

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 May 2020

Table of Contents

PART 1: IN-YEAR REPORT	PAGE
Section 1 – Mayor’s Report	3
Section 2 – Resolutions	3
Section 3 – Executive Summary	3-8
Section 4 – In-year budget statement tables	9-15
 PART 2 – SUPPORTING DOCUMENTATION	
Section 5 – Debtors' analysis	16
Section 6 – Creditors' analysis	16
Section 7 – Investment portfolio analysis	18
Section 8 – Allocation and grant receipts and expenditure	18-21
Section 9 – Expenditure on Councillor, Senior Managers and Other Staff.....	22
Section 10 – Material variances to the SDBIP	22
Section 11– Capital programme performance	23
Section 12 – Other supporting documentation	24-28
Section 13 – Quality certification	29

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for May 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 will undoubtedly have a negative economic impact. Revenue sources such as service charges in the main will potentially be impacted due to the negative impact the lockdown will have 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. A special adjustments budget will be tabled on 15 June 2020 to approve additional funding received from Provincial Departments for purposes of Disaster relief as well as appropriating emergency expenditure (unforeseen and unavoidable expenditure) incurred to attend to critical expenditure requirements relating to the COVID19 pandemic, specifically cleansing, sanitizer, protective clothing items and various equipment.

Section 2 - Resolutions

RECOMMENDATION:

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

National Treasury issued Municipal SCOA Circular No. 9 late on 9 June 2020 to provide guidance to municipalities on how to report on the COVID-19 specific funding allocations and expenditure using the Municipal Chart of Accounts (mSCOA).

It is furthermore requested in the circular that all COVID-19 related Section 71 expenditure for the period March to May 2020 (i.e. M09 to M11) ***must be submitted as part of the May 2020 Section 71 data strings by 12 June 2020.*** Thereafter, any COVID related expenditure, as applicable, must be submitted monthly as part of the Section 71 reporting for that month.

Swartland Municipality will only table the special adjustments budget on 15 June 2020 as per National Treasury's compliance deadline and then only the Covid related expenditure will form part of the data string once the special adjustments budget has been approved. The relevant mSCOA segments to record allocations and spending relating to the COVID-19 did not exist for the month of May 2020 as it was not part of any budget yet.

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 818 856 440	R 843 650 149	R 648 299 260	R 642 746 035	R -5 553 225	-1%
Operating Expenditure	R 737 857 810	R 745 220 350	R 504 863 366	R 566 681 195	R 61 817 829	12%
Capital	R 143 857 572	R 140 815 524	R 129 934 123	R 84 449 844	R -45 484 279	-35%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	114 880	121 289	121 289	9 850	114 323	113 312	1 011	1%	121 289
Service charges - electricity revenue	263 661	290 458	290 458	22 950	273 479	262 283	11 196	4%	290 458
Service charges - water revenue	59 743	56 497	56 497	4 502	60 169	53 288	6 881	13%	56 497
Service charges - sanitation revenue	40 114	45 538	44 138	3 584	40 248	39 588	660	2%	44 138
Service charges - refuse revenue	25 623	27 157	27 557	2 223	25 182	24 609	573	2%	27 557
Rental of facilities and equipment	1 529	1 586	1 606	173	1 430	1 402	28	2%	1 606
Interest earned - external investments	40 174	40 920	42 237	263	10 014	10 695	(681)	-6%	42 237
Interest earned - outstanding debtors	2 615	2 799	2 799	191	2 054	2 614	(561)	-21%	2 799
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 703	32 800	32 800	1	243	458	(215)	-47%	32 800
Licences and permits	4 030	4 122	4 524	28	3 275	3 949	(675)	-17%	4 524
Agency services	4 373	4 300	4 600	-	3 485	4 158	(673)	-16%	4 600
Transfers and subsidies	130 093	112 666	117 454	-	91 534	95 811	(4 277)	-4%	117 454
Other revenue	12 369	11 364	11 599	403	10 538	10 630	(92)	-1%	11 599
Gains on disposal of PPE	15 245	200	5 642	139	5 106	5 152	(46)	-1%	5 642
Total Revenue (excluding capital transfers and contributions)	742 152	751 695	763 199	44 306	641 078	627 949	13 128	2%	763 199

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 May 2020 with the results being on track.

- **Service charges - water revenue** stands at 13% above YTD budgeted projections due to an increase in water consumption.

- **Interest earned - outstanding debtors** stands at 21% below YTD budgeted projections due to the interest for May 2020 that was only billed after 5 June 2020 and will reflect next month as a result of the SASSA payment dates that was moved.
- **Fines, penalties and forfeits** stands at 47% below the YTD budgeted projections with the amount being insignificant from a material point of view and also due to libraries being closed and not collecting fines due to lost books.
- Revenue received for the month of May 2020 was **R44.306 million** whilst the overall YTD performance excluding capital transfers stands at **2%** above the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	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	193 878	217 514	219 772	17 664	193 225	189 276	3 949	2%	219 772
Remuneration of councillors	10 369	11 112	11 112	1 314	9 978	10 086	(108)	-1%	11 112
Debt impairment	32 709	35 285	35 887	-	2 174	132	2 042	1547%	35 887
Depreciation & asset impairment	86 831	88 293	88 293	7 103	77 024	-	77 024	#DIV/0!	88 293
Finance charges	14 278	18 581	13 156	-	6 791	6 689	103	2%	13 156
Bulk purchases	194 308	227 700	227 700	15 573	187 733	202 754	(15 021)	-7%	227 700
Other materials	25 940	34 680	35 219	746	11 729	14 578	(2 849)	-20%	35 219
Contracted services	86 794	62 217	66 602	3 423	50 297	49 709	588	1%	66 602
Transfers and subsidies	2 565	3 168	3 210	57	2 343	2 990	(647)	-22%	3 210
Other expenditure	26 098	38 308	39 159	903	24 595	28 650	(4 055)	-14%	39 159
Loss on disposal of PPE	2 209	1 000	5 110	-	793	-	793	#DIV/0!	5 110
Total Expenditure	675 979	737 858	745 220	46 781	566 681	504 863	61 818	12%	745 220
Surplus/(Deficit)	66 173	13 838	17 979	(2 476)	74 397	123 086	(48 689)	(0)	17 979
Transfers and subsidies - capital (monetary allocations)	46 363	67 161	78 451	-	-	20 337	(20 337)	(0)	78 451
Transfers and subsidies - capital (monetary allocations)	-	-	2 000	65	1 668	13	1 655	0	2 000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	112 536	80 999	98 430	(2 411)	76 065	143 436			98 430
Surplus/(Deficit) attributable to municipality	112 536	80 999	98 430	(2 411)	76 065	143 436			98 430
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	112 536	80 999	98 430	(2 411)	76 065	143 436			98 430

- **The depreciation** run up until May 2020 was successfully recorded. The budget is however only recorded in June as per the originally planned and approved budget and therefore the “over-spending” which will automatically be corrected at year end when the total depreciation budget is considered, will not result in unauthorised expenditure.
- **Other materials** stand at 20% below the YTD budgeted projections due to underspending on various line items, this in the main as a result of flow restrictors that could not be installed as planned, due to the lockdown.
- **Debt impairment** is budgeted for in June whilst there was bad debt written off in March 2020.

- **Transfer and Subsidies** stands at 22% below YTD budgeted projections due to the fact that beneficiaries are required to submit audited financial statements in order for SM to pay out these financial contributions.
- Expenditure for the month of May 2020 was **R46.781 million** whilst the overall YTD performance stands at 12% above the budgeted projections mainly due to the depreciation that was accounted for on the financial system.

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) - M11 May										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	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>		9 385	5 931	7 395	97	3 810	5 316	(1 507)	-28%	7 395
Executive and council		12	20	3	–	2	3	(1)	-21%	3
Finance and administration		9 373	5 911	7 391	97	3 807	5 313	(1 506)	-28%	7 391
<i>Community and public safety</i>		21 222	4 840	7 998	13	2 666	7 980	(5 315)	-67%	7 998
Community and social services		1 079	910	210	(9)	58	200	(142)	-71%	210
Sport and recreation		14 555	2 928	6 083	22	1 721	6 075	(4 355)	-72%	6 083
Public safety		5 589	1 002	1 705	–	887	1 705	(818)	-48%	1 705
<i>Economic and environmental services</i>		19 911	55 552	39 513	2 960	24 412	39 915	(15 503)	-39%	39 513
Planning and development		3 403	34 058	9 147	14	2 980	9 147	(6 167)	-67%	9 147
Road transport		16 509	21 494	30 366	2 946	21 432	30 768	(9 337)	-30%	30 366
<i>Trading services</i>		41 512	77 535	85 909	4 035	53 563	76 722	(23 160)	-30%	85 909
Energy sources		15 203	19 244	22 484	1 157	17 891	21 654	(3 763)	-17%	22 484
Water management		14 797	7 145	15 180	2 110	13 953	15 750	(1 797)	-11%	15 180
Waste water management		9 031	44 628	42 984	766	16 863	34 053	(17 190)	-50%	42 984
Waste management		2 482	6 518	5 262	2	4 855	5 265	(410)	-8%	5 262
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	92 031	143 858	140 816	7 106	84 450	129 934	(45 484)	-35%	140 816
Funded by:										
National Government		31 975	30 301	30 301	4 107	24 696	29 984	(5 288)	-18%	30 301
Provincial Government		13 863	36 860	48 150	5 691	28 208	39 424	(11 216)	-28%	48 150
Other transfers and grants		458	–	2 000	–	238	2 000	(1 762)	-88%	2 000
Transfers recognised - capital		46 297	67 161	80 451	9 798	53 141	71 407	(18 266)	-26%	80 451
Borrowing	6	–	22 631	–	–	–	–	–	–	–
Internally generated funds		45 735	54 065	60 365	(2 692)	31 309	58 527	(27 218)	-47%	60 365
Total Capital Funding		92 031	143 858	140 816	7 106	84 450	129 934	(45 484)	-35%	140 816

