

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 September 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 September 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 September 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 192 340 918	R 211 200 919	R 18 860 001	10%
Operating Expenditure	R 797 918 541	R 798 281 541	R 142 649 859	R 138 164 907	R -4 484 952	-3%
Capital	R 212 435 837	R 213 132 732	R 49 163 598	R 21 314 799	R -27 848 799	-57%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September								
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	11 076	36 347	33 296	3 051	9%	128 928
Service charges - electricity revenue	318 741	318 741	26 821	85 253	76 737	8 516	11%	318 741
Service charges - water revenue	56 975	56 975	3 556	18 388	12 722	5 666	45%	56 975
Service charges - sanitation revenue	42 218	42 218	3 935	10 983	9 625	1 357	14%	42 218
Service charges - refuse revenue	26 468	26 468	2 301	6 913	6 398	515	8%	26 468
Rental of facilities and equipment	1 495	1 495	81	333	368	(35)	-9%	1 495
Interest earned - external investments	30 712	30 712	247	728	1 091	(364)	-33%	30 712
Interest earned - outstanding debtors	4 585	4 585	187	547	971	(424)	-44%	4 585
Dividends received	-	-	-	-	-	-		-
Fines, penalties and forfeits	33 030	33 030	8	34	109	(75)	-69%	33 030
Licences and permits	3 759	3 759	398	1 162	913	249	27%	3 759
Agency services	4 876	4 876	695	1 800	1 264	536	42%	4 876
Transfers and subsidies	120 495	133 676	-	45 988	45 988	-		133 676
Other revenue	10 689	10 689	734	2 008	2 586	(578)	-22%	10 689
Gains	200	200	61	417	-	417	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	783 171	796 352	50 102	210 900	192 069	18 832	10%	796 352

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 September 2020.

- **All Service charges** – Variances are due to the reversal of the estimate consumptions billed during the lock-down period and adjustments still occur as consumers query their accounts due to the actual readings being billed again.
- **Interest earned – external investments** stands below the YTD budgeted projections due to the majority of cash that was invested and will only mature in January and June 2021.
- **Interest earned - outstanding debtors** stand below the YTD budgeted projections due to the interest for August 2020 that was billed in this month to accommodate the SASSA payment dates.
- **Fines, penalties and forfeits** stands at 69% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Licenses and Permits, Agency services** stand above 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 **September 2020** was **R 50.102 million** whilst the overall YTD performance excluding capital transfers stands at **10%** above the budgeted projections. Variances will be addressed in the mid-year adjustments budget.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September								
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	17 366	50 402	54 156	(3 754)	-7%	239 550
Remuneration of councillors	11 471	11 471	913	2 738	2 868	(130)	-5%	11 471
Debt impairment	43 915	43 915	(6)	(6)	-	(6)	#DIV/0!	43 915
Depreciation & asset impairment	92 755	92 755	-	-	-	-		92 755
Finance charges	11 934	11 934	-	117	-	117	#DIV/0!	11 934
Bulk purchases	251 000	251 000	28 573	62 969	58 489	4 481	8%	251 000
Other materials	33 242	33 295	1 250	3 623	4 815	(1 192)	-25%	33 295
Contracted services	57 512	57 653	5 590	10 000	13 012	(3 011)	-23%	57 653
Transfers and subsidies	3 223	3 223	332	831	1 044	(213)	-20%	3 223
Other expenditure	44 038	44 039	3 499	7 490	8 266	(776)	-9%	44 039
Losses	9 446	9 446	-	-	-	-		9 446
Total Expenditure	797 919	798 282	57 516	138 165	142 650	(4 485)	-3%	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 25% below the YTD budgeted projections mainly due to underspending on various line items.
- **Contracted Services** stand at 23% below the YTD budgeted projections mainly due to underspending on various line items such as Housing: Riebeek Wes Top Structure and Sweeping of Streets of which the latter was 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 **September 2020** was **R57.516 million** whilst the overall YTD performance stands at **3%** below the budgeted projections. Variances will be addressed in the mid-year adjustments budget.

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) - M03 September									
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	132	6 102	19 321	(13 219)	-68%	28 526
Executive and council		20	20	1	1	4	(3)	-71%	20
Finance and administration		26 686	28 506	131	6 101	19 317	(13 217)	-68%	28 506
Community and public safety		11 922	14 600	65	357	1 487	(1 131)	-76%	14 600
Community and social services		5 170	5 270	1	2	860	(858)	-100%	5 270
Sport and recreation		4 724	7 303	40	331	592	(262)	-44%	7 303
Public safety		2 028	2 028	24	24	35	(11)	-30%	2 028
Economic and environmental services		65 452	67 041	4 689	5 208	10 161	(4 953)	-49%	67 041
Planning and development		5 859	9 824	170	172	1 541	(1 369)	-89%	9 824
Road transport		59 593	57 216	4 519	5 036	8 620	(3 584)	-42%	57 216
Environmental protection		-	-	-	-	-	-	-	-
Trading services		108 356	102 966	7 263	9 648	18 194	(8 546)	-47%	102 966
Energy sources		20 606	18 206	1 029	1 882	1 454	428	29%	18 206
Water management		10 063	7 846	1 158	1 765	1 886	(121)	-6%	7 846
Waste water management		73 736	72 651	5 046	5 169	14 834	(9 664)	-65%	72 651
Waste management		3 950	4 262	31	831	20	811	4055%	4 262
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	212 436	213 133	12 150	21 315	49 164	(27 849)	-57%	213 133
Funded by:									
National Government		32 835	30 435	2 052	2 430	4 500	(2 070)	-46%	30 435
Provincial Government		52 888	49 446	8 101	9 015	12 765	(3 749)	-29%	49 446
Transfers and subsidies - capital		-	141	-	-	-	-	-	141
Transfers recognised - capital		85 723	80 022	10 153	11 445	17 265	(5 819)	-34%	80 022
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		126 713	133 111	1 997	9 870	31 899	(22 029)	-69%	133 111
Total Capital Funding		212 436	213 133	12 150	21 315	49 164	(27 849)	-57%	213 133

- Capital expenditure for the month of **September 2020** amounts to **R12 149 849** and stands at **57%** below the projected YTD which is not aligned to the SDBIP and budget plan.
- The YTD actual is R21 314 799 (**10%**) compared to the total budget of R213 132 732.
- Commitments are **R 14 321 573**.

