

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 November 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 November 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 November 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 307 965 359	R 293 141 952	R -14 823 407	-5%
Operating Expenditure	R 737 857 810	R 219 506 922	R 227 090 847	R 7 583 925	3%
Capital	R 143 857 572	R 45 694 009	R 21 416 510	R -24 277 499	-53%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November								
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	9 918	54 668	52 676	1 992	4%	121 289
Service charges - electricity revenue	263 661	290 458	24 259	126 760	118 633	8 128	7%	290 458
Service charges - water revenue	59 743	56 497	5 406	24 561	23 415	1 146	5%	56 497
Service charges - sanitation revenue	40 114	45 538	3 791	17 929	18 075	(146)	-1%	45 538
Service charges - refuse revenue	25 623	27 157	2 304	11 492	11 088	404	4%	27 157
Rental of facilities and equipment	1 529	1 586	97	657	650	7	1%	1 586
Interest earned - external investments	40 174	40 920	1 475	4 625	2 851	1 774	62%	40 920
Interest earned - outstanding debtors	2 615	2 799	200	950	1 073	(123)	-11%	2 799
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 703	32 800	29	176	235	(59)	-25%	32 800
Licences and permits	4 030	4 122	376	1 890	1 702	189	11%	4 122
Agency services	4 373	4 300	367	2 013	1 904	109	6%	4 300
Transfers and subsidies	130 093	112 666	-	38 139	41 303	(3 164)	-8%	112 666
Other revenue	12 369	11 364	1 313	5 984	4 939	1 044	21%	11 364
Gains on disposal of PPE	15 245	200	235	3 298	-	3 298	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	742 152	751 695	49 768	293 142	278 544	14 598	5%	751 695

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 November 2019.

- **Interest earned – external investments** stands at 62% above YTD budgeted projections due to two of our investments that matured in September and November 2019. The cashflow will be adjusted with the annual adjustments budget.
- **Fines, penalties and forfeits** stand at 25% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Other revenue** stands at 21% above YTD budgeted projections mainly due to capital developer's contributions that are not budgeted for.
- **Gains on disposal of PPE** refer to sale of land which for purposes of tariff modelling is not budgeted for.
- Revenue received for the month of November 2019 was **R 49.768 million** whilst the overall YTD performance is **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) - M05 November								
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	25 863	89 699	92 860	(3 161)	-3%	217 514
Remuneration of councillors	10 369	11 112	875	4 370	4 274	96	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	-	220	-	220	#DIV/0!	18 581
Bulk purchases	194 308	227 700	15 009	94 212	84 812	9 399	11%	227 700
Other materials	25 940	34 680	1 293	5 916	6 220	(304)	-5%	34 680
Contracted services	86 794	62 217	5 346	18 353	17 240	1 112	6%	62 217
Transfers and subsidies	2 565	3 168	298	1 478	1 395	83	6%	3 168
Other expenditure	26 098	38 308	2 945	12 714	12 705	9	0%	38 308
Loss on disposal of PPE	2 209	1 000	-	-	-	-		1 000
Total Expenditure	675 979	737 858	51 630	227 091	219 507	7 584	3%	737 858
Surplus/(Deficit)	66 173	13 838	(1 861)	66 051	59 037	7 014	0	13 838
Transfers and subsidies - capital (monetary allocations)	46 363	67 161	-	-	29 421	(29 421)	(0)	67 161
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	112 536	80 999	(1 861)	66 051	88 458			80 999
Surplus/(Deficit) attributable to municipality	112 536	80 999	(1 861)	66 051	88 458			80 999
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	112 536	80 999	(1 861)	66 051	88 458			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** are paid bi-annually in December and June. In September 2019 an amount had to be paid to WCDM with regards to one of the loans that was taken over from them relating to the water infrastructure. Budgeted cash flow projections will be adjusted with the annual adjustment budget.
- **Bulk Purchases – Electricity** stand at 11% 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 annual adjustment budget.
- Expenditure for the month of November 2019 was **R 51.630 million** whilst the overall YTD performance stands at **3%** above the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November									
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	458	2 016	2 738	(722)	-26%	5 931
Executive and council		12	20	2	2	8	(6)	-70%	20
Finance and administration		9 373	5 911	455	2 013	2 730	(717)	-26%	5 911
<i>Community and public safety</i>		21 222	4 840	638	1 046	2 301	(1 255)	-55%	4 840
Community and social services		1 079	910	23	32	160	(128)	-80%	910
Sport and recreation		14 555	2 928	574	901	1 563	(662)	-42%	2 928
Public safety		5 589	1 002	41	113	578	(465)	-81%	1 002
<i>Economic and environmental services</i>		19 911	55 552	9	162	14 568	(14 405)	-99%	55 552
Planning and development		3 403	34 058	9	24	11 140	(11 116)	-100%	34 058
Road transport		16 509	21 494	-	139	3 428	(3 289)	-96%	21 494
<i>Trading services</i>		41 512	77 535	6 339	18 193	26 087	(7 895)	-30%	77 535
Energy sources		15 203	19 244	2 229	10 072	5 847	4 226	72%	19 244
Water management		14 797	7 145	1 670	3 199	5 983	(2 784)	-47%	7 145
Waste water management		9 031	44 628	151	1 801	11 748	(9 947)	-85%	44 628
Waste management		2 482	6 518	2 289	3 120	2 509	611	24%	6 518
<i>Other</i>		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	92 031	143 858	7 443	21 417	45 694	(24 277)	-53%	143 858
Funded by:									
National Government		31 975	30 301	3 497	8 211	12 352	(4 142)	-34%	30 301
Provincial Government		13 863	36 860	12	13	11 835	(11 822)	-100%	36 860
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		458	-	-	-	-	-	-	-
Transfers recognised - capital		46 297	67 161	3 509	8 224	24 187	(15 964)	-66%	67 161
Borrowing	6	-	22 631	-	-	5 000	(5 000)	-100%	22 631
Internally generated funds		45 735	54 065	3 934	13 193	16 507	(3 314)	-20%	54 065
Total Capital Funding		92 031	143 858	7 443	21 417	45 694	(24 277)	-53%	143 858

- Capital expenditure for the month of November 2019 amounts to **R 7 443 252** and stands at **53%** 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 **R13 498 122.46**.

