)</b>	<b>(23 565)</b>	<b>112%</b>	<b>(143 658)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	50 000	-	-	-	-		50 000
Increase (decrease) in consumer deposits	975	236	(85)	23 644	-	23 644	#DIV/0!	236
<b>Payments</b>								
Repayment of borrowing	(10 686)	(14 651)	-	-	-	-		(14 651)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(9 711)</b>	<b>35 585</b>	<b>(85)</b>	<b>23 644</b>	<b>-</b>	<b>(23 644)</b>	<b>#DIV/0!</b>	<b>35 585</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>65 185</b>	<b>53 526</b>	<b>(14 804)</b>	<b>469 118</b>	<b>62 122</b>			<b>53 526</b>
Cash/cash equivalents at beginning:	460 799	495 102			495 102			495 102
Cash/cash equivalents at month/year end:	525 985	548 629		469 118	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 - M03 September													
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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 591	1 542	548	377	233	231	434	2 507	11 464	3 782	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23 034	2 246	97	32	19	21	61	743	26 253	876	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	14 935	1 947	655	123	158	88	705	3 985	22 596	5 059	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 958	941	224	127	106	97	203	1 817	6 473	2 350	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 486	759	203	114	100	89	187	1 798	5 737	2 289	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	31	19	2	0	0	0	0	3	56	4	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>49 035</b>	<b>7 455</b>	<b>1 730</b>	<b>774</b>	<b>616</b>	<b>526</b>	<b>1 590</b>	<b>10 853</b>	<b>72 578</b>	<b>14 359</b>	<b>-</b>	<b>-</b>
<b>2018/19 - totals only</b>		<b>36 858</b>	<b>12 520</b>	<b>2 300</b>	<b>927</b>	<b>635</b>	<b>544</b>	<b>888</b>	<b>11 099</b>	<b>65 770</b>	<b>14 092</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	6 671	82	4	2	2	2	3	212	6 978	221	-	-
Commercial	2300	19 013	865	88	57	19	44	67	600	20 753	787	-	-
Households	2400	23 351	6 508	1 637	715	595	481	1 519	10 040	44 847	13 351	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>49 035</b>	<b>7 455</b>	<b>1 730</b>	<b>774</b>	<b>616</b>	<b>526</b>	<b>1 590</b>	<b>10 853</b>	<b>72 578</b>	<b>14 359</b>	<b>-</b>	<b>-</b>

Total Debtors has decreased from **R72 989 240** in August 2019 to **R72 578 171** in September 2019.

The monthly service collection rate for September 2019 was **95.09%** compared to **103.45%** in August 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 - M03 September											
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											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	26 115	194	25	2	-	-	-	-	26 337	21 004
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>26 115</b>	<b>194</b>	<b>25</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26 337</b>	<b>21 004</b>

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
KWHA Ttu	R 6 620.00	28.08.19	Deposit paid. The rest to be paid 1st week of Dec '19.	Invoice to be paid 1st week of week of Dec '19.
AL ABBOT & ASSOCIATES	R 25 406.95	23.07.19	Account on credit status.	Invoices to be paid once credit is handled.
Boland Isuzu	R 1 639.31	28.08.19	Discrepancy with COD invoices payment.	Invoice paid 2/10/2019
Darling Security	R 9 303.40	16.08.19	Invoice received late.	Invoice paid 4/10/2019
Darling Spar	R 245.97	21.08.19	Invoice received late.	Invoice paid 1/10/2019
Koordom Cleaning and Co	R 1 950.00	10.06.19	Query with work not done accordingly	Invoice kept on hold until the query is sorted.
Linux Based System	R 18 740.40	01.08.19	Invoice received late.	Invoice in payment process.
Maxal Project	R 17 839.95	14.08.19	Invoice in payment process	Invoice to be paid 9/10/2019
R-data	R 77 165.00	31.08.19	Invoice received late.	Invoice paid 3/10/2019
Sentraal Bakwerke	R 4 720.75	16.08.19	Dispute with invoice and order amount	Invoice paid 1/10/2019
Weskus Distrik Municipality	R 57 953.11	36.06.19	Query with invoice ( Louis Zikman)	Invoice to be paid once the query is handled

