

WC015 Swartland Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement August 2020

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for August 2020 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Financial problems or risks facing the municipality

The COVID-19 pandemic is undoubtedly having a negative economic impact. Revenue sources such as actual payments for service charges in the main are being impacted due to the negative impact the lockdown had on the ordinary consumer, etc. The municipality is acutely aware of this and will do everything within its power to manage resources responsibly by questioning the status quo as it cannot be business as usual.

Section 2 - Resolutions

RECOMMENDATION:

That the Executive Mayor takes cognisance of the monthly budget statement for August 2020.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	Adjustment Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 870 034 875	R 877 515 365	R 142 604 728	R 161 000 767	R 18 396 039	13%
Operating Expenditure	R 797 918 541	R 798 281 541	R 85 183 913	R 80 649 342	R -4 534 571	-5%
Capital	R 212 435 837	R 213 132 732	R 26 533 171	R 9 164 951	R -17 368 220	-65%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August								
Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	128 928	128 928	14 170	25 271	23 156	2 115	9%	128 928
Service charges - electricity revenue	318 741	318 741	31 698	58 431	49 995	8 437	17%	318 741
Service charges - water revenue	56 975	56 975	8 975	14 832	8 249	6 583	80%	56 975
Service charges - sanitation revenue	42 218	42 218	3 750	7 047	5 992	1 055	18%	42 218
Service charges - refuse revenue	26 468	26 468	2 313	4 613	4 248	364	9%	26 468
Rental of facilities and equipment	1 495	1 495	82	252	249	3	1%	1 495
Interest earned - external investments	30 712	30 712	202	480	821	(341)	-41%	30 712
Interest earned - outstanding debtors	4 585	4 585	182	359	634	(274)	-43%	4 585
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	33 030	33 030	19	26	73	(47)	-64%	33 030
Licences and permits	3 759	3 759	335	764	597	167	28%	3 759
Agency services	4 876	4 876	523	1 105	886	220	25%	4 876
Transfers and subsidies	120 495	133 676	–	45 988	45 988	–	–	133 676
Other revenue	10 689	10 689	680	1 273	1 540	(266)	-17%	10 689
Gains	200	200	155	356	–	356	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	783 171	796 352	63 084	160 799	142 427	18 372	13%	796 352

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 August 2020.

- **All Service charges** – Variances are due to the reversal of the estimate consumptions billed during the lock-down period and will the bulk of the adjustments reflect on next month's billing due to the actual readings being billed again.
- **Interest earned - outstanding debtors and external investments** stands below YTD budgeted projections with the amounts being insignificant from a material point of view.
- **Licenses and Permits, Agency services** stand above the YTD budgeted projections due services that could not be rendered during the lock-down period and the backlog of services are now being rendered, positively influencing the income.
- Revenue received for the month of August 2020 was **R 63.084 million** whilst the overall YTD performance excluding capital transfers stands at **13%** above the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August								
Description	Budget Year 2020/21							
	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	239 382	239 550	17 694	33 036	35 945	(2 909)	-8%	239 550
Remuneration of councillors	11 471	11 471	913	1 826	1 912	(86)	-5%	11 471
Debt impairment	43 915	43 915	-	-	-	-		43 915
Depreciation & asset impairment	92 755	92 755	-	-	-	-		92 755
Finance charges	11 934	11 934	117	117	-	117	#DIV/0!	11 934
Bulk purchases	251 000	251 000	29 941	34 397	31 688	2 709	9%	251 000
Other materials	33 242	33 295	1 274	2 373	3 141	(767)	-24%	33 295
Contracted services	57 512	57 653	3 296	4 410	7 830	(3 420)	-44%	57 653
Transfers and subsidies	3 223	3 223	500	500	414	86	21%	3 223
Other expenditure	44 038	44 039	1 701	3 991	4 255	(264)	-6%	44 039
Losses	9 446	9 446	-	-	-	-		9 446
Total Expenditure	797 919	798 282	55 435	80 649	85 184	(4 535)	-5%	798 282

- **Finance charges** are paid bi-annually in December and June. In August 2020 an amount had to be paid to WCDM with regards to one of the loans that was taken over from them relating to the water infrastructure.
- **Other materials** stand at 24% below the YTD budgeted projections mainly due to underspending on various line items.
- **Contracted Services** stand at 44% below the YTD budgeted projections mainly due to underspending on various line items such as Housing: Riebeeck Wes Top Structure and Sweeping of Streets of which the latter will be awarded in September 2020.
- **Transfer and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- Expenditure for the month of August 2020 was **R55.435 million** whilst the overall YTD performance stands at **5%** below the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August									
Vote Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital Expenditure - Functional Classification									
Governance and administration		26 706	28 526	5 970	5 970	12 686	(6 716)	-53%	28 526
Executive and council		20	20	-	-	4	(4)	-100%	20
Finance and administration		26 686	28 506	5 970	5 970	12 682	(6 712)	-53%	28 506
Internal audit		-	-	-	-	-	-		-
Community and public safety		11 922	14 600	35	292	552	(260)	-47%	14 600
Community and social services		5 170	5 270	1	1	430	(429)	-100%	5 270
Sport and recreation		4 724	7 303	34	290	122	169	139%	7 303
Public safety		2 028	2 028	-	-	-	-		2 028
Housing		-	-	-	-	-	-		-
Health		-	-	-	-	-	-		-
Economic and environmental services		65 452	67 041	221	519	3 955	(3 436)	-87%	67 041
Planning and development		5 859	9 824	2	2	651	(650)	-100%	9 824
Road transport		59 593	57 216	220	517	3 304	(2 787)	-84%	57 216
Environmental protection		-	-	-	-	-	-		-
Trading services		108 356	102 966	1 505	2 385	9 340	(6 956)	-74%	102 966
Energy sources		20 606	18 206	615	853	634	219	35%	18 206
Water management		10 063	7 846	56	607	925	(318)	-34%	7 846
Waste water management		73 736	72 651	33	124	7 782	(7 658)	-98%	72 651
Waste management		3 950	4 262	800	800	-	800	#DIV/0!	4 262
Other		-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	212 436	213 133	7 732	9 165	26 533	(17 368)	-65%	213 133
Funded by:									
National Government		32 835	30 435	378	378	2 300	(1 922)	-84%	30 435
Provincial Government		52 888	49 446	-	914	6 890	(5 976)	-87%	49 446
Transfers and subsidies - capital		-	141	-	-	-	-		141
Transfers recognised - capital		85 723	80 022	378	1 292	9 190	(7 898)	-86%	80 022
Borrowing	6	-	-	-	-	-	-		-
Internally generated funds		126 713	133 111	7 354	7 873	17 343	(9 470)	-55%	133 111
Total Capital Funding		212 436	213 133	7 732	9 165	26 533	(17 368)	-65%	213 133

- Capital expenditure for the month of August 2020 amounts to **R7 731 871** and stands at **65%** below the projected YTD which is not aligned to the SDBIP and budget plan.
- The YTD actual is R9 164 951 (**4.3%**) compared to the total budget of R213 132 732.
- Commitments are **R 10 176 300**.

Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently	Any challenges identified that is resulting in delays?
CORPORATE SERVICES											
1	Purchase of Erf 507, Malmesbury (office accommodation)	12 650 000	-	-	12 650 000	12 650 000	100%	Incomplete	Malmesbury	Deed of sale pending	Clarifying assets to be included in sale
2	Purchase of Erf 512, Malmesbury (office accommodation)	5 000 000	-	-	-	5 000 000	100%	Incomplete	Malmesbury	Deed of sale to be finalised once adjustments budget is approved	None
SEWERAGE SERVICE											
3	Sewerage Works: Darling	22 203 793	-	-	-	22 203 793	100%	Construction 1%	Darling	Construction 1%	No
4	Sewerage: Moorreesburg	40 642 207	-	-	3 000 000	40 642 207	100%	Construction 1%	Moorreesburg	Construction 1%	No
ROADS											
5	Roads Swartland: Resealing of Roads	18 898 000	-	-	-	18 898 000	100%	Tender	Swartland	Tender	No
6	Roads Swartland: New Roads	15 000 000	-	-	-	15 000 000	100%	Tender	Swartland	Tender	No
ELECTRICAL SERVICES											
7	Saamstaan/De Hoop: 389 plot housing development: Elec Bulk supply, Infrastructure Connections	7 152 000	-	-	-	7 152 000	100%	Incomplete	Malmesbury	Planning	None
HOUSING											
8	Abbotsdale Social Economic Facility Project	5 000 000	-	-	-	5 000 000	100%	Planning	Abbotsdale	Busy with finalization of PFR	
9	Riebeek Kasteel Serviced Sites	18 460 985	-	-	3 294 268	18 460 985	100%	Construction	Riebeek Kasteel	Construction 77% completed	None
10	Malmesbury De Hoop	23 380 000	914 470	914 470	1 780 593	22 465 530	96%	Construction	Malmesbury	Construction 10% completed	None
Totals		168 386 985	914 470	914 470	20 724 861	167 472 515	99%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August						
Description of financial indicator	Basis of calculation	Ref	Budget Year 2020/21			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		13.1%	13.1%	0.1%	13.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.1%	10.3%	8.1%	10.3%
Gearing	Long Term Borrowing/ Funds & Reserves		52.4%	52.4%	58.6%	52.4%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1	4:1	4:1	8:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities		3:1	2:1	7:1	3:1
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		90.0%	90.0%	95.4%	90.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	99.5%	100.0%
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	6.0%	2.6%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	18.0%	18.0%	12.1%	18.0%
Employee costs	Employee costs/Total Revenue - capital revenue		30.6%	30.1%	20.5%	30.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.4%	13.1%	0.1%	13.1%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		13.1%	27.8%	39.8%	27.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		37.2%	21.3%	10.4%	21.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8	8	9	8

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

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 - M02 August								
Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	128 928	128 928	14 170	25 271	23 156	2 115	9%	128 928
Service charges	444 403	444 403	46 736	84 923	68 484	16 439	24%	444 403
Investment revenue	30 712	30 712	202	480	821	(341)	-41%	30 712
Transfers and subsidies	120 495	133 676	–	45 988	45 988	–		133 676
Other own revenue	58 634	58 634	1 976	4 136	3 979	157	4%	58 634
Total Revenue (excluding capital transfers and contributions)	783 171	796 352	63 084	160 799	142 427	18 372	13%	796 352
Employee costs	239 382	239 550	17 694	33 036	35 945	(2 909)	-8%	239 550
Remuneration of Councillors	11 471	11 471	913	1 826	1 912	(86)	-5%	11 471
Depreciation & asset impairment	92 755	92 755	–	–	–	–		92 755
Finance charges	11 934	11 934	117	117	–	117	#DIV/0!	11 934
Materials and bulk purchases	284 242	284 295	31 215	36 770	34 828	1 942	6%	284 295
Transfers and subsidies	3 223	3 223	500	500	414	86	21%	3 223
Other expenditure	154 911	155 054	4 998	8 401	12 085	(3 684)	-30%	155 054
Total Expenditure	797 919	798 282	55 435	80 649	85 184	(4 535)	-5%	798 282
Surplus/(Deficit)	(14 747)	(1 929)	7 649	80 149	57 243	22 906	40%	(1 929)
Transfers and subsidies - capital (monetary)	85 723	79 881	–	–	–	–		79 881
Transfers and subsidies - capital (monetary)	1 141	1 282	82	202	178	24	14%	1 282
Surplus/(Deficit) after capital transfers & contributions	72 116	79 234	7 731	80 351	57 421	22 931	40%	79 234
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	72 116	79 234	7 731	80 351	57 421	22 931	40%	79 234
Capital expenditure & funds sources								
Capital expenditure	212 436	213 133	7 732	9 165	26 533	(17 368)	-65%	213 133
Capital transfers recognised	85 723	80 022	378	1 292	9 190	(7 898)	-86%	80 022
Borrowing	–	–	–	–	–	–		–
Internally generated funds	126 713	133 111	7 354	7 873	17 343	(9 470)	-55%	133 111
Total sources of capital funds	212 436	213 133	7 732	9 165	26 533	(17 368)	-65%	213 133
Financial position								
Total current assets	687 585	693 886		799 416				693 886
Total non current assets	2 135 414	2 136 111		2 000 091				2 136 111
Total current liabilities	179 125	184 895		100 237				184 895
Total non current liabilities	203 635	203 635		216 388				203 635
Community wealth/Equity	2 440 239	2 441 467		2 402 531				2 441 467
Cash flows								
Net cash from (used) operating	111 795	118 771	5 850	86 624	57 086	(29 538)	-52%	118 771
Net cash from (used) investing	(212 236)	(212 933)	(5 790)	(5 584)	(36 198)	(30 614)	85%	(212 933)
Net cash from (used) financing	(10 979)	(10 979)	(13 736)	(1 276)	–	1 276	#DIV/0!	(10 979)
Cash/cash equivalents at the month/year end	453 588	459 868	–	539 631	585 897	46 265	8%	459 868
Debtors & creditors analysis	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	9 402	3 471	1 915	1 289	1 369	2 103	14 872	93 783
Creditors Age Analysis								
Total Creditors	–	–	–	–	–	–	–	–

