

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 March 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 March 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.

Section 2 - Resolutions

RECOMMENDATION:

That the Executive Mayor takes cognisance of the monthly budget statement for March 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 544 410 813	R 552 373 729	R 7 962 916	1%
Operating Expenditure	R 737 857 810	R 745 220 350	R 410 955 528	R 418 530 046	R 7 574 518	2%
Capital	R 143 857 572	R 140 815 524	R 88 537 065	R 66 679 579	R -21 857 486	-25%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March									
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									
Revenue By Source									
Property rates	114 880	121 289	121 289	10 049	94 623	93 250	1 373	1%	121 289
Service charges - electricity revenue	263 661	290 458	290 458	25 804	226 385	210 000	16 385	8%	290 458
Service charges - water revenue	59 743	56 497	56 497	6 650	51 016	44 623	6 393	14%	56 497
Service charges - sanitation revenue	40 114	45 538	44 138	3 673	33 021	32 518	502	2%	44 138
Service charges - refuse revenue	25 623	27 157	27 557	2 300	20 741	20 059	681	3%	27 557
Rental of facilities and equipment	1 529	1 586	1 606	95	1 174	1 149	25	2%	1 606
Interest earned - external investments	40 174	40 920	42 237	456	9 400	9 541	(140)	-1%	42 237
Interest earned - outstanding debtors	2 615	2 799	2 799	197	1 863	2 065	(203)	-10%	2 799
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 703	32 800	32 800	12	240	362	(122)	-34%	32 800
Licences and permits	4 030	4 122	4 524	331	3 243	3 233	11	0%	4 524
Agency services	4 373	4 300	4 600	386	3 485	3 432	54	2%	4 600
Transfers and subsidies	130 093	112 666	117 454	22 884	91 534	95 811	(4 277)	-4%	117 454
Other revenue	12 369	11 364	11 599	742	9 078	8 657	421	5%	11 599
Gains on disposal of PPE	15 245	200	5 642	61	4 967	4 869	98	2%	5 642
Total Revenue (excluding capital transfers and contributions)	742 152	751 695	763 199	73 640	550 771	529 569	21 201	4%	763 199

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 March 2020.

- **Service charges - water revenue** stands at 14% above YTD budgeted projections due to an increase in water consumption.
- **Fines, penalties and forfeits** stands at 34% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Gains on disposal of PPE** are revenue from Sale of land transactions.
- Revenue received for the month of March 2020 was **R73.640 million** whilst the overall YTD performance excluding capital transfers 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) - M09 March									
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	16 819	157 961	156 359	1 602	1%	219 772
Remuneration of councillors	10 369	11 112	11 112	789	7 783	8 035	(251)	-3%	11 112
Debt impairment	32 709	35 285	35 887	2 044	2 174	132	2 042	1547%	35 887
Depreciation & asset impairment	86 831	88 293	88 293	7 104	7 134	-	7 134	#DIV/0!	88 293
Finance charges	14 278	18 581	13 156	-	6 791	6 689	103	2%	13 156
Bulk purchases	194 308	227 700	227 700	16 147	158 353	160 324	(1 970)	-1%	227 700
Other materials	25 940	34 680	35 219	1 048	10 305	12 103	(1 798)	-15%	35 219
Contracted services	86 794	62 217	66 602	6 566	42 835	40 985	1 849	5%	66 602
Transfers and subsidies	2 565	3 168	3 210	202	2 277	2 503	(226)	-9%	3 210
Other expenditure	26 098	38 308	39 159	1 673	22 124	23 826	(1 702)	-7%	39 159
Loss on disposal of PPE	2 209	1 000	5 110	-	793	-	793	#DIV/0!	5 110
Total Expenditure	675 979	737 858	745 220	52 392	418 530	410 956	7 575	2%	745 220

- **The depreciation** run for July 2019 was successfully recorded in March 2020. The other depreciation runs will be done in April 2020 due to the time required to balance each month's run.
- **Debt impairment** is budgeted for in June whilst there was bad debt written off this month.
- **Other materials** stand at 15% below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of March 2020 was **R52.392 million** whilst the overall YTD performance stands at 2% 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) - M09 March										
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									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		9 385	5 931	7 395	709	3 383	4 278	(894)	-21%	7 395
Executive and council		12	20	3	–	2	1	1	128%	3
Finance and administration		9 373	5 911	7 391	709	3 381	4 277	(896)	-21%	7 391
<i>Community and public safety</i>		21 222	4 840	7 998	821	2 203	4 516	(2 314)	-51%	7 998
Community and social services		1 079	910	210	13	67	190	(123)	-65%	210
Sport and recreation		14 555	2 928	6 083	198	1 306	3 042	(1 736)	-57%	6 083
Public safety		5 589	1 002	1 705	609	830	1 284	(454)	-35%	1 705
<i>Economic and environmental services</i>		19 911	55 552	39 513	3 156	14 751	26 411	(11 660)	-44%	39 513
Planning and development		3 403	34 058	9 147	678	1 935	7 188	(5 254)	-73%	9 147
Road transport		16 509	21 494	30 366	2 478	12 816	19 223	(6 407)	-33%	30 366
<i>Trading services</i>		41 512	77 535	85 909	2 572	46 343	53 332	(6 989)	-13%	85 909
Energy sources		15 203	19 244	22 484	288	16 531	18 451	(1 920)	-10%	22 484
Water management		14 797	7 145	15 180	46	11 645	10 885	760	7%	15 180
Waste water management		9 031	44 628	42 984	2 139	13 313	18 732	(5 419)	-29%	42 984
Waste management		2 482	6 518	5 262	99	4 854	5 264	(410)	-8%	5 262
<i>Other</i>			–		–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	92 031	143 858	140 816	7 258	66 680	88 537	(21 857)	-25%	140 816
Funded by:										
National Government		31 975	30 301	30 301	87	19 277	21 710	(2 433)	-11%	30 301
Provincial Government		13 863	36 860	48 150	4 553	18 460	22 607	(4 147)	-18%	48 150
Other transfers and grants		458	–	2 000	–	–	500	(500)	-100%	2 000
Transfers recognised - capital		46 297	67 161	80 451	4 640	37 737	44 817	(7 080)	-16%	80 451
Borrowing	6	–	22 631	–	–	–	–	–		–
Internally generated funds		45 735	54 065	60 365	2 618	28 943	43 720	(14 777)	-34%	60 365
Total Capital Funding		92 031	143 858	140 816	7 258	66 680	88 537	(21 857)	-25%	140 816

- Capital expenditure for the month of March 2020 amounts to **R7 258 009**. The YTD actual of **R66 679 579 (47.35%)** 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 as the expenditure to date is not aligned to what was planned by the various directorates.
- Commitments stands at **R10 814 480**.

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March					
Description of financial indicator	Basis of calculation	Budget Year 2019/20			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	4.5%	3.1%	1.6%	3.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	15.7%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	12.4%	10.5%	11.7%	10.5%
Gearing	Long Term Borrowing/ Funds & Reserves	62.1%	54.7%	64.1%	54.7%
<u>Liquidity</u>					
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
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	94.4%	96.2%	86.2%	96.2%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	99.47%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions	n/a	n/a	n/a	n/a
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.0%	5.45%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.0%	18.0%	4.60%	18.0%
Employee costs	Employee costs/Total Revenue - capital revenue	28.9%	28.8%	28.7%	28.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7.3%	7.2%	7.3%	7.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.2%	13.3%	2.5%	13.3%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	10.7	11.73	0.37	11.73
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.6%	15.3%	19.2%	15.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11.2	9.60	4.84	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 86.2% 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.

