

WC015 Swartland Municipality

In - Year Report of Municipalities

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



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

1.2 Financial problems or risks facing the municipality

Currently none, it will be reviewed and assessed at the end of each quarter.

Section 2 - Resolutions

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 954 961 132	R 444 296 272	R 469 062 197	R 24 765 925	6%
Operating Expenditure	R 898 052 664	R 338 732 412	R 379 272 148	R 40 539 736	12%
Capital	R 166 435 729	R 88 775 797	R 72 952 026	R -15 823 771	-18%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December								
Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	133 192	138 386	11 462	72 828	71 130	1 698	2%	138 386
Service charges - electricity revenue	323 772	369 764	30 079	187 439	189 879	(2 440)	-1%	369 764
Service charges - water revenue	72 142	75 190	6 095	34 686	35 602	(916)	-3%	75 190
Service charges - sanitation revenue	44 858	45 988	4 188	23 414	23 665	(251)	-1%	45 988
Service charges - refuse revenue	27 834	28 742	2 477	14 818	14 664	154	1%	28 742
Rental of facilities and equipment	1 658	1 529	105	591	596	(5)	-1%	1 529
Interest earned - external investments	36 524	37 706	1 710	3 182	1 980	1 202	61%	37 706
Interest earned - outstanding debtors	2 696	2 601	217	1 230	1 299	(69)	-5%	2 601
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 402	23 591	15	124	135	(12)	-9%	23 591
Licences and permits	4 627	4 445	332	2 366	2 178	188	9%	4 445
Agency services	4 987	5 699	398	3 246	2 828	418	15%	5 699
Transfers and subsidies	135 128	152 542	42 545	92 254	94 326	(2 073)	-2%	152 542
Other revenue	16 767	10 776	1 378	7 436	5 214	2 222	43%	10 776
Gains	14 557	10 092	1 484	1 886	200	1 686	843%	10 092
Total Revenue (excluding capital transfers and contributions)	847 144	907 049	102 486	445 498	443 698	1 801	0%	907 049

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

- **Interest earned – external investments** stands at 61% above the YTD budgeted projections due to one of our investments that matured in December 2021. The cash flow will be adjusted with the annual adjustments budget.
- **Agency Services** stands at 15% above budgeted projections due to an increase of vehicle registrations.
- **Other revenue** stands at 43% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items. Cash flows will be adjusted with the annual adjustments budget.
- **Gains** refer to sale of land, which for purposes of tariff modelling is not budgeted for.
- Revenue for the month of **December 2021** was **R102.486 million** whilst the overall YTD performance excluding capital transfers are well in line with the budgeted projections. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December								
Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Expenditure By Type								
Employee related costs	248 278	260 602	20 228	126 889	128 227	(1 338)	-1%	260 602
Remuneration of councillors	10 857	11 232	883	5 264	5 256	7	0%	11 232
Debt impairment	31 532	36 031	-	(37)	-	(37)	#DIV/0!	36 031
Depreciation & asset impairment	87 220	95 797	37 937	45 629	-	45 629	#DIV/0!	95 797
Finance charges	13 954	13 141	5 676	5 676	4 754	922	19%	13 141
Bulk purchases - electricity	252 180	299 500	24 037	140 692	141 872	(1 180)	-1%	299 500
Inventory consumed	31 872	32 723	1 352	8 072	8 947	(875)	-10%	32 723
Contracted services	51 698	87 781	8 813	27 821	29 604	(1 782)	-6%	87 781
Transfers and subsidies	2 989	3 851	156	2 102	1 677	425	25%	3 851
Other expenditure	32 233	48 433	2 671	17 164	18 396	(1 232)	-7%	48 433
Losses	16 612	8 964	-	-	-	-		8 964
Total Expenditure	779 425	898 053	101 753	379 272	338 732	40 540	12%	898 053

- **Depreciation & asset impairment** - Previously the system setup of the latest mscoa version could only be done after the finalization of the regulatory audit but we managed to improve processes and was able to process transactions earlier. The cash flow projections will be corrected with the mid-year adjustments process at the end of January.
- Variances on **Inventory consumed** and **Contracted Services** stand 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** stands at 7% below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **December 2021** was **R101.753 million** whilst the overall YTD performance stands at **12% above** the budgeted projections. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December									
Vote Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	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		39 443	14 850	2 617	6 602	9 363	(2 761)	-29%	14 850
Executive and council		3	20	–	–	8	(8)	-100%	20
Finance and administration		39 440	14 830	2 617	6 602	9 355	(2 753)	-29%	14 830
Internal audit		–	–	–	–	–	–		–
Community and public safety		9 230	6 469	635	3 835	4 701	(865)	-18%	6 469
Community and social services		264	150	(13)	19	110	(91)	-83%	150
Sport and recreation		7 032	4 321	626	2 689	3 293	(604)	-18%	4 321
Public safety		1 934	1 998	22	1 127	1 298	(171)	-13%	1 998
Housing		–	–	–	–	–	–		–
Economic and environmental services		66 718	47 068	12 980	23 046	22 420	626	3%	47 068
Planning and development		10 064	12 578	3 307	3 509	5 240	(1 731)	-33%	12 578
Road transport		56 654	34 490	9 673	19 537	17 180	2 357	14%	34 490
Trading services		102 158	98 049	15 075	39 469	52 292	(12 823)	-25%	98 049
Energy sources		18 135	23 321	731	9 020	11 176	(2 156)	-19%	23 321
Water management		7 375	9 925	541	1 315	5 185	(3 870)	-75%	9 925
Waste water management		73 508	62 940	13 782	29 097	34 598	(5 501)	-16%	62 940
Waste management		3 139	1 862	21	37	1 332	(1 295)	-97%	1 862
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	217 548	166 436	31 307	72 952	88 776	(15 824)	-18%	166 436
Funded by:									
National Government		32 175	31 055	3 708	22 076	20 967	1 109	5%	31 055
Provincial Government		43 066	15 661	3 294	3 586	5 363	(1 777)	-33%	15 661
District Municipality		–	–	–	–	–	–		–
Transfers recognised - capital		75 531	46 716	7 002	25 663	26 331	(668)	-3%	46 716
Borrowing	6	–	–	–	–	–	–		–
Internally generated funds		142 018	119 720	24 305	47 289	62 445	(15 156)	-24%	119 720
Total Capital Funding		217 548	166 436	31 307	72 952	88 776	(15 824)	-18%	166 436

- Capital expenditure for the month of **December 2021** amounts to **R 31 307 105** and stands at **18%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors. Variances will be addressed in the mid-year adjustments budget following consultations with the various directorates as each director remains responsible for their respective budgets.
- The YTD actual is **R 72 952 026 (43.83%)** compared to the total budget of **R 166 435 729**.
- Commitments are **R 9 865 762**.

