

WC015 Swartland Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement August 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 August 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

Currently none, it will be reviewed and assessed at the end of each quarter.

Section 2 - Resolutions

RECOMMENDATION:

That the Executive Mayor takes cognisance of the monthly budget statement for August 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	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 954 961 132	R 171 376 610	R 162 030 142	R -9 346 468	-5%
Operating Expenditure	R 898 052 664	R 93 202 875	R 91 628 189	R -1 574 686	-2%
Capital	R 166 435 729	R 16 620 524	R 8 105 570	R -8 514 954	-51%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August								
Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	133 192	138 386	14 919	26 642	25 601	1 041	4%	138 386
Service charges - electricity revenue	323 772	369 764	30 457	61 004	67 813	(6 809)	-10%	369 764
Service charges - water revenue	72 142	75 190	5 449	11 130	12 769	(1 639)	-13%	75 190
Service charges - sanitation revenue	44 858	45 988	3 893	7 267	7 944	(678)	-9%	45 988
Service charges - refuse revenue	27 834	28 742	2 446	4 903	4 888	15	0%	28 742
Rental of facilities and equipment	1 658	1 529	87	275	199	76	38%	1 529
Interest earned - external investments	36 524	37 706	310	611	660	(49)	-7%	37 706
Interest earned - outstanding debtors	2 696	2 601	194	381	381	0	0%	2 601
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 402	23 591	15	25	45	(20)	-44%	23 591
Licences and permits	4 627	4 445	421	778	658	120	18%	4 445
Agency services	4 987	5 699	650	1 098	939	159	17%	5 699
Transfers and subsidies	135 128	152 542	-	45 332	47 761	(2 429)	-5%	152 542
Other revenue	16 767	10 776	1 154	1 953	1 519	434	29%	10 776
Gains	14 557	10 092	-	232	-	232	#DIV/0!	10 092
Total Revenue (excluding capital transfers and contributions)	847 144	907 049	59 994	161 630	171 177	(9 547)	-6%	907 049

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 August 2021.

- Variances on **Rental of facilities and equipment and also Licenses and Permits** stands at 38% above the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Fines, penalties and forfeits** stands at 44% below the YTD budgeted projections. The largest portion of Fines will be recognised at year-end.
- **Licenses and Permits, Agency services** stand above the YTD budgeted projections, positively influencing the income.
- **Other revenue** stands at 29% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items.
- **Gains** refer to sale of land, which for purposes of tariff modelling is not budgeted for.
- Revenue for the month of **August 2021** was **R59.994 million** whilst the overall YTD performance excluding capital transfers stands at **6%** below the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August								
Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Expenditure By Type								
Employee related costs	248 278	260 602	18 963	35 625	38 063	(2 438)	-6%	260 602
Remuneration of councillors	10 857	11 232	886	1 771	1 752	19	1%	11 232
Debt impairment	31 532	36 031	(19)	(21)	-	(21)	#DIV/0!	36 031
Depreciation & asset impairment	87 220	95 797	-	-	-	-		95 797
Finance charges	13 954	13 141	-	-	-	-		13 141
Bulk purchases - electricity	252 180	299 500	31 731	40 933	37 209	3 724	10%	299 500
Inventory consumed	31 872	32 723	1 262	2 188	3 670	(1 482)	-40%	32 723
Contracted services	51 698	87 781	3 589	5 148	7 908	(2 759)	-35%	87 781
Transfers and subsidies	2 989	3 851	1 245	1 348	500	848	170%	3 851
Other expenditure	32 233	48 433	2 199	4 637	4 102	534	13%	48 433
Losses	16 612	8 964	-	-	-	-		8 964
Total Expenditure	779 425	898 053	59 856	91 628	93 203	(1 575)	-2%	898 053

- Variances on **Inventory consumed** and **Contracted Services** stand 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.
- **Other expenditure** stand at 13% above the YTD budgeted projections mainly due to various line items such as Licenses: Systems and Support: Financial System.
- Expenditure for the month of **August 2021** was **R59.856 million** whilst the overall YTD performance stands at **2% below** the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August								
Vote Description	Ref	Budget Year 2021/22						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital Expenditure - Functional Classification								
Governance and administration		14 850	618	618	2 035	(1 417)	-70%	14 850
Executive and council		20	-	-	-	-		20
Finance and administration		14 830	618	618	2 035	(1 417)	-70%	14 830
Internal audit		-	-	-	-	-		-
Community and public safety		6 469	279	306	630	(324)	-51%	6 469
Community and social services		150	3	3	60	(57)	-96%	150
Sport and recreation		4 321	276	304	570	(267)	-47%	4 321
Public safety		1 998	-	-	-	-		1 998
Housing		-	-	-	-	-		-
Economic and environmental services		47 068	203	203	441	(238)	-54%	47 068
Planning and development		12 578	120	120	1 417	(1 297)	-92%	12 578
Road transport		34 490	83	83	(976)	1 059	-108%	34 490
Trading services		98 049	6 623	6 979	13 515	(6 536)	-48%	98 049
Energy sources		23 321	616	928	736	192	26%	23 321
Water management		9 925	184	227	633	(406)	-64%	9 925
Waste water management		62 940	5 823	5 823	12 046	(6 222)	-52%	62 940
Waste management		1 862	-	-	100	(100)	-100%	1 862
Other		-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	166 436	7 723	8 106	16 621	(8 515)	-51%	166 436
Funded by:								
National Government		31 055	5 800	5 800	5 200	600	12%	31 055
Provincial Government		15 661	-	-	349	(349)	-100%	15 661
District Municipality		-	-	-	-	-		-
Transfers recognised - capital		46 716	5 800	5 800	5 549	251	5%	46 716
Borrowing	6	-	-	-	-	-		-
Internally generated funds		119 720	1 922	2 305	11 071	(8 766)	-79%	119 720
Total Capital Funding		166 436	7 723	8 106	16 621	(8 515)	-51%	166 436

- Capital expenditure for the month of **August 2021** amounts to **R 7 722 614** and stands at **51%** below the projected YTD budget which is not aligned to the SDBIP and budget plan.
- The YTD actual is **R 8 105 570 (4.87%)** compared to the total budget of **R 166 435 729**.
- Commitments are R 9 785 259.

