

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 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 May 2021 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Financial problems or risks facing the municipality

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

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

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

Section 2 - Resolutions

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	Adjustment Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 870 034 875	R 882 899 607	R 691 599 331	R 711 246 635	R 19 647 304	3%
Operating Expenditure	R 797 918 541	R 799 656 206	R 623 519 831	R 613 404 863	R -10 114 969	-2%
Capital	R 212 435 837	R 212 204 973	R 198 745 531	R 140 392 580	R -58 352 951	-29%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May								
Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	128 928	128 928	10 588	122 411	121 391	1 020	1%	128 928
Service charges - electricity revenue	318 741	318 741	26 387	295 263	291 736	3 527	1%	318 741
Service charges - water revenue	56 975	60 112	5 601	71 194	60 075	11 119	19%	60 112
Service charges - sanitation revenue	42 218	42 979	3 793	41 236	39 541	1 694	4%	42 979
Service charges - refuse revenue	26 468	27 867	2 327	25 508	25 455	53	0%	27 867
Rental of facilities and equipment	1 495	1 912	196	1 574	1 751	(177)	-10%	1 912
Interest earned - external investments	30 712	33 658	294	10 502	10 049	453	5%	33 658
Interest earned - outstanding debtors	4 585	2 454	258	2 501	2 238	263	12%	2 454
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 030	22 487	19	167	432	(265)	-61%	22 487
Licences and permits	3 759	4 309	390	4 288	3 951	337	9%	4 309
Agency services	4 876	5 376	186	4 765	5 184	(419)	-8%	5 376
Transfers and subsidies	120 495	139 345	-	116 404	116 404	-	-	139 345
Other revenue	10 689	10 924	1 283	10 668	10 384	284	3%	10 924
Gains	200	3 042	121	2 747	1 960	787	40%	3 042
Total Revenue (excluding capital transfers and contributions)	783 171	802 132	51 444	709 228	690 552	18 676	3%	802 132

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

- **Service charges - water revenue** stands at 19% above YTD budgeted projections due to an increase in water consumption.
- **Rental of facilities and equipment** stands at 10% below YTD budgeted projections mainly due to the municipal halls that were not rented out during the whole year because of the covid19 pandemic.
- **Fines, penalties and forfeits** stands at 61% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Gains** stands at 40% above YTD budgeted projections mainly due to sale of land transactions that realised.
- Revenue for the month of **May 2021** was **R 51.444 million** whilst the overall YTD performance excluding capital transfers stands at **3%** above the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May								
Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Expenditure By Type								
Employee related costs	239 382	240 890	18 947	209 687	198 290	11 398	6%	240 890
Remuneration of councillors	11 471	11 471	886	9 971	10 516	(544)	-5%	11 471
Debt impairment	43 915	33 179	10 390	10 384	11 126	(742)	-7%	33 179
Depreciation & asset impairment	92 755	92 755	71 305	78 369	82 579	(4 210)	-5%	92 755
Finance charges	11 934	13 954	-	6 150	6 211	(61)	-1%	13 954
Bulk purchases	251 000	251 000	15 679	208 008	212 717	(4 708)	-2%	251 000
Other materials	33 242	33 122	1 135	12 766	15 079	(2 313)	-15%	33 122
Contracted services	57 512	60 124	6 730	43 473	51 554	(8 082)	-16%	60 124
Transfers and subsidies	3 223	3 355	291	2 826	2 822	4	0%	3 355
Other expenditure	44 038	46 335	2 860	30 342	32 627	(2 285)	-7%	46 335
Losses	9 446	13 470	-	1 429	-	1 429	#DIV/0!	13 470
Total Expenditure	797 919	799 656	128 223	613 405	623 520	(10 115)	-2%	799 656

- Variances on **Other materials and Contracted Services** stands below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **May 2021** was **R128.223 million** whilst the overall YTD performance stands at **2% below** the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May									
Vote Description R thousands	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Expenditure - Functional Classification	1								
Governance and administration		26 706	27 491	1 513	23 469	25 812	(2 344)	-9%	27 491
Executive and council		20	3	2	3	3	(0)	0%	3
Finance and administration		26 686	27 488	1 511	23 465	25 809	(2 344)	-9%	27 488
Community and public safety		11 922	9 622	1 108	5 740	9 300	(3 560)	-38%	9 622
Community and social services		5 170	269	8	186	259	(73)	-28%	269
Sport and recreation		4 724	7 326	1 070	4 032	7 014	(2 981)	-43%	7 326
Public safety		2 028	2 028	30	1 521	2 028	(506)	-25%	2 028
Economic and environmental services		65 452	69 774	10 781	46 569	67 544	(20 975)	-31%	69 774
Planning and development		5 859	9 622	2 006	6 536	9 600	(3 064)	-32%	9 622
Road transport		59 593	60 152	8 775	40 033	57 944	(17 911)	-31%	60 152
Trading services		108 356	105 319	5 432	64 615	96 089	(31 474)	-33%	105 319
Energy sources		20 606	18 358	4 647	14 886	17 990	(3 104)	-17%	18 358
Water management		10 063	8 055	168	5 095	6 911	(1 816)	-26%	8 055
Waste water management		73 736	74 713	617	40 748	67 154	(26 406)	-39%	74 713
Waste management		3 950	4 192	–	3 887	4 035	(148)	-4%	4 192
Total Capital Expenditure - Functional Classification	3	212 436	212 205	18 833	140 393	198 746	(58 353)	-29%	212 205
Funded by:									
National Government		32 835	32 175	3 618	31 209	30 122	1 087	4%	32 175
Provincial Government		52 888	47 088	3 076	31 639	42 638	(10 999)	-26%	47 088
Transfers and subsidies - capital		–	363	–	–	363	(363)	-100%	363
Transfers recognised - capital		85 723	79 626	6 694	62 848	73 123	(10 275)	-14%	79 626
Borrowing	6	–	–	–	–	–	–	–	–
Internally generated funds		126 713	132 579	12 139	77 545	125 622	(48 078)	-38%	132 579
Total Capital Funding		212 436	212 205	18 833	140 393	198 746	(58 353)	-29%	212 205

- Capital expenditure for the month of **May 2021** amounts to **R 18 832 948** and stands at **29%** below the projected YTD budget which is not aligned to the SDBIP and budget plan.
- The YTD actual is **R 140 392 580 (66.16%)** compared to the total budget of **R212 204 973**.
- Commitments are **R 15 558 140**.

Top 10 Capital Projects												
No	PROJECT DESCRIPTION	Approved budget	Adjustments Budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently	Any challenges identified that is resulting in delays?
CORPORATE SERVICES												
1	Purchase of Erf 507, Malmesbury (office accommodation)	12 650 000	12 334 796	-	12 334 796	12 334 796	0	0%	Complete	Malmesbury	Transfer effected on 12 January 2021	N/a
2	Purchase of Erf 512, Malmesbury (office accommodation)	5 000 000	5 981 970	-	5 981 970	5 981 970	0	0%	Complete	Malmesbury	Transfer effected on 22 September 2020	N/a
SEWERAGE SERVICE												
3	Sewerage Works: Darling	22 203 793	22 274 000	604 782	13 837 905	19 421 434	8 436 095	38%	Construction 30%	Darling	Construction 30%	No
4	Sewerage: Moorreesburg	40 642 207	41 802 000	13 791	20 464 209	38 463 478	21 337 791	51%	Construction 25%	Moorreesburg	Construction 25%	No
ROADS												
5	Roads Swartland: Resealing of Roads	18 898 000	18 898 000	3 170 383	13 441 619	20 638 000	5 456 381	29%	Construction 85%	Swartland	Construction 85%	No
6	Roads Swartland: New Roads	15 000 000	15 000 000	4 641 889	10 314 897	15 000 000	4 685 103	31%	Construction 60%	Swartland	Construction 60%	No
ELECTRICAL SERVICES												
7	Energy Efficiency Projects including upgrading of streetlights, floodlighting and building installations	4 000 000	3 600 000	259 034	3 120 041	3 600 000	879 959	24%	Complete	Malmesbury	Manufacturing 100% Installation 100%	No
HOUSING												
8	Riebeek Kasteel Serviced Sites	18 460 985	11 174 795	-	7 485 634	10 216 484	3 689 161	33%	Construction	Riebeek Kasteel	Construction 99% completed	None
9	Malmesbury De Hoop	23 380 000	26 900 000	1 696 749	17 784 687	22 900 000	9 115 313	34%	Construction	Malmesbury	Construction 95% completed	None
DEVELOPMENT SERVICES												
10	Darling RSEP Project: Inter Cultural Space	-	5 247 148	1 366 864	4 362 490	5 247 148	884 658	17%	Construction	Darling	Constuction 45% complete	None
Totals		160 234 985	159 612 709	11 494 458	106 008 206	150 203 310	53 604 503	34%				
NOTE: Project status (column J): If the project is in the SCM process of being procured. Please state in which stage (column L) (planning, specification, advertising, etc)												