- Capital expenditure for the month of May 2020 amounts to **R7 106 278**. The YTD actual of **R84 449 844 (59.97%)** compared to the total budget of **R140 815 524** has the real impact of causing bottle necks in June prior to year-end and has the very real potential of material under-performance as at year-end as the expenditure to date is not aligned to what was planned by the various directorates, with due regard for the current lock-down in the context of contractors that were not allowed to progress during this period.
- Commitments stands at **R5 911 523**

Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Adjusted 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?	Notes to the SDBIP and for under-performance against YTD Budget
Sewerage													
1	Sewerage Works: Moorreesburg	16 267 200	12 606 045	-	4 614 497	12 488 845	7 991 548	63%	Tenders closed	Moorreesburg	Tender awarded	None	Tender awarded
2	Sewerage Works: Darling	-	4 669 778	-	-	4 004 430	4 669 778	100%	Tenders closed	Darling	Tender awarded	None	Tender awarded
Roads													
3	Roads Swartland: Resealing of Roads	15 000 000	15 000 000	-	9 410 400	15 000 000	5 589 600	37%	Construction completion 75%	Swartland Area	Construction 85%	None	Project delayed due to lockdown.
Housing													
4	Malmesbury De Hoop Housing Project (Professional Fees)	2 800 000	13 287 000	-	2 521 443	6 962 934	10 765 557	81%	Planning & Professional fees	Swartland Area	Planning 80%	None	Project is on schedule.
5	Housing Riebeek Kasteel Serviced Sites	13 980 000	7 767 000	5 663 148	11 923 956	10 548 874	-4 156 956	-54%	Construction Phase Completion 40%	Riebeek Kasteel	Construction 45%		Project started October 2019. Project will experience challenges due to the Covid-19.
6	Housing Kalbaskraal Serviced Sites	5 000 000	8 040 000	28 280	6 055 105	6 632 836	1 984 895	25%	Construction Phase Completion 60%	Kalbaskraal	Construction 73%		Project started October 2019. Project will experience challenges due to the Covid-19.
7	Housing Sibanye-Moorreesburg Serviced Sites	10 000 000	9 900 000	-	6 186 184	8 232 962	3 713 816	38%	Construction Phase Completion 64%	Moorreesburg	Construction 72%		Project started October 2019. Project will experience challenges due to the Covid-19.
Electricity													
8	Phola Park/De Hoop Electrical Infrastructure and Bulk Supply	5 000 000	5 000 000	151 195	4 973 447	5 000 000	26 553	1%	Construction	Malmesbury	Construction	None	Project on schedule.
9	Minisubstations: Swartland	4 900 000	4 930 000	-	4 916 313	4 924 000	13 687	0%	Supply of equipment	Swartland Area	Equipment delivered. Installation in process	None	Project on schedule.
Water													
10	Water: Replacement water reticulation network	4 933 800	8 183 800	-	8 183 800	8 183 800	-	0%	Construction completion 100%	Swartland Area	Construction completion 100%	None	Project complete - MIG alloctaion for project increased to achieve spending milestone.
Totals		77 881 000	89 383 623	5 842 622	58 785 143	81 978 681	30 598 480	39%					

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May					
Description of financial indicator	Basis of calculation	Budget Year 2019/20			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	4.5%	3.1%	1.2%	3.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	15.7%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	12.4%	10.5%	11.9%	10.5%
Gearing	Long Term Borrowing/ Funds & Reserves	62.1%	54.7%	64.1%	54.7%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	4:1	5:1	5:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities	3:1	3:1	4:1	3:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	94.4%	96.2%	88.1%	96.2%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	97.43%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions	n/a	n/a	n/a	n/a
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.0%	2.85%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	15.0%	18.0%	4.36%	18.0%
Employee costs	Employee costs/Total Revenue - capital revenue	28.9%	28.8%	30.1%	28.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	7.3%	7.2%	7.3%	7.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.2%	13.3%	13.1%	13.3%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	10.7	11.73	1.03	11.73
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.6%	15.3%	16.6%	15.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11.2	9.60	5.32	9.60

Note: Ratios will improve more positively over the reporting period as the formula only provides that it calculates the year to date.

- The annual debtors collection rate of **88.1%** is based on the year to date result and does not refer to the annual collection rate in the AFS as prescribed by Circular 71. A different formulae is used here.
- The electricity & water distribution losses for April is being investigated and not correct. The investigation in this regard was hampered by the hard lockdown 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 - M11 May								
Description	Budget Year 2019/20							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	121 289	121 289	9 850	114 323	113 312	1 011	1%	121 289
Service charges	419 650	418 650	33 258	399 077	379 767	19 309	5%	418 650
Investment revenue	40 920	42 237	263	10 014	10 695	(681)	-6%	42 237
Transfers and subsidies	112 666	117 454	–	91 534	95 811	(4 277)	-4%	117 454
Other own revenue	57 170	63 569	935	26 130	28 364	(2 234)	-8%	63 569
Total Revenue (excluding capital transfers and contributions)	751 695	763 199	44 306	641 078	627 949	13 129	2%	763 199
Employee costs	217 514	219 772	17 664	193 225	189 276	3 949	2%	219 772
Remuneration of Councillors	11 112	11 112	1 314	9 978	10 086	(108)	-1%	11 112
Depreciation & asset impairment	88 293	88 293	7 103	77 024	–	77 024	#DIV/0!	88 293
Finance charges	18 581	13 156	–	6 791	6 689	103	2%	13 156
Materials and bulk purchases	262 380	262 919	16 318	199 462	217 332	(17 870)	-8%	262 919
Transfers and subsidies	3 168	3 210	57	2 343	2 990	(647)	-22%	3 210
Other expenditure	136 810	146 758	4 326	77 858	78 491	(633)	-1%	146 758
Total Expenditure	737 858	745 220	46 781	566 681	504 863	61 818	12%	745 220
Surplus/(Deficit)	13 838	17 979	(2 476)	74 397	123 086	(48 689)	-40%	17 979
Transfers and subsidies - capital (monetary alloc	67 161	78 451	–	–	20 337	(20 337)	-100%	78 451
Contributions & Contributed assets	–	2 000	65	1 668	13	1 655	13117%	2 000
Surplus/(Deficit) after capital transfers & contributions	80 999	98 430	(2 411)	76 065	143 436	(67 371)	-47%	98 430
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	80 999	98 430	(2 411)	76 065	143 436	(67 371)	-47%	98 430
Capital expenditure & funds sources								
Capital expenditure	143 858	140 816	7 106	84 450	129 934	(45 484)	-35%	140 816
Capital transfers recognised	67 161	80 451	9 798	53 141	71 407	(18 266)	-26%	80 451
Borrowing	22 631	–	–	–	–	–	–	–
Internally generated funds	54 065	60 365	(2 692)	31 309	58 527	(27 218)	-47%	60 365
Total sources of capital funds	143 858	140 816	7 106	84 450	129 934	(45 484)	-35%	140 816
Financial position								
Total current assets	705 447	735 318		775 747				735 318
Total non current assets	2 010 958	2 015 733		1 955 132				2 015 733
Total current liabilities	157 848	163 403		166 079				163 403
Total non current liabilities	228 291	210 798		221 371				210 798
Community wealth/Equity	2 330 266	2 376 849		2 267 364				2 376 849
Cash flows								
Net cash from (used) operating	161 599	186 740	12 445	663 406	162 944	(500 463)	-307%	186 740
Net cash from (used) investing	(143 658)	(140 286)	139	5 106	(109 483)	(114 589)	105%	(140 286)
Net cash from (used) financing	35 585	(6 795)	75	(935)	(8 058)	(7 123)	88%	(6 795)
Cash/cash equivalents at the month/year end	548 629	564 986	–	667 577	570 729	(96 848)	-17%	534 762
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	9 596	4 692	2 466	1 431	1 090	1 626	14 352	75 021
Creditors Age Analysis								
Total Creditors	268	2	–	64	–	–	–	13 848