2021-2022 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently	Any challenges identified that is resulting in delays?
SEWERAGE SERVICE											
1	Sewerage Works: Moorreesburg	55 020 000	5 808 843	5 808 843	10 000 000	49 211 157	89%	Construction	Moorreesburg	55%	N/A
2	Sewerage Works: Darling	4 720 600	-	-	2 000 000	4 720 600	100%	Construction	Darling	80%	N/A
ROADS											
3	Roads Swartland: Resealing of Roads	23 000 000	-	-	-1 195 907	23 000 000	100%	Planning	Swartland	5%	N/A
4	Roads Swartland: New Roads	7 555 096	82 942	82 942	200 000	7 472 154	99%	Construction	Swartland	5%	N/A
BUILDINGS & MAINTENANCE											
5	Conversion / Operationalising of Office Space (Standard Bank Building)	5 100 000	111 659	111 659	200 000	4 988 341	98%	Construction	Malmesbury	15%	N/A
6	Conversion / Operationalising of Office Space (Nedbank Build)	4 900 000	189 262	189 262	200 000	4 710 738	96%	Construction	Malmesbury	15%	N/A
HOUSING											
7	Malmesbury De Hoop Housing Project	11 600 000	-	-	277 677	11 600 000	100%	0%	Malmesbury	Planing Phase - busy finalising the contract and appointing a contractor with regards to the provision/installation of water.	N/A
ELECTRICAL SERVICES											
8	Malmesbury: Saamstaan/De Hoop area: Upgrading of bulk electricity supply: Phase 1	8 355 000	840	840	200 000	8 354 160	100%	Tender stage	Malmesbury	2%	N/A
9	Saamstaan/De Hoop: 389 plot housing development: Elec Bulk supply, Infrastructure Connections	6 500 000	17 600	41 629	250 000	6 458 371	99.36%	Tender awarded	Malmesbury	5%	N/A
10	Minisubstations: Swartland	3 600 000	-	-	-	3 600 000	100%	Procurement	Swartland	5%	N/A
TOTAL		130 350 696	6 211 147	6 235 176	12 131 770	124 115 520	95%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2021/22		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		12.1%	0.0%	12.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.1%	7.3%	8.1%
Gearing	Long Term Borrowing/ Funds & Reserves		37.1%	54.1%	37.1%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	5:1	8:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities		4:1	7:1	4:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	98.35%	95.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	99.05%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	5.4%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	18.0%	21.1%	18.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.7%	22.0%	28.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	4.3%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.0%	0.0%	12.0%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		15.60%	30.7%	15.60%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.64%	8.3%	17.64%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.86	11.50	8.86

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
- Current and Liquidity ratios – The YTD actual only takes into account the month-to-month movements and will the ratio be more in line with the budget nearing the end of the reporting period.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M02 August								
Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	133 192	138 386	14 919	26 642	25 601	1 041	4%	138 386
Service charges	468 607	519 684	42 244	84 303	93 414	(9 111)	-10%	519 684
Investment revenue	36 524	37 706	310	611	660	(49)	-7%	37 706
Transfers and subsidies	135 128	152 542	–	45 332	47 761	(2 429)	-5%	152 542
Other own revenue	73 694	58 731	2 521	4 741	3 740	1 001	27%	58 731
Total Revenue (excluding capital transfers and contributions)	847 144	907 049	59 994	161 630	171 177	(9 547)	-6%	907 049
Employee costs	248 278	260 602	18 963	35 625	38 063	(2 438)	-6%	260 602
Remuneration of Councillors	10 857	11 232	886	1 771	1 752	19	1%	11 232
Depreciation & asset impairment	87 220	95 797	–	–	–	–		95 797
Finance charges	13 954	13 141	–	–	–	–		13 141
Inventory consumed and bulk purchases	284 052	332 223	32 993	43 120	40 878	2 242	5%	332 223
Transfers and subsidies	2 989	3 851	1 245	1 348	500	848	170%	3 851
Other expenditure	132 075	181 208	5 770	9 764	12 010	(2 245)	-19%	181 208
Total Expenditure	779 425	898 053	59 856	91 628	93 203	(1 575)	-2%	898 053
Surplus/(Deficit)	67 718	8 996	137	70 002	77 974	(7 972)	-10%	8 996
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	74 767	46 716	–	–	–	–		46 716
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)	323	1 197	230	400	199	201	101%	1 197
Surplus/(Deficit) after capital transfers & contributions	142 809	56 908	367	70 402	78 174	(7 772)	-10%	56 908
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	142 809	56 908	367	70 402	78 174	(7 772)	-10%	56 908
Capital expenditure & funds sources								
Capital expenditure	217 548	166 436	7 723	8 106	16 621	(8 515)	-51%	166 436
Capital transfers recognised	75 531	46 716	5 800	5 800	5 549	251	5%	46 716
Borrowing	–	–	–	–	–	–		–
Internally generated funds	142 018	119 720	1 922	2 305	11 071	(8 766)	-79%	119 720
Total sources of capital funds	217 548	166 436	7 723	8 106	16 621	(8 515)	-51%	166 436
Financial position								
Total current assets	785 631	703 155		834 401				703 155
Total non current assets	2 105 230	2 157 863		2 113 676				2 157 863
Total current liabilities	141 461	146 380		119 811				146 380
Total non current liabilities	212 808	180 716		221 271				180 716
Community wealth/Equity	2 536 592	2 533 922		2 536 592				2 533 922
Cash flows								
Net cash from (used) operating	213 813	144 660	41 926	20 178	29 068	8 890	31%	144 660
Net cash from (used) investing	(195 422)	(166 358)	(0)	246	(27 726)	(27 973)	101%	(166 358)
Net cash from (used) financing	(8 552)	(10 979)	(15 358)	32	(3 178)	(3 210)	101%	(10 979)
Cash/cash equivalents at the month/year end	640 204	577 694	–	630 828	608 535	(22 293)	-4%	577 694
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	46 717	13 000	1 715	1 045	1 088	5 216	14 751	86 281
Creditors Age Analysis								
Total Creditors	46 184	84	–	–	–	–	61	46 329

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August								
Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
<i>Governance and administration</i>	234 603	239 558	15 633	47 569	47 270	299	1%	239 558
Executive and council	351	295	13	66	46	20	44%	295
Finance and administration	234 252	239 264	15 620	47 504	47 224	279	1%	239 264
Internal audit	—	—	—	—	—	—		—
<i>Community and public safety</i>	105 137	84 005	422	734	562	172	31%	84 005
Community and social services	30 071	11 725	171	295	195	101	52%	11 725
Sport and recreation	3 414	4 438	167	327	263	63	24%	4 438
Public safety	32 857	26 234	69	82	78	3	4%	26 234
Housing	38 795	41 608	15	30	25	5	20%	41 608
Health	—	—	—	—	—	—		—
<i>Economic and environmental services</i>	17 232	18 013	1 505	2 717	2 138	579	27%	18 013
Planning and development	4 274	3 561	399	774	491	283	58%	3 561
Road transport	12 957	14 453	1 106	1 943	1 647	296	18%	14 453
Environmental protection	—	—	—	—	—	—		—
<i>Trading services</i>	565 240	613 353	42 660	111 005	121 402	(10 398)	-9%	613 353
Energy sources	338 322	383 738	30 490	63 318	70 224	(6 906)	-10%	383 738
Water management	91 376	92 270	5 672	17 631	19 578	(1 946)	-10%	92 270
Waste water management	90 934	90 720	3 903	18 439	19 561	(1 122)	-6%	90 720
Waste management	44 609	46 625	2 595	11 617	12 040	(423)	-4%	46 625
<i>Other</i>	22	31	3	5	4	1	24%	31
Total Revenue - Functional	922 234	954 961	60 223	162 030	171 377	(9 346)	-5%	954 961
Expenditure - Functional								
<i>Governance and administration</i>	127 904	150 939	9 215	17 453	17 362	91	1%	150 939
Executive and council	20 353	21 677	2 238	3 554	2 718	836	31%	21 677
Finance and administration	105 629	127 295	6 856	13 658	14 356	(698)	-5%	127 295
Internal audit	1 922	1 967	122	241	287	(46)	-16%	1 967
<i>Community and public safety</i>	118 617	143 313	6 441	11 712	12 669	(957)	-8%	143 313
Community and social services	20 641	22 657	1 510	2 821	3 096	(275)	-9%	22 657
Sport and recreation	26 235	27 273	1 686	3 068	3 459	(392)	-11%	27 273
Public safety	65 532	62 940	3 045	5 453	5 734	(281)	-5%	62 940
Housing	6 208	30 442	200	371	380	(9)	-2%	30 442
Health	—	—	—	—	—	—		—
<i>Economic and environmental services</i>	62 621	64 574	2 398	4 176	5 065	(889)	-18%	64 574
Planning and development	12 497	13 868	941	1 761	1 968	(207)	-10%	13 868
Road transport	50 124	50 706	1 456	2 414	3 097	(682)	-22%	50 706
Environmental protection	—	—	—	—	—	—		—
<i>Trading services</i>	468 815	537 487	41 510	57 955	57 808	147	0%	537 487
Energy sources	294 595	347 565	33 858	44 505	41 121	3 384	8%	347 565
Water management	66 083	69 431	1 598	2 853	4 947	(2 094)	-42%	69 431
Waste water management	65 547	67 528	2 706	4 753	5 374	(621)	-12%	67 528
Waste management	42 590	52 963	3 348	5 844	6 366	(522)	-8%	52 963
<i>Other</i>	1 469	1 740	292	333	300	33	11%	1 740
Total Expenditure - Functional	779 425	898 053	59 856	91 628	93 203	(1 575)	-2%	898 053
Surplus/ (Deficit) for the year	142 809	56 908	367	70 402	78 174	(7 772)	-10%	56 908

