

WC015 Swartland Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement October 2018

Table of Contents

PART 1: IN-YEAR REPORT	PAGE
Section 1 – Mayor’s Report	3
Section 2 – Resolutions	3
Section 3 – Executive Summary	3-7
Section 4 – In-year budget statement tables	8-14
 PART 2 – SUPPORTING DOCUMENTATION	
Section 5 – Debtors' analysis	15
Section 6 – Creditors' analysis	15
Section 7 – Investment portfolio analysis	16
Section 8 – Allocation and grant receipts and expenditure	17
Section 9 – Expenditure on Councillor, Senior Managers and Other Staff.....	19
Section 10 – Material variances to the SDBIP	20
Section 11– Capital programme performance	20
Section 12 – Other supporting documentation	21-25
Section 13 – Quality certification	26-27

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for October 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 budget statement and supporting schedules for October 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

	Original Budget	Adjustments Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Expenditure	R 686 703 472	R 688 236 760	R 175 806 897	R 143 420 502	R -32 386 395	-18%
Operating Revenue	R 734 630 082	R 739 979 484	R 214 784 010	R 225 419 653	R 10 635 643	5%
Capital	R 87 245 909	R 94 009 363	R 21 059 850	R 17 063 031	R -3 996 819	-19%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October									
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									
Revenue By Source									
Property rates	102 724	103 645	103 645	8 781	44 975	42 142	2 833	7%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	22 146	90 415	87 213	3 202	4%	261 358
Service charges - water revenue	53 360	56 799	56 799	5 510	20 308	18 897	1 411	7%	56 799
Service charges - sanitation revenue	39 043	41 079	41 079	3 377	13 471	13 688	(217)	-2%	41 079
Service charges - refuse revenue	23 741	24 833	24 833	2 141	8 574	8 274	299	4%	24 833
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 585	1 497	1 497	104	530	499	32	6%	1 497
Interest earned - external investments	31 280	30 263	30 263	1 276	3 153	2 167	987	46%	30 263
Interest earned - outstanding debtors	1 968	1 897	1 897	205	833	687	146	21%	1 897
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 631	25 227	25 227	11	174	190	(17)	-9%	25 227
Licences and permits	3 834	3 753	3 753	378	1 335	1 251	85	7%	3 753
Agency services	4 052	4 100	4 100	506	1 514	1 366	148	11%	4 100
Transfers and subsidies	110 484	132 185	133 718	147	34 334	34 860	(526)	-2%	133 718
Other revenue	15 541	10 819	10 819	1 519	4 113	3 550	563	16%	10 819
Gains on disposal of PPE	9 042	200	200	1 409	1 690	-	1 690	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	671 643	697 655	699 188	47 511	225 420	214 784	10 636	5%	699 188

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

- Services charges – Water stand at 7% above the YTD budgeted projections due to above normal consumption in the winter months and level 6 water restrictions tariffs.
- Interest earned – external investments stands at 46% 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 21% above YTD budgeted projections with the amount being insignificant from a material point of view.
- Gains on disposal of PPE are revenue from Sale of land transactions that were under budgeted.
- Revenue received for the month of October 2018 was **R47.511 million** and 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) - M04 October									
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									
Expenditure By Type									
Employee related costs	181 157	202 968	202 754	14 229	57 358	61 778	(4 420)	-7%	202 754
Remuneration of councillors	9 913	10 578	10 578	826	3 303	3 470	(167)	-5%	10 578
Debt impairment	28 506	16 817	16 817	-	(31)	-	(31)	#DIV/0!	16 817
Depreciation & asset impairment	79 931	85 063	85 063	-	-	-	-		85 063
Finance charges	13 337	15 135	15 135	91	106	145	(40)	-27%	15 135
Bulk purchases	178 604	211 428	211 428	7 996	57 599	63 175	(5 575)	-9%	211 428
Other materials	19 721	12 217	12 664	1 447	4 631	4 190	441	11%	12 664
Contracted services	58 113	95 049	96 417	4 134	12 299	32 371	(20 072)	-62%	96 417
Transfers and subsidies	2 471	2 883	2 883	221	1 008	944	64	7%	2 883
Other expenditure	25 117	32 084	32 015	2 370	7 148	9 734	(2 586)	-27%	32 015
Loss on disposal of PPE	6 934	2 482	2 482	-	-	-	-		2 482
Total Expenditure	603 805	686 703	688 237	31 313	143 421	175 807	(32 386)	-18%	688 237
Surplus/(Deficit)	67 839	10 952	10 952	16 198	81 999	38 977	43 022	0	10 952
Transfers and subsidies - capital (monetary)	56 743	36 975	40 791	-	-	-	-		40 791
Surplus/(Deficit) after capital transfers &	124 581	47 927	51 743	16 198	81 999	38 977			51 743
Taxation				-	-	-	-		
Surplus/(Deficit) after taxation	124 581	47 927	51 743	16 198	81 999	38 977			51 743
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	124 581	47 927	51 743	16 198	81 999	38 977			51 743
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	124 581	47 927	51 743	16 198	81 999	38 977			51 743

- Finance charges stand at 27% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- Contracted services stand at 62% below the YTD budgeted projections due to underspending on Housing: Riebeek-Wes Top structure, Bokomo Voortrekker Bridge and Chatsworth HDA. Progress on the projects and cashflows will be reviewed for the annual adjustment budget.
- Other Materials stand at 11% above the YTD budgeted projections with the amount being insignificant from a material point of view.
- Other expenditure stand at 27% below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of October 2018 was **R31.313 million** whilst the overall YTD performance stands at **18%** 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) - M04 October										
Vote Description	Ref	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	1									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		10 913	2 437	2 437	190	445	689	(245)	-35%	2 437
Executive and council		9	10	10	-	-	3	(3)	-100%	10
Finance and administration		10 904	2 427	2 427	190	445	686	(242)	-35%	2 427
<i>Community and public safety</i>		10 680	16 275	18 902	1 944	2 410	4 455	(2 045)	-46%	18 902
Community and social services		3 231	1 296	1 296	122	132	362	(230)	-63%	1 296
Sport and recreation		6 628	11 609	14 236	1 823	2 277	3 263	(985)	-30%	14 236
Public safety		821	3 370	3 370	-	-	830	(830)	-100%	3 370
<i>Economic and environmental services</i>		26 012	20 337	21 526	866	882	2 272	(1 390)	-61%	21 526
Planning and development		179	70	70	2	2	19	(17)	-87%	70
Road transport		25 833	20 267	21 456	863	879	2 253	(1 373)	-61%	21 456
<i>Trading services</i>		52 803	48 197	51 144	7 452	13 327	13 644	(317)	-2%	51 144
Energy sources		11 224	14 794	14 794	1 535	3 754	2 604	1 151	44%	14 794
Water management		19 025	11 775	11 775	2 820	6 362	2 406	3 956	164%	11 775
Waste water management		14 667	15 468	15 468	728	775	6 079	(5 304)	-87%	15 468
Waste management		7 887	6 160	9 107	2 369	2 435	2 555	(120)	-5%	9 107
Total Capital Expenditure - Functional Classification	3	100 408	87 246	94 009	10 452	17 063	21 060	(3 997)	-19%	94 009
Funded by:										
National Government		27 608	27 975	27 975	4 158	8 695	8 050	645	8%	27 975
Provincial Government		29 020	9 000	12 816	1 017	1 267	2 966	(1 699)	-57%	12 816
Transfers recognised - capital		56 628	36 975	40 791	5 176	9 962	11 016	(1 054)	-10%	40 791
Internally generated funds		43 780	50 271	53 218	5 276	7 101	10 044	(2 943)	-29%	53 218
Total Capital Funding		100 408	87 246	94 009	10 452	17 063	21 060	(3 997)	-19%	94 009

Capital expenditure for the month of October amounts to **R 10 452 184** and stands at 19% below the projected YTD budget. Commitments are **R 15 776 097.20**.