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August									
Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Revenue - Functional									
<i>Governance and administration</i>		211 633	217 544	14 870	45 908	44 110	1 798	4%	217 544
Executive and council		290	290	1	13	52	(39)	-76%	290
Finance and administration		211 343	217 254	14 868	45 895	44 058	1 837	4%	217 254
Internal audit		-	-	-	-	-	-		-
<i>Community and public safety</i>		104 687	100 359	109	292	447	(155)	-35%	100 359
Community and social services		14 590	16 889	72	146	216	(70)	-32%	16 889
Sport and recreation		3 002	3 002	15	108	131	(23)	-17%	3 002
Public safety		36 201	36 201	7	8	68	(60)	-88%	36 201
Housing		50 894	44 266	15	29	32	(3)	-9%	44 266
Health		-	-	-	-	-	-		-
<i>Economic and environmental services</i>		14 072	14 072	1 177	2 600	2 258	342	15%	14 072
Planning and development		3 795	3 795	279	654	691	(37)	-5%	3 795
Road transport		10 276	10 276	899	1 945	1 567	378	24%	10 276
Environmental protection		-	-	-	-	-	-		-
<i>Trading services</i>		539 613	545 512	47 008	112 204	95 785	16 419	17%	545 512
Energy sources		335 512	333 794	31 719	60 679	52 235	8 445	16%	333 794
Water management		73 720	75 709	9 104	21 544	15 069	6 475	43%	75 709
Waste water management		87 291	90 843	3 724	18 508	17 339	1 169	7%	90 843
Waste management		43 090	45 165	2 460	11 474	11 144	330	3%	45 165
<i>Other</i>	4	30	30	2	(2)	5	(7)	-147%	30
Total Revenue - Functional	2	870 035	877 515	63 166	161 001	142 605	18 396	13%	877 515
Expenditure - Functional									
<i>Governance and administration</i>		141 918	141 764	7 956	16 102	16 985	(883)	-5%	141 764
Executive and council		22 026	22 026	1 523	2 746	2 847	(102)	-4%	22 026
Finance and administration		118 018	117 669	6 317	13 125	13 855	(730)	-5%	117 669
Internal audit		1 874	2 069	116	231	283	(52)	-18%	2 069
<i>Community and public safety</i>		105 028	105 238	6 600	11 081	12 839	(1 758)	-14%	105 238
Community and social services		21 828	21 828	1 397	2 615	2 952	(337)	-11%	21 828
Sport and recreation		24 964	25 090	1 527	2 710	3 488	(778)	-22%	25 090
Public safety		51 607	51 692	3 541	5 489	5 725	(235)	-4%	51 692
Housing		6 629	6 629	135	267	674	(407)	-60%	6 629
Health		-	-	-	-	-	-		-
<i>Economic and environmental services</i>		60 741	60 845	2 122	3 780	4 514	(735)	-16%	60 845
Planning and development		13 925	13 925	829	1 635	1 895	(259)	-14%	13 925
Road transport		46 817	46 920	1 294	2 144	2 620	(475)	-18%	46 920
Environmental protection		-	-	-	-	-	-		-
<i>Trading services</i>		488 697	488 900	38 513	49 405	50 607	(1 202)	-2%	488 900
Energy sources		297 667	297 693	31 642	37 484	35 345	2 139	6%	297 693
Water management		78 984	79 016	1 603	2 783	4 133	(1 350)	-33%	79 016
Waste water management		68 701	68 764	2 614	4 575	5 586	(1 012)	-18%	68 764
Waste management		43 344	43 427	2 654	4 564	5 543	(979)	-18%	43 427
<i>Other</i>		1 534	1 534	244	282	238	44	18%	1 534
Total Expenditure - Functional	3	797 919	798 282	55 435	80 649	85 184	(4 535)	-5%	798 282
Surplus/ (Deficit) for the year		72 116	79 234	7 731	80 351	57 421	22 931	40%	79 234

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) - M02									
Vote Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote	1								
Vote 1 - Corporate Services		11 518	10 490	1	(12)	100	(112)	-112.1%	10 490
Vote 2 - Civil Services		208 567	216 183	15 436	51 934	43 869	8 065	18.4%	216 183
Vote 3 - Council		290	290	1	13	52	(39)	-75.8%	290
Vote 4 - Electricity Services		335 512	333 794	31 719	60 679	52 235	8 445	16.2%	333 794
Vote 5 - Financial Services		209 518	215 429	14 800	45 751	43 915	1 836	4.2%	215 429
Vote 6 - Development Services		59 684	56 384	307	694	836	(142)	-17.0%	56 384
Vote 7 - Municipal Manager		-	-	-	-	-	-		-
Vote 8 - Protection Services		44 945	44 945	901	1 942	1 598	343	21.5%	44 945
Total Revenue by Vote	2	870 035	877 515	63 166	161 001	142 605	18 396	12.9%	877 515
Expenditure by Vote	1								
Vote 1 - Corporate Services		35 380	35 380	2 246	4 042	4 646	(604)	-13.0%	35 380
Vote 2 - Civil Services		270 364	270 771	9 646	16 579	21 312	(4 733)	-22.2%	270 771
Vote 3 - Council		18 108	18 108	1 291	2 282	2 346	(65)	-2.8%	18 108
Vote 4 - Electricity Services		312 609	312 636	32 569	40 582	37 960	2 621	6.9%	312 636
Vote 5 - Financial Services		59 827	59 310	3 243	6 026	6 468	(442)	-6.8%	59 310
Vote 6 - Development Services		29 029	29 197	1 547	3 058	4 068	(1 009)	-24.8%	29 197
Vote 7 - Municipal Manager		8 092	8 287	491	1 032	1 127	(95)	-8.5%	8 287
Vote 8 - Protection Services		64 508	64 593	4 401	7 049	7 257	(207)	-2.9%	64 593
Total Expenditure by Vote	2	797 919	798 282	55 435	80 649	85 184	(4 535)	-5.3%	798 282
Surplus/ (Deficit) for the year	2	72 116	79 234	7 731	80 351	57 421	22 931	39.9%	79 234

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) - M02 August								
Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	128 928	128 928	14 170	25 271	23 156	2 115	9%	128 928
Service charges - electricity revenue	318 741	318 741	31 698	58 431	49 995	8 437	17%	318 741
Service charges - water revenue	56 975	56 975	8 975	14 832	8 249	6 583	80%	56 975
Service charges - sanitation revenue	42 218	42 218	3 750	7 047	5 992	1 055	18%	42 218
Service charges - refuse revenue	26 468	26 468	2 313	4 613	4 248	364	9%	26 468
Rental of facilities and equipment	1 495	1 495	82	252	249	3	1%	1 495
Interest earned - external investments	30 712	30 712	202	480	821	(341)	-41%	30 712
Interest earned - outstanding debtors	4 585	4 585	182	359	634	(274)	-43%	4 585
Dividends received	-	-	-	-	-	-		-
Fines, penalties and forfeits	33 030	33 030	19	26	73	(47)	-64%	33 030
Licences and permits	3 759	3 759	335	764	597	167	28%	3 759
Agency services	4 876	4 876	523	1 105	886	220	25%	4 876
Transfers and subsidies	120 495	133 676	-	45 988	45 988	-		133 676
Other revenue	10 689	10 689	680	1 273	1 540	(266)	-17%	10 689
Gains	200	200	155	356	-	356	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	783 171	796 352	63 084	160 799	142 427	18 372	13%	796 352
Expenditure By Type								
Employee related costs	239 382	239 550	17 694	33 036	35 945	(2 909)	-8%	239 550
Remuneration of councillors	11 471	11 471	913	1 826	1 912	(86)	-5%	11 471
Debt impairment	43 915	43 915	-	-	-	-		43 915
Depreciation & asset impairment	92 755	92 755	-	-	-	-		92 755
Finance charges	11 934	11 934	117	117	-	117	#DIV/0!	11 934
Bulk purchases	251 000	251 000	29 941	34 397	31 688	2 709	9%	251 000
Other materials	33 242	33 295	1 274	2 373	3 141	(767)	-24%	33 295
Contracted services	57 512	57 653	3 296	4 410	7 830	(3 420)	-44%	57 653
Transfers and subsidies	3 223	3 223	500	500	414	86	21%	3 223
Other expenditure	44 038	44 039	1 701	3 991	4 255	(264)	-6%	44 039
Losses	9 446	9 446	-	-	-	-		9 446
Total Expenditure	797 919	798 282	55 435	80 649	85 184	(4 535)	-5%	798 282
Surplus/(Deficit)	(14 747)	(1 929)	7 649	80 149	57 243	22 906	0	(1 929)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	85 723	79 881	-	-	-	-		79 881
Transfers and subsidies - capital (monetary allocations)	1 141	1 282	82	202	178	24	14%	1 282
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	72 116	79 234	7 731	80 351	57 421			79 234
Share of surplus/ (deficit) of associate								-
Surplus/ (Deficit) for the year	72 116	79 234	7 731	80 351	57 421			79 234

