

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 July 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 July 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 July 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 105 959 663	R 101 803 161	R -4 156 502	-4%
Operating Expenditure	R 898 052 664	R 34 798 100	R 31 771 739	R -3 026 361	-9%
Capital	R 166 435 729	R 7 240 490	R 382 956	R -6 857 534	-95%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July								
Description	Ref	Budget Year 2021/22						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates		138 386	11 723	11 723	12 455	(732)	-6%	138 386
Service charges - electricity revenue		369 764	30 549	30 549	31 122	(573)	-2%	369 764
Service charges - water revenue		75 190	5 681	5 681	6 242	(561)	-9%	75 190
Service charges - sanitation revenue		45 988	3 375	3 375	3 686	(311)	-8%	45 988
Service charges - refuse revenue		28 742	2 457	2 457	2 444	13	1%	28 742
Rental of facilities and equipment		1 529	187	187	157	30	19%	1 529
Interest earned - external investments		37 706	301	301	330	(29)	-9%	37 706
Interest earned - outstanding debtors		2 601	188	188	189	(1)	0%	2 601
Fines, penalties and forfeits		23 591	10	10	23	(12)	-54%	23 591
Licences and permits		4 445	356	356	311	45	15%	4 445
Agency services		5 699	447	447	472	(25)	-5%	5 699
Transfers and subsidies		152 542	45 332	45 332	47 761	(2 429)	-5%	152 542
Other revenue		10 776	799	799	668	132	20%	10 776
Gains		10 092	232	232	-	232	#DIV/0!	10 092
Total Revenue (excluding capital transfers and contributions)		907 049	101 639	101 639	105 860	(4 221)	-4%	907 049

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

- Variances on **Rental of facilities and equipment and also Licenses and Permits** stands above the YTD budgeted projections with the amounts being insignificant from a material point of view.
- **Fines, penalties and forfeits** stands at 54% below the YTD budgeted projections. The largest portion of Fines will be recognised at year-end.
- **Other revenue** stands at 20% 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 **July 2021** was **R101.639 million** whilst the overall YTD performance excluding capital transfers stands at **4%** 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) - M01 July								
Description	Ref	Budget Year 2021/22						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Expenditure By Type								
Employee related costs		260 602	16 662	16 662	18 520	(1 859)	-10%	260 602
Remuneration of councillors		11 232	886	886	876	9	1%	11 232
Debt impairment		36 031	(2)	(2)	–	(2)	#DIV/0!	36 031
Depreciation & asset impairment		95 797	–	–	–	–		95 797
Finance charges		13 141	–	–	–	–		13 141
Bulk purchases - electricity		299 500	9 202	9 202	8 500	702	8%	299 500
Inventory consumed		32 723	926	926	2 447	(1 521)	-62%	32 723
Contracted services		87 781	1 559	1 559	2 693	(1 134)	-42%	87 781
Transfers and subsidies		3 851	103	103	50	53	105%	3 851
Other expenditure		48 433	2 437	2 437	1 711	726	42%	48 433
Losses		8 964	–	–	–	–		8 964
Total Expenditure		898 053	31 772	31 772	34 798	(3 026)	-9%	898 053

- **Employee related costs** stand at 10% below the YTD budgeted projections mainly due to vacant posts and underspending on various line items.
- Variances on **Inventory consumed and Contracted Services** stand below the YTD budgeted projections mainly due to underspending on various line items.
- **Other expenditure** stand at 42% above the YTD budgeted projections mainly due to various line items such as Licenses: Systems and Support: Financial System.
- **Transfer and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- Expenditure for the month of **July 2021** was **R31.772 million** whilst the overall YTD performance stands at **9% 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) - M01 July								
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							
<u>Capital Expenditure - Functional Classification</u>								
<i>Governance and administration</i>		14 850	–	–	606	(606)	-100%	14 850
Executive and council		20	–	–	–	–		20
Finance and administration		14 830	–	–	606	(606)	-100%	14 830
Internal audit		–	–	–	–	–		–
<i>Community and public safety</i>		6 469	28	28	268	(240)	-90%	6 469
Community and social services		150	–	–	–	–		150
Sport and recreation		4 321	28	28	268	(240)	-90%	4 321
Public safety		1 998	–	–	–	–		1 998
Housing		–	–	–	–	–		–
<i>Economic and environmental services</i>		47 068	–	–	156	(156)	-100%	47 068
Planning and development		12 578	–	–	156	(156)	-100%	12 578
Road transport		34 490	–	–	–	–		34 490
<i>Trading services</i>		98 049	355	355	6 211	(5 856)	-94%	98 049
Energy sources		23 321	312	312	126	185	147%	23 321
Water management		9 925	44	44	73	(29)	-40%	9 925
Waste water management		62 940	–	–	6 012	(6 012)	-100%	62 940
Waste management		1 862	–	–	–	–		1 862
<i>Other</i>		–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	166 436	383	383	7 240	(6 858)	-95%	166 436
<u>Funded by:</u>								
National Government		31 055	–	–	2 500	(2 500)	-100%	31 055
Provincial Government		15 661	–	–	–	–		15 661
District Municipality		–	–	–	–	–		–
Transfers recognised - capital		46 716	–	–	2 500	(2 500)	-100%	46 716
Borrowing	6	–	–	–	–	–		–
Internally generated funds		119 720	383	383	4 740	(4 358)	-92%	119 720
Total Capital Funding		166 436	383	383	7 240	(6 858)	-95%	166 436

- Capital expenditure for the month of **July 2021** amounts to **R 382 956** and stands at **95%** below the projected YTD budget which is not aligned to the SDBIP and budget plan.
- The YTD actual is **R 382 956 (0.23%)** compared to the total budget of **R 166 435 729**.
- Commitments are R 8 515 068.

