

WC015 Swartland Municipality

Section 52 Quarterly Report



Quarter 2
October 2018 - December 2018

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Quarterly Budget Statement

The quarterly budget statement for the period ended 31 December 2018 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations and the MFMA.

1.2 Financial problems or risks facing the municipality

Water Security Risk

The municipality has experienced a significant drop in consumption in the previous year as a direct result of the drought which forced the municipality to implement punitive water tariffs, having the multiplier effect of changed consumption patterns. The aforementioned patterns informed the municipality’s medium term budget which is modelled around growth of only 2-3 percent compared to the consumption of the past.

Section 2 - Resolutions

RECOMMENDATION:

That Council takes cognisance of the quarterly budget statement and supporting documentation for the quarter ended 31 December 2018.

Section 3 – Executive Summary

3.1 Introduction

It is required by Section 52(d) of the Municipal Finance Management Act that the Mayor of the Municipality, must within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

3.2 Consolidated performance

The following table summarises the overall position on the Capital and Operating Budgets as per the C-Schedule.

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

3.2.1 Actual vs Planned - Capital, Operational Expenditure and Revenue per directorate (SDBIP – 2018/19)

| SWARTLAND MUNICIPALITY | | OCTOBER | | | NOVEMBER | | | DECEMBER | | | QUARTER 2 | | |
|-----------------------------|-------------|------------|------------|------|------------|------------|-------|------------|------------|--------|-------------|-------------|--------|
| SERVICE DELIVERY AND BUDGET | | Planned | Actual | % | Planned | Actual | % | Planned | Actual | % | Planned | Actual | % |
| IMPLEMENTATION PLAN | | | | | | | | | | | | | |
| | | <i>Q2</i> | | | | | | | | | | | |
| CIVIL SERVICES | Expenditure | 12 093 834 | 11 496 095 | 95% | 15 753 528 | 15 295 143 | 97% | 19 248 857 | 17 029 732 | 88% | 47 096 219 | 43 820 969 | 93% |
| | Revenue | 11 916 673 | 11 387 634 | 96% | 22 572 998 | 11 900 076 | 53% | 11 984 832 | 28 838 338 | 241% | 46 474 503 | 52 126 048 | 112% |
| | Capital | 4 228 101 | 6 452 275 | 153% | 3 932 664 | 4 957 654 | 126% | 3 398 404 | 4 807 416 | 141% | 11 559 169 | 16 217 345 | 140% |
| CORPORATE SERVICES | Expenditure | 2 268 509 | 2 462 321 | 109% | 3 144 881 | 2 716 820 | 86% | 2 391 357 | 2 440 400 | 102% | 7 804 747 | 7 619 540 | 98% |
| | Revenue | 53 446 | 189 503 | 355% | 1 899 959 | 103 614 | 5% | 53 446 | 68 714 | 129% | 2 006 851 | 361 831 | 18% |
| | Capital | 3 000 | - | 0% | 3 000 | 141 173 | 4706% | 8 000 | 1 324 403 | 16555% | 14 000 | 1 465 576 | 10468% |
| COUNCIL SERVICES | Expenditure | 1 288 995 | 942 054 | 73% | 1 293 547 | 1 146 172 | 89% | 1 280 449 | 935 714 | 73% | 3 862 991 | 3 023 939 | 78% |
| | Revenue | 22 805 | 16 668 | 73% | 22 805 | 30 159 | 132% | 22 805 | 4 455 | 20% | 68 415 | 51 282 | 75% |
| | Capital | 832 | - | 0% | 832 | 8 017 | 964% | 832 | - | 0% | 2 496 | 8 017 | 321% |
| ELECTRICITY SERVICES | Expenditure | 17 542 385 | 9 226 746 | 53% | 17 605 932 | 30 406 123 | 173% | 20 643 511 | 16 209 110 | 79% | 55 791 828 | 55 841 979 | 100% |
| | Revenue | 20 450 440 | 22 175 219 | 108% | 21 048 194 | 21 882 365 | 104% | 20 944 014 | 22 462 078 | 107% | 62 442 648 | 66 519 662 | 107% |
| | Capital | 1 304 104 | 1 544 507 | 118% | 1 224 109 | 771 362 | 63% | 963 909 | 155 157 | 16% | 3 492 122 | 2 471 026 | 71% |
| FINANCIAL SERVICES | Expenditure | 3 311 420 | 2 519 221 | 76% | 4 737 216 | 4 111 586 | 87% | 3 333 105 | 3 030 403 | 91% | 11 381 741 | 9 661 210 | 85% |
| | Revenue | 8 853 043 | 11 758 459 | 133% | 14 914 135 | 10 018 487 | 67% | 8 742 076 | 20 500 665 | 235% | 32 509 254 | 42 277 611 | 130% |
| | Capital | 61 500 | 181 112 | 294% | 454 935 | 10 376 | 2% | 1 500 | 1 563 | 104% | 517 935 | 193 052 | 37% |
| DEVELOPMENT SERVICES | Expenditure | 1 927 950 | 1 385 265 | 72% | 2 705 389 | 2 224 894 | 82% | 1 843 928 | 1 656 168 | 90% | 6 477 267 | 5 266 327 | 81% |
| | Revenue | 556 114 | 1 039 594 | 187% | 7 812 076 | 630 179 | 8% | 556 114 | 468 752 | 84% | 8 924 304 | 2 138 524 | 24% |
| | Capital | 1 695 424 | 1 626 517 | 96% | 2 417 888 | 1 069 807 | 44% | 1 892 316 | 4 196 071 | 222% | 6 005 628 | 6 892 394 | 115% |
| MUNICIPAL MANAGER | Expenditure | 532 182 | 478 035 | 90% | 754 878 | 574 853 | 76% | 532 037 | 513 526 | 97% | 1 819 097 | 1 566 413 | 86% |
| | Revenue | - | - | 0% | 20 480 | - | - | - | - | 0% | 20 480 | - | - |
| | Capital | 168 | - | 0% | 168 | 1 982 | 1180% | 168 | - | 0% | 504 | 1 982 | 393% |
| PROTECTION SERVICES | Expenditure | 2 947 599 | 2 803 560 | 95% | 4 333 525 | 4 017 513 | 93% | 2 978 285 | 2 897 900 | 97% | 10 259 409 | 9 718 972 | 95% |
| | Revenue | 2 787 273 | 944 257 | 34% | 2 875 214 | 789 766 | 27% | 2 787 273 | 615 126 | 22% | 8 449 760 | 2 349 149 | 28% |
| | Capital | 2 265 702 | 647 773 | 29% | 2 880 002 | 631 209 | 22% | 30 002 | 818 977 | 2730% | 5 175 706 | 2 097 959 | 41% |
| TOTAL | Expenditure | 41 912 874 | 31 313 295 | 75% | 50 328 896 | 60 493 102 | 120% | 52 251 529 | 44 712 953 | 86% | 144 493 299 | 136 519 349 | 94% |
| | Revenue | 44 639 794 | 47 511 333 | 106% | 71 165 861 | 45 354 646 | 64% | 45 090 560 | 72 958 127 | 162% | 160 896 215 | 165 824 106 | 103% |
| | Capital | 9 558 831 | 10 452 184 | 109% | 10 913 598 | 7 591 581 | 70% | 6 295 131 | 11 303 587 | 180% | 26 767 560 | 29 347 352 | 110% |

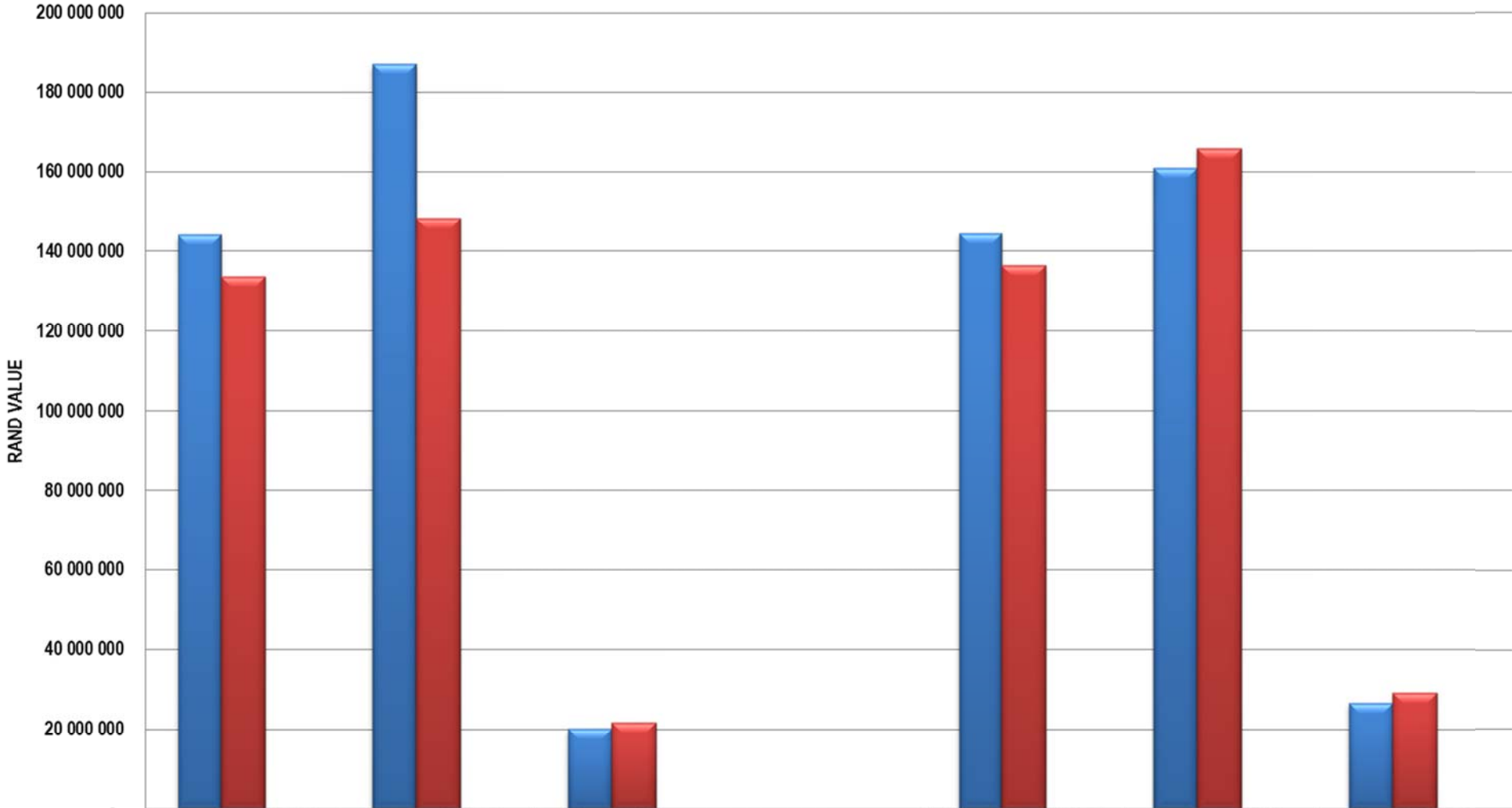
NB: Improved budgeted Revenue is noted compared to the same period the previous year.

The planned cash flows of the revised spending performance of the directorates will be adjusted with the mid-year adjustments budget.

Actual vs Planned - Capital, Operational Expenditure and Revenue per directorate (SDBIP – 2017/18)

