

# 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 April 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 April 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 April 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 | Adjustments Budget | YTD Budget    | YTD Actual    | YTD Budget vs YTD Actual Variance | YTD Budget vs YTD Actual Variance % |
|------------------------------|-----------------|--------------------|---------------|---------------|-----------------------------------|-------------------------------------|
| <b>Operating Revenue</b>     | R 954 961 132   | R 999 461 935      | R 758 160 433 | R 746 650 955 | R -11 509 478                     | <b>-2%</b>                          |
| <b>Operating Expenditure</b> | R 898 052 664   | R 939 555 182      | R 656 766 631 | R 632 182 659 | R -24 583 972                     | <b>-4%</b>                          |
| <b>Capital</b>               | R 166 435 729   | R 170 040 448      | R 148 301 441 | R 113 604 807 | R -34 696 634                     | <b>-23%</b>                         |

### 3.2.1 Revenue by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April |                 |                     |                 |                |                |                |                |                |                    |
|-------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| Description                                                                                                       | 2020/21         | Budget Year 2021/22 |                 |                |                |                |                |                |                    |
|                                                                                                                   | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                |                 |                     |                 |                |                |                |                |                |                    |
| <b>Revenue By Source</b>                                                                                          |                 |                     |                 |                |                |                |                |                |                    |
| Property rates                                                                                                    | 133 192         | 138 386             | 140 332         | 11 428         | 118 576        | 117 113        | 1 462          | 1%             | 140 332            |
| Service charges - electricity revenue                                                                             | 323 772         | 369 764             | 370 364         | 30 557         | 309 441        | 313 130        | (3 688)        | -1%            | 370 364            |
| Service charges - water revenue                                                                                   | 72 142          | 75 190              | 75 585          | 6 525          | 66 662         | 63 057         | 3 605          | 6%             | 75 585             |
| Service charges - sanitation revenue                                                                              | 44 858          | 45 988              | 46 978          | 4 248          | 40 380         | 39 107         | 1 273          | 3%             | 46 978             |
| Service charges - refuse revenue                                                                                  | 27 834          | 28 742              | 29 342          | 2 508          | 24 775         | 24 108         | 667            | 3%             | 29 342             |
| Rental of facilities and equipment                                                                                | 1 658           | 1 529               | 1 628           | 129            | 1 118          | 1 299          | (181)          | -14%           | 1 628              |
| Interest earned - external investments                                                                            | 36 524          | 37 706              | 37 769          | 438            | 4 536          | 4 263          | 273            | 6%             | 37 769             |
| Interest earned - outstanding debtors                                                                             | 2 696           | 2 601               | 2 984           | 230            | 2 133          | 2 726          | (593)          | -22%           | 2 984              |
| Dividends received                                                                                                | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Fines, penalties and forfeits                                                                                     | 28 402          | 23 591              | 32 671          | 21             | 235            | 226            | 9              | 4%             | 32 671             |
| Licences and permits                                                                                              | 4 627           | 4 445               | 4 445           | 299            | 3 926          | 3 751          | 174            | 5%             | 4 445              |
| Agency services                                                                                                   | 4 987           | 5 699               | 5 699           | 280            | 4 740          | 4 842          | (102)          | -2%            | 5 699              |
| Transfers and subsidies                                                                                           | 135 128         | 152 542             | 160 849         | -              | 126 804        | 138 944        | (12 140)       | -9%            | 160 849            |
| Other revenue                                                                                                     | 16 767          | 10 776              | 11 701          | 1 159          | 12 676         | 9 926          | 2 750          | 28%            | 11 701             |
| Gains                                                                                                             | 14 557          | 10 092              | 27 088          | -              | 1 886          | 1 886          | 0              | 0%             | 27 088             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                              | <b>847 144</b>  | <b>907 049</b>      | <b>947 435</b>  | <b>57 823</b>  | <b>717 887</b> | <b>724 378</b> | <b>(6 491)</b> | <b>-1%</b>     | <b>947 435</b>     |

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

- **Rental of facilities and equipment** stands at 14% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Interest earned – outstanding debtors** stands at 22% below the YTD budgeted projections to accommodate the SASSA payment dates before interest is levied.
- **Transfers and subsidies** with regards to conditional grants are recorded at the end of every quarter based on actual expenditure incurred.
- **Other revenue** stands at 28% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items such as Caravan sites and Building Plan Fees.
- Revenue for the month of **April 2022** was **R57.823 million** whilst the overall YTD performance excluding capital transfers stands at **1% below** budgeted projections.

### 3.2.2 Expenditure by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April |                 |                     |                 |                |                |                |                 |                |                    |
|-------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description                                                                                                       | 2020/21         | Budget Year 2021/22 |                 |                |                |                |                 |                |                    |
|                                                                                                                   | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Expenditure By Type</b>                                                                                        |                 |                     |                 |                |                |                |                 |                |                    |
| Employee related costs                                                                                            | 248 278         | 260 602             | 264 913         | 20 416         | 208 463        | 207 626        | 837             | 0%             | 264 913            |
| Remuneration of councillors                                                                                       | 10 857          | 11 232              | 11 232          | 913            | 8 931          | 9 199          | (267)           | -3%            | 11 232             |
| Debt impairment                                                                                                   | 31 532          | 36 031              | 35 936          | –              | 4 646          | 4 646          | (0)             | 0%             | 35 936             |
| Depreciation & asset impairment                                                                                   | 87 220          | 95 797              | 99 375          | 7 432          | 75 350         | 79 107         | (3 757)         | -5%            | 99 375             |
| Finance charges                                                                                                   | 13 954          | 13 141              | 13 141          | –              | 5 676          | 4 754          | 922             | 19%            | 13 141             |
| Bulk purchases - electricity                                                                                      | 252 180         | 299 500             | 299 500         | 17 981         | 221 541        | 242 118        | (20 578)        | -8%            | 299 500            |
| Inventory consumed                                                                                                | 31 865          | 32 723              | 38 816          | 1 361          | 13 921         | 10 359         | 3 561           | 34%            | 38 816             |
| Contracted services                                                                                               | 51 642          | 87 781              | 89 774          | 9 535          | 62 430         | 65 907         | (3 477)         | -5%            | 89 774             |
| Transfers and subsidies                                                                                           | 2 989           | 3 851               | 3 891           | 856            | 3 711          | 3 079          | 631             | 21%            | 3 891              |
| Other expenditure                                                                                                 | 32 233          | 48 433              | 48 926          | 2 795          | 26 375         | 29 487         | (3 112)         | -11%           | 48 926             |
| Losses                                                                                                            | 17 699          | 8 964               | 34 052          | –              | 1 139          | 485            | 654             | 135%           | 34 052             |
| <b>Total Expenditure</b>                                                                                          | <b>780 449</b>  | <b>898 053</b>      | <b>939 555</b>  | <b>61 287</b>  | <b>632 183</b> | <b>656 767</b> | <b>(24 584)</b> | <b>-4%</b>     | <b>939 555</b>     |

- **Inventory consumed** stands at 34% above the YTD budgeted projections due to various items such as the fuel consumption on council's fleet.
- **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 11% below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **April 2022** was **R61.287 million** whilst the overall YTD performance stands at **4% 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) - M10 April |                 |                     |                 |                |                |                |                 |                |                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Vote Description                                                                                                                              | 2020/21         | Budget Year 2021/22 |                 |                |                |                |                 |                |                    |
|                                                                                                                                               | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                            |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Capital Expenditure - Functional Classification</b>                                                                                        |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Governance and administration</b>                                                                                                          | 39 443          | 14 850              | 16 472          | 1 830          | 12 431         | 15 978         | (3 547)         | -22%           | 16 472             |
| Executive and council                                                                                                                         | 3               | 20                  | 20              | –              | –              | 20             | (20)            | -100%          | 20                 |
| Finance and administration                                                                                                                    | 39 440          | 14 830              | 16 452          | 1 830          | 12 431         | 15 958         | (3 527)         | -22%           | 16 452             |
| Internal audit                                                                                                                                | –               | –                   | –               | –              | –              | –              | –               | –              | –                  |
| <b>Community and public safety</b>                                                                                                            | 9 230           | 6 469               | 6 869           | 171            | 5 398          | 5 996          | (598)           | -10%           | 6 869              |
| Community and social services                                                                                                                 | 264             | 150                 | 170             | 38             | 74             | 150            | (76)            | -51%           | 170                |
| Sport and recreation                                                                                                                          | 7 032           | 4 321               | 4 386           | 133            | 3 317          | 4 381          | (1 064)         | -24%           | 4 386              |
| Public safety                                                                                                                                 | 1 934           | 1 998               | 2 313           | –              | 2 008          | 1 465          | 542             | 37%            | 2 313              |
| Housing                                                                                                                                       | –               | –                   | –               | –              | –              | –              | –               | –              | –                  |
| <b>Economic and environmental services</b>                                                                                                    | 66 718          | 47 068              | 50 996          | 2 777          | 37 291         | 40 068         | (2 777)         | -7%            | 50 996             |
| Planning and development                                                                                                                      | 10 064          | 12 578              | 9 815           | 26             | 5 221          | 7 885          | (2 664)         | -34%           | 9 815              |
| Road transport                                                                                                                                | 56 654          | 34 490              | 41 182          | 2 751          | 32 070         | 32 182         | (113)           | 0%             | 41 182             |
| <b>Trading services</b>                                                                                                                       | 102 158         | 98 049              | 95 703          | 5 008          | 58 484         | 86 259         | (27 775)        | -32%           | 95 703             |
| Energy sources                                                                                                                                | 18 135          | 23 321              | 23 755          | 1 066          | 13 726         | 22 328         | (8 602)         | -39%           | 23 755             |
| Water management                                                                                                                              | 7 375           | 9 925               | 9 949           | 1 408          | 5 783          | 8 780          | (2 998)         | -34%           | 9 949              |
| Waste water management                                                                                                                        | 73 508          | 62 940              | 60 688          | 2 520          | 37 837         | 53 840         | (16 003)        | -30%           | 60 688             |
| Waste management                                                                                                                              | 3 139           | 1 862               | 1 311           | 14             | 1 139          | 1 311          | (172)           | -13%           | 1 311              |
| <b>Other</b>                                                                                                                                  | –               | –                   | –               | –              | –              | –              | –               | –              | –                  |
| <b>Total Capital Expenditure - Functional Class</b>                                                                                           | <b>217 548</b>  | <b>166 436</b>      | <b>170 040</b>  | <b>9 786</b>   | <b>113 605</b> | <b>148 301</b> | <b>(34 697)</b> | <b>-23%</b>    | <b>170 040</b>     |
| <b>Funded by:</b>                                                                                                                             |                 |                     |                 |                |                |                |                 |                |                    |
| National Government                                                                                                                           | 32 175          | 31 055              | 34 656          | 2 036          | 24 794         | 30 335         | (5 540)         | -18%           | 34 656             |
| Provincial Government                                                                                                                         | 43 066          | 15 661              | 14 471          | 1 319          | 6 740          | 11 680         | (4 940)         | -42%           | 14 471             |
| District Municipality                                                                                                                         | –               | –                   | –               | –              | –              | –              | –               | –              | –                  |
| Transfers and subsidies - capital                                                                                                             | 290             | –                   | 1 000           | –              | 696            | 500            | 196             | 39%            | 1 000              |
| <b>Transfers recognised - capital</b>                                                                                                         | <b>75 531</b>   | <b>46 716</b>       | <b>50 127</b>   | <b>3 355</b>   | <b>32 230</b>  | <b>42 515</b>  | <b>(10 284)</b> | <b>-24%</b>    | <b>50 127</b>      |
| <b>Borrowing</b>                                                                                                                              | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>       | <b>–</b>       | <b>–</b>        | <b>–</b>       | <b>–</b>           |
| <b>Internally generated funds</b>                                                                                                             | <b>142 018</b>  | <b>119 720</b>      | <b>119 913</b>  | <b>6 430</b>   | <b>81 374</b>  | <b>105 787</b> | <b>(24 412)</b> | <b>-23%</b>    | <b>119 913</b>     |
| <b>Total Capital Funding</b>                                                                                                                  | <b>217 548</b>  | <b>166 436</b>      | <b>170 040</b>  | <b>9 786</b>   | <b>113 605</b> | <b>148 301</b> | <b>(34 697)</b> | <b>-23%</b>    | <b>170 040</b>     |

- Capital expenditure for the month of **April 2022** amounts to **R 9 785 869** and stands at **23%** 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 113 604 807 (66.81%)** compared to the total budget of **R 170 040 448**.
- Commitments are **R 11 340 930**.

## 2021-2022 Top 10 Capital Projects

| No                                 | PROJECT DESCRIPTION                                                                           | Approved budget    | Adjustments Budget | Month Actual     | YTD Expenditure   | YTD Budget         | Variance R'000    | % Variance | Status of the project       | Project Location | At what stage is each project currently | Any challenges identified that is resulting in delays? |
|------------------------------------|-----------------------------------------------------------------------------------------------|--------------------|--------------------|------------------|-------------------|--------------------|-------------------|------------|-----------------------------|------------------|-----------------------------------------|--------------------------------------------------------|
| <b>SEWERAGE SERVICE</b>            |                                                                                               |                    |                    |                  |                   |                    |                   |            |                             |                  |                                         |                                                        |
| 1                                  | Sewerage Works: Moorreesburg                                                                  | 55 020 000         | 53 437 246         | 2 510 199        | 34 095 167        | 46 849 816         | 19 342 079        | 36%        | Construction                | Moorreesburg     | 81%                                     | N/A                                                    |
| 2                                  | Sewerage Works: Darling                                                                       | 4 720 600          | 5 303 354          | -                | 3 027 658         | 5 136 855          | 2 275 696         | 48%        | Construction                | Darling          | 96%                                     | N/A                                                    |
| <b>ROADS</b>                       |                                                                                               |                    |                    |                  |                   |                    |                   |            |                             |                  |                                         |                                                        |
| 3                                  | Roads Swartland: Resealing of Roads                                                           | 23 000 000         | 25 450 000         | 1 378 913        | 22 985 485        | 23 000 000         | 2 464 515         | 10%        | Planning                    | Swartland        | 90%                                     | N/A                                                    |
| 4                                  | Roads Swartland: Construction of New Roads                                                    | 7 555 096          | 8 755 096          | 89 553           | 6 202 786         | 5 355 096          | 2 552 310         | 29%        | Construction                | Swartland        | 80%                                     | N/A                                                    |
| <b>BUILDINGS &amp; MAINTENANCE</b> |                                                                                               |                    |                    |                  |                   |                    |                   |            |                             |                  |                                         |                                                        |
| 5                                  | Conversion / Operationalising of Office Space (Standard Bank Building)                        | 5 100 000          | 5 613 272          | 807 892          | 4 829 067         | 5 613 272          | 784 205           | 14%        | Construction                | Malmesbury       | 90%                                     | N/A                                                    |
| 6                                  | Conversion / Operationalising of Office Space (Nedbank Build)                                 | 4 900 000          | 5 066 495          | 153 952          | 4 292 611         | 5 066 495          | 773 884           | 15%        | Construction                | Malmesbury       | 90%                                     | N/A                                                    |
| <b>HOUSING</b>                     |                                                                                               |                    |                    |                  |                   |                    |                   |            |                             |                  |                                         |                                                        |
| 7                                  | Malmesbury De Hoop Housing Project                                                            | 11 600 000         | 8 115 732          | 1 246 171        | 6 155 783         | 7 669 713          | 1 959 949         | 24%        | Planning                    | Malmesbury       | 85%                                     | N/A                                                    |
| <b>ELECTRICAL SERVICES</b>         |                                                                                               |                    |                    |                  |                   |                    |                   |            |                             |                  |                                         |                                                        |
| 8                                  | Malmesbury: Saamstaan/De Hoop area: Upgrading of bulk electricity supply: Phase 1             | 8 355 000          | 8 355 000          | 159 075          | 616 063           | 8 200 000          | 7 738 937         | 93%        | Manufacturing /Construction | Malmesbury       | 40%                                     | N/A                                                    |
| 9                                  | Saamstaan/De Hoop: 389 plot housing development: Elec Bulk supply, Infrastructure Connections | 6 500 000          | 6 500 000          | 241 043          | 5 073 478         | 5 800 000          | 1 426 522         | 22%        | Construction                | Malmesbury       | 80%                                     | N/A                                                    |
| 10                                 | Minisubstations: Swartland                                                                    | 3 600 000          | 3 600 000          | 95 175           | 3 526 985         | 3 500 000          | 73 015            | 2%         | Manufacturing               | Swartland        | 90%                                     | N/A                                                    |
| <b>TOTAL</b>                       |                                                                                               | <b>130 350 696</b> | <b>130 196 195</b> | <b>6 681 973</b> | <b>90 805 083</b> | <b>116 191 247</b> | <b>39 391 112</b> | <b>30%</b> |                             |                  |                                         |                                                        |

