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 February 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 February 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

None.

Section 2 - Resolutions

RECOMMENDATION:

That the Executive Mayor takes cognisance of the monthly budget statement for February 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 %
Operating Revenue	R 818 856 440	R 843 650 149	R 474 401 526	R 478 574 934	R 4 173 408	**1%**
Operating Expenditure	R 737 857 810	R 745 220 350	R 361 307 965	R 366 138 102	R 4 830 137	**1%**
Capital	R 143 857 572	R 140 815 524	R 61 936 453	R 59 421 570	R -2 514 883	**-4%**

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
Description	2018/19	Budget Year 2019/20							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Property rates	114 880	121 289	121 289	9 782	84 574	83 195	1 379	2%	121 289
Service charges - electricity revenue	263 661	290 458	290 458	24 733	200 581	185 985	14 596	8%	290 458
Service charges - water revenue	59 743	56 497	56 497	7 110	44 366	40 325	4 042	10%	56 497
Service charges - sanitation revenue	40 114	45 538	44 138	3 697	29 348	29 011	336	1%	44 138
Service charges - refuse revenue	25 623	27 157	27 557	2 289	18 441	17 791	650	4%	27 557
Rental of facilities and equipment	1 529	1 586	1 606	152	1 079	1 021	59	6%	1 606
Interest earned - external investments	40 174	40 920	42 237	417	8 944	8 978	(34)	0%	42 237
Interest earned - outstanding debtors	2 615	2 799	2 799	302	1 666	1 792	(126)	-7%	2 799
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	27 703	32 800	32 800	12	229	314	(86)	-27%	32 800
Licences and permits	4 030	4 122	4 524	356	2 912	2 875	36	1%	4 524
Agency services	4 373	4 300	4 600	349	3 099	3 070	29	1%	4 600
Transfers and subsidies	130 093	112 666	117 454	–	68 650	72 927	(4 277)	-6%	117 454
Other revenue	12 369	11 364	11 599	1 037	8 383	7 673	710	9%	11 599
Gains on disposal of PPE	15 245	200	5 642	201	4 906	4 607	299	6%	5 642
Total Revenue (excluding capital transfers and contributions)	**742 152**	**751 695**	**763 199**	**50 438**	**477 177**	**459 564**	**17 613**	**4%**	**763 199**

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 29 February 2020.

- **Fines, penalties and forfeits** stands at 27% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Other revenue** stands at 9% above YTD budgeted projections mainly due to capital developer's contributions that are not budgeted for.
- **Gains on disposal of PPE** are revenue from Sale of land transactions.
- Revenue received for the month of February 2020 was **R50.438 million** whilst the overall YTD performance stands at **4%** above the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
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									
Expenditure By Type									
Employee related costs	193 878	217 514	219 772	16 698	141 142	139 913	1 229	1%	219 772
Remuneration of councillors	10 369	11 112	11 112	875	6 994	7 009	(15)	0%	11 112
Debt impairment	32 709	35 285	35 887	–	129	132	(3)	-2%	35 887
Depreciation & asset impairment	86 831	88 293	88 293	30	30	–	30	#DIV/0!	88 293
Finance charges	14 278	18 581	13 156	172	6 791	6 689	103	2%	13 156
Bulk purchases	194 308	227 700	227 700	16 923	142 206	142 120	86	0%	227 700
Other materials	25 940	34 680	35 219	998	9 257	10 407	(1 150)	-11%	35 219
Contracted services	86 794	62 217	66 602	7 094	36 269	31 256	5 012	16%	66 602
Transfers and subsidies	2 565	3 168	3 210	266	2 076	2 312	(237)	-10%	3 210
Other expenditure	26 098	38 308	39 159	1 608	20 451	21 470	(1 019)	-5%	39 159
Loss on disposal of PPE	2 209	1 000	5 110	793	793	–	793	#DIV/0!	5 110
Total Expenditure	**675 979**	**737 858**	**745 220**	**45 457**	**366 138**	**361 308**	**4 830**	**1%**	**745 220**
Surplus/(Deficit)	**66 173**	**13 838**	**17 979**	**4 981**	**111 039**	**98 256**	**12 783**	**0**	**17 979**
Transfers and subsidies - capital (monetary allocations)	46 363	67 161	78 451	–	–	14 837	(14 837)	**(0)**	78 451
Transfers and subsidies - capital (monetary allocations)	–	–	2 000	890	1 398	–	1 398	**#DIV/0!**	2 000
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**112 536**	**80 999**	**98 430**	**5 870**	**112 437**	**113 094**			**98 430**
Surplus/(Deficit) attributable to municipality	**112 536**	**80 999**	**98 430**	**5 870**	**112 437**	**113 094**			**98 430**
Share of surplus/ (deficit) of associate		–		–	–	–			–
Surplus/ (Deficit) for the year	**112 536**	**80 999**	**98 430**	**5 870**	**112 437**	**113 094**			**98 430**

- **Depreciation** is the actual for the assets that were sold on auction.
- **Other materials** stand at 11% below the YTD budgeted projections due to underspending on various line items.
- **Contracted services** stand at 16% above the YTD budgeted projections due to overspending on various line items.
- Expenditure for the month of February 2020 was **R45.457 million** whilst the overall YTD performance stands at 1% above the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February										
Vote Description	Ref	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	1									
Total Capital Expenditure		92 031	143 858	140 816	8 461	59 422	61 936	(2 515)	-4%	140 816
Capital Expenditure - Functional Classification										
Governance and administration		9 385	5 931	7 395	170	2 674	3 354	(679)	-20%	7 395
Executive and council		12	20	3	–	2	–	2	#DIV/0!	3
Finance and administration		9 373	5 911	7 391	170	2 672	3 354	(682)	-20%	7 391
Community and public safety		21 222	4 840	7 998	110	1 382	2 454	(1 072)	-44%	7 998
Community and social services		1 079	910	210	1	53	180	(127)	-70%	210
Sport and recreation		14 555	2 928	6 083	90	1 108	1 574	(466)	-30%	6 083
Public safety		5 589	1 002	1 705	19	221	700	(479)	-68%	1 705
Economic and environmental services		19 911	55 552	39 513	(4 295)	11 595	18 161	(6 566)	-36%	39 513
Planning and development		3 403	34 058	9 147	(10 119)	1 257	6 335	(5 079)	-80%	9 147
Road transport		16 509	21 494	30 366	5 824	10 338	11 825	(1 487)	-13%	30 366
Trading services		41 512	77 535	85 909	12 476	43 770	37 968	5 803	15%	85 909
Energy sources		15 203	19 244	22 484	1 594	16 243	16 671	(428)	-3%	22 484
Water management		14 797	7 145	15 180	3 008	11 599	8 217	3 382	41%	15 180
Waste water management		9 031	44 628	42 984	7 458	11 174	8 567	2 607	30%	42 984
Waste management		2 482	6 518	5 262	415	4 754	4 513	242	5%	5 262
Other			–		–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	92 031	143 858	140 816	8 461	59 422	61 936	(2 515)	-4%	140 816
Funded by:										
National Government		31 975	30 301	30 301	1 609	19 190	14 260	4 929	35%	30 301
Provincial Government		13 863	36 860	48 150	2 531	13 907	13 674	233	2%	48 150
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		458	–	2 000	–	–	–	–		2 000
Transfers recognised - capital		46 297	67 161	80 451	4 140	33 097	27 934	5 162	18%	80 451
Borrowing	6	–	22 631	–	–	–	–	–		–
Internally generated funds		45 735	54 065	60 365	4 321	26 325	34 002	(7 677)	-23%	60 365
Total Capital Funding		92 031	143 858	140 816	8 461	59 422	61 936	(2 515)	-4%	140 816

- Capital expenditure for the month of February 2020 amounts to **R8 460 893.** The YTD actual of **R59 421 570 (42.2%)** compared to the total budget of **R140 815 524** has the real impact of causing bottle necks in the last quarter prior to year-end and has the very real potential of material under-performance as at year-end.
- Commitments are **R6 187 969.49**.