2021-2022 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently	Any challenges identified that is resulting in delays?
SEWERAGE SERVICE											
1	Sewerage Works: Moorreesburg	55 020 000	11 346 157	25 971 704	28 916 749	29 048 296	53%	Construction	Moorreesburg	75%	N/A
2	Sewerage Works: Darling	4 720 600	2 444 904	2 444 904	4 803 851	2 275 696	48%	Construction	Darling	95%	N/A
ROADS											
3	Roads Swartland: Resealing of Roads	23 000 000	7 821 106	15 276 101	11 804 093	7 723 899	34%	Planning	Swartland	50%	N/A
4	Roads Swartland: New Roads	7 555 096	1 405 334	3 407 085	4 400 000	4 148 011	55%	Construction	Swartland	40%	N/A
BUILDINGS & MAINTENANCE											
5	Conversion / Operationalising of Office Space (Standard Bank Building)	5 100 000	1 330 337	2 378 683	2 700 000	2 721 317	53%	Construction	Malmesbury	80%	N/A
6	Conversion / Operationalising of Office Space (Nedbank Build)	4 900 000	976 813	2 936 738	2 600 000	1 963 262	40%	Construction	Malmesbury	80%	N/A
HOUSING											
7	Malmesbury De Hoop Housing Project	11 600 000	3 308 747	3 372 737	3 748 648	8 227 263	71%	Planning	Malmesbury	39%	N/A
ELECTRICAL SERVICES											
8	Malmesbury: Saamstaan/De Hoop area: Upgrading of bulk electricity supply: Phase 1	8 355 000	-	357 988	2 700 000	7 997 012	96%	Manufacturing /Construction	Malmesbury	15%	N/A
9	Saamstaan/De Hoop: 389 plot housing development: Elec Bulk supply, Infrastructure Connections	6 500 000	511 785	4 009 088	2 950 000	2 490 912	38%	Construction	Malmesbury	60%	N/A
10	Minisubstations: Swartland	3 600 000	10 038	1 709 058	3 100 000	1 890 942	53%	Manufacturing	Swartland	50%	N/A
TOTAL		130 350 696	29 155 220	61 864 085	67 723 341	68 486 611	53%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2021/22		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		12.1%	13.5%	12.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.1%	8.6%	8.1%
Gearing	Long Term Borrowing/ Funds & Reserves		37.1%	49.4%	37.1%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	5:1	6:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities		4:1	5:1	4:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	98.32%	95.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	98.46%	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%	5.75%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	18.0%	21.64%	18.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.7%	28.5%	28.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	6.4%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.0%	11.5%	12.0%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		15.60%	14.2%	15.60%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.64%	2.7%	17.64%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.86	11.66	8.86

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

- Current and Liquidity ratios – The YTD actual only takes into account the month-to-month movements and will the ratio be more in line with the budget nearing the end of the reporting period.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M06 December								
Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	133 192	138 386	11 462	72 828	71 130	1 698	2%	138 386
Service charges	468 607	519 684	42 839	260 356	263 810	(3 454)	-1%	519 684
Investment revenue	36 524	37 706	1 710	3 182	1 980	1 202	61%	37 706
Transfers and subsidies	135 128	152 542	42 545	92 254	94 326	(2 073)	-2%	152 542
Other own revenue	73 694	58 731	3 930	16 879	12 452	4 427	36%	58 731
Total Revenue (excluding capital transfers and contributions)	847 144	907 049	102 486	445 498	443 698	1 801	0%	907 049
Employee costs	248 278	260 602	20 228	126 889	128 227	(1 338)	-1%	260 602
Remuneration of Councillors	10 857	11 232	883	5 264	5 256	7	0%	11 232
Depreciation & asset impairment	87 220	95 797	37 937	45 629	–	45 629	#DIV/0!	95 797
Finance charges	13 954	13 141	5 676	5 676	4 754	922	19%	13 141
Inventory consumed and bulk purchases	284 052	332 223	25 389	148 764	150 819	(2 055)	-1%	332 223
Transfers and subsidies	2 989	3 851	156	2 102	1 677	425	25%	3 851
Other expenditure	132 075	181 208	11 484	44 949	47 999	(3 050)	-6%	181 208
Total Expenditure	779 425	898 053	101 753	379 272	338 732	40 540	12%	898 053
Surplus/(Deficit)	67 718	8 996	733	66 226	104 965	(38 739)	-37%	8 996
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	74 767	46 716	16 310	22 112	–	22 112	#DIV/0!	46 716
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)	323	1 197	200	1 452	598	853	143%	1 197
Surplus/(Deficit) after capital transfers & contributions	142 809	56 908	17 243	89 790	105 564	(15 774)	-15%	56 908
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	142 809	56 908	17 243	89 790	105 564	(15 774)	-15%	56 908
Capital expenditure & funds sources								
Capital expenditure	217 548	166 436	31 307	72 952	88 776	(15 824)	-18%	166 436
Capital transfers recognised	75 531	46 716	7 002	25 663	26 331	(668)	-3%	46 716
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	142 018	119 720	24 305	47 289	62 445	(15 156)	-24%	119 720
Total sources of capital funds	217 548	166 436	31 307	72 952	88 776	(15 824)	-18%	166 436
Financial position								
Total current assets	785 631	703 155		22 161				703 155
Total non current assets	2 105 230	2 157 863		(6 644)				2 157 863
Total current liabilities	141 461	146 380		2 371				146 380
Total non current liabilities	212 808	180 716		(4 097)				180 716
Community wealth/Equity	2 536 592	2 533 922		2 536 585				2 533 922
Cash flows								
Net cash from (used) operating	213 813	144 660	40 241	121 264	75 288	(45 975)	-61%	144 660
Net cash from (used) investing	(195 422)	(166 358)	(20 975)	(53 664)	(83 179)	(29 515)	35%	(166 358)
Net cash from (used) financing	(8 552)	(10 979)	(5 753)	(5 705)	(7 127)	(1 422)	20%	(10 979)
Cash/cash equivalents at the month/year end	640 204	577 694	–	672 266	625 186	(47 080)	-8%	577 694
Debtors & creditors analysis	0-30 Days	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	47 128	9 849	2 498	2 034	2 001	2 351	18 515	87 722
Creditors Age Analysis								
Total Creditors	39 480	21	1	–	–	–	61	39 689

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December								
Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
<i>Governance and administration</i>	234 603	239 558	30 718	115 653	115 747	(94)	0%	239 558
Executive and council	351	295	0	101	146	(46)	-31%	295
Finance and administration	234 252	239 264	30 718	115 552	115 601	(48)	0%	239 264
Internal audit	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	105 137	84 005	6 431	12 683	1 940	10 743	554%	84 005
Community and social services	30 071	11 725	3 649	6 512	597	5 916	991%	11 725
Sport and recreation	3 414	4 438	1 264	3 095	1 017	2 078	204%	4 438
Public safety	32 857	26 234	1 420	2 839	246	2 593	1054%	26 234
Housing	38 795	41 608	98	237	81	156	194%	41 608
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	17 232	18 013	1 225	8 517	6 915	1 602	23%	18 013
Planning and development	4 274	3 561	293	2 540	1 752	788	45%	3 561
Road transport	12 957	14 453	932	5 977	5 162	815	16%	14 453
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	565 240	613 353	80 618	332 193	319 682	12 511	4%	613 353
Energy sources	338 322	383 738	32 269	192 010	194 676	(2 666)	-1%	383 738
Water management	91 376	92 270	11 147	46 990	49 450	(2 460)	-5%	92 270
Waste water management	90 934	90 720	29 071	65 417	46 460	18 957	41%	90 720
Waste management	44 609	46 625	8 132	27 777	29 096	(1 319)	-5%	46 625
<i>Other</i>	22	31	3	15	12	3	24%	31
Total Revenue - Functional	922 234	954 961	118 996	469 062	444 296	24 766	6%	954 961
Expenditure - Functional								
<i>Governance and administration</i>	127 904	150 939	12 319	62 326	62 356	(30)	0%	150 939
Executive and council	20 353	21 677	1 427	11 181	10 902	279	3%	21 677
Finance and administration	105 629	127 295	10 755	50 255	50 478	(223)	0%	127 295
Internal audit	1 922	1 967	136	890	976	(86)	-9%	1 967
<i>Community and public safety</i>	118 617	143 313	12 795	50 628	44 576	6 052	14%	143 313
Community and social services	20 641	22 657	2 067	10 817	10 530	286	3%	22 657
Sport and recreation	26 235	27 273	3 273	13 986	12 013	1 973	16%	27 273
Public safety	65 532	62 940	4 786	21 892	20 764	1 128	5%	62 940
Housing	6 208	30 442	2 669	3 933	1 268	2 665	210%	30 442
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	62 621	64 574	16 253	31 374	17 486	13 888	79%	64 574
Planning and development	12 497	13 868	1 142	6 205	6 889	(684)	-10%	13 868
Road transport	50 124	50 706	15 111	25 169	10 597	14 572	138%	50 706
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	468 815	537 487	60 344	234 152	213 571	20 580	10%	537 487
Energy sources	294 595	347 565	32 998	161 747	154 912	6 836	4%	347 565
Water management	66 083	69 431	8 325	18 960	15 993	2 967	19%	69 431
Waste water management	65 547	67 528	14 623	32 345	22 652	9 694	43%	67 528
Waste management	42 590	52 963	4 397	21 099	20 015	1 084	5%	52 963
<i>Other</i>	1 469	1 740	43	793	743	49	7%	1 740
Total Expenditure - Functional	779 425	898 053	101 753	379 272	338 732	40 540	12%	898 053
Surplus/ (Deficit) for the year	142 809	56 908	17 243	89 790	105 564	(15 774)	-15%	56 908

