

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 August 2022

Table of Contents

PART 1: IN-YEAR REPORT	PAGE
Section 1 – Mayor’s Report	3
Section 2 – Resolutions	3
Section 3 – Executive Summary	3-8
Section 4 – In-year budget statement tables	9-15
 PART 2 – SUPPORTING DOCUMENTATION	
Section 5 – Debtors' analysis	16
Section 6 – Creditors' analysis	17
Section 7 – Investment portfolio analysis	18
Section 8 – Allocation and grant receipts and expenditure	19-20
Section 9 – Expenditure on Councillor, Senior Managers and Other Staff.....	21
Section 10 – Material variances to the SDBIP	21
Section 11– Capital programme performance	22
Section 12 – Other supporting documentation	23-27
Section 13 – Quality certification	28-29

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for August 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 August 2022.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 1 093 983 966	R 159 698 428	R 162 812 658	R 3 114 230	2%
Operating Expenditure	R 1 029 331 855	R 129 659 176	R 98 367 799	R -31 291 377	-24%
Capital	R 191 095 805	R 13 138 885	R 2 878 813	R -10 260 072	-78%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	141 486	148 224	18 484	31 061	24 518	6 543	27%	148 224
Service charges - electricity revenue	369 387	400 667	17 777	49 676	74 303	(24 627)	-33%	400 667
Service charges - water revenue	79 785	80 786	6 845	12 471	13 868	(1 397)	-10%	80 786
Service charges - sanitation revenue	48 956	51 390	4 488	8 115	8 403	(288)	-3%	51 390
Service charges - refuse revenue	29 734	31 991	2 714	5 423	5 240	184	4%	31 991
Rental of facilities and equipment	1 422	1 627	131	373	271	102	38%	1 627
Interest earned - external investments	35 489	35 667	651	1 202	509	693	136%	35 667
Interest earned - outstanding debtors	2 646	3 458	256	504	503	1	0%	3 458
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 864	34 607	21	37	44	(7)	-16%	34 607
Licences and permits	4 686	4 778	425	797	749	48	6%	4 778
Agency services	5 264	6 040	611	1 036	954	82	9%	6 040
Transfers and subsidies	172 790	186 257	-	49 228	27 935	21 293	76%	186 257
Other revenue	15 678	15 508	1 266	2 186	2 023	164	8%	15 508
Gains	8 068	15 877	702	702	379	323	85%	15 877
Total Revenue (excluding capital transfers and contributions)	943 256	1 016 875	54 371	162 813	159 698	3 115	2%	1 016 875

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 August 2022.

- **Property rates** stands at 27% above the YTD budgeted projections mainly due to the increase in State owned properties that was levied annually instead of monthly.
- **Service charges - electricity revenue** stands at 33% below the YTD budgeted projections mainly due to a system levy error of which the correction will only reflect in September.
- **Interest earned – external investments** stands at 136% above the YTD budgeted projections due to the higher current account balance and interest rates that improved.
- **Gains** refer to sale of land transactions that realised.
- Revenue for the month of **August 2022** was **R54.371 million** whilst the overall YTD performance excluding capital transfers stands at **2% above** budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Expenditure By Type								
Employee related costs	265 587	294 029	21 537	40 570	44 205	(3 635)	-8%	294 029
Remuneration of councillors	10 929	11 251	931	1 862	1 875	(14)	-1%	11 251
Debt impairment	39 382	37 654	–	–	–	–		37 654
Depreciation & asset impairment	97 550	106 565	–	–	–	–		106 565
Finance charges	15 738	12 361	–	–	–	–		12 361
Bulk purchases - electricity	292 405	332 200	34 846	37 811	55 311	(17 501)	-32%	332 200
Inventory consumed	39 915	47 513	1 700	3 185	2 639	545	21%	47 513
Contracted services	94 571	105 260	12 127	9 278	16 554	(7 276)	-44%	105 260
Transfers and subsidies	3 774	4 368	420	1 252	1 422	(169)	-12%	4 368
Other expenditure	35 846	51 359	2 964	4 410	7 652	(3 242)	-42%	51 359
Losses	16 586	26 772	–	–	–	–		26 772
Total Expenditure	912 284	1 029 332	74 524	98 368	129 659	(31 291)	-24%	1 029 332

- The variance on **Bulk purchases - electricity** is due to invoices that were received earlier and could still be paid for 30 June compared to previous years where some invoices were received late and could only be paid in July.
- **Inventory consumed** stands at 21% above the YTD budgeted projections mainly due to various items such as the fuel consumption on council's fleet.
- The variance for **Contracted services and Other expenditure** stands below the YTD budgeted projections mainly due to underspending on various line items.
- **Transfer and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions. This scenario makes accurate budgeting problematic.
- Expenditure for the month of **August 2022** was **R74.524 million** whilst the overall YTD performance stands at **24% 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) - M02 August									
Vote Description	Ref	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital Expenditure - Functional Classification									
<i>Governance and administration</i>		16 508	10 660	3	5	227	(222)	-98%	10 660
Executive and council		17	664	-	2	-	2	#DIV/0!	664
Finance and administration		16 491	9 995	3	3	227	(224)	-99%	9 995
<i>Community and public safety</i>		7 441	7 366	43	43	-	43	#DIV/0!	7 366
Community and social services		124	413	-	-	-	-		413
Sport and recreation		4 421	3 038	43	43	-	43	#DIV/0!	3 038
Public safety		2 896	3 915	-	-	-	-		3 915
<i>Economic and environmental services</i>		53 418	71 549	8	1 886	4 492	(2 607)	-58%	71 549
Planning and development		9 100	9 030	8	8	3 492	(3 484)	-100%	9 030
Road transport		44 318	62 519	-	1 878	1 000	878	88%	62 519
<i>Trading services</i>		97 535	101 521	753	945	8 419	(7 475)	-89%	101 521
Energy sources		23 596	43 000	67	211	4 180	(3 969)	-95%	43 000
Water management		9 324	29 372	681	729	2 239	(1 510)	-67%	29 372
Waste water management		63 368	24 364	5	5	2 000	(1 995)	-100%	24 364
Waste management		1 247	4 786	-	-	0	(0)	-100%	4 786
Total Capital Expenditure - Functional Classification	3	174 902	191 096	807	2 879	13 139	(10 260)	-78%	191 096
Funded by:									
National Government		34 655	41 410	644	644	3 000	(2 356)	-79%	41 410
Provincial Government		11 275	21 339	-	-	3 466	(3 466)	-100%	21 339
District Municipality		-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary)		976	12 534	-	-	1 028	(1 028)	-100%	12 534
Transfers recognised - capital		46 906	75 283	644	644	7 493	(6 850)	-91%	75 283
Borrowing	6	-	-	-	-	-	-		-
Internally generated funds		127 996	115 813	164	2 235	5 646	(3 410)	-60%	115 813
Total Capital Funding		174 902	191 096	807	2 879	13 139	(10 260)	-78%	191 096

- Capital expenditure for the month of **August 2022** amounts to **R 807 332** and stands at **78%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors.
- The YTD actual is **R 2 878 813 (1.51%)** compared to the total budget of **R 191 095 805**.
- Commitments are R 16 623 035.