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February					
Description of financial indicator	Basis of calculation	Budget Year 2019/20			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	4.5%	3.1%	1.9%	3.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	15.7%	0.0%	0.0%	0.0%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	12.4%	10.5%	11.4%	10.5%
Gearing	Long Term Borrowing/ Funds & Reserves	62.1%	54.7%	64.1%	54.7%
Liquidity					
Current Ratio	Current assets/current liabilities	4:1	5:1	5:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities	3:1	3:1	4:1	3:1
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	94.4%	96.2%	84.4%	96.2%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	98.37%	100.0%
Funding of Provisions					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions	n/a	n/a	n/a	n/a
Other Indicators					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.0%	6.88%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.0%	18.0%	17.36%	18.0%
Employee costs	Employee costs/Total Revenue - capital revenue	28.9%	28.8%	29.6%	28.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7.3%	7.2%	7.1%	7.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.2%	13.3%	1.4%	13.3%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	10.7	11.73	0.33	11.73
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.6%	15.3%	14.0%	15.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11.2	9.60	5.18	9.60

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

- The annual debtors collection rate of 84.4% is based on the year to date result and does not refer to the annual collection rate in the AFS as prescribed by Circular 71.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M08 February								
	Budget Year 2019/20							
Description R thousands	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	121 289	121 289	9 782	84 574	83 195	1 379	2%	121 289
Service charges	419 650	418 650	37 829	292 736	273 112	19 624	7%	418 650
Investment revenue	40 920	42 237	417	8 944	8 978	(34)	-0%	42 237
Transfers and subsidies	112 666	117 454	–	68 650	72 927	(4 277)	-6%	117 454
Other own revenue	57 170	63 569	2 410	22 274	21 352	922	4%	63 569
Total Revenue (excluding capital transfers and contributions)	**751 695**	**763 199**	**50 438**	**477 177**	**459 564**	**17 613**	**4%**	**763 199**
Employee costs	217 514	219 772	16 698	141 142	139 913	1 229	1%	219 772
Remuneration of Councillors	11 112	11 112	875	6 994	7 009	(15)	-0%	11 112
Depreciation & asset impairment	88 293	88 293	30	30	–	30	#DIV/0!	88 293
Finance charges	18 581	13 156	172	6 791	6 689	103	2%	13 156
Materials and bulk purchases	262 380	262 919	17 921	151 463	152 527	(1 064)	-1%	262 919
Transfers and subsidies	3 168	3 210	266	2 076	2 312	(237)	-10%	3 210
Other expenditure	136 810	146 758	9 495	57 642	52 858	4 784	9%	146 758
Total Expenditure	**737 858**	**745 220**	**45 457**	**366 138**	**361 308**	**4 830**	**1%**	**745 220**
Surplus/(Deficit)	**13 838**	**17 979**	**4 981**	**111 039**	**98 256**	**12 783**	**13%**	**17 979**
Transfers and subsidies - capital (monetary alloc	67 161	78 451	–	–	14 837	(14 837)	-100%	78 451
Contributions & Contributed assets	–	2 000	890	1 398	–	1 398	#DIV/0!	2 000
Surplus/(Deficit) after capital transfers & contributions	**80 999**	**98 430**	**5 870**	**112 437**	**113 094**	**(657)**	**-1%**	**98 430**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**80 999**	**98 430**	**5 870**	**112 437**	**113 094**	**(657)**	**-1%**	**98 430**
Capital expenditure & funds sources								
Capital expenditure	**143 858**	**140 816**	**8 461**	**59 422**	**61 936**	**(2 515)**	**-4%**	**140 816**
Capital transfers recognised	67 161	80 451	4 140	33 097	27 934	5 162	18%	80 451
Borrowing	22 631	–	–	–	–	–		–
Internally generated funds	**54 065**	**60 365**	**4 321**	**26 325**	**34 002**	**(7 677)**	**-23%**	**60 365**
Total sources of capital funds	**143 858**	**140 816**	**8 461**	**59 422**	**61 936**	**(2 515)**	**-4%**	**140 816**
Financial position								
Total current assets	705 447	735 318		749 069				735 318
Total non current assets	2 010 958	2 015 733		2 007 062				2 015 733
Total current liabilities	157 848	163 403		154 802				163 403
Total non current liabilities	228 291	210 798		221 371				210 798
Community wealth/Equity	**2 330 266**	**2 376 849**		**2 267 567**				**2 376 849**
Cash flows								
Net cash from (used) operating	161 599	186 740	12 830	559 256	128 919	(430 337)	-334%	186 740
Net cash from (used) investing	(143 658)	(140 286)	201	4 906	(71 224)	(76 131)	107%	(140 286)
Net cash from (used) financing	35 585	(6 795)	(6)	(941)	(8 058)	(7 117)	88%	(6 795)
Cash/cash equivalents at the month/year end	**548 629**	**564 986**	**–**	**563 221**	**574 963**	**11 743**	**2%**	**534 762**
Debtors & creditors analysis	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis								
Total By Income Source	7 590	1 808	1 358	1 139	1 898	2 440	11 442	71 822
Creditors Age Analysis								
Total Creditors	401	–	–	60	–	–	–	19 842

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February									
	2018/19	Budget Year 2019/20							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
Governance and administration	**195 596**	**205 893**	**212 953**	**10 861**	**128 749**	**129 554**	(804)	-1%	**212 908**
Executive and council	262	260	290	13	203	93	110	118%	290
Finance and administration	195 280	205 633	212 618	10 849	128 546	129 461	(914)	-1%	212 618
Internal audit	55	–	45	–	–	–	–		–
Community and public safety	**93 449**	**87 285**	**103 673**	**529**	**4 072**	**5 498**	(1 426)	-26%	**103 673**
Community and social services	14 975	14 807	16 881	103	823	874	(51)	-6%	16 881
Sport and recreation	9 031	4 374	4 419	390	2 919	3 711	(793)	-21%	4 419
Public safety	37 961	35 215	39 212	20	208	781	(573)	-73%	39 212
Housing	31 483	32 890	43 161	15	123	132	(9)	-7%	43 161
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**23 260**	**17 836**	**20 042**	**1 165**	**8 807**	**8 441**	366	4%	**20 042**
Planning and development	3 586	3 586	3 592	437	2 625	2 205	420	19%	3 592
Road transport	19 674	14 250	16 450	727	6 182	6 235	(54)	-1%	16 450
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**476 183**	**507 814**	**506 954**	**38 770**	**336 929**	**330 890**	6 038	2%	**506 954**
Energy sources	273 407	302 842	302 982	24 746	203 160	196 520	6 640	3%	302 982
Water management	91 418	77 935	77 935	7 706	57 124	52 526	4 597	9%	77 935
Waste water management	71 009	84 301	82 901	3 870	46 890	52 466	(5 576)	-11%	82 901
Waste management	40 349	42 736	43 136	2 448	29 755	29 378	377	1%	43 136
Other	**26**	**28**	**28**	**2**	**18**	**19**	**(0)**	**-2%**	**28**
Total Revenue - Functional	**788 515**	**818 856**	**843 650**	**51 328**	**478 575**	**474 402**	**4 173**	**1%**	**843 605**
Expenditure - Functional									
Governance and administration	**104 760**	**128 875**	**128 959**	**7 720**	**71 026**	**73 396**	(2 370)	-3%	**128 959**
Executive and council	18 224	20 012	20 099	1 425	13 025	13 055	(30)	0%	20 099
Finance and administration	84 957	107 120	106 900	6 181	56 914	59 184	(2 271)	-4%	106 900
Internal audit	1 578	1 743	1 960	114	1 087	1 157	(70)	-6%	1 960
Community and public safety	**124 822**	**108 211**	**117 358**	**7 477**	**51 179**	**46 035**	5 145	11%	**117 358**
Community and social services	16 341	18 876	19 054	1 288	10 883	10 156	727	7%	19 054
Sport and recreation	21 506	25 065	24 795	1 801	13 679	13 362	317	2%	24 795
Public safety	56 630	61 734	65 653	2 884	21 993	21 236	757	4%	65 653
Housing	30 345	2 536	7 855	1 505	4 625	1 280	3 345	261%	7 855
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**69 194**	**65 131**	**66 623**	**4 897**	**22 196**	**21 034**	1 162	6%	**66 623**
Planning and development	11 503	12 912	13 697	876	7 735	7 820	(85)	-1%	13 697
Road transport	57 690	52 219	52 926	4 021	14 460	13 214	1 247	9%	52 926
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**375 861**	**434 163**	**430 797**	**25 312**	**220 761**	**219 886**	876	0%	**430 797**
Energy sources	231 428	265 248	265 704	19 121	158 967	157 332	1 635	1%	265 704
Water management	53 596	64 259	63 235	1 218	13 642	14 344	(702)	-5%	63 235
Waste water management	57 391	68 142	63 152	2 517	26 806	26 998	(192)	-1%	63 152
Waste management	33 445	36 515	38 707	2 457	21 346	21 212	135	1%	38 707
Other	**1 342**	**1 477**	**1 483**	**50**	**976**	**958**	**18**	**2%**	**1 483**
Total Expenditure - Functional	**675 979**	**737 858**	**745 220**	**45 457**	**366 138**	**361 308**	**4 830**	**1%**	**745 220**
Surplus/ (Deficit) for the year	**112 536**	**80 999**	**98 430**	**5 870**	**112 437**	**113 094**	**(657)**	**-1%**	**98 384**

