

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 December 2019

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for December 2019 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Financial problems or risks facing the municipality

None.

Section 2 - Resolutions

RECOMMENDATION:

That the Executive Mayor takes cognisance of the monthly budget statement for December 2019.

Section 3 – Executive Summary

3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a monthly report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality’s budget.

3.2 Consolidated performance

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

	Original Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 818 856 440	R 399 837 679	R 373 612 611	R -26 225 068	-7%
Operating Expenditure	R 737 857 810	R 261 516 398	R 275 797 897	R 14 281 499	5%
Capital	R 143 857 572	R 52 840 580	R 47 279 323	R -5 561 257	-11%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December								
Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	114 880	121 289	10 005	64 673	62 782	1 891	3%	121 289
Service charges - electricity revenue	263 661	290 458	24 509	151 269	141 368	9 901	7%	290 458
Service charges - water revenue	59 743	56 497	5 996	30 558	28 912	1 646	6%	56 497
Service charges - sanitation revenue	40 114	45 538	3 892	21 821	21 737	84	0%	45 538
Service charges - refuse revenue	25 623	27 157	2 300	13 793	13 256	537	4%	27 157
Rental of facilities and equipment	1 529	1 586	117	774	749	25	3%	1 586
Interest earned - external investments	40 174	40 920	570	5 195	3 452	1 743	50%	40 920
Interest earned - outstanding debtors	2 615	2 799	202	1 152	1 290	(138)	-11%	2 799
Dividends received	-	-	-	-	-	-		-
Fines, penalties and forfeits	27 703	32 800	18	194	242	(49)	-20%	32 800
Licences and permits	4 030	4 122	281	2 171	1 987	184	9%	4 122
Agency services	4 373	4 300	324	2 337	2 220	116	5%	4 300
Transfers and subsidies	130 093	112 666	30 511	68 650	78 183	(9 533)	-12%	112 666
Other revenue	12 369	11 364	929	6 913	5 798	1 115	19%	11 364
Gains on disposal of PPE	15 245	200	817	4 115	-	4 115	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	742 152	751 695	80 471	373 613	361 977	11 636	3%	751 695

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 December 2019.

- Interest earned – external investments stands at 50% above YTD budgeted projections due to two of our investments that matured in September and November 2019.
- Interest earned – outstanding debtor’s stands at 11% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- Fines, penalties and forfeits stands at 20% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- Other revenue stands at 19% above YTD budgeted projections mainly due to capital developer’s contributions that are not budgeted for.
- Gains on disposal of PPE are revenue from the auction of assets and revenue from Sale of land transactions that were under budgeted.
- All cash flow projections will be reviewed and corrected with the mid-year adjustments budget to be tabled on 30 January 2020.
- Revenue received for the month of December 2019 was **R80.471 million** whilst the overall YTD performance Table stands at **3%** 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	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Expenditure By Type								
Employee related costs	193 878	217 514	17 117	106 816	109 434	(2 618)	-2%	217 514
Remuneration of councillors	10 369	11 112	875	5 245	5 128	116	2%	11 112
Debt impairment	32 709	35 285	-	129	-	129	#DIV/0!	35 285
Depreciation & asset impairment	86 831	88 293	-	-	-	-		88 293
Finance charges	14 278	18 581	6 058	6 279	9 476	(3 198)	-34%	18 581
Bulk purchases	194 308	227 700	12 972	107 183	93 623	13 560	14%	227 700
Other materials	25 940	34 680	1 108	7 024	7 324	(300)	-4%	34 680
Contracted services	86 794	62 217	5 900	24 252	19 751	4 502	23%	62 217
Transfers and subsidies	2 565	3 168	11	1 488	1 616	(127)	-8%	3 168
Other expenditure	26 098	38 308	4 667	17 381	15 164	2 217	15%	38 308
Loss on disposal of PPE	2 209	1 000	-	-	-	-		1 000
Total Expenditure	675 979	737 858	48 707	275 798	261 516	14 281	5%	737 858
Surplus/(Deficit)	66 173	13 838	31 764	97 815	100 460	(2 646)	(0)	13 838
Transfers and subsidies - capital (monetary allocations)	46 363	67 161	-	-	37 861	(37 861)	(0)	67 161
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	112 536	80 999	31 764	97 815	138 321			80 999
Surplus/(Deficit) attributable to municipality	112 536	80 999	31 764	97 815	138 321			80 999
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	112 536	80 999	31 764	97 815	138 321			80 999

- Debt impairment is budgeted for in June. In September 2019 there was an exception where there was debt written off due to a court ruling.
- Finance charges stand at 34% below the YTD budgeted projections due to proposals for the external loan not to be taken up as originally budgeted for the upgrading of Waste Water Treatment Works of Moorreesburg and Darling.
- Bulk Purchases – Electricity stand at 14% above the YTD budgeted projections. This will not reflect as an overspending at year-end as it is only the cashflow that needs to be adjusted with the mid-year adjustments budget.
- Contracted services stand at 23% above the YTD budgeted projections due to overspending on various line items and cash flows will be adjusted with the mid-year adjustments budget.
- Other expenditure stand at 15% above the YTD budgeted projections due to overspending on various line items and cash flows will be adjusted with the mid-year adjustments budget.
- Expenditure for the month of December 2019 was **R48.707 million** whilst the overall YTD performance stands at **5%** above the budgeted projections. No reason for concern here.

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	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital Expenditure - Functional Classification									
<i>Governance and administration</i>		9 385	5 931	293	2 309	2 840	(531)	-19%	5 931
Executive and council		12	20	-	2	(9)	11	-127%	20
Finance and administration		9 373	5 911	293	2 306	2 849	(543)	-19%	5 911
<i>Community and public safety</i>		21 222	4 840	159	1 205	3 031	(1 826)	-60%	4 840
Community and social services		1 079	910	18	50	160	(110)	-69%	910
Sport and recreation		14 555	2 928	68	969	1 993	(1 024)	-51%	2 928
Public safety		5 589	1 002	73	186	878	(692)	-79%	1 002
<i>Economic and environmental services</i>		19 911	55 552	15 709	15 871	17 276	(1 405)	-8%	55 552
Planning and development		3 403	34 058	11 333	11 357	13 645	(2 288)	-17%	34 058
Road transport		16 509	21 494	4 376	4 514	3 631	883	24%	21 494
<i>Trading services</i>		41 512	77 535	9 702	27 894	29 693	(1 799)	-6%	77 535
Energy sources		15 203	19 244	1 259	11 332	6 432	4 900	76%	19 244
Water management		14 797	7 145	5 387	8 586	6 368	2 218	35%	7 145
Waste water management		9 031	44 628	1 837	3 638	13 884	(10 246)	-74%	44 628
Waste management		2 482	6 518	1 219	4 339	3 010	1 330	44%	6 518
<i>Other</i>		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	92 031	143 858	25 863	47 279	52 841	(5 561)	-11%	143 858
Funded by:									
National Government		31 975	30 301	6 420	14 631	13 502	1 128	8%	30 301
Provincial Government		13 863	36 860	11 363	11 376	14 955	(3 579)	-24%	36 860
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		458	-	-	-	-	-	-	-
Transfers recognised - capital		46 297	67 161	17 783	26 006	28 457	(2 451)	-9%	67 161
Borrowing	6	-	22 631	-	-	5 500	(5 500)	-100%	22 631
Internally generated funds		45 735	54 065	8 080	21 273	18 883	2 390	13%	54 065
Total Capital Funding		92 031	143 858	25 863	47 279	52 841	(5 561)	-11%	143 858

- Capital expenditure for the month of December 2019 amounts to **R25 862 813** and stands at 11% below the projected YTD which is not aligned to the SDBIP and budget plan. This has the real impact of causing bottle necks in the last quarter prior to year-end and has the very real potential of material under-performance as at year-end.
- The planned cash flows of the revised spending performance of the directorates will be adjusted with the mid-year adjustments budget based on their revised planning.
- Commitments are **R6 430 279**.

