

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 December 2020

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

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

1.2 Financial problems or risks facing the municipality

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

Section 2 - Resolutions

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	Adjustment Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 870 034 875	R 877 515 365	R 376 926 417	R 411 305 569	R 34 379 152	9%
Operating Expenditure	R 797 918 541	R 798 281 541	R 348 956 537	R 293 484 453	R -55 472 084	-16%
Capital	R 212 435 837	R 213 132 732	R 126 664 253	R 66 854 118	R -59 810 135	-47%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December								
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	10 764	68 744	67 088	1 656	2%	128 928
Service charges - electricity revenue	318 741	318 741	25 391	163 031	153 683	9 348	6%	318 741
Service charges - water revenue	56 975	56 975	6 571	35 662	27 433	8 229	30%	56 975
Service charges - sanitation revenue	42 218	42 218	3 656	22 273	19 276	2 997	16%	42 218
Service charges - refuse revenue	26 468	26 468	2 290	13 852	12 274	1 578	13%	26 468
Rental of facilities and equipment	1 495	1 495	91	657	765	(107)	-14%	1 495
Interest earned - external investments	30 712	30 712	307	1 640	1 921	(281)	-15%	30 712
Interest earned - outstanding debtors	4 585	4 585	234	1 227	1 994	(767)	-38%	4 585
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 030	33 030	4	61	266	(204)	-77%	33 030
Licences and permits	3 759	3 759	312	2 285	1 866	420	22%	3 759
Agency services	4 876	4 876	436	3 264	2 525	739	29%	4 876
Transfers and subsidies	120 495	133 676	44 867	90 855	81 196	9 659	12%	133 676
Other revenue	10 689	10 689	1 011	5 157	5 885	(728)	-12%	10 689
Gains	200	200	1 167	1 584	200	1 384	692%	200
Total Revenue (excluding capital transfers and contributions)	783 171	796 352	97 101	410 292	376 371	33 921	9%	796 352

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

- **Service charges - water revenue** stands at 30% above YTD budgeted projections due to the reversal of the estimate consumptions billed during the lock-down period and the actual readings being billed again. Also an increase in water consumption.
- **Service charges – sanitation and refuse revenue** stands above YTD budgeted projections. The budgeted cash flow projections will be reviewed and adjusted with the mid-year adjustment budget.
- **Interest earned – external investments** stands below the YTD budgeted projections due to the quantum of cash that was invested and will only mature in January and June 2021.
- **Interest earned - outstanding debtors** stand below the YTD budgeted projections due to the interest for November 2020 that was billed in this month to accommodate the SASSA payment dates. The cash flow will be reviewed and adjusted with the mid-year adjustments budget.
- **Fines, penalties and forfeits** stands at 77% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Licenses and Permits, Agency services** stand above YTD budgeted projections due services that could not be rendered during the lock-down period and the backlog of services are now being rendered, positively influencing the income.
- **Gains** refer to sale of land which for purposes of tariff modelling is not budgeted for.
- Revenue for the month of **December 2020** was **R 97.101 million** whilst the overall YTD performance excluding capital transfers stands at **9%** above the budgeted projections. Variances will be addressed in the mid-year adjustments budget, after adjustments for actual payment receipts were considered.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December								
Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Expenditure By Type								
Employee related costs	239 382	239 550	18 188	117 419	120 115	(2 696)	-2%	239 550
Remuneration of councillors	11 471	11 471	922	5 462	5 736	(274)	-5%	11 471
Debt impairment	43 915	43 915	-	(6)	-	(6)	#DIV/0!	43 915
Depreciation & asset impairment	92 755	92 755	-	-	45 877	(45 877)	-100%	92 755
Finance charges	11 934	11 934	5 939	6 056	5 993	63	1%	11 934
Bulk purchases	251 000	251 000	18 281	118 486	110 038	8 448	8%	251 000
Other materials	33 242	33 295	1 040	6 715	8 036	(1 320)	-16%	33 295
Contracted services	57 512	57 653	3 253	21 563	30 073	(8 509)	-28%	57 653
Transfers and subsidies	3 223	3 223	583	1 679	1 764	(86)	-5%	3 223
Other expenditure	44 038	44 039	2 019	16 110	21 325	(5 215)	-24%	44 039
Losses	9 446	9 446	-	-	-	-		9 446
Total Expenditure	797 919	798 282	50 226	293 484	348 957	(55 473)	-16%	798 282

- **Depreciation & asset impairment** - The budgeted cash flow projections normally receives consideration after the completion of the regulatory audit but due the timing of the latter, adjustments during the mid-year process would not be practicable.
- **Other materials** stand at 16% below the YTD budgeted projections mainly due to underspending on various line items.
- **Contracted Services** stand at 28% below the YTD budgeted projections mainly due to underspending on various line items such as Housing: Riebeeck Wes Top Structure.
- **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** stands at 24% below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **December 2020** was **R50.226 million** whilst the overall YTD performance stands at **16%** below the budgeted projections. Variances will be addressed in the mid-year adjustments budget.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December									
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	28 526	908	19 768	22 537	(2 769)	-12%	28 526
Executive and council		20	20	-	2	8	(6)	-76%	20
Finance and administration		26 686	28 506	908	19 766	22 529	(2 763)	-12%	28 506
<i>Community and public safety</i>		11 922	14 600	674	2 030	8 369	(6 340)	-76%	14 600
Community and social services		5 170	5 270	125	159	2 380	(2 221)	-93%	5 270
Sport and recreation		4 724	7 303	559	1 194	5 316	(4 122)	-78%	7 303
Public safety		2 028	2 028	(10)	677	674	4	1%	2 028
<i>Economic and environmental services</i>		65 452	67 041	3 570	11 452	42 216	(30 764)	-73%	67 041
Planning and development		5 859	9 824	5	647	5 308	(4 661)	-88%	9 824
Road transport		59 593	57 216	3 565	10 806	36 908	(26 103)	-71%	57 216
<i>Trading services</i>		108 356	102 966	11 767	33 605	53 542	(19 937)	-37%	102 966
Energy sources		20 606	18 206	1 451	5 295	10 336	(5 041)	-49%	18 206
Water management		10 063	7 846	70	4 166	4 895	(730)	-15%	7 846
Waste water management		73 736	72 651	10 238	22 862	36 648	(13 786)	-38%	72 651
Waste management		3 950	4 262	7	1 282	1 662	(380)	-23%	4 262
Total Capital Expenditure - Functional Classification	3	212 436	213 133	16 918	66 854	126 664	(59 810)	-47%	213 133
Funded by:									
National Government		32 835	30 435	12 433	22 508	14 929	7 579	51%	30 435
Provincial Government		52 888	49 446	549	15 448	35 180	(19 732)	-56%	49 446
Transfers and subsidies - capital		-	141	-	-	59	(59)	-100%	141
Transfers recognised - capital		85 723	80 022	12 982	37 956	50 168	(12 212)	-24%	80 022
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		126 713	133 111	3 936	28 898	76 496	(47 598)	-62%	133 111
Total Capital Funding		212 436	213 133	16 918	66 854	126 664	(59 810)	-47%	213 133

- Capital expenditure for the month of **December 2020** amounts to **R16 918 073** and stands at **47%** below the projected YTD which is not aligned to the SDBIP and budget plan. Variances will be addressed in the mid-year adjustments budget following consultations with the various directorates as each director remains responsible for their respective budgets.
- The YTD actual is R66 854 118 (**31.37%**) compared to the total budget of **R213 132 732**.
- Commitments are **R 22 101 746**.

Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Adjustments Budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently	Any challenges identified that is resulting in delays?
CORPORATE SERVICES												
1	Purchase of Erf 507, Malmesbury (office accommodation)	12 650 000	12 650 000	-	12 334 796	12 650 000	315 204	2%	Incomplete	Malmesbury	Deed signed. Conveyancing in process.	None
2	Purchase of Erf 512, Malmesbury (office accommodation)	5 000 000	6 000 000	-17 391	5 981 970	6 000 000	18 030	0%	Complete	Malmesbury	Transfer effected on 22 September 2020	N/a
SEWERAGE SERVICE												
3	Sewerage Works: Darling	22 203 793	22 203 793	9 049 973	9 053 725	9 351 227	13 150 068	59%	Construction 6%	Darling	Construction 6%	No
4	Sewerage: Moorreesburg	40 642 207	40 642 207	1 111 414	9 322 553	18 000 000	31 319 654	77%	Construction 6%	Moorreesburg	Construction 6%	No
ROADS												
5	Roads Swartland: Resealing of Roads	18 898 000	18 898 000	3 401 324	3 664 765	13 026 749	15 233 235	81%	Construction 18%	Swartland	Finalising work packages	Construction 18%
6	Roads Swartland: New Roads	15 000 000	15 000 000	-	-	6 500 000	15 000 000	100%	Construction 18%	Swartland	Finalising work packages	Construction 18%
HOUSING												
7	Abbotsdale Social Economic Facility Project	5 000 000	5 000 000	-	-	2 200 000	5 000 000	100%	Planning	Abbotsdale	Project has been cancelled.	
8	Riebeek Kasteel Serviced Sites	18 460 985	11 174 795	-	5 014 061	10 216 484	6 160 734	55%	Construction	Riebeek Kasteel	Construction 99% completed	None
9	Malmesbury De Hoop	23 380 000	23 380 000	-	10 067 340	15 935 850	13 312 660	57%	Construction	Malmesbury	Construction 66% completed	None
DEVELOPMENT SERVICES												
10	Darling RSEP Project: Inter Cultural Space	-	5 247 148	-	-	2 760 000	5 247 148	100%	Tender	Darling	Tender approved by MM ,30 September 2020	Tender implementation
Totals		168 386 985	160 195 943	13 545 321	55 439 209	96 640 310	104 756 734	65%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December						
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 Ex penditure		13.1%	13.1%	2.1%	13.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.1%	10.3%	9.5%	10.3%
Gearing	Long Term Borrowing/ Funds & Reserves		52.4%	52.4%	57.0%	52.4%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1	4:1	4:1	6:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities		3:1	2:1	5:1	3:1
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		90.0%	90.0%	96.7%	90.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	99.1%	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%	30.1%	28.6%	30.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.6%	6.5%	5.6%	6.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.4%	13.1%	1.5%	13.1%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		13.1%	27.8%	35.0%	27.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		37.2%	21.3%	2.9%	21.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8	8	10	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 - M06 December								
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	10 764	68 744	67 088	1 656	2%	128 928
Service charges	444 403	444 403	37 907	234 818	212 666	22 152	10%	444 403
Investment revenue	30 712	30 712	307	1 640	1 921	(281)	-15%	30 712
Transfers and subsidies	120 495	133 676	44 867	90 855	81 196	9 659	12%	133 676
Other own revenue	58 634	58 634	3 256	14 236	13 500	736	5%	58 634
Total Revenue (excluding capital transfers and contributions)	783 171	796 352	97 101	410 292	376 371	33 921	9%	796 352
Employee costs	239 382	239 550	18 188	117 419	120 115	(2 696)	-2%	239 550
Remuneration of Councillors	11 471	11 471	922	5 462	5 736	(274)	-5%	11 471
Depreciation & asset impairment	92 755	92 755	–	–	45 877	(45 877)	-100%	92 755
Finance charges	11 934	11 934	5 939	6 056	5 993	63	1%	11 934
Materials and bulk purchases	284 242	284 295	19 321	125 201	118 074	7 127	6%	284 295
Transfers and subsidies	3 223	3 223	583	1 679	1 764	(86)	-5%	3 223
Other expenditure	154 911	155 054	5 272	37 668	51 398	(13 730)	-27%	155 054
Total Expenditure	797 919	798 282	50 226	293 484	348 957	(55 473)	-16%	798 282
Surplus/(Deficit)	(14 747)	(1 929)	46 875	116 808	27 414	89 394	326%	(1 929)
Transfers and subsidies - capital (monetary)	85 723	79 881	–	–	–	–	–	79 881
Transfers and subsidies - capital (monetary)	1 141	1 282	631	1 013	555	458	83%	1 282
Surplus/(Deficit) after capital transfers & contributions	72 116	79 234	47 506	117 821	27 969	89 852	321%	79 234
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	72 116	79 234	47 506	117 821	27 969	89 852	321%	79 234
Capital expenditure & funds sources								
Capital expenditure	212 436	213 133	16 918	66 854	126 664	(59 810)	-47%	213 133
Capital transfers recognised	85 723	80 022	12 982	37 956	50 168	(12 212)	-24%	80 022
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	126 713	133 111	3 936	28 898	76 496	(47 598)	-62%	133 111
Total sources of capital funds	212 436	213 133	16 918	66 854	126 664	(59 810)	-47%	213 133
Financial position								
Total current assets	687 585	693 886		812 869				693 886
Total non current assets	2 135 414	2 136 111		2 057 767				2 136 111
Total current liabilities	179 125	184 895		137 030				184 895
Total non current liabilities	203 635	203 635		213 233				203 635
Community wealth/Equity	2 440 239	2 441 467		2 402 553				2 441 467
Cash flows								
Net cash from (used) operating	111 795	118 771	55 356	159 526	86 624	(72 902)	-84%	118 771
Net cash from (used) investing	(212 236)	(212 933)	1 169	(16 748)	(5 584)	11 163	-200%	(212 933)
Net cash from (used) financing	(10 979)	(10 979)	(66)	(1 229)	(1 153)	76	-7%	(10 979)
Cash/cash equivalents at the month/year end	453 588	459 868	–	601 417	644 894	43 477	7%	459 868
Debtors & creditors analysis	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	9 949	4 268	3 484	4 058	1 674	2 260	16 150	84 680
Creditors Age Analysis								
Total Creditors	239	5	2	–	–	3	58	5 065

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December									
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	217 544	31 295	112 053	106 236	5 817	5%	217 544
Executive and council		290	290	4	75	150	(75)	-50%	290
Finance and administration		211 343	217 254	31 291	111 978	106 086	5 892	6%	217 254
Internal audit		-	-	-	-	-	-		-
Community and public safety		104 687	100 359	503	2 096	2 284	(187)	-8%	100 359
Community and social services		14 590	16 889	99	464	570	(106)	-19%	16 889
Sport and recreation		3 002	3 002	347	1 421	1 244	177	14%	3 002
Public safety		36 201	36 201	43	124	374	(250)	-67%	36 201
Housing		50 894	44 266	15	87	96	(8)	-9%	44 266
Health		-	-	-	-	-	-		-
Economic and environmental services		14 072	14 072	989	7 291	6 853	438	6%	14 072
Planning and development		3 795	3 795	226	1 598	2 284	(686)	-30%	3 795
Road transport		10 276	10 276	763	5 693	4 569	1 124	25%	10 276
Environmental protection		-	-	-	-	-	-		-
Trading services		539 613	545 512	64 942	289 858	261 539	28 319	11%	545 512
Energy sources		335 512	333 794	27 650	167 560	157 687	9 873	6%	333 794
Water management		73 720	75 709	13 166	49 430	39 919	9 511	24%	75 709
Waste water management		87 291	90 843	15 151	45 050	39 157	5 893	15%	90 843
Waste management		43 090	45 165	8 975	27 818	24 776	3 042	12%	45 165
Other	4	30	30	2	7	15	(8)	-51%	30
Total Revenue - Functional	2	870 035	877 515	97 732	411 305	376 926	34 379	9%	877 515
Expenditure - Functional									
Governance and administration		141 918	141 764	8 980	56 336	67 226	(10 889)	-16%	141 764
Executive and council		22 026	22 026	1 793	11 021	11 999	(978)	-8%	22 026
Finance and administration		118 018	117 669	6 942	44 301	54 078	(9 777)	-18%	117 669
Internal audit		1 874	2 069	244	1 014	1 149	(135)	-12%	2 069
Community and public safety		105 028	105 238	6 355	40 575	47 770	(7 195)	-15%	105 238
Community and social services		21 828	21 828	1 291	9 211	10 752	(1 541)	-14%	21 828
Sport and recreation		24 964	25 090	1 745	11 272	13 046	(1 773)	-14%	25 090
Public safety		51 607	51 692	3 103	19 027	20 887	(1 859)	-9%	51 692
Housing		6 629	6 629	216	1 064	3 085	(2 021)	-66%	6 629
Health		-	-	-	-	-	-		-
Economic and environmental services		60 741	60 845	2 522	14 625	31 588	(16 963)	-54%	60 845
Planning and development		13 925	13 925	1 192	6 450	7 416	(965)	-13%	13 925
Road transport		46 817	46 920	1 330	8 174	24 172	(15 998)	-66%	46 920
Environmental protection		-	-	-	-	-	-		-
Trading services		488 697	488 900	32 327	181 261	201 629	(20 369)	-10%	488 900
Energy sources		297 667	297 693	20 156	130 104	130 391	(287)	0%	297 693
Water management		78 984	79 016	1 897	10 750	18 797	(8 047)	-43%	79 016
Waste water management		68 701	68 764	7 622	23 382	32 711	(9 329)	-29%	68 764
Waste management		43 344	43 427	2 652	17 024	19 729	(2 705)	-14%	43 427
Other		1 534	1 534	42	688	745	(57)	-8%	1 534
Total Expenditure - Functional	3	797 919	798 282	50 226	293 484	348 957	(55 473)	-16%	798 282
Surplus/ (Deficit) for the year		72 116	79 234	47 506	117 821	27 969	89 852	321%	79 234