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August								
Vote Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Corporate Services	11 433	11 506	21	26	65	(38)	-59.3%	11 506
Vote 2 - Civil Services	246 938	248 096	12 410	48 231	51 492	(3 261)	-6.3%	248 096
Vote 3 - Council	351	295	13	66	46	20	43.7%	295
Vote 4 - Electricity Services	338 357	383 738	30 490	63 318	70 224	(6 906)	-9.8%	383 738
Vote 5 - Financial Services	219 040	227 643	15 541	47 352	47 075	276	0.6%	227 643
Vote 6 - Development Services	51 755	47 074	581	1 031	760	270	35.6%	47 074
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	54 361	36 609	1 167	2 008	1 715	292	17.1%	36 609
Total Revenue by Vote	922 234	954 961	60 223	162 030	171 377	(9 346)	-5.5%	954 961
Expenditure by Vote								
Vote 1 - Corporate Services	31 884	41 476	2 423	4 306	5 316	(1 009)	-19.0%	41 476
Vote 2 - Civil Services	258 966	278 331	10 848	18 872	23 552	(4 679)	-19.9%	278 331
Vote 3 - Council	16 781	18 220	1 975	3 041	2 216	826	37.3%	18 220
Vote 4 - Electricity Services	309 089	364 266	34 816	47 568	43 205	4 363	10.1%	364 266
Vote 5 - Financial Services	50 530	59 521	3 535	6 325	6 725	(400)	-5.9%	59 521
Vote 6 - Development Services	27 405	53 057	1 780	3 361	3 565	(204)	-5.7%	53 057
Vote 7 - Municipal Manager	7 373	8 168	534	999	1 186	(186)	-15.7%	8 168
Vote 8 - Protection Services	77 396	75 013	3 945	7 154	7 439	(284)	-3.8%	75 013
Total Expenditure by Vote	779 425	898 053	59 856	91 628	93 203	(1 575)	-1.7%	898 053
Surplus/ (Deficit) for the year	142 809	56 908	367	70 402	78 174	(7 772)	-9.9%	56 908

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August								
Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	133 192	138 386	14 919	26 642	25 601	1 041	4%	138 386
Service charges - electricity revenue	323 772	369 764	30 457	61 004	67 813	(6 809)	-10%	369 764
Service charges - water revenue	72 142	75 190	5 449	11 130	12 769	(1 639)	-13%	75 190
Service charges - sanitation revenue	44 858	45 988	3 893	7 267	7 944	(678)	-9%	45 988
Service charges - refuse revenue	27 834	28 742	2 446	4 903	4 888	15	0%	28 742
Rental of facilities and equipment	1 658	1 529	87	275	199	76	38%	1 529
Interest earned - external investments	36 524	37 706	310	611	660	(49)	-7%	37 706
Interest earned - outstanding debtors	2 696	2 601	194	381	381	0	0%	2 601
Dividends received	-	-	-	-	-	-		-
Fines, penalties and forfeits	28 402	23 591	15	25	45	(20)	-44%	23 591
Licences and permits	4 627	4 445	421	778	658	120	18%	4 445
Agency services	4 987	5 699	650	1 098	939	159	17%	5 699
Transfers and subsidies	135 128	152 542	-	45 332	47 761	(2 429)	-5%	152 542
Other revenue	16 767	10 776	1 154	1 953	1 519	434	29%	10 776
Gains	14 557	10 092	-	232	-	232	#DIV/0!	10 092
Total Revenue (excluding capital transfers and contributions)	847 144	907 049	59 994	161 630	171 177	(9 547)	-6%	907 049
Expenditure By Type								
Employee related costs	248 278	260 602	18 963	35 625	38 063	(2 438)	-6%	260 602
Remuneration of councillors	10 857	11 232	886	1 771	1 752	19	1%	11 232
Debt impairment	31 532	36 031	(19)	(21)	-	(21)	#DIV/0!	36 031
Depreciation & asset impairment	87 220	95 797	-	-	-	-		95 797
Finance charges	13 954	13 141	-	-	-	-		13 141
Bulk purchases - electricity	252 180	299 500	31 731	40 933	37 209	3 724	10%	299 500
Inventory consumed	31 872	32 723	1 262	2 188	3 670	(1 482)	-40%	32 723
Contracted services	51 698	87 781	3 589	5 148	7 908	(2 759)	-35%	87 781
Transfers and subsidies	2 989	3 851	1 245	1 348	500	848	170%	3 851
Other expenditure	32 233	48 433	2 199	4 637	4 102	534	13%	48 433
Losses	16 612	8 964	-	-	-	-		8 964
Total Expenditure	779 425	898 053	59 856	91 628	93 203	(1 575)	-2%	898 053
Surplus/(Deficit)	67 718	8 996	137	70 002	77 974	(7 972)	(0)	8 996
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	74 767	46 716	-	-	-	-		46 716
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)	323	1 197	230	400	199	201	0	1 197
Transfers and subsidies - capital (in-kind - all)						-		-
Surplus/(Deficit) after capital transfers & contributions	142 809	56 908	367	70 402	78 174			56 908
Taxation		-	-	-	-	-		-
Surplus/(Deficit) after taxation	142 809	56 908	367	70 402	78 174			56 908
Attributable to minorities		-	-	-	-			-
Surplus/(Deficit) attributable to municipality	142 809	56 908	367	70 402	78 174			56 908
Share of surplus/ (deficit) of associate		-	-	-	-			-
Surplus/ (Deficit) for the year	142 809	56 908	367	70 402	78 174			56 908