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December								
Vote Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Corporate Services	11 433	11 506	3 550	6 030	210	5 820	2766.0%	11 506
Vote 2 - Civil Services	246 938	248 096	49 367	142 518	126 061	16 457	13.1%	248 096
Vote 3 - Council	351	295	0	101	146	(46)	-31.3%	295
Vote 4 - Electricity Services	338 357	383 738	32 269	192 010	194 676	(2 666)	-1.4%	383 738
Vote 5 - Financial Services	219 040	227 643	30 590	115 028	115 148	(120)	-0.1%	227 643
Vote 6 - Development Services	51 755	47 074	1 049	4 785	2 685	2 100	78.2%	47 074
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	54 361	36 609	2 170	8 590	5 369	3 221	60.0%	36 609
Total Revenue by Vote	922 234	954 961	118 996	469 062	444 296	24 766	5.6%	954 961
Expenditure by Vote								
Vote 1 - Corporate Services	31 884	41 476	2 757	15 928	17 749	(1 821)	-10.3%	41 476
Vote 2 - Civil Services	258 966	278 331	48 383	115 119	82 588	32 532	39.4%	278 331
Vote 3 - Council	16 781	18 220	1 156	9 559	9 333	225	2.4%	18 220
Vote 4 - Electricity Services	309 089	364 266	34 467	169 588	162 342	7 246	4.5%	364 266
Vote 5 - Financial Services	50 530	59 521	4 101	23 034	24 079	(1 045)	-4.3%	59 521
Vote 6 - Development Services	27 405	53 057	4 616	14 934	12 241	2 693	22.0%	53 057
Vote 7 - Municipal Manager	7 373	8 168	517	3 269	3 926	(656)	-16.7%	8 168
Vote 8 - Protection Services	77 396	75 013	5 756	27 840	26 474	1 367	5.2%	75 013
Total Expenditure by Vote	779 425	898 053	101 753	379 272	338 732	40 540	12.0%	898 053
Surplus/ (Deficit) for the year	142 809	56 908	17 243	89 790	105 564	(15 774)	-14.9%	56 908

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December								
Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	133 192	138 386	11 462	72 828	71 130	1 698	2%	138 386
Service charges - electricity revenue	323 772	369 764	30 079	187 439	189 879	(2 440)	-1%	369 764
Service charges - water revenue	72 142	75 190	6 095	34 686	35 602	(916)	-3%	75 190
Service charges - sanitation revenue	44 858	45 988	4 188	23 414	23 665	(251)	-1%	45 988
Service charges - refuse revenue	27 834	28 742	2 477	14 818	14 664	154	1%	28 742
Rental of facilities and equipment	1 658	1 529	105	591	596	(5)	-1%	1 529
Interest earned - external investments	36 524	37 706	1 710	3 182	1 980	1 202	61%	37 706
Interest earned - outstanding debtors	2 696	2 601	217	1 230	1 299	(69)	-5%	2 601
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	28 402	23 591	15	124	135	(12)	-9%	23 591
Licences and permits	4 627	4 445	332	2 366	2 178	188	9%	4 445
Agency services	4 987	5 699	398	3 246	2 828	418	15%	5 699
Transfers and subsidies	135 128	152 542	42 545	92 254	94 326	(2 073)	-2%	152 542
Other revenue	16 767	10 776	1 378	7 436	5 214	2 222	43%	10 776
Gains	14 557	10 092	1 484	1 886	200	1 686	843%	10 092
Total Revenue (excluding capital transfers and contributions)	847 144	907 049	102 486	445 498	443 698	1 801	0%	907 049
Expenditure By Type								
Employee related costs	248 278	260 602	20 228	126 889	128 227	(1 338)	-1%	260 602
Remuneration of councillors	10 857	11 232	883	5 264	5 256	7	0%	11 232
Debt impairment	31 532	36 031	–	(37)	–	(37)	#DIV/0!	36 031
Depreciation & asset impairment	87 220	95 797	37 937	45 629	–	45 629	#DIV/0!	95 797
Finance charges	13 954	13 141	5 676	5 676	4 754	922	19%	13 141
Bulk purchases - electricity	252 180	299 500	24 037	140 692	141 872	(1 180)	-1%	299 500
Inventory consumed	31 872	32 723	1 352	8 072	8 947	(875)	-10%	32 723
Contracted services	51 698	87 781	8 813	27 821	29 604	(1 782)	-6%	87 781
Transfers and subsidies	2 989	3 851	156	2 102	1 677	425	25%	3 851
Other expenditure	32 233	48 433	2 671	17 164	18 396	(1 232)	-7%	48 433
Losses	16 612	8 964	–	–	–	–	–	8 964
Total Expenditure	779 425	898 053	101 753	379 272	338 732	40 540	12%	898 053
Surplus/(Deficit)	67 718	8 996	733	66 226	104 965	(38 739)	(0)	8 996
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	74 767	46 716	16 310	22 112	–	22 112	#DIV/0!	46 716
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)	323	1 197	200	1 452	598	853	0	1 197
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	142 809	56 908	17 243	89 790	105 564			56 908
Taxation	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	142 809	56 908	17 243	89 790	105 564			56 908
Attributable to minorities	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	142 809	56 908	17 243	89 790	105 564			56 908
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	142 809	56 908	17 243	89 790	105 564			56 908

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December									
Vote Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	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		87 571	81 096	18 092	38 245	45 817	(7 572)	-17%	81 096
Vote 4 - Electricity Services		4 269	14 855	512	4 367	5 650	(1 283)	-23%	14 855
Vote 6 - Development Services		43 514	13 100	3 309	3 373	4 233	(861)	-20%	13 100
Total Capital Multi-year expenditure	4,7	135 354	109 051	21 912	45 985	55 700	(9 715)	-17%	109 051
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		18 934	872	(7)	33	530	(497)	-94%	872
Vote 2 - Civil Services		31 083	37 373	9 130	20 661	21 173	(512)	-2%	37 373
Vote 3 - Council		-	10	-	-	4	(4)	-100%	10
Vote 4 - Electricity Services		15 324	10 503	234	4 925	6 553	(1 628)	-25%	10 503
Vote 5 - Financial Services		13 866	381	19	73	358	(285)	-79%	381
Vote 6 - Development Services		1 050	6 238	(2)	149	3 157	(3 008)	-95%	6 238
Vote 7 - Municipal Manager		3	10	-	-	4	(4)	-100%	10
Vote 8 - Protection Services		1 934	1 998	22	1 127	1 298	(171)	-13%	1 998
Total Capital single-year expenditure	4	82 194	57 385	9 395	26 967	33 076	(6 109)	-18%	57 385
Total Capital Expenditure		217 548	166 436	31 307	72 952	88 776	(15 824)	-18%	166 436
Capital Expenditure - Functional Classification									
Governance and administration		39 443	14 850	2 617	6 602	9 363	(2 761)	-29%	14 850
Executive and council		3	20	-	-	8	(8)	-100%	20
Finance and administration		39 440	14 830	2 617	6 602	9 355	(2 753)	-29%	14 830
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		9 230	6 469	635	3 835	4 701	(865)	-18%	6 469
Community and social services		264	150	(13)	19	110	(91)	-83%	150
Sport and recreation		7 032	4 321	626	2 689	3 293	(604)	-18%	4 321
Public safety		1 934	1 998	22	1 127	1 298	(171)	-13%	1 998
Housing		-	-	-	-	-	-	-	-
Economic and environmental services		66 718	47 068	12 980	23 046	22 420	626	3%	47 068
Planning and development		10 064	12 578	3 307	3 509	5 240	(1 731)	-33%	12 578
Road transport		56 654	34 490	9 673	19 537	17 180	2 357	14%	34 490
Trading services		102 158	98 049	15 075	39 469	52 292	(12 823)	-25%	98 049
Energy sources		18 135	23 321	731	9 020	11 176	(2 156)	-19%	23 321
Water management		7 375	9 925	541	1 315	5 185	(3 870)	-75%	9 925
Waste water management		73 508	62 940	13 782	29 097	34 598	(5 501)	-16%	62 940
Waste management		3 139	1 862	21	37	1 332	(1 295)	-97%	1 862
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	217 548	166 436	31 307	72 952	88 776	(15 824)	-18%	166 436
Funded by:									
National Government		32 175	31 055	3 708	22 076	20 967	1 109	5%	31 055
Provincial Government		43 066	15 661	3 294	3 586	5 363	(1 777)	-33%	15 661
District Municipality		-	-	-	-	-	-	-	-
Transfers recognised - capital		75 531	46 716	7 002	25 663	26 331	(668)	-3%	46 716
Borrowing	6	-	-	-	-	-	-	-	-
Internally generated funds		142 018	119 720	24 305	47 289	62 445	(15 156)	-24%	119 720
Total Capital Funding		217 548	166 436	31 307	72 952	88 776	(15 824)	-18%	166 436