Top 10 Capital Projects												
No	PROJECT DESCRIPTION	Approved budget	Adjustments 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	12 650 000	100%	Incomplete	Malmesbury	Deed finalised. Awaiting signed copy from Nedbank.	None
2	Purchase of Erf 512, Malmesbury (office accommodation)	5 000 000	6 000 000	59 361	5 999 361	6 000 000	639	0%	Complete	Malmesbury	Transfer effected on 22 September 2020	N/a
SEWERAGE SERVICE												
3	Sewerage Works: Darling	22 203 793	22 203 793	-	3 751	2 351 227	22 200 042	100%	Construction 2%	Darling	Construction 2%	No
4	Sewerage: Moorreesburg	40 642 207	40 642 207	2 014 331	2 018 701	9 000 000	38 623 506	95%	Construction 2%	Moorreesburg	Construction 2%	No
ROADS												
5	Roads Swartland: Resealing of Roads	18 898 000	18 898 000	-	219 643	2 000 000	18 678 357	99%	Tender awarded	Swartland	Tender awarded	No
6	Roads Swartland: New Roads	15 000 000	15 000 000	-	-	1 000 000	15 000 000	100%	Tender awarded	Swartland	Tender awarded	No
HOUSING												
7	Abbotsdale Social Economic Facility Project	5 000 000	5 000 000	-	-	800 000	5 000 000	100%	Planning	Abbotsdale	Project has been cancelled.	
8	Riebeek Kasteel Serviced Sites	18 460 985	11 174 795	3 817 143	3 817 143	4 086 590	7 357 652	66%	Construction	Riebeek Kasteel	Construction 90% completed	None
9	Malmesbury De Hoop	23 380 000	23 380 000	4 704 226	5 618 696	5 661 893	17 761 304	76%	Construction	Malmesbury	Construction 40% completed	None
DEVELOPMENT SERVICES												
10	Darling RSEP Project: Inter Cultural Space	-	5 247 148	-	-	520 000	5 247 148	100%	Tender	Darling	Tender approved on 30 September 2020	Tender implementation
Totals		168 386 985	160 195 943	10 595 062	17 677 296	44 069 710	142 518 647	89%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September						
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%	9.3%	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	6:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities		3:1	2:1	5:1	3:1
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		90.0%	90.0%	91.1%	90.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	99.7%	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%	23.9%	30.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.6%	6.5%	5.2%	6.5%
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%	37.8%	27.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		37.2%	21.3%	6.1%	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 - M03 September								
Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	128 928	128 928	11 076	36 347	33 296	3 051	9%	128 928
Service charges	444 403	444 403	36 614	121 537	105 482	16 054	15%	444 403
Investment revenue	30 712	30 712	247	728	1 091	(364)	-33%	30 712
Transfers and subsidies	120 495	133 676	–	45 988	45 988	–		133 676
Other own revenue	58 634	58 634	2 165	6 301	6 211	90	1%	58 634
Total Revenue (excluding capital transfers and contributions)	783 171	796 352	50 102	210 900	192 069	18 832	10%	796 352
Employee costs	239 382	239 550	17 366	50 402	54 156	(3 754)	-7%	239 550
Remuneration of Councillors	11 471	11 471	913	2 738	2 868	(130)	-5%	11 471
Depreciation & asset impairment	92 755	92 755	–	–	–	–		92 755
Finance charges	11 934	11 934	–	117	–	117	#DIV/0!	11 934
Materials and bulk purchases	284 242	284 295	29 822	66 593	63 304	3 289	5%	284 295
Transfers and subsidies	3 223	3 223	332	831	1 044	(213)	-20%	3 223
Other expenditure	154 911	155 054	9 083	17 484	21 278	(3 794)	-18%	155 054
Total Expenditure	797 919	798 282	57 516	138 165	142 650	(4 485)	-3%	798 282
Surplus/(Deficit)	(14 747)	(1 929)	(7 414)	72 736	49 419	23 317	47%	(1 929)
Transfers and subsidies - capital (monetary)	85 723	79 881	–	–	–	–		79 881
Transfers and subsidies - capital (monetary)	1 141	1 282	98	300	272	28	10%	1 282
Surplus/(Deficit) after capital transfers & contributions	72 116	79 234	(7 315)	73 036	49 691	23 345	47%	79 234
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	72 116	79 234	(7 315)	73 036	49 691	23 345	47%	79 234
<u>Capital expenditure & funds sources</u>								
Capital expenditure	212 436	213 133	12 150	21 315	49 164	(27 849)	-57%	213 133
Capital transfers recognised	85 723	80 022	10 153	11 445	17 265	(5 819)	-34%	80 022
Borrowing	–	–	–	–	–	–		–
Internally generated funds	126 713	133 111	1 997	9 870	31 899	(22 029)	-69%	133 111
Total sources of capital funds	212 436	213 133	12 150	21 315	49 164	(27 849)	-57%	213 133
<u>Financial position</u>								
Total current assets	687 585	693 886		809 620				693 886
Total non current assets	2 135 414	2 136 111		2 012 232				2 136 111
Total current liabilities	179 125	184 895		129 876				184 895
Total non current liabilities	203 635	203 635		216 388				203 635
Community wealth/Equity	2 440 239	2 441 467		2 402 553				2 441 467
<u>Cash flows</u>								
Net cash from (used) operating	111 795	118 771	2 756	89 379	86 624	(2 756)	-3%	118 771
Net cash from (used) investing	(212 236)	(212 933)	10	(5 574)	(5 584)	(11)	0%	(212 933)
Net cash from (used) financing	(10 979)	(10 979)	(47)	(1 200)	(1 153)	47	-4%	(10 979)
Cash/cash equivalents at the month/year end	453 588	459 868	–	542 474	644 894	102 421	16%	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
<u>Debtors Age Analysis</u>								
Total By Income Source	14 863	3 476	2 223	1 502	1 054	2 230	14 564	87 402
<u>Creditors Age Analysis</u>								
Total Creditors	–	–	–	61	–	–	–	30 597

