

WC015 Swartland Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement July 2020

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

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

1.2 Financial problems or risks facing the municipality

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

Section 2 - Resolutions

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 870 034 875	R 92 343 115	R 97 834 517	R 5 491 402	6%
Operating Expenditure	R 797 918 541	R 30 926 882	R 25 214 250	R -5 712 632	-18%
Capital	R 212 435 837	R 17 760 626	R 1 433 080	R -16 327 546	-92%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July								
Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates		128 928	11 101	11 101	9 756	1 345	14%	128 928
Service charges - electricity revenue		318 741	26 733	26 733	25 155	1 578	6%	318 741
Service charges - water revenue		56 975	5 856	5 856	4 205	1 651	39%	56 975
Service charges - sanitation revenue		42 218	3 298	3 298	2 796	502	18%	42 218
Service charges - refuse revenue		26 468	2 299	2 299	2 092	207	10%	26 468
Rental of facilities and equipment		1 495	170	170	126	44	35%	1 495
Interest earned - external investments		30 712	278	278	418	(140)	-33%	30 712
Interest earned - outstanding debtors		4 585	178	178	310	(132)	-43%	4 585
Dividends received		-	-	-	-	-		-
Fines, penalties and forfeits		33 030	7	7	30	(23)	-77%	33 030
Licences and permits		3 759	429	429	300	128	43%	3 759
Agency services		4 876	583	583	446	137	31%	4 876
Transfers and subsidies		120 495	45 988	45 988	45 988	-		120 495
Other revenue		10 689	594	594	637	(43)	-7%	10 689
Gains		200	201	201	-	201	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)		783 171	97 715	97 715	92 260	5 455	6%	783 171

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

- **All Service charges** – Variances are due to estimate consumptions being billed during the lock-down period.
- **Rental of facilities and equipment** - stand at 35% above the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Interest earned - outstanding debtors and external investments** stands below YTD budgeted projections with the amounts being insignificant from a material point of view.
- **Licenses and Permits, Agency services** stands above the YTD budgeted projections due services that could not be rendered during the lock-down period and the backlog of services are now being rendered positively influencing the income.
- Revenue received for the month of July 2020 was **R97.715 million** whilst the overall YTD performance excluding capital transfers stands at **6%** 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) - M01 July								
Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Expenditure By Type								
Employee related costs		239 382	15 343	15 343	17 834	(2 492)	-14%	239 382
Remuneration of councillors		11 471	913	913	956	(43)	-5%	11 471
Debt impairment		43 915	-	-	-	-		43 915
Depreciation & asset impairment		92 755	-	-	-	-		92 755
Finance charges		11 934	-	-	-	-		11 934
Bulk purchases		251 000	4 456	4 456	5 140	(684)	-13%	251 000
Other materials		33 242	1 100	1 100	2 437	(1 338)	-55%	33 242
Contracted services		57 512	1 114	1 114	2 866	(1 752)	-61%	57 512
Transfers and subsidies		3 223	-	-	103	(103)	-100%	3 223
Other expenditure		44 038	2 289	2 289	1 590	699	44%	44 038
Losses		9 446	-	-	-	-		9 446
Total Expenditure		797 919	25 214	25 214	30 927	(5 713)	-18%	797 919

- **Employee Related Cost** stands at 14% below the YTD budgeted projections and can be attributed to savings due to vacant posts.
- **Other materials** stand at 55% below the YTD budgeted projections mainly due to underspending on various line items.
- **Contracted Services** stand at 61% below the YTD budgeted projections mainly due to underspending on various line items.
- **Transfer and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- **Other expenditure** stand at 44% above the YTD budgeted projections mainly due to overspending on various line items.
- Expenditure for the month of July 2020 was **R25.214 million** whilst the overall YTD performance stands at **18%** below the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July								
Vote Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital Expenditure - Functional Classification								
Governance and administration		26 706	-	-	12 672	(12 672)	-100%	26 706
Executive and council		20	-	-	2	(2)	-100%	20
Finance and administration		26 686	-	-	12 670	(12 670)	-100%	26 686
Internal audit		-	-	-	-	-		-
Community and public safety		11 922	256	256	61	195	321%	11 922
Community and social services		5 170	-	-	-	-		5 170
Sport and recreation		4 724	256	256	61	195	321%	4 724
Public safety		2 028	-	-	-	-		2 028
Housing		-	-	-	-	-		-
Health		-	-	-	-	-		-
Economic and environmental services		65 452	297	297	2 988	(2 691)	-90%	65 452
Planning and development		5 859	-	-	352	(352)	-100%	5 859
Road transport		59 593	297	297	2 636	(2 339)	-89%	59 593
Environmental protection		-	-	-	-	-		-
Trading services		108 356	880	880	5 484	(4 604)	-84%	108 356
Energy sources		20 606	238	238	114	124	109%	20 606
Water management		10 063	551	551	924	(373)	-40%	10 063
Waste water management		73 736	90	90	4 446	(4 355)	-98%	73 736
Waste management		3 950	-	-	-	-		3 950
Other		-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	212 436	1 433	1 433	21 205	(19 772)	-93%	212 436
Funded by:								
National Government		32 835	-	-	1 000	(1 000)	-100%	32 835
Provincial Government		52 888	914	914	5 325	(4 410)	-83%	52 888
Transfers and subsidies - capital (monetary)		-	-	-	-	-		-
Transfers recognised - capital		85 723	914	914	6 325	(5 410)	-86%	85 723
Borrowing	6	-	-	-	-	-		-
Internally generated funds		126 713	519	519	14 880	(14 361)	-97%	126 713
Total Capital Funding		212 436	1 433	1 433	21 205	(19 772)	-93%	212 436

- Capital expenditure for the month of July 2020 amounts to **R1 433 080** and stands at **93%** below the projected YTD which is not aligned to the SDBIP and budget plan.
- Commitments are **R 6 537 623**.

Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently	Any challenges identified that is resulting in delays?
CORPORATE SERVICES											
1	Purchase of Erf 507, Malmesbury (office accommodation)	12 650 000	-	-	12 650 000	12 650 000	100%	Incomplete	Malmesbury	Deed of sale pending	Clarifying assets to be included in sale
2	Purchase of Erf 512, Malmesbury (office accommodation)	5 000 000	-	-	-	5 000 000	100%	Incomplete	Malmesbury	Deed of sale to be finalised once adjustments budget is approved	None
SEWERAGE SERVICE											
3	Sewerage Works: Darling	22 203 793	-	-	-	22 203 793	100%	Construction 1%	Darling	Construction 1%	No
4	Sewerage: Moorreesburg	40 642 207	-	-	3 000 000	40 642 207	100%	Construction 1%	Moorreesburg	Construction 1%	No
ROADS											
5	Roads Swartland: Resealing of Roads	18 898 000	-	-	-	18 898 000	100%	Tender	Swartland	Tender	No
6	Roads Swartland: New Roads	15 000 000	-	-	-	15 000 000	100%	Tender	Swartland	Tender	No
ELECTRICAL SERVICES											
7	Saamstaan/De Hoop: 389 plot housing development: Elec Bulk supply, Infrastructure Connections	7 152 000	-	-	-	7 152 000	100%	Incomplete	Malmesbury	Planning	None
HOUSING											
8	Abbotsdale Social Economic Facility Project	5 000 000	-	-	-	5 000 000	100%	Planning	Abbotsdale	Busy with finalization of PFR	
9	Riebeeek Kasteel Serviced Sites	18 460 985	-	-	3 294 268	18 460 985	100%	Construction	Riebeeek Kasteel	Construction 77% completed	None
10	Malmesbury De Hoop	23 380 000	914 470	914 470	1 780 593	22 465 530	96%	Construction	Malmesbury	Construction 10% completed	None
Totals		168 386 985	914 470	914 470	20 724 861	167 472 515	99%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2020/21		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		13.1%	0.0%	2.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.1%	6.3%	10.1%
Gearing	Long Term Borrowing/ Funds & Reserves		52.4%	59.1%	52.4%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	4:1	14:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities		3:1	12:1	3:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		27.3%	90.4%	27.3%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	98.8%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	2.6%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	18.0%	12.1%	18.0%
Employee costs	Employee costs/Total Revenue - capital revenue		30.6%	15.7%	30.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.4%	0.0%	3.0%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		13.1%	185.7%	13.1%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		37.2%	175.4%	37.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		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.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M01 July							
Description	Budget Year 2020/21						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	128 928	11 101	11 101	9 756	1 345	14%	128 928
Service charges	444 403	38 187	38 187	34 248	3 939	12%	444 403
Investment revenue	30 712	278	278	418	(140)	-33%	30 712
Transfers and subsidies	120 495	45 988	45 988	45 988	–		120 495
Other own revenue	58 634	2 160	2 160	1 849	311	17%	58 634
Total Revenue (excluding capital transfers and contributions)	783 171	97 715	97 715	92 260	5 455	6%	783 171
Employee costs	239 382	15 343	15 343	17 834	(2 492)	-14%	239 382
Remuneration of Councillors	11 471	913	913	956	(43)	-5%	11 471
Depreciation & asset impairment	92 755	–	–	–	–		92 755
Finance charges	11 934	–	–	–	–		11 934
Materials and bulk purchases	284 242	5 556	5 556	7 577	(2 022)	-27%	284 242
Transfers and subsidies	3 223	–	–	103	(103)	-100%	3 223
Other expenditure	154 911	3 403	3 403	4 456	(1 053)	-24%	154 911
Total Expenditure	797 919	25 214	25 214	30 927	(5 713)	-18%	797 919
Surplus/(Deficit)	(14 747)	72 501	72 501	61 333	11 168	18%	(14 747)
Transfers and subsidies - capital (monetary)	85 723	–	–	–	–		85 723
Transfers and subsidies - capital (monetary)	1 141	120	120	83	36	44%	1 141
Surplus/(Deficit) after capital transfers & contributions	72 116	72 620	72 620	61 416	11 204	18%	72 116
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
Surplus/ (Deficit) for the year	72 116	72 620	72 620	61 416	11 204	18%	72 116
Capital expenditure & funds sources							
Capital expenditure	212 436	1 433	1 433	17 761	(16 328)	-92%	212 436
Capital transfers recognised	85 723	914	914	2 881	(1 966)	-68%	85 723
Borrowing	–	–	–	–	–		–
Internally generated funds	126 713	519	519	14 880	(14 361)	-97%	126 713
Total sources of capital funds	212 436	1 433	1 433	17 761	(16 328)	-92%	212 436
Financial position							
Total current assets	687 585		755 618				687 585
Total non current assets	2 135 414		1 992 359				2 135 414
Total current liabilities	179 125		55 389				179 125
Total non current liabilities	203 635		217 436				203 635
Community wealth/Equity	2 440 239		2 402 531				2 440 239
Cash flows							
Net cash from (used) operating	111 795	80 774	80 774	43 812	(36 961)	-84%	111 795
Net cash from (used) investing	(212 236)	206	206	–	(206)	#DIV/0!	(212 236)
Net cash from (used) financing	(10 979)	12 582	12 582	–	(12 582)	#DIV/0!	(10 979)
Cash/cash equivalents at the month/year end	453 566	–	658 549	608 799	(49 750)	-8%	453 566
Debtors & creditors analysis	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis							
Total By Income Source	9 638	1 922	1 900	1 454	1 960	14 665	77 427
Creditors Age Analysis							
Total Creditors	3	3	–	60	–	–	6 195

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July								
Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Revenue - Functional								
Governance and administration		211 633	31 038	31 038	29 815	1 223	4%	211 633
Executive and council		290	11	11	32	(21)	-66%	290
Finance and administration		211 343	31 027	31 027	29 782	1 244	4%	211 343
Internal audit		-	-	-	-	-		-
Community and public safety		104 687	183	183	186	(3)	-2%	104 687
Community and social services		14 590	74	74	103	(30)	-29%	14 590
Sport and recreation		3 002	93	93	45	48	108%	3 002
Public safety		36 201	2	2	22	(20)	-93%	36 201
Housing		50 894	15	15	16	(1)	-9%	50 894
Health		-	-	-	-	-		-
Economic and environmental services		14 072	1 422	1 422	1 055	367	35%	14 072
Planning and development		3 795	375	375	269	107	40%	3 795
Road transport		10 276	1 047	1 047	786	260	33%	10 276
Environmental protection		-	-	-	-	-		-
Trading services		539 613	65 197	65 197	61 285	3 912	6%	539 613
Energy sources		335 512	28 960	28 960	27 379	1 581	6%	335 512
Water management		73 720	12 440	12 440	10 834	1 606	15%	73 720
Waste water management		87 291	14 783	14 783	14 211	572	4%	87 291
Waste management		43 090	9 014	9 014	8 861	153	2%	43 090
Other	4	30	(5)	(5)	2	(7)	-292%	30
Total Revenue - Functional	2	870 035	97 835	97 835	92 343	5 491	6%	870 035
Expenditure - Functional								
Governance and administration		141 918	8 146	8 146	7 885	261	3%	141 918
Executive and council		22 026	1 223	1 223	1 311	(88)	-7%	22 026
Finance and administration		118 018	6 808	6 808	6 433	375	6%	118 018
Internal audit		1 874	115	115	141	(26)	-19%	1 874
Community and public safety		105 028	4 482	4 482	6 120	(1 638)	-27%	105 028
Community and social services		21 828	1 218	1 218	1 438	(220)	-15%	21 828
Sport and recreation		24 964	1 183	1 183	1 595	(411)	-26%	24 964
Public safety		51 607	1 948	1 948	2 752	(804)	-29%	51 607
Housing		6 629	132	132	335	(202)	-60%	6 629
Health		-	-	-	-	-		-
Economic and environmental services		60 741	1 657	1 657	2 050	(393)	-19%	60 741
Planning and development		13 925	807	807	960	(153)	-16%	13 925
Road transport		46 817	850	850	1 090	(240)	-22%	46 817
Environmental protection		-	-	-	-	-		-
Trading services		488 697	10 892	10 892	14 753	(3 861)	-26%	488 697
Energy sources		297 667	5 842	5 842	6 954	(1 112)	-16%	297 667
Water management		78 984	1 180	1 180	3 039	(1 859)	-61%	78 984
Waste water management		68 701	1 960	1 960	2 516	(556)	-22%	68 701
Waste management		43 344	1 910	1 910	2 243	(334)	-15%	43 344
Other		1 534	38	38	119	(81)	-68%	1 534
Total Expenditure - Functional	3	797 919	25 214	25 214	30 927	(5 713)	-18%	797 919
Surplus/ (Deficit) for the year		72 116	72 620	72 620	61 416	11 204	18%	72 116