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M06 December					
Description	Ref	2020/21	Budget Year 2021/22		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
<u>ASSETS</u>					
Current assets					
Cash		640 204	577 694	19 962	577 694
Call investment deposits		–	–	(10 000)	–
Consumer debtors		87 843	104 464	2 850	104 464
Other debtors		40 462	11 800	3 449	11 800
Current portion of long-term receivables		70	80	–	80
Inventory		17 052	9 117	5 900	9 117
Total current assets		785 631	703 155	22 161	703 155
Non current assets					
Long-term receivables		1	–	(14)	–
Investments		–	–	–	–
Investment property		35 546	32 979	(25)	32 979
Investments in Associate		–	–	–	–
Property, plant and equipment		2 067 866	2 123 350	(6 514)	2 123 350
Biological		–	–	–	–
Intangible		698	414	(91)	414
Other non-current assets		1 120	1 120	–	1 120
Total non current assets		2 105 230	2 157 863	(6 644)	2 157 863
TOTAL ASSETS		2 890 861	2 861 018	15 518	2 861 018
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		8 463	10 018	–	10 018
Consumer deposits		15 297	17 048	43	17 048
Trade and other payables		112 803	109 835	2 597	109 835
Provisions		4 898	9 479	(269)	9 479
Total current liabilities		141 461	146 380	2 371	146 380
Non current liabilities					
Borrowing		99 485	84 257	(4 097)	84 257
Provisions		113 323	96 459	–	96 459
Total non current liabilities		212 808	180 716	(4 097)	180 716
TOTAL LIABILITIES		354 269	327 096	(1 725)	327 096
NET ASSETS	2	2 536 592	2 533 922	17 243	2 533 922
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		2 326 362	2 306 584	2 326 355	2 306 584
Reserves		210 230	227 338	210 230	227 338
TOTAL COMMUNITY WEALTH/EQUITY	2	2 536 592	2 533 922	2 536 585	2 533 922

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M06 December								
Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	133 192	131 466	9 813	62 087	65 733	(3 646)	-6%	131 466
Service charges	468 607	496 199	43 057	265 559	248 099	17 460	7%	496 199
Other revenue	25 349	38 479	2 434	17 432	19 239	(1 807)	-9%	38 479
Transfers and Subsidies - Operational	104 712	152 542	37 127	93 993	76 271	17 723	23%	152 542
Transfers and Subsidies - Capital	74 767	46 716	9 423	38 143	23 358	14 785	63%	46 716
Interest	39 460	37 706	1 710	3 182	18 853	(15 671)	-83%	37 706
Dividends								
Payments								
Suppliers and employees	(617 352)	(743 542)	(57 646)	(353 457)	(368 813)	(15 356)	4%	(743 542)
Finance charges	(11 934)	(11 055)	(5 676)	(5 676)	(5 527)	148	-3%	(11 055)
Transfers and Grants	(2 989)	(3 851)	-	-	(1 925)	(1 925)	100%	(3 851)
NET CASH FROM/(USED) OPERATING ACTIVITIES	213 813	144 660	40 241	121 264	75 288	(45 975)	-61%	144 660
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	1 012	78	1 484	1 886	39	1 847	4755%	78
Decrease (increase) in non-current receivables	1	-	-	14	-	14	#DIV/0!	-
Decrease (increase) in non-current investments	-	-	-	-	-	-		-
Payments								
Capital assets	(196 435)	(166 436)	(22 459)	(55 564)	(83 218)	(27 654)	33%	(166 436)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(195 422)	(166 358)	(20 975)	(53 664)	(83 179)	(29 515)	35%	(166 358)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	1 466	867	(77)	(29)	(1 204)	1 175	-98%	867
Payments								
Repayment of borrowing	(10 018)	(11 846)	(5 676)	(5 676)	(5 923)	(247)	4%	(11 846)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8 552)	(10 979)	(5 753)	(5 705)	(7 127)	(1 422)	20%	(10 979)
NET INCREASE/ (DECREASE) IN CASH HELD	9 838	(32 677)	13 513	61 895	(15 018)			(32 677)
Cash/cash equivalents at beginning:	630 366	610 371		610 371	640 204			610 371
Cash/cash equivalents at month/year end:	640 204	577 694		672 266	625 186			577 694

The 2020/21 audited performance will be incorporated with the mid-year adjustments budget. Cash and cash equivalents as at 31 December 2021 include investments made to the amount of R 550 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December													
Description	NT Code	Budget Year 2021/22											
		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 239	2 213	1 325	826	720	772	1 121	4 569	18 785	8 008	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25 005	3 164	377	226	131	125	112	1 224	30 364	1 818	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	10 510	2 143	872	792	620	566	190	6 812	22 504	8 980	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3 408	1 095	367	319	281	257	395	2 620	8 743	3 873	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 643	790	310	268	234	217	310	2 518	7 289	3 547	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	21	7	3	3	3	5	12	86	26	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 709)	423	88	65	45	60	218	760	(49)	1 148	-	-
Total By Income Source	2000	47 128	9 849	3 346	2 498	2 034	2 001	2 351	18 515	87 722	27 399	-	-
2020/21 - totals only		42 838	9 949	4 268	3 484	4 058	1 674	2 260	16 150	84 680	27 626		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 284	251	267	235	119	121	33	1 439	3 748	1 946	-	-
Commercial	2300	20 654	2 494	266	152	56	138	122	715	24 597	1 183	-	-
Households	2400	25 190	7 103	2 812	2 112	1 859	1 742	2 197	16 361	59 376	24 270	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	47 128	9 849	3 346	2 498	2 034	2 001	2 351	18 515	87 722	27 399	-	-

Total Debtors has increased from **R 84 434 185** in November to **R 87 721 709** in December 2021.