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 - M09 March								
Description	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	121 289	121 289	10 049	94 623	93 250	1 373	1%	121 289
Service charges	419 650	418 650	38 427	331 163	307 201	23 962	8%	418 650
Investment revenue	40 920	42 237	456	9 400	9 541	(140)	-1%	42 237
Transfers and subsidies	112 666	117 454	22 884	91 534	95 811	(4 277)	-4%	117 454
Other own revenue	57 170	63 569	1 823	24 051	23 767	284	1%	63 569
Total Revenue (excluding capital transfers and contributions)	751 695	763 199	73 640	550 771	529 569	21 201	4%	763 199
Employee costs	217 514	219 772	16 819	157 961	156 359	1 602	1%	219 772
Remuneration of Councillors	11 112	11 112	789	7 783	8 035	(251)	-3%	11 112
Depreciation & asset impairment	88 293	88 293	7 104	7 134	–	7 134	#DIV/0!	88 293
Finance charges	18 581	13 156	–	6 791	6 689	103	2%	13 156
Materials and bulk purchases	262 380	262 919	17 195	168 658	172 426	(3 768)	-2%	262 919
Transfers and subsidies	3 168	3 210	202	2 277	2 503	(226)	-9%	3 210
Other expenditure	136 810	146 758	10 283	67 925	64 944	2 981	5%	146 758
Total Expenditure	737 858	745 220	52 392	418 530	410 956	7 575	2%	745 220
Surplus/(Deficit)	13 838	17 979	21 248	132 241	118 614	13 627	11%	17 979
Transfers and subsidies - capital (monetary allocations)	67 161	78 451	–	–	14 837	(14 837)	-100%	78 451
Contributions & Contributed assets	–	2 000	159	1 603	4	1 599	38006%	2 000
Surplus/(Deficit) after capital transfers & contributions	80 999	98 430	21 407	133 844	133 455	388	0%	98 430
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	80 999	98 430	21 407	133 844	133 455	388	0%	98 430
Capital expenditure & funds sources								
Capital expenditure	143 858	140 816	7 258	66 680	88 537	(21 857)	-25%	140 816
Capital transfers recognised	67 161	80 451	4 640	37 737	44 817	(7 080)	-16%	80 451
Borrowing	22 631	–	–	–	–	–	–	–
Internally generated funds	54 065	60 365	2 618	28 943	43 720	(14 777)	-34%	60 365
Total sources of capital funds	143 858	140 816	7 258	66 680	88 537	(21 857)	-25%	140 816
Financial position								
Total current assets	705 447	735 318		778 359				735 318
Total non current assets	2 010 958	2 015 733		2 007 252				2 015 733
Total current liabilities	157 848	163 403		163 033				163 403
Total non current liabilities	228 291	210 798		221 371				210 798
Community wealth/Equity	2 330 266	2 376 849		2 267 364				2 376 849
Cash flows								
Net cash from (used) operating	161 599	186 740	43 416	602 672	128 919	(473 753)	-367%	186 740
Net cash from (used) investing	(143 658)	(140 286)	60	4 967	(71 224)	(76 191)	107%	(140 286)
Net cash from (used) financing	35 585	(6 795)	(13)	(954)	(8 058)	(7 104)	88%	(6 795)
Cash/cash equivalents at the month/year end	548 629	564 986	–	606 684	574 963	(31 721)	-6%	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	7 548	1 808	1 206	929	821	2 869	11 919	70 370
Creditors Age Analysis								
Total Creditors	8	4	–	60	–	–	–	16 428

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March									
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									
Revenue - Functional									
<i>Governance and administration</i>	195 596	205 893	212 953	19 925	148 674	149 907	(1 232)	-1%	212 953
Executive and council	262	260	290	5	208	118	90	76%	290
Finance and administration	195 280	205 633	212 618	19 920	148 466	149 788	(1 322)	-1%	212 618
Internal audit	55	-	45	-	-	-	-		45
<i>Community and public safety</i>	93 449	87 285	103 673	320	4 392	5 960	(1 569)	-26%	103 673
Community and social services	14 975	14 807	16 881	71	893	965	(72)	-7%	16 881
Sport and recreation	9 031	4 374	4 419	227	3 146	4 016	(870)	-22%	4 419
Public safety	37 961	35 215	39 212	7	215	832	(617)	-74%	39 212
Housing	31 483	32 890	43 161	15	138	148	(9)	-6%	43 161
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	23 260	17 836	20 042	933	9 740	9 514	226	2%	20 042
Planning and development	3 586	3 586	3 592	200	2 825	2 514	310	12%	3 592
Road transport	19 674	14 250	16 450	733	6 915	6 999	(84)	-1%	16 450
Environmental protection	-	-	-	-	-	-	-		-
<i>Trading services</i>	476 183	507 814	506 954	52 619	389 547	379 009	10 538	3%	506 954
Energy sources	273 407	302 842	302 982	26 665	229 825	221 375	8 450	4%	302 982
Water management	91 418	77 935	77 935	10 555	67 679	60 680	6 999	12%	77 935
Waste water management	71 009	84 301	82 901	9 520	56 410	61 730	(5 320)	-9%	82 901
Waste management	40 349	42 736	43 136	5 878	35 634	35 224	409	1%	43 136
<i>Other</i>	26	28	28	2	21	21	(0)	-2%	28
Total Revenue - Functional	788 515	818 856	843 650	73 799	552 374	544 411	7 963	1%	843 650
Expenditure - Functional									
<i>Governance and administration</i>	104 760	128 875	128 959	9 060	80 086	82 499	(2 414)	-3%	128 959
Executive and council	18 224	20 012	20 099	1 250	14 275	14 566	(291)	-2%	20 099
Finance and administration	84 957	107 120	106 900	7 663	64 576	66 586	(2 010)	-3%	106 900
Internal audit	1 578	1 743	1 960	148	1 235	1 348	(113)	-8%	1 960
<i>Community and public safety</i>	124 822	108 211	117 358	6 117	57 227	55 500	1 728	3%	117 358
Community and social services	16 341	18 876	19 054	1 368	12 251	11 231	1 020	9%	19 054
Sport and recreation	21 506	25 065	24 795	1 697	15 376	15 481	(105)	-1%	24 795
Public safety	56 630	61 734	65 653	2 823	24 747	23 953	794	3%	65 653
Housing	30 345	2 536	7 855	228	4 853	4 835	18	0%	7 855
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	69 194	65 131	66 623	6 322	28 587	24 360	4 227	17%	66 623
Planning and development	11 503	12 912	13 697	20	7 755	8 929	(1 174)	-13%	13 697
Road transport	57 690	52 219	52 926	6 302	20 832	15 430	5 402	35%	52 926
Environmental protection	-	-	-	-	-	-	-		-
<i>Trading services</i>	375 861	434 163	430 797	30 664	251 425	247 528	3 897	2%	430 797
Energy sources	231 428	265 248	265 704	18 882	177 849	177 148	701	0%	265 704
Water management	53 596	64 259	63 235	4 375	18 017	16 343	1 674	10%	63 235
Waste water management	57 391	68 142	63 152	3 892	30 698	29 920	778	3%	63 152
Waste management	33 445	36 515	38 707	3 515	24 861	24 117	744	3%	38 707
<i>Other</i>	1 342	1 477	1 483	229	1 205	1 069	136	13%	1 483
Total Expenditure - Functional	675 979	737 858	745 220	52 392	418 530	410 956	7 575	2%	745 220
Surplus/ (Deficit) for the year	112 536	80 999	98 430	21 407	133 844	133 455	388	0%	98 430

