

WC015 Swartland Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement December 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 December 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 December 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 550 970 313	R 522 555 769	R -28 414 544	-5%
Operating Expenditure	R 1 029 331 855	R 455 366 582	R 421 467 746	R -33 898 836	-7%
Capital	R 191 095 805	R 93 919 998	R 41 596 507	R -52 323 491	-56%

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

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December								
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	12 471	77 192	73 713	3 479	5%	148 224
Service charges - electricity revenue	369 387	400 667	29 531	187 069	205 449	(18 380)	-9%	400 667
Service charges - water revenue	79 785	80 786	7 783	40 814	42 540	(1 726)	-4%	80 786
Service charges - sanitation revenue	48 956	51 390	4 554	25 911	25 399	512	2%	51 390
Service charges - refuse revenue	29 734	31 991	2 714	16 317	15 797	520	3%	31 991
Rental of facilities and equipment	1 422	1 627	124	874	814	60	7%	1 627
Interest earned - external investments	35 489	35 667	787	4 177	3 049	1 127	37%	35 667
Interest earned - outstanding debtors	2 646	3 458	337	1 756	1 595	162	10%	3 458
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 864	34 607	17	164	131	32	25%	34 607
Licences and permits	4 686	4 778	375	2 520	2 355	165	7%	4 778
Agency services	5 264	6 040	407	3 245	2 985	260	9%	6 040
Transfers and subsidies	172 790	186 257	61 969	127 517	119 709	7 808	7%	186 257
Other revenue	15 678	15 508	1 141	8 645	7 469	1 176	16%	15 508
Gains	8 068	15 877	2 246	9 035	1 999	7 036	352%	15 877
Total Revenue (excluding capital transfers and contributions)	943 256	1 016 875	124 457	505 236	503 003	2 232	0%	1 016 875

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

- **Service charges - electricity revenue** stands at 9% below the YTD budgeted projections mainly due to the effect of loadshedding.
- **Interest earned – external investments** stands 37% above the YTD budgeted projections due to one of our investments that matured in November 2022.
- **Fines, penalties and forfeits** stands at 25% above the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Other revenue** stands at 16% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items such as Caravan sites and Building fees.
- The variance on **Gains** is mainly due to sale of land transactions that realised.
- Revenue for the month of **December 2022** was **R124.457 million** whilst the overall YTD performance **excluding capital transfers** is more or less in line with budgeted projections. **Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January.**

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December								
Description	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	21 833	139 938	145 925	(5 986)	-4%	294 029
Remuneration of councillors	10 929	11 251	940	5 601	5 626	(25)	0%	11 251
Debt impairment	39 382	37 654	–	(5)	–	(5)	#DIV/0!	37 654
Depreciation & asset impairment	97 550	106 565	15 158	45 764	40 707	5 056	12%	106 565
Finance charges	15 738	12 361	5 218	5 218	6 180	(963)	-16%	12 361
Bulk purchases - electricity	292 405	332 200	16 224	138 027	172 134	(34 107)	-20%	332 200
Inventory consumed	39 915	47 513	2 058	11 766	9 869	1 897	19%	47 513
Contracted services	94 571	105 260	5 980	49 927	48 470	1 457	3%	105 260
Transfers and subsidies	3 774	4 368	72	3 062	2 665	397	15%	4 368
Other expenditure	35 846	51 359	3 683	19 733	23 790	(4 058)	-17%	51 359
Losses	16 586	26 772	2 438	2 438	–	2 438	#DIV/0!	26 772
Total Expenditure	912 284	1 029 332	73 601	421 468	455 367	(33 899)	-7%	1 029 332

- **Depreciation & asset impairment** - The system vendor was busy with the latest mscoa program changes where-after depreciation can be accounted for monthly. Since October 2022, the depreciation runs for July to December was processed successfully.
- The variance on **Bulk purchases - electricity** is mainly due to invoices that were received earlier and could still be paid for 30 June compared to previous years where some invoices were received late and could only be paid in July. Also to note, is the effect of loadshedding.
- **Inventory consumed** stands at 19% above the YTD budgeted projections mainly 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 17% below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **December 2022** was **R73.601 million** whilst the overall YTD performance stands at **7% below** the budgeted projections. **Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January.**

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December								
Vote Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital Expenditure - Functional Classification								
<i>Governance and administration</i>	16 508	10 660	8	583	4 196	(3 613)	-86%	10 660
Executive and council	17	664	–	9	658	(650)	-99%	664
Finance and administration	16 491	9 995	8	574	3 537	(2 964)	-84%	9 995
<i>Community and public safety</i>	7 441	7 366	87	2 486	4 584	(2 097)	-46%	7 366
Community and social services	124	413	–	266	333	(66)	-20%	413
Sport and recreation	4 421	3 038	40	1 160	1 561	(401)	-26%	3 038
Public safety	2 896	3 915	47	1 059	2 690	(1 631)	-61%	3 915
<i>Economic and environmental services</i>	53 418	71 549	4 318	8 787	31 137	(22 350)	-72%	71 549
Planning and development	9 100	9 030	–	261	8 187	(7 926)	-97%	9 030
Road transport	44 318	62 519	4 318	8 526	22 950	(14 424)	-63%	62 519
<i>Trading services</i>	97 535	101 521	10 478	29 741	54 004	(24 263)	-45%	101 521
Energy sources	23 596	43 000	6 287	11 010	17 480	(6 470)	-37%	43 000
Water management	9 324	29 372	3 976	17 136	16 448	688	4%	29 372
Waste water management	63 368	24 364	192	921	15 668	(14 748)	-94%	24 364
Waste management	1 247	4 786	23	674	4 407	(3 733)	-85%	4 786
Total Capital Expenditure - Functional Classification	174 902	191 096	14 890	41 597	93 920	(52 323)	-56%	191 096
Funded by:								
National Government	34 655	41 410	2 942	17 064	23 368	(6 303)	-27%	41 410
Provincial Government	11 275	21 339	–	256	7 381	(7 125)	-97%	21 339
Transfers and subsidies - capital (monetary)	976	12 534	880	1 335	5 717	(4 382)	-77%	12 534
Transfers recognised - capital	46 906	75 283	3 823	18 655	36 466	(17 811)	-49%	75 283
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	127 996	115 813	11 068	22 941	57 454	(34 513)	-60%	115 813
Total Capital Funding	174 902	191 096	14 890	41 597	93 920	(52 323)	-56%	191 096