The collection rate for December 2021 was **97.78%** compared to **104.79%** in November 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 - M06 December										
Description	Budget Year 2021/22									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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39 480	21	126	1	-	-	-	61	39 689	5 065
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	39 480	21	126	1	-	-	-	61	39 689	5 065

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
WKDM	R 57 953.11	30/06/2019	Dispute regarding meter installations	Awaiting for clarity on enquiries from WCDM.
KOORDOM	R 2 950.00	16/04/2020	Payment withheld due to supplier damaging municipal equipment	Action to be taken by N Quickfall.
BIDVEST - WALTON'S STATIONARY CO	R 1 007.40	17/09/2021	Goods received late in December	Paid after 79 days
BIDVEST - WALTON'S STATIONARY CO	R 1 651.40	14/09/2021	Goods received late in December	Paid after 84 days
OVERBERG AGRI BEDRYWE (EDMS) BPK MKB	R 372.00	20/09/2021	Query on the invoice	Paid after 70 days
JB'S NISSAN (DIENS EN HERSTEL)	R 2 408.92	06/10/2021	Delay in delivery of vehicle	Paid after 65 days
BUILD IT	R 2 210.56	28/09/2021	Query on the invoice	Paid after 71 days
HENRIT AGRI	R 4 757.11	12/08/2021	Delay on delivery of goods	Paid after 97 days
DU PLESSIS EN MOSTERT (TRUST R	R 5 102.45	14/09/2021	Query on the order	Paid after 58 days
DU PLESSIS EN MOSTERT (TRUST R	R 3 450.00	01/09/2021	Query on the order	Paid after 35 days
DU PLESSIS EN MOSTERT (TRUST R	R 5 175.00	26/10/2021	Query on the order	Paid after 36 days
JJC SWARTZ CONSTRUCTION	R 5 332.00	16/11/2021	Query on the invoice	Paid after 36 days
ADONIS FENCING	R 25 300.00	25/10/2021	Service not completed	Payment will occur when service is completed.
BOLAND MOTOR GROUP	R 11 508.91	23/11/2021	Query on the invoice	Paid on 06 January 2022.
BFECT Pty Ltd	R 101 200.00	13/10/2021	Goods not delivered	Payment will occur after goods are received.

6.3 COVID-19: Emergency Purchases for December 2021

None.

COVID-19 EXPENDITURE REPORT 2021/2022			
Description	Quarter 1	Quarter 2	Total
Overtime	-	-	-
Contract Workers: Projects	25 560	36 240	61 800
Protective Clothing	27 121	22 896	50 017
Sanitisation of office building	71 881	4 317	76 198
General - Other	67 742	36 240	103 982
	-	-	
Sub-total: General	192 304	99 692	291 997
Community and Awareness campaigns	-	-	-
	-	-	
Sub-total: Community and Social Services	-	-	-
Cost of Screening and Testing	4 435	-	4 435
	-	-	
Sub-total: Health	4 435	-	4 435
	-	-	
GRAND TOTAL	196 739	99 692	296 431

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December											
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^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	12 Months	Fixed Deposit	Yes	Fixed	4.77%	29 June 2022	60 000	1 435	(61 435)	-	-
NEDBANK	12 Months	Fixed Deposit	Yes	Fixed	5.60%	29 June 2022	250 000	13 962	-	-	263 962
STANDARD BANK	12 Months	Fixed Deposit	Yes	Fixed	5.56%	29 June 2022	250 000	13 862	-	-	263 862
NEDBANK	6 Months	Fixed Deposit	Yes	Fixed	5.20%	15 June 2022	-	3 754	-	50 000	53 754
Municipality sub-total							560 000		(61 435)	50 000	581 578
Entities											
Entities sub-total							-		-	-	-
TOTAL INVESTMENTS AND INTEREST							560 000		(61 435)	50 000	581 578

- During the month of December 2021, R60 million matured and R50 million was re-invested.
- The total amount invested as at 31 December 2021 was R 550 000 000.

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December									
Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	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:		119 821	112 178	36 265	84 429	84 429	–		112 178
Local Government Equitable Share		116 404	108 796	36 265	81 597	81 597	–		108 796
Finance Management		1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive		1 867	1 832	–	1 282	1 282	–		1 832
Provincial Government:		15 327	40 062	38	8 580	8 580	–		40 062
Community Development Workers		38	38	38	38	38	–		38
Human Settlements		2 270	26 560	–	–	–	–		26 560
Municipal Accreditation and Capacity Building Grant		238	252	–	252	252	–		252
Libraries		10 718	10 394	–	8 290	8 290	–		10 394
Proclaimed Roads Subsidy		175	175	–	–	–	–		175
Financial Management Support Grant: Student Bursaries		300	250	–	–	–	–		250
Establishment of a K9 Unit	4	1 588	2 393	–	–	–	–		2 393
District Municipality:		–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	135 148	152 240	36 303	93 009	93 009	–		152 240
Capital Transfers and Grants									
National Government:		28 575	31 055	9 423	29 806	29 806	–		31 055
Municipal Infrastructure Grant (MIG)		22 923	22 700	9 423	21 451	21 451	–		22 700
Integrated National Electrification Programme (municipal)		5 652	8 355	–	8 355	8 355	–		8 355
Provincial Government:		29 441	15 661	–	9 127	9 127	–		15 661
Human Settlements		28 760	14 600	–	8 094	8 094	–		14 600
Libraries		70	50	–	50	50	–		50
Establishment of a K9 Unit		612	28	–	–	–	–		28
Sport Development		–	983	–	983	983	–		983
Total Capital Transfers and Grants	5	58 016	46 716	9 423	38 933	38 933	–		46 716
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	193 164	198 955	45 726	131 942	131 942	–		198 955

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December									
Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	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:		119 821	112 178	6 192	40 213	38 117	2 095	5.5%	112 178
Local Government Equitable Share		116 404	108 796	6 134	37 874	35 519	2 355	6.6%	108 796
Finance Management		1 550	1 550	58	506	767	(260)	-34.0%	1 550
EPWP Incentive		1 867	1 832	–	1 832	1 832	–		1 832
Provincial Government:		16 816	40 062	3 446	10 163	7 049	3 114	44.2%	40 062
Community Development Workers		42	38	–	15	16	(1)	-6.4%	38
Human Settlements		2 757	26 560	2 006	2 006	–	2 006	#DIV/0!	26 560
Municipal Accreditation and Capacity Building Grant		177	252	26	146	126	20	15.5%	252
Libraries		10 410	10 394	782	5 274	5 374	(100)	-1.9%	10 394
Proclaimed Roads Subsidy		175	175	175	175	84	91	108.3%	175
Financial Management Support Grant: Student Bursaries		148	250	–	29	–	29	#DIV/0!	250
Establishment of a K9 Unit		3 107	2 393	457	2 519	1 449	1 071	73.9%	2 393
District Municipality:		–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		136 637	152 240	9 639	50 376	45 166	5 210	11.5%	152 240
Capital expenditure of Transfers and Grants									
National Government:		28 575	31 055	3 708	22 076	20 967	1 109	5.3%	31 055
Municipal Infrastructure Grant (MIG)		22 923	22 700	3 708	21 718	18 267	3 451	18.9%	22 700
Integrated National Electrification Programme (municipal)		5 652	8 355	–	358	2 700	(2 342)	-86.7%	8 355
Provincial Government:		36 346	15 661	3 294	3 586	5 363	(1 777)	-33.1%	15 661
Human Settlements		35 735	14 600	3 309	3 309	4 718	(1 409)	-29.9%	14 600
Libraries		67	50	(14)	14	10	4	40.2%	50
Establishment of a K9 Unit		543	28	–	22	10	12	117.4%	28
Sport Development		–	983	–	242	625	(383)	-61.3%	983
District Municipality:		–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		64 921	46 716	7 002	25 663	26 331	(668)	-2.5%	46 716
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		201 558	198 955	16 641	76 039	71 497	4 542	6.4%	198 955

