

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 September 2022

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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 September 2022 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 September 2022.

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 1 093 983 966	R 290 556 581	R 265 019 496	R -25 537 085	-9%
Operating Expenditure	R 1 029 331 855	R 213 260 470	R 175 194 872	R -38 065 598	-18%
Capital	R 191 095 805	R 24 282 974	R 5 374 603	R -18 908 371	-78%

Note: Operating revenue includes capital transfers compared to the revenue schedule under 3.2.1.

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	141 486	148 224	13 462	44 523	36 777	7 746	21%	148 224
Service charges - electricity revenue	369 387	400 667	48 756	98 432	112 384	(13 951)	-12%	400 667
Service charges - water revenue	79 785	80 786	5 902	18 373	21 052	(2 680)	-13%	80 786
Service charges - sanitation revenue	48 956	51 390	4 216	12 331	12 635	(304)	-2%	51 390
Service charges - refuse revenue	29 734	31 991	2 710	8 134	7 863	271	3%	31 991
Rental of facilities and equipment	1 422	1 627	132	505	407	99	24%	1 627
Interest earned - external investments	35 489	35 667	682	1 884	772	1 112	144%	35 667
Interest earned - outstanding debtors	2 646	3 458	270	774	762	11	1%	3 458
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 864	34 607	26	63	66	(3)	-4%	34 607
Licences and permits	4 686	4 778	407	1 204	1 256	(52)	-4%	4 778
Agency services	5 264	6 040	699	1 736	1 596	140	9%	6 040
Transfers and subsidies	172 790	186 257	16 320	65 548	62 847	2 700	4%	186 257
Other revenue	15 678	15 508	1 685	3 872	2 968	904	30%	15 508
Gains	8 068	15 877	5 635	6 337	482	5 855	1215%	15 877
Total Revenue (excluding capital transfers and contributions)	943 256	1 016 875	100 902	263 715	261 867	1 848	1%	1 016 875

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 September 2022.

- **Property rates** stands at 21% above the YTD budgeted projections mainly due to the increase in State owned properties that was levied annually instead of monthly.
- **Service charges - electricity revenue** stands at 12% below the YTD budgeted projections mainly due to the effect of loadshedding.
- **Interest earned – external investments** stands at 144% above the YTD budgeted projections due to the interest rates that improved.
- **Other revenue** stands at 30% above the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Gains** refer to sale of land transactions that realised.
- Revenue for the month of **September 2022** was **R100.902 million** whilst the overall YTD performance **excluding capital transfers** stands at **1% above** budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September								
Description	2021/22	Budget Year 2022/23						
	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	265 587	294 029	21 954	62 525	66 223	(3 699)	-6%	294 029
Remuneration of councillors	10 929	11 251	931	2 792	2 813	(20)	-1%	11 251
Debt impairment	39 382	37 654	(5)	(5)	-	(5)	#DIV/0!	37 654
Depreciation & asset impairment	97 550	106 565	-	-	10 177	(10 177)	-100%	106 565
Finance charges	15 738	12 361	-	-	-	-		12 361
Bulk purchases - electricity	292 405	332 200	37 960	75 771	92 972	(17 202)	-19%	332 200
Inventory consumed	39 915	47 513	2 315	5 499	4 257	1 242	29%	47 513
Contracted services	94 571	105 260	10 821	20 099	23 805	(3 706)	-16%	105 260
Transfers and subsidies	3 774	4 368	598	1 850	1 858	(8)	0%	4 368
Other expenditure	35 846	51 359	2 253	6 663	11 156	(4 493)	-40%	51 359
Losses	16 586	26 772	-	-	-	-		26 772
Total Expenditure	912 284	1 029 332	76 827	175 195	213 260	(38 066)	-18%	1 029 332

- The variance on **Bulk purchases - electricity** is mainly due to invoices that were received earlier and could still be paid for 30 June compared to previous years where some invoices were received late and could only be paid in July. Also to note, is the effect of loadshedding.
- **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 are in the process to improve processes and will be able to process transactions by end of October 2022. The budgeted cash flow projections will be corrected with the mid-year adjustments process at the end of January.
- **Inventory consumed** stands at 29% above the YTD budgeted projections mainly due to various items such as the fuel consumption on council's fleet.
- The variances for **Contracted services and Other expenditure** stands below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **September 2022** was **R76.827 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) - M03 September								
Vote Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital Expenditure - Functional Classification								
Governance and administration	16 508	10 660	40	45	2 221	(2 175)	-98%	10 660
Executive and council	17	664	1	3	2	1	53%	664
Finance and administration	16 491	9 995	39	42	2 219	(2 176)	-98%	9 995
Community and public safety	7 441	7 366	91	135	20	115	574%	7 366
Community and social services	124	413	–	–	–	–		413
Sport and recreation	4 421	3 038	58	102	20	82	408%	3 038
Public safety	2 896	3 915	33	33	–	33	#DIV/0!	3 915
Economic and environmental services	53 418	71 549	125	2 010	6 648	(4 638)	-70%	71 549
Planning and development	9 100	9 030	–	8	3 648	(3 640)	-100%	9 030
Road transport	44 318	62 519	125	2 002	3 000	(998)	-33%	62 519
Trading services	97 535	101 521	2 239	3 184	15 394	(12 210)	-79%	101 521
Energy sources	23 596	43 000	1 212	1 423	6 810	(5 387)	-79%	43 000
Water management	9 324	29 372	913	1 642	4 601	(2 959)	-64%	29 372
Waste water management	63 368	24 364	115	120	3 978	(3 858)	-97%	24 364
Waste management	1 247	4 786	–	–	5	(5)	-100%	4 786
Total Capital Expenditure - Functional Classification	174 902	191 096	2 496	5 375	24 283	(18 908)	-78%	191 096
Funded by:								
National Government	34 655	41 410	661	1 304	7 000	(5 696)	-81%	41 410
Provincial Government	11 275	21 339	–	–	3 551	(3 551)	-100%	21 339
Transfers and subsidies - capital (monetary)	976	12 534	–	–	1 053	(1 053)	-100%	12 534
Transfers recognised - capital	46 906	75 283	661	1 304	11 604	(10 299)	-89%	75 283
Borrowing	–	–	–	–	–	–		–
Internally generated funds	127 996	115 813	1 835	4 070	12 679	(8 609)	-68%	115 813
Total Capital Funding	174 902	191 096	2 496	5 375	24 283	(18 908)	-78%	191 096

- Capital expenditure for the month of **September 2022** amounts to **R 2 495 790** and stands at **78%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors.
- The YTD actual is **R 5 374 603 (2.81%)** compared to the total budget of **R 191 095 805**.
- Commitments are R 46 604 543.