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August									
Vote Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 2 - Civil Services		87 571	81 096	6 462	6 462	14 396	(7 934)	-55%	81 096
Vote 4 - Electricity Services		4 269	14 855	18	42	450	(408)	-91%	14 855
Vote 6 - Development Services		43 514	13 100	–	–	314	(314)	-100%	13 100
Total Capital Multi-year expenditure	4,7	135 354	109 051	6 481	6 505	15 159	(8 655)	-57%	109 051
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		18 934	872	3	3	60	(57)	-96%	872
Vote 2 - Civil Services		31 083	37 373	526	597	(196)	793	-405%	37 373
Vote 3 - Council		–	10	–	–	–	–		10
Vote 4 - Electricity Services		15 324	10 503	600	887	319	568	178%	10 503
Vote 5 - Financial Services		13 866	381	5	5	6	(1)	-17%	381
Vote 6 - Development Services		1 050	6 238	109	109	1 272	(1 163)	-91%	6 238
Vote 7 - Municipal Manager		3	10	–	–	–	–		10
Vote 8 - Protection Services		1 934	1 998	–	–	–	–		1 998
Total Capital single-year expenditure	4	82 194	57 385	1 242	1 601	1 461	140	10%	57 385
Total Capital Expenditure		217 548	166 436	7 723	8 106	16 621	(8 515)	-51%	166 436
Capital Expenditure - Functional Classification									
Governance and administration		39 443	14 850	618	618	2 035	(1 417)	-70%	14 850
Executive and council		3	20	–	–	–	–		20
Finance and administration		39 440	14 830	618	618	2 035	(1 417)	-70%	14 830
Internal audit		–	–	–	–	–	–		–
Community and public safety		9 230	6 469	279	306	630	(324)	-51%	6 469
Community and social services		264	150	3	3	60	(57)	-96%	150
Sport and recreation		7 032	4 321	276	304	570	(267)	-47%	4 321
Public safety		1 934	1 998	–	–	–	–		1 998
Housing		–	–	–	–	–	–		–
Economic and environmental services		66 718	47 068	203	203	441	(238)	-54%	47 068
Planning and development		10 064	12 578	120	120	1 417	(1 297)	-92%	12 578
Road transport		56 654	34 490	83	83	(976)	1 059	-108%	34 490
Trading services		102 158	98 049	6 623	6 979	13 515	(6 536)	-48%	98 049
Energy sources		18 135	23 321	616	928	736	192	26%	23 321
Water management		7 375	9 925	184	227	633	(406)	-64%	9 925
Waste water management		73 508	62 940	5 823	5 823	12 046	(6 222)	-52%	62 940
Waste management		3 139	1 862	–	–	100	(100)	-100%	1 862
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	217 548	166 436	7 723	8 106	16 621	(8 515)	-51%	166 436
Funded by:									
National Government		32 175	31 055	5 800	5 800	5 200	600	12%	31 055
Provincial Government		43 066	15 661	–	–	349	(349)	-100%	15 661
District Municipality		–	–	–	–	–	–		–
Transfers recognised - capital		75 531	46 716	5 800	5 800	5 549	251	5%	46 716
Borrowing	6	–	–	–	–	–	–		–
Internally generated funds		142 018	119 720	1 922	2 305	11 071	(8 766)	-79%	119 720
Total Capital Funding		217 548	166 436	7 723	8 106	16 621	(8 515)	-51%	166 436

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M02 August					
Description	Ref	2020/21	Budget Year 2021/22		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
<u>ASSETS</u>					
Current assets					
Cash		640 204	577 694	134 329	577 694
Call investment deposits		–	–	560 000	–
Consumer debtors		87 843	104 464	105 355	104 464
Other debtors		40 462	11 800	13 386	11 800
Current portion of long-term receivables		70	80	70	80
Inventory		17 052	9 117	21 260	9 117
Total current assets		785 631	703 155	834 401	703 155
Non current assets					
Long-term receivables		1	–	(29)	–
Investments		–	–	–	–
Investment property		35 546	32 979	35 546	32 979
Investments in Associate		–	–	–	–
Property, plant and equipment		2 067 866	2 123 350	2 076 341	2 123 350
Biological		–	–	–	–
Intangible		698	414	698	414
Other non-current assets		1 120	1 120	1 120	1 120
Total non current assets		2 105 230	2 157 863	2 113 676	2 157 863
TOTAL ASSETS		2 890 861	2 861 018	2 948 076	2 861 018
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		8 463	10 018	–	10 018
Consumer deposits		15 297	17 048	15 567	17 048
Trade and other payables		112 803	109 835	93 798	109 835
Provisions		4 898	9 479	10 446	9 479
Total current liabilities		141 461	146 380	119 811	146 380
Non current liabilities					
Borrowing		99 485	84 257	107 948	84 257
Provisions		113 323	96 459	113 323	96 459
Total non current liabilities		212 808	180 716	221 271	180 716
TOTAL LIABILITIES		354 269	327 096	341 082	327 096
NET ASSETS	2	2 536 592	2 533 922	2 606 994	2 533 922
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		2 326 362	2 306 584	2 326 362	2 306 584
Reserves		210 230	227 338	210 230	227 338
TOTAL COMMUNITY WEALTH/EQUITY	2	2 536 592	2 533 922	2 536 592	2 533 922

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M02 August									
Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		133 192	131 466	12 902	21 789	21 911	(122)	-1%	131 466
Service charges		468 607	496 199	40 650	81 889	82 700	(811)	-1%	496 199
Other revenue		25 349	38 479	2 732	4 974	6 413	(1 439)	-22%	38 479
Transfers and Subsidies - Operational		104 712	152 542	6 178	51 607	25 424	26 183	103%	152 542
Transfers and Subsidies - Capital		74 767	46 716	-	8 000	7 786	214	3%	46 716
Interest		39 460	37 706	-	-	6 284	(6 284)	-100%	37 706
Dividends									
Payments									
Suppliers and employees		(617 352)	(743 542)	(20 537)	(148 081)	(118 965)	29 116	-24%	(743 542)
Finance charges		(11 934)	(11 055)	-	-	(1 842)	(1 842)	100%	(11 055)
Transfers and Grants		(2 989)	(3 851)	-	-	(642)	(642)	100%	(3 851)
NET CASH FROM/(USED) OPERATING ACTIVITIES		213 813	144 660	41 926	20 178	29 068	8 890	31%	144 660
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		1 012	78	-	232	13	219	1692%	78
Decrease (increase) in non-current receivables		1	-	(0)	14	-	14	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-
Payments									
Capital assets		(196 435)	(166 436)	-	-	(27 739)	(27 739)	100%	(166 436)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(195 422)	(166 358)	(0)	246	(27 726)	(27 973)	101%	(166 358)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		1 466	867	(15 358)	32	(1 204)	1 236	-103%	867
Payments									
Repayment of borrowing		(10 018)	(11 846)	-	-	(1 974)	(1 974)	100%	(11 846)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(8 552)	(10 979)	(15 358)	32	(3 178)	(3 210)	101%	(10 979)
NET INCREASE/ (DECREASE) IN CASH HELD		9 838	(32 677)	26 568	20 457	(1 836)			(32 677)
Cash/cash equivalents at beginning:		630 366	610 371		610 371	610 371			610 371
Cash/cash equivalents at month/year end:		640 204	577 694		630 828	608 535			577 694