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May						
Description of financial indicator	Basis of calculation	Ref	Budget Year 2020/21			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		13.1%	13.3%	1.0%	13.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.1%	8.7%	10.0%	8.7%
Gearing	Long Term Borrowing/ Funds & Reserves		52.4%	48.2%	56.1%	48.2%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	1	4:1	5:1	5:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities		3:1	4:1	5:1	3:1
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		90.0%	90.0%	97.0%	94.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	98.73%	100.0%
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	6.0%	6.0%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	18.0%	18.0%	17.0%	18.0%
Employee costs	Employee costs/Total Revenue - capital revenue		30.6%	30.0%	29.6%	30.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.6%	6.6%	6.2%	6.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.4%	13.3%	0.9%	13.3%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		13.1%	27.8%	2.1%	27.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		37.2%	21.3%	1.5%	21.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8	8	9	8

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

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

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M11 May								
Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Financial Performance</u>								
Property rates	128 928	128 928	10 588	122 411	121 391	1 020	1%	128 928
Service charges	444 403	449 698	38 109	433 200	416 808	16 392	4%	449 698
Investment revenue	30 712	33 658	294	10 502	10 049	453	5%	33 658
Transfers and subsidies	120 495	139 345	–	116 404	116 404	–		139 345
Other own revenue	58 634	50 503	2 453	26 711	25 900	811	3%	50 503
Total Revenue (excluding capital transfers and contributions)	783 171	802 132	51 444	709 228	690 552	18 676	3%	802 132
Employee costs	239 382	240 890	18 947	209 687	198 290	11 398	6%	240 890
Remuneration of Councillors	11 471	11 471	886	9 971	10 516	(544)	-5%	11 471
Depreciation & asset impairment	92 755	92 755	71 305	78 369	82 579	(4 210)	-5%	92 755
Finance charges	11 934	13 954	–	6 150	6 211	(61)	-1%	13 954
Materials and bulk purchases	284 242	284 122	16 814	220 774	227 795	(7 021)	-3%	284 122
Transfers and subsidies	3 223	3 355	291	2 826	2 822	4	0%	3 355
Other expenditure	154 911	153 108	19 981	85 628	95 308	(9 680)	-10%	153 108
Total Expenditure	797 919	799 656	128 223	613 405	623 520	(10 115)	-2%	799 656
Surplus/(Deficit)	(14 747)	2 476	(76 779)	95 823	67 032	28 791	43%	2 476
Transfers and subsidies - capital (monetary)	85 723	79 263	–	–	–	–		79 263
Transfers and subsidies - capital (monetary)	1 141	1 504	473	2 019	1 048	971	93%	1 504
Surplus/(Deficit) after capital transfers & contributions	72 116	83 243	(76 306)	97 842	68 079	29 762	44%	83 243
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	72 116	83 243	(76 306)	97 842	68 079	29 762	44%	83 243
<u>Capital expenditure & funds sources</u>								
Capital expenditure	212 436	212 205	18 833	140 393	198 746	(58 353)	-29%	212 205
Capital transfers recognised	85 723	79 626	6 694	62 848	73 123	(10 275)	-14%	79 626
Borrowing	–	–	–	–	–	–		–
Internally generated funds	126 713	132 579	12 139	77 545	125 622	(48 078)	-38%	132 579
Total sources of capital funds	212 436	212 205	18 833	140 393	198 746	(58 353)	-29%	212 205
<u>Financial position</u>								
Total current assets	687 585	719 692		801 702				719 692
Total non current assets	2 135 414	2 096 939		2 050 111				2 096 939
Total current liabilities	179 125	145 513		147 578				145 513
Total non current liabilities	203 635	194 104		211 432				194 104
Community wealth/Equity	2 440 239	2 477 014		2 394 962				2 477 014
<u>Cash flows</u>								
Net cash from (used) operating	111 795	201 147	8 329	241 294	171 200	(70 094)	-41%	201 147
Net cash from (used) investing	(212 236)	(210 163)	102	(15 602)	(195 571)	(179 969)	92%	(210 163)
Net cash from (used) financing	(10 979)	(10 979)	453	(752)	(5 539)	(4 787)	86%	(10 979)
Cash/cash equivalents at the month/year end	453 588	610 371	–	835 310	600 456	(234 855)	-39%	610 371
Debtors & creditors analysis	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<u>Debtors Age Analysis</u>								
Total By Income Source	9 451	3 262	2 536	2 188	1 706	2 674	15 595	79 819
<u>Creditors Age Analysis</u>								
Total Creditors	9	170	–	–	–	–	61	20 404

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	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Revenue - Functional									
<i>Governance and administration</i>		211 633	215 843	11 808	183 444	180 768	2 675	1%	215 843
Executive and council		290	290	222	330	252	77	31%	290
Finance and administration		211 343	215 553	11 586	183 114	180 516	2 598	1%	215 553
Internal audit		-	-	-	-	-	-		-
<i>Community and public safety</i>		104 687	105 049	184	15 366	16 306	(939)	-6%	105 049
Community and social services		14 590	30 465	84	12 622	12 801	(180)	-1%	30 465
Sport and recreation		3 002	3 228	71	2 392	2 665	(273)	-10%	3 228
Public safety		36 201	28 249	14	192	664	(471)	-71%	28 249
Housing		50 894	43 107	15	160	176	(15)	-9%	43 107
Health		-	-	-	-	-	-		-
<i>Economic and environmental services</i>		14 072	16 862	1 163	13 109	12 675	434	3%	16 862
Planning and development		3 795	3 795	568	3 812	3 255	557	17%	3 795
Road transport		10 276	13 066	595	9 297	9 420	(123)	-1%	13 066
Environmental protection		-	-	-	-	-	-		-
<i>Trading services</i>		539 613	545 117	38 759	499 308	481 823	17 484	4%	545 117
Energy sources		335 512	333 112	26 458	300 497	296 838	3 658	1%	333 112
Water management		73 720	79 374	5 870	90 059	78 945	11 113	14%	79 374
Waste water management		87 291	88 091	3 959	66 911	64 372	2 539	4%	88 091
Waste management		43 090	44 539	2 471	41 841	41 667	174	0%	44 539
<i>Other</i>	4	30	30	3	20	27	(7)	-27%	30
Total Revenue - Functional	2	870 035	882 900	51 917	711 247	691 599	19 647	3%	882 900
Expenditure - Functional									
<i>Governance and administration</i>		141 918	139 324	15 458	109 095	111 343	(2 248)	-2%	139 324
Executive and council		22 026	22 016	1 818	18 796	18 953	(158)	-1%	22 016
Finance and administration		118 018	115 239	13 502	88 631	90 177	(1 546)	-2%	115 239
Internal audit		1 874	2 069	138	1 668	2 213	(545)	-25%	2 069
<i>Community and public safety</i>		105 028	116 577	13 729	80 155	90 896	(10 741)	-12%	116 577
Community and social services		21 828	23 133	2 258	17 371	19 408	(2 037)	-10%	23 133
Sport and recreation		24 964	25 824	3 869	22 149	21 886	263	1%	25 824
Public safety		51 607	60 354	4 158	35 362	43 794	(8 432)	-19%	60 354
Housing		6 629	7 266	3 444	5 273	5 809	(536)	-9%	7 266
Health		-	-	-	-	-	-		-
<i>Economic and environmental services</i>		60 741	62 763	26 583	52 893	52 543	350	1%	62 763
Planning and development		13 925	14 053	1 218	10 876	11 516	(640)	-6%	14 053
Road transport		46 817	48 710	25 365	42 017	41 027	990	2%	48 710
Environmental protection		-	-	-	-	-	-		-
<i>Trading services</i>		488 697	479 458	72 379	369 897	366 942	2 956	1%	479 458
Energy sources		297 667	298 150	29 900	243 621	247 129	(3 508)	-1%	298 150
Water management		78 984	67 340	20 738	39 775	33 362	6 413	19%	67 340
Waste water management		68 701	66 439	16 917	52 546	52 000	546	1%	66 439
Waste management		43 344	47 529	4 823	33 955	34 451	(496)	-1%	47 529
<i>Other</i>		1 534	1 534	74	1 364	1 796	(431)	-24%	1 534
Total Expenditure - Functional	3	797 919	799 656	128 223	613 405	623 520	(10 115)	-2%	799 656
Surplus/ (Deficit) for the year		72 116	83 243	(76 306)	97 842	68 079	29 762	44%	83 243