### 3.2.4 PERFORMANCE INDICATORS

| WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April |                                                                                                |     |                     |                 |               |                    |
|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-----|---------------------|-----------------|---------------|--------------------|
| Description of financial indicator                                                                   | Basis of calculation                                                                           | Ref | Budget Year 2021/22 |                 |               |                    |
|                                                                                                      |                                                                                                |     | Original Budget     | Adjusted Budget | YearTD actual | Full Year Forecast |
| <b><u>Borrowing Management</u></b>                                                                   |                                                                                                |     |                     |                 |               |                    |
| Capital Charges to Operating Expenditure                                                             | Interest & principal paid/Operating Expenditure                                                |     | 12.1%               | 12.0%           | 12.8%         | 12.0%              |
| Borrowed funding of 'own' capital expenditure                                                        | Borrowings/Capital expenditure excl. transfers and grants                                      |     | 0.0%                | 0.0%            | 0.0%          | 0.0%               |
| <b><u>Safety of Capital</u></b>                                                                      |                                                                                                |     |                     |                 |               |                    |
| Debt to Equity                                                                                       | Loans, Accounts Payable, Overdraft & Tax Provision/<br>Funds & Reserves                        |     | 8.1%                | 7.2%            | 8.0%          | 7.2%               |
| Gearing                                                                                              | Long Term Borrowing/ Funds & Reserves                                                          |     | 37.1%               | 40.5%           | 47.3%         | 40.5%              |
| <b><u>Liquidity</u></b>                                                                              |                                                                                                |     |                     |                 |               |                    |
| Current Ratio                                                                                        | Current assets/current liabilities                                                             | 1   | 5:1                 | 6:1             | 7:1           | 6:1                |
| Liquidity Ratio                                                                                      | Monetary Assets/Current Liabilities                                                            |     | 4:1                 | 5:1             | 5:1           | 5:1                |
| <b><u>Revenue Management</u></b>                                                                     |                                                                                                |     |                     |                 |               |                    |
| Annual Debtors Collection Rate<br>(Payment Level %)                                                  | Last 12 Mths Receipts/ Last 12 Mths Billing                                                    |     | 95.0%               | 95.0%           | 98.13%        | 95.0%              |
| <b><u>Creditors Management</u></b>                                                                   |                                                                                                |     |                     |                 |               |                    |
| Creditors System Efficiency                                                                          | % of Creditors Paid Within Terms (within MFMA s 65(e))                                         |     | 100.0%              | 100.0%          | 98.63%        | 100.0%             |
| <b><u>Other Indicators</u></b>                                                                       |                                                                                                |     |                     |                 |               |                    |
| Electricity Distribution Losses                                                                      | % Volume (units purchased and generated less units sold)/units purchased and generated         | 2   | 6.0%                | 6.0%            | 5.57%         | 6.0%               |
| Water Distribution Losses                                                                            | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2   | 18.0%               | 21.0%           | 19.82%        | 21.0%              |
| Employee costs                                                                                       | Employee costs/Total Revenue - capital revenue                                                 |     | 28.7%               | 28.0%           | 29.0%         | 28.0%              |
| Repairs & Maintenance                                                                                | R&M/Total Revenue - capital revenue                                                            |     | 6.3%                | 6.3%            | 6.4%          | 6.3%               |
| Interest & Depreciation                                                                              | I&D/Total Revenue - capital revenue                                                            |     | 12.0%               | 11.9%           | 11.3%         | 11.9%              |
| <b><u>IDP regulation financial viability indicators</u></b>                                          |                                                                                                |     |                     |                 |               |                    |
| i. Debt coverage                                                                                     | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)  |     | 31.3%               | 32.6%           | 51.8%         | 32.6%              |
| ii. O/S Service Debtors to Revenue                                                                   | Total outstanding service debtors/annual revenue received for services                         |     | 11.5%               | 10.6%           | 1.7%          | 10.6%              |
| iii. Cost coverage                                                                                   | (Available cash + Investments)/monthly fixed operational expenditure                           |     | 8.90                | 9.60            | 10.02         | 9.60               |

**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 - M10 April                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
|-----------------------------------------------------------------------------------------------|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| Description                                                                                   | 2020/21          | Budget Year 2021/22 |                   |                    |                    |                    |                     |                 |                    |
|                                                                                               | Audited Outcome  | Original Budget     | Adjusted Budget   | Monthly actual     | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| <b>R thousands</b>                                                                            |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                                                  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                                                | 133 192          | 138 386             | 140 332           | 11 428             | 118 576            | 117 113            | 1 462               | 1%              | 140 332            |
| Service charges                                                                               | 468 607          | 519 684             | 522 269           | 43 838             | 441 258            | 439 401            | 1 857               | 0%              | 522 269            |
| Investment revenue                                                                            | 36 524           | 37 706              | 37 769            | 438                | 4 536              | 4 263              | 273                 | 6%              | 37 769             |
| Transfers and subsidies                                                                       | 135 128          | 152 542             | 160 849           | –                  | 126 804            | 138 944            | (12 140)            | -9%             | 160 849            |
| Other own revenue                                                                             | 73 694           | 58 731              | 86 215            | 2 119              | 26 713             | 24 656             | 2 057               | 8%              | 86 215             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                          | <b>847 144</b>   | <b>907 049</b>      | <b>947 435</b>    | <b>57 823</b>      | <b>717 887</b>     | <b>724 378</b>     | <b>(6 491)</b>      | <b>-1%</b>      | <b>947 435</b>     |
| Employee costs                                                                                | 248 278          | 260 602             | 264 913           | 20 416             | 208 463            | 207 626            | 837                 | 0%              | 264 913            |
| Remuneration of Councillors                                                                   | 10 857           | 11 232              | 11 232            | 913                | 8 931              | 9 199              | (267)               | -3%             | 11 232             |
| Depreciation & asset impairment                                                               | 87 220           | 95 797              | 99 375            | 7 432              | 75 350             | 79 107             | (3 757)             | -5%             | 99 375             |
| Finance charges                                                                               | 13 954           | 13 141              | 13 141            | –                  | 5 676              | 4 754              | 922                 | 19%             | 13 141             |
| Inventory consumed and bulk purchases                                                         | 284 045          | 332 223             | 338 316           | 19 342             | 235 461            | 252 477            | (17 016)            | -7%             | 338 316            |
| Transfers and subsidies                                                                       | 2 989            | 3 851               | 3 891             | 856                | 3 711              | 3 079              | 631                 | 21%             | 3 891              |
| Other expenditure                                                                             | 133 106          | 181 208             | 208 688           | 12 329             | 94 590             | 100 525            | (5 935)             | -6%             | 208 688            |
| <b>Total Expenditure</b>                                                                      | <b>780 449</b>   | <b>898 053</b>      | <b>939 555</b>    | <b>61 287</b>      | <b>632 183</b>     | <b>656 767</b>     | <b>(24 584)</b>     | <b>-4%</b>      | <b>939 555</b>     |
| <b>Surplus/(Deficit)</b>                                                                      | <b>66 695</b>    | <b>8 996</b>        | <b>7 880</b>      | <b>(3 465)</b>     | <b>85 704</b>      | <b>67 611</b>      | <b>18 093</b>       | <b>27%</b>      | <b>7 880</b>       |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 74 767           | 46 716              | 49 127            | –                  | 26 645             | 32 199             | (5 554)             | -17%            | 49 127             |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental) | 323              | 1 197               | 2 900             | 124                | 2 119              | 1 583              | 536                 | 34%             | 2 900              |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                          | <b>141 786</b>   | <b>56 908</b>       | <b>59 907</b>     | <b>(3 341)</b>     | <b>114 468</b>     | <b>101 394</b>     | <b>13 075</b>       | <b>13%</b>      | <b>59 907</b>      |
| Share of surplus/ (deficit) of associate                                                      | –                | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| <b>Surplus/ (Deficit) for the year</b>                                                        | <b>141 786</b>   | <b>56 908</b>       | <b>59 907</b>     | <b>(3 341)</b>     | <b>114 468</b>     | <b>101 394</b>     | <b>13 075</b>       | <b>13%</b>      | <b>59 907</b>      |
| <b>Capital expenditure &amp; funds sources</b>                                                |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                                                    | <b>217 548</b>   | <b>166 436</b>      | <b>170 040</b>    | <b>9 786</b>       | <b>113 605</b>     | <b>148 301</b>     | <b>(34 697)</b>     | <b>-23%</b>     | <b>170 040</b>     |
| Capital transfers recognised                                                                  | 75 531           | 46 716              | 50 127            | 3 355              | 32 230             | 42 515             | (10 284)            | -24%            | 50 127             |
| Borrowing                                                                                     | –                | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| Internally generated funds                                                                    | <b>142 018</b>   | <b>119 720</b>      | <b>119 913</b>    | <b>6 430</b>       | <b>81 374</b>      | <b>105 787</b>     | <b>(24 412)</b>     | <b>-23%</b>     | <b>119 913</b>     |
| <b>Total sources of capital funds</b>                                                         | <b>217 548</b>   | <b>166 436</b>      | <b>170 040</b>    | <b>9 786</b>       | <b>113 605</b>     | <b>148 301</b>     | <b>(34 697)</b>     | <b>-23%</b>     | <b>170 040</b>     |
| <b>Financial position</b>                                                                     |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets                                                                          | 785 694          | 703 155             | 778 738           |                    | 849 187            |                    |                     |                 | 778 738            |
| Total non current assets                                                                      | 2 104 144        | 2 157 863           | 2 152 952         |                    | 2 149 682          |                    |                     |                 | 2 152 952          |
| Total current liabilities                                                                     | 141 461          | 146 380             | 125 398           |                    | 127 523            |                    |                     |                 | 125 398            |
| Total non current liabilities                                                                 | 212 808          | 180 716             | 212 567           |                    | 216 168            |                    |                     |                 | 212 567            |
| Community wealth/Equity                                                                       | <b>2 535 569</b> | <b>2 533 922</b>    | <b>2 593 725</b>  |                    | <b>2 540 709</b>   |                    |                     |                 | <b>2 593 725</b>   |
| <b>Cash flows</b>                                                                             |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                                                | 213 813          | 144 660             | 153 277           | (4 185)            | 202 940            | 179 082            | (23 858)            | -13%            | 153 277            |
| Net cash from (used) investing                                                                | (195 422)        | (166 358)           | (142 964)         | (9 059)            | (99 026)           | (148 301)          | (49 275)            | 33%             | (142 964)          |
| Net cash from (used) financing                                                                | (8 552)          | (10 979)            | (8 463)           | (66)               | (5 794)            | (4 754)            | 1 041               | -22%            | (8 463)            |
| <b>Cash/cash equivalents at the month/year end</b>                                            | <b>640 204</b>   | <b>577 694</b>      | <b>642 054</b>    | <b>–</b>           | <b>738 324</b>     | <b>666 231</b>     | <b>(72 092)</b>     | <b>-11%</b>     | <b>642 054</b>     |
| <b>Debtors &amp; creditors analysis</b>                                                       | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                                                   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                                                        | 50 105           | 11 888              | 3 622             | 2 239              | 1 676              | 1 499              | 2 784               | 19 136          | 92 947             |
| <b>Creditors Age Analysis</b>                                                                 |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                                                               | 33 670           | 1 115               | 183               | 32                 | –                  | –                  | –                   | 59              | 35 059             |

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

| WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April |                 |                     |                 |                |                |                |                 |                |                    |
|---------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description                                                                                                         | 2020/21         | Budget Year 2021/22 |                 |                |                |                |                 |                |                    |
|                                                                                                                     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                  |                 |                     |                 |                |                |                |                 |                |                    |
| <b><u>Revenue - Functional</u></b>                                                                                  |                 |                     |                 |                |                |                |                 |                |                    |
| <i><b>Governance and administration</b></i>                                                                         | <b>234 603</b>  | <b>239 558</b>      | <b>259 028</b>  | <b>12 307</b>  | <b>176 630</b> | <b>175 622</b> | <b>1 009</b>    | <b>1%</b>      | <b>259 028</b>     |
| Executive and council                                                                                               | 351             | 295                 | 295             | 35             | 153            | 239            | (86)            | -36%           | 295                |
| Finance and administration                                                                                          | 234 252         | 239 264             | 258 734         | 12 272         | 176 477        | 175 383        | 1 094           | 1%             | 258 734            |
| Internal audit                                                                                                      | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i><b>Community and public safety</b></i>                                                                           | <b>105 137</b>  | <b>84 005</b>       | <b>97 159</b>   | <b>438</b>     | <b>25 534</b>  | <b>37 713</b>  | <b>(12 179)</b> | <b>-32%</b>    | <b>97 159</b>      |
| Community and social services                                                                                       | 30 071          | 11 725              | 12 789          | 92             | 9 669          | 9 737          | (68)            | -1%            | 12 789             |
| Sport and recreation                                                                                                | 3 414           | 4 438               | 4 669           | 310            | 5 592          | 3 867          | 1 725           | 45%            | 4 669              |
| Public safety                                                                                                       | 32 857          | 26 234              | 41 053          | 21             | 4 629          | 4 647          | (18)            | 0%             | 41 053             |
| Housing                                                                                                             | 38 795          | 41 608              | 38 648          | 15             | 5 644          | 19 462         | (13 818)        | -71%           | 38 648             |
| Health                                                                                                              | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i><b>Economic and environmental services</b></i>                                                                   | <b>17 232</b>   | <b>18 013</b>       | <b>24 074</b>   | <b>1 044</b>   | <b>17 339</b>  | <b>14 846</b>  | <b>2 493</b>    | <b>17%</b>     | <b>24 074</b>      |
| Planning and development                                                                                            | 4 274           | 3 561               | 4 088           | 409            | 4 412          | 3 472          | 940             | 27%            | 4 088              |
| Road transport                                                                                                      | 12 957          | 14 453              | 19 986          | 635            | 12 927         | 11 374         | 1 553           | 14%            | 19 986             |
| Environmental protection                                                                                            | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i><b>Trading services</b></i>                                                                                      | <b>565 240</b>  | <b>613 353</b>      | <b>619 170</b>  | <b>44 149</b>  | <b>527 121</b> | <b>529 953</b> | <b>(2 832)</b>  | <b>-1%</b>     | <b>619 170</b>     |
| Energy sources                                                                                                      | 338 322         | 383 738             | 384 780         | 30 569         | 315 572        | 323 171        | (7 598)         | -2%            | 384 780            |
| Water management                                                                                                    | 91 376          | 92 270              | 93 383          | 6 725          | 83 517         | 79 967         | 3 550           | 4%             | 93 383             |
| Waste water management                                                                                              | 90 934          | 90 720              | 92 082          | 4 197          | 85 790         | 84 343         | 1 447           | 2%             | 92 082             |
| Waste management                                                                                                    | 44 609          | 46 625              | 48 925          | 2 658          | 42 242         | 42 472         | (230)           | -1%            | 48 925             |
| <i><b>Other</b></i>                                                                                                 | <b>22</b>       | <b>31</b>           | <b>31</b>       | <b>8</b>       | <b>26</b>      | <b>27</b>      | <b>(1)</b>      | <b>-3%</b>     | <b>31</b>          |
| <b>Total Revenue - Functional</b>                                                                                   | <b>922 234</b>  | <b>954 961</b>      | <b>999 462</b>  | <b>57 946</b>  | <b>746 651</b> | <b>758 160</b> | <b>(11 509)</b> | <b>-2%</b>     | <b>999 462</b>     |
| <b><u>Expenditure - Functional</u></b>                                                                              |                 |                     |                 |                |                |                |                 |                |                    |
| <i><b>Governance and administration</b></i>                                                                         | <b>128 990</b>  | <b>150 939</b>      | <b>141 749</b>  | <b>10 441</b>  | <b>99 021</b>  | <b>101 134</b> | <b>(2 113)</b>  | <b>-2%</b>     | <b>141 749</b>     |
| Executive and council                                                                                               | 20 353          | 21 677              | 22 331          | 3 019          | 18 131         | 17 985         | 147             | 1%             | 22 331             |
| Finance and administration                                                                                          | 106 715         | 127 295             | 117 511         | 7 329          | 79 535         | 81 677         | (2 142)         | -3%            | 117 511            |
| Internal audit                                                                                                      | 1 922           | 1 967               | 1 907           | 93             | 1 355          | 1 473          | (118)           | -8%            | 1 907              |
| <i><b>Community and public safety</b></i>                                                                           | <b>118 617</b>  | <b>143 313</b>      | <b>161 286</b>  | <b>13 197</b>  | <b>101 393</b> | <b>102 283</b> | <b>(890)</b>    | <b>-1%</b>     | <b>161 286</b>     |
| Community and social services                                                                                       | 20 641          | 22 657              | 24 031          | 1 573          | 18 017         | 18 801         | (785)           | -4%            | 24 031             |
| Sport and recreation                                                                                                | 26 235          | 27 273              | 30 156          | 2 301          | 24 961         | 24 355         | 606             | 2%             | 30 156             |
| Public safety                                                                                                       | 65 532          | 62 940              | 76 536          | 3 601          | 36 983         | 37 823         | (841)           | -2%            | 76 536             |
| Housing                                                                                                             | 6 208           | 30 442              | 30 562          | 5 721          | 21 433         | 21 304         | 129             | 1%             | 30 562             |
| Health                                                                                                              | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i><b>Economic and environmental services</b></i>                                                                   | <b>62 621</b>   | <b>64 574</b>       | <b>67 271</b>   | <b>4 912</b>   | <b>52 792</b>  | <b>52 228</b>  | <b>564</b>      | <b>1%</b>      | <b>67 271</b>      |
| Planning and development                                                                                            | 12 497          | 13 868              | 13 164          | 980            | 9 980          | 10 110         | (130)           | -1%            | 13 164             |
| Road transport                                                                                                      | 50 124          | 50 706              | 54 107          | 3 932          | 42 812         | 42 118         | 694             | 2%             | 54 107             |
| Environmental protection                                                                                            | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i><b>Trading services</b></i>                                                                                      | <b>468 752</b>  | <b>537 487</b>      | <b>567 512</b>  | <b>32 663</b>  | <b>377 422</b> | <b>399 665</b> | <b>(22 244)</b> | <b>-6%</b>     | <b>567 512</b>     |
| Energy sources                                                                                                      | 294 595         | 347 565             | 362 133         | 20 130         | 248 432        | 269 778        | (21 346)        | -8%            | 362 133            |
| Water management                                                                                                    | 66 083          | 69 431              | 80 680          | 3 247          | 36 238         | 36 139         | 99              | 0%             | 80 680             |
| Waste water management                                                                                              | 65 540          | 67 528              | 71 300          | 5 291          | 56 201         | 55 260         | 942             | 2%             | 71 300             |
| Waste management                                                                                                    | 42 534          | 52 963              | 53 398          | 3 994          | 36 550         | 38 488         | (1 938)         | -5%            | 53 398             |
| <i><b>Other</b></i>                                                                                                 | <b>1 469</b>    | <b>1 740</b>        | <b>1 737</b>    | <b>75</b>      | <b>1 554</b>   | <b>1 456</b>   | <b>99</b>       | <b>7%</b>      | <b>1 737</b>       |
| <b>Total Expenditure - Functional</b>                                                                               | <b>780 449</b>  | <b>898 053</b>      | <b>939 555</b>  | <b>61 287</b>  | <b>632 183</b> | <b>656 767</b> | <b>(24 584)</b> | <b>-4%</b>     | <b>939 555</b>     |
| <b>Surplus/ (Deficit) for the year</b>                                                                              | <b>141 786</b>  | <b>56 908</b>       | <b>59 907</b>   | <b>(3 341)</b> | <b>114 468</b> | <b>101 394</b> | <b>13 074</b>   | <b>13%</b>     | <b>59 907</b>      |