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December									
Vote Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote	1								
Vote 1 - Corporate Services		11 518	10 490	17	73	313	(239)	-76.5%	10 490
Vote 2 - Civil Services		208 567	216 183	37 491	123 380	105 060	18 320	17.4%	216 183
Vote 3 - Council		290	290	4	75	150	(75)	-50.2%	290
Vote 4 - Electricity Services		335 512	333 794	27 650	167 560	157 687	9 873	6.3%	333 794
Vote 5 - Financial Services		209 518	215 429	31 217	111 537	105 506	6 031	5.7%	215 429
Vote 6 - Development Services		59 684	56 384	546	2 884	3 378	(494)	-14.6%	56 384
Vote 7 - Municipal Manager		-	-	-	-	-	-		-
Vote 8 - Protection Services		44 945	44 945	806	5 797	4 833	963	19.9%	44 945
Total Revenue by Vote	2	870 035	877 515	97 732	411 305	376 926	34 379	9.1%	877 515
Expenditure by Vote	1								
Vote 1 - Corporate Services		35 380	35 380	2 224	15 363	17 686	(2 324)	-13.1%	35 380
Vote 2 - Civil Services		270 364	270 771	15 622	71 299	112 214	(40 915)	-36.5%	270 771
Vote 3 - Council		18 108	18 108	1 528	9 523	10 195	(672)	-6.6%	18 108
Vote 4 - Electricity Services		312 609	312 636	20 998	136 164	138 293	(2 129)	-1.5%	312 636
Vote 5 - Financial Services		59 827	59 310	3 347	21 846	24 865	(3 019)	-12.1%	59 310
Vote 6 - Development Services		29 029	29 197	2 047	11 784	15 147	(3 363)	-22.2%	29 197
Vote 7 - Municipal Manager		8 092	8 287	676	3 557	4 104	(546)	-13.3%	8 287
Vote 8 - Protection Services		64 508	64 593	3 784	23 949	26 453	(2 504)	-9.5%	64 593
Total Expenditure by Vote	2	797 919	798 282	50 226	293 484	348 957	(55 472)	-15.9%	798 282
Surplus/ (Deficit) for the year	2	72 116	79 234	47 506	117 821	27 970	89 851	321.2%	79 234

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December								
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	10 764	68 744	67 088	1 656	2%	128 928
Service charges - electricity revenue	318 741	318 741	25 391	163 031	153 683	9 348	6%	318 741
Service charges - water revenue	56 975	56 975	6 571	35 662	27 433	8 229	30%	56 975
Service charges - sanitation revenue	42 218	42 218	3 656	22 273	19 276	2 997	16%	42 218
Service charges - refuse revenue	26 468	26 468	2 290	13 852	12 274	1 578	13%	26 468
Rental of facilities and equipment	1 495	1 495	91	657	765	(107)	-14%	1 495
Interest earned - external investments	30 712	30 712	307	1 640	1 921	(281)	-15%	30 712
Interest earned - outstanding debtors	4 585	4 585	234	1 227	1 994	(767)	-38%	4 585
Dividends received	-	-	-	-	-	-		-
Fines, penalties and forfeits	33 030	33 030	4	61	266	(204)	-77%	33 030
Licences and permits	3 759	3 759	312	2 285	1 866	420	22%	3 759
Agency services	4 876	4 876	436	3 264	2 525	739	29%	4 876
Transfers and subsidies	120 495	133 676	44 867	90 855	81 196	9 659	12%	133 676
Other revenue	10 689	10 689	1 011	5 157	5 885	(728)	-12%	10 689
Gains	200	200	1 167	1 584	200	1 384	692%	200
Total Revenue (excluding capital transfers and contributions)	783 171	796 352	97 101	410 292	376 371	33 921	9%	796 352
Expenditure By Type								
Employee related costs	239 382	239 550	18 188	117 419	120 115	(2 696)	-2%	239 550
Remuneration of councillors	11 471	11 471	922	5 462	5 736	(274)	-5%	11 471
Debt impairment	43 915	43 915	-	(6)	-	(6)	#DIV/0!	43 915
Depreciation & asset impairment	92 755	92 755	-	-	45 877	(45 877)	-100%	92 755
Finance charges	11 934	11 934	5 939	6 056	5 993	63	1%	11 934
Bulk purchases	251 000	251 000	18 281	118 486	110 038	8 448	8%	251 000
Other materials	33 242	33 295	1 040	6 715	8 036	(1 320)	-16%	33 295
Contracted services	57 512	57 653	3 253	21 563	30 073	(8 509)	-28%	57 653
Transfers and subsidies	3 223	3 223	583	1 679	1 764	(86)	-5%	3 223
Other expenditure	44 038	44 039	2 019	16 110	21 325	(5 215)	-24%	44 039
Losses	9 446	9 446	-	-	-	-		9 446
Total Expenditure	797 919	798 282	50 226	293 484	348 957	(55 473)	-16%	798 282
Surplus/(Deficit)	(14 747)	(1 929)	46 875	116 808	27 414	89 394	0	(1 929)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	85 723	79 881	-	-	-	-		79 881
Transfers and subsidies - capital (monetary allocations)	1 141	1 282	631	1 013	555	458	83%	1 282
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	72 116	79 234	47 506	117 821	27 969			79 234
Share of surplus/ (deficit) of associate								-
Surplus/ (Deficit) for the year	72 116	79 234	47 506	117 821	27 969			79 234