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May									
Vote Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote	1								
Vote 1 - Corporate Services		11 518	12 312	22	203	609	(406)	-66.7%	12 312
Vote 2 - Civil Services		208 567	219 833	12 537	201 185	187 526	13 659	7.3%	219 833
Vote 3 - Council		290	290	222	330	252	77	30.7%	290
Vote 4 - Electricity Services		335 512	333 112	26 458	300 497	296 838	3 658	1.2%	333 112
Vote 5 - Financial Services		209 518	212 313	11 418	181 830	179 155	2 674	1.5%	212 313
Vote 6 - Development Services		59 684	55 305	651	6 085	5 646	439	7.8%	55 305
Vote 7 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 8 - Protection Services		44 945	49 735	608	21 118	21 573	(456)	-2.1%	49 735
Total Revenue by Vote	2	870 035	882 900	51 917	711 247	691 599	19 647	2.8%	882 900
Expenditure by Vote	1								
Vote 1 - Corporate Services		35 380	36 264	2 797	27 328	29 936	(2 608)	-8.7%	36 264
Vote 2 - Civil Services		270 364	264 870	52 975	195 322	188 319	7 003	3.7%	264 870
Vote 3 - Council		18 108	18 120	1 299	15 811	15 756	55	0.3%	18 120
Vote 4 - Electricity Services		312 609	313 969	31 779	256 732	260 648	(3 917)	-1.5%	313 969
Vote 5 - Financial Services		59 827	54 110	28 286	42 944	42 261	683	1.6%	54 110
Vote 6 - Development Services		29 029	30 071	5 199	24 551	33 861	(9 310)	-27.5%	30 071
Vote 7 - Municipal Manager		8 092	8 265	759	6 293	7 285	(991)	-13.6%	8 265
Vote 8 - Protection Services		64 508	73 986	5 130	44 424	45 454	(1 030)	-2.3%	73 986
Total Expenditure by Vote	2	797 919	799 656	128 223	613 405	623 520	(10 115)	-1.6%	799 656
Surplus/ (Deficit) for the year	2	72 116	83 243	(76 306)	97 842	68 079	29 762	43.7%	83 243

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May								
Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	128 928	128 928	10 588	122 411	121 391	1 020	1%	128 928
Service charges - electricity revenue	318 741	318 741	26 387	295 263	291 736	3 527	1%	318 741
Service charges - water revenue	56 975	60 112	5 601	71 194	60 075	11 119	19%	60 112
Service charges - sanitation revenue	42 218	42 979	3 793	41 236	39 541	1 694	4%	42 979
Service charges - refuse revenue	26 468	27 867	2 327	25 508	25 455	53	0%	27 867
Rental of facilities and equipment	1 495	1 912	196	1 574	1 751	(177)	-10%	1 912
Interest earned - external investments	30 712	33 658	294	10 502	10 049	453	5%	33 658
Interest earned - outstanding debtors	4 585	2 454	258	2 501	2 238	263	12%	2 454
Dividends received	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	33 030	22 487	19	167	432	(265)	-61%	22 487
Licences and permits	3 759	4 309	390	4 288	3 951	337	9%	4 309
Agency services	4 876	5 376	186	4 765	5 184	(419)	-8%	5 376
Transfers and subsidies	120 495	139 345	—	116 404	116 404	—	—	139 345
Other revenue	10 689	10 924	1 283	10 668	10 384	284	3%	10 924
Gains	200	3 042	121	2 747	1 960	787	40%	3 042
Total Revenue (excluding capital transfers and contributions)	783 171	802 132	51 444	709 228	690 552	18 676	3%	802 132
Expenditure By Type								
Employee related costs	239 382	240 890	18 947	209 687	198 290	11 398	6%	240 890
Remuneration of councillors	11 471	11 471	886	9 971	10 516	(544)	-5%	11 471
Debt impairment	43 915	33 179	10 390	10 384	11 126	(742)	-7%	33 179
Depreciation & asset impairment	92 755	92 755	71 305	78 369	82 579	(4 210)	-5%	92 755
Finance charges	11 934	13 954	—	6 150	6 211	(61)	-1%	13 954
Bulk purchases	251 000	251 000	15 679	208 008	212 717	(4 708)	-2%	251 000
Other materials	33 242	33 122	1 135	12 766	15 079	(2 313)	-15%	33 122
Contracted services	57 512	60 124	6 730	43 473	51 554	(8 082)	-16%	60 124
Transfers and subsidies	3 223	3 355	291	2 826	2 822	4	0%	3 355
Other expenditure	44 038	46 335	2 860	30 342	32 627	(2 285)	-7%	46 335
Losses	9 446	13 470	—	1 429	—	1 429	#DIV/0!	13 470
Total Expenditure	797 919	799 656	128 223	613 405	623 520	(10 115)	-2%	799 656
Surplus/(Deficit)	(14 747)	2 476	(76 779)	95 823	67 032	28 791	0	2 476
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	85 723	79 263	—	—	—	—	—	79 263
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)	1 141	1 504	473	2 019	1 048	971	93%	1 504
Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality	72 116	83 243	(76 306)	97 842	68 079			83 243
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	72 116	83 243	(76 306)	97 842	68 079			83 243

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May									
Vote Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 2 - Civil Services		88 592	90 149	7 491	51 475	83 308	(31 833)	-38%	90 149
Vote 4 - Electricity Services		4 800	4 352	279	3 779	4 272	(493)	-12%	4 352
Vote 6 - Development Services		46 254	47 466	3 069	30 331	43 025	(12 694)	-30%	47 466
Total Capital Multi-year expenditure	4,7	139 646	141 967	10 840	85 586	130 605	(45 020)	-34%	141 967
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		18 980	18 946	27	18 442	18 516	(74)	0%	18 946
Vote 2 - Civil Services		26 957	31 456	3 459	22 049	31 041	(8 992)	-29%	31 456
Vote 3 - Council		10	-	-	-	-	-	-	-
Vote 4 - Electricity Services		17 276	15 782	4 355	11 741	14 615	(2 874)	-20%	15 782
Vote 5 - Financial Services		261	233	120	353	353	(0)	0%	233
Vote 6 - Development Services		7 268	1 790	-	696	1 585	(888)	-56%	1 790
Vote 7 - Municipal Manager		10	3	2	3	3	(0)	0%	3
Vote 8 - Protection Services		2 028	2 028	30	1 521	2 028	(506)	-25%	2 028
Total Capital single-year expenditure	4	72 790	70 238	7 993	54 807	68 140	(13 333)	-20%	70 238
Total Capital Expenditure		212 436	212 205	18 833	140 393	198 746	(58 353)	-29%	212 205
Capital Expenditure - Functional Classification									
Governance and administration		26 706	27 491	1 513	23 469	25 812	(2 344)	-9%	27 491
Executive and council		20	3	2	3	3	(0)	0%	3
Finance and administration		26 686	27 488	1 511	23 465	25 809	(2 344)	-9%	27 488
Community and public safety		11 922	9 622	1 108	5 740	9 300	(3 560)	-38%	9 622
Community and social services		5 170	269	8	186	259	(73)	-28%	269
Sport and recreation		4 724	7 326	1 070	4 032	7 014	(2 981)	-43%	7 326
Public safety		2 028	2 028	30	1 521	2 028	(506)	-25%	2 028
Economic and environmental services		65 452	69 774	10 781	46 569	67 544	(20 975)	-31%	69 774
Planning and development		5 859	9 622	2 006	6 536	9 600	(3 064)	-32%	9 622
Road transport		59 593	60 152	8 775	40 033	57 944	(17 911)	-31%	60 152
Trading services		108 356	105 319	5 432	64 615	96 089	(31 474)	-33%	105 319
Energy sources		20 606	18 358	4 647	14 886	17 990	(3 104)	-17%	18 358
Water management		10 063	8 055	168	5 095	6 911	(1 816)	-26%	8 055
Waste water management		73 736	74 713	617	40 748	67 154	(26 406)	-39%	74 713
Waste management		3 950	4 192	-	3 887	4 035	(148)	-4%	4 192
Total Capital Expenditure - Functional Classification	3	212 436	212 205	18 833	140 393	198 746	(58 353)	-29%	212 205
Funded by:									
National Government		32 835	32 175	3 618	31 209	30 122	1 087	4%	32 175
Provincial Government		52 888	47 088	3 076	31 639	42 638	(10 999)	-26%	47 088
Transfers and subsidies - capital		-	363	-	-	363	(363)	-100%	363
Transfers recognised - capital		85 723	79 626	6 694	62 848	73 123	(10 275)	-14%	79 626
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		126 713	132 579	12 139	77 545	125 622	(48 078)	-38%	132 579
Total Capital Funding		212 436	212 205	18 833	140 393	198 746	(58 353)	-29%	212 205