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November					
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%	0.1%	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%	10.1%	12.4%
Gearing	Long Term Borrowing/ Funds & Reserves		62.1%	67.1%	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%	77.0%	94.4%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	98.14%	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%	6.17%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	15.0%	19.46%	15.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.9%	30.6%	28.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7.3%	6.7%	7.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.2%	0.1%	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	1.36	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	5.22	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 77% 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 - M05 November							
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	9 918	54 668	52 676	1 992	4%	121 289
Service charges	419 650	35 759	180 743	171 211	9 531	6%	419 650
Investment revenue	40 920	1 475	4 625	2 851	1 774	62%	40 920
Transfers and subsidies	112 666	–	38 139	41 303	(3 164)	-8%	112 666
Other own revenue	57 170	2 617	14 968	10 503	4 465	43%	57 170
Total Revenue (excluding capital transfers and contributions)	751 695	49 768	293 142	278 544	14 598	5%	751 695
Employee costs	217 514	25 863	89 699	92 860	(3 161)	-3%	217 514
Remuneration of Councillors	11 112	875	4 370	4 274	96	2%	11 112
Depreciation & asset impairment	88 293	–	–	–	–		88 293
Finance charges	18 581	–	220	–	220	#DIV/0!	18 581
Materials and bulk purchases	262 380	16 303	100 128	91 033	9 095	10%	262 380
Transfers and subsidies	3 168	298	1 478	1 395	83	6%	3 168
Other expenditure	136 810	8 292	31 196	29 945	1 251	4%	136 810
Total Expenditure	737 858	51 630	227 091	219 507	7 584	3%	737 858
Surplus/(Deficit)	13 838	(1 861)	66 051	59 037	7 014	12%	13 838
Transfers and subsidies - capital (monetary alloc	67 161	–	–	29 421	(29 421)	-100%	67 161
Contributions & Contributed assets	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	80 999	(1 861)	66 051	88 458	(22 407)	-25%	80 999
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
Surplus/ (Deficit) for the year	80 999	(1 861)	66 051	88 458	(22 407)	-25%	80 999
Capital expenditure & funds sources							
Capital expenditure	143 858	7 443	21 417	45 694	(24 277)	-53%	143 858
Capital transfers recognised	67 161	3 509	8 224	24 187	(15 964)	-66%	67 161
Borrowing	22 631	–	–	5 000	(5 000)	-100%	22 631
Internally generated funds	54 065	3 934	13 193	16 507	(3 314)	-20%	54 065
Total sources of capital funds	143 858	7 443	21 417	45 694	(24 277)	-53%	143 858
Financial position							
Total current assets	705 447		711 353				705 447
Total non current assets	2 010 958		1 969 919				2 010 958
Total current liabilities	157 848		119 974				157 848
Total non current liabilities	228 291		227 247				228 291
Community wealth/Equity	2 330 266		2 268 000				2 330 266
Cash flows							
Net cash from (used) operating	161 599	25 237	475 945	83 201	(392 744)	-472%	161 599
Net cash from (used) investing	(143 658)	235	3 299	(21 079)	(24 378)	116%	(143 658)
Net cash from (used) financing	35 585	(129)	(812)	–	812	#DIV/0!	35 585
Cash/cash equivalents at the month/year end	548 629	–	478 432	557 224	78 792	14%	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	6 778	1 173	1 104	612	980	11 123	65 137
Creditors Age Analysis							
Total Creditors	479	7	89	–	–	–	24 593