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 Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote	1							
Vote 1 - Corporate Services		11 518	(13)	(13)	47	(60)	-128.2%	11 518
Vote 2 - Civil Services		208 567	36 498	36 498	34 066	2 432	7.1%	208 567
Vote 3 - Council		290	11	11	32	(21)	-65.6%	290
Vote 4 - Electricity Services		335 512	28 960	28 960	27 379	1 581	5.8%	335 512
Vote 5 - Financial Services		209 518	30 951	30 951	29 708	1 243	4.2%	209 518
Vote 6 - Development Services		59 684	387	387	321	66	20.5%	59 684
Vote 7 - Municipal Manager		-	-	-	-	-		-
Vote 8 - Protection Services		44 945	1 040	1 040	790	251	31.7%	44 945
Total Revenue by Vote	2	870 035	97 835	97 835	92 343	5 491	5.9%	870 035
Expenditure by Vote	1							
Vote 1 - Corporate Services		35 380	1 795	1 795	2 304	(509)	-22.1%	35 380
Vote 2 - Civil Services		270 364	6 933	6 933	10 442	(3 509)	-33.6%	270 364
Vote 3 - Council		18 108	990	990	1 063	(73)	-6.8%	18 108
Vote 4 - Electricity Services		312 609	8 012	8 012	7 903	110	1.4%	312 609
Vote 5 - Financial Services		59 827	2 783	2 783	3 156	(373)	-11.8%	59 827
Vote 6 - Development Services		29 029	1 512	1 512	2 018	(506)	-25.1%	29 029
Vote 7 - Municipal Manager		8 092	541	541	556	(15)	-2.6%	8 092
Vote 8 - Protection Services		64 508	2 648	2 648	3 486	(838)	-24.0%	64 508
Total Expenditure by Vote	2	797 919	25 214	25 214	30 927	(5 713)	-18.5%	797 919
Surplus/ (Deficit) for the year	2	72 116	72 620	72 620	61 416	11 204	18.2%	72 116

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July							
Description	Budget Year 2020/21						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	128 928	11 101	11 101	9 756	1 345	14%	128 928
Service charges - electricity revenue	318 741	26 733	26 733	25 155	1 578	6%	318 741
Service charges - water revenue	56 975	5 856	5 856	4 205	1 651	39%	56 975
Service charges - sanitation revenue	42 218	3 298	3 298	2 796	502	18%	42 218
Service charges - refuse revenue	26 468	2 299	2 299	2 092	207	10%	26 468
Rental of facilities and equipment	1 495	170	170	126	44	35%	1 495
Interest earned - external investments	30 712	278	278	418	(140)	-33%	30 712
Interest earned - outstanding debtors	4 585	178	178	310	(132)	-43%	4 585
Dividends received	-	-	-	-	-		-
Fines, penalties and forfeits	33 030	7	7	30	(23)	-77%	33 030
Licences and permits	3 759	429	429	300	128	43%	3 759
Agency services	4 876	583	583	446	137	31%	4 876
Transfers and subsidies	120 495	45 988	45 988	45 988	-		120 495
Other revenue	10 689	594	594	637	(43)	-7%	10 689
Gains	200	201	201	-	201	#DIV/0!	200
Total Revenue (excluding capital transfers and contributions)	783 171	97 715	97 715	92 260	5 455	6%	783 171
Expenditure By Type							
Employee related costs	239 382	15 343	15 343	17 834	(2 492)	-14%	239 382
Remuneration of councillors	11 471	913	913	956	(43)	-5%	11 471
Debt impairment	43 915	-	-	-	-		43 915
Depreciation & asset impairment	92 755	-	-	-	-		92 755
Finance charges	11 934	-	-	-	-		11 934
Bulk purchases	251 000	4 456	4 456	5 140	(684)	-13%	251 000
Other materials	33 242	1 100	1 100	2 437	(1 338)	-55%	33 242
Contracted services	57 512	1 114	1 114	2 866	(1 752)	-61%	57 512
Transfers and subsidies	3 223	-	-	103	(103)	-100%	3 223
Other expenditure	44 038	2 289	2 289	1 590	699	44%	44 038
Losses	9 446	-	-	-	-		9 446
Total Expenditure	797 919	25 214	25 214	30 927	(5 713)	-18%	797 919
Surplus/(Deficit)	(14 747)	72 501	72 501	61 333	11 168	0	(14 747)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	85 723	-	-	-	-		85 723
Transfers and subsidies - capital (monetary allocations)	1 141	120	120	83	36	44%	1 141
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	72 116	72 620	72 620	61 416			72 116
Share of surplus/ (deficit) of associate	-	-	-	-	-		-
Surplus/ (Deficit) for the year	72 116	72 620	72 620	61 416			72 116