2022-2023 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
ROADS											
1	Roads Swartland: Resealing of Roads	20 250 000	-	-	-	20 250 000	100%	Planning	Swartland	4%	
2	Construction: Side walks and Recreational nodes (Ilinge Lethu Wesbank)	12 173 913	-	-	500 000	12 173 913	100%	Procurement	Malmesbury	5%	
3	Roads Swartland: Construction of New Roads	9 310 000	-	-	-	9 310 000	100%	Planning	Swartland	2%	
4	Upgrading of N7/Voortrekker Northern Interchange	8 000 000	-	-	-	8 000 000	100%	Planning	Malmesbury	5%	
SEWERAGE											
5	Sewerage: Moorreesburg	16 187 000	-	-	-	16 187 000	100%	Construction 10%	Moorreesburg	10%	
WATER											
6	Swartland Bulk Water System S3.3 S3.4 Panorama to Wesbank I1/4	8 650 000	643 666	643 666	-	8 006 334	93%	Construction 3%	Swartland	5%	
7	Wesbank I1/4 to Wesbank Reservoir supply SMW.B6	7 368 226	-	-	-	7 368 226	100%	Construction 3%	Malmesbury	5%	
HOUSING											
8	Malmesbury De Hoop Housing Project	16 359 000	-	-	2 374 000	16 359 000	100%	Awaiting funding approval from DHS	Malmesbury	0%	Awaiting funding approval from DHS
ELECTRICAL SERVICES											
9	Saamstaan/De Hoop:housing development: Elec Bulk supply, Infrastructure Connections	18 600 000	-	-	1 100 000	18 600 000	100%	Construction	Malmesbury	5%	
10	132/11kV Eskom Schoonspruit substation, 132kV transmission line and servitudes	10 000 000	-	-	500 000	10 000 000	100%	Tendering	Malmesbury	5%	
TOTAL		126 898 139	643 666	643 666	4 474 000	126 254 473	99%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2022/23		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		11.6%	0.0%	11.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6.9%	7.2%	6.9%
Gearing	Long Term Borrowing/ Funds & Reserves		30.9%	43.2%	30.9%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	6:1	7:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities		5:1	6:1	5:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		97.0%	99.01%	97.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	98.68%	100.0%
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	6.9%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	21.0%	20.8%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.9%	24.9%	28.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	4.5%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	0.0%	11.7%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		18.2	11.36	18.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		20.2%	4.7%	20.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.9	9.81	8.9

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 - M02 August								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	141 486	148 224	18 484	31 061	24 518	6 543	27%	148 224
Service charges	527 861	564 834	31 823	75 686	101 814	(26 128)	-26%	564 834
Investment revenue	35 489	35 667	651	1 202	509	693	136%	35 667
Transfers and subsidies	172 790	186 257	–	49 228	27 935	21 293	76%	186 257
Other own revenue	65 629	81 894	3 412	5 636	4 922	713	14%	81 894
Total Revenue (excluding capital transfers and contributions)	943 256	1 016 875	54 371	162 813	159 698	3 115	2%	1 016 875
Employee costs	265 587	294 029	21 537	40 570	44 205	(3 635)	-8%	294 029
Remuneration of Councillors	10 929	11 251	931	1 862	1 875	(14)	-1%	11 251
Depreciation & asset impairment	97 550	106 565	–	–	–	–		106 565
Finance charges	15 738	12 361	–	–	–	–		12 361
Inventory consumed and bulk purchases	332 320	379 713	36 545	40 995	57 951	(16 956)	-29%	379 713
Transfers and subsidies	3 774	4 368	420	1 252	1 422	(169)	-12%	4 368
Other expenditure	186 385	221 044	15 091	13 688	24 206	(10 518)	-43%	221 044
Total Expenditure	912 284	1 029 332	74 524	98 368	129 659	(31 291)	-24%	1 029 332
Surplus/(Deficit)	30 972	(12 457)	(20 153)	64 445	30 039	34 406	115%	(12 457)
Transfers and subsidies - capital	46 181	62 749	–	–	–	–		62 749
Transfers and subsidies - capital	5 170	14 360	–	–	–	–		14 360
Surplus/(Deficit) after capital transfers & contributions	82 323	64 652	(20 153)	64 445	30 039	34 406	115%	64 652
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	82 323	64 652	(20 153)	64 445	30 039	34 406	115%	64 652
Capital expenditure & funds sources								
Capital expenditure	174 902	191 096	807	2 879	13 139	(10 260)	-78%	191 096
Capital transfers recognised	46 906	75 283	644	644	7 493	(6 850)	-91%	75 283
Borrowing	–	–	–	–	–	–		–
Internally generated funds	127 996	115 813	164	2 235	5 646	(3 410)	-60%	115 813
Total sources of capital funds	174 902	191 096	807	2 879	13 139	(10 260)	-78%	191 096
Financial position								
Total current assets	794 751	776 607		901 557				776 607
Total non current assets	2 184 164	2 222 434		2 193 617				2 222 434
Total current liabilities	132 067	132 766		130 450				132 766
Total non current liabilities	224 232	211 698		214 624				211 698
Community wealth/Equity	2 622 616	2 654 577		2 685 655				2 654 577
Cash flows								
Net cash from (used) operating	189 054	157 405	25 886	90 888	28 659	(62 229)	-217%	157 405
Net cash from (used) investing	(155 705)	(175 219)	(106)	(2 176)	(31 849)	(29 673)	93%	(175 219)
Net cash from (used) financing	(8 462)	(11 500)	(76)	(217)	(83)	134	-161%	(11 500)
Cash/cash equivalents at the month/year end	665 091	612 926	–	730 734	638 967	(91 768)	-14%	612 926
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	36 567	10 558	1 437	1 044	1 083	5 119	19 723	77 742
Creditors Age Analysis								
Total Creditors	11 991	92	27	–	–	–	193	12 368

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August									
Description	Ref	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Revenue - Functional									
<i>Governance and administration</i>		239 519	267 475	20 307	57 230	26 338	30 892	117%	267 475
Executive and council		266	299	9	9	45	(36)	-79%	299
Finance and administration		239 253	267 175	20 298	57 220	26 292	30 928	118%	267 175
Internal audit		-	-	-	-	-	-	-	-
<i>Community and public safety</i>		104 273	114 566	327	674	630	43	7%	114 566
Community and social services		12 768	14 550	118	219	204	15	7%	14 550
Sport and recreation		6 216	4 716	179	395	290	105	36%	4 716
Public safety		35 475	41 252	13	27	105	(78)	-74%	41 252
Housing		49 814	54 049	16	32	31	2	6%	54 049
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		25 138	42 647	1 507	2 683	2 399	284	12%	42 647
Planning and development		5 360	4 266	431	781	650	132	20%	4 266
Road transport		19 778	38 381	1 076	1 902	1 749	153	9%	38 381
Environmental protection		-	-	-	-	-	-	-	-
<i>Trading services</i>		625 653	669 263	32 227	102 221	130 326	(28 106)	-22%	669 263
Energy sources		384 053	424 953	17 816	52 219	77 024	(24 805)	-32%	424 953
Water management		98 419	113 350	7 050	18 634	20 518	(1 884)	-9%	113 350
Waste water management		94 784	79 832	4 512	19 295	20 373	(1 078)	-5%	79 832
Waste management		48 397	51 128	2 849	12 073	12 411	(338)	-3%	51 128
<i>Other</i>	4	23	32	3	5	5	(0)	-1%	32
Total Revenue - Functional	2	994 607	1 093 984	54 371	162 813	159 698	3 114	2%	1 093 984
Expenditure - Functional									
<i>Governance and administration</i>		132 858	163 385	9 913	18 526	21 668	(3 142)	-15%	163 385
Executive and council		21 809	24 245	1 234	3 333	4 432	(1 099)	-25%	24 245
Finance and administration		109 291	136 996	8 547	14 929	16 917	(1 988)	-12%	136 996
Internal audit		1 758	2 144	133	264	318	(55)	-17%	2 144
<i>Community and public safety</i>		167 290	177 068	16 138	17 866	21 678	(3 812)	-18%	177 068
Community and social services		22 749	24 900	1 527	2 966	3 442	(475)	-14%	24 900
Sport and recreation		31 043	31 657	2 019	3 618	4 146	(529)	-13%	31 657
Public safety		74 076	82 053	4 151	7 251	8 315	(1 064)	-13%	82 053
Housing		39 422	38 458	8 441	4 031	5 775	(1 744)	-30%	38 458
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		73 145	81 908	2 486	4 338	6 530	(2 193)	-34%	81 908
Planning and development		13 091	16 545	840	1 667	2 506	(839)	-33%	16 545
Road transport		60 053	65 362	1 645	2 671	4 024	(1 354)	-34%	65 362
Environmental protection		-	-	-	-	-	-	-	-
<i>Trading services</i>		537 262	604 693	45 567	57 174	79 305	(22 132)	-28%	604 693
Energy sources		328 076	386 254	36 990	41 613	60 507	(18 893)	-31%	386 254
Water management		79 122	91 450	2 004	3 551	4 862	(1 312)	-27%	91 450
Waste water management		74 551	74 589	2 959	5 194	6 612	(1 418)	-21%	74 589
Waste management		55 513	52 399	3 614	6 816	7 324	(508)	-7%	52 399
<i>Other</i>		1 729	2 279	420	464	477	(13)	-3%	2 279
Total Expenditure - Functional	3	912 284	1 029 332	74 524	98 368	129 659	(31 291)	-24%	1 029 332
Surplus/ (Deficit) for the year		82 323	64 652	(20 153)	64 445	30 039	34 406	115%	64 652