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September									
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	11 785	57 693	55 056	2 637	5%	217 544
Executive and council		290	290	38	51	70	(19)	-27%	290
Finance and administration		211 343	217 254	11 747	57 642	54 986	2 656	5%	217 254
Internal audit		-	-	-	-	-	-		-
<i>Community and public safety</i>		104 687	100 359	202	494	776	(282)	-36%	100 359
Community and social services		14 590	16 889	58	204	309	(105)	-34%	16 889
Sport and recreation		3 002	3 002	95	202	298	(95)	-32%	3 002
Public safety		36 201	36 201	36	44	121	(77)	-64%	36 201
Housing		50 894	44 266	15	44	48	(4)	-9%	44 266
Health		-	-	-	-	-	-		-
<i>Economic and environmental services</i>		14 072	14 072	1 327	3 927	3 460	466	13%	14 072
Planning and development		3 795	3 795	223	877	1 174	(297)	-25%	3 795
Road transport		10 276	10 276	1 104	3 049	2 286	764	33%	10 276
Environmental protection		-	-	-	-	-	-		-
<i>Trading services</i>		539 613	545 512	36 883	149 088	133 042	16 046	12%	545 512
Energy sources		335 512	333 794	26 837	87 516	78 993	8 523	11%	333 794
Water management		73 720	75 709	3 680	25 224	19 733	5 491	28%	75 709
Waste water management		87 291	90 843	3 936	22 443	20 894	1 550	7%	90 843
Waste management		43 090	45 165	2 431	13 904	13 423	482	4%	45 165
<i>Other</i>	4	30	30	2	0	7	(7)	-99%	30
Total Revenue - Functional	2	870 035	877 515	50 200	211 201	192 341	18 860	10%	877 515
Expenditure - Functional									
<i>Governance and administration</i>		141 918	141 764	10 582	26 684	28 603	(1 919)	-7%	141 764
Executive and council		22 026	22 026	3 317	6 063	6 515	(452)	-7%	22 026
Finance and administration		118 018	117 669	7 117	20 241	21 658	(1 417)	-7%	117 669
Internal audit		1 874	2 069	148	379	429	(50)	-12%	2 069
<i>Community and public safety</i>		105 028	105 238	6 427	17 508	19 498	(1 989)	-10%	105 238
Community and social services		21 828	21 828	1 469	4 084	4 453	(369)	-8%	21 828
Sport and recreation		24 964	25 090	1 826	4 536	5 282	(746)	-14%	25 090
Public safety		51 607	51 692	2 988	8 477	8 753	(276)	-3%	51 692
Housing		6 629	6 629	145	412	1 009	(597)	-59%	6 629
Health		-	-	-	-	-	-		-
<i>Economic and environmental services</i>		60 741	60 845	2 500	6 280	7 036	(756)	-11%	60 845
Planning and development		13 925	13 925	1 072	2 707	2 918	(211)	-7%	13 925
Road transport		46 817	46 920	1 428	3 572	4 118	(545)	-13%	46 920
Environmental protection		-	-	-	-	-	-		-
<i>Trading services</i>		488 697	488 900	37 967	87 372	87 157	215	0%	488 900
Energy sources		297 667	297 693	30 555	68 039	63 999	4 040	6%	297 693
Water management		78 984	79 016	1 620	4 403	6 433	(2 030)	-32%	79 016
Waste water management		68 701	68 764	2 935	7 509	8 403	(893)	-11%	68 764
Waste management		43 344	43 427	2 856	7 420	8 322	(902)	-11%	43 427
<i>Other</i>		1 534	1 534	40	321	357	(36)	-10%	1 534
Total Expenditure - Functional	3	797 919	798 282	57 516	138 165	142 650	(4 485)	-3%	798 282
Surplus/ (Deficit) for the year		72 116	79 234	(7 315)	73 036	49 691	23 345	47%	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) - M03 September									
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	7	(5)	156	(161)	-103.4%	10 490
Vote 2 - Civil Services		208 567	216 183	10 169	62 103	54 521	7 582	13.9%	216 183
Vote 3 - Council		290	290	38	51	70	(19)	-26.9%	290
Vote 4 - Electricity Services		335 512	333 794	26 837	87 516	78 993	8 523	10.8%	333 794
Vote 5 - Financial Services		209 518	215 429	11 679	57 430	54 756	2 675	4.9%	215 429
Vote 6 - Development Services		59 684	56 384	331	1 025	1 494	(469)	-31.4%	56 384
Vote 7 - Municipal Manager		-	-	-	-	-	-		-
Vote 8 - Protection Services		44 945	44 945	1 139	3 081	2 352	729	31.0%	44 945
Total Revenue by Vote	2	870 035	877 515	50 200	211 201	192 341	18 860	9.8%	877 515
Expenditure by Vote	1								
Vote 1 - Corporate Services		35 380	35 380	2 670	6 712	7 146	(434)	-6.1%	35 380
Vote 2 - Civil Services		270 364	270 771	10 875	27 454	32 778	(5 324)	-16.2%	270 771
Vote 3 - Council		18 108	18 108	3 081	5 362	5 763	(401)	-7.0%	18 108
Vote 4 - Electricity Services		312 609	312 636	31 146	71 728	67 681	4 048	6.0%	312 636
Vote 5 - Financial Services		59 827	59 310	3 498	9 524	10 312	(788)	-7.6%	59 310
Vote 6 - Development Services		29 029	29 197	1 935	4 993	6 184	(1 191)	-19.3%	29 197
Vote 7 - Municipal Manager		8 092	8 287	529	1 561	1 702	(141)	-8.3%	8 287
Vote 8 - Protection Services		64 508	64 593	3 781	10 830	11 084	(254)	-2.3%	64 593
Total Expenditure by Vote	2	797 919	798 282	57 516	138 165	142 650	(4 485)	-3.1%	798 282
Surplus/ (Deficit) for the year	2	72 116	79 234	(7 315)	73 036	49 691	23 345	47.0%	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) - M03 September								
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	11 076	36 347	33 296	3 051	9%	128 928
Service charges - electricity revenue	318 741	318 741	26 821	85 253	76 737	8 516	11%	318 741
Service charges - water revenue	56 975	56 975	3 556	18 388	12 722	5 666	45%	56 975
Service charges - sanitation revenue	42 218	42 218	3 935	10 983	9 625	1 357	14%	42 218
Service charges - refuse revenue	26 468	26 468	2 301	6 913	6 398	515	8%	26 468
Rental of facilities and equipment	1 495	1 495	81	333	368	(35)	-9%	1 495
Interest earned - external investments	30 712	30 712	247	728	1 091	(364)	-33%	30 712
Interest earned - outstanding debtors	4 585	4 585	187	547	971	(424)	-44%	4 585
Dividends received	-	-	-	-	-	-		-
Fines, penalties and forfeits	33 030	33 030	8	34	109	(75)	-69%	33 030
Licences and permits	3 759	3 759	398	1 162	913	249	27%	3 759
Agency services	4 876	4 876	695	1 800	1 264	536	42%	4 876
Transfers and subsidies	120 495	133 676	-	45 988	45 988	-		133 676
Other revenue	10 689	10 689	734	2 008	2 586	(578)	-22%	10 689
Gains	200	200	61	417	-	417	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	783 171	796 352	50 102	210 900	192 069	18 832	10%	796 352
Expenditure By Type								
Employee related costs	239 382	239 550	17 366	50 402	54 156	(3 754)	-7%	239 550
Remuneration of councillors	11 471	11 471	913	2 738	2 868	(130)	-5%	11 471
Debt impairment	43 915	43 915	(6)	(6)	-	(6)	#DIV/0!	43 915
Depreciation & asset impairment	92 755	92 755	-	-	-	-		92 755
Finance charges	11 934	11 934	-	117	-	117	#DIV/0!	11 934
Bulk purchases	251 000	251 000	28 573	62 969	58 489	4 481	8%	251 000
Other materials	33 242	33 295	1 250	3 623	4 815	(1 192)	-25%	33 295
Contracted services	57 512	57 653	5 590	10 000	13 012	(3 011)	-23%	57 653
Transfers and subsidies	3 223	3 223	332	831	1 044	(213)	-20%	3 223
Other expenditure	44 038	44 039	3 499	7 490	8 266	(776)	-9%	44 039
Losses	9 446	9 446	-	-	-	-		9 446
Total Expenditure	797 919	798 282	57 516	138 165	142 650	(4 485)	-3%	798 282
Surplus/(Deficit)	(14 747)	(1 929)	(7 414)	72 736	49 419	23 317	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	98	300	272	28	10%	1 282
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	72 116	79 234	(7 315)	73 036	49 691			79 234
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	72 116	79 234	(7 315)	73 036	49 691			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) - M03 September									
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 1 - Corporate Services		-	-	-	-	-	-		-
Vote 2 - Civil Services		88 592	89 567	2 045	2 843	12 861	(10 018)	-78%	89 567
Vote 3 - Council		-	-	-	-	-	-		-
Vote 4 - Electricity Services		4 800	4 400	8	8	100	(92)	-92%	4 400
Vote 5 - Financial Services		-	-	-	-	-	-		-
Vote 6 - Development Services		46 254	43 905	8 701	9 615	11 451	(1 836)	-16%	43 905
Vote 7 - Municipal Manager		-	-	-	-	-	-		-
Vote 8 - Protection Services		-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	139 646	137 871	10 754	12 466	24 412	(11 946)	-49%	137 871
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		18 980	19 980	62	6 007	18 703	(12 696)	-68%	19 980
Vote 2 - Civil Services		26 957	29 530	248	874	2 650	(1 776)	-67%	29 530
Vote 3 - Council		10	10	-	-	2	(2)	-100%	10
Vote 4 - Electricity Services		17 276	15 276	1 053	1 911	1 448	463	32%	15 276
Vote 5 - Financial Services		261	261	5	26	5	21	430%	261
Vote 6 - Development Services		7 268	8 167	2	4	1 906	(1 902)	-100%	8 167
Vote 7 - Municipal Manager		10	10	1	1	2	(1)	-42%	10
Vote 8 - Protection Services		2 028	2 028	24	24	35	(11)	-30%	2 028
Total Capital single-year expenditure	4	72 790	75 262	1 396	8 848	24 751	(15 903)	-64%	75 262
Total Capital Expenditure		212 436	213 133	12 150	21 315	49 164	(27 849)	-57%	213 133
Capital Expenditure - Functional Classification									
Governance and administration		26 706	28 526	132	6 102	19 321	(13 219)	-68%	28 526
Executive and council		20	20	1	1	4	(3)	-71%	20
Finance and administration		26 686	28 506	131	6 101	19 317	(13 217)	-68%	28 506
Community and public safety		11 922	14 600	65	357	1 487	(1 131)	-76%	14 600
Community and social services		5 170	5 270	1	2	860	(858)	-100%	5 270
Sport and recreation		4 724	7 303	40	331	592	(262)	-44%	7 303
Public safety		2 028	2 028	24	24	35	(11)	-30%	2 028
Economic and environmental services		65 452	67 041	4 689	5 208	10 161	(4 953)	-49%	67 041
Planning and development		5 859	9 824	170	172	1 541	(1 369)	-89%	9 824
Road transport		59 593	57 216	4 519	5 036	8 620	(3 584)	-42%	57 216
Environmental protection		-	-	-	-	-	-		-
Trading services		108 356	102 966	7 263	9 648	18 194	(8 546)	-47%	102 966
Energy sources		20 606	18 206	1 029	1 882	1 454	428	29%	18 206
Water management		10 063	7 846	1 158	1 765	1 886	(121)	-6%	7 846
Waste water management		73 736	72 651	5 046	5 169	14 834	(9 664)	-65%	72 651
Waste management		3 950	4 262	31	831	20	811	4055%	4 262
Other		-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	212 436	213 133	12 150	21 315	49 164	(27 849)	-57%	213 133
Funded by:									
National Government		32 835	30 435	2 052	2 430	4 500	(2 070)	-46%	30 435
Provincial Government		52 888	49 446	8 101	9 015	12 765	(3 749)	-29%	49 446
Transfers and subsidies - capital		-	141	-	-	-	-		141
Transfers recognised - capital		85 723	80 022	10 153	11 445	17 265	(5 819)	-34%	80 022
Borrowing	6	-	-	-	-	-	-		-
Internally generated funds		126 713	133 111	1 997	9 870	31 899	(22 029)	-69%	133 111
Total Capital Funding		212 436	213 133	12 150	21 315	49 164	(27 849)	-57%	213 133