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December									
Vote Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 2 - Civil Services		88 592	89 567	10 802	20 203	40 599	(20 395)	-50%	89 567
Vote 4 - Electricity Services		4 800	4 400	6	1 285	2 400	(1 115)	-46%	4 400
Vote 6 - Development Services		46 254	43 905	–	15 478	32 087	(16 609)	-52%	43 905
Total Capital Multi-year expenditure	4,7	139 646	137 871	10 808	36 966	75 086	(38 120)	-51%	137 871
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		18 980	19 980	8	18 393	18 765	(372)	-2%	19 980
Vote 2 - Civil Services		26 957	29 530	4 046	5 881	18 650	(12 769)	-68%	29 530
Vote 3 - Council		10	10	–	–	4	(4)	-100%	10
Vote 4 - Electricity Services		17 276	15 276	1 443	4 052	8 349	(4 297)	-51%	15 276
Vote 5 - Financial Services		261	261	–	225	251	(26)	-10%	261
Vote 6 - Development Services		7 268	8 167	624	659	4 882	(4 224)	-87%	8 167
Vote 7 - Municipal Manager		10	10	–	2	4	(2)	-52%	10
Vote 8 - Protection Services		2 028	2 028	(10)	677	674	4	1%	2 028
Total Capital single-year expenditure	4	72 790	75 262	6 110	29 888	51 578	(21 690)	-42%	75 262
Total Capital Expenditure		212 436	213 133	16 918	66 854	126 664	(59 810)	-47%	213 133
Capital Expenditure - Functional Classification									
Governance and administration		26 706	28 526	908	19 768	22 537	(2 769)	-12%	28 526
Executive and council		20	20	–	2	8	(6)	-76%	20
Finance and administration		26 686	28 506	908	19 766	22 529	(2 763)	-12%	28 506
Community and public safety		11 922	14 600	674	2 030	8 369	(6 340)	-76%	14 600
Community and social services		5 170	5 270	125	159	2 380	(2 221)	-93%	5 270
Sport and recreation		4 724	7 303	559	1 194	5 316	(4 122)	-78%	7 303
Public safety		2 028	2 028	(10)	677	674	4	1%	2 028
Economic and environmental services		65 452	67 041	3 570	11 452	42 216	(30 764)	-73%	67 041
Planning and development		5 859	9 824	5	647	5 308	(4 661)	-88%	9 824
Road transport		59 593	57 216	3 565	10 806	36 908	(26 103)	-71%	57 216
Trading services		108 356	102 966	11 767	33 605	53 542	(19 937)	-37%	102 966
Energy sources		20 606	18 206	1 451	5 295	10 336	(5 041)	-49%	18 206
Water management		10 063	7 846	70	4 166	4 895	(730)	-15%	7 846
Waste water management		73 736	72 651	10 238	22 862	36 648	(13 786)	-38%	72 651
Waste management		3 950	4 262	7	1 282	1 662	(380)	-23%	4 262
Total Capital Expenditure - Functional Classification	3	212 436	213 133	16 918	66 854	126 664	(59 810)	-47%	213 133
Funded by:									
National Government		32 835	30 435	12 433	22 508	14 929	7 579	51%	30 435
Provincial Government		52 888	49 446	549	15 448	35 180	(19 732)	-56%	49 446
Transfers and subsidies - capital		–	141	–	–	59	(59)	-100%	141
Transfers recognised - capital		85 723	80 022	12 982	37 956	50 168	(12 212)	-24%	80 022
Borrowing	6	–	–	–	–	–	–	–	–
Internally generated funds		126 713	133 111	3 936	28 898	76 496	(47 598)	-62%	133 111
Total Capital Funding		212 436	213 133	16 918	66 854	126 664	(59 810)	-47%	213 133

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M06 December					
Description	Ref	Budget Year 2020/21			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		453 566	459 868	106 982	459 868
Call investment deposits		–	–	570 000	–
Consumer debtors		170 010	170 010	98 508	170 010
Other debtors		43 833	43 833	9 693	43 833
Current portion of long-term receivables		47	47	77	47
Inventory		20 129	20 129	27 610	20 129
Total current assets		687 585	693 886	812 869	693 886
Non current assets					
Long-term receivables		2	2	(18)	2
Investments		–	–	–	–
Investment property		44 220	44 220	35 412	44 220
Investments in Associate		–	–	–	–
Property, plant and equipment		2 089 771	2 090 468	2 020 312	2 090 468
Biological		–	–	–	–
Intangible		301	301	941	301
Other non-current assets		1 120	1 120	1 120	1 120
Total non current assets		2 135 414	2 136 111	2 057 767	2 136 111
TOTAL ASSETS		2 822 999	2 829 998	2 870 637	2 829 998
LIABILITIES					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		11 846	11 846	–	11 846
Consumer deposits		15 314	16 181	14 316	16 181
Trade and other payables		139 343	144 246	114 886	144 246
Provisions		12 622	12 622	7 828	12 622
Total current liabilities		179 125	184 895	137 030	184 895
Non current liabilities					
Borrowing		96 138	96 138	113 763	96 138
Provisions		107 498	107 498	99 470	107 498
Total non current liabilities		203 635	203 635	213 233	203 635
TOTAL LIABILITIES		382 760	388 530	350 263	388 530
NET ASSETS	2	2 440 239	2 441 467	2 520 374	2 441 467
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2 256 659	2 257 888	2 203 045	2 257 888
Reserves		183 579	183 579	199 508	183 579
TOTAL COMMUNITY WEALTH/EQUITY	2	2 440 239	2 441 467	2 402 553	2 441 467

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M06 December								
Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	109 588	109 588	10 879	57 981	16 598	41 383	249%	109 588
Service charges	377 742	377 742	42 672	235 715	73 689	162 025	220%	377 742
Other revenue	34 299	34 299	3 667	33 058	18 583	14 475	78%	34 299
Transfers and Subsidies - Operational	120 495	133 676	48 057	102 277	50 338	51 940	103%	133 676
Transfers and Subsidies - Capital	86 864	81 022	–	22 430	7 579	14 851	196%	81 022
Interest	34 609	34 609	307	1 522	480	1 042	217%	34 609
Dividends	–	–	–	–	–	–		–
Payments								
Suppliers and employees	(636 646)	(637 009)	(43 703)	(285 723)	(80 028)	205 695	-257%	(637 009)
Finance charges	(11 934)	(11 934)	(5 939)	(6 056)	(117)	5 939	-5090%	(11 934)
Transfers and Grants	(3 223)	(3 223)	(583)	(1 679)	(500)	1 179	-236%	(3 223)
NET CASH FROM/(USED) OPERATING ACTIVITIES	111 795	118 771	55 356	159 526	86 624	(72 902)	-84%	118 771
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	200	200	1 167	1 584	356	1 228	345%	200
Decrease (increase) in non-current receivables	–	–	2	3	–	3	#DIV/0!	–
Decrease (increase) in non-current investments	–	–	–	–	–	–		–
Payments								
Capital assets	(212 436)	(213 133)	–	(18 334)	(5 940)	12 394	-209%	(213 133)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(212 236)	(212 933)	1 169	(16 748)	(5 584)	11 163	-200%	(212 933)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	867	867	(66)	(1 229)	(1 153)	(76)	7%	867
Payments								
Repayment of borrowing	(11 846)	(11 846)	–	–	–	–		(11 846)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(10 979)	(10 979)	(66)	(1 229)	(1 153)	76	-7%	(10 979)
NET INCREASE/ (DECREASE) IN CASH HELD	(111 420)	(105 141)	56 459	141 549	79 886			(105 141)
Cash/cash equivalents at beginning:	565 008	565 008		459 868	565 008			565 008
Cash/cash equivalents at month/year end:	453 588	459 868		601 417	644 894			459 868

The 2019/20 audited performance normally gets incorporated with the mid-year adjustments budget but won't be possible this year due to the timing of the regulatory audit. Cash equivalents at month/year end include investments made to the amount of R570 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 - M06 December													
Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 527	2 803	1 478	1 430	2 420	388	756	3 951	20 754	8 946		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21 234	2 879	967	567	476	161	197	996	27 479	2 398		
Receivables from Non-exchange Transactions - Property Rates	1400	8 527	2 439	1 022	859	666	685	626	6 029	20 852	8 864		
Receivables from Ex change Transactions - Waste Water Management	1500	3 029	1 007	412	321	251	225	353	2 603	8 201	3 753		
Receivables from Ex change Transactions - Waste Management	1600	2 485	796	377	299	240	212	324	2 568	7 301	3 643		
Receivables from Ex change Transactions - Property Rental Debtors	1700	35	25	11	8	5	4	3	3	94	22		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	–	–	–	–	–	–	–	–	–	–		
Total By Income Source	2000	42 838	9 949	4 268	3 484	4 058	1 674	2 260	16 150	84 680	27 626	–	–
2019/20 - totals only		41 339	6 526	1 661	2 246	1 014	1 028	1 067	11 217	66 097	16 571		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 366	212	158	188	156	155	76	1 198	3 510	1 773		
Commercial	2300	17 764	1 685	307	198	240	146	110	772	21 223	1 466		
Households	2400	23 707	8 053	3 802	3 098	3 661	1 373	2 074	14 180	59 948	24 386		
Other	2500									–	–		
Total By Customer Group	2600	42 838	9 949	4 268	3 484	4 058	1 674	2 260	16 150	84 680	27 626	–	–

Total Debtors has decreased from **R88 627 334** in November 2020 to **R84 680 211** in December 2020.

