

# WC015 Swartland Municipality

## In - Year Report of Municipalities

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



## Monthly Budget Statement June 2020

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# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

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

The monthly budget statement for June 2020 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

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

The COVID-19 pandemic will undoubtedly have a negative economic impact. Revenue sources such as service charges in the main will potentially be impacted due to the negative impact the lockdown will have on the ordinary consumer, etc. The municipality is acutely aware of this and will do everything within its power to manage resources responsibly by questioning the status quo as it cannot be business as usual. A special adjustments budget was tabled on 15 June 2020 to approve additional funding received from Provincial Departments for purposes of Disaster relief as well as appropriating emergency expenditure (unforeseen and unavoidable expenditure) incurred to attend to critical expenditure requirements relating to the COVID19 pandemic, specifically cleansing, sanitizer, protective clothing items and various equipment.

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

That the Executive Mayor takes cognisance of the monthly budget statement for June 2020.

## **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 | Adjustment Budget | YTD Budget    | YTD Actual    | YTD Budget vs YTD Actual Variance | YTD Budget vs YTD Actual Variance % |
|------------------------------|-----------------|-------------------|---------------|---------------|-----------------------------------|-------------------------------------|
| <b>Operating Revenue</b>     | R 818 856 440   | R 844 144 485     | R 844 144 488 | R 725 075 122 | R -119 069 366                    | <b>-14%</b>                         |
| <b>Operating Expenditure</b> | R 737 857 810   | R 757 823 880     | R 757 823 883 | R 629 265 009 | R -128 558 874                    | <b>-17%</b>                         |
| <b>Capital</b>               | R 143 857 572   | R 140 815 524     | R 140 815 524 | R 116 842 836 | R -23 972 688                     | <b>-17%</b>                         |

### 3.2.1 Revenue by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June |                 |                     |                 |                |                |                |                 |                |                    |
|------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description                                                                                                      | 2018/19         | Budget Year 2019/20 |                 |                |                |                |                 |                |                    |
|                                                                                                                  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                               |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Revenue By Source</b>                                                                                         |                 |                     |                 |                |                |                |                 |                |                    |
| Property rates                                                                                                   | 114 880         | 121 289             | 121 289         | 9 837          | 124 161        | 121 289        | 2 871           | 2%             | 121 289            |
| Service charges - electricity revenue                                                                            | 263 661         | 290 458             | 290 458         | 23 547         | 297 026        | 290 458        | 6 569           | 2%             | 290 458            |
| Service charges - water revenue                                                                                  | 59 743          | 56 497              | 55 670          | 5 710          | 65 879         | 55 670         | 10 208          | 18%            | 55 670             |
| Service charges - sanitation revenue                                                                             | 40 114          | 45 538              | 44 138          | 3 627          | 43 874         | 44 138         | (264)           | -1%            | 44 138             |
| Service charges - refuse revenue                                                                                 | 25 623          | 27 157              | 27 557          | 2 281          | 27 463         | 27 557         | (94)            | 0%             | 27 557             |
| Rental of facilities and equipment                                                                               | 1 529           | 1 586               | 1 606           | 71             | 1 500          | 1 606          | (105)           | -7%            | 1 606              |
| Interest earned - external investments                                                                           | 40 174          | 40 920              | 42 237          | 35 356         | 45 370         | 42 237         | 3 133           | 7%             | 42 237             |
| Interest earned - outstanding debtors                                                                            | 2 615           | 2 799               | 3 101           | 201            | 2 254          | 3 101          | (847)           | -27%           | 3 101              |
| Dividends received                                                                                               | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Fines, penalties and forfeits                                                                                    | 27 703          | 32 800              | 32 800          | 10             | 253            | 32 800         | (32 547)        | -99%           | 32 800             |
| Licences and permits                                                                                             | 4 030           | 4 122               | 4 524           | 288            | 3 562          | 4 524          | (961)           | -21%           | 4 524              |
| Agency services                                                                                                  | 4 373           | 4 300               | 4 600           | 455            | 3 940          | 4 600          | (660)           | -14%           | 4 600              |
| Transfers and subsidies                                                                                          | 130 093         | 112 666             | 118 473         | -              | 91 534         | 118 473        | (26 939)        | -23%           | 118 473            |
| Other revenue                                                                                                    | 12 369          | 11 364              | 11 579          | 912            | 11 450         | 11 579         | (129)           | -1%            | 11 579             |
| Gains on disposal of PPE                                                                                         | 15 245          | 200                 | 5 642           | -              | 5 106          | 5 642          | (536)           | -10%           | 5 642              |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                             | <b>742 152</b>  | <b>751 695</b>      | <b>763 673</b>  | <b>82 296</b>  | <b>723 374</b> | <b>763 673</b> | <b>(40 299)</b> | <b>-5%</b>     | <b>763 673</b>     |

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 June 2020.

- **Service charges - water revenue** stands at 18% above YTD budgeted projections due to an increase in water consumption.
- **Interest earned - outstanding debtors** stands at 27% below YTD budgeted projections due to the interest for June 2020 that was only billed after 6 July 2020 as a result of the SASSA payment dates that was moved.
- **Fines, penalties and forfeits** stands at 99% below the YTD budgeted projections. The largest portion of Fines must still be recognised for the year ended 30 June 2020 as a result of the reconciliation process associated with the payments received.
- **Licenses and permits** stands at 21% below YTD budgeted projections due to the services not being rendered during the lock-down period.
- **Agency services** stands at 14% below YTD budgeted projections due to the services not being rendered during the lock-down period.
- **Transfers and subsidies** currently stand at 23% below YTD budget projections. The YTD actual only includes the equitable share grant that was received, whereas the other grants must still be recognized for June 2020.
- Revenue received for the month of June 2020 was **R82.296 million** whilst the overall YTD performance excluding capital transfers stands at **5%** below the budgeted projections. Year-end transactions are still being processed which will influence the performance positively.

### 3.2.2 Expenditure by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June |                 |                     |                 |                |                |                |                  |                |                    |
|------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|------------------|----------------|--------------------|
| Description                                                                                                      | 2018/19         | Budget Year 2019/20 |                 |                |                |                |                  |                |                    |
|                                                                                                                  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance     | YTD variance % | Full Year Forecast |
| R thousands                                                                                                      |                 |                     |                 |                |                |                |                  |                |                    |
| <b>Expenditure By Type</b>                                                                                       |                 |                     |                 |                |                |                |                  |                |                    |
| Employee related costs                                                                                           | 193 878         | 217 514             | 221 560         | 16 483         | 209 708        | 221 303        | (11 594)         | -5%            | 221 560            |
| Remuneration of councillors                                                                                      | 10 369          | 11 112              | 11 112          | 913            | 10 891         | 11 114         | (223)            | -2%            | 11 112             |
| Debt impairment                                                                                                  | 32 709          | 35 285              | 43 184          | 1 552          | 3 726          | 43 184         | (39 458)         | -91%           | 43 184             |
| Depreciation & asset impairment                                                                                  | 86 831          | 88 293              | 88 293          | (0)            | 77 024         | 88 288         | (11 264)         | -13%           | 88 293             |
| Finance charges                                                                                                  | 14 278          | 18 581              | 13 156          | 6 266          | 13 057         | 13 156         | (99)             | -1%            | 13 156             |
| Bulk purchases                                                                                                   | 194 308         | 227 700             | 227 700         | 22 534         | 210 267        | 227 400        | (17 133)         | -8%            | 227 700            |
| Other materials                                                                                                  | 25 940          | 34 680              | 35 117          | 1 406          | 13 135         | 35 025         | (21 890)         | -62%           | 35 117             |
| Contracted services                                                                                              | 86 794          | 62 217              | 68 684          | 8 810          | 59 107         | 69 376         | (10 269)         | -15%           | 68 684             |
| Transfers and subsidies                                                                                          | 2 565           | 3 168               | 4 610           | 1 526          | 3 869          | 4 610          | (740)            | -16%           | 4 610              |
| Other expenditure                                                                                                | 26 098          | 38 308              | 35 256          | 3 074          | 27 668         | 35 217         | (7 549)          | -21%           | 35 256             |
| Loss on disposal of PPE                                                                                          | 2 209           | 1 000               | 9 153           | 21             | 813            | 9 153          | (8 339)          | -91%           | 9 153              |
| <b>Total Expenditure</b>                                                                                         | <b>675 979</b>  | <b>737 858</b>      | <b>757 824</b>  | <b>62 584</b>  | <b>629 265</b> | <b>757 824</b> | <b>(128 559)</b> | <b>-17%</b>    | <b>757 824</b>     |
| <b>Surplus/(Deficit)</b>                                                                                         | <b>66 173</b>   | <b>13 838</b>       | <b>5 850</b>    | <b>19 712</b>  | <b>94 109</b>  | <b>5 850</b>   | <b>88 259</b>    | <b>0</b>       | <b>5 850</b>       |
| Transfers and subsidies - capital (monetary)                                                                     | 46 363          | 67 161              | 78 451          | -              | -              | 78 451         | (78 451)         | (0)            | 78 451             |
| Transfers and subsidies - capital (monetary)                                                                     | -               | -                   | 2 020           | 33             | 1 701          | 2 020          | (319)            | (0)            | 2 020              |
| 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>86 321</b>   | <b>19 745</b>  | <b>95 810</b>  | <b>86 321</b>  |                  |                | <b>86 321</b>      |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                            | <b>112 536</b>  | <b>80 999</b>       | <b>86 321</b>   | <b>19 745</b>  | <b>95 810</b>  | <b>86 321</b>  |                  |                | <b>86 321</b>      |
| Share of surplus/ (deficit) of associate                                                                         | -               | -                   | -               | -              | -              | -              |                  |                | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                           | <b>112 536</b>  | <b>80 999</b>       | <b>86 321</b>   | <b>19 745</b>  | <b>95 810</b>  | <b>86 321</b>  |                  |                | <b>86 321</b>      |

- **Debt impairment** in terms of traffic fines must still be recognized for 30 June 2020.
- **Depreciation** must still be recognized for the month of June 2020, taking into account the new additions for the 2019/20 financial year and the review of useful life. **Asset impairment** must still be recognized for 30 June 2020.
- **Other materials** stand at 62% below the YTD budgeted projections mainly due to year end transactions that must still be processed with regards to water inventory.
- **Contracted Services** stand at 15% below the YTD budgeted projections mainly due to underspending on various line items such as Maintenance on Proclaimed roads, Housing Topstructure and year end transactions that must still be processed.
- **Transfer and Subsidies** stands at 16% below YTD budgeted projections due to the fact that beneficiaries are required to submit audited financial statements in order for SM to pay out these financial contributions.
- **Other expenditure** stand at 21% below the YTD budgeted projections and year-end transactions are still being processed.
- **Loss on disposal of PPE** must still be recognized for 30 June 2020.
- Expenditure for the month of June 2020 was **R62.584 million** whilst the overall YTD performance stands at 17% below the budgeted projections. Year-end transactions are still being processed which will influence the performance more positively.

### 3.2.3 Capital expenditure by source against Annual Budget

| WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June |                 |                     |                 |                |               |               |              |                |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Vote Description                                                                                                                             | 2018/19         | Budget Year 2019/20 |                 |                |               |               |              |                |                    |
|                                                                                                                                              | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                           |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital Expenditure - Functional Classification</b>                                                                                       |                 |                     |                 |                |               |               |              |                |                    |
| <i><b>Governance and administration</b></i>                                                                                                  | 9 385           | 5 931               | 7 425           | 3 220          | 7 030         | 7 425         | (395)        | -5%            | 7 425              |
| Executive and council                                                                                                                        | 12              | 20                  | 3               | –              | 2             | 3             | (1)          | -21%           | 3                  |
| Finance and administration                                                                                                                   | 9 373           | 5 911               | 7 422           | 3 220          | 7 028         | 7 422         | (394)        | -5%            | 7 422              |
| <i><b>Community and public safety</b></i>                                                                                                    | 21 222          | 4 840               | 7 995           | 2 321          | 4 987         | 7 971         | (2 984)      | -37%           | 7 995              |
| Community and social services                                                                                                                | 1 079           | 910                 | 210             | 42             | 100           | 210           | (110)        | -53%           | 210                |
| Sport and recreation                                                                                                                         | 14 555          | 2 928               | 6 080           | 1 885          | 3 606         | 6 056         | (2 450)      | -40%           | 6 080              |
| Public safety                                                                                                                                | 5 589           | 1 002               | 1 705           | 395            | 1 282         | 1 705         | (423)        | -25%           | 1 705              |
| <i><b>Economic and environmental services</b></i>                                                                                            | 19 911          | 55 552              | 43 016          | 12 018         | 36 430        | 43 197        | (6 767)      | -16%           | 43 016             |
| Planning and development                                                                                                                     | 3 403           | 34 058              | 9 650           | 936            | 3 916         | 8 070         | (4 154)      | -51%           | 9 650              |
| Road transport                                                                                                                               | 16 509          | 21 494              | 33 366          | 11 083         | 32 514        | 35 127        | (2 613)      | -7%            | 33 366             |
| <i><b>Trading services</b></i>                                                                                                               | 41 512          | 77 535              | 82 380          | 14 833         | 68 396        | 82 222        | (13 827)     | -17%           | 82 380             |
| Energy sources                                                                                                                               | 15 203          | 19 244              | 22 459          | 2 131          | 20 022        | 22 459        | (2 437)      | -11%           | 22 459             |
| Water management                                                                                                                             | 14 797          | 7 145               | 17 180          | 689            | 14 642        | 17 180        | (2 537)      | -15%           | 17 180             |
| Waste water management                                                                                                                       | 9 031           | 44 628              | 37 475          | 11 917         | 28 781        | 37 318        | (8 537)      | -23%           | 37 475             |
| Waste management                                                                                                                             | 2 482           | 6 518               | 5 266           | 96             | 4 951         | 5 266         | (315)        | -6%            | 5 266              |
| <i><b>Other</b></i>                                                                                                                          | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Total Capital Expenditure - Functional Classification</b>                                                                                 | 92 031          | 143 858             | 140 816         | 32 393         | 116 843       | 140 816       | (23 973)     | -17%           | 140 816            |
| <b>Funded by:</b>                                                                                                                            |                 |                     |                 |                |               |               |              |                |                    |
| National Government                                                                                                                          | 31 975          | 30 301              | 30 301          | 5 600          | 30 296        | 30 301        | (5)          | 0%             | 30 301             |
| Provincial Government                                                                                                                        | 13 863          | 36 860              | 48 150          | 9 596          | 37 804        | 48 150        | (10 346)     | -21%           | 48 150             |
| Other transfers and grants                                                                                                                   | 458             | –                   | 2 000           | 1 621          | 1 859         | 2 000         | (141)        | -7%            | 2 000              |
| <b>Transfers recognised - capital</b>                                                                                                        | 46 297          | 67 161              | 80 451          | 16 817         | 69 959        | 80 451        | (10 492)     | -13%           | 80 451             |
| <b>Borrowing</b>                                                                                                                             | –               | 22 631              | –               | –              | –             | –             | –            | –              | –                  |
| <b>Internally generated funds</b>                                                                                                            | 45 735          | 54 065              | 60 365          | 15 576         | 46 884        | 60 365        | (13 480)     | -22%           | 60 365             |
| <b>Total Capital Funding</b>                                                                                                                 | 92 031          | 143 858             | 140 816         | 32 393         | 116 843       | 140 816       | (23 973)     | -17%           | 140 816            |

- Capital expenditure for the month of June 2020 amounts to **R32 392 992**. The YTD actual of **R116 842 836 (83%)** compared to the total budget of **R140 815 524** stands at 17% below the projected YTD which is not aligned to the SDBIP and budget plan.
- Some payments and year-end journals are still being processed for 30 June 2020 and therefore the current performance must be viewed as interim figures for purposes of meaningful and accurate analysis of year-end results.