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	-	-	5 000 000	55 020 000	100%	Construction	Moorreesburg	50%	N/A
2	Sewerage Works: Darling	4 720 600	-	-	1 000 000	4 720 600	100%	Construction	Darling	75%	N/A
ROADS											
3	Roads Swartland: Resealing of Roads	23 000 000	-	-	-	23 000 000	100%	Planning	Swartland	2%	N/A
4	Roads Swartland: New Roads	7 555 096	-	-	-	7 555 096	100%	Construction	Swartland	3%	N/A
BUILDINGS & MAINTENANCE											
5	Conversion / Operationalising of Office Space (Standard Bank Building)	5 100 000	-	-	200 000	5 100 000	100%	Construction	Malmesbury	5%	N/A
6	Conversion / Operationalising of Office Space (Nedbank Build)	4 900 000	-	-	200 000	4 900 000	100%	Construction	Malmesbury	5%	N/A
HOUSING											
7	Malmesbury De Hoop Housing Project	11 600 000	-	-	-	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	-	-	-	8 355 000	100%	Design completed	Malmesbury	Tender stage	N/A
9	Saamstaan/De Hoop: 389 plot housing development: Elec Bulk supply, Infrastructure Connections	6 500 000	24 029	24 029	50 000	6 475 971	99.63%	Design completed	Malmesbury	Tender stage	N/A
10	Minisubstations: Swartland	3 600 000	-	-	-	3 600 000	100%	Design completed	Swartland	Procurement stage	N/A
TOTAL		130 350 696	24 029	24 029	6 450 000	130 326 667	100%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July					
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%	6.3%	8.1%
Gearing	Long Term Borrowing/ Funds & Reserves		37.1%	59.1%	37.1%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	5:1	13:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities		4:1	11:1	4:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	96.04%	95.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	99.3%	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%	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%	17.0%	18.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.7%	16.4%	28.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	2.7%	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%	33.7%	15.60%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.64%	16.5%	17.64%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.86	19.85	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 over 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 - M01 July							
Description	Budget Year 2021/22						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	138 386	11 723	11 723	12 455	(732)	-6%	138 386
Service charges	519 684	42 062	42 062	43 495	(1 432)	-3%	519 684
Investment revenue	37 706	301	301	330	(29)	-9%	37 706
Transfers and subsidies	152 542	45 332	45 332	47 761	(2 429)	-5%	152 542
Other own revenue	58 731	2 221	2 221	1 819	402	22%	58 731
Total Revenue (excluding capital transfers and contributions)	907 049	101 639	101 639	105 860	(4 221)	-4%	907 049
Employee costs	260 602	16 662	16 662	18 520	(1 859)	-10%	260 602
Remuneration of Councillors	11 232	886	886	876	9	1%	11 232
Depreciation & asset impairment	95 797	–	–	–	–		95 797
Finance charges	13 141	–	–	–	–		13 141
Inventory consumed and bulk purchases	332 223	10 128	10 128	10 947	(819)	-7%	332 223
Transfers and subsidies	3 851	103	103	50	53	105%	3 851
Other expenditure	181 208	3 994	3 994	4 405	(410)	-9%	181 208
Total Expenditure	898 053	31 772	31 772	34 798	(3 026)	-9%	898 053
Surplus/(Deficit)	8 996	69 867	69 867	71 062	(1 194)	-2%	8 996
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	46 716	–	–	–	–		46 716
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)	1 197	171	171	100	71	71%	1 197
Surplus/(Deficit) after capital transfers & contributions	56 908	70 038	70 038	71 162	(1 123)	-2%	56 908
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
Surplus/ (Deficit) for the year	56 908	70 038	70 038	71 162	(1 123)	-2%	56 908
Capital expenditure & funds sources							
Capital expenditure	166 436	383	383	7 240	(6 858)	-95%	166 436
Capital transfers recognised	46 716	–	–	2 500	(2 500)	-100%	46 716
Borrowing	–	–	–	–	–		–
Internally generated funds	119 720	383	383	4 740	(4 358)	-92%	119 720
Total sources of capital funds	166 436	383	383	7 240	(6 858)	-95%	166 436
Financial position							
Total current assets	703 155		733 618				703 155
Total non current assets	2 157 863		1 992 359				2 157 863
Total current liabilities	146 380		55 389				146 380
Total non current liabilities	180 716		217 436				180 716
Community wealth/Equity	2 533 922		2 402 531				2 533 922
Cash flows							
Net cash from (used) operating	144 660	75 462	75 462	37 013	(38 449)	-104%	144 660
Net cash from (used) investing	(166 358)	5	5	(13 863)	(13 869)	100%	(166 358)
Net cash from (used) financing	(10 979)	–	–	13 990	13 990	100%	(10 979)
Cash/cash equivalents at the month/year end	577 694	–	685 839	647 511	(38 327)	-6%	577 694
Debtors & creditors analysis	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	2 371	1 201	999	4 821	2 293	13 810	81 666
Creditors Age Analysis							
Total Creditors	–	0	–	–	–	66	43 856