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2018/19		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		14.6%	0.1%	14.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.6%	8.8%	9.6%
Gearing	Long Term Borrowing/ Funds & Reserves		77.9%	72.3%	77.9%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	5:1	7:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities		4:1	5:1	4:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	88.5%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18.8%	8.7%	18.8%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	98.65%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	5.53%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15.0%	15.70%	15.0%
Employee costs	Employee costs/Total Revenue - capital revenue		29.1%	25.4%	29.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7.9%	5.7%	7.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.4%	0.0%	14.4%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		17.3%	12.6%	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	15	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 - M04 October									
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									
Financial Performance									
Property rates	102 724	103 645	103 645	8 781	44 975	42 142	2 833	7%	103 645
Service charges	358 502	384 069	384 069	33 174	132 767	128 072	4 695	4%	384 069
Investment revenue	31 280	30 263	30 263	1 276	3 153	2 167	987	46%	30 263
Transfers and subsidies	110 484	132 185	133 718	147	34 334	34 860	(526)	-2%	133 718
Other own revenue	68 653	47 493	47 493	4 133	10 190	7 543	2 647	35%	47 493
Total Revenue (excluding capital transfers and contributions)	671 643	697 655	699 188	47 511	225 420	214 784	10 636	5%	699 188
Employee costs	181 157	202 968	202 754	14 229	57 358	61 778	(4 420)	-7%	202 754
Remuneration of Councillors	9 913	10 578	10 578	826	3 303	3 470	(167)	-5%	10 578
Depreciation & asset impairment	79 931	85 063	85 063	-	-	-	-	-	85 063
Finance charges	13 337	15 135	15 135	91	106	145	(40)	-27%	15 135
Materials and bulk purchases	198 325	223 645	224 092	9 442	62 230	67 364	(5 134)	-8%	224 092
Transfers and subsidies	2 471	2 883	2 883	221	1 008	944	64	7%	2 883
Other expenditure	118 670	146 431	147 732	6 504	19 417	42 105	(22 688)	-54%	147 732
Total Expenditure	603 805	686 703	688 237	31 313	143 421	175 807	(32 386)	-18%	688 237
Surplus/(Deficit)	67 839	10 952	10 952	16 198	81 999	38 977	43 022	110%	10 952
Transfers and subsidies - capital (monetary alloc	56 743	36 975	40 791	-	-	-	-	-	40 791
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	124 581	47 927	51 743	16 198	81 999	38 977	43 022	110%	51 743
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	124 581	47 927	51 743	16 198	81 999	38 977	43 022	110%	51 743
Capital expenditure & funds sources									
Capital expenditure	100 408	87 246	94 009	10 452	17 063	21 060	(3 997)	-19%	94 009
Capital transfers recognised	56 628	36 975	40 791	5 176	9 962	11 016	(1 054)	-10%	40 791
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	43 780	50 271	53 218	5 276	7 101	10 044	(2 943)	-29%	53 218
Total sources of capital funds	100 408	87 246	94 009	10 452	17 063	21 060	(3 997)	-19%	94 009
Financial position									
Total current assets	560 831	525 339	525 339		579 227				525 339
Total non current assets	1 950 674	1 848 996	1 848 996		1 967 727				1 848 996
Total current liabilities	133 586	98 711	98 711		87 212				98 711
Total non current liabilities	198 789	186 866	186 866		198 789				186 866
Community wealth/Equity	2 179 130	2 088 758	2 088 758		2 260 952				2 088 758
Cash flows									
Net cash from (used) operating	252 833	113 884	113 884	3 648	116 053	51 557	(64 495)	-125%	113 884
Net cash from (used) investing	(130 685)	(94 144)	(94 144)	(5 537)	(9 695)	17 860	27 555	154%	(94 144)
Net cash from (used) financing	(10 238)	(4 335)	(4 335)	-	79	-	(79)	#DIV/0!	(4 335)
Cash/cash equivalents at the month/year end	460 799	383 890	383 890	-	474 922	437 902	(37 019)	-8%	383 890
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	35 742	8 280	2 329	1 643	764	570	939	10 629	60 896
Creditors Age Analysis									
Total Creditors	5 482	26	90	-	63	-	-	-	5 660