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November									
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	12 080	79 670	74 320	5 350	7%	205 893
Executive and council		262	260	21	178	78	100	129%	260
Finance and administration		195 280	205 633	12 059	79 492	74 243	5 249	7%	205 633
Internal audit		55	-	-	-	-	-	-	-
<i>Community and public safety</i>		93 449	87 285	518	2 660	11 870	(9 209)	-78%	87 285
Community and social services		14 975	14 807	103	519	556	(37)	-7%	14 807
Sport and recreation		9 031	4 374	373	1 888	2 454	(566)	-23%	4 374
Public safety		37 961	35 215	27	176	657	(481)	-73%	35 215
Housing		31 483	32 890	15	77	8 202	(8 126)	-99%	32 890
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		23 260	17 836	1 165	5 797	5 371	426	8%	17 836
Planning and development		3 586	3 586	469	1 763	1 484	279	19%	3 586
Road transport		19 674	14 250	696	4 035	3 887	148	4%	14 250
Environmental protection		-	-	-	-	-	-	-	-
<i>Trading services</i>		476 183	507 814	36 003	205 003	216 393	(11 390)	-5%	507 814
Energy sources		273 407	302 842	24 262	128 193	124 544	3 649	3%	302 842
Water management		91 418	77 935	5 574	31 408	35 179	(3 771)	-11%	77 935
Waste water management		71 009	84 301	3 728	27 629	39 338	(11 709)	-30%	84 301
Waste management		40 349	42 736	2 439	17 773	17 332	442	3%	42 736
<i>Other</i>	4	26	28	2	11	12	(0)	-3%	28
Total Revenue - Functional	2	788 515	818 856	49 768	293 142	307 965	(14 823)	-5%	818 856
Expenditure - Functional									
<i>Governance and administration</i>		104 760	128 875	10 945	43 934	45 115	(1 182)	-3%	128 875
Executive and council		18 224	20 012	1 514	8 666	7 726	940	12%	20 012
Finance and administration		84 957	107 120	9 208	34 531	36 677	(2 146)	-6%	107 120
Internal audit		1 578	1 743	223	737	712	25	4%	1 743
<i>Community and public safety</i>		124 822	108 211	8 415	29 247	30 390	(1 143)	-4%	108 211
Community and social services		16 341	18 876	1 933	6 960	7 240	(280)	-4%	18 876
Sport and recreation		21 506	25 065	2 471	8 546	9 562	(1 016)	-11%	25 065
Public safety		56 630	61 734	3 803	12 908	12 832	76	1%	61 734
Housing		30 345	2 536	207	833	756	77	10%	2 536
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		69 194	65 131	3 849	12 629	12 162	468	4%	65 131
Planning and development		11 503	12 912	1 449	5 062	4 747	314	7%	12 912
Road transport		57 690	52 219	2 400	7 568	7 414	153	2%	52 219
Environmental protection		-	-	-	-	-	-	-	-
<i>Trading services</i>		375 861	434 163	28 354	140 672	131 241	9 431	7%	434 163
Energy sources		231 428	265 248	18 191	104 692	95 297	9 395	10%	265 248
Water management		53 596	64 259	2 634	8 926	8 671	255	3%	64 259
Waste water management		57 391	68 142	3 797	13 598	13 938	(340)	-2%	68 142
Waste management		33 445	36 515	3 733	13 455	13 334	120	1%	36 515
<i>Other</i>		1 342	1 477	67	610	599	10	2%	1 477
Total Expenditure - Functional	3	675 979	737 858	51 630	227 091	219 507	7 584	3%	737 858
Surplus/ (Deficit) for the year		112 536	80 999	(1 861)	66 051	88 458	(22 407)	-25%	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) - M05 November									
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	1								
Vote 1 - Corporate Services		9 988	10 953	70	298	555	(258)	-46.4%	10 953
Vote 2 - Civil Services		227 926	213 095	11 919	77 665	93 467	(15 802)	-16.9%	213 095
Vote 3 - Council		262	260	21	178	78	100	129.4%	260
Vote 4 - Electricity Services		282 509	302 842	24 262	128 193	124 544	3 649	2.9%	302 842
Vote 5 - Financial Services		193 702	204 060	11 905	79 027	73 558	5 469	7.4%	204 060
Vote 6 - Development Services		43 374	43 562	892	3 610	11 339	(7 729)	-68.2%	43 562
Vote 7 - Municipal Manager		55	-	-	-	-	-	-	-
Vote 8 - Protection Services		36 937	44 084	700	4 171	4 424	(253)	-5.7%	44 084
Total Revenue by Vote	2	794 752	818 856	49 768	293 142	307 965	(14 823)	-4.8%	818 856
Expenditure by Vote	1								
Vote 1 - Corporate Services		29 944	31 437	3 158	11 890	12 239	(349)	-2.9%	31 437
Vote 2 - Civil Services		243 340	255 238	15 309	53 175	54 952	(1 777)	-3.2%	255 238
Vote 3 - Council		15 113	16 973	1 278	7 497	6 465	1 032	16.0%	16 973
Vote 4 - Electricity Services		245 854	279 164	19 249	109 137	101 012	8 125	8.0%	279 164
Vote 5 - Financial Services		35 850	50 937	4 617	16 880	15 888	992	6.2%	50 937
Vote 6 - Development Services		48 865	24 568	2 457	8 750	8 785	(34)	-0.4%	24 568
Vote 7 - Municipal Manager		6 721	7 208	641	2 784	2 792	(8)	-0.3%	7 208
Vote 8 - Protection Services		56 530	72 332	4 920	16 977	17 373	(396)	-2.3%	72 332
Total Expenditure by Vote	2	682 216	737 858	51 630	227 091	219 507	7 584	3.5%	737 858
Surplus/ (Deficit) for the year	2	112 536	80 999	(1 861)	66 051	88 458	(22 407)	-25.3%	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) - M05 November								
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	9 918	54 668	52 676	1 992	4%	121 289
Service charges - electricity revenue	263 661	290 458	24 259	126 760	118 633	8 128	7%	290 458
Service charges - water revenue	59 743	56 497	5 406	24 561	23 415	1 146	5%	56 497
Service charges - sanitation revenue	40 114	45 538	3 791	17 929	18 075	(146)	-1%	45 538
Service charges - refuse revenue	25 623	27 157	2 304	11 492	11 088	404	4%	27 157
Rental of facilities and equipment	1 529	1 586	97	657	650	7	1%	1 586
Interest earned - external investments	40 174	40 920	1 475	4 625	2 851	1 774	62%	40 920
Interest earned - outstanding debtors	2 615	2 799	200	950	1 073	(123)	-11%	2 799
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 703	32 800	29	176	235	(59)	-25%	32 800
Licences and permits	4 030	4 122	376	1 890	1 702	189	11%	4 122
Agency services	4 373	4 300	367	2 013	1 904	109	6%	4 300
Transfers and subsidies	130 093	112 666	-	38 139	41 303	(3 164)	-8%	112 666
Other revenue	12 369	11 364	1 313	5 984	4 939	1 044	21%	11 364
Gains on disposal of PPE	15 245	200	235	3 298	-	3 298	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	742 152	751 695	49 768	293 142	278 544	14 598	5%	751 695
Expenditure By Type								
Employee related costs	193 878	217 514	25 863	89 699	92 860	(3 161)	-3%	217 514
Remuneration of councillors	10 369	11 112	875	4 370	4 274	96	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	-	220	-	220	#DIV/0!	18 581
Bulk purchases	194 308	227 700	15 009	94 212	84 812	9 399	11%	227 700
Other materials	25 940	34 680	1 293	5 916	6 220	(304)	-5%	34 680
Contracted services	86 794	62 217	5 346	18 353	17 240	1 112	6%	62 217
Transfers and subsidies	2 565	3 168	298	1 478	1 395	83	6%	3 168
Other expenditure	26 098	38 308	2 945	12 714	12 705	9	0%	38 308
Loss on disposal of PPE	2 209	1 000	-	-	-	-	-	1 000
Total Expenditure	675 979	737 858	51 630	227 091	219 507	7 584	3%	737 858
Surplus/(Deficit)	66 173	13 838	(1 861)	66 051	59 037	7 014	0	13 838
Transfers and subsidies - capital (monetary allocations)	46 363	67 161	-	-	29 421	(29 421)	(0)	67 161
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	112 536	80 999	(1 861)	66 051	88 458			80 999
Surplus/(Deficit) attributable to municipality	112 536	80 999	(1 861)	66 051	88 458			80 999
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	112 536	80 999	(1 861)	66 051	88 458			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) - M05 November									
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	2 367	6 121	14 727	(8 606)	-58%	48 563
Vote 4 - Electricity Services		3 000	10 400	1 958	3 892	2 950	942	32%	10 400
Vote 6 - Development Services		7 417	38 680	25	298	12 320	(12 022)	-98%	38 680
Total Capital Multi-year expenditure	4,7	36 343	97 643	4 351	10 311	29 997	(19 686)	-66%	97 643
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		2 523	128	31	43	75	(32)	-43%	128
Vote 2 - Civil Services		24 252	34 370	2 724	4 681	11 192	(6 511)	-58%	34 370
Vote 3 - Council		8	10	2	2	4	(2)	-39%	10
Vote 4 - Electricity Services		12 804	9 484	277	6 197	3 285	2 912	89%	9 484
Vote 5 - Financial Services		5 715	46	12	43	32	11	33%	46
Vote 6 - Development Services		4 795	1 166	4	27	528	(501)	-95%	1 166
Vote 7 - Municipal Manager		4	10	-	-	4	(4)	-100%	10
Vote 8 - Protection Services		5 589	1 002	41	113	578	(465)	-81%	1 002
Total Capital single-year expenditure	4	55 689	46 215	3 093	11 105	15 697	(4 592)	-29%	46 215
Total Capital Expenditure		92 031	143 858	7 443	21 417	45 694	(24 277)	-53%	143 858
Capital Expenditure - Functional Classification									
Governance and administration		9 385	5 931	458	2 016	2 738	(722)	-26%	5 931
Executive and council		12	20	2	2	8	(6)	-70%	20
Finance and administration		9 373	5 911	455	2 013	2 730	(717)	-26%	5 911
Community and public safety		21 222	4 840	638	1 046	2 301	(1 255)	-55%	4 840
Community and social services		1 079	910	23	32	160	(128)	-80%	910
Sport and recreation		14 555	2 928	574	901	1 563	(662)	-42%	2 928
Public safety		5 589	1 002	41	113	578	(465)	-81%	1 002
Economic and environmental services		19 911	55 552	9	162	14 568	(14 405)	-99%	55 552
Planning and development		3 403	34 058	9	24	11 140	(11 116)	-100%	34 058
Road transport		16 509	21 494	-	139	3 428	(3 289)	-96%	21 494
Trading services		41 512	77 535	6 339	18 193	26 087	(7 895)	-30%	77 535
Energy sources		15 203	19 244	2 229	10 072	5 847	4 226	72%	19 244
Water management		14 797	7 145	1 670	3 199	5 983	(2 784)	-47%	7 145
Waste water management		9 031	44 628	151	1 801	11 748	(9 947)	-85%	44 628
Waste management		2 482	6 518	2 289	3 120	2 509	611	24%	6 518
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	92 031	143 858	7 443	21 417	45 694	(24 277)	-53%	143 858
Funded by:									
National Government		31 975	30 301	3 497	8 211	12 352	(4 142)	-34%	30 301
Provincial Government		13 863	36 860	12	13	11 835	(11 822)	-100%	36 860
District Municipality		-	-	-	-	-	-	-	-
Other transfers and grants		458	-	-	-	-	-	-	-
Transfers recognised - capital		46 297	67 161	3 509	8 224	24 187	(15 964)	-66%	67 161
Borrowing	6	-	22 631	-	-	5 000	(5 000)	-100%	22 631
Internally generated funds		45 735	54 065	3 934	13 193	16 507	(3 314)	-20%	54 065
Total Capital Funding		92 031	143 858	7 443	21 417	45 694	(24 277)	-53%	143 858