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) - M08 February

Vote Description	2018/19	Budget Year 2019/20							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Corporate Services	9 988	10 953	11 015	51	496	1 218	(723)	-59%	11 015
Vote 2 - Civil Services	227 926	213 095	213 779	14 227	135 290	136 864	(1 574)	-1%	213 779
Vote 3 - Council	262	260	290	13	203	93	110	118%	290
Vote 4 - Electricity Services	282 509	302 842	302 982	24 746	203 160	196 520	6 640	3%	302 982
Vote 5 - Financial Services	193 702	204 060	210 819	10 778	127 820	128 088	(268)	0%	210 819
Vote 6 - Development Services	43 374	43 562	55 938	765	5 273	4 742	530	11%	55 938
Vote 7 - Municipal Manager	55	–	45	–	–	–	–		45
Vote 8 - Protection Services	36 937	44 084	48 782	748	6 334	6 876	(542)	-8%	48 782
Total Revenue by Vote	**794 752**	**818 856**	**843 650**	**51 328**	**478 575**	**474 402**	**4 173**	**1%**	**843 650**
Expenditure by Vote									
Vote 1 - Corporate Services	29 944	31 437	33 255	1 972	19 351	19 854	(503)	-3%	33 255
Vote 2 - Civil Services	243 340	255 238	253 044	12 240	92 554	91 221	1 333	1%	253 044
Vote 3 - Council	15 113	16 973	17 037	1 189	11 158	11 068	90	1%	17 037
Vote 4 - Electricity Services	245 854	279 164	279 776	19 952	165 952	165 154	798	0%	279 776
Vote 5 - Financial Services	35 850	50 937	47 435	3 076	27 686	27 215	471	2%	47 435
Vote 6 - Development Services	48 865	24 568	30 787	2 833	16 693	14 067	2 626	19%	30 787
Vote 7 - Municipal Manager	6 721	7 208	7 463	588	4 429	4 443	(14)	0%	7 463
Vote 8 - Protection Services	56 530	72 332	76 423	3 609	28 315	28 127	188	1%	76 423
Total Expenditure by Vote	**682 216**	**737 858**	**745 220**	**45 457**	**366 138**	**361 150**	**4 988**	**1%**	**745 220**
Surplus/ (Deficit) for the year	**112 536**	**80 999**	**98 430**	**5 870**	**112 437**	**113 252**	**(815)**	**-1%**	**98 430**

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) - M08 February

Description R thousands	2018/19 Audited Outcome	Budget Year 2019/20 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Property rates	114 880	121 289	121 289	9 782	84 574	83 195	1 379	2%	121 289
Service charges - electricity revenue	263 661	290 458	290 458	24 733	200 581	185 985	14 596	8%	290 458
Service charges - water revenue	59 743	56 497	56 497	7 110	44 366	40 325	4 042	10%	56 497
Service charges - sanitation revenue	40 114	45 538	44 138	3 697	29 348	29 011	336	1%	44 138
Service charges - refuse revenue	25 623	27 157	27 557	2 289	18 441	17 791	650	4%	27 557
Rental of facilities and equipment	1 529	1 586	1 606	152	1 079	1 021	59	6%	1 606
Interest earned - external investments	40 174	40 920	42 237	417	8 944	8 978	(34)	0%	42 237
Interest earned - outstanding debtors	2 615	2 799	2 799	302	1 666	1 792	(126)	-7%	2 799
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	27 703	32 800	32 800	12	229	314	(86)	-27%	32 800
Licences and permits	4 030	4 122	4 524	356	2 912	2 875	36	1%	4 524
Agency services	4 373	4 300	4 600	349	3 099	3 070	29	1%	4 600
Transfers and subsidies	130 093	112 666	117 454	–	68 650	72 927	(4 277)	-6%	117 454
Other revenue	12 369	11 364	11 599	1 037	8 383	7 673	710	9%	11 599
Gains on disposal of PPE	15 245	200	5 642	201	4 906	4 607	299	6%	5 642
Total Revenue (excluding capital transfers and contributions)	**742 152**	**751 695**	**763 199**	**50 438**	**477 177**	**459 564**	**17 613**	**4%**	**763 199**
Expenditure By Type									
Employee related costs	193 878	217 514	219 772	16 698	141 142	139 913	1 229	1%	219 772
Remuneration of councillors	10 369	11 112	11 112	875	6 994	7 009	(15)	0%	11 112
Debt impairment	32 709	35 285	35 887	–	129	132	(3)	-2%	35 887
Depreciation & asset impairment	86 831	88 293	88 293	30	30	–	30	#DIV/0!	88 293
Finance charges	14 278	18 581	13 156	172	6 791	6 689	103	2%	13 156
Bulk purchases	194 308	227 700	227 700	16 923	142 206	142 120	86	0%	227 700
Other materials	25 940	34 680	35 219	998	9 257	10 407	(1 150)	-11%	35 219
Contracted services	86 794	62 217	66 602	7 094	36 269	31 256	5 012	16%	66 602
Transfers and subsidies	2 565	3 168	3 210	266	2 076	2 312	(237)	-10%	3 210
Other expenditure	26 098	38 308	39 159	1 608	20 451	21 470	(1 019)	-5%	39 159
Loss on disposal of PPE	2 209	1 000	5 110	793	793	–	793	#DIV/0!	5 110
Total Expenditure	**675 979**	**737 858**	**745 220**	**45 457**	**366 138**	**361 308**	**4 830**	**1%**	**745 220**
Surplus/(Deficit)	**66 173**	**13 838**	**17 979**	**4 981**	**111 039**	**98 256**	**12 783**	**0**	**17 979**
Transfers and subsidies - capital (monetary allocations)	46 363	67 161	78 451	–	–	14 837	(14 837)	(0)	78 451
Transfers and subsidies - capital (monetary allocations)	–	–	2 000	890	1 398	–	1 398	#DIV/0!	2 000
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**112 536**	**80 999**	**98 430**	**5 870**	**112 437**	**113 094**			**98 430**
Surplus/(Deficit) attributable to municipality	**112 536**	**80 999**	**98 430**	**5 870**	**112 437**	**113 094**			**98 430**
Share of surplus/ (deficit) of associate		–		–	–	–			–
Surplus/ (Deficit) for the year	**112 536**	**80 999**	**98 430**	**5 870**	**112 437**	**113 094**			**98 430**