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July								
Vote Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Multi-Year expenditure appropriation	2							
Vote 2 - Civil Services		88 592	–	–	3 000	(3 000)	-100%	88 592
Vote 4 - Electricity Services		4 800	–	–	–	–		4 800
Vote 6 - Development Services		46 254	914	914	5 325	(4 410)	-83%	46 254
Total Capital Multi-year expenditure	4,7	139 646	914	914	8 325	(7 410)	-89%	139 646
Single Year expenditure appropriation	2							
Vote 1 - Corporate Services		18 980	–	–	12 670	(12 670)	-100%	18 980
Vote 2 - Civil Services		26 957	280	280	88	192	217%	26 957
Vote 3 - Council		10	–	–	2	(2)	-100%	10
Vote 4 - Electricity Services		17 276	238	238	114	124	109%	17 276
Vote 5 - Financial Services		261	–	–	–	–		261
Vote 6 - Development Services		7 268	–	–	6	(6)	-100%	7 268
Vote 7 - Municipal Manager		10	–	–	–	–		10
Vote 8 - Protection Services		2 028	–	–	–	–		2 028
Total Capital single-year expenditure	4	72 790	519	519	12 880	(12 361)	-96%	72 790
Total Capital Expenditure		212 436	1 433	1 433	21 205	(19 772)	-93%	212 436
Capital Expenditure - Functional Classification								
Governance and administration		26 706	–	–	12 672	(12 672)	-100%	26 706
Executive and council		20	–	–	2	(2)	-100%	20
Finance and administration		26 686	–	–	12 670	(12 670)	-100%	26 686
Internal audit		–	–	–	–	–		–
Community and public safety		11 922	256	256	61	195	321%	11 922
Community and social services		5 170	–	–	–	–		5 170
Sport and recreation		4 724	256	256	61	195	321%	4 724
Public safety		2 028	–	–	–	–		2 028
Housing		–	–	–	–	–		–
Health		–	–	–	–	–		–
Economic and environmental services		65 452	297	297	2 988	(2 691)	-90%	65 452
Planning and development		5 859	–	–	352	(352)	-100%	5 859
Road transport		59 593	297	297	2 636	(2 339)	-89%	59 593
Environmental protection		–	–	–	–	–		–
Trading services		108 356	880	880	5 484	(4 604)	-84%	108 356
Energy sources		20 606	238	238	114	124	109%	20 606
Water management		10 063	551	551	924	(373)	-40%	10 063
Waste water management		73 736	90	90	4 446	(4 355)	-98%	73 736
Waste management		3 950	–	–	–	–		3 950
Other		–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	212 436	1 433	1 433	21 205	(19 772)	-93%	212 436
Funded by:								
National Government		32 835	–	–	1 000	(1 000)	-100%	32 835
Provincial Government		52 888	914	914	5 325	(4 410)	-83%	52 888
Transfers and subsidies - capital (monetary)		–	–	–	–	–		–
Transfers recognised - capital		85 723	914	914	6 325	(5 410)	-86%	85 723
Borrowing	6	–	–	–	–	–		–
Internally generated funds		126 713	519	519	14 880	(14 361)	-97%	126 713
Total Capital Funding		212 436	1 433	1 433	21 205	(19 772)	-93%	212 436

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M01 July				
Description	Ref	Budget Year 2020/21		
		Original Budget	YearTD actual	Full Year Forecast
R thousands	1			
ASSETS				
Current assets				
Cash		453 566	70 760	453 566
Call investment deposits		-	582 000	-
Consumer debtors		170 010	90 218	170 010
Other debtors		43 833	(1 922)	43 833
Current portion of long-term receivables		47	77	47
Inventory		20 129	14 484	20 129
Total current assets		687 585	755 618	687 585
Non current assets				
Long-term receivables		2	(5)	2
Investments		-	-	-
Investment property		44 220	35 412	44 220
Investments in Associate		-	-	-
Property, plant and equipment		2 089 771	1 954 891	2 089 771
Biological		-	-	-
Intangible		301	941	301
Other non-current assets		1 120	1 120	1 120
Total non current assets		2 135 414	1 992 359	2 135 414
TOTAL ASSETS		2 822 999	2 747 977	2 822 999
LIABILITIES				
Current liabilities				
Bank overdraft		-	-	-
Borrowing		11 846	-	11 846
Consumer deposits		15 314	13 858	15 314
Trade and other payables		139 343	32 385	139 343
Provisions		12 622	9 146	12 622
Total current liabilities		179 125	55 389	179 125
Non current liabilities				
Borrowing		96 138	117 966	96 138
Provisions		107 498	99 470	107 498
Total non current liabilities		203 635	217 436	203 635
TOTAL LIABILITIES		382 760	272 826	382 760
NET ASSETS	2	2 440 239	2 475 151	2 440 239
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)		2 256 659	2 203 023	2 256 659
Reserves		183 579	199 508	183 579
TOTAL COMMUNITY WEALTH/EQUITY	2	2 440 239	2 402 531	2 440 239

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M01 July								
Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates		109 588	8 153	8 153	7 443	710	10%	109 588
Service charges		377 742	35 988	35 988	27 411	8 577	31%	377 742
Other revenue		34 299	15 577	15 577	1 518	14 058	926%	34 299
Transfers and Subsidies - Operational		120 495	45 988	45 988	42 583	3 405	8%	120 495
Transfers and Subsidies - Capital		86 864	-	-	-	-		86 864
Interest		34 609	278	278	682	(403)	-59%	34 609
Dividends		-	-	-	-	-		-
Payments								
Suppliers and employees		(636 646)	(25 210)	(25 210)	(35 824)	(10 614)	30%	(636 646)
Finance charges		(11 934)	-	-	-	-		(11 934)
Transfers and Grants		(3 223)	-	-	-	-		(3 223)
NET CASH FROM/(USED) OPERATING ACTIVITIES		111 795	80 774	80 774	43 812	(36 961)	-84%	111 795
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE		200	201	201	-	201	#DIV/0!	200
Decrease (increase) in non-current receivables		-	5	5	-	5	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-		-
Payments								
Capital assets		(212 436)	-	-	-	-		(212 436)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(212 236)	206	206	-	(206)	#DIV/0!	(212 236)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans		-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-		-
Increase (decrease) in consumer deposits		867	12 582	12 582	-	12 582	#DIV/0!	867
Payments								
Repayment of borrowing		(11 846)	-	-	-	-		(11 846)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(10 979)	12 582	12 582	-	(12 582)	#DIV/0!	(10 979)
NET INCREASE/ (DECREASE) IN CASH HELD		(111 420)	93 562	93 562	43 812			(111 420)
Cash/cash equivalents at beginning:		564 986		564 986	564 986			564 986
Cash/cash equivalents at month/year end:		453 566		658 549	608 799			453 566

Cash equivalents at month/year end include investments made to the amount of R582 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July													
Description	NT Code	Budget Year 2020/21									Total over 90 days	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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 269	2 616	708	540	712	600	749	3 246	14 440	5 847		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	22 371	2 869	568	295	174	58	112	943	27 389	1 581		
Receivables from Non-exchange Transactions - Property Rates	1400	9 522	2 416	868	509	507	416	595	5 972	20 804	7 998		
Receivables from Exchange Transactions - Waste Water Management	1500	3 293	971	418	300	264	198	263	2 263	7 970	3 288		
Receivables from Exchange Transactions - Waste Management	1600	2 476	744	357	273	239	181	240	2 240	6 750	3 173		
Receivables from Exchange Transactions - Property Rental Debtors	1700	32	21	8	5	4	1	1	1	73	12		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	-	-	-	-	-	-	-	-	-	-		
Total By Income Source	2000	42 962	9 638	2 927	1 922	1 900	1 454	1 960	14 665	77 427	21 900	-	-
2019/20 - totals only		40 438	5 664	918	683	601	1 469	1 334	11 309	62 416	15 396		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 322	1 280	92	72	81	52	88	1 610	5 597	1 904		
Commercial	2300	19 016	1 276	237	202	136	59	229	692	21 847	1 318		
Households	2400	21 624	7 082	2 598	1 648	1 682	1 343	1 643	12 362	49 983	18 679		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	42 962	9 638	2 927	1 922	1 900	1 454	1 960	14 665	77 427	21 900	-	-

Total Debtors has increased from **R 72 766 765** in June 2020 to **R 77 426 808** in July 2020. The aforementioned totals include the current billing not due yet. See 0-30 days in this regard.