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September											
Investments by maturity	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
Name of institution & investment ID	Yrs/Months										
R thousands											
<b>Municipality</b>											
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	-	998 630	-	60 000	60 999
STANDARD BANK	n/a	Call Account	Yes	Variable	4.95%	23/09/2019	-	-	-	12 000	12 000
<b>TOTAL INVESTMENTS AND INTEREST</b>							<b>460 000</b>	<b>32 502 068</b>	<b>(60 795)</b>	<b>72 000</b>	<b>503 707</b>



## 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 - M03 September							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<b>RECEIPTS:</b>							
<b>Operating Transfers and Grants</b>							
National Government:	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	-	3 152	3 152	-		17 564
Municipal Accreditation and Capacity Building Grant	224	-	-	-	-		224
Libraries	9 557	-	3 152	3 152	-		9 557
Proclaimed Roads Subsidy	5 084	-	-	-	-		5 084
Financial Management Support Grant: Student Bursaries	379	-	-	-	-		379
Financial Management Support Grant: mSCOA	330	-	-	-	-		330
Thusong Grant	-	-	-	-	-		-
Establishment of a K9 Unit	1 990	-	-	-	-		1 990
Other grant providers:	250	-	-	-	-		250
<i>LG Seta</i>	250	-	-	-	-		250
<b>Total Operating Transfers and Grants</b>	<b>112 666</b>	<b>-</b>	<b>43 283</b>	<b>43 283</b>	<b>-</b>		<b>112 666</b>
<b>Capital Transfers and Grants</b>							
National Government:	30 301	-	8 800	8 800	-		30 301
Municipal Infrastructure Grant (MIG)	21 301	-	4 800	4 800	-		21 301
Energy Efficiency and Demand Side Management Grant	4 000	-	2 000	2 000	-		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
<b>Total Capital Transfers and Grants</b>	<b>67 161</b>	<b>-</b>	<b>9 170</b>	<b>9 170</b>	<b>-</b>		<b>67 161</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>179 827</b>	<b>-</b>	<b>52 453</b>	<b>52 453</b>	<b>-</b>		<b>179 827</b>

**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 - M03 September							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<b>EXPENDITURE</b>							
<b>Operating expenditure of Transfers and Grants</b>							
National Government:	94 852	5 947	18 501	18 530	(29)	-0,2%	94 852
Local Government Equitable Share	91 534	5 432	17 485	17 505	(20)	-0,1%	91 534
Finance Management	1 550	194	273	282	(9)	-3,1%	1 550
EPWP Incentive	1 768	321	743	743	-		1 768
Provincial Government:	17 564	827	2 329	2 648	(320)	-12,1%	17 564
Municipal Accreditation and Capacity Building Grant	224	19	56	56	0	0,0%	224
Libraries	9 557	665	1 904	2 076	(172)	-8,3%	9 557
Proclaimed Roads Subsidy	5 084	-	-	-	-		5 084
Financial Management Support Grant: Student Bursaries	379	-	9	95	(86)	-90,4%	379
Financial Management Support Grant: mSCOA	330	43	43	56	(13)	-22,9%	330
Establishment of a K9 Unit	1 990	100	316	366	(50)	-13,5%	1 990
Other grant providers:	250	-	-	-	-		250
<i>LG Seta</i>	250	-	-	-	-		250
<b>Total operating expenditure of Transfers and Grants:</b>	<b>112 666</b>	<b>6 774</b>	<b>20 830</b>	<b>21 179</b>	<b>(349)</b>	<b>-1,6%</b>	<b>112 666</b>
<b>Capital expenditure of Transfers and Grants</b>							
National Government:	30 301	2 308	3 318	6 917	(3 599)	-52,0%	30 301
Municipal Infrastructure Grant (MIG)	21 301	1 879	1 879	5 267	(3 389)	-64,3%	21 301
Energy Efficiency and Demand Side Management Grant	4 000	-	-	150	(150)	-100,0%	4 000
Integrated National Electrification Programme (municipal)	5 000	430	1 439	1 500	(61)	-4,0%	5 000
Provincial Government:	36 860	-	-	6 055	(6 055)	-100,0%	36 860
Human Settlements	32 480	-	-	5 935	(5 935)	-100,0%	32 480
RSEP/VPUU Municipal Projects	4 000	-	-	100	(100)	-100,0%	4 000
Libraries	50	-	-	-	-		50
Upgrading of Tennis & Netball Courts	320	-	-	20	(20)	-100,0%	320
Establishment of a K9 Unit	10	-	-	-	-		10
<b>Total capital expenditure of Transfers and Grants</b>	<b>67 161</b>	<b>2 308</b>	<b>3 318</b>	<b>12 972</b>	<b>(9 654)</b>	<b>-74,4%</b>	<b>67 161</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>179 827</b>	<b>9 082</b>	<b>24 148</b>	<b>34 151</b>	<b>(10 003)</b>	<b>-29,3%</b>	<b>179 827</b>