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	195 596	205 893	212 953	10 713	169 685	172 347	(2 662)	-2%	212 953
Executive and council	262	260	290	16	224	169	55	33%	290
Finance and administration	195 280	205 633	212 618	10 697	169 461	172 178	(2 717)	-2%	212 618
Internal audit	55	-	45	-	-	-	-	-	45
<i>Community and public safety</i>	93 449	87 285	103 673	11	4 362	6 882	(2 520)	-37%	103 673
Community and social services	14 975	14 807	16 881	47	981	1 149	(168)	-15%	16 881
Sport and recreation	9 031	4 374	4 419	(64)	2 986	4 623	(1 638)	-35%	4 419
Public safety	37 961	35 215	39 212	12	227	931	(704)	-76%	39 212
Housing	31 483	32 890	43 161	15	169	179	(10)	-6%	43 161
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	23 260	17 836	20 042	157	10 833	11 668	(835)	-7%	20 042
Planning and development	3 586	3 586	3 592	155	3 917	3 135	782	25%	3 592
Road transport	19 674	14 250	16 450	2	6 917	8 533	(1 617)	-19%	16 450
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	476 183	507 814	506 954	33 488	457 840	457 376	464	0%	506 954
Energy sources	273 407	302 842	302 982	22 956	276 927	274 664	2 263	1%	302 982
Water management	91 418	77 935	77 935	4 635	77 069	69 618	7 451	11%	77 935
Waste water management	71 009	84 301	82 901	3 541	63 505	73 085	(9 580)	-13%	82 901
Waste management	40 349	42 736	43 136	2 356	40 339	40 008	331	1%	43 136
<i>Other</i>	26	28	28	2	26	26	(0)	-1%	28
Total Revenue - Functional	788 515	818 856	843 650	44 371	642 746	648 299	(5 553)	-1%	843 650
Expenditure - Functional									
<i>Governance and administration</i>	104 760	128 875	128 959	7 351	98 966	100 782	(1 815)	-2%	128 959
Executive and council	18 224	20 012	20 099	1 629	17 381	17 680	(299)	-2%	20 099
Finance and administration	84 957	107 120	106 900	5 609	80 120	81 410	(1 291)	-2%	106 900
Internal audit	1 578	1 743	1 960	114	1 466	1 692	(226)	-13%	1 960
<i>Community and public safety</i>	124 822	108 211	117 358	7 992	75 231	63 396	11 835	19%	117 358
Community and social services	16 341	18 876	19 054	1 894	15 993	13 358	2 635	20%	19 054
Sport and recreation	21 506	25 065	24 795	1 499	20 065	17 944	2 121	12%	24 795
Public safety	56 630	61 734	65 653	4 314	33 055	30 288	2 768	9%	65 653
Housing	30 345	2 536	7 855	285	6 118	1 806	4 312	239%	7 855
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	69 194	65 131	66 623	4 322	57 253	31 081	26 173	84%	66 623
Planning and development	11 503	12 912	13 697	1 057	10 660	11 263	(603)	-5%	13 697
Road transport	57 690	52 219	52 926	3 265	46 594	19 818	26 776	135%	52 926
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	375 861	434 163	430 797	27 076	333 947	308 314	25 633	8%	430 797
Energy sources	231 428	265 248	265 704	18 255	221 440	222 811	(1 371)	-1%	265 704
Water management	53 596	64 259	63 235	2 449	32 319	20 077	12 241	61%	63 235
Waste water management	57 391	68 142	63 152	3 782	48 872	35 575	13 297	37%	63 152
Waste management	33 445	36 515	38 707	2 590	31 317	29 851	1 465	5%	38 707
<i>Other</i>	1 342	1 477	1 483	40	1 284	1 291	(7)	-1%	1 483
Total Expenditure - Functional	675 979	737 858	745 220	46 781	566 681	504 863	61 818	12%	745 220
Surplus/ (Deficit) for the year	112 536	80 999	98 430	(2 411)	76 065	143 436	(67 371)	-47%	98 430

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) - M11 May									
Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Corporate Services	9 988	10 953	11 015	25	567	1 407	(840)	-60%	11 015
Vote 2 - Civil Services	227 926	213 095	213 779	10 745	182 907	185 777	(2 869)	-2%	213 779
Vote 3 - Council	262	260	290	16	224	169	55	33%	290
Vote 4 - Electricity Services	282 509	302 842	302 982	22 956	276 927	274 664	2 263	1%	302 982
Vote 5 - Financial Services	193 702	204 060	210 819	10 510	168 395	170 524	(2 129)	-1%	210 819
Vote 6 - Development Services	43 374	43 562	55 938	105	6 648	6 472	176	3%	55 938
Vote 7 - Municipal Manager	55	—	45	—	—	—	—	—	45
Vote 8 - Protection Services	36 937	44 084	48 782	12	7 078	9 286	(2 209)	-24%	48 782
Total Revenue by Vote	794 752	818 856	843 650	44 371	642 746	648 299	(5 553)	-1%	843 650
Expenditure by Vote									
Vote 1 - Corporate Services	29 944	31 437	33 255	1 834	26 223	26 791	(568)	-2%	33 255
Vote 2 - Civil Services	243 340	255 238	253 044	14 010	185 732	126 303	59 429	47%	253 044
Vote 3 - Council	15 113	16 973	17 037	1 393	14 504	14 954	(449)	-3%	17 037
Vote 4 - Electricity Services	245 854	279 164	279 776	19 023	231 430	233 747	(2 316)	-1%	279 776
Vote 5 - Financial Services	35 850	50 937	47 435	2 528	37 141	37 367	(226)	-1%	47 435
Vote 6 - Development Services	48 865	24 568	30 787	1 831	22 888	19 862	3 026	15%	30 787
Vote 7 - Municipal Manager	6 721	7 208	7 463	494	6 319	6 233	86	1%	7 463
Vote 8 - Protection Services	56 530	72 332	76 423	5 669	42 444	39 606	2 838	7%	76 423
Total Expenditure by Vote	682 216	737 858	745 220	46 781	566 681	504 863	61 818	12%	745 220
Surplus/ (Deficit) for the year	112 536	80 999	98 430	(2 411)	76 065	143 436	(67 371)	-47%	98 430

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) - M11 May									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	114 880	121 289	121 289	9 850	114 323	113 312	1 011	1%	121 289
Service charges - electricity revenue	263 661	290 458	290 458	22 950	273 479	262 283	11 196	4%	290 458
Service charges - water revenue	59 743	56 497	56 497	4 502	60 169	53 288	6 881	13%	56 497
Service charges - sanitation revenue	40 114	45 538	44 138	3 584	40 248	39 588	660	2%	44 138
Service charges - refuse revenue	25 623	27 157	27 557	2 223	25 182	24 609	573	2%	27 557
Rental of facilities and equipment	1 529	1 586	1 606	173	1 430	1 402	28	2%	1 606
Interest earned - external investments	40 174	40 920	42 237	263	10 014	10 695	(681)	-6%	42 237
Interest earned - outstanding debtors	2 615	2 799	2 799	191	2 054	2 614	(561)	-21%	2 799
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 703	32 800	32 800	1	243	458	(215)	-47%	32 800
Licences and permits	4 030	4 122	4 524	28	3 275	3 949	(675)	-17%	4 524
Agency services	4 373	4 300	4 600	-	3 485	4 158	(673)	-16%	4 600
Transfers and subsidies	130 093	112 666	117 454	-	91 534	95 811	(4 277)	-4%	117 454
Other revenue	12 369	11 364	11 599	403	10 538	10 630	(92)	-1%	11 599
Gains on disposal of PPE	15 245	200	5 642	139	5 106	5 152	(46)	-1%	5 642
Total Revenue (excluding capital transfers and contributions)	742 152	751 695	763 199	44 306	641 078	627 949	13 129	2%	763 199
Expenditure By Type									
Employee related costs	193 878	217 514	219 772	17 664	193 225	189 276	3 949	2%	219 772
Remuneration of councillors	10 369	11 112	11 112	1 314	9 978	10 086	(108)	-1%	11 112
Debt impairment	32 709	35 285	35 887	-	2 174	132	2 042	1547%	35 887
Depreciation & asset impairment	86 831	88 293	88 293	7 103	77 024	-	77 024	#DIV/0!	88 293
Finance charges	14 278	18 581	13 156	-	6 791	6 689	103	2%	13 156
Bulk purchases	194 308	227 700	227 700	15 573	187 733	202 754	(15 021)	-7%	227 700
Other materials	25 940	34 680	35 219	746	11 729	14 578	(2 849)	-20%	35 219
Contracted services	86 794	62 217	66 602	3 423	50 297	49 709	588	1%	66 602
Transfers and subsidies	2 565	3 168	3 210	57	2 343	2 990	(647)	-22%	3 210
Other expenditure	26 098	38 308	39 159	903	24 595	28 650	(4 055)	-14%	39 159
Loss on disposal of PPE	2 209	1 000	5 110	-	793	-	793	#DIV/0!	5 110
Total Expenditure	675 979	737 858	745 220	46 781	566 681	504 863	61 818	12%	745 220
Surplus/(Deficit)	66 173	13 838	17 979	(2 476)	74 397	123 086	(48 689)	(0)	17 979
Transfers and subsidies - capital (monetary allocations)	46 363	67 161	78 451	-	-	20 337	(20 337)	(0)	78 451
Transfers and subsidies - capital (monetary allocations)	-	-	2 000	65	1 668	13	1 655	0	2 000
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	112 536	80 999	98 430	(2 411)	76 065	143 436			98 430
Surplus/(Deficit) attributable to municipality	112 536	80 999	98 430	(2 411)	76 065	143 436			98 430
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	112 536	80 999	98 430	(2 411)	76 065	143 436			98 430

