

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 April 2021

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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 April 2021 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.

To this end I’m reasonable comfortable that my guidance during the 2020-2021 final budget formulation in respect of not increasing basic service charges, suffice for electricity regulated by NERSA, had the desired result given the plight of all our consumers. We’ve limited growth on expenditure in support of our struggling economy and would like to appeal to business to consolidate business practices in support of not retrenching employees as the Swartland Area is unique in its offering just adjacent to the mother city.

We appeal to our struggling consumers to approach the municipal offices should assistance be required. In this regard we’ve relaxed some of the income criteria subject to the profile of households in these trying and unprecedented times for purposes of indigent relief. Our relaxing of the due date, interest being levied on overdue accounts, inclusive of a further free 2kls of water extended over the next six months are intended to bring much needed relief but moreover to show my appreciation to consumers of water that supported our efforts to save water during the water crises not too long ago.

Section 2 - Resolutions

RECOMMENDATION:

That the Executive Mayor takes cognisance of the monthly budget statement for April 2021.

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 882 899 607	R 638 584 608	R 659 329 483	R 20 744 875	3%
Operating Expenditure	R 797 918 541	R 799 656 206	R 553 728 003	R 549 239 060	R -4 488 943	-1%
Capital	R 212 435 837	R 212 204 973	R 183 215 947	R 121 559 632	R -61 656 315	-34%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April								
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	10 745	111 823	109 899	1 924	2%	128 928
Service charges - electricity revenue	318 741	318 741	26 467	268 876	262 295	6 581	3%	318 741
Service charges - water revenue	56 975	60 112	7 148	65 593	56 481	9 112	16%	60 112
Service charges - sanitation revenue	42 218	42 979	3 766	37 443	35 899	1 543	4%	42 979
Service charges - refuse revenue	26 468	27 867	2 340	23 180	23 058	122	1%	27 867
Rental of facilities and equipment	1 495	1 912	194	1 379	1 626	(248)	-15%	1 912
Interest earned - external investments	30 712	33 658	318	10 208	9 793	415	4%	33 658
Interest earned - outstanding debtors	4 585	2 454	273	2 243	2 022	221	11%	2 454
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 030	22 487	18	148	398	(250)	-63%	22 487
Licences and permits	3 759	4 309	384	3 898	3 576	322	9%	4 309
Agency services	4 876	5 376	121	4 579	4 709	(130)	-3%	5 376
Transfers and subsidies	120 495	139 345	-	116 404	116 404	-	-	139 345
Other revenue	10 689	10 924	1 115	9 385	9 542	(157)	-2%	10 924
Gains	200	3 042	54	2 626	1 929	697	36%	3 042
Total Revenue (excluding capital transfers and contributions)	783 171	802 132	52 942	657 784	637 631	20 153	3%	802 132

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 April 2021.

- **Service charges - water revenue** stands at 16% above YTD budgeted projections due to an increase in water consumption.
- **Rental of facilities and equipment** stands at 15% below YTD budgeted projections mainly due to the municipal halls that were not rented out during the whole year because of the covid19 pandemic.
- **Fines, penalties and forfeits** stands at 63% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- Revenue for the month of **April 2021** was **R 52.942 million** whilst the overall YTD performance excluding capital transfers stands at **3%** above the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April								
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	240 890	18 355	190 740	179 718	11 022	6%	240 890
Remuneration of councillors	11 471	11 471	886	9 086	9 560	(474)	-5%	11 471
Debt impairment	43 915	33 179	-	(6)	(6)	(0)	0%	33 179
Depreciation & asset impairment	92 755	92 755	7 064	71 121	69 733	1 388	2%	92 755
Finance charges	11 934	13 954	-	6 150	6 211	(61)	-1%	13 954
Bulk purchases	251 000	251 000	20 110	192 329	195 528	(3 199)	-2%	251 000
Other materials	33 242	33 122	1 216	11 631	14 032	(2 402)	-17%	33 122
Contracted services	57 512	60 124	3 702	36 742	46 712	(9 970)	-21%	60 124
Transfers and subsidies	3 223	3 355	251	2 535	2 704	(169)	-6%	3 355
Other expenditure	44 038	46 335	2 166	27 482	29 560	(2 079)	-7%	46 335
Losses	9 446	13 470	1 429	1 429	-	1 429	#DIV/0!	13 470
Total Expenditure	797 919	799 656	55 178	549 239	553 752	(4 513)	-1%	799 656

- Variances on **Other materials and Contracted Services** stands below the YTD budgeted projections mainly due to underspending on various line items.
- **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 **April 2021** was **R55.178 million** whilst the overall YTD performance stands at **1%** 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) - M10 April									
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									
<i>Governance and administration</i>		26 706	27 491	397	21 956	24 823	(2 867)	-12%	27 491
Executive and council		20	3	-	1	(1)	2	-261%	3
Finance and administration		26 686	27 488	397	21 955	24 824	(2 869)	-12%	27 488
<i>Community and public safety</i>		11 922	9 622	1 371	4 632	7 636	(3 004)	-39%	9 622
Community and social services		5 170	269	-	179	239	(60)	-25%	269
Sport and recreation		4 724	7 326	1 231	2 962	6 629	(3 666)	-55%	7 326
Public safety		2 028	2 028	139	1 491	769	722	94%	2 028
<i>Economic and environmental services</i>		65 452	69 774	6 955	35 788	62 603	(26 815)	-43%	69 774
Planning and development		5 859	9 622	2 394	4 530	8 399	(3 869)	-46%	9 622
Road transport		59 593	60 152	4 561	31 259	54 204	(22 946)	-42%	60 152
<i>Trading services</i>		108 356	105 319	12 840	59 184	88 154	(28 970)	-33%	105 319
Energy sources		20 606	18 358	514	10 239	16 798	(6 559)	-39%	18 358
Water management		10 063	8 055	54	4 927	6 474	(1 547)	-24%	8 055
Waste water management		73 736	74 713	9 677	40 131	60 954	(20 823)	-34%	74 713
Waste management		3 950	4 192	2 594	3 887	3 928	(41)	-1%	4 192
Total Capital Expenditure - Functional Classification	3	212 436	212 205	21 563	121 560	183 216	(61 656)	-34%	212 205
Funded by:									
National Government		32 835	32 175	298	27 591	26 582	1 009	4%	32 175
Provincial Government		52 888	47 088	3 405	28 563	41 058	(12 495)	-30%	47 088
Transfers and subsidies - capital		-	363	-	-	219	(219)	-100%	363
Transfers recognised - capital		85 723	79 626	3 703	56 154	67 859	(11 706)	-17%	79 626
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		126 713	132 579	17 859	65 406	115 356	(49 951)	-43%	132 579
Total Capital Funding		212 436	212 205	21 563	121 560	183 216	(61 656)	-34%	212 205

- Capital expenditure for the month of **April 2021** amounts to **R 21 562 270** and stands at **34%** below the projected YTD budget which is not aligned to the SDBIP and budget plan.
- The YTD actual is R121 559 632 (**57.28%**) compared to the total budget of **R212 204 973**.
- Commitments are **R 23 888 697**.