## Top 10 Capital Projects

| No          | PROJECT DESCRIPTION                                          | Approved budget | Adj Budget | Viremented Budget | Month Actual | YTD Expenditure | YTD Budget | Variance R'000 | % Variance | Status of the project             | Project Location | At what stage is each project currently | Any challenges identified that is resulting in delays? |
|-------------|--------------------------------------------------------------|-----------------|------------|-------------------|--------------|-----------------|------------|----------------|------------|-----------------------------------|------------------|-----------------------------------------|--------------------------------------------------------|
| Sewerage    |                                                              |                 |            |                   |              |                 |            |                |            |                                   |                  |                                         |                                                        |
| 1           | Sewerage Works: Moorreesburg                                 | 16 267 200      | 12 606 045 | 12 668 919        | -            | 9 784 243       | 12 668 919 | 2 884 676      | 23%        | Tenders closed                    | Moorreesburg     | Finalising insurance and guarentee.     | None                                                   |
| 2           | Sewerage Works: Darling                                      | -               | 4 669 778  | 4 669 778         | -            | 4 669 778       | 4 669 778  | -              | 0%         | Tenders closed                    | Darling          | Finalising insurance and guarentee.     | None                                                   |
| Roads       |                                                              |                 |            |                   |              |                 |            |                |            |                                   |                  |                                         |                                                        |
| 3           | Roads Swartland: Resealing of Roads                          | 15 000 000      | 15 000 000 | 15 000 000        | -            | 15 000 000      | 15 000 000 | -              | 0%         | Construction completion 75%       | Swartland Area   | Comeplete                               | None                                                   |
| Housing     |                                                              |                 |            |                   |              |                 |            |                |            |                                   |                  |                                         |                                                        |
| 4           | Malmesbury De Hoop Housing Project (Professional Fees)       | 2 800 000       | 13 287 000 | 6 687 000         | -            | 2 984 088       | 6 687 000  | 3 702 912      | 28%        | Planning & Professional fees      | Swartland Area   | Planning 98%                            | None                                                   |
| 5           | Housing Riebeek Kasteel Serviced Sites                       | 13 980 000      | 7 767 000  | 14 367 000        | 5 663 148    | 14 218 244      | 14 367 000 | 148 756        | 2%         | Construction Phase Completion 40% | Riebeek Kasteel  | Construction 73%                        |                                                        |
| 6           | Housing Kalbaskraal Serviced Sites                           | 5 000 000       | 8 040 000  | 8 040 000         | 28 280       | 6 506 207       | 8 040 000  | 1 533 793      | 19%        | Construction Phase Completion 60% | Kalbaskraal      | Construction 95%                        |                                                        |
| 7           | Housing Sibanye-Moorreesburg Serviced Sites                  | 10 000 000      | 9 900 000  | 9 900 000         | -            | 8 795 293       | 9 900 000  | 1 104 707      | 11%        | Construction Phase Completion 64% | Moorreesburg     | Construction 97%                        |                                                        |
| Electricity |                                                              |                 |            |                   |              |                 |            |                |            |                                   |                  |                                         |                                                        |
| 8           | Phola Park/De Hoop Electrical Infrastructure and Bulk Supply | 5 000 000       | 5 000 000  | 5 000 000         | 151 195      | 4 995 941       | 5 000 000  | 4 059          | 0%         | Construction                      | Malmesbury       | Completed                               | None                                                   |
| 9           | Minisubstations: Swartland                                   | 4 900 000       | 4 930 000  | 4 930 000         | -            | 4 929 995       | 4 930 000  | 5              | 0%         | Supply of equipment               | Swartland Area   | Completed                               | None                                                   |
| Water       |                                                              |                 |            |                   |              |                 |            |                |            |                                   |                  |                                         |                                                        |
| 10          | Water: Replacement water reticulation network                | 4 933 800       | 8 183 800  | 8 183 800         | -            | 8 183 800       | 8 183 800  | -              | 0%         | Construction completion 100%      | Swartland Area   | Construction completion 100%            | None                                                   |
| Totals      |                                                              | 77 881 000      | 89 383 623 | 89 446 497        | 5 842 622    | 80 067 589      | 89 446 497 | 9 378 909      | 12%        |                                   |                  |                                         |                                                        |

### 3.2.4 PERFORMANCE INDICATORS

| WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June |                                                                                                |                     |                 |               |                    |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|---------------------|-----------------|---------------|--------------------|
| Description of financial indicator                                                                  | Basis of calculation                                                                           | Budget Year 2019/20 |                 |               |                    |
|                                                                                                     |                                                                                                | Original Budget     | Adjusted Budget | YearTD actual | Full Year Forecast |
| <b><u>Borrowing Management</u></b>                                                                  |                                                                                                |                     |                 |               |                    |
| Capital Charges to Operating Expenditure                                                            | Interest & principal paid/Operating Expenditure                                                | 4.5%                | 3.1%            | 2.1%          | 3.1%               |
| Borrowed funding of 'own' capital expenditure                                                       | Borrowings/Capital expenditure excl. transfers and grants                                      | 15.7%               | 0.0%            | 0.0%          | 0.0%               |
| <b><u>Safety of Capital</u></b>                                                                     |                                                                                                |                     |                 |               |                    |
| Debt to Equity                                                                                      | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves                           | 12.4%               | 10.3%           | 12.4%         | 10.3%              |
| Gearing                                                                                             | Long Term Borrowing/ Funds & Reserves                                                          | 62.1%               | 54.7%           | 61.5%         | 54.7%              |
| <b><u>Liquidity</u></b>                                                                             |                                                                                                |                     |                 |               |                    |
| Current Ratio                                                                                       | Current assets/current liabilities                                                             | 4:1                 | 5:1             | 4:1           | 5:1                |
| Liquidity Ratio                                                                                     | Monetary Assets/Current Liabilities                                                            | 3:1                 | 4:1             | 3:1           | 4:1                |
| <b><u>Revenue Management</u></b>                                                                    |                                                                                                |                     |                 |               |                    |
| Annual Debtors Collection Rate (Payment Level %)                                                    | Last 12 Mths Receipts/ Last 12 Mths Billing                                                    | 94.4%               | 96.3%           | 89.2%         | 96.3%              |
| <b><u>Creditors Management</u></b>                                                                  |                                                                                                |                     |                 |               |                    |
| Creditors System Efficiency                                                                         | % of Creditors Paid Within Terms (within MFMA s 65(e))                                         | 100.0%              | 100.0%          | 99.45%        | 100.0%             |
| <b><u>Funding of Provisions</u></b>                                                                 |                                                                                                |                     |                 |               |                    |
| Percentage Of Provisions Not Funded                                                                 | Unfunded Provisions/Total Provisions                                                           | n/a                 | 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         | 6.0%                | 6.0%            | 2.85%         | 6.0%               |
| Water Distribution Losses                                                                           | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 15.0%               | 18.0%           | 4.36%         | 18.0%              |
| Employee costs                                                                                      | Employee costs/Total Revenue - capital revenue                                                 | 28.9%               | 29.0%           | 29.0%         | 29.0%              |
| Repairs & Maintenance                                                                               | R&M/Total Revenue - capital revenue                                                            | 7.3%                | 7.5%            | 7.2%          | 7.5%               |
| Interest & Depreciation                                                                             | I&D/Total Revenue - capital revenue                                                            | 14.2%               | 13.3%           | 12.5%         | 13.3%              |
| <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                | 11.66           | 1.12          | 11.66              |
| ii. O/S Service Debtors to Revenue                                                                  | Total outstanding service debtors/annual revenue received for services                         | 16.6%               | 14.8%           | 14.6%         | 14.8%              |
| iii. Cost coverage                                                                                  | (Available cash + Investments)/monthly fixed operational expenditure                           | 11.2                | 9.50            | 5.94          | 9.50               |

**Note:** Ratios will improve more positively due to year-end transactions that must still be processed for June 2020.

- The annual debtors collection rate of **89.2%** 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. A different formulae is used here.
- The electricity & water distribution losses for April is being investigated and not correct. The investigation in this regard was hampered by the hard lockdown period and is still in the process of being finalised, effecting the correctness of June figures also.



## Section 4 – In-year budget statement tables

### 4.1 Monthly budget statements

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

| WC015 Swartland - Table C1 Monthly Budget Statement Summary - M12 June |                     |                   |                    |                    |                    |                     |                 |                    |
|------------------------------------------------------------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| Description                                                            | Budget Year 2019/20 |                   |                    |                    |                    |                     |                 |                    |
|                                                                        | Original Budget     | Adjusted Budget   | Monthly actual     | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| <b>R thousands</b>                                                     |                     |                   |                    |                    |                    |                     |                 |                    |
| <b><u>Financial Performance</u></b>                                    |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                         | 121 289             | 121 289           | 9 837              | 124 161            | 121 289            | 2 871               | 2%              | 121 289            |
| Service charges                                                        | 419 650             | 417 823           | 35 166             | 434 242            | 417 823            | 16 419              | 4%              | 417 823            |
| Investment revenue                                                     | 40 920              | 42 237            | 35 356             | 45 370             | 42 237             | 3 133               | 7%              | 42 237             |
| Transfers and subsidies                                                | 112 666             | 118 473           | –                  | 91 534             | 118 473            | (26 939)            | -23%            | 118 473            |
| Other own revenue                                                      | 57 170              | 63 852            | 1 937              | 28 067             | 63 852             | (35 785)            | -56%            | 63 852             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>751 695</b>      | <b>763 673</b>    | <b>82 296</b>      | <b>723 374</b>     | <b>763 673</b>     | <b>(40 299)</b>     | <b>-5%</b>      | <b>763 673</b>     |
| Employee costs                                                         | 217 514             | 221 560           | 16 483             | 209 708            | 221 303            | (11 594)            | -5%             | 221 560            |
| Remuneration of Councillors                                            | 11 112              | 11 112            | 913                | 10 891             | 11 114             | (223)               | -2%             | 11 112             |
| Depreciation & asset impairment                                        | 88 293              | 88 293            | (0)                | 77 024             | 88 288             | (11 264)            | -13%            | 88 293             |
| Finance charges                                                        | 18 581              | 13 156            | 6 266              | 13 057             | 13 156             | (99)                | -1%             | 13 156             |
| Materials and bulk purchases                                           | 262 380             | 262 817           | 23 940             | 223 402            | 262 425            | (39 024)            | -15%            | 262 817            |
| Transfers and subsidies                                                | 3 168               | 4 610             | 1 526              | 3 869              | 4 610              | (740)               | -16%            | 4 610              |
| Other expenditure                                                      | 136 810             | 156 277           | 13 456             | 91 314             | 156 929            | (65 615)            | -42%            | 156 277            |
| <b>Total Expenditure</b>                                               | <b>737 858</b>      | <b>757 824</b>    | <b>62 584</b>      | <b>629 265</b>     | <b>757 824</b>     | <b>(128 559)</b>    | <b>-17%</b>     | <b>757 824</b>     |
| <b>Surplus/(Deficit)</b>                                               | <b>13 838</b>       | <b>5 850</b>      | <b>19 712</b>      | <b>94 109</b>      | <b>5 850</b>       | <b>88 259</b>       | <b>1509%</b>    | <b>5 850</b>       |
| Transfers and subsidies - capital (monetary alloc                      | 67 161              | 78 451            | –                  | –                  | 78 451             | (78 451)            | -100%           | 78 451             |
| Contributions & Contributed assets                                     | –                   | 2 020             | 33                 | 1 701              | 2 020              | (319)               | -16%            | 2 020              |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>   | <b>80 999</b>       | <b>86 321</b>     | <b>19 745</b>      | <b>95 810</b>      | <b>86 321</b>      | <b>9 490</b>        | <b>11%</b>      | <b>86 321</b>      |
| Share of surplus/ (deficit) of associate                               | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| <b>Surplus/ (Deficit) for the year</b>                                 | <b>80 999</b>       | <b>86 321</b>     | <b>19 745</b>      | <b>95 810</b>      | <b>86 321</b>      | <b>9 490</b>        | <b>11%</b>      | <b>86 321</b>      |
| <b><u>Capital expenditure &amp; funds sources</u></b>                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                             | <b>143 858</b>      | <b>140 816</b>    | <b>32 393</b>      | <b>116 843</b>     | <b>140 816</b>     | <b>(23 973)</b>     | <b>-17%</b>     | <b>140 816</b>     |
| Capital transfers recognised                                           | 67 161              | 80 451            | 16 817             | 69 959             | 80 451             | (10 492)            | -13%            | 80 451             |
| Borrowing                                                              | 22 631              | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| Internally generated funds                                             | <b>54 065</b>       | <b>60 365</b>     | <b>15 576</b>      | <b>46 884</b>      | <b>60 365</b>      | <b>(13 480)</b>     | <b>-22%</b>     | <b>60 365</b>      |
| <b>Total sources of capital funds</b>                                  | <b>143 858</b>      | <b>140 816</b>    | <b>32 393</b>      | <b>116 843</b>     | <b>140 816</b>     | <b>(23 973)</b>     | <b>-17%</b>     | <b>140 816</b>     |
| <b><u>Financial position</u></b>                                       |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets                                                   | 705 447             | 728 239           |                    | 781 087            |                    |                     |                 | 728 239            |
| Total non current assets                                               | 2 010 958           | 2 015 733         |                    | 1 983 273          |                    |                     |                 | 2 015 733          |
| Total current liabilities                                              | 157 848             | 158 137           |                    | 181 441            |                    |                     |                 | 158 137            |
| Total non current liabilities                                          | 228 291             | 210 798           |                    | 216 385            |                    |                     |                 | 210 798            |
| Community wealth/Equity                                                | <b>2 330 266</b>    | <b>2 375 037</b>  |                    | <b>2 267 450</b>   |                    |                     |                 | <b>2 375 037</b>   |
| <b><u>Cash flows</u></b>                                               |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                         | 161 599             | 183 711           | (3 023)            | 660 383            | 183 711            | (476 672)           | -259%           | 183 711            |
| Net cash from (used) investing                                         | (143 658)           | (140 286)         | (2 050)            | 3 057              | (140 286)          | (143 342)           | 102%            | (140 286)          |
| Net cash from (used) financing                                         | 35 585              | (6 795)           | (35)               | (917)              | (6 795)            | (5 878)             | 87%             | (6 795)            |
| <b>Cash/cash equivalents at the month/year end</b>                     | <b>548 629</b>      | <b>561 958</b>    | <b>–</b>           | <b>662 523</b>     | <b>561 958</b>     | <b>(100 566)</b>    | <b>-18%</b>     | <b>531 733</b>     |
| <b>Debtors &amp; creditors analysis</b>                                | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b><u>Debtors Age Analysis</u></b>                                     |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                                 | 7 457               | 2 971             | 2 589              | 1 803              | 1 179              | 1 723               | 14 320          | 72 767             |
| <b><u>Creditors Age Analysis</u></b>                                   |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                                        | 39                  | 157               | –                  | 60                 | –                  | –                   | –               | 12 208             |

