

# 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 & Quarterly Budget Statement December 2018

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# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

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

The monthly and quarterly budget statement for December 2018 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 and quarterly budget statement for December 2018.

## **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 and quarterly report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality’s budget.

### **3.2 Consolidated performance**

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

|                              | <b>Original Budget</b> | <b>Adjustments Budget</b> | <b>YTD Budget</b> | <b>YTD Actual</b> | <b>YTD Budget vs YTD Actual Variance</b> | <b>YTD Budget vs YTD Actual Variance %</b> |
|------------------------------|------------------------|---------------------------|-------------------|-------------------|--|--|
| <b>Operating Expenditure</b> | R 686 703 472          | R 664 684 544             | R 267 257 185     | R 249 334 892     | R -17 922 293                            | -7%  |
| <b>Operating Revenue</b>     | R 734 630 082          | R 725 271 268             | R 326 932 857     | R 343 732 426     | R 16 799 569                             | 5%   |
| <b>Capital</b>               | R 87 245 909           | R 102 890 363             | R 38 268 579      | R 35 958 199      | R -2 310 380                             | -6%  |

### 3.2.1 Revenue by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December |                 |                     |                 |                |                |                |               |                |                    |
|--|-----------------|---------------------|-----------------|----------------|----------------|----------------|---------------|----------------|--------------------|
| Description  | 2017/18         | Budget Year 2018/19 |                 |                |                |                |               |                |                    |
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance  | YTD variance % | Full Year Forecast |
| R thousands  |                 |                     |                 |                |                |                |               |                |                    |
| <b>Revenue By Source</b>   |                 |                     |                 |                |                |                |               |                |                    |
| Property rates   | 102 724         | 103 645             | 103 645         | 8 664          | 62 397         | 58 010         | 4 387         | 8%             | 103 645            |
| Service charges - electricity revenue  | 242 358         | 261 358             | 261 358         | 21 527         | 133 812        | 128 576        | 5 236         | 4%             | 261 358            |
| Service charges - water revenue  | 53 360          | 56 799              | 56 799          | 5 602          | 31 703         | 30 393         | 1 310         | 4%             | 56 799             |
| Service charges - sanitation revenue   | 39 043          | 41 079              | 41 079          | 3 453          | 20 358         | 20 532         | (173)         | -1%            | 41 079             |
| Service charges - refuse revenue   | 23 741          | 24 833              | 24 833          | 2 158          | 12 857         | 12 411         | 446           | 4%             | 24 833             |
| Service charges - other  | -               | -                   | -               | -              | -              | -              | -             | -              | -                  |
| Rental of facilities and equipment   | 1 585           | 1 497               | 1 497           | 98             | 741            | 748            | (8)           | -1%            | 1 497              |
| Interest earned - external investments   | 31 924          | 30 263              | 30 263          | 595            | 4 432          | 3 250          | 1 182         | 36%            | 30 263             |
| Interest earned - outstanding debtors  | 1 968           | 1 897               | 1 897           | 215            | 1 277          | 1 030          | 247           | 24%            | 1 897              |
| Dividends received   | -               | -                   | -               | -              | -              | -              | -             | -              | -                  |
| Fines, penalties and forfeits  | 32 631          | 25 227              | 25 227          | 7              | 240            | 286            | (46)          | -16%           | 25 227             |
| Licences and permits   | 3 834           | 3 753               | 3 753           | 282            | 1 967          | 1 876          | 91            | 5%             | 3 753              |
| Agency services  | 4 052           | 4 100               | 4 100           | 314            | 2 198          | 2 049          | 149           | 7%             | 4 100              |
| Transfers and subsidies  | 110 484         | 132 185             | 110 129         | 27 349         | 61 710         | 62 246         | (536)         | -1%            | 110 129            |
| Other revenue  | 15 541          | 10 819              | 10 819          | 893            | 6 276          | 5 325          | 951           | 18%            | 10 819             |
| Gains on disposal of PPE   | 9 042           | 200                 | 200             | 1 802          | 3 764          | 200            | 3 564         | 1782%          | 200                |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>672 287</b>  | <b>697 655</b>      | <b>675 599</b>  | <b>72 958</b>  | <b>343 732</b> | <b>326 933</b> | <b>16 800</b> | <b>5%</b>      | <b>675 599</b>     |

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 December 2018.

- Interest earned – external investments stands at 36% above YTD budgeted projections due to interest received on the R40.2 million investment that matured on 31 October 2018.
- Interest earned – outstanding debtor’s stands at 24% above YTD budgeted projections with the amount being insignificant from a material point of view.
- Fines, penalties and forfeits stands at 16% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- Other revenue stands at 18% above YTD budgeted projections due to more revenue received on various different line items.
- Gains on disposal of PPE are revenue from Sale of land transactions that were under budgeted.
- All cash flow projections will be reviewed and corrected with the annual adjustments budget to be tabled on 31 January 2019.
- Revenue received for the month of December 2018 was **R72.958 million** whilst the overall YTD performance stands at **5%** 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) - M06 December |                 |                     |                 |                |                |                |                 |                |                    |
|--|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description  | 2017/18         | Budget Year 2018/19 |                 |                |                |                |                 |                |                    |
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| R thousands  |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Expenditure By Type</b>   |                 |                     |                 |                |                |                |                 |                |                    |
| Employee related costs   | 181 157         | 202 968             | 204 326         | 15 194         | 95 464         | 101 891        | (6 427)         | -6%            | 204 326            |
| Remuneration of councillors  | 9 913           | 10 578              | 10 578          | 826            | 4 954          | 5 194          | (240)           | -5%            | 10 578             |
| Debt impairment  | 28 506          | 16 817              | 16 817          | -              | (31)           | -              | (31)            | #DIV/0!        | 16 817             |
| Depreciation & asset impairment  | 80 098          | 85 063              | 85 063          | -              | -              | -              | -               |                | 85 063             |
| Finance charges  | 15 512          | 15 135              | 15 135          | 6 557          | 6 696          | 7 566          | (870)           | -11%           | 15 135             |
| Bulk purchases   | 178 604         | 211 428             | 211 428         | 15 652         | 100 983        | 97 680         | 3 303           | 3%             | 211 428            |
| Other materials  | 17 545          | 12 217              | 12 469          | 1 090          | 7 251          | 6 515          | 736             | 11%            | 12 469             |
| Contracted services  | 58 113          | 95 049              | 69 902          | 4 434          | 20 886         | 31 993         | (11 107)        | -35%           | 69 902             |
| Transfers and subsidies  | 2 471           | 2 883               | 3 083           | 203            | 1 472          | 1 417          | 55              | 4%             | 3 083              |
| Other expenditure  | 25 117          | 32 084              | 33 402          | 1 465          | 11 660         | 15 002         | (3 342)         | -22%           | 33 402             |
| Loss on disposal of PPE  | 6 934           | 2 482               | 2 482           | -              | -              | -              | -               |                | 2 482              |
| <b>Total Expenditure</b>   | <b>603 972</b>  | <b>686 703</b>      | <b>664 685</b>  | <b>45 421</b>  | <b>249 335</b> | <b>267 257</b> | <b>(17 922)</b> | <b>-7%</b>     | <b>664 685</b>     |
| <b>Surplus/(Deficit)</b>   | <b>68 315</b>   | <b>10 952</b>       | <b>10 915</b>   | <b>27 537</b>  | <b>94 398</b>  | <b>59 676</b>  | <b>34 722</b>   | <b>0</b>       | <b>10 915</b>      |
| Transfers and subsidies - capital (monetary)   | 56 743          | 36 975              | 49 672          | -              | -              | -              | -               |                | 49 672             |
| <b>Surplus/(Deficit) after capital transfers &amp;</b>   | <b>125 058</b>  | <b>47 927</b>       | <b>60 587</b>   | <b>27 537</b>  | <b>94 398</b>  | <b>59 676</b>  |                 |                | <b>60 587</b>      |
| Taxation   |                 |                     |                 | -              | -              | -              | -               |                |                    |
| <b>Surplus/(Deficit) after taxation</b>  | <b>125 058</b>  | <b>47 927</b>       | <b>60 587</b>   | <b>27 537</b>  | <b>94 398</b>  | <b>59 676</b>  |                 |                | <b>60 587</b>      |
| Attributable to minorities   |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Surplus/(Deficit) attributable to municipality</b>  | <b>125 058</b>  | <b>47 927</b>       | <b>60 587</b>   | <b>27 537</b>  | <b>94 398</b>  | <b>59 676</b>  |                 |                | <b>60 587</b>      |
| Share of surplus/ (deficit) of associate   |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Surplus/ (Deficit) for the year</b>   | <b>125 058</b>  | <b>47 927</b>       | <b>60 587</b>   | <b>27 537</b>  | <b>94 398</b>  | <b>59 676</b>  |                 |                | <b>60 587</b>      |

- Finance charges stand at 11% below the YTD budgeted projections and will be adjusted in the annual adjustments budget. The final external borrowings by the District linked to the taking over of the water assets is less than what was initially budgeted for as communicated by the District.
- Contracted services stand at 35% below the YTD budgeted projections mainly due to underspending on Bokomo Voortrekker Bridge and Chatsworth HAD. Cash flows will be adjusted with the annual adjustments budget.
- Other expenditure stand at 22% below the YTD budgeted projections due to underspending on various line items and cash flows will be adjusted with the annual adjustments budget.
- Expenditure for the month of December 2018 was **R45.421 million** whilst the overall YTD performance stands at **7%** below 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) - M06 December |                 |                     |                 |                |               |               |                |                |                    |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Vote Description   | 2017/18         | Budget Year 2018/19 |                 |                |               |               |                |                |                    |
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |                 |                     |                 |                |               |               |                |                |                    |
| <b>Multi-Year expenditure appropriation</b>  |                 |                     |                 |                |               |               |                |                |                    |
| Vote 2 - Civil Services  | 17 707          | 23 513              | 23 513          | 4 242          | 14 252        | 10 624        | 3 629          | 34%            | 23 513             |
| Vote 4 - Electricity Services  | -               | 3 000               | 3 000           | -              | 698           | 1 750         | (1 052)        | -60%           | 3 000              |
| Vote 6 - Development Services  | 14 620          | 4 000               | 16 029          | 3 742          | 6 517         | 5 047         | 1 471          | 29%            | 16 029             |
| <b>Total Capital Multi-year expenditure</b>  | <b>32 327</b>   | <b>30 513</b>       | <b>42 542</b>   | <b>7 985</b>   | <b>21 468</b> | <b>17 420</b> | <b>4 047</b>   | <b>23%</b>     | <b>42 542</b>      |
| <b>Single Year expenditure appropriation</b>   |                 |                     |                 |                |               |               |                |                |                    |
| Vote 1 - Corporate Services  | 7 307           | 698                 | 3 026           | 1 324          | 1 477         | 187           | 1 290          | 690%           | 3 026              |
| Vote 2 - Civil Services  | 32 647          | 28 694              | 30 960          | 565            | 5 849         | 5 861         | (12)           | 0%             | 30 960             |
| Vote 3 - Council   | 6               | 5                   | 8               | -              | 8             | 3             | 5              | 129%           | 8                  |
| Vote 4 - Electricity Services  | 12 920          | 12 406              | 12 406          | 155            | 4 045         | 3 439         | 606            | 18%            | 12 406             |
| Vote 5 - Financial Services  | 531             | 628                 | 628             | 2              | 363           | 591           | (228)          | -39%           | 628                |
| Vote 6 - Development Services  | 12 803          | 8 902               | 6 922           | 454            | 633           | 5 380         | (4 748)        | -88%           | 6 922              |
| Vote 7 - Municipal Manager   | 3               | 5                   | 2               | -              | 2             | 2             | 0              | 32%            | 2                  |
| Vote 8 - Protection Services   | 1 865           | 5 396               | 6 396           | 819            | 2 114         | 5 386         | (3 272)        | -61%           | 6 396              |
| <b>Total Capital single-year expenditure</b>   | <b>68 081</b>   | <b>56 733</b>       | <b>60 348</b>   | <b>3 319</b>   | <b>14 491</b> | <b>20 848</b> | <b>(6 358)</b> | <b>-30%</b>    | <b>60 348</b>      |
| <b>Total Capital Expenditure</b>   | <b>100 408</b>  | <b>87 246</b>       | <b>102 890</b>  | <b>11 304</b>  | <b>35 958</b> | <b>38 269</b> | <b>(2 310)</b> | <b>-6%</b>     | <b>102 890</b>     |
| <b>Capital Expenditure - Functional Classification</b>   |                 |                     |                 |                |               |               |                |                |                    |
| <i>Governance and administration</i>   | 10 913          | 2 437               | 2 441           | 1 378          | 1 996         | 1 171         | 825            | 70%            | 2 441              |
| Executive and council  | 9               | 10                  | 10              | -              | 10            | 5             | 5              | 100%           | 10                 |
| Finance and administration   | 10 904          | 2 427               | 2 431           | 1 378          | 1 986         | 1 166         | 820            | 70%            | 2 431              |
| <i>Community and public safety</i>   | 10 680          | 16 275              | 24 230          | 882            | 5 947         | 11 203        | (5 256)        | -47%           | 24 230             |
| Community and social services  | 3 231           | 1 296               | 3 624           | 211            | 553           | 790           | (236)          | -30%           | 3 624              |
| Sport and recreation   | 6 628           | 11 609              | 16 236          | 587            | 4 696         | 7 044         | (2 348)        | -33%           | 16 236             |
| Public safety  | 821             | 3 370               | 4 370           | 84             | 698           | 3 370         | (2 672)        | -79%           | 4 370              |
| <i>Economic and environmental services</i>   | 26 012          | 20 337              | 28 573          | 1 896          | 3 505         | 2 956         | 548            | 19%            | 28 573             |
| Planning and development   | 179             | 70                  | 7 117           | 882            | 887           | 34            | 853            | 2545%          | 7 117              |
| Road transport   | 25 833          | 20 267              | 21 456          | 1 015          | 2 618         | 2 923         | (305)          | -10%           | 21 456             |
| <i>Trading services</i>  | 52 803          | 48 197              | 47 646          | 7 147          | 24 510        | 22 938        | 1 573          | 7%             | 47 646             |
| Energy sources   | 11 224          | 14 794              | 14 794          | 103            | 4 619         | 4 779         | (160)          | -3%            | 14 794             |
| Water management   | 19 025          | 11 775              | 11 775          | 1 568          | 10 709        | 5 066         | 5 643          | 111%           | 11 775             |
| Waste water management   | 14 667          | 15 468              | 11 971          | 2 562          | 3 828         | 8 750         | (4 923)        | -56%           | 11 971             |
| Waste management   | 7 887           | 6 160               | 9 107           | 2 913          | 5 355         | 4 342         | 1 012          | 23%            | 9 107              |
| <b>Total Capital Expenditure - Functional Classification</b>   | <b>100 408</b>  | <b>87 246</b>       | <b>102 890</b>  | <b>11 304</b>  | <b>35 958</b> | <b>38 269</b> | <b>(2 310)</b> | <b>-6%</b>     | <b>102 890</b>     |
| <b>Funded by:</b>  |                 |                     |                 |                |               |               |                |                |                    |
| National Government  | 27 608          | 27 975              | 27 975          | 4 000          | 16 624        | 14 374        | 2 250          | 16%            | 27 975             |
| Provincial Government  | 29 020          | 9 000               | 21 697          | 2 799          | 4 857         | 5 749         | (892)          | -16%           | 21 697             |
| Transfers recognised - capital   | 56 628          | 36 975              | 49 672          | 6 799          | 21 480        | 20 122        | 1 358          | 7%             | 49 672             |
| Internally generated funds   | 43 780          | 50 271              | 53 218          | 4 504          | 14 478        | 18 146        | (3 668)        | -20%           | 53 218             |
| <b>Total Capital Funding</b>   | <b>100 408</b>  | <b>87 246</b>       | <b>102 890</b>  | <b>11 304</b>  | <b>35 958</b> | <b>38 269</b> | <b>(2 310)</b> | <b>-6%</b>     | <b>102 890</b>     |

- Capital expenditure for the month of December amounts to **R 11 303 587** and stands at **6%** below the projected YTD. The planned cash flows of the revised spending performance of the directorates will be adjusted with the annual adjustments budget.