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) - M02 August									
Vote Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 2 - Civil Services		88 592	89 567	798	798	6 000	(5 202)	-87%	89 567
Vote 4 - Electricity Services		4 800	4 400	–	–	–	–		4 400
Vote 6 - Development Services		46 254	43 905	–	914	6 110	(5 196)	-85%	43 905
Total Capital Multi-year expenditure	4,7	139 646	137 871	798	1 713	12 110	(10 398)	-86%	137 871
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		18 980	19 980	5 946	5 946	12 703	(6 757)	-53%	19 980
Vote 2 - Civil Services		26 957	29 530	346	626	182	445	245%	29 530
Vote 3 - Council		10	10	–	–	2	(2)	-100%	10
Vote 4 - Electricity Services		17 276	15 276	619	857	641	216	34%	15 276
Vote 5 - Financial Services		261	261	21	21	2	19	950%	261
Vote 6 - Development Services		7 268	8 167	2	2	891	(889)	-100%	8 167
Vote 7 - Municipal Manager		10	10	–	–	2	(2)	-100%	10
Vote 8 - Protection Services		2 028	2 028	–	–	–	–		2 028
Total Capital single-year expenditure	4	72 790	75 262	6 934	7 452	14 423	(6 970)	-48%	75 262
Total Capital Expenditure		212 436	213 133	7 732	9 165	26 533	(17 368)	-65%	213 133
Capital Expenditure - Functional Classification									
Governance and administration		26 706	28 526	5 970	5 970	12 686	(6 716)	-53%	28 526
Executive and council		20	20	–	–	4	(4)	-100%	20
Finance and administration		26 686	28 506	5 970	5 970	12 682	(6 712)	-53%	28 506
Community and public safety		11 922	14 600	35	292	552	(260)	-47%	14 600
Community and social services		5 170	5 270	1	1	430	(429)	-100%	5 270
Sport and recreation		4 724	7 303	34	290	122	169	139%	7 303
Public safety		2 028	2 028	–	–	–	–		2 028
Economic and environmental services		65 452	67 041	221	519	3 955	(3 436)	-87%	67 041
Planning and development		5 859	9 824	2	2	651	(650)	-100%	9 824
Road transport		59 593	57 216	220	517	3 304	(2 787)	-84%	57 216
Environmental protection		–	–	–	–	–	–		–
Trading services		108 356	102 966	1 505	2 385	9 340	(6 956)	-74%	102 966
Energy sources		20 606	18 206	615	853	634	219	35%	18 206
Water management		10 063	7 846	56	607	925	(318)	-34%	7 846
Waste water management		73 736	72 651	33	124	7 782	(7 658)	-98%	72 651
Waste management		3 950	4 262	800	800	–	800	#DIV/0!	4 262
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	212 436	213 133	7 732	9 165	26 533	(17 368)	-65%	213 133
Funded by:									
National Government		32 835	30 435	378	378	2 300	(1 922)	-84%	30 435
Provincial Government		52 888	49 446	–	914	6 890	(5 976)	-87%	49 446
Transfers and subsidies - capital		–	141	–	–	–	–		141
Transfers recognised - capital		85 723	80 022	378	1 292	9 190	(7 898)	-86%	80 022
Borrowing	6	–	–	–	–	–	–		–
Internally generated funds		126 713	133 111	7 354	7 873	17 343	(9 470)	-55%	133 111
Total Capital Funding		212 436	213 133	7 732	9 165	26 533	(17 368)	-65%	213 133

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M02 August					
Description	Ref	Budget Year 2020/21			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		453 566	459 868	93 224	459 868
Call investment deposits		–	–	582 000	–
Consumer debtors		170 010	170 010	107 099	170 010
Other debtors		43 833	43 833	354	43 833
Current portion of long-term receivables		47	47	77	47
Inventory		20 129	20 129	16 662	20 129
Total current assets		687 585	693 886	799 416	693 886
Non current assets					
Long-term receivables		2	2	(5)	2
Investments		–	–	–	–
Investment property		44 220	44 220	35 412	44 220
Investments in Associate		–	–	–	–
Property, plant and equipment		2 089 771	2 090 468	1 962 623	2 090 468
Biological		–	–	–	–
Intangible		301	301	941	301
Other non-current assets		1 120	1 120	1 120	1 120
Total non current assets		2 135 414	2 136 111	2 000 091	2 136 111
TOTAL ASSETS		2 822 999	2 829 998	2 799 508	2 829 998
LIABILITIES					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		11 846	11 846	–	11 846
Consumer deposits		15 314	16 181	13 981	16 181
Trade and other payables		139 343	144 246	77 356	144 246
Provisions		12 622	12 622	8 900	12 622
Total current liabilities		179 125	184 895	100 237	184 895
Non current liabilities					
Borrowing		96 138	96 138	116 918	96 138
Provisions		107 498	107 498	99 470	107 498
Total non current liabilities		203 635	203 635	216 388	203 635
TOTAL LIABILITIES		382 760	388 530	316 625	388 530
NET ASSETS	2	2 440 239	2 441 467	2 482 883	2 441 467
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2 256 659	2 257 888	2 203 023	2 257 888
Reserves		183 579	183 579	199 508	183 579
TOTAL COMMUNITY WEALTH/EQUITY	2	2 440 239	2 441 467	2 402 531	2 441 467

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M02 August									
Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		109 588	109 588	8 446	16 598	17 602	(1 004)	-6%	109 588
Service charges		377 742	377 742	37 701	73 689	61 635	12 054	20%	377 742
Other revenue		34 299	34 299	3 006	18 583	3 303	15 280	463%	34 299
Transfers and Subsidies - Operational		120 495	133 676	4 350	50 338	45 988	4 350	9%	133 676
Transfers and Subsidies - Capital		86 864	81 022	7 579	7 579	14 477	(6 898)	-48%	81 022
Interest		34 609	34 609	202	480	1 360	(879)	-65%	34 609
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(636 646)	(637 009)	(54 818)	(80 028)	(86 742)	(6 714)	8%	(637 009)
Finance charges		(11 934)	(11 934)	(117)	(117)	-	117	#DIV/0!	(11 934)
Transfers and Grants		(3 223)	(3 223)	(500)	(500)	(537)	(38)	7%	(3 223)
NET CASH FROM/(USED) OPERATING ACTIVITIES		111 795	118 771	5 850	86 624	57 086	(29 538)	-52%	118 771
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		200	200	155	356	-	356	#DIV/0!	200
Decrease (increase) in non-current receivables		-	-	(5)	0	-	0	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-
Payments									
Capital assets		(212 436)	(213 133)	(5 940)	(5 940)	(36 198)	(30 258)	84%	(213 133)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(212 236)	(212 933)	(5 790)	(5 584)	(36 198)	(30 614)	85%	(212 933)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		867	867	(13 736)	(1 276)	-	(1 276)	#DIV/0!	867
Payments									
Repayment of borrowing		(11 846)	(11 846)	-	-	-	-		(11 846)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(10 979)	(10 979)	(13 736)	(1 276)	-	1 276	#DIV/0!	(10 979)
NET INCREASE/ (DECREASE) IN CASH HELD		(111 420)	(105 141)	(13 676)	79 763	20 888			(105 141)
Cash/cash equivalents at beginning:		565 008	565 008		459 868	565 008			565 008
Cash/cash equivalents at month/year end:		453 588	459 868		539 631	585 897			459 868