- Capital expenditure for the month of **December 2022** amounts to **R 14 890 418** and stands at **56%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors. Variances will be addressed in the mid-year adjustments budget following consultations with the various directorates as each director remains responsible for their respective budgets.
- The YTD actual is **R 41 596 507 (21.77%)** compared to the total budget of **R 191 095 805**.
- Commitments are **R 39 039 851**.

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	3 430 453	4 974 402	8 700 000	15 275 598	75%	Planning	Swartland	32%	
2	Construction: Side walks and Recreational nodes (Ilinge Lethu Wesbank)	12 173 913	880 472	1 335 449	5 500 000	10 838 464	89%	site establishment	Malmesbury	17%	
3	Roads Swartland: Construction of New Roads	9 310 000	1 980	334 139	8 000 000	8 975 861	96%	Planning	Swartland	15%	
4	Upgrading of N7/Voortrekker Northern Interchange	8 000 000	-	-	-	8 000 000	100%	Planning	Malmesbury	25%	
SEWERAGE											
5	Sewerage: Moorreesburg	16 187 000	3 152	16 088	10 000 000	16 170 912	100%	Construction	Moorreesburg	25%	
WATER											
6	Swartland Bulk Water System S3.3 S3.4 Panorama to Wesbank I1/4	8 650 000	2 268 866	8 215 425	4 800 000	434 575	5%	Construction	Swartland	50%	
7	Wesbank I1/4 to Wesbank Reservoir supply SMW.B6	7 368 226	-	3 782 288	4 700 000	3 585 938	49%	Construction	Malmesbury	50%	
HOUSING											
8	Malmesbury De Hoop Housing Project	16 359 000	-	-	2 920 936	16 359 000	100%		Malmesbury	0%	Awaiting funding approval from DHS
ELECTRICAL SERVICES											
9	Saamstaan/De Hoop:housing development: Elec Bulk supply, Infrastructure Connections	18 600 000	1 389 253	4 437 185	8 200 000	14 162 815	76%	Construction	Malmesbury	5%	Contractor on site and progressing according to plan. Expenditure will be paid from INEP Funds first and then CRR
10	132/11kV Eskom Schoonspruit substation, 132kV transmission line and servitudes	10 000 000	77 386	77 386	4 000 000	9 922 614	99%	Construction	Malmesbury	5%	
TOTAL		126 898 139	8 051 562	23 172 362	56 820 936	103 725 777	82%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December					
Description of financial indicator	Basis of calculation	Ref	Budget Year 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%	1.2%	11.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6.9%	7.3%	6.9%
Gearing	Long Term Borrowing/ Funds & Reserves		30.9%	32.4%	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%	100.68%	97.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	98.45%	100.0%
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	5.10%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	21.0%	21.15%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.9%	27.7%	28.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	6.8%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	1.0%	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	7.24	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	9.14	8.9