8.3 Supporting Table SC7 (2)

N/A

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December									
Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
	1	A	B						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		7 328	7 494	682	3 705	3 507	198	6%	7 494
Pension and UIF Contributions		1 014	1 124	62	466	526	(60)	-11%	1 124
Medical Aid Contributions		157	187	7	62	87	(25)	-29%	187
Cellphone Allowance		1 008	1 021	82	492	478	14	3%	1 021
Other benefits and allowances			1 406	50	539	658	(119)	-18%	1 406
Sub Total - Councillors		10 857	11 232	883	5 264	5 256	7	0%	11 232
Senior Managers of the Municipality	3								
Basic Salaries and Wages		8 566	8 050	734	4 403	4 110	293	7%	8 050
Pension and UIF Contributions		1 555	1 494	137	823	747	76	10%	1 494
Medical Aid Contributions		471	488	41	247	244	3	1%	488
Performance Bonus		739	803	-	-	-	-		803
Motor Vehicle Allowance		1 010	1 002	87	525	501	24	5%	1 002
Cellphone Allowance		286	245	20	122	122	-		245
Other benefits and allowances		195	197	20	124	99	25	26%	197
Payments in lieu of leave		-	31	-	-	-	-		31
Long service awards		27	36	-	-	-	-		36
Post-retirement benefit obligations	2	1 776	1 154	-	-	-	-		1 154
Sub Total - Senior Managers of Municipality		14 624	13 501	1 040	6 244	5 823	421	7%	13 501
Other Municipal Staff									
Basic Salaries and Wages		136 066	148 129	12 109	72 721	73 717	(995)	-1%	148 129
Pension and UIF Contributions		24 870	26 884	2 214	13 258	13 442	(184)	-1%	26 884
Medical Aid Contributions		10 707	12 057	909	5 525	6 029	(503)	-8%	12 057
Overtime		13 293	11 161	1 474	6 383	5 230	1 153	22%	11 161
Motor Vehicle Allowance		5 380	6 314	451	2 705	3 157	(452)	-14%	6 314
Cellphone Allowance		466	563	53	318	282	36	13%	563
Housing Allowances		1 610	1 823	78	474	912	(438)	-48%	1 823
Other benefits and allowances		25 429	27 423	1 381	18 679	19 597	(918)	-5%	27 423
Payments in lieu of leave		1 356	2 691	518	582	40	541	1344%	2 691
Long service awards		2 085	2 752	-	-	-	-		2 752
Post-retirement benefit obligations	2	9 770	7 303	-	-	-	-		7 303
Sub Total - Other Municipal Staff		231 031	247 101	19 188	120 645	122 404	(1 759)	-1%	247 101
Total Parent Municipality		256 512	271 833	21 111	132 153	133 484	(1 331)	-1%	271 833
TOTAL MANAGERS AND STAFF		245 655	260 602	20 228	126 889	128 227	(1 338)	-1%	260 602

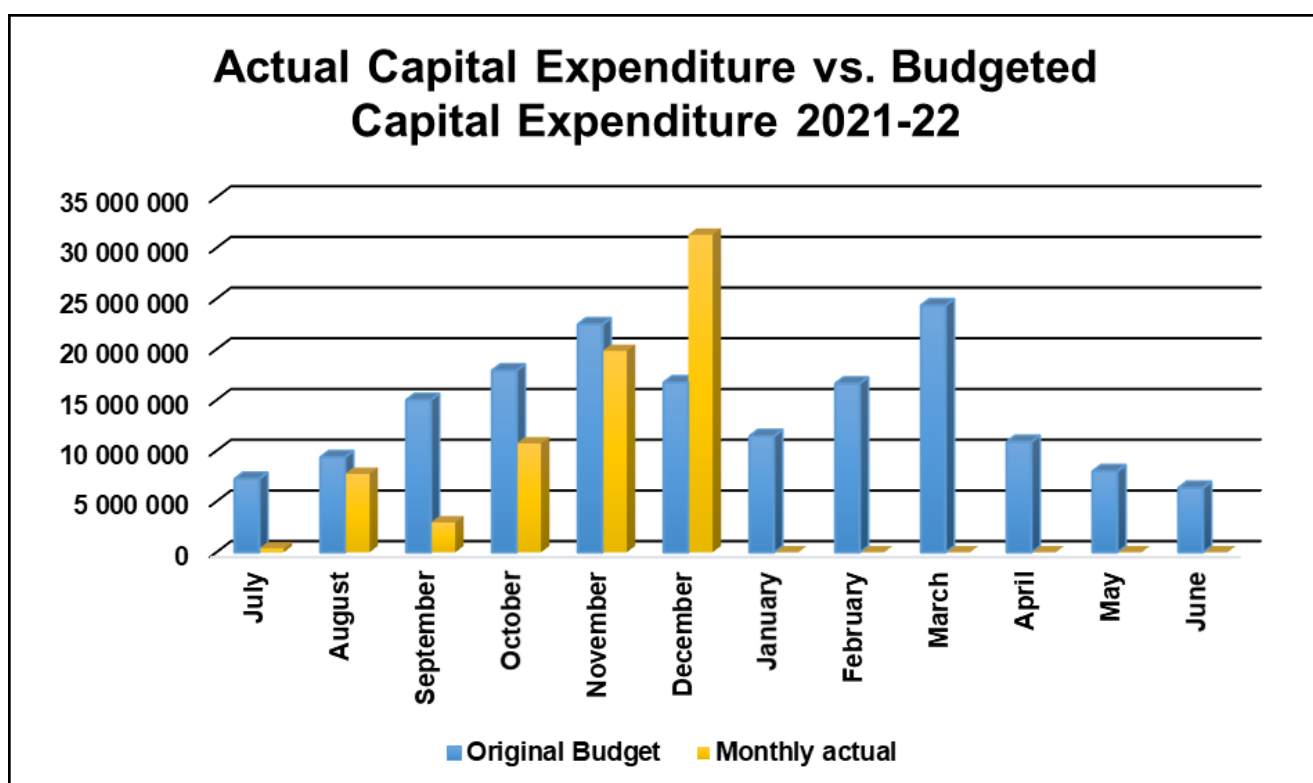
Section 10 – Material variances to the SDBIP

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

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December								
Month	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	1 433	7 240	383	383	7 240	6 858	94.7%	0%
August	7 732	9 380	7 723	8 106	16 621	8 515	51.2%	5%
September	12 150	15 016	2 955	11 061	31 636	20 575	65.0%	7%
October	1 326	17 925	10 728	21 789	49 561	27 773	56.0%	13%
November	27 295	22 469	19 856	41 645	72 030	30 385	42.2%	25%
December	16 918	16 745	31 307	72 952	88 776	15 824	17.8%	44%
January	7 831	11 455			100 230	-		
February	8 432	16 639			116 869	-		
March	16 880	24 344			141 213	-		
April	21 563	10 884			152 097	-		
May	18 833	7 989			160 086	-		
June	77 156	6 350			166 436	-		
Total Capital expenditure	217 548	166 436	72 952					