The collection rate for December 2020 was **108.45%** compared to **97.90%** in November 2020. (Amounts received in current month for the previous month's debtors raised).

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
Description R thousands	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
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	4 758	239	5	2	-	-	3	58	5 065	3 668
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	4 758	239	5	2	-	-	3	58	5 065	3 668

Outstanding creditors: 30 days and older					
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Received date	Dispute/Reason for non-payment	Remedial action
WESKUS DISTRIK MUNISIPALITEIT	R 57 953.11	30/06/2019	02/08/2019	DISPUTE REGARDING METER INSTALLATIONS	DISPUTE TO BE RESOLVED BY DIRECTOR: CIVIL SERVICES
SPILTECH BESPROEING	R 41 432.52	30/09/2020	01/10/2020	WORK NOT DONE	INVOICE WILL BE CREDITED
SHOPRITE	R 2 783.99	09/09/2020	10/09/2020	SHOPRITE BUYING CARD DISCOUNTS TO BE TAKEN	RESOLVED AND PAID
KOORDOM CLEANING	R 2 950.00	16/04/2020	22/04/2020	PAYMENT WITHHELD DUE TO SUPPLIER DAMAGING MUNICIPAL EQUIPMENT	ACTION TO BE TAKEN BY N QUICKFALL
AWV PROJECT MANAGEMENT	R 50 117.70	28/10/2020	04/11/2020	STOCK ORDERED NOT RECEIVED YET	WAITING ON ALL STOCK TO BE DELIVERED
YOUNGMAN ROOFING	R 1 283.71	24/11/2020	24/11/2020	RESPONSIBLE OFFICIAL NOT SATISFIED WITH SERVICE DELIVERED	RESPONSIBLE OFFICIAL ENGAGES WITH SUPPLIERS

COVID-19: Emergency Purchases for December 2020

DEVIATIONS: COVID-19 RELATED DECEMBER 2020				
Supplier Name	Purchase Order Date	Deviation Type	Department	Total
Enviro-Lab	11/12/2020	Emergency	Development Services	4 025.00
Enviro-Lab	14/12/2020	Emergency	Development Services	4 025.00
Enviro-Lab	14/12/2020	Emergency	Protection Services	6 325.00
				14 375.00

COVID-19 EXPENDITURE REPORT 2020/2021					
Description	Quarter 1	Oct-20	Nov-20	Dec-20	Total
Overtime	2 215 354	-	-	-	2 215 354
Contract Workers: Projects	31 680	18 120	20 040	17 760	87 600
Protective Clothing	31 068	9 467	-	3 057	43 592
Sanitisation of office building	11 990	-	-	-	11 990
General - Other	156 060	85 243	-	3 060	244 362
Sub-total: General	2 446 152	112 829	20 040	23 877	2 602 898
Community and Awareness campaigns	62 850	-	-	-	62 850
Sub-total: Community and Social Services	62 850	-	-	-	62 850
Cost of Screening and Testing	3 696	-	-	-	3 696
Sub-total: Health	3 696	-	-	-	3 696
GRAND TOTAL	2 512 697	112 829	20 040	23 877	2 669 444

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December											
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 *	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Municipality											
ABSA	364 Days	Fixed Deposit	Yes	Fixed	6.51	30 June 2021	300 000	19 476	-	-	319 476
STANDARD BANK	187 Days	Fixed Deposit	Yes	Fixed	5.30	04 January 2021	220 000	5 974	-	-	225 974
ABSA	186 Days	Fixed Deposit	Yes	Fixed	5.30	11 January 2021	50 000	1 350	-	-	51 350
Municipality sub-total							570 000	26 801	-	-	596 801
TOTAL INVESTMENTS AND INTEREST							570 000	26 801	-	-	596 801

- During the month of December 2020, no investments were made.
- The total amount invested as at 31 December 2020 was R 570 000 000.

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 - M06 December									
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	44 867	93 712	93 712	–		119 821
Local Government Equitable Share		102 195	116 404	44 867	90 855	90 855	–		116 404
Finance Management		1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive		1 867	1 867	–	1 307	1 307	–		1 867
Provincial Government:		14 608	13 580	2 350	10 115	10 115	–		13 580
Community Development Workers		38	38	–	–	–	–		38
Human Settlements		1 950	1 950	–	–	–	–		1 950
Municipal Accreditation and Capacity Building Grant		238	238	–	–	–	–		238
Libraries		10 068	9 040	–	7 765	7 765	–		9 040
Proclaimed Roads Subsidy		175	175	–	–	–	–		175
Financial Management Support Grant: Student Bursaries		401	401	–	–	–	–		401
Financial Management Support Grant: mSCOA	4	–	–	–	–	–	–		–
Thusong Grant		150	150	150	150	150	–		150
Establishment of a K9 Unit		1 588	1 588	2 200	2 200	2 200	–		1 588
Total Operating Transfers and Grants	5	120 220	133 401	47 217	103 827	103 827	–		133 401
Capital Transfers and Grants									
National Government:		32 835	30 435	6 879	29 437	29 437	–		30 435
Municipal Infrastructure Grant (MIG)		21 183	21 183	6 879	21 183	21 183	–		21 183
Energy Efficiency and Demand Side Management Grant		4 000	3 600	–	2 602	2 602	–		3 600
Integrated National Electrification Programme (municipal)		7 652	5 652	–	5 652	5 652	–		5 652
Provincial Government:		52 488	49 046	–	23 162	23 162	–		49 046
Human Settlements		48 074	41 446	–	19 430	19 430	–		41 446
RSEP/VPUU Municipal Projects		3 000	6 186	–	3 000	3 000	–		6 186
Libraries		70	70	–	–	–	–		70
Fire Service Capacity Building Grant		732	732	–	732	732	–		732
Establishment of a K9 Unit		612	612	–	–	–	–		612
Total Capital Transfers and Grants	5	85 323	79 481	6 879	52 599	52 599	–		79 481
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	205 543	212 882	54 096	156 426	156 426	–		212 882

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December									
Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:		105 612	119 821	5 684	37 706	41 019	(3 313)	-8.1%	119 821
Local Government Equitable Share		102 195	116 404	5 608	35 055	38 425	(3 369)	-8.8%	116 404
Finance Management		1 550	1 550	76	783	727	56	7.7%	1 550
EPWP Incentive		1 867	1 867	-	1 867	1 867	-	-	1 867
Provincial Government:		14 608	13 580	1 099	6 567	8 064	(1 497)	-18.6%	13 580
Community Development Workers		38	38	-	-	19	(19)	-100.0%	38
Human Settlements		1 950	1 950	-	-	975	(975)	-100.0%	1 950
Municipal Accreditation and Capacity Building Grant		238	238	-	79	119	(40)	-33.3%	238
Libraries		10 068	9 040	886	4 835	5 031	(196)	-3.9%	9 040
Proclaimed Roads Subsidy		175	175	-	-	87	(87)	-100.0%	175
Financial Management Support Grant: Student Bursaries		401	401	-	-	201	(201)	-100.0%	401
Thusong Grant		150	150	-	135	75	60	79.5%	150
Establishment of a K9 Unit		1 588	1 588	213	1 518	1 557	(39)	-2.5%	1 588
Other grant providers:		275	275	-	-	-	-	-	275
LG Seta		275	275	-	-	-	-	-	275
Total operating expenditure of Transfers and Grants:		120 495	133 676	6 783	44 273	49 083	(4 810)	-9.8%	133 676
Capital expenditure of Transfers and Grants									
National Government:		32 835	30 435	12 433	22 508	14 929	7 579	50.8%	30 435
Municipal Infrastructure Grant (MIG)		21 183	21 183	11 169	19 384	11 027	8 357	75.8%	21 183
Energy Efficiency and Demand Side Management Grant		4 000	3 600	6	1 285	2 000	(715)	-35.8%	3 600
Integrated National Electrification Programme (municipal)		7 652	5 652	1 258	1 839	1 902	(63)	-3.3%	5 652
Provincial Government:		52 888	49 446	549	15 448	35 180	(19 732)	-56.1%	49 446
Human Settlements		48 474	41 846	-	14 267	30 879	(16 613)	-53.8%	41 846
RSEP/VPUU Municipal Projects		3 000	6 186	524	524	3 699	(3 175)	-85.8%	6 186
Libraries		70	70	25	27	20	7	35.1%	70
Fire Service Capacity Building Grant		732	732	-	591	-	591	#DIV/0!	732
Establishment of a K9 Unit		612	612	-	39	582	(542)	-93.3%	612
Total capital expenditure of Transfers and Grants		85 723	79 881	12 982	37 956	50 109	(12 153)	-24.3%	79 881
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		206 218	213 557	19 766	82 228	99 192	(16 963)	-17.1%	213 557