Cash equivalents at month/year end include investments made to the amount of R582 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August													
Description	NT Code	Budget Year 2020/21										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	12 110	1 501	970	456	342	473	767	3 165	19 783	5 201		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	28 968	2 447	835	297	113	70	91	963	33 783	1 533		
Receivables from Non-exchange Transactions - Property Rates	1400	12 564	3 363	860	562	361	396	653	6 131	24 890	8 103		
Receivables from Exchange Transactions - Waste Water Management	1500	3 233	1 198	432	313	244	224	312	2 322	8 278	3 415		
Receivables from Exchange Transactions - Waste Management	1600	2 455	870	364	281	226	203	279	2 290	6 967	3 279		
Receivables from Exchange Transactions - Property Rental Debtors	1700	32	24	10	6	4	3	1	1	82	16		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	–	–	–	–	–	–	–	–	–	–		
Total By Income Source	2000	59 362	9 402	3 471	1 915	1 289	1 369	2 103	14 872	93 783	21 547	–	–
2019/20 - totals only		50 437	6 605	1 006	669	572	529	1 926	11 246	72 989	14 942		
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 278	1 817	309	48	31	44	95	1 654	9 277	1 872		
Commercial	2300	22 213	1 471	397	125	78	56	107	730	25 178	1 096		
Households	2400	31 871	6 114	2 765	1 741	1 179	1 268	1 902	12 488	59 328	18 578		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	59 362	9 402	3 471	1 915	1 289	1 369	2 103	14 872	93 783	21 547	–	–

Total Debtors has increased from **R77 426 809** in July 2020 to **R93 782 645** in August 2020.

The collection rate for July 2020 was **90.57%** compared to **95.43%** in August 2020. (Amounts received in current month for the previous month's debtors raised)

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2020/21									Prior year
		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	totals for chart (same period)
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	40 291	892	-	-	61				41 243	30 742
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	40 291	892	-	-	61	-	-	-	41 243	30 742

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
Mpact Plastic Container	R 2 950.00	2020/04/16	Payment held back due to damaged caused by the supplier .	To be paid once dispute is resolved.
West Coast Distric Mun	R 57 953.11	2019/06/30	Dispute with water meters.	To be paid once query is resolved.

COVID-19: Emergency Purchases for August 2020

DEVIATIONS: COVID-19 RELATED AUGUST 2020				
Supplier Name	Purchase Order Date	Deviation Type	Department	Total
Thompson Trust	2020-08-26	Impractical	Protection Services	29 900.00
VITACURE INVESTMENTS t/a Enviro-Lab	2020-08-19	Emergency Item	Protection Services	5 175.00
MULTIMINDS 165 t/a MALMESBURY DRY CLEANERS	2020-08-06	Emergency Item	Development Services	3 339.68
VITACURE INVESTMENTS t/a Enviro-Lab	2020-08-26	Emergency Item	Development Services	5 405.00
				43 819.68

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August													
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
Municipality													
ABSA	364 Days	Fixed Deposit	Yes	Fixed	6.51			30 June 2021	300 000	19 476	–	–	319 476
STANDARD BANK	187 Days	Fixed Deposit	Yes	Fixed	5.30			04 January 2021	220 000	5 974	–	–	225 974
ABSA	186 Days	Fixed Deposit	Yes	Fixed	5.30			11 January 2021	50 000	1 350	–	–	51 350
STANDARD BANK	N/A	Call Account	Yes	Variable	4.95			N/A	12 000	395	–	–	12 395
Municipality sub-total									582 000	27 196	–	–	609 196
TOTAL INVESTMENTS AND INTEREST									582 000	27 196	–	–	609 196

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 - M02 August									
Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		105 612	119 821	2 017	48 005	48 005	–		119 821
Local Government Equitable Share		102 195	116 404	–	45 988	45 988	–		116 404
Finance Management		1 550	1 550	1 550	1 550	1 550	–		1 550
EPWP Incentive		1 867	1 867	467	467	467	–		1 867
									–
Provincial Government:		14 608	13 580	3 883	3 883	3 883	–		13 580
Community Development Workers		38	38	–	–	–	–		38
Human Settlements		1 950	1 950	–	–	–	–		1 950
Municipal Accreditation and Capacity Building Grant		238	238	–	–	–	–		238
Libraries		10 068	9 040	3 883	3 883	3 883	–		9 040
Proclaimed Roads Subsidy		175	175	–	–	–	–		175
Financial Management Support Grant: Student Bursaries		401	401	–	–	–	–		401
Financial Management Support Grant: mSCOA	4	–	–	–	–	–	–		–
Thusong Grant		150	150	–	–	–	–		150
Establishment of a K9 Unit		1 588	1 588	–	–	–	–		1 588
									–
Total Operating Transfers and Grants	5	120 220	133 401	5 900	51 888	51 888	–		133 401
Capital Transfers and Grants									
National Government:		32 835	30 435	2 995	6 995	6 995	–		30 435
Municipal Infrastructure Grant (MIG)		21 183	21 183	–	4 000	4 000	–		21 183
Energy Efficiency and Demand Side Management Grant		4 000	3 600	–	–	–	–		3 600
Integrated National Electrification Programme (municipal)		7 652	5 652	2 995	2 995	2 995	–		5 652
Provincial Government:		52 488	49 046	–	–	–	–		49 046
Human Settlements		48 074	41 446	–	–	–	–		41 446
RSEP/VPUU Municipal Projects		3 000	6 186	–	–	–	–		6 186
Libraries		70	70	–	–	–	–		70
Fire Service Capacity Building Grant		732	732	–	–	–	–		732
Establishment of a K9 Unit		612	612	–	–	–	–		612
Total Capital Transfers and Grants	5	85 323	79 481	2 995	6 995	6 995	–		79 481
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	205 543	212 882	8 895	58 883	58 883	–		212 882

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August									
Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>EXPENDITURE</u>									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:		105 612	119 821	6 125	13 876	16 248	(2 372)	-14.6%	119 821
Local Government Equitable Share		102 195	116 404	5 487	13 003	15 334	(2 330)	-15.2%	116 404
Finance Management		1 550	1 550	57	118	159	(41)	-26.0%	1 550
EPWP Incentive		1 867	1 867	581	754	754	-		1 867
							-		
Provincial Government:		14 608	13 580	989	1 821	2 426	(605)	-24.9%	13 580
Community Development: Workers		38	38	-	-	6	(6)	-100.0%	38
Human Settlements		1 950	1 950	-	-	325	(325)	-100.0%	1 950
Municipal Accreditation and Capacity Building Grant		238	238	20	40	40	(0)	-0.4%	238
Libraries		10 068	9 040	661	1 299	1 496	(197)	-13.2%	9 040
Proclaimed Roads Subsidy		175	175	-	-	29	(29)	-100.0%	175
Financial Management Support Grant: Student Bursaries		401	401	-	-	67	(67)	-100.0%	401
Thusong Grant		150	150	-	-	25	(25)	-100.0%	150
Establishment of a K9 Unit		1 588	1 588	309	482	438	45	10.2%	1 588
							-		
Other grant providers:		275	275	-	-	-	-		275
LG Seta		275	275				-		275
Total operating expenditure of Transfers and Grants:		120 495	133 676	7 114	15 697	18 673	(2 977)	-15.9%	133 676
<u>Capital expenditure of Transfers and Grants</u>									
National Government:		32 835	30 435	378	378	2 300	(1 922)	-83.6%	30 435
Municipal Infrastructure Grant (MIG)		21 183	21 183	8	8	2 000	(1 992)	-99.6%	21 183
Energy Efficiency and Demand Side Management Grant		4 000	3 600	-	-	-	-		3 600
Integrated National Electrification Programme (municipal)		7 652	5 652	370	370	300	70	23.2%	5 652
							-		
Provincial Government:		52 888	49 446	-	914	6 890	(5 976)	-86.7%	49 446
Human Settlements		48 474	41 846	-	914	6 890	(5 976)	-86.7%	41 846
RSEP/VPUU Municipal Projects		3 000	6 186	-	-	-	-		6 186
Libraries		70	70	-	-	-	-		70
Fire Service Capacity Building Grant		732	732	-	-	-	-		732
Establishment of a K9 Unit		612	612	-	-	-	-		612
Total capital expenditure of Transfers and Grants		85 723	79 881	378	1 292	9 190	(7 898)	-85.9%	79 881
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		206 218	213 557	7 492	16 989	27 863	(10 874)	-39.0%	213 557