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) - M09 March									
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
R thousands									
Revenue by Vote									
Vote 1 - Corporate Services	9 988	10 953	11 015	39	535	1 281	(746)	-58%	11 015
Vote 2 - Civil Services	227 926	213 095	213 779	26 106	161 396	160 319	1 077	1%	213 779
Vote 3 - Council	262	260	290	5	208	118	90	76%	290
Vote 4 - Electricity Services	282 509	302 842	302 982	26 665	229 825	221 375	8 450	4%	302 982
Vote 5 - Financial Services	193 702	204 060	210 819	19 836	147 655	148 322	(666)	0%	210 819
Vote 6 - Development Services	43 374	43 562	55 938	416	5 689	5 317	371	7%	55 938
Vote 7 - Municipal Manager	55	-	45	-	-	-	-	-	45
Vote 8 - Protection Services	36 937	44 084	48 782	731	7 065	7 678	(613)	-8%	48 782
Total Revenue by Vote	794 752	818 856	843 650	73 799	552 374	544 411	7 963	1%	843 650
Expenditure by Vote									
Vote 1 - Corporate Services	29 944	31 437	33 255	2 860	22 211	22 401	(190)	-1%	33 255
Vote 2 - Civil Services	243 340	255 238	253 044	20 287	112 841	103 232	9 609	9%	253 044
Vote 3 - Council	15 113	16 973	17 037	973	12 130	12 325	(195)	-2%	17 037
Vote 4 - Electricity Services	245 854	279 164	279 776	19 612	185 564	186 003	(440)	0%	279 776
Vote 5 - Financial Services	35 850	50 937	47 435	3 652	31 338	30 404	934	3%	47 435
Vote 6 - Development Services	48 865	24 568	30 787	773	17 466	19 897	(2 431)	-12%	30 787
Vote 7 - Municipal Manager	6 721	7 208	7 463	624	5 053	5 044	9	0%	7 463
Vote 8 - Protection Services	56 530	72 332	76 423	3 613	31 928	31 649	279	1%	76 423
Total Expenditure by Vote	682 216	737 858	745 220	52 392	418 530	410 956	7 575	2%	745 220
Surplus/ (Deficit) for the year	112 536	80 999	98 430	21 407	133 844	133 455	388	0%	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) - M09 March									
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									
Revenue By Source									
Property rates	114 880	121 289	121 289	10 049	94 623	93 250	1 373	1%	121 289
Service charges - electricity revenue	263 661	290 458	290 458	25 804	226 385	210 000	16 385	8%	290 458
Service charges - water revenue	59 743	56 497	56 497	6 650	51 016	44 623	6 393	14%	56 497
Service charges - sanitation revenue	40 114	45 538	44 138	3 673	33 021	32 518	502	2%	44 138
Service charges - refuse revenue	25 623	27 157	27 557	2 300	20 741	20 059	681	3%	27 557
Rental of facilities and equipment	1 529	1 586	1 606	95	1 174	1 149	25	2%	1 606
Interest earned - external investments	40 174	40 920	42 237	456	9 400	9 541	(140)	-1%	42 237
Interest earned - outstanding debtors	2 615	2 799	2 799	197	1 863	2 065	(203)	-10%	2 799
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 703	32 800	32 800	12	240	362	(122)	-34%	32 800
Licences and permits	4 030	4 122	4 524	331	3 243	3 233	11	0%	4 524
Agency services	4 373	4 300	4 600	386	3 485	3 432	54	2%	4 600
Transfers and subsidies	130 093	112 666	117 454	22 884	91 534	95 811	(4 277)	-4%	117 454
Other revenue	12 369	11 364	11 599	742	9 078	8 657	421	5%	11 599
Gains on disposal of PPE	15 245	200	5 642	61	4 967	4 869	98	2%	5 642
Total Revenue (excluding capital transfers and contributions)	742 152	751 695	763 199	73 640	550 771	529 569	21 201	4%	763 199
Expenditure By Type									
Employee related costs	193 878	217 514	219 772	16 819	157 961	156 359	1 602	1%	219 772
Remuneration of councillors	10 369	11 112	11 112	789	7 783	8 035	(251)	-3%	11 112
Debt impairment	32 709	35 285	35 887	2 044	2 174	132	2 042	1547%	35 887
Depreciation & asset impairment	86 831	88 293	88 293	7 104	7 134	-	7 134	#DIV/0!	88 293
Finance charges	14 278	18 581	13 156	-	6 791	6 689	103	2%	13 156
Bulk purchases	194 308	227 700	227 700	16 147	158 353	160 324	(1 970)	-1%	227 700
Other materials	25 940	34 680	35 219	1 048	10 305	12 103	(1 798)	-15%	35 219
Contracted services	86 794	62 217	66 602	6 566	42 835	40 985	1 849	5%	66 602
Transfers and subsidies	2 565	3 168	3 210	202	2 277	2 503	(226)	-9%	3 210
Other expenditure	26 098	38 308	39 159	1 673	22 124	23 826	(1 702)	-7%	39 159
Loss on disposal of PPE	2 209	1 000	5 110	-	793	-	793	#DIV/0!	5 110
Total Expenditure	675 979	737 858	745 220	52 392	418 530	410 956	7 575	2%	745 220
Surplus/(Deficit)	66 173	13 838	17 979	21 248	132 241	118 614	13 627	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	159	1 603	4	1 599	0	2 000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	112 536	80 999	98 430	21 407	133 844	133 455			98 430
Surplus/(Deficit) attributable to municipality	112 536	80 999	98 430	21 407	133 844	133 455			98 430
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	112 536	80 999	98 430	21 407	133 844	133 455			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) - M09 March										
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									
Multi-Year expenditure appropriation	2									
Vote 2 - Civil Services		25 926	48 563	26 290	671	9 835	14 210	(4 375)	-31%	26 290
Vote 4 - Electricity Services		3 000	10 400	12 200	(2)	8 557	9 570	(1 013)	-11%	12 200
Vote 6 - Development Services		7 417	38 680	47 099	3 735	17 933	22 793	(4 860)	-21%	47 099
Total Capital Multi-year expenditure	4,7	36 343	97 643	85 589	4 404	36 324	46 573	(10 249)	-22%	85 589
Single Year expenditure appropriation	2									
Vote 1 - Corporate Services		2 523	128	2 228	14	84	108	(24)	-23%	2 228
Vote 2 - Civil Services		24 252	34 370	38 543	1 877	21 012	30 408	(9 396)	-31%	38 543
Vote 3 - Council		8	10	3	-	2	1	1	128%	3
Vote 4 - Electricity Services		12 804	9 484	11 019	353	8 312	9 550	(1 238)	-13%	11 019
Vote 5 - Financial Services		5 715	46	63	1	62	63	(1)	-2%	63
Vote 6 - Development Services		4 795	1 166	1 666	-	53	550	(496)	-90%	1 666
Vote 7 - Municipal Manager		4	10	-	-	-	-	-	-	-
Vote 8 - Protection Services		5 589	1 002	1 705	609	830	1 284	(454)	-35%	1 705
Total Capital single-year expenditure	4	55 689	46 215	55 227	2 854	30 356	41 964	(11 609)	-28%	55 227
Total Capital Expenditure		92 031	143 858	140 816	7 258	66 680	88 537	(21 857)	-25%	140 816
Capital Expenditure - Functional Classification										
Governance and administration		9 385	5 931	7 395	709	3 383	4 278	(894)	-21%	7 395
Executive and council		12	20	3	-	2	1	1	128%	3
Finance and administration		9 373	5 911	7 391	709	3 381	4 277	(896)	-21%	7 391
Community and public safety		21 222	4 840	7 998	821	2 203	4 516	(2 314)	-51%	7 998
Community and social services		1 079	910	210	13	67	190	(123)	-65%	210
Sport and recreation		14 555	2 928	6 083	198	1 306	3 042	(1 736)	-57%	6 083
Public safety		5 589	1 002	1 705	609	830	1 284	(454)	-35%	1 705
Economic and environmental services		19 911	55 552	39 513	3 156	14 751	26 411	(11 660)	-44%	39 513
Planning and development		3 403	34 058	9 147	678	1 935	7 188	(5 254)	-73%	9 147
Road transport		16 509	21 494	30 366	2 478	12 816	19 223	(6 407)	-33%	30 366
Trading services		41 512	77 535	85 909	2 572	46 343	53 332	(6 989)	-13%	85 909
Energy sources		15 203	19 244	22 484	288	16 531	18 451	(1 920)	-10%	22 484
Water management		14 797	7 145	15 180	46	11 645	10 885	760	7%	15 180
Waste water management		9 031	44 628	42 984	2 139	13 313	18 732	(5 419)	-29%	42 984
Waste management		2 482	6 518	5 262	99	4 854	5 264	(410)	-8%	5 262
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	92 031	143 858	140 816	7 258	66 680	88 537	(21 857)	-25%	140 816
Funded by:										
National Government		31 975	30 301	30 301	87	19 277	21 710	(2 433)	-11%	30 301
Provincial Government		13 863	36 860	48 150	4 553	18 460	22 607	(4 147)	-18%	48 150
Other transfers and grants		458	-	2 000	-	-	500	(500)	-100%	2 000
Transfers recognised - capital		46 297	67 161	80 451	4 640	37 737	44 817	(7 080)	-16%	80 451
Borrowing	6	-	22 631	-	-	-	-	-	-	-
Internally generated funds		45 735	54 065	60 365	2 618	28 943	43 720	(14 777)	-34%	60 365
Total Capital Funding		92 031	143 858	140 816	7 258	66 680	88 537	(21 857)	-25%	140 816