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M11 May					
Description	Ref	Budget Year 2020/21			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1				
<u>ASSETS</u>					
Current assets					
Cash		453 566	610 371	103 147	610 371
Call investment deposits		–	–	580 000	–
Consumer debtors		170 010	87 130	93 095	87 130
Other debtors		43 833	11 724	(16 436)	11 724
Current portion of long-term receivables		47	80	77	80
Inventory		20 129	10 386	41 819	10 386
Total current assets		687 585	719 692	801 702	719 692
Non current assets					
Long-term receivables		2	–	(39)	–
Investments		–	–	–	–
Investment property		44 220	34 094	35 358	34 094
Investments in Associate		–	–	–	–
Property, plant and equipment		2 089 771	2 061 060	2 012 936	2 061 060
Biological		–	–	–	–
Intangible		301	666	737	666
Other non-current assets		1 120	1 120	1 120	1 120
Total non current assets		2 135 414	2 096 939	2 050 111	2 096 939
TOTAL ASSETS		2 822 999	2 816 631	2 851 813	2 816 631
<u>LIABILITIES</u>					
Current liabilities					
Borrowing		11 846	10 018	–	10 018
Consumer deposits		15 314	16 181	15 134	16 181
Trade and other payables		139 343	109 835	126 477	109 835
Provisions		12 622	9 479	5 967	9 479
Total current liabilities		179 125	145 513	147 578	145 513
Non current liabilities					
Borrowing		96 138	96 103	111 962	96 103
Provisions		107 498	98 002	99 470	98 002
Total non current liabilities		203 635	194 104	211 432	194 104
TOTAL LIABILITIES		382 760	339 617	359 009	339 617
NET ASSETS	2	2 440 239	2 477 014	2 492 803	2 477 014
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		2 256 659	2 277 506	2 195 455	2 277 506
Reserves		183 579	199 508	199 507	199 508
TOTAL COMMUNITY WEALTH/EQUITY	2	2 440 239	2 477 014	2 394 962	2 477 014

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M11 May								
Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	109 588	128 928	8 869	103 548	117 838	(14 290)	-12%	128 928
Service charges	377 742	449 698	41 641	438 790	404 253	34 537	9%	449 698
Other revenue	34 299	29 159	4 347	53 430	21 183	32 247	152%	29 159
Transfers and Subsidies - Operational	120 495	139 345	-	134 437	116 404	18 033	15%	139 345
Transfers and Subsidies - Capital	86 864	79 626	-	34 279	39 043	(4 763)	-12%	79 626
Interest	34 609	36 111	-	-	6 096	(6 096)	-100%	36 111
Dividends	-	-	-	-	-	-		-
Payments								
Suppliers and employees	(636 646)	(646 432)	(46 238)	(514 215)	(524 397)	(10 182)	2%	(646 432)
Finance charges	(11 934)	(11 934)	-	(6 150)	(6 233)	(83)	1%	(11 934)
Transfers and Grants	(3 223)	(3 355)	(291)	(2 826)	(2 988)	(162)	5%	(3 355)
NET CASH FROM/(USED) OPERATING ACTIVITIES	111 795	201 147	8 329	241 294	171 200	(70 094)	-41%	201 147
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	200	2 042	121	2 747	1 634	1 114	68%	2 042
Decrease (increase) in non-current receivables	-	-	-	4	-	4	#DIV/0!	-
Decrease (increase) in non-current investments	-	-	-	-	-	-		-
Payments								
Capital assets	(212 436)	(212 205)	(19)	(18 353)	(197 204)	(178 851)	91%	(212 205)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(212 236)	(210 163)	102	(15 602)	(195 571)	(179 969)	92%	(210 163)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	867	867	453	(752)	693	(1 446)	-209%	867
Payments								
Repayment of borrowing	(11 846)	(11 846)	-	-	(6 233)	(6 233)	100%	(11 846)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(10 979)	(10 979)	453	(752)	(5 539)	(4 787)	86%	(10 979)
NET INCREASE/ (DECREASE) IN CASH HELD	(111 420)	(19 995)	8 883	224 939	(29 910)			(19 995)
Cash/cash equivalents at beginning:	565 008	630 366		610 371	630 366			630 366
Cash/cash equivalents at month/year end:	453 588	610 371		835 310	600 456			610 371

Cash and cash equivalents at 31 May 2021 include investments made to the amount of R580 000 000.

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

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May													
Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 880	2 397	1 102	901	810	531	716	3 819	17 156	6 777	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21 543	2 670	509	269	211	150	252	1 091	26 696	1 973	-	-
Receivables from Non-ex change Transactions - Property Rates	1400	9 794	2 259	886	712	632	558	960	5 373	21 174	8 235	-	-
Receivables from Ex change Transactions - Waste Water Management	1500	3 250	1 100	361	294	244	209	348	2 345	8 151	3 440	-	-
Receivables from Ex change Transactions - Waste Management	1600	2 499	830	316	265	226	197	321	2 311	6 966	3 320	-	-
Receivables from Ex change Transactions - Property Rental Debtors	1700	32	16	6	3	3	3	5	6	73	19	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 592)	179	82	90	61	59	73	651	(397)	933	-	-
Total By Income Source	2000	42 406	9 451	3 262	2 536	2 188	1 706	2 674	15 595	79 819	24 699	-	-
2019/20 - totals only		39 767	9 596	4 692	2 466	1 431	1 090	1 626	14 352	75 021	20 965		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 667	237	175	163	167	166	318	1 210	4 103	2 024	-	-
Commercial	2300	18 501	1 468	273	199	180	106	178	600	21 506	1 264	-	-
Households	2400	22 239	7 746	2 814	2 174	1 840	1 435	2 178	13 785	54 210	21 411	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	42 406	9 451	3 262	2 536	2 188	1 706	2 674	15 595	79 819	24 699	-	-

Total Debtors has decreased from **R92 574 917** in April 2021 to **R79 818 631** in May 2021.