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) - M11 May										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	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		25 926	48 563	26 290	26	11 466	25 507	(14 042)	-55%	26 290
Vote 4 - Electricity Services		3 000	10 400	12 200	309	8 899	11 475	(2 576)	-22%	12 200
Vote 6 - Development Services		7 417	38 680	47 099	5 691	27 770	40 482	(12 712)	-31%	47 099
Total Capital Multi-year expenditure	4,7	36 343	97 643	85 589	6 026	48 135	77 464	(29 329)	-38%	85 589
Single Year expenditure appropriation	2									
Vote 1 - Corporate Services		2 523	128	2 228	(9)	74	118	(44)	-37%	2 228
Vote 2 - Civil Services		24 252	34 370	38 543	171	25 836	38 538	(12 702)	-33%	38 543
Vote 3 - Council		8	10	3	-	2	3	(1)	-21%	3
Vote 4 - Electricity Services		12 804	9 484	11 019	917	9 398	10 932	(1 534)	-14%	11 019
Vote 5 - Financial Services		5 715	46	63	-	63	63	0	0%	63
Vote 6 - Development Services		4 795	1 166	1 666	1	55	1 111	(1 057)	-95%	1 666
Vote 7 - Municipal Manager		4	10	-	-	-	-	-	-	-
Vote 8 - Protection Services		5 589	1 002	1 705	-	887	1 705	(818)	-48%	1 705
Total Capital single-year expenditure	4	55 689	46 215	55 227	1 081	36 315	52 470	(16 155)	-31%	55 227
Total Capital Expenditure		92 031	143 858	140 816	7 106	84 450	129 934	(45 484)	-35%	140 816
Capital Expenditure - Functional Classification										
Governance and administration		9 385	5 931	7 395	97	3 810	5 316	(1 507)	-28%	7 395
Executive and council		12	20	3	-	2	3	(1)	-21%	3
Finance and administration		9 373	5 911	7 391	97	3 807	5 313	(1 506)	-28%	7 391
Community and public safety		21 222	4 840	7 998	13	2 666	7 980	(5 315)	-67%	7 998
Community and social services		1 079	910	210	(9)	58	200	(142)	-71%	210
Sport and recreation		14 555	2 928	6 083	22	1 721	6 075	(4 355)	-72%	6 083
Public safety		5 589	1 002	1 705	-	887	1 705	(818)	-48%	1 705
Economic and environmental services		19 911	55 552	39 513	2 960	24 412	39 915	(15 503)	-39%	39 513
Planning and development		3 403	34 058	9 147	14	2 980	9 147	(6 167)	-67%	9 147
Road transport		16 509	21 494	30 366	2 946	21 432	30 768	(9 337)	-30%	30 366
Trading services		41 512	77 535	85 909	4 035	53 563	76 722	(23 160)	-30%	85 909
Energy sources		15 203	19 244	22 484	1 157	17 891	21 654	(3 763)	-17%	22 484
Water management		14 797	7 145	15 180	2 110	13 953	15 750	(1 797)	-11%	15 180
Waste water management		9 031	44 628	42 984	766	16 863	34 053	(17 190)	-50%	42 984
Waste management		2 482	6 518	5 262	2	4 855	5 265	(410)	-8%	5 262
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	92 031	143 858	140 816	7 106	84 450	129 934	(45 484)	-35%	140 816
Funded by:										
National Government		31 975	30 301	30 301	4 107	24 696	29 984	(5 288)	-18%	30 301
Provincial Government		13 863	36 860	48 150	5 691	28 208	39 424	(11 216)	-28%	48 150
Other transfers and grants		458	-	2 000	-	238	2 000	(1 762)	-88%	2 000
Transfers recognised - capital		46 297	67 161	80 451	9 798	53 141	71 407	(18 266)	-26%	80 451
Borrowing	6	-	22 631	-	-	-	-	-	-	-
Internally generated funds		45 735	54 065	60 365	(2 692)	31 309	58 527	(27 218)	-47%	60 365
Total Capital Funding		92 031	143 858	140 816	7 106	84 450	129 934	(45 484)	-35%	140 816

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M11 May						
Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		525 985	548 629	564 986	89 976	564 986
Call investment deposits		–	–	–	544 884	–
Consumer debtors		61 631	124 460	117 128	70 445	117 128
Other debtors		46 334	16 664	34 167	33 915	34 167
Current portion of long-term receivables		48	–	47	47	47
Inventory		17 634	15 694	18 989	36 480	18 989
Total current assets		651 631	705 447	735 318	775 747	735 318
Non current assets						
Long-term receivables		3	–	2	12	2
Investments		–	–	–	–	–
Investment property		45 091	48 621	44 232	45 080	44 232
Investments in Associate		–	–	–	–	–
Property, plant and equipment		1 905 800	1 961 379	1 969 852	1 907 966	1 969 852
Biological		–	–	–	–	–
Intangible		1 185	188	527	954	527
Other non-current assets		1 120	770	1 120	1 120	1 120
Total non current assets		1 953 198	2 010 958	2 015 733	1 955 132	2 015 733
TOTAL ASSETS		2 604 830	2 716 405	2 751 051	2 730 878	2 751 051
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		9 689	13 298	10 018	–	10 018
Consumer deposits		12 751	11 224	14 447	13 854	14 447
Trade and other payables		95 253	124 442	131 456	147 019	131 456
Provisions		8 531	8 884	7 482	5 205	7 482
Total current liabilities		126 224	157 848	163 403	166 079	163 403
Non current liabilities						
Borrowing		119 987	151 735	107 983	122 916	107 983
Provisions		98 455	76 556	102 815	98 455	102 815
Total non current liabilities		218 443	228 291	210 798	221 371	210 798
TOTAL LIABILITIES		344 667	386 139	374 201	387 450	374 201
NET ASSETS	2	2 260 163	2 330 266	2 376 849	2 343 429	2 376 849
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		2 068 344	2 086 039	2 179 395	2 075 545	2 179 395
Reserves		191 819	244 227	197 455	191 819	197 455
TOTAL COMMUNITY WEALTH/EQUITY	2	2 260 163	2 330 266	2 376 849	2 267 364	2 376 849

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 - M11 May									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	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	114 880	115 225	120 517	7 670	88 023	88 588	(565)	-1%	120 517
Service charges	389 141	395 843	398 727	36 474	364 214	289 388	74 826	26%	398 727
Other revenue	52 934	29 572	36 443	431	446 116	16 485	429 631	2606%	36 443
Government - operating	130 093	112 666	117 454	240	109 500	111 956	(2 456)	-2%	117 454
Government - capital	45 838	67 161	80 451	-	59 652	53 541	6 111	11%	80 451
Interest	40 174	43 719	45 036	263	5 349	7 112	(1 763)	-25%	45 036
Dividends			-			-	-		-
Payments									
Suppliers and employees	(585 585)	(580 837)	(595 522)	(32 633)	(403 017)	(392 251)	10 766	-3%	(595 522)
Finance charges	(14 278)	(18 581)	(13 156)	-	(6 431)	(9 476)	(3 046)	32%	(13 156)
Transfers and Grants	(2 565)	(3 168)	(3 210)	-	-	(2 399)	(2 399)	100%	(3 210)
NET CASH FROM/(USED) OPERATING ACTIVITIES	170 634	161 599	186 740	12 445	663 406	162 944	(500 463)	-307%	186 740
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 469	200	532	139	5 106	-	5 106	#DIV/0!	532
Decrease (Increase) in non-current debtors	(8 013)	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	(2 261)	-	(3)	-	-	-	-		(3)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-		-
Payments									
Capital assets	(86 933)	(143 858)	(140 816)	-	-	(109 483)	(109 483)	100%	(140 816)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(95 738)	(143 658)	(140 286)	139	5 106	(109 483)	(114 589)	105%	(140 286)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	50 000	-	-	-	-	-		-
Increase (decrease) in consumer deposits	975	236	3 223	75	(935)	-	(935)	#DIV/0!	3 223
Payments									
Repayment of borrowing	(10 686)	(14 651)	(10 018)	-	-	(8 058)	(8 058)	100%	(10 018)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(9 711)	35 585	(6 795)	75	(935)	(8 058)	(7 123)	88%	(6 795)
NET INCREASE/ (DECREASE) IN CASH HELD	65 185	53 526	39 659	12 659	667 577	45 402			39 659
Cash/cash equivalents at beginning:	460 799	495 102	525 327			525 327			495 102
Cash/cash equivalents at month/year end:	525 985	548 629	564 986		667 577	570 729			534 762

The Year TD actual for Other Revenue includes investments made and matured during the financial year. This amount will decrease as investments mature at year-end and will not reflect as an overspending.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May													
Description	NT Code	Budget Year 2019/20										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	5 245	2 115	1 644	1 050	599	410	510	3 172	14 745	5 741	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20 432	2 855	1 152	231	100	64	140	893	25 868	1 429	–	–
Receivables from Non-ex change Transactions - Property Rates	1400	8 389	2 575	994	624	404	341	501	5 803	19 630	7 673	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3 216	1 177	492	297	172	142	245	2 246	7 986	3 101	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 454	854	401	259	156	134	229	2 235	6 722	3 012	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	31	20	9	5	1	0	1	2	70	10	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	–	–	–	–	–	–	–	–	–	–	–	–
Total By Income Source	2000	39 767	9 596	4 692	2 466	1 431	1 090	1 626	14 352	75 021	20 965	–	–
2018/19 - totals only		36 486	6 014	1 532	1 264	1 177	871	2 393	11 273	61 009	16 978		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 617	1 470	383	41	25	22	33	225	3 816	347	–	–
Commercial	2300	16 714	1 751	686	193	155	155	154	678	20 485	1 335	–	–
Households	2400	21 437	6 376	3 623	2 233	1 251	913	1 438	13 448	50 720	19 284	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	39 767	9 596	4 692	2 466	1 431	1 090	1 626	14 352	75 021	20 965	–	–

Total Debtors has Increased from **R 74 774 512** in April 2020 to **R 75 021 400** in May 2020. The aforementioned totals include the current billing not due yet. See 0-30 days in this regard.