8.3 Supporting Table SC7 (2)

N/A

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 - M02 August									
Summary of Employee and Councillor remuneration	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
	1	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		9 103	9 103	611	1 223	1 259	(36)	-3%	9 103
Pension and UIF Contributions		1 005	1 005	85	169	167	2	1%	1 005
Medical Aid Contributions		283	283	14	29	47	(18)	-39%	283
Motor Vehicle Allowance		1 550	1 550	117	234	258	(24)	-9%	1 550
Cellphone Allowance		1 081	1 081	85	170	180	(10)	-6%	1 081
Sub Total - Councillors		13 021	13 021	913	1 826	1 912	(86)	-5%	13 021
Senior Managers of the Municipality	3								
Basic Salaries and Wages		8 355	8 355	646	1 291	1 365	(74)	-5%	8 355
Pension and UIF Contributions		1 503	1 503	117	234	251	(17)	-7%	1 503
Medical Aid Contributions		373	373	38	75	62	13	21%	373
Performance Bonus		598	598	–	–	–	–		598
Motor Vehicle Allowance		1 038	1 038	87	173	173	(0)	0%	1 038
Cellphone Allowance		303	303	24	48	50	(3)	-6%	303
Other benefits and allowances		191	191	16	31	32	(0)	-1%	191
Payments in lieu of leave		29	29	–	–	–	–		29
Long service awards		34	34	–	–	–	–		34
Post-retirement benefit obligations	2	484	484	–	–	–	–		484
Sub Total - Senior Managers of Municipality		12 907	12 907	926	1 852	1 933	(81)	-4%	12 907
Other Municipal Staff									
Basic Salaries and Wages		139 332	139 500	10 526	20 937	23 211	(2 274)	-10%	139 500
Pension and UIF Contributions		25 435	25 435	1 939	3 880	4 239	(359)	-8%	25 435
Medical Aid Contributions		10 729	10 729	865	1 733	1 788	(55)	-3%	10 729
Overtime		9 352	9 352	1 652	1 672	1 264	408	32%	9 352
Motor Vehicle Allowance		5 395	5 395	450	899	899	(0)	0%	5 395
Cellphone Allowance		552	552	42	85	92	(7)	-8%	552
Housing Allowances		1 719	1 719	130	258	286	(28)	-10%	1 719
Other benefits and allowances		24 687	24 687	1 164	1 720	2 232	(512)	-23%	24 687
Payments in lieu of leave		2 515	2 515	–	–	–	–		2 515
Long service awards		2 562	2 562	–	–	–	–		2 562
Post-retirement benefit obligations	2	4 199	4 199	–	–	–	–		4 199
Sub Total - Other Municipal Staff		226 475	226 643	16 768	31 184	34 012	(2 828)	-8%	226 643
Total Parent Municipality		252 404	252 572	18 606	34 862	37 857	(2 995)	-8%	252 572
Total Municipal Entities		–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		252 404	252 572	18 606	34 862	37 857	(2 995)	-8%	252 572
TOTAL MANAGERS AND STAFF		239 382	239 550	17 694	33 036	35 945	(2 909)	-8%	239 550

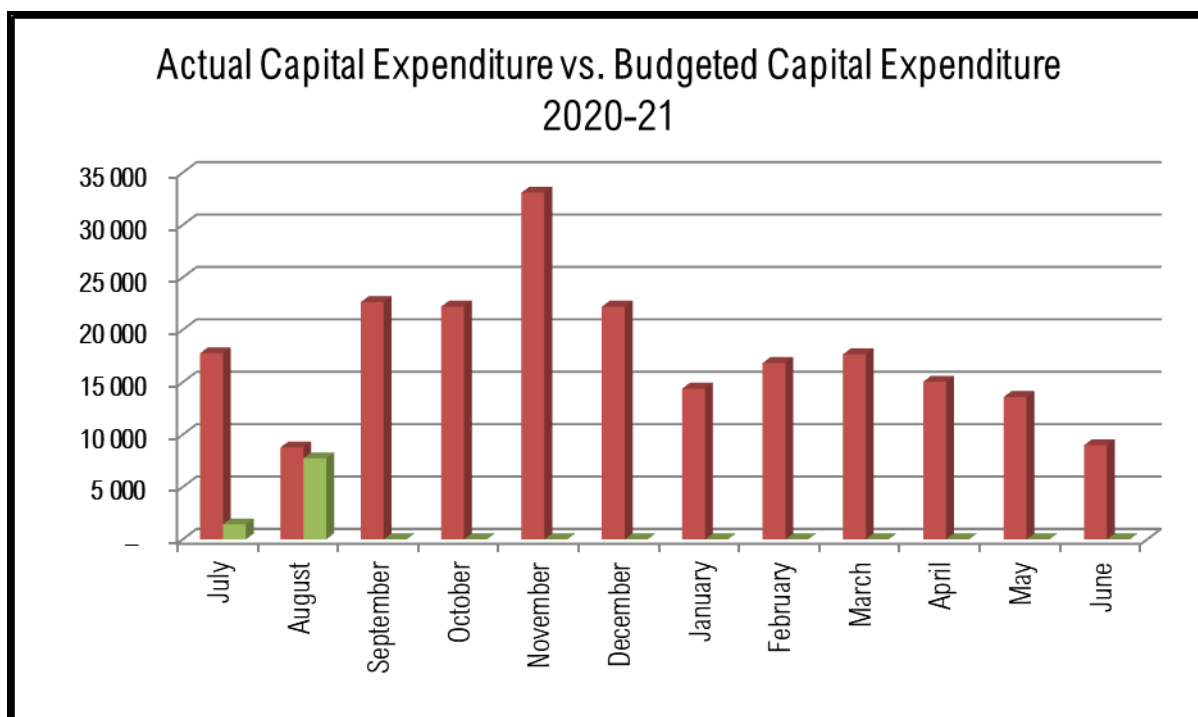
Section 10 – Material variances to the SDBIP

None.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August								
Month	Budget Year 2020/21							
	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	21 205	17 761	1 433	1 433	17 761	16 328	91.9%	1%
August	14 993	8 773	7 732	9 165	26 533	17 368	65.5%	4%
September	16 751	22 630			49 164	–		
October	20 887	22 206			71 369	–		
November	28 627	33 090			104 459	–		
December	19 807	22 205			126 664	–		
January	15 735	14 389			141 053	–		
February	17 929	16 826			157 879	–		
March	19 180	17 648			175 527	–		
April	14 612	15 042			190 568	–		
May	13 661	13 583			204 151	–		
June	9 048	8 982			213 133	–		
Total Capital expenditure	212 436	213 133	9 165					