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August									
Vote Description	Ref	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote	1								
Vote 1 - Corporate Services		12 492	12 358	55	99	59	41	68.9%	12 358
Vote 2 - Civil Services		256 272	287 762	14 594	50 443	53 691	(3 248)	-6.0%	287 762
Vote 3 - Council		266	299	9	9	45	(36)	-79.1%	299
Vote 4 - Electricity Services		384 053	424 953	17 816	52 219	77 024	(24 805)	-32.2%	424 953
Vote 5 - Financial Services		237 101	253 248	20 214	57 062	26 097	30 964	118.7%	253 248
Vote 6 - Development Services		58 806	63 075	617	1 086	937	149	15.9%	63 075
Vote 7 - Municipal Manager		–	–	–	–	–	–	–	–
Vote 8 - Protection Services		45 617	52 289	1 065	1 894	1 844	50	2.7%	52 289
Total Revenue by Vote	2	994 607	1 093 984	54 371	162 813	159 698	3 114	2.0%	1 093 984
Expenditure by Vote	1								
Vote 1 - Corporate Services		35 621	41 327	2 696	4 928	6 076	(1 148)	-18.9%	41 327
Vote 2 - Civil Services		308 064	327 711	13 077	23 211	29 309	(6 099)	-20.8%	327 711
Vote 3 - Council		18 175	19 043	1 003	2 881	3 679	(798)	-21.7%	19 043
Vote 4 - Electricity Services		342 334	402 200	38 186	43 298	60 761	(17 464)	-28.7%	402 200
Vote 5 - Financial Services		51 960	68 681	3 916	6 961	8 247	(1 286)	-15.6%	68 681
Vote 6 - Development Services		62 100	64 490	10 002	7 095	9 753	(2 658)	-27.3%	64 490
Vote 7 - Municipal Manager		7 507	10 335	532	990	1 526	(536)	-35.1%	10 335
Vote 8 - Protection Services		86 523	95 545	5 112	9 005	10 308	(1 303)	-12.6%	95 545
Total Expenditure by Vote	2	912 284	1 029 332	74 524	98 368	129 659	(31 291)	-24.1%	1 029 332
Surplus/ (Deficit) for the year	2	82 323	64 652	(20 153)	64 445	30 039	34 406	114.5%	64 652

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue By Source								
Property rates	141 486	148 224	18 484	31 061	24 518	6 543	27%	148 224
Service charges - electricity revenue	369 387	400 667	17 777	49 676	74 303	(24 627)	-33%	400 667
Service charges - water revenue	79 785	80 786	6 845	12 471	13 868	(1 397)	-10%	80 786
Service charges - sanitation revenue	48 956	51 390	4 488	8 115	8 403	(288)	-3%	51 390
Service charges - refuse revenue	29 734	31 991	2 714	5 423	5 240	184	4%	31 991
Rental of facilities and equipment	1 422	1 627	131	373	271	102	38%	1 627
Interest earned - external investments	35 489	35 667	651	1 202	509	693	136%	35 667
Interest earned - outstanding debtors	2 646	3 458	256	504	503	1	0%	3 458
Dividends received	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	27 864	34 607	21	37	44	(7)	-16%	34 607
Licences and permits	4 686	4 778	425	797	749	48	6%	4 778
Agency services	5 264	6 040	611	1 036	954	82	9%	6 040
Transfers and subsidies	172 790	186 257	—	49 228	27 935	21 293	76%	186 257
Other revenue	15 678	15 508	1 266	2 186	2 023	164	8%	15 508
Gains	8 068	15 877	702	702	379	323	85%	15 877
Total Revenue (excluding capital transfers and contributions)	943 256	1 016 875	54 371	162 813	159 698	3 115	2%	1 016 875
Expenditure By Type								
Employee related costs	265 587	294 029	21 537	40 570	44 205	(3 635)	-8%	294 029
Remuneration of councillors	10 929	11 251	931	1 862	1 875	(14)	-1%	11 251
Debt impairment	39 382	37 654	—	—	—	—	—	37 654
Depreciation & asset impairment	97 550	106 565	—	—	—	—	—	106 565
Finance charges	15 738	12 361	—	—	—	—	—	12 361
Bulk purchases - electricity	292 405	332 200	34 846	37 811	55 311	(17 501)	-32%	332 200
Inventory consumed	39 915	47 513	1 700	3 185	2 639	545	21%	47 513
Contracted services	94 571	105 260	12 127	9 278	16 554	(7 276)	-44%	105 260
Transfers and subsidies	3 774	4 368	420	1 252	1 422	(169)	-12%	4 368
Other expenditure	35 846	51 359	2 964	4 410	7 652	(3 242)	-42%	51 359
Losses	16 586	26 772	—	—	—	—	—	26 772
Total Expenditure	912 284	1 029 332	74 524	98 368	129 659	(31 291)	-24%	1 029 332
Surplus/(Deficit)	30 972	(12 457)	(20 153)	64 445	30 039	34 406	0	(12 457)
Transfers and subsidies - capital (monetary allocations) (National /	46 181	62 749	—	—	—	—	—	62 749
Transfers and subsidies - capital (monetary allocations) (National /	5 170	14 360	—	—	—	—	—	14 360
Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	82 323	64 652	(20 153)	64 445	30 039			64 652
Taxation						—		
Surplus/(Deficit) after taxation	82 323	64 652	(20 153)	64 445	30 039			64 652
Attributable to minorities								
Surplus/(Deficit) attributable to	82 323	64 652	(20 153)	64 445	30 039			64 652
Share of surplus/ (deficit) of associate								
Surplus/ (Deficit) for the year	82 323	64 652	(20 153)	64 445	30 039			64 652