Note: Ratios will improve more positively over the reporting period as the YTD actual only takes into account the month-to-month movements and will the ratios be more in line with the budget nearing the end of the reporting period.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M06 December								
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	12 471	77 192	73 713	3 479	5%	148 224
Service charges	527 861	564 834	44 582	270 110	289 185	(19 074)	-7%	564 834
Investment revenue	35 489	35 667	787	4 177	3 049	1 127	37%	35 667
Transfers and subsidies	172 790	186 257	61 969	127 517	119 709	7 808	7%	186 257
Other own revenue	65 629	81 894	4 647	26 240	17 348	8 892	51%	81 894
Total Revenue (excluding capital transfers and contributions)	943 256	1 016 875	124 457	505 236	503 003	2 232	0%	1 016 875
Employee costs	265 587	294 029	21 833	139 938	145 925	(5 986)	-4%	294 029
Remuneration of Councillors	10 929	11 251	940	5 601	5 626	(25)	-0%	11 251
Depreciation & asset impairment	97 550	106 565	15 158	45 764	40 707	5 056	12%	106 565
Finance charges	15 738	12 361	5 218	5 218	6 180	(963)	-16%	12 361
Inventory consumed and bulk purchases	332 320	379 713	18 281	149 793	182 002	(32 209)	-18%	379 713
Transfers and subsidies	3 774	4 368	72	3 062	2 665	397	15%	4 368
Other expenditure	186 385	221 044	12 100	72 093	72 261	(168)	-0%	221 044
Total Expenditure	912 284	1 029 332	73 601	421 468	455 367	(33 899)	-7%	1 029 332
Surplus/(Deficit)	30 972	(12 457)	50 856	83 768	47 637	36 131	76%	(12 457)
Transfers and subsidies - capital	46 181	62 749	16 015	17 320	40 787	(23 467)	-58%	62 749
Transfers and subsidies - capital	5 170	14 360	–	–	7 180	(7 180)	-100%	14 360
Surplus/(Deficit) after capital transfers & contributions	82 323	64 652	66 871	101 088	95 604	5 484	6%	64 652
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	82 323	64 652	66 871	101 088	95 604	5 484	6%	64 652
Capital expenditure & funds sources								
Capital expenditure	174 902	191 096	14 890	41 597	93 920	(52 323)	-56%	191 096
Capital transfers recognised	46 906	75 283	3 823	18 655	36 466	(17 811)	-49%	75 283
Borrowing	–	–	–	–	–	–		–
Internally generated funds	127 996	115 813	11 068	22 941	57 454	(34 513)	-60%	115 813
Total sources of capital funds	174 902	191 096	14 890	41 597	93 920	(52 323)	-56%	191 096
Financial position								
Total current assets	794 751	776 607		898 055				776 607
Total non current assets	2 184 164	2 222 434		2 177 523				2 222 434
Total current liabilities	132 067	132 766		132 386				132 766
Total non current liabilities	224 232	211 698		219 730				211 698
Community wealth/Equity	2 622 616	2 654 577		2 622 375				2 654 577
Cash flows								
Net cash from (used) operating	189 054	157 405	27 306	138 359	78 702	(59 657)	-76%	157 405
Net cash from (used) investing	(155 705)	(175 219)	(9 968)	(32 552)	(93 549)	(60 996)	65%	(175 219)
Net cash from (used) financing	(8 462)	(11 500)	(59)	(457)	(250)	207	-83%	(11 500)
Cash/cash equivalents at the month/year end	665 091	612 926	–	747 591	627 144	(120 447)	-19%	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	49 586	10 984	2 573	2 026	2 217	2 212	23 480	96 362
Creditors Age Analysis								
Total Creditors	9 202	281	–	–	–	–	237	9 814