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 2019/20		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		4,5%	2,3%	4,5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		15,7%	0,0%	15,7%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12,4%	10,2%	12,4%
Gearing	Long Term Borrowing/ Funds & Reserves		62,1%	65,6%	62,1%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	4:1	6:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities		3:1	5:1	3:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		94,4%	80,6%	94,4%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	98,95%	100,0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		n/a	n/a	n/a
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6,0%	6,14%	6,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15,0%	9,46%	15,0%
Employee costs	Employee costs/Total Revenue - capital revenue		28,9%	28,6%	28,9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7,3%	6,6%	7,3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14,2%	1,7%	4,0%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		10,7	0,32	10,70
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		11,2	4,42	11,20

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

- The annual debtors collection rate of 80.6% is based on the year to date result and does not refer to the annual collection rate in the AFS as prescribed by Circular 71.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M06 December							
Description	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	121 289	10 005	64 673	62 782	1 891	3%	121 289
Service charges	419 650	36 697	217 440	205 273	12 167	6%	419 650
Investment revenue	40 920	570	5 195	3 452	1 743	50%	40 920
Transfers and subsidies	112 666	30 511	68 650	78 183	(9 533)	-12%	112 666
Other own revenue	57 170	2 688	17 655	12 286	5 369	44%	57 170
Total Revenue (excluding capital transfers and contributions)	751 695	80 471	373 613	361 977	11 636	3%	751 695
Employee costs	217 514	17 117	106 816	109 434	(2 618)	-2%	217 514
Remuneration of Councillors	11 112	875	5 245	5 128	116	2%	11 112
Depreciation & asset impairment	88 293	-	-	-	-	-	88 293
Finance charges	18 581	6 058	6 279	9 476	(3 198)	-34%	18 581
Materials and bulk purchases	262 380	14 080	114 207	100 947	13 260	13%	262 380
Transfers and subsidies	3 168	11	1 488	1 616	(127)	-8%	3 168
Other expenditure	136 810	10 567	41 763	34 915	6 848	20%	136 810
Total Expenditure	737 858	48 707	275 798	261 516	14 281	5%	737 858
Surplus/(Deficit)	13 838	31 764	97 815	100 460	(2 646)	-3%	13 838
Transfers and subsidies - capital (monetary alloc	67 161	-	-	37 861	(37 861)	-100%	67 161
Contributions & Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	80 999	31 764	97 815	138 321	(40 507)	-29%	80 999
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	80 999	31 764	97 815	138 321	(40 507)	-29%	80 999
Capital expenditure & funds sources							
Capital expenditure	143 858	25 863	47 279	52 841	(5 561)	-11%	143 858
Capital transfers recognised	67 161	17 783	26 006	28 457	(2 451)	-9%	67 161
Borrowing	22 631	-	-	5 500	(5 500)	-100%	22 631
Internally generated funds	54 065	8 080	21 273	18 883	2 390	13%	54 065
Total sources of capital funds	143 858	25 863	47 279	52 841	(5 561)	-11%	143 858
Financial position							
Total current assets	705 447		719 415				705 447
Total non current assets	2 010 958		1 995 781				2 010 958
Total current liabilities	157 848		125 171				157 848
Total non current liabilities	228 291		224 211				228 291
Community wealth/Equity	2 330 266		2 268 000				2 330 266
Cash flows							
Net cash from (used) operating	161 599	48 709	524 654	83 201	(441 454)	-531%	161 599
Net cash from (used) investing	(143 658)	817	4 116	(21 079)	(25 195)	120%	(143 658)
Net cash from (used) financing	35 585	209	(602)	-	602	#DIV/0!	35 585
Cash/cash equivalents at the month/year end	548 629	-	528 168	557 224	29 057	5%	548 629
Debtors & creditors analysis	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis							
Total By Income Source	6 526	2 246	1 014	1 028	1 067	11 217	66 097
Creditors Age Analysis							
Total Creditors	41	-	60	-	-	-	3 668

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	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Revenue - Functional									
<i>Governance and administration</i>		195 596	205 893	23 737	103 407	97 425	5 982	6%	205 893
Executive and council		262	260	1	178	82	96	118%	260
Finance and administration		195 280	205 633	23 736	103 228	97 343	5 886	6%	205 633
Internal audit		55	-	-	-	-	-		-
<i>Community and public safety</i>		93 449	87 285	403	3 063	27 095	(24 032)	-89%	87 285
Community and social services		14 975	14 807	93	612	6 982	(6 370)	-91%	14 807
Sport and recreation		9 031	4 374	289	2 177	3 078	(901)	-29%	4 374
Public safety		37 961	35 215	5	182	697	(515)	-74%	35 215
Housing		31 483	32 890	15	92	16 339	(16 247)	-99%	32 890
Health		-	-	-	-	-	-		-
<i>Economic and environmental services</i>		23 260	17 836	878	6 675	6 186	489	8%	17 836
Planning and development		3 586	3 586	255	2 018	1 705	313	18%	3 586
Road transport		19 674	14 250	623	4 658	4 481	177	4%	14 250
Environmental protection		-	-	-	-	-	-		-
<i>Trading services</i>		476 183	507 814	55 451	260 454	269 118	(8 664)	-3%	507 814
Energy sources		273 407	302 842	25 626	153 819	148 397	5 421	4%	302 842
Water management		91 418	77 935	11 115	42 523	45 807	(3 284)	-7%	77 935
Waste water management		71 009	84 301	11 670	39 299	50 669	(11 371)	-22%	84 301
Waste management		40 349	42 736	7 040	24 814	24 244	569	2%	42 736
<i>Other</i>	4	26	28	2	14	14	(0)	-3%	28
Total Revenue - Functional	2	788 515	818 856	80 471	373 613	399 838	(26 225)	-7%	818 856
Expenditure - Functional									
<i>Governance and administration</i>		104 760	128 875	11 879	55 812	52 370	3 442	7%	128 875
Executive and council		18 224	20 012	1 715	10 381	9 268	1 113	12%	20 012
Finance and administration		84 957	107 120	10 042	44 573	42 226	2 348	6%	107 120
Internal audit		1 578	1 743	121	858	876	(18)	-2%	1 743
<i>Community and public safety</i>		124 822	108 211	6 289	35 536	36 145	(609)	-2%	108 211
Community and social services		16 341	18 876	1 341	8 301	8 532	(231)	-3%	18 876
Sport and recreation		21 506	25 065	1 635	10 181	11 306	(1 125)	-10%	25 065
Public safety		56 630	61 734	3 159	16 066	15 422	645	4%	61 734
Housing		30 345	2 536	155	988	886	102	11%	2 536
Health		-	-	-	-	-	-		-
<i>Economic and environmental services</i>		69 194	65 131	2 791	15 420	14 895	524	4%	65 131
Planning and development		11 503	12 912	958	6 019	5 826	194	3%	12 912
Road transport		57 690	52 219	1 833	9 400	9 070	331	4%	52 219
Environmental protection		-	-	-	-	-	-		-
<i>Trading services</i>		375 861	434 163	27 708	168 380	157 391	10 989	7%	434 163
Energy sources		231 428	265 248	15 212	119 904	106 151	13 753	13%	265 248
Water management		53 596	64 259	1 596	10 522	10 673	(151)	-1%	64 259
Waste water management		57 391	68 142	8 098	21 696	24 321	(2 624)	-11%	68 142
Waste management		33 445	36 515	2 802	16 257	16 246	11	0%	36 515
<i>Other</i>		1 342	1 477	40	650	715	(65)	-9%	1 477
Total Expenditure - Functional	3	675 979	737 858	48 707	275 798	261 516	14 281	5%	737 858
Surplus/ (Deficit) for the year		112 536	80 999	31 764	97 815	138 321	(40 507)	-29%	80 999