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December					
Description	Budget Year 2020/21				
	Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands					%
EXPENDITURE					
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Other capital transfers [insert description]				-	
Provincial Government:	4 184	524	817	3 366	80.5%
Human Settlements	997	-	293	704	70.6%
RSEP/VPUU Municipal Projects	3 186	524	524	2 662	83.6%
				-	
Total capital expenditure of Approved Roll-overs	4 184	524	817	3 366	80.5%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	4 184	524	817	3 366	80.5%

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 - M06 December								
Summary of Employee and Councillor remuneration	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	9 103	9 103	626	3 671	3 777	(106)	-3%	9 103
Pension and UIF Contributions	1 005	1 005	86	507	502	5	1%	1 005
Medical Aid Contributions	283	283	13	83	141	(59)	-41%	283
Motor Vehicle Allowance	–	–	112	693	775	(82)	-11%	–
Cellphone Allowance	1 081	1 081	87	509	540	(32)	-6%	1 081
Sub Total - Councillors	11 471	11 471	922	5 462	5 736	(274)	-5%	11 471
Senior Managers of the Municipality								
Basic Salaries and Wages	8 355	8 355	731	4 013	4 259	(246)	-6%	8 355
Pension and UIF Contributions	1 503	1 503	143	728	752	(23)	-3%	1 503
Medical Aid Contributions	373	373	38	226	187	40	21%	373
Performance Bonus	598	598	–	–	–	–		598
Motor Vehicle Allowance	1 038	1 038	83	511	519	(8)	-2%	1 038
Cellphone Allowance	303	303	24	143	151	(9)	-6%	303
Other benefits and allowances	191	191	17	98	95	2	3%	191
Payments in lieu of leave	29	29	–	–	–	–		29
Long service awards	34	34	–	–	–	–		34
Post-retirement benefit obligations	484	484	–	–	–	–		484
Sub Total - Senior Managers of Municipality	12 907	12 907	1 036	5 719	5 963	(244)	-4%	12 907
Other Municipal Staff								
Basic Salaries and Wages	139 332	139 500	11 393	67 544	69 693	(2 149)	-3%	139 500
Pension and UIF Contributions	25 435	25 435	2 076	12 383	12 716	(334)	-3%	25 435
Medical Aid Contributions	10 729	10 729	865	5 224	5 364	(140)	-3%	10 729
Overtime	9 352	9 352	1 050	5 983	4 650	1 333	29%	9 352
Motor Vehicle Allowance	5 395	5 395	439	2 687	2 697	(10)	0%	5 395
Cellphone Allowance	552	552	42	216	276	(60)	-22%	552
Housing Allowances	1 719	1 719	121	794	861	(68)	-8%	1 719
Other benefits and allowances	24 687	24 687	1 166	16 869	17 891	(1 022)	-6%	24 687
Payments in lieu of leave	2 515	2 515	–	–	–	–		2 515
Long service awards	2 562	2 562	–	–	–	–		2 562
Post-retirement benefit obligations	4 199	4 199	–	–	–	–		4 199
Sub Total - Other Municipal Staff	226 475	226 643	17 152	111 700	114 150	(2 450)	-2%	226 643
Total Parent Municipality	250 854	251 022	19 110	122 881	125 849	(2 968)	-2%	251 022
Total Municipal Entities	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS	250 854	251 022	19 110	122 881	125 849	(2 968)	-2%	251 022
TOTAL MANAGERS AND STAFF	239 382	239 550	18 188	117 419	120 113	(2 694)	-2%	239 550

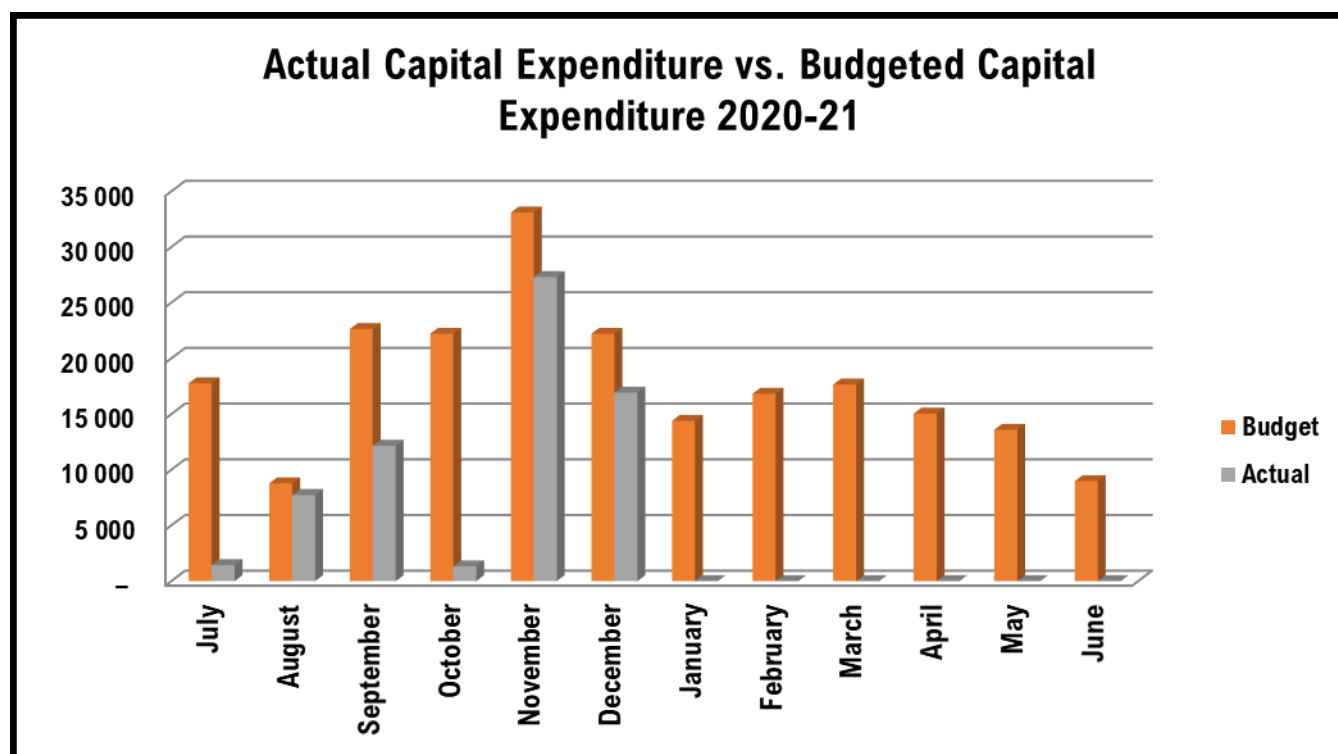
Section 10 – Material variances to the SDBIP

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

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December								
Month	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	21 205	17 761	1 433	1 433	17 761	16 328	91.9%	1%
August	14 993	8 773	7 732	9 165	26 533	17 368	65.5%	4%
September	16 751	22 630	12 150	21 315	49 164	27 849	56.6%	10%
October	20 887	22 206	1 326	22 641	71 369	48 729	68.3%	11%
November	28 627	33 090	27 295	49 936	104 459	54 523	52.2%	24%
December	19 807	22 205	16 918	66 854	126 664	59 810	47.2%	31%
January	15 735	14 389			141 053	-		
February	17 929	16 826			157 879	-		
March	19 180	17 648			175 527	-		
April	14 612	15 042			190 568	-		
May	13 661	13 583			204 151	-		
June	9 048	8 982			213 133	-		
Total Capital expenditure	212 436	213 133	66 854					