Cash and cash equivalents as at 31 August 2021 include investments made to the amount of R 560 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August													
Description	NT Code	Budget Year 2021/22											
		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	5 956	3 007	1 155	855	467	473	1 053	3 602	16 567	6 450	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 965	4 898	428	137	61	186	301	1 120	32 095	1 805	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	11 833	2 467	348	167	73	46	2 792	5 053	22 779	8 131	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3 484	1 194	337	249	214	180	478	2 173	8 309	3 294	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 640	901	283	206	169	149	479	2 165	6 991	3 168	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	19	6	3	2	2	3	7	76	19	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(2 194)	515	192	99	59	52	109	630	(538)	949	–	–
Total By Income Source	2000	46 717	13 000	2 749	1 715	1 045	1 088	5 216	14 751	86 281	23 815	–	–
2020/21 - totals only		59 362	9 402	3 471	1 915	1 289	1 369	2 103	14 872	93 783	21 547		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 595	1 029	46	29	21	18	846	729	5 314	1 643	–	–
Commercial	2300	18 482	3 120	479	117	42	126	229	697	23 292	1 211	–	–
Households	2400	25 639	8 851	2 224	1 570	983	944	4 140	13 325	57 675	20 962	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	46 717	13 000	2 749	1 715	1 045	1 088	5 216	14 751	86 281	23 815	–	–

Total Debtors has increased from **R81 665 672** in July to **R86 280 520** in August 2021.

The collection rate for August 2021 was **97.28%** compared to **102.34%** in July 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 - M02 August										
Description	Budget Year 2021/22									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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 184	84	-	-	-	-	-	61	46 329	41 243
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	46 184	84	-	-	-	-	-	61	46 329	41 243

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
LEGALSUITE CUSTOMER SERVICES	R 5 359.76	25/06/2021	Administrative difficulties due to COVID 19 positive cases and isolations	Paid
WKDM	R 57 953.11	30/06/2019	Dispute regarding meter installations	Awaiting for clarity on enquiries from WCDM
KOORDOM	R 2 950.00	16/04/2020	Payment withheld due to supplier damaging municipal equipment	Action to be taken by N Quickfall
TECHNOLOGY STRATEGY CORPORATION PTY LTD	R 8 838.90	28/06/2021	Administrative difficulties due to COVID 19 positive cases and isolations	Paid
TIP TRANS LOGISTIX - SIYABONWA RESOURCES PTY LTD	R 15 640.00	17/06/2021	Administrative difficulties due to COVID 19 positive cases and isolations	Paid
BLACKBIRD TRADING 480CC	R 66 844.77	18/03/2021	Dispute regarding the delivered damaged goods	Responsible official in negotiation with supplier

6.3 COVID-19: Emergency Purchases for August 2021

DEVIATIONS: COVID-19 RELATED AUGUST 2021				
Supplier Name	Approval Date	Deviation Type	Department	Total
Enviro Lab	12/08/2021	Emergency	Development Services	11 500.00
Enviro Lab	12/08/2021	Emergency	Development Services	3 243.00
Enviro Lab	12/08/2021	Emergency	Development Services	3 703.00
Enviro Lab	12/08/2021	Emergency	Development Services	3 795.00
Enviro Lab	12/08/2021	Emergency	Development Services	3 105.00
Enviro Lab	12/08/2021	Emergency	Development Services	3 105.00
Enviro Lab	13/08/2021	Emergency	Development Services	2 185.00
Enviro Lab	13/08/2021	Emergency	Development Services	3 105.00
Enviro Lab	16/08/2021	Emergency	Protection Services	3 681.15
Enviro Lab	16/08/2021	Emergency	Protection Services	2 547.25
				39 969.40

COVID-19 EXPENDITURE REPORT 2021/2022			
Description	Jul-21	Aug-21	Total
Overtime	-	-	-
Contract Workers: Projects	5 280	7 200.00	12 480
Protective Clothing	16 520	2 336.80	18 856
Sanitisation of office building	2 250	33 156.00	35 406
General - Other	11 867	16 061.73	27 929
Sub-total: General	R 35 916	R 58 755	94 671
Community and Awareness campaigns	-	-	-
Sub-total: Community and Social Services	R -	R -	-
Cost of Screening and Testing	-	-	-
Sub-total: Health	R -	R -	-
GRAND TOTAL	R 35 916	R 58 755	94 671

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August											
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	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	12 Months	Fixed Deposit	Yes	Fixed	4.77%	29 June 2022	60 000	2 854	–	–	62 854
NEDBANK	12 Months	Fixed Deposit	Yes	Fixed	5.60%	29 June 2022	250 000	13 962	–	–	263 962
STANDARD BANK	12 Months	Fixed Deposit	Yes	Fixed	5.56%	29 June 2022	250 000	13 862	–	–	263 862
											–
Municipality sub-total							560 000		–	–	590 678
<u>Entities</u>											
Entities sub-total							–		–	–	–
TOTAL INVESTMENTS AND INTEREST							560 000		–	–	590 678

- During the month of August 2021, no investments matured and no investments were made.

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August								
Description	Ref	Budget Year 2021/22						
		Original 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:		112 178	2 008	47 340	47 340	-		112 178
Local Government Equitable Share		108 796	-	45 332	45 332	-		108 796
Finance Management		1 550	1 550	1 550	1 550	-		1 550
EPWP Incentive		1 832	458	458	458	-		1 832
Provincial Government:		40 062	4 170	4 170	4 170	-		40 062
Community Development Workers		38	-	-	-	-		38
Human Settlements		26 560	-	-	-	-		26 560
Municipal Accreditation and Capacity Building Grant		252	-	-	-	-		252
Libraries		10 394	4 170	4 170	4 170	-		10 394
Proclaimed Roads Subsidy		175	-	-	-	-		175
Financial Management Support Grant: Student Bursaries		250	-	-	-	-		250
Establishment of a K9 Unit	4	2 393	-	-	-	-		2 393
District Municipality:		-	-	-	-	-		-
Other grant providers:		-	-	-	-	-		-
Total Operating Transfers and Grants	5	152 240	6 178	51 510	51 510	-		152 240
Capital Transfers and Grants								
National Government:		31 055	-	8 000	8 000	-		31 055
Municipal Infrastructure Grant (MIG)		22 700	-	5 000	5 000	-		22 700
Integrated National Electrification Programme (municipal)		8 355	-	3 000	3 000	-		8 355
Provincial Government:		15 661	-	-	-	-		15 661
Human Settlements		14 600	-	-	-	-		14 600
Libraries		50	-	-	-	-		50
Establishment of a K9 Unit		28	-	-	-	-		28
Sport Development		983	-	-	-	-		983
Total Capital Transfers and Grants	5	46 716	-	8 000	8 000	-		46 716
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	198 955	6 178	59 510	59 510	-		198 955