The monthly service collection rate for May 2020 was **97.74%** compared to **83.03%** in April 2020. (Amounts received in the 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 - M11 May											
Description R thousands	NT Code	Budget Year 2019/20									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for char (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	13 514	268	2	-	64	-	-	-	13 848	18 837
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	13 514	268	2	-	64	-	-	-	13 848	18 837

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice date	Dispute/Reason for non-payment	Remedial action
Comar Industries	R 154 331.40	14.04.2020	Work not complete yet.	Invoice to be paid once the work is done.
Easypay	R 358.80	29.02.2020	Dispute on the invoice	Will be paid once dispute is resolved.
Koordom Cleaning Services	R 2 950.00	16.04.2020	Work not complete yet.	Invoice to be paid once work is done.
Koordom Cleaning Services	R 1 950.00	10.06.2019	Work not satisfactory done.	Invoice to be paid once the work is done properly.
Lategan Sament werke	R 1 597.65	18.02.2020	Discount not accounted for.	Accounting correction.
Safequip	R 3 992.80	15.01.2020	Dispute regarding credit note.	Invoice was paid on 03.06.2020.
Samcho Cleaning Services	R 20 700.00	01.04.2020	Awaiting for a credit note from supplier.	Invoices not to be paid, to be removed with a credit note.
Sure Swartland Travel	R 150.00	18.03.2020	Invoice held by authorised signatory.	Will be paid when authorised.

COVID-19: Emergency Purchases for May 2020

DEVIATIONS: COVID-19 RELATED MAY 2020				
Supplier Name	Purchase Order Date	Deviation Type	Department	Total
Gap Way Communications	2020-05-08	Emergency Item	Financial Services	R 59 950.00
Enviro-Lab	2020-05-12	Emergency Item	Development Services	R 2 514.60
Clothing Dynamics	2020-05-22	Emergency Item	Financial Services	R 11 471.25
Uni Building Services And Maintenance	2020-05-27	Emergency Item	Protection Services	R 28 300.00
Malmesbury Superspar	2020-05-18	Emergency Item	Development Services	R 197 718.00
Shoprite Checkers	2020-05-15	Emergency Item	Development Services	R 79 010.00
Spar Moorreesburg	2020-05-22	Emergency Item	Development Services	R 74 768.00
Darling Spar	2020-05-18	Emergency Item	Development Services	R 76 122.00
Boland Toilet Services	2020-05-12	Emergency Item	Civil Engineering Services	R 8 008.00
				R 537 861.85

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May											
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Municipality											
STANDARD BANK	63 Days	Fixed	Yes	Fixed	7.68%	02/09/2019	60 000	794 836	(60 795)	–	–
STANDARD BANK	n/a	Call Account	Yes	Variable	4.95%	23/09/2019	12 000	451 141	–	–	12 451
NED BANK	81 Days	Fixed	Yes	Fixed	7.50%	22/11/2019	60 000	998 630	(60 999)	–	–
NED BANK	213 Days	Fixed	Yes	Fixed	8.200%	31/01/2020	60 000	2 871 123	(62 871)	–	–
NED BANK	364 Days	Fixed	Yes	Fixed	8.450%	30/06/2020	300 000	25 280 548	–	–	325 281
STANDARD BANK	304 Days	Fixed	Yes	Fixed	7.675%	30/06/2020	40 000	2 556 932	–	–	42 557
NED BANK	221 Days	Fixed	Yes	Fixed	8.00%	30/06/2020	50 000	2 421 918	–	–	52 422
ABSA	209 Days	Fixed	Yes	Fixed	7.627%	30/06/2020	50 000	2 183 621	–	–	52 184
STANDARD BANK	151 Days	Fixed	Yes	Fixed	7.55%	30/06/2020	70 000	2 186 397	–	–	72 186
STANDARD BANK	82 Days	Fixed	Yes	Fixed	6.29%	30/06/2020	22 884	323 270	–	–	23 207
Municipality sub-total							724 884	40 068 415	(184 665)	–	580 288
TOTAL INVESTMENTS AND INTEREST							724 884	40 068 415	(184 665)	–	580 288

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May								
Description	Budget Year 2019/20							
	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:	94 852	94 852	5 351	62 474	63 830	(1 356)	-2.1%	94 852
Local Government Equitable Share	91 534	91 534	5 288	59 986	60 948	(962)	-1.6%	91 534
Finance Management	1 550	1 550	63	720	1 115	(394)	-35.4%	1 550
EPWP Incentiv e	1 768	1 768	–	1 768	1 768	–		1 768
Provincial Government:	17 564	24 687	1 666	16 285	11 636	4 649	40.0%	24 687
Municipal Accreditation and Capacity Building Grant	224	224	19	205	205	–		224
Libraries	9 557	9 557	711	8 322	6 349	1 973	31.1%	9 557
Proclaimed Roads Subsidy	5 084	5 084	–	–	–	–		5 084
Financial Management Support Grant: Student Bursaries	379	379	–	132	347	(216)	-62.1%	379
Financial Management Support Grant: mSCOA	330	330	–	300	56	244	435.1%	330
Thusong Grant	–	–	–	–	–	–		–
Establishment of a K9 Unit	1 990	3 895	817	2 849	4 557	(1 708)	-37.5%	3 895
Human Settlements	–	5 039	–	3 401	27	3 374	12350.2%	5 039
Community Development Workers	–	74	–	4	45	(42)	-92.1%	74
Financial Management Support Grant: Risk Management	–	45	–	45	(2)	47	-2973.9%	45
LG Internship Grant	–	60	–	59	50	9	17.4%	60
LG Support Grant	–	–	–	850	–	850	#DIV/0!	–
Disaster Relief Grant	–	–	119	119	–	119	#DIV/0!	–
Other grant providers:	250	250	–	250	250	–		250
LG Seta	250	250	–	250	250	–		250
Total operating expenditure of Transfers and Grants:	112 666	119 789	7 016	79 009	75 716	3 292	4.3%	119 789
Capital expenditure of Transfers and Grants								
National Government:	30 301	30 301	4 107	24 696	29 984	(5 288)	-17.6%	30 301
Municipal Infrastructure Grant (MIG)	21 301	21 301	3 896	16 730	21 184	(4 454)	-21.0%	21 301
Energy Efficiency and Demand Side Management Grant	4 000	4 000	60	2 992	3 800	(808)	-21.3%	4 000
Integrated National Electrification Programme (municipal)	5 000	5 000	151	4 973	5 000	(27)	-0.5%	5 000
Provincial Government:	36 860	48 150	5 727	28 068	39 424	(11 356)	-28.8%	48 150
Human Settlements	32 480	41 094	5 691	26 687	32 378	(5 691)	-17.6%	41 094
RSEP/VPUU Municipal Projects	4 000	4 000	–	499	4 000	(3 501)	-87.5%	4 000
Libraries	50	50	–	31	40	(9)	-22.9%	50
Upgrading of Tennis & Netball Courts	320	320	–	290	320	(29)	-9.2%	320
Establishment of a K9 Unit	10	1 046	–	561	1 046	(485)	-46.4%	1 046
Greenest Municipality Competition	–	140	36	–	140	(140)	-100.0%	140
Proclaimed Roads Subsidy	–	1 500	–	–	1 500	(1 500)	-100.0%	1 500
Total capital expenditure of Transfers and Grants	67 161	78 451	9 834	52 764	69 407	(16 644)	-24.0%	78 451
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	179 827	198 240	16 850	131 772	145 124	(13 352)	-9.2%	198 240

Note: Additional funding received (R850 000 and R119 000) from Provincial Departments for purposes of Disaster relief as well as appropriating emergency expenditure will be approved in a special adjustments budget to be tabled in June 2020.

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May								
Description	Budget Year 2019/20							
	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:	94 852	94 852	5 351	62 474	63 830	(1 356)	-2.1%	94 852
Local Government Equitable Share	91 534	91 534	5 288	59 986	60 948	(962)	-1.6%	91 534
Finance Management	1 550	1 550	63	720	1 115	(394)	-35.4%	1 550
EPWP Incentive	1 768	1 768	-	1 768	1 768	-		1 768
Provincial Government:	17 564	24 687	1 547	15 316	11 636	3 680	31.6%	24 687
Municipal Accreditation and Capacity Building Grant	224	224	19	205	205	-		224
Libraries	9 557	9 557	711	8 322	6 349	1 973	31.1%	9 557
Proclaimed Roads Subsidy	5 084	5 084	-	-	-	-		5 084
Financial Management Support Grant: Student Bursaries	379	379	-	132	347	(216)	-62.1%	379
Financial Management Support Grant: mSCOA	330	330	-	300	56	244	435.1%	330
Thusong Grant	-	-	-	-	-	-		-
Establishment of a K9 Unit	1 990	3 895	817	2 849	4 557	(1 708)	-37.5%	3 895
Human Settlements	-	5 039	-	3 401	27	3 374	12350.2%	5 039
Community Development Workers	-	74	-	4	45	(42)	-92.1%	74
Financial Management Support Grant: Risk Management	-	45	-	45	(2)	47	-2973.9%	45
LG Internship Grant	-	60	-	59	50	9	17.4%	60
-	-	-	-	-	-	-		-
Other grant providers:	250	250	-	250	250	-		250
LG Seta	250	250	-	250	250	-		250
Total operating expenditure of Transfers and Grants:	112 666	119 789	6 897	78 040	75 716	2 323	3.1%	119 789
Capital expenditure of Transfers and Grants								
National Government:	30 301	30 301	4 107	24 696	29 984	(5 288)	-17.6%	30 301
Municipal Infrastructure Grant (MIG)	21 301	21 301	3 896	16 730	21 184	(4 454)	-21.0%	21 301
Energy Efficiency and Demand Side Management Grant	4 000	4 000	60	2 992	3 800	(808)	-21.3%	4 000
Integrated National Electrification Programme (municipal)	5 000	5 000	151	4 973	5 000	(27)	-0.5%	5 000
-	-	-	-	-	-	-		-
Provincial Government:	36 860	48 150	5 727	28 068	39 424	(11 356)	-28.8%	48 150
Human Settlements	32 480	41 094	5 691	26 687	32 378	(5 691)	-17.6%	41 094
RSEP/VPUU Municipal Projects	4 000	4 000	-	499	4 000	(3 501)	-87.5%	4 000
Libraries	50	50	-	31	40	(9)	-22.9%	50
Upgrading of Tennis & Netball Courts	320	320	-	290	320	(29)	-9.2%	320
Establishment of a K9 Unit	10	1 046	-	561	1 046	(485)	-46.4%	1 046
Greenest Municipality Competition	-	140	36	-	140	(140)	-100.0%	140
Proclaimed Roads Subsidy	-	1 500	-	-	1 500	(1 500)	-100.0%	1 500
Total capital expenditure of Transfers and Grants	67 161	78 451	9 834	52 764	69 407	(16 644)	-24.0%	78 451
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	179 827	198 240	16 731	130 803	145 124	(14 321)	-9.9%	198 240