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 - M06									
Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		68 092	58 996	1 444	17 428	37 867	20 438	54.0%	58 996
Roads Infrastructure		40 403	36 676	163	7 141	22 240	15 099	67.9%	36 676
Roads		40 403	36 676	163	7 141	22 240	15 099	67.9%	36 676
Storm water Infrastructure		–	–	–	–	–	–		–
Electrical Infrastructure		8 506	6 506	1 281	2 135	2 496	361	14.5%	6 506
MV Substations		200	200	23	82	100	18	18.3%	200
MV Networks		7 152	3 052	29	191	1 052	861	81.9%	3 052
LV Networks		1 154	3 254	1 228	1 863	1 344	(519)	-38.6%	3 254
Water Supply Infrastructure		8 626	6 342	–	3 884	4 374	491	11.2%	6 342
Distribution		8 626	6 092	–	3 884	4 274	391	9.1%	6 092
Distribution Points		–	250	–	–	100	100	100.0%	250
Sanitation Infrastructure		10 306	9 221	–	4 269	8 757	4 488	51.3%	9 221
Reticulation		10 306	9 221	–	4 269	8 757	4 488	51.3%	9 221
Solid Waste Infrastructure		250	250	–	–	–	–		250
Landfill Sites		250	250	–	–	–	–		250
Waste Transfer Stations		–	–	–	–	–	–		–
Community Assets		13 090	19 804	1 299	2 074	9 395	7 321	77.9%	19 804
Community Facilities		8 700	13 364	659	1 218	6 727	5 509	81.9%	13 364
Centres		5 000	5 000	–	–	2 200	2 200	100.0%	5 000
Parks		700	1 417	35	594	1 067	473	44.3%	1 417
Public Open Space		3 000	6 347	100	100	2 860	2 760	96.5%	6 347
Markets		–	600	524	524	600	76	12.7%	600
Sport and Recreation Facilities		4 390	6 440	640	856	2 668	1 812	67.9%	6 440
Indoor Facilities		3 850	5 701	640	835	2 469	1 635	66.2%	5 701
Outdoor Facilities		540	739	–	22	199	177	89.2%	739
Other assets		3 777	4 495	–	634	2 486	1 851	74.5%	4 495
Operational Buildings		1 000	1 000	–	–	–	–		1 000
Municipal Offices		500	500	–	–	–	–		500
Yards		500	500	–	–	–	–		500
Housing		2 777	3 495	–	634	2 486	1 851	74.5%	3 495
Social Housing		2 777	3 495	–	634	2 486	1 851	74.5%	3 495
Computer Equipment		2 200	2 200	–	31	785	754	96.1%	2 200
Computer Equipment		2 200	2 200	–	31	785	754	96.1%	2 200
Furniture and Office Equipment		354	354	25	139	187	48	25.9%	354
Furniture and Office Equipment		354	354	25	139	187	48	25.9%	354
Machinery and Equipment		2 720	4 383	293	2 233	3 797	1 564	41.2%	4 383
Machinery and Equipment		2 720	4 383	293	2 233	3 797	1 564	41.2%	4 383
Transport Assets		4 873	4 873	–	780	1 605	825	51.4%	4 873
Transport Assets		4 873	4 873	–	780	1 605	825	51.4%	4 873
Land		18 790	19 790	(17)	18 317	18 670	353	1.9%	19 790
Land		18 790	19 790	(17)	18 317	18 670	353	1.9%	19 790
Total Capital Expenditure on new assets	1	113 896	114 895	3 044	41 636	74 791	33 155	44.3%	114 895

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		22 198	22 198	3 401	3 699	15 887	12 188	76.7%	22 198
Roads Infrastructure		18 898	18 898	3 401	3 665	13 027	9 362	71.9%	18 898
Roads		18 898	18 898	3 401	3 665	13 027	9 362	71.9%	18 898
Electrical Infrastructure		3 300	3 300	–	34	2 860	2 826	98.8%	3 300
MV Substations		3 100	3 100	–	–	2 800	2 800	100.0%	3 100
LV Networks		200	200	–	34	60	26	43.5%	200
Community Assets		1 000	1 000	–	–	1 000	1 000	100.0%	1 000
Community Facilities		1 000	1 000	–	–	1 000	1 000	100.0%	1 000
Public Ablution Facilities		1 000	1 000	–	–	1 000	1 000	100.0%	1 000
Total Capital Expenditure on renewal of existing ass	1	23 198	23 198	3 401	3 699	16 887	13 188	78.1%	23 198

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		71 946	71 613	10 473	21 520	32 188	10 668	33.1%	71 613
Roads Infrastructure		–	–	–	–	–	–	–	–
Storm water Infrastructure		500	500	77	160	500	340	68.1%	500
Storm water Conveyance		500	500	77	160	500	340	68.1%	500
Electrical Infrastructure		7 500	7 100	165	2 748	4 170	1 422	34.1%	7 100
MV Switching Stations		300	300	–	160	200	40	20.0%	300
MV Networks		1 500	1 500	–	–	950	950	100.0%	1 500
LV Networks		5 700	5 300	165	2 588	3 020	432	14.3%	5 300
Water Supply Infrastructure		1 100	1 167	70	236	167	(70)	-41.7%	1 167
Distribution		1 100	1 167	70	236	167	(70)	-41.7%	1 167
Sanitation Infrastructure		62 846	62 846	10 161	18 376	27 351	8 975	32.8%	62 846
Waste Water Treatment Works		62 846	62 846	10 161	18 376	27 351	8 975	32.8%	62 846
Community Assets		3 396	3 427	–	–	2 799	2 799	100.0%	3 427
Community Facilities		–	–	–	–	–	–	–	–
Sport and Recreation Facilities		3 396	3 427	–	–	2 799	2 799	100.0%	3 427
Outdoor Facilities		3 396	3 427	–	–	2 799	2 799	100.0%	3 427
Total Capital Expenditure on upgrading of existing	1	75 342	75 040	10 473	21 520	34 987	13 467	38.5%	75 040