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

| WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June |                 |                     |                 |                |                |                |                  |                |                    |
|--------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|------------------|----------------|--------------------|
| Description                                                                                                        | 2018/19         | Budget Year 2019/20 |                 |                |                |                |                  |                |                    |
|                                                                                                                    | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                 |                 |                     |                 |                |                |                |                  |                |                    |
| <b>Revenue - Functional</b>                                                                                        |                 |                     |                 |                |                |                |                  |                |                    |
| <i><b>Governance and administration</b></i>                                                                        | <b>195 596</b>  | <b>205 893</b>      | <b>213 255</b>  | <b>45 859</b>  | <b>215 544</b> | <b>213 255</b> | <b>2 289</b>     | <b>1%</b>      | <b>213 255</b>     |
| Executive and council                                                                                              | 262             | 260                 | 290             | 41             | 265            | 290            | (25)             | -9%            | 290                |
| Finance and administration                                                                                         | 195 280         | 205 633             | 212 920         | 45 818         | 215 279        | 212 920        | 2 359            | 1%             | 212 920            |
| Internal audit                                                                                                     | 55              | -                   | 45              | -              | -              | 45             | (45)             | -100%          | 45                 |
| <i><b>Community and public safety</b></i>                                                                          | <b>93 449</b>   | <b>87 285</b>       | <b>104 692</b>  | <b>61</b>      | <b>4 423</b>   | <b>104 692</b> | <b>(100 268)</b> | <b>-96%</b>    | <b>104 692</b>     |
| Community and social services                                                                                      | 14 975          | 14 807              | 17 900          | 44             | 1 025          | 17 900         | (16 874)         | -94%           | 17 900             |
| Sport and recreation                                                                                               | 9 031           | 4 374               | 4 419           | (11)           | 2 975          | 4 419          | (1 444)          | -33%           | 4 419              |
| Public safety                                                                                                      | 37 961          | 35 215              | 39 212          | 12             | 239            | 39 212         | (38 973)         | -99%           | 39 212             |
| Housing                                                                                                            | 31 483          | 32 890              | 43 161          | 15             | 184            | 43 161         | (42 977)         | -100%          | 43 161             |
| Health                                                                                                             | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| <i><b>Economic and environmental services</b></i>                                                                  | <b>23 260</b>   | <b>17 836</b>       | <b>20 042</b>   | <b>1 048</b>   | <b>11 881</b>  | <b>20 042</b>  | <b>(8 161)</b>   | <b>-41%</b>    | <b>20 042</b>      |
| Planning and development                                                                                           | 3 586           | 3 586               | 3 592           | 289            | 4 205          | 3 592          | 613              | 17%            | 3 592              |
| Road transport                                                                                                     | 19 674          | 14 250              | 16 450          | 759            | 7 676          | 16 450         | (8 774)          | -53%           | 16 450             |
| Environmental protection                                                                                           | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| <i><b>Trading services</b></i>                                                                                     | <b>476 183</b>  | <b>507 814</b>      | <b>506 127</b>  | <b>35 358</b>  | <b>493 198</b> | <b>506 127</b> | <b>(12 929)</b>  | <b>-3%</b>     | <b>506 127</b>     |
| Energy sources                                                                                                     | 273 407         | 302 842             | 302 982         | 23 557         | 300 484        | 302 982        | (2 498)          | -1%            | 302 982            |
| Water management                                                                                                   | 91 418          | 77 935              | 77 108          | 5 815          | 82 883         | 77 108         | 5 776            | 7%             | 77 108             |
| Waste water management                                                                                             | 71 009          | 84 301              | 82 901          | 3 586          | 67 091         | 82 901         | (15 810)         | -19%           | 82 901             |
| Waste management                                                                                                   | 40 349          | 42 736              | 43 136          | 2 400          | 42 739         | 43 136         | (397)            | -1%            | 43 136             |
| <i><b>Other</b></i>                                                                                                | <b>26</b>       | <b>28</b>           | <b>28</b>       | <b>2</b>       | <b>28</b>      | <b>28</b>      | <b>(0)</b>       | <b>0%</b>      | <b>28</b>          |
| <b>Total Revenue - Functional</b>                                                                                  | <b>788 515</b>  | <b>818 856</b>      | <b>844 144</b>  | <b>82 329</b>  | <b>725 075</b> | <b>844 144</b> | <b>(119 069)</b> | <b>-14%</b>    | <b>844 144</b>     |
| <b>Expenditure - Functional</b>                                                                                    |                 |                     |                 |                |                |                |                  |                |                    |
| <i><b>Governance and administration</b></i>                                                                        | <b>104 760</b>  | <b>128 875</b>      | <b>129 308</b>  | <b>10 023</b>  | <b>108 989</b> | <b>129 037</b> | <b>(20 047)</b>  | <b>-16%</b>    | <b>129 308</b>     |
| Executive and council                                                                                              | 18 224          | 20 012              | 20 145          | 1 575          | 18 955         | 20 145         | (1 190)          | -6%            | 20 145             |
| Finance and administration                                                                                         | 84 957          | 107 120             | 107 213         | 8 299          | 88 418         | 106 906        | (18 487)         | -17%           | 107 213            |
| Internal audit                                                                                                     | 1 578           | 1 743               | 1 950           | 149            | 1 615          | 1 986          | (370)            | -19%           | 1 950              |
| <i><b>Community and public safety</b></i>                                                                          | <b>124 822</b>  | <b>108 211</b>      | <b>122 587</b>  | <b>8 824</b>   | <b>84 055</b>  | <b>122 872</b> | <b>(38 817)</b>  | <b>-32%</b>    | <b>122 587</b>     |
| Community and social services                                                                                      | 16 341          | 18 876              | 22 494          | 2 500          | 18 493         | 22 092         | (3 599)          | -16%           | 22 494             |
| Sport and recreation                                                                                               | 21 506          | 25 065              | 24 845          | 1 516          | 21 580         | 25 002         | (3 422)          | -14%           | 24 845             |
| Public safety                                                                                                      | 56 630          | 61 734              | 67 318          | 4 149          | 37 205         | 67 388         | (30 184)         | -45%           | 67 318             |
| Housing                                                                                                            | 30 345          | 2 536               | 7 930           | 659            | 6 777          | 8 390          | (1 613)          | -19%           | 7 930              |
| Health                                                                                                             | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| <i><b>Economic and environmental services</b></i>                                                                  | <b>69 194</b>   | <b>65 131</b>       | <b>66 777</b>   | <b>3 921</b>   | <b>61 174</b>  | <b>67 481</b>  | <b>(6 307)</b>   | <b>-9%</b>     | <b>66 777</b>      |
| Planning and development                                                                                           | 11 503          | 12 912              | 13 704          | 1 578          | 12 238         | 13 820         | (1 582)          | -11%           | 13 704             |
| Road transport                                                                                                     | 57 690          | 52 219              | 53 073          | 2 343          | 48 937         | 53 662         | (4 725)          | -9%            | 53 073             |
| Environmental protection                                                                                           | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| <i><b>Trading services</b></i>                                                                                     | <b>375 861</b>  | <b>434 163</b>      | <b>437 668</b>  | <b>39 779</b>  | <b>373 726</b> | <b>436 981</b> | <b>(63 255)</b>  | <b>-14%</b>    | <b>437 668</b>     |
| Energy sources                                                                                                     | 231 428         | 265 248             | 266 036         | 24 574         | 246 014        | 266 033        | (20 019)         | -8%            | 266 036            |
| Water management                                                                                                   | 53 596          | 64 259              | 65 825          | 3 339          | 35 658         | 66 088         | (30 430)         | -46%           | 65 825             |
| Waste water management                                                                                             | 57 391          | 68 142              | 64 831          | 8 671          | 57 543         | 64 567         | (7 024)          | -11%           | 64 831             |
| Waste management                                                                                                   | 33 445          | 36 515              | 40 976          | 3 194          | 34 511         | 40 293         | (5 782)          | -14%           | 40 976             |
| <i><b>Other</b></i>                                                                                                | <b>1 342</b>    | <b>1 477</b>        | <b>1 483</b>    | <b>37</b>      | <b>1 321</b>   | <b>1 453</b>   | <b>(133)</b>     | <b>-9%</b>     | <b>1 483</b>       |
| <b>Total Expenditure - Functional</b>                                                                              | <b>675 979</b>  | <b>737 858</b>      | <b>757 824</b>  | <b>62 584</b>  | <b>629 265</b> | <b>757 824</b> | <b>(128 559)</b> | <b>-17%</b>    | <b>757 824</b>     |
| <b>Surplus/ (Deficit) for the year</b>                                                                             | <b>112 536</b>  | <b>80 999</b>       | <b>86 321</b>   | <b>19 745</b>  | <b>95 810</b>  | <b>86 321</b>  | <b>9 490</b>     | <b>11%</b>     | <b>86 321</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) - M12 June |                 |                     |                 |                |                |                |                  |                |                    |
|------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|------------------|----------------|--------------------|
| Vote Description                                                                                                                   | 2018/19         | Budget Year 2019/20 |                 |                |                |                |                  |                |                    |
|                                                                                                                                    | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                 |                 |                     |                 |                |                |                |                  |                |                    |
| <b>Revenue by Vote</b>                                                                                                             |                 |                     |                 |                |                |                |                  |                |                    |
| Vote 1 - Corporate Services                                                                                                        | 9 988           | 10 953              | 11 015          | 2              | 569            | 11 015         | (10 447)         | -95%           | 11 015             |
| Vote 2 - Civil Services                                                                                                            | 227 926         | 213 095             | 212 952         | 11 918         | 194 826        | 212 952        | (18 126)         | -9%            | 212 952            |
| Vote 3 - Council                                                                                                                   | 262             | 260                 | 290             | 41             | 265            | 290            | (25)             | -9%            | 290                |
| Vote 4 - Electricity Services                                                                                                      | 282 509         | 302 842             | 302 982         | 23 557         | 300 484        | 302 982        | (2 498)          | -1%            | 302 982            |
| Vote 5 - Financial Services                                                                                                        | 193 702         | 204 060             | 211 121         | 45 747         | 214 142        | 211 121        | 3 020            | 1%             | 211 121            |
| Vote 6 - Development Services                                                                                                      | 43 374          | 43 562              | 55 938          | 293            | 6 941          | 55 938         | (48 997)         | -88%           | 55 938             |
| Vote 7 - Municipal Manager                                                                                                         | 55              | -                   | 45              | -              | -              | 45             | (45)             | -100%          | 45                 |
| Vote 8 - Protection Services                                                                                                       | 36 937          | 44 084              | 49 801          | 771            | 7 849          | 49 801         | (41 952)         | -84%           | 49 801             |
| <b>Total Revenue by Vote</b>                                                                                                       | <b>794 752</b>  | <b>818 856</b>      | <b>844 144</b>  | <b>82 329</b>  | <b>725 075</b> | <b>844 144</b> | <b>(119 069)</b> | <b>-14%</b>    | <b>844 144</b>     |
| <b>Expenditure by Vote</b>                                                                                                         |                 |                     |                 |                |                |                |                  |                |                    |
| Vote 1 - Corporate Services                                                                                                        | 29 944          | 31 437              | 33 248          | 2 304          | 28 526         | 33 248         | (4 722)          | -14%           | 33 248             |
| Vote 2 - Civil Services                                                                                                            | 243 340         | 255 238             | 259 762         | 20 083         | 205 815        | 259 916        | (54 101)         | -21%           | 259 762            |
| Vote 3 - Council                                                                                                                   | 15 113          | 16 973              | 17 073          | 1 323          | 15 828         | 17 073         | (1 246)          | -7%            | 17 073             |
| Vote 4 - Electricity Services                                                                                                      | 245 854         | 279 164             | 280 121         | 25 308         | 256 738        | 280 141        | (23 403)         | -8%            | 280 121            |
| Vote 5 - Financial Services                                                                                                        | 35 850          | 50 937              | 48 448          | 4 244          | 41 385         | 48 242         | (6 856)          | -14%           | 48 448             |
| Vote 6 - Development Services                                                                                                      | 48 865          | 24 568              | 30 076          | 2 640          | 25 528         | 30 078         | (4 550)          | -15%           | 30 076             |
| Vote 7 - Municipal Manager                                                                                                         | 6 721           | 7 208               | 7 470           | 558            | 6 876          | 7 470          | (594)            | -8%            | 7 470              |
| Vote 8 - Protection Services                                                                                                       | 56 530          | 72 332              | 81 626          | 6 124          | 48 569         | 81 656         | (33 088)         | -41%           | 81 626             |
| <b>Total Expenditure by Vote</b>                                                                                                   | <b>682 216</b>  | <b>737 858</b>      | <b>757 824</b>  | <b>62 584</b>  | <b>629 265</b> | <b>757 824</b> | <b>(128 559)</b> | <b>-17%</b>    | <b>757 824</b>     |
| <b>Surplus/ (Deficit) for the year</b>                                                                                             | <b>112 536</b>  | <b>80 999</b>       | <b>86 321</b>   | <b>19 745</b>  | <b>95 810</b>  | <b>86 321</b>  | <b>9 490</b>     | <b>11%</b>     | <b>86 321</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) - M12 June |                 |                     |                 |                |                |                |                  |                |                    |
|------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|------------------|----------------|--------------------|
| Description                                                                                                      | 2018/19         | Budget Year 2019/20 |                 |                |                |                |                  |                |                    |
|                                                                                                                  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                               |                 |                     |                 |                |                |                |                  |                |                    |
| <b>Revenue By Source</b>                                                                                         |                 |                     |                 |                |                |                |                  |                |                    |
| Property rates                                                                                                   | 114 880         | 121 289             | 121 289         | 9 837          | 124 161        | 121 289        | 2 871            | 2%             | 121 289            |
| Service charges - electricity revenue                                                                            | 263 661         | 290 458             | 290 458         | 23 547         | 297 026        | 290 458        | 6 569            | 2%             | 290 458            |
| Service charges - water revenue                                                                                  | 59 743          | 56 497              | 55 670          | 5 710          | 65 879         | 55 670         | 10 208           | 18%            | 55 670             |
| Service charges - sanitation revenue                                                                             | 40 114          | 45 538              | 44 138          | 3 627          | 43 874         | 44 138         | (264)            | -1%            | 44 138             |
| Service charges - refuse revenue                                                                                 | 25 623          | 27 157              | 27 557          | 2 281          | 27 463         | 27 557         | (94)             | 0%             | 27 557             |
| Rental of facilities and equipment                                                                               | 1 529           | 1 586               | 1 606           | 71             | 1 500          | 1 606          | (105)            | -7%            | 1 606              |
| Interest earned - external investments                                                                           | 40 174          | 40 920              | 42 237          | 35 356         | 45 370         | 42 237         | 3 133            | 7%             | 42 237             |
| Interest earned - outstanding debtors                                                                            | 2 615           | 2 799               | 3 101           | 201            | 2 254          | 3 101          | (847)            | -27%           | 3 101              |
| Dividends received                                                                                               | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| Fines, penalties and forfeits                                                                                    | 27 703          | 32 800              | 32 800          | 10             | 253            | 32 800         | (32 547)         | -99%           | 32 800             |
| Licences and permits                                                                                             | 4 030           | 4 122               | 4 524           | 288            | 3 562          | 4 524          | (961)            | -21%           | 4 524              |
| Agency services                                                                                                  | 4 373           | 4 300               | 4 600           | 455            | 3 940          | 4 600          | (660)            | -14%           | 4 600              |
| Transfers and subsidies                                                                                          | 130 093         | 112 666             | 118 473         | -              | 91 534         | 118 473        | (26 939)         | -23%           | 118 473            |
| Other revenue                                                                                                    | 12 369          | 11 364              | 11 579          | 912            | 11 450         | 11 579         | (129)            | -1%            | 11 579             |
| Gains on disposal of PPE                                                                                         | 15 245          | 200                 | 5 642           | -              | 5 106          | 5 642          | (536)            | -10%           | 5 642              |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                             | <b>742 152</b>  | <b>751 695</b>      | <b>763 673</b>  | <b>82 296</b>  | <b>723 374</b> | <b>763 673</b> | <b>(40 299)</b>  | <b>-5%</b>     | <b>763 673</b>     |
| <b>Expenditure By Type</b>                                                                                       |                 |                     |                 |                |                |                |                  |                |                    |
| Employee related costs                                                                                           | 193 878         | 217 514             | 221 560         | 16 483         | 209 708        | 221 303        | (11 594)         | -5%            | 221 560            |
| Remuneration of councillors                                                                                      | 10 369          | 11 112              | 11 112          | 913            | 10 891         | 11 114         | (223)            | -2%            | 11 112             |
| Debt impairment                                                                                                  | 32 709          | 35 285              | 43 184          | 1 552          | 3 726          | 43 184         | (39 458)         | -91%           | 43 184             |
| Depreciation & asset impairment                                                                                  | 86 831          | 88 293              | 88 293          | (0)            | 77 024         | 88 288         | (11 264)         | -13%           | 88 293             |
| Finance charges                                                                                                  | 14 278          | 18 581              | 13 156          | 6 266          | 13 057         | 13 156         | (99)             | -1%            | 13 156             |
| Bulk purchases                                                                                                   | 194 308         | 227 700             | 227 700         | 22 534         | 210 267        | 227 400        | (17 133)         | -8%            | 227 700            |
| Other materials                                                                                                  | 25 940          | 34 680              | 35 117          | 1 406          | 13 135         | 35 025         | (21 890)         | -62%           | 35 117             |
| Contracted services                                                                                              | 86 794          | 62 217              | 68 684          | 8 810          | 59 107         | 69 376         | (10 269)         | -15%           | 68 684             |
| Transfers and subsidies                                                                                          | 2 565           | 3 168               | 4 610           | 1 526          | 3 869          | 4 610          | (740)            | -16%           | 4 610              |
| Other expenditure                                                                                                | 26 098          | 38 308              | 35 256          | 3 074          | 27 668         | 35 217         | (7 549)          | -21%           | 35 256             |
| Loss on disposal of PPE                                                                                          | 2 209           | 1 000               | 9 153           | 21             | 813            | 9 153          | (8 339)          | -91%           | 9 153              |
| <b>Total Expenditure</b>                                                                                         | <b>675 979</b>  | <b>737 858</b>      | <b>757 824</b>  | <b>62 584</b>  | <b>629 265</b> | <b>757 824</b> | <b>(128 559)</b> | <b>-17%</b>    | <b>757 824</b>     |
| <b>Surplus/(Deficit)</b>                                                                                         | <b>66 173</b>   | <b>13 838</b>       | <b>5 850</b>    | <b>19 712</b>  | <b>94 109</b>  | <b>5 850</b>   | <b>88 259</b>    | <b>0</b>       | <b>5 850</b>       |
| Transfers and subsidies - capital (monetary)                                                                     | 46 363          | 67 161              | 78 451          | -              | -              | 78 451         | (78 451)         | (0)            | 78 451             |
| Transfers and subsidies - capital (monetary)                                                                     | -               | -                   | 2 020           | 33             | 1 701          | 2 020          | (319)            | (0)            | 2 020              |
| 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>86 321</b>   | <b>19 745</b>  | <b>95 810</b>  | <b>86 321</b>  |                  |                | <b>86 321</b>      |
| <b>Surplus/(Deficit) attributable to municipality</b>                                                            | <b>112 536</b>  | <b>80 999</b>       | <b>86 321</b>   | <b>19 745</b>  | <b>95 810</b>  | <b>86 321</b>  |                  |                | <b>86 321</b>      |
| Share of surplus/ (deficit) of associate                                                                         | -               | -                   | -               | -              | -              | -              |                  |                | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                           | <b>112 536</b>  | <b>80 999</b>       | <b>86 321</b>   | <b>19 745</b>  | <b>95 810</b>  | <b>86 321</b>  |                  |                | <b>86 321</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) - M12 June |                 |                     |                 |                |                |                |                 |                |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Vote Description                                                                                                                             | 2018/19         | Budget Year 2019/20 |                 |                |                |                |                 |                |                    |
|                                                                                                                                              | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                           |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Multi-Year expenditure appropriation</b>                                                                                                  |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 2 - Civil Services                                                                                                                      | 25 926          | 48 563              | 26 290          | 11 496         | 22 962         | 26 290         | (3 328)         | -13%           | 26 290             |
| Vote 4 - Electricity Services                                                                                                                | 3 000           | 10 400              | 12 175          | 2 017          | 10 917         | 12 175         | (1 258)         | -10%           | 12 175             |
| Vote 6 - Development Services                                                                                                                | 7 417           | 38 680              | 47 099          | 7 754          | 35 524         | 47 099         | (11 575)        | -25%           | 47 099             |
| <b>Total Capital Multi-year expenditure</b>                                                                                                  | <b>36 343</b>   | <b>97 643</b>       | <b>85 563</b>   | <b>21 267</b>  | <b>69 403</b>  | <b>85 563</b>  | <b>(16 161)</b> | <b>-19%</b>    | <b>85 563</b>      |
| <b>Single Year expenditure appropriation</b>                                                                                                 |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - Corporate Services                                                                                                                  | 2 523           | 128                 | 2 228           | 2 092          | 2 166          | 2 228          | (62)            | -3%            | 2 228              |
| Vote 2 - Civil Services                                                                                                                      | 24 252          | 34 370              | 38 543          | 8 196          | 34 032         | 38 543         | (4 511)         | -12%           | 38 543             |
| Vote 3 - Council                                                                                                                             | 8               | 10                  | 3               | -              | 2              | 3              | (1)             | -21%           | 3                  |
| Vote 4 - Electricity Services                                                                                                                | 12 804          | 9 484               | 11 044          | 436            | 9 834          | 11 044         | (1 210)         | -11%           | 11 044             |
| Vote 5 - Financial Services                                                                                                                  | 5 715           | 46                  | 63              | -              | 63             | 63             | 0               | 0%             | 63                 |
| Vote 6 - Development Services                                                                                                                | 4 795           | 1 166               | 1 667           | 7              | 62             | 1 667          | (1 605)         | -96%           | 1 667              |
| Vote 7 - Municipal Manager                                                                                                                   | 4               | 10                  | -               | -              | -              | -              | -               | -              | -                  |
| Vote 8 - Protection Services                                                                                                                 | 5 589           | 1 002               | 1 705           | 395            | 1 282          | 1 705          | (423)           | -25%           | 1 705              |
| <b>Total Capital single-year expenditure</b>                                                                                                 | <b>55 689</b>   | <b>46 215</b>       | <b>55 252</b>   | <b>11 126</b>  | <b>47 440</b>  | <b>55 252</b>  | <b>(7 812)</b>  | <b>-14%</b>    | <b>55 252</b>      |
| <b>Total Capital Expenditure</b>                                                                                                             | <b>92 031</b>   | <b>143 858</b>      | <b>140 816</b>  | <b>32 393</b>  | <b>116 843</b> | <b>140 816</b> | <b>(23 973)</b> | <b>-17%</b>    | <b>140 816</b>     |
| <b>Capital Expenditure - Functional Classification</b>                                                                                       |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Governance and administration</b>                                                                                                         | <b>9 385</b>    | <b>5 931</b>        | <b>7 425</b>    | <b>3 220</b>   | <b>7 030</b>   | <b>7 425</b>   | <b>(395)</b>    | <b>-5%</b>     | <b>7 425</b>       |
| Executive and council                                                                                                                        | 12              | 20                  | 3               | -              | 2              | 3              | (1)             | -21%           | 3                  |
| Finance and administration                                                                                                                   | 9 373           | 5 911               | 7 422           | 3 220          | 7 028          | 7 422          | (394)           | -5%            | 7 422              |
| <b>Community and public safety</b>                                                                                                           | <b>21 222</b>   | <b>4 840</b>        | <b>7 995</b>    | <b>2 321</b>   | <b>4 987</b>   | <b>7 971</b>   | <b>(2 984)</b>  | <b>-37%</b>    | <b>7 995</b>       |
| Community and social services                                                                                                                | 1 079           | 910                 | 210             | 42             | 100            | 210            | (110)           | -53%           | 210                |
| Sport and recreation                                                                                                                         | 14 555          | 2 928               | 6 080           | 1 885          | 3 606          | 6 056          | (2 450)         | -40%           | 6 080              |
| Public safety                                                                                                                                | 5 589           | 1 002               | 1 705           | 395            | 1 282          | 1 705          | (423)           | -25%           | 1 705              |
| <b>Economic and environmental services</b>                                                                                                   | <b>19 911</b>   | <b>55 552</b>       | <b>43 016</b>   | <b>12 018</b>  | <b>36 430</b>  | <b>43 197</b>  | <b>(6 767)</b>  | <b>-16%</b>    | <b>43 016</b>      |
| Planning and development                                                                                                                     | 3 403           | 34 058              | 9 650           | 936            | 3 916          | 8 070          | (4 154)         | -51%           | 9 650              |
| Road transport                                                                                                                               | 16 509          | 21 494              | 33 366          | 11 083         | 32 514         | 35 127         | (2 613)         | -7%            | 33 366             |
| <b>Trading services</b>                                                                                                                      | <b>41 512</b>   | <b>77 535</b>       | <b>82 380</b>   | <b>14 833</b>  | <b>68 396</b>  | <b>82 222</b>  | <b>(13 827)</b> | <b>-17%</b>    | <b>82 380</b>      |
| Energy sources                                                                                                                               | 15 203          | 19 244              | 22 459          | 2 131          | 20 022         | 22 459         | (2 437)         | -11%           | 22 459             |
| Water management                                                                                                                             | 14 797          | 7 145               | 17 180          | 689            | 14 642         | 17 180         | (2 537)         | -15%           | 17 180             |
| Waste water management                                                                                                                       | 9 031           | 44 628              | 37 475          | 11 917         | 28 781         | 37 318         | (8 537)         | -23%           | 37 475             |
| Waste management                                                                                                                             | 2 482           | 6 518               | 5 266           | 96             | 4 951          | 5 266          | (315)           | -6%            | 5 266              |
| <b>Other</b>                                                                                                                                 |                 | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Capital Expenditure - Functional Classification</b>                                                                                 | <b>92 031</b>   | <b>143 858</b>      | <b>140 816</b>  | <b>32 393</b>  | <b>116 843</b> | <b>140 816</b> | <b>(23 973)</b> | <b>-17%</b>    | <b>140 816</b>     |
| <b>Funded by:</b>                                                                                                                            |                 |                     |                 |                |                |                |                 |                |                    |
| National Government                                                                                                                          | 31 975          | 30 301              | 30 301          | 5 600          | 30 296         | 30 301         | (5)             | 0%             | 30 301             |
| Provincial Government                                                                                                                        | 13 863          | 36 860              | 48 150          | 9 596          | 37 804         | 48 150         | (10 346)        | -21%           | 48 150             |
| Other transfers and grants                                                                                                                   | 458             | -                   | 2 000           | 1 621          | 1 859          | 2 000          | (141)           | -7%            | 2 000              |
| <b>Transfers recognised - capital</b>                                                                                                        | <b>46 297</b>   | <b>67 161</b>       | <b>80 451</b>   | <b>16 817</b>  | <b>69 959</b>  | <b>80 451</b>  | <b>(10 492)</b> | <b>-13%</b>    | <b>80 451</b>      |
| <b>Borrowing</b>                                                                                                                             | <b>-</b>        | <b>22 631</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>           |
| <b>Internally generated funds</b>                                                                                                            | <b>45 735</b>   | <b>54 065</b>       | <b>60 365</b>   | <b>15 576</b>  | <b>46 884</b>  | <b>60 365</b>  | <b>(13 480)</b> | <b>-22%</b>    | <b>60 365</b>      |
| <b>Total Capital Funding</b>                                                                                                                 | <b>92 031</b>   | <b>143 858</b>      | <b>140 816</b>  | <b>32 393</b>  | <b>116 843</b> | <b>140 816</b> | <b>(23 973)</b> | <b>-17%</b>    | <b>140 816</b>     |