#### 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) - M10 April |                 |                     |                 |                |                |                |                 |                |                    |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Vote Description                                                                                                                    | 2020/21         | Budget Year 2021/22 |                 |                |                |                |                 |                |                    |
|                                                                                                                                     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                  |                 |                     |                 |                |                |                |                 |                |                    |
| <b><u>Revenue by Vote</u></b>                                                                                                       |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - Corporate Services                                                                                                         | 11 433          | 11 506              | 12 463          | 35             | 9 153          | 9 328          | (175)           | -1.9%          | 12 463             |
| Vote 2 - Civil Services                                                                                                             | 246 938         | 248 096             | 260 859         | 13 753         | 219 349        | 212 963        | 6 386           | 3.0%           | 260 859            |
| Vote 3 - Council                                                                                                                    | 351             | 295                 | 295             | 35             | 153            | 239            | (86)            | -35.9%         | 295                |
| Vote 4 - Electricity Services                                                                                                       | 338 357         | 383 738             | 384 780         | 30 569         | 315 572        | 323 171        | (7 598)         | -2.4%          | 384 780            |
| Vote 5 - Financial Services                                                                                                         | 219 040         | 227 643             | 244 765         | 12 197         | 175 415        | 174 070        | 1 345           | 0.8%           | 244 765            |
| Vote 6 - Development Services                                                                                                       | 51 755          | 47 074              | 44 873          | 714            | 13 550         | 24 958         | (11 408)        | -45.7%         | 44 873             |
| Vote 7 - Municipal Manager                                                                                                          | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Vote 8 - Protection Services                                                                                                        | 54 361          | 36 609              | 51 428          | 642            | 13 459         | 13 432         | 27              | 0.2%           | 51 428             |
| <b>Total Revenue by Vote</b>                                                                                                        | <b>922 234</b>  | <b>954 961</b>      | <b>999 462</b>  | <b>57 946</b>  | <b>746 651</b> | <b>758 160</b> | <b>(11 509)</b> | <b>-1.5%</b>   | <b>999 462</b>     |
| <b><u>Expenditure by Vote</u></b>                                                                                                   |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - Corporate Services                                                                                                         | 31 884          | 41 476              | 38 286          | 2 645          | 27 511         | 29 833         | (2 322)         | -7.8%          | 38 286             |
| Vote 2 - Civil Services                                                                                                             | 259 990         | 278 331             | 299 688         | 19 155         | 203 161        | 202 493        | 668             | 0.3%           | 299 688            |
| Vote 3 - Council                                                                                                                    | 16 781          | 18 220              | 18 466          | 2 473          | 15 161         | 15 297         | (136)           | -0.9%          | 18 466             |
| Vote 4 - Electricity Services                                                                                                       | 309 089         | 364 266             | 378 813         | 20 908         | 260 395        | 282 925        | (22 530)        | -8.0%          | 378 813            |
| Vote 5 - Financial Services                                                                                                         | 50 530          | 59 521              | 53 300          | 3 440          | 34 038         | 33 268         | 770             | 2.3%           | 53 300             |
| Vote 6 - Development Services                                                                                                       | 27 405          | 53 057              | 53 534          | 7 472          | 39 627         | 39 390         | 236             | 0.6%           | 53 534             |
| Vote 7 - Municipal Manager                                                                                                          | 7 373           | 8 168               | 7 985           | 740            | 5 495          | 5 848          | (353)           | -6.0%          | 7 985              |
| Vote 8 - Protection Services                                                                                                        | 77 396          | 75 013              | 89 485          | 4 454          | 46 795         | 47 712         | (917)           | -1.9%          | 89 485             |
| <b>Total Expenditure by Vote</b>                                                                                                    | <b>780 449</b>  | <b>898 053</b>      | <b>939 555</b>  | <b>61 287</b>  | <b>632 183</b> | <b>656 767</b> | <b>(24 584)</b> | <b>-3.7%</b>   | <b>939 555</b>     |
| <b>Surplus/ (Deficit) for the year</b>                                                                                              | <b>141 786</b>  | <b>56 908</b>       | <b>59 907</b>   | <b>(3 341)</b> | <b>114 468</b> | <b>101 394</b> | <b>13 074</b>   | <b>12.9%</b>   | <b>59 907</b>      |

#### 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) - M10 April |                 |                     |                 |                |                |                |                 |                |                    |
|-------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description                                                                                                       | 2020/21         | Budget Year 2021/22 |                 |                |                |                |                 |                |                    |
|                                                                                                                   | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Revenue By Source</b>                                                                                          |                 |                     |                 |                |                |                |                 |                |                    |
| Property rates                                                                                                    | 133 192         | 138 386             | 140 332         | 11 428         | 118 576        | 117 113        | 1 462           | 1%             | 140 332            |
| Service charges - electricity revenue                                                                             | 323 772         | 369 764             | 370 364         | 30 557         | 309 441        | 313 130        | (3 688)         | -1%            | 370 364            |
| Service charges - water revenue                                                                                   | 72 142          | 75 190              | 75 585          | 6 525          | 66 662         | 63 057         | 3 605           | 6%             | 75 585             |
| Service charges - sanitation revenue                                                                              | 44 858          | 45 988              | 46 978          | 4 248          | 40 380         | 39 107         | 1 273           | 3%             | 46 978             |
| Service charges - refuse revenue                                                                                  | 27 834          | 28 742              | 29 342          | 2 508          | 24 775         | 24 108         | 667             | 3%             | 29 342             |
| Rental of facilities and equipment                                                                                | 1 658           | 1 529               | 1 628           | 129            | 1 118          | 1 299          | (181)           | -14%           | 1 628              |
| Interest earned - external investments                                                                            | 36 524          | 37 706              | 37 769          | 438            | 4 536          | 4 263          | 273             | 6%             | 37 769             |
| Interest earned - outstanding debtors                                                                             | 2 696           | 2 601               | 2 984           | 230            | 2 133          | 2 726          | (593)           | -22%           | 2 984              |
| Dividends received                                                                                                | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Fines, penalties and forfeits                                                                                     | 28 402          | 23 591              | 32 671          | 21             | 235            | 226            | 9               | 4%             | 32 671             |
| Licences and permits                                                                                              | 4 627           | 4 445               | 4 445           | 299            | 3 926          | 3 751          | 174             | 5%             | 4 445              |
| Agency services                                                                                                   | 4 987           | 5 699               | 5 699           | 280            | 4 740          | 4 842          | (102)           | -2%            | 5 699              |
| Transfers and subsidies                                                                                           | 135 128         | 152 542             | 160 849         | -              | 126 804        | 138 944        | (12 140)        | -9%            | 160 849            |
| Other revenue                                                                                                     | 16 767          | 10 776              | 11 701          | 1 159          | 12 676         | 9 926          | 2 750           | 28%            | 11 701             |
| Gains                                                                                                             | 14 557          | 10 092              | 27 088          | -              | 1 886          | 1 886          | 0               | 0%             | 27 088             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                              | <b>847 144</b>  | <b>907 049</b>      | <b>947 435</b>  | <b>57 823</b>  | <b>717 887</b> | <b>724 378</b> | <b>(6 491)</b>  | <b>-1%</b>     | <b>947 435</b>     |
| <b>Expenditure By Type</b>                                                                                        |                 |                     |                 |                |                |                |                 |                |                    |
| Employee related costs                                                                                            | 248 278         | 260 602             | 264 913         | 20 416         | 208 463        | 207 626        | 837             | 0%             | 264 913            |
| Remuneration of councillors                                                                                       | 10 857          | 11 232              | 11 232          | 913            | 8 931          | 9 199          | (267)           | -3%            | 11 232             |
| Debt impairment                                                                                                   | 31 532          | 36 031              | 35 936          | -              | 4 646          | 4 646          | (0)             | 0%             | 35 936             |
| Depreciation & asset impairment                                                                                   | 87 220          | 95 797              | 99 375          | 7 432          | 75 350         | 79 107         | (3 757)         | -5%            | 99 375             |
| Finance charges                                                                                                   | 13 954          | 13 141              | 13 141          | -              | 5 676          | 4 754          | 922             | 19%            | 13 141             |
| Bulk purchases - electricity                                                                                      | 252 180         | 299 500             | 299 500         | 17 981         | 221 541        | 242 118        | (20 578)        | -8%            | 299 500            |
| Inventory consumed                                                                                                | 31 865          | 32 723              | 38 816          | 1 361          | 13 921         | 10 359         | 3 561           | 34%            | 38 816             |
| Contracted services                                                                                               | 51 642          | 87 781              | 89 774          | 9 535          | 62 430         | 65 907         | (3 477)         | -5%            | 89 774             |
| Transfers and subsidies                                                                                           | 2 989           | 3 851               | 3 891           | 856            | 3 711          | 3 079          | 631             | 21%            | 3 891              |
| Other expenditure                                                                                                 | 32 233          | 48 433              | 48 926          | 2 795          | 26 375         | 29 487         | (3 112)         | -11%           | 48 926             |
| Losses                                                                                                            | 17 699          | 8 964               | 34 052          | -              | 1 139          | 485            | 654             | 135%           | 34 052             |
| <b>Total Expenditure</b>                                                                                          | <b>780 449</b>  | <b>898 053</b>      | <b>939 555</b>  | <b>61 287</b>  | <b>632 183</b> | <b>656 767</b> | <b>(24 584)</b> | <b>-4%</b>     | <b>939 555</b>     |
| <b>Surplus/(Deficit)</b>                                                                                          | <b>66 695</b>   | <b>8 996</b>        | <b>7 880</b>    | <b>(3 465)</b> | <b>85 704</b>  | <b>67 611</b>  | <b>18 093</b>   | <b>0</b>       | <b>7 880</b>       |
| Transfers and subsidies - capital (monetary allocations) (National /                                              | 74 767          | 46 716              | 49 127          | -              | 26 645         | 32 199         | (5 554)         | (0)            | 49 127             |
| Transfers and subsidies - capital (monetary allocations) (National /                                              | 323             | 1 197               | 2 900           | 124            | 2 119          | 1 583          | 536             | 0              | 2 900              |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                              | <b>141 786</b>  | <b>56 908</b>       | <b>59 907</b>   | <b>(3 341)</b> | <b>114 468</b> | <b>101 394</b> |                 |                | <b>59 907</b>      |
| Taxation                                                                                                          |                 | -                   | -               | -              | -              | -              | -               |                | -                  |
| <b>Surplus/(Deficit) after taxation</b>                                                                           | <b>141 786</b>  | <b>56 908</b>       | <b>59 907</b>   | <b>(3 341)</b> | <b>114 468</b> | <b>101 394</b> |                 |                | <b>59 907</b>      |
| Attributable to minorities                                                                                        |                 | -                   | -               | -              | -              | -              |                 |                | -                  |
| <b>Surplus/(Deficit) attributable to</b>                                                                          | <b>141 786</b>  | <b>56 908</b>       | <b>59 907</b>   | <b>(3 341)</b> | <b>114 468</b> | <b>101 394</b> |                 |                | <b>59 907</b>      |
| Share of surplus/ (deficit) of associate                                                                          |                 | -                   | -               | -              | -              | -              |                 |                | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                            | <b>141 786</b>  | <b>56 908</b>       | <b>59 907</b>   | <b>(3 341)</b> | <b>114 468</b> | <b>101 394</b> |                 |                | <b>59 907</b>      |