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M03 September					
Description	Ref	Budget Year 2020/21			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1				
<u>ASSETS</u>					
Current assets					
Cash		453 566	459 868	108 876	459 868
Call investment deposits		–	–	582 000	–
Consumer debtors		170 010	170 010	101 018	170 010
Other debtors		43 833	43 833	(1 119)	43 833
Current portion of long-term receivables		47	47	77	47
Inventory		20 129	20 129	18 768	20 129
Total current assets		687 585	693 886	809 620	693 886
Non current assets					
Long-term receivables		2	2	(14)	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	1 974 773	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	2 012 232	2 136 111
TOTAL ASSETS		2 822 999	2 829 998	2 821 852	2 829 998
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		11 846	11 846	–	11 846
Consumer deposits		15 314	16 181	14 057	16 181
Trade and other payables		139 343	144 246	107 153	144 246
Provisions		12 622	12 622	8 666	12 622
Total current liabilities		179 125	184 895	129 876	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	346 264	388 530
NET ASSETS	2	2 440 239	2 441 467	2 475 589	2 441 467
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		2 256 659	2 257 888	2 203 045	2 257 888
Reserves		183 579	183 579	199 508	183 579
TOTAL COMMUNITY WEALTH/EQUITY	2	2 440 239	2 441 467	2 402 553	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 - M03 September								
Description	Budget Year 2020/21							
	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	109 588	109 588	12 527	29 125	16 598	12 527	75%	109 588
Service charges	377 742	377 742	41 125	114 814	73 689	41 125	56%	377 742
Other revenue	34 299	34 299	3 360	21 942	18 583	3 360	18%	34 299
Transfers and Subsidies - Operational	120 495	133 676	–	50 338	50 338	–		133 676
Transfers and Subsidies - Capital	86 864	81 022	3 000	10 579	7 579	3 000	40%	81 022
Interest	34 609	34 609	247	728	480	247	51%	34 609
Dividends	–	–	–	–	–	–		–
Payments								
Suppliers and employees	(636 646)	(637 009)	(57 171)	(137 199)	(80 028)	57 171	-71%	(637 009)
Finance charges	(11 934)	(11 934)	–	(117)	(117)	–		(11 934)
Transfers and Grants	(3 223)	(3 223)	(332)	(831)	(500)	332	-66%	(3 223)
NET CASH FROM/(USED) OPERATING ACTIVITIES	111 795	118 771	2 756	89 379	86 624	(2 756)	-3%	118 771
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	200	200	61	417	356	61	17%	200
Decrease (increase) in non-current receivables	–	–	9	9	–	9	#DIV/0!	–
Decrease (increase) in non-current investments	–	–	–	–	–	–		–
Payments								
Capital assets	(212 436)	(213 133)	(59)	(5 999)	(5 940)	59	-1%	(213 133)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(212 236)	(212 933)	10	(5 574)	(5 584)	(11)	0%	(212 933)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	867	867	(47)	(1 200)	(1 153)	(47)	4%	867
Payments								
Repayment of borrowing	(11 846)	(11 846)	–	–	–	–		(11 846)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(10 979)	(10 979)	(47)	(1 200)	(1 153)	47	-4%	(10 979)
NET INCREASE/ (DECREASE) IN CASH HELD	(111 420)	(105 141)	2 720	82 606	79 886			(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		542 474	644 894			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 - M03 September													
Description	NT Code	Budget Year 2020/21											
		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 638	5 436	695	685	381	275	785	3 299	18 195	5 426		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 939	4 926	576	344	189	87	93	941	32 097	1 655		
Receivables from Non-exchange Transactions - Property Rates	1400	10 495	2 655	1 345	576	428	287	662	5 620	22 068	7 573		
Receivables from Exchange Transactions - Waste Water Management	1500	2 926	1 007	456	328	262	209	359	2 370	7 917	3 527		
Receivables from Exchange Transactions - Waste Management	1600	2 457	817	393	282	237	193	328	2 332	7 040	3 373		
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	22	10	8	4	3	3	1	85	20		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	–	–	–	–	–	–	–	–	–	–		
Total By Income Source	2000	47 489	14 863	3 476	2 223	1 502	1 054	2 230	14 564	87 402	21 574	–	–
2019/20 - totals only		49 035	7 455	1 730	774	616	526	1 590	10 853	72 578	14 359		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 545	336	245	50	42	29	90	1 104	4 442	1 315		
Commercial	2300	19 944	2 251	481	198	78	59	79	720	23 809	1 134		
Households	2400	24 999	12 276	2 751	1 975	1 382	966	2 062	12 741	59 151	19 125		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	47 489	14 863	3 476	2 223	1 502	1 054	2 230	14 564	87 402	21 574	–	