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August									
Vote Description	Ref	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<u>Multi-Year expenditure appropriation</u>	2								
Vote 2 - Civil Services		87 523	84 445	644	644	5 000	(4 356)	-87%	84 445
Vote 4 - Electricity Services		14 801	30 600	-	-	3 000	(3 000)	-100%	30 600
Vote 6 - Development Services		8 463	17 459	-	-	2 374	(2 374)	-100%	17 459
Total Capital Multi-year expenditure	4,7	110 787	132 504	644	644	10 374	(9 730)	-94%	132 504
<u>Single Year expenditure appropriation</u>	2								
Vote 1 - Corporate Services		513	404	-	-	-	-		404
Vote 2 - Civil Services		45 642	31 699	92	2 018	400	1 618	405%	31 699
Vote 3 - Council		9	654	-	-	-	-		654
Vote 4 - Electricity Services		10 891	15 404	67	211	1 202	(991)	-82%	15 404
Vote 5 - Financial Services		802	711	-	-	6	(6)	-100%	711
Vote 6 - Development Services		3 355	5 795	4	4	1 158	(1 154)	-100%	5 795
Vote 7 - Municipal Manager		7	10	-	2	-	2	#DIV/0!	10
Vote 8 - Protection Services		2 896	3 915	-	-	-	-		3 915
Total Capital single-year expenditure	4	64 114	58 591	164	2 235	2 765	(530)	-19%	58 591
Total Capital Expenditure		174 902	191 096	807	2 879	13 139	(10 260)	-78%	191 096
<u>Capital Expenditure - Functional Classification</u>									
<i>Governance and administration</i>		16 508	10 660	3	5	227	(222)	-98%	10 660
Executive and council		17	664	-	2	-	2	#DIV/0!	664
Finance and administration		16 491	9 995	3	3	227	(224)	-99%	9 995
<i>Community and public safety</i>		7 441	7 366	43	43	-	43	#DIV/0!	7 366
Community and social services		124	413	-	-	-	-		413
Sport and recreation		4 421	3 038	43	43	-	43	#DIV/0!	3 038
Public safety		2 896	3 915	-	-	-	-		3 915
<i>Economic and environmental services</i>		53 418	71 549	8	1 886	4 492	(2 607)	-58%	71 549
Planning and development		9 100	9 030	8	8	3 492	(3 484)	-100%	9 030
Road transport		44 318	62 519	-	1 878	1 000	878	88%	62 519
<i>Trading services</i>		97 535	101 521	753	945	8 419	(7 475)	-89%	101 521
Energy sources		23 596	43 000	67	211	4 180	(3 969)	-95%	43 000
Water management		9 324	29 372	681	729	2 239	(1 510)	-67%	29 372
Waste water management		63 368	24 364	5	5	2 000	(1 995)	-100%	24 364
Waste management		1 247	4 786	-	-	0	(0)	-100%	4 786
Total Capital Expenditure - Functional Classification	3	174 902	191 096	807	2 879	13 139	(10 260)	-78%	191 096
<u>Funded by:</u>									
National Government		34 655	41 410	644	644	3 000	(2 356)	-79%	41 410
Provincial Government		11 275	21 339	-	-	3 466	(3 466)	-100%	21 339
District Municipality		-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary)		976	12 534	-	-	1 028	(1 028)	-100%	12 534
Transfers recognised - capital		46 906	75 283	644	644	7 493	(6 850)	-91%	75 283
Borrowing	6	-	-	-	-	-	-		-
Internally generated funds		127 996	115 813	164	2 235	5 646	(3 410)	-60%	115 813
Total Capital Funding		174 902	191 096	807	2 879	13 139	(10 260)	-78%	191 096

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M02 August					
Description	Ref	2021/22	Budget Year 2022/23		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		665 091	612 926	150 734	612 926
Call investment deposits			–	580 000	–
Consumer debtors		99 115	118 544	95 536	118 544
Other debtors		8 909	25 953	10 692	25 953
Current portion of long-term receivables		4	70	71	70
Inventory		21 632	19 114	64 523	19 114
Total current assets		794 751	776 607	901 557	776 607
Non current assets					
Long-term receivables		36	11	(0)	11
Investments			–		–
Investment property		34 326	31 245	34 356	31 245
Investments in Associate			–		–
Property, plant and equipment		2 148 179	2 189 454	2 157 638	2 189 454
Biological			–		–
Intangible		504	604	504	604
Other non-current assets		1 120	1 120	1 120	1 120
Total non current assets		2 184 164	2 222 434	2 193 617	2 222 434
TOTAL ASSETS		2 978 915	2 999 042	3 095 174	2 999 042
LIABILITIES					
Current liabilities					
Bank overdraft			–		–
Borrowing		8 634	9 060	8 634	9 060
Consumer deposits		16 450	16 548	16 677	16 548
Trade and other payables		94 958	95 548	93 916	95 548
Provisions		12 025	11 611	11 223	11 611
Total current liabilities		132 067	132 766	130 450	132 766
Non current liabilities					
Borrowing		90 851	79 424	90 851	79 424
Provisions		133 381	132 274	123 773	132 274
Total non current liabilities		224 232	211 698	214 624	211 698
TOTAL LIABILITIES		356 299	344 465	345 074	344 465
NET ASSETS	2	2 622 616	2 654 577	2 750 100	2 654 577
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2 356 459	2 397 506	2 475 424	2 397 506
Reserves		266 157	257 070	210 231	257 070
TOTAL COMMUNITY WEALTH/EQUITY	2	2 622 616	2 654 577	2 685 655	2 654 577

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M02 August								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	141 486	142 295	14 554	28 710	23 716	4 994	21%	142 295
Service charges	528 227	544 934	46 170	91 198	90 822	376	0%	544 934
Other revenue	15 678	34 950	10 119	17 587	5 825	11 762	202%	34 950
Transfers and Subsidies - Operational	172 866	186 253	9 932	61 615	31 042	30 573	98%	186 253
Transfers and Subsidies - Capital	51 351	77 109	–	12 142	12 852	(710)	-6%	77 109
Interest	38 645	35 667	651	1 202	5 944	(4 742)	-80%	35 667
Dividends								
Payments								
Suppliers and employees	(748 144)	(849 254)	(55 119)	(120 314)	(141 542)	(21 228)	15%	(849 254)
Finance charges	(11 055)	(10 180)	–	–	–	–		(10 180)
Transfers and Grants		(4 368)	(420)	(1 252)	–	1 252	#DIV/0!	(4 368)
NET CASH FROM/(USED) OPERATING ACTIVITIES	189 054	157 405	25 886	90 888	28 659	(62 229)	-217%	157 405
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	7 381	15 877	702	702	–	702	#DIV/0!	15 877
Decrease (increase) in non-current receivables		–	(0)	1	–	1	#DIV/0!	–
Decrease (increase) in non-current investments		–	–	–	–	–		–
Payments								
Capital assets	(163 087)	(191 096)	(807)	(2 879)	(31 849)	(28 970)	91%	(191 096)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(155 705)	(175 219)	(106)	(2 176)	(31 849)	(29 673)	93%	(175 219)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans		–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–		–
Increase (decrease) in consumer deposits	1	(500)	(76)	(217)	(83)	(134)	161%	(500)
Payments								
Repayment of borrowing	(8 463)	(11 000)	–	–	–	–		(11 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8 462)	(11 500)	(76)	(217)	(83)	134	-161%	(11 500)
NET INCREASE/ (DECREASE) IN CASH HELD	24 887	(29 314)	25 705	88 494	(3 274)			(29 314)
Cash/cash equivalents at beginning:	640 204	642 240		642 240	642 240			642 240
Cash/cash equivalents at month/year end:	665 091	612 926		730 734	638 967			612 926