- Commitments are **R 11 651 372**.

### 3.2.4 PERFORMANCE INDICATORS

| WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December |  |     |                     |               |                    |
|---|--|-----|---------------------|---------------|--------------------|
| Description of financial indicator  | Basis of calculation   | Ref | Budget Year 2018/19 |               |                    |
|   |  |     | Original Budget     | YearTD actual | Full Year Forecast |
| <b><u>Borrowing Management</u></b>  |  |     |                     |               |                    |
| Capital Charges to Operating Expenditure  | Interest & principal paid/Operating Expenditure  |     | 14,6%               | 2,7%          | 14,6%              |
| Borrowed funding of 'own' capital expenditure   | Borrowings/Capital expenditure excl. transfers and grants                                      |     | 0,0%                | 0,0%          | 0,0%               |
| <b><u>Safety of Capital</u></b>   |  |     |                     |               |                    |
| Debt to Equity  | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves                           |     | 9,6%                | 9,5%          | 9,6%               |
| Gearing   | Long Term Borrowing/ Funds & Reserves  |     | 77,9%               | 70,9%         | 77,9%              |
| <b><u>Liquidity</u></b>   |  |     |                     |               |                    |
| Current Ratio   | Current assets/current liabilities   | 1   | 5:1                 | 5:1           | 5:1                |
| Liquidity Ratio   | Monetary Assets/Current Liabilities  |     | 4:1                 | 5:1           | 4:1                |
| <b><u>Revenue Management</u></b>  |  |     |                     |               |                    |
| Annual Debtors Collection Rate (Payment Level %)  | Last 12 Mths Receipts/ Last 12 Mths Billing  |     | 95,0%               | 88,78%        | 95,0%              |
| Outstanding Debtors to Revenue  | Total Outstanding Debtors to Annual Revenue  |     | 18,8%               | 9,0%          | 18,8%              |
| <b><u>Creditors Management</u></b>  |  |     |                     |               |                    |
| Creditors System Efficiency   | % of Creditors Paid Within Terms (within MFMA s 65(e))   |     | 100,0%              | 96,83%        | 100,0%             |
| <b><u>Funding of Provisions</u></b>   |  |     |                     |               |                    |
| Percentage Of Provisions Not Funded   | Unfunded Provisions/Total Provisions   |     |                     |               |                    |
| <b><u>Other Indicators</u></b>  |  |     |                     |               |                    |
| Electricity Distribution Losses   | % Volume (units purchased and generated less units sold)/units purchased and generated         | 2   | 6,0%                | 5,93%         | 6,0%               |
| Water Distribution Losses   | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2   | 15,0%               | 17,76%        | 15,0%              |
| Employee costs  | Employee costs/Total Revenue - capital revenue   |     | 29,1%               | 27,8%         | 30,2%              |
| Repairs & Maintenance   | R&M/Total Revenue - capital revenue  |     | 7,9%                | 6,4%          | 8,2%               |
| Interest & Depreciation   | I&D/Total Revenue - capital revenue  |     | 14,4%               | 1,9%          | 14,4%              |
| <b><u>IDP regulation financial viability indicators</u></b>   |  |     |                     |               |                    |
| i. Debt coverage  | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)  |     | 17,3%               | 18,6%         | 17,3%              |
| ii. O/S Service Debtors to Revenue  | Total outstanding service debtors/annual revenue received for services                         |     | 24,1%               | 17,9%         | 24,1%              |
| iii. Cost coverage  | (Available cash + Investments)/monthly fixed operational expenditure                           |     | 8                   | 11            | 8                  |

## 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 - M06 December |                  |                     |                   |                    |                    |                    |                     |                 |                    |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| Description  | 2017/18          | Budget Year 2018/19 |                   |                    |                    |                    |                     |                 |                    |
|  | Audited Outcome  | Original Budget     | Adjusted Budget   | Monthly actual     | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| <b>R thousands</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates   | 102 724          | 103 645             | 103 645           | 8 664              | 62 397             | 58 010             | 4 387               | 8%              | 103 645            |
| Service charges  | 358 502          | 384 069             | 384 069           | 32 740             | 198 730            | 191 912            | 6 818               | 4%              | 384 069            |
| Investment revenue   | 31 924           | 30 263              | 30 263            | 595                | 4 432              | 3 250              | 1 182               | 36%             | 30 263             |
| Transfers and subsidies  | 110 484          | 132 185             | 110 129           | 27 349             | 61 710             | 62 246             | (536)               | -1%             | 110 129            |
| Other own revenue  | 68 653           | 47 493              | 47 493            | 3 610              | 16 463             | 11 515             | 4 948               | 43%             | 47 493             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>       | <b>672 287</b>   | <b>697 655</b>      | <b>675 599</b>    | <b>72 958</b>      | <b>343 732</b>     | <b>326 933</b>     | <b>16 800</b>       | <b>5%</b>       | <b>675 599</b>     |
| Employee costs   | 181 157          | 202 968             | 204 326           | 15 194             | 95 464             | 101 891            | (6 427)             | -6%             | 204 326            |
| Remuneration of Councillors  | 9 913            | 10 578              | 10 578            | 826                | 4 954              | 5 194              | (240)               | -5%             | 10 578             |
| Depreciation & asset impairment  | 80 098           | 85 063              | 85 063            | -                  | -                  | -                  | -                   | -               | 85 063             |
| Finance charges  | 15 512           | 15 135              | 15 135            | 6 557              | 6 696              | 7 566              | (870)               | -11%            | 15 135             |
| Materials and bulk purchases   | 196 150          | 223 645             | 223 896           | 16 742             | 108 234            | 104 195            | 4 039               | 4%              | 223 896            |
| Transfers and subsidies  | 2 471            | 2 883               | 3 083             | 203                | 1 472              | 1 417              | 55                  | 4%              | 3 083              |
| Other expenditure  | 118 670          | 146 431             | 122 603           | 5 899              | 32 515             | 46 995             | (14 480)            | -31%            | 122 603            |
| <b>Total Expenditure</b>   | <b>603 972</b>   | <b>686 703</b>      | <b>664 685</b>    | <b>45 421</b>      | <b>249 335</b>     | <b>267 257</b>     | <b>(17 922)</b>     | <b>-7%</b>      | <b>664 685</b>     |
| <b>Surplus/(Deficit)</b>   | <b>68 315</b>    | <b>10 952</b>       | <b>10 915</b>     | <b>27 537</b>      | <b>94 398</b>      | <b>59 676</b>      | <b>34 722</b>       | <b>58%</b>      | <b>10 915</b>      |
| Transfers and subsidies - capital (monetary alloc                          | 56 743           | 36 975              | 49 672            | -                  | -                  | -                  | -                   | -               | 49 672             |
| Contributions & Contributed assets   | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>       | <b>125 058</b>   | <b>47 927</b>       | <b>60 587</b>     | <b>27 537</b>      | <b>94 398</b>      | <b>59 676</b>      | <b>34 722</b>       | <b>58%</b>      | <b>60 587</b>      |
| Share of surplus/ (deficit) of associate                                   | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                     | <b>125 058</b>   | <b>47 927</b>       | <b>60 587</b>     | <b>27 537</b>      | <b>94 398</b>      | <b>59 676</b>      | <b>34 722</b>       | <b>58%</b>      | <b>60 587</b>      |
| <b>Capital expenditure &amp; funds sources</b>                             |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>   | <b>100 408</b>   | <b>87 246</b>       | <b>102 890</b>    | <b>11 304</b>      | <b>35 958</b>      | <b>38 269</b>      | <b>(2 310)</b>      | <b>-6%</b>      | <b>102 890</b>     |
| Capital transfers recognised   | 56 628           | 36 975              | 49 672            | 6 799              | 21 480             | 20 122             | 1 358               | 7%              | 49 672             |
| Public contributions & donations   | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Borrowing  | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Internally generated funds   | 43 780           | 50 271              | 53 218            | 4 504              | 14 478             | 18 146             | (3 668)             | -20%            | 53 218             |
| <b>Total sources of capital funds</b>                                      | <b>100 408</b>   | <b>87 246</b>       | <b>102 890</b>    | <b>11 304</b>      | <b>35 958</b>      | <b>38 269</b>      | <b>(2 310)</b>      | <b>-6%</b>      | <b>102 890</b>     |
| <b>Financial position</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets   | 560 831          | 525 339             | 507 543           |                    | 591 246            |                    |                     |                 | 525 339            |
| Total non current assets   | 1 950 674        | 1 848 996           | 1 866 792         |                    | 1 986 622          |                    |                     |                 | 1 848 996          |
| Total current liabilities  | 133 586          | 98 711              | 126 775           |                    | 107 697            |                    |                     |                 | 98 711             |
| Total non current liabilities  | 198 789          | 186 866             | 186 866           |                    | 196 219            |                    |                     |                 | 186 866            |
| Community wealth/Equity  | 2 179 130        | 2 088 758           | 2 060 694         |                    | 2 273 951          |                    |                     |                 | 2 088 758          |
| <b>Cash flows</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating   | 252 833          | 113 884             | 104 525           | 27 397             | 137 711            | 64 700             | (73 011)            | -113%           | 113 884            |
| Net cash from (used) investing   | (130 685)        | (94 144)            | (102 581)         | (4 999)            | (19 326)           | 32 323             | 51 649              | 160%            | (94 144)           |
| Net cash from (used) financing   | (10 238)         | (4 335)             | (4 335)           | -                  | 79                 | (2 477)            | (2 556)             | 103%            | (4 335)            |
| <b>Cash/cash equivalents at the month/year end</b>                         | <b>460 799</b>   | <b>383 890</b>      | <b>366 094</b>    | <b>-</b>           | <b>486 949</b>     | <b>463 031</b>     | <b>(23 918)</b>     | <b>-5%</b>      | <b>383 890</b>     |
| <b>Debtors &amp; creditors analysis</b>                                    | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source   | 37 502           | 7 600               | 1 774             | 1 961              | 1 581              | 1 212              | 1 088               | 9 990           | 62 708             |
| <b>Creditors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors  | 14 003           | 786                 | 17                | 87                 | 121                | -                  | -                   | -               | 15 016             |