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July								
Description	Ref	Budget Year 2021/22						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Revenue - Functional								
<i>Governance and administration</i>		239 558	31 936	31 936	33 428	(1 493)	-4%	239 558
Executive and council		295	52	52	21	31	143%	295
Finance and administration		239 264	31 884	31 884	33 407	(1 523)	-5%	239 264
Internal audit		-	-	-	-	-		-
<i>Community and public safety</i>		84 005	312	312	302	10	3%	84 005
Community and social services		11 725	125	125	97	28	29%	11 725
Sport and recreation		4 438	160	160	155	5	3%	4 438
Public safety		26 234	12	12	38	(25)	-67%	26 234
Housing		41 608	15	15	13	2	18%	41 608
Health		-	-	-	-	-		-
<i>Economic and environmental services</i>		18 013	1 212	1 212	1 012	200	20%	18 013
Planning and development		3 561	375	375	204	171	84%	3 561
Road transport		14 453	837	837	808	29	4%	14 453
Environmental protection		-	-	-	-	-		-
<i>Trading services</i>		613 353	68 347	68 347	71 215	(2 868)	-4%	613 353
Energy sources		383 738	32 829	32 829	33 516	(687)	-2%	383 738
Water management		92 270	11 959	11 959	12 855	(896)	-7%	92 270
Waste water management		90 720	14 537	14 537	15 375	(838)	-5%	90 720
Waste management		46 625	9 022	9 022	9 468	(446)	-5%	46 625
<i>Other</i>	4	31	3	3	2	0	15%	31
Total Revenue - Functional	2	954 961	101 810	101 810	105 960	(4 150)	-4%	954 961
Expenditure - Functional								
<i>Governance and administration</i>		150 939	8 238	8 238	8 165	73	1%	150 939
Executive and council		21 677	1 316	1 316	1 232	85	7%	21 677
Finance and administration		127 295	6 803	6 803	6 795	8	0%	127 295
Internal audit		1 967	119	119	138	(19)	-14%	1 967
<i>Community and public safety</i>		143 313	5 271	5 271	5 804	(533)	-9%	143 313
Community and social services		22 657	1 311	1 311	1 499	(188)	-13%	22 657
Sport and recreation		27 273	1 381	1 381	1 605	(224)	-14%	27 273
Public safety		62 940	2 408	2 408	2 515	(107)	-4%	62 940
Housing		30 442	171	171	185	(14)	-8%	30 442
Health		-	-	-	-	-		-
<i>Economic and environmental services</i>		64 574	1 778	1 778	2 369	(591)	-25%	64 574
Planning and development		13 868	820	820	912	(92)	-10%	13 868
Road transport		50 706	958	958	1 457	(500)	-34%	50 706
Environmental protection		-	-	-	-	-		-
<i>Trading services</i>		537 487	16 445	16 445	18 416	(1 971)	-11%	537 487
Energy sources		347 565	10 647	10 647	10 283	364	4%	347 565
Water management		69 431	1 255	1 255	2 470	(1 215)	-49%	69 431
Waste water management		67 528	2 046	2 046	2 457	(411)	-17%	67 528
Waste management		52 963	2 496	2 496	3 206	(709)	-22%	52 963
<i>Other</i>		1 740	40	40	44	(3)	-8%	1 740
Total Expenditure - Functional	3	898 053	31 772	31 772	34 798	(3 026)	-9%	898 053
Surplus/ (Deficit) for the year		56 908	70 038	70 038	71 162	(1 123)	-2%	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) - M01 July								
Vote Description	Ref	Budget Year 2021/22						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote	1							
Vote 1 - Corporate Services		11 506	5	5	31	(26)	-82.9%	11 506
Vote 2 - Civil Services		248 096	35 823	35 823	37 909	(2 086)	-5.5%	248 096
Vote 3 - Council		295	52	52	21	31	143.4%	295
Vote 4 - Electricity Services		383 738	32 829	32 829	33 516	(687)	-2.1%	383 738
Vote 5 - Financial Services		227 643	31 811	31 811	33 329	(1 519)	-4.6%	227 643
Vote 6 - Development Services		47 074	450	450	311	138	44.4%	47 074
Vote 7 - Municipal Manager		-	-	-	-	-		-
Vote 8 - Protection Services		36 609	841	841	841	(1)	-0.1%	36 609
Total Revenue by Vote	2	954 961	101 810	101 810	105 960	(4 150)	-3.9%	954 961
Expenditure by Vote	1							
Vote 1 - Corporate Services		41 476	1 883	1 883	2 454	(571)	-23.3%	41 476
Vote 2 - Civil Services		278 331	8 025	8 025	11 277	(3 252)	-28.8%	278 331
Vote 3 - Council		18 220	1 066	1 066	982	84	8.6%	18 220
Vote 4 - Electricity Services		364 266	12 752	12 752	11 234	1 518	13.5%	364 266
Vote 5 - Financial Services		59 521	2 790	2 790	3 237	(446)	-13.8%	59 521
Vote 6 - Development Services		53 057	1 582	1 582	1 676	(95)	-5.6%	53 057
Vote 7 - Municipal Manager		8 168	465	465	571	(106)	-18.5%	8 168
Vote 8 - Protection Services		75 013	3 209	3 209	3 367	(159)	-4.7%	75 013
Total Expenditure by Vote	2	898 053	31 772	31 772	34 798	(3 026)	-8.7%	898 053
Surplus/ (Deficit) for the year	2	56 908	70 038	70 038	71 162	(1 123)	-1.6%	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) - M01 July								
Description	Ref	Budget Year 2021/22						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates		138 386	11 723	11 723	12 455	(732)	-6%	138 386
Service charges - electricity revenue		369 764	30 549	30 549	31 122	(573)	-2%	369 764
Service charges - water revenue		75 190	5 681	5 681	6 242	(561)	-9%	75 190
Service charges - sanitation revenue		45 988	3 375	3 375	3 686	(311)	-8%	45 988
Service charges - refuse revenue		28 742	2 457	2 457	2 444	13	1%	28 742
Rental of facilities and equipment		1 529	187	187	157	30	19%	1 529
Interest earned - external investments		37 706	301	301	330	(29)	-9%	37 706
Interest earned - outstanding debtors		2 601	188	188	189	(1)	0%	2 601
Fines, penalties and forfeits		23 591	10	10	23	(12)	-54%	23 591
Licences and permits		4 445	356	356	311	45	15%	4 445
Agency services		5 699	447	447	472	(25)	-5%	5 699
Transfers and subsidies		152 542	45 332	45 332	47 761	(2 429)	-5%	152 542
Other revenue		10 776	799	799	668	132	20%	10 776
Gains		10 092	232	232	–	232	#DIV/0!	10 092
Total Revenue (excluding capital transfers and contributions)		907 049	101 639	101 639	105 860	(4 221)	-4%	907 049
Expenditure By Type								
Employee related costs		260 602	16 662	16 662	18 520	(1 859)	-10%	260 602
Remuneration of councillors		11 232	886	886	876	9	1%	11 232
Debt impairment		36 031	(2)	(2)	–	(2)	#DIV/0!	36 031
Depreciation & asset impairment		95 797	–	–	–	–		95 797
Finance charges		13 141	–	–	–	–		13 141
Bulk purchases - electricity		299 500	9 202	9 202	8 500	702	8%	299 500
Inventory consumed		32 723	926	926	2 447	(1 521)	-62%	32 723
Contracted services		87 781	1 559	1 559	2 693	(1 134)	-42%	87 781
Transfers and subsidies		3 851	103	103	50	53	105%	3 851
Other expenditure		48 433	2 437	2 437	1 711	726	42%	48 433
Losses		8 964	–	–	–	–		8 964
Total Expenditure		898 053	31 772	31 772	34 798	(3 026)	-9%	898 053
Surplus/(Deficit)		8 996	69 867	69 867	71 062	(1 194)	(0)	8 996
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46 716	–	–	–	–		46 716
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental		1 197	171	171	100	71	0	1 197
Transfers and subsidies - capital (in-kind - all)						–		–
Surplus/(Deficit) after capital transfers & contributions		56 908	70 038	70 038	71 162			56 908
Taxation		–	–	–	–	–		–
Surplus/(Deficit) after taxation		56 908	70 038	70 038	71 162			56 908
Attributable to minorities		–	–	–	–			–
Surplus/(Deficit) attributable to municipality		56 908	70 038	70 038	71 162			56 908
Share of surplus/ (deficit) of associate		–	–	–	–			–
Surplus/ (Deficit) for the year		56 908	70 038	70 038	71 162			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) - M01 July								
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							
Multi-Year expenditure appropriation	2							
Vote 2 - Civil Services		81 096	–	–	6 600	(6 600)	-100%	81 096
Vote 4 - Electricity Services		14 855	24	24	50	(26)	-52%	14 855
Vote 5 - Financial Services		–	–	–	–	–		–
Vote 6 - Development Services		13 100	–	–	–	–		13 100
Total Capital Multi-year expenditure	4,7	109 051	24	24	6 650	(6 626)	-100%	109 051
Single Year expenditure appropriation	2							
Vote 1 - Corporate Services		872	–	–	–	–		872
Vote 2 - Civil Services		37 373	71	71	350	(279)	-80%	37 373
Vote 3 - Council		10	–	–	–	–		10
Vote 4 - Electricity Services		10 503	288	288	82	205	250%	10 503
Vote 5 - Financial Services		381	–	–	–	–		381
Vote 6 - Development Services		6 238	–	–	158	(158)	-100%	6 238
Vote 7 - Municipal Manager		10	–	–	–	–		10
Vote 8 - Protection Services		1 998	–	–	–	–		1 998
Total Capital single-year expenditure	4	57 385	359	359	590	(232)	-39%	57 385
Total Capital Expenditure		166 436	383	383	7 240	(6 858)	-95%	166 436
Capital Expenditure - Functional Classification								
Governance and administration		14 850	–	–	606	(606)	-100%	14 850
Executive and council		20	–	–	–	–		20
Finance and administration		14 830	–	–	606	(606)	-100%	14 830
Internal audit		–	–	–	–	–		–
Community and public safety		6 469	28	28	268	(240)	-90%	6 469
Community and social services		150	–	–	–	–		150
Sport and recreation		4 321	28	28	268	(240)	-90%	4 321
Public safety		1 998	–	–	–	–		1 998
Housing		–	–	–	–	–		–
Economic and environmental services		47 068	–	–	156	(156)	-100%	47 068
Planning and development		12 578	–	–	156	(156)	-100%	12 578
Road transport		34 490	–	–	–	–		34 490
Trading services		98 049	355	355	6 211	(5 856)	-94%	98 049
Energy sources		23 321	312	312	126	185	147%	23 321
Water management		9 925	44	44	73	(29)	-40%	9 925
Waste water management		62 940	–	–	6 012	(6 012)	-100%	62 940
Waste management		1 862	–	–	–	–		1 862
Other		–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	166 436	383	383	7 240	(6 858)	-95%	166 436
Funded by:								
National Government		31 055	–	–	2 500	(2 500)	-100%	31 055
Provincial Government		15 661	–	–	–	–		15 661
District Municipality		–	–	–	–	–		–
Transfers recognised - capital		46 716	–	–	2 500	(2 500)	-100%	46 716
Borrowing	6	–	–	–	–	–		–
Internally generated funds		119 720	383	383	4 740	(4 358)	-92%	119 720
Total Capital Funding		166 436	383	383	7 240	(6 858)	-95%	166 436