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M05 November					
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	125 565	548 629
Call investment deposits		–	–	462 000	–
Consumer debtors		61 631	124 460	78 953	124 460
Other debtors		46 334	16 664	22 163	16 664
Current portion of long-term receivables		48	–	47	–
Inventory		17 634	15 694	22 625	15 694
Total current assets		651 631	705 447	711 353	705 447
Non current assets					
Long-term receivables		3	–	16	–
Investments		–	–	–	–
Investment property		45 091	48 621	45 091	48 621
Investments in Associate		–	–	–	–
Property, plant and equipment		1 905 800	1 961 379	1 922 507	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	1 969 919	2 010 958
TOTAL ASSETS		2 604 830	2 716 405	2 681 273	2 716 405
LIABILITIES					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		9 689	13 298	–	13 298
Consumer deposits		12 751	11 224	13 308	11 224
Trade and other payables		95 253	124 442	99 653	124 442
Provisions		8 531	8 884	7 013	8 884
Total current liabilities		126 224	157 848	119 974	157 848
Non current liabilities					
Borrowing		119 987	151 735	128 792	151 735
Provisions		98 455	76 556	98 455	76 556
Total non current liabilities		218 443	228 291	227 247	228 291
TOTAL LIABILITIES		344 667	386 139	347 222	386 139
NET ASSETS	2	2 260 163	2 330 266	2 334 051	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 - M05 November								
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	8 670	38 915	30 602	8 312	27%	115 225
Service charges	389 141	395 843	37 514	142 303	98 074	44 229	45%	395 843
Other revenue	52 934	29 572	2 204	437 864	4 967	432 897	8715%	29 572
Government - operating	130 093	112 666	2 122	47 474	43 322	4 151	10%	112 666
Government - capital	45 838	67 161	25 357	34 477	19 520	14 957	77%	67 161
Interest	40 174	43 719	1 000	1 873	2 531	(658)	-26%	43 719
Dividends					-	-		-
Payments								
Suppliers and employees	(585 585)	(580 837)	(51 331)	(225 263)	(114 963)	110 300	-96%	(580 837)
Finance charges	(14 278)	(18 581)	-	(220)	-	220	#DIV/0!	(18 581)
Transfers and Grants	(2 565)	(3 168)	(298)	(1 478)	(853)	624	-73%	(3 168)
NET CASH FROM/(USED) OPERATING ACTIVITIES	170 634	161 599	25 237	475 945	83 201	(392 744)	-472%	161 599
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	1 469	200	235	3 298	-	3 298	#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)	235	3 299	(21 079)	(24 378)	116%	(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	(129)	(812)	-	(812)	#DIV/0!	236
Payments								
Repayment of borrowing	(10 686)	(14 651)	-	-	-	-		(14 651)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(9 711)	35 585	(129)	(812)	-	812	#DIV/0!	35 585
NET INCREASE/ (DECREASE) IN CASH HELD	65 185	53 526	25 344	478 432	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		478 432	557 224			548 629

The Year TD actual for Other Revenue include investments made to the amount of R462 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 - M05 November													
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	6 297	1 556	549	409	413	315	401	2 638	12 576	4 174	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20 537	1 910	145	61	49	24	32	712	23 470	878	-	-
Receivables from Non-ex change Transactions - Property Rates	1400	8 397	1 774	1 495	378	352	80	209	4 138	16 824	5 157	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3 006	858	230	168	147	99	175	1 832	6 515	2 422	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 474	666	204	157	142	93	163	1 800	5 699	2 355	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	30	14	2	1	1	0	0	3	52	6	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	40 741	6 778	2 625	1 173	1 104	612	980	11 123	65 137	14 992	-	-
2018/19 - totals only		38 057	8 985	2 372	1 835	1 391	677	952	10 478	64 747	15 332		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 292	155	171	2	3	1	1	74	1 700	81	-	-
Commercial	2300	18 197	1 020	185	49	62	47	46	563	20 170	768	-	-
Households	2400	21 252	5 604	2 269	1 121	1 039	564	932	10 486	43 268	14 143	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	40 741	6 778	2 625	1 173	1 104	612	980	11 123	65 137	14 992	-	-

Total Debtors has increased from **R64 949 751** in October 2019 to **R65 137 298** in November 2019. The aforementioned totals include the current billing not due yet. See 0-30 days in this regard.