Section 12 – Other Supporting Documentation

12.1 Supporting Table SC13a,b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December									
Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	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		55 998	35 632	2 662	9 427	14 247	4 820	33.8%	35 632
Roads Infrastructure		34 257	11 081	1 852	3 854	4 967	1 113	22.4%	11 081
Roads		34 257	11 081	1 852	3 854	4 967	1 113	22.4%	11 081
Electrical Infrastructure		6 748	15 571	597	4 899	6 028	1 130	18.7%	15 571
MV Substations		200	200	–	84	100	16	16.5%	200
MV Switching Stations		–	–	–	–	–	–	–	–
MV Networks		3 328	14 855	512	4 367	5 650	1 283	22.7%	14 855
LV Networks		3 220	516	85	448	278	(169)	-60.9%	516
Water Supply Infrastructure		5 866	5 778	212	674	2 755	2 081	75.5%	5 778
Distribution		5 776	5 628	212	674	2 605	1 931	74.1%	5 628
Distribution Points		90	150	–	–	150	150	100.0%	150
Sanitation Infrastructure		8 898	2 482	–	–	186	186	100.0%	2 482
Pump Station		–	920	–	–	(270)	(270)	100.0%	920
Reticulation		8 898	1 562	–	–	456	456	100.0%	1 562
Solid Waste Infrastructure		228	720	–	–	310	310	100.0%	720
Landfill Sites		228	720	–	–	310	310	100.0%	720
Community Assets		12 355	3 768	366	1 069	4 505	3 436	76.3%	3 768
Community Facilities		8 149	2 368	107	292	1 968	1 675	85.2%	2 368
Parks		1 190	700	107	174	300	126	41.8%	700
Public Open Space		6 210	1 668	–	118	1 668	1 550	92.9%	1 668
Markets		749	–	–	–	–	–	–	–
Sport and Recreation Facilities		4 206	1 400	259	777	2 537	1 760	69.4%	1 400
Indoor Facilities		3 753	800	259	777	1 996	1 219	61.1%	800
Outdoor Facilities		453	600	–	–	541	541	100.0%	600
Other assets		5 282	21 656	5 616	8 624	9 067	442	4.9%	21 656
Operational Buildings		1 351	10 880	2 307	5 315	5 584	269	4.8%	10 880
Municipal Offices		1 000	10 880	2 307	5 315	5 584	269	4.8%	10 880
Housing		3 930	10 776	3 309	3 309	3 482	173	5.0%	10 776
Social Housing		3 930	10 776	3 309	3 309	3 482	173	5.0%	10 776
Computer Equipment		2 057	1 587	–	234	907	673	74.2%	1 587
Computer Equipment		2 057	1 587	–	234	907	673	74.2%	1 587
Furniture and Office Equipment		454	348	11	123	236	113	47.7%	348
Furniture and Office Equipment		454	348	11	123	236	113	47.7%	348
Machinery and Equipment		3 014	2 319	51	757	1 706	949	55.6%	2 319
Machinery and Equipment		3 014	2 319	51	757	1 706	949	55.6%	2 319
Transport Assets		5 061	3 574	–	2 733	3 087	355	11.5%	3 574
Transport Assets		5 061	3 574	–	2 733	3 087	355	11.5%	3 574
Land		32 230	700	–	–	400	400	100.0%	700
Land		32 230	700	–	–	400	400	100.0%	700
Total Capital Expenditure on new assets	1	116 451	69 582	8 706	22 967	34 154	11 188	32.8%	69 582

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

Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	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		24 061	27 200	7 831	17 175	15 147	(2 028)	-13.4%	27 200
Roads Infrastructure		20 759	23 000	7 821	15 276	11 804	(3 472)	-29.4%	23 000
Roads		20 759	23 000	7 821	15 276	11 804	(3 472)	-29.4%	23 000
Capital Spares		-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-		-
Electrical Infrastructure		3 302	4 200	10	1 899	3 343	1 444	43.2%	4 200
MV Substations		3 270	3 600	10	1 709	3 100	1 391	44.9%	3 600
LV Networks		32	600	-	190	243	53	21.8%	600
Capital Spares		-	-	-	-	-	-		-
Other assets		-	830	12	90	200	110	54.8%	830
Operational Buildings		-	-	-	-	-	-		-
Housing		-	830	12	90	200	110	54.8%	830
Staff Housing		-	830	12	90	200	110	54.8%	830
Social Housing		-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existin	1	25 052	28 030	7 843	17 266	15 347	(1 919)	-12.5%	28 030

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

Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	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		72 650	66 441	14 239	30 845	37 491	6 646	17.7%	66 441
Roads Infrastructure		-	-	-	-	-	-		-
Storm water Infrastructure		455	-	-	-	-	-		-
Storm water Conveyance		455	-	-	-	-	-		-
Electrical Infrastructure		6 954	2 600	119	1 824	1 370	(454)	-33.1%	2 600
MV Substations		-	300	-	-	-	-		300
MV Switching Stations		298	-	-	119	150	31	20.8%	-
LV Networks		1 401	-	-	-	-	-		-
Capital Spares		5 255	2 300	119	1 705	1 220	(485)	-39.7%	2 300
Water Supply Infrastructure		1 165	4 100	329	605	2 400	1 795	74.8%	4 100
Pump Stations		-	1 000	-	57	800	743	92.9%	1 000
Distribution		1 165	3 100	329	548	1 600	1 052	65.7%	3 100
Sanitation Infrastructure		64 076	59 741	13 791	28 417	33 721	5 304	15.7%	59 741
Waste Water Treatment Works		64 076	59 741	13 791	28 417	33 721	5 304	15.7%	59 741
Community Assets		3 396	2 383	519	1 875	1 784	(91)	-5.1%	2 383
Sport and Recreation Facilities		3 396	2 383	519	1 875	1 784	(91)	-5.1%	2 383
Outdoor Facilities		3 396	2 383	519	1 875	1 784	(91)	-5.1%	2 383
Total Capital Expenditure on upgrading of existin	1	76 046	68 824	14 758	32 720	39 274	6 555	16.7%	68 824

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December									
Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	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		36 142	40 155	3 889	19 971	19 551	(420)	-2.2%	40 155
Roads Infrastructure		4 972	5 140	954	2 806	2 484	(321)	-12.9%	5 140
<i>Roads</i>		4 919	5 073	950	2 774	2 452	(322)	-13.1%	5 073
<i>Road Furniture</i>		53	67	4	31	32	1	2.4%	67
Storm water Infrastructure		17 774	17 281	1 492	9 436	8 663	(773)	-8.9%	17 281
<i>Storm water Conveyance</i>		17 774	17 281	1 492	9 436	8 663	(773)	-8.9%	17 281
Electrical Infrastructure		1 884	2 729	227	1 559	1 072	(487)	-45.4%	2 729
<i>MV Substations</i>		135	153	23	109	41	(68)	-163.6%	153
<i>LV Networks</i>		1 749	2 576	203	1 450	1 031	(419)	-40.7%	2 576
Water Supply Infrastructure		1 057	1 705	119	636	819	183	22.3%	1 705
<i>Reservoirs</i>		733	1 102	121	464	529	65	12.3%	1 102
<i>Pump Stations</i>		124	139	–	36	67	31	46.0%	139
<i>Distribution</i>		200	465	(1)	136	223	87	39.0%	465
Sanitation Infrastructure		3 715	5 334	441	1 959	2 595	636	24.5%	5 334
<i>Pump Station</i>		994	939	35	535	451	(84)	-18.6%	939
<i>Waste Water Treatment Works</i>		2 721	4 394	406	1 425	2 144	719	33.6%	4 394
Solid Waste Infrastructure		6 740	7 966	656	3 575	3 918	343	8.8%	7 966
<i>Landfill Sites</i>		6 740	7 966	656	3 575	3 918	343	8.8%	7 966
Community Assets		2 342	3 286	536	1 749	1 556	(193)	-12.4%	3 286
Community Facilities		1 787	2 122	435	1 362	1 028	(334)	-32.5%	2 122
<i>Halls</i>		329	387	99	193	114	(78)	-68.2%	387
<i>Centres</i>		1 209	1 470	308	1 099	811	(288)	-35.5%	1 470
<i>Libraries</i>		57	60	4	36	29	(7)	-25.2%	60
<i>Cemeteries/Crematoria</i>		71	105	–	10	50	41	80.6%	105
<i>Parks</i>		120	100	24	24	23	(1)	-3.4%	100
Sport and Recreation Facilities		556	1 164	101	388	528	140	26.6%	1 164
<i>Indoor Facilities</i>		30	100	–	21	48	27	56.0%	100
<i>Outdoor Facilities</i>		526	1 064	101	367	480	113	23.6%	1 064
Other assets		1 580	1 744	348	1 143	741	(402)	-54.3%	1 744
Operational Buildings		1 239	990	187	633	460	(173)	-37.7%	990
<i>Municipal Offices</i>		1 239	990	187	633	460	(173)	-37.7%	990
Housing		342	754	161	509	280	(229)	-81.6%	754
<i>Staff Housing</i>		160	197	15	204	121	(84)	-69.3%	197
<i>Social Housing</i>		181	557	146	305	160	(145)	-90.9%	557
Intangible Assets		3 442	4 226	47	1 703	2 113	410	19.4%	4 226
Licences and Rights		3 442	4 226	47	1 703	2 113	410	19.4%	4 226
<i>Computer Software and Applications</i>		3 442	4 226	47	1 703	2 113	410	19.4%	4 226
Computer Equipment		535	316	9	75	148	73	49.5%	316
Computer Equipment		535	316	9	75	148	73	49.5%	316
Furniture and Office Equipment		20	77	3	28	38	10	27.1%	77
Furniture and Office Equipment		20	77	3	28	38	10	27.1%	77
Machinery and Equipment		1 092	1 282	240	649	639	(11)	-1.7%	1 282
Machinery and Equipment		1 092	1 282	240	649	639	(11)	-1.7%	1 282
Transport Assets		5 223	6 412	580	3 097	3 109	13	0.4%	6 412
Transport Assets		5 223	6 412	580	3 097	3 109	13	0.4%	6 412
Total Repairs and Maintenance Expenditure	1	50 376	57 497	5 652	28 415	27 895	(520)	-1.9%	57 497