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M01 July				
Description	Ref	Budget Year 2021/22		
		Original Budget	YearTD actual	Full Year Forecast
R thousands	1			
<u>ASSETS</u>				
Current assets				
Cash		577 694	70 760	577 694
Call investment deposits		–	560 000	–
Consumer debtors		104 464	90 218	104 464
Other debtors		11 800	(1 922)	11 800
Current portion of long-term receivables		80	77	80
Inventory		9 117	14 484	9 117
Total current assets		703 155	733 618	703 155
Non current assets				
Long-term receivables		–	(5)	–
Investments		–	–	–
Investment property		32 979	35 412	32 979
Investments in Associate		–	–	–
Property, plant and equipment		2 123 350	1 954 891	2 123 350
Biological		–	–	–
Intangible		414	941	414
Other non-current assets		1 120	1 120	1 120
Total non current assets		2 157 863	1 992 359	2 157 863
TOTAL ASSETS		2 861 018	2 725 977	2 861 018
<u>LIABILITIES</u>				
Current liabilities				
Bank overdraft		–	–	–
Borrowing		10 018	–	10 018
Consumer deposits		17 048	13 858	17 048
Trade and other payables		109 835	32 385	109 835
Provisions		9 479	9 146	9 479
Total current liabilities		146 380	55 389	146 380
Non current liabilities				
Borrowing		84 257	117 966	84 257
Provisions		96 459	99 470	96 459
Total non current liabilities		180 716	217 436	180 716
TOTAL LIABILITIES		327 096	272 826	327 096
NET ASSETS	2	2 533 922	2 453 151	2 533 922
<u>COMMUNITY WEALTH/EQUITY</u>				
Accumulated Surplus/(Deficit)		2 306 584	2 203 023	2 306 584
Reserves		227 338	199 508	227 338
TOTAL COMMUNITY WEALTH/EQUITY	2	2 533 922	2 402 531	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 - M01 July								
Description	Ref	Budget Year 2021/22						
		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		131 466	9 497	9 497	10 956	(1 459)	-13%	131 466
Service charges		496 199	39 988	39 988	41 350	(1 362)	-3%	496 199
Other revenue		38 479	8 577	8 577	3 207	5 370	167%	38 479
Transfers and Subsidies - Operational		152 542	45 332	45 332	12 712	32 620	257%	152 542
Transfers and Subsidies - Capital		46 716	-	-	3 893	(3 893)	-100%	46 716
Interest		37 706	278	278	3 142	(2 864)	-91%	37 706
Dividends		-	-	-	-	-		-
Payments								
Suppliers and employees		(743 542)	(28 210)	(28 210)	(37 004)	(8 793)	24%	(743 542)
Finance charges		(11 055)	-	-	(921)	(921)	100%	(11 055)
Transfers and Grants		(3 851)	-	-	(321)	(321)	100%	(3 851)
NET CASH FROM/(USED) OPERATING ACTIVITIES		144 660	75 462	75 462	37 013	(38 449)	-104%	144 660
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE		78	-	-	6	(6)	-100%	78
Decrease (increase) in non-current receivables		-	5	5	-	5	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-		-
Payments								
Capital assets		(166 436)	-	-	(13 870)	(13 870)	100%	(166 436)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(166 358)	5	5	(13 863)	(13 869)	100%	(166 358)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans		-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-		-
Increase (decrease) in consumer deposits		867	-	-	14 977	(14 977)	-100%	867
Payments								
Repayment of borrowing		(11 846)	-	-	(987)	(987)	100%	(11 846)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(10 979)	-	-	13 990	13 990	100%	(10 979)
NET INCREASE/ (DECREASE) IN CASH HELD		(32 677)	75 467	75 467	37 140			(32 677)
Cash/cash equivalents at beginning:		610 371		610 371	610 371			610 371
Cash/cash equivalents at month/year end:		577 694		685 839	647 511			577 694