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	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Corporate Services	1	9 988	10 953	48	345	6 996	(6 651)	-95,1%	10 953
Vote 2 - Civil Services		227 926	213 095	30 044	107 709	122 836	(15 127)	-12,3%	213 095
Vote 3 - Council		262	260	1	178	82	96	117,6%	260
Vote 4 - Electricity Services		282 509	302 842	25 626	153 819	148 397	5 421	3,7%	302 842
Vote 5 - Financial Services		193 702	204 060	23 662	102 690	96 548	6 142	6,4%	204 060
Vote 6 - Development Services		43 374	43 562	462	4 072	19 933	(15 861)	-79,6%	43 562
Vote 7 - Municipal Manager		55	-	-	-	-	-	-	-
Vote 8 - Protection Services		36 937	44 084	629	4 799	5 045	(246)	-4,9%	44 084
Total Revenue by Vote	2	794 752	818 856	80 471	373 613	399 838	(26 225)	-6,6%	818 856
Expenditure by Vote									
Vote 1 - Corporate Services	1	29 944	31 437	3 146	15 036	14 920	116	0,8%	31 437
Vote 2 - Civil Services		243 340	255 238	17 298	70 473	72 648	(2 175)	-3,0%	255 238
Vote 3 - Council		15 113	16 973	1 483	8 980	7 765	1 214	15,6%	16 973
Vote 4 - Electricity Services		245 854	279 164	16 330	125 468	112 633	12 835	11,4%	279 164
Vote 5 - Financial Services		35 850	50 937	4 349	21 229	18 801	2 429	12,9%	50 937
Vote 6 - Development Services		48 865	24 568	1 603	10 353	10 634	(281)	-2,6%	24 568
Vote 7 - Municipal Manager		6 721	7 208	567	3 352	3 346	5	0,2%	7 208
Vote 8 - Protection Services		56 530	72 332	3 931	20 907	20 770	138	0,7%	72 332
Total Expenditure by Vote	2	682 216	737 858	48 707	275 798	261 516	14 281	5,5%	737 858
Surplus/ (Deficit) for the year	2	112 536	80 999	31 764	97 815	138 321	(40 507)	-29,3%	80 999

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	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	114 880	121 289	10 005	64 673	62 782	1 891	3%	121 289
Service charges - electricity revenue	263 661	290 458	24 509	151 269	141 368	9 901	7%	290 458
Service charges - water revenue	59 743	56 497	5 996	30 558	28 912	1 646	6%	56 497
Service charges - sanitation revenue	40 114	45 538	3 892	21 821	21 737	84	0%	45 538
Service charges - refuse revenue	25 623	27 157	2 300	13 793	13 256	537	4%	27 157
Rental of facilities and equipment	1 529	1 586	117	774	749	25	3%	1 586
Interest earned - external investments	40 174	40 920	570	5 195	3 452	1 743	50%	40 920
Interest earned - outstanding debtors	2 615	2 799	202	1 152	1 290	(138)	-11%	2 799
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 703	32 800	18	194	242	(49)	-20%	32 800
Licences and permits	4 030	4 122	281	2 171	1 987	184	9%	4 122
Agency services	4 373	4 300	324	2 337	2 220	116	5%	4 300
Transfers and subsidies	130 093	112 666	30 511	68 650	78 183	(9 533)	-12%	112 666
Other revenue	12 369	11 364	929	6 913	5 798	1 115	19%	11 364
Gains on disposal of PPE	15 245	200	817	4 115	-	4 115	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	742 152	751 695	80 471	373 613	361 977	11 636	3%	751 695
Expenditure By Type								
Employee related costs	193 878	217 514	17 117	106 816	109 434	(2 618)	-2%	217 514
Remuneration of councillors	10 369	11 112	875	5 245	5 128	116	2%	11 112
Debt impairment	32 709	35 285	-	129	-	129	#DIV/0!	35 285
Depreciation & asset impairment	86 831	88 293	-	-	-	-	-	88 293
Finance charges	14 278	18 581	6 058	6 279	9 476	(3 198)	-34%	18 581
Bulk purchases	194 308	227 700	12 972	107 183	93 623	13 560	14%	227 700
Other materials	25 940	34 680	1 108	7 024	7 324	(300)	-4%	34 680
Contracted services	86 794	62 217	5 900	24 252	19 751	4 502	23%	62 217
Transfers and subsidies	2 565	3 168	11	1 488	1 616	(127)	-8%	3 168
Other expenditure	26 098	38 308	4 667	17 381	15 164	2 217	15%	38 308
Loss on disposal of PPE	2 209	1 000	-	-	-	-	-	1 000
Total Expenditure	675 979	737 858	48 707	275 798	261 516	14 281	5%	737 858
Surplus/(Deficit)	66 173	13 838	31 764	97 815	100 460	(2 646)	(0)	13 838
Transfers and subsidies - capital (monetary allocations)	46 363	67 161	-	-	37 861	(37 861)	(0)	67 161
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	112 536	80 999	31 764	97 815	138 321			80 999
Surplus/(Deficit) attributable to municipality	112 536	80 999	31 764	97 815	138 321			80 999
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	112 536	80 999	31 764	97 815	138 321			80 999