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) - M08 February

Vote Description	Ref	2018/19	Budget Year 2019/20							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 2 - Civil Services		25 926	48 563	26 290	1 282	9 164	7 364	1 800	24%	26 290
Vote 4 - Electricity Services		3 000	10 400	12 200	1 334	8 559	8 350	209	3%	12 200
Vote 6 - Development Services		7 417	38 680	47 099	2 521	14 197	14 418	(221)	-2%	47 099
Total Capital Multi-year expenditure	4,7	**36 343**	**97 643**	**85 589**	**5 137**	**31 920**	**30 132**	**1 787**	**6%**	**85 589**
Single Year expenditure appropriation	2									
Vote 1 - Corporate Services		2 523	128	2 228	1	70	95	(25)	-27%	2 228
Vote 2 - Civil Services		24 252	34 370	38 543	3 003	19 135	21 610	(2 475)	-11%	38 543
Vote 3 - Council		8	10	3	–	2	–	2	#DIV/0!	3
Vote 4 - Electricity Services		12 804	9 484	11 019	283	7 960	8 792	(832)	-9%	11 019
Vote 5 - Financial Services		5 715	46	63	18	61	63	(2)	-3%	63
Vote 6 - Development Services		4 795	1 166	1 666	–	53	544	(491)	-90%	1 666
Vote 7 - Municipal Manager		4	10	–	–	–	–	–		–
Vote 8 - Protection Services		5 589	1 002	1 705	19	221	700	(479)	-68%	1 705
Total Capital single-year expenditure	4	55 689	46 215	55 227	3 323	27 502	31 804	**(4 302)**	**-14%**	55 227
Total Capital Expenditure		**92 031**	**143 858**	**140 816**	**8 461**	**59 422**	**61 936**	**(2 515)**	**-4%**	**140 816**
Capital Expenditure - Functional Classification										
Governance and administration		**9 385**	**5 931**	**7 395**	**170**	**2 674**	**3 354**	(679)	-20%	**7 395**
Executive and council		12	20	3	–	2	–	2	#DIV/0!	3
Finance and administration		9 373	5 911	7 391	170	2 672	3 354	(682)	-20%	7 391
Community and public safety		**21 222**	**4 840**	**7 998**	**110**	**1 382**	**2 454**	(1 072)	-44%	**7 998**
Community and social services		1 079	910	210	1	53	180	(127)	-70%	210
Sport and recreation		14 555	2 928	6 083	90	1 108	1 574	(466)	-30%	6 083
Public safety		5 589	1 002	1 705	19	221	700	(479)	-68%	1 705
Economic and environmental services		**19 911**	**55 552**	**39 513**	**(4 295)**	**11 595**	**18 161**	(6 566)	-36%	**39 513**
Planning and development		3 403	34 058	9 147	(10 119)	1 257	6 335	(5 079)	-80%	9 147
Road transport		16 509	21 494	30 366	5 824	10 338	11 825	(1 487)	-13%	30 366
Trading services		**41 512**	**77 535**	**85 909**	**12 476**	**43 770**	**37 968**	5 803	15%	**85 909**
Energy sources		15 203	19 244	22 484	1 594	16 243	16 671	(428)	-3%	22 484
Water management		14 797	7 145	15 180	3 008	11 599	8 217	3 382	41%	15 180
Waste water management		9 031	44 628	42 984	7 458	11 174	8 567	2 607	30%	42 984
Waste management		2 482	6 518	5 262	415	4 754	4 513	242	5%	5 262
Other			–		–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**92 031**	**143 858**	**140 816**	**8 461**	**59 422**	**61 936**	**(2 515)**	**-4%**	**140 816**
Funded by:										
National Government		31 975	30 301	30 301	1 609	19 190	14 260	4 929	35%	30 301
Provincial Government		13 863	36 860	48 150	2 531	13 907	13 674	233	2%	48 150
Other transfers and grants		458	–	2 000	–	–	–	–		2 000
Transfers recognised - capital		**46 297**	**67 161**	**80 451**	**4 140**	**33 097**	**27 934**	**5 162**	**18%**	**80 451**
Borrowing	6	–	22 631	–	–	–	–	–		–
Internally generated funds		45 735	54 065	60 365	4 321	26 325	34 002	(7 677)	-23%	60 365
Total Capital Funding		**92 031**	**143 858**	**140 816**	**8 461**	**59 422**	**61 936**	**(2 515)**	**-4%**	**140 816**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M08 February						
Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		525 985	548 629	564 986	93 229	564 986
Call investment deposits		–	–	–	522 000	–
Consumer debtors		61 631	124 460	117 128	67 738	117 128
Other debtors		46 334	16 664	34 167	36 167	34 167
Current portion of long-term receivables		48	–	47	47	47
Inventory		17 634	15 694	18 989	29 889	18 989
Total current assets		**651 631**	**705 447**	**735 318**	**749 069**	**735 318**
Non current assets						
Long-term receivables		3	–	2	14	2
Investments		–	–	–	–	–
Investment property		45 091	48 621	44 232	45 091	44 232
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1 905 800	1 961 379	1 969 852	1 959 679	1 969 852
Biological		–	–	–	–	–
Intangible		1 185	188	527	1 158	527
Other non-current assets		1 120	770	1 120	1 120	1 120
Total non current assets		**1 953 198**	**2 010 958**	**2 015 733**	**2 007 062**	**2 015 733**
TOTAL ASSETS		**2 604 830**	**2 716 405**	**2 751 051**	**2 756 131**	**2 751 051**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		9 689	13 298	10 018	–	10 018
Consumer deposits		12 751	11 224	14 447	13 772	14 447
Trade and other payables		95 253	124 442	131 456	134 637	131 456
Provisions		8 531	8 884	7 482	6 393	7 482
Total current liabilities		**126 224**	**157 848**	**163 403**	**154 802**	**163 403**
Non current liabilities						
Borrowing		119 987	151 735	107 983	122 916	107 983
Provisions		98 455	76 556	102 815	98 455	102 815
Total non current liabilities		**218 443**	**228 291**	**210 798**	**221 371**	**210 798**
TOTAL LIABILITIES		**344 667**	**386 139**	**374 201**	**376 173**	**374 201**
NET ASSETS	2	**2 260 163**	**2 330 266**	**2 376 849**	**2 379 958**	**2 376 849**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 068 344	2 086 039	2 179 395	2 075 748	2 179 395
Reserves		191 819	244 227	197 455	191 819	197 455
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 260 163**	**2 330 266**	**2 376 849**	**2 267 567**	**2 376 849**

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
Description	2018/19	Budget Year 2019/20								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	114 880	115 225	120 517	8 497	64 227	69 317	(5 091)	-7%	120 517
Service charges	389 141	395 843	398 727	36 845	254 410	224 063	30 347	14%	398 727
Other revenue	52 934	29 572	36 443	2 733	443 858	12 718	431 140	3390%	36 443
Government - operating	130 093	112 666	117 454	1 868	85 055	82 025	3 030	4%	117 454
Government - capital	45 838	67 161	80 451	594	50 512	45 421	5 091	11%	80 451
Interest	40 174	43 719	45 036	81	12 454	5 501	6 953	126%	45 036
Dividends			–			–	–		–
Payments									
Suppliers and employees	(585 585)	(580 837)	(595 522)	(37 615)	(344 468)	(298 802)	45 666	-15%	(595 522)
Finance charges	(14 278)	(18 581)	(13 156)	(172)	(6 791)	(9 476)	(2 685)	28%	(13 156)
Transfers and Grants	(2 565)	(3 168)	(3 210)	–	–	(1 847)	(1 847)	100%	(3 210)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**170 634**	**161 599**	**186 740**	**12 830**	**559 256**	**128 919**	**(430 337)**	**-334%**	**186 740**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 469	200	532	201	4 906	–	4 906	#DIV/0!	532
Decrease (Increase) in non-current debtors	(8 013)	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables	(2 261)	–	(3)	1	1	–	1	#DIV/0!	(3)
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
Payments									
Capital assets	(86 933)	(143 858)	(140 816)	–	–	(71 224)	(71 224)	100%	(140 816)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(95 738)**	**(143 658)**	**(140 286)**	**201**	**4 906**	**(71 224)**	**(76 131)**	**107%**	**(140 286)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	50 000	–	–	–	–	–		–
Increase (decrease) in consumer deposits	975	236	3 223	(6)	(941)	–	(941)	#DIV/0!	3 223
Payments									
Repayment of borrowing	(10 686)	(14 651)	(10 018)	–	–	(8 058)	(8 058)	100%	(10 018)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(9 711)**	**35 585**	**(6 795)**	**(6)**	**(941)**	**(8 058)**	**(7 117)**	**88%**	**(6 795)**
NET INCREASE/ (DECREASE) IN CASH HELD	**65 185**	**53 526**	**39 659**	**13 025**	**563 221**	**49 636**			**39 659**
Cash/cash equivalents at beginning:	460 799	495 102	525 327			525 327			495 102
Cash/cash equivalents at month/year end:	525 985	548 629	564 986		563 221	574 963			534 762

The Year TD actual for Other Revenue includes investments made and matured during the financial year. This amount will decrease as investments mature at year-end and will not reflect as an overspending.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2019/20											
R thousands		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 368	2 300	703	537	411	379	722	3 010	16 430	5 060	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21 559	1 879	109	86	93	47	162	684	24 618	1 071	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	8 599	1 808	590	414	355	1 220	809	3 915	17 710	6 713	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3 127	900	212	162	144	127	351	1 947	6 972	2 732	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 463	688	193	158	136	124	394	1 884	6 039	2 695	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	31	15	1	1	1	1	2	2	52	5	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	–	–	–	–	–	–	–	–	–	–	–	–
Total By Income Source	**2000**	**44 147**	**7 590**	**1 808**	**1 358**	**1 139**	**1 898**	**2 440**	**11 442**	**71 822**	**18 277**	**–**	**–**
2018/19 - totals only		37 232	8 390	1 955	1 212	951	3 214	1 786	9 835	**64 573**	**16 997**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 365	32	23	19	15	151	16	75	1 695	275	–	–
Commercial	2300	18 823	1 075	190	123	78	91	53	568	21 003	914	–	–
Households	2400	23 958	6 483	1 596	1 216	1 046	1 656	2 371	10 799	49 124	17 087	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**44 147**	**7 590**	**1 808**	**1 358**	**1 139**	**1 898**	**2 440**	**11 442**	**71 822**	**18 277**	**–**	**–**

Total Debtors has increased from **R68 571 143** in January 2020 to **R71 822 109** in February 2020. The aforementioned totals include the current billing not due yet. See 0-30 days in this regard.