Total Debtors has decreased from **R93 782 645** in August 2020 to **R87 401 954** in September 2020.

The collection rate for September 2020 was **87.42%** 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 - M03 September											
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)
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	30 537	-	-	-	61	-	-	-	30 597	26 337
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	30 537	-	-	-	61	-	-	-	30 597	26 337

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.
WESKUS DISRTICT MUNICIPALITY	R 57 953.11	2019/06/30	Dispute with water meters.	To be paid once query is resolved.

COVID-19: Emergency Purchases for September 2020

Note: There were no Covid-19 emergency purchases for the month of September.

COVID-19 EXPENDITURE REPORT 2020/2021				
Description	Jul-20	Aug-20	Sep-20	Total
Overtime	717 590	1 009 951	487 813	R 2 215 354
Contract Workers: Projects	-	12 960.00	18 720.00	R 31 680
Protective Clothing	783.84	49.01	30 235.21	R 31 068
Sanitisation of office building	-	5 890.00	6 100.00	R 11 990
General - Other	49 425.45	25 308.18	81 326.00	R 156 060
Sub-total: General	R 767 799	R 1 054 158	R 624 194	R 2 446 152
Community and Awareness campaigns	-	35 000.00	27 850.00	R 62 850
Sub-total: Community and Social Services	R -	R 35 000.00	R 27 850.00	R 62 850
Cost of Screening and Testing	-	2 956.52	739.13	R 3 696
Sub-total: Health	R -	R 2 956.52	R 739.13	R 3 696
GRAND TOTAL	R 767 799	R 1 092 115	R 652 783	R 2 512 697

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September													
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 *	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												
<u>Municipality</u>													
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	82	–	–	12 082
Municipality sub-total									582 000	26 882	–	–	608 882
TOTAL INVESTMENTS AND INTEREST									582 000	26 882	–	–	608 882

- During the month of September 2020, no investments were made and no investments matured.
- The total amount invested at 30 September 2020 was R 582 000 000.

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September									
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	–	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
EPWP Incentive		1 867	1 867	–	467	467	–		1 867
									–
Provincial Government:		14 608	13 580	–	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	–		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	–	51 888	51 888	–		133 401
Capital Transfers and Grants									
National Government:		32 835	30 435	11 906	18 901	18 901	–		30 435
Municipal Infrastructure Grant (MIG)		21 183	21 183	10 304	14 304	14 304	–		21 183
Energy Efficiency and Demand Side Management Grant		4 000	3 600	1 602	1 602	1 602	–		3 600
Integrated National Electrification Programme (municipal)		7 652	5 652	–	2 995	2 995	–		5 652
Provincial Government:		52 488	49 046	11 311	11 311	11 311	–		49 046
Human Settlements		48 074	41 446	7 579	7 579	7 579	–		41 446
RSEP/VPUU Municipal Projects		3 000	6 186	3 000	3 000	3 000	–		6 186
Libraries		70	70	–	–	–	–		70
Fire Service Capacity Building Grant		732	732	732	732	732	–		732
Establishment of a K9 Unit		612	612	–	–	–	–		612
Total Capital Transfers and Grants	5	85 323	79 481	23 217	30 212	30 212	–		79 481
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	205 543	212 882	23 217	82 099	82 099	–		212 882