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	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 2 - Civil Services		25 926	48 563	1 810	7 931	16 556	(8 625)	-52%	48 563
Vote 4 - Electricity Services		3 000	10 400	375	4 267	3 000	1 267	42%	10 400
Vote 6 - Development Services		7 417	38 680	11 324	11 623	15 420	(3 797)	-25%	38 680
Total Capital Multi-year expenditure	4,7	36 343	97 643	13 509	23 820	34 976	(11 156)	-32%	97 643
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		2 523	128	23	66	75	(9)	-12%	128
Vote 2 - Civil Services		24 252	34 370	11 230	15 911	12 517	3 394	27%	34 370
Vote 3 - Council		8	10	-	2	(3)	5	-183%	10
Vote 4 - Electricity Services		12 804	9 484	1 021	7 218	3 820	3 398	89%	9 484
Vote 5 - Financial Services		5 715	46	-	43	51	(8)	-16%	46
Vote 6 - Development Services		4 795	1 166	7	33	533	(500)	-94%	1 166
Vote 7 - Municipal Manager		4	10	-	-	(6)	6	-100%	10
Vote 8 - Protection Services		5 589	1 002	73	186	878	(692)	-79%	1 002
Total Capital single-year expenditure	4	55 689	46 215	12 354	23 459	17 864	5 595	31%	46 215
Total Capital Expenditure		92 031	143 858	25 863	47 279	52 841	(5 561)	-11%	143 858
Capital Expenditure - Functional Classification									
<i>Governance and administration</i>		9 385	5 931	293	2 309	2 840	(531)	-19%	5 931
Executive and council		12	20	-	2	(9)	11	-127%	20
Finance and administration		9 373	5 911	293	2 306	2 849	(543)	-19%	5 911
<i>Community and public safety</i>		21 222	4 840	159	1 205	3 031	(1 826)	-60%	4 840
Community and social services		1 079	910	18	50	160	(110)	-69%	910
Sport and recreation		14 555	2 928	68	969	1 993	(1 024)	-51%	2 928
Public safety		5 589	1 002	73	186	878	(692)	-79%	1 002
<i>Economic and environmental services</i>		19 911	55 552	15 709	15 871	17 276	(1 405)	-8%	55 552
Planning and development		3 403	34 058	11 333	11 357	13 645	(2 288)	-17%	34 058
Road transport		16 509	21 494	4 376	4 514	3 631	883	24%	21 494
<i>Trading services</i>		41 512	77 535	9 702	27 894	29 693	(1 799)	-6%	77 535
Energy sources		15 203	19 244	1 259	11 332	6 432	4 900	76%	19 244
Water management		14 797	7 145	5 387	8 586	6 368	2 218	35%	7 145
Waste water management		9 031	44 628	1 837	3 638	13 884	(10 246)	-74%	44 628
Waste management		2 482	6 518	1 219	4 339	3 010	1 330	44%	6 518
<i>Other</i>		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	92 031	143 858	25 863	47 279	52 841	(5 561)	-11%	143 858
Funded by:									
National Government		31 975	30 301	6 420	14 631	13 502	1 128	8%	30 301
Provincial Government		13 863	36 860	11 363	11 376	14 955	(3 579)	-24%	36 860
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		458	-	-	-	-	-	-	-
Transfers recognised - capital		46 297	67 161	17 783	26 006	28 457	(2 451)	-9%	67 161
Borrowing	6	-	22 631	-	-	5 500	(5 500)	-100%	22 631
Internally generated funds		45 735	54 065	8 080	21 273	18 883	2 390	13%	54 065
Total Capital Funding		92 031	143 858	25 863	47 279	52 841	(5 561)	-11%	143 858

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M06 December					
Description	Ref	2018/19	Budget Year 2019/20		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		525 985	548 629	80 696	548 629
Call investment deposits		-	-	512 000	-
Consumer debtors		61 631	124 460	62 257	124 460
Other debtors		46 334	16 664	38 624	16 664
Current portion of long-term receivables		48	-	47	-
Inventory		17 634	15 694	25 791	15 694
Total current assets		651 631	705 447	719 415	705 447
Non current assets					
Long-term receivables		3	-	15	-
Investments		-	-	-	-
Investment property		45 091	48 621	45 091	48 621
Investments in Associate		-	-	-	-
Property, plant and equipment		1 905 800	1 961 379	1 948 370	1 961 379
Biological		-	-	-	-
Intangible		1 185	188	1 185	188
Other non-current assets		1 120	770	1 120	770
Total non current assets		1 953 198	2 010 958	1 995 781	2 010 958
TOTAL ASSETS		2 604 830	2 716 405	2 715 197	2 716 405
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		9 689	13 298	-	13 298
Consumer deposits		12 751	11 224	13 641	11 224
Trade and other payables		95 253	124 442	104 517	124 442
Provisions		8 531	8 884	7 013	8 884
Total current liabilities		126 224	157 848	125 171	157 848
Non current liabilities					
Borrowing		119 987	151 735	125 756	151 735
Provisions		98 455	76 556	98 455	76 556
Total non current liabilities		218 443	228 291	224 211	228 291
TOTAL LIABILITIES		344 667	386 139	349 382	386 139
NET ASSETS	2	2 260 163	2 330 266	2 365 815	2 330 266
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2 068 344	2 086 039	2 076 181	2 086 039
Reserves		191 819	244 227	191 819	244 227
TOTAL COMMUNITY WEALTH/EQUITY	2	2 260 163	2 330 266	2 268 000	2 330 266

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M06 December								
Description	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	114 880	115 225	8 351	47 265	30 602	16 663	54%	115 225
Service charges	389 141	395 843	37 876	180 179	98 074	82 105	84%	395 843
Other revenue	52 934	29 572	1 469	439 334	4 967	434 367	8745%	29 572
Government - operating	130 093	112 666	32 511	79 985	43 322	36 662	85%	112 666
Government - capital	45 838	67 161	9 581	44 058	19 520	24 538	126%	67 161
Interest	40 174	43 719	7 629	9 502	2 531	6 970	275%	43 719
Dividends					-	-		-
Payments								
Suppliers and employees	(585 585)	(580 837)	(42 638)	(267 901)	(114 963)	152 938	-133%	(580 837)
Finance charges	(14 278)	(18 581)	(6 058)	(6 279)	-	6 279	#DIV/0!	(18 581)
Transfers and Grants	(2 565)	(3 168)	(11)	(1 488)	(853)	635	-74%	(3 168)
NET CASH FROM/(USED) OPERATING ACTIVITIES	170 634	161 599	48 709	524 654	83 201	(441 454)	-531%	161 599
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	1 469	200	817	4 115	-	4 115	#DIV/0!	200
Decrease (Increase) in non-current debtors	(8 013)	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	(2 261)	-	-	1	-	1	#DIV/0!	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments								
Capital assets	(86 933)	(143 858)	-	-	(21 079)	(21 079)	100%	(143 858)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(95 738)	(143 658)	817	4 116	(21 079)	(25 195)	120%	(143 658)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	50 000	-	-	-	-	-	50 000
Increase (decrease) in consumer deposits	975	236	209	(602)	-	(602)	#DIV/0!	236
Payments								
Repayment of borrowing	(10 686)	(14 651)	-	-	-	-	-	(14 651)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(9 711)	35 585	209	(602)	-	602	#DIV/0!	35 585
NET INCREASE/ (DECREASE) IN CASH HELD	65 185	53 526	49 735	528 168	62 122			53 526
Cash/cash equivalents at beginning:	460 799	495 102			495 102			495 102
Cash/cash equivalents at month/year end:	525 985	548 629		528 168	557 224			548 629

The Year TD actual for Other Revenue include investments made to the amount of R512 000 000. This amount will decrease as investments mature and will not reflect as an overspending at year-end.

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 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 842	1 668	519	462	331	388	483	2 733	13 426	4 398	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20 335	1 816	140	73	52	43	33	708	23 199	908	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	8 634	1 633	576	1 365	334	327	201	4 069	17 141	6 297	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3 031	780	223	177	153	138	178	1 877	6 557	2 523	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 467	615	202	168	143	131	170	1 828	5 725	2 440	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	30	13	1	1	1	1	1	1	50	5	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	41 339	6 526	1 661	2 246	1 014	1 028	1 067	11 217	66 097	16 571	-	-
2018/19 - totals only		37 502	7 600	1 774	1 961	1 581	1 212	1 088	9 990	62 708	15 832		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 273	103	18	170	2	3	1	75	1 644	250	-	-
Commercial	2300	17 941	1 113	112	110	34	61	56	563	19 990	824	-	-
Households	2400	22 124	5 310	1 532	1 966	978	964	1 009	10 579	44 463	15 497	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	41 339	6 526	1 661	2 246	1 014	1 028	1 067	11 217	66 097	16 571	-	-

Total Debtors has increased from **R65 137 298** in November 2019 to **R66 096 866** in December 2019. The aforementioned totals include the current billing not due yet. See 0-30 days in this regard.