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August								
Description	Ref	Budget Year 2021/22						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:		112 178	6 586	14 567	12 441	2 126	17.1%	112 178
Local Government Equitable Share		108 796	6 124	13 997	11 763	2 234	19.0%	108 796
Finance Management		1 550	62	106	214	(108)	-50.5%	1 550
EPWP Incentive		1 832	401	464	464	–		1 832
Provincial Government:		40 062	1 383	2 338	2 004	334	16.7%	40 062
Community Development Workers		38	–	–	4	(4)	-100.0%	38
Human Settlements		26 560	–	–	–	–		26 560
Municipal Accreditation and Capacity Building Grant		252	21	42	42	(0)	0.0%	252
Libraries		10 394	749	1 462	1 532	(69)	-4.5%	10 394
Proclaimed Roads Subsidy		175	–	–	19	(19)	-100.0%	175
Financial Management Support Grant: Student Bursaries		250	20	20	–	20	#DIV/0!	250
Establishment of a K9 Unit		2 393	593	813	407	406	99.9%	2 393
District Municipality:		–	–	–	–	–		–
Other grant providers:		–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		152 240	7 969	16 905	14 445	2 460	17.0%	152 240
Capital expenditure of Transfers and Grants								
National Government:		31 055	5 800	5 800	5 200	600	11.5%	31 055
Municipal Infrastructure Grant (MIG)		22 700	5 799	5 799	5 000	799	16.0%	22 700
Integrated National Electrification Programme (municipal)		8 355	1	1	200	(199)	-99.6%	8 355
Provincial Government:		15 661	–	–	349	(349)	-100.0%	15 661
Human Settlements		14 600	–	–	349	(349)	-100.0%	14 600
Libraries		50	–	–	–	–		50
Establishment of a K9 Unit		28	–	–	–	–		28
Sport Development		983	–	–	–	–		983
District Municipality:		–	–	–	–	–		–
Other grant providers:		–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		46 716	5 800	5 800	5 549	251	4.5%	46 716
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		198 955	13 769	22 705	19 994	2 711	13.6%	198 955

8.3 Supporting Table SC7 (2)

N/A

Section 9 – Expenditure on Councillor, Senior Managers and Other Staff

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August								
Summary of Employee and Councillor remuneration	Ref	Budget Year 2021/22						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
	1	B						D
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages		7 494	602	1 204	1 169	35	3%	7 494
Pension and UIF Contributions		1 124	83	167	175	(9)	-5%	1 124
Medical Aid Contributions		187	12	24	29	(5)	-17%	187
Cellphone Allowance		1 021	81	163	159	3	2%	1 021
Other benefits and allowances		1 406	107	214	219	(6)	-3%	1 406
Sub Total - Councillors		11 232	886	1 771	1 752	19	1%	11 232
<u>Senior Managers of the Municipality</u>	3							
Basic Salaries and Wages		8 050	708	1 416	1 313	102	8%	8 050
Pension and UIF Contributions		1 494	132	264	249	15	6%	1 494
Medical Aid Contributions		488	41	82	81	1	1%	488
Performance Bonus		803	–	–	–	–		803
Motor Vehicle Allowance		1 002	87	175	167	8	5%	1 002
Cellphone Allowance		245	20	41	41	–		245
Other benefits and allowances		197	21	41	33	8	25%	197
Payments in lieu of leave		31	–	–	–	–		31
Long service awards		36	–	–	–	–		36
Post-retirement benefit obligations	2	1 154	–	–	–	–		1 154
Sub Total - Senior Managers of Municipality		13 501	1 010	2 019	1 884	135	7%	13 501
<u>Other Municipal Staff</u>								
Basic Salaries and Wages		148 129	11 749	23 094	24 565	(1 471)	-6%	148 129
Pension and UIF Contributions		26 884	2 150	4 253	4 481	(228)	-5%	26 884
Medical Aid Contributions		12 057	927	1 849	2 010	(160)	-8%	12 057
Overtime		11 161	1 202	1 230	1 051	179	17%	11 161
Motor Vehicle Allowance		6 314	451	902	1 052	(151)	-14%	6 314
Cellphone Allowance		563	53	105	94	11	11%	563
Housing Allowances		1 823	79	159	304	(145)	-48%	1 823
Other benefits and allowances		27 423	1 342	2 014	2 609	(595)	-23%	27 423
Payments in lieu of leave		2 691	–	–	13	(13)	-100%	2 691
Long service awards		2 752	–	–	–	–		2 752
Post-retirement benefit obligations	2	7 303	–	–	–	–		7 303
Sub Total - Other Municipal Staff		247 101	17 953	33 606	36 178	(2 573)	-7%	247 101
Total Parent Municipality		271 833	19 849	37 396	39 815	(2 419)	-6%	271 833
TOTAL MANAGERS AND STAFF		260 602	18 963	35 625	38 063	(2 438)	-6%	260 602

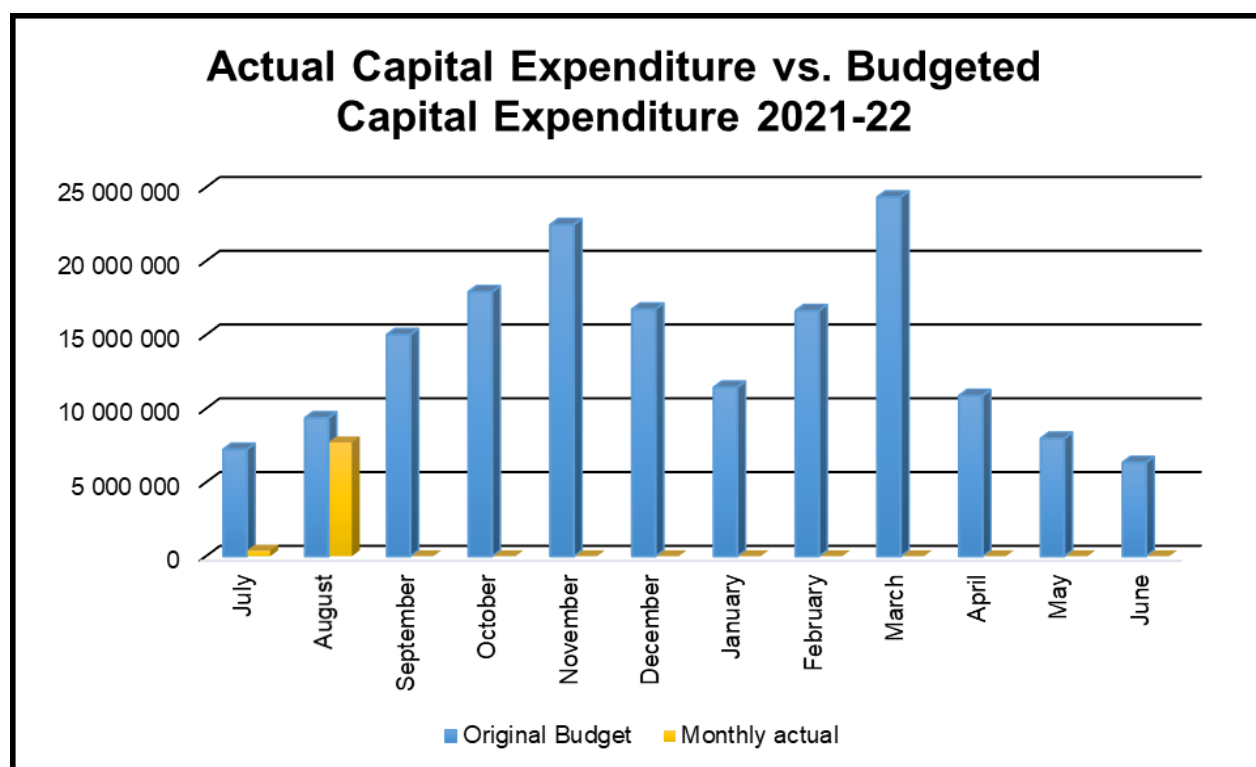
Section 10 – Material variances to the SDBIP