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May						
Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
					-	
Provincial Government:		4 093	817	3 513	579	14.2%
Financial Management Support Grant: Risk Management		45	-	45	0	0.0%
Local Government Internship Grant		60	-	59	1	2.2%
Establishment of a K9 Unit		3 987	817	3 409	578	14.5%
					-	
Total operating expenditure of Approved Roll-overs		4 093	817	3 513	579	14.2%

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 - M11 May								
Summary of Employee and Councillor remuneration	Budget Year 2019/20							
	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	7 430	7 430	889	6 613	6 744	(131)	-2%	7 430
Pension and UIF Contributions	1 018	1 018	124	915	924	(9)	-1%	1 018
Medical Aid Contributions	251	251	14	225	228	(3)	-1%	251
Motor Vehicle Allowance	1 310	1 310	117	1 289	1 189	100	8%	1 310
Cellphone Allowance	1 102	1 102	170	936	1 000	(65)	-6%	1 102
Other benefits and allowances	–	–	–	–	–	–	–	–
Sub Total - Councillors	11 112	11 112	1 314	9 978	10 086	(108)	-1%	11 112
Senior Managers of the Municipality								
Basic Salaries and Wages	7 947	7 947	650	7 761	7 411	349	5%	7 947
Pension and UIF Contributions	1 455	1 455	117	1 287	1 334	(47)	-4%	1 455
Medical Aid Contributions	265	265	38	395	243	152	62%	265
Motor Vehicle Allowance	1 055	1 055	87	952	967	(15)	-2%	1 055
Cellphone Allowance	304	304	24	262	279	(17)	-6%	304
Other benefits and allowances	174	174	15	168	160	8	5%	174
Payments in lieu of leave	–	27	–	–	–	–	–	27
Long service awards	87	87	–	–	80	(80)	-100%	87
Post-retirement benefit obligations	842	842	–	–	–	–	–	842
Sub Total - Senior Managers of Municipality	12 130	12 157	930	10 823	10 473	350	3%	12 157
Other Municipal Staff								
Basic Salaries and Wages	123 864	125 871	9 919	113 379	113 843	(464)	0%	125 871
Pension and UIF Contributions	23 315	23 315	1 907	20 821	20 086	735	4%	23 315
Medical Aid Contributions	12 507	12 507	873	9 177	8 927	250	3%	12 507
Overtime	8 531	8 596	2 617	11 585	7 942	3 643	46%	8 596
Motor Vehicle Allowance	5 040	5 040	418	4 601	4 620	(19)	0%	5 040
Cellphone Allowance	427	433	43	466	396	69	17%	433
Housing Allowances	1 560	1 560	127	1 385	1 367	18	1%	1 560
Other benefits and allowances	21 791	21 971	1 064	20 576	20 198	378	2%	21 971
Payments in lieu of leave	2 378	2 351	(8)	–	–	–	–	2 351
Long service awards	1 552	1 552	(225)	(0)	1 423	(1 423)	-100%	1 552
Post-retirement benefit obligations	4 418	4 418	–	413	–	413	#DIV/0!	4 418
Sub Total - Other Municipal Staff	205 384	207 616	16 734	182 402	178 803	3 599	2%	207 616
Total Parent Municipality	228 626	230 884	18 978	203 203	199 362	3 841	2%	230 884
Total Municipal Entities	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS	228 626	230 884	18 978	203 203	199 362	3 841	2%	230 884
% increase								
TOTAL MANAGERS AND STAFF	217 514	219 772	17 664	193 225	189 276	3 949	2%	219 772

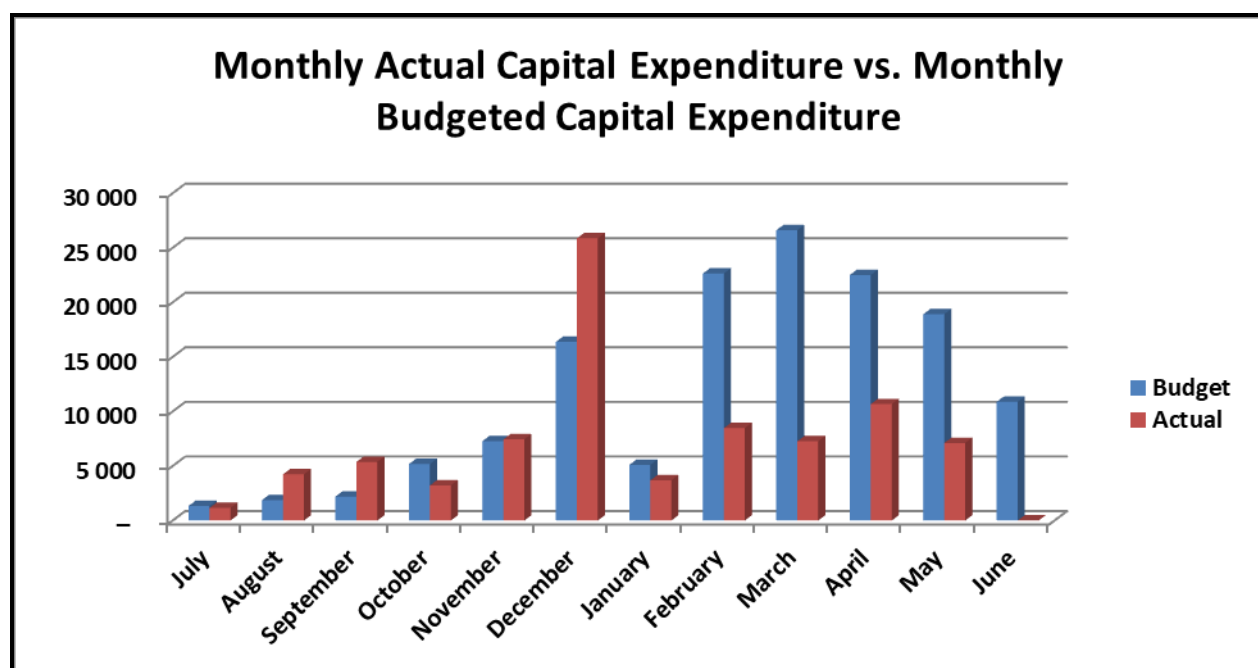
Section 10 – Material variances to the SDBIP

None.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
Month	2018/19	Budget Year 2019/20							
	Audited Outcome	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	678	5 323	1 331	1 153	1 153	1 331	179	13.4%	1%
August	2 423	7 687	1 873	4 232	5 384	3 205	(2 180)	-68.0%	4%
September	3 510	8 070	2 196	5 370	10 755	5 401	(5 354)	-99.1%	7%
October	10 452	9 734	5 172	3 219	13 973	10 573	(3 401)	-32.2%	10%
November	7 592	14 875	7 275	7 443	21 417	17 847	(3 569)	-20.0%	15%
December	11 304	7 148	16 366	25 863	47 279	34 213	(13 066)	-38.2%	33%
January	3 656	18 389	5 096	3 681	50 961	39 309	(11 651)	-29.6%	35%
February	2 786	18 443	22 627	8 461	59 422	61 936	2 515	4.1%	41%
March	9 832	19 817	26 601	7 258	66 680	88 537	21 857	24.7%	46%
April	8 826	12 408	22 493	10 664	77 344	111 030	33 686	30.3%	54%
May	10 847	11 941	18 904	7 106	84 450	129 934	45 484	35.0%	59%
June	20 126	10 025	10 881	–		140 816	–		
Total Capital expenditure	92 031	143 858	140 816	84 450					