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	12 334 796	-	12 334 796	12 334 796	0	0%	Complete	Malmesbury	Transfer effected on 12 January 2021	N/a
2	Purchase of Erf 512, Malmesbury (office accommodation)	5 000 000	5 981 970	-	5 981 970	5 981 970	0	0%	Complete	Malmesbury	Transfer effected on 22 September 2020	N/a
SEWERAGE SERVICE												
3	Sewerage Works: Darling	22 203 793	22 274 000	-	13 233 123	17 421 434	9 040 877	41%	Construction 15%	Darling	Construction 15%	No
4	Sewerage: Moorreesburg	40 642 207	41 802 000	9 127 111	20 450 418	34 463 478	21 351 582	51%	Construction 15%	Moorreesburg	Construction 15%	No
ROADS												
5	Roads Swartland: Resealing of Roads	18 898 000	18 898 000	936 191	10 271 236	18 898 000	8 626 764	46%	Construction 75%	Swartland	Construction 75%	No
6	Roads Swartland: New Roads	15 000 000	15 000 000	3 004 101	5 673 007	13 000 000	9 326 993	62%	Construction 40%	Swartland	Construction 40%	No
ELECTRICAL SERVICES												
7	Energy Efficiency Projects including upgrading of streetlights, floodlighting and building installations	4 000 000	3 600 000	220 899	2 861 006	3 600 000	1 138 994	32%	Installation	Malmesbury	Manufacturing 100% Installation 80%	No
HOUSING												
8	Riebeek Kasteel Serviced Sites	18 460 985	11 174 795	448 219	7 485 634	10 216 484	3 689 161	33%	Construction	Riebeek Kasteel	Construction 99% completed	None
9	Malmesbury De Hoop	23 380 000	26 900 000	621 898	16 087 938	22 400 000	10 812 062	40%	Construction	Malmesbury	Construction 95% completed	None
DEVELOPMENT SERVICES												
10	Darling RSEP Project: Inter Cultural Space	-	5 247 148	2 173 988	2 995 626	4 927 148	2 251 522	43%	Construction	Darling	Construction 45% complete	None
Totals		160 234 985	159 612 709	16 311 507	94 513 748	139 643 310	65 098 961	41%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April						
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%	13.3%	1.1%	13.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. 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%	8.7%	10.2%	8.7%
Gearing	Long Term Borrowing/ Funds & Reserves		52.4%	48.2%	56.1%	48.2%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1	4:1	5:1	5:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities		3:1	4:1	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%	96.9%	94.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	98.21%	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%	6.0%	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%	17.0%	18.0%
Employee costs	Employee costs/Total Revenue - capital revenue		30.6%	30.0%	29.0%	30.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.6%	6.6%	6.1%	6.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.4%	13.3%	0.9%	13.3%
<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%	32.6%	27.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		37.2%	21.3%	1.9%	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.

➤ Interest income only realises at year-end upon investment maturity

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 - M10 April								
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	10 745	111 823	109 899	1 924	2%	128 928
Service charges	444 403	449 698	39 721	395 092	377 734	17 358	5%	449 698
Investment revenue	30 712	33 658	318	10 208	9 793	415	4%	33 658
Transfers and subsidies	120 495	139 345	–	116 404	116 404	–		139 345
Other own revenue	58 634	50 503	2 159	24 258	23 802	456	2%	50 503
Total Revenue (excluding capital transfers and contributions)	783 171	802 132	52 942	657 784	637 631	20 153	3%	802 132
Employee costs	239 382	240 890	18 355	190 740	179 718	11 022	6%	240 890
Remuneration of Councillors	11 471	11 471	886	9 086	9 560	(474)	-5%	11 471
Depreciation & asset impairment	92 755	92 755	7 064	71 121	69 733	1 388	2%	92 755
Finance charges	11 934	13 954	–	6 150	6 211	(61)	-1%	13 954
Materials and bulk purchases	284 242	284 122	21 326	203 960	209 560	(5 601)	-3%	284 122
Transfers and subsidies	3 223	3 355	251	2 535	2 704	(169)	-6%	3 355
Other expenditure	154 911	153 108	7 297	65 647	76 266	(10 619)	-14%	153 108
Total Expenditure	797 919	799 656	55 178	549 239	553 752	(4 513)	-1%	799 656
Surplus/(Deficit)	(14 747)	2 476	(2 236)	108 545	83 879	24 666	29%	2 476
Transfers and subsidies - capital (monetary)	85 723	79 263	–	–	–	–		79 263
Transfers and subsidies - capital (monetary)	1 141	1 504	188	1 546	953	592	62%	1 504
Surplus/(Deficit) after capital transfers & contributions	72 116	83 243	(2 047)	110 090	84 833	25 258	30%	83 243
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	72 116	83 243	(2 047)	110 090	84 833	25 258	30%	83 243
Capital expenditure & funds sources								
Capital expenditure	212 436	212 205	21 563	121 560	183 216	(61 656)	-34%	212 205
Capital transfers recognised	85 723	79 626	3 703	56 154	67 859	(11 706)	-17%	79 626
Borrowing	–	–	–	–	–	–		–
Internally generated funds	126 713	132 579	17 859	65 406	115 356	(49 951)	-43%	132 579
Total sources of capital funds	212 436	212 205	21 563	121 560	183 216	(61 656)	-34%	212 205
Financial position								
Total current assets	687 585	719 692		831 864				719 692
Total non current assets	2 135 414	2 096 939		2 102 587				2 096 939
Total current liabilities	179 125	145 513		153 910				145 513
Total non current liabilities	203 635	194 104		211 432				194 104
Community wealth/Equity	2 440 239	2 477 014		2 394 962				2 477 014
Cash flows								
Net cash from (used) operating	111 795	201 147	8 172	235 731	124 515	(111 216)	-89%	201 147
Net cash from (used) investing	(212 236)	(210 163)	53	(15 704)	(183 425)	(167 721)	91%	(210 163)
Net cash from (used) financing	(10 979)	(10 979)	36	1 205	(6 233)	(7 438)	119%	(10 979)
Cash/cash equivalents at the month/year end	453 588	610 371	–	831 604	565 224	(266 380)	-47%	610 371
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	10 296	4 701	3 806	2 965	2 428	4 210	19 689	92 575
Creditors Age Analysis								
Total Creditors	925	3	–	–	–	–	61	29 525

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April									
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									
Governance and administration		211 633	215 843	11 725	171 635	168 579	3 056	2%	215 843
Executive and council		290	290	9	108	233	(125)	-54%	290
Finance and administration		211 343	215 553	11 716	171 528	168 346	3 182	2%	215 553
Internal audit		-	-	-	-	-	-		-
Community and public safety		104 687	105 049	329	15 182	15 859	(677)	-4%	105 049
Community and social services		14 590	30 465	83	12 537	12 682	(145)	-1%	30 465
Sport and recreation		3 002	3 228	250	2 321	2 413	(92)	-4%	3 228
Public safety		36 201	28 249	(18)	179	604	(425)	-70%	28 249
Housing		50 894	43 107	15	146	160	(14)	-9%	43 107
Health		-	-	-	-	-	-		-
Economic and environmental services		14 072	16 862	990	11 946	11 646	300	3%	16 862
Planning and development		3 795	3 795	469	3 244	3 104	140	5%	3 795
Road transport		10 276	13 066	521	8 702	8 542	160	2%	13 066
Environmental protection		-	-	-	-	-	-		-
Trading services		539 613	545 117	40 085	460 548	442 476	18 072	4%	545 117
Energy sources		335 512	333 112	26 498	274 038	267 380	6 658	2%	333 112
Water management		73 720	79 374	7 294	84 188	75 161	9 028	12%	79 374
Waste water management		87 291	88 091	3 818	62 952	60 799	2 153	4%	88 091
Waste management		43 090	44 539	2 474	39 370	39 137	233	1%	44 539
Other	4	30	30	3	17	25	(7)	-30%	30
Total Revenue - Functional	2	870 035	882 900	53 131	659 329	638 585	20 745	3%	882 900
Expenditure - Functional									
Governance and administration		141 918	139 324	9 068	97 922	99 921	(1 998)	-2%	139 324
Executive and council		22 026	22 016	1 851	17 006	16 882	124	1%	22 016
Finance and administration		118 018	115 239	7 092	79 383	80 973	(1 591)	-2%	115 239
Internal audit		1 874	2 069	125	1 533	2 065	(532)	-26%	2 069
Community and public safety		105 028	116 577	6 529	70 317	74 266	(3 950)	-5%	116 577
Community and social services		21 828	23 133	1 485	15 698	17 353	(1 655)	-10%	23 133
Sport and recreation		24 964	25 824	1 890	20 098	19 765	333	2%	25 824
Public safety		51 607	60 354	2 871	31 852	32 160	(309)	-1%	60 354
Housing		6 629	7 266	283	2 669	4 988	(2 319)	-46%	7 266
Health		-	-	-	-	-	-		-
Economic and environmental services		60 741	62 763	4 922	47 669	45 892	1 777	4%	62 763
Planning and development		13 925	14 053	821	9 668	10 570	(902)	-9%	14 053
Road transport		46 817	48 710	4 101	38 000	35 321	2 679	8%	48 710
Environmental protection		-	-	-	-	-	-		-
Trading services		488 697	479 458	34 414	332 041	331 927	114	0%	479 458
Energy sources		297 667	298 150	23 896	223 966	225 955	(1 989)	-1%	298 150
Water management		78 984	67 340	3 083	29 904	28 790	1 114	4%	67 340
Waste water management		68 701	66 439	4 271	47 706	46 427	1 279	3%	66 439
Waste management		43 344	47 529	3 163	30 466	30 755	(289)	-1%	47 529
Other		1 534	1 534	246	1 290	1 746	(456)	-26%	1 534
Total Expenditure - Functional	3	797 919	799 656	55 178	549 239	553 752	(4 513)	-1%	799 656
Surplus/ (Deficit) for the year		72 116	83 243	(2 047)	110 090	84 833	25 258	30%	83 243