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October										
Description	Ref	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	1									
Revenue - Functional										
Governance and administration		181 413	168 526	168 526	11 991	62 893	53 566	9 327	17%	168 526
Executive and council		389	274	274	17	47	91	(45)	-49%	274
Finance and administration		180 923	168 152	168 152	11 974	62 846	53 449	9 397	18%	168 152
Internal audit		100	100	100	-	-	26	(26)	-100%	100
Community and public safety		42 151	58 509	62 669	973	1 954	13 006	(11 052)	-85%	62 669
Community and social services		8 905	11 094	12 644	107	421	2 606	(2 186)	-84%	12 644
Sport and recreation		11 271	6 987	8 064	849	1 464	1 141	323	28%	8 064
Public safety		814	22	22	0	4	7	(3)	-47%	22
Housing		21 162	40 406	41 939	16	65	9 252	(9 187)	-99%	41 939
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		69 654	41 056	42 245	1 193	4 297	5 182	(884)	-17%	42 245
Planning and development		3 752	3 550	3 550	249	1 150	1 183	(33)	-3%	3 550
Road transport		65 902	37 506	38 695	944	3 147	3 999	(851)	-21%	38 695
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		435 143	466 513	466 513	33 352	156 268	143 021	13 246	9%	466 513
Energy sources		251 940	271 436	271 436	22 175	91 669	88 018	3 651	4%	271 436
Water management		74 162	84 537	84 537	5 699	27 574	23 572	4 001	17%	84 537
Waste water management		72 025	71 066	71 066	3 337	22 800	19 239	3 562	19%	71 066
Waste management		37 016	39 474	39 474	2 141	14 225	12 192	2 033	17%	39 474
Other	4	24	26	26	2	9	9	(0)	-2%	26
Total Revenue - Functional	2	728 386	734 630	739 979	47 511	225 420	214 784	10 636	5%	739 979
Expenditure - Functional										
Governance and administration		118 294	120 852	120 462	7 376	28 904	33 599	(4 695)	-14%	120 462
Executive and council		17 977	18 734	18 734	1 174	5 172	6 012	(841)	-14%	18 734
Finance and administration		98 882	100 457	100 068	6 091	23 265	27 080	(3 815)	-14%	100 068
Internal audit		1 435	1 660	1 660	111	468	507	(39)	-8%	1 660
Community and public safety		39 639	80 939	82 486	3 185	12 083	25 266	(13 183)	-52%	82 486
Community and social services		14 995	17 518	17 518	1 194	4 608	5 140	(532)	-10%	17 518
Sport and recreation		19 263	22 540	22 551	1 606	5 713	6 327	(614)	-10%	22 551
Public safety		3 322	4 133	4 135	274	869	1 284	(416)	-32%	4 135
Housing		2 060	36 749	38 282	111	893	12 514	(11 621)	-93%	38 282
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		118 437	105 568	105 614	3 801	13 934	20 234	(6 300)	-31%	105 614
Planning and development		10 045	12 414	12 414	706	2 951	3 815	(864)	-23%	12 414
Road transport		108 392	93 154	93 200	3 095	10 983	16 418	(5 436)	-33%	93 200
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		326 232	377 909	378 238	16 724	87 966	96 251	(8 284)	-9%	378 238
Energy sources		199 219	229 709	229 713	8 440	59 585	64 624	(5 039)	-8%	229 713
Water management		44 689	56 095	56 098	3 020	9 748	11 604	(1 856)	-16%	56 098
Waste water management		52 828	59 061	59 185	2 488	9 192	10 009	(818)	-8%	59 185
Waste management		29 496	33 044	33 242	2 777	9 442	10 014	(572)	-6%	33 242
Other		1 203	1 436	1 436	227	533	458	75	16%	1 436
Total Expenditure - Functional	3	603 805	686 703	688 237	31 313	143 421	175 807	(32 386)	-18%	688 237
Surplus/ (Deficit) for the year		124 581	47 927	51 743	16 198	81 999	38 977	43 022	110%	51 743

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) - M04 October										
Vote Description	Ref	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										
Revenue by Vote										
Vote 1 - Corporate Services	1	9 120	9 658	9 658	190	372	2 564	(2 192)	-85.5%	9 658
Vote 2 - Civil Services		220 443	204 347	206 613	11 388	65 247	56 629	8 618	15.2%	206 613
Vote 3 - Council		389	274	274	17	47	91	(45)	-48.9%	274
Vote 4 - Electricity Services		251 940	271 436	271 436	22 175	91 669	88 018	3 651	4.1%	271 436
Vote 5 - Financial Services		177 173	166 453	166 453	11 758	62 428	52 949	9 479	17.9%	166 453
Vote 6 - Development Services		27 632	48 472	51 555	1 040	2 522	11 461	(8 939)	-78.0%	51 555
Vote 7 - Municipal Manager		100	100	100	-	-	26	(26)	-100.0%	100
Vote 8 - Protection Services		41 590	33 890	33 890	944	3 135	3 046	89	2.9%	33 890
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	728 386	734 630	739 979	47 511	225 420	214 784	10 636	5%	739 979
Expenditure by Vote										
Vote 1 - Corporate Services	1	25 036	29 574	29 574	2 462	8 468	8 986	(519)	-5.8%	29 574
Vote 2 - Civil Services		231 545	233 977	234 335	11 496	38 768	47 960	(9 192)	-19.2%	234 335
Vote 3 - Council		14 957	15 750	15 750	942	4 253	5 075	(821)	-16.2%	15 750
Vote 4 - Electricity Services		207 678	243 011	243 015	9 227	62 754	68 223	(5 469)	-8.0%	243 015
Vote 5 - Financial Services		43 280	48 959	48 567	2 519	10 803	13 108	(2 306)	-17.6%	48 567
Vote 6 - Development Services		18 935	56 729	58 263	1 385	5 937	18 609	(12 672)	-68.1%	58 263
Vote 7 - Municipal Manager		6 178	6 866	6 866	478	1 928	2 121	(193)	-9.1%	6 866
Vote 8 - Protection Services		56 195	51 837	51 867	2 804	10 511	11 725	(1 214)	-10.4%	51 867
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	603 805	686 703	688 237	31 313	143 421	175 807	(32 386)	-18%	688 237
Surplus/ (Deficit) for the year	2	124 581	47 927	51 743	16 198	81 999	38 977	43 022	110.4%	51 743

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) - M04 October									
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									
Revenue By Source									
Property rates	102 724	103 645	103 645	8 781	44 975	42 142	2 833	7%	103 645
Service charges - electricity revenue	242 358	261 358	261 358	22 146	90 415	87 213	3 202	4%	261 358
Service charges - water revenue	53 360	56 799	56 799	5 510	20 308	18 897	1 411	7%	56 799
Service charges - sanitation revenue	39 043	41 079	41 079	3 377	13 471	13 688	(217)	-2%	41 079
Service charges - refuse revenue	23 741	24 833	24 833	2 141	8 574	8 274	299	4%	24 833
Service charges - other	-	-	-	-	-	-	-		-
Rental of facilities and equipment	1 585	1 497	1 497	104	530	499	32	6%	1 497
Interest earned - external investments	31 280	30 263	30 263	1 276	3 153	2 167	987	46%	30 263
Interest earned - outstanding debtors	1 968	1 897	1 897	205	833	687	146	21%	1 897
Dividends received	-	-	-	-	-	-	-		-
Fines, penalties and forfeits	32 631	25 227	25 227	11	174	190	(17)	-9%	25 227
Licences and permits	3 834	3 753	3 753	378	1 335	1 251	85	7%	3 753
Agency services	4 052	4 100	4 100	506	1 514	1 366	148	11%	4 100
Transfers and subsidies	110 484	132 185	133 718	147	34 334	34 860	(526)	-2%	133 718
Other revenue	15 541	10 819	10 819	1 519	4 113	3 550	563	16%	10 819
Gains on disposal of PPE	9 042	200	200	1 409	1 690	-	1 690	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	671 643	697 655	699 188	47 511	225 420	214 784	10 636	5%	699 188
Expenditure By Type									
Employee related costs	181 157	202 968	202 754	14 229	57 358	61 778	(4 420)	-7%	202 754
Remuneration of councillors	9 913	10 578	10 578	826	3 303	3 470	(167)	-5%	10 578
Debt impairment	28 506	16 817	16 817	-	(31)	-	(31)	#DIV/0!	16 817
Depreciation & asset impairment	79 931	85 063	85 063	-	-	-	-		85 063
Finance charges	13 337	15 135	15 135	91	106	145	(40)	-27%	15 135
Bulk purchases	178 604	211 428	211 428	7 996	57 599	63 175	(5 575)	-9%	211 428
Other materials	19 721	12 217	12 664	1 447	4 631	4 190	441	11%	12 664
Contracted services	58 113	95 049	96 417	4 134	12 299	32 371	(20 072)	-62%	96 417
Transfers and subsidies	2 471	2 883	2 883	221	1 008	944	64	7%	2 883
Other expenditure	25 117	32 084	32 015	2 370	7 148	9 734	(2 586)	-27%	32 015
Loss on disposal of PPE	6 934	2 482	2 482	-	-	-	-		2 482
Total Expenditure	603 805	686 703	688 237	31 313	143 421	175 807	(32 386)	-18%	688 237
Surplus/(Deficit)	67 839	10 952	10 952	16 198	81 999	38 977	43 022	0	10 952
Transfers and subsidies - capital (monetary)	56 743	36 975	40 791	-	-	-	-		40 791
Surplus/(Deficit) after capital transfers &	124 581	47 927	51 743	16 198	81 999	38 977			51 743
Taxation				-	-	-	-		
Surplus/(Deficit) after taxation	124 581	47 927	51 743	16 198	81 999	38 977			51 743
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	124 581	47 927	51 743	16 198	81 999	38 977			51 743
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	124 581	47 927	51 743	16 198	81 999	38 977			51 743