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 - M11 May										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	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		26 308	10 744	36 405	6 375	29 192	34 685	5 493	15.8%	36 405
Roads Infrastructure		538	1 700	9 688	2 946	9 354	10 091	736	7.3%	9 688
Roads		538	1 700	9 688	2 946	9 354	10 091	736	7.3%	9 688
Electrical Infrastructure		7 620	6 300	9 540	680	6 144	8 676	2 532	29.2%	9 540
Power Plants		–	–	140	–	140	140	0	0.0%	140
MV Substations		2 653	550	550	46	154	350	196	56.1%	550
LV Networks		4 967	5 750	8 850	633	5 850	8 186	2 336	28.5%	8 850
Water Supply Infrastructure		11 572	1 214	6 168	2 012	5 188	6 739	1 550	23.0%	6 168
Boreholes		500	–	–	–	–	–	–	–	–
Reservoirs		11 022	464	464	–	38	464	426	91.9%	464
Distribution		50	500	5 454	2 012	5 150	6 025	874	14.5%	5 454
Distribution Points		–	250	250	–	–	250	250	100.0%	250
Sanitation Infrastructure		6 578	1 030	10 508	736	8 006	8 680	674	7.8%	10 508
Reticulation		6 578	1 030	10 508	736	8 006	8 680	674	7.8%	10 508
Solid Waste Infrastructure		–	500	500	–	500	500	–	–	500
Waste Drop-off Points		–	500	500	–	500	500	–	–	500
Community Assets		9 580	10 070	11 771	(26)	3 564	11 771	8 207	69.7%	11 771
Community Facilities		3 322	6 500	5 400	(26)	675	5 400	4 725	87.5%	5 400
Centres		–	700	–	–	–	–	–	–	–
Cemeteries/Crematoria		788	–	–	–	–	–	–	–	–
Police		250	–	–	–	–	–	–	–	–
Parks		–	700	700	(26)	176	700	524	74.9%	700
Public Open Space		403	5 100	4 100	–	499	4 100	3 601	87.8%	4 100
Public Ablution Facilities		692	–	–	–	–	–	–	–	–
Markets		–	–	600	–	–	600	600	100.0%	600
Taxi Ranks/Bus Terminals		1 189	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		6 258	3 570	6 371	–	2 889	6 371	3 482	54.7%	6 371
Indoor Facilities		4 773	3 550	6 150	–	2 868	6 150	3 282	53.4%	6 150
Outdoor Facilities		1 486	20	221	–	21	221	200	90.5%	221
Other assets		10 632	31 780	18 736	14	4 964	12 411	7 447	60.0%	18 736
Operational Buildings		5 135	–	350	–	8	350	342	97.6%	350
Municipal Offices		–	–	–	–	8	350	342	97.6%	–
Capital Spares		5 135	–	350	–	–	–	–	–	350
Housing		5 497	31 780	18 386	14	4 956	12 061	7 105	58.9%	18 386
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		5 497	31 780	18 386	14	4 956	12 061	7 105	58.9%	18 386
Computer Equipment		671	570	665	57	372	700	328	46.9%	665
Computer Equipment		671	570	665	57	372	700	328	46.9%	665
Furniture and Office Equipment		160	194	194	(9)	139	184	44	24.2%	194
Furniture and Office Equipment		160	194	194	(9)	139	184	44	24.2%	194
Machinery and Equipment		7 276	6 891	6 067	73	3 968	6 026	2 058	34.2%	6 067
Machinery and Equipment		7 276	6 891	6 067	73	3 968	6 026	2 058	34.2%	6 067
Transport Assets		3 243	1 142	1 230	–	1 230	1 228	(2)	-0.2%	1 230
Transport Assets		3 243	1 142	1 230	–	1 230	1 228	(2)	-0.2%	1 230
Land		–	–	2 100	–	–	–	–	–	2 100
Land		–	–	2 100	–	–	–	–	–	2 100
Total Capital Expenditure on new assets	1	57 871	61 391	77 168	6 484	43 430	67 006	23 576	35.2%	77 168

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	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		5 487	25 434	30 184	252	23 078	30 348	7 270	24.0%	30 184
Roads Infrastructure		–	15 000	16 500	–	9 410	16 500	7 090	43.0%	16 500
Roads		–	15 000	16 500	–	9 410	16 500	7 090	43.0%	16 500
Electrical Infrastructure		697	5 500	5 500	252	5 483	5 664	181	3.2%	5 500
MV Substations		–	4 900	5 100	–	4 916	4 924	8	0.2%	5 100
MV Networks		–	300	100	155	223	400	177	44.1%	100
LV Networks		697	300	300	97	344	340	(4)	-1.1%	300
Water Supply Infrastructure		2 587	4 934	8 184	–	8 184	8 184	–		8 184
Distribution		2 587	4 934	8 184	–	8 184	8 184	–		8 184
Sanitation Infrastructure		2 203	–	–	–	–	–	–		–
Waste Water Treatment Works		2 203	–	–	–	–	–	–		–
Community Assets		–	850	549	24	434	549	115	21.0%	549
Community Facilities		–	550	250	24	164	250	86	34.3%	250
Public Ablution Facilities		–	550	250	24	164	250	86	34.3%	250
Sport and Recreation Facilities		–	300	299	–	269	299	30	9.9%	299
Outdoor Facilities		–	300	299	–	269	299	30	9.9%	299
Other assets		–	500	500	–	–	500	500	100.0%	500
Operational Buildings		–	500	500	–	–	500	500	100.0%	500
Yards		–	500	500	–	–	500	500	100.0%	500
Total Capital Expenditure on renewal of existing assets	1	5 487	26 784	31 233	276	23 511	31 397	7 886	25.1%	31 233

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	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		21 218	54 332	31 710	346	17 080	30 827	13 747	44.6%	31 710
Roads Infrastructure		14 416	2 664	1 664	–	1 253	1 664	411	24.7%	1 664
Roads		13 978	2 664	1 664	–	1 253	1 664	411	24.7%	1 664
Road Furniture		438	–	–	–	–	–	–		–
Storm water Infrastructure		–	1 820	1 820	30	1 622	1 820	198	10.9%	1 820
Storm water Conveyance		–	1 820	1 820	30	1 622	1 820	198	10.9%	1 820
Electrical Infrastructure		6 081	5 950	5 950	217	4 984	5 850	866	14.8%	5 950
MV Substations		2 945	–	–	–	–	–	–		–
LV Networks		3 136	5 950	5 950	217	4 984	5 850	866	14.8%	5 950
Water Supply Infrastructure		599	500	500	98	267	500	233	46.6%	500
Distribution		599	500	500	98	267	500	233	46.6%	500
Sanitation Infrastructure		–	38 898	17 276	–	4 614	16 493	11 879	72.0%	17 276
Waste Water Treatment Works		–	38 898	17 276	–	4 614	16 493	11 879	72.0%	17 276
Solid Waste Infrastructure		122	4 500	4 500	2	4 339	4 500	161	3.6%	4 500
Waste Transfer Stations		122	4 500	4 500	2	4 339	4 500	161	3.6%	4 500
Community Assets		7 167	1 350	705	–	429	705	276	39.1%	705
Community Facilities		3 122	50	50	–	47	50	3	6.9%	50
Police		3 122	–	–	–	–	–	–		–
Public Ablution Facilities		–	50	50	–	47	50	3	6.9%	50
Sport and Recreation Facilities		4 045	1 300	655	–	382	655	272	41.6%	655
Outdoor Facilities		4 045	1 300	655	–	382	655	272	41.6%	655
Machinery and Equipment		154	–	–	–	–	–	–		–
Machinery and Equipment		154	–	–	–	–	–	–		–
Transport Assets		133	–	–	–	–	–	–		–
Transport Assets		133	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	28 672	55 682	32 415	346	17 509	31 532	14 023	44.5%	32 415