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

| WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M12 June |                  |                     |                  |                  |                    |
|-------------------------------------------------------------------------------------|------------------|---------------------|------------------|------------------|--------------------|
| Description                                                                         | 2018/19          | Budget Year 2019/20 |                  |                  |                    |
|                                                                                     | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | Full Year Forecast |
| <b>R thousands</b>                                                                  |                  |                     |                  |                  |                    |
| <b><u>ASSETS</u></b>                                                                |                  |                     |                  |                  |                    |
| <b>Current assets</b>                                                               |                  |                     |                  |                  |                    |
| Cash                                                                                | 525 985          | 548 629             | 561 958          | 618 965          | 561 958            |
| Call investment deposits                                                            | –                | –                   | –                | 12 000           | –                  |
| Consumer debtors                                                                    | 61 631           | 124 460             | 113 078          | 68 554           | 113 078            |
| Other debtors                                                                       | 46 334           | 16 664              | 34 167           | 39 750           | 34 167             |
| Current portion of long-term receivables                                            | 48               | –                   | 47               | 47               | 47                 |
| Inventory                                                                           | 17 634           | 15 694              | 18 989           | 41 771           | 18 989             |
| <b>Total current assets</b>                                                         | <b>651 631</b>   | <b>705 447</b>      | <b>728 239</b>   | <b>781 087</b>   | <b>728 239</b>     |
| <b>Non current assets</b>                                                           |                  |                     |                  |                  |                    |
| Long-term receivables                                                               | 3                | –                   | 2                | 11               | 2                  |
| Investments                                                                         | –                | –                   | –                | –                | –                  |
| Investment property                                                                 | 45 091           | 48 621              | 44 232           | 45 080           | 44 232             |
| Investments in Associate                                                            | –                | –                   | –                | –                | –                  |
| Property, plant and equipment                                                       | 1 905 800        | 1 961 379           | 1 969 852        | 1 936 108        | 1 969 852          |
| Biological                                                                          | –                | –                   | –                | –                | –                  |
| Intangible                                                                          | 1 185            | 188                 | 527              | 954              | 527                |
| Other non-current assets                                                            | 1 120            | 770                 | 1 120            | 1 120            | 1 120              |
| <b>Total non current assets</b>                                                     | <b>1 953 198</b> | <b>2 010 958</b>    | <b>2 015 733</b> | <b>1 983 273</b> | <b>2 015 733</b>   |
| <b>TOTAL ASSETS</b>                                                                 | <b>2 604 830</b> | <b>2 716 405</b>    | <b>2 743 973</b> | <b>2 764 360</b> | <b>2 743 973</b>   |
| <b><u>LIABILITIES</u></b>                                                           |                  |                     |                  |                  |                    |
| <b>Current liabilities</b>                                                          |                  |                     |                  |                  |                    |
| Bank overdraft                                                                      | –                | –                   | –                | –                | –                  |
| Borrowing                                                                           | 9 689            | 13 298              | 10 018           | –                | 10 018             |
| Consumer deposits                                                                   | 12 751           | 11 224              | 14 447           | 13 873           | 14 447             |
| Trade and other payables                                                            | 95 253           | 124 442             | 126 190          | 163 217          | 126 190            |
| Provisions                                                                          | 8 531            | 8 884               | 7 482            | 4 351            | 7 482              |
| <b>Total current liabilities</b>                                                    | <b>126 224</b>   | <b>157 848</b>      | <b>158 137</b>   | <b>181 441</b>   | <b>158 137</b>     |
| <b>Non current liabilities</b>                                                      |                  |                     |                  |                  |                    |
| Borrowing                                                                           | 119 987          | 151 735             | 107 983          | 117 929          | 107 983            |
| Provisions                                                                          | 98 455           | 76 556              | 102 815          | 98 455           | 102 815            |
| <b>Total non current liabilities</b>                                                | <b>218 443</b>   | <b>228 291</b>      | <b>210 798</b>   | <b>216 385</b>   | <b>210 798</b>     |
| <b>TOTAL LIABILITIES</b>                                                            | <b>344 667</b>   | <b>386 139</b>      | <b>368 935</b>   | <b>397 825</b>   | <b>368 935</b>     |
| <b>NET ASSETS</b>                                                                   | <b>2 260 163</b> | <b>2 330 266</b>    | <b>2 375 037</b> | <b>2 366 534</b> | <b>2 375 037</b>   |
| <b><u>COMMUNITY WEALTH/EQUITY</u></b>                                               |                  |                     |                  |                  |                    |
| Accumulated Surplus/(Deficit)                                                       | 2 068 344        | 2 086 039           | 2 177 583        | 2 075 631        | 2 177 583          |
| Reserves                                                                            | 191 819          | 244 227             | 197 455          | 191 819          | 197 455            |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                                                | <b>2 260 163</b> | <b>2 330 266</b>    | <b>2 375 037</b> | <b>2 267 450</b> | <b>2 375 037</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. Year-end transactions must still be processed for June 2020.

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

| WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M12 June |                 |                     |                  |                |                |                  |                  |                |                    |
|----------------------------------------------------------------------------|-----------------|---------------------|------------------|----------------|----------------|------------------|------------------|----------------|--------------------|
| Description                                                                | 2018/19         | Budget Year 2019/20 |                  |                |                |                  |                  |                |                    |
|                                                                            | Audited Outcome | Original Budget     | Adjusted Budget  | Monthly actual | YearTD actual  | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| R thousands                                                                |                 |                     |                  |                |                |                  |                  |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                                 |                 |                     |                  |                |                |                  |                  |                |                    |
| <b>Receipts</b>                                                            |                 |                     |                  |                |                |                  |                  |                |                    |
| Property rates                                                             | 114 880         | 115 225             | 120 517          | 8 730          | 96 752         | 120 517          | (23 765)         | -20%           | 120 517            |
| Service charges                                                            | 389 141         | 395 843             | 398 727          | 37 028         | 401 241        | 398 727          | 2 514            | 1%             | 398 727            |
| Other revenue                                                              | 52 934          | 29 572              | 29 586           | 1 355          | 447 471        | 29 586           | 417 884          | 1412%          | 29 586             |
| Government - operating                                                     | 130 093         | 112 666             | 118 473          | -              | 109 500        | 118 473          | (8 973)          | -8%            | 118 473            |
| Government - capital                                                       | 45 838          | 67 161              | 80 451           | 1 119          | 60 771         | 80 451           | (19 680)         | -24%           | 80 451             |
| Interest                                                                   | 40 174          | 43 719              | 45 338           | 279            | 5 628          | 45 338           | (39 710)         | -88%           | 45 338             |
| Dividends                                                                  | -               | -                   | -                | -              | -              | -                | -                | -              | -                  |
| <b>Payments</b>                                                            |                 |                     |                  |                |                |                  |                  |                |                    |
| Suppliers and employees                                                    | (585 585)       | (580 837)           | (591 616)        | (45 311)       | (448 327)      | (591 616)        | (143 288)        | 24%            | (591 616)          |
| Finance charges                                                            | (14 278)        | (18 581)            | (13 156)         | (5 922)        | (12 353)       | (13 156)         | (803)            | 6%             | (13 156)           |
| Transfers and Grants                                                       | (2 565)         | (3 168)             | (4 610)          | (300)          | (300)          | (4 610)          | (4 310)          | 93%            | (4 610)            |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>                           | <b>170 634</b>  | <b>161 599</b>      | <b>183 711</b>   | <b>(3 023)</b> | <b>660 383</b> | <b>183 711</b>   | <b>(476 672)</b> | <b>-259%</b>   | <b>183 711</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                |                 |                     |                  |                |                |                  |                  |                |                    |
| <b>Receipts</b>                                                            |                 |                     |                  |                |                |                  |                  |                |                    |
| Proceeds on disposal of PPE                                                | 1 469           | 200                 | 532              | -              | 5 106          | 532              | 4 574            | 860%           | 532                |
| Decrease (Increase) in non-current debtors                                 | (8 013)         | -                   | -                | -              | -              | -                | -                | -              | -                  |
| Decrease (increase) other non-current receivables                          | (2 261)         | -                   | (2)              | -              | 1              | (2)              | 3                | -131%          | (2)                |
| Decrease (increase) in non-current investments                             | -               | -                   | -                | -              | -              | -                | -                | -              | -                  |
| <b>Payments</b>                                                            |                 |                     |                  |                |                |                  |                  |                |                    |
| Capital assets                                                             | (86 933)        | (143 858)           | (140 816)        | (2 050)        | (2 050)        | (140 816)        | (138 766)        | 99%            | (140 816)          |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>                           | <b>(95 738)</b> | <b>(143 658)</b>    | <b>(140 286)</b> | <b>(2 050)</b> | <b>3 057</b>   | <b>(140 286)</b> | <b>(143 342)</b> | <b>102%</b>    | <b>(140 286)</b>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                |                 |                     |                  |                |                |                  |                  |                |                    |
| <b>Receipts</b>                                                            |                 |                     |                  |                |                |                  |                  |                |                    |
| Short term loans                                                           | -               | -                   | -                | -              | -              | -                | -                | -              | -                  |
| Borrowing long term/refinancing                                            | -               | 50 000              | -                | -              | -              | -                | -                | -              | -                  |
| Increase (decrease) in consumer deposits                                   | 975             | 236                 | 3 223            | (35)           | (917)          | 3 223            | 2 307            | 72%            | 3 223              |
| <b>Payments</b>                                                            |                 |                     |                  |                |                |                  |                  |                |                    |
| Repayment of borrowing                                                     | (10 686)        | (14 651)            | (10 018)         | -              | -              | (10 018)         | (10 018)         | 100%           | (10 018)           |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>                           | <b>(9 711)</b>  | <b>35 585</b>       | <b>(6 795)</b>   | <b>(35)</b>    | <b>(917)</b>   | <b>(6 795)</b>   | <b>(5 878)</b>   | <b>87%</b>     | <b>(6 795)</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>                               | <b>65 185</b>   | <b>53 526</b>       | <b>36 631</b>    | <b>(5 108)</b> | <b>662 523</b> | <b>36 631</b>    |                  |                | <b>36 631</b>      |
| Cash/cash equivalents at beginning:                                        | 460 799         | 495 102             | 525 327          |                |                | 525 327          |                  |                | 525 327            |
| Cash/cash equivalents at month/year end:                                   | 525 985         | 548 629             | 561 958          |                | 662 523        | 561 958          |                  |                | 561 958            |

The Year TD actual for Other Revenue includes investments made and matured during the financial year. The YTD actual for Cash/cash equivalents at month/year end includes investments to a total of **R544 884 000** that matured. Year-end transactions must still be processed for June 2020.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Debtors' analysis**

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

| WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June |         |                     |            |            |             |             |             |              |          |        |                    |                                              |                                             |
|-------------------------------------------------------------------------------------------|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|--------|--------------------|----------------------------------------------|---------------------------------------------|
| Description                                                                               | NT Code | Budget Year 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    | 7 167               | 1 197      | 704        | 898         | 709         | 466         | 595          | 3 166    | 14 901 | 5 835              | –                                            | –                                           |
| Trade and Other Receivables from Exchange Transactions - Electricity                      | 1300    | 20 005              | 2 240      | 548        | 312         | 127         | 83          | 114          | 927      | 24 357 | 1 564              | –                                            | –                                           |
| Receivables from Non-exchange Transactions - Property Rates                               | 1400    | 7 908               | 2 165      | 883        | 700         | 487         | 338         | 541          | 5 825    | 18 848 | 7 892              | –                                            | –                                           |
| Receivables from Exchange Transactions - Waste Water Management                           | 1500    | 3 183               | 1 055      | 453        | 362         | 252         | 152         | 242          | 2 210    | 7 910  | 3 219              | –                                            | –                                           |
| Receivables from Exchange Transactions - Waste Management                                 | 1600    | 2 431               | 781        | 374        | 309         | 224         | 139         | 230          | 2 191    | 6 679  | 3 093              | –                                            | –                                           |
| Receivables from Exchange Transactions - Property Rental Debtors                          | 1700    | 31                  | 20         | 9          | 6           | 3           | 1           | 0            | 1        | 71     | 12                 | –                                            | –                                           |
| Interest on Arrear Debtor Accounts                                                        | 1810    | –                   | –          | –          | –           | –           | –           | –            | –        | –      | –                  | –                                            | –                                           |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure                   | 1820    | –                   | –          | –          | –           | –           | –           | –            | –        | –      | –                  | –                                            | –                                           |
| Other                                                                                     | 1900    | –                   | –          | –          | –           | –           | –           | –            | –        | –      | –                  | –                                            | –                                           |
| Total By Income Source                                                                    | 2000    | 40 725              | 7 457      | 2 971      | 2 589       | 1 803       | 1 179       | 1 723        | 14 320   | 72 767 | 21 614             | –                                            | –                                           |
| 2018/19 - totals only                                                                     |         | 37 436              | 7 160      | 931        | 746         | 1 882       | 835         | 2 044        | 10 570   | 61 604 | 16 078             |                                              |                                             |
| Debtors Age Analysis By Customer Group                                                    |         |                     |            |            |             |             |             |              |          |        |                    |                                              |                                             |
| Organs of State                                                                           | 2200    | 1 566               | 127        | 64         | 60          | 29          | 22          | 40           | 239      | 2 146  | 389                | –                                            | –                                           |
| Commercial                                                                                | 2300    | 16 643              | 1 090      | 382        | 229         | 116         | 129         | 230          | 723      | 19 542 | 1 427              | –                                            | –                                           |
| Households                                                                                | 2400    | 22 515              | 6 240      | 2 525      | 2 300       | 1 658       | 1 028       | 1 454        | 13 358   | 51 078 | 19 798             | –                                            | –                                           |
| Other                                                                                     | 2500    | –                   | –          | –          | –           | –           | –           | –            | –        | –      | –                  | –                                            | –                                           |
| Total By Customer Group                                                                   | 2600    | 40 725              | 7 457      | 2 971      | 2 589       | 1 803       | 1 179       | 1 723        | 14 320   | 72 767 | 21 614             | –                                            |                                             |

Total Debtors has decreased from **R 75 021 400** in May 2020 to **R 72 766 765** in June 2020. The aforementioned totals include the current billing not due yet. See 0-30 days in this regard.