2022-2023 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?
ROADS											
1	Roads Swartland: Resealing of Roads	20 250 000	-	-	-	20 250 000	100%	Planning	Swartland	5%	
2	Construction: Side walks and Recreational nodes (Ilinge Lethu Wesbank)	12 173 913	-	-	1 000 000	12 173 913	100%	site establishment	Malmesbury	7%	
3	Roads Swartland: Construction of New Roads	9 310 000	124 633	124 633	2 000 000	9 185 367	99%	Planning	Swartland	5%	
4	Upgrading of N7/Voortrekker Northern Interchange	8 000 000	-	-	-	8 000 000	100%	Planning	Malmesbury	7%	
SEWERAGE											
5	Sewerage: Moorreesburg	16 187 000	-	-	4 000 000	16 187 000	100%	Construction	Moorreesburg	10%	
WATER											
6	Swartland Bulk Water System S3.3 S3.4 Panorama to Wesbank I1/4	8 650 000	859 606	1 503 272	2 000 000	7 146 728	83%	Construction	Swartland	7%	
7	Wesbank I1/4 to Wesbank Reservoir supply SMW.B6	7 368 226	-	-	2 000 000	7 368 226	100%	Construction	Malmesbury	7%	
HOUSING											
8	Malmesbury De Hoop Housing Project	16 359 000	-	-	2 374 000	16 359 000	100%		Malmesbury	0%	Awaiting funding approval from DHS
ELECTRICAL SERVICES											
9	Saamstaan/De Hoop:housing development: Elec Bulk supply, Infrastructure Connections	18 600 000	125 938	125 938	3 300 000	18 474 062	99%	Construction	Malmesbury	5%	
10	132/11kV Eskom Schoonspruit substation, 132kV transmission line and servitudes	10 000 000	-	-	1 500 000	10 000 000	100%	Tendering	Malmesbury	5%	
TOTAL		126 898 139	1 110 177	1 753 843	18 174 000	125 144 296	99%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2022/23		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		11.6%	0.0%	11.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex.cl. 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		6.9%	7.8%	6.9%
Gearing	Long Term Borrowing/ Funds & Reserves		30.9%	43.2%	30.9%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	6:1	6:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities		5:1	5:1	5:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		97.0%	99.82%	97.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	98.61%	100.0%
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	5.18%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	21.0%	22.28%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.9%	23.7%	28.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	4.5%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	0.0%	11.7%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		18.2	19.82	18.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		20.2%	4.7%	20.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.9	9.68	8.9

Note: Ratios will improve more positively over the reporting period as the YTD actual only takes into account the month-to-month movements and will the ratios 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 - M03 September								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	141 486	148 224	13 462	44 523	36 777	7 746	21%	148 224
Service charges	527 861	564 834	61 584	137 270	153 934	(16 664)	-11%	564 834
Investment revenue	35 489	35 667	682	1 884	772	1 112	144%	35 667
Transfers and subsidies	172 790	186 257	16 320	65 548	62 847	2 700	4%	186 257
Other own revenue	65 629	81 894	8 855	14 491	7 537	6 953	92%	81 894
Total Revenue (excluding capital transfers and contributions)	943 256	1 016 875	100 902	263 715	261 867	1 848	1%	1 016 875
Employee costs	265 587	294 029	21 954	62 525	66 223	(3 699)	-6%	294 029
Remuneration of Councillors	10 929	11 251	931	2 792	2 813	(20)	-1%	11 251
Depreciation & asset impairment	97 550	106 565	–	–	10 177	(10 177)	-100%	106 565
Finance charges	15 738	12 361	–	–	–	–		12 361
Inventory consumed and bulk purchases	332 320	379 713	40 275	81 270	97 229	(15 959)	-16%	379 713
Transfers and subsidies	3 774	4 368	598	1 850	1 858	(8)	-0%	4 368
Other expenditure	186 385	221 044	13 069	26 758	34 961	(8 203)	-23%	221 044
Total Expenditure	912 284	1 029 332	76 827	175 195	213 260	(38 066)	-18%	1 029 332
Surplus/(Deficit)	30 972	(12 457)	24 075	88 520	48 607	39 914	82%	(12 457)
Transfers and subsidies - capital	46 181	62 749	1 304	1 304	25 100	(23 795)	-95%	62 749
Transfers and subsidies - capital	5 170	14 360	–	–	3 590	(3 590)	-100%	14 360
Surplus/(Deficit) after capital transfers & contributions	82 323	64 652	25 380	89 825	77 296	12 528	16%	64 652
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	82 323	64 652	25 380	89 825	77 296	12 528	16%	64 652
Capital expenditure & funds sources								
Capital expenditure	174 902	191 096	2 496	5 375	24 283	(18 908)	-78%	191 096
Capital transfers recognised	46 906	75 283	661	1 304	11 604	(10 299)	-89%	75 283
Borrowing	–	–	–	–	–	–		–
Internally generated funds	127 996	115 813	1 835	4 070	12 679	(8 609)	-68%	115 813
Total sources of capital funds	174 902	191 096	2 496	5 375	24 283	(18 908)	-78%	191 096
Financial position								
Total current assets	794 751	776 607		940 546				776 607
Total non current assets	2 184 164	2 222 434		2 196 113				2 222 434
Total current liabilities	132 067	132 766		146 665				132 766
Total non current liabilities	224 232	211 698		214 624				211 698
Community wealth/Equity	2 622 616	2 654 577		2 685 545				2 654 577
Cash flows								
Net cash from (used) operating	189 054	157 405	14 043	106 525	41 896	(64 629)	-154%	157 405
Net cash from (used) investing	(155 705)	(175 219)	3 139	963	(47 292)	(48 256)	102%	(175 219)
Net cash from (used) financing	(8 462)	(11 500)	(60)	(277)	(125)	152	-122%	(11 500)
Cash/cash equivalents at the month/year end	665 091	612 926	–	749 452	636 720	(112 732)	-18%	612 926
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	55 606	13 564	1 708	1 264	1 084	2 001	23 142	101 792
Creditors Age Analysis								
Total Creditors	38 539	17	65	–	–	–	167	38 812

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September									
Description	Ref	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Revenue - Functional									
<i>Governance and administration</i>		239 519	267 475	21 153	78 383	59 776	18 607	31%	267 475
Executive and council		266	299	1	11	58	(47)	-81%	299
Finance and administration		239 253	267 175	21 151	78 372	59 718	18 654	31%	267 175
Internal audit		-	-	-	-	-	-		-
<i>Community and public safety</i>		104 273	114 566	15 462	16 136	22 815	(6 679)	-29%	114 566
Community and social services		12 768	14 550	2 602	2 821	3 757	(937)	-25%	14 550
Sport and recreation		6 216	4 716	491	887	749	138	18%	4 716
Public safety		35 475	41 252	2 764	2 791	1 790	1 001	56%	41 252
Housing		49 814	54 049	9 605	9 637	16 518	(6 881)	-42%	54 049
Health		-	-	-	-	-	-		-
<i>Economic and environmental services</i>		25 138	42 647	1 866	4 549	11 989	(7 440)	-62%	42 647
Planning and development		5 360	4 266	614	1 396	930	466	50%	4 266
Road transport		19 778	38 381	1 252	3 153	11 059	(7 906)	-71%	38 381
Environmental protection		-	-	-	-	-	-		-
<i>Trading services</i>		625 653	669 263	63 723	165 944	195 969	(30 025)	-15%	669 263
Energy sources		384 053	424 953	48 762	100 981	122 156	(21 175)	-17%	424 953
Water management		98 419	113 350	7 252	25 886	33 880	(7 994)	-24%	113 350
Waste water management		94 784	79 832	4 284	23 579	24 562	(983)	-4%	79 832
Waste management		48 397	51 128	3 424	15 498	15 371	127	1%	51 128
<i>Other</i>	4	23	32	3	8	8	(0)	-1%	32
Total Revenue - Functional	2	994 607	1 093 984	102 207	265 019	290 557	(25 537)	-9%	1 093 984
Expenditure - Functional									
<i>Governance and administration</i>		132 858	163 385	10 300	28 825	32 817	(3 992)	-12%	163 385
Executive and council		21 809	24 245	1 772	5 105	6 536	(1 431)	-22%	24 245
Finance and administration		109 291	136 996	8 349	23 278	25 806	(2 528)	-10%	136 996
Internal audit		1 758	2 144	179	443	475	(33)	-7%	2 144
<i>Community and public safety</i>		167 290	177 068	14 124	31 990	32 817	(827)	-3%	177 068
Community and social services		22 749	24 900	1 541	4 507	5 279	(772)	-15%	24 900
Sport and recreation		31 043	31 657	2 164	5 781	6 496	(715)	-11%	31 657
Public safety		74 076	82 053	4 286	11 537	12 569	(1 031)	-8%	82 053
Housing		39 422	38 458	6 133	10 164	8 474	1 690	20%	38 458
Health		-	-	-	-	-	-		-
<i>Economic and environmental services</i>		73 145	81 908	2 702	7 039	13 276	(6 237)	-47%	81 908
Planning and development		13 091	16 545	899	2 566	3 726	(1 160)	-31%	16 545
Road transport		60 053	65 362	1 803	4 473	9 550	(5 076)	-53%	65 362
Environmental protection		-	-	-	-	-	-		-
<i>Trading services</i>		537 262	604 693	49 652	106 826	133 822	(26 996)	-20%	604 693
Energy sources		328 076	386 254	40 254	81 868	102 187	(20 319)	-20%	386 254
Water management		79 122	91 450	2 091	5 642	8 816	(3 175)	-36%	91 450
Waste water management		74 551	74 589	3 307	8 501	11 720	(3 219)	-27%	74 589
Waste management		55 513	52 399	3 999	10 815	11 098	(283)	-3%	52 399
<i>Other</i>		1 729	2 279	50	515	528	(13)	-2%	2 279
Total Expenditure - Functional	3	912 284	1 029 332	76 827	175 195	213 260	(38 066)	-18%	1 029 332
Surplus/ (Deficit) for the year		82 323	64 652	25 380	89 825	77 296	12 529	16%	64 652