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

| WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December |                 |                     |                 |                |                |                |                 |                |                    |
|--|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description  | 2017/18         | Budget Year 2018/19 |                 |                |                |                |                 |                |                    |
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| R thousands  |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Revenue - Functional</b>  |                 |                     |                 |                |                |                |                 |                |                    |
| <i>Governance and administration</i>   | 182 056         | 168 526             | 168 871         | 20 614         | 93 672         | 77 606         | 16 065          | 21%            | 168 871            |
| Executive and council  | 389             | 274                 | 274             | 4              | 81             | 137            | (56)            | -41%           | 274                |
| Finance and administration   | 181 567         | 168 152             | 168 497         | 20 610         | 93 591         | 77 423         | 16 168          | 21%            | 168 497            |
| Internal audit   | 100             | 100                 | 100             | -              | -              | 47             | (47)            | -100%          | 100                |
| <i>Community and public safety</i>   | 42 151          | 58 509              | 37 568          | 371            | 2 790          | 22 814         | (20 025)        | -88%           | 37 568             |
| Community and social services  | 8 905           | 11 094              | 14 607          | 54             | 569            | 4 550          | (3 981)         | -87%           | 14 607             |
| Sport and recreation   | 11 271          | 6 987               | 8 064           | 301            | 2 118          | 1 750          | 368             | 21%            | 8 064              |
| Public safety  | 814             | 22                  | 22              | -              | 4              | 11             | (7)             | -61%           | 22                 |
| Housing  | 21 162          | 40 406              | 14 875          | 16             | 98             | 16 503         | (16 405)        | -99%           | 14 875             |
| Health   | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i>Economic and environmental services</i>   | 69 654          | 41 056              | 52 293          | 846            | 6 268          | 8 063          | (1 795)         | -22%           | 52 293             |
| Planning and development   | 3 752           | 3 550               | 3 550           | 219            | 1 688          | 1 774          | (86)            | -5%            | 3 550              |
| Road transport   | 65 902          | 37 506              | 48 743          | 627            | 4 580          | 6 289          | (1 709)         | -27%           | 48 743             |
| Environmental protection   | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i>Trading services</i>  | 435 143         | 466 513             | 466 513         | 51 124         | 240 991        | 218 436        | 22 554          | 10%            | 466 513            |
| Energy sources   | 251 940         | 271 436             | 271 436         | 22 462         | 136 013        | 130 010        | 6 003           | 5%             | 271 436            |
| Water management   | 74 162          | 84 537              | 84 537          | 11 121         | 44 701         | 38 598         | 6 103           | 16%            | 84 537             |
| Waste water management   | 72 025          | 71 066              | 71 066          | 10 925         | 37 080         | 30 553         | 6 527           | 21%            | 71 066             |
| Waste management   | 37 016          | 39 474              | 39 474          | 6 617          | 23 196         | 19 275         | 3 922           | 20%            | 39 474             |
| <i>Other</i>   | 24              | 26                  | 26              | 2              | 13             | 13             | (0)             | -2%            | 26                 |
| <b>Total Revenue - Functional</b>  | <b>729 029</b>  | <b>734 630</b>      | <b>725 271</b>  | <b>72 958</b>  | <b>343 732</b> | <b>326 933</b> | <b>16 800</b>   | <b>5%</b>      | <b>725 271</b>     |
| <b>Expenditure - Functional</b>  |                 |                     |                 |                |                |                |                 |                |                    |
| <i>Governance and administration</i>   | 118 295         | 120 852             | 119 613         | 7 995          | 46 876         | 53 687         | (6 811)         | -13%           | 119 613            |
| Executive and council  | 17 977          | 18 734              | 18 737          | 1 163          | 7 706          | 9 097          | (1 391)         | -15%           | 18 737             |
| Finance and administration   | 98 882          | 100 457             | 99 216          | 6 681          | 38 369         | 43 754         | (5 385)         | -12%           | 99 216             |
| Internal audit   | 1 435           | 1 660               | 1 660           | 151            | 801            | 836            | (35)            | -4%            | 1 660              |
| <i>Community and public safety</i>   | 39 653          | 80 939              | 49 614          | 3 190          | 19 818         | 22 941         | (3 123)         | -14%           | 49 614             |
| Community and social services  | 14 995          | 17 518              | 17 534          | 1 110          | 7 440          | 8 421          | (980)           | -12%           | 17 534             |
| Sport and recreation   | 19 277          | 22 540              | 22 547          | 1 521          | 9 543          | 10 380         | (837)           | -8%            | 22 547             |
| Public safety  | 3 322           | 4 133               | 4 197           | 452            | 1 666          | 2 010          | (344)           | -17%           | 4 197              |
| Housing  | 2 060           | 36 749              | 5 337           | 107            | 1 168          | 2 131          | (963)           | -45%           | 5 337              |
| Health   | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i>Economic and environmental services</i>   | 118 558         | 105 568             | 115 138         | 4 884          | 25 250         | 32 587         | (7 337)         | -23%           | 115 138            |
| Planning and development   | 10 045          | 12 414              | 12 411          | 982            | 5 226          | 6 218          | (992)           | -16%           | 12 411             |
| Road transport   | 108 513         | 93 154              | 102 727         | 3 902          | 20 024         | 26 369         | (6 345)         | -24%           | 102 727            |
| Environmental protection   | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i>Trading services</i>  | 326 263         | 377 909             | 378 884         | 29 146         | 156 588        | 157 330        | (742)           | 0%             | 378 884            |
| Energy sources   | 199 225         | 229 709             | 229 747         | 15 708         | 104 370        | 100 728        | 3 641           | 4%             | 229 747            |
| Water management   | 44 689          | 56 095              | 56 116          | 3 265          | 16 935         | 19 238         | (2 302)         | -12%           | 56 116             |
| Waste water management   | 52 835          | 59 061              | 59 321          | 7 512          | 20 161         | 21 424         | (1 264)         | -6%            | 59 321             |
| Waste management   | 29 514          | 33 044              | 33 699          | 2 661          | 15 122         | 15 939         | (817)           | -5%            | 33 699             |
| <i>Other</i>   | 1 203           | 1 436               | 1 436           | 206            | 803            | 712            | 91              | 13%            | 1 436              |
| <b>Total Expenditure - Functional</b>  | <b>603 972</b>  | <b>686 703</b>      | <b>664 685</b>  | <b>45 421</b>  | <b>249 335</b> | <b>267 257</b> | <b>(17 922)</b> | <b>-7%</b>     | <b>664 685</b>     |
| <b>Surplus/ (Deficit) for the year</b>   | <b>125 058</b>  | <b>47 927</b>       | <b>60 587</b>   | <b>27 537</b>  | <b>94 398</b>  | <b>59 676</b>  | <b>34 722</b>   | <b>58%</b>     | <b>60 587</b>      |

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

| WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December |                 |                     |                 |                |                |                |                 |                |                    |
|--|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Vote Description   | 2017/18         | Budget Year 2018/19 |                 |                |                |                |                 |                |                    |
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Revenue by Vote</b>   |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - Corporate Services  | 9 120           | 9 658               | 9 930           | 69             | 545            | 4 518          | (3 973)         | -87,9%         | 9 930              |
| Vote 2 - Civil Services  | 220 443         | 204 347             | 212 661         | 28 838         | 105 985        | 91 186         | 14 799          | 16,2%          | 212 661            |
| Vote 3 - Council   | 389             | 274                 | 274             | 4              | 81             | 137            | (56)            | -40,6%         | 274                |
| Vote 4 - Electricity Services  | 251 940         | 271 436             | 271 436         | 22 462         | 136 013        | 130 010        | 6 003           | 4,6%           | 271 436            |
| Vote 5 - Financial Services  | 177 816         | 166 453             | 166 526         | 20 501         | 92 947         | 76 605         | 16 342          | 21,3%          | 166 526            |
| Vote 6 - Development Services  | 27 632          | 48 472              | 26 454          | 469            | 3 621          | 19 829         | (16 208)        | -81,7%         | 26 454             |
| Vote 7 - Municipal Manager   | 100             | 100                 | 100             | -              | -              | 47             | (47)            | -100,0%        | 100                |
| Vote 8 - Protection Services   | 41 590          | 33 890              | 37 890          | 615            | 4 540          | 4 601          | (61)            | -1,3%          | 37 890             |
|  | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Revenue by Vote</b>   | <b>729 029</b>  | <b>734 630</b>      | <b>725 271</b>  | <b>72 958</b>  | <b>343 732</b> | <b>326 933</b> | <b>16 800</b>   | <b>5%</b>      | <b>725 271</b>     |
| <b>Expenditure by Vote</b>   |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - Corporate Services  | 25 036          | 29 574              | 29 907          | 2 440          | 13 625         | 14 523         | (898)           | -6,2%          | 29 907             |
| Vote 2 - Civil Services  | 231 706         | 233 977             | 241 489         | 17 612         | 71 675         | 83 018         | (11 343)        | -13,7%         | 241 489            |
| Vote 3 - Council   | 14 957          | 15 750              | 15 750          | 938            | 6 337          | 7 649          | (1 312)         | -17,1%         | 15 750             |
| Vote 4 - Electricity Services  | 207 685         | 243 011             | 243 052         | 16 237         | 109 397        | 106 474        | 2 923           | 2,7%           | 243 052            |
| Vote 5 - Financial Services  | 43 280          | 48 959              | 47 338          | 3 052          | 17 966         | 21 121         | (3 155)         | -14,9%         | 47 338             |
| Vote 6 - Development Services  | 18 935          | 56 729              | 25 334          | 1 658          | 9 819          | 12 017         | (2 198)         | -18,3%         | 25 334             |
| Vote 7 - Municipal Manager   | 6 178           | 6 866               | 6 866           | 514            | 3 016          | 3 408          | (391)           | -11,5%         | 6 866              |
| Vote 8 - Protection Services   | 56 195          | 51 837              | 54 948          | 2 971          | 17 499         | 19 049         | (1 549)         | -8,1%          | 54 948             |
|  | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Expenditure by Vote</b>   | <b>603 972</b>  | <b>686 703</b>      | <b>664 685</b>  | <b>45 421</b>  | <b>249 335</b> | <b>267 257</b> | <b>(17 922)</b> | <b>-7%</b>     | <b>664 685</b>     |
| <b>Surplus/ (Deficit) for the year</b>   | <b>125 058</b>  | <b>47 927</b>       | <b>60 587</b>   | <b>27 537</b>  | <b>94 398</b>  | <b>59 676</b>  | <b>34 722</b>   | <b>58,2%</b>   | <b>60 587</b>      |

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

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December |                 |                     |                 |                |                |                |                 |                |                    |
|--|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description  | 2017/18         | Budget Year 2018/19 |                 |                |                |                |                 |                |                    |
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Revenue By Source</b>   |                 |                     |                 |                |                |                |                 |                |                    |
| Property rates   | 102 724         | 103 645             | 103 645         | 8 664          | 62 397         | 58 010         | 4 387           | 8%             | 103 645            |
| Service charges - electricity revenue  | 242 358         | 261 358             | 261 358         | 21 527         | 133 812        | 128 576        | 5 236           | 4%             | 261 358            |
| Service charges - water revenue  | 53 360          | 56 799              | 56 799          | 5 602          | 31 703         | 30 393         | 1 310           | 4%             | 56 799             |
| Service charges - sanitation revenue   | 39 043          | 41 079              | 41 079          | 3 453          | 20 358         | 20 532         | (173)           | -1%            | 41 079             |
| Service charges - refuse revenue   | 23 741          | 24 833              | 24 833          | 2 158          | 12 857         | 12 411         | 446             | 4%             | 24 833             |
| Service charges - other  | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Rental of facilities and equipment   | 1 585           | 1 497               | 1 497           | 98             | 741            | 748            | (8)             | -1%            | 1 497              |
| Interest earned - external investments   | 31 924          | 30 263              | 30 263          | 595            | 4 432          | 3 250          | 1 182           | 36%            | 30 263             |
| Interest earned - outstanding debtors  | 1 968           | 1 897               | 1 897           | 215            | 1 277          | 1 030          | 247             | 24%            | 1 897              |
| Dividends received   | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Fines, penalties and forfeits  | 32 631          | 25 227              | 25 227          | 7              | 240            | 286            | (46)            | -16%           | 25 227             |
| Licences and permits   | 3 834           | 3 753               | 3 753           | 282            | 1 967          | 1 876          | 91              | 5%             | 3 753              |
| Agency services  | 4 052           | 4 100               | 4 100           | 314            | 2 198          | 2 049          | 149             | 7%             | 4 100              |
| Transfers and subsidies  | 110 484         | 132 185             | 110 129         | 27 349         | 61 710         | 62 246         | (536)           | -1%            | 110 129            |
| Other revenue  | 15 541          | 10 819              | 10 819          | 893            | 6 276          | 5 325          | 951             | 18%            | 10 819             |
| Gains on disposal of PPE   | 9 042           | 200                 | 200             | 1 802          | 3 764          | 200            | 3 564           | 1782%          | 200                |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>672 287</b>  | <b>697 655</b>      | <b>675 599</b>  | <b>72 958</b>  | <b>343 732</b> | <b>326 933</b> | <b>16 800</b>   | <b>5%</b>      | <b>675 599</b>     |
| <b>Expenditure By Type</b>   |                 |                     |                 |                |                |                |                 |                |                    |
| Employee related costs   | 181 157         | 202 968             | 204 326         | 15 194         | 95 464         | 101 891        | (6 427)         | -6%            | 204 326            |
| Remuneration of councillors  | 9 913           | 10 578              | 10 578          | 826            | 4 954          | 5 194          | (240)           | -5%            | 10 578             |
| Debt impairment  | 28 506          | 16 817              | 16 817          | -              | (31)           | -              | (31)            | #DIV/0!        | 16 817             |
| Depreciation & asset impairment  | 80 098          | 85 063              | 85 063          | -              | -              | -              | -               | -              | 85 063             |
| Finance charges  | 15 512          | 15 135              | 15 135          | 6 557          | 6 696          | 7 566          | (870)           | -11%           | 15 135             |
| Bulk purchases   | 178 604         | 211 428             | 211 428         | 15 652         | 100 983        | 97 680         | 3 303           | 3%             | 211 428            |
| Other materials  | 17 545          | 12 217              | 12 469          | 1 090          | 7 251          | 6 515          | 736             | 11%            | 12 469             |
| Contracted services  | 58 113          | 95 049              | 69 902          | 4 434          | 20 886         | 31 993         | (11 107)        | -35%           | 69 902             |
| Transfers and subsidies  | 2 471           | 2 883               | 3 083           | 203            | 1 472          | 1 417          | 55              | 4%             | 3 083              |
| Other expenditure  | 25 117          | 32 084              | 33 402          | 1 465          | 11 660         | 15 002         | (3 342)         | -22%           | 33 402             |
| Loss on disposal of PPE  | 6 934           | 2 482               | 2 482           | -              | -              | -              | -               | -              | 2 482              |
| <b>Total Expenditure</b>   | <b>603 972</b>  | <b>686 703</b>      | <b>664 685</b>  | <b>45 421</b>  | <b>249 335</b> | <b>267 257</b> | <b>(17 922)</b> | <b>-7%</b>     | <b>664 685</b>     |
| <b>Surplus/(Deficit)</b>   | <b>68 315</b>   | <b>10 952</b>       | <b>10 915</b>   | <b>27 537</b>  | <b>94 398</b>  | <b>59 676</b>  | <b>34 722</b>   | <b>0</b>       | <b>10 915</b>      |
| Transfers and subsidies - capital (monetary)   | 56 743          | 36 975              | 49 672          | -              | -              | -              | -               | -              | 49 672             |
| <b>Surplus/(Deficit) after capital transfers &amp;</b>   | <b>125 058</b>  | <b>47 927</b>       | <b>60 587</b>   | <b>27 537</b>  | <b>94 398</b>  | <b>59 676</b>  |                 |                | <b>60 587</b>      |
| Taxation   |                 |                     |                 | -              | -              | -              | -               |                |                    |
| <b>Surplus/(Deficit) after taxation</b>  | <b>125 058</b>  | <b>47 927</b>       | <b>60 587</b>   | <b>27 537</b>  | <b>94 398</b>  | <b>59 676</b>  |                 |                | <b>60 587</b>      |
| Attributable to minorities   |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Surplus/(Deficit) attributable to municipality</b>  | <b>125 058</b>  | <b>47 927</b>       | <b>60 587</b>   | <b>27 537</b>  | <b>94 398</b>  | <b>59 676</b>  |                 |                | <b>60 587</b>      |
| Share of surplus/ (deficit) of associate   |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Surplus/ (Deficit) for the year</b>   | <b>125 058</b>  | <b>47 927</b>       | <b>60 587</b>   | <b>27 537</b>  | <b>94 398</b>  | <b>59 676</b>  |                 |                | <b>60 587</b>      |