The monthly service collection rate for July 2020 was **90.57%** compared to **104.28%** in June 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 - M01 July												
Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	6 129	3	-	3	-	60	-	-		6 195	17 843
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	6 129	3	-	3	-	60	-	-		6 195	17 843

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
BRUSSELS GUNSTOCKMAKERS	R 51 900.00	2020/06/05	Invoice was held back due to goods not received yet.	Invoice was paid on 2020/07/14.
CK RUMBOLL	R 28 750.00	2020/05/27	Invoice held back, Service not complete.	Invoice paid on the 2020/07/03.
KOORDOM CLEANING SERVICES	R 2 950.00	2020/04/16	Dispute with the work not satisfactory.	To be paid once dispute is handled.
KOORDOM CLEANING SERVICES	R 1 950.00	2020/04/10	Dispute with the work not satisfactory.	To be paid once dispute is handled.
RAMMCOM	R 4 910.50	2020/07/13	Administrative difficulties in Covid 19 period.	Invoice paid on the 2020/07/03.
WESKUS DISRTICT MUNICIPALITY	R 57 953.11	2019/06/30	Dispute with water meter.	To be paid once query is resolved.
TFC Operations (PTY) Ltd	R 581.50	2020/05/11	Dispute on the invoice details.	Invoice was paid on 2020/07/14.

COVID-19: Emergency Purchases for July 2020

DEVIATIONS: COVID-19 RELATED JULY 2020				
Supplier Name	Purchase Order Date	Deviation Type	Department	Total
VITACURE INVESTMENTS t/a Enviro-Lab	2020-07-03	Emergency Item	Development Services	14 030.00
				14 030.00

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
ABSA		364 Days	Fixed Deposit	Yes	Fixed	6.510			30 June 2021	300 000	19 476	-	-	319 476
STANDBANK		187 Days	Fixed Deposit	Yes	Fixed	5.300			04 January 2021	220 000	5 974	-	-	225 974
ABSA		186 Days	Fixed Deposit	Yes	Fixed	5.300			11 January 2021	50 000	1 350	-	-	51 350
STANDARD BANK		N/A	Call Account	Yes	Variable	4.950			N/A	12 000	395	-	-	12 395
Municipality sub-total										582 000		-	-	609 196
TOTAL INVESTMENTS AND INTEREST	2									582 000		-	-	609 196

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July								
Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:	1,2							
Operating Transfers and Grants								
National Government:		105 612	45 988	45 988	45 988	-		105 612
Local Government Equitable Share		102 195	45 988	45 988	45 988	-		102 195
Finance Management		1 550	-	-	-	-		1 550
EPWP Incentive		1 867	-	-	-	-		1 867
								-
Provincial Government:		14 608	1 888	1 888	1 888	-		14 608
Community Development: Workers		38	-	-	-	-		38
Human Settlements		1 950	-	-	-	-		1 950
Municipal Accreditation and Capacity Building Grant		238	-	-	-	-		238
Libraries		10 068	1 888	1 888	1 888	-		10 068
Proclaimed Roads Subsidy		175	-	-	-	-		175
Financial Management Support Grant: Student Bursaries		401	-	-	-	-		401
Financial Management Support Grant: mSCOA	4	-	-	-	-	-		-
Thusong Grant		150	-	-	-	-		150
Establishment of a K9 Unit		1 588	-	-	-	-		1 588
								-
Total Operating Transfers and Grants	5	120 220	47 876	47 876	47 876	-		120 220
Capital Transfers and Grants								
National Government:		32 835	4 000	4 000	4 000	-		32 835
Municipal Infrastructure Grant (MIG)		21 183	4 000	4 000	4 000	-		21 183
Energy Efficiency and Demand Side Management Grant		4 000	-	-	-	-		4 000
Integrated National Electrification Programme (municipal)		7 652	-	-	-	-		7 652
Provincial Government:		52 488	-	-	-	-		52 488
Human Settlements		48 074	-	-	-	-		48 074
RSEP/VPUU Municipal Projects		3 000	-	-	-	-		3 000
Libraries		70	-	-	-	-		70
Fire Service Capacity Building Grant		732	-	-	-	-		732
Establishment of a K9 Unit		612	-	-	-	-		612
Total Capital Transfers and Grants	5	85 323	4 000	4 000	4 000	-		85 323
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	205 543	51 876	51 876	51 876	-		205 543

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July								
Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:		105 612	8 751	8 751	8 758	(7)	-0.1%	105 612
Local Government Equitable Share		102 195	8 516	8 516	8 516	-		102 195
Finance Management		1 550	61	61	68	(7)	-10.5%	1 550
EPWP Incentive		1 867	173	173	173	-		1 867
Provincial Government:		14 608	814	814	1 216	(402)	-33.1%	14 608
Community Development Workers		38	-	-	3	(3)	-100.0%	38
Human Settlements		1 950	-	-	163	(163)	-100.0%	1 950
Municipal Accreditation and Capacity Building Grant		238	20	20	20	(0)	-0.1%	238
Libraries		10 068	620	620	737	(117)	-15.8%	10 068
Proclaimed Roads Subsidy		175	-	-	15	(15)	-100.0%	175
Financial Management Support Grant: Student Bursaries		401	-	-	33	(33)	-100.0%	401
Thusong Grant		150	-	-	13	(13)	-100.0%	150
Establishment of a K9 Unit		1 588	174	174	233	(59)	-25.5%	1 588
Other grant providers:		275	-	-	-	-		275
LG Seta		275						275
Total operating expenditure of Transfers and Grants:		120 495	9 565	9 565	9 974	(409)	-4.1%	120 495
Capital expenditure of Transfers and Grants								
National Government:		32 835	-	-	1 000	(1 000)	-100.0%	32 835
Municipal Infrastructure Grant (MIG)		21 183	-	-	1 000	(1 000)	-100.0%	21 183
Energy Efficiency and Demand Side Management Grant		4 000	-	-	-	-		4 000
Integrated National Electrification Programme (municipal)		7 652	-	-	-	-		7 652
Provincial Government:		52 888	914	914	5 325	(4 410)	-82.8%	52 888
Human Settlements		48 474	914	914	5 075	(4 160)	-82.0%	48 474
RSEP/VPUU Municipal Projects		3 000	-	-	250	(250)	-100.0%	3 000
Libraries		70	-	-	-	-		70
Fire Service Capacity Building Grant		732	-	-	-	-		732
Establishment of a K9 Unit		612	-	-	-	-		612
Total capital expenditure of Transfers and Grants		85 723	914	914	6 325	(5 410)	-85.5%	85 723
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		206 218	10 479	10 479	16 299	(5 820)	-35.7%	206 218