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) - M10 April									
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	12 312	22	180	554	(373)	-67.4%	12 312
Vote 2 - Civil Services		208 567	219 833	13 832	188 648	177 449	11 199	6.3%	219 833
Vote 3 - Council		290	290	9	108	233	(125)	-53.8%	290
Vote 4 - Electricity Services		335 512	333 112	26 498	274 038	267 380	6 658	2.5%	333 112
Vote 5 - Financial Services		209 518	212 313	11 547	170 412	167 075	3 336	2.0%	212 313
Vote 6 - Development Services		59 684	55 305	723	5 434	5 240	194	3.7%	55 305
Vote 7 - Municipal Manager		-	-	-	-	-	-		-
Vote 8 - Protection Services		44 945	49 735	500	20 510	20 654	(144)	-0.7%	49 735
Total Revenue by Vote	2	870 035	882 900	53 131	659 329	638 585	20 745	3.2%	882 900
Expenditure by Vote	1								
Vote 1 - Corporate Services		35 380	36 264	2 306	24 957	26 932	(1 975)	-7.3%	36 264
Vote 2 - Civil Services		270 364	264 870	38 994	170 390	166 100	4 289	2.6%	264 870
Vote 3 - Council		18 108	18 120	1 609	14 536	14 005	530	3.8%	18 120
Vote 4 - Electricity Services		312 609	313 969	24 790	236 253	238 136	(1 883)	-0.8%	313 969
Vote 5 - Financial Services		59 827	54 110	(19 181)	37 767	37 698	69	0.2%	54 110
Vote 6 - Development Services		29 029	30 071	2 531	19 692	22 916	(3 223)	-14.1%	30 071
Vote 7 - Municipal Manager		8 092	8 265	461	5 539	6 683	(1 144)	-17.1%	8 265
Vote 8 - Protection Services		64 508	73 986	3 667	40 106	41 282	(1 176)	-2.8%	73 986
Total Expenditure by Vote	2	797 919	799 656	55 178	549 239	553 752	(4 513)	-0.8%	799 656
Surplus/ (Deficit) for the year	2	72 116	83 243	(2 047)	110 090	84 833	25 258	29.8%	83 243

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) - M10 April								
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	10 745	111 823	109 899	1 924	2%	128 928
Service charges - electricity revenue	318 741	318 741	26 467	268 876	262 295	6 581	3%	318 741
Service charges - water revenue	56 975	60 112	7 148	65 593	56 481	9 112	16%	60 112
Service charges - sanitation revenue	42 218	42 979	3 766	37 443	35 899	1 543	4%	42 979
Service charges - refuse revenue	26 468	27 867	2 340	23 180	23 058	122	1%	27 867
Rental of facilities and equipment	1 495	1 912	194	1 379	1 626	(248)	-15%	1 912
Interest earned - external investments	30 712	33 658	318	10 208	9 793	415	4%	33 658
Interest earned - outstanding debtors	4 585	2 454	273	2 243	2 022	221	11%	2 454
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 030	22 487	18	148	398	(250)	-63%	22 487
Licences and permits	3 759	4 309	384	3 898	3 576	322	9%	4 309
Agency services	4 876	5 376	121	4 579	4 709	(130)	-3%	5 376
Transfers and subsidies	120 495	139 345	-	116 404	116 404	-	-	139 345
Other revenue	10 689	10 924	1 115	9 385	9 542	(157)	-2%	10 924
Gains	200	3 042	54	2 626	1 929	697	36%	3 042
Total Revenue (excluding capital transfers and contributions)	783 171	802 132	52 942	657 784	637 631	20 153	3%	802 132
Expenditure By Type								
Employee related costs	239 382	240 890	18 355	190 740	179 718	11 022	6%	240 890
Remuneration of councillors	11 471	11 471	886	9 086	9 560	(474)	-5%	11 471
Debt impairment	43 915	33 179	-	(6)	(6)	(0)	0%	33 179
Depreciation & asset impairment	92 755	92 755	7 064	71 121	69 733	1 388	2%	92 755
Finance charges	11 934	13 954	-	6 150	6 211	(61)	-1%	13 954
Bulk purchases	251 000	251 000	20 110	192 329	195 528	(3 199)	-2%	251 000
Other materials	33 242	33 122	1 216	11 631	14 032	(2 402)	-17%	33 122
Contracted services	57 512	60 124	3 702	36 742	46 712	(9 970)	-21%	60 124
Transfers and subsidies	3 223	3 355	251	2 535	2 704	(169)	-6%	3 355
Other expenditure	44 038	46 335	2 166	27 482	29 560	(2 079)	-7%	46 335
Losses	9 446	13 470	1 429	1 429	-	1 429	#DIV/0!	13 470
Total Expenditure	797 919	799 656	55 178	549 239	553 752	(4 513)	-1%	799 656
Surplus/(Deficit)	(14 747)	2 476	(2 236)	108 545	83 879	24 666	0	2 476
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	85 723	79 263	-	-	-	-	-	79 263
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)	1 141	1 504	188	1 546	953	592	62%	1 504
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 116	83 243	(2 047)	110 090	84 833			83 243
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	72 116	83 243	(2 047)	110 090	84 833			83 243