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

| WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 |                 |                     |                 |                |               |               |                |                |                    |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| December  |                 |                     |                 |                |               |               |                |                |                    |
| Vote Description  | 2017/18         | Budget Year 2018/19 |                 |                |               |               |                |                |                    |
|   | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| R thousands   |                 |                     |                 |                |               |               |                |                |                    |
| <b>Multi-Year expenditure appropriation</b>   |                 |                     |                 |                |               |               |                |                |                    |
| Vote 2 - Civil Services   | 17 707          | 23 513              | 23 513          | 4 242          | 14 252        | 10 624        | 3 629          | 34%            | 23 513             |
| Vote 4 - Electricity Services   | -               | 3 000               | 3 000           | -              | 698           | 1 750         | (1 052)        | -60%           | 3 000              |
| Vote 6 - Development Services   | 14 620          | 4 000               | 16 029          | 3 742          | 6 517         | 5 047         | 1 471          | 29%            | 16 029             |
| <b>Total Capital Multi-year expenditure</b>   | <b>32 327</b>   | <b>30 513</b>       | <b>42 542</b>   | <b>7 985</b>   | <b>21 468</b> | <b>17 420</b> | <b>4 047</b>   | <b>23%</b>     | <b>42 542</b>      |
| <b>Single Year expenditure appropriation</b>  |                 |                     |                 |                |               |               |                |                |                    |
| Vote 1 - Corporate Services   | 7 307           | 698                 | 3 026           | 1 324          | 1 477         | 187           | 1 290          | 690%           | 3 026              |
| Vote 2 - Civil Services   | 32 647          | 28 694              | 30 960          | 565            | 5 849         | 5 861         | (12)           | 0%             | 30 960             |
| Vote 3 - Council  | 6               | 5                   | 8               | -              | 8             | 3             | 5              | 129%           | 8                  |
| Vote 4 - Electricity Services   | 12 920          | 12 406              | 12 406          | 155            | 4 045         | 3 439         | 606            | 18%            | 12 406             |
| Vote 5 - Financial Services   | 531             | 628                 | 628             | 2              | 363           | 591           | (228)          | -39%           | 628                |
| Vote 6 - Development Services   | 12 803          | 8 902               | 6 922           | 454            | 633           | 5 380         | (4 748)        | -88%           | 6 922              |
| Vote 7 - Municipal Manager  | 3               | 5                   | 2               | -              | 2             | 2             | 0              | 32%            | 2                  |
| Vote 8 - Protection Services  | 1 865           | 5 396               | 6 396           | 819            | 2 114         | 5 386         | (3 272)        | -61%           | 6 396              |
| <b>Total Capital single-year expenditure</b>  | <b>68 081</b>   | <b>56 733</b>       | <b>60 348</b>   | <b>3 319</b>   | <b>14 491</b> | <b>20 848</b> | <b>(6 358)</b> | <b>-30%</b>    | <b>60 348</b>      |
| <b>Total Capital Expenditure</b>  | <b>100 408</b>  | <b>87 246</b>       | <b>102 890</b>  | <b>11 304</b>  | <b>35 958</b> | <b>38 269</b> | <b>(2 310)</b> | <b>-6%</b>     | <b>102 890</b>     |
| <b>Capital Expenditure - Functional Classification</b>  |                 |                     |                 |                |               |               |                |                |                    |
| <i>Governance and administration</i>  | 10 913          | 2 437               | 2 441           | 1 378          | 1 996         | 1 171         | 825            | 70%            | 2 441              |
| Executive and council   | 9               | 10                  | 10              | -              | 10            | 5             | 5              | 100%           | 10                 |
| Finance and administration  | 10 904          | 2 427               | 2 431           | 1 378          | 1 986         | 1 166         | 820            | 70%            | 2 431              |
| <i>Community and public safety</i>  | 10 680          | 16 275              | 24 230          | 882            | 5 947         | 11 203        | (5 256)        | -47%           | 24 230             |
| Community and social services   | 3 231           | 1 296               | 3 624           | 211            | 553           | 790           | (236)          | -30%           | 3 624              |
| Sport and recreation  | 6 628           | 11 609              | 16 236          | 587            | 4 696         | 7 044         | (2 348)        | -33%           | 16 236             |
| Public safety   | 821             | 3 370               | 4 370           | 84             | 698           | 3 370         | (2 672)        | -79%           | 4 370              |
| <i>Economic and environmental services</i>  | 26 012          | 20 337              | 28 573          | 1 896          | 3 505         | 2 956         | 548            | 19%            | 28 573             |
| Planning and development  | 179             | 70                  | 7 117           | 882            | 887           | 34            | 853            | 2545%          | 7 117              |
| Road transport  | 25 833          | 20 267              | 21 456          | 1 015          | 2 618         | 2 923         | (305)          | -10%           | 21 456             |
| <i>Trading services</i>   | 52 803          | 48 197              | 47 646          | 7 147          | 24 510        | 22 938        | 1 573          | 7%             | 47 646             |
| Energy sources  | 11 224          | 14 794              | 14 794          | 103            | 4 619         | 4 779         | (160)          | -3%            | 14 794             |
| Water management  | 19 025          | 11 775              | 11 775          | 1 568          | 10 709        | 5 066         | 5 643          | 111%           | 11 775             |
| Waste water management  | 14 667          | 15 468              | 11 971          | 2 562          | 3 828         | 8 750         | (4 923)        | -56%           | 11 971             |
| Waste management  | 7 887           | 6 160               | 9 107           | 2 913          | 5 355         | 4 342         | 1 012          | 23%            | 9 107              |
| <b>Total Capital Expenditure - Functional Classification</b>  | <b>100 408</b>  | <b>87 246</b>       | <b>102 890</b>  | <b>11 304</b>  | <b>35 958</b> | <b>38 269</b> | <b>(2 310)</b> | <b>-6%</b>     | <b>102 890</b>     |
| <b>Funded by:</b>   |                 |                     |                 |                |               |               |                |                |                    |
| National Government   | 27 608          | 27 975              | 27 975          | 4 000          | 16 624        | 14 374        | 2 250          | 16%            | 27 975             |
| Provincial Government   | 29 020          | 9 000               | 21 697          | 2 799          | 4 857         | 5 749         | (892)          | -16%           | 21 697             |
| Transfers recognised - capital  | 56 628          | 36 975              | 49 672          | 6 799          | 21 480        | 20 122        | 1 358          | 7%             | 49 672             |
| Internally generated funds  | 43 780          | 50 271              | 53 218          | 4 504          | 14 478        | 18 146        | (3 668)        | -20%           | 53 218             |
| <b>Total Capital Funding</b>  | <b>100 408</b>  | <b>87 246</b>       | <b>102 890</b>  | <b>11 304</b>  | <b>35 958</b> | <b>38 269</b> | <b>(2 310)</b> | <b>-6%</b>     | <b>102 890</b>     |

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

| WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M06 December |                  |                     |                  |                  |                    |
|---|------------------|---------------------|------------------|------------------|--------------------|
| Description   | 2017/18          | Budget Year 2018/19 |                  |                  |                    |
|   | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | Full Year Forecast |
| <b>R thousands</b>  |                  |                     |                  |                  |                    |
| <b>ASSETS</b>   |                  |                     |                  |                  |                    |
| <b>Current assets</b>   |                  |                     |                  |                  |                    |
| Cash  | 460 799          | 383 890             | 366 094          | 488 386          | 383 890            |
| Call investment deposits  | -                | -                   | -                | -                | -                  |
| Consumer debtors  | 55 981           | 87 273              | 87 273           | 65 789           | 87 273             |
| Other debtors   | 28 670           | 43 572              | 43 572           | 19 772           | 43 572             |
| Current portion of long-term receivables  | -                | -                   | -                | 70               | -                  |
| Inventory   | 15 380           | 10 604              | 10 604           | 17 228           | 10 604             |
| <b>Total current assets</b>   | <b>560 831</b>   | <b>525 339</b>      | <b>507 543</b>   | <b>591 246</b>   | <b>525 339</b>     |
| <b>Non current assets</b>   |                  |                     |                  |                  |                    |
| Long-term receivables   | 3                | -                   | -                | 3                | -                  |
| Investments   | -                | -                   | -                | -                | -                  |
| Investment property   | 53 603           | 52 524              | 52 524           | 53 603           | 52 524             |
| Investments in Associate  | -                | -                   | -                | -                | -                  |
| Property, plant and equipment   | 1 895 127        | 1 794 787           | 1 812 583        | 1 931 074        | 1 794 787          |
| Agricultural  | -                | -                   | -                | -                | -                  |
| Biological  | -                | -                   | -                | -                | -                  |
| Intangible  | 1 172            | 915                 | 915              | 1 172            | 915                |
| Other non-current assets  | 770              | 770                 | 770              | 770              | 770                |
| <b>Total non current assets</b>   | <b>1 950 674</b> | <b>1 848 996</b>    | <b>1 866 792</b> | <b>1 986 622</b> | <b>1 848 996</b>   |
| <b>TOTAL ASSETS</b>   | <b>2 511 505</b> | <b>2 374 335</b>    | <b>2 374 335</b> | <b>2 577 867</b> | <b>2 374 335</b>   |
| <b>LIABILITIES</b>  |                  |                     |                  |                  |                    |
| <b>Current liabilities</b>  |                  |                     |                  |                  |                    |
| Bank overdraft  | -                | -                   | -                | -                | -                  |
| Borrowing   | 9 359            | 4 954               | 4 954            | 9 359            | 4 954              |
| Consumer deposits   | 11 775           | 10 935              | 10 935           | 12 144           | 10 935             |
| Trade and other payables  | 104 647          | 78 219              | 106 283          | 79 151           | 78 219             |
| Provisions  | 7 805            | 4 603               | 4 603            | 7 043            | 4 603              |
| <b>Total current liabilities</b>  | <b>133 586</b>   | <b>98 711</b>       | <b>126 775</b>   | <b>107 697</b>   | <b>98 711</b>      |
| <b>Non current liabilities</b>  |                  |                     |                  |                  |                    |
| Borrowing   | 131 004          | 118 064             | 118 064          | 128 433          | 118 064            |
| Provisions  | 67 785           | 68 801              | 68 801           | 67 785           | 68 801             |
| <b>Total non current liabilities</b>  | <b>198 789</b>   | <b>186 866</b>      | <b>186 866</b>   | <b>196 219</b>   | <b>186 866</b>     |
| <b>TOTAL LIABILITIES</b>  | <b>332 375</b>   | <b>285 577</b>      | <b>313 641</b>   | <b>303 916</b>   | <b>285 577</b>     |
| <b>NET ASSETS</b>   | <b>2 179 130</b> | <b>2 088 758</b>    | <b>2 060 694</b> | <b>2 273 951</b> | <b>2 088 758</b>   |
| <b>COMMUNITY WEALTH/EQUITY</b>  |                  |                     |                  |                  |                    |
| Accumulated Surplus/(Deficit)   | 1 997 959        | 1 937 280           | 1 909 216        | 2 092 780        | 1 937 280          |
| Reserves  | 181 171          | 151 478             | 151 478          | 181 171          | 151 478            |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>  | <b>2 179 130</b> | <b>2 088 758</b>    | <b>2 060 694</b> | <b>2 273 951</b> | <b>2 088 758</b>   |

The concept of mSCOA Balancesheet budgeting is new to local government and in this regard somewhat challenging.

All cash flow projections will be reviewed and corrected with the annual adjustments budget to be tabled on 31 January 2019.