The collection rate for May 2021 was **98.04%** compared to **100.78%** in April 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 - M11 May											
Description	NT Code	Budget Year 2020/21									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	20 164	9	170	-	-	-	-	61	20 404	18 837
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	20 164	9	170	-	-	-	-	61	20 404	18 837

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
Lumber & Lawn (Pty) Ltd	R 2 048.05	01/03/2021	Supplier issued a credit note tot the value of R 27 051.81 in April for a prior invoice paid (Feb 21). Waited for the creditors statement of April to confirm that the creditor's balance is not in credit after the credit note was issued and therefore held back the related invoices for payment.	Resolved and paid on 4 May 2021.
Lumber & Lawn (Pty) Ltd	R 6 805.63	01/03/2021		
VAN LILL ELEKTRIES	R 3 958.88	26/04/2021	Responsible official confirmed that the work was not performed.	Invoice to be cancelled.
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
DATATEGRA	R 162 854.48	23/03/2021	Official still waiting for delivery of all the laptops.	Payment will be made on receipt of all goods.
IR POPE & SONS	R 2 924.65	26/03/2021	Official still waiting for delivery of the repaired radios.	Payment will be made on receipt of all goods.
TIP TRANS LOGISTIX	R 3 105.00	28/01/2021	Dispute regarding the price on the invoice.	Engaging with supplier to resolve the issue.
TURNER MORRIS	R 1 092.50	30/03/2021	Goods not received.	Payment will be made on receipt of all goods.
WKDM	R 57 953.11	30/06/2019	Dispute regarding meter installations.	Dispute to be resolved by Director: Civil Services.
KOORDOM	R 2 950.00	16/04/2020	Payment withheld due to supplier damaging municipal equipment.	Action to be taken by N Quickfall.

6.3 COVID-19: Emergency Purchases for May 2021

DEVIATIONS: COVID-19 RELATED - MAY 2021				
Supplier Name	Requisition Date	Deviation Type	Department	Total
Enviro-Lab	14/05/2021	Emergency	Protection Services	6 325.00
				6 325.00

COVID-19 EXPENDITURE REPORT 2020/2021						
Description	Quarter 1	Quarter 2	Quarter 2	Apr-21	May-21	Total
Overtime	2 215 354	-	-			2 215 354
Contract Workers: Projects	31 680	55 920	61 920	20 640	10 320	298 320
Protective Clothing	31 068	12 524	36 509	11 045	12 727	152 906
Sanitisation of office building	11 990	-	43 891	-	3 570	103 343
General - Other	156 060	86 452	139 519	20 552	18 397	646 951
Sub-total: General	2 446 152	154 896	281 840	52 236	45 013	3 416 874
Community and Awareness campaigns	62 850	1 850	-	-	-	66 550
Sub-total: Community and Social Services	62 850	1 850	-	-	-	66 550
Cost of Screening and Testing	3 696	-	739	-	-	5 174
Sub-total: Health	3 696	-	739	-	-	5 174
GRAND TOTAL	2 512 697	156 746	282 579	52 236	45 013	3 488 598

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											
ABSA	364 Days	Fixed Deposit	Yes	Fixed	6.51	30 June 2021	300 000	19 476	-	-	319 476
STANDARD BANK	187 Days	Fixed Deposit	Yes	Fixed	5.30	04 January 2021	220 000	5 974	(225 974)	-	-
ABSA	186 Days	Fixed Deposit	Yes	Fixed	5.30	11 January 2021	50 000	1 350	(51 350)	-	-
STANDARD BANK	177 Days	Fixed Deposit	Yes	Fixed	4.70	30 June 2021	250 000	5 698	-	-	255 698
NEDBANK	142 Days	Fixed Deposit	Yes	Fixed	4.47	30 June 2021	30 000	522	-	-	30 522
Municipality sub-total							850 000	33 020	(277 324)	-	605 696
TOTAL INVESTMENTS AND INTEREST							850 000	33 020	(277 324)	-	605 696

- During the month of May 2021, no investments matured and no investments were made.
- The total amount invested as at 31 May 2021 was R 580 000 000.

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May									
Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		105 612	119 821	–	119 821	119 821	–		119 821
Local Government Equitable Share		102 195	116 404	–	116 404	116 404	–		116 404
Finance Management		1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive		1 867	1 867	–	1 867	1 867	–		1 867
Provincial Government:		14 608	16 356	–	12 969	12 969	–		16 157
Community Development Workers		38	38	–	38	38	–		38
Human Settlements		1 950	2 950	–	–	–	–		2 950
Municipal Accreditation and Capacity Building Grant		238	238	–	–	–	–		238
Libraries		10 068	10 718	–	10 718	10 718	–		10 718
Proclaimed Roads Subsidy		175	175	–	175	175	–		175
Financial Management Support Grant: Student Bursaries		401	300	–	300	300	–		300
Financial Management Support Grant: mSCOA	4	–	–	–	–	–	–		–
Thusong Grant		150	150	–	150	150	–		150
Establishment of a K9 Unit		1 588	1 588	–	1 588	1 588	–		1 588
RSEP/VPUU Municipal Projects			199				–		
Total Operating Transfers and Grants	5	120 220	136 177	–	132 790	132 790	–		135 978
Capital Transfers and Grants									
National Government:		32 835	32 175	–	32 177	32 177	–		32 175
Municipal Infrastructure Grant (MIG)		21 183	22 923	–	22 923	22 923	–		22 923
Energy Efficiency and Demand Side Management Grant		4 000	3 600	–	3 602	3 602	–		3 600
Integrated National Electrification Programme (municipal)		7 652	5 652	–	5 652	5 652	–		5 652
Provincial Government:		52 488	52 205	–	35 443	35 443	–		52 205
Human Settlements		48 074	47 990	–	31 029	31 029	–		47 990
RSEP/VPUU Municipal Projects		3 000	2 801	–	3 000	3 000	–		2 801
Libraries		70	70	–	70	70	–		70
Fire Service Capacity Building Grant		732	732	–	732	732	–		732
Establishment of a K9 Unit		612	612	–	612	612	–		612
Total Capital Transfers and Grants	5	85 323	84 380	–	67 619	67 619	–		84 380
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	205 543	220 557	–	200 410	200 410	–		220 358

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May									
Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>EXPENDITURE</u>									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:		105 612	119 821	5 912	68 249	70 594	(2 344)	-3.3%	119 821
Local Government Equitable Share		102 195	116 404	5 854	65 037	67 451	(2 414)	-3.6%	116 404
Finance Management		1 550	1 550	58	1 345	1 275	69	5.4%	1 550
EPWP Incentive		1 867	1 867	–	1 867	1 867	–		1 867
Provincial Government:		14 608	19 005	3 343	14 151	14 022	129	0.9%	19 005
Community Development Workers		38	96	–	2	74	(72)	-98.0%	96
Human Settlements		1 950	2 950	2 273	2 277	1 962	316	16.1%	2 950
Municipal Accreditation and Capacity Building Grant		238	238	24	153	218	(65)	-29.7%	238
Libraries		10 068	10 718	830	8 689	8 487	202	2.4%	10 718
Proclaimed Roads Subsidy		175	175	–	175	160	15	9.1%	175
Financial Management Support Grant: Student Bursaries		401	300	–	148	300	(152)	-50.6%	300
Thusong Grant		150	150	8	142	138	5	3.4%	150
Establishment of a K9 Unit		1 588	4 179	208	2 565	2 683	(118)	-4.4%	4 179
RSEP/VPUU Municipal Projects		–	199	–	–	–			199
Other grant providers:		275	275	–	275	275	–		275
LG Seta		275	275	–	275	275	–		275
Total operating expenditure of Transfers and Grants:		120 495	139 100	9 255	82 676	84 891	(2 215)	-2.6%	139 100
<u>Capital expenditure of Transfers and Grants</u>									
National Government:		32 835	32 175	3 618	31 209	30 122	1 087	3.6%	32 175
Municipal Infrastructure Grant (MIG)		21 183	22 923	1 740	22 923	21 070	1 853	8.8%	22 923
Energy Efficiency and Demand Side Management Grant		4 000	3 600	259	3 120	3 600	(480)	-13.3%	3 600
Integrated National Electrification Programme (municipal)		7 652	5 652	1 619	5 166	5 452	(286)	-5.2%	5 652
Provincial Government:		52 888	47 088	3 076	31 639	42 638	(10 999)	-25.8%	47 088
Human Settlements		48 474	39 687	1 702	25 425	35 247	(9 822)	-27.9%	39 687
RSEP/VPUU Municipal Projects		3 000	5 987	1 367	4 918	5 987	(1 070)	-17.9%	5 987
Libraries		70	70	8	57	60	(3)	-4.9%	70
Fire Service Capacity Building Grant		732	732	–	708	732	(24)	-3.3%	732
Establishment of a K9 Unit		612	612	–	531	612	(80)	-13.1%	612
Total capital expenditure of Transfers and Grants		85 723	79 263	6 694	62 848	72 760	(9 912)	-13.6%	79 263
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		206 218	218 364	15 949	145 523	157 651	(12 128)	-7.7%	218 364