#### 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) - M10 April |                 |                     |                 |                |                |                |                 |                |                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Vote Description                                                                                                                              | 2020/21         | Budget Year 2021/22 |                 |                |                |                |                 |                |                    |
|                                                                                                                                               | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                            |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Multi-Year expenditure appropriation</b>                                                                                                   |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 2 - Civil Services                                                                                                                       | 87 571          | 81 096              | 83 988          | 4 380          | 55 273         | 71 184         | (15 912)        | -22%           | 83 988             |
| Vote 4 - Electricity Services                                                                                                                 | 4 269           | 14 855              | 14 855          | 400            | 5 690          | 14 000         | (8 310)         | -59%           | 14 855             |
| Vote 6 - Development Services                                                                                                                 | 43 514          | 13 100              | 8 293           | 1 246          | 6 156          | 8 100          | (1 944)         | -24%           | 8 293              |
| <b>Total Capital Multi-year expenditure</b>                                                                                                   | <b>135 354</b>  | <b>109 051</b>      | <b>107 137</b>  | <b>6 026</b>   | <b>67 118</b>  | <b>93 284</b>  | <b>(26 166)</b> | <b>-28%</b>    | <b>107 137</b>     |
| <b>Single Year expenditure appropriation</b>                                                                                                  |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - Corporate Services                                                                                                                   | 18 934          | 872                 | 592             | 38             | 456            | 572            | (116)           | -20%           | 592                |
| Vote 2 - Civil Services                                                                                                                       | 31 083          | 37 373              | 41 755          | 2 968          | 33 589         | 38 183         | (4 594)         | -12%           | 41 755             |
| Vote 3 - Council                                                                                                                              | —               | 10                  | 10              | —              | —              | 10             | (10)            | -100%          | 10                 |
| Vote 4 - Electricity Services                                                                                                                 | 15 324          | 10 503              | 11 042          | 739            | 8 850          | 9 976          | (1 127)         | -11%           | 11 042             |
| Vote 5 - Financial Services                                                                                                                   | 13 866          | 381                 | 321             | —              | 321            | 321            | (0)             | 0%             | 321                |
| Vote 6 - Development Services                                                                                                                 | 1 050           | 6 238               | 6 860           | 14             | 1 263          | 4 479          | (3 216)         | -72%           | 6 860              |
| Vote 7 - Municipal Manager                                                                                                                    | 3               | 10                  | 10              | —              | —              | 10             | (10)            | -100%          | 10                 |
| Vote 8 - Protection Services                                                                                                                  | 1 934           | 1 998               | 2 313           | —              | 2 008          | 1 465          | 542             | 37%            | 2 313              |
| <b>Total Capital single-year expenditure</b>                                                                                                  | <b>82 194</b>   | <b>57 385</b>       | <b>62 904</b>   | <b>3 760</b>   | <b>46 487</b>  | <b>55 017</b>  | <b>(8 531)</b>  | <b>-16%</b>    | <b>62 904</b>      |
| <b>Total Capital Expenditure</b>                                                                                                              | <b>217 548</b>  | <b>166 436</b>      | <b>170 040</b>  | <b>9 786</b>   | <b>113 605</b> | <b>148 301</b> | <b>(34 697)</b> | <b>-23%</b>    | <b>170 040</b>     |
| <b>Capital Expenditure - Functional Classification</b>                                                                                        |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Governance and administration</b>                                                                                                          | <b>39 443</b>   | <b>14 850</b>       | <b>16 472</b>   | <b>1 830</b>   | <b>12 431</b>  | <b>15 978</b>  | <b>(3 547)</b>  | <b>-22%</b>    | <b>16 472</b>      |
| Executive and council                                                                                                                         | 3               | 20                  | 20              | —              | —              | 20             | (20)            | -100%          | 20                 |
| Finance and administration                                                                                                                    | 39 440          | 14 830              | 16 452          | 1 830          | 12 431         | 15 958         | (3 527)         | -22%           | 16 452             |
| Internal audit                                                                                                                                | —               | —                   | —               | —              | —              | —              | —               | —              | —                  |
| <b>Community and public safety</b>                                                                                                            | <b>9 230</b>    | <b>6 469</b>        | <b>6 869</b>    | <b>171</b>     | <b>5 398</b>   | <b>5 996</b>   | <b>(598)</b>    | <b>-10%</b>    | <b>6 869</b>       |
| Community and social services                                                                                                                 | 264             | 150                 | 170             | 38             | 74             | 150            | (76)            | -51%           | 170                |
| Sport and recreation                                                                                                                          | 7 032           | 4 321               | 4 386           | 133            | 3 317          | 4 381          | (1 064)         | -24%           | 4 386              |
| Public safety                                                                                                                                 | 1 934           | 1 998               | 2 313           | —              | 2 008          | 1 465          | 542             | 37%            | 2 313              |
| Housing                                                                                                                                       | —               | —                   | —               | —              | —              | —              | —               | —              | —                  |
| <b>Economic and environmental services</b>                                                                                                    | <b>66 718</b>   | <b>47 068</b>       | <b>50 996</b>   | <b>2 777</b>   | <b>37 291</b>  | <b>40 068</b>  | <b>(2 777)</b>  | <b>-7%</b>     | <b>50 996</b>      |
| Planning and development                                                                                                                      | 10 064          | 12 578              | 9 815           | 26             | 5 221          | 7 885          | (2 664)         | -34%           | 9 815              |
| Road transport                                                                                                                                | 56 654          | 34 490              | 41 182          | 2 751          | 32 070         | 32 182         | (113)           | 0%             | 41 182             |
| <b>Trading services</b>                                                                                                                       | <b>102 158</b>  | <b>98 049</b>       | <b>95 703</b>   | <b>5 008</b>   | <b>58 484</b>  | <b>86 259</b>  | <b>(27 775)</b> | <b>-32%</b>    | <b>95 703</b>      |
| Energy sources                                                                                                                                | 18 135          | 23 321              | 23 755          | 1 066          | 13 726         | 22 328         | (8 602)         | -39%           | 23 755             |
| Water management                                                                                                                              | 7 375           | 9 925               | 9 949           | 1 408          | 5 783          | 8 780          | (2 998)         | -34%           | 9 949              |
| Waste water management                                                                                                                        | 73 508          | 62 940              | 60 688          | 2 520          | 37 837         | 53 840         | (16 003)        | -30%           | 60 688             |
| Waste management                                                                                                                              | 3 139           | 1 862               | 1 311           | 14             | 1 139          | 1 311          | (172)           | -13%           | 1 311              |
| <b>Other</b>                                                                                                                                  | <b>—</b>        | <b>—</b>            | <b>—</b>        | <b>—</b>       | <b>—</b>       | <b>—</b>       | <b>—</b>        | <b>—</b>       | <b>—</b>           |
| <b>Total Capital Expenditure - Functional Class</b>                                                                                           | <b>217 548</b>  | <b>166 436</b>      | <b>170 040</b>  | <b>9 786</b>   | <b>113 605</b> | <b>148 301</b> | <b>(34 697)</b> | <b>-23%</b>    | <b>170 040</b>     |
| <b>Funded by:</b>                                                                                                                             |                 |                     |                 |                |                |                |                 |                |                    |
| National Government                                                                                                                           | 32 175          | 31 055              | 34 656          | 2 036          | 24 794         | 30 335         | (5 540)         | -18%           | 34 656             |
| Provincial Government                                                                                                                         | 43 066          | 15 661              | 14 471          | 1 319          | 6 740          | 11 680         | (4 940)         | -42%           | 14 471             |
| District Municipality                                                                                                                         | —               | —                   | —               | —              | —              | —              | —               | —              | —                  |
| Transfers and subsidies - capital                                                                                                             | 290             | —                   | 1 000           | —              | 696            | 500            | 196             | 39%            | 1 000              |
| <b>Transfers recognised - capital</b>                                                                                                         | <b>75 531</b>   | <b>46 716</b>       | <b>50 127</b>   | <b>3 355</b>   | <b>32 230</b>  | <b>42 515</b>  | <b>(10 284)</b> | <b>-24%</b>    | <b>50 127</b>      |
| <b>Borrowing</b>                                                                                                                              | <b>—</b>        | <b>—</b>            | <b>—</b>        | <b>—</b>       | <b>—</b>       | <b>—</b>       | <b>—</b>        | <b>—</b>       | <b>—</b>           |
| <b>Internally generated funds</b>                                                                                                             | <b>142 018</b>  | <b>119 720</b>      | <b>119 913</b>  | <b>6 430</b>   | <b>81 374</b>  | <b>105 787</b> | <b>(24 412)</b> | <b>-23%</b>    | <b>119 913</b>     |
| <b>Total Capital Funding</b>                                                                                                                  | <b>217 548</b>  | <b>166 436</b>      | <b>170 040</b>  | <b>9 786</b>   | <b>113 605</b> | <b>148 301</b> | <b>(34 697)</b> | <b>-23%</b>    | <b>170 040</b>     |

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

| WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M10 April |                  |                     |                  |                  |                    |
|--------------------------------------------------------------------------------------|------------------|---------------------|------------------|------------------|--------------------|
| Description                                                                          | 2020/21          | Budget Year 2021/22 |                  |                  |                    |
|                                                                                      | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | Full Year Forecast |
| <b>R thousands</b>                                                                   |                  |                     |                  |                  |                    |
| <b>ASSETS</b>                                                                        |                  |                     |                  |                  |                    |
| <b>Current assets</b>                                                                |                  |                     |                  |                  |                    |
| Cash                                                                                 | 640 204          | 577 694             | 642 054          | 89 752           | 642 054            |
| Call investment deposits                                                             | –                | –                   | –                | 600 000          | –                  |
| Consumer debtors                                                                     | 87 843           | 104 464             | 100 604          | 110 194          | 100 604            |
| Other debtors                                                                        | 40 525           | 11 800              | 17 079           | 1 614            | 17 079             |
| Current portion of long-term receivables                                             | 70               | 80                  | 70               | 70               | 70                 |
| Inventory                                                                            | 17 052           | 9 117               | 18 930           | 47 557           | 18 930             |
| <b>Total current assets</b>                                                          | <b>785 694</b>   | <b>703 155</b>      | <b>778 738</b>   | <b>849 187</b>   | <b>778 738</b>     |
| <b>Non current assets</b>                                                            |                  |                     |                  |                  |                    |
| Long-term receivables                                                                | 1                | –                   | 11               | (148)            | 11                 |
| Investments                                                                          | –                | –                   | –                | –                | –                  |
| Investment property                                                                  | 34 460           | 32 979              | 32 930           | 35 497           | 32 930             |
| Investments in Associate                                                             | –                | –                   | –                | –                | –                  |
| Property, plant and equipment                                                        | 2 067 866        | 2 123 350           | 2 118 440        | 2 112 698        | 2 118 440          |
| Biological                                                                           | –                | –                   | –                | –                | –                  |
| Intangible                                                                           | 698              | 414                 | 451              | 515              | 451                |
| Other non-current assets                                                             | 1 120            | 1 120               | 1 120            | 1 120            | 1 120              |
| <b>Total non current assets</b>                                                      | <b>2 104 144</b> | <b>2 157 863</b>    | <b>2 152 952</b> | <b>2 149 682</b> | <b>2 152 952</b>   |
| <b>TOTAL ASSETS</b>                                                                  | <b>2 889 838</b> | <b>2 861 018</b>    | <b>2 931 690</b> | <b>2 998 869</b> | <b>2 931 690</b>   |
| <b>LIABILITIES</b>                                                                   |                  |                     |                  |                  |                    |
| <b>Current liabilities</b>                                                           |                  |                     |                  |                  |                    |
| Bank overdraft                                                                       | –                | –                   | –                | –                | –                  |
| Borrowing                                                                            | 8 463            | 10 018              | 8 761            | 4 367            | 8 761              |
| Consumer deposits                                                                    | 15 297           | 17 048              | 17 048           | 16 274           | 17 048             |
| Trade and other payables                                                             | 112 803          | 109 835             | 88 279           | 99 892           | 88 279             |
| Provisions                                                                           | 4 898            | 9 479               | 11 311           | 6 991            | 11 311             |
| <b>Total current liabilities</b>                                                     | <b>141 461</b>   | <b>146 380</b>      | <b>125 398</b>   | <b>127 523</b>   | <b>125 398</b>     |
| <b>Non current liabilities</b>                                                       |                  |                     |                  |                  |                    |
| Borrowing                                                                            | 99 485           | 84 257              | 90 723           | 99 485           | 90 723             |
| Provisions                                                                           | 113 323          | 96 459              | 121 844          | 116 683          | 121 844            |
| <b>Total non current liabilities</b>                                                 | <b>212 808</b>   | <b>180 716</b>      | <b>212 567</b>   | <b>216 168</b>   | <b>212 567</b>     |
| <b>TOTAL LIABILITIES</b>                                                             | <b>354 269</b>   | <b>327 096</b>      | <b>337 965</b>   | <b>343 692</b>   | <b>337 965</b>     |
| <b>NET ASSETS</b>                                                                    | <b>2 535 569</b> | <b>2 533 922</b>    | <b>2 593 725</b> | <b>2 655 178</b> | <b>2 593 725</b>   |
| <b>COMMUNITY WEALTH/EQUITY</b>                                                       |                  |                     |                  |                  |                    |
| Accumulated Surplus/(Deficit)                                                        | 2 325 339        | 2 306 584           | 2 369 545        | 2 330 479        | 2 369 545          |
| Reserves                                                                             | 210 230          | 227 338             | 224 179          | 210 230          | 224 179            |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                                                 | <b>2 535 569</b> | <b>2 533 922</b>    | <b>2 593 725</b> | <b>2 540 709</b> | <b>2 593 725</b>   |

**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 - M10 April |                  |                     |                  |                 |                 |                  |                 |                |                    |
|-----------------------------------------------------------------------------|------------------|---------------------|------------------|-----------------|-----------------|------------------|-----------------|----------------|--------------------|
| Description                                                                 | 2020/21          | Budget Year 2021/22 |                  |                 |                 |                  |                 |                |                    |
|                                                                             | Audited Outcome  | Original Budget     | Adjusted Budget  | Monthly actual  | YearTD actual   | YearTD budget    | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                          |                  |                     |                  |                 |                 |                  |                 |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                                  |                  |                     |                  |                 |                 |                  |                 |                |                    |
| <b>Receipts</b>                                                             |                  |                     |                  |                 |                 |                  |                 |                |                    |
| Property rates                                                              | 133 192          | 131 466             | 136 823          | 9 649           | 105 490         | 117 113          | (11 623)        | -10%           | 136 823            |
| Service charges                                                             | 468 607          | 496 199             | 511 520          | 46 198          | 449 233         | 439 401          | 9 832           | 2%             | 511 520            |
| Other revenue                                                               | 25 349           | 38 479              | 31 969           | 9 429           | 53 507          | 20 044           | 33 463          | 167%           | 31 969             |
| Transfers and Subsidies - Operational                                       | 104 712          | 152 542             | 162 132          | -               | 134 290         | 138 944          | (4 654)         | -3%            | 162 132            |
| Transfers and Subsidies - Capital                                           | 74 767           | 46 716              | 48 845           | 839             | 72 079          | 32 199           | 39 880          | 124%           | 48 845             |
| Interest                                                                    | 39 460           | 37 706              | 37 769           | -               | 4 536           | 6 989            | (2 453)         | -35%           | 37 769             |
| Dividends                                                                   |                  |                     | -                | -               |                 |                  |                 |                |                    |
| <b>Payments</b>                                                             |                  |                     |                  |                 |                 |                  |                 |                |                    |
| Suppliers and employees                                                     | (617 352)        | (743 542)           | (760 835)        | (70 300)        | (610 520)       | (567 776)        | 42 744          | -8%            | (760 835)          |
| Finance charges                                                             | (11 934)         | (11 055)            | (11 055)         | -               | (5 676)         | (4 754)          | 922             | -19%           | (11 055)           |
| Transfers and Grants                                                        | (2 989)          | (3 851)             | (3 891)          | -               | -               | (3 079)          | (3 079)         | 100%           | (3 891)            |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>                            | <b>213 813</b>   | <b>144 660</b>      | <b>153 277</b>   | <b>(4 185)</b>  | <b>202 940</b>  | <b>179 082</b>   | <b>(23 858)</b> | <b>-13%</b>    | <b>153 277</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                 |                  |                     |                  |                 |                 |                  |                 |                |                    |
| <b>Receipts</b>                                                             |                  |                     |                  |                 |                 |                  |                 |                |                    |
| Proceeds on disposal of PPE                                                 | 1 012            | 78                  | 27 088           | -               | 1 886           | -                | 1 886           | #DIV/0!        | 27 088             |
| Decrease (increase) in non-current receivables                              | 1                | -                   | (11)             | (6)             | 12              | -                | 12              | #DIV/0!        | (11)               |
| Decrease (increase) in non-current investments                              | -                | -                   | -                | -               | -               | -                | -               |                | -                  |
| <b>Payments</b>                                                             |                  |                     |                  |                 |                 |                  |                 |                |                    |
| Capital assets                                                              | (196 435)        | (166 436)           | (170 040)        | (9 054)         | (100 925)       | (148 301)        | (47 377)        | 32%            | (170 040)          |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>                            | <b>(195 422)</b> | <b>(166 358)</b>    | <b>(142 964)</b> | <b>(9 059)</b>  | <b>(99 026)</b> | <b>(148 301)</b> | <b>(49 275)</b> | <b>33%</b>     | <b>(142 964)</b>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                 |                  |                     |                  |                 |                 |                  |                 |                |                    |
| <b>Receipts</b>                                                             |                  |                     |                  |                 |                 |                  |                 |                |                    |
| Short term loans                                                            | -                | -                   | -                | -               | -               | -                | -               |                | -                  |
| Borrowing long term/refinancing                                             | -                | -                   | -                | -               | -               | -                | -               |                | -                  |
| Increase (decrease) in consumer deposits                                    | 1 466            | 867                 | -                | (66)            | (118)           | -                | (118)           | #DIV/0!        | -                  |
| <b>Payments</b>                                                             |                  |                     |                  |                 |                 |                  |                 |                |                    |
| Repayment of borrowing                                                      | (10 018)         | (11 846)            | (8 463)          | -               | (5 676)         | (4 754)          | 922             | -19%           | (8 463)            |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>                            | <b>(8 552)</b>   | <b>(10 979)</b>     | <b>(8 463)</b>   | <b>(66)</b>     | <b>(5 794)</b>  | <b>(4 754)</b>   | <b>1 041</b>    | <b>-22%</b>    | <b>(8 463)</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>                                | <b>9 838</b>     | <b>(32 677)</b>     | <b>1 850</b>     | <b>(13 311)</b> | <b>98 120</b>   | <b>26 027</b>    |                 |                | <b>1 850</b>       |
| Cash/cash equivalents at beginning:                                         | 630 366          | 610 371             | 640 204          | -               | 640 204         | 640 204          |                 |                | 640 204            |
| Cash/cash equivalents at month/year end:                                    | 640 204          | 577 694             | 642 054          |                 | 738 324         | 666 231          |                 |                | 642 054            |

Cash and cash equivalents as at 30 April 2022 include investments made to the amount of R 600 000 000.