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

| WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M06 December |                  |                     |                  |                |                 |                |                 |                |                    |
|--|------------------|---------------------|------------------|----------------|-----------------|----------------|-----------------|----------------|--------------------|
| Description  | 2017/18          | Budget Year 2018/19 |                  |                |                 |                |                 |                |                    |
|  | Audited Outcome  | Original Budget     | Adjusted Budget  | Monthly actual | YearTD actual   | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| R thousands  |                  |                     |                  |                |                 |                |                 |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                                     |                  |                     |                  |                |                 |                |                 |                |                    |
| <b>Receipts</b>  |                  |                     |                  |                |                 |                |                 |                |                    |
| Property rates   | 102 724          | 98 463              | 98 463           | 8 596          | 57 799          | 55 102         | 2 697           | 5%             | 98 463             |
| Service charges  | 358 502          | 362 026             | 362 026          | 32 037         | 172 321         | 180 786        | (8 465)         | -5%            | 362 026            |
| Other revenue  | 66 264           | 26 529              | 26 529           | 74 927         | 328 100         | 39 794         | 288 306         | 724%           | 26 529             |
| Government - operating   | 99 557           | 132 185             | 110 129          | 27 349         | 64 036          | 61 536         | 2 500           | 4%             | 132 185            |
| Government - capital   | 56 743           | 36 975              | 49 672           | -              | -               | -              | -               |                | 36 975             |
| Interest   | 33 248           | 32 065              | 32 065           | -              | 2 443           | 4 151          | (1 708)         | -41%           | 32 065             |
| Dividends  | -                | -                   | -                | -              | -               | -              | -               |                | -                  |
| <b>Payments</b>  |                  |                     |                  |                |                 |                |                 |                |                    |
| Suppliers and employees  | (448 396)        | (556 342)           | (556 342)        | (108 785)      | (479 044)       | (267 685)      | 211 359         | -79%           | (556 342)          |
| Finance charges  | (13 337)         | (15 135)            | (15 135)         | (6 524)        | (6 524)         | (7 567)        | (1 044)         | 14%            | (15 135)           |
| Transfers and Grants   | (2 471)          | (2 883)             | (2 883)          | (203)          | (1 420)         | (1 416)        | 4               | 0%             | (2 883)            |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>                               | <b>252 833</b>   | <b>113 884</b>      | <b>104 525</b>   | <b>27 397</b>  | <b>137 711</b>  | <b>64 700</b>  | <b>(73 011)</b> | <b>-113%</b>   | <b>113 884</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                    |                  |                     |                  |                |                 |                |                 |                |                    |
| <b>Receipts</b>  |                  |                     |                  |                |                 |                |                 |                |                    |
| Proceeds on disposal of PPE  | 1 053            | 200                 | 200              | 1 802          | 3 764           | 200            | 3 564           | 1782%          | 200                |
| Decrease (Increase) in non-current debtors                                     | (7 431)          | -                   | -                | -              | -               | -              | -               |                | -                  |
| Decrease (increase) other non-current receivables                              | (30 677)         | -                   | -                | -              | -               | -              | -               |                | -                  |
| Decrease (increase) in non-current investments                                 | -                | -                   | -                | -              | -               | -              | -               |                | -                  |
| <b>Payments</b>  |                  |                     |                  |                |                 |                |                 |                |                    |
| Capital assets   | (93 630)         | (94 344)            | (102 781)        | (6 801)        | (23 090)        | 32 123         | 55 213          | 172%           | (94 344)           |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>                               | <b>(130 685)</b> | <b>(94 144)</b>     | <b>(102 581)</b> | <b>(4 999)</b> | <b>(19 326)</b> | <b>32 323</b>  | <b>51 649</b>   | <b>160%</b>    | <b>(94 144)</b>    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                    |                  |                     |                  |                |                 |                |                 |                |                    |
| <b>Receipts</b>  |                  |                     |                  |                |                 |                |                 |                |                    |
| Short term loans   | -                | -                   | -                | -              | -               | -              | -               |                | -                  |
| Borrowing long term/refinancing  | -                | -                   | -                | -              | -               | -              | -               |                | -                  |
| Increase (decrease) in consumer deposits                                       | 1 661            | 619                 | 619              | -              | 79              | -              | 79              | #DIV/0!        | 619                |
| <b>Payments</b>  |                  |                     |                  |                |                 |                |                 |                |                    |
| Repayment of borrowing   | (11 900)         | (4 954)             | (4 954)          | -              | -               | (2 477)        | (2 477)         | 100%           | (4 954)            |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>                               | <b>(10 238)</b>  | <b>(4 335)</b>      | <b>(4 335)</b>   | <b>-</b>       | <b>79</b>       | <b>(2 477)</b> | <b>(2 556)</b>  | <b>103%</b>    | <b>(4 335)</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>                                   | <b>111 909</b>   | <b>15 405</b>       | <b>(2 391)</b>   | <b>22 398</b>  | <b>118 464</b>  | <b>94 546</b>  |                 |                | <b>15 405</b>      |
| Cash/cash equivalents at beginning:  | 348 890          | 368 486             | 368 486          |                | 368 486         | 368 486        |                 |                | 368 486            |
| Cash/cash equivalents at month/year end:                                       | 460 799          | 383 890             | 366 094          |                | 486 949         | 463 031        |                 |                | 383 890            |

The YTD actual for Other Revenue includes investments that matured to date.

The YTD actual for Cash/cash equivalents at month/year end includes a total of **R380 000 000** investments.

All cash flow projections will be reviewed and corrected with the annual adjustments budget to be tabled on 31 January 2019.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Debtors' analysis**

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

| WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December |             |                     |               |              |              |              |              |              |              |               |               |                    |  |   |
|---|-------------|---------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|--------------------|--|---|
| Description   | NT Code     | Budget Year 2018/19 |               |              |              |              |              |              |              |               |               | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|   |             | 0-30 Days           | 31-60 Days    | 61-90 Days   | 91-120 Days  | 121-150 Dys  | 151-180 Dys  | 181 Dys-1 Yr | Over 1Yr     | Total         |               |                    |  |   |
| R thousands   |             |                     |               |              |              |              |              |              |              |               |               |                    |  |   |
| <b>Debtors Age Analysis By Income Source</b>  |             |                     |               |              |              |              |              |              |              |               |               |                    |  |   |
| Trade and Other Receivables from Exchange Transactions - Water                                | 1200        | 6 517               | 1 833         | 617          | 449          | 516          | 537          | 558          | 2 120        | 13 146        | 4 179         | -                  | -  |   |
| Trade and Other Receivables from Exchange Transactions - Electricity                          | 1300        | 18 630              | 2 208         | 164          | 149          | 414          | 57           | 38           | 623          | 22 283        | 1 282         | -                  | -  |   |
| Receivables from Non-ex change Transactions - Property Rates                                  | 1400        | 7 258               | 2 047         | 562          | 1 004        | 358          | 349          | 140          | 3 981        | 15 700        | 5 833         | -                  | -  |   |
| Receivables from Exchange Transactions - Waste Water Management                               | 1500        | 2 768               | 815           | 214          | 178          | 143          | 132          | 180          | 1 608        | 6 039         | 2 242         | -                  | -  |   |
| Receivables from Exchange Transactions - Waste Management                                     | 1600        | 2 300               | 682           | 216          | 180          | 148          | 136          | 170          | 1 654        | 5 486         | 2 289         | -                  | -  |   |
| Receivables from Exchange Transactions - Property Rental Debtors                              | 1700        | 31                  | 14            | 1            | 1            | 1            | 1            | 2            | 3            | 53            | 7             | -                  | -  |   |
| Interest on Arrear Debtor Accounts  | 1810        | -                   | -             | -            | -            | -            | -            | -            | -            | -             | -             | -                  | -  |   |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure                       | 1820        | -                   | -             | -            | -            | -            | -            | -            | -            | -             | -             | -                  | -  |   |
| Other   | 1900        | -                   | -             | -            | -            | -            | -            | -            | -            | -             | -             | -                  | -  |   |
| <b>Total By Income Source</b>   | <b>2000</b> | <b>37 502</b>       | <b>7 600</b>  | <b>1 774</b> | <b>1 961</b> | <b>1 581</b> | <b>1 212</b> | <b>1 088</b> | <b>9 990</b> | <b>62 708</b> | <b>15 832</b> | <b>-</b>           | <b>-</b>                                     |   |
| <b>2017/18 - totals only</b>  |             | <b>33 559</b>       | <b>12 672</b> | <b>1 626</b> | <b>1 627</b> | <b>804</b>   | <b>630</b>   | <b>306</b>   | <b>8 344</b> | <b>59 569</b> | <b>11 712</b> |                    |  |   |
| <b>Debtors Age Analysis By Customer Group</b>   |             |                     |               |              |              |              |              |              |              |               |               |                    |  |   |
| Organs of State   | 2200        | 926                 | 109           | 17           | 367          | 9            | 10           | 7            | 368          | 1 812         | 761           | -                  | -  |   |
| Commercial  | 2300        | 16 218              | 1 608         | 120          | 100          | 468          | 84           | 54           | 523          | 19 175        | 1 229         | -                  | -  |   |
| Households  | 2400        | 20 359              | 5 883         | 1 637        | 1 494        | 1 104        | 1 118        | 1 028        | 9 099        | 41 720        | 13 842        | -                  | -  |   |
| Other   | 2500        | -                   | -             | -            | -            | -            | -            | -            | -            | -             | -             | -                  | -  |   |
| <b>Total By Customer Group</b>  | <b>2600</b> | <b>37 502</b>       | <b>7 600</b>  | <b>1 774</b> | <b>1 961</b> | <b>1 581</b> | <b>1 212</b> | <b>1 088</b> | <b>9 990</b> | <b>62 708</b> | <b>15 832</b> | <b>-</b>           | <b>-</b>                                     |   |

Total Debtors has **decreased** from **R64 746 609** in November 2018 to **R62 707 744** in December 2018.

Collection rate for December 2018 was **91.63%** compared to **83.61%** in November 2018. The YTD collection rate is **88.78%** compared to the annual projection of **95%**.

## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC4

| WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December |             |                     |              |              |               |                |                |                   |             |               |   |
|---|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|---------------|---|
| Description   | NT Code     | Budget Year 2018/19 |              |              |               |                |                |                   |             |               | Prior year totals for chart (same period) |
|   |             | 0 - 30 Days         | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total         |   |
| R thousands   |             |                     |              |              |               |                |                |                   |             |               |   |
| <b>Creditors Age Analysis By Customer Type</b>  |             |                     |              |              |               |                |                |                   |             |               |   |
| Bulk Electricity  | 0100        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -   |
| Bulk Water  | 0200        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -   |
| PAYE deductions   | 0300        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -   |
| VAT (output less input)   | 0400        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -   |
| Pensions / Retirement deductions  | 0500        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -   |
| Loan repayments   | 0600        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -   |
| Trade Creditors   | 0700        | 14 003              | 786          | 17           | 87            | 121            | -              | -                 | -           | 15 016        | 2 694                                     |
| Auditor General   | 0800        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -   |
| Other   | 0900        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -   |
| <b>Total By Customer Type</b>   | <b>1000</b> | <b>14 003</b>       | <b>786</b>   | <b>17</b>    | <b>87</b>     | <b>121</b>     | <b>-</b>       | <b>-</b>          | <b>-</b>    | <b>15 016</b> | <b>2 694</b>                              |

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

| WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December |                      |                    |                           |                                |                           |  |                        |                                  |  |
|---|----------------------|--------------------|---------------------------|--------------------------------|---------------------------|--|------------------------|----------------------------------|--|
| Investments by maturity<br>Name of institution & investment ID  | Period of Investment | Type of Investment | Expiry date of investment | Accrued interest for the month | Yield for the month 1 (%) | Market value at beginning of the month | Change in market value | Market value at end of the month |  |
|   | Yrs/Months           |                    |                           |                                |                           |  |                        |                                  |  |
| R thousands   |                      |                    |                           |                                |                           |  |                        |                                  |  |
| <b>Municipality</b>   |                      |                    |                           |                                |                           |  |                        |                                  |  |
| NEDBANK   | 361 Days             | Fixed              | 28/06/2019                | -                              | 8.75%                     | 320 000                                | -                      | 320 000                          |  |
| STANDARD BANK   | 240 Days             | Fixed              | 28/06/2019                | -                              | 8.25%                     | 60 000                                 | -                      | 60 000                           |  |
| <b>Municipality sub-total</b>   |                      |                    |                           | -                              |                           | 380 000                                | -                      | 380 000                          |  |
| <b>Entities sub-total</b>   |                      |                    |                           | -                              |                           | -                                      | -                      | -                                |  |
| <b>TOTAL INVESTMENTS AND INTEREST</b>   |                      |                    |                           | -                              |                           | 380 000                                | -                      | 380 000                          |  |



## 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 - M06 December |     |                     |                 |                |               |               |              |                |                    |
|---|-----|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description   | Ref | Budget Year 2018/19 |                 |                |               |               |              |                |                    |
|   |     | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands   |     |                     |                 |                |               |               |              |                |                    |
| <b>RECEIPTS:</b>  | 1,2 |                     |                 |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>   |     |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 85 140              | 85 140          | 28 056         | 64 187        | 64 187        | -            |                | 85 140             |
| Local Government Equitable Share  |     | 82 048              | 82 048          | 27 349         | 61 536        | 61 536        | -            |                | 82 048             |
| Finance Management  |     | 1 520               | 1 520           | -              | 1 550         | 1 550         | -            |                | 1 520              |
| EPWP Incentive  |     | 1 572               | 1 572           | 707            | 1 101         | 1 101         | -            |                | 1 572              |
|   |     |                     |                 |                |               |               |              |                | -                  |
| <b>Provincial Government:</b>   |     | 46 568              | 56 651          | 330            | 6 871         | 6 871         | -            |                | 56 651             |
| Community Development: Workers  |     | 37                  | -               | -              | -             | -             | -            |                | -                  |
| Human Settlements   |     | 33 720              | 34 720          | -              | 715           | 715           | -            |                | 34 720             |
| Libraries   |     | 8 429               | 8 429           | -              | 5 619         | 5 619         | -            |                | 8 429              |
| Proclaimed Roads Subsidy  |     | 3 486               | 9 534           | -              | -             | -             | -            |                | 9 534              |
| Financial Management Support Grant: Student Bursaries   |     | 360                 | 360             | -              | -             | -             | -            |                | 360                |
| Financial Management Support Grant: mSCOA   |     | 330                 | 330             | 330            | 330           | 330           | -            |                | 330                |
| WCFSG: Risk Management Improvement (Software)   | 4   | 100                 | 100             | -              | 100           | 100           | -            |                | 100                |
| Thusong Grant   |     | 106                 | 106             | -              | 106           | 106           | -            |                | 106                |
| LG Internship Grant   |     | -                   | 72              | -              | -             | -             | -            |                | 72                 |
| Establishment of a K9 Unit  |     | -                   | 3 000           | -              | -             | -             | -            |                | 3 000              |
|   |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Operating Transfers and Grants</b>   | 5   | 131 708             | 141 791         | 28 386         | 71 058        | 71 058        | -            |                | 141 791            |
| <b>Capital Transfers and Grants</b>   |     |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 27 975              | 27 975          | 7 860          | 21 360        | 21 360        | -            |                | 27 975             |
| Municipal Infrastructure Grant (MIG)  |     | 20 945              | 20 945          | 7 860          | 14 860        | 14 860        | -            |                | 20 945             |
| Energy Efficiency and Demand Side Management Grant  |     | 3 000               | 3 000           | -              | 2 500         | 2 500         | -            |                | 3 000              |
| Integrated National Electrification Programme (municipal)   |     | 4 000               | 4 000           | -              | 4 000         | 4 000         | -            |                | 4 000              |
| Finance Management  |     | 30                  | 30              | -              | -             | -             | -            |                | 30                 |
|   |     |                     |                 |                |               |               |              |                | -                  |
| <b>Provincial Government:</b>   |     | 9 000               | 12 000          | -              | 2 500         | 2 500         | -            |                | 12 000             |
| <i>Human Settlements</i>  |     | 6 500               | 6 500           | -              | -             | -             | -            |                | 6 500              |
| <i>RSEP/VPUU Municipal Projects</i>   |     | 2 500               | 4 500           | -              | 2 500         | 2 500         | -            |                | 4 500              |
| <i>Establishment of a K9 Unit</i>   |     | -                   | 1 000           | -              | -             | -             | -            |                | 1 000              |
| <b>District Municipality:</b>   |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital Transfers and Grants</b>   | 5   | 36 975              | 39 975          | 7 860          | 23 860        | 23 860        | -            |                | 39 975             |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>   | 5   | 168 683             | 181 766         | 36 246         | 94 918        | 94 918        | -            |                | 181 766            |