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September									
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									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:		105 612	119 821	6 428	20 304	24 008	(3 704)	-15.4%	119 821
Local Government Equitable Share		102 195	116 404	5 762	18 765	22 544	(3 779)	-16.8%	116 404
Finance Management		1 550	1 550	368	486	411	75	18.3%	1 550
EPWP Incentive		1 867	1 867	299	1 053	1 053	–		1 867
							–		
Provincial Government:		14 608	13 580	1 036	2 876	3 840	(963)	-25.1%	13 580
Community Development Workers		38	38	–	–	10	(10)	-100.0%	38
Human Settlements		1 950	1 950	–	–	488	(488)	-100.0%	1 950
Municipal Accreditation and Capacity Building Grant		238	238	20	59	59	(0)	-0.3%	238
Libraries		10 068	9 040	674	1 973	2 252	(279)	-12.4%	9 040
Proclaimed Roads Subsidy		175	175	–	–	44	(44)	-100.0%	175
Financial Management Support Grant: Student Bursaries		401	401	–	–	100	(100)	-100.0%	401
Thusong Grant		150	150	67	67	38	29	77.6%	150
Establishment of a K9 Unit		1 588	1 588	276	778	850	(73)	-8.5%	1 588
							–		
Other grant providers:		275	275	–	–	–	–		275
LG Seta		275	275				–		275
Total operating expenditure of Transfers and Grants:		120 495	133 676	7 465	23 180	27 848	(4 667)	-16.8%	133 676
Capital expenditure of Transfers and Grants									
National Government:		32 835	30 435	2 052	2 430	4 500	(2 070)	-46.0%	30 435
Municipal Infrastructure Grant (MIG)		21 183	21 183	2 014	2 022	4 000	(1 978)	-49.4%	21 183
Energy Efficiency and Demand Side Management Grant		4 000	3 600	8	8	–	8	#DIV/0!	3 600
Integrated National Electrification Programme (municipal)		7 652	5 652	30	399	500	(101)	-20.1%	5 652
							–		
Provincial Government:		52 888	49 446	8 101	9 015	12 765	(3 749)	-29.4%	49 446
Human Settlements		48 474	41 846	8 076	8 991	12 045	(3 054)	-25.4%	41 846
RSEP/VPUU Municipal Projects		3 000	6 186	–	–	720	(720)	-100.0%	6 186
Libraries		70	70	–	–	–	–		70
Fire Service Capacity Building Grant		732	732	–	–	–	–		732
Establishment of a K9 Unit		612	612	24	24	–	24	#DIV/0!	612
Total capital expenditure of Transfers and Grants		85 723	79 881	10 153	11 445	17 265	(5 819)	-33.7%	79 881
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		206 218	213 557	17 617	34 626	45 112	(10 487)	-23.2%	213 557

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September					
Description	Budget Year 2020/21				
	Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Total operating expenditure of Approved Roll-overs	–	–	–	–	
Capital expenditure of Approved Roll-overs					
National Government:	–	–	–	–	
Other capital transfers [insert description]				–	
Provincial Government:	4 184	94	94	4 090	97.8%
Human Settlements	997	94	94	904	90.6%
RSEP/VPUU Municipal Projects	3 186	–	–	3 186	100.0%
				–	
Total capital expenditure of Approved Roll-overs	4 184	94	94	4 090	97.8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	4 184	94	94	4 090	97.8%

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 - M03 September								
Summary of Employee and Councillor remuneration R thousands	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	9 103	9 103	611	1 834	1 888	(54)	-3%	9 103
Pension and UIF Contributions	1 005	1 005	85	254	251	3	1%	1 005
Medical Aid Contributions	283	283	14	43	71	(28)	-39%	283
Motor Vehicle Allowance	–	–	117	351	388	(36)	-9%	–
Cellphone Allowance	1 081	1 081	85	255	270	(15)	-6%	1 081
Sub Total - Councillors	11 471	11 471	913	2 738	2 868	(130)	-5%	11 471
Senior Managers of the Municipality								
Basic Salaries and Wages	8 355	8 355	646	1 937	2 050	(113)	-6%	8 355
Pension and UIF Contributions	1 503	1 503	117	351	376	(25)	-7%	1 503
Medical Aid Contributions	373	373	38	113	93	19	21%	373
Performance Bonus	598	598	–	–	–	–		598
Motor Vehicle Allowance	1 038	1 038	87	260	260	(0)	0%	1 038
Cellphone Allowance	303	303	24	71	76	(4)	-6%	303
Other benefits and allowances	191	191	16	47	48	(0)	-1%	191
Payments in lieu of leave	29	29	–	–	–	–		29
Long service awards	34	34	–	–	–	–		34
Post-retirement benefit obligations	484	484	–	–	–	–		484
Sub Total - Senior Managers of Municipality	12 907	12 907	926	2 778	2 902	(123)	-4%	12 907
Other Municipal Staff								
Basic Salaries and Wages	139 332	139 500	10 570	31 507	34 827	(3 320)	-10%	139 500
Pension and UIF Contributions	25 435	25 435	1 944	5 824	6 358	(534)	-8%	25 435
Medical Aid Contributions	10 729	10 729	861	2 594	2 682	(88)	-3%	10 729
Overtime	9 352	9 352	1 190	2 862	2 111	751	36%	9 352
Motor Vehicle Allowance	5 395	5 395	450	1 349	1 349	(0)	0%	5 395
Cellphone Allowance	552	552	42	89	138	(49)	-35%	552
Housing Allowances	1 719	1 719	130	389	430	(41)	-10%	1 719
Other benefits and allowances	24 687	24 687	1 253	3 011	3 362	(351)	-10%	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	4 199	4 199	–	–	–	–		4 199
Sub Total - Other Municipal Staff	226 475	226 643	16 440	47 624	51 257	(3 633)	-7%	226 643
Total Parent Municipality	250 854	251 022	18 279	53 141	57 026	(3 886)	-7%	251 022
Total Municipal Entities	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS	250 854	251 022	18 279	53 141	57 026	(3 886)	-7%	251 022
TOTAL MANAGERS AND STAFF	239 382	239 550	17 366	50 402	54 158	(3 756)	-7%	239 550