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 - M02 August									
Description	Ref	Budget Year 2020/21							
		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		68 092	58 996	487	1 470	6 354	4 884	76.9%	58 996
Roads Infrastructure		40 403	36 676	–	297	3 304	3 006	91.0%	36 676
Roads		40 403	36 676	–	297	3 304	3 006	91.0%	36 676
Storm water Infrastructure		–	–	–	–	–	–		–
Electrical Infrastructure		8 506	6 506	454	498	344	(154)	-44.8%	6 506
MV Substations		200	200	4	4	20	16	79.9%	200
MV Networks		7 152	3 052	10	10	–	(10)	#DIV/0!	3 052
LV Networks		1 154	3 254	440	484	324	(160)	-49.3%	3 254
Water Supply Infrastructure		8 626	6 342	33	584	925	340	36.8%	6 342
Distribution		8 626	6 092	33	584	925	340	36.8%	6 092
Distribution Points		–	250	–	–	–	–		250
Sanitation Infrastructure		10 306	9 221	–	90	1 782	1 691	94.9%	9 221
Reticulation		10 306	9 221	–	90	1 782	1 691	94.9%	9 221
Solid Waste Infrastructure		250	250	–	–	–	–		250
Landfill Sites		250	250	–	–	–	–		250
Waste Transfer Stations		–	–	–	–	–	–		–
Community Assets		13 090	19 804	–	256	517	260	50.4%	19 804
Community Facilities		8 700	13 364	–	256	517	260	50.4%	13 364
Centres		5 000	5 000	–	–	400	400	100.0%	5 000
Parks		700	1 417	–	256	117	(140)	-119.7%	1 417
Public Open Space		3 000	6 347	–	–	–	–		6 347
Markets		–	600	–	–	–	–		600
Sport and Recreation Facilities		4 390	6 440	–	–	–	–		6 440
Indoor Facilities		3 850	5 701	–	–	–	–		5 701
Outdoor Facilities		540	739	–	–	–	–		739
Other assets		3 777	4 495	–	–	640	640	100.0%	4 495
Operational Buildings		1 000	1 000	–	–	–	–		1 000
Municipal Offices		500	500	–	–	–	–		500
Yards		500	500	–	–	–	–		500
Housing		2 777	3 495	–	–	640	640	100.0%	3 495
Social Housing		2 777	3 495	–	–	640	640	100.0%	3 495
Computer Equipment		2 200	2 200	–	–	–	–		2 200
Computer Equipment		2 200	2 200	–	–	–	–		2 200
Furniture and Office Equipment		354	354	27	27	49	22	45.2%	354
Furniture and Office Equipment		354	354	27	27	49	22	45.2%	354
Machinery and Equipment		2 720	4 383	889	889	23	(865)	-3698.3%	4 383
Machinery and Equipment		2 720	4 383	889	889	23	(865)	-3698.3%	4 383
Transport Assets		4 873	4 873	–	–	–	–		4 873
Transport Assets		4 873	4 873	–	–	–	–		4 873
Land		18 790	19 790	5 940	5 940	12 670	6 730	53.1%	19 790
Land		18 790	19 790	5 940	5 940	12 670	6 730	53.1%	19 790
Total Capital Expenditure on new assets	1	113 896	114 895	7 343	8 582	20 253	11 671	57.6%	114 895

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset									
Description	Ref	Budget Year 2020/21							
		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		22 198	22 198	225	239	30	(209)	-695.4%	22 198
Roads Infrastructure		18 898	18 898	220	220	-	(220)	#DIV/0!	18 898
Roads		18 898	18 898	220	220	-	(220)	#DIV/0!	18 898
Electrical Infrastructure		3 300	3 300	5	19	30	11	36.7%	3 300
MV Substations		3 100	3 100	-	-	-	-		3 100
LV Networks		200	200	5	19	30	11	36.7%	200
Community Assets		1 000	1 000	-	-	-	-		1 000
Community Facilities		1 000	1 000	-	-	-	-		1 000
Public Ablution Facilities		1 000	1 000	-	-	-	-		1 000
Total Capital Expenditure on renewal of existing assets	1	23 198	23 198	225	239	30	(209)	-695.4%	23 198

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset									
Description	Ref	Budget Year 2020/21							
		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		71 946	71 613	164	344	6 250	5 906	94.5%	71 613
Roads Infrastructure		-	-	-	-	-	-		-
Storm water Infrastructure		500	500	-	-	-	-		500
Storm water Conveyance		500	500	-	-	-	-		500
Electrical Infrastructure		7 500	7 100	156	336	250	(86)	-34.5%	7 100
MV Switching Stations		300	300	-	-	-	-		300
MV Networks		1 500	1 500	-	-	50	50	100.0%	1 500
LV Networks		5 700	5 300	156	336	200	(136)	-68.1%	5 300
Water Supply Infrastructure		1 100	1 167	-	-	-	-		1 167
Distribution		1 100	1 167	-	-	-	-		1 167
Sanitation Infrastructure		62 846	62 846	8	8	6 000	5 992	99.9%	62 846
Waste Water Treatment Works		62 846	62 846	8	8	6 000	5 992	99.9%	62 846
Community Assets		3 396	3 427	-	-	-	-		3 427
Community Facilities		-	-	-	-	-	-		-
Sport and Recreation Facilities		3 396	3 427	-	-	-	-		3 427
Outdoor Facilities		3 396	3 427	-	-	-	-		3 427
Total Capital Expenditure on upgrading of existing assets	1	75 342	75 040	164	344	6 250	5 906	94.5%	75 040