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December									
Description	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	35 949	137 551	122 392	15 160	12%	267 475
Executive and council		266	299	3	34	132	(97)	-74%	299
Finance and administration		239 253	267 175	35 946	137 517	122 260	15 257	12%	267 175
Internal audit		-	-	-	-	-	-		-
<i>Community and public safety</i>		104 273	114 566	15 888	33 891	43 470	(9 580)	-22%	114 566
Community and social services		12 768	14 550	3 517	6 521	7 391	(870)	-12%	14 550
Sport and recreation		6 216	4 716	541	2 930	2 534	396	16%	4 716
Public safety		35 475	41 252	2 980	5 919	3 514	2 405	68%	41 252
Housing		49 814	54 049	8 850	18 520	30 030	(11 511)	-38%	54 049
Health		-	-	-	-	-	-		-
<i>Economic and environmental services</i>		25 138	42 647	5 710	13 477	22 422	(8 946)	-40%	42 647
Planning and development		5 360	4 266	280	2 814	1 984	831	42%	4 266
Road transport		19 778	38 381	5 430	10 662	20 439	(9 776)	-48%	38 381
Environmental protection		-	-	-	-	-	-		-
<i>Trading services</i>		625 653	669 263	82 923	337 621	362 670	(25 049)	-7%	669 263
Energy sources		384 053	424 953	35 535	195 664	221 793	(26 129)	-12%	424 953
Water management		98 419	113 350	24 542	65 593	64 678	915	1%	113 350
Waste water management		94 784	79 832	13 911	46 320	46 726	(406)	-1%	79 832
Waste management		48 397	51 128	8 934	30 045	29 474	570	2%	51 128
<i>Other</i>	4	23	32	3	16	16	(0)	-1%	32
Total Revenue - Functional	2	994 607	1 093 984	140 473	522 556	550 970	(28 415)	-5%	1 093 984
Expenditure - Functional									
<i>Governance and administration</i>		132 858	163 385	12 006	68 618	71 634	(3 016)	-4%	163 385
Executive and council		21 809	24 245	1 349	11 991	12 277	(286)	-2%	24 245
Finance and administration		109 291	136 996	10 496	55 703	58 300	(2 597)	-4%	136 996
Internal audit		1 758	2 144	161	924	1 056	(133)	-13%	2 144
<i>Community and public safety</i>		167 290	177 068	10 241	74 274	71 800	2 474	3%	177 068
Community and social services		22 749	24 900	1 736	10 724	11 954	(1 231)	-10%	24 900
Sport and recreation		31 043	31 657	2 766	15 233	14 933	300	2%	31 657
Public safety		74 076	82 053	4 618	28 055	27 353	702	3%	82 053
Housing		39 422	38 458	1 121	20 262	17 559	2 703	15%	38 458
Health		-	-	-	-	-	-		-
<i>Economic and environmental services</i>		73 145	81 908	8 314	37 315	35 453	1 862	5%	81 908
Planning and development		13 091	16 545	1 061	6 470	8 098	(1 628)	-20%	16 545
Road transport		60 053	65 362	7 252	30 845	27 356	3 489	13%	65 362
Environmental protection		-	-	-	-	-	-		-
<i>Trading services</i>		537 262	604 693	42 995	240 201	275 390	(35 188)	-13%	604 693
Energy sources		328 076	386 254	22 620	160 979	195 067	(34 088)	-17%	386 254
Water management		79 122	91 450	4 582	20 737	22 058	(1 321)	-6%	91 450
Waste water management		74 551	74 589	10 541	32 847	33 207	(360)	-1%	74 589
Waste management		55 513	52 399	5 253	25 638	25 058	581	2%	52 399
<i>Other</i>		1 729	2 279	45	1 060	1 090	(31)	-3%	2 279
Total Expenditure - Functional	3	912 284	1 029 332	73 601	421 468	455 367	(33 899)	-7%	1 029 332
Surplus/ (Deficit) for the year		82 323	64 652	66 871	101 088	95 604	5 484	6%	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) - M06 December									
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	3 277	6 347	6 179	168	2.7%	12 358
Vote 2 - Civil Services		256 272	287 762	52 454	148 304	157 633	(9 329)	-5.9%	287 762
Vote 3 - Council		266	299	3	34	132	(97)	-74.0%	299
Vote 4 - Electricity Services		384 053	424 953	35 535	195 664	221 793	(26 129)	-11.8%	424 953
Vote 5 - Financial Services		237 101	253 248	35 815	136 613	121 489	15 124	12.4%	253 248
Vote 6 - Development Services		58 806	63 075	9 651	23 853	34 782	(10 929)	-31.4%	63 075
Vote 7 - Municipal Manager		–	–	–	–	–	–		–
Vote 8 - Protection Services		45 617	52 289	3 737	11 740	8 963	2 778	31.0%	52 289
Total Revenue by Vote	2	994 607	1 093 984	140 473	522 556	550 970	(28 415)	-5.2%	1 093 984
Expenditure by Vote	1								
Vote 1 - Corporate Services		35 621	41 327	3 620	18 649	20 386	(1 737)	-8.5%	41 327
Vote 2 - Civil Services		308 064	327 711	47 416	134 270	131 000	3 270	2.5%	327 711
Vote 3 - Council		18 175	19 043	1 102	10 566	9 895	671	6.8%	19 043
Vote 4 - Electricity Services		342 334	402 200	7 782	163 943	197 075	(33 133)	-16.8%	402 200
Vote 5 - Financial Services		51 960	68 681	4 532	25 103	27 556	(2 453)	-8.9%	68 681
Vote 6 - Development Services		62 100	64 490	2 991	31 447	30 473	974	3.2%	64 490
Vote 7 - Municipal Manager		7 507	10 335	559	3 353	4 923	(1 570)	-31.9%	10 335
Vote 8 - Protection Services		86 523	95 545	5 599	34 136	34 058	78	0.2%	95 545
Total Expenditure by Vote	2	912 284	1 029 332	73 601	421 468	455 367	(33 899)	-7.4%	1 029 332
Surplus/ (Deficit) for the year	2	82 323	64 652	66 871	101 088	95 604	5 484	5.7%	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) - M06 December								
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	12 471	77 192	73 713	3 479	5%	148 224
Service charges - electricity revenue	369 387	400 667	29 531	187 069	205 449	(18 380)	-9%	400 667
Service charges - water revenue	79 785	80 786	7 783	40 814	42 540	(1 726)	-4%	80 786
Service charges - sanitation revenue	48 956	51 390	4 554	25 911	25 399	512	2%	51 390
Service charges - refuse revenue	29 734	31 991	2 714	16 317	15 797	520	3%	31 991
								-
Rental of facilities and equipment	1 422	1 627	124	874	814	60	7%	1 627
Interest earned - external investments	35 489	35 667	787	4 177	3 049	1 127	37%	35 667
Interest earned - outstanding debtors	2 646	3 458	337	1 756	1 595	162	10%	3 458
Dividends received	-	-	-	-	-	-		-
Fines, penalties and forfeits	27 864	34 607	17	164	131	32	25%	34 607
Licences and permits	4 686	4 778	375	2 520	2 355	165	7%	4 778
Agency services	5 264	6 040	407	3 245	2 985	260	9%	6 040
Transfers and subsidies	172 790	186 257	61 969	127 517	119 709	7 808	7%	186 257
Other revenue	15 678	15 508	1 141	8 645	7 469	1 176	16%	15 508
Gains	8 068	15 877	2 246	9 035	1 999	7 036	352%	15 877
Total Revenue (excluding capital transfers and contributions)	943 256	1 016 875	124 457	505 236	503 003	2 232	0%	1 016 875
Expenditure By Type								
Employee related costs	265 587	294 029	21 833	139 938	145 925	(5 986)	-4%	294 029
Remuneration of councillors	10 929	11 251	940	5 601	5 626	(25)	0%	11 251
Debt impairment	39 382	37 654	-	(5)	-	(5)	#DIV/0!	37 654
Depreciation & asset impairment	97 550	106 565	15 158	45 764	40 707	5 056	12%	106 565
Finance charges	15 738	12 361	5 218	5 218	6 180	(963)	-16%	12 361
Bulk purchases - electricity	292 405	332 200	16 224	138 027	172 134	(34 107)	-20%	332 200
Inventory consumed	39 915	47 513	2 058	11 766	9 869	1 897	19%	47 513
Contracted services	94 571	105 260	5 980	49 927	48 470	1 457	3%	105 260
Transfers and subsidies	3 774	4 368	72	3 062	2 665	397	15%	4 368
Other expenditure	35 846	51 359	3 683	19 733	23 790	(4 058)	-17%	51 359
Losses	16 586	26 772	2 438	2 438	-	2 438	#DIV/0!	26 772
Total Expenditure	912 284	1 029 332	73 601	421 468	455 367	(33 899)	-7%	1 029 332
Surplus/(Deficit)	30 972	(12 457)	50 856	83 768	47 637	36 131	0	(12 457)
Transfers and subsidies - capital (monetary allocations) (National /	46 181	62 749	16 015	17 320	40 787	(23 467)	(0)	62 749
Transfers and subsidies - capital (monetary allocations) (National /	5 170	14 360	-	-	7 180	(7 180)	(0)	14 360
Transfers and subsidies - capital (in-kind - all)						-		-
Surplus/(Deficit) after capital transfers & contributions	82 323	64 652	66 871	101 088	95 604			64 652
Taxation						-		
Surplus/(Deficit) after taxation	82 323	64 652	66 871	101 088	95 604			64 652
Attributable to minorities								
Surplus/(Deficit) attributable to	82 323	64 652	66 871	101 088	95 604			64 652
Share of surplus/ (deficit) of associate								
Surplus/ (Deficit) for the year	82 323	64 652	66 871	101 088	95 604			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) - M06 December								
Vote Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 2 - Civil Services	87 523	84 445	6 777	18 891	41 700	(22 809)	-55%	84 445
Vote 4 - Electricity Services	14 801	30 600	1 596	4 127	11 600	(7 473)	-64%	30 600
Vote 6 - Development Services	8 463	17 459	5	136	3 821	(3 685)	-96%	17 459
Total Capital Multi-year expenditure	110 787	132 504	8 378	23 154	57 121	(33 967)	-59%	132 504
Single Year expenditure appropriation								
Vote 1 - Corporate Services	513	404	–	246	312	(66)	-21%	404
Vote 2 - Civil Services	45 642	31 699	1 766	9 418	18 916	(9 498)	-50%	31 699
Vote 3 - Council	9	654	–	6	650	(645)	-99%	654
Vote 4 - Electricity Services	10 891	15 404	4 691	6 900	8 245	(1 345)	-16%	15 404
Vote 5 - Financial Services	802	711	8	283	711	(428)	-60%	711
Vote 6 - Development Services	3 355	5 795	–	527	5 267	(4 739)	-90%	5 795
Vote 7 - Municipal Manager	7	10	–	3	8	(5)	-62%	10
Vote 8 - Protection Services	2 896	3 915	47	1 059	2 690	(1 631)	-61%	3 915
Total Capital single-year expenditure	64 114	58 591	6 512	18 443	36 799	(18 356)	-50%	58 591
Total Capital Expenditure	174 902	191 096	14 890	41 597	93 920	(52 323)	-56%	191 096
Capital Expenditure - Functional Classification								
Governance and administration	16 508	10 660	8	583	4 196	(3 613)	-86%	10 660
Executive and council	17	664	–	9	658	(650)	-99%	664
Finance and administration	16 491	9 995	8	574	3 537	(2 964)	-84%	9 995
Community and public safety	7 441	7 366	87	2 486	4 584	(2 097)	-46%	7 366
Community and social services	124	413	–	266	333	(66)	-20%	413
Sport and recreation	4 421	3 038	40	1 160	1 561	(401)	-26%	3 038
Public safety	2 896	3 915	47	1 059	2 690	(1 631)	-61%	3 915
Economic and environmental services	53 418	71 549	4 318	8 787	31 137	(22 350)	-72%	71 549
Planning and development	9 100	9 030	–	261	8 187	(7 926)	-97%	9 030
Road transport	44 318	62 519	4 318	8 526	22 950	(14 424)	-63%	62 519
Trading services	97 535	101 521	10 478	29 741	54 004	(24 263)	-45%	101 521
Energy sources	23 596	43 000	6 287	11 010	17 480	(6 470)	-37%	43 000
Water management	9 324	29 372	3 976	17 136	16 448	688	4%	29 372
Waste water management	63 368	24 364	192	921	15 668	(14 748)	-94%	24 364
Waste management	1 247	4 786	23	674	4 407	(3 733)	-85%	4 786
Total Capital Expenditure - Functional Classification	174 902	191 096	14 890	41 597	93 920	(52 323)	-56%	191 096
Funded by:								
National Government	34 655	41 410	2 942	17 064	23 368	(6 303)	-27%	41 410
Provincial Government	11 275	21 339	–	256	7 381	(7 125)	-97%	21 339
Transfers and subsidies - capital (monetary)	976	12 534	880	1 335	5 717	(4 382)	-77%	12 534
Transfers recognised - capital	46 906	75 283	3 823	18 655	36 466	(17 811)	-49%	75 283
Borrowing	–	–	–	–	–	–	–	–
Internally generated funds	127 996	115 813	11 068	22 941	57 454	(34 513)	-60%	115 813
Total Capital Funding	174 902	191 096	14 890	41 597	93 920	(52 323)	-56%	191 096