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) - M10 April									
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	90 149	13 536	43 984	74 308	(30 324)	-41%	90 149
Vote 4 - Electricity Services		4 800	4 352	240	3 500	4 352	(852)	-20%	4 352
Vote 6 - Development Services		46 254	47 466	3 455	27 262	41 745	(14 483)	-35%	47 466
Total Capital Multi-year expenditure	4,7	139 646	141 967	17 231	74 746	120 406	(45 659)	-38%	141 967
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		18 980	18 946	2	18 415	18 496	(80)	0%	18 946
Vote 2 - Civil Services		26 957	31 456	3 860	18 591	28 619	(10 028)	-35%	31 456
Vote 3 - Council		10	-	-	-	(2)	2	-100%	-
Vote 4 - Electricity Services		17 276	15 782	327	7 386	13 378	(5 992)	-45%	15 782
Vote 5 - Financial Services		261	233	-	233	233	(0)	0%	233
Vote 6 - Development Services		7 268	1 790	3	696	1 317	(621)	-47%	1 790
Vote 7 - Municipal Manager		10	3	-	1	1	0	7%	3
Vote 8 - Protection Services		2 028	2 028	139	1 491	769	722	94%	2 028
Total Capital single-year expenditure	4	72 790	70 238	4 331	46 813	62 810	(15 997)	-25%	70 238
Total Capital Expenditure		212 436	212 205	21 563	121 560	183 216	(61 656)	-34%	212 205
Capital Expenditure - Functional Classification									
Governance and administration		26 706	27 491	397	21 956	24 823	(2 867)	-12%	27 491
Executive and council		20	3	-	1	(1)	2	-261%	3
Finance and administration		26 686	27 488	397	21 955	24 824	(2 869)	-12%	27 488
Community and public safety		11 922	9 622	1 371	4 632	7 636	(3 004)	-39%	9 622
Community and social services		5 170	269	-	179	239	(60)	-25%	269
Sport and recreation		4 724	7 326	1 231	2 962	6 629	(3 666)	-55%	7 326
Public safety		2 028	2 028	139	1 491	769	722	94%	2 028
Economic and environmental services		65 452	69 774	6 955	35 788	62 603	(26 815)	-43%	69 774
Planning and development		5 859	9 622	2 394	4 530	8 399	(3 869)	-46%	9 622
Road transport		59 593	60 152	4 561	31 259	54 204	(22 946)	-42%	60 152
Trading services		108 356	105 319	12 840	59 184	88 154	(28 970)	-33%	105 319
Energy sources		20 606	18 358	514	10 239	16 798	(6 559)	-39%	18 358
Water management		10 063	8 055	54	4 927	6 474	(1 547)	-24%	8 055
Waste water management		73 736	74 713	9 677	40 131	60 954	(20 823)	-34%	74 713
Waste management		3 950	4 192	2 594	3 887	3 928	(41)	-1%	4 192
Total Capital Expenditure - Functional Classification	3	212 436	212 205	21 563	121 560	183 216	(61 656)	-34%	212 205
Funded by:									
National Government		32 835	32 175	298	27 591	26 582	1 009	4%	32 175
Provincial Government		52 888	47 088	3 405	28 563	41 058	(12 495)	-30%	47 088
Transfers and subsidies - capital		-	363	-	-	219	(219)	-100%	363
Transfers recognised - capital		85 723	79 626	3 703	56 154	67 859	(11 706)	-17%	79 626
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		126 713	132 579	17 859	65 406	115 356	(49 951)	-43%	132 579
Total Capital Funding		212 436	212 205	21 563	121 560	183 216	(61 656)	-34%	212 205

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M10 April					
Description	Ref	Budget Year 2020/21			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		453 566	610 371	122 842	610 371
Call investment deposits		–	–	580 000	–
Consumer debtors		170 010	87 130	105 883	87 130
Other debtors		43 833	11 724	(16 113)	11 724
Current portion of long-term receivables		47	80	77	80
Inventory		20 129	10 386	39 174	10 386
Total current assets		687 585	719 692	831 864	719 692
Non current assets					
Long-term receivables		2	–	(35)	–
Investments		–	–	–	–
Investment property		44 220	34 094	35 407	34 094
Investments in Associate		–	–	–	–
Property, plant and equipment		2 089 771	2 061 060	2 065 175	2 061 060
Biological		–	–	–	–
Intangible		301	666	920	666
Other non-current assets		1 120	1 120	1 120	1 120
Total non current assets		2 135 414	2 096 939	2 102 587	2 096 939
TOTAL ASSETS		2 822 999	2 816 631	2 934 451	2 816 631
LIABILITIES					
Current liabilities					
Borrowing		11 846	10 018	–	10 018
Consumer deposits		15 314	16 181	14 610	16 181
Trade and other payables		139 343	109 835	132 812	109 835
Provisions		12 622	9 479	6 488	9 479
Total current liabilities		179 125	145 513	153 910	145 513
Non current liabilities					
Borrowing		96 138	96 103	111 962	96 103
Provisions		107 498	98 002	99 470	98 002
Total non current liabilities		203 635	194 104	211 432	194 104
TOTAL LIABILITIES		382 760	339 617	365 342	339 617
NET ASSETS	2	2 440 239	2 477 014	2 569 109	2 477 014
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2 256 659	2 277 506	2 195 455	2 277 506
Reserves		183 579	199 508	199 507	199 508
TOTAL COMMUNITY WEALTH/EQUITY	2	2 440 239	2 477 014	2 394 962	2 477 014

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 - M10 April								
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	128 928	9 238	94 679	106 979	(12 300)	-11%	128 928
Service charges	377 742	449 698	40 603	397 150	364 352	32 798	9%	449 698
Other revenue	34 299	29 159	3 570	49 083	19 302	29 781	154%	29 159
Transfers and Subsidies - Operational	120 495	139 345	1 125	134 437	116 404	18 033	15%	139 345
Transfers and Subsidies - Capital	86 864	79 626	-	34 279	-	34 279	#DIV/0!	79 626
Interest	34 609	36 111	318	2 766	5 503	(2 737)	-50%	36 111
Dividends	-	-	-	-	-	-		-
Payments								
Suppliers and employees	(636 646)	(646 432)	(46 430)	(467 977)	(478 922)	(10 944)	2%	(646 432)
Finance charges	(11 934)	(11 934)	-	(6 150)	(6 233)	(83)	1%	(11 934)
Transfers and Grants	(3 223)	(3 355)	(251)	(2 535)	(2 870)	(335)	12%	(3 355)
NET CASH FROM/(USED) OPERATING ACTIVITIES	111 795	201 147	8 172	235 731	124 515	(111 216)	-89%	201 147
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	200	2 042	54	2 626	-	2 626	#DIV/0!	2 042
Decrease (increase) in non-current receivables	-	-	(1)	4	-	4	#DIV/0!	-
Decrease (increase) in non-current investments	-	-	-	-	-	-		-
Payments								
Capital assets	(212 436)	(212 205)	-	(18 334)	(183 425)	(165 091)	90%	(212 205)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(212 236)	(210 163)	53	(15 704)	(183 425)	(167 721)	91%	(210 163)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	867	867	36	1 205	-	1 205	#DIV/0!	867
Payments								
Repayment of borrowing	(11 846)	(11 846)	-	-	(6 233)	(6 233)	100%	(11 846)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(10 979)	(10 979)	36	1 205	(6 233)	(7 438)	119%	(10 979)
NET INCREASE/ (DECREASE) IN CASH HELD	(111 420)	(19 995)	8 261	221 233	(65 142)			(19 995)
Cash/cash equivalents at beginning:	565 008	630 366		610 371	630 366			630 366
Cash/cash equivalents at month/year end:	453 588	610 371		831 604	565 224			610 371

Cash and cash equivalents at 30 April 2021 include investments made to the amount of R580 000 000.

Note: The YTD actual only takes into account the month-to-month movements, bearing in mind that year-end transactions must still be processed for June 2021 which will decrease the YTD Cash and cash equivalents at year-end.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April													
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	8 295	3 117	2 117	1 833	1 347	1 074	1 849	6 170	25 801	12 273	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	22 297	2 832	686	482	311	239	413	1 316	28 576	2 761	-	-
Receivables from Non-ex change Transactions - Property Rates	1400	9 912	2 216	960	777	664	582	1 021	5 379	21 509	8 422	-	-
Receivables from Ex change Transactions - Waste Water Management	1500	3 231	1 101	423	320	274	238	417	2 951	8 956	4 201	-	-
Receivables from Ex change Transactions - Waste Management	1600	2 514	848	382	307	262	224	376	2 829	7 743	3 998	-	-
Receivables from Ex change Transactions - Property Rental Debtors	1700	33	26	13	10	9	9	10	11	120	49	-	-
Interest on Arrear Debtor Accounts	1810									-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-	-	-
Other	1900	(1 803)	157	121	76	100	62	123	1 033	(131)	1 395	-	-
Total By Income Source	2000	44 479	10 296	4 701	3 806	2 965	2 428	4 210	19 689	92 575	33 099	-	-
2019/20 - totals only		41 611	10 855	3 295	1 579	1 137	886	3 040	12 372	74 775	19 014		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 657	217	167	170	168	166	317	1 051	3 912	1 872	-	-
Commercial	2300	18 781	1 530	355	245	145	127	193	975	22 350	1 685	-	-
Households	2400	24 041	8 550	4 179	3 391	2 653	2 136	3 699	17 664	66 313	29 542	-	-
Other	2500									-	-	-	-
Total By Customer Group	2600	44 479	10 296	4 701	3 806	2 965	2 428	4 210	19 689	92 575	33 099	-	-

Total Debtors has increased from **R91 476 211** in March 2021 to **R92 574 917** in April 2021.