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC3

| WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April |         |                     |            |            |             |             |             |              |          |        |                    |                                              |                                             |
|--------------------------------------------------------------------------------------------|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|--------|--------------------|----------------------------------------------|---------------------------------------------|
| 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    | 8 458               | 3 674      | 1 624      | 716         | 488         | 383         | 705          | 4 774    | 20 824 | 7 067              | –                                            | –                                           |
| Trade and Other Receivables from Exchange Transactions - Electricity                       | 1300    | 26 672              | 3 452      | 301        | 215         | 85          | 79          | 126          | 1 045    | 31 975 | 1 550              | –                                            | –                                           |
| Receivables from Non-exchange Transactions - Property Rates                                | 1400    | 10 514              | 2 431      | 875        | 629         | 539         | 496         | 1 024        | 6 924    | 23 432 | 9 612              | –                                            | –                                           |
| Receivables from Ex change Transactions - Waste Water Management                           | 1500    | 3 527               | 1 194      | 388        | 325         | 294         | 266         | 457          | 2 846    | 9 297  | 4 189              | –                                            | –                                           |
| Receivables from Ex change Transactions - Waste Management                                 | 1600    | 2 658               | 877        | 316        | 250         | 218         | 208         | 372          | 2 653    | 7 550  | 3 700              | –                                            | –                                           |
| Receivables from Ex change Transactions - Property Rental Debtors                          | 1700    | 32                  | 22         | 3          | 2           | 2           | 2           | 3            | 14       | 80     | 22                 | –                                            | –                                           |
| Interest on Arrear Debtor Accounts                                                         | 1810    | –                   | –          | –          | –           | –           | –           | –            | –        | –      | –                  | –                                            | –                                           |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure                    | 1820    | –                   | –          | –          | –           | –           | –           | –            | –        | –      | –                  | –                                            | –                                           |
| Other                                                                                      | 1900    | (1 756)             | 238        | 115        | 101         | 50          | 65          | 97           | 880      | (210)  | 1 193              | –                                            | –                                           |
| Total By Income Source                                                                     | 2000    | 50 105              | 11 888     | 3 622      | 2 239       | 1 676       | 1 499       | 2 784        | 19 136   | 92 947 | 27 333             | –                                            | –                                           |
| 2020/21 - totals only                                                                      |         | 44 479              | 10 296     | 4 701      | 3 806       | 2 965       | 2 428       | 4 210        | 19 689   | 92 575 | 33 099             |                                              |                                             |
| Debtors Age Analysis By Customer Group                                                     |         |                     |            |            |             |             |             |              |          |        |                    |                                              |                                             |
| Organs of State                                                                            | 2200    | 1 712               | 181        | 186        | 123         | 117         | 114         | 314          | 1 639    | 4 387  | 2 308              | –                                            | –                                           |
| Commercial                                                                                 | 2300    | 22 231              | 2 206      | 398        | 247         | 95          | 104         | 161          | 552      | 25 993 | 1 158              | –                                            | –                                           |
| Households                                                                                 | 2400    | 26 162              | 9 501      | 3 038      | 1 869       | 1 464       | 1 281       | 2 309        | 16 944   | 62 567 | 23 867             | –                                            | –                                           |
| Other                                                                                      | 2500    | –                   | –          | –          | –           | –           | –           | –            | –        | –      | –                  | –                                            | –                                           |
| Total By Customer Group                                                                    | 2600    | 50 105              | 11 888     | 3 622      | 2 239       | 1 676       | 1 499       | 2 784        | 19 136   | 92 947 | 27 333             | –                                            | –                                           |

Total Debtors has increased from **R 91 899 909** in March to **R 92 947 398** in April 2022.

The collection rate for March 2022 was **98.94%** compared to **94.83%** in April 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 - M10 April |                     |                 |                 |                  |                   |                   |                      |                |        |                                   |
|----------------------------------------------------------------------------------------------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|--------|-----------------------------------|
| Description                                                                                  | Budget Year 2021/22 |                 |                 |                  |                   |                   |                      |                |        | Prior year                        |
|                                                                                              | 0 -<br>30 Days      | 31 -<br>60 Days | 61 -<br>90 Days | 91 -<br>120 Days | 121 -<br>150 Days | 151 -<br>180 Days | 181 Days -<br>1 Year | Over 1<br>Year | Total  | totals for chart<br>(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                                                                              | 33 670              | 1 115           | 183             | 32               | -                 | -                 | -                    | 59             | 35 059 | 29 525                            |
| Auditor General                                                                              | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -      | -                                 |
| Other                                                                                        | -                   | -               | -               | -                | -                 | -                 | -                    | -              | -      | -                                 |
| Total By Customer Type                                                                       | 33 670              | 1 115           | 183             | 32               | -                 | -                 | -                    | 59             | 35 059 | 29 525                            |

### 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                                     | 57 953.11          | 30/06/2019         | Dispute regarding meter installations     | Awaiting for clarity on enquiries from WCDM.   |
| AL ABBOTT & ASSOCIATES                   | 793.50             | 14/01/2022         | Query on the invoice (Invalid)            | To be cancelled                                |
| CIGICELL PTY LTD - ASSU                  | 82 376.23          | 31/01/2022         | Query on the invoice                      | Waiting on supporting documents from supplier. |
| BEST DRIVE                               | 290.00             | 18/02/2022         | Query on the invoice                      | Authorised. In payment process.                |
| CHANNEL MOBILE                           | 370.30             | 01/03/2022         | Query on the invoice                      | Authorised. In payment process.                |
| DARLING SPAR                             | 473.94             | 09/03/2022         | Query on the goods                        | Authorised. In payment process.                |
| EWC VEHICLE COMMUNICATION                | 2 242.50           | 07/12/2022         | Credit note arranged                      | Invoice removed in May.                        |
| RAMCOM                                   | 487 217.17         | 28/02/2022         | Vehicle not delivered as of yet           | Waiting on delivery before payment             |
| SARPA                                    | 150 000.00         | 10/02/2022         | Query on the invoice (Director: Electric) | Official engaging with Supplier.               |

### 6.3 COVID-19: Emergency Purchases for April 2022

None.

| COVID-19 EXPENDITURE REPORT 2021/2022    |                |               |               |               |                |
|------------------------------------------|----------------|---------------|---------------|---------------|----------------|
| Description                              | Quarter 1      | Quarter 2     | Quarter 3     | Apr-22        | Total          |
| Overtime                                 | -              | -             | -             | -             | -              |
| Contract Workers: Projects               | 25 560         | 36 240        | 36 360        | 13 440        | 111 600        |
| Protective Clothing                      | 27 121         | 22 896        | 24 902        | 7 966         | 82 884         |
| Sanitisation of office building          | 71 881         | 4 317         | 700           | -             | 76 898         |
| General - Other                          | 67 742         | 36 240        | 36 378        | 10 474        | 150 833        |
|                                          |                |               | -             |               |                |
| Sub-total: General                       | 192 304        | 99 692        | 98 339        | 31 880        | 422 216        |
| 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          |
|                                          |                |               | -             |               |                |
| <b>GRAND TOTAL</b>                       | <b>196 739</b> | <b>99 692</b> | <b>98 339</b> | <b>31 880</b> | <b>426 650</b> |

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

| WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April |                         |                       |                                   |                                       |                    |                                 |                    |                            |                                             |                      |                    |
|----------------------------------------------------------------------------------------------------|-------------------------|-----------------------|-----------------------------------|---------------------------------------|--------------------|---------------------------------|--------------------|----------------------------|---------------------------------------------|----------------------|--------------------|
| Investments by maturity<br>Name of institution &<br>investment ID                                  | Period of<br>Investment | Type of<br>Investment | Capital<br>Guarantee<br>(Yes/ No) | Variable or<br>Fixed<br>interest rate | Interest<br>Rate * | Expiry date<br>of<br>investment | Opening<br>balance | Interest to<br>be realised | Partial /<br>Premature<br>Withdrawal<br>(4) | Investment<br>Top Up | Closing<br>Balance |
| R thousands                                                                                        | Yrs/Months              |                       |                                   |                                       |                    |                                 |                    |                            |                                             |                      |                    |
| <b>Municipality</b>                                                                                |                         |                       |                                   |                                       |                    |                                 |                    |                            |                                             |                      |                    |
| 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                    | 50 000             | 3 754                      | -                                           | -                    | 53 754             |
| ABSA                                                                                               | 5 Months                | Fixed Deposit         | Yes                               | Fixed                                 | 5.30%              | 29 June 2022                    | 50 000             | 1 075                      | -                                           | -                    | 51 075             |
| <b>Municipality sub-total</b>                                                                      |                         |                       |                                   |                                       |                    |                                 | 660 000            |                            | (61 435)                                    | -                    | 632 652            |
| <b>Entities</b>                                                                                    |                         |                       |                                   |                                       |                    |                                 |                    |                            |                                             |                      |                    |
| <b>Entities sub-total</b>                                                                          |                         |                       |                                   |                                       |                    |                                 | -                  |                            | -                                           | -                    | -                  |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                                                              |                         |                       |                                   |                                       |                    |                                 | 660 000            |                            | (61 435)                                    | -                    | 632 652            |

- As at 30 April 2022 investments made amounts to R 600 000 000.
- During the month of April 2022, no investments matured and no investments were made.

## 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 - M10 April |                 |                     |                 |                |               |               |              |                |                    |
|------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description                                                                                                | 2020/21         | Budget Year 2021/22 |                 |                |               |               |              |                |                    |
|                                                                                                            | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                                                |                 |                     |                 |                |               |               |              |                |                    |
| <b>RECEIPTS:</b>                                                                                           |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>                                                                      |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                                                                                | 119 821         | 112 178             | 112 178         | –              | 112 178       | 112 178       | –            |                | 112 178            |
| Local Government Equitable Share                                                                           | 116 404         | 108 796             | 108 796         | –              | 108 796       | 108 796       | –            |                | 108 796            |
| Finance Management                                                                                         | 1 550           | 1 550               | 1 550           | –              | 1 550         | 1 550         | –            |                | 1 550              |
| EPWP Incentive                                                                                             | 1 867           | 1 832               | 1 832           | –              | 1 832         | 1 832         | –            |                | 1 832              |
| <b>Provincial Government:</b>                                                                              | 15 327          | 40 062              | 47 237          | –              | 37 810        | 37 810        | –            |                | 47 237             |
| Community Development Workers                                                                              | 38              | 38                  | 38              | –              | 38            | 38            | –            |                | 38                 |
| Human Settlements                                                                                          | 2 270           | 26 560              | 26 366          | –              | 16 919        | 16 919        | –            |                | 26 366             |
| Municipal Accreditation and Capacity Building Grant                                                        | 238             | 252                 | 252             | –              | 252           | 252           | –            |                | 252                |
| Libraries                                                                                                  | 10 718          | 10 394              | 11 331          | –              | 11 351        | 11 351        | –            |                | 11 331             |
| Proclaimed Roads Subsidy                                                                                   | 175             | 175                 | 175             | –              | 175           | 175           | –            |                | 175                |
| Financial Management Support Grant: Student Bursaries                                                      | 300             | 250                 | 250             | –              | 250           | 250           | –            |                | 250                |
| Establishment of a K9 Unit                                                                                 | 1 588           | 2 393               | 4 511           | –              | 4 511         | 4 511         | –            |                | 4 511              |
| WC Mun Energy Resilience Grant                                                                             |                 | –                   | 400             | –              | 400           | 400           | –            |                | 400                |
| LG Public Employment Support Grant                                                                         |                 | –                   | 1 700           | –              | 1 700         | 1 700         | –            |                | 1 700              |
| Establishment of a Law Enforcement Reaction Unit                                                           |                 |                     | 2 214           | –              | 2 214         | 2 214         | –            |                | 2 214              |
| <b>District Municipality:</b>                                                                              | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
|                                                                                                            |                 |                     |                 |                | –             |               | –            |                |                    |
| <b>Other grant providers:</b>                                                                              | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
|                                                                                                            |                 |                     |                 |                |               |               |              |                |                    |
| <b>Total Operating Transfers and Grants</b>                                                                | 135 148         | 152 240             | 159 415         | –              | 149 988       | 149 988       | –            |                | 159 415            |
| <b>Capital Transfers and Grants</b>                                                                        |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                                                                                | 28 575          | 31 055              | 34 656          | –              | 34 656        | 34 656        | –            |                | 34 656             |
| Municipal Infrastructure Grant (MIG)                                                                       | 22 923          | 22 700              | 26 301          | –              | 26 301        | 26 301        | –            |                | 26 301             |
| Integrated National Electrification Programme (municipal)                                                  | 5 652           | 8 355               | 8 355           | –              | 8 355         | 8 355         | –            |                | 8 355              |
| <b>Provincial Government:</b>                                                                              | 29 441          | 15 661              | 16 432          | 143            | 20 941        | 20 941        | –            |                | 16 432             |
| Human Settlements                                                                                          | 28 760          | 14 600              | 13 754          | 143            | 18 284        | 18 284        | –            |                | 13 754             |
| Libraries                                                                                                  | 70              | 50                  | 70              | –              | 50            | 50            | –            |                | 70                 |
| Establishment of a K9 Unit                                                                                 | 612             | 28                  | 343             | –              | 343           | 343           | –            |                | 343                |
| Sport Development                                                                                          | –               | 983                 | 983             | –              | 983           | 983           | –            |                | 983                |
| Non-Motorised Transport                                                                                    |                 | –                   | 1 282           | –              | 1 282         | 1 282         | –            |                | 1 282              |
| <b>District Municipality:</b>                                                                              | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| <b>Total Capital Transfers and Grants</b>                                                                  | 58 016          | 46 716              | 51 088          | 143            | 55 597        | 55 597        | –            |                | 51 088             |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>                                                            | 193 164         | 198 955             | 210 502         | 143            | 205 585       | 205 585       | –            |                | 210 502            |