The monthly service collection rate for June 2020 was **104.28%** compared to **97.74%** in May 2020. (Amounts received in the 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 - M12 June |            |                     |                 |                 |                  |                   |                   |                      |                |        |                                   |
|---------------------------------------------------------------------------------------------|------------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|--------|-----------------------------------|
| Description                                                                                 | NT<br>Code | Budget Year 2019/20 |                 |                 |                  |                   |                   |                      |                |        | Prior year                        |
|                                                                                             |            | 0 -<br>30 Days      | 31 -<br>60 Days | 61 -<br>90 Days | 91 -<br>120 Days | 121 -<br>150 Days | 151 -<br>180 Days | 181 Days -<br>1 Year | Over 1<br>Year | Total  | totals for chart<br>(same period) |
| 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       | 11 952              | 39              | 157             | –                | 60                | –                 | –                    | –              | 12 208 | 21 082                            |
| Auditor General                                                                             | 0800       | –                   | –               | –               | –                | –                 | –                 | –                    | –              | –      | –                                 |
| Other                                                                                       | 0900       | –                   | –               | –               | –                | –                 | –                 | –                    | –              | –      | –                                 |
| Total By Customer Type                                                                      | 1000       | 11 952              | 39              | 157             | –                | 60                | –                 | –                    | –              | 12 208 | 18 837                            |

| Outstanding creditors: 30 days and older |                    |                    |                                                 |                                             |
|------------------------------------------|--------------------|--------------------|-------------------------------------------------|---------------------------------------------|
| Name of supplier                         | Outstanding Amount | Invoice(s) date(s) | Dispute/Reason for non-payment                  | Remedial action                             |
| CORMAR INDUSTRIES                        | R 154 331.40       | 14.04.2020         | Dispute with the work that is not satisfactory. | Invoice to be paid once dispute is handled. |
| KOORDOM CLEANING SERVICES                | R 2 950.00         | 16.04.2020         | Dispute with the work that is not satisfactory. | Invoice to be paid once dispute is handled. |
| KOORDOM CLEANING SERVICES                | R 1 950.00         | 10.04.2020         | Dispute with the work that is not satisfactory. | Invoice to be paid once dispute is handled. |
| SIYAKHATHALA SAFETY                      | R 3 284.56         | 17.03.2020         | Invoice matched wrong order .                   | Awaiting on credit note from supplier.      |
| WESKUS DISRTICT MUNICIPALITY             | R 57 953.11        | 30.06.2019         | Query on the water meters (DC)                  | To be paid once query is resolved.          |

### COVID-19: Emergency Purchases for June 2020

| DEVIATIONS: COVID-19 RELATED JUNE 2020                 |                     |                |                      |                   |
|--------------------------------------------------------|---------------------|----------------|----------------------|-------------------|
| Supplier Name                                          | Purchase Order Date | Deviation Type | Department           | Total             |
| Unibuilding Service & Maintenance                      | 2020-06-19          | Emergency Item | Protection Services  | 3 125.00          |
| N EN A KOEGELENBERG t/a PICK N PAY RIEBEEKWES          | 2020-06-26          | Emergency Item | Development Services | 237 488.00        |
| YUNUS TAMBAY t/a Uni Building Services and Maintenance | 2020-06-05          | Emergency Item | Protection Services  | 32 104.00         |
| AST AFRICA TRADING 368 t/a MALMESBURY SUPERSPAR        | 2020-06-09          | Emergency Item | Development Services | 265 515.25        |
| Thompson Trust                                         | 2020-06-29          | Emergency Item | Corporate Services   | 35 000.00         |
|                                                        |                     |                |                      | <b>573 232.25</b> |

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

| WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June |                         |                       |                                   |                                       |                               |                                 |                    |                            |                                             |                      |                    |
|---------------------------------------------------------------------------------------------------|-------------------------|-----------------------|-----------------------------------|---------------------------------------|-------------------------------|---------------------------------|--------------------|----------------------------|---------------------------------------------|----------------------|--------------------|
| Investments by maturity<br>Name of institution &<br>investment ID                                 | Period of<br>Investment | Type of<br>Investment | Capital<br>Guarantee<br>(Yes/ No) | Variable or<br>Fixed<br>interest rate | Interest<br>Rate <sup>a</sup> | Expiry date<br>of<br>investment | Opening<br>balance | Interest to be<br>realised | Partial /<br>Premature<br>Withdrawal<br>(4) | Investment<br>Top Up | Closing<br>Balance |
| R thousands                                                                                       | Yrs/Months              |                       |                                   |                                       |                               |                                 |                    |                            |                                             |                      |                    |
| <b><u>Municipality</u></b>                                                                        |                         |                       |                                   |                                       |                               |                                 |                    |                            |                                             |                      |                    |
| STANDARD BANK                                                                                     | 63 Days                 | Fixed                 | Yes                               | Fixed                                 | 7.68%                         | 02/09/2019                      | 60 000             | 795                        | (60 795)                                    | –                    | –                  |
| STANDARD BANK                                                                                     | n/a                     | Call Account          | Yes                               | Variable                              | 4.95%                         | 23/09/2019                      | 12 000             | 395                        | (12 395)                                    | –                    | –                  |
| NED BANK                                                                                          | 81 Days                 | Fixed                 | Yes                               | Fixed                                 | 7.50%                         | 22/11/2019                      | 60 000             | 999                        | (60 999)                                    | –                    | –                  |
| NED BANK                                                                                          | 213 Days                | Fixed                 | Yes                               | Fixed                                 | 8.200%                        | 31/01/2020                      | 60 000             | 2 871                      | (62 871)                                    | –                    | –                  |
| NED BANK                                                                                          | 364 Days                | Fixed                 | Yes                               | Fixed                                 | 8.450%                        | 30/06/2020                      | 300 000            | 25 281                     | (325 281)                                   | –                    | –                  |
| STANDARD BANK                                                                                     | 304 Days                | Fixed                 | Yes                               | Fixed                                 | 7.675%                        | 30/06/2020                      | 40 000             | 2 565                      | (42 565)                                    | –                    | –                  |
| NED BANK                                                                                          | 221 Days                | Fixed                 | Yes                               | Fixed                                 | 8.00%                         | 30/06/2020                      | 50 000             | 2 422                      | (52 422)                                    | –                    | –                  |
| ABSA                                                                                              | 209 Days                | Fixed                 | Yes                               | Fixed                                 | 7.627%                        | 30/06/2020                      | 50 000             | 2 184                      | (52 184)                                    | –                    | –                  |
| STANDARD BANK                                                                                     | 151 Days                | Fixed                 | Yes                               | Fixed                                 | 7.55%                         | 30/06/2020                      | 70 000             | 2 186                      | (72 186)                                    | –                    | –                  |
| STANDARD BANK                                                                                     | 82 Days                 | Fixed                 | Yes                               | Fixed                                 | 6.29%                         | 30/06/2020                      | 22 884             | 323                        | (23 207)                                    | –                    | –                  |
| <b>Municipality sub-total</b>                                                                     |                         |                       |                                   |                                       |                               |                                 | <b>724 884</b>     | <b>40 021</b>              | <b>(764 905)</b>                            | <b>–</b>             | <b>–</b>           |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                                                             |                         |                       |                                   |                                       |                               |                                 | <b>724 884</b>     | <b>40 021</b>              | <b>(764 905)</b>                            | <b>–</b>             | <b>–</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 - M12 June |                     |                 |                |                |                |                |                |                    |
|-----------------------------------------------------------------------------------------------------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| Description                                                                                               | Budget Year 2019/20 |                 |                |                |                |                |                |                    |
|                                                                                                           | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance   | YTD variance % | Full Year Forecast |
| R thousands                                                                                               |                     |                 |                |                |                |                |                |                    |
| <b>RECEIPTS:</b>                                                                                          |                     |                 |                |                |                |                |                |                    |
| <b>Operating Transfers and Grants</b>                                                                     |                     |                 |                |                |                |                |                |                    |
| <b>National Government:</b>                                                                               | 94 852              | 94 852          | –              | 94 852         | 94 852         | –              |                | 94 852             |
| Local Government Equitable Share                                                                          | 91 534              | 91 534          | –              | 91 534         | 91 534         | –              |                | 91 534             |
| Finance Management                                                                                        | 1 550               | 1 550           | –              | 1 550          | 1 550          | –              |                | 1 550              |
| EPWP Incentive                                                                                            | 1 768               | 1 768           | –              | 1 768          | 1 768          | –              |                | 1 768              |
| <b>Provincial Government:</b>                                                                             | 17 564              | 22 610          | 969            | 18 814         | 22 610         | (3 796)        | -16.8%         | 22 610             |
| Municipal Accreditation and Capacity Building Grant                                                       | 224                 | 224             | –              | 224            | 224            | –              |                | 224                |
| Human Settlements                                                                                         | –                   | 5 039           | –              | 1 243          | 5 039          | (3 796)        | -75.3%         | 5 039              |
| Libraries                                                                                                 | 9 557               | 9 557           | –              | 9 557          | 9 557          | –              |                | 9 557              |
| Proclaimed Roads Subsidy                                                                                  | 5 084               | 5 084           | –              | 5 084          | 5 084          | –              |                | 5 084              |
| Financial Management Support Grant: Student Bursaries                                                     | 379                 | 379             | –              | 379            | 379            | –              |                | 379                |
| Financial Management Support Grant: mSCOA                                                                 | 330                 | 330             | –              | 330            | 330            | –              |                | 330                |
| Thusong Grant                                                                                             | –                   | –               | –              | –              | –              | –              |                | –                  |
| Establishment of a K9 Unit                                                                                | 1 990               | 954             | –              | 954            | 954            | –              |                | 954                |
| Community Development Workers                                                                             | –                   | 74              | –              | 74             | 74             | –              |                | 74                 |
| Local Government Support Grant                                                                            | –                   | 850             | 850            | 850            | 850            | –              |                | 850                |
| Disaster Relief Grant                                                                                     | –                   | 119             | 119            | 119            | 119            | –              |                | 119                |
| <b>District Municipality:</b>                                                                             | –                   | 50              | 50             | 50             | 50             | –              |                | –                  |
| WCDM                                                                                                      | –                   | 50              | 50             | 50             | 50             | –              |                | –                  |
| <b>Other grant providers:</b>                                                                             | 250                 | 250             | –              | 250            | 250            | –              |                | 250                |
| LG Seta                                                                                                   | 250                 | 250             | –              | 250            | 250            | –              |                | 250                |
| <b>Total Operating Transfers and Grants</b>                                                               | <b>112 666</b>      | <b>117 761</b>  | <b>1 019</b>   | <b>113 966</b> | <b>117 761</b> | <b>(3 796)</b> | <b>-3.2%</b>   | <b>117 711</b>     |
| <b>Capital Transfers and Grants</b>                                                                       |                     |                 |                |                |                |                |                |                    |
| <b>National Government:</b>                                                                               | 30 301              | 30 301          | –              | 30 301         | 30 301         | –              |                | 30 301             |
| Municipal Infrastructure Grant (MIG)                                                                      | 21 301              | 21 301          | –              | 21 301         | 21 301         | –              |                | 21 301             |
| Energy Efficiency and Demand Side Management Grant                                                        | 4 000               | 4 000           | –              | 4 000          | 4 000          | –              |                | 4 000              |
| Integrated National Electrification Programme (municipal)                                                 | 5 000               | 5 000           | –              | 5 000          | 5 000          | –              |                | 5 000              |
| <b>Provincial Government:</b>                                                                             | 36 860              | 48 150          | 1 119          | 52 286         | 47 114         | 5 172          | 11.0%          | 48 150             |
| Human Settlements                                                                                         | 32 480              | 41 094          | 1 119          | 46 532         | 41 094         | 5 438          | 13.2%          | 41 094             |
| RSEP/VPUU Municipal Projects                                                                              | 4 000               | 4 000           | –              | 4 000          | 4 000          | –              |                | 4 000              |
| Libraries                                                                                                 | 50                  | 50              | –              | 50             | 50             | –              |                | 50                 |
| Upgrading of Tennis & Netball Courts                                                                      | 320                 | 320             | –              | 320            | 320            | –              |                | 320                |
| Establishment of a K9 Unit                                                                                | 10                  | 1 046           | –              | 10             | 10             | –              |                | 1 046              |
| Greenest Municipality Competition                                                                         | –                   | 140             | –              | 140            | 140            | –              |                | 140                |
| Proclaimed Roads Subsidy                                                                                  | –                   | 1 500           | –              | 1 234          | 1 500          | (266)          | -17.7%         | 1 500              |
| <b>Total Capital Transfers and Grants</b>                                                                 | <b>67 161</b>       | <b>78 451</b>   | <b>1 119</b>   | <b>82 587</b>  | <b>77 415</b>  | <b>5 172</b>   | <b>6.7%</b>    | <b>78 451</b>      |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>                                                           | <b>179 827</b>      | <b>196 212</b>  | <b>2 138</b>   | <b>196 553</b> | <b>195 176</b> | <b>1 376</b>   | <b>0.7%</b>    | <b>196 162</b>     |

## 8.2 Supporting Table SC7 (1)

| WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June |                     |                 |                |                |                |                 |                |                    |
|-----------------------------------------------------------------------------------------------------------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description                                                                                                     | Budget Year 2019/20 |                 |                |                |                |                 |                |                    |
|                                                                                                                 | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                              |                     |                 |                |                |                |                 |                |                    |
| <b>EXPENDITURE</b>                                                                                              |                     |                 |                |                |                |                 |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>                                                            |                     |                 |                |                |                |                 |                |                    |
| <b>National Government:</b>                                                                                     | <b>94 852</b>       | <b>94 852</b>   | <b>6 389</b>   | <b>68 863</b>  | <b>94 852</b>  | <b>(25 989)</b> | <b>-27.4%</b>  | <b>94 852</b>      |
| Local Government Equitable Share                                                                                | 91 534              | 91 534          | 5 559          | 65 545         | 91 534         | (25 989)        | -28.4%         | 91 534             |
| Finance Management                                                                                              | 1 550               | 1 550           | 830            | 1 550          | 1 550          | -               |                | 1 550              |
| EPWP Incentive                                                                                                  | 1 768               | 1 768           | -              | 1 768          | 1 768          | -               |                | 1 768              |
| <b>Provincial Government:</b>                                                                                   | <b>17 564</b>       | <b>25 656</b>   | <b>4 659</b>   | <b>22 218</b>  | <b>24 965</b>  | <b>(2 747)</b>  | <b>-11.0%</b>  | <b>25 656</b>      |
| Municipal Accreditation and Capacity Building Grant                                                             | 224                 | 224             | 19             | 224            | 224            | -               |                | 224                |
| Libraries                                                                                                       | 9 557               | 9 557           | 832            | 9 154          | 9 557          | (403)           | -4.2%          | 9 557              |
| Proclaimed Roads Subsidy                                                                                        | 5 084               | 5 084           | 321            | 4 763          | 5 084          | (321)           | -6.3%          | 5 084              |
| Financial Management Support Grant: Student Bursaries                                                           | 379                 | 379             | 7              | 139            | 379            | (240)           | -63.3%         | 379                |
| Financial Management Support Grant: mSCOA                                                                       | 330                 | 330             | 30             | 330            | 330            | -               |                | 330                |
| Establishment of a K9 Unit                                                                                      | 1 990               | 3 895           | 1 975          | 2 625          | 3 204          | (579)           | -18.1%         | 3 895              |
| Human Settlements                                                                                               | -                   | 5 039           | 504            | 3 905          | 5 039          | (1 134)         | -22.5%         | 5 039              |
| Community Development Workers                                                                                   | -                   | 74              | -              | 4              | 74             | (70)            | -95.2%         | 74                 |
| Financial Management Support Grant: Risk Management                                                             | -                   | 45              | -              | 45             | 45             | -               |                | 45                 |
| LG Internship Grant                                                                                             | -                   | 60              | 1              | 60             | 60             | -               |                | 60                 |
| LG Support Grant                                                                                                | -                   | 850             | 850            | 850            | 850            | -               |                | 850                |
| Disaster Relief Grant                                                                                           | -                   | 119             | 119            | 119            | 119            | -               |                | 119                |
| <b>District Municipality:</b>                                                                                   | <b>-</b>            | <b>50</b>       | <b>6</b>       | <b>6</b>       | <b>50</b>      | <b>(44)</b>     | <b>-88.1%</b>  | <b>50</b>          |
| WCDM                                                                                                            | -                   | 50              | 6              | 6              | 50             | (44)            | -88.1%         | 50                 |
| <b>Other grant providers:</b>                                                                                   | <b>250</b>          | <b>250</b>      | <b>250</b>     | <b>250</b>     | <b>250</b>     | <b>-</b>        |                | <b>250</b>         |
| LG Seta                                                                                                         | 250                 | 250             | 250            | 250            | 250            | -               |                | 250                |
| <b>Total operating expenditure of Transfers and Grants:</b>                                                     | <b>112 666</b>      | <b>120 808</b>  | <b>11 304</b>  | <b>91 337</b>  | <b>120 117</b> | <b>(28 780)</b> | <b>-24.0%</b>  | <b>120 808</b>     |
| <b>Capital expenditure of Transfers and Grants</b>                                                              |                     |                 |                |                |                |                 |                |                    |
| <b>National Government:</b>                                                                                     | <b>30 301</b>       | <b>30 301</b>   | <b>5 600</b>   | <b>30 296</b>  | <b>30 301</b>  | <b>(5)</b>      | <b>0.0%</b>    | <b>30 301</b>      |
| Municipal Infrastructure Grant (MIG)                                                                            | 21 301              | 21 301          | 4 570          | 21 300         | 21 301         | (1)             | 0.0%           | 21 301             |
| Energy Efficiency and Demand Side Management Grant                                                              | 4 000               | 4 000           | 1 008          | 4 000          | 4 000          | -               |                | 4 000              |
| Integrated National Electrification Programme (municipal)                                                       | 5 000               | 5 000           | 22             | 4 996          | 5 000          | (4)             | -0.1%          | 5 000              |
| <b>Provincial Government:</b>                                                                                   | <b>36 860</b>       | <b>48 150</b>   | <b>9 596</b>   | <b>37 804</b>  | <b>48 150</b>  | <b>(10 346)</b> | <b>-21.5%</b>  | <b>48 150</b>      |
| Human Settlements                                                                                               | 32 480              | 41 094          | 7 867          | 34 554         | 41 094         | (6 540)         | -15.9%         | 41 094             |
| RSEP/VPUU Municipal Projects                                                                                    | 4 000               | 4 000           | 314            | 814            | 4 000          | (3 186)         | -79.7%         | 4 000              |
| Libraries                                                                                                       | 50                  | 50              | 15             | 46             | 50             | (4)             | -7.8%          | 50                 |
| Upgrading of Tennis & Netball Courts                                                                            | 320                 | 320             | 30             | 320            | 320            | -               |                | 320                |
| Establishment of a K9 Unit                                                                                      | 10                  | 1 046           | 136            | 696            | 1 046          | (350)           | -33.4%         | 1 046              |
| Greenest Municipality Competition                                                                               | -                   | 140             | -              | 140            | 140            | (0)             | 0.0%           | 140                |
| Proclaimed Roads Subsidy                                                                                        | -                   | 1 500           | 1 234          | 1 234          | 1 500          | (266)           | -17.7%         | 1 500              |
| <b>Total capital expenditure of Transfers and Grants</b>                                                        | <b>67 161</b>       | <b>78 451</b>   | <b>15 196</b>  | <b>68 100</b>  | <b>78 451</b>  | <b>(10 351)</b> | <b>-13.2%</b>  | <b>78 451</b>      |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>                                                                | <b>179 827</b>      | <b>199 259</b>  | <b>26 500</b>  | <b>159 436</b> | <b>198 568</b> | <b>(39 132)</b> | <b>-19.7%</b>  | <b>199 259</b>     |