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May					
Description	Budget Year 2020/21				
	Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Provincial Government:	2 847	208	2 566	281	9.9%
Community Development Workers	58	-	2	56	97.4%
Establishment of a K9 Unit	2 591	208	2 565	26	1.0%
RSEP/VPUU Municipal Projects	199	-	-	199	100.0%
				-	
Total operating expenditure of Approved Roll-overs	2 847	208	2 566	281	9.9%
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Provincial Government:	3 985	-	3 297	688	17.3%
Human Settlements	997	-	309	688	69.0%
RSEP/VPUU Municipal Projects	2 987	-	2 987	-	
				-	
Total capital expenditure of Approved Roll-overs	3 985	-	3 297	688	17.3%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	6 832	208	5 863	969	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 R thousands	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	9 103	9 103	602	6 726	6 924	(198)	-3%	9 103
Pension and UIF Contributions	1 005	1 005	83	930	921	9	1%	1 005
Medical Aid Contributions	283	283	12	145	259	(114)	-44%	283
Motor Vehicle Allowance	–	–	107	1 243	1 421	(178)	-13%	–
Cellphone Allowance	1 081	1 081	81	927	991	(64)	-6%	1 081
Sub Total - Councillors	11 471	11 471	886	9 971	10 516	(544)	-5%	11 471
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	8 355	8 355	1 411	8 116	7 508	608	8%	8 355
Pension and UIF Contributions	1 503	1 503	121	1 336	1 378	(42)	-3%	1 503
Medical Aid Contributions	373	373	40	431	342	89	26%	373
Performance Bonus	598	598	–	–	–	–	–	598
Motor Vehicle Allowance	1 038	1 038	83	924	952	(28)	-3%	1 038
Cellphone Allowance	303	303	24	262	278	(16)	-6%	303
Other benefits and allowances	191	191	17	182	175	8	4%	191
Payments in lieu of leave	29	29	–	–	–	–	–	29
Long service awards	34	34	–	–	–	–	–	34
Post-retirement benefit obligations	484	633	–	–	–	–	–	633
Sub Total - Senior Managers of Municipality	12 907	13 056	1 695	11 251	10 632	618	6%	13 056
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	139 332	140 184	11 522	125 016	125 616	(600)	0%	140 184
Pension and UIF Contributions	25 435	25 597	2 075	22 766	23 281	(515)	-2%	25 597
Medical Aid Contributions	10 729	10 795	912	9 777	9 856	(79)	-1%	10 795
Overtime	9 352	9 352	1 047	11 212	7 586	3 626	48%	9 352
Motor Vehicle Allowance	5 395	5 523	450	4 929	5 047	(118)	-2%	5 523
Cellphone Allowance	552	559	42	424	509	(85)	-17%	559
Housing Allowances	1 719	1 719	138	1 472	1 575	(104)	-7%	1 719
Other benefits and allowances	24 687	25 016	1 179	22 841	12 707	10 135	80%	25 016
Payments in lieu of leave	2 515	2 515	–	–	–	–	–	2 515
Long service awards	2 562	2 562	(112)	–	–	–	–	2 562
Post-retirement benefit obligations	4 199	4 010	–	–	–	–	–	4 010
Sub Total - Other Municipal Staff	226 475	227 834	17 252	198 437	186 177	12 259	7%	227 834
Total Parent Municipality	250 854	252 362	19 833	219 658	207 325	12 333	6%	252 362
Total Municipal Entities	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS	250 854	252 362	19 833	219 658	207 325	12 333	6%	252 362
TOTAL MANAGERS AND STAFF	239 382	240 890	18 947	209 687	196 810	12 878	7%	240 890

Section 10 – Material variances to the SDBIP

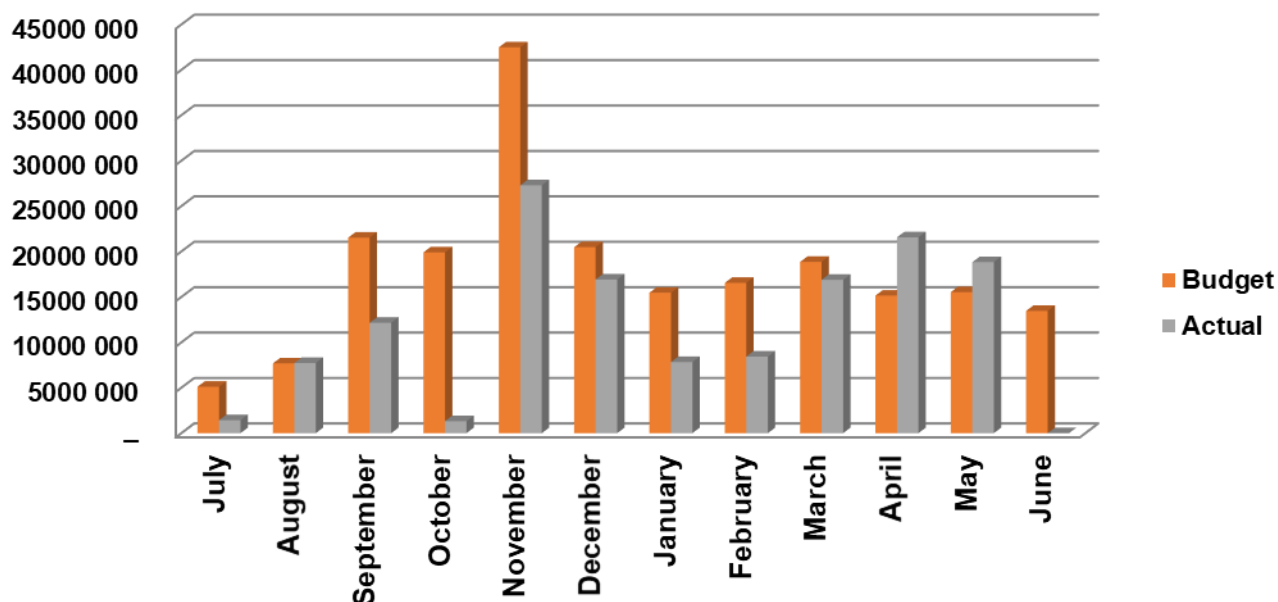
No Material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May								
Month	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	21 205	5 111	1 433	1 433	5 111	3 678	72.0%	1%
August	14 993	7 683	7 732	9 165	12 793	3 629	28.4%	4%
September	16 751	21 532	12 150	21 315	34 325	13 011	37.9%	10%
October	20 887	19 906	1 326	22 641	54 231	31 591	58.3%	11%
November	28 627	42 480	27 295	49 936	96 711	46 775	48.4%	24%
December	19 807	20 483	16 918	66 854	117 194	50 340	43.0%	31%
January	15 735	15 463	7 831	74 685	132 657	57 972	43.7%	35%
February	17 929	16 554	8 432	83 117	149 211	66 094	44.3%	39%
March	19 180	18 858	16 880	99 997	168 069	68 072	40.5%	47%
April	14 612	15 147	21 563	121 560	183 216	61 656	33.7%	57%
May	13 661	15 530	18 833	140 393	198 746	58 353	29.4%	66%
June	9 048	13 459			212 205	-		
Total Capital expenditure	212 436	212 205	140 393					