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 - M02 August							
Month	Budget Year 2021/22						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
Monthly expenditure performance trend							
July	7 240	383	383	7 240	6 858	94.7%	0%
August	9 380	7 723	8 106	16 621	8 515	51.2%	5%
September	15 016			31 636	–		
October	17 925			49 561	–		
November	22 469			72 030	–		
December	16 745			88 776	–		
January	11 455			100 230	–		
February	16 639			116 869	–		
March	24 344			141 213	–		
April	10 884			152 097	–		
May	7 989			160 086	–		
June	6 350			166 436	–		
Total Capital expenditure	166 436	8 106					



Section 12 – Other Supporting Documentation

12.1 Supporting Table SC13a,b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August								
Description	Ref	Budget Year 2021/22						
		Original 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		35 632	298	449	983	534	54.3%	35 632
Roads Infrastructure		11 081	83	83	220	137	62.3%	11 081
Roads		11 081	83	83	220	137	62.3%	11 081
Electrical Infrastructure		15 571	142	249	496	247	49.8%	15 571
MV Substations		200	51	51	20	(31)	-152.5%	200
MV Switching Stations		–	–	–	–	–		–
MV Networks		14 855	18	42	450	408	90.6%	14 855
LV Networks		516	73	156	26	(130)	-494.1%	516
Water Supply Infrastructure		5 778	73	116	133	17	12.5%	5 778
Distribution		5 628	73	116	133	17	12.5%	5 628
Distribution Points		150	–	–	–	–		150
Sanitation Infrastructure		2 482	–	–	34	34	100.0%	2 482
Pump Station		920	–	–	–	–		920
Reticulation		1 562	–	–	34	34	100.0%	1 562
Solid Waste Infrastructure		720	–	–	100	100	100.0%	720
Landfill Sites		720	–	–	100	100	100.0%	720
Community Assets		3 768	376	376	2 748	2 372	86.3%	3 768
Community Facilities		2 368	107	107	1 153	1 046	90.7%	2 368
Purfs		700	–	–	–	–		700
Public Open Space		1 668	107	107	1 153	1 046	90.7%	1 668
Sport and Recreation Facilities		1 400	269	269	1 596	1 327	83.1%	1 400
Indoor Facilities		800	269	269	1 596	1 327	83.1%	800
Outdoor Facilities		600	–	–	–	–		600
Other assets		21 656	301	301	679	378	55.7%	21 656
Operational Buildings		10 880	301	301	421	120	28.5%	10 880
Municipal Offices		10 880	301	301	421	120	28.5%	10 880
Housing		10 776	–	–	258	258	100.0%	10 776
Social Housing		10 776	–	–	258	258	100.0%	10 776
Computer Equipment		1 587	2	2	–	(2)	#DIV/0!	1 587
Computer Equipment		1 587	2	2	–	(2)	#DIV/0!	1 587
Furniture and Office Equipment		348	8	8	76	68	90.0%	348
Furniture and Office Equipment		348	8	8	76	68	90.0%	348
Machinery and Equipment		2 319	144	144	40	(104)	-261.4%	2 319
Machinery and Equipment		2 319	144	144	40	(104)	-261.4%	2 319
Transport Assets		3 574	–	–	90	90	100.0%	3 574
Transport Assets		3 574	–	–	90	90	100.0%	3 574
Land		700	–	–	–	–		700
Land		700	–	–	–	–		700
Total Capital Expenditure on new assets	1	69 582	1 128	1 279	4 616	3 338	72.3%	69 582

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

Description	Ref	Budget Year 2021/22						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure		27 200	5	5	(1 146)	(1 150)	100.4%	27 200
Roads Infrastructure		23 000	–	–	(1 196)	(1 196)	100.0%	23 000
Roads		23 000	–	–	(1 196)	(1 196)	100.0%	23 000
Capital Spares		–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–		–
Electrical Infrastructure		4 200	5	5	50	45	90.8%	4 200
MV Substations		3 600	–	–	–	–		3 600
MV Switching Stations		–	–	–	–	–		–
MV Networks		–	–	–	–	–		–
LV Networks		600	5	5	50	45	90.8%	600
Capital Spares		–	–	–	–	–		–
Other assets		830	–	–	–	–		830
Operational Buildings		–	–	–	–	–		–
Housing		830	–	–	–	–		830
Staff Housing		830	–	–	–	–		830
Total Capital Expenditure on renewal of existing ass	1	28 030	5	5	(1 146)	(1 150)	100.4%	28 030

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by								
Description	Ref	Budget Year 2021/22						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure		66 441	6 337	6 541	12 650	6 109	48.3%	66 441
Roads Infrastructure		–	–	–	–	–		–
Electrical Infrastructure		2 600	443	648	150	(498)	-331.7%	2 600
MV Substations		300	–	–	–	–		300
MV Switching Stations		–	119	119	–	(119)	#DIV/0!	–
MV Networks		–	–	–	–	–		–
LV Networks		2 300	324	529	150	(379)	-252.5%	2 300
Capital Spares		–	–	–	–	–		–
Water Supply Infrastructure		4 100	85	85	500	415	83.0%	4 100
Pump Stations		1 000	–	–	100	100	100.0%	1 000
Water Treatment Works		–	–	–	–	–		–
Bulk Mains		–	–	–	–	–		–
Capital Spares		–	–	–	–	–		–
Sanitation Infrastructure		59 741	5 809	5 809	12 000	6 191	51.6%	59 741
Waste Water Treatment Works		59 741	5 809	5 809	12 000	6 191	51.6%	59 741
Community Assets		2 383	253	281	500	219	43.8%	2 383
Sport and Recreation Facilities		2 383	253	281	500	219	43.8%	2 383
Indoor Facilities		–	–	–	–	–		–
Outdoor Facilities		2 383	253	281	500	219	43.8%	2 383
Capital Spares		–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing	1	68 824	6 590	6 822	13 150	6 328	48.1%	68 824