Cash and cash equivalents at 31 July 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 - M01 July													
Description	NT Code	Budget Year 2021/22										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	8 339	1 093	567	527	506	626	610	3 110	15 377	5 378		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27 565	273	119	209	66	281	156	1 008	29 676	1 720		
Receivables from Non-ex change Transactions - Property Rates	1400	12 483	298	93	49	44	3 151	887	5 238	22 242	9 369		
Receivables from Exchange Transactions - Waste Water Management	1500	4 414	322	239	199	177	336	284	1 945	7 916	2 941		
Receivables from Exchange Transactions - Waste Management	1600	3 430	265	191	162	142	376	275	1 945	6 786	2 900		
Receivables from Exchange Transactions - Property Rental Debtors	1700	48	5	3	2	2	2	4	5	71	15		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(1 415)	116	96	54	63	48	77	559	(402)	802		
Total By Income Source	2000	54 863	2 371	1 307	1 201	999	4 821	2 293	13 810	81 666	23 124	–	–
2020/21 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 363	33	24	20	16	1 046	329	1 358	5 189	2 768		
Commercial	2300	21 132	195	121	147	85	165	119	594	22 559	1 111		
Households	2400	31 368	2 143	1 162	1 034	898	3 610	1 845	11 857	53 918	19 245		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	54 863	2 371	1 307	1 201	999	4 821	2 293	13 810	81 666	23 124	–	–

Total Debtors has increased from **R75 965 824** in June to **R81 665 672** 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 - M01 July										
Description	Budget Year 2021/22									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	
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	43 791	-	-	0	-	-	-	66	43 856	6 195
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	43 791	-	-	0	-	-	-	66	43 856	6 195

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
GOLDEN REWARDS	R 4 125.00	08/06/2021	Event was delayed and held on 29 June 2021	Paid
WKDM	R 57 953.11	30/06/2019	Dispute regarding meter installations	Awaiting clarity on enquiries from WKDM
KOORDOM	R 2 950.00	16/04/2020	Payment withheld due to supplier damaging municipal equipment	Action to be taken by N Quickfall
HENRIT AGRI	R 4 757.11	08/04/2021	Responsible official confirmed that the work is not completed	Payment to be made once work is completed

6.3 COVID-19: Emergency Purchases for July 2021

DEVIATIONS: COVID-19 RELATED JULY 2021				
Supplier Name	Requisition Date	Deviation Type	Department	Total
Enviro Lab	19/07/2021	Emergency	Development Services	3 519.00
Enviro Lab	19/07/2021	Emergency	Development Services	1 725.00
Enviro Lab	19/07/2021	Emergency	Development Services	4 312.50
Enviro Lab	20/07/2021	Emergency	Development Services	3 795.00
Enviro Lab	21/07/2021	Emergency	Development Services	2 587.50
				15 939.00

COVID-19 EXPENDITURE REPORT 2021/2022		
Description	Jul-21	Total
Overtime	-	-
Contract Workers: Projects	5 280	5 280
Protective Clothing	16 520	16 520
Sanitisation of office building	2 250	2 250
General - Other	11 867	11 867
Sub-total: General	R 35 916	35 916
Community and Awareness campaigns	-	-
Sub-total: Community and Social Services	R -	-
Cost of Screening and Testing	-	-
Sub-total: Health	R -	-
GRAND TOTAL	R 35 916	35 916

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July											
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	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
Entities											
Entities sub-total							-		-	-	-
TOTAL INVESTMENTS AND INTEREST							560 000		-	-	590 678

- During the month of July 2021, an amount of R560 000 000 was invested.