The monthly service collection rate for December 2019 was **99.83 %** compared to **109.83 %** in November 2019. (Amounts received in current month for the previous month's debtors raised)

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
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	3 550	41	17	-	60	-	-	-	3 668	15 016
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3 550	41	17	-	60	-	-	-	3 668	15 016

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
Barloworld Equipment	R 29 548,98	30.10.2019	Work not properly done	Invoice inpayment process
Bester family trust	R 2 200,00	01.12.2019	Invoice held by signatory	To be paid once released by signatory
Bidvest Waltons	R 1 189,00	11.10.2019	Wrong items recieved.	Credit note to be sent by supplier.
JB'S TRUCKS - UD TRUCKS	R 12 212,49	20.11.2019	Work not satisfactory done at that time	Invoice paid todat the 07.01.2020
LUMBER & LAWN	R 7 824,99	12.11.2019	Not all are the items received	Invoice to be paid once all items are received
Overberg Agri	R 1 518,99	12.11.2019	Incorrect details on invoice by supplier	Waiting for a credit note from a supplier and a new invoice.
Koordom Cleaning Services.	R 1 950,00	10.06.2019	Work not satisfactory done	Invoice not yet to be paid.
Tip Trans Logistics	R 2 087,25	26.11.2019	Material not yet delivered	To be paid once the item is received
Truseal	R 1 292,60	19.11.2019	Items not recieved yet.	To be paid once items are all received
Weskus	R 57 953,11	30.06.19	Dispute regarding details on the invoice (Outstanding information)	To be paid once dispute is resolved.

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	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Municipality											
NEDBANK	364 Days	Fixed	Yes	Fixed	8,450%	30/06/2020	300 000	25 280 548	-	-	325 281
NEDBANK	213 Days	Fixed	Yes	Fixed	8,200%	31/01/2020	60 000	2 871 123	-	-	62 871
STANDARD BANK	63 Days	Fixed	Yes	Fixed	7,68%	02/09/2019	60 000	794 836	(60 795)	-	-
STANDARD BANK	304 Days	Fixed	Yes	Fixed	7,675%	30/06/2020	40 000	2 556 932	-	-	42 557
NEDBANK	81 Days	Fixed	Yes	Fixed	7,50%	22/11/2019	60 000	998 630	(60 999)	-	-
STANDARD BANK	n/a	Call Account	Yes	Variable	4,95%	23/09/2019	12 000	509 375	-	-	12 509
NEDBANK	221 Days	Fixed	Yes	Fixed	8%	30/06/2020	50 000	2 421 918	-	-	52 422
ABSA	209 Days	Fixed	Yes	Fixed	7,627%	30/06/2020	-	2 183 621	-	50 000	52 184
Municipality sub-total							582 000	35 433 362	(121 793)	50 000	547 824

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	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
RECEIPTS:							
Operating Transfers and Grants							
National Government:	94 852	30 511	71 438	71 438	-		94 852
Local Government Equitable Share	91 534	30 511	68 650	68 650	-		91 534
Finance Management	1 550	-	1 550	1 550	-		1 550
EPWP Incentive	1 768	-	1 238	1 238	-		1 768
Provincial Government:	17 564	1 990	7 928	7 928	-		17 564
Municipal Accreditation and Capacity Building Grant	224	-	-	-	-		224
Human Settlements	-	-	1 243	1 243	-		
Libraries	9 557	-	6 355	6 355	-		9 557
Proclaimed Roads Subsidy	5 084	-	-	-	-		5 084
Financial Management Support Grant: Student Bursaries	379	-	-	-	-		379
Financial Management Support Grant: mSCOA	330	-	330	330	-		330
Thusong Grant	-	-	-	-	-		-
Establishment of a K9 Unit	1 990	1 990	-	-	-		1 990
Other grant providers:	250	-	119	119	-		250
<i>LG Seta</i>	250	-	-	-	-		250
<i>Sondeza Youth Camp Contributions</i>	-	-	119	119	-		
Total Operating Transfers and Grants	112 666	32 501	79 485	79 485	-		112 666
Capital Transfers and Grants							
National Government:	30 301	8 000	20 800	20 800	-		30 301
Municipal Infrastructure Grant (MIG)	21 301	8 000	12 800	12 800	-		21 301
Energy Efficiency and Demand Side Management Grant	4 000	-	3 000	3 000	-		4 000
Integrated National Electrification Programme (municipal)	5 000	-	5 000	5 000	-		5 000
Provincial Government:	36 860	9 591	35 308	35 308	-		36 860
Human Settlements	32 480	9 581	30 938	30 938	-		32 480
RSEP/VPUU Municipal Projects	4 000	-	4 000	4 000	-		4 000
Libraries	50	-	50	50	-		50
Upgrading of Tennis & Netball Courts	320	-	320	320	-		320
Establishment of a K9 Unit	10	10	-	-	-		10
Total Capital Transfers and Grants	67 161	17 591	56 108	56 108	-		67 161
TOTAL RECEIPTS OF TRANSFERS & GRANTS	179 827	50 092	135 593	135 593	-		179 827

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

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December								
Description	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	94 852	-	5 644	35 680	35 761	(81)	-0.2%	94 852
Local Government Equitable Share	91 534		5 265	33 450	33 440	9	0.0%	91 534
Finance Management	1 550		50	463	553	(90)	-16.3%	1 550
EPWP Incentive	1 768		329	1 768	1 768	-		1 768
Provincial Government:	17 564	-	916	5 559	5 738	(179)	-3.1%	17 564
Municipal Accreditation and Capacity Building Grant	224		19	112	112	0	0.0%	224
Libraries	9 557		669	4 320	4 529	(209)	-4.6%	9 557
Proclaimed Roads Subsidy	5 084		-	-	-	-		5 084
Financial Management Support Grant: Student Bursaries	379		-	9	189	(180)	-95.2%	379
Financial Management Support Grant: mSCOA	330		-	130	56	74	132.1%	330
Establishment of a K9 Unit	1 990		228	987	851	136	16.0%	1 990
Other grant providers:	250	-	-	-	-	-		250
<i>LG Seta</i>	250		-	-	-	-		250
Total operating expenditure of Transfers and Grants:	112 666	-	6 560	41 239	41 499	(260)	-0.6%	112 666
Capital expenditure of Transfers and Grants								
National Government:	30 301	-	6 420	14 631	13 502	1 128	8.4%	30 301
Municipal Infrastructure Grant (MIG)	21 301		6 341	10 779	10 702	76	0.7%	21 301
Energy Efficiency and Demand Side Management Grant	4 000		-	-	300	(300)	-100.0%	4 000
Integrated National Electrification Programme (municipal)	5 000		78	3 852	2 500	1 352	54.1%	5 000
Provincial Government:	36 860	-	11 363	11 376	14 955	(3 579)	-23.9%	36 860
Human Settlements	32 480		11 324	11 330	13 820	(2 490)	-18.0%	32 480
RSEP/VPUU Municipal Projects	4 000		-	-	800	(800)	-100.0%	4 000
Libraries	50		18	25	10	15	153.6%	50
Upgrading of Tennis & Netball Courts	320		21	21	320	(299)	-93.4%	320
Establishment of a K9 Unit	10		-	-	5	(5)	-100.0%	10
Total capital expenditure of Transfers and Grants	67 161	-	17 783	26 006	28 457	(2 451)	-8.6%	67 161
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	179 827	-	24 343	67 245	69 956	(2 711)	-3.9%	179 827