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M09 March						
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	121 841	564 986
Call investment deposits		–	–	–	522 000	–
Consumer debtors		61 631	124 460	117 128	66 276	117 128
Other debtors		46 334	16 664	34 167	36 067	34 167
Current portion of long-term receivables		48	–	47	47	47
Inventory		17 634	15 694	18 989	32 128	18 989
Total current assets		651 631	705 447	735 318	778 359	735 318
Non current assets						
Long-term receivables		3	–	2	13	2
Investments		–	–	–	–	–
Investment property		45 091	48 621	44 232	45 090	44 232
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1 905 800	1 961 379	1 969 852	1 959 890	1 969 852
Biological		–	–	–	–	–
Intangible		1 185	188	527	1 139	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	2 007 252	2 015 733
TOTAL ASSETS		2 604 830	2 716 405	2 751 051	2 785 611	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	13 821	14 447
Trade and other payables		95 253	124 442	131 456	143 004	131 456
Provisions		8 531	8 884	7 482	6 208	7 482
Total current liabilities		126 224	157 848	163 403	163 033	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	384 404	374 201
NET ASSETS	2	2 260 163	2 330 266	2 376 849	2 401 207	2 376 849
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 068 344	2 086 039	2 179 395	2 075 545	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	2 267 364	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 - M09 March									
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									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	114 880	115 225	120 517	8 564	72 790	69 317	3 473	5%	120 517
Service charges	389 141	395 843	398 727	39 766	294 177	224 063	70 114	31%	398 727
Other revenue	52 934	29 572	36 443	1 667	445 525	12 718	432 806	3403%	36 443
Government - operating	130 093	112 666	117 454	23 263	108 318	82 025	26 293	32%	117 454
Government - capital	45 838	67 161	80 451	7 440	57 952	45 421	12 531	28%	80 451
Interest	40 174	43 719	45 036	1	12 455	5 501	6 954	126%	45 036
Dividends			-			-	-		-
Payments									
Suppliers and employees	(585 585)	(580 837)	(595 522)	(37 285)	(381 753)	(298 802)	82 951	-28%	(595 522)
Finance charges	(14 278)	(18 581)	(13 156)	-	(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	43 416	602 672	128 919	(473 753)	-367%	186 740
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 469	200	532	61	4 967	-	4 967	#DIV/0!	532
Decrease (Increase) in non-current debtors	(8 013)	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	(2 261)	-	(3)	(1)	-	-	-		(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)	60	4 967	(71 224)	(76 191)	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	(13)	(954)	-	(954)	#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)	(13)	(954)	(8 058)	(7 104)	88%	(6 795)
NET INCREASE/ (DECREASE) IN CASH HELD	65 185	53 526	39 659	43 464	606 684	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		606 684	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 - M09 March													
Description	NT Code	Budget Year 2019/20											
		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
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 901	2 183	729	435	302	240	376	2 892	15 057	4 244	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21 443	2 196	155	75	66	81	159	770	24 945	1 151	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	9 199	1 546	445	313	259	217	1 750	3 450	17 180	5 989	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3 160	807	210	160	137	125	267	2 052	6 918	2 741	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 459	641	187	151	134	116	270	2 031	5 990	2 703	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	30	14	2	1	1	0	1	2	50	5	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(922)	161	79	72	30	42	46	721	230	912	–	–
Total By Income Source	2000	43 269	7 548	1 808	1 206	929	821	2 869	11 919	70 370	17 744	–	–
2018/19 - totals only		37 301	7 977	1 825	1 279	991	758	3 435	9 983	63 548	16 446		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 415	49	28	22	18	15	150	76	1 774	282	–	–
Commercial	2300	18 833	1 497	187	157	95	63	102	584	21 517	1 001	–	–
Households	2400	23 022	6 003	1 593	1 027	815	744	2 617	11 258	47 078	16 461	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	43 269	7 548	1 808	1 206	929	821	2 869	11 919	70 370	17 744	–	–

Total Debtors has decreased from **R71 822 109** in February 2020 to **R70 369 852** in March 2020. The aforementioned totals include the current billing not due yet. See 0-30 days in this regard.

The monthly service collection rate for March 2020 was **99.94%** compared to **93.91%** in February 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 - M09 March											
Description R thousands	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
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	16 355	8	4	-	60	-	-	-	16 428	17 520
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	16 355	8	4	-	60	-	-	-	16 428	17 520

Outstanding creditors: 30 days and older					
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Invoice(s) receive date(s)	Dispute/Reason for non-payment	Remedial action
Dr Van Niekerk	R 3 036.00	06.12.2019	10.02.2020	Enquiry on invoice.	To be paid once enquiry is resolved.
Koordom Cleaning	R 1 950.00	10.06.2019	12.06.2019	Work not properly done.	To be paid once the work is properly done.
SafeQuip	R 3 992.80	15.01.2020	16.01.2020	Waiting on credit note before proceeding.	To be paid once credit note is received.
Weskus Distrik Muni	R 57 973.11	10.06.2019	02.08.2019	Dispute regarding authorisation of transaction.	To be paid once dispute is handled.