The monthly service collection rate for February 2020 was **93.91 %** compared to **97.11** % in January 2020. (Amounts received in current month for the previous month’s debtors raised)

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2019/20 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Prior year totals for chart (same period)
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	19 381	401	–	–	60	–	–	–	19 842	5 388
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	19 381	401	–	–	60	–	–	–	19 842	5 388

Outstanding creditors: 30 days and older				
Name of supplier	**Outstanding Amount**	**Invoice(s) date(s)**	**Dispute/Reason for non-payment**	**Remedial action**
Adonis Fencing	R 83 806.38	28.01.2020	Work not properly done.	To be paid once once the work is properly done.
Cigicell	R 34 274.91	31.12.2019	Dispute with regards to the details of the invoice.	To be paid once the dispute is resolved.
First Technology	R 5 692.50	22.01.2020	Invoice held by signatory	Invoice in payment process
Koordom Cleaning	R 1 950.00	10.06.2019	Work not properly done.	To be paid once once the work is properly done.
National Vehicle Intell	R 126 573.37	01.12.2019	Query with regards to the work.	To be paid once the query is resolved.
PATCO	R 66 654.00	10.01.2020	Invoice held by signatory	In payment process.
SafeQuip	R 3 992.80	15.01.2020	Waiting on credit note before proceeding	To be paid once credit note received
Sure Swartland Travel	R 1 050.00	21.01.2020	Invoice held by signatory	In payment process.
Voltex	R 50 894.11	16.01.2020	Invoice held by signatory	In payamnt process
Weskus Distrik Muni	R 57 973.11	10.06.2019	Dispute regarding autharisation of transaction.	To be paid once dispute is handled.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality											
STANDARDBANK	63 Days	Fixed	Yes	Fixed	7.68%	02/09/2019	60 000	794 836	(60 795)	–	–
STANDARDBANK	n/a	Call Account	Yes	Variable	4.95%	23/09/2019	12 000	451 141	–	–	12 451
NEDBANK	81 Days	Fixed	Yes	Fixed	7.50%	22/11/2019	60 000	998 630	(60 999)	–	–
NEDBANK	213 Days	Fixed	Yes	Fixed	8.200%	31/01/2020	60 000	2 871 123	(62 871)	–	–
NEDBANK	364 Days	Fixed	Yes	Fixed	8.450%	30/06/2020	300 000	25 280 548	–	–	325 281
STANDARDBANK	304 Days	Fixed	Yes	Fixed	7.675%	30/06/2020	40 000	2 556 932	–	–	42 557
NEDBANK	221 Days	Fixed	Yes	Fixed	8.00%	30/06/2020	50 000	2 421 918	–	–	52 422
ABSA	209 Days	Fixed	Yes	Fixed	7.627%	30/06/2020	50 000	2 183 621	–	–	52 184
STANDARDBANK	151 Days	Fixed	Yes	Fixed	7.55%	30/06/2020	70 000	2 186 397	–	–	72 186
Municipality sub-total							702 000	35 375 127	(184 665)	–	557 081

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 - M08 February

Description R thousands	Budget Year 2019/20 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:								
Operating Transfers and Grants								
National Government:	94 852	94 852	530	71 968	71 968	–		94 852
Local Government Equitable Share	91 534	91 534	–	68 650	68 650	–		91 534
Finance Management	1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive	1 768	1 768	530	1 768	1 768	–		1 768
Provincial Government:	17 564	21 641	1 308	14 428	14 428	–		21 641
Municipal Accreditation and Capacity Building Grant	224	224	–	–	–	–		224
Human Settlements	–	5 039	–	1 243	1 243	–		5 039
Libraries	9 557	9 557	–	9 557	9 557	–		9 557
Proclaimed Roads Subsidy	5 084	5 084	1 234	1 234	1 234	–		5 084
Financial Management Support Grant: Student Bursaries	379	379	–	–	–	–		379
Financial Management Support Grant: mSCOA	330	330	–	330	330	–		330
Thusong Grant	–	–	–	–	–	–		–
Establishment of a K9 Unit	1 990	954	–	1 990	1 990	–		954
Community Development Workers		74	74	74	74			74
Other grant providers:	250	250	30	149	149	–		250
LG Seta	250	250	–	–	–	–		250
Sondeza Youth Camp Contributions	–		30	149	149	–		
Total Operating Transfers and Grants	112 666	116 742	1 868	86 545	86 545	–		116 742
Capital Transfers and Grants								
National Government:	30 301	30 301	1 000	21 800	21 800	–		30 301
Municipal Infrastructure Grant (MIG)	21 301	21 301	–	12 800	12 800	–		21 301
Energy Efficiency and Demand Side Management Grant	4 000	4 000	1 000	4 000	4 000	–		4 000
Integrated National Electrification Programme (municipal)	5 000	5 000	–	5 000	5 000	–		5 000
Provincial Government:	36 860	48 150	734	41 912	41 912	–		48 150
Human Settlements	32 480	41 094	594	37 392	37 392	–		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			140
Proclaimed Roads Subsidy		1 500	–	–	–			1 500
Total Capital Transfers and Grants	67 161	78 451	1 734	63 712	63 712	–		78 451
TOTAL RECEIPTS OF TRANSFERS & GRANTS	179 827	195 193	3 602	150 257	150 257	–		195 193

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

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February								
Description	Budget Year 2019/20							
R thousands	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	**94 852**	**94 852**	**5 594**	**46 601**	**46 706**	**(106)**	**-0.2%**	**94 852**
Local Government Equitable Share	91 534	91 534	5 518	44 229	44 211	18	0.0%	91 534
Finance Management	1 550	1 550	76	604	727	(123)	-16.9%	1 550
EPWP Incentive	1 768	1 768	–	1 768	1 768	–		1 768
Provincial Government:	**17 564**	**24 687**	**2 399**	**11 387**	**7 391**	**3 996**	**54.1%**	**24 687**
Municipal Accreditation and Capacity Building Grant	224	224	19	149	149	–		224
Libraries	9 557	9 557	683	5 892	5 008	884	17.7%	9 557
Proclaimed Roads Subsidy	5 084	5 084	–	–	–	–		5 084
Financial Management Support Grant: Student Bursaries	379	379	50	130	253	(122)	-48.5%	379
Financial Management Support Grant: mSCOA	330	330	84	274	56	218	390.0%	330
Thusong Grant	–	–	–	–	–	–		–
Establishment of a K9 Unit	1 990	3 895	186	1 492	1 867	(375)	-20.1%	3 895
Human Settlements	–	5 039	1 376	3 401	26	3 374	12748.2%	5 039
Community Development Workers	–	74	–	3	12	(8)	-72.9%	74
Financial Management Support Grant: Risk Management	–	45	–	45	–	45	#DIV/0!	45
LG Internship Grant	–	60	–	–	20	(20)	-100.0%	60
	–							–
Other grant providers:	**250**	**250**	**–**	**250**	**250**	–		**250**
LG Seta	250	250	–	250	250	–		250
Total operating expenditure of Transfers and Grants:	**112 666**	**119 789**	**7 993**	**58 238**	**54 348**	**3 891**	**7.2%**	**119 789**
Capital expenditure of Transfers and Grants								
National Government:	30 301	30 301	1 609	19 190	14 260	4 929	**34.6%**	30 301
Municipal Infrastructure Grant (MIG)	21 301	21 301	748	11 519	7 060	4 459	63.2%	21 301
Energy Efficiency and Demand Side Management Grant	4 000	4 000	–	2 910	3 000	(90)	-3.0%	4 000
Integrated National Electrification Programme (municipal)	5 000	5 000	861	4 760	4 200	560	13.3%	5 000
						–		
Provincial Government:	**36 860**	**48 150**	**2 531**	**13 907**	**13 674**	233	1.7%	**48 150**
Human Settlements	32 480	41 094	2 521	13 851	12 668	1 183	9.3%	41 094
RSEP/VPUU Municipal Projects	4 000	4 000	–	–	700	(700)	-100.0%	4 000
Libraries	50	50	1	26	20	6	32.4%	50
Upgrading of Tennis & Netball Courts	320	320	–	21	181	(160)	-88.4%	320
Establishment of a K9 Unit	10	1 046	9	9	105	(96)	-91.8%	1 046
Greenest Municipality Competition	–	140	–	–	–	–		140
Proclaimed Roads Subsidy	–	1 500	–	–	–	–		1 500
Total capital expenditure of Transfers and Grants	**67 161**	**78 451**	**4 140**	**33 097**	**27 934**	**5 162**	**18.5%**	**78 451**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**179 827**	**198 240**	**12 133**	**91 335**	**82 282**	**9 053**	**11.0%**	**198 240**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February						
Description	Ref	Budget Year 2019/20				
R thousands		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
					–	
Provincial Government:		4 093	195	1 588	2 505	61.2%
Financial Management Support Grant: Risk Management		45	–	45	–	
Local Government Internship Grant		60	–	42	18	30.0%
Establishment of a K9 Unit		3 987	195	1 500	2 487	62.4%
					–	
Total operating expenditure of Approved Roll-overs		4 093	195	1 588	2 505	61.2%
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
					–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4 093	195	1 588	2 505	61.2%