## 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 - M03 September							
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
<b>Councillors (Political Office Bearers plus Other)</b>							
Basic Salaries and Wages	7 430	686	2 067	1 715	352	21%	7 430
Pension and UIF Contributions	1 018	79	233	235	(2)	-1%	1 018
Medical Aid Contributions	251	22	67	58	9	16%	251
Motor Vehicle Allowance	1 310	-	-	302	(302)	-100%	1 310
Cellphone Allowance	1 102	87	250	254	(4)	-2%	1 102
Other benefits and allowances	-	-	-	-	-		-
<b>Sub Total - Councillors</b>	<b>11 112</b>	<b>875</b>	<b>2 617</b>	<b>2 564</b>	<b>53</b>	<b>2%</b>	<b>11 112</b>
<b>Senior Managers of the Municipality</b>							
Basic Salaries and Wages	7 947	637	1 910	1 705	205	12%	7 947
Pension and UIF Contributions	1 455	115	346	364	(18)	-5%	1 455
Medical Aid Contributions	265	35	104	66	37	56%	265
Motor Vehicle Allowance	1 055	87	260	264	(4)	-2%	1 055
Cellphone Allowance	304	24	71	76	(5)	-6%	304
Other benefits and allowances	174	15	44	44	1	2%	174
Long service awards	87	-	-	22	(22)	-100%	87
Post-retirement benefit obligations	842	-	-	-	-		842
<b>Sub Total - Senior Managers of Municipality</b>	<b>12 130</b>	<b>912</b>	<b>2 735</b>	<b>2 540</b>	<b>195</b>	<b>8%</b>	<b>12 130</b>
<b>Other Municipal Staff</b>							
Basic Salaries and Wages	123 864	10 236	30 311	31 417	(1 106)	-4%	123 864
Pension and UIF Contributions	23 315	1 884	5 622	5 478	144	3%	23 315
Medical Aid Contributions	12 507	810	2 408	2 435	(27)	-1%	12 507
Overtime	8 531	856	1 590	2 266	(676)	-30%	8 531
Motor Vehicle Allowance	5 040	423	1 267	1 260	7	1%	5 040
Cellphone Allowance	427	44	124	107	18	16%	427
Housing Allowances	1 560	127	376	373	4	1%	1 560
Other benefits and allowances	21 791	1 113	2 741	2 911	(170)	-6%	21 791
Payments in lieu of leave	2 378	-	-	-	-		2 378
Long service awards	1 552	-	119	388	(269)	-69%	1 552
Post-retirement benefit obligations	4 418	-	-	-	-		4 418
<b>Sub Total - Other Municipal Staff</b>	<b>205 384</b>	<b>15 493</b>	<b>44 558</b>	<b>46 634</b>	<b>(2 077)</b>	<b>-4%</b>	<b>205 384</b>
<b>Total Parent Municipality</b>	<b>228 626</b>	<b>17 279</b>	<b>49 910</b>	<b>51 739</b>	<b>(1 829)</b>	<b>-4%</b>	<b>228 626</b>
<b>Total Municipal Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>228 626</b>	<b>17 279</b>	<b>49 910</b>	<b>51 739</b>	<b>(1 829)</b>	<b>-4%</b>	<b>228 626</b>
% increase	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>	<b>217 514</b>	<b>16 404</b>	<b>47 292</b>	<b>49 174</b>	<b>(1 882)</b>	<b>-4%</b>	<b>217 514</b>