The monthly service collection rate for November 2019 was **109.83 %** compared to **101.12 %** in October 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 - M05 November												
Description	NT Code	Budget Year 2019/20									Total	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			
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	24 019	479	-	7	89	-	-	-	-	24 593	16 830
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	24 019	479	-	7	89	-	-	-	-	24 593	16 830

Outstanding creditors: 30 days and older					
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Received date	Dispute/Reason for non-payment	Remedial action
!KHWATU CULTURE	R 6 620.00	20.08.2019	29.08.2019	Deposit paid	Remainder to be paid once services are completed.
AL ABBOT & ASSOCIATES	R 25 406.95	23.07.2019	24.07.2019	Invoices kept on hold due to credit balance issue we had with supplier.	In payment process.
Battery Center	R 1 066.00	17.10.2019	18.10.2019	Invoice held by Authorised Signatory	In payment process.
Bidvest Waltons	R 1 189.89	11.10.2019	15.10.2019	Invoice held by Authorised Signatory	In payment process.
Boland Promotions	R 9 775.58	30.10.2019	31.10.2019	Invoice held by Authorised Signatory	In payment process.
Darling Spar	R 43.98	08.10.2019	23.10.2019	Invoice held by Authorised Signatory	In payment process.
Euraff Agancies	R 4 405.00	21.10.2019	25.10.2019	Invoice held by Authorised Signatory	In payment process.
Geard Apteek	R 1 033.90	18.10.2019	28.10.2019	Invoice held by Authorised Signatory	In payment process.
HD Manufacturing	R 1 845.75	19.10.2019	28.10.2019	Invoice held by Authorised Signatory	In payment process.
Indecon Instrumentation	R 29 693.00	10.11.2019	11.10.2019	Invoice held by Authorised Signatory	In payment process.
ITC Pest Control	R 6 267.50	28.10.2019	29.10.2019	Invoice held by Authorised Signatory	In payment process.
Ithuba Industries	R 147 671.50	18.10.2019	22.10.2019	Invoice held by Authorised Signatory	In payment process.
Koordom Cleaning	R 1 950.00	06.10.2019	10.06.2019	Work done not satisfactory.	Invoice not yet paid.
Lumber & Lawn	R 1 356.34	16.10.2019	16.10.2019	Invoice held by Authorised Signatory	In payment process.
Sidlala Sifunda	R 16 650.00	24.10.2019	24.10.2019	Invoice held by Authorised Signatory	In payment process.
Tip Trans	R 153 697.50	02.10.2019	15.10.2019	Invoice held by Authorised Signatory	In payment process.
Tricom Africa	R 6 508.08	22.10.2019	22.10.2019	Invoice held by Authorised Signatory	In payment process.
W.J.COTTER	R 2 700.00	08.10.2019	08.10.2019	Invoice held by Authorised Signatory	In payment process.

Section 7 – Investment portfolio analysis

7.1 Supporting Table

SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November											
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	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	8,45%	30/06/2020	300 000	25 280 548	-	-	325 281
NEDBANK	213 Days	Fixed	Yes	Fixed	8,20%	31/01/2020	60 000	2 871 123	-	-	62 871
STANDARD BANK	63 Days	Fixed	Yes	Fixed	7,675%	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	-	2 421 918	-	50 000	52 422
Municipality sub-total							532 000	35 433 362	(121 793)	50 000	495 640
Entities											
											-
Entities sub-total							-		-	-	-
TOTAL INVESTMENTS AND INTEREST							532 000	35 433 362	(121 793)	50 000	495 640