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 - M08 February								
	Budget Year 2019/20							
Summary of Employee and Councillor remuneration R thousands	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 430	7 430	573	4 569	4 687	(118)	-3%	7 430
Pension and UIF Contributions	1 018	1 018	79	632	642	(10)	-2%	1 018
Medical Aid Contributions	251	251	20	175	159	16	10%	251
Motor Vehicle Allowance	1 310	1 310	117	937	826	111	13%	1 310
Cellphone Allowance	1 102	1 102	85	680	695	(15)	-2%	1 102
Other benefits and allowances	–		–	–	–	–		–
Sub Total - Councillors	**11 112**	**11 112**	**875**	**6 994**	**7 009**	**(15)**	**0%**	**11 112**
Senior Managers of the Municipality								
Basic Salaries and Wages	7 947	7 947	640	5 131	5 420	(289)	-5%	7 947
Pension and UIF Contributions	1 455	1 455	115	922	970	(48)	-5%	1 455
Medical Aid Contributions	265	265	38	282	177	106	60%	265
Motor Vehicle Allowance	1 055	1 055	87	692	703	(11)	-2%	1 055
Cellphone Allowance	304	304	24	190	203	(12)	-6%	304
Other benefits and allowances	174	174	15	121	116	5	4%	174
Payments in lieu of leave	–	27	–	–	–	–		27
Long service awards	87	87	–	–	58	(58)	-100%	87
Post-retirement benefit obligations	842	842	–	–	–	–		842
Sub Total - Senior Managers of Municipality	**12 130**	**12 157**	**918**	**7 339**	**7 647**	**(308)**	**-4%**	**12 157**
Other Municipal Staff								
Basic Salaries and Wages	123 864	125 871	10 409	82 431	82 255	176	0%	125 871
Pension and UIF Contributions	23 315	23 315	1 889	15 105	14 608	497	3%	23 315
Medical Aid Contributions	12 507	12 507	860	6 569	6 492	76	1%	12 507
Overtime	8 531	8 596	1 033	6 870	5 981	889	15%	8 596
Motor Vehicle Allowance	5 040	5 040	416	3 339	3 360	(21)	-1%	5 040
Cellphone Allowance	427	433	42	337	287	51	18%	433
Housing Allowances	1 560	1 560	130	1 005	994	11	1%	1 560
Other benefits and allowances	21 791	21 971	1 206	17 376	17 254	121	1%	21 971
Payments in lieu of leave	2 378	2 351	2	8	–	8	#DIV/0!	2 351
Long service awards	1 552	1 552	(187)	353	1 035	(682)	-66%	1 552
Post-retirement benefit obligations	4 418	4 418	(21)	411	–	411	#DIV/0!	4 418
Sub Total - Other Municipal Staff	**205 384**	**207 616**	**15 779**	**133 803**	**132 266**	**1 537**	**1%**	**207 616**
Total Parent Municipality	**228 626**	**230 884**	**17 572**	**148 136**	**146 922**	**1 214**	**1%**	**230 884**
Total Municipal Entities	**–**	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL SALARY, ALLOWANCES & BENEFITS	**228 626**	**230 884**	**17 572**	**148 136**	**146 922**	**1 214**	**1%**	**230 884**
% increase								
TOTAL MANAGERS AND STAFF	**217 514**	**219 772**	**16 698**	**141 142**	**139 913**	**1 229**	**1%**	**219 772**

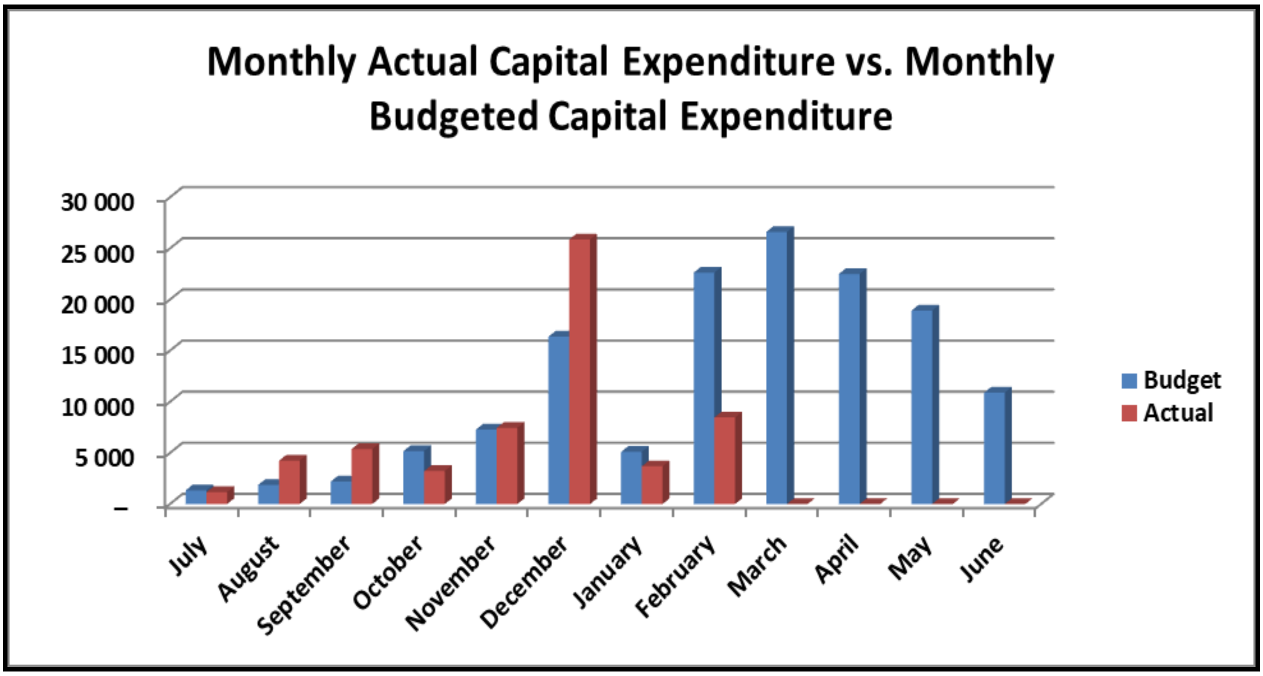
Section 10 – Material variances to the SDBIP

None.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
	2018/19	Budget Year 2019/20							
Month R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
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	–		88 537	–		
April	8 826	12 408	22 493	–		111 030	–		
May	10 847	11 941	18 904	–		129 934	–		
June	20 126	10 025	10 881	–		140 816	–		
Total Capital expenditure	92 031	143 858	140 816	59 422					