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) - M04 October										
Vote Description	Ref	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	1									
Multi-Year expenditure appropriation	2									
Vote 2 - Civil Services		17 707	23 513	23 513	3 100	6 609	6 050	560	9%	23 513
Vote 4 - Electricity Services		-	3 000	3 000	-	180	1 000	(820)	-82%	3 000
Vote 6 - Development Services		14 620	4 000	6 976	1 627	1 884	2 800	(916)	-33%	6 976
Total Capital Multi-year expenditure	4,7	32 327	30 513	33 489	4 726	8 674	9 850	(1 176)	-12%	33 489
Single Year expenditure appropriation	2									
Vote 1 - Corporate Services		7 307	698	698	-	11	176	(165)	-93%	698
Vote 2 - Civil Services		32 647	28 694	30 960	3 353	3 727	3 104	623	20%	30 960
Vote 3 - Council		6	5	5	-	-	2	(2)	-100%	5
Vote 4 - Electricity Services		12 920	12 406	12 406	1 545	3 636	2 001	1 635	82%	12 406
Vote 5 - Financial Services		531	628	628	181	351	135	216	161%	628
Vote 6 - Development Services		12 803	8 902	10 422	-	-	3 317	(3 317)	-100%	10 422
Vote 7 - Municipal Manager		3	5	5	-	-	1	(1)	-100%	5
Vote 8 - Protection Services		1 865	5 396	5 396	648	664	2 476	(1 812)	-73%	5 396
Total Capital single-year expenditure	4	68 081	56 733	60 520	5 726	8 389	11 210	(2 821)	-25%	60 520
Total Capital Expenditure		100 408	87 246	94 009	10 452	17 063	21 060	(3 997)	-19%	94 009
Capital Expenditure - Functional Classification										
Governance and administration		10 913	2 437	2 437	190	445	689	(245)	-35%	2 437
Executive and council		9	10	10	-	-	3	(3)	-100%	10
Finance and administration		10 904	2 427	2 427	190	445	686	(242)	-35%	2 427
Community and public safety		10 680	16 275	18 902	1 944	2 410	4 455	(2 045)	-46%	18 902
Community and social services		3 231	1 296	1 296	122	132	362	(230)	-63%	1 296
Sport and recreation		6 628	11 609	14 236	1 823	2 277	3 263	(985)	-30%	14 236
Public safety		821	3 370	3 370	-	-	830	(830)	-100%	3 370
Economic and environmental services		26 012	20 337	21 526	866	882	2 272	(1 390)	-61%	21 526
Planning and development		179	70	70	2	2	19	(17)	-87%	70
Road transport		25 833	20 267	21 456	863	879	2 253	(1 373)	-61%	21 456
Trading services		52 803	48 197	51 144	7 452	13 327	13 644	(317)	-2%	51 144
Energy sources		11 224	14 794	14 794	1 535	3 754	2 604	1 151	44%	14 794
Water management		19 025	11 775	11 775	2 820	6 362	2 406	3 956	164%	11 775
Waste water management		14 667	15 468	15 468	728	775	6 079	(5 304)	-87%	15 468
Waste management		7 887	6 160	9 107	2 369	2 435	2 555	(120)	-5%	9 107
Total Capital Expenditure - Functional Classification	3	100 408	87 246	94 009	10 452	17 063	21 060	(3 997)	-19%	94 009
Funded by:										
National Government		27 608	27 975	27 975	4 158	8 695	8 050	645	8%	27 975
Provincial Government		29 020	9 000	12 816	1 017	1 267	2 966	(1 699)	-57%	12 816
Transfers recognised - capital		56 628	36 975	40 791	5 176	9 962	11 016	(1 054)	-10%	40 791
Internally generated funds		43 780	50 271	53 218	5 276	7 101	10 044	(2 943)	-29%	53 218
Total Capital Funding		100 408	87 246	94 009	10 452	17 063	21 060	(3 997)	-19%	94 009

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M04 October					
Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	460 799	383 890	383 890	475 658	383 890
Call investment deposits	-	-	-	-	-
Consumer debtors	55 981	87 273	87 273	64 654	87 273
Other debtors	28 670	43 572	43 572	22 036	43 572
Current portion of long-term receivables	-	-	-	70	-
Inventory	15 380	10 604	10 604	16 809	10 604
Total current assets	560 831	525 339	525 339	579 227	525 339
Non current assets					
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	1 794 787	1 912 179	1 794 787
Agricultural	-	-	-	-	-
Biological	-	-	-	-	-
Intangible	1 172	915	915	1 172	915
Other non-current assets	770	770	770	770	770
Total non current assets	1 950 674	1 848 996	1 848 996	1 967 727	1 848 996
TOTAL ASSETS	2 511 505	2 374 335	2 374 335	2 546 954	2 374 335
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	9 359	4 954	4 954	9 359	4 954
Consumer deposits	11 775	10 935	10 935	12 066	10 935
Trade and other payables	104 647	78 219	78 219	58 594	78 219
Provisions	7 805	4 603	4 603	7 194	4 603
Total current liabilities	133 586	98 711	98 711	87 212	98 711
Non current liabilities					
Borrowing	131 004	118 064	118 064	131 004	118 064
Provisions	67 785	68 801	68 801	67 785	68 801
Total non current liabilities	198 789	186 866	186 866	198 789	186 866
TOTAL LIABILITIES	332 375	285 577	285 577	286 002	285 577
NET ASSETS	2 179 130	2 088 758	2 088 758	2 260 952	2 088 758
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	1 997 959	1 937 280	1 937 280	2 079 781	1 937 280
Reserves	181 171	151 478	151 478	181 171	151 478
TOTAL COMMUNITY WEALTH/EQUITY	2 179 130	2 088 758	2 088 758	2 260 952	2 088 758