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M06 December					
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	118 590	612 926
Call investment deposits			–	620 000	–
Consumer debtors		99 115	118 544	111 975	118 544
Other debtors		8 909	25 953	8 202	25 953
Current portion of long-term receivables		4	70	4	70
Inventory		21 632	19 114	39 284	19 114
Total current assets		794 751	776 607	898 055	776 607
Non current assets					
Long-term receivables		36	11	(0)	11
Investments			–		–
Investment property		34 326	31 245	34 296	31 245
Investments in Associate			–		–
Property, plant and equipment		2 148 179	2 189 454	2 141 700	2 189 454
Biological			–		–
Intangible		504	604	407	604
Other non-current assets		1 120	1 120	1 120	1 120
Total non current assets		2 184 164	2 222 434	2 177 523	2 222 434
TOTAL ASSETS		2 978 915	2 999 042	3 075 578	2 999 042
LIABILITIES					
Current liabilities					
Bank overdraft			–		–
Borrowing		8 634	9 060	8 634	9 060
Consumer deposits		16 450	16 548	17 012	16 548
Trade and other payables		94 958	95 548	97 215	95 548
Provisions		12 025	11 611	9 525	11 611
Total current liabilities		132 067	132 766	132 386	132 766
Non current liabilities					
Borrowing		90 851	79 424	86 348	79 424
Provisions		133 381	132 274	133 381	132 274
Total non current liabilities		224 232	211 698	219 730	211 698
TOTAL LIABILITIES		356 299	344 465	352 115	344 465
NET ASSETS	2	2 622 616	2 654 577	2 723 463	2 654 577
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2 356 459	2 397 506	2 356 218	2 397 506
Reserves		266 157	257 070	266 157	257 070
TOTAL COMMUNITY WEALTH/EQUITY	2	2 622 616	2 654 577	2 622 375	2 654 577