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) - M03 September									
Vote Description	Ref	2021/22	Budget Year 2022/23						
		Audited Outcome	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		12 492	12 358	2 857	2 956	3 092	(135)	-4.4%	12 358
Vote 2 - Civil Services		256 272	287 762	15 437	65 880	82 763	(16 883)	-20.4%	287 762
Vote 3 - Council		266	299	1	11	58	(47)	-81.1%	299
Vote 4 - Electricity Services		384 053	424 953	48 762	100 981	122 156	(21 175)	-17.3%	424 953
Vote 5 - Financial Services		237 101	253 248	20 737	77 798	59 331	18 467	31.1%	253 248
Vote 6 - Development Services		58 806	63 075	10 510	11 596	18 461	(6 865)	-37.2%	63 075
Vote 7 - Municipal Manager		-	-	-	-	-	-		-
Vote 8 - Protection Services		45 617	52 289	3 903	5 797	4 696	1 102	23.5%	52 289
Total Revenue by Vote	2	994 607	1 093 984	102 207	265 019	290 557	(25 537)	-8.8%	1 093 984
Expenditure by Vote	1								
Vote 1 - Corporate Services		35 621	41 327	3 202	8 130	8 958	(828)	-9.2%	41 327
Vote 2 - Civil Services		308 064	327 711	14 329	37 539	51 512	(13 973)	-27.1%	327 711
Vote 3 - Council		18 175	19 043	1 541	4 422	5 408	(986)	-18.2%	19 043
Vote 4 - Electricity Services		342 334	402 200	40 191	83 489	102 721	(19 232)	-18.7%	402 200
Vote 5 - Financial Services		51 960	68 681	4 073	11 034	12 386	(1 351)	-10.9%	68 681
Vote 6 - Development Services		62 100	64 490	7 759	14 853	14 420	433	3.0%	64 490
Vote 7 - Municipal Manager		7 507	10 335	521	1 511	2 279	(768)	-33.7%	10 335
Vote 8 - Protection Services		86 523	95 545	5 211	14 216	15 577	(1 361)	-8.7%	95 545
Total Expenditure by Vote	2	912 284	1 029 332	76 827	175 195	213 260	(38 066)	-17.8%	1 029 332
Surplus/ (Deficit) for the year	2	82 323	64 652	25 380	89 825	77 296	12 529	16.2%	64 652

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) - M03 September								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	141 486	148 224	13 462	44 523	36 777	7 746	21%	148 224
Service charges - electricity revenue	369 387	400 667	48 756	98 432	112 384	(13 951)	-12%	400 667
Service charges - water revenue	79 785	80 786	5 902	18 373	21 052	(2 680)	-13%	80 786
Service charges - sanitation revenue	48 956	51 390	4 216	12 331	12 635	(304)	-2%	51 390
Service charges - refuse revenue	29 734	31 991	2 710	8 134	7 863	271	3%	31 991
Rental of facilities and equipment	1 422	1 627	132	505	407	99	24%	1 627
Interest earned - external investments	35 489	35 667	682	1 884	772	1 112	144%	35 667
Interest earned - outstanding debtors	2 646	3 458	270	774	762	11	1%	3 458
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 864	34 607	26	63	66	(3)	-4%	34 607
Licences and permits	4 686	4 778	407	1 204	1 256	(52)	-4%	4 778
Agency services	5 264	6 040	699	1 736	1 596	140	9%	6 040
Transfers and subsidies	172 790	186 257	16 320	65 548	62 847	2 700	4%	186 257
Other revenue	15 678	15 508	1 685	3 872	2 968	904	30%	15 508
Gains	8 068	15 877	5 635	6 337	482	5 855	1215%	15 877
Total Revenue (excluding capital transfers and contributions)	943 256	1 016 875	100 902	263 715	261 867	1 848	1%	1 016 875
Expenditure By Type								
Employee related costs	265 587	294 029	21 954	62 525	66 223	(3 699)	-6%	294 029
Remuneration of councillors	10 929	11 251	931	2 792	2 813	(20)	-1%	11 251
Debt impairment	39 382	37 654	(5)	(5)	-	(5)	#DIV/0!	37 654
Depreciation & asset impairment	97 550	106 565	-	-	10 177	(10 177)	-100%	106 565
Finance charges	15 738	12 361	-	-	-	-	-	12 361
Bulk purchases - electricity	292 405	332 200	37 960	75 771	92 972	(17 202)	-19%	332 200
Inventory consumed	39 915	47 513	2 315	5 499	4 257	1 242	29%	47 513
Contracted services	94 571	105 260	10 821	20 099	23 805	(3 706)	-16%	105 260
Transfers and subsidies	3 774	4 368	598	1 850	1 858	(8)	0%	4 368
Other expenditure	35 846	51 359	2 253	6 663	11 156	(4 493)	-40%	51 359
Losses	16 586	26 772	-	-	-	-	-	26 772
Total Expenditure	912 284	1 029 332	76 827	175 195	213 260	(38 066)	-18%	1 029 332
Surplus/(Deficit)	30 972	(12 457)	24 075	88 520	48 607	39 914	0	(12 457)
Transfers and subsidies - capital (monetary allocations) (National /	46 181	62 749	1 304	1 304	25 100	(23 795)	(0)	62 749
Transfers and subsidies - capital (monetary allocations) (National /	5 170	14 360	-	-	3 590	(3 590)	(0)	14 360
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	82 323	64 652	25 380	89 825	77 296			64 652
Taxation						-		
Surplus/(Deficit) after taxation	82 323	64 652	25 380	89 825	77 296			64 652
Attributable to minorities								
Surplus/(Deficit) attributable to	82 323	64 652	25 380	89 825	77 296			64 652
Share of surplus/ (deficit) of associate								
Surplus/ (Deficit) for the year	82 323	64 652	25 380	89 825	77 296			64 652