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
Description	Ref	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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		102 724	98 463	98 463	8 904	40 745	40 024	721	2%	98 463
Service charges		358 502	362 026	362 026	33 117	113 078	120 727	(7 648)	-6%	362 026
Other revenue		66 264	26 529	26 529	50 773	206 949	26 529	180 419	680%	26 529
Government - operating		99 557	132 185	132 185	-	34 187	34 460	(273)	-1%	132 185
Government - capital		56 743	36 975	36 975	-	-	-	-		36 975
Interest		33 248	32 065	32 065	565	2 443	2 768	(325)	-12%	32 065
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(448 396)	(556 342)	(556 342)	(89 491)	(280 393)	(171 860)	108 533	-63%	(556 342)
Finance charges		(13 337)	(15 135)	(15 135)	-	-	(147)	(147)	100%	(15 135)
Transfers and Grants		(2 471)	(2 883)	(2 883)	(221)	(956)	(944)	12	-1%	(2 883)
NET CASH FROM/(USED) OPERATING ACTIVITIES		252 833	113 884	113 884	3 648	116 053	51 557	(64 495)	-125%	113 884
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 053	200	200	1 409	1 690	-	1 690	#DIV/0!	200
Decrease (Increase) in non-current debtors		(7 431)	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(30 677)	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(93 630)	(94 344)	(94 344)	(6 946)	(11 385)	17 860	29 245	164%	(94 344)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(130 685)	(94 144)	(94 144)	(5 537)	(9 695)	17 860	27 555	154%	(94 144)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		1 661	619	619	-	79	-	79	#DIV/0!	619
Payments										
Repayment of borrowing		(11 900)	(4 954)	(4 954)	-	-	-	-		(4 954)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(10 238)	(4 335)	(4 335)	-	79	-	(79)	#DIV/0!	(4 335)
NET INCREASE/ (DECREASE) IN CASH HELD		111 909	15 405	15 405	(1 890)	106 436	69 417			15 405
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	383 890		474 922	437 902			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.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October													
Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Ex change Transactions - Water	1200	6 177	1 581	670	674	363	263	419	1 948	12 096	3 668	-	-
Trade and Other Receivables from Ex change Transactions - Electricity	1300	17 583	2 610	549	81	32	19	29	664	21 567	825	-	-
Receivables from Non-ex change Transactions - Property Rates	1400	6 940	2 472	663	526	139	85	131	4 776	15 732	5 657	-	-
Receivables from Ex change Transactions - Waste Water Management	1500	2 718	873	226	182	122	107	193	1 602	6 022	2 205	-	-
Receivables from Ex change Transactions - Waste Management	1600	2 294	725	220	179	108	95	165	1 637	5 423	2 184	-	-
Receivables from Ex change Transactions - Property Rental Debtors	1700	31	18	1	1	1	1	2	2	56	6	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	35 742	8 280	2 329	1 643	764	570	939	10 629	60 896	14 545	-	-
2017/18 - totals only		33 609	8 318	1 495	991	578	485	1 353	8 484	55 313	11 891		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 047	474	12	13	6	3	7	481	2 044	510	-	-
Commercial	2300	15 006	1 308	574	95	19	41	31	547	17 622	734	-	-
Households	2400	19 690	6 498	1 743	1 534	740	526	901	9 600	41 230	13 300	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	35 742	8 280	2 329	1 643	764	570	939	10 629	60 896	14 545	-	-

Total Debtors has **decreased** from **R65 769 655** in September 2018 to **R60 895 798** in October 2018.

Collection rate for October 2018 was **93.50%** compared to **88.37%** in September 2018. The YTD collection rate is **88.48%** 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 - M04 October											
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											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	5 482	26	90	-	63	-	-	-	5 660	3 189
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5 482	26	90	-	63	-	-	-	5 660	3 189

Detailed reports attached.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October									
Investments by maturity 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									
Municipality									
NEDBANK	361 Days	Fixed	28/06/2019	-	8.75%	320 000	-	320 000	
STANDARD BANK	92 Days	Call Account	31/10/2018	-	7.68%	40 236	(40 236)	-	
STANDARD BANK	240 Days	Fixed	28/06/2019	-	8.25%	-	60 000	60 000	
Municipality sub-total				-		360 236	19 764	380 000	
Entities sub-total				-		-	-	-	
TOTAL INVESTMENTS AND INTEREST				-		360 236	19 764	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 - M04 October									
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									
RECEIPTS:									
Operating Transfers and Grants									
National Government:		85 140	85 140	-	36 131	36 131	-		85 140
Local Government Equitable Share		82 048	82 048	-	34 187	34 187	-		82 048
Finance Management		1 520	1 520	-	1 550	1 550	-		1 520
EPWP Incentive		1 572	1 572	-	394	394	-		1 572
									-
Provincial Government:		46 568	46 568	2 910	6 060	6 060	-		46 568
Community Development Workers		37	37	-	-	-	-		37
Human Settlements		33 720	33 720	-	340	340	-		33 720
Libraries		8 429	8 429	2 810	5 619	5 619	-		8 429
Proclaimed Roads Subsidy		3 486	3 486	-	-	-	-		3 486
Financial Management Support Grant: Student Bursaries		360	360	-	-	-	-		360
Financial Management Support Grant: mSCOA		330	330	-	-	-	-		330
WCFSG: Risk Management Improvement (Software)		100	100	100	100	100	-		100
Thusong Grant		106	106	-	-	-	-		106
									-
Other grant providers:		227	227	-	-	-	-		227
LG Seta		227	227	-	-	-	-		227
Total Operating Transfers and Grants		131 935	131 935	2 910	42 191	42 191	-		131 935
Capital Transfers and Grants									
National Government:		27 975	27 975	2 000	12 500	12 500	-		27 975
Municipal Infrastructure Grant (MIG)		20 945	20 945	-	7 000	7 000	-		20 945
Energy Efficiency and Demand Side Management Grant		3 000	3 000	-	1 500	1 500	-		3 000
Integrated National Electrification Programme (municipal)		4 000	4 000	2 000	4 000	4 000	-		4 000
Finance Management		30	30	-	-	-	-		30
									-
Provincial Government:		9 000	9 000	-	-	-	-		9 000
Human Settlements		6 500	6 500	-	-	-	-		6 500
RSEP/VPUU Municipal Projects		2 500	2 500	-	-	-	-		2 500
Total Capital Transfers and Grants		36 975	36 975	2 000	12 500	12 500	-		36 975
TOTAL RECEIPTS OF TRANSFERS & GRANTS		168 910	168 910	4 910	54 691	54 691	-		168 910