COVID-19: Emergency Purchases for March 2020

Supplier Name	Purchase Order Date	Deviation Type	Department
Lizel Immelman	2020-03-18	Emergency Item	Development Services
Kaap Agri Bedryf	2020-03-26	Emergency Item	Civil Engineering Service
Lizel Immelman	2020-03-26	Emergency Item	Development Services
Lizel Immelman	2020-03-31	Emergency Item	Development Services
Lizel Immelman	2020-03-31	Emergency Item	Development Services

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March											
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ,	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Municipality											
STANDARD BANK	63 Days	Fixed	Yes	Fixed	7.68%	02/09/2019	60 000	794 836	(60 795)	-	-
STANDARD BANK	n/a	Call Account	Yes	Variable	4.95%	23/09/2019	12 000	451 141	-	-	12 451
NED BANK	81 Days	Fixed	Yes	Fixed	7.50%	22/11/2019	60 000	998 630	(60 999)	-	-
NED BANK	213 Days	Fixed	Yes	Fixed	8.200%	31/01/2020	60 000	2 871 123	(62 871)	-	-
NED BANK	364 Days	Fixed	Yes	Fixed	8.450%	30/06/2020	300 000	25 280 548	-	-	325 281
STANDARD BANK	304 Days	Fixed	Yes	Fixed	7.675%	30/06/2020	40 000	2 556 932	-	-	42 557
NED BANK	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
STANDARD BANK	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
TOTAL INVESTMENTS AND INTEREST							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 - M09 March								
Description	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	94 852	94 852	–	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	–	1 768	1 768	–		1 768
Provincial Government:	17 564	21 641	5 463	18 657	18 657	–		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	5 084	5 084	5 084	–		5 084
Financial Management Support Grant: Student Bursaries	379	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	–	1 990	1 990	–		954
Community Development Workers	–	74	–	74	74	–		74
Other grant providers:	250	250	–	149	149	–		250
LG Seta	250	250	–	–	–	–		250
Sondeza Youth Camp Contributions	–	–	–	149	149	–		–
Total Operating Transfers and Grants	112 666	116 742	5 463	90 774	90 774	–		116 742
Capital Transfers and Grants								
National Government:	30 301	30 301	–	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	–	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	7 440	50 586	50 586	–		48 150
Human Settlements	32 480	41 094	7 440	44 832	44 832	–		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	1 234	–		1 500
Total Capital Transfers and Grants	67 161	78 451	7 440	72 386	72 386	–		78 451
TOTAL RECEIPTS OF TRANSFERS & GRANTS	179 827	195 193	12 903	163 160	163 160	–		195 193

Note: Grants received are based on National Treasury's transfer schedule.

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March								
Description	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	94 852	94 852	5 219	51 820	52 622	(803)	-1.5%	94 852
Local Government Equitable Share	91 534	91 534	5 212	49 441	49 998	(557)	-1.1%	91 534
Finance Management	1 550	1 550	7	611	856	(245)	-28.7%	1 550
EPWP Incentive	1 768	1 768	-	1 768	1 768	-		1 768
Provincial Government:	17 564	24 687	1 061	12 458	12 094	364	3.0%	24 687
Municipal Accreditation and Capacity Building Grant	224	224	19	168	168	-		224
Libraries	9 557	9 557	704	6 596	5 455	1 141	20.9%	9 557
Proclaimed Roads Subsidy	5 084	5 084	-	-	-	-		5 084
Financial Management Support Grant: Student Bursaries	379	379	1	132	284	(153)	-53.7%	379
Financial Management Support Grant: mSCOA	330	330	5	280	56	224	399.7%	330
Thusong Grant	-	-	-	-	-	-		-
Establishment of a K9 Unit	1 990	3 895	279	1 780	2 693	(912)	-33.9%	3 895
Human Settlements	-	5 039	-	3 401	3 406	(5)	-0.2%	5 039
Community Development Workers	-	74	-	3	23	(20)	-86.3%	74
Financial Management Support Grant: Risk Management	-	45	-	45	(21)	66	-320.7%	45
LG Internship Grant	-	60	53	53	30	23	76.2%	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	6 280	64 528	64 967	(439)	-0.7%	119 789
Capital expenditure of Transfers and Grants								
National Government:	30 301	30 301	87	19 277	21 710	(2 433)	-11.2%	30 301
Municipal Infrastructure Grant (MIG)	21 301	21 301	38	11 557	13 810	(2 253)	-16.3%	21 301
Energy Efficiency and Demand Side Management Grant	4 000	4 000	-	2 910	3 300	(390)	-11.8%	4 000
Integrated National Electrification Programme (municipal)	5 000	5 000	50	4 810	4 600	210	4.6%	5 000
-	-	-	-	-	-	-		-
Provincial Government:	36 860	48 150	4 553	18 460	22 607	(4 147)	-18.3%	48 150
Human Settlements	32 480	41 094	3 574	17 425	19 238	(1 813)	-9.4%	41 094
RSEP/VPUU Municipal Projects	4 000	4 000	161	161	1 850	(1 689)	-91.3%	4 000
Libraries	50	50	4	31	30	1	2.8%	50
Upgrading of Tennis & Netball Courts	320	320	269	290	320	(29)	-9.2%	320
Establishment of a K9 Unit	10	1 046	544	552	669	(117)	-17.5%	1 046
Greenest Municipality Competition	-	140	-	-	-	-		140
Proclaimed Roads Subsidy	-	1 500	-	-	500	(500)	-100.0%	1 500
Total capital expenditure of Transfers and Grants	67 161	78 451	4 640	37 737	44 317	(6 580)	-14.8%	78 451
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	179 827	198 240	10 920	102 265	109 284	(7 019)	-6.4%	198 240

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March						
Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
					-	
Provincial Government:		4 093	822	2 420	1 673	40.9%
Financial Management Support Grant Risk Management		45	-	45	-	
Local Government Internship Grant		60	-	42	18	30.0%
Establishment of a K9 Unit		3 987	822	2 333	1 655	41.5%
					-	
Total operating expenditure of Approved Roll-overs		4 093	822	2 420	1 673	40.9%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4 093	822	2 420	1 673	40.9%