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 - M08 February

Description	Ref	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	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**26 308**	**10 744**	**36 405**	**11 269**	**16 030**	**11 684**	(4 346)	**-37.2%**	**36 405**
Roads Infrastructure		538	1 700	9 688	3 367	3 485	1 998	(1 488)	-74.5%	9 688
Roads		538	1 700	9 688	3 367	3 485	1 998	(1 488)	-74.5%	9 688
Electrical Infrastructure		7 620	6 300	9 540	925	5 024	5 544	520	9.4%	9 540
Power Plants				140				–		140
MV Substations		2 653	550	550	16	56	170	114	67.0%	550
LV Networks		4 967	5 750	8 850	910	4 968	5 374	406	7.5%	8 850
Water Supply Infrastructure		11 572	1 214	6 168	3 001	3 043	1 432	(1 611)	-112.6%	6 168
Boreholes		500	–					–		
Reservoirs		11 022	464	464	–	38	464	426	91.9%	464
Distribution		50	500	5 454	3 001	3 005	718	(2 288)	-318.8%	5 454
Distribution Points		–	250	250	–	–	250	250	100.0%	250
Sanitation Infrastructure		6 578	1 030	10 508	3 977	3 977	2 211	(1 766)	-79.9%	10 508
Reticulation		6 578	1 030	10 508	3 977	3 977	2 211	(1 766)	-79.9%	10 508
Solid Waste Infrastructure		–	500	500	–	500	500	–		500
Waste Drop-off Points		–	500	500	–	500	500	–		500
Community Assets		**9 580**	**10 070**	**11 771**	**202**	**1 885**	**4 071**	**2 185**	**53.7%**	**11 771**
Community Facilities		3 322	6 500	5 400	73	120	1 500	1 380	92.0%	5 400
Centres		–	700	–	–	–	–	–		–
Cemeteries/Crematoria		788	–	–				–		–
Police		250	–	–				–		–
Parks		–	700	700	73	120	200	80	40.0%	700
Public Open Space		403	5 100	4 100	–	–	1 300	1 300	100.0%	4 100
Public Ablution Facilities		692	–	–				–		–
Taxi Ranks/Bus Terminals		1 189						–		–
Sport and Recreation Facilities		6 258	3 570	6 371	130	1 765	2 571	806	31.3%	6 371
Indoor Facilities		4 773	3 550	6 150	130	1 744	2 550	806	31.6%	6 150
Outdoor Facilities		1 486	20	221	–	21	21	(0)	-1.6%	221
Other assets		**10 632**	**31 780**	**18 736**	**(7 598)**	**3 732**	**8 556**	**4 824**	**56.4%**	**18 736**
Operational Buildings		5 135	–	350	–	–	–	–		350
Capital Spares		5 135	–	350	–	–	–	–		350
Housing		5 497	31 780	18 386	(7 598)	3 732	8 556	4 824	**56.4%**	18 386
Social Housing		5 497	31 780	18 386	(7 598)	3 732	8 556	4 824	56.4%	18 386
Computer Equipment		**671**	**570**	**665**	**16**	**256**	**429**	**172**	40.2%	**665**
Computer Equipment		671	570	665	16	256	429	172	40.2%	665
Furniture and Office Equipment		**160**	**194**	**194**	**19**	**133**	**158**	**25**	15.9%	**194**
Furniture and Office Equipment		160	194	194	19	133	158	25	15.9%	194
Machinery and Equipment		**7 276**	**6 891**	**6 067**	**1 915**	**3 771**	**5 028**	**1 257**	25.0%	**6 067**
Machinery and Equipment		7 276	6 891	6 067	1 915	3 771	5 028	1 257	25.0%	6 067
Transport Assets		**3 243**	**1 142**	**1 230**	**–**	**741**	**731**	**(10)**	-1.3%	**1 230**
Transport Assets		3 243	1 142	1 230	–	741	731	(10)	-1.3%	1 230
Land		**–**	**–**	**2 100**	**–**	**–**	**–**	**–**		**2 100**
Land				2 100				–		2 100
Total Capital Expenditure on new assets	1	**57 871**	**61 391**	**77 168**	**5 825**	**26 548**	**30 656**	**4 109**	**13.4%**	**77 168**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

Description	Ref	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	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**5 487**	**25 434**	**30 184**	**212**	**17 550**	**16 911**	(639)	**-3.8%**	**30 184**
Roads Infrastructure		–	15 000	16 500	8	4 186	6 000	1 814	**30.2%**	16 500
Roads		–	15 000	16 500	8	4 186	6 000	1 814	30.2%	16 500
Electrical Infrastructure		697	5 500	5 500	199	5 218	4 951	(267)	-5.4%	5 500
MV Substations		–	4 900	5 100	119	4 908	4 706	(202)	-4.3%	5 100
MV Networks		–	300	100	15	64	50	(14)	-28.4%	100
LV Networks		697	300	300	65	246	195	(51)	-26.3%	300
Water Supply Infrastructure		2 587	4 934	8 184	6	8 146	5 960	(2 186)	-36.7%	8 184
Distribution		2 587	4 934	8 184	6	8 146	5 960	(2 186)	-36.7%	8 184
Sanitation Infrastructure		2 203	–	–	–	–	–	–		–
Waste Water Treatment Works		2 203	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**–**	**850**	**549**	**–**	**53**	**160**	**107**	**66.6%**	**549**
Community Facilities		–	550	250	–	53	–	(53)	**#DIV/0!**	250
Public Ablution Facilities		–	550	250	–	53	–	(53)	#DIV/0!	250
Sport and Recreation Facilities		–	300	299	–	–	160	160	100.0%	299
Outdoor Facilities		–	300	299	–	–	160	160	100.0%	299
Other assets		**–**	**500**	**500**	**–**	**–**	**–**	**–**		**500**
Operational Buildings		–	500	500	–	–	–	–		500
Yards		–	500	500	–	–	–	–		500
Total Capital Expenditure on renewal of existing ass	1	**5 487**	**26 784**	**31 233**	**212**	**17 604**	**17 071**	**(532)**	**-3.1%**	**31 233**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February

Description	Ref	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	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**21 218**	**54 332**	**31 710**	**2 407**	**14 842**	**13 759**	(1 083)	**-7.9%**	**31 710**
Roads Infrastructure		14 416	2 664	1 664	1 036	1 253	1 664	411	**24.7%**	1 664
Roads		13 978	2 664	1 664	1 036	1 253	1 664	411	**24.7%**	1 664
Road Furniture		438	–	–	–	–	–	–		–
Storm water Infrastructure		–	1 820	1 820	235	1 240	1 820	580	31.9%	1 820
Storm water Conveyance		–	1 820	1 820	235	1 240	1 820	580	31.9%	1 820
Electrical Infrastructure		6 081	5 950	5 950	–	4 679	4 775	96	2.0%	5 950
MV Substations		2 945	–	–	–	–	–	–		–
LV Networks		3 136	5 950	5 950	–	4 679	4 775	96	2.0%	5 950
Water Supply Infrastructure		599	500	500	–	95	500	405	81.0%	500
Distribution		599	500	500	–	95	500	405	81.0%	500
Sanitation Infrastructure		–	38 898	17 276	725	3 337	1 000	(2 337)	-233.7%	17 276
Waste Water Treatment Works		–	38 898	17 276	725	3 337	1 000	(2 337)	-233.7%	17 276
Solid Waste Infrastructure		122	4 500	4 500	411	4 238	4 000	(238)	-6.0%	4 500
Waste Transfer Stations		122	4 500	4 500	411	4 238	4 000	(238)	-6.0%	4 500
Community Assets		**7 167**	**1 350**	**705**	**17**	**429**	**450**	**21**	**4.7%**	**705**
Community Facilities		3 122	50	50	–	47	50	3	**6.9%**	50
Police		3 122	–	–	–	–	–	–		–
Public Ablution Facilities		–	50	50	–	47	50	3	6.9%	50
Sport and Recreation Facilities		4 045	1 300	655	17	382	400	18	4.4%	655
Outdoor Facilities		4 045	1 300	655	17	382	400	18	4.4%	655
Machinery and Equipment		**154**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		154	–	–	–	–	–	–		–
Transport Assets		**133**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets		133	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing a	1	**28 672**	**55 682**	**32 415**	**2 424**	**15 270**	**14 209**	**(1 061)**	**-7.5%**	**32 415**