8.3 Supporting Table SC7 (2)

None

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	Budget Year 2019/20						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B						D
Councillors (Political Office Bearers plus Other)							
Basic Salaries and Wages	7 430	688	4 126	3 429	697	20%	7 430
Pension and UIF Contributions	1 018	79	473	470	4	1%	1 018
Medical Aid Contributions	251	22	135	116	19	16%	251
Motor Vehicle Allowance	1 310	-	-	605	(605)	-100%	1 310
Cellphone Allowance	1 102	85	510	509	2	0%	1 102
Other benefits and allowances	-	-	-	-	-		-
Sub Total - Councillors	11 112	875	5 245	5 128	116	2%	11 112
Senior Managers of the Municipality							
Basic Salaries and Wages	7 947	641	3 853	4 607	(754)	-16%	7 947
Pension and UIF Contributions	1 455	115	692	728	(36)	-5%	1 455
Medical Aid Contributions	265	35	207	133	75	56%	265
Motor Vehicle Allowance	1 055	87	519	527	(8)	-2%	1 055
Cellphone Allowance	304	24	143	152	(9)	-6%	304
Other benefits and allowances	174	15	90	87	3	3%	174
Long service awards	87	-	-	43	(43)	-100%	87
Post-retirement benefit obligations	842	-	-	-	-		842
Sub Total - Senior Managers of Municipality	12 130	916	5 504	6 277	(774)	-12%	12 130
Other Municipal Staff							
Basic Salaries and Wages	123 864	10 435	61 444	63 214	(1 770)	-3%	123 864
Pension and UIF Contributions	23 315	1 899	11 318	10 956	362	3%	23 315
Medical Aid Contributions	12 507	812	4 844	4 869	(25)	-1%	12 507
Overtime	8 531	1 094	4 634	4 532	102	2%	8 531
Motor Vehicle Allowance	5 040	414	2 511	2 520	(9)	0%	5 040
Cellphone Allowance	427	44	252	213	39	18%	427
Housing Allowances	1 560	129	746	746	0	0%	1 560
Other benefits and allowances	21 791	1 096	14 954	15 330	(376)	-2%	21 791
Payments in lieu of leave	2 378	-	5	-	5	#DIV/0!	2 378
Long service awards	1 552	63	390	776	(386)	-50%	1 552
Post-retirement benefit obligations	4 418	215	215	-	215	#DIV/0!	4 418
Sub Total - Other Municipal Staff	205 384	16 201	101 312	103 156	(1 844)	-2%	205 384
Total Parent Municipality	228 626	17 992	112 061	114 562	(2 502)	-2%	228 626
Total Municipal Entities	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS	228 626	17 992	112 061	114 562	(2 502)	-2%	228 626
% increase	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF	217 514	17 117	106 816	109 434	(2 618)	-2%	217 514

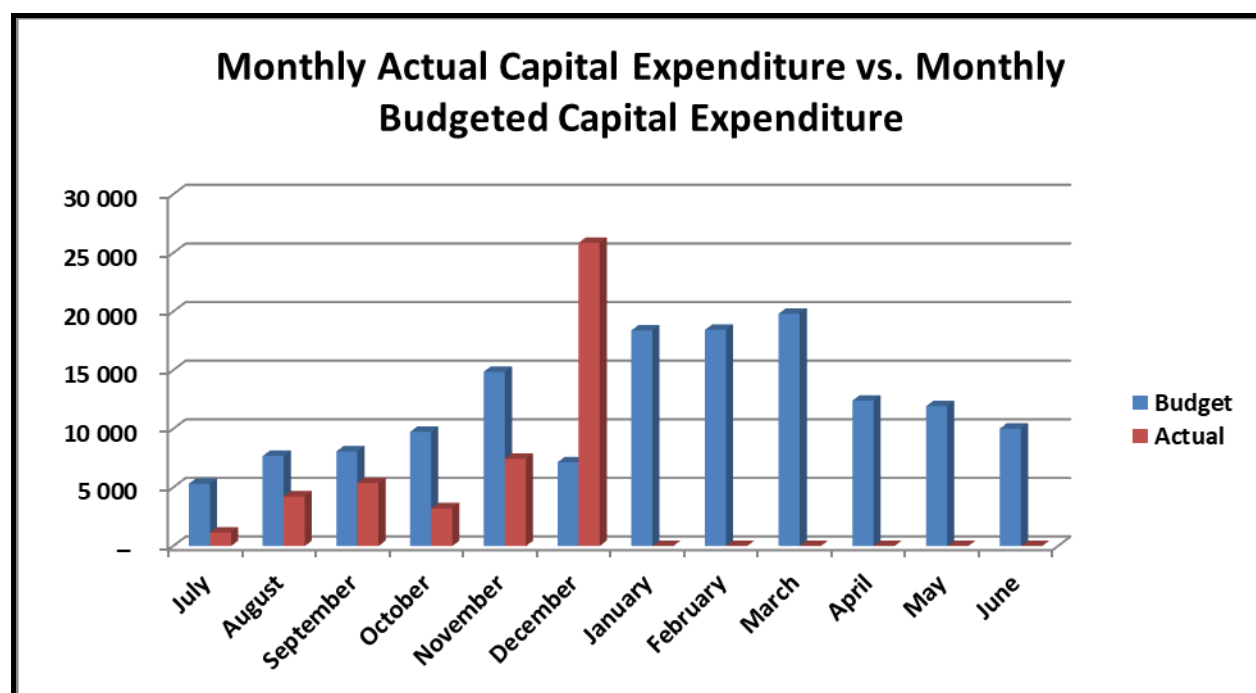
Section 10 – Material variances to the SDBIP

None.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December								
Month	2018/19	Budget Year 2019/20						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	678	5 323	1 153	1 153	5 323	4 170	78,3%	1%
August	2 423	7 687	4 232	5 384	13 009	7 625	58,6%	4%
September	3 510	8 070	5 370	10 755	21 079	10 324	49,0%	7%
October	10 452	9 734	3 219	13 973	30 813	16 839	54,7%	10%
November	7 592	14 875	7 443	21 417	45 688	24 271	53,1%	15%
December	11 304	7 148	25 863	47 279	52 835	5 556	10,5%	33%
January	3 656	18 389	-	-	71 224	-	-	-
February	2 786	18 443	-	-	89 667	-	-	-
March	9 832	19 817	-	-	109 483	-	-	-
April	8 826	12 408	-	-	121 892	-	-	-
May	10 847	11 941	-	-	133 832	-	-	-
June	20 126	10 025	-	-	143 858	-	-	-
Total Capital expenditure	92 031	143 858	47 279					