## 8.2 Supporting Table SC7 (1)

| WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April |                 |                     |                 |                |                |                |                 |                |                    |
|------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description                                                                                                      | 2020/21         | Budget Year 2021/22 |                 |                |                |                |                 |                |                    |
|                                                                                                                  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| R thousands                                                                                                      |                 |                     |                 |                |                |                |                 |                |                    |
| <b>EXPENDITURE</b>                                                                                               |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>                                                             |                 |                     |                 |                |                |                |                 |                |                    |
| National Government:                                                                                             | 119 821         | 112 178             | 112 178         | 6 826          | 65 232         | 65 377         | (145)           | -0.2%          | 112 178            |
| Local Government Equitable Share                                                                                 | 116 404         | 108 796             | 108 796         | 6 718          | 62 424         | 62 335         | 89              | 0.1%           | 108 796            |
| Finance Management                                                                                               | 1 550           | 1 550               | 1 550           | 108            | 976            | 1 210          | (233)           | -19.3%         | 1 550              |
| EPWP Incentive                                                                                                   | 1 867           | 1 832               | 1 832           | –              | 1 832          | 1 832          | –               |                | 1 832              |
| Provincial Government:                                                                                           | 16 816          | 40 062              | 48 329          | 6 717          | 32 523         | 32 845         | (323)           | -1.0%          | 48 329             |
| Community Development: Workers                                                                                   | 42              | 38                  | 38              | 5              | 17             | 19             | (2)             | -10.4%         | 38                 |
| Human Settlements                                                                                                | 2 757           | 26 560              | 26 366          | 5 397          | 18 350         | 18 168         | 181             | 1.0%           | 26 366             |
| Municipal Accreditation and Capacity Building Grant                                                              | 177             | 252                 | 252             | 31             | 208            | 210            | (2)             | -0.8%          | 252                |
| Libraries                                                                                                        | 10 410          | 10 394              | 11 331          | 814            | 8 952          | 8 990          | (38)            | -0.4%          | 11 331             |
| Proclaimed Roads Subsidy                                                                                         | 175             | 175                 | 175             | –              | 175            | 126            | 49              | 38.9%          | 175                |
| Financial Management Support Grant: Student Bursaries                                                            | 148             | 250                 | 250             | 25             | 229            | 129            | 100             | 77.8%          | 250                |
| Establishment of a K9 Unit                                                                                       | 3 107           | 2 393               | 5 603           | 398            | 4 524          | 4 546          | (21)            | -0.5%          | 5 603              |
| WC Mun Energy Resilience Grant                                                                                   | –               | –                   | 400             | –              | –              | 100            | (100)           | -100.0%        | 400                |
| LG Public Employment Support Grant                                                                               | –               | –                   | 1 700           | 46             | 68             | –              | 68              | #DIV/0!        | 1 700              |
| Establishment of a Law Enforcement Reaction Unit                                                                 | –               | –                   | 2 214           | –              | –              | 558            | (558)           | -100.0%        | 2 214              |
| <b>Total operating expenditure of Transfers and Grants:</b>                                                      | <b>136 637</b>  | <b>152 240</b>      | <b>160 507</b>  | <b>13 543</b>  | <b>97 755</b>  | <b>98 222</b>  | <b>(468)</b>    | <b>-0.5%</b>   | <b>160 507</b>     |
| <b>Capital expenditure of Transfers and Grants</b>                                                               |                 |                     |                 |                |                |                |                 |                |                    |
| National Government:                                                                                             | 28 575          | 31 055              | 34 656          | 2 036          | 24 794         | 30 335         | (5 540)         | -18.3%         | 34 656             |
| Municipal Infrastructure Grant (MIG)                                                                             | 22 923          | 22 700              | 26 301          | 1 877          | 24 178         | 22 135         | 2 044           | 9.2%           | 26 301             |
| Integrated National Electrification Programme (municipal)                                                        | 5 652           | 8 355               | 8 355           | 159            | 616            | 8 200          | (7 584)         | -92.5%         | 8 355              |
| Provincial Government:                                                                                           | 36 346          | 15 661              | 14 472          | 1 319          | 6 740          | 11 680         | (4 940)         | -42.3%         | 14 472             |
| Human Settlements                                                                                                | 35 735          | 14 600              | 11 794          | –              | 4 843          | 9 546          | (4 703)         | -49.3%         | 11 794             |
| Libraries                                                                                                        | 67              | 50                  | 70              | 37             | 66             | 50             | 16              | 32.1%          | 70                 |
| Establishment of a K9 Unit                                                                                       | 543             | 28                  | 343             | –              | 50             | 102            | (52)            | -51.2%         | 343                |
| Sport Development                                                                                                | –               | 983                 | 983             | –              | 500            | 983            | (483)           | -49.2%         | 983                |
| Non-Motorised Transport                                                                                          | –               | –                   | 1 282           | 1 282          | 1 282          | 1 000          | 282             | 28.2%          | 1 282              |
| <b>Total capital expenditure of Transfers and Grants</b>                                                         | <b>64 921</b>   | <b>46 716</b>       | <b>49 128</b>   | <b>3 355</b>   | <b>31 535</b>  | <b>42 015</b>  | <b>(10 480)</b> | <b>-24.9%</b>  | <b>49 128</b>      |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>                                                                 | <b>201 558</b>  | <b>198 955</b>      | <b>209 635</b>  | <b>16 898</b>  | <b>129 289</b> | <b>140 237</b> | <b>(10 948)</b> | <b>-7.8%</b>   | <b>209 635</b>     |

## 8.3 Supporting Table SC7 (2)

| WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April |                           |                |               |              |                |
|-------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------|---------------|--------------|----------------|
| Description                                                                                                             | Budget Year 2021/22       |                |               |              |                |
|                                                                                                                         | Approved Rollover 2020/21 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands                                                                                                             |                           |                |               |              |                |
| <b>EXPENDITURE</b>                                                                                                      |                           |                |               |              |                |
| <b>Operating expenditure of Approved Roll-overs</b>                                                                     |                           |                |               |              |                |
| Provincial Government:                                                                                                  | 1 092                     | –              | 1 092         | –            |                |
| Establishment of a K9 Unit                                                                                              | 1 092                     | –              | 1 092         | –            |                |
| <b>Total operating expenditure of Approved Roll-overs</b>                                                               | <b>1 092</b>              | <b>–</b>       | <b>1 092</b>  | <b>–</b>     |                |
| <b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>                                                                         | <b>1 092</b>              | <b>–</b>       | <b>1 092</b>  | <b>–</b>     |                |

## 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 - M10 April |                 |                     |                 |                |                |                |              |                |                    |
|-------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|--------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration                                                             | 2020/21         | Budget Year 2021/22 |                 |                |                |                |              |                |                    |
|                                                                                                             | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                                                 | A               | B                   | C               |                |                |                |              |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>                                                    |                 |                     |                 |                |                |                |              |                |                    |
| Basic Salaries and Wages                                                                                    | 7 328           | 8 900               | 8 900           | 682            | 6 437          | 6 137          | 299          | 5%             | 8 900              |
| Pension and UIF Contributions                                                                               | 1 014           | 1 124               | 1 124           | 74             | 764            | 921            | (157)        | -17%           | 1 124              |
| Medical Aid Contributions                                                                                   | 157             | 187                 | 187             | 12             | 110            | 153            | (43)         | -28%           | 187                |
| Cellphone Allowance                                                                                         | 1 008           | 1 021               | 1 021           | 85             | 834            | 836            | (2)          | 0%             | 1 021              |
| Other benefits and allowances                                                                               |                 |                     |                 | 60             | 787            | 1 151          | (365)        | -32%           | –                  |
| <b>Sub Total - Councillors</b>                                                                              | <b>10 857</b>   | <b>11 232</b>       | <b>11 232</b>   | <b>913</b>     | <b>8 931</b>   | <b>9 199</b>   | <b>(267)</b> | <b>-3%</b>     | <b>11 232</b>      |
| <b>Senior Managers of the Municipality</b>                                                                  |                 |                     |                 |                |                |                |              |                |                    |
| Basic Salaries and Wages                                                                                    | 8 566           | 8 050               | 8 814           | 781            | 7 426          | 7 371          | 55           | 1%             | 8 814              |
| Pension and UIF Contributions                                                                               | 1 555           | 1 494               | 1 644           | 126            | 1 315          | 1 370          | (55)         | -4%            | 1 644              |
| Medical Aid Contributions                                                                                   | 471             | 488                 | 518             | 37             | 396            | 432            | (36)         | -8%            | 518                |
| Performance Bonus                                                                                           | 739             | 803                 | 269             | 280            | 280            | –              | 280          | #DIV/0!        | 269                |
| Motor Vehicle Allowance                                                                                     | 1 010           | 1 002               | 1 050           | 74             | 848            | 875            | (27)         | -3%            | 1 050              |
| Cellphone Allowance                                                                                         | 286             | 245                 | 245             | 33             | 229            | 204            | 25           | 12%            | 245                |
| Other benefits and allowances                                                                               | 195             | 197                 | 236             | 21             | 207            | 197            | 10           | 5%             | 236                |
| Payments in lieu of leave                                                                                   | –               | 31                  | 31              | –              | –              | –              | –            |                | 31                 |
| Long service awards                                                                                         | 27              | 36                  | 36              | –              | –              | –              | –            |                | 36                 |
| Post-retirement benefit obligations                                                                         | 1 776           | 1 154               | 1 154           | –              | –              | –              | –            |                | 1 154              |
| <b>Sub Total - Senior Managers of Municipality</b>                                                          | <b>14 624</b>   | <b>13 501</b>       | <b>13 998</b>   | <b>1 352</b>   | <b>10 700</b>  | <b>10 448</b>  | <b>252</b>   | <b>2%</b>      | <b>13 998</b>      |
| <b>Other Municipal Staff</b>                                                                                |                 |                     |                 |                |                |                |              |                |                    |
| Basic Salaries and Wages                                                                                    | 136 066         | 148 129             | 151 279         | 12 493         | 124 287        | 123 283        | 1 004        | 1%             | 151 279            |
| Pension and UIF Contributions                                                                               | 24 870          | 26 884              | 26 580          | 2 223          | 22 149         | 21 967         | 182          | 1%             | 26 580             |
| Medical Aid Contributions                                                                                   | 10 707          | 12 057              | 11 860          | 969            | 9 407          | 9 688          | (281)        | -3%            | 11 860             |
| Overtime                                                                                                    | 13 293          | 11 161              | 13 733          | 1 428          | 11 980         | 10 975         | 1 005        | 9%             | 13 733             |
| Motor Vehicle Allowance                                                                                     | 5 380           | 6 314               | 5 415           | 463            | 4 520          | 4 513          | 8            | 0%             | 5 415              |
| Cellphone Allowance                                                                                         | 466             | 563                 | 660             | 53             | 530            | 549            | (19)         | -3%            | 660                |
| Housing Allowances                                                                                          | 1 610           | 1 823               | 984             | 78             | 784            | 805            | (20)         | -3%            | 984                |
| Other benefits and allowances                                                                               | 25 429          | 27 423              | 27 657          | 1 357          | 24 105         | 24 777         | (672)        | -3%            | 27 657             |
| Payments in lieu of leave                                                                                   | 1 356           | 2 691               | 2 691           | –              | –              | 67             | (67)         | -100%          | 2 691              |
| Long service awards                                                                                         | 2 085           | 2 752               | 2 752           | –              | –              | –              | –            |                | 2 752              |
| Post-retirement benefit obligations                                                                         | 9 770           | 7 303               | 7 303           | –              | –              | –              | –            |                | 7 303              |
| <b>Sub Total - Other Municipal Staff</b>                                                                    | <b>231 031</b>  | <b>247 101</b>      | <b>250 915</b>  | <b>19 064</b>  | <b>197 763</b> | <b>196 624</b> | <b>1 139</b> | <b>1%</b>      | <b>250 915</b>     |
| <b>Total Parent Municipality</b>                                                                            | <b>256 512</b>  | <b>271 833</b>      | <b>276 144</b>  | <b>21 328</b>  | <b>217 395</b> | <b>216 271</b> | <b>1 124</b> | <b>1%</b>      | <b>276 144</b>     |
| <b>TOTAL MANAGERS AND STAFF</b>                                                                             | <b>245 655</b>  | <b>260 602</b>      | <b>264 913</b>  | <b>20 416</b>  | <b>208 463</b> | <b>207 072</b> | <b>1 391</b> | <b>1%</b>      | <b>264 913</b>     |

## Section 10 – Material variances to the SDBIP

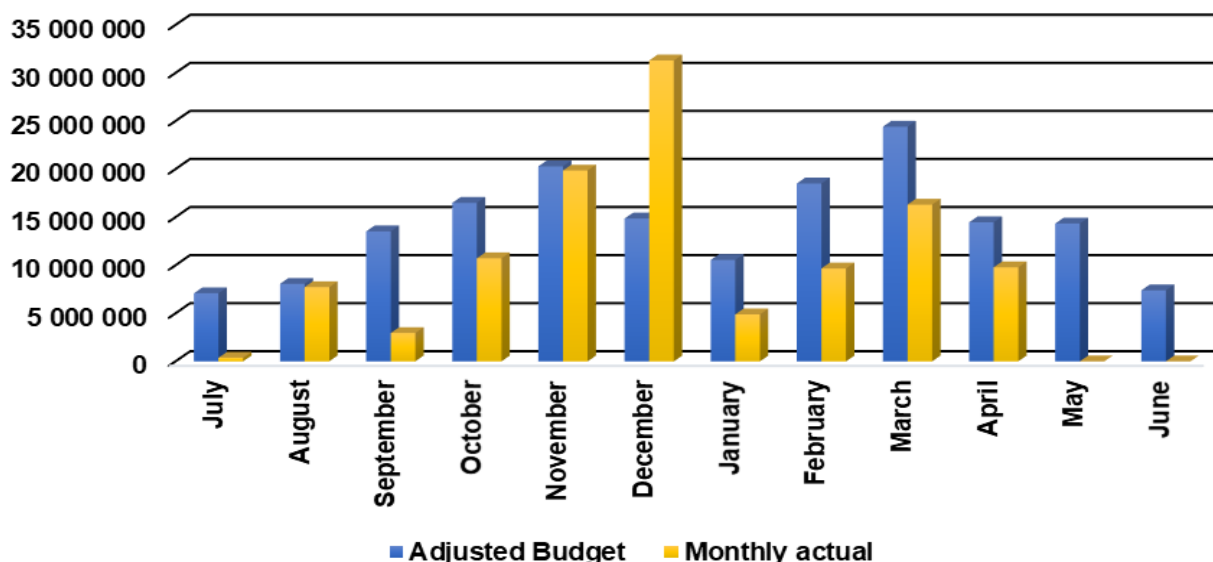
None.