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October								
Description	Budget Year 2018/19							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	85 140	85 140	5 274	22 826	23 066	(240)	-1.0%	85 140
Local Government Equitable Share	82 048	82 048	5 006	21 000	21 000	-		82 048
Finance Management	1 520	1 520	44	254	494	(240)	-48.5%	1 520
EPWP Incentive	1 572	1 572	225	1 572	1 572	-		1 572
Provincial Government:	46 568	48 101	640	2 784	16 104	(13 320)	-82.7%	48 101
Community Development Workers	37	37	-	-	12	(12)	-100.0%	37
Human Settlements	33 720	35 253	-	397	12 009	(11 612)	-96.7%	35 253
Libraries	8 429	8 429	640	2 386	2 659	(273)	-10.3%	8 429
Proclaimed Roads Subsidy	3 486	3 486	-	-	1 159	(1 159)	-100.0%	3 486
Financial Management Support Grant: Student Bursaries	360	360	-	2	118	(116)	-98.7%	360
Financial Management Support Grant: mSCOA	330	330	-	-	110	(110)	-100.0%	330
WCFSG: Risk Management Improvement (Software)	100	100	-	-	38	(38)	-100.0%	100
Thusong Grant	106	106	-	-	-	-		106
Other grant providers:	227	227	-	-	-	-		227
LG Seta	227	227	-	-	-	-		227
Total operating expenditure of Transfers and Grants:	131 935	133 468	5 914	25 610	39 170	(13 560)	-34.6%	133 468
Capital expenditure of Transfers and Grants								
National Government:	27 975	27 975	4 158	8 695	8 050	645	8.0%	27 975
Municipal Infrastructure Grant (MIG)	20 945	20 945	3 094	6 593	6 050	543	9.0%	20 945
Energy Efficiency and Demand Side Management Grant	4 000	4 000	-	180	1 000	(820)	-82.0%	4 000
Integrated National Electrification Programme (municipal)	3 000	3 000	1 064	1 922	1 000	922	92.2%	3 000
Finance Management	30	30	-	-	-	-		30
Provincial Government:	9 000	12 816	-	-	2 966	(2 966)	-100.0%	12 816
Human Settlements	6 500	6 500	-	-	2 166	(2 166)	-100.0%	6 500
RSEP/VPUU Municipal Projects	2 500	6 316	-	-	800	(800)	-100.0%	6 316
Total capital expenditure of Transfers and Grants	36 975	40 791	4 158	8 695	11 016	(2 321)	-21.1%	40 791
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	168 910	174 260	10 072	34 305	50 186	(15 881)	-31.6%	174 260

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October					
Description	Ref	Budget Year 2018/19			
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance
Capital expenditure of Approved Roll-overs					
Provincial Government:		3 816	1 017	1 267	2 549
RSEP/VPUU Municipal Projects		3 816	1 017	1 267	2 549
Total capital expenditure of Approved Roll-overs		3 816	1 017	1 267	2 549
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3 816	1 017	1 267	2 549

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 - M04 October										
Summary of Employee and Councillor remuneration	Ref	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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	-	-	-	-	-	-		-
Pension and UIF Contributions		935	1 026	1 026	78	311	337	(26)	-8%	1 026
Medical Aid Contributions		196	207	207	18	71	68	3	4%	207
Motor Vehicle Allowance		-	-	-	83	83	-	83	#DIV/0!	-
Cellphone Allowance		1 016	1 158	1 158	91	347	380	(33)	-9%	1 158
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		7 766	8 187	8 187	556	2 492	2 685	(194)	-7%	8 187
Sub Total - Councillors		9 913	10 578	10 578	826	3 303	3 470	(167)	-5%	10 578
Senior Managers of the Municipality										
Basic Salaries and Wages	3	7 852	7 443	7 443	625	2 500	2 326	173	7%	7 443
Pension and UIF Contributions		1 447	1 414	1 414	113	454	451	2	1%	1 414
Medical Aid Contributions		353	368	368	31	123	117	6	5%	368
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		854	847	847	76	303	270	33	12%	847
Cellphone Allowance		257	286	286	24	95	91	4	4%	286
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		179	199	199	14	56	63	(7)	-11%	199
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	640	1 368	1 368	-	-	437	(437)	-100%	1 368
Sub Total - Senior Managers of Municipality		11 583	11 924	11 924	883	3 531	3 757	(225)	-6%	11 924
Other Municipal Staff										
Basic Salaries and Wages		101 875	117 683	117 469	9 228	36 489	37 500	(1 010)	-3%	117 469
Pension and UIF Contributions		17 828	20 566	20 566	1 557	6 525	6 565	(40)	-1%	20 566
Medical Aid Contributions		8 107	9 130	9 130	702	2 816	2 914	(98)	-3%	9 130
Overtime		8 448	7 822	7 822	818	2 288	2 497	(209)	-8%	7 822
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		4 130	4 958	4 958	357	1 385	1 583	(198)	-12%	4 958
Cellphone Allowance		339	311	311	39	157	99	58	58%	311
Housing Allowances		1 198	1 493	1 493	114	462	477	(15)	-3%	1 493
Other benefits and allowances		18 791	20 247	20 247	978	3 444	3 568	(124)	-3%	20 247
Payments in lieu of leave		2 077	1 659	1 659	(19)	80	529	(449)	-85%	1 659
Long service awards		2 431	956	956	(77)	-	305	(305)	-100%	956
Post-retirement benefit obligations	2	4 350	6 218	6 218	(351)	180	1 985	(1 805)	-91%	6 218
Sub Total - Other Municipal Staff		169 574	191 044	190 830	13 346	53 827	58 022	(4 195)	-7%	190 830
Total Parent Municipality		191 070	213 546	213 332	15 055	60 660	65 248	(4 587)	-7%	213 332
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		191 070	213 546	213 332	15 055	60 660	65 248	(4 587)	-7%	213 332
TOTAL MANAGERS AND STAFF		181 157	202 968	202 754	14 229	57 358	61 778	(4 420)	-7%	202 754