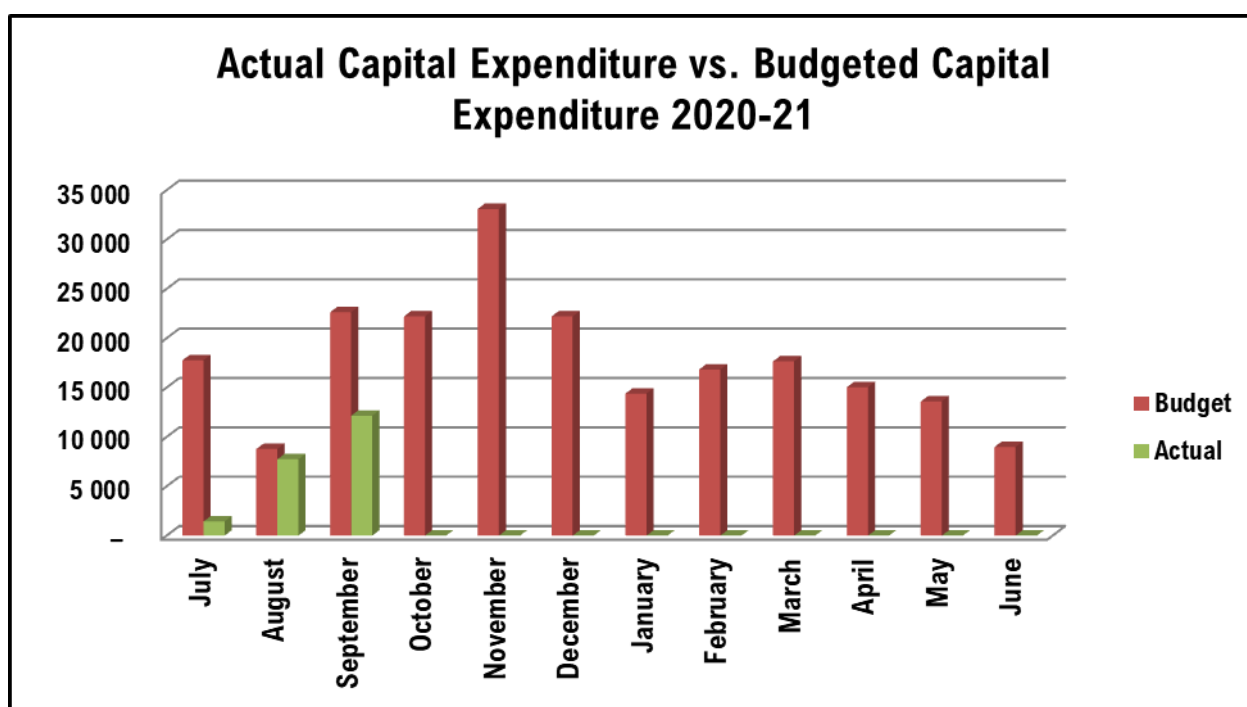
Section 10 – Material variances to the SDBIP

Material variances to the SDBIP will be addressed in the mid-year adjustments budget.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September								
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	12 150	21 315	49 164	27 849	56.6%	10%
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	21 315					



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 - M03									
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	8 816	10 286	12 708	2 422	19.1%	58 996
Roads Infrastructure		40 403	36 676	4 519	4 817	6 620	1 804	27.2%	36 676
Roads		40 403	36 676	4 519	4 817	6 620	1 804	27.2%	36 676
Storm water Infrastructure		–	–	–	–	–	–		–
Electrical Infrastructure		8 506	6 506	115	613	724	111	15.3%	6 506
MV Substations		200	200	34	38	40	2	5.6%	200
MV Networks		7 152	3 052	30	40	–	(40)	#DIV/0!	3 052
LV Networks		1 154	3 254	52	535	684	149	21.7%	3 254
Water Supply Infrastructure		8 626	6 342	1 158	1 743	1 881	139	7.4%	6 342
Distribution		8 626	6 092	1 158	1 743	1 881	139	7.4%	6 092
Distribution Points		–	250	–	–	–	–		250
Sanitation Infrastructure		10 306	9 221	3 024	3 114	3 483	369	10.6%	9 221
Reticulation		10 306	9 221	3 024	3 114	3 483	369	10.6%	9 221
Solid Waste Infrastructure		250	250	–	–	–	–		250
Landfill Sites		250	250	–	–	–	–		250
Waste Transfer Stations		–	–	–	–	–	–		–
Community Assets		13 090	19 804	20	276	2 175	1 899	87.3%	19 804
Community Facilities		8 700	13 364	20	276	1 925	1 649	85.6%	13 364
Centres		5 000	5 000	–	–	800	800	100.0%	5 000
Parks		700	1 417	20	276	375	99	26.3%	1 417
Public Open Space		3 000	6 347	–	–	550	550	100.0%	6 347
Markets		–	600	–	–	200	200	100.0%	600
Sport and Recreation Facilities		4 390	6 440	–	–	250	250	100.0%	6 440
Indoor Facilities		3 850	5 701	–	–	250	250	100.0%	5 701
Outdoor Facilities		540	739	–	–	–	–		739
Other assets		3 777	4 495	165	165	996	831	83.5%	4 495
Operational Buildings		1 000	1 000	–	–	–	–		1 000
Municipal Offices		500	500	–	–	–	–		500
Yards		500	500	–	–	–	–		500
Housing		2 777	3 495	165	165	996	831	83.5%	3 495
Social Housing		2 777	3 495	165	165	996	831	83.5%	3 495
Computer Equipment		2 200	2 200	31	31	180	149	82.9%	2 200
Computer Equipment		2 200	2 200	31	31	180	149	82.9%	2 200
Furniture and Office Equipment		354	354	24	51	62	11	18.0%	354
Furniture and Office Equipment		354	354	24	51	62	11	18.0%	354
Machinery and Equipment		2 720	4 383	467	1 356	161	(1 194)	-739.9%	4 383
Machinery and Equipment		2 720	4 383	467	1 356	161	(1 194)	-739.9%	4 383
Transport Assets		4 873	4 873	–	–	–	–		4 873
Transport Assets		4 873	4 873	–	–	–	–		4 873
Land		18 790	19 790	59	5 999	18 670	12 671	67.9%	19 790
Land		18 790	19 790	59	5 999	18 670	12 671	67.9%	19 790
Total Capital Expenditure on new assets	1	113 896	114 895	9 582	18 164	34 952	16 789	48.0%	114 895