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August									
Description	Ref	Budget Year 2020/21							
		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		36 771	36 803	2 471	4 284	5 581	1 297	23.2%	36 803
Roads Infrastructure		4 759	4 790	350	453	568	115	20.3%	4 790
<i>Roads</i>		4 695	4 727	350	453	555	102	18.4%	4 727
<i>Road Furniture</i>		64	64	—	—	13	13	100.0%	64
Storm water Infrastructure		17 375	17 375	1 177	2 265	2 699	433	16.1%	17 375
<i>Storm water Conveyance</i>		17 375	17 375	1 177	2 265	2 699	433	16.1%	17 375
Electrical Infrastructure		2 505	2 505	201	386	400	14	3.6%	2 505
<i>MV Substations</i>		153	153	52	53	25	(27)	-107.3%	153
<i>LV Networks</i>		2 353	2 353	149	333	374	42	11.1%	2 353
Water Supply Infrastructure		1 384	1 384	99	131	230	99	43.0%	1 384
<i>Reservoirs</i>		1 069	1 069	31	64	178	115	64.4%	1 069
<i>Pump Stations</i>		132	132	52	52	22	(30)	-136.1%	132
<i>Distribution</i>		183	183	16	16	30	14	47.8%	183
Sanitation Infrastructure		3 906	3 906	233	243	589	347	58.8%	3 906
<i>Pump Station</i>		1 042	1 042	36	37	164	127	77.4%	1 042
<i>Waste Water Treatment Works</i>		2 863	2 863	197	205	425	219	51.6%	2 863
Solid Waste Infrastructure		6 842	6 842	412	806	1 095	289	26.4%	6 842
<i>Landfill Sites</i>		6 842	6 842	412	806	1 095	289	26.4%	6 842
Community Assets		2 752	2 752	193	184	207	23	11.0%	2 752
Community Facilities		2 037	2 037	72	62	124	62	49.9%	2 037
<i>Halls</i>		386	386	7	(9)	32	41	129.1%	386
<i>Centres</i>		1 400	1 400	60	67	65	(2)	-2.5%	1 400
<i>Libraries</i>		50	50	—	—	8	8	100.0%	50
<i>Cemeteries/Crematoria</i>		101	101	4	4	8	4	52.4%	101
<i>Parks</i>		100	100	1	1	11	10	93.9%	100
Sport and Recreation Facilities		715	715	122	122	83	(39)	-47.5%	715
<i>Indoor Facilities</i>		80	80	—	—	5	5	100.0%	80
<i>Outdoor Facilities</i>		635	635	122	122	78	(44)	-57.1%	635
Other assets		1 754	1 754	51	58	173	115	66.4%	1 754
Operational Buildings		1 343	1 343	32	39	128	88	69.2%	1 343
<i>Municipal Offices</i>		1 343	1 343	32	39	128	88	69.2%	1 343
Housing		411	411	19	19	45	26	58.7%	411
<i>Staff Housing</i>		191	191	19	19	3	(15)	-503.6%	191
<i>Social Housing</i>		220	220	0	0	42	42	99.8%	220
Intangible Assets		3 144	3 144	309	1 006	524	(482)	-92.0%	3 144
Servitudes		—	—	—	—	—	—	—	—
Licences and Rights		3 144	3 144	309	1 006	524	(482)	-92.0%	3 144
<i>Computer Software and Applications</i>		3 144	3 144	309	1 006	524	(482)	-92.0%	3 144
Computer Equipment		460	460	10	30	77	46	60.4%	460
Computer Equipment		460	460	10	30	77	46	60.4%	460
Furniture and Office Equipment		64	64	0	(1)	10	11	109.1%	64
Furniture and Office Equipment		64	64	0	(1)	10	11	109.1%	64
Machinery and Equipment		1 216	1 216	292	293	199	(94)	-47.4%	1 216
Machinery and Equipment		1 216	1 216	292	293	199	(94)	-47.4%	1 216
Transport Assets		5 351	5 414	540	575	937	362	38.6%	5 414
Transport Assets		5 351	5 414	540	575	937	362	38.6%	5 414
Total Repairs and Maintenance Expenditure	1	51 511	51 606	3 867	6 429	7 707	1 278	16.6%	51 606

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>		72 602	72 602	-	-	-	-		72 602
Roads Infrastructure		23 672	23 672	-	-	-	-		23 672
Roads		23 035	23 035	-	-	-	-		23 035
Road Structures		182	182	-	-	-	-		182
Road Furniture		455	455	-	-	-	-		455
Capital Spares							-		
Storm water Infrastructure		4 539	4 539	-	-	-	-		4 539
Drainage Collection		814	814	-	-	-	-		814
Storm water Conveyance		3 725	3 725	-	-	-	-		3 725
Attenuation							-		
Electrical Infrastructure		13 420	13 420	-	-	-	-		13 420
Power Plants		3	3	-	-	-	-		3
HV Transmission Conductors		36	36	-	-	-	-		36
MV Substations		1 967	1 967	-	-	-	-		1 967
MV Switching Stations		1 150	1 150	-	-	-	-		1 150
MV Networks		7 110	7 110	-	-	-	-		7 110
LV Networks		2 942	2 942	-	-	-	-		2 942
Capital Spares		212	212	-	-	-	-		212
Water Supply Infrastructure		14 107	14 107	-	-	-	-		14 107
Dams and Weirs		266	266	-	-	-	-		266
Boreholes		14	14	-	-	-	-		14
Reservoirs		2 301	2 301	-	-	-	-		2 301
Pump Stations		610	610	-	-	-	-		610
Water Treatment Works		87	87	-	-	-	-		87
Bulk Mains		1 196	1 196	-	-	-	-		1 196
Distribution		9 633	9 633	-	-	-	-		9 633
Sanitation Infrastructure		16 519	16 519	-	-	-	-		16 519
Pump Station		15 800	15 800	-	-	-	-		15 800
Reticulation		719	719	-	-	-	-		719
Solid Waste Infrastructure		345	345	-	-	-	-		345
Landfill Sites		265	265	-	-	-	-		265
Waste Drop-off Points		80	80	-	-	-	-		80
<u>Community Assets</u>		5 695	5 695	-	-	-	-		5 695
Community Facilities		3 302	3 302	-	-	-	-		3 302
Halls		661	661	-	-	-	-		661
Clinics/Care Centres		404	404	-	-	-	-		404
Museums		15	15	-	-	-	-		15
Libraries		503	503	-	-	-	-		503
Cemeteries/Crematoria		216	216	-	-	-	-		216
Public Open Space		674	674	-	-	-	-		674
Public Ablution Facilities		824	824	-	-	-	-		824
Taxi Ranks/Bus Terminals		5	5	-	-	-	-		5
Sport and Recreation Facilities		2 393	2 393	-	-	-	-		2 393
Indoor Facilities		1 444	1 444	-	-	-	-		1 444
Outdoor Facilities		949	949	-	-	-	-		949

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<u>Investment properties</u>		12	12	-	-	-	-		12
Revenue Generating		12	12	-	-	-	-		12
Improved Property		12	12	-	-	-	-		12
<u>Other assets</u>		3 091	3 091	-	-	-	-		3 091
Operational Buildings		2 856	2 856	-	-	-	-		2 856
Municipal Offices		2 305	2 305	-	-	-	-		2 305
Workshops		33	33	-	-	-	-		33
Stores		517	517	-	-	-	-		517
Housing		235	235	-	-	-	-		235
Staff Housing		204	204	-	-	-	-		204
Social Housing		31	31	-	-	-	-		31
<u>Intangible Assets</u>		225	225	-	-	-	-		225
Licences and Rights		225	225	-	-	-	-		225
Computer Software and Applications		225	225	-	-	-	-		225
<u>Computer Equipment</u>		1 200	1 200	-	-	-	-		1 200
Computer Equipment		1 200	1 200	-	-	-	-		1 200
<u>Furniture and Office Equipment</u>		1 127	1 127	-	-	-	-		1 127
Furniture and Office Equipment		1 127	1 127	-	-	-	-		1 127
<u>Machinery and Equipment</u>		1 918	1 918	-	-	-	-		1 918
Machinery and Equipment		1 918	1 918	-	-	-	-		1 918
<u>Transport Assets</u>		5 884	5 884	-	-	-	-		5 884
Transport Assets		5 884	5 884	-	-	-	-		5 884
Total Depreciation	1	91 755	91 755	-	-	-	-		91 755

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 **August 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

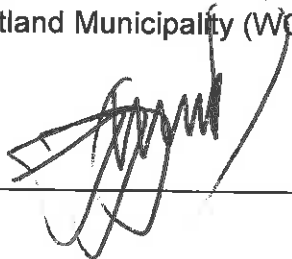
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 11 September 2020

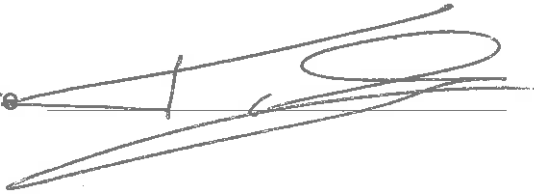
The Executive Mayor

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

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

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

Date: 11 September 2020