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 - M09 March								
Summary of Employee and Councillor remuneration 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
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 430	7 430	572	5 141	5 373	(232)	-4%	7 430
Pension and UIF Contributions	1 018	1 018	79	711	736	(25)	-3%	1 018
Medical Aid Contributions	251	251	21	196	182	14	8%	251
Motor Vehicle Allowance	1 310	1 310	117	1 054	947	107	11%	1 310
Cellphone Allowance	1 102	1 102	-	680	797	(117)	-15%	1 102
Other benefits and allowances	-	-	-	-	-	-	-	-
Sub Total - Councillors	11 112	11 112	789	7 783	8 035	(251)	-3%	11 112
Senior Managers of the Municipality								
Basic Salaries and Wages	7 947	7 947	725	5 856	6 083	(227)	-4%	7 947
Pension and UIF Contributions	1 455	1 455	131	1 053	1 091	(39)	-4%	1 455
Medical Aid Contributions	265	265	38	320	199	121	61%	265
Motor Vehicle Allowance	1 055	1 055	87	779	791	(13)	-2%	1 055
Cellphone Allowance	304	304	24	214	228	(14)	-6%	304
Other benefits and allowances	174	174	16	137	131	6	5%	174
Payments in lieu of leave	-	27	-	-	-	-	-	27
Long service awards	87	87	-	-	65	(65)	-100%	87
Post-retirement benefit obligations	842	842	-	-	-	-	-	842
Sub Total - Senior Managers of Municipality	12 130	12 157	1 019	8 358	8 589	(231)	-3%	12 157
Other Municipal Staff								
Basic Salaries and Wages	123 864	125 871	10 404	92 834	92 777	57	0%	125 871
Pension and UIF Contributions	23 315	23 315	1 893	16 998	16 434	564	3%	23 315
Medical Aid Contributions	12 507	12 507	871	7 440	7 304	136	2%	12 507
Overtime	8 531	8 596	880	7 749	6 635	1 115	17%	8 596
Motor Vehicle Allowance	5 040	5 040	416	3 755	3 780	(26)	-1%	5 040
Cellphone Allowance	427	433	43	380	323	57	18%	433
Housing Allowances	1 560	1 560	129	1 134	1 118	16	1%	1 560
Other benefits and allowances	21 791	21 971	1 039	18 415	18 236	179	1%	21 971
Payments in lieu of leave	2 378	2 351	-	8	-	8	#DIV/0!	2 351
Long service awards	1 552	1 552	(112)	241	1 164	(923)	-79%	1 552
Post-retirement benefit obligations	4 418	4 418	239	650	-	650	#DIV/0!	4 418
Sub Total - Other Municipal Staff	205 384	207 616	15 800	149 603	147 771	1 833	1%	207 616
Total Parent Municipality	228 626	230 884	17 609	165 744	164 394	1 350	1%	230 884
Total Municipal Entities	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	228 626	230 884	17 609	165 744	164 394	1 350	1%	230 884
% increase								
TOTAL MANAGERS AND STAFF	217 514	219 772	16 819	157 961	156 359	1 602	1%	219 772

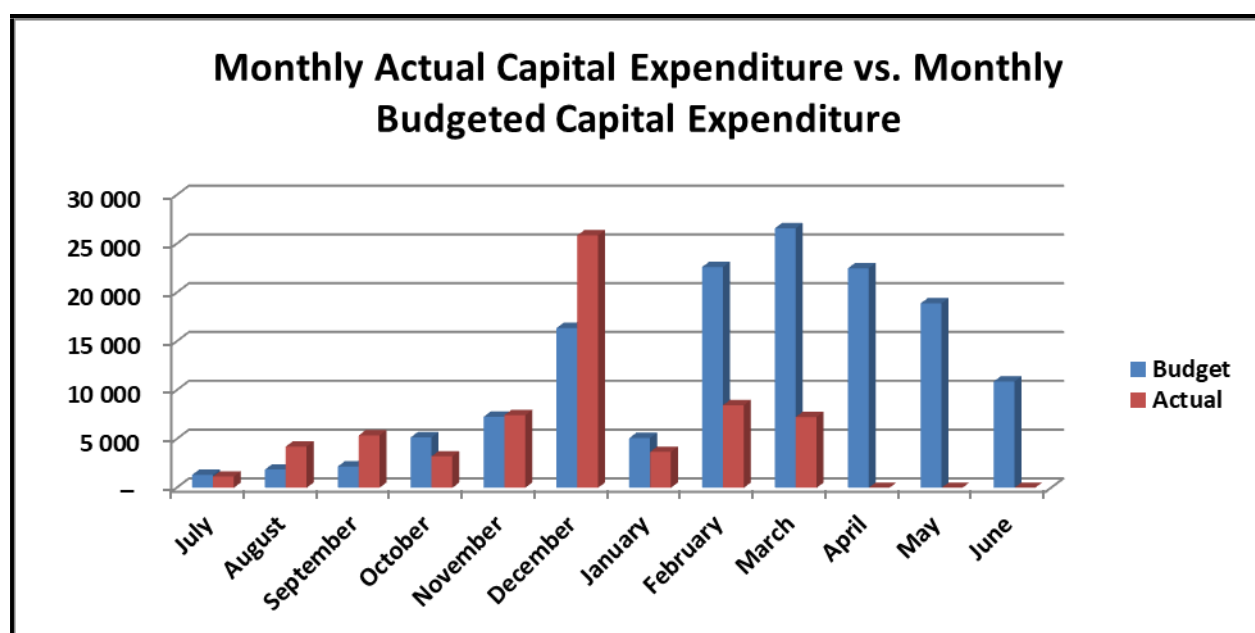
Section 10 – Material variances to the SDBIP

None.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
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									
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	7 258	66 680	88 537	21 857	24.7%	46%
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	66 680					



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 - M09 March										
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	3 712	19 742	17 451	(2 290)	-13.1%	36 405
Roads Infrastructure		538	1 700	9 688	1 682	5 167	3 895	(1 272)	-32.7%	9 688
Roads		538	1 700	9 688	1 682	5 167	3 895	(1 272)	-32.7%	9 688
Electrical Infrastructure		7 620	6 300	9 540	263	5 288	6 698	1 410	21.1%	9 540
Power Plants		-	-	140	-	-	-	-		140
MV Substations		2 653	550	550	51	107	220	113	51.3%	550
LV Networks		4 967	5 750	8 850	212	5 181	6 478	1 297	20.0%	8 850
Water Supply Infrastructure		11 572	1 214	6 168	(22)	3 021	2 349	(671)	-28.6%	6 168
Boreholes		500	-	-	-	-	-	-		-
Reservoirs		11 022	464	464	-	38	464	426	91.9%	464
Distribution		50	500	5 454	(22)	2 983	1 635	(1 348)	-82.4%	5 454
Distribution Points		-	250	250	-	-	250	250	100.0%	250
Sanitation Infrastructure		6 578	1 030	10 508	1 789	5 766	4 009	(1 757)	-43.8%	10 508
Reticulation		6 578	1 030	10 508	1 789	5 766	4 009	(1 757)	-43.8%	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	733	2 618	6 571	3 953	60.2%	11 771
Community Facilities		3 322	6 500	5 400	88	208	2 850	2 642	92.7%	5 400
Centres		-	700	-	-	-	-	-		-
Cemeteries/Crematoria		788	-	-	-	-	-	-		-
Police		250	-	-	-	-	-	-		-
Parks		-	700	700	(73)	47	500	453	90.6%	700
Public Open Space		403	5 100	4 100	161	161	2 150	1 989	92.5%	4 100
Markets		-	-	600	-	-	200	200	100.0%	600
Sport and Recreation Facilities		6 258	3 570	6 371	645	2 410	3 721	1 311	35.2%	6 371
Indoor Facilities		4 773	3 550	6 150	645	2 389	3 700	1 311	35.4%	6 150
Outdoor Facilities		1 486	20	221	-	21	21	(0)	-1.2%	221
Other assets		10 632	31 780	18 736	517	4 249	11 013	6 765	61.4%	18 736
Operational Buildings		5 135	-	350	-	-	-	-		350
Capital Spares		5 135	-	350	-	-	-	-		350
Housing		5 497	31 780	18 386	517	4 249	11 013	6 765	61.4%	18 386
Social Housing		5 497	31 780	18 386	517	4 249	11 013	6 765	61.4%	18 386
Computer Equipment		671	570	665	59	315	620	305	49.2%	665
Computer Equipment		671	570	665	59	315	620	305	49.2%	665
Furniture and Office Equipment		160	194	194	15	148	172	24	14.1%	194
Furniture and Office Equipment		160	194	194	15	148	172	24	14.1%	194
Machinery and Equipment		7 276	6 891	6 067	74	3 845	5 521	1 676	30.4%	6 067
Machinery and Equipment		7 276	6 891	6 067	74	3 845	5 521	1 676	30.4%	6 067
Transport Assets		3 243	1 142	1 230	489	1 230	1 223	(7)	-0.6%	1 230
Transport Assets		3 243	1 142	1 230	489	1 230	1 223	(7)	-0.6%	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	5 599	32 147	42 571	10 424	24.5%	77 168