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

| WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April |                 |                     |                 |                |               |               |              |                |                         |
|----------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|-------------------------|
| Month                                                                                                    | 2020/21         | Budget Year 2021/22 |                 |                |               |               |              |                |                         |
|                                                                                                          | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Total Budget |
| R thousands                                                                                              |                 |                     |                 |                |               |               |              |                |                         |
| <b>Monthly expenditure performance trend</b>                                                             |                 |                     |                 |                |               |               |              |                |                         |
| July                                                                                                     | 1 433           | 7 240               | 7 088           | 383            | 383           | 7 088         | 6 705        | 94.6%          | 0%                      |
| August                                                                                                   | 7 732           | 9 380               | 8 072           | 7 723          | 8 106         | 15 160        | 7 055        | 46.5%          | 5%                      |
| September                                                                                                | 12 150          | 15 016              | 13 531          | 2 955          | 11 061        | 28 692        | 17 631       | 61.4%          | 7%                      |
| October                                                                                                  | 1 326           | 17 925              | 16 496          | 10 728         | 21 789        | 45 187        | 23 399       | 51.8%          | 13%                     |
| November                                                                                                 | 27 295          | 22 469              | 20 293          | 19 856         | 41 645        | 65 480        | 23 835       | 36.4%          | 25%                     |
| December                                                                                                 | 16 918          | 16 745              | 14 866          | 31 307         | 72 952        | 80 346        | 7 394        | 9.2%           | 44%                     |
| January                                                                                                  | 7 831           | 11 455              | 10 554          | 4 894          | 77 846        | 90 900        | 13 054       | 14.4%          | 46%                     |
| February                                                                                                 | 8 432           | 16 639              | 18 511          | 9 666          | 87 512        | 109 412       | 21 900       | 20.0%          | 51%                     |
| March                                                                                                    | 16 880          | 24 344              | 24 418          | 16 307         | 103 819       | 133 829       | 30 010       | 22.4%          | 61%                     |
| April                                                                                                    | 21 563          | 10 884              | 14 472          | 9 786          | 113 605       | 148 301       | 34 697       | 23.4%          | 67%                     |
| May                                                                                                      | 18 833          | 7 989               | 14 344          |                |               | 162 645       | -            |                |                         |
| June                                                                                                     | 77 156          | 6 350               | 7 395           |                |               | 170 040       | -            |                |                         |
| <b>Total Capital expenditure</b>                                                                         | <b>217 548</b>  | <b>166 436</b>      | <b>170 040</b>  | <b>113 605</b> |               |               |              |                |                         |

### Actual Capital Expenditure vs. Budgeted Capital Expenditure 2021-22



## 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 - M10 April |                 |                     |                 |                |               |               |               |                |                    |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
| Description                                                                                                                      | 2020/21         | Budget Year 2021/22 |                 |                |               |               |               |                |                    |
|                                                                                                                                  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance  | YTD variance % | Full Year Forecast |
| R thousands                                                                                                                      |                 |                     |                 |                |               |               |               |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b>                                                                |                 |                     |                 |                |               |               |               |                |                    |
| <b>Infrastructure</b>                                                                                                            | 55 998          | 35 632              | 36 721          | 1 854          | 17 965        | 28 775        | 10 809        | 37.6%          | 36 721             |
| Roads Infrastructure                                                                                                             | 34 257          | 11 081              | 14 040          | 90             | 7 395         | 7 773         | 378           | 4.9%           | 14 040             |
| Roads                                                                                                                            | 34 257          | 11 081              | 14 040          | 90             | 7 395         | 7 773         | 378           | 4.9%           | 14 040             |
| Electrical Infrastructure                                                                                                        | 6 748           | 15 571              | 16 062          | 489            | 6 580         | 14 996        | 8 417         | 56.1%          | 16 062             |
| MV Substations                                                                                                                   | 200             | 200                 | 200             | 19             | 135           | 180           | 45            | 24.7%          | 200                |
| MV Switching Stations                                                                                                            |                 | –                   | –               | –              | –             | –             | –             |                | –                  |
| MV Networks                                                                                                                      | 3 328           | 14 855              | 14 855          | 400            | 5 690         | 14 000        | 8 310         | 59.4%          | 14 855             |
| LV Networks                                                                                                                      | 3 220           | 516                 | 1 007           | 71             | 755           | 816           | 62            | 7.5%           | 1 007              |
| Water Supply Infrastructure                                                                                                      | 5 866           | 5 778               | 5 102           | 1 274          | 3 773         | 4 583         | 810           | 17.7%          | 5 102              |
| Distribution                                                                                                                     | 5 776           | 5 628               | 5 102           | 1 274          | 3 773         | 4 583         | 810           | 17.7%          | 5 102              |
| Distribution Points                                                                                                              | 90              | 150                 | –               | –              | –             | –             | –             |                | –                  |
| Sanitation Infrastructure                                                                                                        | 8 898           | 2 482               | 1 207           | –              | –             | 1 113         | 1 113         | 100.0%         | 1 207              |
| Pump Station                                                                                                                     |                 | 920                 | 650             | –              | –             | 650           | 650           | 100.0%         | 650                |
| Reticulation                                                                                                                     | 8 898           | 1 562               | 557             | –              | –             | 462           | 462           | 100.0%         | 557                |
| Solid Waste Infrastructure                                                                                                       | 228             | 720                 | 310             | 2              | 217           | 310           | 93            | 29.9%          | 310                |
| Landfill Sites                                                                                                                   | 228             | 720                 | 310             | 2              | 217           | 310           | 93            | 29.9%          | 310                |
| <b>Community Assets</b>                                                                                                          | 12 355          | 3 768               | 6 066           | 800            | 3 454         | 4 794         | 1 340         | 27.9%          | 6 066              |
| Community Facilities                                                                                                             | 8 149           | 2 368               | 3 212           | 58             | 1 621         | 1 940         | 319           | 16.4%          | 3 212              |
| Parks                                                                                                                            | 1 190           | 700                 | 700             | 51             | 411           | 700           | 289           | 41.2%          | 700                |
| Public Open Space                                                                                                                | 6 210           | 1 668               | 2 512           | 6              | 1 210         | 1 240         | 30            | 2.4%           | 2 512              |
| Markets                                                                                                                          | 749             | –                   |                 |                |               |               | –             |                |                    |
| Sport and Recreation Facilities                                                                                                  | 4 206           | 1 400               | 2 854           | 742            | 1 833         | 2 854         | 1 021         | 35.8%          | 2 854              |
| Indoor Facilities                                                                                                                | 3 753           | 800                 | 2 113           | 742            | 1 575         | 2 113         | 538           | 25.5%          | 2 113              |
| Outdoor Facilities                                                                                                               | 453             | 600                 | 741             | –              | 258           | 741           | 483           | 65.2%          | 741                |
| <b>Other assets</b>                                                                                                              | 5 282           | 21 656              | 18 740          | 990            | 13 073        | 18 073        | 5 000         | 27.7%          | 18 740             |
| Operational Buildings                                                                                                            | 1 351           | 10 880              | 11 560          | 990            | 9 169         | 11 543        | 2 375         | 20.6%          | 11 560             |
| Municipal Offices                                                                                                                | 1 000           | 10 880              | 11 560          | 990            | 9 169         | 11 543        | 2 375         | 20.6%          | 11 560             |
| Housing                                                                                                                          | 3 930           | 10 776              | 7 180           | –              | 3 904         | 6 530         | 2 626         | 40.2%          | 7 180              |
| Social Housing                                                                                                                   | 3 930           | 10 776              | 7 180           | –              | 3 904         | 6 530         | 2 626         | 40.2%          | 7 180              |
| <b>Computer Equipment</b>                                                                                                        | 2 057           | 1 587               | 1 762           | 46             | 1 233         | 1 284         | 51            | 4.0%           | 1 762              |
| Computer Equipment                                                                                                               | 2 057           | 1 587               | 1 762           | 46             | 1 233         | 1 284         | 51            | 4.0%           | 1 762              |
| <b>Furniture and Office Equipment</b>                                                                                            | 454             | 348                 | 340             | 38             | 184           | 320           | 136           | 42.5%          | 340                |
| Furniture and Office Equipment                                                                                                   | 454             | 348                 | 340             | 38             | 184           | 320           | 136           | 42.5%          | 340                |
| <b>Machinery and Equipment</b>                                                                                                   | 3 014           | 2 319               | 2 339           | 54             | 1 823         | 2 044         | 221           | 10.8%          | 2 339              |
| Machinery and Equipment                                                                                                          | 3 014           | 2 319               | 2 339           | 54             | 1 823         | 2 044         | 221           | 10.8%          | 2 339              |
| <b>Transport Assets</b>                                                                                                          | 5 061           | 3 574               | 3 691           | –              | 3 690         | 3 087         | (602)         | -19.5%         | 3 691              |
| Transport Assets                                                                                                                 | 5 061           | 3 574               | 3 691           | –              | 3 690         | 3 087         | (602)         | -19.5%         | 3 691              |
| <b>Land</b>                                                                                                                      | 32 230          | 700                 | 400             | –              | 368           | 400           | 32            | 8.1%           | 400                |
| Land                                                                                                                             | 32 230          | 700                 | 400             | –              | 368           | 400           | 32            | 8.1%           | 400                |
| <b>Total Capital Expenditure on new assets</b>                                                                                   | <b>116 451</b>  | <b>69 582</b>       | <b>70 059</b>   | <b>3 782</b>   | <b>41 789</b> | <b>58 777</b> | <b>16 988</b> | <b>28.9%</b>   | <b>70 059</b>      |

**WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April**

| Description                                                                       | 2020/21         | Budget Year 2021/22 |                 |                |               |               |              |                |                    |
|-----------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                                   | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                                             | 24 061          | 27 200              | 30 893          | 2 865          | 28 128        | 27 989        | (139)        | -0.5%          | 30 893             |
| Roads Infrastructure                                                              | 20 759          | 23 000              | 26 732          | 2 661          | 24 268        | 24 000        | (268)        | -1.1%          | 26 732             |
| <i>Roads</i>                                                                      | 20 759          | 23 000              | 26 732          | 2 661          | 24 268        | 24 000        | (268)        | -1.1%          | 26 732             |
| Storm water Infrastructure                                                        | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| Electrical Infrastructure                                                         | 3 302           | 4 200               | 4 161           | 204            | 3 861         | 3 989         | 129          | 3.2%           | 4 161              |
| <i>MV Substations</i>                                                             | 3 270           | 3 600               | 3 600           | 95             | 3 527         | 3 500         | (27)         | -0.8%          | 3 600              |
| <i>LV Networks</i>                                                                | 32              | 600                 | 561             | 109            | 334           | 489           | 156          | 31.8%          | 561                |
| Water Supply Infrastructure                                                       | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| <b>Community Assets</b>                                                           | 991             | –                   | –               | –              | –             | –             | –            |                | –                  |
| Community Facilities                                                              | 991             | –                   | –               | –              | –             | –             | –            |                | –                  |
| <i>Public Ablution Facilities</i>                                                 | 991             | –                   | –               | –              | –             | –             | –            |                | –                  |
| <b>Other assets</b>                                                               | –               | 830                 | 713             | 52             | 159           | 713           | 554          | 77.7%          | 713                |
| Operational Buildings                                                             | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| Housing                                                                           | –               | 830                 | 713             | 52             | 159           | 713           | 554          | 77.7%          | 713                |
| <i>Staff Housing</i>                                                              | –               | 830                 | 713             | 52             | 159           | 713           | 554          | 77.7%          | 713                |
| <b>Total Capital Expenditure on renewal of existing assets</b>                    | <b>25 052</b>   | <b>28 030</b>       | <b>31 605</b>   | <b>2 917</b>   | <b>28 287</b> | <b>28 702</b> | <b>415</b>   | <b>1.4%</b>    | <b>31 605</b>      |

**WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April**

| Description                                                                         | Ref      | 2020/21         | Budget Year 2021/22 |                 |                |               |               |               |                |                    |
|-------------------------------------------------------------------------------------|----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
|                                                                                     |          | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance  | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                  |          |                 |                     |                 |                |               |               |               |                |                    |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b> |          |                 |                     |                 |                |               |               |               |                |                    |
| <b>Infrastructure</b>                                                               |          | 72 650          | 66 441              | 66 134          | 3 014          | 41 543        | 58 580        | 17 037        | 29.1%          | 66 134             |
| Roads Infrastructure                                                                |          | –               | –                   | –               | –              | –             | –             | –             |                | –                  |
| Storm water Infrastructure                                                          |          | 455             | –                   | –               | –              | –             | –             | –             |                | –                  |
| <i>Storm water Conveyance</i>                                                       |          | 455             | –                   | –               | –              | –             | –             | –             |                | –                  |
| Electrical Infrastructure                                                           |          | 6 954           | 2 600               | 2 593           | 370            | 2 447         | 2 443         | (3)           | -0.1%          | 2 593              |
| <i>MV Substations</i>                                                               |          | –               | 300                 | 300             | –              | –             | –             | –             |                | 300                |
| <i>MV Switching Stations</i>                                                        |          | 298             | –                   | –               | 13             | 175           | 300           | 125           | 41.6%          | –                  |
| <i>MV Networks</i>                                                                  |          | 1 401           | –                   | –               | –              | –             | –             | –             |                | –                  |
| <i>LV Networks</i>                                                                  |          | 5 255           | 2 300               | 2 293           | 357            | 2 272         | 2 143         | (128)         | -6.0%          | 2 293              |
| <i>Capital Spares</i>                                                               |          | –               | –                   | –               | –              | –             | –             | –             |                | –                  |
| Water Supply Infrastructure                                                         |          | 1 165           | 4 100               | 4 800           | 134            | 1 974         | 4 150         | 2 176         | 52.4%          | 4 800              |
| <i>Pump Stations</i>                                                                |          | –               | 1 000               | 1 000           | –              | 446           | 1 000         | 554           | 55.4%          | 1 000              |
| <i>Distribution</i>                                                                 |          | 1 165           | 3 100               | 3 800           | 134            | 1 528         | 3 150         | 1 622         | 51.5%          | 3 800              |
| Sanitation Infrastructure                                                           |          | 64 076          | 59 741              | 58 741          | 2 510          | 37 123        | 51 987        | 14 864        | 28.6%          | 58 741             |
| <i>Waste Water Treatment Works</i>                                                  |          | 64 076          | 59 741              | 58 741          | 2 510          | 37 123        | 51 987        | 14 864        | 28.6%          | 58 741             |
| <b>Community Assets</b>                                                             |          | 3 396           | 2 383               | 2 242           | 73             | 1 986         | 2 242         | 256           | 11.4%          | 2 242              |
| Sport and Recreation Facilities                                                     |          | 3 396           | 2 383               | 2 242           | 73             | 1 986         | 2 242         | 256           | 11.4%          | 2 242              |
| <i>Outdoor Facilities</i>                                                           |          | 3 396           | 2 383               | 2 242           | 73             | 1 986         | 2 242         | 256           | 11.4%          | 2 242              |
| <b>Total Capital Expenditure on upgrading of existing assets</b>                    | <b>1</b> | <b>76 046</b>   | <b>68 824</b>       | <b>68 376</b>   | <b>3 087</b>   | <b>43 529</b> | <b>60 822</b> | <b>17 293</b> | <b>28.4%</b>   | <b>68 376</b>      |