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 - M01 July								
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	45 332	45 332	45 332	-		112 178
Local Government Equitable Share		108 796	45 332	45 332	45 332	-		108 796
Finance Management		1 550	-	-	-	-		1 550
EPWP Incentive		1 832	-	-	-	-		1 832
Provincial Government:		40 062	-	-	-	-		40 062
Community Development: Workers		38	-	-	-	-		38
Human Settlements		26 560	-	-	-	-		26 560
Municipal Accreditation and Capacity Building Grant		252	-	-	-	-		252
Libraries		10 394	-	-	-	-		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	45 332	45 332	45 332	-		152 240
Capital Transfers and Grants								
National Government:		31 055	8 000	8 000	8 000	-		31 055
Municipal Infrastructure Grant (MIG)		22 700	5 000	5 000	5 000	-		22 700
Integrated National Electrification Programme (municipal)		8 355	3 000	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	8 000	-		46 716
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	198 955	53 332	53 332	53 332	-		198 955

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July								
Description	Ref	Budget Year 2021/22						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>EXPENDITURE</u>								
<u>Operating expenditure of Transfers and Grants</u>								
National Government:		112 178	7 972	7 972	5 846	2 126	36.4%	112 178
Local Government Equitable Share		108 796	7 865	7 865	5 675	2 189	38.6%	108 796
Finance Management		1 550	44	44	78	(34)	-43.2%	1 550
EPWP Incentive		1 832	63	63	93	(30)	-31.9%	1 832
						-		
Provincial Government:		40 062	955	955	969	(14)	-1.5%	40 062
Community Development Workers		38	-	-	1	(1)	-100.0%	38
Human Settlements		26 560	-	-	-	-		26 560
Municipal Accreditation and Capacity Building Grant		252	21	21	21	(0)	0.0%	252
Libraries		10 394	714	714	758	(44)	-5.8%	10 394
Proclaimed Roads Subsidy		175	-	-	4	(4)	-100.0%	175
Financial Management Support Grant: Student Bursaries		250	-	-	-	-		250
Establishment of a K9 Unit		2 393	221	221	186	35	18.8%	2 393
District Municipality:		-	-	-	-	-		-
Other grant providers:		-	-	-	-	-		-
LG Seta		-				-		-
Total operating expenditure of Transfers and Grants:		152 240	8 928	8 928	6 816	2 112	31.0%	152 240
<u>Capital expenditure of Transfers and Grants</u>								
National Government:		31 055	-	-	2 500	(2 500)	-100.0%	31 055
Municipal Infrastructure Grant (MIG)		22 700	-	-	2 500	(2 500)	-100.0%	22 700
Integrated National Electrification Programme (municipal)		8 355	-	-	-	-		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
District Municipality:		-	-	-	-	-		-
						-		
Other grant providers:		-	-	-	-	-		-
						-		
Total capital expenditure of Transfers and Grants		46 716	-	-	2 500	(2 500)	-100.0%	46 716
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		198 955	8 928	8 928	9 316	(388)	-4.2%	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 - M01 July								
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
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages		7 494	602	602	7 494	(6 892)	-92%	7 494
Pension and UIF Contributions		1 124	83	83	1 124	(1 041)	-93%	1 124
Medical Aid Contributions		187	12	12	187	(175)	-94%	187
Cellphone Allowance		1 021	81	81	1 021	(940)	-92%	1 021
Other benefits and allowances		1 406	107	107	1 406	(1 299)	-92%	1 406
Sub Total - Councillors		11 232	886	886	11 232	(10 346)	-92%	11 232
Senior Managers of the Municipality	3							
Basic Salaries and Wages		8 050	708	708	8 050	(7 342)	-91%	8 050
Pension and UIF Contributions		1 494	132	132	1 494	(1 362)	-91%	1 494
Medical Aid Contributions		488	41	41	488	(447)	-92%	488
Performance Bonus		803	–	–	803	(803)	-100%	803
Motor Vehicle Allowance		1 002	87	87	1 002	(914)	-91%	1 002
Cellphone Allowance		245	20	20	245	(224)	-92%	245
Other benefits and allowances		197	20	20	197	(177)	-90%	197
Payments in lieu of leave		31	–	–	31	(31)	-100%	31
Long service awards		36	–	–	36	(36)	-100%	36
Post-retirement benefit obligations	2	1 154	–	–	1 154	(1 154)	-100%	1 154
Sub Total - Senior Managers of Municipality		13 501	1 009	1 009	13 501	(12 492)	-93%	13 501
Other Municipal Staff								
Basic Salaries and Wages		148 129	11 346	11 346	148 129	(136 783)	-92%	148 129
Pension and UIF Contributions		26 884	2 103	2 103	26 884	(24 781)	-92%	26 884
Medical Aid Contributions		12 057	922	922	12 057	(11 135)	-92%	12 057
Overtime		11 161	27	27	11 161	(11 133)	-100%	11 161
Motor Vehicle Allowance		6 314	451	451	6 314	(5 863)	-93%	6 314
Cellphone Allowance		563	51	51	563	(512)	-91%	563
Housing Allowances		1 823	80	80	1 823	(1 744)	-96%	1 823
Other benefits and allowances		27 423	672	672	27 423	(26 750)	-98%	27 423
Payments in lieu of leave		2 691	–	–	2 691	(2 691)	-100%	2 691
Long service awards		2 752	–	–	2 752	(2 752)	-100%	2 752
Post-retirement benefit obligations	2	7 303	–	–	7 303	(7 303)	-100%	7 303
Sub Total - Other Municipal Staff		247 101	15 652	15 652	247 101	(231 448)	-94%	247 101
Total Parent Municipality		271 833	17 547	17 547	271 833	(254 286)	-94%	271 833
TOTAL MANAGERS AND STAFF		260 602	16 662	16 662	260 602	(243 940)	-94%	260 602