| SWARTLAND MUNICIPALITY | | OCTOBER | | | NOVEMBER | | | DECEMBER | | | QUARTER 2 | | |
|-----------------------------|-------------|------------|------------|------|------------|------------|------|------------|------------|------|-------------|-------------|------|
| SERVICE DELIVERY AND BUDGET | | Planned | Actual | % | Planned | Actual | % | Planned | Actual | % | Planned | Actual | % |
| IMPLEMENTATION PLAN | | <i>Q2</i> | | | | | | | | | | | |
| CIVIL SERVICES | Expenditure | 11 937 758 | 16 038 442 | 134% | 15 801 686 | 20 744 348 | 131% | 18 779 206 | 23 291 345 | 124% | 46 518 651 | 60 074 136 | 129% |
| | Revenue | 10 133 170 | 11 471 182 | 113% | 31 440 354 | 11 397 489 | 36% | 22 035 297 | 35 023 171 | 159% | 63 608 821 | 57 891 842 | 91% |
| | Capital | 3 616 186 | 4 358 173 | 121% | 3 616 186 | 4 274 816 | 118% | 3 616 186 | 5 627 795 | 156% | 10 848 558 | 14 260 784 | 131% |
| CORPORATE SERVICES | Expenditure | 1 958 698 | 2 043 472 | 104% | 2 791 882 | 2 634 012 | 94% | 2 022 764 | 1 984 040 | 98% | 6 773 344 | 6 661 524 | 98% |
| | Revenue | 2 536 277 | 44 837 | 2% | 2 583 084 | 2 610 684 | 101% | 85 803 | 39 457 | 46% | 5 205 164 | 2 694 978 | 52% |
| | Capital | 609 286 | 7 960 | 1% | 609 286 | 16 496 | 3% | 609 286 | 31 938 | 5% | 1 827 858 | 56 394 | 3% |
| COUNCIL SERVICES | Expenditure | 1 048 274 | 1 256 882 | 120% | 1 048 274 | 917 646 | 88% | 1 048 274 | 922 702 | 88% | 3 144 821 | 3 097 230 | 98% |
| | Revenue | 19 759 | 10 708 | 54% | 19 759 | 3 872 | 20% | 19 759 | 3 072 | 16% | 59 276 | 17 651 | 30% |
| | Capital | 458 | - | 0% | 458 | 2 877 | 628% | 458 | - | 0% | 1 374 | 2 877 | 209% |
| ELECTRICITY SERVICES | Expenditure | 16 658 319 | 17 462 471 | 105% | 16 336 208 | 731 015 | 4% | 19 639 508 | 16 652 513 | 85% | 52 634 034 | 34 845 998 | 66% |
| | Revenue | 20 742 721 | 20 184 023 | 97% | 21 990 768 | - | 0% | 21 420 315 | 22 714 248 | 106% | 64 153 804 | 42 898 271 | 67% |
| | Capital | 1 035 377 | 913 819 | 88% | 1 035 377 | 4 489 787 | 434% | 1 035 377 | 946 565 | 91% | 3 106 131 | 6 350 172 | 204% |
| FINANCIAL SERVICES | Expenditure | 2 799 577 | 2 874 767 | 103% | 4 116 606 | 3 938 316 | 96% | 2 956 198 | 3 296 013 | 111% | 9 872 380 | 10 109 096 | 102% |
| | Revenue | 7 813 877 | 9 163 735 | 117% | 17 420 422 | 9 260 272 | 53% | 7 547 548 | 18 164 406 | 241% | 32 781 847 | 36 588 412 | 112% |
| | Capital | 58 864 | 183 492 | 312% | 58 864 | 4 374 | 7% | 58 864 | 1 700 | 3% | 176 592 | 189 566 | 107% |
| DEVELOPMENT SERVICES | Expenditure | 2 865 865 | 3 767 167 | 131% | 4 236 750 | 2 482 140 | 59% | 3 576 334 | 2 590 549 | 72% | 10 678 949 | 8 839 856 | 83% |
| | Revenue | 2 330 898 | 998 822 | 43% | 8 406 602 | 4 706 196 | 56% | 2 498 793 | 539 531 | 22% | 13 236 293 | 6 244 549 | 47% |
| | Capital | 1 360 403 | 146 665 | 11% | 1 360 403 | - | 0% | 1 360 403 | 756 263 | 56% | 4 081 209 | 902 928 | 22% |
| MUNICIPAL MANAGER | Expenditure | 480 084 | 458 503 | 96% | 907 041 | 390 843 | 43% | 490 084 | 490 808 | 100% | 1 877 209 | 1 340 154 | 71% |
| | Revenue | - | - | 0% | - | - | - | - | - | 0% | - | - | - |
| | Capital | 458 | - | 0% | 458 | - | 0% | 458 | - | 0% | 1 374 | - | - |
| PROTECTION SERVICES | Expenditure | 3 786 944 | 2 518 424 | 67% | 5 034 892 | 3 620 905 | 72% | 3 794 761 | 2 691 904 | 71% | 12 616 597 | 8 831 232 | 70% |
| | Revenue | 2 287 827 | 769 204 | 34% | 3 051 343 | 814 227 | 27% | 2 636 060 | 529 487 | 20% | 7 975 230 | 2 112 919 | 26% |
| | Capital | 88 917 | 45 381 | 51% | 88 917 | 1 712 | 2% | 88 917 | 8 515 | 10% | 266 751 | 55 608 | 21% |
| TOTAL | Expenditure | 41 535 519 | 46 420 128 | 112% | 50 273 339 | 35 459 224 | 71% | 52 307 128 | 51 919 875 | 99% | 144 115 986 | 133 799 226 | 93% |
| | Revenue | 45 864 529 | 42 642 511 | 93% | 84 912 331 | 28 792 740 | 34% | 56 243 575 | 77 013 372 | 137% | 187 020 435 | 148 448 623 | 79% |
| | Capital | 6 769 949 | 5 655 491 | 84% | 6 769 949 | 8 790 064 | 130% | 6 769 949 | 7 372 776 | 109% | 20 309 847 | 21 818 330 | 107% |

SDBIP - QUARTER 2 COMPARISON



| | Expenditure 2017/18 | Revenue 2017/18 | Capital 2017/18 | | Expenditure 2018/19 | Revenue 2018/19 | Capital 2018/19 |
|----------|---------------------|-----------------|-----------------|--|---------------------|-----------------|-----------------|
| Planned | 144 115 986 | 187 020 435 | 20 309 847 | | 144 493 299 | 160 896 215 | 26 767 560 |
| Actual | 133 799 226 | 148 448 623 | 21 818 330 | | 136 519 349 | 165 824 106 | 29 347 352 |
| Variance | 93% | 79% | 107% | | 94% | 103% | 110% |

3.2.2 OPERATING REVENUE – ACTUAL RECEIPTS VERSUS BILLING PER SERVICE

| 2018/2019 | | Oct-18 | | Nov-18 | | Dec-18 | | Quarter 2 | | % |
|--------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------|
| | | Debtors Raised | Actual Payments | Debtors Raised | Actual Payments | Debtors Raised | Actual Payments | Debtors Raised | Actual Payments | |
| ELECTRICITY | 1 | 26 947 034 | 28 332 214 | 24 952 127 | 22 393 987 | 25 520 469 | 25 521 517 | 77 419 630 | 76 247 719 | 98% |
| RATES | 2 | 8 673 025 | 8 952 532 | 8 665 911 | 8 452 229 | 8 784 141 | 8 589 890 | 26 123 077 | 25 994 651 | 100% |
| SEWERAGE | 3 | 4 978 823 | 2 747 995 | 4 977 569 | 2 605 683 | 4 983 874 | 2 830 058 | 14 940 265 | 8 183 737 | 55% |
| AVAILABILITY | 4 | 1 194 749 | 982 548 | 1 192 583 | 1 035 412 | 1 183 634 | 962 423 | 3 570 966 | 2 980 383 | 83% |
| HOUSING | 5 | 32 097 | 32 365 | 32 120 | 33 268 | 32 112 | 33 164 | 96 329 | 98 796 | 103% |
| WATER | 6 | 8 191 125 | 4 799 051 | 7 790 848 | 4 803 223 | 7 981 657 | 6 386 716 | 23 963 629 | 15 988 989 | 67% |
| REFUSE | 7 | 3 304 613 | 2 012 808 | 3 305 190 | 1 939 792 | 3 308 907 | 2 028 925 | 9 918 710 | 5 981 525 | 60% |
| OTHER | | 1 185 540 | 3 102 140 | 947 727 | 2 102 479 | 1 293 638 | 2 293 977 | 3 426 905 | 7 498 596 | 219% |
| | | R 54 507 006 | R 50 961 653 | R 51 864 074 | R 43 366 073 | R 53 088 432 | R 48 646 670 | R 159 459 512 | R 142 974 396 | 89,66% |

| 2017/2018 | | Oct-17 | | Nov-17 | | Dec-17 | | Quarter 2 | | % |
|--------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|---------------|
| | | Debtors Raised | Actual Payments | Debtors Raised | Actual Payments | Debtors Raised | Actual Payments | Debtors Raised | Actual Payments | |
| ELECTRICITY | 1 | 24 381 422 | 23 894 360 | 22 586 238 | 21 295 567 | 22 355 842 | 20 008 501 | 69 323 502 | 65 198 429 | 94% |
| RATES | 2 | 7 591 017 | 7 981 982 | 7 549 322 | 7 842 191 | 7 719 954 | 6 191 341 | 22 860 294 | 22 015 515 | 96% |
| SEWERAGE | 3 | 4 565 845 | 2 568 757 | 4 568 696 | 2 425 160 | 4 576 177 | 2 617 590 | 13 710 718 | 7 611 508 | 56% |
| AVAILABILITY | 4 | 1 147 655 | 1 134 433 | 1 124 222 | 1 032 537 | 1 117 860 | 1 128 916 | 3 389 737 | 3 295 887 | 97% |
| HOUSING | 5 | 30 818 | 28 594 | 30 865 | 34 561 | 30 827 | 28 744 | 92 510 | 91 898 | 99% |
| WATER | 6 | 6 275 743 | 4 795 169 | 6 995 649 | 4 346 922 | 7 234 033 | 5 281 201 | 20 505 425 | 14 423 292 | 70% |
| REFUSE | 7 | 2 941 644 | 1 807 517 | 2 944 334 | 1 724 816 | 2 950 243 | 1 810 343 | 8 836 221 | 5 342 676 | 60% |
| OTHER | | 1 664 346 | 3 061 956 | 1 406 227 | 2 628 187 | 1 453 893 | 2 869 547 | 4 524 466 | 8 559 691 | 189% |
| | | 48 598 491 | 45 272 769 | 47 205 553 | 41 329 942 | 47 438 829 | 39 936 185 | 143 242 872 | 126 538 896 | 88,34% |

The payment rate of **89.66%** for the second quarter of the 2018/19 financial year shows an increase when compared to the previous financial year's rate of **88.34%**. The actual payments refer to amounts received for the previous month's debtors raised.

3.2.3 Revenue by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|---------------|----------------|--------------------|
| Description | 2017/18 | Budget Year 2018/19 | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Property rates | 102 724 | 103 645 | 103 645 | 8 664 | 62 397 | 58 010 | 4 387 | 8% | 103 645 |
| Service charges - electricity revenue | 242 358 | 261 358 | 261 358 | 21 527 | 133 812 | 128 576 | 5 236 | 4% | 261 358 |
| Service charges - water revenue | 53 360 | 56 799 | 56 799 | 5 602 | 31 703 | 30 393 | 1 310 | 4% | 56 799 |
| Service charges - sanitation revenue | 39 043 | 41 079 | 41 079 | 3 453 | 20 358 | 20 532 | (173) | -1% | 41 079 |
| Service charges - refuse revenue | 23 741 | 24 833 | 24 833 | 2 158 | 12 857 | 12 411 | 446 | 4% | 24 833 |
| Service charges - other | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 1 585 | 1 497 | 1 497 | 98 | 741 | 748 | (8) | -1% | 1 497 |
| Interest earned - external investments | 31 924 | 30 263 | 30 263 | 595 | 4 432 | 3 250 | 1 182 | 36% | 30 263 |
| Interest earned - outstanding debtors | 1 968 | 1 897 | 1 897 | 215 | 1 277 | 1 030 | 247 | 24% | 1 897 |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 32 631 | 25 227 | 25 227 | 7 | 240 | 286 | (46) | -16% | 25 227 |
| Licences and permits | 3 834 | 3 753 | 3 753 | 282 | 1 967 | 1 876 | 91 | 5% | 3 753 |
| Agency services | 4 052 | 4 100 | 4 100 | 314 | 2 198 | 2 049 | 149 | 7% | 4 100 |
| Transfers and subsidies | 110 484 | 132 185 | 110 129 | 27 349 | 61 710 | 62 246 | (536) | -1% | 110 129 |
| Other revenue | 15 541 | 10 819 | 10 819 | 893 | 6 276 | 5 325 | 951 | 18% | 10 819 |
| Gains on disposal of PPE | 9 042 | 200 | 200 | 1 802 | 3 764 | 200 | 3 564 | 1782% | 200 |
| Total Revenue (excluding capital transfers and contributions) | 672 287 | 697 655 | 675 599 | 72 958 | 343 732 | 326 933 | 16 800 | 5% | 675 599 |

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

- Interest earned – external investments stands at 36% above YTD budgeted projections due to interest received on the R40.2 million investments that matured on 31 October 2018 and the higher interest rate on the cheque account.
- Interest earned – outstanding debtor’s stands at 24% above YTD budgeted projections with the amount being insignificant from a material point of view.
- Fines, penalties and forfeits stands at 16% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- Other revenue stands at 18% above YTD budgeted projections due to more revenue received on various different line items.
- Gains on disposal of PPE are revenue from Sale of land transactions that were under budgeted.
- All cash flow projections will be reviewed and corrected with the annual adjustments budget to be tabled on 31 January 2019.
- Revenue received for the month of December 2018 was **R72.958 million** whilst the overall YTD performance stands at **5%** above the budgeted projections.

3.2.4 Expenditure by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description | 2017/18 | Budget Year 2018/19 | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 181 157 | 202 968 | 204 326 | 15 194 | 95 464 | 101 891 | (6 427) | -6% | 204 326 |
| Remuneration of councillors | 9 913 | 10 578 | 10 578 | 826 | 4 954 | 5 194 | (240) | -5% | 10 578 |
| Debt impairment | 28 506 | 16 817 | 16 817 | - | (31) | - | (31) | #DIV/0! | 16 817 |
| Depreciation & asset impairment | 80 098 | 85 063 | 85 063 | - | - | - | - | | 85 063 |
| Finance charges | 15 512 | 15 135 | 15 135 | 6 557 | 6 696 | 7 566 | (870) | -11% | 15 135 |
| Bulk purchases | 178 604 | 211 428 | 211 428 | 15 652 | 100 983 | 97 680 | 3 303 | 3% | 211 428 |
| Other materials | 17 545 | 12 217 | 12 469 | 1 090 | 7 251 | 6 515 | 736 | 11% | 12 469 |
| Contracted services | 58 113 | 95 049 | 69 902 | 4 434 | 20 886 | 31 993 | (11 107) | -35% | 69 902 |
| Transfers and subsidies | 2 471 | 2 883 | 3 083 | 203 | 1 472 | 1 417 | 55 | 4% | 3 083 |
| Other expenditure | 25 117 | 32 084 | 33 402 | 1 465 | 11 660 | 15 002 | (3 342) | -22% | 33 402 |
| Loss on disposal of PPE | 6 934 | 2 482 | 2 482 | - | - | - | - | | 2 482 |
| Total Expenditure | 603 972 | 686 703 | 664 685 | 45 421 | 249 335 | 267 257 | (17 922) | -7% | 664 685 |
| Surplus/(Deficit) | 68 315 | 10 952 | 10 915 | 27 537 | 94 398 | 59 676 | 34 722 | 0 | 10 915 |
| Transfers and subsidies - capital (monetary) | 56 743 | 36 975 | 49 672 | - | - | - | - | | 49 672 |
| Surplus/(Deficit) after capital transfers & | 125 058 | 47 927 | 60 587 | 27 537 | 94 398 | 59 676 | | | 60 587 |

- Finance charges stand at 11% below the YTD budgeted projections and will be adjusted in the mid-year adjustments budget. The final external borrowings by the District linked to the taking over of the water assets are less than what was initially budgeted for as communicated by the District.
- Contracted services stand at 35% below the YTD budgeted projections mainly due to underspending on Bokomo Voortrekker Bridge and Chatsworth HAD. Cash flows will be adjusted with the annual adjustments budget.
- Other expenditure stand at 22% below the YTD budgeted projections due to underspending on various line items and cash flows will be adjusted with the annual adjustments budget.
- Expenditure for the month of December 2018 was **R45.421 million** whilst the overall YTD performance stands at **7%** below the budgeted projections.