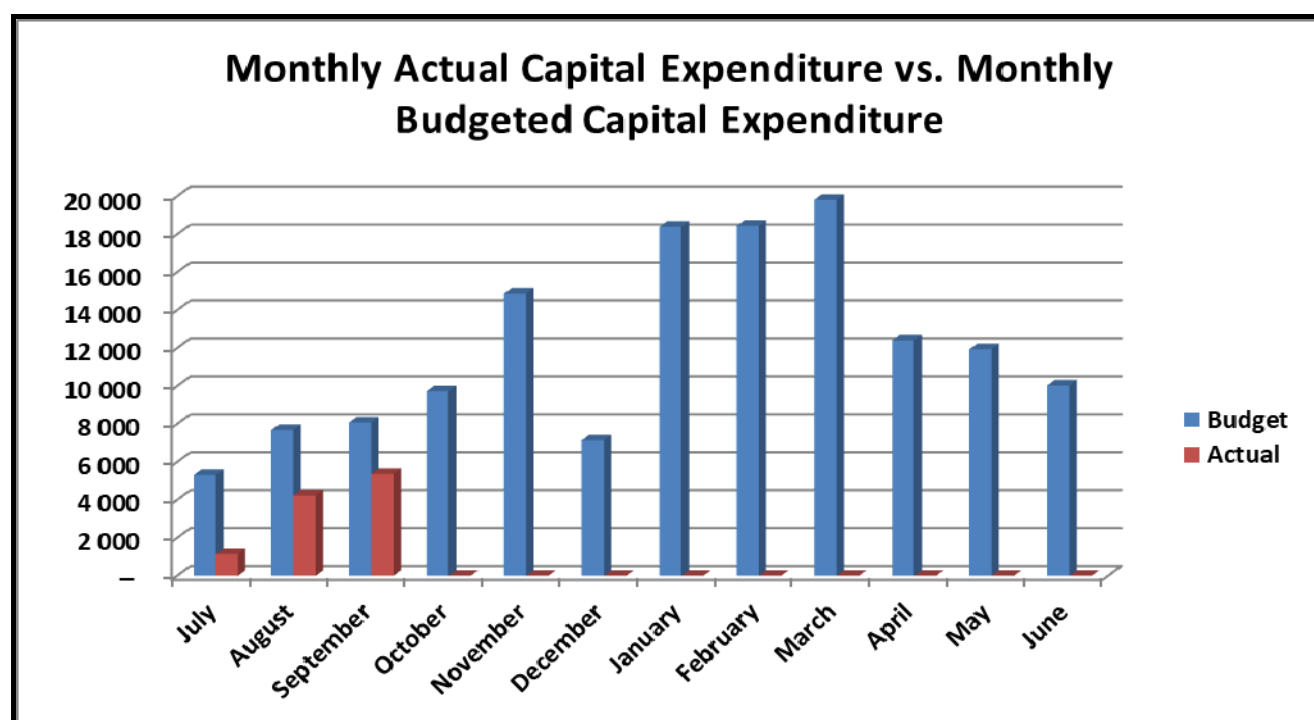
## Section 10 – Material variances to the SDBIP

None.