The collection rate for April 2021 was **100.78%** compared to **102.25%** in March 2021. (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 - M10 April											
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	28 536	925	3	-	-	-	-	61	29 525	6 115
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	28 536	925	3	-	-	-	-	61	29 525	6 115

COVID-19: Emergency Purchases for April 2021

Note: There were no Covid-19 emergency purchases for the month of April 2021.

COVID-19 EXPENDITURE REPORT 2020/2021					
Description	Quarter 1	Quarter 2	Quarter 2	Apr-21	Total
Overtime	2 215 354	-	-		2 215 354
Contract Workers: Projects	31 680	55 920	61 920	20 640	288 000
Protective Clothing	31 068	12 524	36 509	11 045	140 179
Sanitisation of office building	11 990	-	43 891	-	99 773
General - Other	156 060	86 452	139 519	20 552	628 554
Sub-total: General	2 446 152	154 896	281 840	52 236	3 371 861
Community and Awareness campaigns	62 850	1 850	-	-	66 550
Sub-total: Community and Social Services	62 850	1 850	-	-	66 550
Cost of Screening and Testing	3 696	-	739	-	5 174
Sub-total: Health	3 696	-	739	-	5 174
GRAND TOTAL	2 512 697	156 746	282 579	52 236	3 443 585

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April											
Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
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	177 Days	Fixed Deposit	Yes	Fixed	4.70	30 June 2021	250 000	5 698	–	–	255 698
NED BANK	142 Days	Fixed Deposit	Yes	Fixed	4.47	30 June 2021	30 000	522	–	–	30 522
Municipality sub-total							850 000	33 020	(277 324)	–	605 696
TOTAL INVESTMENTS AND INTEREST							850 000	33 020	(277 324)	–	605 696

- During the month of April 2021, no investments matured and no investments were made.
- The total amount invested as at 30 April 2021 was R 580 000 000.

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 - M10 April									
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	–	119 821	119 821	–		119 821
Local Government Equitable Share		102 195	116 404	–	116 404	116 404	–		116 404
Finance Management		1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive		1 867	1 867	–	1 867	1 867	–		1 867
Provincial Government:		14 608	16 356	1 028	12 969	12 969	–		16 157
Community Development: Workers		38	38	–	38	38	–		38
Human Settlements		1 950	2 950	–	–	–	–		2 950
Municipal Accreditation and Capacity Building Grant		238	238	–	–	–	–		238
Libraries		10 068	10 718	1 028	10 718	10 718	–		10 718
Proclaimed Roads Subsidy		175	175	–	175	175	–		175
Financial Management Support Grant: Student Bursaries		401	300	–	300	300	–		300
Financial Management Support Grant: mSCOA	4	–	–	–	–	–	–		–
Thusong Grant		150	150	–	150	150	–		150
Establishment of a K9 Unit		1 588	1 588	–	1 588	1 588	–		1 588
RSEP/VPUU Municipal Projects			199				–		
Total Operating Transfers and Grants	5	120 220	136 177	1 028	132 790	132 790	–		135 978
Capital Transfers and Grants									
National Government:		32 835	32 175	–	32 177	32 177	–		32 175
Municipal Infrastructure Grant (MIG)		21 183	22 923	–	22 923	22 923	–		22 923
Energy Efficiency and Demand Side Management Grant		4 000	3 600	–	3 602	3 602	–		3 600
Integrated National Electrification Programme (municipal)		7 652	5 652	–	5 652	5 652	–		5 652
Provincial Government:		52 488	52 205	–	35 443	35 443	–		52 205
Human Settlements		48 074	47 990	–	31 029	31 029	–		47 990
RSEP/VPUU Municipal Projects		3 000	2 801	–	3 000	3 000	–		2 801
Libraries		70	70	–	70	70	–		70
Fire Service Capacity Building Grant		732	732	–	732	732	–		732
Establishment of a K9 Unit		612	612	–	612	612	–		612
Total Capital Transfers and Grants	5	85 323	84 380	–	67 619	67 619	–		84 380
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	205 543	220 557	1 028	200 410	200 410	–		220 358

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April									
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	5 821	62 337	64 301	(1 964)	-3.1%	119 821
Local Government Equitable Share		102 195	116 404	5 659	59 183	61 302	(2 119)	-3.5%	116 404
Finance Management		1 550	1 550	162	1 287	1 132	155	13.6%	1 550
EPWP Incentive		1 867	1 867	–	1 867	1 867	–		1 867
Provincial Government:		14 608	19 005	1 019	10 808	12 410	(1 602)	-12.9%	19 005
Community Development: Workers		38	96	2	2	59	(58)	-97.5%	96
Human Settlements		1 950	2 950	–	4	1 574	(1 570)	-99.7%	2 950
Municipal Accreditation and Capacity Building Grant		238	238	33	130	198	(69)	-34.6%	238
Libraries		10 068	10 718	743	7 859	7 670	189	2.5%	10 718
Proclaimed Roads Subsidy		175	175	–	175	146	29	20.0%	175
Financial Management Support Grant: Student Bursaries		401	300	28	148	200	(52)	-25.9%	300
Thusong Grant		150	150	–	135	125	10	7.7%	150
Establishment of a K9 Unit		1 588	4 179	213	2 356	2 438	(82)	-3.4%	4 179
RSEP/VPUU Municipal Projects			199	–	–	–			199
Other grant providers:		275	275	–	275	275	–		275
LG Seta		275	275	–	275	275	–		275
Total operating expenditure of Transfers and Grants:		120 495	139 100	6 840	73 420	76 986	(3 566)	-4.6%	139 100
<u>Capital expenditure of Transfers and Grants</u>									
National Government:		32 835	32 175	298	27 591	26 582	1 009	3.8%	32 175
Municipal Infrastructure Grant (MIG)		21 183	22 923	–	21 183	18 330	2 853	15.6%	22 923
Energy Efficiency and Demand Side Management Grant		4 000	3 600	221	2 861	3 600	(739)	-20.5%	3 600
Integrated National Electrification Programme (municipal)		7 652	5 652	77	3 547	4 652	(1 105)	-23.8%	5 652
Provincial Government:		52 888	47 088	3 405	28 563	41 058	(12 495)	-30.4%	47 088
Human Settlements		48 474	39 687	1 230	23 724	34 739	(11 016)	-31.7%	39 687
RSEP/VPUU Municipal Projects		3 000	5 987	2 174	3 551	5 667	(2 117)	-37.3%	5 987
Libraries		70	70	–	49	50	(1)	-1.0%	70
Fire Service Capacity Building Grant		732	732	–	708	–	708	#DIV/0!	732
Establishment of a K9 Unit		612	612	2	531	602	(70)	-11.7%	612
Total capital expenditure of Transfers and Grants		85 723	79 263	3 703	56 154	67 641	(11 487)	-17.0%	79 263
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		206 218	218 364	10 543	129 574	144 627	(15 053)	-10.4%	218 364

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April					
Description	Budget Year 2020/21				
	Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	–	–	–	–	
Provincial Government:	2 648	215	2 358	290	11.0%
Community Development Workers	58	2	2	56	97.4%
Establishment of a K9 Unit	2 591	213	2 356	234	9.0%
Total operating expenditure of Approved Roll-overs	2 648	215	2 358	290	11.0%
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	–	–	–	–	
Provincial Government:	4 184	1 809	3 496	688	16.4%
Human Settlements	997	–	309	688	69.0%
RSEP/VPUU Municipal Projects	3 186	1 809	3 186	–	
				–	
Total capital expenditure of Approved Roll-overs	4 184	1 809	3 496	688	16.4%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	6 832	2 024	5 853	979	14.3%