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	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		26 308	10 744	747	4 826	5 060	233	4,6%	10 744
Roads Infrastructure		538	1 700	119	257	200	(57)	-28,7%	1 700
<i>Roads</i>		538	1 700	119	257	200	(57)	-28,7%	1 700
Electrical Infrastructure		7 620	6 300	128	4 031	3 050	(981)	-32,2%	6 300
<i>MV Substations</i>		2 653	550	-	19	400	381	95,2%	550
<i>MV Switching Stations</i>			-	-	-	-	-		
<i>MV Networks</i>			-	-	-	-	-		
<i>LV Networks</i>		4 967	5 750	128	4 012	2 650	(1 362)	-51,4%	5 750
Water Supply Infrastructure		11 572	1 214	-	38	914	876	95,9%	1 214
<i>Boreholes</i>		500	-	-	-	-	-		
<i>Reservoirs</i>		11 022	464	-	38	464	426	91,9%	464
<i>Distribution</i>		50	500	-	-	200	200	100,0%	500
<i>Distribution Points</i>		-	250	-	-	250	250	100,0%	250
Sanitation Infrastructure		6 578	1 030	-	-	396	396	100,0%	1 030
<i>Reticulation</i>		6 578	1 030	-	-	396	396	100,0%	1 030
Solid Waste Infrastructure		-	500	500	500	500	-		500
<i>Waste Drop-off Points</i>		-	500	500	500	500	-		500
Community Assets		9 580	10 070	140	1 640	2 970	1 330	44,8%	10 070
Community Facilities		3 322	6 500	22	47	1 100	1 053	95,7%	6 500
<i>Centres</i>		-	700	-	-	-	-		700
<i>Cemeteries/Crematoria</i>		788	-	-	-	-	-		
<i>Police</i>		250	-	-	-	-	-		
<i>Parks</i>		-	700	22	47	200	153	76,4%	700
<i>Public Open Space</i>		403	5 100	-	-	900	900	100,0%	5 100
<i>Public Ablution Facilities</i>		692	-	-	-	-	-		
<i>Taxi Ranks/Bus Terminals</i>		1 189	-	-	-	-	-		
Sport and Recreation Facilities		6 258	3 570	118	1 593	1 870	277	14,8%	3 570
<i>Indoor Facilities</i>		4 773	3 550	97	1 572	1 850	278	15,0%	3 550
<i>Outdoor Facilities</i>		1 486	20	21	21	20	(1)	-2,4%	20
Other assets		10 632	31 780	11 324	11 330	13 820	2 490	18,0%	31 780
Operational Buildings		5 135	-	-	-	-	-		-
<i>Capital Spares</i>		5 135	-	-	-	-	-		-
Housing		5 497	31 780	11 324	11 330	13 820	2 490	18,0%	31 780
<i>Social Housing</i>		5 497	31 780	11 324	11 330	13 820	2 490	18,0%	31 780
Computer Equipment		671	570	135	140	360	220	61,0%	570
Computer Equipment		671	570	135	140	360	220	61,0%	570
Furniture and Office Equipment		160	194	23	111	117	6	5,2%	194
Furniture and Office Equipment		160	194	23	111	117	6	5,2%	194
Machinery and Equipment		7 276	6 891	616	1 807	2 672	865	32,4%	6 891
Machinery and Equipment		7 276	6 891	616	1 807	2 672	865	32,4%	6 891
Transport Assets		3 243	1 142	-	741	1 125	384	34,1%	1 142
Transport Assets		3 243	1 142	-	741	1 125	384	34,1%	1 142
Total Capital Expenditure on new assets	1	57 871	61 391	12 985	20 596	26 125	5 529	21,2%	61 391

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

Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		5 487	25 434	10 075	17 050	5 960	(11 089)	-186,1%	25 434
Roads Infrastructure		-	15 000	4 178	4 178	-	(4 178)	#DIV/0!	15 000
<i>Roads</i>		-	15 000	4 178	4 178	-	(4 178)	#DIV/0!	15 000
Electrical Infrastructure		697	5 500	833	4 731	1 500	(3 231)	-215,4%	5 500
<i>MV Substations</i>		-	4 900	783	4 585	1 280	(3 305)	-258,2%	4 900
<i>MV Networks</i>		-	300	50	50	100	50	50,5%	300
<i>LV Networks</i>		697	300	-	97	120	23	19,2%	300
Water Supply Infrastructure		2 587	4 934	5 064	8 140	4 460	(3 680)	-82,5%	4 934
<i>Distribution</i>		2 587	4 934	5 064	8 140	4 460	(3 680)	-82,5%	4 934
Sanitation Infrastructure		2 203	-	-	-	-	-		-
<i>Waste Water Treatment Works</i>		2 203	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-		-
Community Assets		-	850	-	-	300	300	100,0%	850
Community Facilities		-	550	-	-	-	-		550
<i>Public Ablution Facilities</i>		-	550	-	-	-	-		550
Sport and Recreation Facilities		-	300	-	-	300	300	100,0%	300
<i>Outdoor Facilities</i>		-	300	-	-	300	300	100,0%	300
Other assets		-	500	-	-	-	-		500
Operational Buildings		-	500	-	-	-	-		500
<i>Yards</i>		-	500	-	-	-	-		500
Total Capital Expenditure on renewal of existing ass	1	5 487	26 784	10 075	17 050	6 260	(10 790)	-172,4%	26 784

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

Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		21 218	54 332	2 730	9 269	19 506	10 237	52,5%	54 332
Roads Infrastructure		14 416	2 664	78	78	2 664	2 586	97,1%	2 664
<i>Roads</i>		13 978	2 664	78	78	2 664	2 586	97,1%	2 664
<i>Road Furniture</i>		438	-	-	-	-	-		-
Storm water Infrastructure		-	1 820	585	933	800	(133)	-16,6%	1 820
<i>Storm water Conveyance</i>		-	1 820	585	933	800	(133)	-16,6%	1 820
Electrical Infrastructure		6 081	5 950	1	1 723	1 400	(323)	-23,1%	5 950
<i>MV Substations</i>		2 945	-	-	-	-	-		-
<i>LV Networks</i>		3 136	5 950	1	1 723	1 400	(323)	-23,1%	5 950
Water Supply Infrastructure		599	500	95	95	500	405	81,0%	500
<i>Distribution</i>		599	500	95	95	500	405	81,0%	500
Sanitation Infrastructure		-	38 898	1 251	2 612	11 642	9 030	77,6%	38 898
<i>Waste Water Treatment Works</i>		-	38 898	1 251	2 612	11 642	9 030	77,6%	38 898
Solid Waste Infrastructure		122	4 500	719	3 827	2 500	(1 327)	-53,1%	4 500
<i>Waste Transfer Stations</i>		122	4 500	719	3 827	2 500	(1 327)	-53,1%	4 500
Community Assets		7 167	1 350	72	365	950	585	61,5%	1 350
Community Facilities		3 122	50	47	47	50	3	6,9%	50
<i>Police</i>		3 122	-	-	-	-	-		-
<i>Public Ablution Facilities</i>		-	50	47	47	50	3	6,9%	50
Sport and Recreation Facilities		4 045	1 300	26	319	900	581	64,6%	1 300
<i>Outdoor Facilities</i>		4 045	1 300	26	319	900	581	64,6%	1 300
Machinery and Equipment		154	-	-	-	-	-		-
Machinery and Equipment		154	-	-	-	-	-		-
Transport Assets		133	-	-	-	-	-		-
Transport Assets		133	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing	1	28 672	55 682	2 802	9 634	20 456	10 822	52,9%	55 682