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 - M05 November							
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	796	40 927	40 927	-		94 852
Local Government Equitable Share	91 534	-	38 139	38 139	-		91 534
Finance Management	1 550	-	1 550	1 550	-		1 550
EPWP Incentive	1 768	796	1 238	1 238	-		1 768
Provincial Government:	17 564	1 243	7 928	6 685	1 243	18,6%	17 564
Municipal Accreditation and Capacity Building Grant	224	-	-	-	-		224
Human Settlements	-	1 243	1 243	1 243	1 243	#DIV/0!	
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
Other grant providers:	250	83	119	119	-		250
LG Seta	250	-	-	-	-		250
Sondeza Youth Camp Contributions	-	83	119	119	-		
Total Operating Transfers and Grants	112 666	2 122	48 974	47 731	1 243	2,6%	112 666
Capital Transfers and Grants							
National Government:	30 301	3 000	12 800	12 800	-		30 301
Municipal Infrastructure Grant (MIG)	21 301	-	4 800	4 800	-		21 301
Energy Efficiency and Demand Side Management Grant	4 000	-	3 000	3 000	-		4 000
Integrated National Electrification Programme (municipal)	5 000	3 000	5 000	5 000	-		5 000
Provincial Government:	36 860	25 357	25 727	25 727	-		36 860
Human Settlements	32 480	21 357	21 357	21 357	-		32 480
RSEP/VPUU Municipal Projects	4 000	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
Total Capital Transfers and Grants	67 161	28 357	38 527	38 527	-		67 161
TOTAL RECEIPTS OF TRANSFERS & GRANTS	179 827	30 479	87 501	86 258	1 243	1,4%	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 - M05 November							
Description	Budget Year 2019/20						
	Original 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	5 922	30 157	30 187	(31)	-0.1%	94 852
Local Government Equitable Share	91 534	5 478	28 185	28 213	(28)	-0.1%	91 534
Finance Management	1 550	60	413	416	(3)	-0.8%	1 550
EPWP Incentive	1 768	384	1 559	1 559	-	-	1 768
Provincial Government:	17 564	1 378	4 643	4 770	(127)	-2.7%	17 564
Municipal Accreditation and Capacity Building Grant	224	19	93	93	0	0.0%	224
Libraries	9 557	1 057	3 651	3 815	(164)	-4.3%	9 557
Proclaimed Roads Subsidy	5 084	-	-	-	-	-	5 084
Financial Management Support Grant: Student Bursaries	379	-	9	158	(149)	-94.2%	379
Financial Management Support Grant: mSCOA	330	87	130	56	74	132.1%	330
Establishment of a K9 Unit	1 990	216	760	648	112	17.3%	1 990
Other grant providers:	250	-	-	-	-	-	250
LG Seta	250	-	-	-	-	-	250
Total operating expenditure of Transfers and Grants:	112 666	7 301	34 800	34 957	(158)	-0.5%	112 666
Capital expenditure of Transfers and Grants							
National Government:	30 301	3 497	8 211	12 352	(4 142)	-33.5%	30 301
Municipal Infrastructure Grant (MIG)	21 301	1 586	4 437	9 602	(5 165)	-53.8%	21 301
Energy Efficiency and Demand Side Management Grant	4 000	-	-	250	(250)	-100.0%	4 000
Integrated National Electrification Programme (municipal)	5 000	1 912	3 774	2 500	1 274	50.9%	5 000
Provincial Government:	36 860	12	13	11 835	(11 822)	-99.9%	36 860
Human Settlements	32 480	5	5	11 020	(11 015)	-100.0%	32 480
RSEP/VPUU Municipal Projects	4 000	-	-	600	(600)	-100.0%	4 000
Libraries	50	7	8	10	(2)	-23.0%	50
Upgrading of Tennis & Netball Courts	320	-	-	200	(200)	-100.0%	320
Establishment of a K9 Unit	10	-	-	5	(5)	-100.0%	10
Total capital expenditure of Transfers and Grants	67 161	3 509	8 224	24 187	(15 964)	-66.0%	67 161
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	179 827	10 810	43 023	59 145	(16 121)	-27.3%	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 - M05 November							
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
<u>Councillors (Political Office Bearers plus Other)</u>							
Basic Salaries and Wages	7 430	688	3 438	2 858	580	20%	7 430
Pension and UIF Contributions	1 018	79	395	392	3	1%	1 018
Medical Aid Contributions	251	22	112	97	15	16%	251
Motor Vehicle Allowance	1 310	-	-	504	(504)	-100%	1 310
Cellphone Allowance	1 102	85	425	424	1	0%	1 102
Other benefits and allowances	-	-	-	-	-		-
Sub Total - Councillors	11 112	875	4 370	4 274	96	2%	11 112
<u>Senior Managers of the Municipality</u>							
Basic Salaries and Wages	7 947	641	3 212	4 030	(818)	-20%	7 947
Pension and UIF Contributions	1 455	115	577	606	(30)	-5%	1 455
Medical Aid Contributions	265	35	173	110	62	56%	265
Motor Vehicle Allowance	1 055	87	433	440	(7)	-2%	1 055
Cellphone Allowance	304	24	119	127	(8)	-6%	304
Other benefits and allowances	174	15	75	73	2	3%	174
Long service awards	87	-	-	36	(36)	-100%	87
Post-retirement benefit obligations	842	-	-	-	-		842
Sub Total - Senior Managers of Municipality	12 130	916	4 587	5 422	(835)	-15%	12 130
<u>Other Municipal Staff</u>							
Basic Salaries and Wages	123 864	10 372	51 008	52 568	(1 559)	-3%	123 864
Pension and UIF Contributions	23 315	1 901	9 419	9 130	289	3%	23 315
Medical Aid Contributions	12 507	810	4 032	4 058	(26)	-1%	12 507
Overtime	8 531	1 042	3 540	3 777	(237)	-6%	8 531
Motor Vehicle Allowance	5 040	415	2 097	2 100	(3)	0%	5 040
Cellphone Allowance	427	42	208	178	31	17%	427
Housing Allowances	1 560	112	617	621	(4)	-1%	1 560
Other benefits and allowances	21 791	10 053	13 858	14 360	(502)	-3%	21 791
Payments in lieu of leave	2 378	(9)	5	-	5	#DIV/0!	2 378
Long service awards	1 552	208	327	647	(320)	-49%	1 552
Post-retirement benefit obligations	4 418	-	-	-	-		4 418
Sub Total - Other Municipal Staff	205 384	24 946	85 111	87 438	(2 327)	-3%	205 384
Total Parent Municipality	228 626	26 737	94 069	97 134	(3 065)	-3%	228 626
Total Municipal Entities	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS	228 626	26 737	94 069	97 134	(3 065)	-3%	228 626
% increase	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF	217 514	25 863	89 699	92 860	(3 161)	-3%	217 514

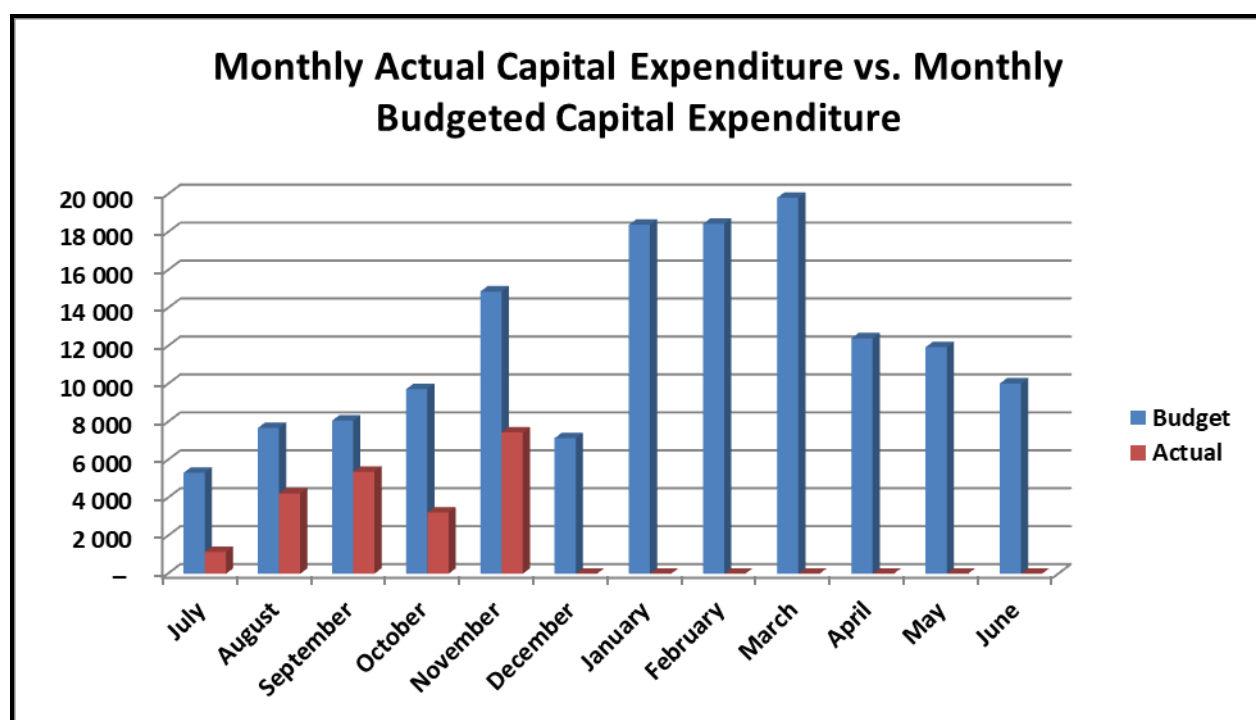
Section 10 – Material variances to the SDBIP