3.2.5 Capital expenditure and graphs against Annual Budget

| WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second Quarter | | | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Vote Description | 2017/18 | Budget Year 2018/19 | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Capital Expenditure - Functional Classification | | | | | | | | | |
| <i>Governance and administration</i> | 10 913 | 2 437 | 2 441 | 1 378 | 1 996 | 1 171 | 825 | 70% | 2 441 |
| Executive and council | 9 | 10 | 10 | - | 10 | 5 | 5 | 100% | 10 |
| Finance and administration | 10 904 | 2 427 | 2 431 | 1 378 | 1 986 | 1 166 | 820 | 70% | 2 431 |
| <i>Community and public safety</i> | 10 680 | 16 275 | 24 230 | 882 | 5 947 | 11 203 | (5 256) | -47% | 24 230 |
| Community and social services | 3 231 | 1 296 | 3 624 | 211 | 553 | 790 | (236) | -30% | 3 624 |
| Sport and recreation | 6 628 | 11 609 | 16 236 | 587 | 4 696 | 7 044 | (2 348) | -33% | 16 236 |
| Public safety | 821 | 3 370 | 4 370 | 84 | 698 | 3 370 | (2 672) | -79% | 4 370 |
| <i>Economic and environmental services</i> | 26 012 | 20 337 | 28 573 | 1 896 | 3 505 | 2 956 | 548 | 19% | 28 573 |
| Planning and development | 179 | 70 | 7 117 | 882 | 887 | 34 | 853 | 2545% | 7 117 |
| Road transport | 25 833 | 20 267 | 21 456 | 1 015 | 2 618 | 2 923 | (305) | -10% | 21 456 |
| <i>Trading services</i> | 52 803 | 48 197 | 47 646 | 7 147 | 24 510 | 22 938 | 1 573 | 7% | 47 646 |
| Energy sources | 11 224 | 14 794 | 14 794 | 103 | 4 619 | 4 779 | (160) | -3% | 14 794 |
| Water management | 19 025 | 11 775 | 11 775 | 1 568 | 10 709 | 5 066 | 5 643 | 111% | 11 775 |
| Waste water management | 14 667 | 15 468 | 11 971 | 2 562 | 3 828 | 8 750 | (4 923) | -56% | 11 971 |
| Waste management | 7 887 | 6 160 | 9 107 | 2 913 | 5 355 | 4 342 | 1 012 | 23% | 9 107 |
| Total Capital Expenditure - Functional Classification | 100 408 | 87 246 | 102 890 | 11 304 | 35 958 | 38 269 | (2 310) | -6% | 102 890 |
| Funded by: | | | | | | | | | |
| National Government | 27 608 | 27 975 | 27 975 | 4 000 | 16 624 | 14 374 | 2 250 | 16% | 27 975 |
| Provincial Government | 29 020 | 9 000 | 21 697 | 2 799 | 4 857 | 5 749 | (892) | -16% | 21 697 |
| Transfers recognised - capital | 56 628 | 36 975 | 49 672 | 6 799 | 21 480 | 20 122 | 1 358 | 7% | 49 672 |
| Internally generated funds | 43 780 | 50 271 | 53 218 | 4 504 | 14 478 | 18 146 | (3 668) | -20% | 53 218 |
| Total Capital Funding | 100 408 | 87 246 | 102 890 | 11 304 | 35 958 | 38 269 | (2 310) | -6% | 102 890 |

- Capital expenditure for the month of December amounts to **R 11 303 587** and stands at **6%** below the projected YTD. The planned cash flows of the revised spending performance of the directorates will be adjusted with the annual adjustments budget.
- Commitments are **R 11 651 372**.

Chart C1 2018/19 Capital Expenditure Monthly Trend: actual v target

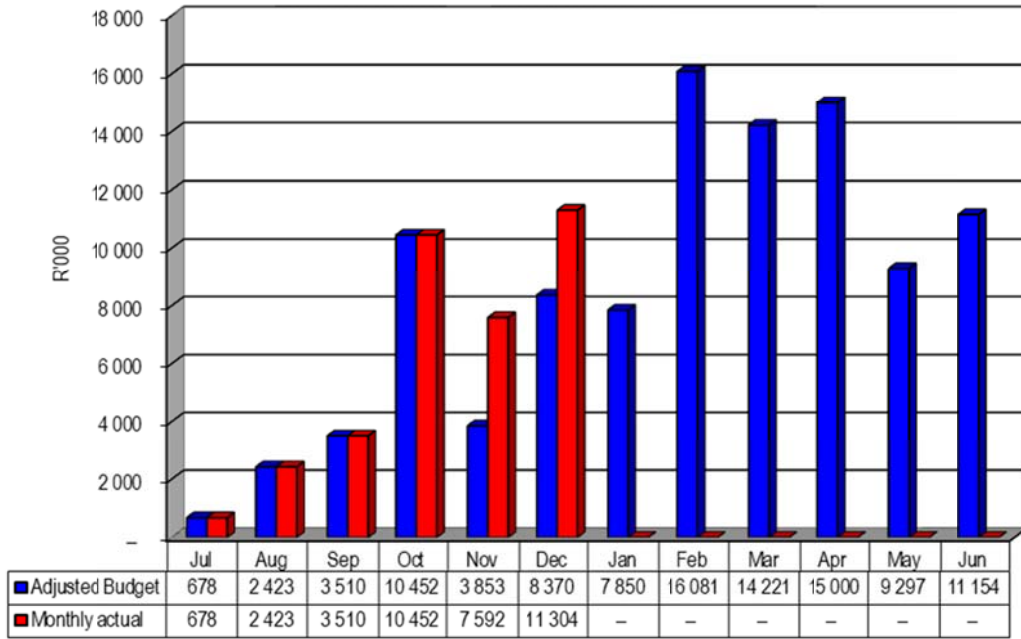
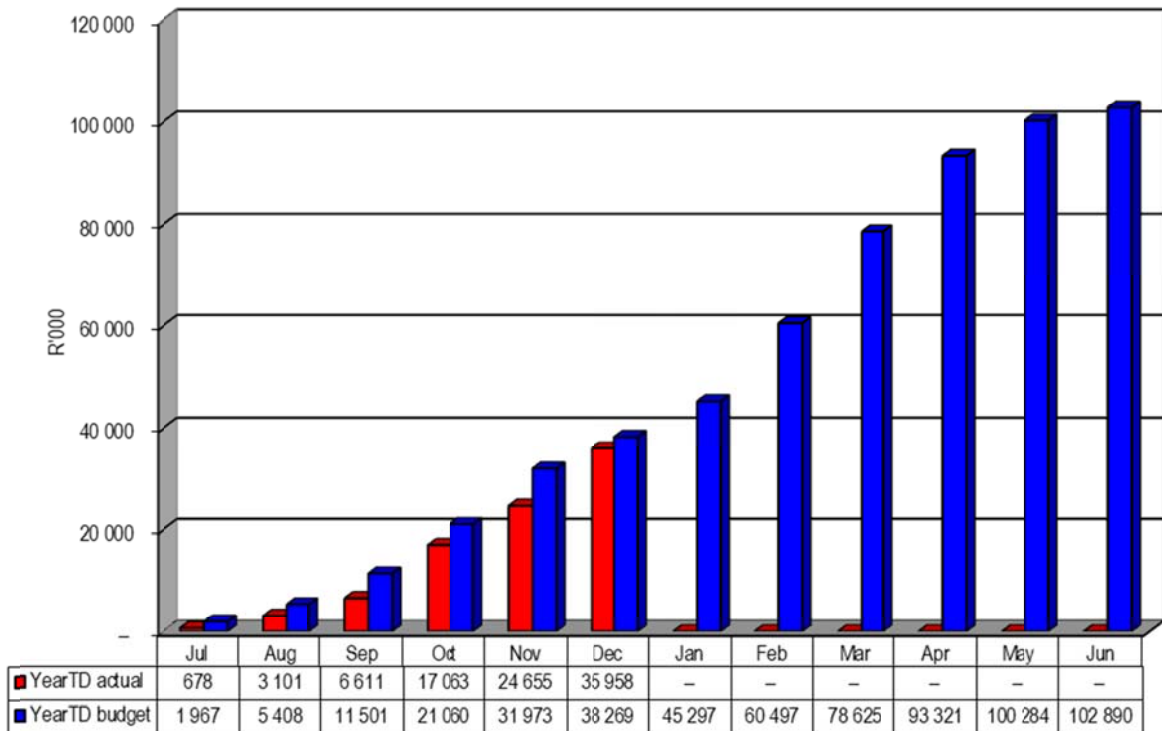


Chart C2 2018/19 Capital Expenditure: YTD actual v YTD target



3.2.6 PERFORMANCE INDICATORS

| WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q2 Second Quarter | | | | | |
|--|--|-----|---------------------|---------------|--------------------|
| Description of financial indicator | Basis of calculation | Ref | Budget Year 2018/19 | | |
| | | | Original Budget | YearTD actual | Full Year Forecast |
| <u>Borrowing Management</u> | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 14,6% | 2,7% | 14,6% |
| Borrowed funding of 'low n' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | | 0,0% | 0,0% | 0,0% |
| <u>Safety of Capital</u> | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 9,6% | 9,5% | 9,6% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 77,9% | 70,9% | 77,9% |
| <u>Liquidity</u> | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 5:1 | 5:1 | 5:1 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 4:1 | 5:1 | 4:1 |
| <u>Revenue Management</u> | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | 95,0% | 88,78% | 95,0% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | | 18,8% | 9,0% | 18,8% |
| <u>Creditors Management</u> | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | 100,0% | 96,83% | 100,0% |
| <u>Funding of Provisions</u> | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | |
| <u>Other Indicators</u> | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 2 | 6,0% | 5,93% | 6,0% |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2 | 15,0% | 17,76% | 15,0% |
| Employee costs | Employee costs/Total Revenue - capital revenue | | 29,1% | 27,8% | 30,2% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 7,9% | 6,4% | 8,2% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 14,4% | 1,9% | 14,4% |
| <u>IDP regulation financial viability indicators</u> | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | | 17,3% | 18,6% | 17,3% |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | 24,1% | 17,9% | 24,1% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | 8 | 11 | 8 |

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

| WC015 Swartland - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter | | | | | | | | | |
|---|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| Description | 2017/18 | Budget Year 2018/19 | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 102 724 | 103 645 | 103 645 | 8 664 | 62 397 | 58 010 | 4 387 | 8% | 103 645 |
| Service charges | 358 502 | 384 069 | 384 069 | 32 740 | 198 730 | 191 912 | 6 818 | 4% | 384 069 |
| Investment revenue | 31 924 | 30 263 | 30 263 | 595 | 4 432 | 3 250 | 1 182 | 36% | 30 263 |
| Transfers and subsidies | 110 484 | 132 185 | 110 129 | 27 349 | 61 710 | 62 246 | (536) | -1% | 110 129 |
| Other own revenue | 68 653 | 47 493 | 47 493 | 3 610 | 16 463 | 11 515 | 4 948 | 43% | 47 493 |
| Total Revenue (excluding capital transfers and contributions) | 672 287 | 697 655 | 675 599 | 72 958 | 343 732 | 326 933 | 16 800 | 5% | 675 599 |
| Employee costs | 181 157 | 202 968 | 204 326 | 15 194 | 95 464 | 101 891 | (6 427) | -6% | 204 326 |
| Remuneration of Councillors | 9 913 | 10 578 | 10 578 | 826 | 4 954 | 5 194 | (240) | -5% | 10 578 |
| Depreciation & asset impairment | 80 098 | 85 063 | 85 063 | - | - | - | - | - | 85 063 |
| Finance charges | 15 512 | 15 135 | 15 135 | 6 557 | 6 696 | 7 566 | (870) | -11% | 15 135 |
| Materials and bulk purchases | 196 150 | 223 645 | 223 896 | 16 742 | 108 234 | 104 195 | 4 039 | 4% | 223 896 |
| Transfers and subsidies | 2 471 | 2 883 | 3 083 | 203 | 1 472 | 1 417 | 55 | 4% | 3 083 |
| Other expenditure | 118 670 | 146 431 | 122 603 | 5 899 | 32 515 | 46 995 | (14 480) | -31% | 122 603 |
| Total Expenditure | 603 972 | 686 703 | 664 685 | 45 421 | 249 335 | 267 257 | (17 922) | -7% | 664 685 |
| Surplus/(Deficit) | 68 315 | 10 952 | 10 915 | 27 537 | 94 398 | 59 676 | 34 722 | 58% | 10 915 |
| Transfers and subsidies - capital (monetary alloc | 56 743 | 36 975 | 49 672 | - | - | - | - | - | 49 672 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 125 058 | 47 927 | 60 587 | 27 537 | 94 398 | 59 676 | 34 722 | 58% | 60 587 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 125 058 | 47 927 | 60 587 | 27 537 | 94 398 | 59 676 | 34 722 | 58% | 60 587 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 100 408 | 87 246 | 102 890 | 11 304 | 35 958 | 38 269 | (2 310) | -6% | 102 890 |
| Capital transfers recognised | 56 628 | 36 975 | 49 672 | 6 799 | 21 480 | 20 122 | 1 358 | 7% | 49 672 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 43 780 | 50 271 | 53 218 | 4 504 | 14 478 | 18 146 | (3 668) | -20% | 53 218 |
| Total sources of capital funds | 100 408 | 87 246 | 102 890 | 11 304 | 35 958 | 38 269 | (2 310) | -6% | 102 890 |
| Financial position | | | | | | | | | |
| Total current assets | 560 831 | 525 339 | 507 543 | | 591 246 | | | | 525 339 |
| Total non current assets | 1 950 674 | 1 848 996 | 1 866 792 | | 1 986 622 | | | | 1 848 996 |
| Total current liabilities | 133 586 | 98 711 | 126 775 | | 107 697 | | | | 98 711 |
| Total non current liabilities | 198 789 | 186 866 | 186 866 | | 196 219 | | | | 186 866 |
| Community wealth/Equity | 2 179 130 | 2 088 758 | 2 060 694 | | 2 273 951 | | | | 2 088 758 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 252 833 | 113 884 | 104 525 | 27 397 | 137 711 | 64 700 | (73 011) | -113% | 113 884 |
| Net cash from (used) investing | (130 685) | (94 144) | (102 581) | (4 999) | (19 326) | 32 323 | 51 649 | 160% | (94 144) |
| Net cash from (used) financing | (10 238) | (4 335) | (4 335) | - | 79 | (2 477) | (2 556) | 103% | (4 335) |
| Cash/cash equivalents at the month/year end | 460 799 | 383 890 | 366 094 | - | 486 949 | 463 031 | (23 918) | -5% | 383 890 |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 37 502 | 7 600 | 1 774 | 1 961 | 1 581 | 1 212 | 1 088 | 9 990 | 62 708 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 14 003 | 786 | 17 | 87 | 121 | - | - | - | 15 016 |