### 8.3 Supporting Table SC7 (2)

| WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June |     |                           |                |               |              |                |
|------------------------------------------------------------------------------------------------------------------------|-----|---------------------------|----------------|---------------|--------------|----------------|
| Description                                                                                                            | Ref | Budget Year 2019/20       |                |               |              |                |
|                                                                                                                        |     | Approved Rollover 2018/19 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands                                                                                                            |     |                           |                |               |              |                |
| <b>EXPENDITURE</b>                                                                                                     |     |                           |                |               |              |                |
| <b>Operating expenditure of Approved Roll-overs</b>                                                                    |     |                           |                |               |              |                |
| National Government:                                                                                                   |     | -                         | -              | -             | -            |                |
|                                                                                                                        |     |                           |                |               | -            |                |
| Provincial Government:                                                                                                 |     | 4 093                     | 2 111          | 3 426         | 666          | 16.3%          |
| Financial Management Support Grant: Risk Management                                                                    |     | 45                        | -              | 45            | 0            | 0.0%           |
| Local Government Internship Grant                                                                                      |     | 60                        | -              | 60            | -            |                |
| Establishment of a K9 Unit                                                                                             |     | 3 987                     | 2 111          | 3 321         | 666          | 16.7%          |
|                                                                                                                        |     |                           |                |               | -            |                |
| <b>Total operating expenditure of Approved Roll-overs</b>                                                              |     | <b>4 093</b>              | <b>2 111</b>   | <b>3 426</b>  | <b>666</b>   | <b>16.3%</b>   |
| <b>Capital expenditure of Approved Roll-overs</b>                                                                      |     |                           |                |               |              |                |
| National Government:                                                                                                   |     | -                         | -              | -             | -            |                |
|                                                                                                                        |     |                           |                |               | -            |                |
| <b>Total capital expenditure of Approved Roll-overs</b>                                                                |     | <b>-</b>                  | <b>-</b>       | <b>-</b>      | <b>-</b>     |                |
| <b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>                                                                        |     | <b>4 093</b>              | <b>2 111</b>   | <b>3 426</b>  | <b>666</b>   | <b>16.3%</b>   |

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

### 9.1 Supporting Table SC8

| WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June |                     |                 |                |                |                |                 |                |                    |
|------------------------------------------------------------------------------------------------------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration<br>R thousands                                             | Budget Year 2019/20 |                 |                |                |                |                 |                |                    |
|                                                                                                            | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
|                                                                                                            | B                   | C               |                |                |                |                 |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>                                                   |                     |                 |                |                |                |                 |                |                    |
| Basic Salaries and Wages                                                                                   | 7 430               | 7 430           | 889            | 7 225          | 7 393          | (169)           | -2%            | 7 430              |
| Pension and UIF Contributions                                                                              | 1 018               | 1 018           | 124            | 1 000          | 1 025          | (25)            | -2%            | 1 018              |
| Medical Aid Contributions                                                                                  | 251                 | 251             | 14             | 239            | 264            | (25)            | -10%           | 251                |
| Motor Vehicle Allowance                                                                                    | 1 310               | 1 310           | 117            | 1 406          | 1 342          | 64              | 5%             | 1 310              |
| Cellphone Allowance                                                                                        | 1 102               | 1 102           | 170            | 1 021          | 1 089          | (68)            | -6%            | 1 102              |
| Other benefits and allowances                                                                              | –                   | –               | –              | –              | –              | –               | –              | –                  |
| <b>Sub Total - Councillors</b>                                                                             | <b>11 112</b>       | <b>11 112</b>   | <b>1 314</b>   | <b>10 891</b>  | <b>11 114</b>  | <b>(223)</b>    | <b>-2%</b>     | <b>11 112</b>      |
| <b>Senior Managers of the Municipality</b>                                                                 |                     |                 |                |                |                |                 |                |                    |
| Basic Salaries and Wages                                                                                   | 7 947               | 7 947           | 650            | 8 404          | 8 398          | 6               | 0%             | 7 947              |
| Pension and UIF Contributions                                                                              | 1 455               | 1 455           | 117            | 1 404          | 1 425          | (21)            | -1%            | 1 455              |
| Medical Aid Contributions                                                                                  | 265                 | 265             | 38             | 432            | 435            | (3)             | -1%            | 265                |
| Motor Vehicle Allowance                                                                                    | 1 055               | 1 055           | 87             | 1 038          | 1 113          | (75)            | -7%            | 1 055              |
| Cellphone Allowance                                                                                        | 304                 | 304             | 24             | 286            | 299            | (14)            | -5%            | 304                |
| Other benefits and allowances                                                                              | 174                 | 174             | 15             | 183            | 175            | 8               | 4%             | 174                |
| Payments in lieu of leave                                                                                  | –                   | 27              | –              | –              | 27             | (27)            | -100%          | 27                 |
| Long service awards                                                                                        | 87                  | 87              | –              | –              | 87             | (87)            | -100%          | 87                 |
| Post-retirement benefit obligations                                                                        | 842                 | 842             | –              | –              | 842            | (842)           | -100%          | 842                |
| <b>Sub Total - Senior Managers of Municipality</b>                                                         | <b>12 130</b>       | <b>12 157</b>   | <b>930</b>     | <b>11 746</b>  | <b>12 801</b>  | <b>(1 055)</b>  | <b>-8%</b>     | <b>12 157</b>      |
| <b>Other Municipal Staff</b>                                                                               |                     |                 |                |                |                |                 |                |                    |
| Basic Salaries and Wages                                                                                   | 123 864             | 125 871         | 9 919          | 123 181        | 124 433        | (1 252)         | -1%            | 125 871            |
| Pension and UIF Contributions                                                                              | 23 315              | 23 315          | 1 907          | 22 730         | 23 179         | (449)           | -2%            | 23 315             |
| Medical Aid Contributions                                                                                  | 12 507              | 12 507          | 873            | 10 051         | 10 931         | (880)           | -8%            | 12 507             |
| Overtime                                                                                                   | 8 531               | 10 384          | 2 617          | 13 272         | 12 279         | 993             | 8%             | 10 384             |
| Motor Vehicle Allowance                                                                                    | 5 040               | 5 040           | 418            | 5 029          | 5 094          | (65)            | -1%            | 5 040              |
| Cellphone Allowance                                                                                        | 427                 | 433             | 43             | 509            | 524            | (15)            | -3%            | 433                |
| Housing Allowances                                                                                         | 1 560               | 1 560           | 127            | 1 511          | 1 614          | (102)           | -6%            | 1 560              |
| Other benefits and allowances                                                                              | 21 791              | 21 971          | 1 064          | 21 679         | 22 128         | (448)           | -2%            | 21 971             |
| Payments in lieu of leave                                                                                  | 2 378               | 2 351           | (8)            | (0)            | 2 351          | (2 351)         | -100%          | 2 351              |
| Long service awards                                                                                        | 1 552               | 1 552           | (225)          | (0)            | 1 552          | (1 552)         | -100%          | 1 552              |
| Post-retirement benefit obligations                                                                        | 4 418               | 4 418           | –              | –              | 4 418          | (4 418)         | -100%          | 4 418              |
| <b>Sub Total - Other Municipal Staff</b>                                                                   | <b>205 384</b>      | <b>209 403</b>  | <b>16 734</b>  | <b>197 962</b> | <b>208 502</b> | <b>(10 540)</b> | <b>-5%</b>     | <b>209 403</b>     |
| <b>Total Parent Municipality</b>                                                                           | <b>228 626</b>      | <b>232 672</b>  | <b>18 978</b>  | <b>220 599</b> | <b>232 416</b> | <b>(11 817)</b> | <b>-5%</b>     | <b>232 672</b>     |
| <b>Total Municipal Entities</b>                                                                            | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>       | <b>–</b>       | <b>–</b>        | <b>–</b>       | <b>–</b>           |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>                                                             | <b>228 626</b>      | <b>232 672</b>  | <b>18 978</b>  | <b>220 599</b> | <b>232 416</b> | <b>(11 817)</b> | <b>-5%</b>     | <b>232 672</b>     |
| <b>% increase</b>                                                                                          |                     |                 |                |                |                |                 |                |                    |
| <b>TOTAL MANAGERS AND STAFF</b>                                                                            | <b>217 514</b>      | <b>221 560</b>  | <b>17 664</b>  | <b>209 708</b> | <b>221 303</b> | <b>(11 594)</b> | <b>-5%</b>     | <b>221 560</b>     |

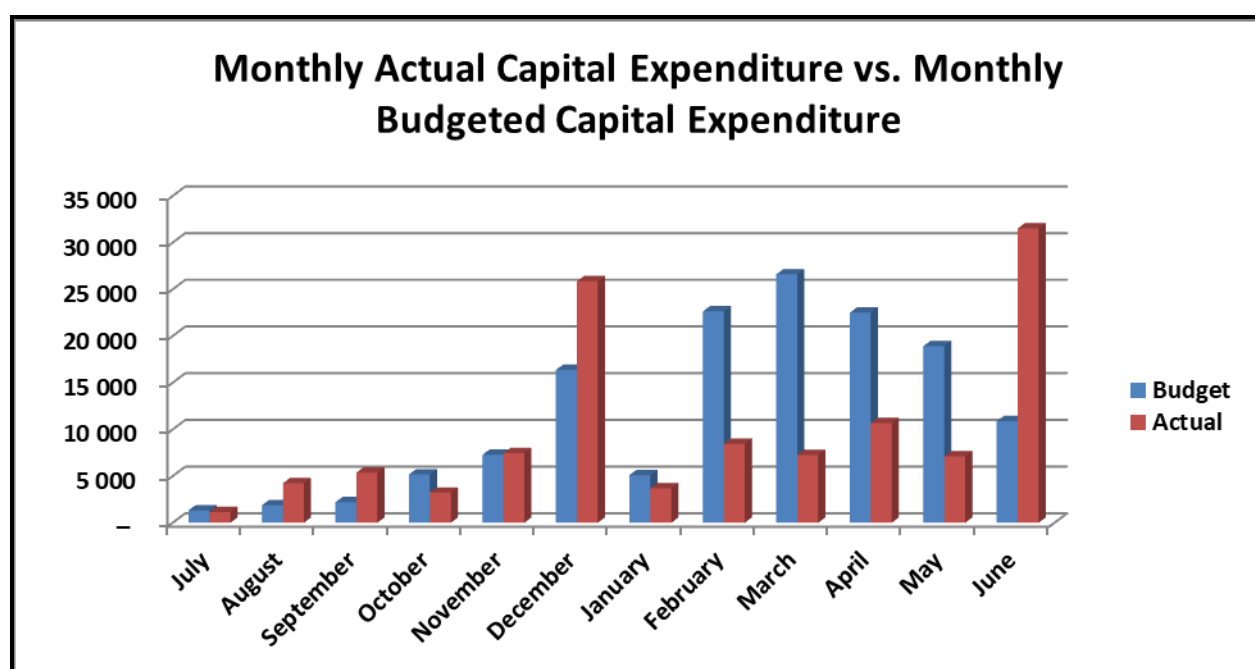
## Section 10 – Material variances to the SDBIP

None.

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

| WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June |                 |                     |                 |                |               |               |              |                |                            |
|---------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| Month                                                                                                   | 2018/19         | Budget Year 2019/20 |                 |                |               |               |              |                |                            |
|                                                                                                         | Audited Outcome | Original Budget     | Adjusted 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               | 1 331           | 1 153          | 1 153         | 1 331         | 179          | 13.4%          | 1%                         |
| August                                                                                                  | 2 423           | 7 687               | 1 873           | 4 232          | 5 384         | 3 205         | (2 180)      | -68.0%         | 4%                         |
| September                                                                                               | 3 510           | 8 070               | 2 196           | 5 370          | 10 755        | 5 401         | (5 354)      | -99.1%         | 7%                         |
| October                                                                                                 | 10 452          | 9 734               | 5 172           | 3 219          | 13 973        | 10 573        | (3 401)      | -32.2%         | 10%                        |
| November                                                                                                | 7 592           | 14 875              | 7 275           | 7 443          | 21 417        | 17 847        | (3 569)      | -20.0%         | 15%                        |
| December                                                                                                | 11 304          | 7 148               | 16 366          | 25 863         | 47 279        | 34 213        | (13 066)     | -38.2%         | 33%                        |
| January                                                                                                 | 3 656           | 18 389              | 5 096           | 3 681          | 50 961        | 39 309        | (11 651)     | -29.6%         | 35%                        |
| February                                                                                                | 2 786           | 18 443              | 22 627          | 8 461          | 59 422        | 61 936        | 2 515        | 4.1%           | 41%                        |
| March                                                                                                   | 9 832           | 19 817              | 26 601          | 7 258          | 66 680        | 88 537        | 21 857       | 24.7%          | 46%                        |
| April                                                                                                   | 8 826           | 12 408              | 22 493          | 10 664         | 77 344        | 111 030       | 33 686       | 30.3%          | 54%                        |
| May                                                                                                     | 10 847          | 11 941              | 18 904          | 7 106          | 84 450        | 129 934       | 45 484       | 35.0%          | 59%                        |
| June                                                                                                    | 20 126          | 10 025              | 10 881          | 32 393         | 116 843       | 140 816       | 23 973       | 17.0%          | 0                          |
| <b>Total Capital expenditure</b>                                                                        | <b>92 031</b>   | <b>143 858</b>      | <b>140 816</b>  | <b>116 843</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 - M12 June |                 |                     |                 |                |               |               |               |                |                    |
|---------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
| Description                                                                                                                     | 2018/19         | Budget Year 2019/20 |                 |                |               |               |               |                |                    |
|                                                                                                                                 | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance  | YTD variance % | Full Year Forecast |
| R thousands                                                                                                                     |                 |                     |                 |                |               |               |               |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b>                                                               |                 |                     |                 |                |               |               |               |                |                    |
| <b>Infrastructure</b>                                                                                                           | 26 308          | 10 744              | 41 909          | 7 087          | 36 279        | 43 748        | 7 469         | 17.1%          | 41 909             |
| Roads Infrastructure                                                                                                            | 538             | 1 700               | 12 688          | 4 259          | 13 614        | 14 450        | 836           | 5.8%           | 12 688             |
| Roads                                                                                                                           | 538             | 1 700               | 12 688          | 4 259          | 13 614        | 14 450        | 836           | 5.8%           | 12 688             |
| Electrical Infrastructure                                                                                                       | 7 620           | 6 300               | 9 260           | 762            | 6 906         | 9 258         | 2 352         | 25.4%          | 9 260              |
| Power Plants                                                                                                                    | –               | –                   | 140             | –              | 140           | 140           | 0             | 0.0%           | 140                |
| MV Substations                                                                                                                  | 2 653           | 550                 | 350             | 159            | 313           | 348           | 35            | 10.1%          | 350                |
| LV Networks                                                                                                                     | 4 967           | 5 750               | 8 770           | 603            | 6 453         | 8 770         | 2 317         | 26.4%          | 8 770              |
| Water Supply Infrastructure                                                                                                     | 11 572          | 1 214               | 8 168           | 648            | 5 836         | 8 168         | 2 331         | 28.5%          | 8 168              |
| Reservoirs                                                                                                                      | 11 022          | 464                 | 464             | 311            | 349           | 464           | 115           | 24.8%          | 464                |
| Distribution                                                                                                                    | 50              | 500                 | 7 454           | 337            | 5 487         | 7 454         | 1 966         | 26.4%          | 7 454              |
| Distribution Points                                                                                                             | –               | 250                 | 250             | –              | –             | 250           | 250           | 100.0%         | 250                |
| Sanitation Infrastructure                                                                                                       | 6 578           | 1 030               | 11 292          | 1 417          | 9 423         | 11 372        | 1 949         | 17.1%          | 11 292             |
| Reticulation                                                                                                                    | 6 578           | 1 030               | 11 292          | 1 417          | 9 423         | 11 372        | 1 949         | 17.1%          | 11 292             |
| Solid Waste Infrastructure                                                                                                      | –               | 500                 | 500             | –              | 500           | 500           | –             |                | 500                |
| Waste Drop-off Points                                                                                                           | –               | 500                 | 500             | –              | 500           | 500           | –             |                | 500                |
| <b>Community Assets</b>                                                                                                         | 9 580           | 10 070              | 11 771          | 2 209          | 5 773         | 11 810        | 6 037         | 51.1%          | 11 771             |
| Community Facilities                                                                                                            | 3 322           | 6 500               | 5 400           | 254            | 929           | 5 439         | 4 510         | 82.9%          | 5 400              |
| Centres                                                                                                                         | –               | 700                 | –               | –              | –             | –             | –             |                | –                  |
| Cemeteries/Crematoria                                                                                                           | 788             | –                   | –               | –              | –             | –             | –             |                | –                  |
| Police                                                                                                                          | 250             | –                   | –               | –              | –             | –             | –             |                | –                  |
| Parks                                                                                                                           | –               | 700                 | 700             | –              | 176           | 739           | 563           | 76.2%          | 700                |
| Public Open Space                                                                                                               | 403             | 5 100               | 4 100           | 254            | 753           | 4 100         | 3 347         | 81.6%          | 4 100              |
| Public Ablution Facilities                                                                                                      | 692             | –                   | –               | –              | –             | –             | –             |                | –                  |
| Markets                                                                                                                         | –               | –                   | 600             | –              | –             | 600           | 600           | 100.0%         | 600                |
| Taxi Ranks/Bus Terminals                                                                                                        | 1 189           | –                   | –               | –              | –             | –             | –             |                | –                  |
| Sport and Recreation Facilities                                                                                                 | 6 258           | 3 570               | 6 371           | 1 955          | 4 844         | 6 371         | 1 527         | 24.0%          | 6 371              |
| Indoor Facilities                                                                                                               | 4 773           | 3 550               | 6 150           | 1 954          | 4 822         | 6 150         | 1 328         | 21.6%          | 6 150              |
| Outdoor Facilities                                                                                                              | 1 486           | 20                  | 221             | 1              | 22            | 221           | 199           | 90.0%          | 221                |
| <b>Other assets</b>                                                                                                             | 10 632          | 31 780              | 12 936          | 1 240          | 6 204         | 11 056        | 4 851         | 43.9%          | 12 936             |
| Operational Buildings                                                                                                           | 5 135           | –                   | 350             | 99             | 107           | 350           | 243           | 69.3%          | 350                |
| Municipal Offices                                                                                                               |                 |                     |                 | 99             | 107           | 350           | 243           | 69.3%          |                    |
| Capital Spares                                                                                                                  | 5 135           | –                   | 350             | –              | –             | –             | –             |                | 350                |
| Housing                                                                                                                         | 5 497           | 31 780              | 12 586          | 1 141          | 6 097         | 10 706        | 4 609         | 43.1%          | 12 586             |
| Social Housing                                                                                                                  | 5 497           | 31 780              | 12 586          | 1 141          | 6 097         | 10 706        | 4 609         | 43.1%          | 12 586             |
| <b>Computer Equipment</b>                                                                                                       | 671             | 570                 | 700             | 298            | 669           | 700           | 31            | 4.4%           | 700                |
| Computer Equipment                                                                                                              | 671             | 570                 | 700             | 298            | 669           | 700           | 31            | 4.4%           | 700                |
| <b>Furniture and Office Equipment</b>                                                                                           | 160             | 194                 | 194             | 42             | 182           | 194           | 12            | 6.3%           | 194                |
| Furniture and Office Equipment                                                                                                  | 160             | 194                 | 194             | 42             | 182           | 194           | 12            | 6.3%           | 194                |
| <b>Machinery and Equipment</b>                                                                                                  | 7 276           | 6 891               | 6 049           | 601            | 4 569         | 6 035         | 1 466         | 24.3%          | 6 049              |
| Machinery and Equipment                                                                                                         | 7 276           | 6 891               | 6 049           | 601            | 4 569         | 6 035         | 1 466         | 24.3%          | 6 049              |
| <b>Transport Assets</b>                                                                                                         | 3 243           | 1 142               | 1 230           | –              | 1 230         | 1 230         | 0             | 0.0%           | 1 230              |
| Transport Assets                                                                                                                | 3 243           | 1 142               | 1 230           | –              | 1 230         | 1 230         | 0             | 0.0%           | 1 230              |
| <b>Land</b>                                                                                                                     | –               | –                   | 2 100           | 2 050          | 2 050         | 2 100         | 50            | 2.4%           | 2 100              |
| Land                                                                                                                            | –               | –                   | 2 100           | 2 050          | 2 050         | 2 100         | 50            | 2.4%           | 2 100              |
| <b>Total Capital Expenditure on new assets</b>                                                                                  | <b>57 871</b>   | <b>61 391</b>       | <b>76 888</b>   | <b>13 526</b>  | <b>56 956</b> | <b>76 872</b> | <b>19 916</b> | <b>25.9%</b>   | <b>76 888</b>      |