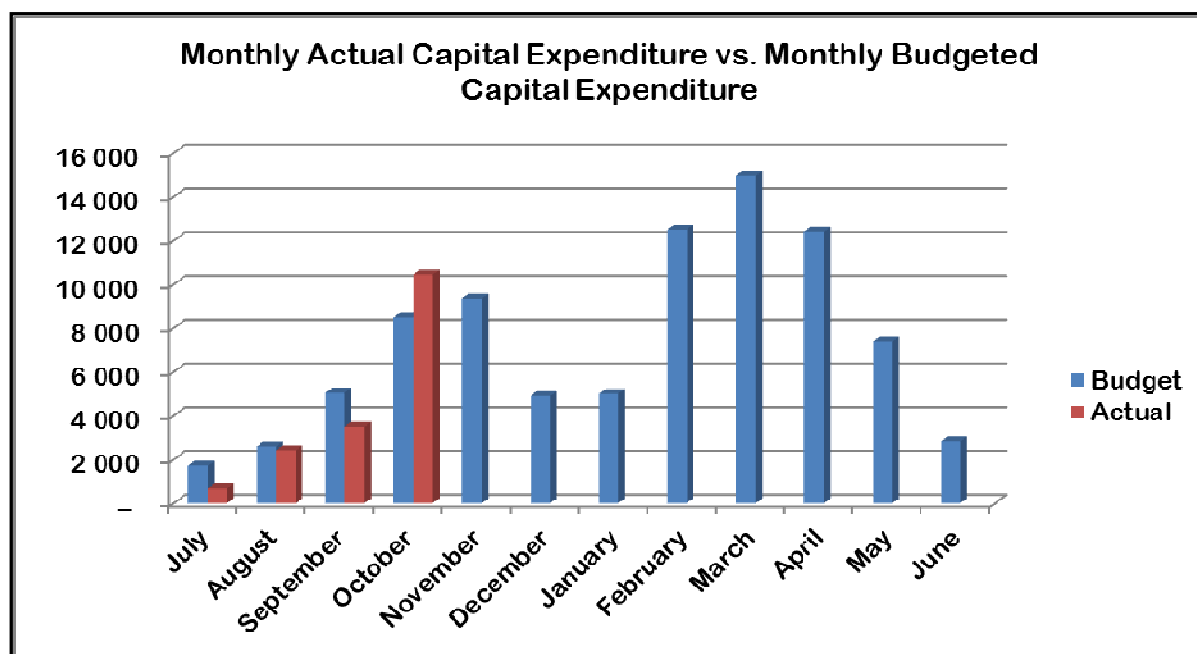
Section 10 – Material variances to the SDBIP

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 - M04 October							
Month	Budget Year 2018/19						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
Monthly expenditure performance trend							
July	1 717	678	678	1 717	1 040	60.5%	1%
August	2 592	2 423	3 101	4 309	1 208	28.0%	4%
September	5 042	3 510	6 611	9 352	2 741	29.3%	8%
October	8 508	10 452	17 063	17 860	797	4.5%	20%
November	9 365	–		27 225	–		
December	4 898	–		32 123	–		
January	5 009	–		37 132	–		
February	12 511	–		49 644	–		
March	14 956	–		64 600	–		
April	12 416	–		77 016	–		
May	7 402	–		84 418	–		
June	2 828	–		87 246	–		
Total Capital expenditure	87 246	17 063					



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 - M04 October									
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									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		23 889	25 078	4 528	9 087	6 796	(2 291)	-33.7%	25 078
Roads Infrastructure		550	1 739	–	–	400	400	100.0%	1 739
Roads		550	550	–	–	200	200	100.0%	550
Road Furniture		–	1 189	–	–	200	200	100.0%	1 189
Storm water Infrastructure		–	–	–	–	–	–	–	–
Electrical Infrastructure		7 070	7 070	1 168	2 324	1 157	(1 167)	-100.9%	7 070
MV Substations		2 640	2 640	66	115	52	(63)	-121.1%	2 640
LV Networks		4 430	4 430	1 102	2 209	1 105	(1 104)	-99.9%	4 430
Water Supply Infrastructure		9 174	9 174	2 642	6 045	1 101	(4 944)	-449.2%	9 174
Boreholes		500	500	426	434	300	(134)	-44.7%	500
Reservoirs		8 674	8 674	2 216	5 611	801	(4 810)	-600.7%	8 674
Sanitation Infrastructure		7 095	7 095	718	718	4 138	3 420	82.6%	7 095
Reticulation		7 095	7 095	718	718	4 138	3 420	82.6%	7 095
Community Assets		9 040	10 146	1 941	2 213	2 291	78	3.4%	10 146
Community Facilities		3 540	3 632	122	132	1 091	959	87.9%	3 632
Cemeteries/Crematoria		1 040	1 040	122	132	342	209	61.2%	1 040
Public Open Space		1 900	1 900	–	–	550	550	100.0%	1 900
Public Ablution Facilities		600	692	–	–	200	200	100.0%	692
Sport and Recreation Facilities		5 500	6 515	1 819	2 080	1 200	(881)	-73.4%	6 515
Indoor Facilities		5 000	5 029	1 585	1 842	1 000	(843)	-84.3%	5 029
Outdoor Facilities		500	1 486	235	238	200	(38)	-18.9%	1 486
Other assets		5 000	5 000	–	–	1 666	1 666	100.0%	5 000
Operational Buildings		–	–	–	–	–	–	–	–
Housing		5 000	5 000	–	–	1 666	1 666	100.0%	5 000
Social Housing		5 000	5 000	–	–	1 666	1 666	100.0%	5 000
Computer Equipment		567	567	8	51	372	321	86.4%	567
Computer Equipment		567	567	8	51	372	321	86.4%	567
Furniture and Office Equipment		73	73	2	16	33	18	53.6%	73
Furniture and Office Equipment		73	73	2	16	33	18	53.6%	73
Machinery and Equipment		7 676	7 710	2 869	3 689	1 227	(2 462)	-200.6%	7 710
Machinery and Equipment		7 676	7 710	2 869	3 689	1 227	(2 462)	-200.6%	7 710
Transport Assets		3 757	3 733	813	981	2 126	1 145	53.9%	3 733
Transport Assets		3 757	3 733	813	981	2 126	1 145	53.9%	3 733
Total Capital Expenditure on new assets	1	50 002	52 308	10 161	16 036	14 511	(1 525)	-10.5%	52 308

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

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								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		5 690	5 685	228	728	1 241	513	41.4%	5 685
Roads Infrastructure		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-
Electrical Infrastructure		830	825	62	447	241	(206)	-85.2%	825
<i>LV Networks</i>		830	825	62	447	241	(206)	-85.2%	825
Water Supply Infrastructure		2 061	2 061	166	281	1 000	719	71.9%	2 061
<i>Distribution</i>		2 061	2 061	166	281	1 000	719	71.9%	2 061
Sanitation Infrastructure		2 800	2 800	-	-	-	-	-	2 800
<i>Waste Water Treatment Works</i>		2 800	2 800	-	-	-	-	-	2 800
Solid Waste Infrastructure		-	-	-	-	-	-	-	-
<i>Landfill Sites</i>		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	5 690	5 685	228	728	1 241	513	41.4%	5 685

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October

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								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		27 404	30 346	63	300	3 954	3 654	92.4%	30 346
Roads Infrastructure		17 104	17 104	-	-	-	-	-	17 104
<i>Roads</i>		16 664	16 664	-	-	-	-	-	16 664
<i>Road Furniture</i>		440	440	-	-	-	-	-	440
Electrical Infrastructure		6 100	6 095	-	180	1 104	923	83.7%	6 095
<i>MV Substations</i>		3 000	2 995	-	-	99	99	100.0%	2 995
<i>LV Networks</i>		3 100	3 100	-	180	1 004	824	82.1%	3 100
Water Supply Infrastructure		500	500	-	-	300	300	100.0%	500
<i>Distribution</i>		500	500	-	-	300	300	100.0%	500
Solid Waste Infrastructure		3 700	6 647	63	119	2 550	2 431	95.3%	6 647
<i>Landfill Sites</i>		-	2 947	42	42	1 800	1 758	97.7%	2 947
<i>Waste Transfer Stations</i>		3 700	3 700	21	78	750	672	89.7%	3 700
Community Assets		4 050	5 570	-	-	1 250	1 250	100.0%	5 570
Community Facilities		400	1 920	-	-	200	200	100.0%	1 920
<i>Police</i>		400	1 920	-	-	200	200	100.0%	1 920
Sport and Recreation Facilities		3 650	3 650	-	-	1 050	1 050	100.0%	3 650
<i>Outdoor Facilities</i>		3 650	3 650	-	-	1 050	1 050	100.0%	3 650
Transport Assets		100	100	-	-	104	104	100.0%	100
Transport Assets		100	100	-	-	104	104	100.0%	100
Total Capital Expenditure on upgrading of existing ass	1	31 554	36 016	63	300	5 308	5 008	94.4%	36 016