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

| WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description | 2017/18 | Budget Year 2018/19 | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Revenue - Functional | | | | | | | | | |
| <i>Governance and administration</i> | 182 056 | 168 526 | 168 871 | 20 614 | 93 672 | 77 606 | 16 065 | 21% | 168 871 |
| Executive and council | 389 | 274 | 274 | 4 | 81 | 137 | (56) | -41% | 274 |
| Finance and administration | 181 567 | 168 152 | 168 497 | 20 610 | 93 591 | 77 423 | 16 168 | 21% | 168 497 |
| Internal audit | 100 | 100 | 100 | - | - | 47 | (47) | -100% | 100 |
| <i>Community and public safety</i> | 42 151 | 58 509 | 37 568 | 371 | 2 790 | 22 814 | (20 025) | -88% | 37 568 |
| Community and social services | 8 905 | 11 094 | 14 607 | 54 | 569 | 4 550 | (3 981) | -87% | 14 607 |
| Sport and recreation | 11 271 | 6 987 | 8 064 | 301 | 2 118 | 1 750 | 368 | 21% | 8 064 |
| Public safety | 814 | 22 | 22 | - | 4 | 11 | (7) | -61% | 22 |
| Housing | 21 162 | 40 406 | 14 875 | 16 | 98 | 16 503 | (16 405) | -99% | 14 875 |
| Health | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | 69 654 | 41 056 | 52 293 | 846 | 6 268 | 8 063 | (1 795) | -22% | 52 293 |
| Planning and development | 3 752 | 3 550 | 3 550 | 219 | 1 688 | 1 774 | (86) | -5% | 3 550 |
| Road transport | 65 902 | 37 506 | 48 743 | 627 | 4 580 | 6 289 | (1 709) | -27% | 48 743 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | 435 143 | 466 513 | 466 513 | 51 124 | 240 991 | 218 436 | 22 554 | 10% | 466 513 |
| Energy sources | 251 940 | 271 436 | 271 436 | 22 462 | 136 013 | 130 010 | 6 003 | 5% | 271 436 |
| Water management | 74 162 | 84 537 | 84 537 | 11 121 | 44 701 | 38 598 | 6 103 | 16% | 84 537 |
| Waste water management | 72 025 | 71 066 | 71 066 | 10 925 | 37 080 | 30 553 | 6 527 | 21% | 71 066 |
| Waste management | 37 016 | 39 474 | 39 474 | 6 617 | 23 196 | 19 275 | 3 922 | 20% | 39 474 |
| <i>Other</i> | 24 | 26 | 26 | 2 | 13 | 13 | (0) | -2% | 26 |
| Total Revenue - Functional | 729 029 | 734 630 | 725 271 | 72 958 | 343 732 | 326 933 | 16 800 | 5% | 725 271 |
| Expenditure - Functional | | | | | | | | | |
| <i>Governance and administration</i> | 118 295 | 120 852 | 119 613 | 7 995 | 46 876 | 53 687 | (6 811) | -13% | 119 613 |
| Executive and council | 17 977 | 18 734 | 18 737 | 1 163 | 7 706 | 9 097 | (1 391) | -15% | 18 737 |
| Finance and administration | 98 882 | 100 457 | 99 216 | 6 681 | 38 369 | 43 754 | (5 385) | -12% | 99 216 |
| Internal audit | 1 435 | 1 660 | 1 660 | 151 | 801 | 836 | (35) | -4% | 1 660 |
| <i>Community and public safety</i> | 39 653 | 80 939 | 49 614 | 3 190 | 19 818 | 22 941 | (3 123) | -14% | 49 614 |
| Community and social services | 14 995 | 17 518 | 17 534 | 1 110 | 7 440 | 8 421 | (980) | -12% | 17 534 |
| Sport and recreation | 19 277 | 22 540 | 22 547 | 1 521 | 9 543 | 10 380 | (837) | -8% | 22 547 |
| Public safety | 3 322 | 4 133 | 4 197 | 452 | 1 666 | 2 010 | (344) | -17% | 4 197 |
| Housing | 2 060 | 36 749 | 5 337 | 107 | 1 168 | 2 131 | (963) | -45% | 5 337 |
| Health | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | 118 558 | 105 568 | 115 138 | 4 884 | 25 250 | 32 587 | (7 337) | -23% | 115 138 |
| Planning and development | 10 045 | 12 414 | 12 411 | 982 | 5 226 | 6 218 | (992) | -16% | 12 411 |
| Road transport | 108 513 | 93 154 | 102 727 | 3 902 | 20 024 | 26 369 | (6 345) | -24% | 102 727 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | 326 263 | 377 909 | 378 884 | 29 146 | 156 588 | 157 330 | (742) | 0% | 378 884 |
| Energy sources | 199 225 | 229 709 | 229 747 | 15 708 | 104 370 | 100 728 | 3 641 | 4% | 229 747 |
| Water management | 44 689 | 56 095 | 56 116 | 3 265 | 16 935 | 19 238 | (2 302) | -12% | 56 116 |
| Waste water management | 52 835 | 59 061 | 59 321 | 7 512 | 20 161 | 21 424 | (1 264) | -6% | 59 321 |
| Waste management | 29 514 | 33 044 | 33 699 | 2 661 | 15 122 | 15 939 | (817) | -5% | 33 699 |
| <i>Other</i> | 1 203 | 1 436 | 1 436 | 206 | 803 | 712 | 91 | 13% | 1 436 |
| Total Expenditure - Functional | 603 972 | 686 703 | 664 685 | 45 421 | 249 335 | 267 257 | (17 922) | -7% | 664 685 |
| Surplus/ (Deficit) for the year | 125 058 | 47 927 | 60 587 | 27 537 | 94 398 | 59 676 | 34 722 | 58% | 60 587 |

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) - Q2 Second Quarter | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Vote Description | 2017/18 | Budget Year 2018/19 | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Revenue by Vote | | | | | | | | | |
| Vote 1 - Corporate Services | 9 120 | 9 658 | 9 930 | 69 | 545 | 4 518 | (3 973) | -87,9% | 9 930 |
| Vote 2 - Civil Services | 220 443 | 204 347 | 212 661 | 28 838 | 105 985 | 91 186 | 14 799 | 16,2% | 212 661 |
| Vote 3 - Council | 389 | 274 | 274 | 4 | 81 | 137 | (56) | -40,6% | 274 |
| Vote 4 - Electricity Services | 251 940 | 271 436 | 271 436 | 22 462 | 136 013 | 130 010 | 6 003 | 4,6% | 271 436 |
| Vote 5 - Financial Services | 177 816 | 166 453 | 166 526 | 20 501 | 92 947 | 76 605 | 16 342 | 21,3% | 166 526 |
| Vote 6 - Development Services | 27 632 | 48 472 | 26 454 | 469 | 3 621 | 19 829 | (16 208) | -81,7% | 26 454 |
| Vote 7 - Municipal Manager | 100 | 100 | 100 | - | - | 47 | (47) | -100,0% | 100 |
| Vote 8 - Protection Services | 41 590 | 33 890 | 37 890 | 615 | 4 540 | 4 601 | (61) | -1,3% | 37 890 |
| | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 729 029 | 734 630 | 725 271 | 72 958 | 343 732 | 326 933 | 16 800 | 5% | 725 271 |
| Expenditure by Vote | | | | | | | | | |
| Vote 1 - Corporate Services | 25 036 | 29 574 | 29 907 | 2 440 | 13 625 | 14 523 | (898) | -6,2% | 29 907 |
| Vote 2 - Civil Services | 231 706 | 233 977 | 241 489 | 17 612 | 71 675 | 83 018 | (11 343) | -13,7% | 241 489 |
| Vote 3 - Council | 14 957 | 15 750 | 15 750 | 938 | 6 337 | 7 649 | (1 312) | -17,1% | 15 750 |
| Vote 4 - Electricity Services | 207 685 | 243 011 | 243 052 | 16 237 | 109 397 | 106 474 | 2 923 | 2,7% | 243 052 |
| Vote 5 - Financial Services | 43 280 | 48 959 | 47 338 | 3 052 | 17 966 | 21 121 | (3 155) | -14,9% | 47 338 |
| Vote 6 - Development Services | 18 935 | 56 729 | 25 334 | 1 658 | 9 819 | 12 017 | (2 198) | -18,3% | 25 334 |
| Vote 7 - Municipal Manager | 6 178 | 6 866 | 6 866 | 514 | 3 016 | 3 408 | (391) | -11,5% | 6 866 |
| Vote 8 - Protection Services | 56 195 | 51 837 | 54 948 | 2 971 | 17 499 | 19 049 | (1 549) | -8,1% | 54 948 |
| | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 603 972 | 686 703 | 664 685 | 45 421 | 249 335 | 267 257 | (17 922) | -7% | 664 685 |
| Surplus/ (Deficit) for the year | 125 058 | 47 927 | 60 587 | 27 537 | 94 398 | 59 676 | 34 722 | 58,2% | 60 587 |

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) - Q2 Second Quarter | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description | 2017/18 | Budget Year 2018/19 | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Property rates | 102 724 | 103 645 | 103 645 | 8 664 | 62 397 | 58 010 | 4 387 | 8% | 103 645 |
| Service charges - electricity revenue | 242 358 | 261 358 | 261 358 | 21 527 | 133 812 | 128 576 | 5 236 | 4% | 261 358 |
| Service charges - water revenue | 53 360 | 56 799 | 56 799 | 5 602 | 31 703 | 30 393 | 1 310 | 4% | 56 799 |
| Service charges - sanitation revenue | 39 043 | 41 079 | 41 079 | 3 453 | 20 358 | 20 532 | (173) | -1% | 41 079 |
| Service charges - refuse revenue | 23 741 | 24 833 | 24 833 | 2 158 | 12 857 | 12 411 | 446 | 4% | 24 833 |
| Service charges - other | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 1 585 | 1 497 | 1 497 | 98 | 741 | 748 | (8) | -1% | 1 497 |
| Interest earned - external investments | 31 924 | 30 263 | 30 263 | 595 | 4 432 | 3 250 | 1 182 | 36% | 30 263 |
| Interest earned - outstanding debtors | 1 968 | 1 897 | 1 897 | 215 | 1 277 | 1 030 | 247 | 24% | 1 897 |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 32 631 | 25 227 | 25 227 | 7 | 240 | 286 | (46) | -16% | 25 227 |
| Licences and permits | 3 834 | 3 753 | 3 753 | 282 | 1 967 | 1 876 | 91 | 5% | 3 753 |
| Agency services | 4 052 | 4 100 | 4 100 | 314 | 2 198 | 2 049 | 149 | 7% | 4 100 |
| Transfers and subsidies | 110 484 | 132 185 | 110 129 | 27 349 | 61 710 | 62 246 | (536) | -1% | 110 129 |
| Other revenue | 15 541 | 10 819 | 10 819 | 893 | 6 276 | 5 325 | 951 | 18% | 10 819 |
| Gains on disposal of PPE | 9 042 | 200 | 200 | 1 802 | 3 764 | 200 | 3 564 | 1782% | 200 |
| Total Revenue (excluding capital transfers and contributions) | 672 287 | 697 655 | 675 599 | 72 958 | 343 732 | 326 933 | 16 800 | 5% | 675 599 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 181 157 | 202 968 | 204 326 | 15 194 | 95 464 | 101 891 | (6 427) | -6% | 204 326 |
| Remuneration of councillors | 9 913 | 10 578 | 10 578 | 826 | 4 954 | 5 194 | (240) | -5% | 10 578 |
| Debt impairment | 28 506 | 16 817 | 16 817 | - | (31) | - | (31) | #DIV/0! | 16 817 |
| Depreciation & asset impairment | 80 098 | 85 063 | 85 063 | - | - | - | - | - | 85 063 |
| Finance charges | 15 512 | 15 135 | 15 135 | 6 557 | 6 696 | 7 566 | (870) | -11% | 15 135 |
| Bulk purchases | 178 604 | 211 428 | 211 428 | 15 652 | 100 983 | 97 680 | 3 303 | 3% | 211 428 |
| Other materials | 17 545 | 12 217 | 12 469 | 1 090 | 7 251 | 6 515 | 736 | 11% | 12 469 |
| Contracted services | 58 113 | 95 049 | 69 902 | 4 434 | 20 886 | 31 993 | (11 107) | -35% | 69 902 |
| Transfers and subsidies | 2 471 | 2 883 | 3 083 | 203 | 1 472 | 1 417 | 55 | 4% | 3 083 |
| Other expenditure | 25 117 | 32 084 | 33 402 | 1 465 | 11 660 | 15 002 | (3 342) | -22% | 33 402 |
| Loss on disposal of PPE | 6 934 | 2 482 | 2 482 | - | - | - | - | - | 2 482 |
| Total Expenditure | 603 972 | 686 703 | 664 685 | 45 421 | 249 335 | 267 257 | (17 922) | -7% | 664 685 |
| Surplus/(Deficit) | 68 315 | 10 952 | 10 915 | 27 537 | 94 398 | 59 676 | 34 722 | 0 | 10 915 |
| Transfers and subsidies - capital (monetary) | 56 743 | 36 975 | 49 672 | - | - | - | - | - | 49 672 |
| Surplus/(Deficit) after capital transfers & | 125 058 | 47 927 | 60 587 | 27 537 | 94 398 | 59 676 | | | 60 587 |