8.3 Supporting Table SC7 (2)

N/A

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July								
Summary of Employee and Councillor remuneration	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
	1	B						D
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages		7 553	611	611	629	(18)	-3%	7 553
Pension and UIF Contributions		1 005	85	85	84	1	1%	1 005
Medical Aid Contributions		283	14	14	24	(9)	-39%	283
Motor Vehicle Allowance		1 550	117	117	129	(12)	-9%	1 550
Cellphone Allowance		1 081	85	85	90	(5)	-6%	1 081
Sub Total - Councillors		11 471	913	913	956	(43)	-5%	11 471
<u>Senior Managers of the Municipality</u>	3							
Basic Salaries and Wages		8 355	646	646	683	(37)	-5%	8 355
Pension and UIF Contributions		1 503	117	117	125	(8)	-7%	1 503
Medical Aid Contributions		373	38	38	31	6	21%	373
Performance Bonus		598	-	-	-	-		598
Motor Vehicle Allowance		1 038	87	87	87	(0)	0%	1 038
Cellphone Allowance		303	24	24	25	(1)	-6%	303
Other benefits and allowances		191	16	16	16	(0)	-2%	191
Payments in lieu of leave		29	-	-	-	-		29
Long service awards		34	-	-	-	-		34
Post-retirement benefit obligations	2	484	-	-	-	-		484
Sub Total - Senior Managers of Municipality		12 907	926	926	967	(40)	-4%	12 907
<u>Other Municipal Staff</u>								
Basic Salaries and Wages		139 332	10 411	10 411	11 574	(1 163)	-10%	139 332
Pension and UIF Contributions		25 435	1 940	1 940	2 119	(179)	-8%	25 435
Medical Aid Contributions		10 729	869	869	894	(25)	-3%	10 729
Overtime		9 352	20	20	525	(505)	-96%	9 352
Motor Vehicle Allowance		5 395	450	450	450	(0)	0%	5 395
Cellphone Allowance		552	42	42	46	(4)	-8%	552
Housing Allowances		1 719	129	129	143	(15)	-10%	1 719
Other benefits and allowances		24 687	556	556	1 101	(545)	-50%	24 687
Payments in lieu of leave		2 515	-	-	-	-		2 515
Long service awards		2 562	-	-	-	-		2 562
Post-retirement benefit obligations	2	4 199	-	-	-	-		4 199
Sub Total - Other Municipal Staff		226 475	14 417	14 417	16 852	(2 436)	-14%	226 475
Total Parent Municipality		250 854	16 255	16 255	18 775	(2 519)	-13%	250 854
Total Municipal Entities		-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		250 854	16 255	16 255	18 775	(2 519)	-13%	250 854
TOTAL MANAGERS AND STAFF		239 382	15 343	15 343	17 819	(2 476)	-14%	239 382

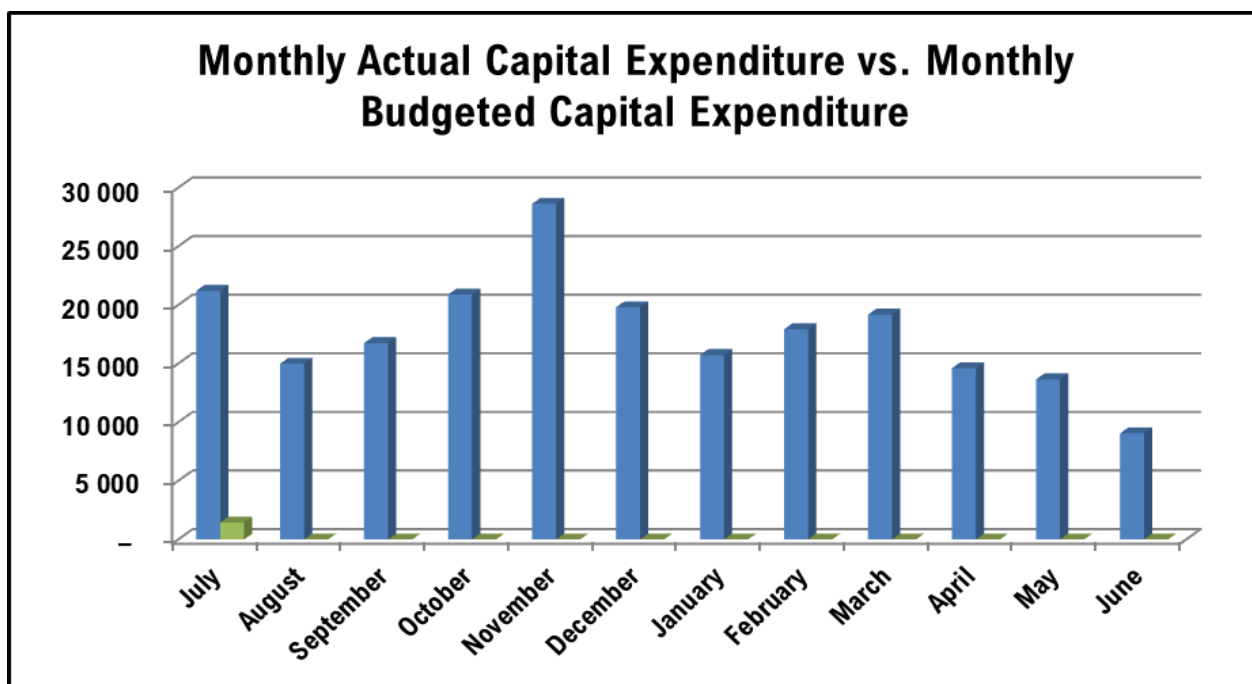
Section 10 – Material variances to the SDBIP

None.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July							
Month	Budget Year 2020/21						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
Monthly expenditure performance trend							
July	21 205	1 433	1 433	21 205	19 772	93.2%	1%
August	14 993			36 198	-		
September	16 751			52 948	-		
October	20 887			73 836	-		
November	28 627			102 463	-		
December	19 807			122 270	-		
January	15 735			138 005	-		
February	17 929			155 935	-		
March	19 180			175 115	-		
April	14 612			189 727	-		
May	13 661			203 387	-		
June	9 048			212 436	-		
Total Capital expenditure	212 436	1 433					