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September								
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								
<b>Monthly expenditure performance trend</b>								
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	-		30 813	-		
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	-		
<b>Total Capital expenditure</b>	<b>92 031</b>	<b>143 858</b>	<b>10 755</b>					



## Section 12 – Other Supporting Documentation

### 12.1 Supporting Table SC13a,b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September									
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								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		26 308	10 744	431	1 531	2 414	883	36,6%	10 744
Roads Infrastructure		538	1 700	-	-	-	-		1 700
<i>Roads</i>		538	1 700	-	-	-	-		1 700
Electrical Infrastructure		7 620	6 300	431	1 531	1 750	219	12,5%	6 300
<i>MV Substations</i>		2 653	550	-	-	250	250	100,0%	550
<i>LV Networks</i>		4 967	5 750	431	1 531	1 500	(31)	-2,1%	5 750
Water Supply Infrastructure		11 572	1 214	-	-	564	564	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	-	-	-	-		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	-	-	-	-		500
<i>Waste Drop-off Points</i>		-	500	-	-	-	-		500
<b>Community Assets</b>		9 580	10 070	559	1 076	1 170	94	8,1%	10 070
Community Facilities		3 322	6 500	-	-	100	100	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	-	-	100	100	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	559	1 076	1 070	(6)	-0,5%	3 570
<i>Indoor Facilities</i>		4 773	3 550	559	1 076	1 050	(26)	-2,4%	3 550
<i>Outdoor Facilities</i>		1 486	20	-	-	20	20	100,0%	20
<b>Other assets</b>		10 632	31 780	-	-	5 935	5 935	100,0%	31 780
Operational Buildings		5 135	-	-	-	-	-		-
<i>Capital Spares</i>		5 135	-	-	-	-	-		-
Housing		5 497	31 780	-	-	5 935	5 935	100,0%	31 780
<i>Social Housing</i>		5 497	31 780	-	-	5 935	5 935	100,0%	31 780
<b>Computer Equipment</b>		671	570	-	-	150	150	100,0%	570
Computer Equipment		671	570	-	-	150	150	100,0%	570
<b>Furniture and Office Equipment</b>		160	194	9	9	52	43	82,6%	194
Furniture and Office Equipment		160	194	9	9	52	43	82,6%	194
<b>Machinery and Equipment</b>		7 276	6 891	228	551	307	(243)	-79,2%	6 891
Machinery and Equipment		7 276	6 891	228	551	307	(243)	-79,2%	6 891
<b>Transport Assets</b>		3 243	1 142	-	-	(8)	(8)	100,0%	1 142
Transport Assets		3 243	1 142	-	-	(8)	(8)	100,0%	1 142
<b>Total Capital Expenditure on new assets</b>	1	57 871	61 391	1 226	3 167	10 020	6 853	68,4%	61 391

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

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								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		5 487	25 434	1 840	4 115	2 050	(2 065)	-100,7%	25 434
Roads Infrastructure		-	15 000	-	(0)	-	0	#DIV/0!	15 000
<i>Roads</i>		-	15 000	-	(0)	-	0	#DIV/0!	15 000
Electrical Infrastructure		697	5 500	1 323	3 598	550	(3 048)	-554,1%	5 500
<i>MV Substations</i>		-	4 900	1 314	3 558	500	(3 058)	-611,7%	4 900
<i>MV Networks</i>		-	300	-	-	-	-		300
<i>LV Networks</i>		697	300	9	39	50	11	21,5%	300
Water Supply Infrastructure		2 587	4 934	517	517	1 500	983	65,5%	4 934
<i>Distribution</i>		2 587	4 934	517	517	1 500	983	65,5%	4 934
Sanitation Infrastructure		2 203	-	-	-	-	-		-
<i>Waste Water Treatment Works</i>		2 203	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-		-
<b>Community Assets</b>		-	850	-	-	-	-		850
Community Facilities		-	550	-	-	-	-		550
<i>Public Ablution Facilities</i>		-	550	-	-	-	-		550
Sport and Recreation Facilities		-	300	-	-	-	-		300
<i>Outdoor Facilities</i>		-	300	-	-	-	-		300
<b>Other assets</b>		-	500	-	-	-	-		500
Operational Buildings		-	500	-	-	-	-		500
<i>Yards</i>		-	500	-	-	-	-		500
<b>Total Capital Expenditure on renewal of existing ass</b>	1	5 487	26 784	1 840	4 115	2 050	(2 065)	-100,7%	26 784