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	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		41 137	39 102	40 220	2 205	35 173	35 012	(161)	-0.5%	40 220
Roads Infrastructure		16 168	10 634	10 692	88	9 595	8 473	(1 121)	-13.2%	10 692
Roads		15 695	10 573	10 632	88	9 570	8 430	(1 140)	-13.5%	10 632
Road Furniture		473	61	61	-	25	43	18	42.7%	61
Storm water Infrastructure		14 251	16 174	16 209	1 083	13 780	14 350	571	4.0%	16 209
Storm water Conveyance		14 251	16 174	16 209	1 083	13 780	14 350	571	4.0%	16 209
Electrical Infrastructure		2 192	2 398	2 393	112	2 075	2 190	116	5.3%	2 393
MV Substations		173	144	144	11	129	125	(5)	-4.0%	144
LV Networks		2 019	2 253	2 248	101	1 945	2 066	121	5.8%	2 248
Water Supply Infrastructure		-	-	1 103	56	1 113	1 093	(21)	-1.9%	1 103
Reservoirs		-	-	954	56	991	987	(4)	-0.4%	954
Pump Station -Water		-	-	2	-	1	0	(1)	-154.9%	2
Distribution		-	-	148	-	121	105	(16)	-15.1%	148
Sanitation Infrastructure		2 558	3 390	3 349	349	2 663	3 225	563	17.4%	3 349
Pump Station		545	883	811	60	471	349	(123)	-35.1%	811
Waste Water Treatment Works		2 012	2 507	2 537	289	2 191	2 876	685	23.8%	2 537
Solid Waste Infrastructure		5 969	6 507	6 474	517	5 949	5 680	(268)	-4.7%	6 474
Landfill Sites		5 969	6 507	6 474	517	5 949	5 680	(268)	-4.7%	6 474
Community Assets		2 261	2 288	2 883	88	2 203	2 472	270	10.9%	2 883
Community Facilities		1 641	1 655	2 018	77	1 687	1 872	185	9.9%	2 018
Halls		364	752	239	-	202	272	70	25.7%	239
Centres		1 055	698	1 564	57	1 335	1 437	102	7.1%	1 564
Libraries		49	50	50	19	31	42	12	28.0%	50
Cemeteries/Crematoria		84	75	86	-	73	61	(12)	-19.6%	86
Parks		89	80	78	1	46	60	14	22.9%	78
Sport and Recreation Facilities		620	633	865	11	516	600	85	14.1%	865
Indoor Facilities		91	100	100	-	29	73	44	60.9%	100
Outdoor Facilities		529	533	765	11	487	528	40	7.6%	765
Other assets		1 824	4 792	3 507	189	2 631	2 982	351	11.8%	3 507
Operational Buildings		871	710	814	61	825	870	44	5.1%	814
Municipal Offices		871	710	814	61	825	870	44	5.1%	814
Housing		953	4 082	2 693	128	1 805	2 112	307	14.5%	2 693
Staff Housing		52	182	86	10	65	72	7	9.3%	86
Social Housing		901	3 900	2 607	118	1 740	2 041	300	14.7%	2 607
Intangible Assets		2 121	2 947	3 009	117	1 477	2 715	1 238	45.6%	3 009
Licences and Rights		2 121	2 947	3 009	117	1 477	2 715	1 238	45.6%	3 009
Computer Software and Applications		2 121	2 947	3 009	117	1 477	2 715	1 238	45.6%	3 009
Computer Equipment		219	419	401	62	206	239	32	13.5%	401
Computer Equipment		219	419	401	62	206	239	32	13.5%	401
Furniture and Office Equipment		40	61	54	-	21	34	12	36.0%	54
Furniture and Office Equipment		40	61	54	-	21	34	12	36.0%	54
Machinery and Equipment		825	937	942	60	730	820	90	11.0%	942
Machinery and Equipment		825	937	942	60	730	820	90	11.0%	942
Transport Assets		4 772	4 134	4 270	389	4 332	4 758	426	9.0%	4 270
Transport Assets		4 772	4 134	4 270	389	4 332	4 758	426	9.0%	4 270
Total Repairs and Maintenance Expenditure	1	53 201	54 681	55 286	3 109	46 773	49 032	2 259	4.6%	55 286

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May									
Description	Ref	Budget Year 2019/20							
		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		70 182	70 182	6 022	65 281	-	(65 281)	#DIV/0!	70 182
Roads Infrastructure		23 071	23 071	2 015	21 838	-	(21 838)	#DIV/0!	23 071
Roads		1 479	1 479	1 961	21 251	-	(21 251)	#DIV/0!	1 479
Road Structures		21 187	21 187	15	168	-	(168)	#DIV/0!	21 187
Road Furniture		405	405	39	419	-	(419)	#DIV/0!	405
Storm water Infrastructure		4 312	4 312	386	4 179	-	(4 179)	#DIV/0!	4 312
Drainage Collection		836	836	69	750	-	(750)	#DIV/0!	836
Storm water Conveyance		3 387	3 387	316	3 429	-	(3 429)	#DIV/0!	3 387
Attenuation		89	89	-	-	-	-		89
Electrical Infrastructure		12 389	12 389	1 074	11 648	-	(11 648)	#DIV/0!	12 389
Power Plants		3	3	0	2	-	(2)	#DIV/0!	3
HV Transmission Conductors		36	36	3	33	-	(33)	#DIV/0!	36
MV Substations		1 904	1 904	166	1 803	-	(1 803)	#DIV/0!	1 904
MV Switching Stations		1 134	1 134	98	1 059	-	(1 059)	#DIV/0!	1 134
MV Networks		7 109	7 109	604	6 544	-	(6 544)	#DIV/0!	7 109
LV Networks		1 987	1 987	186	2 012	-	(2 012)	#DIV/0!	1 987
Capital Spares		216	216	18	195	-	(195)	#DIV/0!	216
Water Supply Infrastructure		13 537	13 537	1 174	12 727	-	(12 727)	#DIV/0!	13 537
Dams and Weirs		266	266	23	245	-	(245)	#DIV/0!	266
Boreholes		158	158	1	13	-	(13)	#DIV/0!	158
Reservoirs		2 753	2 753	195	2 119	-	(2 119)	#DIV/0!	2 753
Pump Stations		578	578	52	563	-	(563)	#DIV/0!	578
Water Treatment Works		146	146	7	80	-	(80)	#DIV/0!	146
Bulk Mains		240	240	102	1 102	-	(1 102)	#DIV/0!	240
Distribution		9 396	9 396	794	8 605	-	(8 605)	#DIV/0!	9 396
Sanitation Infrastructure		16 519	16 519	1 344	14 572	-	(14 572)	#DIV/0!	16 519
Pump Station		54	54	1 283	13 910	-	(13 910)	#DIV/0!	54
Reticulation		493	493	61	662	-	(662)	#DIV/0!	493
Waste Water Treatment Works		8 999	8 999	-	-	-	-		8 999
Outfall Sewers		6 907	6 907	-	-	-	-		6 907
Toilet Facilities		67	67	-	-	-	-		67
Solid Waste Infrastructure		355	355	29	318	-	(318)	#DIV/0!	355
Landfill Sites		127	127	22	244	-	(244)	#DIV/0!	127
Waste Transfer Stations		87	87	-	-	-	-		87
Waste Drop-off Points		141	141	7	74	-	(74)	#DIV/0!	141
Rail Infrastructure		-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-		-

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May									
Description	Ref	Budget Year 2019/20							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<u>Community Assets</u>		5 183	5 183	390	4 231	-	(4 231)	#DIV/0!	5 183
Community Facilities		3 811	3 811	182	1 967	-	(1 967)	#DIV/0!	3 811
Halls		471	471	56	609	-	(609)	#DIV/0!	471
Clinics/Care Centres		1 443	1 443	34	372	-	(372)	#DIV/0!	1 443
Museums		134	134	1	14	-	(14)	#DIV/0!	134
Libraries		530	530	43	463	-	(463)	#DIV/0!	530
Cemeteries/Crematoria		910	910	19	208	-	(208)	#DIV/0!	910
Public Open Space		-	-	17	184	-	(184)	#DIV/0!	-
Nature Reserves		-	-	-	-	-	-		-
Public Ablution Facilities		324	324	11	114	-	(114)	#DIV/0!	324
Taxi Ranks/Bus Terminals		-	-	0	4	-	(4)	#DIV/0!	-
Sport and Recreation Facilities		1 372	1 372	209	2 263	-	(2 263)	#DIV/0!	1 372
Indoor Facilities		-	-	123	1 330	-	(1 330)	#DIV/0!	-
Outdoor Facilities		1 372	1 372	86	934	-	(934)	#DIV/0!	1 372
Capital Spares		-	-	-	-	-	-		-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-
<u>Investment properties</u>		18	18	1	11	-	(11)	#DIV/0!	18
Revenue Generating		18	18	1	11	-	(11)	#DIV/0!	18
Improved Property		18	18	1	11	-	(11)	#DIV/0!	18
<u>Other assets</u>		1 783	1 783	145	1 567	-	(1 567)	#DIV/0!	1 783
Operational Buildings		1 440	1 440	125	1 351	-	(1 351)	#DIV/0!	1 440
Municipal Offices		1 223	1 223	78	844	-	(844)	#DIV/0!	1 223
Workshops		21	21	3	31	-	(31)	#DIV/0!	21
Stores		196	196	44	476	-	(476)	#DIV/0!	196
Housing		343	343	20	216	-	(216)	#DIV/0!	343
Staff Housing		68	68	17	188	-	(188)	#DIV/0!	68
Social Housing		275	275	3	28	-	(28)	#DIV/0!	275
Capital Spares		-	-	-	-	-	-		-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-		-
<u>Intangible Assets</u>		658	658	19	207	-	(207)	#DIV/0!	658
Servitudes		-	-	-	-	-	-		-
Licences and Rights		658	658	19	207	-	(207)	#DIV/0!	658
Computer Software and Applications		658	658	19	207	-	(207)	#DIV/0!	658
<u>Computer Equipment</u>		1 456	1 456	80	868	-	(868)	#DIV/0!	1 456
Computer Equipment		1 456	1 456	80	868	-	(868)	#DIV/0!	1 456
<u>Furniture and Office Equipment</u>		796	796	45	492	-	(492)	#DIV/0!	796
Furniture and Office Equipment		796	796	45	492	-	(492)	#DIV/0!	796
<u>Machinery and Equipment</u>		2 898	2 898	133	1 453	-	(1 453)	#DIV/0!	2 898
Machinery and Equipment		2 898	2 898	133	1 453	-	(1 453)	#DIV/0!	2 898
<u>Transport Assets</u>		4 318	4 318	268	2 915	-	(2 915)	#DIV/0!	4 318
Transport Assets		4 318	4 318	268	2 915	-	(2 915)	#DIV/0!	4 318
<u>Land</u>		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-		-
Total Depreciation	1	87 293	87 293	7 103	77 024	-	(77 024)	#DIV/0!	87 293

Note: The depreciation run up until May 2020 was successfully recorded. The budget is however only recorded in June as per the originally planned and approved budget and therefore the “over-spending” which will automatically be corrected at year end when the total depreciation budget is considered, will not result in unauthorised expenditure.

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 May 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)



DIRECTEUR FINANSIER
M. BOLTON

Signature

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 11 June 2020