Cash and cash equivalents as at 31 August 2022 include investments made to the amount of R580 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 - M02 August													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 409	2 426	782	628	379	529	986	5 099	18 239	7 622		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10 297	3 068	383	92	49	32	320	1 069	15 309	1 561		
Receivables from Non-exchange Transactions - Property Rates	1400	16 875	2 493	347	161	93	53	2 583	6 611	29 216	9 502		
Receivables from Exchange Transactions - Waste Water Management	1500	3 334	1 221	346	290	263	232	625	3 141	9 451	4 550		
Receivables from Exchange Transactions - Waste Management	1600	2 872	939	259	215	192	168	523	2 883	8 050	3 980		
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	21	4	2	2	2	4	18	85	28		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	(4 253)	391	91	49	66	68	79	901	(2 608)	1 163		
Total By Income Source	2000	36 567	10 558	2 211	1 437	1 044	1 083	5 119	19 723	77 742	28 406	–	–
2021/22 - totals only		46 717	13 000	2 749	1 715	1 045	1 088	5 216	14 751	86 281	23 815		
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 255	155	46	19	21	17	626	1 417	6 556	2 100		
Commercial	2300	5 781	2 033	326	130	24	30	199	576	9 100	959		
Households	2400	26 531	8 370	1 838	1 288	998	1 035	4 294	17 730	62 086	25 346		
Other	2500									–	–		
Total By Customer Group	2600	36 567	10 558	2 211	1 437	1 044	1 083	5 119	19 723	77 742	28 406	–	–

Total Debtors has decreased from **R 88 443 673** in July to **R 77 741 513** in August 2022.

The collection rate for August 2022 was **104.82%** compared to **105.50%** in July 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 - M02 August											
Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	11 991	92	65	27	-	-	-	193	12 368	46 329
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	11 991	92	65	27	-	-	-	193	12 368	46 329

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
WCDM	R 57 953.11	30/06/2019	Dispute regarding meter installations	Awaiting for clarity on enquiries from WCDM
CIGICELL PTY LTD - ASSU	R 177 299.18	31/01/2022	Query on the 7 invoices	Waiting on supporting documents from supplier
BELTING SUPPLY SERVICES	R 20 815.00	03/06/2022	Service not delivered in full as of yet	Payment will processed as soon as service is approved

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August										
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Expiry date of investment	Opening balance	Interest to be realised	Investment Top Up	Closing Balance
R thousands	Yrs/Months									
Municipality										
NEDBANK	12 Months	Fixed	Yes	Fixed	8.35%	29/06/2023	400 000	33 217		433 217
NEDBANK	4.5 Months	Fixed	Yes	Fixed	6.26%	17/11/2022	20 000	1 729		21 729
ABSA	12 Months	Fixed	Yes	Fixed	7.78%	29/06/2023	160 000	12 380		172 380
										-
Municipality sub-total							580 000		-	627 326
TOTAL INVESTMENTS AND INTEREST							580 000		-	627 326

- During the month of August 2022, no investments matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	31 July 2022	Transactions / Movement 2022/2023	Current Month
Cash & Cash Equivalents:	R 712 075 614		R 730 714 970
Primary Bank Account	R 127 456 672	R 18 454 724	R 145 911 396
Short Term Investments (Less than 6 months)	R 20 000 000	R -	R 20 000 000
Medium Term Investments (More than 6 months)	R -	R -	R -
Longterm Investments	R 560 000 000	R -	R 560 000 000
Cash Floats	R 4 618 942	R 184 632	R 4 803 574
Commitments:	R 563 413 794		R 532 961 835
Unspent Committed Conditional Grants	R 3 211 846	R -	R 3 211 846
Capital funding requirement 2022/23 (Grants & Loans)	R 75 282 913	R -643 666	R 74 639 247
Cash Portion of Housing Development Fund	R 1 893	R -	R 1 893
Capital Replacement Reserve Movement	R 113 741 411	R -163 666	R 113 577 745
Loan repayment due Dec / June	R 12 360 862	R -	R 12 360 862
Consumer Deposits	R 16 498 541	R 178 234	R 16 676 775
Creditor payments	R 19 345 931	R -7 355 416	R 11 990 515
Salaries	R 285 316 205	R -22 467 446	R 262 848 759
Bad Debt Contributions	R 37 654 193	R -	R 37 654 193
Working Capital			R 197 753 135

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 - M02 August								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	112 178	129 651	2 019	51 247	51 247	–		129 651
Local Government Equitable Share	108 796	126 228	–	49 228	49 228	–		126 228
Finance Management	1 550	1 550	1 550	1 550	1 550	–		1 550
EPWP Incentive	1 832	1 873	469	469	469	–		1 873
Provincial Government:	55 872	56 273	7 863	10 253	10 253	–		56 273
Community Development Workers	38	38	38	38	38	–		38
Human Settlements	34 725	33 546	–	–	–	–		33 546
Municipal Accreditation and Capacity Building Grant	508	256	–	–	–	–		256
Libraries	11 351	11 573	3 825	3 825	3 825	–		11 573
Proclaimed Roads Subsidy	175	4 470	–	–	–	–		4 470
Financial Management Support Grant: Student Bursaries	250	–	–	–	–	–		–
Thusong Grant	–	–	–	–	–	–		–
Establishment of a K9 Unit	4 511	2 390	–	2 390	2 390	–		2 390
Establishment of a Law Enforcement Reaction Unit	2 214	4 000	4 000	4 000	4 000	–		4 000
WC Mun Energy Resilience Grant	400	–	–	–	–	–		–
LG Public Employment Support Grant	1 700	–	–	–	–	–		–
Total Operating Transfers and Grants	168 050	185 924	9 882	61 500	61 500	–		185 924
Capital Transfers and Grants								
National Government:	34 656	51 410	–	12 000	12 000	–		51 410
Municipal Infrastructure Grant (MIG)	26 301	33 810	–	2 000	2 000	–		33 810
Energy Efficiency and Demand Side Management Grant	–	–	–	–	–	–		–
Integrated National Electrification Programme (municipal)	8 355	17 600	–	10 000	10 000	–		17 600
Provincial Government:	21 081	21 339	50	80	80	–		21 339
Human Settlements	18 424	20 059	–	–	–	–		20 059
RSEP/VPUU Municipal Projects	–	1 200	–	–	–	–		1 200
Libraries	50	50	50	50	50	–		50
Fire Service Capacity Building Grant	–	–	–	–	–	–		–
Establishment of a K9 Unit	343	30	–	30	30	–		30
Sport Development	983	–	–	–	–	–		–
Non-Motorised Transport	1 282	–	–	–	–	–		–
Total Capital Transfers and Grants	55 737	72 749	50	12 080	12 080	–		72 749
TOTAL RECEIPTS OF TRANSFERS & GRANTS	223 787	258 673	9 932	73 580	73 580	–		258 673