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) - M03 September									
Vote Description	Ref	2021/22	Budget Year 2022/23						
		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		87 523	84 445	984	1 628	11 000	(9 372)	-85%	84 445
Vote 4 - Electricity Services		14 801	30 600	-	-	4 500	(4 500)	-100%	30 600
Vote 6 - Development Services		8 463	17 459	29	29	2 374	(2 345)	-99%	17 459
Total Capital Multi-year expenditure	4,7	110 787	132 504	1 013	1 657	17 874	(16 217)	-91%	132 504
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		513	404	15	15	-	15	#DIV/0!	404
Vote 2 - Civil Services		45 642	31 699	203	2 221	760	1 461	192%	31 699
Vote 3 - Council		9	654	-	-	-	-		654
Vote 4 - Electricity Services		10 891	15 404	1 229	1 440	4 102	(2 663)	-65%	15 404
Vote 5 - Financial Services		802	711	-	-	221	(221)	-100%	711
Vote 6 - Development Services		3 355	5 795	2	6	1 323	(1 317)	-100%	5 795
Vote 7 - Municipal Manager		7	10	1	3	2	1	53%	10
Vote 8 - Protection Services		2 896	3 915	33	33	-	33	#DIV/0!	3 915
Total Capital single-year expenditure	4	64 114	58 591	1 483	3 718	6 409	(2 691)	-42%	58 591
Total Capital Expenditure		174 902	191 096	2 496	5 375	24 283	(18 908)	-78%	191 096
Capital Expenditure - Functional Classification									
Governance and administration		16 508	10 660	40	45	2 221	(2 175)	-98%	10 660
Executive and council		17	664	1	3	2	1	53%	664
Finance and administration		16 491	9 995	39	42	2 219	(2 176)	-98%	9 995
Community and public safety		7 441	7 366	91	135	20	115	574%	7 366
Community and social services		124	413	-	-	-	-		413
Sport and recreation		4 421	3 038	58	102	20	82	408%	3 038
Public safety		2 896	3 915	33	33	-	33	#DIV/0!	3 915
Economic and environmental services		53 418	71 549	125	2 010	6 648	(4 638)	-70%	71 549
Planning and development		9 100	9 030	-	8	3 648	(3 640)	-100%	9 030
Road transport		44 318	62 519	125	2 002	3 000	(998)	-33%	62 519
Trading services		97 535	101 521	2 239	3 184	15 394	(12 210)	-79%	101 521
Energy sources		23 596	43 000	1 212	1 423	6 810	(5 387)	-79%	43 000
Water management		9 324	29 372	913	1 642	4 601	(2 959)	-64%	29 372
Waste water management		63 368	24 364	115	120	3 978	(3 858)	-97%	24 364
Waste management		1 247	4 786	-	-	5	(5)	-100%	4 786
Total Capital Expenditure - Functional Classification	3	174 902	191 096	2 496	5 375	24 283	(18 908)	-78%	191 096
Funded by:									
National Government		34 655	41 410	661	1 304	7 000	(5 696)	-81%	41 410
Provincial Government		11 275	21 339	-	-	3 551	(3 551)	-100%	21 339
District Municipality		-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary)		976	12 534	-	-	1 053	(1 053)	-100%	12 534
Transfers recognised - capital		46 906	75 283	661	1 304	11 604	(10 299)	-89%	75 283
Borrowing	6	-	-	-	-	-	-		-
Internally generated funds		127 996	115 813	1 835	4 070	12 679	(8 609)	-68%	115 813
Total Capital Funding		174 902	191 096	2 496	5 375	24 283	(18 908)	-78%	191 096

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M03 September					
Description	Ref	2021/22	Budget Year 2022/23		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		665 091	612 926	163 637	612 926
Call investment deposits			–	580 000	–
Consumer debtors		99 115	118 544	117 901	118 544
Other debtors		8 909	25 953	11 392	25 953
Current portion of long-term receivables		4	70	71	70
Inventory		21 632	19 114	67 545	19 114
Total current assets		794 751	776 607	940 546	776 607
Non current assets					
Long-term receivables		36	11	(0)	11
Investments			–		–
Investment property		34 326	31 245	34 356	31 245
Investments in Associate			–		–
Property, plant and equipment		2 148 179	2 189 454	2 160 134	2 189 454
Biological			–		–
Intangible		504	604	504	604
Other non-current assets		1 120	1 120	1 120	1 120
Total non current assets		2 184 164	2 222 434	2 196 113	2 222 434
TOTAL ASSETS		2 978 915	2 999 042	3 136 658	2 999 042
LIABILITIES					
Current liabilities					
Bank overdraft			–		–
Borrowing		8 634	9 060	8 634	9 060
Consumer deposits		16 450	16 548	16 804	16 548
Trade and other payables		94 958	95 548	110 310	95 548
Provisions		12 025	11 611	10 917	11 611
Total current liabilities		132 067	132 766	146 665	132 766
Non current liabilities					
Borrowing		90 851	79 424	90 851	79 424
Provisions		133 381	132 274	123 773	132 274
Total non current liabilities		224 232	211 698	214 624	211 698
TOTAL LIABILITIES		356 299	344 465	361 289	344 465
NET ASSETS	2	2 622 616	2 654 577	2 775 369	2 654 577
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2 356 459	2 397 506	2 475 314	2 397 506
Reserves		266 157	257 070	210 231	257 070
TOTAL COMMUNITY WEALTH/EQUITY	2	2 622 616	2 654 577	2 685 545	2 654 577

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 - M03 September								
Description	2021/22	Budget Year 2022/23						
	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	141 486	142 295	14 114	42 824	35 574	7 250	20%	142 295
Service charges	528 227	544 934	44 877	136 076	136 234	(158)	0%	544 934
Other revenue	15 678	34 950	11 295	28 882	8 738	20 144	231%	34 950
Transfers and Subsidies - Operational	172 866	186 253	0	61 615	46 563	15 052	32%	186 253
Transfers and Subsidies - Capital	51 351	77 109	22 321	34 463	19 277	15 185	79%	77 109
Interest	38 645	35 667	682	1 884	8 917	(7 033)	-79%	35 667
Dividends								
Payments								
Suppliers and employees	(744 369)	(849 254)	(78 649)	(197 367)	(212 314)	(14 946)	7%	(849 254)
Finance charges	(11 055)	(10 180)	-	-	-	-		(10 180)
Transfers and Grants	(3 774)	(4 368)	(598)	(1 850)	(1 092)	758	-69%	(4 368)
NET CASH FROM/(USED) OPERATING ACTIVITIES	189 054	157 405	14 043	106 525	41 896	(64 629)	-154%	157 405
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	7 381	15 877	5 635	6 337	482	5 855	1215%	15 877
Decrease (increase) in non-current receivables		-	-	1	-	1	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-		-
Payments								
Capital assets	(163 087)	(191 096)	(2 496)	(5 375)	(47 774)	(42 399)	89%	(191 096)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(155 705)	(175 219)	3 139	963	(47 292)	(48 256)	102%	(175 219)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	1	(500)	(60)	(277)	(125)	(152)	122%	(500)
Payments								
Repayment of borrowing	(8 463)	(11 000)	-	-	-	-		(11 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8 462)	(11 500)	(60)	(277)	(125)	152	-122%	(11 500)
NET INCREASE/ (DECREASE) IN CASH HELD	24 887	(29 314)	17 122	107 212	(5 521)			(29 314)
Cash/cash equivalents at beginning:	640 204	642 240		642 240	642 240			642 240
Cash/cash equivalents at month/year end:	665 091	612 926		749 452	636 720			612 926

Cash and cash equivalents as at 30 September 2022 include investments made to the amount of R640 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 - M03 September													
Description	NT Code	Budget Year 2022/23											
		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	7 316	2 864	1 051	628	575	335	993	5 389	19 152	7 920		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	29 165	5 265	407	275	53	33	53	1 303	36 555	1 718		
Receivables from Non-exchange Transactions - Property Rates	1400	16 019	2 778	979	207	126	80	101	8 880	29 170	9 394		
Receivables from Exchange Transactions - Waste Water Management	1500	3 405	1 263	408	291	263	249	431	3 460	9 770	4 694		
Receivables from Exchange Transactions - Waste Management	1600	2 733	967	352	221	198	177	307	3 170	8 123	4 072		
Receivables from Exchange Transactions - Property Rental Debtors	1700	34	22	4	3	2	2	4	20	91	30		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(3 067)	405	223	83	47	207	112	921	(1 069)	1 370		
Total By Income Source	2000	55 606	13 564	3 423	1 708	1 264	1 084	2 001	23 142	101 792	29 199	–	–
2021/22 - totals only		48 620	10 495	3 345	1 943	1 364	916	1 870	18 038	86 590	24 131		
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 065	201	136	27	15	20	31	1 964	7 459	2 058		
Commercial	2300	23 748	3 908	360	237	109	21	130	655	29 169	1 151		
Households	2400	26 793	9 454	2 927	1 443	1 140	1 043	1 840	20 524	65 164	25 990		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	55 606	13 564	3 423	1 708	1 264	1 084	2 001	23 142	101 792	29 199	–	–