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

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								
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		21 218	54 332	2 172	3 255	8 717	5 462	62,7%	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	-	-	-	-		1 820
<i>Storm water Conveyance</i>		-	1 820	-	-	-	-		1 820
Electrical Infrastructure		6 081	5 950	282	1 288	850	(438)	-51,5%	5 950
<i>MV Substations</i>		2 945	-	-	-	-	-		-
<i>LV Networks</i>		3 136	5 950	282	1 288	850	(438)	-51,5%	5 950
Water Supply Infrastructure		599	500	-	-	100	100	100,0%	500
<i>Distribution</i>		599	500	-	-	100	100	100,0%	500
Sanitation Infrastructure		-	38 898	1 361	1 361	6 767	5 406	79,9%	38 898
<i>Waste Water Treatment Works</i>		-	38 898	1 361	1 361	6 767	5 406	79,9%	38 898
Solid Waste Infrastructure		122	4 500	529	606	1 000	394	39,4%	4 500
<i>Waste Transfer Stations</i>		122	4 500	529	606	1 000	394	39,4%	4 500
<b>Community Assets</b>		7 167	1 350	132	218	300	82	27,3%	1 350
Community Facilities		3 122	50	-	-	-	-		50
<i>Police</i>		3 122	-	-	-	-	-		-
<i>Public Ablution Facilities</i>		-	50	-	-	-	-		50
Sport and Recreation Facilities		4 045	1 300	132	218	300	82	27,3%	1 300
<i>Outdoor Facilities</i>		4 045	1 300	132	218	300	82	27,3%	1 300
<b>Machinery and Equipment</b>		154	-	-	-	-	-		-
Machinery and Equipment		154	-	-	-	-	-		-
<b>Transport Assets</b>		133	-	-	-	-	-		-
Transport Assets		133	-	-	-	-	-		-
<b>Total Capital Expenditure on upgrading of existing</b>	1	28 672	55 682	2 304	3 473	9 017	5 544	61,5%	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 - M03 September									
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								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>		41 137	39 102	2 626	7 290	7 128	(162)	-2,3%	39 102
Roads Infrastructure		16 168	10 634	415	781	602	(178)	-29,6%	10 634
<i>Roads</i>		15 695	10 573	393	759	598	(161)	-27,0%	10 573
<i>Road Furniture</i>		473	61	21	21	4	(17)	-401,7%	61
Storm water Infrastructure		14 251	16 174	1 251	3 626	3 614	(12)	-0,3%	16 174
<i>Storm water Conveyance</i>		14 251	16 174	1 251	3 626	3 614	(12)	-0,3%	16 174
Electrical Infrastructure		2 192	2 398	266	758	741	(17)	-2,3%	2 398
<i>MV Substations</i>		173	144	6	34	113	80	70,4%	144
<i>LV Networks</i>		2 019	2 253	260	724	627	(97)	-15,5%	2 253
Water Supply Infrastructure		-	-	54	179	161	(18)	-11,2%	-
<i>Reservoirs</i>		-	-	54	179	161	(18)	-11,2%	-
Sanitation Infrastructure		2 558	3 390	173	546	666	121	18,1%	3 390
<i>Pump Station</i>		545	883	93	201	129	(72)	-56,3%	883
<i>Waste Water Treatment Works</i>		2 012	2 507	80	344	537	193	35,9%	2 507
Solid Waste Infrastructure		5 969	6 507	468	1 402	1 345	(57)	-4,2%	6 507
<i>Landfill Sites</i>		5 969	6 507	468	1 402	1 345	(57)	-4,2%	6 507
<b>Community Assets</b>		2 261	2 288	322	496	662	165	25,0%	2 288
Community Facilities		1 641	1 655	267	359	471	112	23,7%	1 655
<i>Halls</i>		364	752	60	74	(57)	(131)	230,4%	752
<i>Centres</i>		1 055	698	197	266	502	236	47,0%	698
<i>Libraries</i>		49	50	-	-	-	-		50
<i>Cemeteries/Crematoria</i>		84	75	-	2	12	10	82,7%	75
<i>Parks</i>		89	80	9	17	14	(3)	-21,2%	80
Sport and Recreation Facilities		620	633	55	137	191	54	28,1%	633
<i>Indoor Facilities</i>		91	100	-	7	2	(5)	-303,9%	100
<i>Outdoor Facilities</i>		529	533	55	130	189	59	31,0%	533
<b>Other assets</b>		1 824	4 792	114	250	141	(109)	-76,9%	4 792
Operational Buildings		871	710	78	147	141	(6)	-4,0%	710
<i>Municipal Offices</i>		871	710	78	147	141	(6)	-4,0%	710
Housing		953	4 082	36	103	0	(103)	-36016,3%	4 082
<i>Staff Housing</i>		52	182	3	4	-	(4)	#DIV/0!	182
<i>Social Housing</i>		901	3 900	33	99	0	(99)	-34468,3%	3 900
<b>Intangible Assets</b>		2 121	2 947	77	425	621	197	31,6%	2 947
Licences and Rights		2 121	2 947	77	425	621	197	31,6%	2 947
<i>Computer Software and Applications</i>		2 121	2 947	77	425	621	197	31,6%	2 947
<b>Computer Equipment</b>		219	419	12	38	40	2	5,2%	419
Computer Equipment		219	419	12	38	40	2	5,2%	419
<b>Furniture and Office Equipment</b>		40	61	-	-	3	3	100,0%	61
Furniture and Office Equipment		40	61	-	-	3	3	100,0%	61
<b>Machinery and Equipment</b>		825	937	59	167	162	(6)	-3,5%	937
Machinery and Equipment		825	937	59	167	162	(6)	-3,5%	937
<b>Transport Assets</b>		4 772	4 134	312	827	332	(495)	-149,2%	4 134
Transport Assets		4 772	4 134	312	827	332	(495)	-149,2%	4 134
<b>Total Repairs and Maintenance Expenditure</b>	1	53 201	54 681	3 523	9 493	9 089	(404)	-4,4%	54 681



WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	Budget Year 2019/20						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
<b>Depreciation by Asset Class/Sub-class</b>								
<b>Infrastructure</b>		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		-	-	-	-	-		-

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

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	Budget Year 2019/20						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1							
<b>Community Assets</b>		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
<b>Heritage assets</b>		-	-	-	-	-		-
<b>Investment properties</b>		18	-	-	-	-		18
Revenue Generating		18	-	-	-	-		18
<i>Improved Property</i>		18	-	-	-	-		18
Non-revenue Generating		-	-	-	-	-		-
<b>Other assets</b>		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
<b>Biological or Cultivated Assets</b>		-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-		-
<b>Intangible Assets</b>		658	-	-	-	-		658
Servitudes		-	-	-	-	-		-
Licences and Rights		658	-	-	-	-		658
<i>Computer Software and Applications</i>		658	-	-	-	-		658
<b>Computer Equipment</b>		1 456	-	-	-	-		1 456
Computer Equipment		1 456	-	-	-	-		1 456
<b>Furniture and Office Equipment</b>		796	-	-	-	-		796
Furniture and Office Equipment		796	-	-	-	-		796
<b>Machinery and Equipment</b>		2 898	-	-	-	-		2 898
Machinery and Equipment		2 898	-	-	-	-		2 898
<b>Transport Assets</b>		4 318	-	-	-	-		4 318
Transport Assets		4 318	-	-	-	-		4 318
<b>Land</b>		-	-	-	-	-		-
Land		-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-		-
<b>Total Depreciation</b>	1	87 293	-	-	-	-		87 293

**Section 13 – Quality certification**

**QUALITY CERTIFICATE**

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -

(mark as appropriate)

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

for the month of **September 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**Print Name:** Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

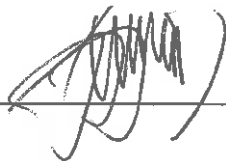
Signature



**Print Name:** Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



**Date:** 11 October 2019

## The Executive Mayor

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

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

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

Date: 10 October 2019