## 8.2 Supporting Table SC7 (1)

| WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December |                     |                 |                |               |               |                |                |                    |
|---|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Description   | Budget Year 2018/19 |                 |                |               |               |                |                |                    |
|   | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| R thousands   |                     |                 |                |               |               |                |                |                    |
| <b>EXPENDITURE</b>  |                     |                 |                |               |               |                |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>  |                     |                 |                |               |               |                |                |                    |
| <b>National Government:</b>   | 85 140              | 85 140          | 5 028          | 32 887        | 33 215        | (328)          | -1.0%          | 85 140             |
| Local Government Equitable Share  | 82 048              | 82 048          | 4 913          | 30 900        | 30 900        | -              |                | 82 048             |
| Finance Management  | 1 520               | 1 520           | 115            | 415           | 743           | (328)          | -44.2%         | 1 520              |
| EPWP Incentive  | 1 572               | 1 572           | -              | 1 572         | 1 572         | -              |                | 1 572              |
| <b>Provincial Government:</b>   | 46 568              | 52 575          | 746            | 4 439         | 7 802         | (3 363)        | -43.1%         | 52 575             |
| Community Development: Workers  | 37                  | -               | -              | 3             | 18            | (15)           | -85.2%         | -                  |
| Human Settlements   | 33 720              | 30 372          | -              | 397           | 1 308         | (911)          | -69.7%         | 30 372             |
| Libraries   | 8 429               | 8 429           | 573            | 3 864         | 4 334         | (470)          | -10.8%         | 8 429              |
| Proclaimed Roads Subsidy  | 3 486               | 9 534           | 174            | 174           | 1 742         | (1 569)        | -90.0%         | 9 534              |
| Financial Management Support Grant: Student Bursaries   | 360                 | 560             | -              | 2             | 177           | (175)          | -99.1%         | 560                |
| Financial Management Support Grant: mSCOA   | 330                 | 330             | -              | -             | 165           | (165)          | -100.0%        | 330                |
| WCFSG: Risk Management Improvement (Software)   | 100                 | 100             | -              | -             | 57            | (57)           | -100.0%        | 100                |
| Thusong Grant   | 106                 | 106             | -              | -             | -             | -              |                | 106                |
| LG Internship Grant   | -                   | 72              | -              | -             | -             | -              |                | 72                 |
| Establishment of a K9 Unit  | -                   | 3 000           | -              | -             | -             | -              |                | 3 000              |
| Financial Management Support Grant: Caseware  | -                   | 73              | -              | -             | -             | -              |                | 73                 |
| <b>District Municipality:</b>   | -                   | -               | -              | -             | -             | -              |                | -                  |
| <b>Other grant providers:</b>   | 227                 | 227             | -              | -             | -             | -              |                | 227                |
| LG Seta   | 227                 | 227             | -              | -             | -             | -              |                | 227                |
| <b>Total operating expenditure of Transfers and Grants:</b>   | <b>131 935</b>      | <b>137 943</b>  | <b>5 774</b>   | <b>37 326</b> | <b>41 017</b> | <b>(3 691)</b> | <b>-9.0%</b>   | <b>137 943</b>     |
| <b>Capital expenditure of Transfers and Grants</b>  |                     |                 |                |               |               |                |                |                    |
| <b>National Government:</b>   | 27 975              | 27 975          | 4 000          | 16 624        | 14 374        | 2 250          | 15.7%          | 27 975             |
| Municipal Infrastructure Grant (MIG)  | 20 945              | 20 945          | 3 995          | 13 985        | 10 624        | 3 361          | 31.6%          | 20 945             |
| Integrated National Electrification Programme (municipal)   | 4 000               | 4 000           | -              | 698           | 1 750         | (1 052)        | -60.1%         | 4 000              |
| Energy Efficiency and Demand Side Management Grant  | 3 000               | 3 000           | 5              | 1 941         | 2 000         | (59)           | -3.0%          | 3 000              |
| Finance Management  | 30                  | 30              | -              | -             | -             | -              |                | 30                 |
| <b>Provincial Government:</b>   | 9 000               | 21 698          | 2 193          | 2 193         | 5 749         | (3 556)        | -61.9%         | 21 698             |
| Human Settlements   | 6 500               | 12 382          | 2 193          | 2 193         | 3 249         | (1 056)        | -32.5%         | 12 382             |
| RSEP/VPUU Municipal Projects  | 2 500               | 8 316           | -              | -             | 2 500         | (2 500)        | -100.0%        | 8 316              |
| Establishment of a K9 Unit  | -                   | 1 000           | -              | -             | -             | -              |                | 1 000              |
| <b>District Municipality:</b>   | -                   | -               | -              | -             | -             | -              |                | -                  |
| <b>Total capital expenditure of Transfers and Grants</b>  | <b>36 975</b>       | <b>49 673</b>   | <b>6 193</b>   | <b>18 817</b> | <b>20 122</b> | <b>(1 306)</b> | <b>-6.5%</b>   | <b>49 673</b>      |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>  | <b>168 910</b>      | <b>187 615</b>  | <b>11 967</b>  | <b>56 143</b> | <b>61 139</b> | <b>(4 997)</b> | <b>-8.2%</b>   | <b>187 615</b>     |

### 8.3 Supporting Table SC7 (2)

| WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December |     |                           |                |               |              |              |
|--|-----|---------------------------|----------------|---------------|--------------|--------------|
| Description  | Ref | Budget Year 2018/19       |                |               |              |              |
|  |     | Approved Rollover 2017/18 | Monthly actual | YearTD actual | YTD variance | YTD variance |
| <u>Capital expenditure of Approved Roll-overs</u>  |     |                           |                |               |              |              |
| Provincial Government:   |     | 3 816                     | 606            | 2 664         | 1 153        | 30.2%        |
| RSEP/VPUU Municipal Projects   |     | 3 816                     | 606            | 2 664         | 1 153        | 30.2%        |
| Total capital expenditure of Approved Roll-overs   |     | 3 816                     | 606            | 2 664         | 1 153        | 30.2%        |
| <b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>  |     | <b>3 816</b>              | <b>606</b>     | <b>2 664</b>  | <b>1 153</b> | <b>30.2%</b> |

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

### 9.1 Supporting Table SC8

| WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December |                 |                     |                 |                |                |                |                |                |                    |
|--|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration  | 2017/18         | Budget Year 2018/19 |                 |                |                |                |                |                |                    |
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance   | YTD variance % | Full Year Forecast |
| R thousands  | A               | B                   | C               |                |                |                |                |                | E                  |
| <b>Councillors (Political Office Bearers plus Other)</b>   |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages   | -               | -                   | -               | -              | -              | -              | -              |                | 1 026              |
| Pension and UIF Contributions  | 935             | 1 026               | 1 026           | 78             | 466            | 504            | (38)           | -8%            | 207                |
| Medical Aid Contributions  | 196             | 207                 | 207             | 18             | 106            | 101            | 5              | 5%             | -                  |
| Cellphone Allowance  | 1 016           | 1 158               | 1 158           | 79             | 511            | 569            | (58)           | -10%           | 1 158              |
| Housing Allowances   | -               | -                   | -               | -              | -              | -              | -              |                | -                  |
| Other benefits and allowances  | 7 766           | 8 187               | 8 187           | 734            | 3 871          | 4 020          | (149)          | -4%            | 8 187              |
| <b>Sub Total - Councillors</b>   | <b>9 913</b>    | <b>10 578</b>       | <b>10 578</b>   | <b>826</b>     | <b>4 954</b>   | <b>5 194</b>   | <b>(240)</b>   | <b>-5%</b>     | <b>10 578</b>      |
| <b>Senior Managers of the Municipality</b>   |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages   | 7 852           | 7 443               | 7 443           | 625            | 3 781          | 3 644          | 136            | 4%             | 7 443              |
| Pension and UIF Contributions  | 1 447           | 1 414               | 1 414           | 113            | 686            | 677            | 9              | 1%             | 1 414              |
| Medical Aid Contributions  | 353             | 368                 | 368             | 31             | 185            | 176            | 8              | 5%             | 368                |
| Overtime   | -               | -                   | -               | -              | -              | -              | -              |                | -                  |
| Performance Bonus  | -               | -                   | -               | -              | -              | -              | -              |                | -                  |
| Motor Vehicle Allowance  | 854             | 847                 | 847             | 76             | 455            | 405            | 49             | 12%            | 847                |
| Cellphone Allowance  | 257             | 286                 | 286             | 24             | 143            | 137            | 6              | 4%             | 286                |
| Housing Allowances   | -               | -                   | -               | -              | -              | -              | -              |                | -                  |
| Other benefits and allowances  | 179             | 199                 | 199             | 14             | 85             | 95             | (10)           | -10%           | 199                |
| Payments in lieu of leave  | -               | -                   | -               | -              | -              | -              | -              |                | -                  |
| Long service awards  | -               | -                   | -               | -              | -              | -              | -              |                | -                  |
| Post-retirement benefit obligations  | 640             | 1 368               | 1 368           | -              | -              | 655            | (655)          | -100%          | 1 368              |
| <b>Sub Total - Senior Managers of Municipality</b>   | <b>11 583</b>   | <b>11 924</b>       | <b>11 924</b>   | <b>883</b>     | <b>5 334</b>   | <b>5 790</b>   | <b>(456)</b>   | <b>-8%</b>     | <b>11 924</b>      |
| <b>Other Municipal Staff</b>   |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages   | 101 875         | 117 683             | 119 041         | 9 277          | 55 303         | 56 249         | (946)          | -2%            | 119 041            |
| Pension and UIF Contributions  | 17 828          | 20 566              | 20 566          | 1 635          | 9 797          | 9 847          | (49)           | -1%            | 20 566             |
| Medical Aid Contributions  | 8 107           | 9 130               | 9 130           | 703            | 4 221          | 4 372          | (151)          | -3%            | 9 130              |
| Overtime   | 8 448           | 7 822               | 7 822           | 862            | 3 918          | 3 745          | 173            | 5%             | 7 822              |
| Performance Bonus  | -               | -                   | -               | -              | -              | -              | -              |                | -                  |
| Motor Vehicle Allowance  | 4 130           | 4 958               | 4 958           | 365            | 2 115          | 2 374          | (259)          | -11%           | 4 958              |
| Cellphone Allowance  | 339             | 311                 | 311             | 40             | 238            | 149            | 89             | 60%            | 311                |
| Housing Allowances   | 1 198           | 1 493               | 1 493           | 140            | 713            | 715            | (2)            | 0%             | 1 493              |
| Other benefits and allowances  | 18 791          | 20 247              | 20 247          | 8 860          | 13 239         | 14 421         | (1 182)        | -8%            | 20 247             |
| Payments in lieu of leave  | 2 077           | 1 659               | 1 659           | (34)           | 47             | 794            | (748)          | -94%           | 1 659              |
| Long service awards  | 2 431           | 956                 | 956             | -              | -              | 458            | (458)          | -100%          | 956                |
| Post-retirement benefit obligations  | 4 350           | 6 218               | 6 218           | 180            | 539            | 2 977          | (2 438)        | -82%           | 6 218              |
| <b>Sub Total - Other Municipal Staff</b>   | <b>169 574</b>  | <b>191 044</b>      | <b>192 402</b>  | <b>22 028</b>  | <b>90 130</b>  | <b>96 101</b>  | <b>(5 971)</b> | <b>-6%</b>     | <b>192 402</b>     |
| <b>Total Parent Municipality</b>   | <b>191 070</b>  | <b>213 546</b>      | <b>214 904</b>  | <b>23 737</b>  | <b>100 418</b> | <b>107 085</b> | <b>(6 667)</b> | <b>-6%</b>     | <b>214 904</b>     |
| <b>Total Municipal Entities</b>  | <b>-</b>        | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |                | <b>-</b>           |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>   | <b>191 070</b>  | <b>213 546</b>      | <b>214 904</b>  | <b>23 737</b>  | <b>100 418</b> | <b>107 085</b> | <b>(6 667)</b> | <b>-6%</b>     | <b>214 904</b>     |
| <b>TOTAL MANAGERS AND STAFF</b>  | <b>181 157</b>  | <b>202 968</b>      | <b>204 326</b>  | <b>22 912</b>  | <b>95 464</b>  | <b>101 891</b> | <b>(6 427)</b> | <b>-6%</b>     | <b>204 326</b>     |

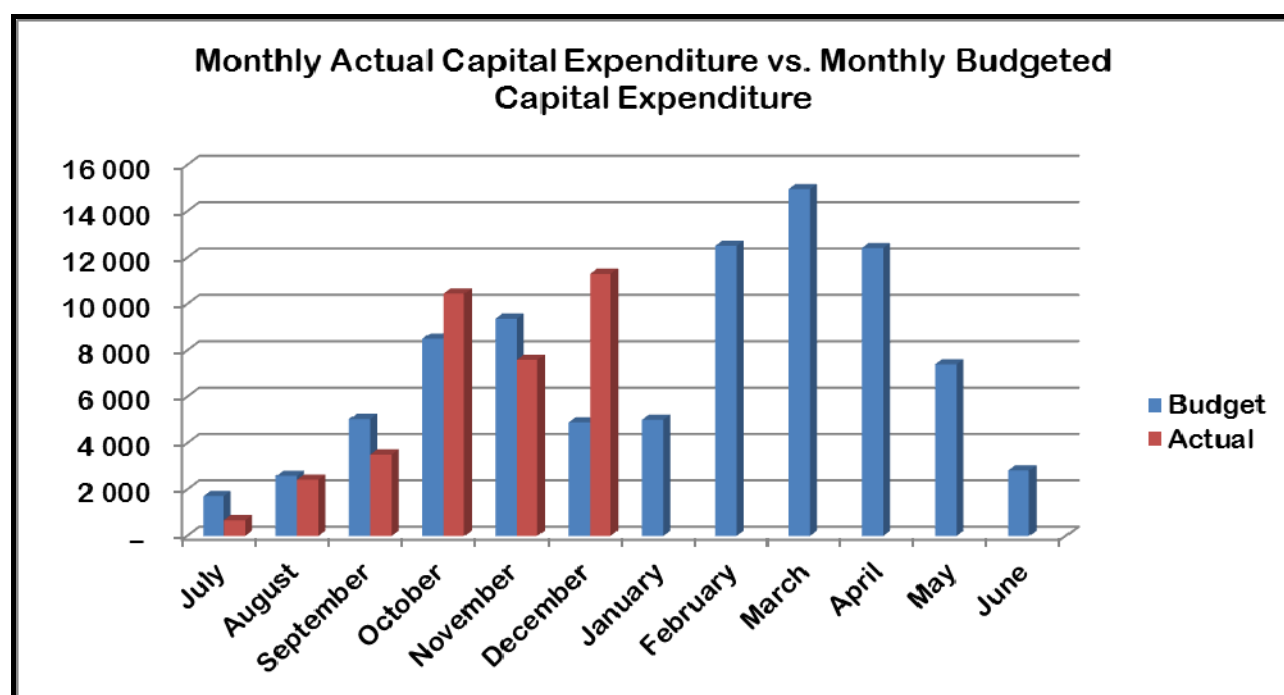
## Section 10 – Material variances to the SDBIP