Actual Capital Expenditure vs. Budgeted Capital Expenditure 2020-21



Section 12 – Other Supporting Documentation

12.1 Supporting Table SC13a,b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May									
Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		68 092	61 510	7 480	41 419	56 559	15 140	26.8%	61 510
Roads Infrastructure		40 403	37 877	5 605	24 955	35 669	10 714	30.0%	37 877
Roads		40 403	37 877	5 605	24 955	35 669	10 714	30.0%	37 877
Storm water Infrastructure		–	–	–	–	–	–		–
Electrical Infrastructure		8 506	6 786	1 716	6 028	6 581	553	8.4%	6 786
MV Substations		200	200	71	199	200	1	0.7%	200
MV Networks		7 152	3 052	1 474	2 842	3 330	487	14.6%	3 052
LV Networks		1 154	3 534	171	2 987	3 051	64	2.1%	3 534
Water Supply Infrastructure		8 626	6 544	159	4 515	5 524	1 010	18.3%	6 544
Distribution		8 626	6 444	159	4 515	5 424	910	16.8%	6 444
Distribution Points		–	100	–	–	100	100	100.0%	100
Sanitation Infrastructure		10 306	10 053	–	5 922	8 685	2 763	31.8%	10 053
Reticulation		10 306	10 053	–	5 922	8 685	2 763	31.8%	10 053
Solid Waste Infrastructure		250	250	–	–	100	100	100.0%	250
Landfill Sites		250	250	–	–	100	100	100.0%	250
Waste Transfer Stations		–	–	–	–	–	–		–
Community Assets		13 090	14 027	1 914	8 349	13 749	5 401	39.3%	14 027
Community Facilities		8 700	8 586	1 413	6 221	8 508	2 287	26.9%	8 586
Centres		5 000	–	–	–	–	–		–
Parks		700	1 417	46	1 151	1 339	188	14.0%	1 417
Public Open Space		3 000	6 347	1 367	4 515	6 347	1 832	28.9%	6 347
Markets		–	822	–	555	822	267	32.5%	822
Sport and Recreation Facilities		4 390	5 441	500	2 127	5 241	3 114	59.4%	5 441
Indoor Facilities		3 850	4 901	324	1 926	4 901	2 975	60.7%	4 901
Outdoor Facilities		540	540	177	201	340	139	40.8%	540
Other assets		3 777	4 804	1 683	3 195	4 265	1 070	25.1%	4 804
Operational Buildings		1 000	1 500	1 046	1 094	980	(114)	-11.7%	1 500
Municipal Offices		500	1 000	950	950	800	(150)	-18.8%	1 000
Yards		500	500	95	144	180	36	19.9%	500
Housing		2 777	3 304	638	2 101	3 285	1 184	36.0%	3 304
Social Housing		2 777	3 304	638	2 101	3 285	1 184	36.0%	3 304
Computer Equipment		2 200	2 458	8	1 227	1 506	279	18.5%	2 458
Computer Equipment		2 200	2 458	8	1 227	1 506	279	18.5%	2 458
Furniture and Office Equipment		354	336	129	337	446	109	24.5%	336
Furniture and Office Equipment		354	336	129	337	446	109	24.5%	336
Machinery and Equipment		2 720	4 060	51	3 875	4 047	172	4.2%	4 060
Machinery and Equipment		2 720	4 060	51	3 875	4 047	172	4.2%	4 060
Transport Assets		4 873	5 124	(5)	4 650	5 118	468	9.2%	5 124
Transport Assets		4 873	5 124	(5)	4 650	5 118	468	9.2%	5 124
Land		18 790	18 757	19	18 336	18 337	1	0.0%	18 757
Land		18 790	18 757	19	18 336	18 337	1	0.0%	18 757
Total Capital Expenditure on new assets	1	113 896	111 077	11 280	81 387	104 027	22 640	21.8%	111 077

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

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		22 198	23 858	4 513	14 937	23 808	8 871	37.3%	23 858
Roads Infrastructure		18 898	20 638	3 170	13 442	20 638	7 196	34.9%	20 638
<i>Roads</i>		18 898	20 638	3 170	13 442	20 638	7 196	34.9%	20 638
Electrical Infrastructure		3 300	3 220	1 342	1 495	3 170	1 675	52.8%	3 220
<i>MV Substations</i>		3 100	3 100	1 323	1 376	3 050	1 674	54.9%	3 100
<i>LV Networks</i>		200	120	19	120	120	0	0.2%	120
Community Assets		1 000	1 000	15	771	1 020	249	24.4%	1 000
Community Facilities		1 000	1 000	15	771	1 020	249	24.4%	1 000
<i>Public Ablution Facilities</i>		1 000	1 000	15	771	1 020	249	24.4%	1 000
Total Capital Expenditure on renewal of existing assets	1	23 198	24 858	4 527	15 708	24 828	9 120	36.7%	24 858

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		71 946	72 843	2 179	41 233	66 463	25 230	38.0%	72 843
Roads Infrastructure		-	-	-	-	-	-	-	-
Storm water Infrastructure		500	500	-	445	500	55	11.1%	500
<i>Storm water Conveyance</i>		500	500	-	445	500	55	11.1%	500
Electrical Infrastructure		7 500	7 100	1 560	6 250	7 067	817	11.6%	7 100
<i>MV Switching Stations</i>		300	300	115	298	300	2	0.7%	300
<i>MV Networks</i>		1 500	1 500	1 186	1 186	1 450	264	18.2%	1 500
<i>LV Networks</i>		5 700	5 300	259	4 766	5 317	551	10.4%	5 300
Water Supply Infrastructure		1 100	1 167	-	236	1 011	775	76.6%	1 167
<i>Distribution</i>		1 100	1 167	-	236	1 011	775	76.6%	1 167
Sanitation Infrastructure		62 846	64 076	619	34 302	57 885	23 583	40.7%	64 076
<i>Waste Water Treatment Works</i>		62 846	64 076	619	34 302	57 885	23 583	40.7%	64 076
Community Assets		3 396	3 427	847	2 064	3 427	1 363	39.8%	3 427
Community Facilities		-	-	-	-	-	-	-	-
Sport and Recreation Facilities		3 396	3 427	847	2 064	3 427	1 363	39.8%	3 427
<i>Outdoor Facilities</i>		3 396	3 427	847	2 064	3 427	1 363	39.8%	3 427
Total Capital Expenditure on upgrading of existing assets	1	75 342	76 270	3 026	43 297	69 890	26 593	38.0%	76 270

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		36 771	36 898	2 402	31 874	30 694	(1 180)	-3.8%	36 898
Roads Infrastructure		4 759	4 985	506	4 612	3 259	(1 352)	-41.5%	4 985
Roads		4 695	4 921	506	4 566	3 201	(1 365)	-42.6%	4 921
Road Furniture		64	64	–	46	58	12	21.2%	64
Storm water Infrastructure		17 375	17 375	1 352	15 519	14 328	(1 192)	-8.3%	17 375
Storm water Conveyance		17 375	17 375	1 352	15 519	14 328	(1 192)	-8.3%	17 375
Electrical Infrastructure		2 505	2 505	146	2 230	2 199	(31)	-1.4%	2 505
MV Substations		153	153	4	150	140	(10)	-7.1%	153
LV Networks		2 353	2 353	142	2 080	2 059	(21)	-1.0%	2 353
Water Supply Infrastructure		1 384	1 284	(5)	946	958	12	1.3%	1 284
Reservoirs		1 069	845	65	627	599	(28)	-4.7%	845
Pump Stations		132	132	2	118	121	3	2.4%	132
Distribution		183	307	(71)	200	238	38	16.0%	307
Sanitation Infrastructure		3 906	3 881	119	3 157	3 789	632	16.7%	3 881
Pump Station		1 042	914	33	740	1 006	266	26.5%	914
Waste Water Treatment Works		2 863	2 967	87	2 417	2 783	366	13.1%	2 967
Solid Waste Infrastructure		6 842	6 867	283	5 411	6 162	751	12.2%	6 867
Landfill Sites		6 842	6 867	283	5 411	6 162	751	12.2%	6 867
Community Assets		2 752	2 805	142	1 760	2 592	831	32.1%	2 805
Community Facilities		2 037	2 060	124	1 337	1 790	452	25.3%	2 060
Halls		386	386	8	212	267	56	20.8%	386
Centres		1 400	1 404	105	938	1 304	367	28.1%	1 404
Libraries		50	58	–	20	56	36	64.8%	58
Cemeteries/Crematoria		101	90	–	61	53	(7)	-13.9%	90
Parks		100	122	11	107	109	1	1.3%	122
Sport and Recreation Facilities		715	745	18	423	802	379	47.2%	745
Indoor Facilities		80	80	0	19	104	85	81.5%	80
Outdoor Facilities		635	665	17	404	698	294	42.1%	665
Other assets		1 754	1 750	376	1 399	1 567	168	10.7%	1 750
Operational Buildings		1 343	1 343	367	1 083	1 282	199	15.5%	1 343
Municipal Offices		1 343	1 343	367	1 083	1 282	199	15.5%	1 343
Pay/Enquiry Points							–		
Housing		411	408	9	317	285	(32)	-11.1%	408
Staff Housing		191	193	6	138	108	(29)	-27.0%	193
Social Housing		220	215	3	179	177	(2)	-1.3%	215
Capital Spares							–		
Biological or Cultivated Assets		–	–	–	–	–	–		–
Biological or Cultivated Assets							–		
Intangible Assets		3 144	3 823	69	3 328	3 195	(133)	-4.2%	3 823
Servitudes				–	–	–	–		–
Licences and Rights		3 144	3 823	69	3 328	3 195	(133)	-4.2%	3 823
Computer Software and Applications		3 144	3 823	69	3 328	3 195	(133)	-4.2%	3 823
Computer Equipment		460	685	7	255	593	338	57.0%	685
Computer Equipment		460	685	7	255	593	338	57.0%	685
Furniture and Office Equipment		64	63	–	3	57	54	95.0%	63
Furniture and Office Equipment		64	63	–	3	57	54	95.0%	63
Machinery and Equipment		1 216	1 260	142	1 026	1 167	141	12.1%	1 260
Machinery and Equipment		1 216	1 260	142	1 026	1 167	141	12.1%	1 260
Transport Assets		5 351	5 908	489	4 378	5 799	1 421	24.5%	5 908
Transport Assets		5 351	5 908	489	4 378	5 799	1 421	24.5%	5 908
Total Repairs and Maintenance Expenditure	1	51 511	53 191	3 626	44 024	45 664	1 640	3.6%	53 191