The 2021/22 audited performance will be incorporated with the mid-year adjustments budget.

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M06 December								
Description	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	12 470	83 591	71 148	12 443	17%	142 295
Service charges	528 227	544 934	45 941	276 266	272 467	3 799	1%	544 934
Other revenue	15 678	34 950	4 690	25 258	17 475	7 783	45%	34 950
Transfers and Subsidies - Operational	172 866	186 253	41 875	108 230	93 126	15 104	16%	186 253
Transfers and Subsidies - Capital	51 351	77 109	10 198	65 764	38 555	27 209	71%	77 109
Interest	38 645	35 667	-	4 177	17 833	(13 657)	-77%	35 667
Dividends								
Payments								
Suppliers and employees	(744 369)	(849 254)	(82 651)	(416 647)	(424 627)	(7 980)	2%	(849 254)
Finance charges	(11 055)	(10 180)	(5 218)	(5 218)	(5 090)	127	-3%	(10 180)
Transfers and Grants	(3 774)	(4 368)	-	(3 062)	(2 184)	878	-40%	(4 368)
NET CASH FROM/(USED) OPERATING ACTIVITIES	189 054	157 405	27 306	138 359	78 702	(59 657)	-76%	157 405
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	7 381	15 877	2 246	9 043	1 999	7 044	352%	15 877
Decrease (increase) in non-current receivables		-	-	1	-	1	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-		-
Payments								
Capital assets	(163 087)	(191 096)	(12 215)	(41 597)	(95 548)	(53 951)	56%	(191 096)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(155 705)	(175 219)	(9 968)	(32 552)	(93 549)	(60 996)	65%	(175 219)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	1	(500)	(59)	(457)	(250)	(207)	83%	(500)
Payments								
Repayment of borrowing	(8 463)	(11 000)	-	-	-	-		(11 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8 462)	(11 500)	(59)	(457)	(250)	207	-83%	(11 500)
NET INCREASE/ (DECREASE) IN CASH HELD	24 887	(29 314)	17 278	105 350	(15 096)			(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		747 591	627 144			612 926

The 2021/22 audited performance will be incorporated with the mid-year adjustments budget.
Cash and cash equivalents as at 31 December 2022 include investments made to the amount of R620 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December													
Description	NT Code	Budget Year 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	9 418	3 222	1 129	939	742	724	903	6 178	23 254	9 486		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 134	2 881	415	184	169	157	200	1 200	29 340	1 910		
Receivables from Non-exchange Transactions - Property Rates	1400	11 515	2 488	888	729	533	590	188	7 897	24 829	9 937		
Receivables from Exchange Transactions - Waste Water Management	1500	3 566	1 202	403	328	279	308	471	3 777	10 334	5 162		
Receivables from Exchange Transactions - Waste Management	1600	2 936	952	348	280	239	261	343	3 384	8 742	4 506		
Receivables from Exchange Transactions - Property Rental Debtors	1700	34	22	3	3	2	2	3	25	95	36		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(2 018)	217	101	109	64	174	103	1 019	(231)	1 469		
Total By Income Source	2000	49 586	10 984	3 286	2 573	2 026	2 217	2 212	23 480	96 362	32 506	–	–
2021/22 - totals only		47 128	9 849	3 346	2 498	2 034	2 001	2 351	18 515	87 722	27 399		
Debtors Age Analysis By Customer Group													
Organs of State	2200	495	222	166	148	108	132	38	1 885	3 194	2 311		
Commercial	2300	21 601	2 058	309	129	160	203	257	648	25 365	1 396		
Households	2400	27 490	8 703	2 811	2 296	1 759	1 881	1 916	20 946	67 803	28 799		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	49 586	10 984	3 286	2 573	2 026	2 217	2 212	23 480	96 362	32 506	–	–

Total Debtors has increased from **R 93 880 196** in November to **R 96 362 241** in December 2022.