Total Debtors has increased from **R 77 741 513** in August to **R 101 791 811** in September 2022. (**Note:** the material increase is due to a system levy error that occurred in August of which the correction was made now in September)

The collection rate for September 2022 was **109.96%** compared to **104.82%** in August 2022. (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 - M03 September											
Description R thousands	NT Code	Budget Year 2022/23									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)
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	38 539	17	24	65	-	-	-	167	38 812	15 634
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	38 539	17	24	65	-	-	-	167	38 812	15 634

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
WCDM	57 953.11	30/06/2019	Dispute regarding meter installations	Awaiting for clarity on enquiries from WCDM
Cigicell Pty Ltd - assu	177 299.18	31/01/2022	Query on 5 invoices	Waiting on supporting documents from supplier
Belting Supply Services	20 815.00	03/06/2022	Service not delivered in full as of yet	Payment will be processed as soon as service is approved
Automodell BK	5 266.90	22/08/2022	Query on the banking details as per invoice	Waiting on reply from supplier
First Technology	7 999.40	30/08/2022	Service completed on 30 Sep 2022	Paid on 4 Oct 2022
Kaap Agri bedryf	2 531.65	19/08/2022	All goods not delivered yet	Payment will be processed as soon as the goods are received.
Media 24	354.00	16/08/2022	Query on the invoices	Payment in progress
Shoprite	251.84	09/05/2022	Query on the re	Payment in progress

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September										
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	Investment Top Up	Closing Balance
R thousands	Yrs/Months									
Municipality										
NEDBANK	12 Months	Fixed	Yes	Fixed	8.35%	29/06/2023	400 000	33 217		433 217
NEDBANK	4.5 Months	Fixed	Yes	Fixed	6.26%	17/11/2022	20 000	1 729		21 729
ABSA	12 Months	Fixed	Yes	Fixed	7.78%	29/06/2023	160 000	12 380		172 380
NEDBANK	9 Months	Fixed	Yes	Fixed	8.54%	19/06/2023	–	3 661	60 000	63 661
Municipality sub-total							580 000		60 000	690 986
TOTAL INVESTMENTS AND INTEREST							580 000		60 000	690 986

- As at 30 September 2022 investments made amount to R 640 000 000.
- During the month of September 2022, no investments matured but a new R 60 000 000 was invested.

Commitments against Cash & Cash Equivalents			
	31 August 2022	Transactions / Movement 2022/2023	Current Month
Cash & Cash Equivalents:	R 730 714 970		R 803 617 640
Primary Bank Account	R 145 911 396	R 14 139 464	R 160 050 861
Short Term Investments (Less than 6 months)	R 20 000 000		R 20 000 000
Medium Term Investments (More than 6 months)	R –	R 60 000 000	R 60 000 000
Longterm Investments	R 560 000 000		R 560 000 000
Cash Floats	R 4 803 574	R -1 236 795	R 3 566 779
Commitments:	R 532 961 835		R 534 529 448
Unspent Committed Conditional Grants	R 3 211 846	R –	R 3 211 846
Capital funding requirement 2022/23 (Grants & Loans)	R 74 639 247	R -660 699	R 73 978 549
Cash Portion of Housing Development Fund	R 1 893	R –	R 1 893
Capital Replacement Reserve Movement	R 113 577 745	R -1 835 091	R 111 742 654
Loan repayment due Dec / June	R 12 360 862	R –	R 12 360 862
Consumer Deposits	R 16 676 775	R 127 346	R 16 804 121
Creditor payments	R 11 990 515	R 26 821 075	R 38 811 590
Salaries	R 262 848 759	R -22 885 018	R 239 963 741
Bad Debt Contributions	R 37 654 193	R –	R 37 654 193
Working Capital			R 269 088 191

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 - M03 September								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	112 178	129 651	–	51 247	51 247	–		129 651
Local Government Equitable Share	108 796	126 228	–	49 228	49 228	–		126 228
Finance Management	1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive	1 832	1 873	–	469	469	–		1 873
Provincial Government:	55 872	56 273	–	10 253	10 253	–		56 273
Community Development: Workers	38	38	–	38	38	–		38
Human Settlements	34 725	33 546	–	–	–	–		33 546
Municipal Accreditation and Capacity Building Grant	508	256	–	–	–	–		256
Libraries	11 351	11 573	–	3 825	3 825	–		11 573
Proclaimed Roads Subsidy	175	4 470	–	–	–	–		4 470
Financial Management Support Grant: Student Bursaries	250	–	–	–	–	–		–
Establishment of a K9 Unit	4 511	2 390	–	2 390	2 390	–		2 390
Establishment of a Law Enforcement Reaction Unit	2 214	4 000	–	4 000	4 000	–		4 000
WC Mun Energy Resilience Grant	400							
LG Public Employment Support Grant	1 700							
Total Operating Transfers and Grants	168 050	185 924	–	61 500	61 500	–		185 924
Capital Transfers and Grants								
National Government:	34 656	51 410	21 121	33 121	33 121	–		51 410
Municipal Infrastructure Grant (MIG)	26 301	33 810	21 121	23 121	23 121	–		33 810
Energy Efficiency and Demand Side Management Grant	–	–	–	–	–	–		–
Integrated National Electrification Programme (municipal)	8 355	17 600	–	10 000	10 000	–		17 600
Provincial Government:	21 081	21 339	1 200	1 280	1 280	–		21 339
Human Settlements	18 424	20 059	–	–	–	–		20 059
RSEP/VPUU Municipal Projects		1 200	1 200	1 200	1 200	–		1 200
Libraries	50	50	–	50	50	–		50
Fire Service Capacity Building Grant	–	–	–	–	–	–		–
Establishment of a K9 Unit	343	30	–	30	30	–		30
Sport Development	983							
Non-Motorised Transport	1 282					–		
Total Capital Transfers and Grants	55 737	72 749	22 321	34 401	34 401	–		72 749
TOTAL RECEIPTS OF TRANSFERS & GRANTS	223 787	258 673	22 321	95 901	95 901	–		258 673

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September								
Description	2021/22	Budget Year 2022/23						
	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:	112 204	129 651	7 061	22 080	21 422	658	3.1%	129 651
Local Government Equitable Share	108 796	126 228	6 418	20 844	20 574	270	1.3%	126 228
Finance Management	1 576	1 550	317	444	379	65	17.1%	1 550
EPWP Incentive	1 832	1 873	326	792	468	323	69.0%	1 873
						-		
Provincial Government:	54 348	56 273	7 811	14 752	13 573	771	5.7%	56 273
Community Development: Workers	38	38	-	-	8	(8)	-100.0%	38
Human Settlements	35 611	33 546	5 905	9 525	7 581	1 944	25.6%	33 546
Municipal Accreditation and Capacity Building Grant	253	256	21	64	64	(0)	0.0%	256
Libraries	11 330	11 573	862	2 466	2 573	(107)	-4.1%	11 573
Proclaimed Roads Subsidy	175	4 470	-	-	1 010	(1 010)	-100.0%	4 470
Financial Management Support Grant: Student Bursaries	229	-	-	-	-	-		-
Establishment of a K9 Unit	5 489	2 390	501	1 338	1 385	(47)	-3.4%	2 390
Establishment of a Law Enforcement Reaction Unit	(13)	4 000	521	1 358	951	408	42.9%	4 000
WC Mun Energy Resilience Grant	400	-	-	-	-	-		-
LG Public Employment Support Grant	837	-	-	-	-	-		-
						-		
Total operating expenditure of Transfers and Grants:	166 552	185 924	14 872	36 832	34 995	1 429	4.1%	185 924
Capital expenditure of Transfers and Grants								
National Government:	34 655	51 410	661	1 304	7 000	(5 696)	-81.4%	51 410
Municipal Infrastructure Grant (MIG)	26 301	33 810	661	1 304	4 000	(2 696)	-67.4%	33 810
Integrated National Electrification Programme (municipal)	8 354	17 600	-	-	3 000	(3 000)	-100.0%	17 600
						-		
Provincial Government:	11 275	21 339	-	-	3 551	(3 551)	-100.0%	21 339
Human Settlements	8 698	20 059	-	-	3 374	(3 374)	-100.0%	20 059
RSEP/VPUU Municipal Projects	-	1 200	-	-	177	(177)	-100.0%	1 200
Libraries	66	50	-	-	-	-		50
Establishment of a K9 Unit	246	30	-	-	-	-		30
Sport Development	983	-	-	-	-	-		-
Non-Motorised Transport	1 282	-	-	-	-	-		-
						-		
Total capital expenditure of Transfers and Grants	45 930	72 749	661	1 304	10 551	(9 246)	-87.6%	72 749
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	212 483	258 673	15 533	38 136	45 545	(7 817)	-17.2%	258 673