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December									
Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		36 771	36 803	2 330	17 387	19 317	1 931	10.0%	36 803
Roads Infrastructure		4 759	4 790	235	1 845	2 808	963	34.3%	4 790
<i>Roads</i>		4 695	4 727	230	1 799	2 760	960	34.8%	4 727
<i>Road Furniture</i>		64	64	5	46	48	2	4.9%	64
Storm water Infrastructure		17 375	17 375	1 258	8 670	9 193	523	5.7%	17 375
<i>Storm water Conveyance</i>		17 375	17 375	1 258	8 670	9 193	523	5.7%	17 375
Electrical Infrastructure		2 505	2 505	117	1 333	1 270	(63)	-4.9%	2 505
<i>MV Substations</i>		153	153	3	130	76	(53)	-69.6%	153
<i>LV Networks</i>		2 353	2 353	115	1 204	1 194	(10)	-0.8%	2 353
Water Supply Infrastructure		1 384	1 384	46	523	693	170	24.5%	1 384
<i>Reservoirs</i>		1 069	1 069	35	288	532	244	45.8%	1 069
<i>Pump Stations</i>		132	132	–	116	66	(50)	-75.3%	132
<i>Distribution</i>		183	183	11	120	96	(24)	-25.1%	183
Sanitation Infrastructure		3 906	3 906	217	2 108	2 079	(29)	-1.4%	3 906
<i>Pump Station</i>		1 042	1 042	147	435	537	102	19.0%	1 042
<i>Reticulation</i>		–	–	–	–	–	–	–	–
<i>Waste Water Treatment Works</i>		2 863	2 863	69	1 673	1 543	(130)	-8.5%	2 863
<i>Outfall Sewers</i>		–	–	–	–	–	–	–	–
<i>Toilet Facilities</i>		–	–	–	–	–	–	–	–
<i>Capital Spares</i>		–	–	–	–	–	–	–	–
Solid Waste Infrastructure		6 842	6 842	457	2 907	3 273	366	11.2%	6 842
<i>Landfill Sites</i>		6 842	6 842	457	2 907	3 273	366	11.2%	6 842
Community Assets		2 752	2 752	138	1 133	1 852	720	38.9%	2 752
Community Facilities		2 037	2 037	110	760	1 468	709	48.3%	2 037
<i>Halls</i>		386	386	13	139	290	151	52.0%	386
<i>Centres</i>		1 400	1 400	63	471	1 047	576	55.0%	1 400
<i>Libraries</i>		50	50	–	12	25	13	52.5%	50
<i>Cemeteries/Crematoria</i>		101	101	34	48	55	7	13.5%	101
<i>Parks</i>		100	100	–	90	51	(39)	-76.2%	100
Sport and Recreation Facilities		715	715	28	373	384	11	3.0%	715
<i>Indoor Facilities</i>		80	80	–	18	47	29	62.1%	80
<i>Outdoor Facilities</i>		635	635	28	355	338	(17)	-5.2%	635
Other assets		1 754	1 754	37	613	1 099	486	44.2%	1 754
Operational Buildings		1 343	1 343	26	333	867	534	61.6%	1 343
<i>Municipal Offices</i>		1 343	1 343	26	333	867	534	61.6%	1 343
Housing		411	411	11	280	232	(48)	-20.9%	411
<i>Staff Housing</i>		191	191	8	115	128	13	10.1%	191
<i>Social Housing</i>		220	220	3	165	104	(61)	-59.3%	220
Intangible Assets		3 144	3 144	50	1 183	1 572	389	24.7%	3 144
Servitudes		–	–	–	–	–	–	–	–
Licences and Rights		3 144	3 144	50	1 183	1 572	389	24.7%	3 144
<i>Computer Software and Applications</i>		3 144	3 144	50	1 183	1 572	389	24.7%	3 144
Computer Equipment		460	460	23	70	230	160	69.7%	460
Computer Equipment		460	460	23	70	230	160	69.7%	460
Furniture and Office Equipment		64	64	–	0	31	31	99.6%	64
Furniture and Office Equipment		64	64	–	0	31	31	99.6%	64
Machinery and Equipment		1 216	1 216	48	653	657	3	0.5%	1 216
Machinery and Equipment		1 216	1 216	48	653	657	3	0.5%	1 216
Transport Assets		5 351	5 414	130	2 037	2 813	777	27.6%	5 414
Transport Assets		5 351	5 414	130	2 037	2 813	777	27.6%	5 414
Total Repairs and Maintenance Expenditure	1	51 511	51 606	2 757	23 075	27 571	4 496	16.3%	51 606

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December									
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	-	-	36 301	36 301	100.0%	72 602
Roads Infrastructure		23 672	23 672	-	-	11 836	11 836	100.0%	23 672
Roads		23 035	23 035	-	-	11 517	11 517	100.0%	23 035
Road Structures		182	182	-	-	91	91	100.0%	182
Road Furniture		455	455	-	-	228	228	100.0%	455
Capital Spares							-		
Storm water Infrastructure		4 539	4 539	-	-	2 270	2 270	100.0%	4 539
Drainage Collection		814	814	-	-	407	407	100.0%	814
Storm water Conveyance		3 725	3 725	-	-	1 863	1 863	100.0%	3 725
Attenuation							-		
Electrical Infrastructure		13 420	13 420	-	-	6 710	6 710	100.0%	13 420
Power Plants		3	3	-	-	1	1	100.0%	3
HV Transmission Conductors		36	36	-	-	18	18	100.0%	36
MV Substations		1 967	1 967	-	-	984	984	100.0%	1 967
MV Switching Stations		1 150	1 150	-	-	575	575	100.0%	1 150
MV Networks		7 110	7 110	-	-	3 555	3 555	100.0%	7 110
LV Networks		2 942	2 942	-	-	1 471	1 471	100.0%	2 942
Capital Spares		212	212	-	-	106	106	100.0%	212
Water Supply Infrastructure		14 107	14 107	-	-	7 054	7 054	100.0%	14 107
Dams and Weirs		266	266	-	-	133	133	100.0%	266
Boreholes		14	14	-	-	7	7	100.0%	14
Reservoirs		2 301	2 301	-	-	1 151	1 151	100.0%	2 301
Pump Stations		610	610	-	-	305	305	100.0%	610
Water Treatment Works		87	87	-	-	44	44	100.0%	87
Bulk Mains		1 196	1 196	-	-	598	598	100.0%	1 196
Distribution		9 633	9 633	-	-	4 817	4 817	100.0%	9 633
Sanitation Infrastructure		16 519	16 519	-	-	8 260	8 260	100.0%	16 519
Pump Station		15 800	15 800	-	-	7 900	7 900	100.0%	15 800
Reticulation		719	719	-	-	360	360	100.0%	719
Solid Waste Infrastructure		345	345	-	-	172	172	100.0%	345
Landfill Sites		265	265	-	-	132	132	100.0%	265
Waste Drop-off Points		80	80	-	-	40	40	100.0%	80
Community Assets		5 695	5 695	-	-	2 848	2 848	100.0%	5 695
Community Facilities		3 302	3 302	-	-	1 651	1 651	100.0%	3 302
Halls		661	661	-	-	331	331	100.0%	661
Clinics/Care Centres		404	404	-	-	202	202	100.0%	404
Museums		15	15	-	-	8	8	100.0%	15
Libraries		503	503	-	-	251	251	100.0%	503
Cemeteries/Crematoria		216	216	-	-	108	108	100.0%	216
Public Open Space		674	674	-	-	337	337	100.0%	674
Public Ablution Facilities		824	824	-	-	412	412	100.0%	824
Taxi Ranks/Bus Terminals		5	5	-	-	2	2	100.0%	5
Sport and Recreation Facilities		2 393	2 393	-	-	1 196	1 196	100.0%	2 393
Indoor Facilities		1 444	1 444	-	-	722	722	100.0%	1 444
Outdoor Facilities		949	949	-	-	474	474	100.0%	949

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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	-	-	1 545	1 545	100.0%	3 091
Operational Buildings		2 856	2 856	-	-	1 428	1 428	100.0%	2 856
Municipal Offices		2 305	2 305	-	-	1 153	1 153	100.0%	2 305
Workshops		33	33	-	-	17	17	100.0%	33
Stores		517	517	-	-	259	259	100.0%	517
Housing		235	235	-	-	117	117	100.0%	235
Staff Housing		204	204	-	-	102	102	100.0%	204
Social Housing		31	31	-	-	15	15	100.0%	31
<u>Intangible Assets</u>		225	225	-	-	113	113	100.0%	225
Licences and Rights		225	225	-	-	113	113	100.0%	225
Computer Software and Applications		225	225	-	-	113	113	100.0%	225
<u>Computer Equipment</u>		1 200	1 200	-	-	600	600	100.0%	1 200
Computer Equipment		1 200	1 200	-	-	600	600	100.0%	1 200
<u>Furniture and Office Equipment</u>		1 127	1 127	-	-	563	563	100.0%	1 127
Furniture and Office Equipment		1 127	1 127	-	-	563	563	100.0%	1 127
<u>Machinery and Equipment</u>		1 918	1 918	-	-	959	959	100.0%	1 918
Machinery and Equipment		1 918	1 918	-	-	959	959	100.0%	1 918
<u>Transport Assets</u>		5 884	5 884	-	-	2 942	2 942	100.0%	5 884
Transport Assets		5 884	5 884	-	-	2 942	2 942	100.0%	5 884
Total Depreciation	1	91 755	91 755	-	-	45 871	45 871	100.0%	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 **December 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

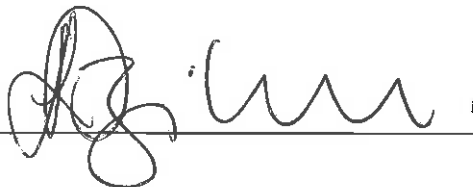
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 14 January 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, appearing to be 'Tjimen Van Essen', written over a horizontal line.

Date: 14 January 2021