No Material variances to the SDBIP

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

| WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December |                     |                 |                |               |               |              |                |                            |
|---|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| Month   | Budget Year 2018/19 |                 |                |               |               |              |                |                            |
|   | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands   |                     |                 |                |               |               |              |                |                            |
| <b>Monthly expenditure performance trend</b>  |                     |                 |                |               |               |              |                |                            |
| July  | 1 717               | 678             | 678            | 678           | 678           | -            |                | 1%                         |
| August  | 2 592               | 2 423           | 2 423          | 3 101         | 3 101         | -            |                | 4%                         |
| September   | 5 042               | 3 510           | 3 510          | 6 611         | 6 611         | -            |                | 8%                         |
| October   | 8 508               | 10 452          | 10 452         | 17 063        | 17 063        | -            |                | 20%                        |
| November  | 9 365               | 3 853           | 7 592          | 24 655        | 20 916        | (3 739)      | -17.9%         | 28%                        |
| December  | 4 898               | 8 370           | 11 304         | 35 958        | 29 287        | (6 672)      | -22.8%         | 41%                        |
| January   | 5 009               | 7 850           |                |               | 37 137        | -            |                |                            |
| February  | 12 511              | 16 081          |                |               | 53 218        | -            |                |                            |
| March   | 14 956              | 14 221          |                |               | 67 439        | -            |                |                            |
| April   | 12 416              | 15 000          |                |               | 82 439        | -            |                |                            |
| May   | 7 402               | 9 297           |                |               | 91 736        | -            |                |                            |
| June  | 2 828               | 11 154          |                |               | 102 890       | -            |                |                            |
| <b>Total Capital expenditure</b>  | <b>87 246</b>       | <b>102 890</b>  | <b>35 958</b>  |               |               |              |                |                            |



## Section 12 – Other Supporting Documentation

### 12.1 Supporting Table SC13a,b and e

| WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 |     |                     |                 |                |               |               |              |                |                    |
|--|-----|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| December   |     |                     |                 |                |               |               |              |                |                    |
| Description  | Ref | Budget Year 2018/19 |                 |                |               |               |              |                |                    |
|  |     | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands  |     |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b>  |     |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>  |     | 23 889              | 23 883          | 2 279          | 14 232        | 11 082        | (3 150)      | -28.4%         | 23 883             |
| Roads Infrastructure   |     | 550                 | 533             | -              | 141           | 250           | 109          | 43.5%          | 533                |
| <i>Roads</i>   |     | 550                 | 533             | -              | 141           | 250           | 109          | 43.5%          | 533                |
| Storm water Infrastructure   |     | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure  |     | 7 070               | 7 081           | 73             | 2 546         | 2 319         | (226)        | -9.8%          | 7 081              |
| <i>MV Substations</i>  |     | 2 640               | 2 651           | 65             | 288           | 104           | (184)        | -176.2%        | 2 651              |
| <i>LV Networks</i>   |     | 4 430               | 4 430           | 8              | 2 257         | 2 215         | (42)         | -1.9%          | 4 430              |
| Water Supply Infrastructure  |     | 9 174               | 9 174           | 683            | 8 857         | 2 801         | (6 056)      | -216.2%        | 9 174              |
| <i>Boreholes</i>   |     | 500                 | 500             | -              | 436           | 500           | 64           | 12.9%          | 500                |
| <i>Reservoirs</i>  |     | 8 674               | 8 674           | 683            | 8 421         | 2 301         | (6 120)      | -266.0%        | 8 674              |
| Sanitation Infrastructure  |     | 7 095               | 7 095           | 1 523          | 2 689         | 5 712         | 3 023        | 52.9%          | 7 095              |
| <i>Reticulation</i>  |     | 7 095               | 7 095           | 1 523          | 2 689         | 5 712         | 3 023        | 52.9%          | 7 095              |
| <b>Community Assets</b>  |     | 9 040               | 13 352          | 444            | 4 536         | 4 789         | 253          | 5.3%           | 13 352             |
| Community Facilities   |     | 3 540               | 4 837           | 353            | 1 276         | 2 240         | 964          | 43.0%          | 4 837              |
| <i>Cemeteries/Crematoria</i>   |     | 1 040               | 1 040           | -              | 342           | 540           | 198          | 36.6%          | 1 040              |
| <i>Public Open Space</i>   |     | 1 900               | 1 917           | 78             | 243           | 850           | 607          | 71.4%          | 1 917              |
| <i>Public Ablution Facilities</i>  |     | 600                 | 692             | -              | -             | 400           | 400          | 100.0%         | 692                |
| <i>Taxi Ranks/Bus Terminals</i>  |     | -                   | 1 189           | 275            | 691           | 450           | (241)        | -53.4%         | 1 189              |
| Sport and Recreation Facilities  |     | 5 500               | 8 515           | 91             | 3 261         | 2 549         | (711)        | -27.9%         | 8 515              |
| <i>Indoor Facilities</i>   |     | 5 000               | 7 029           | 2              | 2 738         | 2 099         | (638)        | -30.4%         | 7 029              |
| <i>Outdoor Facilities</i>  |     | 500                 | 1 486           | 88             | 523           | 450           | (73)         | -16.2%         | 1 486              |
| <i>Capital Spares</i>  |     | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Heritage assets</b>   |     | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Investment properties</b>   |     | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Revenue Generating   |     | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other assets</b>  |     | 5 000               | 10 881          | 2 193          | 2 193         | 2 499         | 306          | 12.2%          | 10 881             |
| Operational Buildings  |     | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing  |     | 5 000               | 10 881          | 2 193          | 2 193         | 2 499         | 306          | 12.2%          | 10 881             |
| <i>Staff Housing</i>   |     | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <i>Social Housing</i>  |     | 5 000               | 10 881          | 2 193          | 2 193         | 2 499         | 306          | 12.2%          | 10 881             |
| <i>Capital Spares</i>  |     | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Biological or Cultivated Assets</b>   |     | -                   | 200             | -              | -             | -             | -            | -              | 200                |
| Biological or Cultivated Assets  |     | -                   | 200             | -              | -             | -             | -            | -              | 200                |
| <b>Computer Equipment</b>  |     | 567                 | 567             | 52             | 112           | 372           | 260          | 69.8%          | 567                |
| Computer Equipment   |     | 567                 | 567             | 52             | 112           | 372           | 260          | 69.8%          | 567                |
| <b>Furniture and Office Equipment</b>  |     | 73                  | 74              | 2              | 37            | 50            | 12           | 24.7%          | 74                 |
| Furniture and Office Equipment   |     | 73                  | 74              | 2              | 37            | 50            | 12           | 24.7%          | 74                 |
| <b>Machinery and Equipment</b>   |     | 7 676               | 7 710           | 145            | 3 900         | 4 406         | 505          | 11.5%          | 7 710              |
| Machinery and Equipment  |     | 7 676               | 7 710           | 145            | 3 900         | 4 406         | 505          | 11.5%          | 7 710              |
| <b>Transport Assets</b>  |     | 3 757               | 4 499           | 946            | 3 059         | 3 355         | 297          | 8.8%           | 4 499              |
| Transport Assets   |     | 3 757               | 4 499           | 946            | 3 059         | 3 355         | 297          | 8.8%           | 4 499              |
| <b>Total Capital Expenditure on new assets</b>   | 1   | 50 002              | 61 167          | 6 060          | 28 070        | 26 553        | (1 517)      | -5.7%          | 61 167             |

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

| Description   | Ref | Budget Year 2018/19 |                 |                |               |               |              |                |                    |
|---|-----|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|   |     | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands   | 1   |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |     |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>   |     | 5 690               | 5 638           | 1 906          | 3 351         | 2 146         | (1 205)      | -56.2%         | 5 638              |
| Roads Infrastructure  |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| Storm water Infrastructure  |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| Electrical Infrastructure   |     | 830                 | 778             | 4              | 519           | 396           | (123)        | -30.9%         | 778                |
| <i>LV Networks</i>  |     | 830                 | 778             | 4              | 519           | 396           | (123)        | -30.9%         | 778                |
| Water Supply Infrastructure   |     | 2 061               | 2 061           | 869            | 1 799         | 1 750         | (49)         | -2.8%          | 2 061              |
| <i>Distribution</i>   |     | 2 061               | 2 061           | 869            | 1 799         | 1 750         | (49)         | -2.8%          | 2 061              |
| Sanitation Infrastructure   |     | 2 800               | 2 800           | 1 033          | 1 033         | -             | (1 033)      | #DIV/0!        | 2 800              |
| <i>Waste Water Treatment Works</i>  |     | 2 800               | 2 800           | 1 033          | 1 033         | -             | (1 033)      | #DIV/0!        | 2 800              |
| Solid Waste Infrastructure  |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| <i>Landfill Sites</i>   |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| Rail Infrastructure   |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| Coastal Infrastructure  |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| Information and Communication Infrastructure                                      |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Community Assets</b>   |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| Community Facilities  |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| Sport and Recreation Facilities   |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Heritage assets</b>  |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Investment properties</b>  |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| Revenue Generating  |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other assets</b>   |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| Operational Buildings   |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| Housing   |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital Expenditure on renewal of existing ass</b>                       | 1   | 5 690               | 5 638           | 1 906          | 3 351         | 2 146         | (1 205)      | -56.2%         | 5 638              |

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

| Description   | Ref | Budget Year 2018/19 |                 |                |               |               |              |                |                    |
|---|-----|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|   |     | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands   | 1   |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b> |     |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>   |     | 27 404              | 30 382          | 2 960          | 3 807         | 6 709         | 2 901        | 43.2%          | 30 382             |
| Roads Infrastructure  |     | 17 104              | 17 104          | 4              | 4             | -             | (4)          | #DIV/0!        | 17 104             |
| <i>Roads</i>  |     | 16 664              | 16 664          | 4              | 4             | -             | (4)          | #DIV/0!        | 16 664             |
| <i>Road Furniture</i>   |     | 440                 | 440             | -              | -             | -             | -            |                | 440                |
| Electrical Infrastructure   |     | 6 100               | 6 131           | 26             | 752           | 1 911         | 1 159        | 60.7%          | 6 131              |
| <i>MV Substations</i>   |     | 3 000               | 2 995           | 26             | 54            | 149           | 95           | 63.9%          | 2 995              |
| <i>LV Networks</i>  |     | 3 100               | 3 136           | -              | 698           | 1 762         | 1 064        | 60.4%          | 3 136              |
| Water Supply Infrastructure   |     | 500                 | 500             | 17             | 17            | 500           | 483          | 96.7%          | 500                |
| <i>Distribution</i>   |     | 500                 | 500             | 17             | 17            | 500           | 483          | 96.7%          | 500                |
| Solid Waste Infrastructure  |     | 3 700               | 6 647           | 2 913          | 3 035         | 4 297         | 1 263        | 29.4%          | 6 647              |
| <i>Landfill Sites</i>   |     | -                   | 2 947           | 2 871          | 2 913         | 2 947         | 34           | 1.2%           | 2 947              |
| <i>Waste Transfer Stations</i>  |     | 3 700               | 3 700           | 42             | 122           | 1 350         | 1 228        | 91.0%          | 3 700              |
| <b>Community Assets</b>   |     | 4 050               | 5 570           | 378            | 730           | 2 750         | 2 021        | 73.5%          | 5 570              |
| Community Facilities  |     | 400                 | 1 920           | 243            | 421           | 600           | 179          | 29.8%          | 1 920              |
| <i>Police</i>   |     | 400                 | 1 920           | 243            | 421           | 600           | 179          | 29.8%          | 1 920              |
| Sport and Recreation Facilities   |     | 3 650               | 3 650           | 135            | 309           | 2 150         | 1 842        | 85.6%          | 3 650              |
| <i>Outdoor Facilities</i>   |     | 3 650               | 3 650           | 135            | 309           | 2 150         | 1 842        | 85.6%          | 3 650              |
| <b>Transport Assets</b>   |     | 100                 | 133             | -              | -             | 111           | 111          | 100.0%         | 133                |
| Transport Assets  |     | 100                 | 133             | -              | -             | 111           | 111          | 100.0%         | 133                |
| <b>Total Capital Expenditure on upgrading of existing ass</b>                       | 1   | 31 554              | 36 085          | 3 338          | 4 537         | 9 570         | 5 033        | 52.6%          | 36 085             |