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	112 204	129 651	6 563	15 019	12 937	2 082	16.1%	129 651
Local Government Equitable Share	108 796	126 228	6 169	14 426	12 370	2 056	16.6%	126 228
Finance Management	1 576	1 550	78	127	255	(128)	-50.2%	1 550
EPWP Incentive	1 832	1 873	316	466	312	154	49.2%	1 873
						-		
Provincial Government:	54 348	56 273	9 932	6 940	9 312	(2 574)	-27.6%	56 273
Community Development: Workers	38	38	-	-	6	(6)	-100.0%	38
Human Settlements	35 611	33 546	8 223	3 620	5 283	(1 664)	-31.5%	33 546
Municipal Accreditation and Capacity Building Grant	253	256	21	43	43	(0)	0.0%	256
Libraries	11 330	11 573	809	1 604	1 718	(115)	-6.7%	11 573
Proclaimed Roads Subsidy	175	4 470	-	-	704	(704)	-100.0%	4 470
Financial Management Support Grant: Student Bursaries	229	-	-	-	-	-		-
Thusong Grant	-	-	-	-	-	-		-
Establishment of a K9 Unit	5 489	2 390	451	837	923	(86)	-9.3%	2 390
Establishment of a Law Enforcement Reaction Unit	(13)	4 000	428	838	635	203	31.9%	4 000
WC Mun Energy Resilience Grant	400	-	-	-	-	-		-
LG Public Employment Support Grant	837	-	-	-	-	-		-
						-		
Total operating expenditure of Transfers and Grants:	166 552	185 924	16 495	21 959	22 250	(493)	-2.2%	185 924
Capital expenditure of Transfers and Grants								
National Government:	34 655	51 410	644	644	3 000	(2 356)	-78.5%	51 410
Municipal Infrastructure Grant (MIG)	26 301	33 810	644	644	1 000	(356)	-35.6%	33 810
Integrated National Electrification Programme (municipal)	8 354	17 600	-	-	2 000	(2 000)	-100.0%	17 600
						-		
Provincial Government:	11 275	21 339	-	-	3 466	(3 466)	-100.0%	21 339
Human Settlements	8 698	20 059	-	-	3 374	(3 374)	-100.0%	20 059
RSEP/VPUU Municipal Projects	-	1 200	-	-	92	(92)	-100.0%	1 200
Libraries	66	50	-	-	-	-		50
Fire Service Capacity Building Grant	-	-	-	-	-	-		-
Establishment of a K9 Unit	246	30	-	-	-	-		30
Sport Development	983	-	-	-	-	-		-
Non-Motorised Transport	1 282	-	-	-	-	-		-
						-		
Total capital expenditure of Transfers and Grants	45 930	72 749	644	644	6 466	(5 822)	-90.0%	72 749
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	212 483	258 673	17 139	22 603	28 716	(6 315)	-22.0%	258 673

Note: For Human Settlements there was a credit journal correction in July 2022 on the De Hoop Top structure project.

8.3 Supporting Table SC7 (2)

None

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August									
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		8 001	8 225	698	1 396	1 371	25	2%	8 225
Pension and UIF Contributions		933	1 098	75	150	183	(33)	-18%	1 098
Medical Aid Contributions		134	151	12	24	25	(1)	-4%	151
Cellphone Allowance		939	1 021	78	156	170	(14)	-8%	1 021
Other benefits and allowances		922	756	68	135	126	9	7%	756
Sub Total - Councillors		10 929	11 251	931	1 862	1 875	(14)	-1%	11 251
Senior Managers of the Municipality	3								
Basic Salaries and Wages		8 818	9 227	746	1 534	1 515	19	1%	9 227
Pension and UIF Contributions		1 528	1 716	144	270	286	(16)	-5%	1 716
Medical Aid Contributions		458	558	36	74	93	(20)	-21%	558
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		280	276	-	-	-	-	-	276
Motor Vehicle Allowance		1 031	909	72	151	175	(24)	-14%	909
Cellphone Allowance		245	286	19	39	41	(2)	-4%	286
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		239	278	25	47	46	0	1%	278
Payments in lieu of leave		-	33	-	-	-	-	-	33
Long service awards		32	29	-	-	-	-	-	29
Post-retirement benefit obligations	2	1 216	1 327	-	-	-	-	-	1 327
Sub Total - Senior Managers of Municipality		13 846	14 639	1 041	2 115	2 156	(42)	-2%	14 639
Other Municipal Staff									
Basic Salaries and Wages		150 113	168 420	13 455	26 542	28 035	(1 493)	-5%	168 420
Pension and UIF Contributions		26 736	30 125	2 413	4 812	5 021	(209)	-4%	30 125
Medical Aid Contributions		11 398	13 679	1 023	2 019	2 280	(260)	-11%	13 679
Overtime		16 027	14 342	1 318	1 338	2 390	(1 052)	-44%	14 342
Motor Vehicle Allowance		5 455	6 291	482	964	1 025	(61)	-6%	6 291
Cellphone Allowance		639	626	55	109	112	(3)	-2%	626
Housing Allowances		943	1 183	86	170	197	(27)	-14%	1 183
Other benefits and allowances		28 424	30 962	1 664	2 501	2 974	(473)	-16%	30 962
Payments in lieu of leave		2 046	2 880	-	-	14	(14)	-100%	2 880
Long service awards		2 291	2 509	-	-	-	-	-	2 509
Post-retirement benefit obligations	2	7 669	8 373	-	-	-	-	-	8 373
Sub Total - Other Municipal Staff		251 741	279 390	20 495	38 456	42 049	(3 593)	-9%	279 390
Total Parent Municipality		276 516	305 281	22 467	42 432	46 080	(3 648)	-8%	305 281
TOTAL MANAGERS AND STAFF		265 587	294 029	21 537	40 570	44 205	(3 635)	-8%	294 029

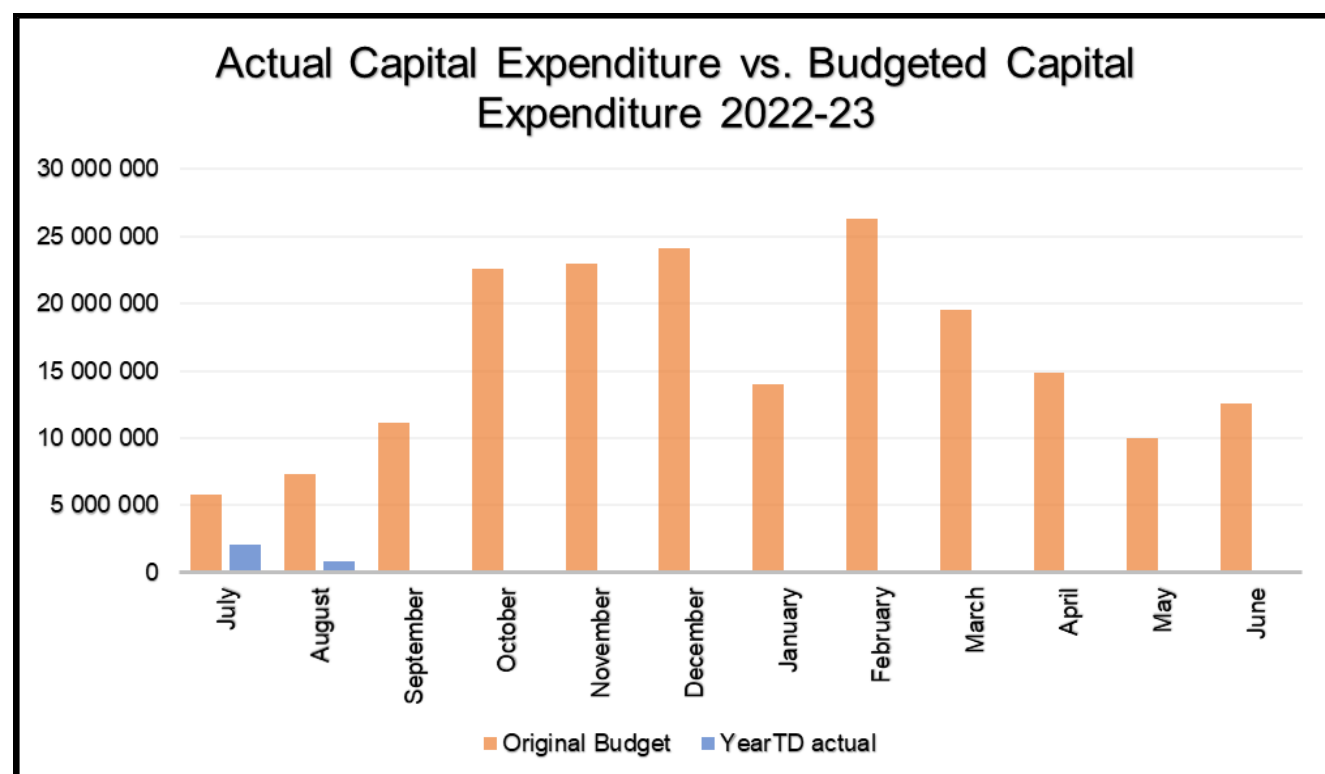
Section 10 – Material variances to the SDBIP