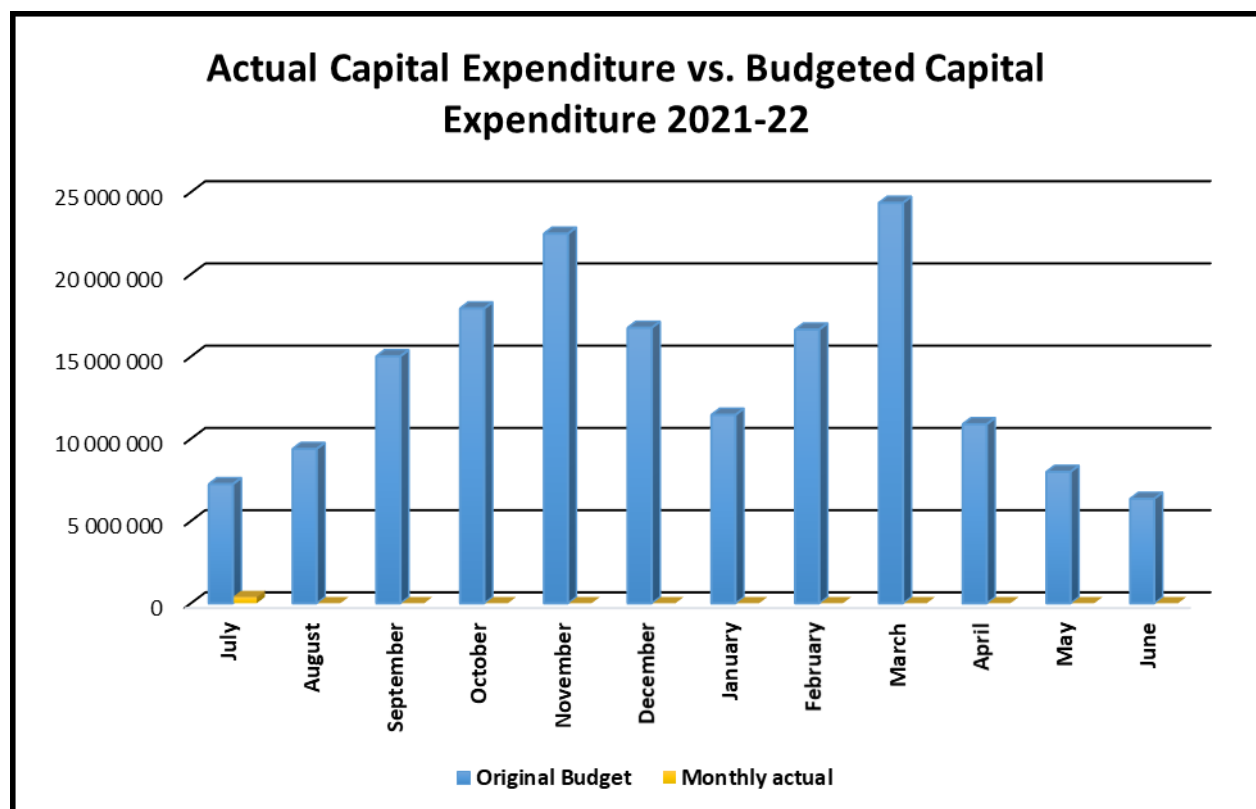
Section 10 – Material variances to the SDBIP

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 - M01 July							
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			16 621	–		
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	383					



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 - M01 July								
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	151	151	39	(111)	-281.9%	35 632
Roads Infrastructure		11 081	-	-	-	-		11 081
Roads		11 081	-	-	-	-		11 081
Electrical Infrastructure		15 571	107	107	66	(41)	-61.2%	15 571
MV Substations		200	-	-	10	10	100.0%	200
MV Switching Stations		-	-	-	-	-		-
MV Networks		14 855	24	24	50	26	51.9%	14 855
LV Networks		516	83	83	6	(77)	-1211.5%	516
Capital Spares		-	-	-	-	-		-
Water Supply Infrastructure		5 778	44	44	(27)	(71)	263.2%	5 778
Distribution		5 628	44	44	(27)	(71)	263.2%	5 628
Distribution Points		150	-	-	-	-		150
Capital Spares		-	-	-	-	-		-
Sanitation Infrastructure		2 482	-	-	-	-		2 482
Pump Station		920	-	-	-	-		920
Reticulation		1 562	-	-	-	-		1 562
Capital Spares		-	-	-	-	-		-
Solid Waste Infrastructure		720	-	-	-	-		720
Landfill Sites		720	-	-	-	-		720
Capital Spares		-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-		-
Community Assets		3 768	-	-	353	353	100.0%	3 768
Community Facilities		2 368	-	-	153	153	100.0%	2 368
Parks		700	-	-	-	-		700
Public Open Space		1 668	-	-	153	153	100.0%	1 668
Sport and Recreation Facilities		1 400	-	-	200	200	100.0%	1 400
Indoor Facilities		800	-	-	200	200	100.0%	800
Outdoor Facilities		600	-	-	-	-		600
Capital Spares		-	-	-	-	-		-
Other assets		21 656	-	-	400	400	100.0%	21 656
Operational Buildings		10 880	-	-	400	400	100.0%	10 880
Municipal Offices		10 880	-	-	400	400	100.0%	10 880
Housing		10 776	-	-	-	-		10 776
Social Housing		10 776	-	-	-	-		10 776
Computer Equipment		1 587	-	-	-	-		1 587
Computer Equipment		1 587	-	-	-	-		1 587
Furniture and Office Equipment		348	-	-	-	-		348
Furniture and Office Equipment		348	-	-	-	-		348
Machinery and Equipment		2 319	-	-	8	8	100.0%	2 319
Machinery and Equipment		2 319	-	-	8	8	100.0%	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	151	151	890	740	83.1%	69 582