Section 12 – Other Supporting Documentation

12.1 Supporting Table SC13a,b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01								
Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure		68 092	983	983	5 010	4 027	80.4%	68 092
Roads Infrastructure		40 403	297	297	2 636	2 339	88.7%	40 403
<i>Roads</i>		40 403	297	297	2 636	2 339	88.7%	40 403
Storm water Infrastructure		-	-	-	-	-		-
Electrical Infrastructure		8 506	44	44	4	(40)	-1004.4%	8 506
<i>Power Plants</i>		-	-	-	-	-		-
<i>MV Substations</i>		200	-	-	-	-		200
<i>MV Networks</i>		7 152	-	-	-	-		7 152
<i>LV Networks</i>		1 154	44	44	4	(40)	-1004.4%	1 154
Water Supply Infrastructure		8 626	551	551	924	373	40.4%	8 626
<i>Bulk Mains</i>		-	-	-	-	-		-
<i>Distribution</i>		8 626	551	551	924	373	40.4%	8 626
<i>Distribution Points</i>		-	-	-	-	-		-
Sanitation Infrastructure		10 306	90	90	1 446	1 355	93.7%	10 306
<i>Reticulation</i>		10 306	90	90	1 446	1 355	93.7%	10 306
Solid Waste Infrastructure		250	-	-	-	-		250
<i>Landfill Sites</i>		250	-	-	-	-		250
<i>Waste Transfer Stations</i>		-	-	-	-	-		-
Community Assets		13 090	256	256	308	52	16.9%	13 090
Community Facilities		8 700	256	256	308	52	16.9%	8 700
<i>Centres</i>		5 000	-	-	-	-		5 000
<i>Parks</i>		700	256	256	58	(198)	-339.3%	700
<i>Public Open Space</i>		3 000	-	-	250	250	100.0%	3 000
<i>Nature Reserves</i>		-	-	-	-	-		-
Sport and Recreation Facilities		4 390	-	-	-	-		4 390
<i>Indoor Facilities</i>		3 850	-	-	-	-		3 850
<i>Outdoor Facilities</i>		540	-	-	-	-		540
<i>Capital Spares</i>		-	-	-	-	-		-
Other assets		3 777	-	-	99	99	100.0%	3 777
Operational Buildings		1 000	-	-	-	-		1 000
<i>Municipal Offices</i>		500	-	-	-	-		500
<i>Yards</i>		500	-	-	-	-		500
Housing		2 777	-	-	99	99	100.0%	2 777
<i>Social Housing</i>		2 777	-	-	99	99	100.0%	2 777
Computer Equipment		2 200	-	-	-	-		2 200
Computer Equipment		2 200	-	-	-	-		2 200
Furniture and Office Equipment		354	-	-	2	2	100.0%	354
Furniture and Office Equipment		354	-	-	2	2	100.0%	354
Machinery and Equipment		2 720	-	-	6	6	100.0%	2 720
Machinery and Equipment		2 720	-	-	6	6	100.0%	2 720
Transport Assets		4 873	-	-	-	-		4 873
Transport Assets		4 873	-	-	-	-		4 873
Land		18 790	-	-	12 670	12 670	100.0%	18 790
Land		18 790	-	-	12 670	12 670	100.0%	18 790
Total Capital Expenditure on new assets	1	113 896	1 239	1 239	18 095	16 856	93.2%	113 896

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets

Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure		22 198	14	14	10	(4)	-38.3%	22 198
Roads Infrastructure		18 898	-	-	-	-		18 898
<i>Roads</i>		18 898	-	-	-	-		18 898
Electrical Infrastructure		3 300	14	14	10	(4)	-38.3%	3 300
<i>MV Substations</i>		3 100	-	-	-	-		3 100
<i>LV Networks</i>		200	14	14	10	(4)	-38.3%	200
Community Assets		1 000	-	-	-	-		1 000
Community Facilities		1 000	-	-	-	-		1 000
<i>Public Ablution Facilities</i>		1 000	-	-	-	-		1 000
Total Capital Expenditure on renewal of existing assets	1	23 198	14	14	10	(4)	-38.3%	23 198

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets

Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure		71 946	180	180	3 100	2 920	94.2%	71 946
Roads Infrastructure		-	-	-	-	-		-
Storm water Infrastructure		500	-	-	-	-		500
<i>Storm water Conveyance</i>		500	-	-	-	-		500
Electrical Infrastructure		7 500	180	180	100	(80)	-80.2%	7 500
<i>MV Switching Stations</i>		300	-	-	-	-		300
<i>MV Networks</i>		1 500	-	-	-	-		1 500
<i>LV Networks</i>		5 700	180	180	100	(80)	-80.2%	5 700
Water Supply Infrastructure		1 100	-	-	-	-		1 100
<i>Distribution</i>		1 100	-	-	-	-		1 100
Sanitation Infrastructure		62 846	-	-	3 000	3 000	100.0%	62 846
<i>Waste Water Treatment Works</i>		62 846	-	-	3 000	3 000	100.0%	62 846
Community Assets		3 396	-	-	-	-		3 396
Community Facilities		-	-	-	-	-		-
Sport and Recreation Facilities		3 396	-	-	-	-		3 396
<i>Outdoor Facilities</i>		3 396	-	-	-	-		3 396
Total Capital Expenditure on upgrading of existing assets	1	75 342	180	180	3 100	2 920	94.2%	75 342

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset								
Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure		36 771	1 812	1 812	2 053	241	11.7%	36 771
Roads Infrastructure		4 759	103	103	150	47	31.5%	4 759
<i>Roads</i>		4 695	103	103	146	43	29.3%	4 695
<i>Road Furniture</i>		64	–	–	5	5	100.0%	64
Storm water Infrastructure		17 375	1 088	1 088	1 287	199	15.5%	17 375
<i>Storm water Conveyance</i>		17 375	1 088	1 088	1 287	199	15.5%	17 375
Electrical Infrastructure		2 505	184	184	200	15	7.7%	2 505
<i>MV Substations</i>		153	1	1	13	12	93.2%	153
<i>LV Networks</i>		2 353	184	184	187	4	1.9%	2 353
Water Supply Infrastructure		1 384	32	32	104	72	69.2%	1 384
<i>Reservoirs</i>		1 069	32	32	89	57	64.0%	1 069
<i>Pump Stations</i>		132	–	–	–	–		132
<i>Distribution</i>		183	–	–	15	15	100.0%	183
Sanitation Infrastructure		3 906	10	10	188	178	94.7%	3 906
<i>Pump Station</i>		1 042	1	1	91	90	98.4%	1 042
<i>Waste Water Treatment Works</i>		2 863	8	8	97	88	91.2%	2 863
Solid Waste Infrastructure		6 842	395	395	123	(272)	-220.6%	6 842
<i>Landfill Sites</i>		6 842	395	395	123	(272)	-220.6%	6 842
Community Assets		2 752	(9)	(9)	53	62	117.6%	2 752
Community Facilities		2 037	(9)	(9)	35	44	126.6%	2 037
<i>Halls</i>		386	(17)	(17)	17	33	197.5%	386
<i>Centres</i>		1 400	7	7	10	2	23.4%	1 400
<i>Libraries</i>		50	–	–	4	4	100.0%	50
<i>Cemeteries/Crematoria</i>		101	–	–	4	4	100.0%	101
<i>Parks</i>		100	–	–	–	–		100
Sport and Recreation Facilities		715	–	–	18	18	100.0%	715
<i>Indoor Facilities</i>		80	–	–	2	2	100.0%	80
<i>Outdoor Facilities</i>		635	–	–	16	16	100.0%	635
Other assets		1 754	7	7	72	64	90.0%	1 754
Operational Buildings		1 343	7	7	51	44	85.9%	1 343
<i>Municipal Offices</i>		1 343	7	7	51	44	85.9%	1 343
Housing		411	–	–	21	21	100.0%	411
<i>Staff Housing</i>		191	–	–	1	1	100.0%	191
<i>Social Housing</i>		220	–	–	20	20	100.0%	220
Intangible Assets		3 144	697	697	262	(435)	-166.1%	3 144
Servitudes		–	–	–	–	–		–
Licences and Rights		3 144	697	697	262	(435)	-166.1%	3 144
<i>Computer Software and Applications</i>		3 144	697	697	262	(435)	-166.1%	3 144
Computer Equipment		460	20	20	38	18	47.4%	460
Computer Equipment		460	20	20	38	18	47.4%	460
Furniture and Office Equipment		64	(1)	(1)	5	6	121.0%	64
Furniture and Office Equipment		64	(1)	(1)	5	6	121.0%	64
Machinery and Equipment		1 216	1	1	66	65	99.0%	1 216
Machinery and Equipment		1 216	1	1	66	65	99.0%	1 216
Transport Assets		5 351	31	31	398	367	92.2%	5 351
Transport Assets		5 351	31	31	398	367	92.2%	5 351
Total Repairs and Maintenance Expenditure	1	51 511	2 558	2 558	2 947	389	13.2%	51 511