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) - Q2 Second Quarter | | | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Vote Description | 2017/18 | Budget Year 2018/19 | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Multi-Year expenditure appropriation | | | | | | | | | |
| Vote 2 - Civil Services | 17 707 | 23 513 | 23 513 | 4 242 | 14 252 | 10 624 | 3 629 | 34% | 23 513 |
| Vote 4 - Electricity Services | - | 3 000 | 3 000 | - | 698 | 1 750 | (1 052) | -60% | 3 000 |
| Vote 6 - Development Services | 14 620 | 4 000 | 16 029 | 3 742 | 6 517 | 5 047 | 1 471 | 29% | 16 029 |
| Total Capital Multi-year expenditure | 32 327 | 30 513 | 42 542 | 7 985 | 21 468 | 17 420 | 4 047 | 23% | 42 542 |
| Single Year expenditure appropriation | | | | | | | | | |
| Vote 1 - Corporate Services | 7 307 | 698 | 3 026 | 1 324 | 1 477 | 187 | 1 290 | 690% | 3 026 |
| Vote 2 - Civil Services | 32 647 | 28 694 | 30 960 | 565 | 5 849 | 5 861 | (12) | 0% | 30 960 |
| Vote 3 - Council | 6 | 5 | 8 | - | 8 | 3 | 5 | 129% | 8 |
| Vote 4 - Electricity Services | 12 920 | 12 406 | 12 406 | 155 | 4 045 | 3 439 | 606 | 18% | 12 406 |
| Vote 5 - Financial Services | 531 | 628 | 628 | 2 | 363 | 591 | (228) | -39% | 628 |
| Vote 6 - Development Services | 12 803 | 8 902 | 6 922 | 454 | 633 | 5 380 | (4 748) | -88% | 6 922 |
| Vote 7 - Municipal Manager | 3 | 5 | 2 | - | 2 | 2 | 0 | 32% | 2 |
| Vote 8 - Protection Services | 1 865 | 5 396 | 6 396 | 819 | 2 114 | 5 386 | (3 272) | -61% | 6 396 |
| Total Capital single-year expenditure | 68 081 | 56 733 | 60 348 | 3 319 | 14 491 | 20 848 | (6 358) | -30% | 60 348 |
| Total Capital Expenditure | 100 408 | 87 246 | 102 890 | 11 304 | 35 958 | 38 269 | (2 310) | -6% | 102 890 |
| Capital Expenditure - Functional Classification | | | | | | | | | |
| <i>Governance and administration</i> | 10 913 | 2 437 | 2 441 | 1 378 | 1 996 | 1 171 | 825 | 70% | 2 441 |
| Executive and council | 9 | 10 | 10 | - | 10 | 5 | 5 | 100% | 10 |
| Finance and administration | 10 904 | 2 427 | 2 431 | 1 378 | 1 986 | 1 166 | 820 | 70% | 2 431 |
| <i>Community and public safety</i> | 10 680 | 16 275 | 24 230 | 882 | 5 947 | 11 203 | (5 256) | -47% | 24 230 |
| Community and social services | 3 231 | 1 296 | 3 624 | 211 | 553 | 790 | (236) | -30% | 3 624 |
| Sport and recreation | 6 628 | 11 609 | 16 236 | 587 | 4 696 | 7 044 | (2 348) | -33% | 16 236 |
| Public safety | 821 | 3 370 | 4 370 | 84 | 698 | 3 370 | (2 672) | -79% | 4 370 |
| <i>Economic and environmental services</i> | 26 012 | 20 337 | 28 573 | 1 896 | 3 505 | 2 956 | 548 | 19% | 28 573 |
| Planning and development | 179 | 70 | 7 117 | 882 | 887 | 34 | 853 | 2545% | 7 117 |
| Road transport | 25 833 | 20 267 | 21 456 | 1 015 | 2 618 | 2 923 | (305) | -10% | 21 456 |
| <i>Trading services</i> | 52 803 | 48 197 | 47 646 | 7 147 | 24 510 | 22 938 | 1 573 | 7% | 47 646 |
| Energy sources | 11 224 | 14 794 | 14 794 | 103 | 4 619 | 4 779 | (160) | -3% | 14 794 |
| Water management | 19 025 | 11 775 | 11 775 | 1 568 | 10 709 | 5 066 | 5 643 | 111% | 11 775 |
| Waste water management | 14 667 | 15 468 | 11 971 | 2 562 | 3 828 | 8 750 | (4 923) | -56% | 11 971 |
| Waste management | 7 887 | 6 160 | 9 107 | 2 913 | 5 355 | 4 342 | 1 012 | 23% | 9 107 |
| Total Capital Expenditure - Functional Classification | 100 408 | 87 246 | 102 890 | 11 304 | 35 958 | 38 269 | (2 310) | -6% | 102 890 |
| Funded by: | | | | | | | | | |
| National Government | 27 608 | 27 975 | 27 975 | 4 000 | 16 624 | 14 374 | 2 250 | 16% | 27 975 |
| Provincial Government | 29 020 | 9 000 | 21 697 | 2 799 | 4 857 | 5 749 | (892) | -16% | 21 697 |
| Transfers recognised - capital | 56 628 | 36 975 | 49 672 | 6 799 | 21 480 | 20 122 | 1 358 | 7% | 49 672 |
| Internally generated funds | 43 780 | 50 271 | 53 218 | 4 504 | 14 478 | 18 146 | (3 668) | -20% | 53 218 |
| Total Capital Funding | 100 408 | 87 246 | 102 890 | 11 304 | 35 958 | 38 269 | (2 310) | -6% | 102 890 |

4.1.6 Table C6: Monthly Budget Statement - Financial Position

| WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter | | | | | |
|--|------------------|---------------------|------------------|------------------|--------------------|
| Description | 2017/18 | Budget Year 2018/19 | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | | | | | |
| ASSETS | | | | | |
| Current assets | | | | | |
| Cash | 460 799 | 383 890 | 366 094 | 488 386 | 383 890 |
| Call investment deposits | - | - | - | - | - |
| Consumer debtors | 55 981 | 87 273 | 87 273 | 65 789 | 87 273 |
| Other debtors | 28 670 | 43 572 | 43 572 | 19 772 | 43 572 |
| Current portion of long-term receivables | - | - | - | 70 | - |
| Inventory | 15 380 | 10 604 | 10 604 | 17 228 | 10 604 |
| Total current assets | 560 831 | 525 339 | 507 543 | 591 246 | 525 339 |
| Non current assets | | | | | |
| Long-term receivables | 3 | - | - | 3 | - |
| Investments | - | - | - | - | - |
| Investment property | 53 603 | 52 524 | 52 524 | 53 603 | 52 524 |
| Investments in Associate | - | - | - | - | - |
| Property, plant and equipment | 1 895 127 | 1 794 787 | 1 812 583 | 1 931 074 | 1 794 787 |
| Agricultural | - | - | - | - | - |
| Biological | - | - | - | - | - |
| Intangible | 1 172 | 915 | 915 | 1 172 | 915 |
| Other non-current assets | 770 | 770 | 770 | 770 | 770 |
| Total non current assets | 1 950 674 | 1 848 996 | 1 866 792 | 1 986 622 | 1 848 996 |
| TOTAL ASSETS | 2 511 505 | 2 374 335 | 2 374 335 | 2 577 867 | 2 374 335 |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Bank overdraft | - | - | - | - | - |
| Borrowing | 9 359 | 4 954 | 4 954 | 9 359 | 4 954 |
| Consumer deposits | 11 775 | 10 935 | 10 935 | 12 144 | 10 935 |
| Trade and other payables | 104 647 | 78 219 | 106 283 | 79 151 | 78 219 |
| Provisions | 7 805 | 4 603 | 4 603 | 7 043 | 4 603 |
| Total current liabilities | 133 586 | 98 711 | 126 775 | 107 697 | 98 711 |
| Non current liabilities | | | | | |
| Borrowing | 131 004 | 118 064 | 118 064 | 128 433 | 118 064 |
| Provisions | 67 785 | 68 801 | 68 801 | 67 785 | 68 801 |
| Total non current liabilities | 198 789 | 186 866 | 186 866 | 196 219 | 186 866 |
| TOTAL LIABILITIES | 332 375 | 285 577 | 313 641 | 303 916 | 285 577 |
| NET ASSETS | 2 179 130 | 2 088 758 | 2 060 694 | 2 273 951 | 2 088 758 |
| COMMUNITY WEALTH/EQUITY | | | | | |
| Accumulated Surplus/(Deficit) | 1 997 959 | 1 937 280 | 1 909 216 | 2 092 780 | 1 937 280 |
| Reserves | 181 171 | 151 478 | 151 478 | 181 171 | 151 478 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 179 130 | 2 088 758 | 2 060 694 | 2 273 951 | 2 088 758 |

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

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

| WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter | | | | | | | | | |
|---|------------------|---------------------|------------------|----------------|-----------------|----------------|-----------------|----------------|--------------------|
| Description | 2017/18 | Budget Year 2018/19 | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Property rates | 102 724 | 98 463 | 98 463 | 8 596 | 57 799 | 55 102 | 2 697 | 5% | 98 463 |
| Service charges | 358 502 | 362 026 | 362 026 | 32 037 | 172 321 | 180 786 | (8 465) | -5% | 362 026 |
| Other revenue | 66 264 | 26 529 | 26 529 | 74 927 | 328 100 | 39 794 | 288 306 | 724% | 26 529 |
| Government - operating | 99 557 | 132 185 | 110 129 | 27 349 | 64 036 | 61 536 | 2 500 | 4% | 132 185 |
| Government - capital | 56 743 | 36 975 | 49 672 | - | - | - | - | - | 36 975 |
| Interest | 33 248 | 32 065 | 32 065 | - | 2 443 | 4 151 | (1 708) | -41% | 32 065 |
| Dividends | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | |
| Suppliers and employees | (448 396) | (556 342) | (556 342) | (108 785) | (479 044) | (267 685) | 211 359 | -79% | (556 342) |
| Finance charges | (13 337) | (15 135) | (15 135) | (6 524) | (6 524) | (7 567) | (1 044) | 14% | (15 135) |
| Transfers and Grants | (2 471) | (2 883) | (2 883) | (203) | (1 420) | (1 416) | 4 | 0% | (2 883) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 252 833 | 113 884 | 104 525 | 27 397 | 137 711 | 64 700 | (73 011) | -113% | 113 884 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | 1 053 | 200 | 200 | 1 802 | 3 764 | 200 | 3 564 | 1782% | 200 |
| Decrease (Increase) in non-current debtors | (7 431) | - | - | - | - | - | - | - | - |
| Decrease (increase) other non-current receivables | (30 677) | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | |
| Capital assets | (93 630) | (94 344) | (102 781) | (6 801) | (23 090) | 32 123 | 55 213 | 172% | (94 344) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (130 685) | (94 144) | (102 581) | (4 999) | (19 326) | 32 323 | 51 649 | 160% | (94 144) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Short term loans | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 1 661 | 619 | 619 | - | 79 | - | 79 | #DIV/0! | 619 |
| Payments | | | | | | | | | |
| Repayment of borrowing | (11 900) | (4 954) | (4 954) | - | - | (2 477) | (2 477) | 100% | (4 954) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (10 238) | (4 335) | (4 335) | - | 79 | (2 477) | (2 556) | 103% | (4 335) |
| NET INCREASE/ (DECREASE) IN CASH HELD | 111 909 | 15 405 | (2 391) | 22 398 | 118 464 | 94 546 | | | 15 405 |
| Cash/cash equivalents at beginning: | 348 890 | 368 486 | 368 486 | | 368 486 | 368 486 | | | 368 486 |
| Cash/cash equivalents at month/year end: | 460 799 | 383 890 | 366 094 | | 486 949 | 463 031 | | | 383 890 |