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August								
Description	Ref	Budget Year 2021/22						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure		40 155	2 954	4 993	5 641	649	11.5%	40 155
Roads Infrastructure		5 140	438	522	719	197	27.4%	5 140
Roads		5 073	438	522	711	190	26.7%	5 073
Road Furniture		67	–	–	7	7	100.0%	67
Storm water Infrastructure		17 281	1 446	2 698	2 529	(169)	-6.7%	17 281
Drainage Collection		–	–	–	–	–		–
Storm water Conveyance		17 281	1 446	2 698	2 529	(169)	-6.7%	17 281
Attenuation						–		
Electrical Infrastructure		2 729	288	431	337	(94)	-27.8%	2 729
MV Substations		153	21	35	15	(19)	-126.1%	153
LV Networks		2 576	267	396	322	(74)	-23.2%	2 576
Water Supply Infrastructure		1 705	81	130	188	58	30.7%	1 705
Reservoirs		1 102	60	79	121	42	34.5%	1 102
Pump Stations		139	–	–	15	15	100.0%	139
Distribution		465	21	51	51	1	1.2%	465
Sanitation Infrastructure		5 334	136	139	686	547	79.8%	5 334
Pump Station		939	43	45	103	58	56.6%	939
Waste Water Treatment Works		4 394	93	94	582	489	83.9%	4 394
Solid Waste Infrastructure		7 966	566	1 074	1 184	110	9.3%	7 966
Landfill Sites		7 966	566	1 074	1 184	110	9.3%	7 966
Community Assets		3 286	117	123	434	311	71.7%	3 286
Community Facilities		2 122	116	119	306	187	61.2%	2 122
Halls		387	10	13	43	30	69.8%	387
Centres		1 470	106	104	245	141	57.6%	1 470
Libraries		60	–	–	7	7	100.0%	60
Cemeteries/Crematoria		105	–	2	12	10	84.4%	105
Purls		100	–	–	–	–		100
Sport and Recreation Facilities		1 164	1	4	128	124	96.6%	1 164
Indoor Facilities		100	0	0	11	11	99.1%	100
Outdoor Facilities		1 064	1	4	117	113	96.4%	1 064
Other assets		1 744	113	115	226	111	49.1%	1 744
Operational Buildings		990	62	63	156	94	60.0%	990
Municipal Offices		990	62	63	156	94	60.0%	990
Housing		754	51	52	69	17	24.5%	754
Staff Housing		197	1	1	22	21	96.5%	197
Social Housing		557	50	52	48	(4)	-8.3%	557
Intangible Assets		4 226	256	892	704	(188)	-26.6%	4 226
Licences and Rights		4 226	256	892	704	(188)	-26.6%	4 226
Computer Software and Applications		4 226	256	892	704	(188)	-26.6%	4 226
Computer Equipment		316	10	13	33	20	59.9%	316
Computer Equipment		316	10	13	33	20	59.9%	316
Furniture and Office Equipment		77	2	2	8	6	73.9%	77
Furniture and Office Equipment		77	2	2	8	6	73.9%	77
Machinery and Equipment		1 282	62	92	139	48	34.1%	1 282
Machinery and Equipment		1 282	62	92	139	48	34.1%	1 282
Transport Assets		6 412	629	679	786	107	13.7%	6 412
Transport Assets		6 412	629	679	786	107	13.7%	6 412
Total Repairs and Maintenance Expenditure	1	57 497	4 144	6 909	7 972	1 064	13.3%	57 497

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

Description	Ref	Budget Year 2021/22						
		Original 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>		79 925	-	-	-	-		79 925
Roads Infrastructure		24 434	-	-	-	-		24 434
<i>Roads</i>		23 776	-	-	-	-		23 776
<i>Road Structures</i>		188	-	-	-	-		188
<i>Road Furniture</i>		470	-	-	-	-		470
<i>Capital Spares</i>						-		
Storm water Infrastructure		4 698	-	-	-	-		4 698
<i>Drainage Collection</i>		841	-	-	-	-		841
<i>Storm water Conveyance</i>		3 857	-	-	-	-		3 857
<i>Attenuation</i>						-		
Electrical Infrastructure		13 056	-	-	-	-		13 056
<i>Power Plants</i>		3	-	-	-	-		3
<i>HV Transmission Conductors</i>		37	-	-	-	-		37
<i>MV Substations</i>		2 018	-	-	-	-		2 018
<i>MV Switching Stations</i>		1 188	-	-	-	-		1 188
<i>MV Networks</i>		7 325	-	-	-	-		7 325
<i>LV Networks</i>		2 267	-	-	-	-		2 267
<i>Capital Spares</i>		219	-	-	-	-		219
Water Supply Infrastructure		14 225	-	-	-	-		14 225
<i>Dams and Weirs</i>		275	-	-	-	-		275
<i>Boreholes</i>		15	-	-	-	-		15
<i>Reservoirs</i>		2 353	-	-	-	-		2 353
<i>Pump Stations</i>		579	-	-	-	-		579
<i>Water Treatment Works</i>		84	-	-	-	-		84
<i>Bulk Mains</i>		1 211	-	-	-	-		1 211
<i>Distribution</i>		9 709	-	-	-	-		9 709
Sanitation Infrastructure		16 238	-	-	-	-		16 238
<i>Pump Station</i>		15 496	-	-	-	-		15 496
<i>Reticulation</i>		743	-	-	-	-		743
Solid Waste Infrastructure		7 274	-	-	-	-		7 274
<i>Landfill Sites</i>		7 162	-	-	-	-		7 162
<i>Waste Drop-off Points</i>		112	-	-	-	-		112
<u>Community Assets</u>		5 008	-	-	-	-		5 008
Community Facilities		2 507	-	-	-	-		2 507
<i>Halls</i>		741	-	-	-	-		741
<i>Centres</i>		10	-	-	-	-		10
<i>Clinics/Care Centres</i>		527	-	-	-	-		527
<i>Museums</i>		16	-	-	-	-		16
<i>Libraries</i>		501	-	-	-	-		501
<i>Cemeteries/Crematoria</i>		340	-	-	-	-		340
<i>Public Open Space</i>		187	-	-	-	-		187
<i>Public Ablution Facilities</i>		180	-	-	-	-		180
<i>Taxi Ranks/Bus Terminals</i>		5	-	-	-	-		5
<i>Capital Spares</i>						-		
Sport and Recreation Facilities		2 501	-	-	-	-		2 501
<i>Indoor Facilities</i>		1 498	-	-	-	-		1 498
<i>Outdoor Facilities</i>		1 003	-	-	-	-		1 003
<i>Capital Spares</i>						-		

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

Description	Ref	Budget Year 2021/22						
		Original 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>Investment properties</u>		9	-	-	-	-		9
Revenue Generating		9	-	-	-	-		9
Improved Property		9	-	-	-	-		9
<u>Other assets</u>		2 294	-	-	-	-		2 294
Operational Buildings		2 052	-	-	-	-		2 052
Municipal Offices		1 428	-	-	-	-		1 428
Workshops		23	-	-	-	-		23
Yards		-	-	-	-	-		-
Stores		601	-	-	-	-		601
Housing		242	-	-	-	-		242
Staff Housing		211	-	-	-	-		211
Social Housing		32	-	-	-	-		32
<u>Intangible Assets</u>		226	-	-	-	-		226
Licences and Rights		226	-	-	-	-		226
Computer Software and Applications		226	-	-	-	-		226
Load Settlement Software Applications		-	-	-	-	-		-
<u>Computer Equipment</u>		1 182	-	-	-	-		1 182
Computer Equipment		1 182	-	-	-	-		1 182
<u>Furniture and Office Equipment</u>		544	-	-	-	-		544
Furniture and Office Equipment		544	-	-	-	-		544
<u>Machinery and Equipment</u>		1 751	-	-	-	-		1 751
Machinery and Equipment		1 751	-	-	-	-		1 751
<u>Transport Assets</u>		3 868	-	-	-	-		3 868
Transport Assets		3 868	-	-	-	-		3 868
Total Depreciation	1	94 807	-	-	-	-		94 807

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **August 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: 13 September 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, positioned to the right of the 'Signature' label.

Date: 13 September 2021