## 12.2 Supporting Table SC13c and d

| WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April |     |                 |                     |                 |                |               |               |              |                |                    |
|---------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description                                                                                                                           | Ref | 2020/21         | Budget Year 2021/22 |                 |                |               |               |              |                |                    |
|                                                                                                                                       |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                                                                           | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>                                                                   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                                                                                                 |     | 36 142          | 40 155              | 41 390          | 3 574          | 33 444        | 32 252        | (1 192)      | -3.7%          | 41 390             |
| Roads Infrastructure                                                                                                                  |     | 4 972           | 5 140               | 5 135           | 184            | 4 312         | 3 969         | (343)        | -8.6%          | 5 135              |
| Roads                                                                                                                                 |     | 4 919           | 5 073               | 5 057           | 183            | 4 236         | 3 920         | (316)        | -8.1%          | 5 057              |
| Road Furniture                                                                                                                        |     | 53              | 67                  | 79              | 1              | 75            | 49            | (27)         | -54.4%         | 79                 |
| Storm water Infrastructure                                                                                                            |     | 17 774          | 17 281              | 18 274          | 1 398          | 15 334        | 14 649        | (684)        | -4.7%          | 18 274             |
| Storm water Conveyance                                                                                                                |     | 17 774          | 17 281              | 18 274          | 1 398          | 15 334        | 14 649        | (684)        | -4.7%          | 18 274             |
| Electrical Infrastructure                                                                                                             |     | 1 884           | 2 729               | 2 709           | 121            | 2 233         | 1 872         | (361)        | -19.3%         | 2 709              |
| MV Substations                                                                                                                        |     | 135             | 153                 | 153             | 3              | 128           | 99            | (29)         | -29.8%         | 153                |
| LV Networks                                                                                                                           |     | 1 749           | 2 576               | 2 556           | 118            | 2 105         | 1 773         | (332)        | -18.7%         | 2 556              |
| Water Supply Infrastructure                                                                                                           |     | 1 057           | 1 705               | 1 702           | 91             | 1 205         | 1 225         | 20           | 1.6%           | 1 702              |
| Reservoirs                                                                                                                            |     | 733             | 1 102               | 1 098           | 86             | 937           | 790           | (147)        | -18.6%         | 1 098              |
| Pump Stations                                                                                                                         |     | 124             | 139                 | 139             | -              | 54            | 100           | 46           | 46.1%          | 139                |
| Distribution                                                                                                                          |     | 200             | 465                 | 465             | 4              | 214           | 335           | 121          | 36.0%          | 465                |
| Sanitation Infrastructure                                                                                                             |     | 3 715           | 5 334               | 5 433           | 823            | 3 791         | 4 031         | 240          | 5.9%           | 5 433              |
| Pump Station                                                                                                                          |     | 994             | 939                 | 1 052           | 82             | 773           | 675           | (98)         | -14.5%         | 1 052              |
| Waste Water Treatment Works                                                                                                           |     | 2 721           | 4 394               | 4 381           | 741            | 3 018         | 3 356         | 338          | 10.1%          | 4 381              |
| Solid Waste Infrastructure                                                                                                            |     | 6 740           | 7 966               | 8 138           | 957            | 6 569         | 6 506         | (63)         | -1.0%          | 8 138              |
| Landfill Sites                                                                                                                        |     | 6 740           | 7 966               | 8 138           | 957            | 6 569         | 6 506         | (63)         | -1.0%          | 8 138              |
| <b>Community Assets</b>                                                                                                               |     | 2 342           | 3 286               | 3 050           | 172            | 2 623         | 2 414         | (209)        | -8.6%          | 3 050              |
| Community Facilities                                                                                                                  |     | 1 787           | 2 122               | 2 178           | 114            | 1 923         | 1 685         | (238)        | -14.1%         | 2 178              |
| Halls                                                                                                                                 |     | 329             | 387                 | 371             | 25             | 299           | 237           | (61)         | -25.9%         | 371                |
| Centres                                                                                                                               |     | 1 209           | 1 470               | 1 586           | 87             | 1 515         | 1 301         | (213)        | -16.4%         | 1 586              |
| Libraries                                                                                                                             |     | 57              | 60                  | 60              | -              | 39            | 43            | 4            | 10.0%          | 60                 |
| Cemeteries/Crematoria                                                                                                                 |     | 71              | 105                 | 100             | -              | 21            | 71            | 50           | 70.7%          | 100                |
| Parks                                                                                                                                 |     | 120             | 100                 | 61              | 2              | 50            | 33            | (17)         | -51.9%         | 61                 |
| Sport and Recreation Facilities                                                                                                       |     | 556             | 1 164               | 872             | 57             | 700           | 729           | 29           | 4.0%           | 872                |
| Indoor Facilities                                                                                                                     |     | 30              | 100                 | 100             | 15             | 75            | 72            | (3)          | -4.3%          | 100                |
| Outdoor Facilities                                                                                                                    |     | 526             | 1 064               | 772             | 42             | 625           | 657           | 32           | 4.9%           | 772                |
| <b>Other assets</b>                                                                                                                   |     | 1 580           | 1 744               | 1 934           | (87)           | 1 336         | 1 261         | (74)         | -5.9%          | 1 934              |
| Operational Buildings                                                                                                                 |     | 1 239           | 990                 | 1 069           | (130)          | 656           | 792           | 137          | 17.3%          | 1 069              |
| Municipal Offices                                                                                                                     |     | 1 239           | 990                 | 1 069           | (130)          | 656           | 792           | 137          | 17.3%          | 1 069              |
| Housing                                                                                                                               |     | 342             | 754                 | 864             | 43             | 680           | 469           | (211)        | -45.0%         | 864                |
| Staff Housing                                                                                                                         |     | 160             | 197                 | 255             | 1              | 248           | 189           | (58)         | -30.8%         | 255                |
| Social Housing                                                                                                                        |     | 181             | 557                 | 609             | 41             | 432           | 280           | (153)        | -54.7%         | 609                |
| <b>Intangible Assets</b>                                                                                                              |     | 3 442           | 4 226               | 4 226           | 16             | 2 555         | 3 522         | 966          | 27.4%          | 4 226              |
| Licences and Rights                                                                                                                   |     | 3 442           | 4 226               | 4 226           | 16             | 2 555         | 3 522         | 966          | 27.4%          | 4 226              |
| Computer Software and Applications                                                                                                    |     | 3 442           | 4 226               | 4 226           | 16             | 2 555         | 3 522         | 966          | 27.4%          | 4 226              |
| <b>Computer Equipment</b>                                                                                                             |     | 535             | 316                 | 316             | 8              | 150           | 225           | 75           | 33.1%          | 316                |
| Computer Equipment                                                                                                                    |     | 535             | 316                 | 316             | 8              | 150           | 225           | 75           | 33.1%          | 316                |
| <b>Furniture and Office Equipment</b>                                                                                                 |     | 20              | 77                  | 75              | -              | 39            | 53            | 14           | 26.1%          | 75                 |
| Furniture and Office Equipment                                                                                                        |     | 20              | 77                  | 75              | -              | 39            | 53            | 14           | 26.1%          | 75                 |
| <b>Machinery and Equipment</b>                                                                                                        |     | 1 092           | 1 282               | 1 333           | 97             | 958           | 937           | (20)         | -2.2%          | 1 333              |
| Machinery and Equipment                                                                                                               |     | 1 092           | 1 282               | 1 333           | 97             | 958           | 937           | (20)         | -2.2%          | 1 333              |
| <b>Transport Assets</b>                                                                                                               |     | 5 223           | 6 412               | 6 914           | 381            | 4 932         | 5 220         | 288          | 5.5%           | 6 914              |
| Transport Assets                                                                                                                      |     | 5 223           | 6 412               | 6 914           | 381            | 4 932         | 5 220         | 288          | 5.5%           | 6 914              |
| <b>Total Repairs and Maintenance Expenditure</b>                                                                                      | 1   | 50 376          | 57 497              | 59 237          | 4 161          | 46 037        | 45 884        | (153)        | -0.3%          | 59 237             |

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April**

| Description                                         | Ref      | 2020/21         | Budget Year 2021/22 |                 |                |               |               |              |                |                    |
|-----------------------------------------------------|----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                     |          | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                  | <b>1</b> |                 |                     |                 |                |               |               |              |                |                    |
| <b><u>Depreciation by Asset Class/Sub-class</u></b> |          |                 |                     |                 |                |               |               |              |                |                    |
| <b><u>Infrastructure</u></b>                        |          | <b>73 070</b>   | <b>79 925</b>       | <b>78 160</b>   | <b>6 131</b>   | <b>62 131</b> | <b>65 354</b> | <b>3 224</b> | <b>4.9%</b>    | <b>78 160</b>      |
| Roads Infrastructure                                |          | 23 490          | 24 434              | 24 908          | 2 094          | 21 221        | 20 337        | (883)        | -4.3%          | 24 908             |
| Roads                                               |          | 22 766          | 23 776              | 24 081          | 1 989          | 20 155        | 19 731        | (423)        | -2.1%          | 24 081             |
| Road Structures                                     |          | 269             | 188                 | 352             | 67             | 681           | 209           | (472)        | -225.7%        | 352                |
| Road Furniture                                      |          | 455             | 470                 | 474             | 38             | 385           | 397           | 11           | 2.9%           | 474                |
| Storm water Infrastructure                          |          | 4 539           | 4 698               | 4 744           | 380            | 3 849         | 3 964         | 115          | 2.9%           | 4 744              |
| Drainage Collection                                 |          | 814             | 841                 | 849             | 73             | 740           | 700           | (41)         | -5.8%          | 849                |
| Storm water Conveyance                              |          | 3 725           | 3 857               | 3 895           | 307            | 3 109         | 3 264         | 156          | 4.8%           | 3 895              |
| Electrical Infrastructure                           |          | 13 030          | 13 056              | 13 530          | 1 054          | 10 686        | 11 373        | 687          | 6.0%           | 13 530             |
| Power Plants                                        |          | 3               | 3                   | 3               | 0              | 2             | 2             | 0            | 4.8%           | 3                  |
| HV Transmission Conductors                          |          | 36              | 37                  | 38              | 3              | 30            | 32            | 2            | 4.8%           | 38                 |
| MV Substations                                      |          | 1 931           | 2 018               | 2 013           | 150            | 1 531         | 1 703         | 172          | 10.1%          | 2 013              |
| MV Switching Stations                               |          | 1 156           | 1 188               | 1 206           | 95             | 959           | 1 012         | 53           | 5.3%           | 1 206              |
| MV Networks                                         |          | 7 126           | 7 325               | 7 431           | 584            | 5 917         | 6 238         | 321          | 5.1%           | 7 431              |
| LV Networks                                         |          | 2 567           | 2 267               | 2 619           | 204            | 2 070         | 2 201         | 131          | 5.9%           | 2 619              |
| Capital Spares                                      |          | 212             | 219                 | 221             | 17             | 176           | 185           | 9            | 4.8%           | 221                |
| Water Supply Infrastructure                         |          | 14 481          | 14 225              | 14 799          | 1 235          | 12 516        | 12 297        | (218)        | -1.8%          | 14 799             |
| Dams and Weirs                                      |          | 266             | 275                 | 277             | 22             | 221           | 233           | 11           | 4.8%           | 277                |
| Boreholes                                           |          | 14              | 15                  | 15              | 14             | 141           | 10            | (131)        | -1320.3%       | 15                 |
| Reservoirs                                          |          | 2 689           | 2 353               | 2 743           | 219            | 2 216         | 2 296         | 80           | 3.5%           | 2 743              |
| Pump Stations                                       |          | 549             | 579                 | 579             | 48             | 486           | 481           | (5)          | -1.1%          | 579                |
| Water Treatment Works                               |          | 131             | 84                  | 134             | 11             | 109           | 112           | 3            | 2.6%           | 134                |
| Bulk Mains                                          |          | 1 224           | 1 211               | 1 248           | 100            | 1 018         | 1 043         | 25           | 2.4%           | 1 248              |
| Distribution                                        |          | 9 609           | 9 709               | 9 803           | 822            | 8 325         | 8 123         | (201)        | -2.5%          | 9 803              |
| Sanitation Infrastructure                           |          | 15 722          | 16 238              | 16 396          | 1 318          | 13 353        | 13 702        | 349          | 2.5%           | 16 396             |
| Pump Station                                        |          | 15 003          | 15 496              | 15 645          | 1 232          | 12 484        | 13 127        | 642          | 4.9%           | 15 645             |
| Reticulation                                        |          | 719             | 743                 | 751             | 86             | 869           | 575           | (293)        | -51.0%         | 751                |
| Solid Waste Infrastructure                          |          | 1 807           | 7 274               | 3 783           | 50             | 506           | 3 681         | 3 175        | 86.2%          | 3 783              |
| Landfill Sites                                      |          | 1 678           | 7 162               | 3 652           | 40             | 407           | 3 569         | 3 162        | 88.6%          | 3 652              |
| Waste Drop-off Points                               |          | 129             | 112                 | 132             | 10             | 99            | 112           | 12           | 11.1%          | 132                |
| <b><u>Community Assets</u></b>                      |          | <b>4 963</b>    | <b>5 008</b>        | <b>6 061</b>    | <b>476</b>     | <b>4 834</b>  | <b>4 985</b>  | <b>151</b>   | <b>3.0%</b>    | <b>6 061</b>       |
| Community Facilities                                |          | 2 265           | 2 507               | 3 288           | 240            | 2 437         | 2 646         | 209          | 7.9%           | 3 288              |
| Halls                                               |          | 799             | 741                 | 922             | 79             | 801           | 729           | (72)         | -9.9%          | 922                |
| Centres                                             |          |                 | 10                  | 425             | -              | -             | 7             | 7            | 100.0%         | 425                |
| Clinics/Care Centres                                |          | 418             | 527                 | 530             | 67             | 681           | 771           | 89           | 11.6%          | 530                |
| Museums                                             |          | 15              | 16                  | 16              | 1              | 13            | 13            | 1            | 4.8%           | 16                 |
| Libraries                                           |          | 487             | 501                 | 508             | 40             | 405           | 426           | 20           | 4.8%           | 508                |
| Cemeteries/Crematoria                               |          | 216             | 340                 | 375             | 19             | 192           | 296           | 104          | 35.2%          | 375                |
| Public Open Space                                   |          | 217             | 187                 | 289             | 18             | 180           | 254           | 73           | 28.8%          | 289                |
| Public Ablution Facilities                          |          | 103             | 180                 | 180             | 15             | 150           | 143           | (7)          | -4.9%          | 180                |
| Taxi Ranks/Bus Terminals                            |          | 10              | 5                   | 10              | 1              | 14            | 8             | (6)          | -81.3%         | 10                 |
| Sport and Recreation Facilities                     |          | 2 697           | 2 501               | 2 773           | 236            | 2 397         | 2 339         | (58)         | -2.5%          | 2 773              |
| Indoor Facilities                                   |          | 1 498           | 1 498               | 1 547           | 119            | 1 212         | 1 302         | 90           | 6.9%           | 1 547              |
| Outdoor Facilities                                  |          | 1 199           | 1 003               | 1 226           | 117            | 1 185         | 1 038         | (147)        | -14.2%         | 1 226              |

| WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April |     |                 |                     |                 |                |               |               |              |                |                    |
|-------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description                                                                                                 | Ref | 2020/21         | Budget Year 2021/22 |                 |                |               |               |              |                |                    |
|                                                                                                             |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                                                 | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b><u>Depreciation by Asset Class/Sub-class</u></b>                                                         |     |                 |                     |                 |                |               |               |              |                |                    |
| <b><u>Investment properties</u></b>                                                                         |     | -               | 9                   | 60              | 5              | 49            | 67            | 18           | 26.9%          | 60                 |
| Revenue Generating                                                                                          |     | -               | 9                   | 60              | 5              | 49            | 67            | 18           | 26.9%          | 60                 |
| Improved Property                                                                                           |     | -               | 9                   | 60              | 5              | 49            | 67            | 18           | 26.9%          | 60                 |
| <b><u>Other assets</u></b>                                                                                  |     | 1 714           | 2 294               | 2 236           | 148            | 1 501         | 1 795         | 294          | 16.4%          | 2 236              |
| Operational Buildings                                                                                       |     | 1 479           | 2 052               | 1 991           | 129            | 1 305         | 1 590         | 284          | 17.9%          | 1 991              |
| Municipal Offices                                                                                           |     | 922             | 1 428               | 1 360           | 83             | 842           | 1 057         | 215          | 20.4%          | 1 360              |
| Workshops                                                                                                   |     | 22              | 23                  | 23              | 2              | 19            | 20            | 1            | 4.8%           | 23                 |
| Yards                                                                                                       |     |                 | -                   | 5               | -              | -             | -             | -            |                | 5                  |
| Stores                                                                                                      |     | 534             | 601                 | 603             | 44             | 445           | 513           | 68           | 13.3%          | 603                |
| Housing                                                                                                     |     | 235             | 242                 | 245             | 19             | 195           | 205           | 10           | 4.8%           | 245                |
| Staff Housing                                                                                               |     | 204             | 211                 | 213             | 17             | 170           | 178           | 9            | 4.8%           | 213                |
| Social Housing                                                                                              |     | 31              | 32                  | 32              | 3              | 26            | 27            | 1            | 4.8%           | 32                 |
| <b><u>Intangible Assets</u></b>                                                                             |     | 218             | 226                 | 230             | 18             | 180           | 193           | 13           | 6.8%           | 230                |
| Licences and Rights                                                                                         |     | 218             | 226                 | 230             | 18             | 180           | 193           | 13           | 6.8%           | 230                |
| Computer Software and Applications                                                                          |     | 218             | 226                 | 230             | 18             | 180           | 193           | 13           | 6.8%           | 230                |
| <b><u>Computer Equipment</u></b>                                                                            |     | 1 203           | 1 182               | 1 265           | 117            | 1 194         | 1 023         | (171)        | -16.8%         | 1 265              |
| Computer Equipment                                                                                          |     | 1 203           | 1 182               | 1 265           | 117            | 1 194         | 1 023         | (171)        | -16.8%         | 1 265              |
| <b><u>Furniture and Office Equipment</u></b>                                                                |     | 554             | 544                 | 582             | 50             | 508           | 478           | (29)         | -6.1%          | 582                |
| Furniture and Office Equipment                                                                              |     | 554             | 544                 | 582             | 50             | 508           | 478           | (29)         | -6.1%          | 582                |
| <b><u>Machinery and Equipment</u></b>                                                                       |     | 2 046           | 1 751               | 2 276           | 195            | 1 978         | 1 876         | (102)        | -5.4%          | 2 276              |
| Machinery and Equipment                                                                                     |     | 2 046           | 1 751               | 2 276           | 195            | 1 978         | 1 876         | (102)        | -5.4%          | 2 276              |
| <b><u>Transport Assets</u></b>                                                                              |     | 3 357           | 3 868               | 3 937           | 293            | 2 976         | 3 335         | 359          | 10.8%          | 3 937              |
| Transport Assets                                                                                            |     | 3 357           | 3 868               | 3 937           | 293            | 2 976         | 3 335         | 359          | 10.8%          | 3 937              |
| <b>Total Depreciation</b>                                                                                   | 1   | 87 124          | 94 807              | 94 807          | 7 432          | 75 350        | 79 107        | 3 757        | 4.7%           | 94 807             |

## 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 **April 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)

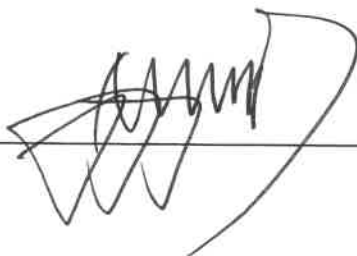
Signature



**Print Name:** Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 13 May 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 May 2022