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04									
October									
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								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		41 889	41 894	2 488	9 009	13 416	4 407	32.9%	41 894
Roads Infrastructure		15 814	15 815	293	865	5 258	4 394	83.6%	15 815
<i>Roads</i>		15 296	15 298	293	860	5 086	4 226	83.1%	15 298
<i>Road Furniture</i>		518	518	-	4	172	168	97.5%	518
Storm water Infrastructure		14 977	14 977	1 148	4 394	4 512	119	2.6%	14 977
<i>Storm water Conveyance</i>		14 977	14 977	1 148	4 394	4 512	119	2.6%	14 977
Electrical Infrastructure		2 263	2 263	327	1 052	720	(332)	-46.2%	2 263
<i>MV Substations</i>		136	136	11	123	45	(78)	-171.5%	136
<i>LV Networks</i>		2 127	2 127	316	929	674	(255)	-37.8%	2 127
Sanitation Infrastructure		2 668	2 672	263	926	910	(16)	-1.8%	2 672
<i>Pump Station</i>		710	710	6	134	236	102	43.3%	710
<i>Waste Water Treatment Works</i>		1 958	1 962	257	793	674	(119)	-17.6%	1 962
Solid Waste Infrastructure		6 167	6 167	458	1 772	2 015	244	12.1%	6 167
<i>Landfill Sites</i>		6 167	6 167	458	1 772	2 015	244	12.1%	6 167
Community Assets		3 069	2 095	406	1 017	718	(299)	-41.7%	2 095
Community Facilities		2 509	1 535	282	707	548	(159)	-29.0%	1 535
<i>Halls</i>		2 259	688	78	199	193	(6)	-3.2%	688
<i>Centres</i>		-	598	204	485	273	(212)	-77.9%	598
<i>Libraries</i>		50	50	-	-	17	17	100.0%	50
<i>Cemeteries/Crematoria</i>		72	72	-	9	24	15	61.9%	72
<i>Public Open Space</i>		128	128	-	14	43	28	66.5%	128
Sport and Recreation Facilities		560	560	125	310	169	(141)	-82.9%	560
<i>Indoor Facilities</i>		100	100	2	-	-	-	-	100
<i>Outdoor Facilities</i>		460	460	123	310	169	(141)	-82.9%	460
Other assets		1 962	2 926	149	303	944	642	68.0%	2 926
Operational Buildings		12	809	138	281	261	(20)	-7.8%	809
<i>Municipal Offices</i>		12	809	138	281	261	(20)	-7.8%	809
Housing		1 950	2 117	12	22	684	662	96.8%	2 117
<i>Staff Housing</i>		-	167	7	17	35	19	52.2%	167
<i>Social Housing</i>		1 950	1 950	4	5	648	643	99.3%	1 950
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Intangible Assets		2 946	2 946	39	639	897	257	28.7%	2 946
Licences and Rights		2 946	2 946	39	639	897	257	28.7%	2 946
<i>Computer Software and Applications</i>		2 946	2 946	39	639	897	257	28.7%	2 946
Computer Equipment		462	462	13	57	151	93	62.1%	462
Computer Equipment		462	462	13	57	151	93	62.1%	462
Furniture and Office Equipment		60	60	0	3	20	17	83.7%	60
Furniture and Office Equipment		60	60	0	3	20	17	83.7%	60
Machinery and Equipment		882	883	76	237	295	58	19.8%	883
Machinery and Equipment		882	883	76	237	295	58	19.8%	883
Transport Assets		4 001	4 007	678	1 490	1 332	(158)	-11.9%	4 007
Transport Assets		4 001	4 007	678	1 490	1 332	(158)	-11.9%	4 007
Total Repairs and Maintenance Expenditure	1	55 271	55 274	3 850	12 755	17 773	5 017	28.2%	55 274

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

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								
Depreciation by Asset Class/Sub-class									
Infrastructure		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 - M04 October

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								
Community Assets		2 903	2 903	-	-	-	-		2 903
Community Facilities		1 609	1 609	-	-	-	-		1 609
Halls		85	85	-	-	-	-		85
Clinics/Care Centres		507	507	-	-	-	-		507
Museums		24	24	-	-	-	-		24
Libraries		771	771	-	-	-	-		771
Cemeteries/Crematoria		164	164	-	-	-	-		164
Public Ablution Facilities		58	58	-	-	-	-		58
Sport and Recreation Facilities		1 294	1 294	-	-	-	-		1 294
Outdoor Facilities		1 294	1 294	-	-	-	-		1 294
Investment properties		25	25	-	-	-	-		25
Revenue Generating		25	25	-	-	-	-		25
Improved Property		25	25	-	-	-	-		25
Other assets		4 287	4 287	-	-	-	-		4 287
Operational Buildings		3 462	3 462	-	-	-	-		3 462
Municipal Offices		2 941	2 941	-	-	-	-		2 941
Workshops		50	50	-	-	-	-		50
Stores		471	471	-	-	-	-		471
Housing		825	825	-	-	-	-		825
Staff Housing		163	163	-	-	-	-		163
Social Housing		662	662	-	-	-	-		662
Intangible Assets		686	686	-	-	-	-		686
Licences and Rights		686	686	-	-	-	-		686
Computer Software and Applications		686	686	-	-	-	-		686
Computer Equipment		1 124	1 124	-	-	-	-		1 124
Computer Equipment		1 124	1 124	-	-	-	-		1 124
Furniture and Office Equipment		292	292	-	-	-	-		292
Furniture and Office Equipment		292	292	-	-	-	-		292
Machinery and Equipment		1 452	1 452	-	-	-	-		1 452
Machinery and Equipment		1 452	1 452	-	-	-	-		1 452
Transport Assets		2 145	2 145	-	-	-	-		2 145
Transport Assets		2 145	2 145	-	-	-	-		2 145
Total Depreciation	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 **October 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)

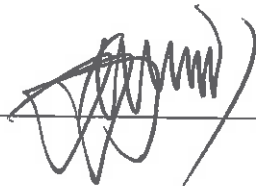
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date:

13 November 2018

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 read 'Tjimen Van Essen', written over a horizontal line.

Date: 13 November 2018