None.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November								
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	–	–	52 835	–	–	–
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	21 417					



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 - M05									
November									
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									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		26 308	10 744	1 976	4 079	4 814	735	15,3%	10 744
Roads Infrastructure		538	1 700	-	139	-	(139)	#DIV/0!	1 700
<i>Roads</i>		538	1 700	-	139	-	(139)	#DIV/0!	1 700
Electrical Infrastructure		7 620	6 300	1 938	3 903	3 000	(903)	-30,1%	6 300
<i>MV Substations</i>		2 653	550	12	19	350	331	94,5%	550
<i>MV Switching Stations</i>			-	-	-	-	-		
<i>MV Networks</i>			-	-	-	-	-		
<i>LV Networks</i>		4 967	5 750	1 926	3 883	2 650	(1 233)	-46,5%	5 750
Water Supply Infrastructure		11 572	1 214	38	38	914	876	95,9%	1 214
<i>Boreholes</i>		500	-	-	-	-	-		
<i>Reservoirs</i>		11 022	464	38	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	-	-	400	400	100,0%	1 030
<i>Reticulation</i>		6 578	1 030	-	-	400	400	100,0%	1 030
Solid Waste Infrastructure		-	500	-	-	500	500	100,0%	500
<i>Waste Drop-off Points</i>		-	500	-	-	500	500	100,0%	500
Community Assets		9 580	10 070	66	1 501	2 470	970	39,2%	10 070
Community Facilities		3 322	6 500	26	26	700	674	96,4%	6 500
<i>Centres</i>		-	700	-	-	-	-		700
<i>Cemeteries/Crematoria</i>		788	-	-	-	-	-		
<i>Police</i>		250	-	-	-	-	-		
<i>Parks</i>		-	700	26	26	-	(26)	#DIV/0!	700
<i>Public Open Space</i>		403	5 100	-	-	700	700	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	41	1 475	1 770	295	16,7%	3 570
<i>Indoor Facilities</i>		4 773	3 550	41	1 475	1 750	275	15,7%	3 550
<i>Outdoor Facilities</i>		1 486	20	-	-	20	20	100,0%	20
Other assets		10 632	31 780	5	5	11 020	11 015	100,0%	31 780
Operational Buildings		5 135	-	-	-	-	-		
<i>Capital Spares</i>		5 135	-	-	-	-	-		
Housing		5 497	31 780	5	5	11 020	11 015	100,0%	31 780
<i>Social Housing</i>		5 497	31 780	5	5	11 020	11 015	100,0%	31 780
Computer Equipment		671	570	4	5	360	355	98,5%	570
Computer Equipment		671	570	4	5	360	355	98,5%	570
Furniture and Office Equipment		160	194	46	88	115	27	23,7%	194
Furniture and Office Equipment		160	194	46	88	115	27	23,7%	194
Machinery and Equipment		7 276	6 891	361	1 191	2 290	1 100	48,0%	6 891
Machinery and Equipment		7 276	6 891	361	1 191	2 290	1 100	48,0%	6 891
Transport Assets		3 243	1 142	741	741	1 128	387	34,3%	1 142
Transport Assets		3 243	1 142	741	741	1 128	387	34,3%	1 142
Total Capital Expenditure on new assets	1	57 871	61 391	3 199	7 610	22 198	14 588	65,7%	61 391

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

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	1 784	6 974	5 239	(1 735)	-33,1%	25 434
Roads Infrastructure		-	15 000	-	-	-	-		15 000
<i>Roads</i>		-	15 000	-	-	-	-		15 000
Electrical Infrastructure		697	5 500	198	3 898	1 150	(2 748)	-239,0%	5 500
<i>MV Substations</i>		-	4 900	175	3 801	930	(2 871)	-308,8%	4 900
<i>MV Networks</i>		-	300	-	-	100	100	100,0%	300
<i>LV Networks</i>		697	300	24	97	120	23	19,2%	300
Water Supply Infrastructure		2 587	4 934	1 586	3 076	4 089	1 013	24,8%	4 934
<i>Distribution</i>		2 587	4 934	1 586	3 076	4 089	1 013	24,8%	4 934
Sanitation Infrastructure		2 203	-	-	-	-	-		-
<i>Waste Water Treatment Works</i>		2 203	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-		-
Community Assets		-	850	-	-	180	180	100,0%	850
Community Facilities		-	550	-	-	-	-		550
<i>Public Ablution Facilities</i>		-	550	-	-	-	-		550
Sport and Recreation Facilities		-	300	-	-	180	180	100,0%	300
<i>Outdoor Facilities</i>		-	300	-	-	180	180	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	1 784	6 974	5 419	(1 555)	-28,7%	26 784