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

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	843	18 393	24 317	5 924	24.4%	30 184
Roads Infrastructure		–	15 000	16 500	796	4 982	11 500	6 518	56.7%	16 500
Roads		–	15 000	16 500	796	4 982	11 500	6 518	56.7%	16 500
Electrical Infrastructure		697	5 500	5 500	9	5 227	5 107	(120)	-2.4%	5 500
MV Substations		–	4 900	5 100	9	4 916	4 812	(104)	-2.2%	5 100
MV Networks		–	300	100	–	64	50	(14)	-28.4%	100
LV Networks		697	300	300	0	247	245	(2)	-0.7%	300
Water Supply Infrastructure		2 587	4 934	8 184	38	8 184	7 710	(474)	-6.1%	8 184
Distribution		2 587	4 934	8 184	38	8 184	7 710	(474)	-6.1%	8 184
Sanitation Infrastructure		2 203	–	–	–	–	–	–		–
Waste Water Treatment Works		2 203	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Community Assets		–	850	549	269	323	299	(24)	-8.0%	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	269	269	299	30	9.9%	299
Outdoor Facilities		–	300	299	269	269	299	30	9.9%	299
Other assets		–	500	500	–	–	250	250	100.0%	500
Operational Buildings		–	500	500	–	–	250	250	100.0%	500
Yards		–	500	500	–	–	250	250	100.0%	500
Total Capital Expenditure on renewal of existing assets	1	5 487	26 784	31 233	1 112	18 716	24 866	6 150	24.7%	31 233

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

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	546	15 388	20 595	5 207	25.3%	31 710
Roads Infrastructure		14 416	2 664	1 664	–	1 253	1 664	411	24.7%	1 664
Roads		13 978	2 664	1 664	–	1 253	1 664	411	24.7%	1 664
Road Furniture		438	–	–	–	–	–	–		–
Storm water Infrastructure		–	1 820	1 820	349	1 589	1 820	231	12.7%	1 820
Storm water Conveyance		–	1 820	1 820	349	1 589	1 820	231	12.7%	1 820
Electrical Infrastructure		6 081	5 950	5 950	67	4 745	5 215	470	9.0%	5 950
MV Substations		2 945	–	–	–	–	–	–		–
LV Networks		3 136	5 950	5 950	67	4 745	5 215	470	9.0%	5 950
Water Supply Infrastructure		599	500	500	31	126	500	374	74.8%	500
Distribution		599	500	500	31	126	500	374	74.8%	500
Sanitation Infrastructure		–	38 898	17 276	–	3 337	6 896	3 559	51.6%	17 276
Waste Water Treatment Works		–	38 898	17 276	–	3 337	6 896	3 559	51.6%	17 276
Solid Waste Infrastructure		122	4 500	4 500	99	4 338	4 500	162	3.6%	4 500
Waste Transfer Stations		122	4 500	4 500	99	4 338	4 500	162	3.6%	4 500
Community Assets		7 167	1 350	705	–	429	505	76	15.1%	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	–	382	455	73	16.0%	655
Outdoor Facilities		4 045	1 300	655	–	382	455	73	16.0%	655
Machinery and Equipment		154	–	–	–	–	–	–		–
Machinery and Equipment		154	–	–	–	–	–	–		–
Transport Assets		133	–	–	–	–	–	–		–
Transport Assets		133	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	28 672	55 682	32 415	546	15 817	21 100	5 283	25.0%	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 - M09 March										
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	5 612	30 549	27 638	(2 912)	-10.5%	40 220
Roads Infrastructure		16 168	10 634	10 692	2 993	9 088	6 104	(2 984)	-48.9%	10 692
Roads		15 695	10 573	10 632	2 993	9 063	6 066	(2 998)	-49.4%	10 632
Road Furniture		473	61	61	–	25	38	14	35.4%	61
Storm water Infrastructure		14 251	16 174	16 209	1 105	11 506	11 921	415	3.5%	16 209
Storm water Conveyance		14 251	16 174	16 209	1 105	11 506	11 921	415	3.5%	16 209
Electrical Infrastructure		2 192	2 398	2 393	135	1 853	1 885	33	1.7%	2 393
MV Substations		173	144	144	31	117	96	(21)	-21.8%	144
LV Networks		2 019	2 253	2 248	104	1 735	1 789	54	3.0%	2 248
Water Supply Infrastructure		–	–	1 103	157	1 042	862	(180)	-20.9%	1 103
Reservoirs		–	–	954	148	921	775	(145)	-18.7%	954
Pump Station -Water		–	–	2	–	1	0	(0)	-90.5%	2
Distribution		–	–	148	9	121	87	(34)	-39.7%	148
Sanitation Infrastructure		2 558	3 390	3 349	234	2 266	2 310	44	1.9%	3 349
Pump Station		545	883	811	12	403	340	(63)	-18.6%	811
Waste Water Treatment Works		2 012	2 507	2 537	223	1 863	1 970	107	5.4%	2 537
Solid Waste Infrastructure		5 969	6 507	6 474	987	4 794	4 555	(239)	-5.3%	6 474
Landfill Sites		5 969	6 507	6 474	987	4 794	4 555	(239)	-5.3%	6 474
Community Assets		2 261	2 288	2 883	152	2 103	2 220	117	5.3%	2 883
Community Facilities		1 641	1 655	2 018	145	1 600	1 638	39	2.4%	2 018
Halls		364	752	239	11	202	239	37	15.5%	239
Centres		1 055	698	1 564	107	1 268	1 272	3	0.3%	1 564
Libraries		49	50	50	6	11	27	16	58.8%	50
Cemeteries/Crematoria		84	75	86	21	73	55	(18)	-32.9%	86
Parks		89	80	78	–	45	46	1	1.8%	78
Sport and Recreation Facilities		620	633	865	7	503	581	78	13.4%	865
Indoor Facilities		91	100	100	–	27	56	30	52.4%	100
Outdoor Facilities		529	533	765	7	477	525	48	9.2%	765
Other assets		1 824	4 792	3 507	160	2 052	2 350	297	12.7%	3 507
Operational Buildings		871	710	814	51	762	766	4	0.5%	814
Municipal Offices		871	710	814	51	762	766	4	0.5%	814
Housing		953	4 082	2 693	109	1 291	1 584	294	18.5%	2 693
Staff Housing		52	182	86	2	52	63	11	17.2%	86
Social Housing		901	3 900	2 607	107	1 238	1 521	283	18.6%	2 607
Intangible Assets		2 121	2 947	3 009	35	1 250	2 115	864	40.9%	3 009
Licences and Rights		2 121	2 947	3 009	35	1 250	2 115	864	40.9%	3 009
Computer Software and Applications		2 121	2 947	3 009	35	1 250	2 115	864	40.9%	3 009
Computer Equipment		219	419	401	11	131	167	36	21.5%	401
Computer Equipment		219	419	401	11	131	167	36	21.5%	401
Furniture and Office Equipment		40	61	54	1	18	23	5	21.6%	54
Furniture and Office Equipment		40	61	54	1	18	23	5	21.6%	54
Machinery and Equipment		825	937	942	38	650	691	42	6.0%	942
Machinery and Equipment		825	937	942	38	650	691	42	6.0%	942
Transport Assets		4 772	4 134	4 270	483	3 577	3 119	(457)	-14.7%	4 270
Transport Assets		4 772	4 134	4 270	483	3 577	3 119	(457)	-14.7%	4 270
Total Repairs and Maintenance Expenditure	1	53 201	54 681	55 286	6 492	40 331	38 322	(2 008)	-5.2%	55 286