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 - M10 April								
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	602	6 124	6 294	(170)	-3%	9 103
Pension and UIF Contributions	1 005	1 005	83	847	837	10	1%	1 005
Medical Aid Contributions	283	283	12	133	236	(102)	-43%	283
Motor Vehicle Allowance	–	–	107	1 136	1 292	(156)	-12%	–
Cellphone Allowance	1 081	1 081	81	845	901	(55)	-6%	1 081
Sub Total - Councillors	11 471	11 471	886	9 086	9 560	(474)	-5%	11 471
Senior Managers of the Municipality								
Basic Salaries and Wages	8 355	8 355	672	6 706	6 826	(120)	-2%	8 355
Pension and UIF Contributions	1 503	1 503	121	1 214	1 253	(38)	-3%	1 503
Medical Aid Contributions	373	373	40	391	311	80	26%	373
Performance Bonus	598	598	–	–	–	–	–	598
Motor Vehicle Allowance	1 038	1 038	83	841	865	(24)	-3%	1 038
Cellphone Allowance	303	303	24	238	252	(14)	-6%	303
Other benefits and allowances	191	191	17	165	159	7	4%	191
Payments in lieu of leave	29	29	–	–	–	–	–	29
Long service awards	34	34	–	–	–	–	–	34
Post-retirement benefit obligations	484	633	–	–	–	–	–	633
Sub Total - Senior Managers of Municipality	12 907	13 056	956	9 556	9 666	(110)	-1%	13 056
Other Municipal Staff								
Basic Salaries and Wages	139 332	140 184	11 550	113 495	113 713	(219)	0%	140 184
Pension and UIF Contributions	25 435	25 597	2 085	20 691	21 148	(457)	-2%	25 597
Medical Aid Contributions	10 729	10 795	906	8 865	8 965	(100)	-1%	10 795
Overtime	9 352	9 352	1 006	10 164	7 018	3 146	45%	9 352
Motor Vehicle Allowance	5 395	5 523	450	4 479	4 577	(99)	-2%	5 523
Cellphone Allowance	552	559	42	382	463	(81)	-17%	559
Housing Allowances	1 719	1 719	137	1 334	1 432	(98)	-7%	1 719
Other benefits and allowances	24 687	25 016	1 222	21 663	11 549	10 114	88%	25 016
Payments in lieu of leave	2 515	2 515	–	–	2	(2)	-100%	2 515
Long service awards	2 562	2 562	–	112	–	112	#DIV/0!	2 562
Post-retirement benefit obligations	4 199	4 010	–	–	–	–	–	4 010
Sub Total - Other Municipal Staff	226 475	227 834	17 398	181 184	168 867	12 317	7%	227 834
Total Parent Municipality	250 854	252 362	19 240	199 826	188 092	11 733	6%	252 362
Total Municipal Entities	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS	250 854	252 362	19 240	199 826	188 092	11 733	6%	252 362
TOTAL MANAGERS AND STAFF	239 382	240 890	18 355	190 740	178 533	12 207	7%	240 890

Section 10 – Material variances to the SDBIP

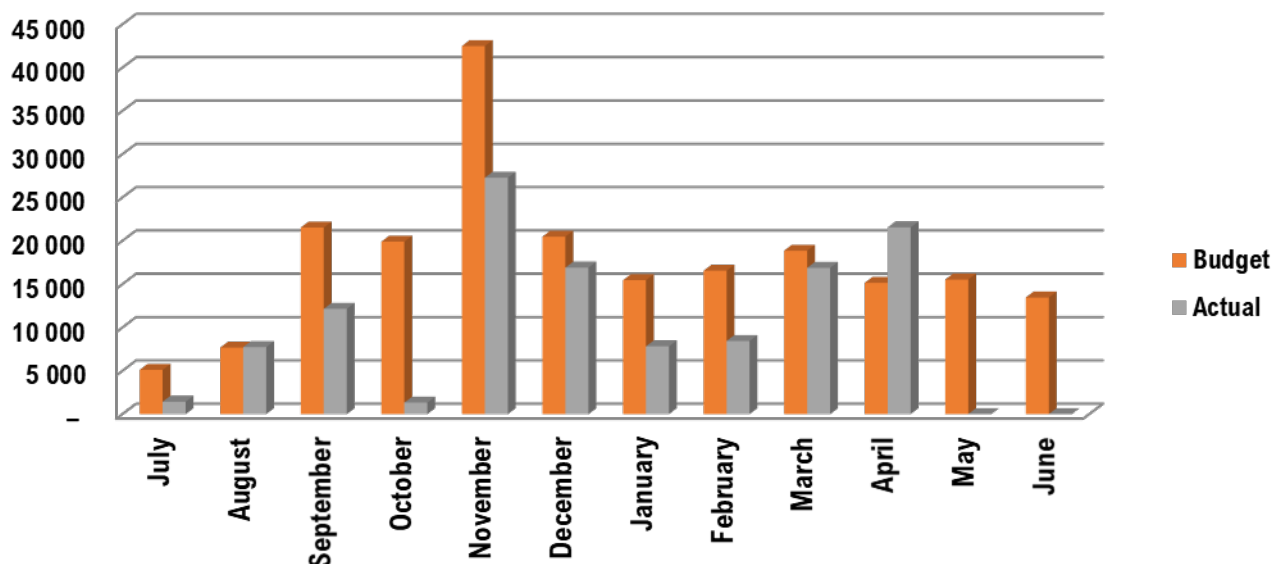
No Material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April								
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	5 111	1 433	1 433	5 111	3 678	72.0%	1%
August	14 993	7 683	7 732	9 165	12 793	3 629	28.4%	4%
September	16 751	21 532	12 150	21 315	34 325	13 011	37.9%	10%
October	20 887	19 906	1 326	22 641	54 231	31 591	58.3%	11%
November	28 627	42 480	27 295	49 936	96 711	46 775	48.4%	24%
December	19 807	20 483	16 918	66 854	117 194	50 340	43.0%	31%
January	15 735	15 463	7 831	74 685	132 657	57 972	43.7%	35%
February	17 929	16 554	8 432	83 117	149 211	66 094	44.3%	39%
March	19 180	18 858	16 880	99 997	168 069	68 072	40.5%	47%
April	14 612	15 147	21 563	121 560	183 216	61 656	33.7%	57%
May	13 661	15 530			198 746	-		
June	9 048	13 459			212 205	-		
Total Capital expenditure	212 436	212 205	121 560					