8.3 Supporting Table SC7 (2)

None

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 - M03 September									
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages		8 001	8 225	698	2 094	2 056	37	2%	8 225
Pension and UIF Contributions		933	1 098	75	226	275	(49)	-18%	1 098
Medical Aid Contributions		134	151	12	36	38	(2)	-4%	151
Cellphone Allowance		939	1 021	78	235	255	(21)	-8%	1 021
Other benefits and allowances		922	756	68	203	189	14	7%	756
Sub Total - Councillors		10 929	11 251	931	2 792	2 813	(20)	-1%	11 251
<u>Senior Managers of the Municipality</u>	3								
Basic Salaries and Wages		8 818	9 227	771	2 305	2 268	37	2%	9 227
Pension and UIF Contributions		1 528	1 716	143	414	429	(15)	-4%	1 716
Medical Aid Contributions		458	558	36	110	140	(30)	-21%	558
Overtime		–	–	–	–	–	–	–	–
Performance Bonus		280	276	–	–	–	–	–	276
Motor Vehicle Allowance		1 031	909	72	222	262	(40)	-15%	909
Cellphone Allowance		245	286	20	60	61	(2)	-3%	286
Housing Allowances		–	–	–	–	–	–	–	–
Other benefits and allowances		239	278	26	72	69	3	4%	278
Payments in lieu of leave		–	33	–	–	–	–	–	33
Long service awards		32	29	–	–	–	–	–	29
Post-retirement benefit obligations	2	1 216	1 327	–	–	–	–	–	1 327
Sub Total - Senior Managers of Municipality		13 846	14 639	1 068	3 183	3 230	(47)	-1%	14 639
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		150 113	168 420	13 577	40 119	41 972	(1 853)	-4%	168 420
Pension and UIF Contributions		26 736	30 125	2 422	7 234	7 531	(297)	-4%	30 125
Medical Aid Contributions		11 398	13 679	1 025	3 045	3 420	(375)	-11%	13 679
Overtime		16 027	14 342	1 508	2 846	3 586	(740)	-21%	14 342
Motor Vehicle Allowance		5 455	6 291	486	1 450	1 538	(88)	-6%	6 291
Cellphone Allowance		639	626	55	164	168	(4)	-2%	626
Housing Allowances		943	1 183	86	256	296	(40)	-13%	1 183
Other benefits and allowances		28 424	30 962	1 727	4 228	4 461	(234)	-5%	30 962
Payments in lieu of leave		2 046	2 880	–	–	22	(22)	-100%	2 880
Long service awards		2 291	2 509	–	–	–	–	–	2 509
Post-retirement benefit obligations	2	7 669	8 373	–	–	–	–	–	8 373
Sub Total - Other Municipal Staff		251 741	279 390	20 886	59 342	62 994	(3 652)	-6%	279 390
Total Parent Municipality		276 516	305 281	22 885	65 317	69 036	(3 719)	-5%	305 281
TOTAL MANAGERS AND STAFF		265 587	294 029	21 954	62 525	66 223	(3 699)	-6%	294 029

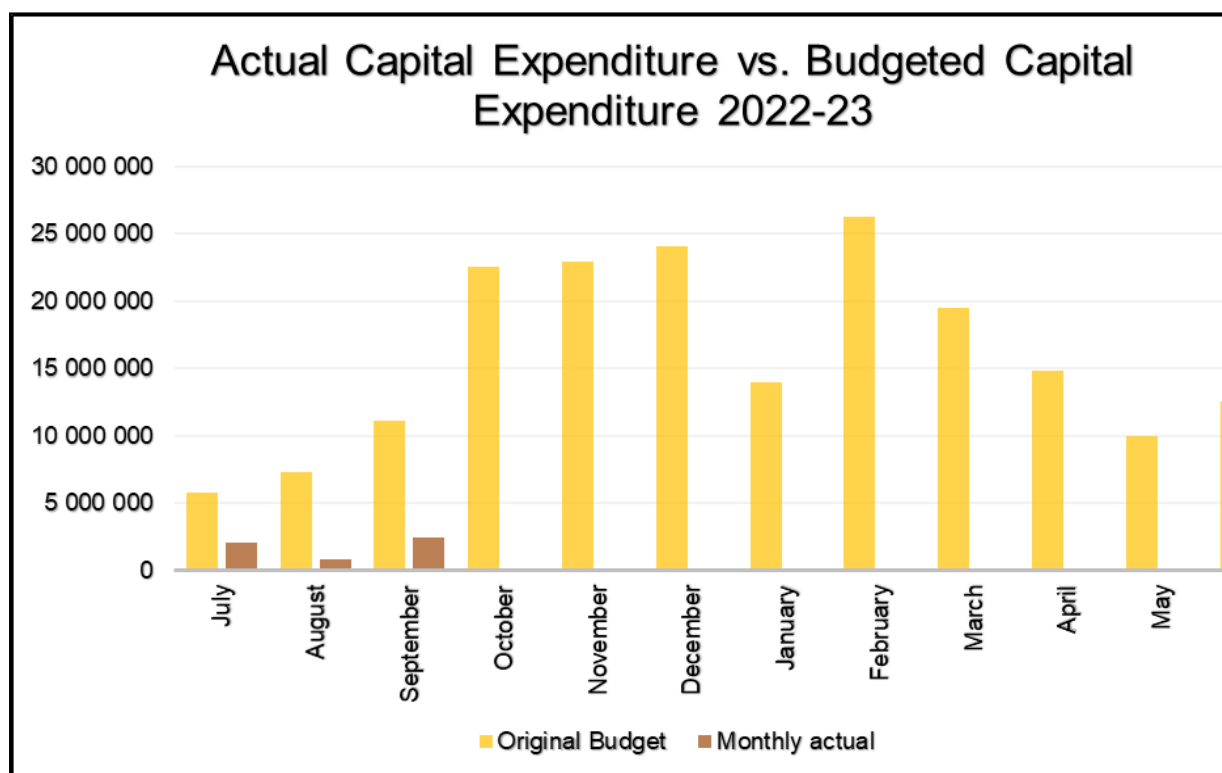
Section 10 – Material variances to the SDBIP

None

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September								
Month	2021/22	Budget Year 2022/23						
	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	383	5 812	2 071	2 071	5 812	3 741	64.4%	1%
August	7 723	7 326	807	2 879	13 139	10 260	78.1%	2%
September	2 955	11 144	2 496	5 375	24 283	18 908	77.9%	3%
October	10 728	22 597			46 880	–		
November	19 856	22 941			69 821	–		
December	31 307	24 099			93 920	–		
January	4 894	13 971			107 891	–		
February	9 666	26 266			134 157	–		
March	16 307	19 524			153 681	–		
April	9 786	14 844			168 526	–		
May	9 840	9 974			178 500	–		
June	51 457	12 596			191 096	–		
Total Capital expenditure	174 902	191 096	5 375					