None

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August								
Month	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	383	5 812	2 071	2 071	5 812	3 741	64.4%	1%
August	7 723	7 326	807	2 879	13 139	10 260	78.1%	2%
September	2 955	11 144			24 283	–		
October	10 728	22 597			46 880	–		
November	19 856	22 941			69 821	–		
December	31 307	24 099			93 920	–		
January	4 894	13 971			107 891	–		
February	9 666	26 266			134 157	–		
March	16 307	19 524			153 681	–		
April	9 786	14 844			168 526	–		
May	9 840	9 974			178 500	–		
June	51 457	12 596			191 096	–		
Total Capital expenditure	174 902	191 096	2 879					



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 - M02 August									
Description	Ref	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		34 171	80 931	98	290	4 559	4 269	93.6%	80 931
Roads Infrastructure		12 979	40 221	–	–	1 000	1 000	100.0%	40 221
<i>Roads</i>		12 979	40 221	–	–	1 000	1 000	100.0%	40 221
Storm water Infrastructure		–	–	–	–	–	–		–
Electrical Infrastructure		15 873	33 400	61	204	3 400	3 196	94.0%	33 400
<i>MV Substations</i>		133	10 200	–	–	1 020	1 020	100.0%	10 200
<i>MV Switching Stations</i>		–	4 800	–	–	250	250	100.0%	4 800
<i>MV Networks</i>		14 801	17 600	–	–	2 000	2 000	100.0%	17 600
<i>LV Networks</i>		940	800	61	204	130	(74)	-57.0%	800
Water Supply Infrastructure		4 465	4 307	37	85	159	73	46.2%	4 307
<i>Boreholes</i>		–	740	–	–	–	–		740
<i>Distribution</i>		4 465	3 567	37	85	159	73	46.2%	3 567
Sanitation Infrastructure		581	3 002	–	–	–	–		3 002
<i>Pump Station</i>		526	800	–	–	–	–		800
<i>Reticulation</i>		55	2 202	–	–	–	–		2 202
Solid Waste Infrastructure		272	–	–	–	–	–		–
<i>Landfill Sites</i>		272	–	–	–	–	–		–
Community Assets		5 645	4 200	28	28	138	109	79.5%	4 200
Community Facilities		2 877	1 100	–	–	–	–		1 100
<i>Parks</i>		698	1 100	–	–	–	–		1 100
<i>Public Open Space</i>		2 179	–	–	–	–	–		–
Sport and Recreation Facilities		2 769	3 100	28	28	138	109	79.5%	3 100
<i>Indoor Facilities</i>		2 028	–	–	–	–	–		–
<i>Outdoor Facilities</i>		741	3 100	28	28	138	109	79.5%	3 100
Other assets		18 071	6 476	–	–	3 535	3 535	100.0%	6 476
Operational Buildings		11 275	2 000	–	–	200	200	100.0%	2 000
<i>Municipal Offices</i>		11 275	2 000	–	–	200	200	100.0%	2 000
Housing		6 796	4 476	–	–	3 335	3 335	100.0%	4 476
<i>Social Housing</i>		6 796	4 476	–	–	3 335	3 335	100.0%	4 476
Biological or Cultivated Assets		–	–	–	–	–	–		–
Intangible Assets		–	420	–	–	–	–		420
Licences and Rights		–	420	–	–	–	–		420
<i>Computer Software and Applications</i>		–	420	–	–	–	–		420
Computer Equipment		1 782	3 704	–	–	72	72	100.0%	3 704
Computer Equipment		1 782	3 704	–	–	72	72	100.0%	3 704
Furniture and Office Equipment		257	364	4	6	6	(1)	-9.9%	364
Furniture and Office Equipment		257	364	4	6	6	(1)	-9.9%	364
Machinery and Equipment		2 205	4 219	27	1 905	140	(1 765)	-1260.5%	4 219
Machinery and Equipment		2 205	4 219	27	1 905	140	(1 765)	-1260.5%	4 219
Transport Assets		4 369	13 252	–	–	–	–		13 252
Transport Assets		4 369	13 252	–	–	–	–		13 252
Land		849	6 630	–	–	–	–		6 630
Land		849	6 630	–	–	–	–		6 630
Total Capital Expenditure on new assets	1	67 349	120 197	157	2 229	8 449	6 220	73.6%	120 197

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

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

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August

Description	Ref	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		69 400	50 649	650	650	4 690	4 040	86.1%	50 649
Storm water Infrastructure		-	250	-	-	-	-		250
<i>Storm water Conveyance</i>			250	-	-	-	-		250
Electrical Infrastructure		2 560	8 450	6	6	690	684	99.1%	8 450
<i>MV Substations</i>		-	-	-	-	-	-		-
<i>MV Switching Stations</i>		299	-	-	-	-	-		-
<i>MV Networks</i>		-	1 000	6	6	(150)	(156)	104.2%	1 000
<i>LV Networks</i>		2 261	7 450	-	-	840	840	100.0%	7 450
<i>Capital Spares</i>		-	-	-	-	-	-		-
Water Supply Infrastructure		4 791	24 956	644	644	2 000	1 356	67.8%	24 956
<i>Pump Stations</i>		991	-	-	-	-	-		-
<i>Distribution</i>		3 800	24 856	644	644	2 000	1 356	67.8%	24 856
<i>PRV Stations</i>		-	100	-	-	-	-		100
Sanitation Infrastructure		62 049	16 993	-	-	2 000	2 000	100.0%	16 993
<i>Waste Water Treatment Works</i>		62 049	16 993	-	-	2 000	2 000	100.0%	16 993
Sport and Recreation Facilities		2 285	-	-	-	-	-		-
<i>Outdoor Facilities</i>		2 285	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	1	71 685	50 649	650	650	4 690	4 040	86.1%	50 649