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

Description	Ref	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	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**41 137**	**39 102**	**40 220**	**5 360**	**24 938**	**23 863**	**(1 075)**	**-4.5%**	**40 220**
Roads Infrastructure		16 168	10 634	10 692	3 159	6 095	4 936	(1 158)	-23.5%	10 692
Roads		15 695	10 573	10 632	3 158	6 070	4 905	(1 165)	-23.7%	10 632
Road Furniture		473	61	61	1	25	31	6	19.7%	61
Storm water Infrastructure		14 251	16 174	16 209	1 185	10 401	10 700	299	2.8%	16 209
Storm water Conveyance		14 251	16 174	16 209	1 185	10 401	10 700	299	2.8%	16 209
Electrical Infrastructure		2 192	2 398	2 393	146	1 718	1 731	13	0.8%	2 393
MV Substations		173	144	144	20	87	82	(5)	-5.6%	144
LV Networks		2 019	2 253	2 248	126	1 631	1 649	18	1.1%	2 248
Water Supply Infrastructure		–	–	1 103	112	886	701	(185)	-26.4%	1 103
Reservoirs		–	–	954	93	773	622	(151)	-24.3%	954
Pump Station -Water		–	–	2	–	1	1	(0)	-69.1%	2
Distribution		–		148	19	112	79	(33)	-42.4%	148
Sanitation Infrastructure		2 558	3 390	3 349	267	2 031	1 770	(262)	-14.8%	3 349
Pump Station		545	883	811	5	392	339	(53)	-15.7%	811
Reticulation				–				–		–
Waste Water Treatment Works		2 012	2 507	2 537	263	1 640	1 431	(208)	-14.6%	2 537
Outfall Sewers								–		–
Toilet Facilities								–		–
Capital Spares								–		–
Solid Waste Infrastructure		5 969	6 507	6 474	490	3 807	4 025	218	5.4%	6 474
Landfill Sites		5 969	6 507	6 474	490	3 807	4 025	218	5.4%	6 474
Community Assets		**2 261**	**2 288**	**2 883**	**2**	**1 951**	**2 109**	**157**	**7.5%**	**2 883**
Community Facilities		1 641	1 655	2 018	(80)	1 455	1 562	107	6.9%	2 018
Halls		364	752	239	5	191	213	23	10.6%	239
Centres		1 055	698	1 564	(85)	1 162	1 221	60	4.9%	1 564
Libraries		49	50	50	1	5	19	14	73.5%	50
Cemeteries/Crematoria		84	75	86	–	53	58	6	9.7%	86
Parks		89	80	78	–	45	50	5	9.6%	78
Sport and Recreation Facilities		620	633	865	82	497	547	50	9.2%	865
Indoor Facilities		91	100	100	7	27	48	21	44.3%	100
Outdoor Facilities		529	533	765	75	470	499	29	5.8%	765
Other assets		**1 824**	**4 792**	**3 507**	**400**	**1 892**	**1 888**	**(4)**	**-0.2%**	**3 507**
Operational Buildings		871	710	814	59	711	724	13	1.8%	814
Municipal Offices		871	710	814	59	711	724	13	1.8%	814
Housing		953	4 082	2 693	341	1 181	1 164	(17)	-1.4%	2 693
Staff Housing		52	182	86	–	50	59	9	14.9%	86
Social Housing		901	3 900	2 607	341	1 131	1 106	(26)	-2.3%	2 607
Intangible Assets		**2 121**	**2 947**	**3 009**	**187**	**1 215**	**1 801**	**586**	**32.5%**	**3 009**
Licences and Rights		2 121	2 947	3 009	187	1 215	1 801	586	32.5%	3 009
Computer Software and Applications		2 121	2 947	3 009	187	1 215	1 801	586	32.5%	3 009
Computer Equipment		**219**	**419**	**401**	**10**	**120**	**132**	**12**	**9.0%**	**401**
Computer Equipment		219	419	401	10	120	132	12	9.0%	401
Furniture and Office Equipment		**40**	**61**	**54**	**0**	**17**	**18**	**1**	**6.2%**	**54**
Furniture and Office Equipment		40	61	54	0	17	18	1	6.2%	54
Machinery and Equipment		**825**	**937**	**942**	**26**	**612**	**557**	**(54)**	**-9.7%**	**942**
Machinery and Equipment		825	937	942	26	612	557	(54)	-9.7%	942
Transport Assets		**4 772**	**4 134**	**4 270**	**310**	**3 093**	**2 608**	**(485)**	**-18.6%**	**4 270**
Transport Assets		4 772	4 134	4 270	310	3 093	2 608	(485)	-18.6%	4 270
Total Repairs and Maintenance Expenditure	1	**53 201**	**54 681**	**55 286**	**6 297**	**33 839**	**32 977**	**(862)**	**-2.6%**	**55 286**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February									
Description	Ref	Budget Year 2019/20							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1							%	
Depreciation by Asset Class/Sub-class									
Infrastructure		**70 182**	**70 182**	**9**	**9**	**–**	(9)	**#DIV/0!**	**70 182**
Roads Infrastructure		23 071	23 071	–	–	–	–		23 071
Roads		1 479	1 479	–	–	–	–		1 479
Road Structures		21 187	21 187	–	–	–	–		21 187
Road Furniture		405	405	–	–	–	–		405
Storm water Infrastructure		4 312	4 312	–	–	–	–		4 312
Drainage Collection		836	836	–	–	–	–		836
Storm water Conveyance		3 387	3 387	–	–	–	–		3 387
Attenuation		89	89	–	–	–	–		89
Electrical Infrastructure		12 389	12 389	9	9	–	(9)	#DIV/0!	12 389
Power Plants		3	3	–	–	–	–		3
HV Transmission Conductors		36	36	–	–	–	–		36
MV Substations		1 904	1 904	6	6	–	(6)	#DIV/0!	1 904
MV Switching Stations		1 134	1 134	–	–	–	–		1 134
MV Networks		7 109	7 109	2	2	–	(2)	#DIV/0!	7 109
LV Networks		1 987	1 987	–	–	–	–		1 987
Capital Spares		216	216	–	–	–	–		216
Water Supply Infrastructure		13 537	13 537	–	–	–	–		13 537
Dams and Weirs		266	266	–	–	–	–		266
Boreholes		158	158	–	–	–	–		158
Reservoirs		2 753	2 753	–	–	–	–		2 753
Pump Stations		578	578	–	–	–	–		578
Water Treatment Works		146	146	–	–	–	–		146
Bulk Mains		240	240	–	–	–	–		240
Distribution		9 396	9 396	–	–	–	–		9 396
Sanitation Infrastructure		16 519	16 519	–	–	–	–		16 519
Pump Station		54	54	–	–	–	–		54
Reticulation		493	493	–	–	–	–		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	–	–	–	–		355
Landfill Sites		127	127	–	–	–	–		127
Waste Transfer Stations		87	87	–	–	–	–		87
Waste Drop-off Points		141	141	–	–	–	–		141
Rail Infrastructure		–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–		–

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February									
Description	Ref	Budget Year 2019/20							
R thousands	1	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Community Assets		**5 183**	**5 183**	**–**	**–**	**–**	**–**		**5 183**
Community Facilities		3 811	3 811	–	–	–	–		3 811
Halls		471	471	–	–	–	–		471
Clinics/Care Centres		1 443	1 443	–	–	–	–		1 443
Museums		134	134	–	–	–	–		134
Libraries		530	530	–	–	–	–		530
Cemeteries/Crematoria		910	910	–	–	–	–		910
Public Ablution Facilities		324	324	–	–	–	–		324
Sport and Recreation Facilities		1 372	1 372	–	–	–	–		1 372
Outdoor Facilities		1 372	1 372	–	–	–	–		1 372
Heritage assets		–	–	–	–	–	–		–
Investment properties		**18**	**18**	**–**	**–**	**–**	**–**		**18**
Revenue Generating		18	18	–	–	–	–		18
Improved Property		18	18	–	–	–	–		18
Non-revenue Generating		–	–	–	–	–	–		–
Other assets		**1 783**	**1 783**	**–**	**–**	**–**	**–**		**1 783**
Operational Buildings		1 440	1 440	–	–	–	–		1 440
Municipal Offices		1 223	1 223	–	–	–	–		1 223
Workshops		21	21	–	–	–	–		21
Stores		196	196	–	–	–	–		196
Housing		343	343	–	–	–	–		343
Staff Housing		68	68	–	–	–	–		68
Social Housing		275	275	–	–	–	–		275
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**		**–**
Biological or Cultivated Assets		–	–	–	–	–	–		–
Intangible Assets		**658**	**658**	**3**	**3**	**–**	**(3)**	#DIV/0!	**658**
Servitudes		–	–	–	–	–	–		–
Licences and Rights		658	658	3	3	–	(3)	**#DIV/0!**	658
Computer Software and Applications		658	658	3	3	–	(3)	#DIV/0!	658
Computer Equipment		**1 456**	**1 456**	**4**	**4**	**–**	**(4)**	#DIV/0!	**1 456**
Computer Equipment		1 456	1 456	4	4	–	(4)	#DIV/0!	1 456
Furniture and Office Equipment		**796**	**796**	**1**	**1**	**–**	**(1)**	#DIV/0!	**796**
Furniture and Office Equipment		796	796	1	1	–	(1)	#DIV/0!	796
Machinery and Equipment		**2 898**	**2 898**	**10**	**10**	**–**	**(10)**	#DIV/0!	**2 898**
Machinery and Equipment		2 898	2 898	10	10	–	(10)	#DIV/0!	2 898
Transport Assets		**4 318**	**4 318**	**4**	**4**	**–**	**(4)**	#DIV/0!	**4 318**
Transport Assets		4 318	4 318	4	4	–	(4)	#DIV/0!	4 318
Land		**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–		–
Total Depreciation	1	**87 293**	**87 293**	**30**	**30**	**–**	**(30)**	**#DIV/0!**	**87 293**

Note: Busy with the system setup of version 6.3 which could only be done after the finalization of the regulatory audit. The depreciation for the disposals of the auction was done in February 2020. The normal depreciation will be recorded in March 2020.

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

- [X] 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 **February 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: 12 March 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

Date: 12 March 2020