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March									
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	6 022	6 022	–	(6 022)	#DIV/0!	70 182
Roads Infrastructure		23 071	23 071	2 015	2 015	–	(2 015)	#DIV/0!	23 071
Roads		1 479	1 479	1 961	1 961	–	(1 961)	#DIV/0!	1 479
Road Structures		21 187	21 187	15	15	–	(15)	#DIV/0!	21 187
Road Furniture		405	405	39	39	–	(39)	#DIV/0!	405
Storm water Infrastructure		4 312	4 312	386	386	–	(386)	#DIV/0!	4 312
Drainage Collection		836	836	69	69	–	(69)	#DIV/0!	836
Storm water Conveyance		3 387	3 387	316	316	–	(316)	#DIV/0!	3 387
Attenuation		89	89	–	–	–	–	–	89
Electrical Infrastructure		12 389	12 389	1 074	1 074	–	(1 074)	#DIV/0!	12 389
Power Plants		3	3	0	0	–	(0)	#DIV/0!	3
HV Transmission Conductors		36	36	3	3	–	(3)	#DIV/0!	36
MV Substations		1 904	1 904	166	166	–	(166)	#DIV/0!	1 904
MV Switching Stations		1 134	1 134	98	98	–	(98)	#DIV/0!	1 134
MV Networks		7 109	7 109	604	604	–	(604)	#DIV/0!	7 109
LV Networks		1 987	1 987	186	186	–	(186)	#DIV/0!	1 987
Capital Spares		216	216	18	18	–	(18)	#DIV/0!	216
Water Supply Infrastructure		13 537	13 537	1 174	1 174	–	(1 174)	#DIV/0!	13 537
Dams and Weirs		266	266	23	23	–	(23)	#DIV/0!	266
Boreholes		158	158	1	1	–	(1)	#DIV/0!	158
Reservoirs		2 753	2 753	195	195	–	(195)	#DIV/0!	2 753
Pump Stations		578	578	52	52	–	(52)	#DIV/0!	578
Water Treatment Works		146	146	7	7	–	(7)	#DIV/0!	146
Bulk Mains		240	240	102	102	–	(102)	#DIV/0!	240
Distribution		9 396	9 396	794	794	–	(794)	#DIV/0!	9 396
Sanitation Infrastructure		16 519	16 519	1 344	1 344	–	(1 344)	#DIV/0!	16 519
Pump Station		54	54	1 283	1 283	–	(1 283)	#DIV/0!	54
Reticulation		493	493	61	61	–	(61)	#DIV/0!	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	29	29	–	(29)	#DIV/0!	355
Landfill Sites		127	127	22	22	–	(22)	#DIV/0!	127
Waste Transfer Stations		87	87	–	–	–	–	–	87
Waste Drop-off Points		141	141	7	7	–	(7)	#DIV/0!	141
Rail Infrastructure		–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March									
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								
Community Assets		5 183	5 183	390	267	-	(267)	#DIV/0!	5 183
Community Facilities		3 811	3 811	182	181	-	(181)	#DIV/0!	3 811
Halls		471	471	56	56	-	(56)	#DIV/0!	471
Clinics/Care Centres		1 443	1 443	34	34	-	(34)	#DIV/0!	1 443
Museums		134	134	1	1	-	(1)	#DIV/0!	134
Libraries		530	530	43	43	-	(43)	#DIV/0!	530
Cemeteries/Crematoria		910	910	19	19	-	(19)	#DIV/0!	910
Public Open Space		-	-	17	17	-	(17)	#DIV/0!	-
Nature Reserves		-	-	-	-	-	-	-	-
Public Ablution Facilities		324	324	11	11	-	(11)	#DIV/0!	324
Taxi Ranks/Bus Terminals		-	-	0	-	-	-	-	-
Sport and Recreation Facilities		1 372	1 372	209	86	-	(86)	#DIV/0!	1 372
Indoor Facilities		-	-	123	-	-	-	-	-
Outdoor Facilities		1 372	1 372	86	86	-	(86)	#DIV/0!	1 372
Capital Spares		-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-
Investment properties		18	18	1	1	-	(1)	#DIV/0!	18
Revenue Generating		18	18	1	1	-	(1)	#DIV/0!	18
Improved Property		18	18	1	1	-	(1)	#DIV/0!	18
Other assets		1 783	1 783	145	145	-	(145)	#DIV/0!	1 783
Operational Buildings		1 440	1 440	125	125	-	(125)	#DIV/0!	1 440
Municipal Offices		1 223	1 223	78	78	-	(78)	#DIV/0!	1 223
Workshops		21	21	3	3	-	(3)	#DIV/0!	21
Stores		196	196	44	44	-	(44)	#DIV/0!	196
Housing		343	343	20	20	-	(20)	#DIV/0!	343
Staff Housing		68	68	17	17	-	(17)	#DIV/0!	68
Social Housing		275	275	3	3	-	(3)	#DIV/0!	275
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Intangible Assets		658	658	19	19	-	(19)	#DIV/0!	658
Servitudes		-	-	-	-	-	-	-	-
Licences and Rights		658	658	19	19	-	(19)	#DIV/0!	658
Computer Software and Applications		658	658	19	19	-	(19)	#DIV/0!	658
Computer Equipment		1 456	1 456	80	80	-	(80)	#DIV/0!	1 456
Computer Equipment		1 456	1 456	80	80	-	(80)	#DIV/0!	1 456
Furniture and Office Equipment		796	796	45	45	-	(45)	#DIV/0!	796
Furniture and Office Equipment		796	796	45	45	-	(45)	#DIV/0!	796
Machinery and Equipment		2 898	2 898	133	133	-	(133)	#DIV/0!	2 898
Machinery and Equipment		2 898	2 898	133	133	-	(133)	#DIV/0!	2 898
Transport Assets		4 318	4 318	269	269	-	(269)	#DIV/0!	4 318
Transport Assets		4 318	4 318	269	269	-	(269)	#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	7 104	6 981	-	(6 981)	#DIV/0!	87 293

Note: The depreciation run for July 2019 was successfully recorded in March 2020. The other depreciation runs will be done in April 2020 due to the time required to balance each month's run.

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 **March 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

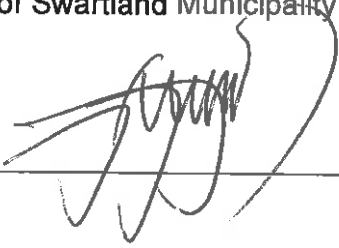
Chief Financial Officer of Swartland Municipality (WC015)


DIREKTEUR FINANSIES
M BOLTON

Signature _____

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature _____


Date: 14 April 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)

A handwritten signature in blue ink, appearing to read 'T. Van Essen', is centered within a light blue rectangular box.

Signature _____

Date: 15 April 2020