The collection rate for December 2022 was **100.99%** compared to **114.96%** in November 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 - M06 December											
Description R thousands	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	
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	9 202	281	95					237	9 814	39 689
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	9 202	281	95	-	-	-	-	237	9 814	39 689

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 clarity on enquiries from WKDM
CIGICELL PTY LTD - ASSU	231 226.58	31/01/2022	Query on 7 invoices	In process of reconciling for payment
ESKOM	184 429.70	25/11/2022	Query on 2 invoices	Will be paid as soon as query is resolved
GABRIEL AND MICHAEL MAR	40 682.40	18/10/2022	Query on the goods received	Will be paid as soon as query is resolved
SPARKS & ELLIS(CAPE) PT	63 731.69	26/10/2022	Service not completed	Will be paid after delivery of service
Kaap Agri Bedryf Bpk	1 806.65	19/08/2022	Query on the goods	Will be paid as soon as query is resolved
Shoprite	251.84	09/05/2022	Query on the receipt	Will be paid as soon as query is resolved

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December										
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Closing Balance
R thousands	Yrs/Months									
Municipality										
NEDBANK	12 Months	Fixed	Yes	Fixed	8.35%	29/06/2023	400 000	33 217		433 217
NEDBANK	4.5 Months	Fixed	Yes	Fixed	6.26%	17/11/2022	20 000	1 729	(21 729)	-
ABSA	12 Months	Fixed	Yes	Fixed	7.78%	29/06/2023	160 000	12 380		172 380
NEDBANK	9 Months	Fixed	Yes	Fixed	8.54%	19/06/2023	60 000	3 661		63 661
Municipality sub-total							640 000		(21 729)	669 258
TOTAL INVESTMENTS AND INTEREST							640 000		(21 729)	669 258

- As at 31 December 2022 investments made amount to R 620 000 000.
- During the month of December 2022, no investments matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	30 November 2022	Transactions / Movement 2022/2023	Current Month
Cash & Cash Equivalents:	R 724 490 076		R 738 571 237
Primary Bank Account	R 100 684 230	R 11 905 750	R 112 589 979
Short Term Investments (Less than 6 months)	R -		R -
Medium Term Investments (More than 6 months)	R 60 000 000	R -	R 60 000 000
Longterm Investments	R 560 000 000	R -	R 560 000 000
Cash Floats	R 3 805 846	R 2 175 411	R 5 981 257
Commitments:	R 445 769 348		R 383 755 132
Unspent Committed Conditional Grants	R 2 888 982		R 2 888 982
Capital funding requirement 2022/23 (Grants & Loans)	R 60 450 265	R -3 822 658	R 56 627 607
Cash Portion of Housing Development Fund	R 1 893		R 1 893
Capital Replacement Reserve Movement	R 103 939 452	R -11 067 760	R 92 871 692
Loan repayment due Dec / June	R 12 360 862	R -5 217 682	R 7 143 180
Consumer Deposits	R 16 966 770	R 44 821	R 17 011 591
Creditor payments	R 28 992 378	R -19 177 992	R 9 814 386
Salaries	R 182 514 553	R -22 772 945	R 159 741 608
Bad Debt Contributions	R 37 654 193		R 37 654 193
Working Capital			R 354 816 105

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December								
Description	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	41 655	93 745	93 745	-		129 651
Local Government Equitable Share	108 796	126 228	41 655	90 883	90 883	-		126 228
Finance Management	1 550	1 550	-	1 550	1 550	-		1 550
EPWP Incentive	1 832	1 873	-	1 312	1 312	-		1 873
Provincial Government:	55 872	56 273	-	26 114	26 114	-		56 273
Community Development: Workers	38	38	-	38	38	-		38
Human Settlements	34 725	33 546	-	11 987	11 987	-		33 546
Municipal Accreditation and Capacity Building Grant	508	256	-	-	-	-		256
Libraries	11 351	11 573	-	7 699	7 699	-		11 573
Proclaimed Roads Subsidy	175	4 470	-	-	-	-		4 470
Financial Management Support Grant: Student Bursaries	250	-	-	-	-	-		-
Establishment of a K9 Unit	4 511	2 390	-	2 390	2 390	-		2 390
Establishment of a Law Enforcement Reaction Unit	2 214	4 000	-	4 000	4 000	-		4 000
WC Mun Energy Resilience Grant	400							
LG Public Employment Support Grant	1 700							
Total Operating Transfers and Grants	168 050	185 924	41 655	119 859	119 859	-		185 924
Capital Transfers and Grants								
National Government:	34 656	51 410	10 198	29 798	29 798	-		51 410
Municipal Infrastructure Grant (MIG)	26 301	33 810	10 198	12 198	12 198	-		33 810
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-		-
Integrated National Electrification Programme (municipal)	8 355	17 600	-	17 600	17 600	-		17 600
Provincial Government:	21 081	21 339	-	2 280	2 280	-		21 339
Human Settlements	18 424	20 059	-	1 000	1 000	-		20 059
RSEP/VPUU Municipal Projects		1 200	-	1 200	1 200	-		1 200
Libraries	50	50	-	50	50	-		50
Fire Service Capacity Building Grant	-	-	-	-	-	-		-
Establishment of a K9 Unit	343	30	-	30	30	-		30
Sport Development	983							
Non-Motorised Transport	1 282							
Total Capital Transfers and Grants	55 737	72 749	10 198	32 078	32 078	-		72 749
TOTAL RECEIPTS OF TRANSFERS & GRANTS	223 787	258 673	51 853	151 937	151 937	-		258 673