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

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	2 440	6 539	17 227	10 688	62,0%	54 332
Roads Infrastructure		14 416	2 664	-	-	2 664	2 664	100,0%	2 664
<i>Roads</i>		13 978	2 664	-	-	2 664	2 664	100,0%	2 664
<i>Road Furniture</i>		438	-	-	-	-	-		-
Storm water Infrastructure		-	1 820	151	347	400	53	13,2%	1 820
<i>Storm water Conveyance</i>		-	1 820	151	347	400	53	13,2%	1 820
Electrical Infrastructure		6 081	5 950	0	1 722	1 250	(472)	-37,8%	5 950
<i>MV Substations</i>		2 945	-	-	-	-	-		-
<i>LV Networks</i>		3 136	5 950	0	1 722	1 250	(472)	-37,8%	5 950
Water Supply Infrastructure		599	500	-	-	500	500	100,0%	500
<i>Distribution</i>		599	500	-	-	500	500	100,0%	500
Sanitation Infrastructure		-	38 898	-	1 361	10 413	9 052	86,9%	38 898
<i>Waste Water Treatment Works</i>		-	38 898	-	1 361	10 413	9 052	86,9%	38 898
Solid Waste Infrastructure		122	4 500	2 289	3 108	2 000	(1 108)	-55,4%	4 500
<i>Waste Transfer Stations</i>		122	4 500	2 289	3 108	2 000	(1 108)	-55,4%	4 500
Community Assets		7 167	1 350	20	293	850	557	65,5%	1 350
Community Facilities		3 122	50	-	-	50	50	100,0%	50
<i>Police</i>		3 122	-	-	-	-	-		-
<i>Public Ablution Facilities</i>		-	50	-	-	50	50	100,0%	50
Sport and Recreation Facilities		4 045	1 300	20	293	800	507	63,4%	1 300
<i>Outdoor Facilities</i>		4 045	1 300	20	293	800	507	63,4%	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	2 460	6 832	18 077	11 245	62,2%	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 - M05									
November									
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								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		41 137	39 102	3 979	14 642	14 340	(302)	-2,1%	39 102
Roads Infrastructure		16 168	10 634	889	2 462	2 069	(393)	-19,0%	10 634
<i>Roads</i>		15 695	10 573	889	2 439	1 995	(444)	-22,2%	10 573
<i>Road Furniture</i>		473	61	-	23	74	50	68,3%	61
Storm water Infrastructure		14 251	16 174	1 932	6 786	7 018	232	3,3%	16 174
<i>Storm water Conveyance</i>		14 251	16 174	1 932	6 786	7 018	232	3,3%	16 174
Electrical Infrastructure		2 192	2 398	241	1 271	1 479	209	14,1%	2 398
<i>MV Substations</i>		173	144	11	61	131	70	53,4%	144
<i>LV Networks</i>		2 019	2 253	230	1 210	1 348	139	10,3%	2 253
Water Supply Infrastructure		-	-	126	582	386	(196)	-50,7%	-
<i>Reservoirs</i>		-	-	104	502	340	(162)	-47,8%	-
<i>Pump Station -Water</i>		-	-	-	1	-	(1)	#DIV/0!	-
<i>Distribution</i>		-	-	22	79	47	(33)	-70,1%	-
Sanitation Infrastructure		2 558	3 390	251	1 155	1 085	(69)	-6,4%	3 390
<i>Pump Station</i>		545	883	63	321	156	(164)	-104,9%	883
<i>Waste Water Treatment Works</i>		2 012	2 507	187	834	929	95	10,2%	2 507
Solid Waste Infrastructure		5 969	6 507	541	2 387	2 302	(85)	-3,7%	6 507
<i>Landfill Sites</i>		5 969	6 507	541	2 387	2 302	(85)	-3,7%	6 507
Community Assets		2 261	2 288	295	1 316	1 371	55	4,0%	2 288
Community Facilities		1 641	1 655	254	939	951	12	1,3%	1 655
<i>Halls</i>		364	752	49	136	(50)	(185)	371,5%	752
<i>Centres</i>		1 055	698	190	740	890	150	16,8%	698
<i>Libraries</i>		49	50	-	-	25	25	100,0%	50
<i>Cemeteries/Crematoria</i>		84	75	1	29	65	36	55,4%	75
<i>Parks</i>		89	80	14	34	21	(13)	-63,5%	80
Sport and Recreation Facilities		620	633	41	378	420	42	10,1%	633
<i>Indoor Facilities</i>		91	100	2	19	10	(9)	-84,5%	100
<i>Outdoor Facilities</i>		529	533	40	359	410	51	12,5%	533
Other assets		1 824	4 792	364	905	494	(411)	-83,1%	4 792
Operational Buildings		871	710	132	497	531	34	6,4%	710
<i>Municipal Offices</i>		871	710	132	497	531	34	6,4%	710
Housing		953	4 082	231	408	(37)	(445)	1212,2%	4 082
<i>Staff Housing</i>		52	182	10	22	(40)	(62)	153,8%	182
<i>Social Housing</i>		901	3 900	221	386	4	(383)	-10539,5%	3 900
Intangible Assets		2 121	2 947	85	514	1 223	709	58,0%	2 947
Licences and Rights		2 121	2 947	85	514	1 223	709	58,0%	2 947
<i>Computer Software and Applications</i>		2 121	2 947	85	514	1 223	709	58,0%	2 947
Computer Equipment		219	419	33	85	67	(18)	-26,5%	419
Computer Equipment		219	419	33	85	67	(18)	-26,5%	419
Furniture and Office Equipment		40	61	-	-	6	6	100,0%	61
Furniture and Office Equipment		40	61	-	-	6	6	100,0%	61
Machinery and Equipment		825	937	120	420	296	(124)	-42,0%	937
Machinery and Equipment		825	937	120	420	296	(124)	-42,0%	937
Transport Assets		4 772	4 134	646	1 803	731	(1 072)	-146,7%	4 134
Transport Assets		4 772	4 134	646	1 803	731	(1 072)	-146,7%	4 134
Total Repairs and Maintenance Expenditure	1	53 201	54 681	5 522	19 685	18 528	(1 157)	-6,2%	54 681

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

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 - M05 November

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 and can only transact on version 6.3 after finalization of the current regulatory audit.

Section 13 – Quality certification

QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that –
(mark as appropriate)

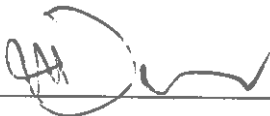
- the monthly budget statement
- quarterly report on the implementation of the budget and financial state of affairs of the municipality
- mid-year budget and performance assessment

for the month of **November 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)

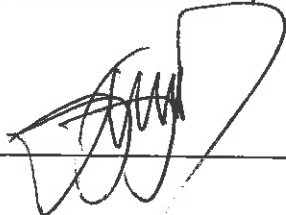
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 11 Desember 2019

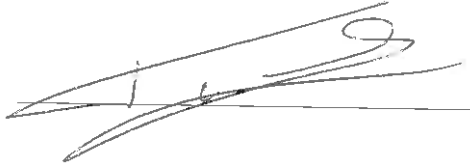
The Executive Mayor

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

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

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

Date: 11 December 2019