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

Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Infrastructure</u>		72 602	-	-	6 050	6 050	100.0%	72 602
Roads Infrastructure		23 672	-	-	1 973	1 973	100.0%	23 672
<i>Roads</i>		23 035	-	-	1 920	1 920	100.0%	23 035
<i>Road Structures</i>		182	-	-	15	15	100.0%	182
<i>Road Furniture</i>		455	-	-	38	38	100.0%	455
<i>Capital Spares</i>						-		
Storm water Infrastructure		4 539	-	-	378	378	100.0%	4 539
<i>Drainage Collection</i>		814	-	-	68	68	100.0%	814
<i>Storm water Conveyance</i>		3 725	-	-	310	310	100.0%	3 725
<i>Attenuation</i>						-		
Electrical Infrastructure		13 420	-	-	1 118	1 118	100.0%	13 420
<i>Power Plants</i>		3	-	-	0	0	100.0%	3
<i>HV Transmission Conductors</i>		36	-	-	3	3	100.0%	36
<i>MV Substations</i>		1 967	-	-	164	164	100.0%	1 967
<i>MV Switching Stations</i>		1 150	-	-	96	96	100.0%	1 150
<i>MV Networks</i>		7 110	-	-	593	593	100.0%	7 110
<i>LV Networks</i>		2 942	-	-	245	245	100.0%	2 942
<i>Capital Spares</i>		212	-	-	18	18	100.0%	212
Water Supply Infrastructure		14 107	-	-	1 176	1 176	100.0%	14 107
<i>Dams and Weirs</i>		266	-	-	22	22	100.0%	266
<i>Boreholes</i>		14	-	-	1	1	100.0%	14
<i>Reservoirs</i>		2 301	-	-	192	192	100.0%	2 301
<i>Pump Stations</i>		610	-	-	51	51	100.0%	610
<i>Water Treatment Works</i>		87	-	-	7	7	100.0%	87
<i>Bulk Mains</i>		1 196	-	-	100	100	100.0%	1 196
<i>Distribution</i>		9 633	-	-	803	803	100.0%	9 633
Sanitation Infrastructure		16 519	-	-	1 377	1 377	100.0%	16 519
<i>Pump Station</i>		15 800	-	-	1 317	1 317	100.0%	15 800
<i>Reticulation</i>		719	-	-	60	60	100.0%	719
Solid Waste Infrastructure		345	-	-	29	29	100.0%	345
<i>Landfill Sites</i>		265	-	-	22	22	100.0%	265
<i>Waste Drop-off Points</i>		80	-	-	7	7	100.0%	80
<u>Community Assets</u>		5 695	-	-	475	475	100.0%	5 695
Community Facilities		3 302	-	-	275	275	100.0%	3 302
<i>Halls</i>		661	-	-	55	55	100.0%	661
<i>Clinics/Care Centres</i>		404	-	-	34	34	100.0%	404
<i>Museums</i>		15	-	-	1	1	100.0%	15
<i>Libraries</i>		503	-	-	42	42	100.0%	503
<i>Cemeteries/Crematoria</i>		216	-	-	18	18	100.0%	216
<i>Public Open Space</i>		674	-	-	56	56	100.0%	674
<i>Public Ablution Facilities</i>		824	-	-	69	69	100.0%	824
<i>Taxi Ranks/Bus Terminals</i>		5	-	-	0	0	100.0%	5
Sport and Recreation Facilities		2 393	-	-	199	199	100.0%	2 393
<i>Indoor Facilities</i>		1 444	-	-	120	120	100.0%	1 444
<i>Outdoor Facilities</i>		949	-	-	79	79	100.0%	949

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

Description	Ref	Budget Year 2020/21						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
<u>Investment properties</u>		12	-	-	-	-		12
Revenue Generating		12	-	-	-	-		12
Improved Property		12	-	-	-	-		12
<u>Other assets</u>		3 091	-	-	258	258	100.0%	3 091
Operational Buildings		2 856	-	-	238	238	100.0%	2 856
Municipal Offices		2 305	-	-	192	192	100.0%	2 305
Workshops		33	-	-	3	3	100.0%	33
Stores		517	-	-	43	43	100.0%	517
Housing		235	-	-	20	20	100.0%	235
Staff Housing		204	-	-	17	17	100.0%	204
Social Housing		31	-	-	3	3	100.0%	31
<u>Intangible Assets</u>		225	-	-	19	19	100.0%	225
Licences and Rights		225	-	-	19	19	100.0%	225
Computer Software and Applications		225	-	-	19	19	100.0%	225
<u>Computer Equipment</u>		1 200	-	-	100	100	100.0%	1 200
Computer Equipment		1 200	-	-	100	100	100.0%	1 200
<u>Furniture and Office Equipment</u>		1 127	-	-	94	94	100.0%	1 127
Furniture and Office Equipment		1 127	-	-	94	94	100.0%	1 127
<u>Machinery and Equipment</u>		1 918	-	-	160	160	100.0%	1 918
Machinery and Equipment		1 918	-	-	160	160	100.0%	1 918
<u>Transport Assets</u>		5 884	-	-	490	490	100.0%	5 884
Transport Assets		5 884	-	-	490	490	100.0%	5 884
Total Depreciation	1	91 755	-	-	7 645	7 645	100.0%	91 755

Section 13 – Quality certification

QUALITY CERTIFICATE


I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -
(mark as appropriate)

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

for the month of July 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

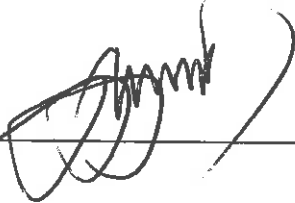
Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

Signature  _____

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature  _____

Date: 17 August 2020

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. The signature is stylized and cursive.

Date: 17 August 2020