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

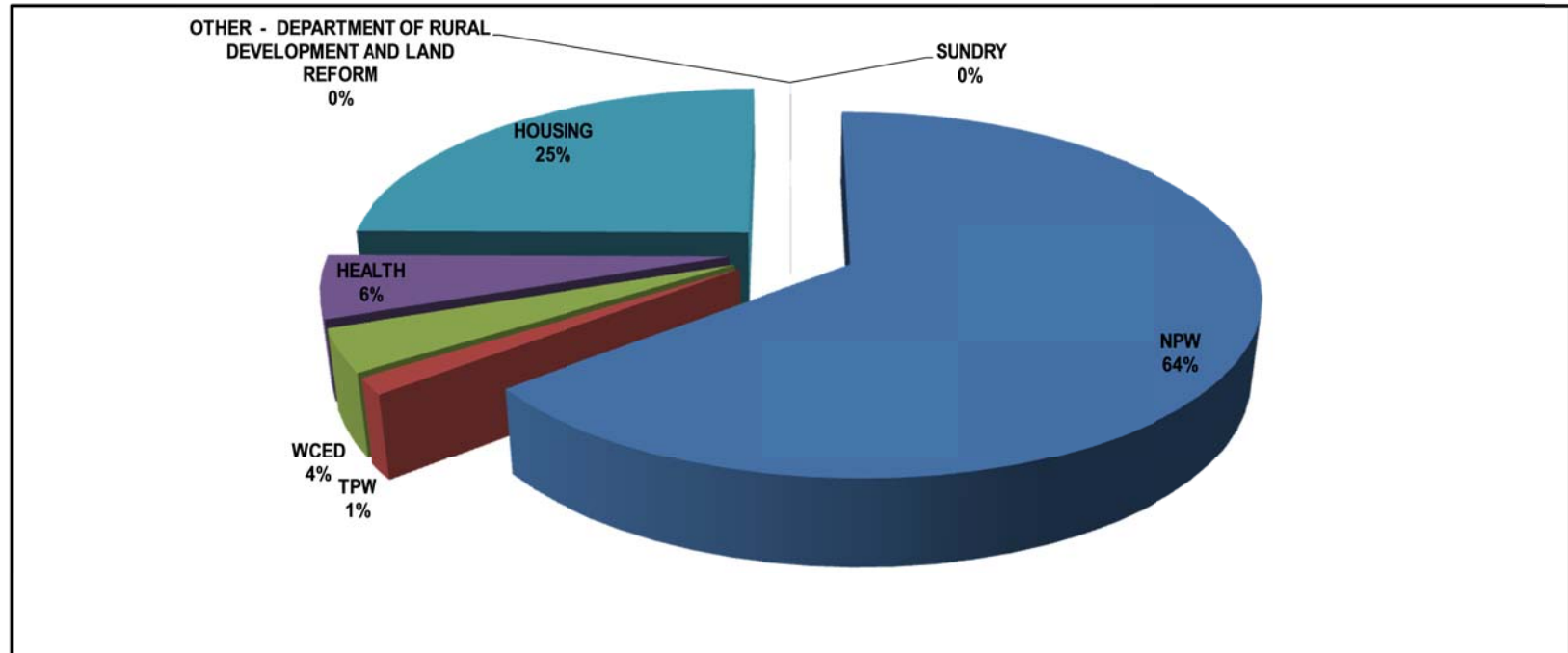
| WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter | | | | | | | | | | | | | |
|--|-------------|---------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------------|--|---|
| Description | NT Code | Budget Year 2018/19 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 6 517 | 1 833 | 617 | 449 | 516 | 537 | 558 | 2 120 | 13 146 | 4 179 | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 18 630 | 2 208 | 164 | 149 | 414 | 57 | 38 | 623 | 22 283 | 1 282 | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 7 258 | 2 047 | 562 | 1 004 | 358 | 349 | 140 | 3 981 | 15 700 | 5 833 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 2 768 | 815 | 214 | 178 | 143 | 132 | 180 | 1 608 | 6 039 | 2 242 | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 2 300 | 682 | 216 | 180 | 148 | 136 | 170 | 1 654 | 5 486 | 2 289 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 31 | 14 | 1 | 1 | 1 | 1 | 2 | 3 | 53 | 7 | - | - |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Income Source | 2000 | 37 502 | 7 600 | 1 774 | 1 961 | 1 581 | 1 212 | 1 088 | 9 990 | 62 708 | 15 832 | - | - |
| 2017/18 - totals only | | 33 559 | 12 672 | 1 626 | 1 627 | 804 | 630 | 306 | 8 344 | 59 569 | 11 712 | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 926 | 109 | 17 | 367 | 9 | 10 | 7 | 368 | 1 812 | 761 | - | - |
| Commercial | 2300 | 16 218 | 1 608 | 120 | 100 | 468 | 84 | 54 | 523 | 19 175 | 1 229 | - | - |
| Households | 2400 | 20 359 | 5 883 | 1 637 | 1 494 | 1 104 | 1 118 | 1 028 | 9 099 | 41 720 | 13 842 | - | - |
| Other | 2500 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 2600 | 37 502 | 7 600 | 1 774 | 1 961 | 1 581 | 1 212 | 1 088 | 9 990 | 62 708 | 15 832 | - | - |

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

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

5.2 Government Debt Schedule

| Swartland Municipality for the month ended December 2018 | Rates | | | | | Services | | | | | Total Debt | Grand Total Sec 71 | Payment received for the month |
|--|-----------------|-----------------|----------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|--------------------|--------------------|--------------------|--------------------------------|
| Department Responsible for the Debt | 0-30 Days | 30-60 Days | 60-90 Days | > 90 Days | Total | 0-30 Days | 30-60 Days | 60-90 Days | >90 Days | Total | | | |
| NPW | R 4 711 | R 8 004 | R 2 914 | R 474 518 | R 490 146 | R 603 413 | R 22 289 | R 3 114 | R 44 933 | R 673 749 | R 1 163 895 | R 1 163 895 | R -1 044 887 |
| TPW | R 82 | R 82 | R 46 | R 9 862 | R 10 071 | R 143 | R 143 | R 217 | R 15 798 | R 16 301 | R 26 372 | R 26 372 | R -288 |
| WCED | R -392 | R 2 676 | R - | R 25 142 | R 27 426 | R 36 270 | R 5 934 | R 312 | R - | R 42 515 | R 69 941 | R 69 941 | R -5 688 |
| HEALTH | R 71 | R 102 | R 1 | R 7 670 | R 7 845 | R 29 060 | R 46 894 | R 8 488 | R 9 413 | R 93 855 | R 101 700 | R 101 700 | R -47 832 |
| HOUSING | R 15 244 | R 1 210 | R 1 183 | R 144 317 | R 161 955 | R 237 820 | R 21 537 | R 448 | R 28 230 | R 288 035 | R 449 990 | R 449 990 | R -267 642 |
| OTHER - DEPARTMENT OF RURAL DEVELOPMENT AND LAND REFORM | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - | R - |
| SUNDRY | R -326 | R 6 | R - | R 637 | R 317 | R 22 | R - | R - | R - | R 22 | R 338 | R 338 | R -869 |
| TOTAL OUTSTANDING | R 19 390 | R 12 080 | R 4 144 | R 662 145 | R 697 760 | R 906 728 | R 96 797 | R 12 578 | R 98 373 | R 1 114 477 | R 1 812 237 | R 1 812 237 | R -1 367 206 |



Section 6 – Creditors' analysis

6.1 Supporting Table SC4

| WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter | | | | | | | | | | | |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|---------------|---|
| Description | NT Code | Budget Year 2018/19 | | | | | | | | | Prior year totals for chart (same period) |
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| R thousands | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 14 003 | 786 | 17 | 87 | 121 | - | - | - | 15 016 | 2 694 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 14 003 | 786 | 17 | 87 | 121 | - | - | - | 15 016 | 2 694 |

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

| WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second Quarter | | | | | | | | | |
|--|----------------------|--------------------|---------------------------|--------------------------------|---------------------------|--|------------------------|----------------------------------|-------------|
| Investments by maturity Name of institution & investment ID | Period of Investment | Type of Investment | Expiry date of investment | Accrued interest for the month | Yield for the month 1 (%) | Market value at beginning of the month | Change in market value | Market value at end of the month | |
| | | | | | | | | | R thousands |
| | Yrs/Months | | | | | | | | |
| Municipality | | | | | | | | | |
| NEDBANK | 361 Days | Fixed | 28/06/2019 | - | 8,75% | 320 000 | - | 320 000 | |
| STANDARD BANK | 240 Days | Fixed | 28/06/2019 | - | 8,25% | 60 000 | - | 60 000 | |
| Municipality sub-total | | | | - | | 380 000 | - | 380 000 | |
| Entities sub-total | | | | - | | - | - | - | |
| TOTAL INVESTMENTS AND INTEREST | | | | - | | 380 000 | - | 380 000 | |

7.2 Commitments against Cash and Cash Equivalents

| Commitments against Cash & Cash Equivalents | | | |
|--|-----------------------------|---|--------------------------|
| | 30 November 2018 | Transactions/ Movement 2018/2019 | Current Month |
| Cash & Cash Equivalents: | R 465 768 442 | | R 488 369 362 |
| Primary Bank Account | R 80 150 703 | R 25 483 617 | R 105 634 320 |
| Short Term Investments (Less 6 months) | R - | | R - |
| Medium Term Investments (more 6 months) | R 380 000 000 | | R 380 000 000 |
| Longterm Investments | R - | | R - |
| Cash Floats | R 5 617 739 | R -2 882 697 | R 2 735 042 |
| | | | |
| Commitments: | R 285 503 690 | | R 257 540 010 |
| Unspent Committed Conditional Grants | R 4 195 349 | R -606 261 | R 3 589 088 |
| Capital funding requirement 2018/2019 (cash resources) | R 26 120 957 | R -6 799 374 | R 19 321 583 |
| Cash Portion of Housing Development Fund | R 6 262 | R - | R 6 262 |
| Capital Replacement Reserve Movement | R 171 192 112 | R -4 504 213 | R 166 687 900 |
| Loan repayment due Dec / June | R 14 693 964 | R -6 523 900 | R 8 170 064 |
| Consumer Deposits | R 12 142 364 | R 1 910 | R 12 144 274 |
| Creditor payments | R 16 830 127 | R -1 814 614 | R 15 015 513 |
| Current Salaries | R 23 737 272 | R 16 020 044 | R 16 020 044 |
| Bad Debt Contributions | R 16 585 282 | | R 16 585 282 |
| Working Capital | | | R 230 829 352 |

7.3 Withdrawals from Municipal Bank Account

| SWARTLAND MUNICIPALITY Withdrawals from Municipal Bank Accounts In accordance with Section 11, Sub-section 1 (b) to (j) | | |
|---|------------------------|--|
| NAME OF MUNICIPALITY: | SWARTLAND MUNICIPALITY | |
| MUNICIPAL DEMARCATION CODE: | WC015 | |
| QUARTER ENDED: | Dec-18 | |
| | Amount | Reason for withdrawal |
| MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only - | R 274 230 550 | Creditors, Service providers, Employee related costs, Capital costs, Investments made, etc |
| (b) to defray expenditure authorised in terms of section 26(4); | | |
| (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); | | |
| (d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section; | | |
| (e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including - | | |
| (i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or | R 8 944 210 | Motor Vehicle Registration and Road Traffic Mangement Corporation. |
| (ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state; | | |
| (f) to refund money incorrectly paid into a bank account; | | |
| (g) to refund guarantees, sureties and <i>security</i> deposits; | R 242 004 | Service deposits, Community and Town Halls, Sport Club Houses, etc |
| (h) for cash management and <i>investment</i> purposes in accordance with section 13; | R 60 000 000 | To re-invest and deposit into the cheque account when needed. |
| (i) to defray increased expenditure in terms of section 31; or | | |
| (j) for such other purposes as may be <i>prescribed</i> . | | |
| (4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> - | | |
| (a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and | | |
| (b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> . | | |

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 - Q2 Second Quarter | | | | | | | | |
|--|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Budget Year 2018/19 | | | | | | | |
| | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| RECEIPTS: | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | |
| National Government: | 85 140 | 85 140 | 28 056 | 64 187 | 64 187 | - | | 85 140 |
| Local Government Equitable Share | 82 048 | 82 048 | 27 349 | 61 536 | 61 536 | - | | 82 048 |
| Finance Management | 1 520 | 1 520 | - | 1 550 | 1 550 | - | | 1 520 |
| EPWP Incentive | 1 572 | 1 572 | 707 | 1 101 | 1 101 | - | | 1 572 |
| | | | | | | | | - |
| Provincial Government: | 46 568 | 56 651 | 330 | 6 871 | 6 871 | - | | 56 651 |
| Community Development: Workers | 37 | - | - | - | - | - | | - |
| Human Settlements | 33 720 | 34 720 | - | 715 | 715 | - | | 34 720 |
| Libraries | 8 429 | 8 429 | - | 5 619 | 5 619 | - | | 8 429 |
| Proclaimed Roads Subsidy | 3 486 | 9 534 | - | - | - | - | | 9 534 |
| Financial Management Support Grant: Student Bursaries | 360 | 360 | - | - | - | - | | 360 |
| Financial Management Support Grant: mSCOA | 330 | 330 | 330 | 330 | 330 | - | | 330 |
| WCFSG: Risk Management Improvement (Software) | 100 | 100 | - | 100 | 100 | - | | 100 |
| Thusong Grant | 106 | 106 | - | 106 | 106 | - | | 106 |
| LG Internship Grant | - | 72 | - | - | - | - | | 72 |
| Establishment of a K9 Unit | - | 3 000 | - | - | - | - | | 3 000 |
| | - | - | - | - | - | - | | - |
| Total Operating Transfers and Grants | 131 708 | 141 791 | 28 386 | 71 058 | 71 058 | - | | 141 791 |
| Capital Transfers and Grants | | | | | | | | |
| National Government: | 27 975 | 27 975 | 7 860 | 21 360 | 21 360 | - | | 27 975 |
| Municipal Infrastructure Grant (MIG) | 20 945 | 20 945 | 7 860 | 14 860 | 14 860 | - | | 20 945 |
| Energy Efficiency and Demand Side Management Grant | 3 000 | 3 000 | - | 2 500 | 2 500 | - | | 3 000 |
| Integrated National Electrification Programme (municipal) | 4 000 | 4 000 | - | 4 000 | 4 000 | - | | 4 000 |
| Finance Management | 30 | 30 | - | - | - | - | | 30 |
| | | | | | | | | - |
| Provincial Government: | 9 000 | 12 000 | - | 2 500 | 2 500 | - | | 12 000 |
| Human Settlements | 6 500 | 6 500 | - | - | - | - | | 6 500 |
| RSEP/VPUU Municipal Projects | 2 500 | 4 500 | - | 2 500 | 2 500 | - | | 4 500 |
| Establishment of a K9 Unit | - | 1 000 | - | - | - | - | | 1 000 |
| District Municipality: | - | - | - | - | - | - | | - |
| Total Capital Transfers and Grants | 36 975 | 39 975 | 7 860 | 23 860 | 23 860 | - | | 39 975 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 168 683 | 181 766 | 36 246 | 94 918 | 94 918 | - | | 181 766 |