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

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	-	-	-	-		27 200
Roads Infrastructure		23 000	-	-	-	-		23 000
<i>Roads</i>		23 000	-	-	-	-		23 000
<i>Capital Spares</i>		-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-		-
Electrical Infrastructure		4 200	-	-	-	-		4 200
<i>MV Substations</i>		3 600	-	-	-	-		3 600
<i>MV Switching Stations</i>		-	-	-	-	-		-
<i>MV Networks</i>		-	-	-	-	-		-
<i>LV Networks</i>		600	-	-	-	-		600
<i>Capital Spares</i>		-	-	-	-	-		-
Other assets		830	-	-	-	-		830
Operational Buildings		-	-	-	-	-		-
Housing		830	-	-	-	-		830
<i>Staff Housing</i>		830	-	-	-	-		830
Total Capital Expenditure on renewal of existing assets	1	28 030	-	-	-	-		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	205	205	6 150	5 945	96.7%	66 441
Roads Infrastructure		-	-	-	-	-		-
Electrical Infrastructure		2 600	205	205	50	(155)	-309.2%	2 600
<i>MV Substations</i>		300	-	-	-	-		300
<i>MV Switching Stations</i>		-	-	-	-	-		-
<i>MV Networks</i>		-	-	-	-	-		-
<i>LV Networks</i>		2 300	205	205	50	(155)	-309.2%	2 300
<i>Capital Spares</i>		-	-	-	-	-		-
Water Supply Infrastructure		4 100	-	-	100	100	100.0%	4 100
<i>Pump Stations</i>		1 000	-	-	-	-		1 000
<i>Water Treatment Works</i>		-	-	-	-	-		-
<i>Bulk Mains</i>		-	-	-	-	-		-
<i>Capital Spares</i>		-	-	-	-	-		-
Sanitation Infrastructure		59 741	-	-	6 000	6 000	100.0%	59 741
<i>Waste Water Treatment Works</i>		59 741	-	-	6 000	6 000	100.0%	59 741
Community Assets		2 383	28	28	200	172	86.2%	2 383
Sport and Recreation Facilities		2 383	28	28	200	172	86.2%	2 383
<i>Indoor Facilities</i>		-	-	-	-	-		-
<i>Outdoor Facilities</i>		2 383	28	28	200	172	86.2%	2 383
<i>Capital Spares</i>		-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	1	68 824	232	232	6 350	6 118	96.3%	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 - M01 July								
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	2 038	2 038	2 449	411	16.8%	40 155
Roads Infrastructure		5 140	84	84	267	184	68.7%	5 140
Roads		5 073	84	84	266	182	68.6%	5 073
Road Furniture		67	–	–	1	1	100.0%	67
Storm water Infrastructure		17 281	1 252	1 252	1 237	(15)	-1.2%	17 281
Drainage Collection		–	–	–	–	–		–
Storm water Conveyance		17 281	1 252	1 252	1 237	(15)	-1.2%	17 281
Attenuation						–		
Electrical Infrastructure		2 729	143	143	175	32	18.3%	2 729
MV Substations		153	14	14	9	(5)	-50.0%	153
LV Networks		2 576	129	129	166	37	22.1%	2 576
Water Supply Infrastructure		1 705	49	49	34	(15)	-44.3%	1 705
Reservoirs		1 102	20	20	22	2	10.5%	1 102
Pump Stations		139	–	–	3	3	100.0%	139
Distribution		465	29	29	9	(20)	-216.8%	465
Sanitation Infrastructure		5 334	2	2	217	215	98.9%	5 334
Pump Station		939	2	2	19	17	88.8%	939
Waste Water Treatment Works		4 394	0	0	199	198	99.8%	4 394
Solid Waste Infrastructure		7 966	508	508	518	10	1.9%	7 966
Landfill Sites		7 966	508	508	518	10	1.9%	7 966
Community Assets		3 286	6	6	157	151	96.4%	3 286
Community Facilities		2 122	3	3	134	131	98.0%	2 122
Halls		387	3	3	8	5	58.4%	387
Centres		1 470	(2)	(2)	123	125	101.9%	1 470
Libraries		60	–	–	1	1	100.0%	60
Cemeteries/Crematoria		105	2	2	2	0	14.0%	105
Parks		100	–	–	–	–		100
Sport and Recreation Facilities		1 164	3	3	23	20	87.8%	1 164
Indoor Facilities		100	–	–	2	2	100.0%	100
Outdoor Facilities		1 064	3	3	21	18	86.6%	1 064
Other assets		1 744	2	2	98	96	98.1%	1 744
Operational Buildings		990	0	0	73	73	99.8%	990
Municipal Offices		990	0	0	73	73	99.8%	990
Housing		754	2	2	25	23	92.9%	754
Staff Housing		197	–	–	4	4	100.0%	197
Social Housing		557	2	2	21	19	91.6%	557
Intangible Assets		4 226	636	636	352	(284)	-80.7%	4 226
Licences and Rights		4 226	636	636	352	(284)	-80.7%	4 226
Computer Software and Applications		4 226	636	636	352	(284)	-80.7%	4 226
Computer Equipment		316	3	3	7	4	58.4%	316
Computer Equipment		316	3	3	7	4	58.4%	316
Furniture and Office Equipment		77	–	–	2	2	100.0%	77
Furniture and Office Equipment		77	–	–	2	2	100.0%	77
Machinery and Equipment		1 282	30	30	32	2	6.5%	1 282
Machinery and Equipment		1 282	30	30	32	2	6.5%	1 282
Transport Assets		6 412	50	50	161	111	69.0%	6 412
Transport Assets		6 412	50	50	161	111	69.0%	6 412
Total Repairs and Maintenance Expenditure	1	57 497	2 764	2 764	3 257	493	15.1%	57 497

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

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

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

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 **July 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 August 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, connected strokes. The signature is written over a horizontal line.

Date: 13 August 2021