## 12.2 Supporting Table SC13c and d

| WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December |     |                     |                 |                |               |               |              |                |                    |
|--|-----|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description  | Ref | Budget Year 2018/19 |                 |                |               |               |              |                |                    |
|  |     | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands  | 1   |                     |                 |                |               |               |              |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>  |     |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>  |     | 41 889              | 41 894          | 2 727          | 15 788        | 21 161        | 5 373        | 25.4%          | 41 894             |
| Roads Infrastructure   |     | 15 814              | 15 815          | 636            | 2 642         | 7 911         | 5 269        | 66.6%          | 15 815             |
| <i>Roads</i>   |     | 15 296              | 15 298          | 636            | 2 568         | 7 652         | 5 083        | 66.4%          | 15 298             |
| <i>Road Furniture</i>  |     | 518                 | 518             | -              | 73            | 259           | 186          | 71.8%          | 518                |
| Storm water Infrastructure   |     | 14 977              | 14 977          | 1 056          | 7 308         | 7 608         | 300          | 3.9%           | 14 977             |
| <i>Storm water Conveyance</i>  |     | 14 977              | 14 977          | 1 056          | 7 308         | 7 608         | 300          | 3.9%           | 14 977             |
| Electrical Infrastructure  |     | 2 263               | 2 263           | 138            | 1 597         | 1 165         | (433)        | -37.2%         | 2 263              |
| <i>MV Substations</i>  |     | 136                 | 136             | (1)            | 129           | 71            | (58)         | -81.8%         | 136                |
| <i>LV Networks</i>   |     | 2 127               | 2 127           | 138            | 1 469         | 1 094         | (375)        | -34.3%         | 2 127              |
| Sanitation Infrastructure  |     | 2 668               | 2 672           | 171            | 1 263         | 1 401         | 139          | 9.9%           | 2 672              |
| <i>Pump Station</i>  |     | 710                 | 710             | 46             | 230           | 355           | 125          | 35.1%          | 710                |
| <i>Waste Water Treatment Works</i>   |     | 1 958               | 1 962           | 125            | 1 033         | 1 047         | 14           | 1.4%           | 1 962              |
| Solid Waste Infrastructure   |     | 6 167               | 6 167           | 726            | 2 978         | 3 076         | 98           | 3.2%           | 6 167              |
| <i>Landfill Sites</i>  |     | 6 167               | 6 167           | 726            | 2 978         | 3 076         | 98           | 3.2%           | 6 167              |
| <b>Community Assets</b>  |     | 3 069               | 2 095           | 141            | 1 492         | 1 143         | (349)        | -30.6%         | 2 095              |
| Community Facilities   |     | 2 509               | 1 535           | 102            | 1 043         | 870           | (173)        | -19.9%         | 1 535              |
| <i>Halls</i>   |     | 2 259               | 688             | 2              | 257           | 270           | 12           | 4.6%           | 688                |
| <i>Centres</i>   |     | -                   | 598             | 83             | 662           | 471           | (191)        | -40.7%         | 598                |
| <i>Libraries</i>   |     | 50                  | 50              | -              | 25            | 25            | (0)          | 0.0%           | 50                 |
| <i>Cemeteries/Crematoria</i>   |     | 72                  | 72              | 17             | 77            | 40            | (37)         | -90.7%         | 72                 |
| <i>Public Open Space</i>   |     | 128                 | 128             | -              | 22            | 64            | 42           | 66.3%          | 128                |
| Sport and Recreation Facilities  |     | 560                 | 560             | 39             | 449           | 273           | (176)        | -64.5%         | 560                |
| <i>Indoor Facilities</i>   |     | 100                 | 100             | 7              | -             | -             | -            | -              | 100                |
| <i>Outdoor Facilities</i>  |     | 460                 | 460             | 32             | 449           | 273           | (176)        | -64.5%         | 460                |
| <b>Other assets</b>  |     | 1 962               | 2 926           | 184            | 690           | 1 396         | 706          | 50.6%          | 2 926              |
| Operational Buildings  |     | 12                  | 809             | 174            | 650           | 378           | (272)        | -72.1%         | 809                |
| <i>Municipal Offices</i>   |     | 12                  | 809             | 174            | 650           | 378           | (272)        | -72.1%         | 809                |
| Housing  |     | 1 950               | 2 117           | 9              | 39            | 1 018         | 978          | 96.1%          | 2 117              |
| <i>Staff Housing</i>   |     | -                   | 167             | -              | 21            | 43            | 22           | 51.4%          | 167                |
| <i>Social Housing</i>  |     | 1 950               | 1 950           | 9              | 18            | 975           | 956          | 98.1%          | 1 950              |
| <b>Biological or Cultivated Assets</b>   |     | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Intangible Assets</b>   |     | 2 946               | 2 946           | 2              | 1 187         | 1 384         | 196          | 14.2%          | 2 946              |
| Licences and Rights  |     | 2 946               | 2 946           | 2              | 1 187         | 1 384         | 196          | 14.2%          | 2 946              |
| <i>Computer Software and Applications</i>  |     | 2 946               | 2 946           | 2              | 1 187         | 1 384         | 196          | 14.2%          | 2 946              |
| <b>Computer Equipment</b>  |     | 462                 | 462             | 14             | 87            | 228           | 140          | 61.6%          | 462                |
| Computer Equipment   |     | 462                 | 462             | 14             | 87            | 228           | 140          | 61.6%          | 462                |
| <b>Furniture and Office Equipment</b>  |     | 60                  | 60              | 1              | 7             | 30            | 23           | 76.0%          | 60                 |
| Furniture and Office Equipment   |     | 60                  | 60              | 1              | 7             | 30            | 23           | 76.0%          | 60                 |
| <b>Machinery and Equipment</b>   |     | 882                 | 883             | 71             | 355           | 444           | 89           | 20.1%          | 883                |
| Machinery and Equipment  |     | 882                 | 883             | 71             | 355           | 444           | 89           | 20.1%          | 883                |
| <b>Transport Assets</b>  |     | 4 001               | 4 007           | 534            | 2 272         | 2 000         | (272)        | -13.6%         | 4 007              |
| Transport Assets   |     | 4 001               | 4 007           | 534            | 2 272         | 2 000         | (272)        | -13.6%         | 4 007              |
| <b>Total Repairs and Maintenance Expenditure</b>   | 1   | 55 271              | 55 274          | 3 673          | 21 878        | 27 784        | 5 906        | 21.3%          | 55 274             |

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

| Description                                  | Ref | Budget Year 2018/19 |                 |                |               |               |              |                |                    |
|--|-----|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|  |     | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                  | 1   |                     |                 |                |               |               |              |                |                    |
| <b>Depreciation by Asset Class/Sub-class</b> |     |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                        |     | 72 148              | 72 148          | -              | -             | -             | -            |                | 72 148             |
| Roads Infrastructure                         |     | 23 022              | 23 022          | -              | -             | -             | -            |                | 23 022             |
| <i>Roads</i>                                 |     | 1 476               | 1 476           | -              | -             | -             | -            |                | 1 476              |
| <i>Road Structures</i>                       |     | 21 142              | 21 142          | -              | -             | -             | -            |                | 21 142             |
| <i>Road Furniture</i>                        |     | 404                 | 404             | -              | -             | -             | -            |                | 404                |
| Storm water Infrastructure                   |     | 4 204               | 4 204           | -              | -             | -             | -            |                | 4 204              |
| <i>Drainage Collection</i>                   |     | 815                 | 815             | -              | -             | -             | -            |                | 815                |
| <i>Storm water Conveyance</i>                |     | 3 303               | 3 303           | -              | -             | -             | -            |                | 3 303              |
| <i>Attenuation</i>                           |     | 86                  | 86              | -              | -             | -             | -            |                | 86                 |
| Electrical Infrastructure                    |     | 12 671              | 12 671          | -              | -             | -             | -            |                | 12 671             |
| <i>Power Plants</i>                          |     | 252                 | 252             | -              | -             | -             | -            |                | 252                |
| <i>HV Substations</i>                        |     | 24                  | 24              | -              | -             | -             | -            |                | 24                 |
| <i>HV Switching Station</i>                  |     | 10                  | 10              | -              | -             | -             | -            |                | 10                 |
| <i>MV Substations</i>                        |     | 1 745               | 1 745           | -              | -             | -             | -            |                | 1 745              |
| <i>MV Networks</i>                           |     | 7 707               | 7 707           | -              | -             | -             | -            |                | 7 707              |
| <i>LV Networks</i>                           |     | 2 932               | 2 932           | -              | -             | -             | -            |                | 2 932              |
| Water Supply Infrastructure                  |     | 15 810              | 15 810          | -              | -             | -             | -            |                | 15 810             |
| <i>Dams and Weirs</i>                        |     | 244                 | 244             | -              | -             | -             | -            |                | 244                |
| <i>Boreholes</i>                             |     | 14                  | 14              | -              | -             | -             | -            |                | 14                 |
| <i>Reservoirs</i>                            |     | 1 351               | 1 351           | -              | -             | -             | -            |                | 1 351              |
| <i>Pump Stations</i>                         |     | 529                 | 529             | -              | -             | -             | -            |                | 529                |
| <i>Bulk Mains</i>                            |     | 6 904               | 6 904           | -              | -             | -             | -            |                | 6 904              |
| <i>Distribution</i>                          |     | 6 677               | 6 677           | -              | -             | -             | -            |                | 6 677              |
| <i>Distribution Points</i>                   |     | 90                  | 90              | -              | -             | -             | -            |                | 90                 |
| Sanitation Infrastructure                    |     | 15 891              | 15 891          | -              | -             | -             | -            |                | 15 891             |
| <i>Pump Station</i>                          |     | 52                  | 52              | -              | -             | -             | -            |                | 52                 |
| <i>Reticulation</i>                          |     | 474                 | 474             | -              | -             | -             | -            |                | 474                |
| <i>Waste Water Treatment Works</i>           |     | 8 657               | 8 657           | -              | -             | -             | -            |                | 8 657              |
| <i>Outfall Sewers</i>                        |     | 6 644               | 6 644           | -              | -             | -             | -            |                | 6 644              |
| <i>Toilet Facilities</i>                     |     | 65                  | 65              | -              | -             | -             | -            |                | 65                 |
| Solid Waste Infrastructure                   |     | 549                 | 549             | -              | -             | -             | -            |                | 549                |
| <i>Landfill Sites</i>                        |     | 196                 | 196             | -              | -             | -             | -            |                | 196                |
| <i>Waste Transfer Stations</i>               |     | 135                 | 135             | -              | -             | -             | -            |                | 135                |
| <i>Waste Drop-off Points</i>                 |     | 218                 | 218             | -              | -             | -             | -            |                | 218                |
| Rail Infrastructure                          |     | -                   | -               | -              | -             | -             | -            |                | -                  |
| Coastal Infrastructure                       |     | 1                   | 1               | -              | -             | -             | -            |                | 1                  |
| <i>Revetments</i>                            |     | 1                   | 1               | -              | -             | -             | -            |                | 1                  |
| Information and Communication Infrastructure |     | -                   | -               | -              | -             | -             | -            |                | -                  |

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

| Description                               | Ref | Budget Year 2018/19 |                 |                |               |               |              |                |                    |
|---|-----|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|   |     | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                        | 1   |                     |                 |                |               |               |              |                |                    |
| <b>Community Assets</b>                   |     | 2 903               | 2 903           | -              | -             | -             | -            |                | 2 903              |
| Community Facilities                      |     | 1 609               | 1 609           | -              | -             | -             | -            |                | 1 609              |
| <i>Halls</i>                              |     | 85                  | 85              | -              | -             | -             | -            |                | 85                 |
| <i>Clinics/Care Centres</i>               |     | 507                 | 507             | -              | -             | -             | -            |                | 507                |
| <i>Museums</i>                            |     | 24                  | 24              | -              | -             | -             | -            |                | 24                 |
| <i>Libraries</i>                          |     | 771                 | 771             | -              | -             | -             | -            |                | 771                |
| <i>Cemeteries/Crematoria</i>              |     | 164                 | 164             | -              | -             | -             | -            |                | 164                |
| <i>Public Ablution Facilities</i>         |     | 58                  | 58              | -              | -             | -             | -            |                | 58                 |
| Sport and Recreation Facilities           |     | 1 294               | 1 294           | -              | -             | -             | -            |                | 1 294              |
| <i>Outdoor Facilities</i>                 |     | 1 294               | 1 294           | -              | -             | -             | -            |                | 1 294              |
| <b>Investment properties</b>              |     | 25                  | 25              | -              | -             | -             | -            |                | 25                 |
| Revenue Generating                        |     | 25                  | 25              | -              | -             | -             | -            |                | 25                 |
| <i>Improved Property</i>                  |     | 25                  | 25              | -              | -             | -             | -            |                | 25                 |
| <b>Other assets</b>                       |     | 4 287               | 4 287           | -              | -             | -             | -            |                | 4 287              |
| Operational Buildings                     |     | 3 462               | 3 462           | -              | -             | -             | -            |                | 3 462              |
| <i>Municipal Offices</i>                  |     | 2 941               | 2 941           | -              | -             | -             | -            |                | 2 941              |
| <i>Workshops</i>                          |     | 50                  | 50              | -              | -             | -             | -            |                | 50                 |
| <i>Stores</i>                             |     | 471                 | 471             | -              | -             | -             | -            |                | 471                |
| Housing                                   |     | 825                 | 825             | -              | -             | -             | -            |                | 825                |
| <i>Staff Housing</i>                      |     | 163                 | 163             | -              | -             | -             | -            |                | 163                |
| <i>Social Housing</i>                     |     | 662                 | 662             | -              | -             | -             | -            |                | 662                |
| <b>Intangible Assets</b>                  |     | 686                 | 686             | -              | -             | -             | -            |                | 686                |
| Licences and Rights                       |     | 686                 | 686             | -              | -             | -             | -            |                | 686                |
| <i>Computer Software and Applications</i> |     | 686                 | 686             | -              | -             | -             | -            |                | 686                |
| <b>Computer Equipment</b>                 |     | 1 124               | 1 124           | -              | -             | -             | -            |                | 1 124              |
| Computer Equipment                        |     | 1 124               | 1 124           | -              | -             | -             | -            |                | 1 124              |
| <b>Furniture and Office Equipment</b>     |     | 292                 | 292             | -              | -             | -             | -            |                | 292                |
| Furniture and Office Equipment            |     | 292                 | 292             | -              | -             | -             | -            |                | 292                |
| <b>Machinery and Equipment</b>            |     | 1 452               | 1 452           | -              | -             | -             | -            |                | 1 452              |
| Machinery and Equipment                   |     | 1 452               | 1 452           | -              | -             | -             | -            |                | 1 452              |
| <b>Transport Assets</b>                   |     | 2 145               | 2 145           | -              | -             | -             | -            |                | 2 145              |
| Transport Assets                          |     | 2 145               | 2 145           | -              | -             | -             | -            |                | 2 145              |
| <b>Total Depreciation</b>                 | 1   | 85 063              | 85 063          | -              | -             | -             | -            |                | 85 063             |

**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 **December 2018** 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)

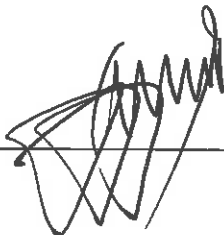
Signature



**Print Name:** Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 14 January 2019

## The Executive Mayor

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

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

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

Date: 14 January 2019