8.2 Supporting Table SC7 (1)

| WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter | | | | | | | | |
|--|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Description | Budget Year 2018/19 | | | | | | | |
| | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | |
| EXPENDITURE | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | |
| National Government: | 85 140 | 85 140 | 5 028 | 32 887 | 33 215 | (328) | -1,0% | 85 140 |
| Local Government Equitable Share | 82 048 | 82 048 | 4 913 | 30 900 | 30 900 | - | | 82 048 |
| Finance Management | 1 520 | 1 520 | 115 | 415 | 743 | (328) | -44,2% | 1 520 |
| EPWP Incentive | 1 572 | 1 572 | - | 1 572 | 1 572 | - | | 1 572 |
| Provincial Government: | 46 568 | 52 575 | 746 | 4 439 | 7 802 | (3 363) | -43,1% | 52 575 |
| Community Development: Workers | 37 | - | - | 3 | 18 | (15) | -85,2% | - |
| Human Settlements | 33 720 | 30 372 | - | 397 | 1 308 | (911) | -69,7% | 30 372 |
| Libraries | 8 429 | 8 429 | 573 | 3 864 | 4 334 | (470) | -10,8% | 8 429 |
| Proclaimed Roads Subsidy | 3 486 | 9 534 | 174 | 174 | 1 742 | (1 569) | -90,0% | 9 534 |
| Financial Management Support Grant: Student Bursaries | 360 | 560 | - | 2 | 177 | (175) | -99,1% | 560 |
| Financial Management Support Grant: mSCOA | 330 | 330 | - | - | 165 | (165) | -100,0% | 330 |
| WCFSG: Risk Management Improvement (Software) | 100 | 100 | - | - | 57 | (57) | -100,0% | 100 |
| Thusong Grant | 106 | 106 | - | - | - | - | | 106 |
| LG Internship Grant | - | 72 | - | - | - | - | | 72 |
| Establishment of a K9 Unit | - | 3 000 | - | - | - | - | | 3 000 |
| Financial Management Support Grant: Caseware | - | 73 | - | - | - | - | | 73 |
| District Municipality: | - | - | - | - | - | - | | - |
| Other grant providers: | 227 | 227 | - | - | - | - | | 227 |
| LG Seta | 227 | 227 | - | - | - | - | | 227 |
| Total operating expenditure of Transfers and Grants: | 131 935 | 137 943 | 5 774 | 37 326 | 41 017 | (3 691) | -9,0% | 137 943 |
| Capital expenditure of Transfers and Grants | | | | | | | | |
| National Government: | 27 975 | 27 975 | 4 000 | 16 624 | 14 374 | 2 250 | 15,7% | 27 975 |
| Municipal Infrastructure Grant (MIG) | 20 945 | 20 945 | 3 995 | 13 985 | 10 624 | 3 361 | 31,6% | 20 945 |
| Integrated National Electrification Programme (municipal) | 4 000 | 4 000 | - | 698 | 1 750 | (1 052) | -60,1% | 4 000 |
| Energy Efficiency and Demand Side Management Grant | 3 000 | 3 000 | 5 | 1 941 | 2 000 | (59) | -3,0% | 3 000 |
| Finance Management | 30 | 30 | - | - | - | - | | 30 |
| Provincial Government: | 9 000 | 21 698 | 2 193 | 2 193 | 5 749 | (3 556) | -61,9% | 21 698 |
| Human Settlements | 6 500 | 12 382 | 2 193 | 2 193 | 3 249 | (1 056) | -32,5% | 12 382 |
| RSEP/VPUU Municipal Projects | 2 500 | 8 316 | - | - | 2 500 | (2 500) | -100,0% | 8 316 |
| Establishment of a K9 Unit | - | 1 000 | - | - | - | - | | 1 000 |
| District Municipality: | - | - | - | - | - | - | | - |
| Total capital expenditure of Transfers and Grants | 36 975 | 49 673 | 6 193 | 18 817 | 20 122 | (1 306) | -6,5% | 49 673 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 168 910 | 187 615 | 11 967 | 56 143 | 61 139 | (4 997) | -8,2% | 187 615 |

8.3 Supporting Table SC7 (2)

| WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q2 Second Quarter | | | | | | |
|---|-----|---------------------------|----------------|---------------|--------------|--------------|
| Description | Ref | Budget Year 2018/19 | | | | |
| | | Approved Rollover 2017/18 | Monthly actual | YearTD actual | YTD variance | YTD variance |
| Capital expenditure of Approved Roll-overs | | | | | | |
| Provincial Government: | | 3 816 | 606 | 2 664 | 1 153 | 30,2% |
| RSEP/VPUU Municipal Projects | | 3 816 | 606 | 2 664 | 1 153 | 30,2% |
| Total capital expenditure of Approved Roll-overs | | 3 816 | 606 | 2 664 | 1 153 | 30,2% |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | | 3 816 | 606 | 2 664 | 1 153 | 30,2% |

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 - Q2 Second Quarter | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration | 2017/18 | Budget Year 2018/19 | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | A | B | C | | | | | | E |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | |
| Basic Salaries and Wages | - | - | - | - | - | - | - | - | - |
| Pension and UIF Contributions | 935 | 1 026 | 1 026 | 78 | 466 | 504 | (38) | -8% | 1 026 |
| Medical Aid Contributions | 196 | 207 | 207 | 18 | 106 | 101 | 5 | 5% | 207 |
| Cellphone Allowance | 1 016 | 1 158 | 1 158 | 79 | 511 | 569 | (58) | -10% | 1 158 |
| Housing Allowances | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | 7 766 | 8 187 | 8 187 | 734 | 3 871 | 4 020 | (149) | -4% | 8 187 |
| Sub Total - Councillors | 9 913 | 10 578 | 10 578 | 826 | 4 954 | 5 194 | (240) | -5% | 10 578 |
| Senior Managers of the Municipality | | | | | | | | | |
| Basic Salaries and Wages | 7 852 | 7 443 | 7 443 | 625 | 3 781 | 3 644 | 136 | 4% | 7 443 |
| Pension and UIF Contributions | 1 447 | 1 414 | 1 414 | 113 | 686 | 677 | 9 | 1% | 1 414 |
| Medical Aid Contributions | 353 | 368 | 368 | 31 | 185 | 176 | 8 | 5% | 368 |
| Overtime | - | - | - | - | - | - | - | - | - |
| Performance Bonus | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | 854 | 847 | 847 | 76 | 455 | 405 | 49 | 12% | 847 |
| Cellphone Allowance | 257 | 286 | 286 | 24 | 143 | 137 | 6 | 4% | 286 |
| Housing Allowances | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | 179 | 199 | 199 | 14 | 85 | 95 | (10) | -10% | 199 |
| Payments in lieu of leave | - | - | - | - | - | - | - | - | - |
| Long service awards | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 640 | 1 368 | 1 368 | - | - | 655 | (655) | -100% | 1 368 |
| Sub Total - Senior Managers of Municipality | 11 583 | 11 924 | 11 924 | 883 | 5 334 | 5 790 | (456) | -8% | 11 924 |
| Other Municipal Staff | | | | | | | | | |
| Basic Salaries and Wages | 101 875 | 117 683 | 119 041 | 9 277 | 55 303 | 56 249 | (946) | -2% | 119 041 |
| Pension and UIF Contributions | 17 828 | 20 566 | 20 566 | 1 635 | 9 797 | 9 847 | (49) | -1% | 20 566 |
| Medical Aid Contributions | 8 107 | 9 130 | 9 130 | 703 | 4 221 | 4 372 | (151) | -3% | 9 130 |
| Overtime | 8 448 | 7 822 | 7 822 | 862 | 3 918 | 3 745 | 173 | 5% | 7 822 |
| Performance Bonus | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | 4 130 | 4 958 | 4 958 | 365 | 2 115 | 2 374 | (259) | -11% | 4 958 |
| Cellphone Allowance | 339 | 311 | 311 | 40 | 238 | 149 | 89 | 60% | 311 |
| Housing Allowances | 1 198 | 1 493 | 1 493 | 140 | 713 | 715 | (2) | 0% | 1 493 |
| Other benefits and allowances | 18 791 | 20 247 | 20 247 | 8 860 | 13 239 | 14 421 | (1 182) | -8% | 20 247 |
| Payments in lieu of leave | 2 077 | 1 659 | 1 659 | (34) | 47 | 794 | (748) | -94% | 1 659 |
| Long service awards | 2 431 | 956 | 956 | - | - | 458 | (458) | -100% | 956 |
| Post-retirement benefit obligations | 4 350 | 6 218 | 6 218 | 180 | 539 | 2 977 | (2 438) | -82% | 6 218 |
| Sub Total - Other Municipal Staff | 169 574 | 191 044 | 192 402 | 22 028 | 90 130 | 96 101 | (5 971) | -6% | 192 402 |
| Total Parent Municipality | 191 070 | 213 546 | 214 904 | 23 737 | 100 418 | 107 085 | (6 667) | -6% | 214 904 |
| Total Municipal Entities | - | - | - | - | - | - | - | - | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 191 070 | 213 546 | 214 904 | 23 737 | 100 418 | 107 085 | (6 667) | -6% | 214 904 |
| TOTAL MANAGERS AND STAFF | 181 157 | 202 968 | 204 326 | 22 912 | 95 464 | 101 891 | (6 427) | -6% | 204 326 |

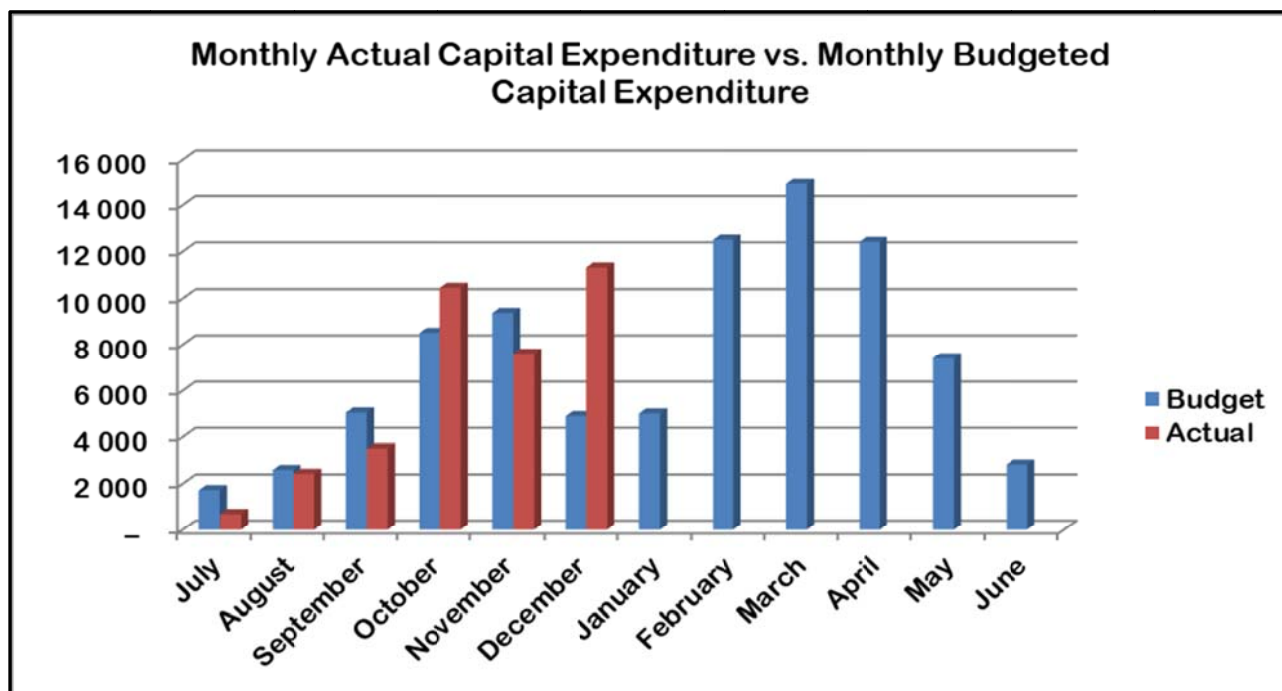
Section 10 – Material variances to the SDBIP

No Material variances to the SDBIP

Section 11 – Capital programme performance

11.1 Supporting Table SC12

| WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter | | | | | | | | |
|--|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| Month | Budget Year 2018/19 | | | | | | | |
| | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | |
| July | 1 717 | 678 | 678 | 678 | 678 | - | | 1% |
| August | 2 592 | 2 423 | 2 423 | 3 101 | 3 101 | - | | 4% |
| September | 5 042 | 3 510 | 3 510 | 6 611 | 6 611 | - | | 8% |
| October | 8 508 | 10 452 | 10 452 | 17 063 | 17 063 | - | | 20% |
| November | 9 365 | 3 853 | 7 592 | 24 655 | 20 916 | (3 739) | -17,9% | 28% |
| December | 4 898 | 8 370 | 11 304 | 35 958 | 29 287 | (6 672) | -22,8% | 41% |
| January | 5 009 | 7 850 | | | 37 137 | - | | |
| February | 12 511 | 16 081 | | | 53 218 | - | | |
| March | 14 956 | 14 221 | | | 67 439 | - | | |
| April | 12 416 | 15 000 | | | 82 439 | - | | |
| May | 7 402 | 9 297 | | | 91 736 | - | | |
| June | 2 828 | 11 154 | | | 102 890 | - | | |
| Total Capital expenditure | 87 246 | 102 890 | 35 958 | | | | | |



Monthly cash flows will be adjusted with the mid-year adjustments budget in January.