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 - M03									
Description	Ref	2021/22	Budget Year 2022/23						
		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		34 171	80 931	1 239	1 528	8 277	6 749	81.5%	80 931
Roads Infrastructure		12 979	40 221	125	125	3 000	2 875	95.8%	40 221
Roads		12 979	40 221	125	125	3 000	2 875	95.8%	40 221
Storm water Infrastructure		–	–	–	–	–	–		–
Electrical Infrastructure		15 873	33 400	1 037	1 241	5 040	3 799	75.4%	33 400
MV Substations		133	10 200	2	2	1 540	1 538	99.9%	10 200
MV Switching Stations		–	4 800	949	949	300	(649)	-216.3%	4 800
MV Networks		14 801	17 600	–	–	3 000	3 000	100.0%	17 600
LV Networks		940	800	87	291	200	(91)	-45.5%	800
Water Supply Infrastructure		4 465	4 307	22	107	237	130	54.8%	4 307
Boreholes		–	740	–	–	–	–		740
Distribution		4 465	3 567	22	107	237	130	54.8%	3 567
Sanitation Infrastructure		581	3 002	55	55	–	(55)	#DIV/0!	3 002
Pump Station		526	800	27	27	–	(27)	#DIV/0!	800
Reticulation		55	2 202	29	29	–	(29)	#DIV/0!	2 202
Solid Waste Infrastructure		272	–	–	–	–	–		–
Landfill Sites		272	–	–	–	–	–		–
Community Assets		5 645	4 200	19	47	265	218	82.3%	4 200
Community Facilities		2 877	1 100	–	–	–	–		1 100
Parks		698	1 100	–	–	–	–		1 100
Public Open Space		2 179	–	–	–	–	–		–
Sport and Recreation Facilities		2 769	3 100	19	47	265	218	82.3%	3 100
Indoor Facilities		2 028	–	–	–	–	–		–
Outdoor Facilities		741	3 100	19	47	265	218	82.3%	3 100
Other assets		18 071	6 476	–	–	3 535	3 535	100.0%	6 476
Operational Buildings		11 275	2 000	–	–	200	200	100.0%	2 000
Municipal Offices		11 275	2 000	–	–	200	200	100.0%	2 000
Housing		6 796	4 476	–	–	3 335	3 335	100.0%	4 476
Social Housing		6 796	4 476	–	–	3 335	3 335	100.0%	4 476
Biological or Cultivated Assets		–	–	–	–	–	–		–
Intangible Assets		–	420	–	–	210	210	100.0%	420
Licences and Rights		–	420	–	–	210	210	100.0%	420
Computer Software and Applications		–	420	–	–	210	210	100.0%	420
Computer Equipment		1 782	3 704	17	17	1 892	1 875	99.1%	3 704
Computer Equipment		1 782	3 704	17	17	1 892	1 875	99.1%	3 704
Furniture and Office Equipment		257	364	46	52	23	(29)	-124.0%	364
Furniture and Office Equipment		257	364	46	52	23	(29)	-124.0%	364
Machinery and Equipment		2 205	4 219	189	2 094	282	(1 812)	-641.9%	4 219
Machinery and Equipment		2 205	4 219	189	2 094	282	(1 812)	-641.9%	4 219
Transport Assets		4 369	13 252	–	–	(42)	(42)	100.0%	13 252
Transport Assets		4 369	13 252	–	–	(42)	(42)	100.0%	13 252
Land		849	6 630	–	–	–	–		6 630
Land		849	6 630	–	–	–	–		6 630
Total Capital Expenditure on new assets	1	67 349	120 197	1 510	3 739	14 443	10 704	74.1%	120 197

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	35 198	20 250	-	-	-	-		20 250
Roads Infrastructure	30 932	20 250	-	-	-	-		20 250
<i>Roads</i>	30 932	20 250	-	-	-	-		20 250
Electrical Infrastructure	4 266	-	-	-	-	-		-
<i>MV Substations</i>	3 603	-	-	-	-	-		-
<i>LV Networks</i>	663	-	-	-	-	-		-
Housing	670	-	-	-	-	-		-
<i>Staff Housing</i>	670	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing ass	35 868	20 250	-	-	-	-		20 250

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

Description	Ref	2021/22	Budget Year 2022/23						
		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		69 400	50 649	986	1 636	9 840	8 204	83.4%	50 649
Storm water Infrastructure		-	250	-	-	-	-		250
<i>Storm water Conveyance</i>		-	250	-	-	-	-		250
Electrical Infrastructure		2 560	8 450	126	133	1 590	1 457	91.7%	8 450
<i>MV Substations</i>		-	-	-	-	-	-		-
<i>MV Switching Stations</i>		299	-	-	-	-	-		-
<i>MV Networks</i>		-	1 000	-	6	(50)	(56)	112.7%	1 000
<i>LV Networks</i>		2 261	7 450	126	126	1 640	1 514	92.3%	7 450
<i>Capital Spares</i>		-	-	-	-	-	-		-
Water Supply Infrastructure		4 791	24 956	860	1 503	4 250	2 747	64.6%	24 956
<i>Pump Stations</i>		991	-	-	-	-	-		-
<i>Distribution</i>		3 800	24 856	860	1 503	4 250	2 747	64.6%	24 856
<i>PRV Stations</i>		-	100	-	-	-	-		100
Sanitation Infrastructure		62 049	16 993	-	-	4 000	4 000	100.0%	16 993
<i>Waste Water Treatment Works</i>		62 049	16 993	-	-	4 000	4 000	100.0%	16 993
Sport and Recreation Facilities		2 285	-	-	-	-	-		-
<i>Outdoor Facilities</i>		2 285	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing	1	71 685	50 649	986	1 636	9 840	8 204	83.4%	50 649

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September									
Description	Ref	2021/22	Budget Year 2022/23						
		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		41 731	46 838	3 368	8 634	10 560	1 925	18.2%	46 838
Roads Infrastructure		5 197	9 823	455	936	2 226	1 290	57.9%	9 823
Roads		5 021	9 754	452	929	2 210	1 282	58.0%	9 754
Road Furniture		176	69	3	8	16	8	51.0%	69
Storm water Infrastructure		18 370	19 334	1 459	4 165	4 351	186	4.3%	19 334
Storm water Conveyance		18 370	19 334	1 459	4 165	4 351	186	4.3%	19 334
Electrical Infrastructure		2 726	2 616	415	776	582	(194)	-33.3%	2 616
MV Substations		152	165	36	67	37	(31)	-83.7%	165
LV Networks		2 574	2 451	379	709	546	(163)	-29.9%	2 451
Water Supply Infrastructure		1 629	1 543	89	256	349	93	26.7%	1 543
Reservoirs		1 140	1 135	45	212	256	44	17.3%	1 135
Pump Stations		105	146	-	-	33	33	100.0%	146
Distribution		385	262	44	44	59	16	26.3%	262
Sanitation Infrastructure		5 004	5 609	147	379	1 268	889	70.1%	5 609
Pump Station		1 010	967	60	104	218	114	52.2%	967
Waste Water Treatment Works		3 994	4 641	86	275	1 049	775	73.8%	4 641
Solid Waste Infrastructure		8 804	7 912	803	2 122	1 784	(338)	-18.9%	7 912
Landfill Sites		8 804	7 912	803	2 122	1 784	(338)	-18.9%	7 912
Community Assets		2 861	3 384	363	524	771	248	32.1%	3 384
Community Facilities		2 082	2 227	238	358	503	145	28.8%	2 227
Halls		314	404	44	88	91	4	4.0%	404
Centres		1 566	1 544	184	259	349	90	25.7%	1 544
Libraries		56	50	3	3	11	9	75.6%	50
Cemeteries/Crematoria		86	109	-	1	25	23	94.9%	109
Parks		60	120	8	8	27	19	71.7%	120
Sport and Recreation Facilities		779	1 156	124	165	268	103	38.5%	1 156
Indoor Facilities		96	100	1	6	23	17	73.4%	100
Outdoor Facilities		683	1 056	124	159	246	87	35.2%	1 056
Other assets		2 013	1 703	204	373	389	16	4.2%	1 703
Operational Buildings		1 182	996	158	235	225	(10)	-4.4%	996
Municipal Offices		1 182	996	158	235	225	(10)	-4.4%	996
Housing		832	707	46	138	164	26	15.8%	707
Staff Housing		257	207	4	9	47	38	81.8%	207
Social Housing		575	500	42	130	117	(12)	-10.5%	500
Intangible Assets		2 676	4 297	59	950	937	(13)	-1.4%	4 297
Servitudes				-	-	-	-		-
Licences and Rights		2 676	4 297	59	950	937	(13)	-1.4%	4 297
Computer Software and Applications		2 676	4 297	59	950	937	(13)	-1.4%	4 297
Computer Equipment		355	337	14	41	76	35	45.9%	337
Computer Equipment		355	337	14	41	76	35	45.9%	337
Furniture and Office Equipment		43	70	2	2	16	14	90.0%	70
Furniture and Office Equipment		43	70	2	2	16	14	90.0%	70
Machinery and Equipment		1 130	1 408	71	217	303	87	28.6%	1 408
Machinery and Equipment		1 130	1 408	71	217	303	87	28.6%	1 408
Transport Assets		6 545	6 306	595	1 218	1 450	233	16.1%	6 306
Transport Assets		6 545	6 306	595	1 218	1 450	233	16.1%	6 306
Total Repairs and Maintenance Expenditure	1	57 354	64 342	4 675	11 957	14 502	2 544	17.5%	64 342