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

| Description                                                                              | 2018/19         | Budget Year 2019/20 |                 |                |               |               |              |                |                    |
|------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                                          | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                       |                 |                     |                 |                |               |               |              |                |                    |
| <b><u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u></b> |                 |                     |                 |                |               |               |              |                |                    |
| <b><u>Infrastructure</u></b>                                                             | <b>5 487</b>    | <b>25 434</b>       | <b>30 364</b>   | <b>7 020</b>   | <b>30 098</b> | <b>30 366</b> | <b>268</b>   | <b>0.9%</b>    | <b>30 364</b>      |
| Roads Infrastructure                                                                     | –               | 15 000              | 16 500          | 6 824          | 16 234        | 16 500        | 266          | 1.6%           | 16 500             |
| <i>Roads</i>                                                                             | –               | 15 000              | 16 500          | 6 824          | 16 234        | 16 500        | 266          | 1.6%           | 16 500             |
| Electrical Infrastructure                                                                | 697             | 5 500               | 5 680           | 197            | 5 680         | 5 682         | 2            | 0.0%           | 5 680              |
| <i>MV Substations</i>                                                                    | –               | 4 900               | 5 230           | 14             | 4 930         | 4 930         | 0            | 0.0%           | 5 230              |
| <i>MV Networks</i>                                                                       | –               | 300                 | 100             | 175            | 398           | 400           | 2            | 0.5%           | 100                |
| <i>LV Networks</i>                                                                       | 697             | 300                 | 350             | 8              | 352           | 352           | 0            | 0.0%           | 350                |
| Water Supply Infrastructure                                                              | 2 587           | 4 934               | 8 184           | –              | 8 184         | 8 184         | –            |                | 8 184              |
| <i>Distribution</i>                                                                      | 2 587           | 4 934               | 8 184           | –              | 8 184         | 8 184         | –            |                | 8 184              |
| Sanitation Infrastructure                                                                | 2 203           | –                   | –               | –              | –             | –             | –            |                | –                  |
| <i>Waste Water Treatment Works</i>                                                       | 2 203           | –                   | –               | –              | –             | –             | –            |                | –                  |
| <b><u>Community Assets</u></b>                                                           | <b>–</b>        | <b>850</b>          | <b>549</b>      | <b>104</b>     | <b>538</b>    | <b>549</b>    | <b>11</b>    | <b>2.1%</b>    | <b>549</b>         |
| Community Facilities                                                                     | –               | 550                 | 250             | 74             | 239           | 250           | 11           | 4.6%           | 250                |
| <i>Public Ablution Facilities</i>                                                        | –               | 550                 | 250             | 74             | 239           | 250           | 11           | 4.6%           | 250                |
| Sport and Recreation Facilities                                                          | –               | 300                 | 299             | 30             | 299           | 299           | –            |                | 299                |
| <i>Outdoor Facilities</i>                                                                | –               | 300                 | 299             | 30             | 299           | 299           | –            |                | 299                |
| <b><u>Other assets</u></b>                                                               | <b>–</b>        | <b>500</b>          | <b>500</b>      | <b>500</b>     | <b>500</b>    | <b>500</b>    | <b>–</b>     |                | <b>500</b>         |
| Operational Buildings                                                                    | –               | 500                 | 500             | 500            | 500           | 500           | –            |                | 500                |
| <i>Yards</i>                                                                             | –               | 500                 | 500             | 500            | 500           | 500           | –            |                | 500                |
| <b>Total Capital Expenditure on renewal of existing ass</b>                              | <b>5 487</b>    | <b>26 784</b>       | <b>31 413</b>   | <b>7 624</b>   | <b>31 136</b> | <b>31 415</b> | <b>279</b>   | <b>0.9%</b>    | <b>31 413</b>      |

**WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June**

| Description                                                                         | 2018/19         | Budget Year 2019/20 |                 |                |               |               |              |                |                    |
|-------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                                     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                  |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b> |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                                               | <b>21 218</b>   | <b>54 332</b>       | <b>31 810</b>   | <b>11 073</b>  | <b>28 153</b> | <b>31 887</b> | <b>3 734</b> | <b>11.7%</b>   | <b>31 810</b>      |
| Roads Infrastructure                                                                | 14 416          | 2 664               | 1 664           | –              | 1 253         | 1 664         | 411          | 24.7%          | 1 664              |
| <i>Roads</i>                                                                        | 13 978          | 2 664               | 1 664           | –              | 1 253         | 1 664         | 411          | 24.7%          | 1 664              |
| <i>Road Furniture</i>                                                               | 438             | –                   | –               | –              | –             | –             | –            |                | –                  |
| Storm water Infrastructure                                                          | –               | 1 820               | 1 820           | 198            | 1 820         | 1 820         | 0            | 0.0%           | 1 820              |
| <i>Storm water Conveyance</i>                                                       | –               | 1 820               | 1 820           | 198            | 1 820         | 1 820         | 0            | 0.0%           | 1 820              |
| Electrical Infrastructure                                                           | 6 081           | 5 950               | 6 050           | 1 008          | 5 992         | 6 064         | 72           | 1.2%           | 6 050              |
| <i>MV Substations</i>                                                               | 2 945           | –                   | –               | –              | –             | –             | –            |                | –                  |
| <i>LV Networks</i>                                                                  | 3 136           | 5 950               | 6 050           | 1 008          | 5 992         | 6 064         | 72           | 1.2%           | 6 050              |
| Water Supply Infrastructure                                                         | 599             | 500                 | 500             | 27             | 294           | 500           | 206          | 41.2%          | 500                |
| <i>Distribution</i>                                                                 | 599             | 500                 | 500             | 27             | 294           | 500           | 206          | 41.2%          | 500                |
| Sanitation Infrastructure                                                           | –               | 38 898              | 17 276          | 9 840          | 14 454        | 17 339        | 2 885        | 16.6%          | 17 276             |
| <i>Waste Water Treatment Works</i>                                                  | –               | 38 898              | 17 276          | 9 840          | 14 454        | 17 339        | 2 885        | 16.6%          | 17 276             |
| Solid Waste Infrastructure                                                          | 122             | 4 500               | 4 500           | –              | 4 339         | 4 500         | 161          | 3.6%           | 4 500              |
| <i>Waste Transfer Stations</i>                                                      | 122             | 4 500               | 4 500           | –              | 4 339         | 4 500         | 161          | 3.6%           | 4 500              |
| <b>Community Assets</b>                                                             | <b>7 167</b>    | <b>1 350</b>        | <b>705</b>      | <b>170</b>     | <b>599</b>    | <b>642</b>    | <b>43</b>    | <b>6.7%</b>    | <b>705</b>         |
| Community Facilities                                                                | 3 122           | 50                  | 50              | –              | 47            | 50            | 3            | 6.9%           | 50                 |
| <i>Police</i>                                                                       | 3 122           | –                   | –               | –              | –             | –             | –            |                | –                  |
| <i>Public Ablution Facilities</i>                                                   | –               | 50                  | 50              | –              | 47            | 50            | 3            | 6.9%           | 50                 |
| Sport and Recreation Facilities                                                     | 4 045           | 1 300               | 655             | 170            | 552           | 592           | 39           | 6.7%           | 655                |
| <i>Outdoor Facilities</i>                                                           | 4 045           | 1 300               | 655             | 170            | 552           | 592           | 39           | 6.7%           | 655                |
| <b>Machinery and Equipment</b>                                                      | <b>154</b>      | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>      | <b>–</b>      | <b>–</b>     |                | <b>–</b>           |
| Machinery and Equipment                                                             | 154             | –                   | –               | –              | –             | –             | –            |                | –                  |
| <b>Transport Assets</b>                                                             | <b>133</b>      | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>      | <b>–</b>      | <b>–</b>     |                | <b>–</b>           |
| Transport Assets                                                                    | 133             | –                   | –               | –              | –             | –             | –            |                | –                  |
| <b>Total Capital Expenditure on upgrading of existing</b>                           | <b>28 672</b>   | <b>55 682</b>       | <b>32 514</b>   | <b>11 243</b>  | <b>28 752</b> | <b>32 528</b> | <b>3 777</b> | <b>11.6%</b>   | <b>32 514</b>      |

## 12.2 Supporting Table SC13c and d

| WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June |                 |                     |                 |                |               |               |              |                |                    |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description                                                                                                                          | 2018/19         | Budget Year 2019/20 |                 |                |               |               |              |                |                    |
|                                                                                                                                      | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                   |                 |                     |                 |                |               |               |              |                |                    |
| <b><u>Repairs and maintenance expenditure by Asset Class/Sub-class</u></b>                                                           |                 |                     |                 |                |               |               |              |                |                    |
| <b><u>Infrastructure</u></b>                                                                                                         | <b>41 137</b>   | <b>39 102</b>       | <b>40 971</b>   | <b>3 719</b>   | <b>38 892</b> | <b>40 973</b> | <b>2 081</b> | <b>5.1%</b>    | <b>40 971</b>      |
| Roads Infrastructure                                                                                                                 | 16 168          | 10 634              | 10 667          | 563            | 10 158        | 10 667        | 510          | 4.8%           | 10 667             |
| <i>Roads</i>                                                                                                                         | 15 695          | 10 573              | 10 616          | 563            | 10 133        | 10 616        | 484          | 4.6%           | 10 616             |
| <i>Road Furniture</i>                                                                                                                | 473             | 61                  | 51              | –              | 25            | 51            | 26           | 51.1%          | 51                 |
| Storm water Infrastructure                                                                                                           | 14 251          | 16 174              | 16 169          | 1 566          | 15 345        | 16 074        | 729          | 4.5%           | 16 169             |
| <i>Storm water Conveyance</i>                                                                                                        | 14 251          | 16 174              | 16 169          | 1 566          | 15 345        | 16 074        | 729          | 4.5%           | 16 169             |
| Electrical Infrastructure                                                                                                            | 2 192           | 2 398               | 2 378           | 190            | 2 264         | 2 385         | 121          | 5.1%           | 2 378              |
| <i>MV Substations</i>                                                                                                                | 173             | 144                 | 144             | (0)            | 129           | 144           | 15           | 10.5%          | 144                |
| <i>LV Networks</i>                                                                                                                   | 2 019           | 2 253               | 2 234           | 190            | 2 135         | 2 241         | 105          | 4.7%           | 2 234              |
| Water Supply Infrastructure                                                                                                          | –               | –                   | 1 268           | 79             | 1 192         | 1 228         | 36           | 2.9%           | 1 268              |
| <i>Reservoirs</i>                                                                                                                    | –               | –                   | 1 128           | 67             | 1 058         | 1 092         | 34           | 3.1%           | 1 128              |
| <i>Pump Station -Water</i>                                                                                                           | –               | –                   | 1               | –              | 1             | 1             | 0            | 0.1%           | 1                  |
| <i>Distribution</i>                                                                                                                  | –               | –                   | 138             | 12             | 133           | 135           | 1            | 1.0%           | 138                |
| Sanitation Infrastructure                                                                                                            | 2 558           | 3 390               | 3 980           | 578            | 3 241         | 3 817         | 576          | 15.1%          | 3 980              |
| <i>Pump Station</i>                                                                                                                  | 545             | 883                 | 654             | 90             | 561           | 652           | 91           | 13.9%          | 654                |
| <i>Waste Water Treatment Works</i>                                                                                                   | 2 012           | 2 507               | 3 326           | 489            | 2 680         | 3 165         | 485          | 15.3%          | 3 326              |
| Solid Waste Infrastructure                                                                                                           | 5 969           | 6 507               | 6 509           | 743            | 6 692         | 6 802         | 110          | 1.6%           | 6 509              |
| <i>Landfill Sites</i>                                                                                                                | 5 969           | 6 507               | 6 509           | 743            | 6 692         | 6 802         | 110          | 1.6%           | 6 509              |
| <b><u>Community Assets</u></b>                                                                                                       | <b>2 261</b>    | <b>2 288</b>        | <b>2 624</b>    | <b>265</b>     | <b>2 468</b>  | <b>2 611</b>  | <b>143</b>   | <b>5.5%</b>    | <b>2 624</b>       |
| Community Facilities                                                                                                                 | 1 641           | 1 655               | 1 982           | 228            | 1 915         | 1 976         | 61           | 3.1%           | 1 982              |
| <i>Halls</i>                                                                                                                         | 364             | 752                 | 291             | 86             | 288           | 299           | 10           | 3.5%           | 291                |
| <i>Centres</i>                                                                                                                       | 1 055           | 698                 | 1 502           | 128            | 1 463         | 1 490         | 28           | 1.9%           | 1 502              |
| <i>Libraries</i>                                                                                                                     | 49              | 50                  | 50              | 14             | 45            | 50            | 5            | 10.4%          | 50                 |
| <i>Cemeteries/Crematoria</i>                                                                                                         | 84              | 75                  | 73              | –              | 73            | 73            | 0            | 0.0%           | 73                 |
| <i>Parks</i>                                                                                                                         | 89              | 80                  | 67              | –              | 46            | 64            | 18           | 27.8%          | 67                 |
| Sport and Recreation Facilities                                                                                                      | 620             | 633                 | 642             | 37             | 553           | 635           | 82           | 12.9%          | 642                |
| <i>Indoor Facilities</i>                                                                                                             | 91              | 100                 | 100             | 30             | 59            | 100           | 41           | 41.3%          | 100                |
| <i>Outdoor Facilities</i>                                                                                                            | 529             | 533                 | 542             | 7              | 494           | 535           | 40           | 7.6%           | 542                |
| <b><u>Other assets</u></b>                                                                                                           | <b>1 824</b>    | <b>4 792</b>        | <b>3 746</b>    | <b>662</b>     | <b>3 292</b>  | <b>3 719</b>  | <b>427</b>   | <b>11.5%</b>   | <b>3 746</b>       |
| Operational Buildings                                                                                                                | 871             | 710                 | 911             | 75             | 901           | 911           | 11           | 1.2%           | 911                |
| <i>Municipal Offices</i>                                                                                                             | 871             | 710                 | 911             | 75             | 901           | 911           | 11           | 1.2%           | 911                |
| Housing                                                                                                                              | 953             | 4 082               | 2 835           | 586            | 2 392         | 2 808         | 416          | 14.8%          | 2 835              |
| <i>Staff Housing</i>                                                                                                                 | 52              | 182                 | 76              | 2              | 67            | 76            | 9            | 12.1%          | 76                 |
| <i>Social Housing</i>                                                                                                                | 901             | 3 900               | 2 759           | 585            | 2 325         | 2 732         | 407          | 14.9%          | 2 759              |
| <b><u>Intangible Assets</u></b>                                                                                                      | <b>2 121</b>    | <b>2 947</b>        | <b>2 976</b>    | <b>110</b>     | <b>1 587</b>  | <b>2 976</b>  | <b>1 389</b> | <b>46.7%</b>   | <b>2 976</b>       |
| Licences and Rights                                                                                                                  | 2 121           | 2 947               | 2 976           | 110            | 1 587         | 2 976         | 1 389        | 46.7%          | 2 976              |
| <i>Computer Software and Applications</i>                                                                                            | 2 121           | 2 947               | 2 976           | 110            | 1 587         | 2 976         | 1 389        | 46.7%          | 2 976              |
| <b><u>Computer Equipment</u></b>                                                                                                     | <b>219</b>      | <b>419</b>          | <b>401</b>      | <b>84</b>      | <b>290</b>    | <b>401</b>    | <b>110</b>   | <b>27.6%</b>   | <b>401</b>         |
| Computer Equipment                                                                                                                   | 219             | 419                 | 401             | 84             | 290           | 401           | 110          | 27.6%          | 401                |
| <b><u>Furniture and Office Equipment</u></b>                                                                                         | <b>40</b>       | <b>61</b>           | <b>58</b>       | <b>10</b>      | <b>32</b>     | <b>58</b>     | <b>26</b>    | <b>45.5%</b>   | <b>58</b>          |
| Furniture and Office Equipment                                                                                                       | 40              | 61                  | 58              | 10             | 32            | 58            | 26           | 45.5%          | 58                 |
| <b><u>Machinery and Equipment</u></b>                                                                                                | <b>825</b>      | <b>937</b>          | <b>1 034</b>    | <b>92</b>      | <b>822</b>    | <b>1 033</b>  | <b>212</b>   | <b>20.5%</b>   | <b>1 034</b>       |
| Machinery and Equipment                                                                                                              | 825             | 937                 | 1 034           | 92             | 822           | 1 033         | 212          | 20.5%          | 1 034              |
| <b><u>Transport Assets</u></b>                                                                                                       | <b>4 772</b>    | <b>4 134</b>        | <b>5 484</b>    | <b>710</b>     | <b>5 042</b>  | <b>5 677</b>  | <b>634</b>   | <b>11.2%</b>   | <b>5 484</b>       |
| Transport Assets                                                                                                                     | 4 772           | 4 134               | 5 484           | 710            | 5 042         | 5 677         | 634          | 11.2%          | 5 484              |
| <b>Total Repairs and Maintenance Expenditure</b>                                                                                     | <b>53 201</b>   | <b>54 681</b>       | <b>57 293</b>   | <b>5 651</b>   | <b>52 425</b> | <b>57 448</b> | <b>5 023</b> | <b>8.7%</b>    | <b>57 293</b>      |

| WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June |                     |                 |                |               |               |              |                |                    |
|------------------------------------------------------------------------------------------------------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description                                                                                                | Budget Year 2019/20 |                 |                |               |               |              |                |                    |
|                                                                                                            | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                                                |                     |                 |                |               |               |              |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b>                                                               |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                                                                      | <b>70 182</b>       | <b>70 182</b>   | <b>-</b>       | <b>65 281</b> | <b>71 666</b> | <b>6 385</b> | <b>8.9%</b>    | <b>70 182</b>      |
| Roads Infrastructure                                                                                       | 23 071              | 23 071          | -              | 21 838        | 23 931        | 2 094        | 8.7%           | 23 071             |
| Roads                                                                                                      | 1 479               | 1 479           | -              | 21 251        | 23 265        | 2 014        | 8.7%           | 1 479              |
| Road Structures                                                                                            | 21 187              | 21 187          | -              | 168           | 196           | 29           | 14.6%          | 21 187             |
| Road Furniture                                                                                             | 405                 | 405             | -              | 419           | 470           | 51           | 10.9%          | 405                |
| Storm water Infrastructure                                                                                 | 4 312               | 4 312           | -              | 4 179         | 4 594         | 416          | 9.0%           | 4 312              |
| Drainage Collection                                                                                        | 836                 | 836             | -              | 750           | 821           | 71           | 8.7%           | 836                |
| Storm water Conveyance                                                                                     | 3 387               | 3 387           | -              | 3 429         | 3 774         | 345          | 9.1%           | 3 387              |
| Attenuation                                                                                                | 89                  | 89              | -              | -             | -             | -            |                | 89                 |
| Electrical Infrastructure                                                                                  | 12 389              | 12 389          | -              | 11 648        | 12 780        | 1 132        | 8.9%           | 12 389             |
| Power Plants                                                                                               | 3                   | 3               | -              | 2             | 3             | 1            | 19.3%          | 3                  |
| HV Transmission Conductors                                                                                 | 36                  | 36              | -              | 33            | 40            | 6            | 15.9%          | 36                 |
| MV Substations                                                                                             | 1 904               | 1 904           | -              | 1 803         | 1 987         | 184          | 9.3%           | 1 904              |
| MV Switching Stations                                                                                      | 1 134               | 1 134           | -              | 1 059         | 1 160         | 101          | 8.7%           | 1 134              |
| MV Networks                                                                                                | 7 109               | 7 109           | -              | 6 544         | 7 132         | 588          | 8.2%           | 7 109              |
| LV Networks                                                                                                | 1 987               | 1 987           | -              | 2 012         | 2 242         | 230          | 10.3%          | 1 987              |
| Capital Spares                                                                                             | 216                 | 216             | -              | 195           | 217           | 22           | 10.2%          | 216                |
| Water Supply Infrastructure                                                                                | 13 537              | 13 537          | -              | 12 727        | 13 959        | 1 232        | 8.8%           | 13 537             |
| Dams and Weirs                                                                                             | 266                 | 266             | -              | 245           | 270           | 25           | 9.4%           | 266                |
| Boreholes                                                                                                  | 158                 | 158             | -              | 13            | 15            | 2            | 11.7%          | 158                |
| Reservoirs                                                                                                 | 2 753               | 2 753           | -              | 2 119         | 2 376         | 257          | 10.8%          | 2 753              |
| Pump Stations                                                                                              | 578                 | 578             | -              | 563           | 621           | 58           | 9.3%           | 578                |
| Water Treatment Works                                                                                      | 146                 | 146             | -              | 80            | 89            | 9            | 9.9%           | 146                |
| Bulk Mains                                                                                                 | 240                 | 240             | -              | 1 102         | 1 210         | 108          | 8.9%           | 240                |
| Distribution                                                                                               | 9 396               | 9 396           | -              | 8 605         | 9 378         | 773          | 8.2%           | 9 396              |
| Sanitation Infrastructure                                                                                  | 16 519              | 16 519          | -              | 14 572        | 15 999        | 1 427        | 8.9%           | 16 519             |
| Pump Station                                                                                               | 54                  | 54              | -              | 13 910        | 15 200        | 1 290        | 8.5%           | 54                 |
| Reticulation                                                                                               | 493                 | 493             | -              | 662           | 799           | 137          | 17.1%          | 493                |
| Waste Water Treatment Works                                                                                | 8 999               | 8 999           | -              | -             | -             | -            |                | 8 999              |
| Outfall Sewers                                                                                             | 6 907               | 6 907           | -              | -             | -             | -            |                | 6 907              |
| Toilet Facilities                                                                                          | 67                  | 67              | -              | -             | -             | -            |                | 67                 |
| Solid Waste Infrastructure                                                                                 | 355                 | 355             | -              | 318           | 402           | 85           | 21.1%          | 355                |
| Landfill Sites                                                                                             | 127                 | 127             | -              | 244           | 320           | 76           | 23.8%          | 127                |
| Waste Transfer Stations                                                                                    | 87                  | 87              | -              | -             | -             | -            |                | 87                 |
| Waste Drop-off Points                                                                                      | 141                 | 141             | -              | 74            | 83            | 9            | 10.5%          | 141                |
| Rail Infrastructure                                                                                        | -                   | -               | -              | -             | -             | -            |                | -                  |
| Coastal Infrastructure                                                                                     | -                   | -               | -              | -             | -             | -            |                | -                  |
| Information and Communication Infrastructure                                                               | -                   | -               | -              | -             | -             | -            |                | -                  |

| WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June |                     |                 |                |               |               |               |                |                    |
|------------------------------------------------------------------------------------------------------------|---------------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
| Description                                                                                                | Budget Year 2019/20 |                 |                |               |               |               |                |                    |
|                                                                                                            | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance  | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                         |                     |                 |                |               |               |               |                |                    |
| <b><u>Community Assets</u></b>                                                                             | <b>5 183</b>        | <b>5 183</b>    | <b>–</b>       | <b>4 231</b>  | <b>4 967</b>  | <b>736</b>    | <b>14.8%</b>   | <b>5 183</b>       |
| Community Facilities                                                                                       | 3 811               | 3 811           | –              | 1 967         | 2 451         | 484           | 19.7%          | 3 811              |
| Halls                                                                                                      | 471                 | 471             | –              | 609           | 740           | 132           | 17.8%          | 471                |
| Clinics/Care Centres                                                                                       | 1 443               | 1 443           | –              | 372           | 434           | 62            | 14.3%          | 1 443              |
| Museums                                                                                                    | 134                 | 134             | –              | 14            | 16            | 2             | 10.7%          | 134                |
| Libraries                                                                                                  | 530                 | 530             | –              | 463           | 545           | 82            | 15.0%          | 530                |
| Cemeteries/Crematoria                                                                                      | 910                 | 910             | –              | 208           | 246           | 38            | 15.5%          | 910                |
| Public Open Space                                                                                          | –                   | –               | –              | 184           | 210           | 25            | 12.1%          | –                  |
| Nature Reserves                                                                                            | –                   | –               | –              | –             | –             | –             | –              | –                  |
| Public Ablution Facilities                                                                                 | 324                 | 324             | –              | 114           | 257           | 143           | 55.6%          | 324                |
| Taxi Ranks/Bus Terminals                                                                                   | –                   | –               | –              | 4             | 5             | 1             | 13.2%          | –                  |
| Sport and Recreation Facilities                                                                            | 1 372               | 1 372           | –              | 2 263         | 2 516         | 252           | 10.0%          | 1 372              |
| Indoor Facilities                                                                                          | –                   | –               | –              | 1 330         | 1 468         | 138           | 9.4%           | –                  |
| Outdoor Facilities                                                                                         | 1 372               | 1 372           | –              | 934           | 1 047         | 114           | 10.9%          | 1 372              |
| Capital Spares                                                                                             | –                   | –               | –              | –             | –             | –             | –              | –                  |
| <b><u>Heritage assets</u></b>                                                                              | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>      | <b>–</b>      | <b>–</b>      | <b>–</b>       | <b>–</b>           |
| <b><u>Investment properties</u></b>                                                                        | <b>18</b>           | <b>18</b>       | <b>–</b>       | <b>11</b>     | <b>15</b>     | <b>4</b>      | <b>27.2%</b>   | <b>18</b>          |
| Revenue Generating                                                                                         | 18                  | 18              | –              | 11            | 15            | 4             | 27.2%          | 18                 |
| Improved Property                                                                                          | 18                  | 18              | –              | 11            | 15            | 4             | 27.2%          | 18                 |
| <b><u>Other assets</u></b>                                                                                 | <b>1 783</b>        | <b>1 783</b>    | <b>–</b>       | <b>1 567</b>  | <b>1 954</b>  | <b>387</b>    | <b>19.8%</b>   | <b>1 783</b>       |
| Operational Buildings                                                                                      | 1 440               | 1 440           | –              | 1 351         | 1 715         | 364           | 21.2%          | 1 440              |
| Municipal Offices                                                                                          | 1 223               | 1 223           | –              | 844           | 1 135         | 291           | 25.6%          | 1 223              |
| Workshops                                                                                                  | 21                  | 21              | –              | 31            | 35            | 4             | 12.0%          | 21                 |
| Stores                                                                                                     | 196                 | 196             | –              | 476           | 545           | 69            | 12.7%          | 196                |
| Housing                                                                                                    | 343                 | 343             | –              | 216           | 239           | 23            | 9.6%           | 343                |
| Staff Housing                                                                                              | 68                  | 68              | –              | 188           | 208           | 20            | 9.7%           | 68                 |
| Social Housing                                                                                             | 275                 | 275             | –              | 28            | 31            | 3             | 8.6%           | 275                |
| Capital Spares                                                                                             | –                   | –               | –              | –             | –             | –             | –              | –                  |
| <b><u>Biological or Cultivated Assets</u></b>                                                              | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>      | <b>–</b>      | <b>–</b>      | <b>–</b>       | <b>–</b>           |
| Biological or Cultivated Assets                                                                            | –                   | –               | –              | –             | –             | –             | –              | –                  |
| <b><u>Intangible Assets</u></b>                                                                            | <b>658</b>          | <b>658</b>      | <b>–</b>       | <b>207</b>    | <b>540</b>    | <b>333</b>    | <b>61.7%</b>   | <b>658</b>         |
| Servitudes                                                                                                 | –                   | –               | –              | –             | –             | –             | –              | –                  |
| Licences and Rights                                                                                        | 658                 | 658             | –              | 207           | 540           | 333           | 61.7%          | 658                |
| Computer Software and Applications                                                                         | 658                 | 658             | –              | 207           | 540           | 333           | 61.7%          | 658                |
| <b><u>Computer Equipment</u></b>                                                                           | <b>1 456</b>        | <b>1 456</b>    | <b>0</b>       | <b>868</b>    | <b>1 405</b>  | <b>537</b>    | <b>38.2%</b>   | <b>1 456</b>       |
| Computer Equipment                                                                                         | 1 456               | 1 456           | 0              | 868           | 1 405         | 537           | 38.2%          | 1 456              |
| <b><u>Furniture and Office Equipment</u></b>                                                               | <b>796</b>          | <b>796</b>      | <b>0</b>       | <b>492</b>    | <b>801</b>    | <b>309</b>    | <b>38.6%</b>   | <b>796</b>         |
| Furniture and Office Equipment                                                                             | 796                 | 796             | 0              | 492           | 801           | 309           | 38.6%          | 796                |
| <b><u>Machinery and Equipment</u></b>                                                                      | <b>2 898</b>        | <b>2 898</b>    | <b>(0)</b>     | <b>1 452</b>  | <b>2 162</b>  | <b>709</b>    | <b>32.8%</b>   | <b>2 898</b>       |
| Machinery and Equipment                                                                                    | 2 898               | 2 898           | (0)            | 1 452         | 2 162         | 709           | 32.8%          | 2 898              |
| <b><u>Transport Assets</u></b>                                                                             | <b>4 318</b>        | <b>4 318</b>    | <b>–</b>       | <b>2 915</b>  | <b>3 778</b>  | <b>863</b>    | <b>22.8%</b>   | <b>4 318</b>       |
| Transport Assets                                                                                           | 4 318               | 4 318           | –              | 2 915         | 3 778         | 863           | 22.8%          | 4 318              |
| <b><u>Land</u></b>                                                                                         | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>      | <b>–</b>      | <b>–</b>      | <b>–</b>       | <b>–</b>           |
| Land                                                                                                       | –                   | –               | –              | –             | –             | –             | –              | –                  |
| <b><u>Zoo's, Marine and Non-biological Animals</u></b>                                                     | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>      | <b>–</b>      | <b>–</b>      | <b>–</b>       | <b>–</b>           |
| Zoo's, Marine and Non-biological Animals                                                                   | –                   | –               | –              | –             | –             | –             | –              | –                  |
| <b>Total Depreciation</b>                                                                                  | <b>87 293</b>       | <b>87 293</b>   | <b>(0)</b>     | <b>77 024</b> | <b>87 288</b> | <b>10 264</b> | <b>11.8%</b>   | <b>87 293</b>      |

**Note:** Depreciation must still be recognized for the month of June 2020, taking into account the new additions for the 2019/20 financial year and the review of useful life.

## Section 13 – Quality certification

### QUALITY CERTIFICATE

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

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

for the month of June 2020 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)

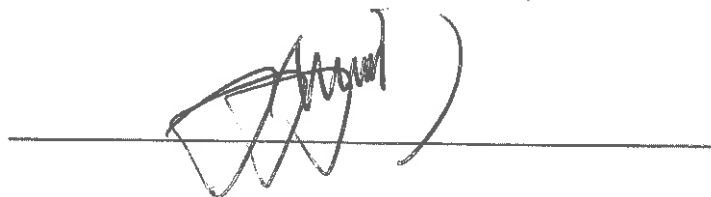
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date:

13 July 2020

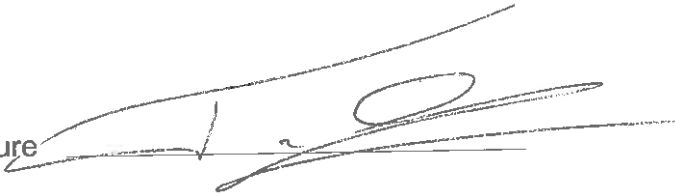
## The Executive Mayor

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.

Date: 13 July 2020