Actual Capital Expenditure vs. Budgeted Capital Expenditure 2020-21



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 - M10 April									
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	61 510	4 309	33 939	53 192	19 253	36.2%	61 510
Roads Infrastructure		40 403	37 877	3 625	19 350	33 669	14 319	42.5%	37 877
Roads		40 403	37 877	3 625	19 350	33 669	14 319	42.5%	37 877
Storm water Infrastructure		–	–	–	–	–	–		–
Electrical Infrastructure		8 506	6 786	178	4 312	5 706	1 394	24.4%	6 786
MV Substations		200	200	4	127	180	53	29.4%	200
MV Networks		7 152	3 052	77	1 368	2 552	1 184	46.4%	3 052
LV Networks		1 154	3 534	97	2 817	2 974	157	5.3%	3 534
Water Supply Infrastructure		8 626	6 544	54	4 356	5 332	977	18.3%	6 544
Distribution		8 626	6 444	54	4 356	5 232	877	16.8%	6 444
Distribution Points		–	100	–	–	100	100	100.0%	100
Sanitation Infrastructure		10 306	10 053	452	5 922	8 485	2 563	30.2%	10 053
Reticulation		10 306	10 053	452	5 922	8 485	2 563	30.2%	10 053
Solid Waste Infrastructure		250	250	–	–	–	–		250
Landfill Sites		250	250	–	–	–	–		250
Waste Transfer Stations		–	–	–	–	–	–		–
Community Assets		13 090	14 027	2 544	6 435	12 077	5 642	46.7%	14 027
Community Facilities		8 700	8 586	2 391	4 808	7 718	2 910	37.7%	8 586
Centres		5 000	–	–	–	–	–		–
Parks		700	1 417	166	1 105	1 300	195	15.0%	1 417
Public Open Space		3 000	6 347	2 226	3 148	5 657	2 510	44.4%	6 347
Markets		–	822	–	555	760	205	27.0%	822
Sport and Recreation Facilities		4 390	5 441	153	1 627	4 359	2 732	62.7%	5 441
Indoor Facilities		3 850	4 901	153	1 602	4 219	2 617	62.0%	4 901
Outdoor Facilities		540	540	–	24	140	116	82.6%	540
Other assets		3 777	4 804	208	1 512	3 477	1 966	56.5%	4 804
Operational Buildings		1 000	1 500	42	49	700	651	93.0%	1 500
Municipal Offices		500	1 000	–	–	600	600	100.0%	1 000
Yards		500	500	42	49	100	51	51.3%	500
Housing		2 777	3 304	166	1 463	2 777	1 314	47.3%	3 304
Social Housing		2 777	3 304	166	1 463	2 777	1 314	47.3%	3 304
Computer Equipment		2 200	2 458	25	1 219	1 628	409	25.1%	2 458
Computer Equipment		2 200	2 458	25	1 219	1 628	409	25.1%	2 458
Furniture and Office Equipment		354	336	2	207	292	85	29.0%	336
Furniture and Office Equipment		354	336	2	207	292	85	29.0%	336
Machinery and Equipment		2 720	4 060	131	3 824	3 976	152	3.8%	4 060
Machinery and Equipment		2 720	4 060	131	3 824	3 976	152	3.8%	4 060
Transport Assets		4 873	5 124	2 688	4 654	3 910	(744)	-19.0%	5 124
Transport Assets		4 873	5 124	2 688	4 654	3 910	(744)	-19.0%	5 124
Land		18 790	18 757	–	18 317	18 337	20	0.1%	18 757
Land		18 790	18 757	–	18 317	18 337	20	0.1%	18 757
Total Capital Expenditure on new assets	1	113 896	111 077	9 907	70 107	96 889	26 782	27.6%	111 077

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

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	23 858	978	10 424	21 998	11 574	52.6%	23 858
Roads Infrastructure		18 898	20 638	936	10 271	18 898	8 627	45.6%	20 638
<i>Roads</i>		18 898	20 638	936	10 271	18 898	8 627	45.6%	20 638
Electrical Infrastructure		3 300	3 220	42	153	3 100	2 947	95.1%	3 220
<i>MV Substations</i>		3 100	3 100	–	53	3 000	2 947	98.2%	3 100
<i>LV Networks</i>		200	120	42	101	100	(1)	-0.5%	120
Community Assets		1 000	1 000	147	756	1 000	244	24.4%	1 000
Community Facilities		1 000	1 000	147	756	1 000	244	24.4%	1 000
<i>Public Ablution Facilities</i>		1 000	1 000	147	756	1 000	244	24.4%	1 000
Total Capital Expenditure on renewal of existing assets	1	23 198	24 858	1 126	11 181	22 998	11 817	51.4%	24 858

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April

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	72 843	9 467	39 054	59 902	20 847	34.8%	72 843
Roads Infrastructure		–	–	–	–	–	–	–	–
Storm water Infrastructure		500	500	96	445	500	55	11.1%	500
<i>Storm water Conveyance</i>		500	500	96	445	500	55	11.1%	500
Electrical Infrastructure		7 500	7 100	244	4 690	6 750	2 060	30.5%	7 100
<i>MV Switching Stations</i>		300	300	23	183	300	117	39.0%	300
<i>MV Networks</i>		1 500	1 500	–	–	1 350	1 350	100.0%	1 500
<i>LV Networks</i>		5 700	5 300	221	4 507	5 100	593	11.6%	5 300
Water Supply Infrastructure		1 100	1 167	–	236	767	530	69.2%	1 167
<i>Distribution</i>		1 100	1 167	–	236	767	530	69.2%	1 167
Sanitation Infrastructure		62 846	64 076	9 127	33 684	51 885	18 201	35.1%	64 076
<i>Waste Water Treatment Works</i>		62 846	64 076	9 127	33 684	51 885	18 201	35.1%	64 076
Community Assets		3 396	3 427	1 062	1 217	3 427	2 210	64.5%	3 427
Community Facilities		–	–	–	–	–	–	–	–
Sport and Recreation Facilities		3 396	3 427	1 062	1 217	3 427	2 210	64.5%	3 427
<i>Outdoor Facilities</i>		3 396	3 427	1 062	1 217	3 427	2 210	64.5%	3 427
Total Capital Expenditure on upgrading of existing assets	1	75 342	76 270	10 530	40 272	63 329	23 057	36.4%	76 270

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April									
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	36 898	3 316	29 472	27 639	(1 833)	-6.6%	36 898
Roads Infrastructure		4 759	4 985	721	4 106	2 773	(1 333)	-48.1%	4 985
Roads		4 695	4 921	721	4 060	2 720	(1 340)	-49.3%	4 921
Road Furniture		64	64	-	46	53	7	13.6%	64
Storm water Infrastructure		17 375	17 375	1 413	14 167	12 967	(1 199)	-9.2%	17 375
Storm water Conveyance		17 375	17 375	1 413	14 167	12 967	(1 199)	-9.2%	17 375
Electrical Infrastructure		2 505	2 505	135	2 084	1 999	(85)	-4.3%	2 505
MV Substations		153	153	-	146	127	(18)	-14.3%	153
LV Networks		2 353	2 353	135	1 939	1 872	(67)	-3.6%	2 353
Water Supply Infrastructure		1 384	1 284	107	951	961	11	1.1%	1 284
Reservoirs		1 069	845	31	563	580	17	2.9%	845
Pump Stations		132	132	-	117	110	(7)	-5.9%	132
Distribution		183	307	76	271	272	0	0.1%	307
Sanitation Infrastructure		3 906	3 881	390	3 037	3 407	370	10.9%	3 881
Pump Station		1 042	914	92	707	723	16	2.2%	914
Waste Water Treatment Works		2 863	2 967	298	2 331	2 685	354	13.2%	2 967
Solid Waste Infrastructure		6 842	6 867	550	5 128	5 531	403	7.3%	6 867
Landfill Sites		6 842	6 867	550	5 128	5 531	403	7.3%	6 867
Community Assets		2 752	2 805	94	1 619	2 513	894	35.6%	2 805
Community Facilities		2 037	2 060	83	1 213	1 774	561	31.6%	2 060
Halls		386	386	7	204	249	45	18.0%	386
Centres		1 400	1 404	75	832	1 330	498	37.4%	1 404
Libraries		50	58	-	20	50	30	60.4%	58
Cemeteries/Crematoria		101	90	-	61	52	(9)	-17.3%	90
Parks		100	122	2	97	94	(3)	-3.3%	122
Sport and Recreation Facilities		715	745	11	405	739	334	45.2%	745
Indoor Facilities		80	80	1	19	93	74	79.6%	80
Outdoor Facilities		635	665	10	386	646	260	40.2%	665
Other assets		1 754	1 750	35	1 023	1 451	428	29.5%	1 750
Operational Buildings		1 343	1 343	29	716	1 204	489	40.6%	1 343
Municipal Offices		1 343	1 343	29	716	1 204	489	40.6%	1 343
Pay/Enquiry Points							-		
Housing		411	408	7	308	247	(61)	-24.5%	408
Staff Housing		191	193	3	131	85	(46)	-54.5%	193
Social Housing		220	215	4	176	162	(14)	-8.8%	215
Capital Spares							-		
Biological or Cultivated Assets		-	-	-	-	-	-		-
Biological or Cultivated Assets							-		
Intangible Assets		3 144	3 823	28	3 259	2 809	(450)	-16.0%	3 823
Servitudes				-	-	-	-		-
Licences and Rights		3 144	3 823	28	3 259	2 809	(450)	-16.0%	3 823
Computer Software and Applications		3 144	3 823	28	3 259	2 809	(450)	-16.0%	3 823
Computer Equipment		460	685	135	248	608	360	59.2%	685
Computer Equipment		460	685	135	248	608	360	59.2%	685
Furniture and Office Equipment		64	63	3	3	52	49	94.5%	63
Furniture and Office Equipment		64	63	3	3	52	49	94.5%	63
Machinery and Equipment		1 216	1 260	60	885	1 075	191	17.7%	1 260
Machinery and Equipment		1 216	1 260	60	885	1 075	191	17.7%	1 260
Transport Assets		5 351	5 908	271	3 906	5 285	1 379	26.1%	5 908
Transport Assets		5 351	5 908	271	3 906	5 285	1 379	26.1%	5 908
Total Repairs and Maintenance Expenditure	1	51 511	53 191	3 941	40 415	41 433	1 018	2.5%	53 191