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2021/22	Budget Year 2022/23						
		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>		76 477	82 486	-	-	8 249	8 249	100.0%	82 486
Roads Infrastructure		24 671	30 645	-	-	3 065	3 065	100.0%	30 645
Roads		23 406	29 347	-	-	2 935	2 935	100.0%	29 347
Road Structures		822	833	-	-	83	83	100.0%	833
Road Furniture		442	465	-	-	46	46	100.0%	465
Storm water Infrastructure		4 564	4 776	-	-	478	478	100.0%	4 776
Drainage Collection		889	935	-	-	93	93	100.0%	935
Storm water Conveyance		3 675	3 842	-	-	384	384	100.0%	3 842
Electrical Infrastructure		12 862	13 392	-	-	1 339	1 339	100.0%	13 392
Power Plants		3	3	-	-	0	0	100.0%	3
HV Transmission Conductors		29	37	-	-	4	4	100.0%	37
MV Substations		1 837	1 943	-	-	194	194	100.0%	1 943
MV Switching Stations		1 098	1 219	-	-	122	122	100.0%	1 219
MV Networks		6 905	7 291	-	-	729	729	100.0%	7 291
LV Networks		2 779	2 675	-	-	267	267	100.0%	2 675
Capital Spares		212	224	-	-	22	22	100.0%	224
Water Supply Infrastructure		15 186	16 005	-	-	1 601	1 601	100.0%	16 005
Dams and Weirs		253	281	-	-	28	28	100.0%	281
Boreholes		169	179	-	-	18	18	100.0%	179
Reservoirs		2 661	2 816	-	-	282	282	100.0%	2 816
Pump Stations		571	618	-	-	62	62	100.0%	618
Water Treatment Works		130	139	-	-	14	14	100.0%	139
Bulk Mains		1 263	1 293	-	-	129	129	100.0%	1 293
Distribution		10 139	10 680	-	-	1 068	1 068	100.0%	10 680
Sanitation Infrastructure		16 002	17 024	-	-	1 702	1 702	100.0%	17 024
Pump Station		14 958	15 863	-	-	1 586	1 586	100.0%	15 863
Reticulation		1 044	1 160	-	-	116	116	100.0%	1 160
Solid Waste Infrastructure		3 192	643	-	-	64	64	100.0%	643
Landfill Sites		3 069	517	-	-	52	52	100.0%	517
Waste Drop-off Points		122	126	-	-	13	13	100.0%	126
Rail Infrastructure		-	-	-	-	-	-		-
<u>Community Assets</u>		5 471	5 778	-	-	578	578	100.0%	5 778
Community Facilities		2 625	2 786	-	-	279	279	100.0%	2 786
Halls		719	752	-	-	75	75	100.0%	752
Centres		407	431	-	-	43	43	100.0%	431
Clinics/Care Centres		394	435	-	-	43	43	100.0%	435
Museums		15	16	-	-	2	2	100.0%	16
Libraries		454	477	-	-	48	48	100.0%	477
Cemeteries/Crematoria		208	199	-	-	20	20	100.0%	199
Parks		27	55	-	-	6	6	100.0%	55
Public Open Space		207	216	-	-	22	22	100.0%	216
Public Ablution Facilities		178	188	-	-	19	19	100.0%	188
Taxi Ranks/Bus Terminals		16	17	-	-	2	2	100.0%	17
Sport and Recreation Facilities		2 846	2 992	-	-	299	299	100.0%	2 992
Indoor Facilities		1 424	1 518	-	-	152	152	100.0%	1 518
Outdoor Facilities		1 422	1 474	-	-	147	147	100.0%	1 474
<u>Investment properties</u>		59	63	-	-	6	6	100.0%	63
Revenue Generating		59	63	-	-	6	6	100.0%	63
Improved Property		59	63	-	-	6	6	100.0%	63

Description	Ref	2021/22	Budget Year 2022/23						
		Audited	Original	Monthly	YearTD	YearTD	YTD	YTD %	Full Year
R thousands	1								
Other assets		1 656	2 234	–	–	223	223	100.0%	2 234
Operational Buildings		1 459	1 593	–	–	159	159	100.0%	1 593
Municipal Offices		936	1 025	–	–	102	102	100.0%	1 025
Workshops		2	0	–	–	0	0	100.0%	0
Yards		5	5	–	–	1	1	100.0%	5
Stores		516	563	–	–	56	56	100.0%	563
Housing		198	641	–	–	64	64	100.0%	641
Staff Housing		167	216	–	–	22	22	100.0%	216
Social Housing		31	425	–	–	43	43	100.0%	425
Intangible Assets		192	251	–	–	25	25	100.0%	251
Licences and Rights		192	251	–	–	25	25	100.0%	251
Computer Software and Applications		192	251	–	–	25	25	100.0%	251
Computer Equipment		1 276	2 123	–	–	212	212	100.0%	2 123
Computer Equipment		1 276	2 123	–	–	212	212	100.0%	2 123
Furniture and Office Equipment		498	581	–	–	58	58	100.0%	581
Furniture and Office Equipment		498	581	–	–	58	58	100.0%	581
Machinery and Equipment		2 037	2 536	–	–	254	254	100.0%	2 536
Machinery and Equipment		2 037	2 536	–	–	254	254	100.0%	2 536
Transport Assets		3 150	5 716	–	–	572	572	100.0%	5 716
Transport Assets		3 150	5 716	–	–	572	572	100.0%	5 716
Total Depreciation	1	90 817	101 768	–	–	10 177	10 177	100.0%	101 768

- **Note:** Previously the system setup of the latest mscoa version could only be done after the finalization of the regulatory audit but we are in the process to improve processes and will be able to process transactions by end of October 2022. The budgeted cash flow projections will be corrected with the mid-year adjustments process at the end of January.

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 **September 2022** 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)

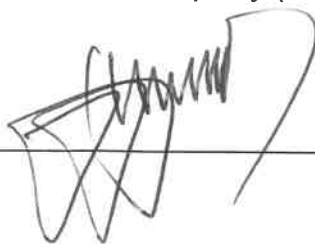
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 12 October 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: 13 October 2022