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>		72 602	72 602	36 680	65 564	65 342	(222)	-0.3%	72 602
Roads Infrastructure		23 672	23 672	2 559	21 572	21 305	(267)	-1.3%	23 672
Roads		23 035	23 035	1 933	20 884	20 731	(153)	-0.7%	23 035
Road Structures		182	182	246	270	164	(106)	-64.7%	182
Road Furniture		455	455	380	418	410	(8)	-2.0%	455
Capital Spares							-		
Storm water Infrastructure		4 539	4 539	997	4 166	4 085	(81)	-2.0%	4 539
Drainage Collection		814	814	680	747	733	(15)	-2.0%	814
Storm water Conveyance		3 725	3 725	316	3 419	3 353	(66)	-2.0%	3 725
Attenuation							-		
Electrical Infrastructure		13 420	13 420	10 432	11 683	12 078	395	3.3%	13 420
Power Plants		3	3	2	2	2	(0)	-2.0%	3
HV Transmission Conductors		36	36	30	33	32	(1)	-2.0%	36
MV Substations		1 967	1 967	1 592	1 774	1 770	(4)	-0.2%	1 967
MV Switching Stations		1 150	1 150	966	1 061	1 035	(26)	-2.6%	1 150
MV Networks		7 110	7 110	5 954	6 541	6 399	(141)	-2.2%	7 110
LV Networks		2 942	2 942	1 888	2 077	2 648	571	21.6%	2 942
Capital Spares		212	212	-	194	191	(4)	-2.0%	212
Water Supply Infrastructure		14 107	14 107	9 942	13 145	12 697	(448)	-3.5%	14 107
Dams and Weirs		266	266	222	244	239	(5)	-2.0%	266
Boreholes		14	14	12	13	13	(0)	-1.1%	14
Reservoirs		2 301	2 301	228	2 468	2 071	(396)	-19.1%	2 301
Pump Stations		610	610	452	504	549	45	8.2%	610
Water Treatment Works		87	87	109	120	78	(42)	-53.3%	87
Bulk Mains		1 196	1 196	1 023	1 123	1 076	(47)	-4.4%	1 196
Distribution		9 633	9 633	7 896	8 673	8 670	(3)	0.0%	9 633
Sanitation Infrastructure		16 519	16 519	12 600	14 431	14 867	437	2.9%	16 519
Pump Station		15 800	15 800	12 537	13 770	14 220	450	3.2%	15 800
Reticulation		719	719	64	661	647	(13)	-2.1%	719
Solid Waste Infrastructure		345	345	150	567	310	(257)	-82.9%	345
Landfill Sites		265	265	42	448	238	(210)	-88.2%	265
Waste Drop-off Points		80	80	108	119	72	(47)	-65.2%	80
<u>Community Assets</u>		5 695	5 695	4 070	4 522	5 126	604	11.8%	5 695
Community Facilities		3 302	3 302	1 834	2 066	2 972	907	30.5%	3 302
Halls		661	661	644	707	595	(112)	-18.9%	661
Clinics/Care Centres		404	404	347	381	364	(17)	-4.8%	404
Museums		15	15	13	14	14	(0)	-2.7%	15
Libraries		503	503	407	447	453	6	1.3%	503
Cemeteries/Crematoria		216	216	181	199	195	(4)	-1.9%	216
Public Open Space		674	674	141	203	607	404	66.6%	674
Public Ablution Facilities		824	824	94	107	741	634	85.5%	824
Taxi Ranks/Bus Terminals		5	5	7	8	4	(4)	-92.5%	5
Sport and Recreation Facilities		2 393	2 393	2 236	2 456	2 154	(302)	-14.0%	2 393
Indoor Facilities		1 444	1 444	1 250	1 373	1 300	(73)	-5.7%	1 444
Outdoor Facilities		949	949	986	1 083	854	(229)	-26.8%	949

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

Description	Ref	Budget Year 2020/21							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<u>Investment properties</u>		12	12	–	–	–	–		12
Revenue Generating		12	12	–	–	–	–		12
Improved Property		12	12	–	–	–	–		12
<u>Other assets</u>		3 091	3 091	1 535	1 687	2 782	1 095	39.4%	3 091
Operational Buildings		2 856	2 856	1 339	1 471	2 570	1 099	42.8%	2 856
Municipal Offices		2 305	2 305	766	841	2 075	1 234	59.5%	2 305
Workshops		33	33	19	21	30	10	31.9%	33
Stores		517	517	555	609	466	(144)	-30.9%	517
Housing		235	235	196	215	211	(4)	-2.0%	235
Staff Housing		204	204	170	187	183	(4)	-2.0%	204
Social Housing		31	31	26	28	28	(1)	-2.0%	31
<u>Intangible Assets</u>		225	225	183	201	203	2	0.9%	225
Licences and Rights		225	225	183	201	203	2	0.9%	225
Computer Software and Applications		225	225	183	201	203	2	0.9%	225
<u>Computer Equipment</u>		1 200	1 200	1 055	1 167	1 080	(87)	-8.1%	1 200
Computer Equipment		1 200	1 200	1 055	1 167	1 080	(87)	-8.1%	1 200
<u>Furniture and Office Equipment</u>		1 127	1 127	447	494	1 014	520	51.3%	1 127
Furniture and Office Equipment		1 127	1 127	447	494	1 014	520	51.3%	1 127
<u>Machinery and Equipment</u>		1 918	1 918	1 519	1 672	1 726	55	3.2%	1 918
Machinery and Equipment		1 918	1 918	1 519	1 672	1 726	55	3.2%	1 918
<u>Transport Assets</u>		5 884	5 884	2 738	3 009	5 296	2 287	43.2%	5 884
Transport Assets		5 884	5 884	2 738	3 009	5 296	2 287	43.2%	5 884
Total Depreciation	1	91 755	91 755	48 228	78 315	82 568	4 254	5.2%	91 755

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **May 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)

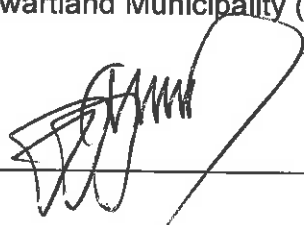
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 11 June 2021

The Executive Mayor

I have considered the report in terms of S54 of the MFMA and is satisfied that our performance to date is in accordance with the commitments given as contained in the Service Delivery and Budget Implementation Plan, unless specifically stated otherwise.

Print Name: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, appearing to be 'Tjimen Van Essen', written over a horizontal line.

Date: 11 June 2021