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

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	6	245	2 010	1 765	87.8%	22 198
Roads Infrastructure		18 898	18 898	–	220	2 000	1 780	89.0%	18 898
<i>Roads</i>		18 898	18 898	–	220	2 000	1 780	89.0%	18 898
Electrical Infrastructure		3 300	3 300	6	25	10	(15)	-150.9%	3 300
<i>MV Substations</i>		3 100	3 100	–	–	–	–		3 100
<i>LV Networks</i>		200	200	6	25	10	(15)	-150.9%	200
Community Assets		1 000	1 000	–	–	250	250	100.0%	1 000
Community Facilities		1 000	1 000	–	–	250	250	100.0%	1 000
<i>Public Ablution Facilities</i>		1 000	1 000	–	–	250	250	100.0%	1 000
Total Capital Expenditure on renewal of existing ass	1	23 198	23 198	6	245	2 260	2 015	89.2%	23 198

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

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	2 562	2 906	11 951	9 045	75.7%	71 613
Roads Infrastructure		–	–	–	–	–	–		–
Storm water Infrastructure		500	500	2	2	–	(2)	#DIV/0!	500
<i>Storm water Conveyance</i>		500	500	2	2	–	(2)	#DIV/0!	500
Electrical Infrastructure		7 500	7 100	545	882	600	(282)	-47.0%	7 100
<i>MV Switching Stations</i>		300	300	115	115	–	(115)	#DIV/0!	300
<i>MV Networks</i>		1 500	1 500	–	–	150	150	100.0%	1 500
<i>LV Networks</i>		5 700	5 300	431	767	450	(317)	-70.4%	5 300
Water Supply Infrastructure		1 100	1 167	–	–	–	–		1 167
<i>Distribution</i>		1 100	1 167	–	–	–	–		1 167
Sanitation Infrastructure		62 846	62 846	2 014	2 022	11 351	9 329	82.2%	62 846
<i>Waste Water Treatment Works</i>		62 846	62 846	2 014	2 022	11 351	9 329	82.2%	62 846
Community Assets		3 396	3 427	–	–	–	–		3 427
Community Facilities		–	–	–	–	–	–		–
Sport and Recreation Facilities		3 396	3 427	–	–	–	–		3 427
<i>Outdoor Facilities</i>		3 396	3 427	–	–	–	–		3 427
Total Capital Expenditure on upgrading of existing	1	75 342	75 040	2 562	2 906	11 951	9 045	75.7%	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 - M03 September									
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	3 404	7 688	8 618	930	10.8%	36 803
Roads Infrastructure		4 759	4 790	480	933	1 034	101	9.8%	4 790
<i>Roads</i>		4 695	4 727	468	920	1 003	82	8.2%	4 727
<i>Road Furniture</i>		64	64	12	12	31	19	60.3%	64
Storm water Infrastructure		17 375	17 375	1 317	3 582	4 192	611	14.6%	17 375
<i>Storm water Conveyance</i>		17 375	17 375	1 317	3 582	4 192	611	14.6%	17 375
Electrical Infrastructure		2 505	2 505	395	780	600	(180)	-30.1%	2 505
<i>MV Substations</i>		153	153	54	106	38	(68)	-178.7%	153
<i>LV Networks</i>		2 353	2 353	341	674	562	(112)	-20.0%	2 353
Water Supply Infrastructure		1 384	1 384	90	222	345	124	35.8%	1 384
<i>Reservoirs</i>		1 069	1 069	86	150	267	118	44.0%	1 069
<i>Pump Stations</i>		132	132	4	56	33	(23)	-70.0%	132
<i>Distribution</i>		183	183	—	16	45	29	65.2%	183
Sanitation Infrastructure		3 906	3 906	563	805	815	10	1.2%	3 906
<i>Pump Station</i>		1 042	1 042	88	125	270	145	53.7%	1 042
<i>Waste Water Treatment Works</i>		2 863	2 863	475	680	545	(135)	-24.8%	2 863
Solid Waste Infrastructure		6 842	6 842	559	1 366	1 631	265	16.3%	6 842
<i>Landfill Sites</i>		6 842	6 842	559	1 366	1 631	265	16.3%	6 842
Community Assets		2 752	2 752	270	454	569	114	20.1%	2 752
Community Facilities		2 037	2 037	203	266	424	158	37.3%	2 037
<i>Halls</i>		386	386	21	11	122	111	90.7%	386
<i>Centres</i>		1 400	1 400	89	156	252	97	38.3%	1 400
<i>Libraries</i>		50	50	—	—	13	13	100.0%	50
<i>Cemeteries/Crematoria</i>		101	101	9	13	13	(1)	-6.7%	101
<i>Parks</i>		100	100	85	85	24	(61)	-251.6%	100
Sport and Recreation Facilities		715	715	67	189	145	(44)	-30.0%	715
<i>Indoor Facilities</i>		80	80	17	17	12	(4)	-33.6%	80
<i>Outdoor Facilities</i>		635	635	50	172	133	(39)	-29.7%	635
Other assets		1 754	1 754	160	218	353	135	38.2%	1 754
Operational Buildings		1 343	1 343	103	142	280	138	49.2%	1 343
<i>Municipal Offices</i>		1 343	1 343	103	142	280	138	49.2%	1 343
Housing		411	411	57	76	73	(3)	-3.7%	411
<i>Staff Housing</i>		191	191	53	71	12	(60)	-518.7%	191
<i>Social Housing</i>		220	220	5	5	62	57	92.3%	220
Intangible Assets		3 144	3 144	10	1 016	786	(230)	-29.3%	3 144
Servitudes		—	—	—	—	—	—	—	—
Licences and Rights		3 144	3 144	10	1 016	786	(230)	-29.3%	3 144
<i>Computer Software and Applications</i>		3 144	3 144	10	1 016	786	(230)	-29.3%	3 144
Computer Equipment		460	460	12	42	115	73	63.1%	460
Computer Equipment		460	460	12	42	115	73	63.1%	460
Furniture and Office Equipment		64	64	—	(1)	15	16	106.1%	64
Furniture and Office Equipment		64	64	—	(1)	15	16	106.1%	64
Machinery and Equipment		1 216	1 216	101	394	299	(94)	-31.6%	1 216
Machinery and Equipment		1 216	1 216	101	394	299	(94)	-31.6%	1 216
Transport Assets		5 351	5 414	622	1 197	1 356	159	11.7%	5 414
Transport Assets		5 351	5 414	622	1 197	1 356	159	11.7%	5 414
Total Repairs and Maintenance Expenditure	1	51 511	51 606	4 579	11 008	12 111	1 103	9.1%	51 606

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September									
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 - M03 September									
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

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 **September 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)

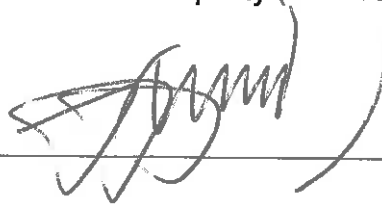
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date:

13 October 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: 13 October 2020