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April									
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								
Depreciation by Asset Class/Sub-class									
Infrastructure		72 602	72 602	28 690	59 500	55 178	(4 322)	-7.8%	72 602
Roads Infrastructure		23 672	23 672	19 013	19 576	17 991	(1 585)	-8.8%	23 672
Roads		23 035	23 035	18 952	18 952	17 506	(1 445)	-8.3%	23 035
Road Structures		182	182	24	245	138	(107)	-77.0%	182
Road Furniture		455	455	37	379	346	(33)	-9.6%	455
Capital Spares							-		
Storm water Infrastructure		4 539	4 539	3 170	3 781	3 450	(331)	-9.6%	4 539
Drainage Collection		814	814	67	678	619	(59)	-9.6%	814
Storm water Conveyance		3 725	3 725	3 103	3 103	2 831	(271)	-9.6%	3 725
Attenuation							-		
Electrical Infrastructure		13 420	13 420	1 057	10 604	10 199	(405)	-4.0%	13 420
Power Plants		3	3	0	2	2	(0)	-9.6%	3
HV Transmission Conductors		36	36	3	30	27	(3)	-9.6%	36
MV Substations		1 967	1 967	182	1 612	1 495	(117)	-7.8%	1 967
MV Switching Stations		1 150	1 150	95	963	874	(89)	-10.2%	1 150
MV Networks		7 110	7 110	587	5 936	5 404	(532)	-9.8%	7 110
LV Networks		2 942	2 942	189	1 885	2 236	351	15.7%	2 942
Capital Spares		212	212	-	176	161	(15)	-9.6%	212
Water Supply Infrastructure		14 107	14 107	3 203	11 929	10 722	(1 208)	-11.3%	14 107
Dams and Weirs		266	266	22	221	202	(19)	-9.6%	266
Boreholes		14	14	1	12	11	(1)	-8.7%	14
Reservoirs		2 301	2 301	2 239	2 239	1 749	(490)	-28.0%	2 301
Pump Stations		610	610	52	458	464	5	1.1%	610
Water Treatment Works		87	87	11	109	66	(43)	-64.7%	87
Bulk Mains		1 196	1 196	101	1 019	909	(111)	-12.2%	1 196
Distribution		9 633	9 633	777	7 870	7 321	(549)	-7.5%	9 633
Sanitation Infrastructure		16 519	16 519	1 830	13 095	12 555	(541)	-4.3%	16 519
Pump Station		15 800	15 800	1 233	12 496	12 008	(488)	-4.1%	15 800
Reticulation		719	719	597	599	547	(53)	-9.7%	719
Solid Waste Infrastructure		345	345	418	515	262	(253)	-96.5%	345
Landfill Sites		265	265	407	407	201	(206)	-102.2%	265
Waste Drop-off Points		80	80	11	108	61	(47)	-77.5%	80
Community Assets		5 695	5 695	452	4 103	4 328	225	5.2%	5 695
Community Facilities		3 302	3 302	232	1 880	2 510	630	25.1%	3 302
Halls		661	661	63	642	502	(139)	-27.7%	661
Clinics/Care Centres		404	404	34	342	307	(35)	-11.4%	404
Museums		15	15	1	13	11	(1)	-10.3%	15
Libraries		503	503	40	405	382	(23)	-6.1%	503
Cemeteries/Crematoria		216	216	18	180	164	(15)	-9.4%	216
Public Open Space		674	674	62	188	513	324	63.2%	674
Public Ablution Facilities		824	824	13	102	626	524	83.7%	824
Taxi Ranks/Bus Terminals		5	5	1	7	4	(4)	-106.9%	5
Sport and Recreation Facilities		2 393	2 393	220	2 223	1 819	(405)	-22.3%	2 393
Indoor Facilities		1 444	1 444	123	1 246	1 098	(149)	-13.5%	1 444
Outdoor Facilities		949	949	97	977	721	(256)	-35.5%	949

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

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	151	1 530	2 349	818	34.8%	3 091
Operational Buildings		2 856	2 856	132	1 335	2 171	836	38.5%	2 856
Municipal Offices		2 305	2 305	75	763	1 752	989	56.4%	2 305
Workshops		33	33	2	19	25	7	26.8%	33
Stores		517	517	55	553	393	(160)	-40.7%	517
Housing		235	235	19	195	178	(17)	-9.6%	235
Staff Housing		204	204	17	170	155	(15)	-9.6%	204
Social Housing		31	31	3	26	23	(2)	-9.6%	31
<u>Intangible Assets</u>		225	225	19	183	171	(11)	-6.6%	225
Licences and Rights		225	225	19	183	171	(11)	-6.6%	225
Computer Software and Applications		225	225	19	183	171	(11)	-6.6%	225
<u>Computer Equipment</u>		1 200	1 200	111	1 059	912	(148)	-16.2%	1 200
Computer Equipment		1 200	1 200	111	1 059	912	(148)	-16.2%	1 200
<u>Furniture and Office Equipment</u>		1 127	1 127	46	448	856	408	47.6%	1 127
Furniture and Office Equipment		1 127	1 127	46	448	856	408	47.6%	1 127
<u>Machinery and Equipment</u>		1 918	1 918	152	1 517	1 458	(60)	-4.1%	1 918
Machinery and Equipment		1 918	1 918	152	1 517	1 458	(60)	-4.1%	1 918
<u>Transport Assets</u>		5 884	5 884	272	2 731	4 472	1 741	38.9%	5 884
Transport Assets		5 884	5 884	272	2 731	4 472	1 741	38.9%	5 884
Total Depreciation	1	91 755	91 755	29 893	71 073	69 724	(1 348)	-1.9%	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 **April 2021** 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)

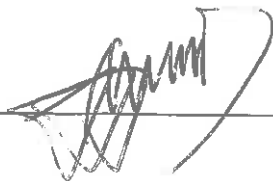
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 12 May 2021

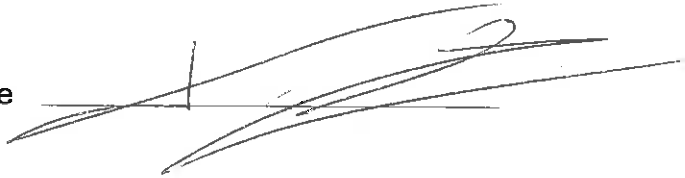
The Executive Mayor

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, consisting of several fluid, overlapping strokes that form a stylized representation of the name Tjimen Van Essen.

Date: 12 May 2021