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	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		41 137	39 102	2 663	17 316	17 107	(208)	-1,2%	39 102
Roads Infrastructure		16 168	10 634	285	2 747	2 459	(288)	-11,7%	10 634
<i>Roads</i>		15 695	10 573	285	2 724	2 385	(339)	-14,2%	10 573
<i>Road Furniture</i>		473	61	-	23	74	50	68,3%	61
Storm water Infrastructure		14 251	16 174	1 215	8 000	8 230	230	2,8%	16 174
<i>Storm water Conveyance</i>		14 251	16 174	1 215	8 000	8 230	230	2,8%	16 174
Electrical Infrastructure		2 192	2 398	155	1 425	1 612	187	11,6%	2 398
<i>MV Substations</i>		173	144	6	67	130	63	48,5%	144
<i>LV Networks</i>		2 019	2 253	149	1 358	1 482	124	8,4%	2 253
Water Supply Infrastructure		-	-	159	751	469	(282)	-60,2%	-
<i>Reservoirs</i>		-	-	159	661	404	(256)	-63,4%	-
<i>Pump Station -Water</i>		-	-	-	1	-	(1)	#DIV/0!	-
<i>Distribution</i>		-	-	-	90	64	(25)	-38,9%	-
Sanitation Infrastructure		2 558	3 390	408	1 563	1 255	(308)	-24,6%	3 390
<i>Pump Station</i>		545	883	32	353	197	(156)	-79,4%	883
<i>Reticulation</i>		-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		2 012	2 507	376	1 210	1 058	(152)	-14,4%	2 507
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5 969	6 507	442	2 829	3 083	254	8,2%	6 507
<i>Landfill Sites</i>		5 969	6 507	442	2 829	3 083	254	8,2%	6 507
Community Assets		2 261	2 288	453	1 770	1 505	(265)	-17,6%	2 288
Community Facilities		1 641	1 655	438	1 376	1 048	(329)	-31,4%	1 655
<i>Halls</i>		364	752	50	185	(93)	(278)	300,1%	752
<i>Centres</i>		1 055	698	359	1 099	1 011	(88)	-8,7%	698
<i>Libraries</i>		49	50	4	4	25	21	83,4%	50
<i>Cemeteries/Crematoria</i>		84	75	23	52	83	31	37,3%	75
<i>Parks</i>		89	80	1	35	21	(15)	-71,3%	80
Sport and Recreation Facilities		620	633	16	393	457	63	13,9%	633
<i>Indoor Facilities</i>		91	100	-	19	18	(1)	-7,9%	100
<i>Outdoor Facilities</i>		529	533	16	374	439	65	14,8%	533
Other assets		1 824	4 792	563	1 468	678	(790)	-116,5%	4 792
Operational Buildings		871	710	140	636	717	80	11,2%	710
<i>Municipal Offices</i>		871	710	140	636	717	80	11,2%	710
Housing		953	4 082	424	832	(39)	(870)	2252,2%	4 082
<i>Staff Housing</i>		52	182	28	49	(48)	(98)	201,8%	182
<i>Social Housing</i>		901	3 900	396	782	10	(773)	-7938,1%	3 900
Intangible Assets		2 121	2 947	506	1 020	1 430	410	28,7%	2 947
Licences and Rights		2 121	2 947	506	1 020	1 430	410	28,7%	2 947
<i>Computer Software and Applications</i>		2 121	2 947	506	1 020	1 430	410	28,7%	2 947
Computer Equipment		219	419	13	98	79	(19)	-23,4%	419
Computer Equipment		219	419	13	98	79	(19)	-23,4%	419
Furniture and Office Equipment		40	61	16	16	7	(9)	-123,4%	61
Furniture and Office Equipment		40	61	16	16	7	(9)	-123,4%	61
Machinery and Equipment		825	937	115	535	370	(165)	-44,4%	937
Machinery and Equipment		825	937	115	535	370	(165)	-44,4%	937
Transport Assets		4 772	4 134	629	2 432	795	(1 637)	-205,8%	4 134
Transport Assets		4 772	4 134	629	2 432	795	(1 637)	-205,8%	4 134
Total Repairs and Maintenance Expenditure	1	53 201	54 681	4 959	24 654	21 972	(2 682)	-12,2%	54 681

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

Description	Ref	Budget Year 2019/20						Full Year Forecast
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1							
Depreciation by Asset Class/Sub-class								
Infrastructure		70 182	-	-	-	-		70 182
Roads Infrastructure		23 071	-	-	-	-		23 071
<i>Roads</i>		1 479	-	-	-	-		1 479
<i>Road Structures</i>		21 187	-	-	-	-		21 187
<i>Road Furniture</i>		405	-	-	-	-		405
Storm water Infrastructure		4 312	-	-	-	-		4 312
<i>Drainage Collection</i>		836	-	-	-	-		836
<i>Storm water Conveyance</i>		3 387	-	-	-	-		3 387
<i>Attenuation</i>		89	-	-	-	-		89
Electrical Infrastructure		12 389	-	-	-	-		12 389
<i>Power Plants</i>		3	-	-	-	-		3
<i>HV Transmission Conductors</i>		36	-	-	-	-		36
<i>MV Substations</i>		1 904	-	-	-	-		1 904
<i>MV Switching Stations</i>		1 134	-	-	-	-		1 134
<i>MV Networks</i>		7 109	-	-	-	-		7 109
<i>LV Networks</i>		1 987	-	-	-	-		1 987
<i>Capital Spares</i>		216	-	-	-	-		216
Water Supply Infrastructure		13 537	-	-	-	-		13 537
<i>Dams and Weirs</i>		266	-	-	-	-		266
<i>Boreholes</i>		158	-	-	-	-		158
<i>Reservoirs</i>		2 753	-	-	-	-		2 753
<i>Pump Stations</i>		578	-	-	-	-		578
<i>Water Treatment Works</i>		146	-	-	-	-		146
<i>Bulk Mains</i>		240	-	-	-	-		240
<i>Distribution</i>		9 396	-	-	-	-		9 396
Sanitation Infrastructure		16 519	-	-	-	-		16 519
<i>Pump Station</i>		54	-	-	-	-		54
<i>Reticulation</i>		493	-	-	-	-		493
<i>Waste Water Treatment Works</i>		8 999	-	-	-	-		8 999
<i>Outfall Sewers</i>		6 907	-	-	-	-		6 907
<i>Toilet Facilities</i>		67	-	-	-	-		67
Solid Waste Infrastructure		355	-	-	-	-		355
<i>Landfill Sites</i>		127	-	-	-	-		127
<i>Waste Transfer Stations</i>		87	-	-	-	-		87
<i>Waste Drop-off Points</i>		141	-	-	-	-		141
Rail Infrastructure		-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-		-

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

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

Note: Busy with system setup of version 6.3 which could only be done after the finalization of the regulatory audit.

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 2019** 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)

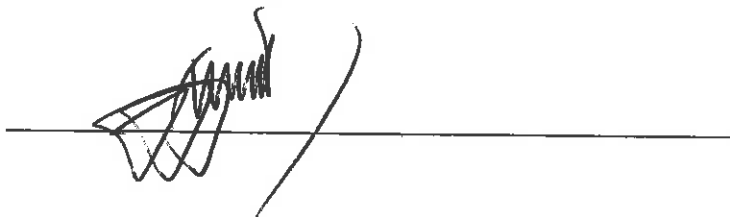
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 14 January 2020

The Executive Mayor

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

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in cursive script, appearing to read 'Tjimen Van Essen', written over a horizontal line.

Date: 15 January 2020