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

Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	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>		73 070	79 925	31 274	37 610	-	(37 610)	#DIV/0!	79 925
Roads Infrastructure		23 490	24 434	10 680	12 844	-	(12 844)	#DIV/0!	24 434
Roads		22 766	23 776	10 144	12 199	-	(12 199)	#DIV/0!	23 776
Road Structures		269	188	343	412	-	(412)	#DIV/0!	188
Road Furniture		455	470	194	233	-	(233)	#DIV/0!	470
Capital Spares		-	-	-	-	-	-	-	-
Storm water Infrastructure		4 539	4 698	1 937	2 330	-	(2 330)	#DIV/0!	4 698
Drainage Collection		814	841	373	448	-	(448)	#DIV/0!	841
Storm water Conveyance		3 725	3 857	1 564	1 881	-	(1 881)	#DIV/0!	3 857
Attenuation		-	-	-	-	-	-	-	-
Electrical Infrastructure		13 030	13 056	5 382	6 472	-	(6 472)	#DIV/0!	13 056
Power Plants		3	3	1	1	-	(1)	#DIV/0!	3
HV Transmission Conductors		36	37	15	18	-	(18)	#DIV/0!	37
MV Substations		1 931	2 018	774	931	-	(931)	#DIV/0!	2 018
MV Switching Stations		1 156	1 188	483	580	-	(580)	#DIV/0!	1 188
MV Networks		7 126	7 325	2 978	3 581	-	(3 581)	#DIV/0!	7 325
LV Networks		2 567	2 267	1 042	1 253	-	(1 253)	#DIV/0!	2 267
Capital Spares		212	219	89	107	-	(107)	#DIV/0!	219
Water Supply Infrastructure		14 481	14 225	6 299	7 575	-	(7 575)	#DIV/0!	14 225
Dams and Weirs		266	275	111	134	-	(134)	#DIV/0!	275
Boreholes		14	15	71	85	-	(85)	#DIV/0!	15
Reservoirs		2 689	2 353	1 115	1 341	-	(1 341)	#DIV/0!	2 353
Pump Stations		549	579	245	294	-	(294)	#DIV/0!	579
Water Treatment Works		131	84	55	66	-	(66)	#DIV/0!	84
Bulk Mains		1 224	1 211	512	616	-	(616)	#DIV/0!	1 211
Distribution		9 609	9 709	4 190	5 039	-	(5 039)	#DIV/0!	9 709
Sanitation Infrastructure		15 722	16 238	6 720	8 082	-	(8 082)	#DIV/0!	16 238
Pump Station		15 003	15 496	6 283	7 556	-	(7 556)	#DIV/0!	15 496
Reticulation		719	743	437	526	-	(526)	#DIV/0!	743
Solid Waste Infrastructure		1 807	7 274	255	306	-	(306)	#DIV/0!	7 274
Landfill Sites		1 678	7 162	205	246	-	(246)	#DIV/0!	7 162
Waste Drop-off Points		129	112	50	60	-	(60)	#DIV/0!	112
<u>Community Assets</u>		4 963	5 008	2 430	2 927	-	(2 927)	#DIV/0!	5 008
Community Facilities		2 265	2 507	1 226	1 474	-	(1 474)	#DIV/0!	2 507
Halls		799	741	403	485	-	(485)	#DIV/0!	741
Centres		-	10	-	-	-	-	-	10
Clinics/Care Centres		418	527	343	412	-	(412)	#DIV/0!	527
Museums		15	16	6	8	-	(8)	#DIV/0!	16
Libraries		487	501	204	245	-	(245)	#DIV/0!	501
Cemeteries/Crematoria		216	340	96	115	-	(115)	#DIV/0!	340
Public Open Space		217	187	91	109	-	(109)	#DIV/0!	187
Public Ablution Facilities		103	180	76	91	-	(91)	#DIV/0!	180
Taxi Ranks/Bus Terminals		10	5	7	8	-	(8)	#DIV/0!	5
Capital Spares		-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2 697	2 501	1 204	1 453	-	(1 453)	#DIV/0!	2 501
Indoor Facilities		1 498	1 498	608	736	-	(736)	#DIV/0!	1 498
Outdoor Facilities		1 199	1 003	596	717	-	(717)	#DIV/0!	1 003
Capital Spares		-	-	-	-	-	-	-	-

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December									
Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Investment properties</u>		–	9	25	30	–	(30)	#DIV/0!	9
Revenue Generating		–	9	25	30	–	(30)	#DIV/0!	9
Improved Property		–	9	25	30	–	(30)	#DIV/0!	9
<u>Other assets</u>		1 714	2 294	755	908	–	(908)	#DIV/0!	2 294
Operational Buildings		1 479	2 052	657	790	–	(790)	#DIV/0!	2 052
Municipal Offices		922	1 428	424	509	–	(509)	#DIV/0!	1 428
Workshops		22	23	9	11	–	(11)	#DIV/0!	23
Yards			–	–	–	–	–		–
Stores		534	601	224	269	–	(269)	#DIV/0!	601
Housing		235	242	98	118	–	(118)	#DIV/0!	242
Staff Housing		204	211	85	103	–	(103)	#DIV/0!	211
Social Housing		31	32	13	15	–	(15)	#DIV/0!	32
<u>Intangible Assets</u>		218	226	91	110	–	(110)	#DIV/0!	226
Licences and Rights		218	226	91	110	–	(110)	#DIV/0!	226
Computer Software and Applications		218	226	91	110	–	(110)	#DIV/0!	226
Load Settlement Software Applications			–	–	–	–	–		–
<u>Computer Equipment</u>		1 203	1 182	603	725	–	(725)	#DIV/0!	1 182
Computer Equipment		1 203	1 182	603	725	–	(725)	#DIV/0!	1 182
<u>Furniture and Office Equipment</u>		554	544	258	310	–	(310)	#DIV/0!	544
Furniture and Office Equipment		554	544	258	310	–	(310)	#DIV/0!	544
<u>Machinery and Equipment</u>		2 046	1 751	999	1 201	–	(1 201)	#DIV/0!	1 751
Machinery and Equipment		2 046	1 751	999	1 201	–	(1 201)	#DIV/0!	1 751
<u>Transport Assets</u>		3 357	3 868	1 503	1 808	–	(1 808)	#DIV/0!	3 868
Transport Assets		3 357	3 868	1 503	1 808	–	(1 808)	#DIV/0!	3 868
Total Depreciation	1	87 124	94 807	37 937	45 629	–	(45 629)	#DIV/0!	94 807

Note: Previously the system setup of the newest mscoa version could only be done after the finalization of the regulatory audit but we managed to improve processes and was able to process transactions earlier. Cash flow projections will be corrected with the mid-year adjustments.

Section 13 – Quality certification

QUALITY CERTIFICATE

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

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

for the month of **December 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 January 2022

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: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, appearing to be 'H. Cleophas', written over a horizontal line.

Date: 11 January 2022