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 - Q2 Second Quarter | | | | | | | | | |
|--|-----|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | Budget Year 2018/19 | | | | | | | |
| | | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | | 23 889 | 23 883 | 2 279 | 14 232 | 11 082 | (3 150) | -28,4% | 23 883 |
| Roads Infrastructure | | 550 | 533 | - | 141 | 250 | 109 | 43,5% | 533 |
| <i>Roads</i> | | 550 | 533 | - | 141 | 250 | 109 | 43,5% | 533 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 7 070 | 7 081 | 73 | 2 546 | 2 319 | (226) | -9,8% | 7 081 |
| <i>MV Substations</i> | | 2 640 | 2 651 | 65 | 288 | 104 | (184) | -176,2% | 2 651 |
| <i>LV Networks</i> | | 4 430 | 4 430 | 8 | 2 257 | 2 215 | (42) | -1,9% | 4 430 |
| Water Supply Infrastructure | | 9 174 | 9 174 | 683 | 8 857 | 2 801 | (6 056) | -216,2% | 9 174 |
| <i>Boreholes</i> | | 500 | 500 | - | 436 | 500 | 64 | 12,9% | 500 |
| <i>Reservoirs</i> | | 8 674 | 8 674 | 683 | 8 421 | 2 301 | (6 120) | -266,0% | 8 674 |
| Sanitation Infrastructure | | 7 095 | 7 095 | 1 523 | 2 689 | 5 712 | 3 023 | 52,9% | 7 095 |
| <i>Reticulation</i> | | 7 095 | 7 095 | 1 523 | 2 689 | 5 712 | 3 023 | 52,9% | 7 095 |
| Community Assets | | 9 040 | 13 352 | 444 | 4 536 | 4 789 | 253 | 5,3% | 13 352 |
| Community Facilities | | 3 540 | 4 837 | 353 | 1 276 | 2 240 | 964 | 43,0% | 4 837 |
| <i>Cemeteries/Crematoria</i> | | 1 040 | 1 040 | - | 342 | 540 | 198 | 36,6% | 1 040 |
| <i>Public Open Space</i> | | 1 900 | 1 917 | 78 | 243 | 850 | 607 | 71,4% | 1 917 |
| <i>Public Ablution Facilities</i> | | 600 | 692 | - | - | 400 | 400 | 100,0% | 692 |
| <i>Taxi Ranks/Bus Terminals</i> | | - | 1 189 | 275 | 691 | 450 | (241) | -53,4% | 1 189 |
| Sport and Recreation Facilities | | 5 500 | 8 515 | 91 | 3 261 | 2 549 | (711) | -27,9% | 8 515 |
| <i>Indoor Facilities</i> | | 5 000 | 7 029 | 2 | 2 738 | 2 099 | (638) | -30,4% | 7 029 |
| <i>Outdoor Facilities</i> | | 500 | 1 486 | 88 | 523 | 450 | (73) | -16,2% | 1 486 |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - |
| Other assets | | 5 000 | 10 881 | 2 193 | 2 193 | 2 499 | 306 | 12,2% | 10 881 |
| Operational Buildings | | - | - | - | - | - | - | - | - |
| Housing | | 5 000 | 10 881 | 2 193 | 2 193 | 2 499 | 306 | 12,2% | 10 881 |
| <i>Staff Housing</i> | | - | - | - | - | - | - | - | - |
| <i>Social Housing</i> | | 5 000 | 10 881 | 2 193 | 2 193 | 2 499 | 306 | 12,2% | 10 881 |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | 200 | - | - | - | - | - | 200 |
| Biological or Cultivated Assets | | - | 200 | - | - | - | - | - | 200 |
| Computer Equipment | | 567 | 567 | 52 | 112 | 372 | 260 | 69,8% | 567 |
| Computer Equipment | | 567 | 567 | 52 | 112 | 372 | 260 | 69,8% | 567 |
| Furniture and Office Equipment | | 73 | 74 | 2 | 37 | 50 | 12 | 24,7% | 74 |
| Furniture and Office Equipment | | 73 | 74 | 2 | 37 | 50 | 12 | 24,7% | 74 |
| Machinery and Equipment | | 7 676 | 7 710 | 145 | 3 900 | 4 406 | 505 | 11,5% | 7 710 |
| Machinery and Equipment | | 7 676 | 7 710 | 145 | 3 900 | 4 406 | 505 | 11,5% | 7 710 |
| Transport Assets | | 3 757 | 4 499 | 946 | 3 059 | 3 355 | 297 | 8,8% | 4 499 |
| Transport Assets | | 3 757 | 4 499 | 946 | 3 059 | 3 355 | 297 | 8,8% | 4 499 |
| Total Capital Expenditure on new assets | 1 | 50 002 | 61 167 | 6 060 | 28 070 | 26 553 | (1 517) | -5,7% | 61 167 |

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2 Second Quarter

| Description | Ref | Budget Year 2018/19 | | | | | | | |
|---|-----|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | | 5 690 | 5 638 | 1 906 | 3 351 | 2 146 | (1 205) | -56,2% | 5 638 |
| Roads Infrastructure | | - | - | - | - | - | - | | - |
| Storm water Infrastructure | | - | - | - | - | - | - | | - |
| Electrical Infrastructure | | 830 | 778 | 4 | 519 | 396 | (123) | -30,9% | 778 |
| <i>LV Networks</i> | | 830 | 778 | 4 | 519 | 396 | (123) | -30,9% | 778 |
| Water Supply Infrastructure | | 2 061 | 2 061 | 869 | 1 799 | 1 750 | (49) | -2,8% | 2 061 |
| <i>Distribution</i> | | 2 061 | 2 061 | 869 | 1 799 | 1 750 | (49) | -2,8% | 2 061 |
| Sanitation Infrastructure | | 2 800 | 2 800 | 1 033 | 1 033 | - | (1 033) | #DIV/0! | 2 800 |
| <i>Waste Water Treatment Works</i> | | 2 800 | 2 800 | 1 033 | 1 033 | - | (1 033) | #DIV/0! | 2 800 |
| Solid Waste Infrastructure | | - | - | - | - | - | - | | - |
| <i>Landfill Sites</i> | | - | - | - | - | - | - | | - |
| Total Capital Expenditure on renewal of existing ass | 1 | 5 690 | 5 638 | 1 906 | 3 351 | 2 146 | (1 205) | -56,2% | 5 638 |

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q2 Second Quarter

| Description | Ref | Budget Year 2018/19 | | | | | | | |
|---|-----|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | | 27 404 | 30 382 | 2 960 | 3 807 | 6 709 | 2 901 | 43,2% | 30 382 |
| Roads Infrastructure | | 17 104 | 17 104 | 4 | 4 | - | (4) | #DIV/0! | 17 104 |
| <i>Roads</i> | | 16 664 | 16 664 | 4 | 4 | - | (4) | #DIV/0! | 16 664 |
| <i>Road Furniture</i> | | 440 | 440 | - | - | - | - | | 440 |
| Electrical Infrastructure | | 6 100 | 6 131 | 26 | 752 | 1 911 | 1 159 | 60,7% | 6 131 |
| <i>MV Substations</i> | | 3 000 | 2 995 | 26 | 54 | 149 | 95 | 63,9% | 2 995 |
| <i>LV Networks</i> | | 3 100 | 3 136 | - | 698 | 1 762 | 1 064 | 60,4% | 3 136 |
| Water Supply Infrastructure | | 500 | 500 | 17 | 17 | 500 | 483 | 96,7% | 500 |
| <i>Distribution</i> | | 500 | 500 | 17 | 17 | 500 | 483 | 96,7% | 500 |
| Solid Waste Infrastructure | | 3 700 | 6 647 | 2 913 | 3 035 | 4 297 | 1 263 | 29,4% | 6 647 |
| <i>Landfill Sites</i> | | - | 2 947 | 2 871 | 2 913 | 2 947 | 34 | 1,2% | 2 947 |
| <i>Waste Transfer Stations</i> | | 3 700 | 3 700 | 42 | 122 | 1 350 | 1 228 | 91,0% | 3 700 |
| Community Assets | | 4 050 | 5 570 | 378 | 730 | 2 750 | 2 021 | 73,5% | 5 570 |
| Community Facilities | | 400 | 1 920 | 243 | 421 | 600 | 179 | 29,8% | 1 920 |
| <i>Police</i> | | 400 | 1 920 | 243 | 421 | 600 | 179 | 29,8% | 1 920 |
| Sport and Recreation Facilities | | 3 650 | 3 650 | 135 | 309 | 2 150 | 1 842 | 85,6% | 3 650 |
| <i>Outdoor Facilities</i> | | 3 650 | 3 650 | 135 | 309 | 2 150 | 1 842 | 85,6% | 3 650 |
| Transport Assets | | 100 | 133 | - | - | 111 | 111 | 100,0% | 133 |
| Transport Assets | | 100 | 133 | - | - | 111 | 111 | 100,0% | 133 |
| Total Capital Expenditure on upgrading of existing ass | 1 | 31 554 | 36 085 | 3 338 | 4 537 | 9 570 | 5 033 | 52,6% | 36 085 |

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second Quarter

| Description | Ref | Budget Year 2018/19 | | | | | | | |
|---|-----|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | | 41 889 | 41 894 | 2 727 | 15 788 | 21 161 | 5 373 | 25,4% | 41 894 |
| Roads Infrastructure | | 15 814 | 15 815 | 636 | 2 642 | 7 911 | 5 269 | 66,6% | 15 815 |
| <i>Roads</i> | | 15 296 | 15 298 | 636 | 2 568 | 7 652 | 5 083 | 66,4% | 15 298 |
| <i>Road Furniture</i> | | 518 | 518 | - | 73 | 259 | 186 | 71,8% | 518 |
| Storm water Infrastructure | | 14 977 | 14 977 | 1 056 | 7 308 | 7 608 | 300 | 3,9% | 14 977 |
| <i>Storm water Conveyance</i> | | 14 977 | 14 977 | 1 056 | 7 308 | 7 608 | 300 | 3,9% | 14 977 |
| Electrical Infrastructure | | 2 263 | 2 263 | 138 | 1 597 | 1 165 | (433) | -37,2% | 2 263 |
| <i>MV Substations</i> | | 136 | 136 | (1) | 129 | 71 | (58) | -81,8% | 136 |
| <i>LV Networks</i> | | 2 127 | 2 127 | 138 | 1 469 | 1 094 | (375) | -34,3% | 2 127 |
| Sanitation Infrastructure | | 2 668 | 2 672 | 171 | 1 263 | 1 401 | 139 | 9,9% | 2 672 |
| <i>Pump Station</i> | | 710 | 710 | 46 | 230 | 355 | 125 | 35,1% | 710 |
| <i>Waste Water Treatment Works</i> | | 1 958 | 1 962 | 125 | 1 033 | 1 047 | 14 | 1,4% | 1 962 |
| Solid Waste Infrastructure | | 6 167 | 6 167 | 726 | 2 978 | 3 076 | 98 | 3,2% | 6 167 |
| <i>Landfill Sites</i> | | 6 167 | 6 167 | 726 | 2 978 | 3 076 | 98 | 3,2% | 6 167 |
| Community Assets | | 3 069 | 2 095 | 141 | 1 492 | 1 143 | (349) | -30,6% | 2 095 |
| Community Facilities | | 2 509 | 1 535 | 102 | 1 043 | 870 | (173) | -19,9% | 1 535 |
| <i>Halls</i> | | 2 259 | 688 | 2 | 257 | 270 | 12 | 4,6% | 688 |
| <i>Centres</i> | | - | 598 | 83 | 662 | 471 | (191) | -40,7% | 598 |
| <i>Libraries</i> | | 50 | 50 | - | 25 | 25 | (0) | 0,0% | 50 |
| <i>Cemeteries/Crematoria</i> | | 72 | 72 | 17 | 77 | 40 | (37) | -90,7% | 72 |
| <i>Public Open Space</i> | | 128 | 128 | - | 22 | 64 | 42 | 66,3% | 128 |
| Sport and Recreation Facilities | | 560 | 560 | 39 | 449 | 273 | (176) | -64,5% | 560 |
| <i>Indoor Facilities</i> | | 100 | 100 | 7 | - | - | - | | 100 |
| <i>Outdoor Facilities</i> | | 460 | 460 | 32 | 449 | 273 | (176) | -64,5% | 460 |
| Other assets | | 1 962 | 2 926 | 184 | 690 | 1 396 | 706 | 50,6% | 2 926 |
| Operational Buildings | | 12 | 809 | 174 | 650 | 378 | (272) | -72,1% | 809 |
| <i>Municipal Offices</i> | | 12 | 809 | 174 | 650 | 378 | (272) | -72,1% | 809 |
| Housing | | 1 950 | 2 117 | 9 | 39 | 1 018 | 978 | 96,1% | 2 117 |
| <i>Staff Housing</i> | | - | 167 | - | 21 | 43 | 22 | 51,4% | 167 |
| <i>Social Housing</i> | | 1 950 | 1 950 | 9 | 18 | 975 | 956 | 98,1% | 1 950 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | | - |
| Intangible Assets | | 2 946 | 2 946 | 2 | 1 187 | 1 384 | 196 | 14,2% | 2 946 |
| Licences and Rights | | 2 946 | 2 946 | 2 | 1 187 | 1 384 | 196 | 14,2% | 2 946 |
| <i>Computer Software and Applications</i> | | 2 946 | 2 946 | 2 | 1 187 | 1 384 | 196 | 14,2% | 2 946 |
| Computer Equipment | | 462 | 462 | 14 | 87 | 228 | 140 | 61,6% | 462 |
| Computer Equipment | | 462 | 462 | 14 | 87 | 228 | 140 | 61,6% | 462 |
| Furniture and Office Equipment | | 60 | 60 | 1 | 7 | 30 | 23 | 76,0% | 60 |
| Furniture and Office Equipment | | 60 | 60 | 1 | 7 | 30 | 23 | 76,0% | 60 |
| Machinery and Equipment | | 882 | 883 | 71 | 355 | 444 | 89 | 20,1% | 883 |
| Machinery and Equipment | | 882 | 883 | 71 | 355 | 444 | 89 | 20,1% | 883 |
| Transport Assets | | 4 001 | 4 007 | 534 | 2 272 | 2 000 | (272) | -13,6% | 4 007 |
| Transport Assets | | 4 001 | 4 007 | 534 | 2 272 | 2 000 | (272) | -13,6% | 4 007 |
| Total Repairs and Maintenance Expenditure | 1 | 55 271 | 55 274 | 3 673 | 21 878 | 27 784 | 5 906 | 21,3% | 55 274 |

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q2 Second Quarter

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

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q2 Second Quarter

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

Section 13 – Quality certification

QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -

(mark as appropriate)

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

for the month of December 2018 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

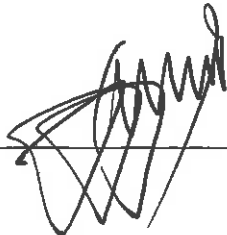
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 14 January 2019

The Executive Mayor

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

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

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

Date: 14 January 2019