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August									
Description	Ref	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		41 731	46 838	3 018	5 266	7 199	1 932	26.8%	46 838
Roads Infrastructure		5 197	9 823	421	481	1 552	1 071	69.0%	9 823
Roads		5 021	9 754	421	477	1 542	1 065	69.1%	9 754
Road Furniture		176	69	–	5	11	6	58.0%	69
Storm water Infrastructure		18 370	19 334	1 401	2 706	2 911	206	7.1%	19 334
Storm water Conveyance		18 370	19 334	1 401	2 706	2 911	206	7.1%	19 334
Electrical Infrastructure		2 726	2 616	215	361	375	14	3.6%	2 616
MV Substations		152	165	27	31	23	(9)	-37.8%	165
LV Networks		2 574	2 451	189	330	352	22	6.3%	2 451
Water Supply Infrastructure		1 629	1 543	84	167	243	76	31.3%	1 543
Reservoirs		1 140	1 135	84	167	179	12	6.5%	1 135
Pump Stations		105	146	–	–	23	23	100.0%	146
Distribution		385	262	–	–	41	41	100.0%	262
Sanitation Infrastructure		5 004	5 609	217	232	883	651	73.7%	5 609
Pump Station		1 010	967	30	44	152	108	71.1%	967
Waste Water Treatment Works		3 994	4 641	187	188	731	543	74.3%	4 641
Solid Waste Infrastructure		8 804	7 912	680	1 319	1 233	(85)	-6.9%	7 912
Landfill Sites		8 804	7 912	680	1 319	1 233	(85)	-6.9%	7 912
Community Assets		2 861	3 384	115	161	514	353	68.7%	3 384
Community Facilities		2 082	2 227	85	120	332	211	63.7%	2 227
Halls		314	404	30	44	64	20	30.9%	404
Centres		1 566	1 544	55	75	243	168	69.1%	1 544
Libraries		56	50	–	–	8	8	100.0%	50
Cemeteries/Crematoria		86	109	–	1	17	16	92.7%	109
Parks		60	120	–	–	–	–		120
Sport and Recreation Facilities		779	1 156	30	41	182	142	77.7%	1 156
Indoor Facilities		96	100	5	5	16	10	66.1%	100
Outdoor Facilities		683	1 056	25	35	166	131	78.8%	1 056
Other assets		2 013	1 703	158	169	270	101	37.4%	1 703
Operational Buildings		1 182	996	72	77	157	79	50.6%	996
Municipal Offices		1 182	996	72	77	157	79	50.6%	996
Housing		832	707	86	92	113	21	18.9%	707
Staff Housing		257	207	1	4	33	28	86.4%	207
Social Housing		575	500	85	87	80	(7)	-8.4%	500
Intangible Assets		2 676	4 297	251	891	642	(248)	-38.6%	4 297
Servitudes				–	–	–	–		–
Licences and Rights		2 676	4 297	251	891	642	(248)	-38.6%	4 297
Computer Software and Applications		2 676	4 297	251	891	642	(248)	-38.6%	4 297
Computer Equipment		355	337	27	27	52	25	48.5%	337
Computer Equipment		355	337	27	27	52	25	48.5%	337
Furniture and Office Equipment		43	70	–	–	11	11	100.0%	70
Furniture and Office Equipment		43	70	–	–	11	11	100.0%	70
Machinery and Equipment		1 130	1 408	143	146	217	71	32.8%	1 408
Machinery and Equipment		1 130	1 408	143	146	217	71	32.8%	1 408
Transport Assets		6 545	6 306	517	622	988	366	37.0%	6 306
Transport Assets		6 545	6 306	517	622	988	366	37.0%	6 306
Total Repairs and Maintenance Expenditure	1	57 354	64 342	4 229	7 282	9 894	2 611	26.4%	64 342

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2021/22	Budget Year 2022/23						Full Year Forecast
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1								
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>		76 477	82 486	-	-	-	-		82 486
Roads Infrastructure		24 671	30 645	-	-	-	-		30 645
Roads		23 406	29 347	-	-	-	-		29 347
Road Structures		822	833	-	-	-	-		833
Road Furniture		442	465	-	-	-	-		465
Storm water Infrastructure		4 564	4 776	-	-	-	-		4 776
Drainage Collection		889	935	-	-	-	-		935
Storm water Conveyance		3 675	3 842	-	-	-	-		3 842
Electrical Infrastructure		12 862	13 392	-	-	-	-		13 392
Power Plants		3	3	-	-	-	-		3
HV Transmission Conductors		29	37	-	-	-	-		37
MV Substations		1 837	1 943	-	-	-	-		1 943
MV Switching Stations		1 098	1 219	-	-	-	-		1 219
MV Networks		6 905	7 291	-	-	-	-		7 291
LV Networks		2 779	2 675	-	-	-	-		2 675
Capital Spares		212	224	-	-	-	-		224
Water Supply Infrastructure		15 186	16 005	-	-	-	-		16 005
Dams and Weirs		253	281	-	-	-	-		281
Boreholes		169	179	-	-	-	-		179
Reservoirs		2 661	2 816	-	-	-	-		2 816
Pump Stations		571	618	-	-	-	-		618
Water Treatment Works		130	139	-	-	-	-		139
Bulk Mains		1 263	1 293	-	-	-	-		1 293
Distribution		10 139	10 680	-	-	-	-		10 680
Sanitation Infrastructure		16 002	17 024	-	-	-	-		17 024
Pump Station		14 958	15 863	-	-	-	-		15 863
Reticulation		1 044	1 160	-	-	-	-		1 160
Solid Waste Infrastructure		3 192	643	-	-	-	-		643
Landfill Sites		3 069	517	-	-	-	-		517
Waste Drop-off Points		122	126	-	-	-	-		126
<u>Community Assets</u>		5 471	5 778	-	-	-	-		5 778
Community Facilities		2 625	2 786	-	-	-	-		2 786
Halls		719	752	-	-	-	-		752
Centres		407	431	-	-	-	-		431
Clinics/Care Centres		394	435	-	-	-	-		435
Museums		15	16	-	-	-	-		16
Libraries		454	477	-	-	-	-		477
Cemeteries/Crematoria		208	199	-	-	-	-		199
Parks		27	55	-	-	-	-		55
Public Open Space		207	216	-	-	-	-		216
Public Ablution Facilities		178	188	-	-	-	-		188
Taxi Ranks/Bus Terminals		16	17	-	-	-	-		17
Sport and Recreation Facilities		2 846	2 992	-	-	-	-		2 992
Indoor Facilities		1 424	1 518	-	-	-	-		1 518
Outdoor Facilities		1 422	1 474	-	-	-	-		1 474
<u>Heritage assets</u>		-	-	-	-	-	-		-
<u>Investment properties</u>		59	63	-	-	-	-		63
Revenue Generating		59	63	-	-	-	-		63
Improved Property		59	63	-	-	-	-		63

Description	Ref	2021/22	Budget Year 2022/23					
		Audited	Original	Monthly	YearTD	YearTD	YTD	Full Year
R thousands	1							
<u>Other assets</u>		1 656	2 234	-	-	-	-	2 234
Operational Buildings		1 459	1 593	-	-	-	-	1 593
Municipal Offices		936	1 025	-	-	-	-	1 025
Workshops		2	0	-	-	-	-	0
Yards		5	5	-	-	-	-	5
Stores		516	563	-	-	-	-	563
Housing		198	641	-	-	-	-	641
Staff Housing		167	216	-	-	-	-	216
Social Housing		31	425	-	-	-	-	425
<u>Intangible Assets</u>		192	251	-	-	-	-	251
Licences and Rights		192	251	-	-	-	-	251
Computer Software and Applications		192	251	-	-	-	-	251
<u>Computer Equipment</u>		1 276	2 123	-	-	-	-	2 123
Computer Equipment		1 276	2 123	-	-	-	-	2 123
<u>Furniture and Office Equipment</u>		498	581	-	-	-	-	581
Furniture and Office Equipment		498	581	-	-	-	-	581
<u>Machinery and Equipment</u>		2 037	2 536	-	-	-	-	2 536
Machinery and Equipment		2 037	2 536	-	-	-	-	2 536
<u>Transport Assets</u>		3 150	5 716	-	-	-	-	5 716
Transport Assets		3 150	5 716	-	-	-	-	5 716
Total Depreciation	1	90 817	101 768	-	-	-	-	101 768

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 **August 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)

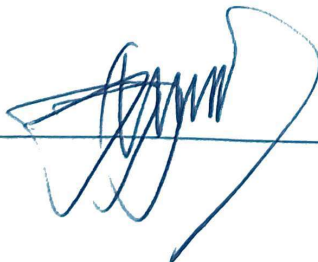
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 14 September 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: 14 September 2022