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December								
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	6 473	42 343	42 522	(179)	-0.4%	129 651
Local Government Equitable Share	108 796	126 228	6 207	40 187	40 824	(637)	-1.6%	126 228
Finance Management	1 576	1 550	49	608	761	(153)	-20.0%	1 550
EPWP Incentive	1 832	1 873	216	1 547	936	611	65.2%	1 873
						-		
Provincial Government:	54 348	56 273	2 531	34 607	28 381	5 099	18.0%	56 273
Community Development: Workers	38	38	-	-	18	(18)	-100.0%	38
Human Settlements	35 611	33 546	762	18 295	15 347	2 948	19.2%	33 546
Municipal Accreditation and Capacity Building Grant	253	256	21	128	128	0	0.0%	256
Libraries	11 330	11 573	811	5 413	5 755	(341)	-5.9%	11 573
Proclaimed Roads Subsidy	175	4 470	-	4 470	2 045	2 425	118.6%	4 470
Financial Management Support Grant: Student Bursaries	229	-	-	-	-	-		-
Establishment of a K9 Unit	5 489	2 390	449	3 085	2 999	86	2.9%	2 390
Establishment of a Law Enforcement Reaction Unit	(13)	4 000	488	3 216	2 090	1 126	53.9%	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	9 004	76 949	70 903	4 920	6.9%	185 924
Capital expenditure of Transfers and Grants								
National Government:	34 655	51 410	2 942	17 064	23 368	(6 303)	-27.0%	51 410
Municipal Infrastructure Grant (MIG)	26 301	33 810	1 587	13 179	15 768	(2 589)	-16.4%	33 810
Integrated National Electrification Programme (municipal)	8 354	17 600	1 355	3 885	7 600	(3 715)	-48.9%	17 600
						-		
Provincial Government:	11 275	21 339	-	256	7 381	(7 125)	-96.5%	21 339
Human Settlements	8 698	20 059	-	-	6 621	(6 621)	-100.0%	20 059
RSEP/VPUU Municipal Projects	-	1 200	-	247	725	(477)	-65.9%	1 200
Libraries	66	50	-	8	20	(12)	-59.1%	50
Establishment of a K9 Unit	246	30	-	-	15	(15)	-100.0%	30
Sport Development	983	-	-	-	-	-		-
Non-Motorised Transport	1 282	-	-	-	-	-		-
						-		
Total capital expenditure of Transfers and Grants	45 930	72 749	2 942	17 320	30 748	(13 429)	-43.7%	72 749
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	212 483	258 673	11 947	94 269	101 651	(8 508)	-8.4%	258 673

8.3 Supporting Table SC7 (2)

None

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December								
Summary of Employee and Councillor remuneration	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	8 001	8 225	698	4 187	4 113	75	2%	8 225
Pension and UIF Contributions	933	1 098	75	451	549	(98)	-18%	1 098
Medical Aid Contributions	134	151	12	72	75	(3)	-4%	151
Cellphone Allowance	939	1 021	85	483	511	(28)	-5%	1 021
Other benefits and allowances	922	756	70	407	378	29	8%	756
Sub Total - Councillors	10 929	11 251	940	5 601	5 626	(25)	0%	11 251
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	8 818	9 227	785	4 663	4 700	(36)	-1%	9 227
Pension and UIF Contributions	1 528	1 716	147	848	858	(11)	-1%	1 716
Medical Aid Contributions	458	558	34	212	279	(67)	-24%	558
Overtime	-	-	-	-	-	-		-
Performance Bonus	280	276	-	-	-	-		276
Motor Vehicle Allowance	1 031	909	72	438	525	(87)	-17%	909
Cellphone Allowance	245	286	20	121	122	(2)	-1%	286
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	239	278	26	150	138	11	8%	278
Payments in lieu of leave	-	33	67	67	-	67	#DIV/0!	33
Long service awards	32	29	-	-	-	-		29
Post-retirement benefit obligations	1 216	1 327	-	-	-	-		1 327
Sub Total - Senior Managers of Municipality	13 846	14 639	1 151	6 498	6 623	(125)	-2%	14 639
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	150 113	168 420	13 649	80 829	84 149	(3 320)	-4%	168 420
Pension and UIF Contributions	26 736	30 125	2 430	14 518	15 062	(544)	-4%	30 125
Medical Aid Contributions	11 398	13 679	1 020	6 109	6 839	(730)	-11%	13 679
Overtime	16 027	14 342	1 379	7 510	7 171	339	5%	14 342
Motor Vehicle Allowance	5 455	6 291	473	2 874	3 076	(201)	-7%	6 291
Cellphone Allowance	639	626	55	329	336	(8)	-2%	626
Housing Allowances	943	1 183	83	490	592	(102)	-17%	1 183
Other benefits and allowances	28 424	30 962	1 593	20 781	22 033	(1 252)	-6%	30 962
Payments in lieu of leave	2 046	2 880	-	-	43	(43)	-100%	2 880
Long service awards	2 291	2 509	-	-	-	-		2 509
Post-retirement benefit obligations	7 669	8 373	-	-	-	-		8 373
Sub Total - Other Municipal Staff	251 741	279 390	20 682	133 441	139 302	(5 861)	-4%	279 390
Total Parent Municipality	276 516	305 281	22 773	145 539	151 551	(6 011)	-4%	305 281
TOTAL MANAGERS AND STAFF	265 587	294 029	21 833	139 938	145 925	(5 986)	-4%	294 029

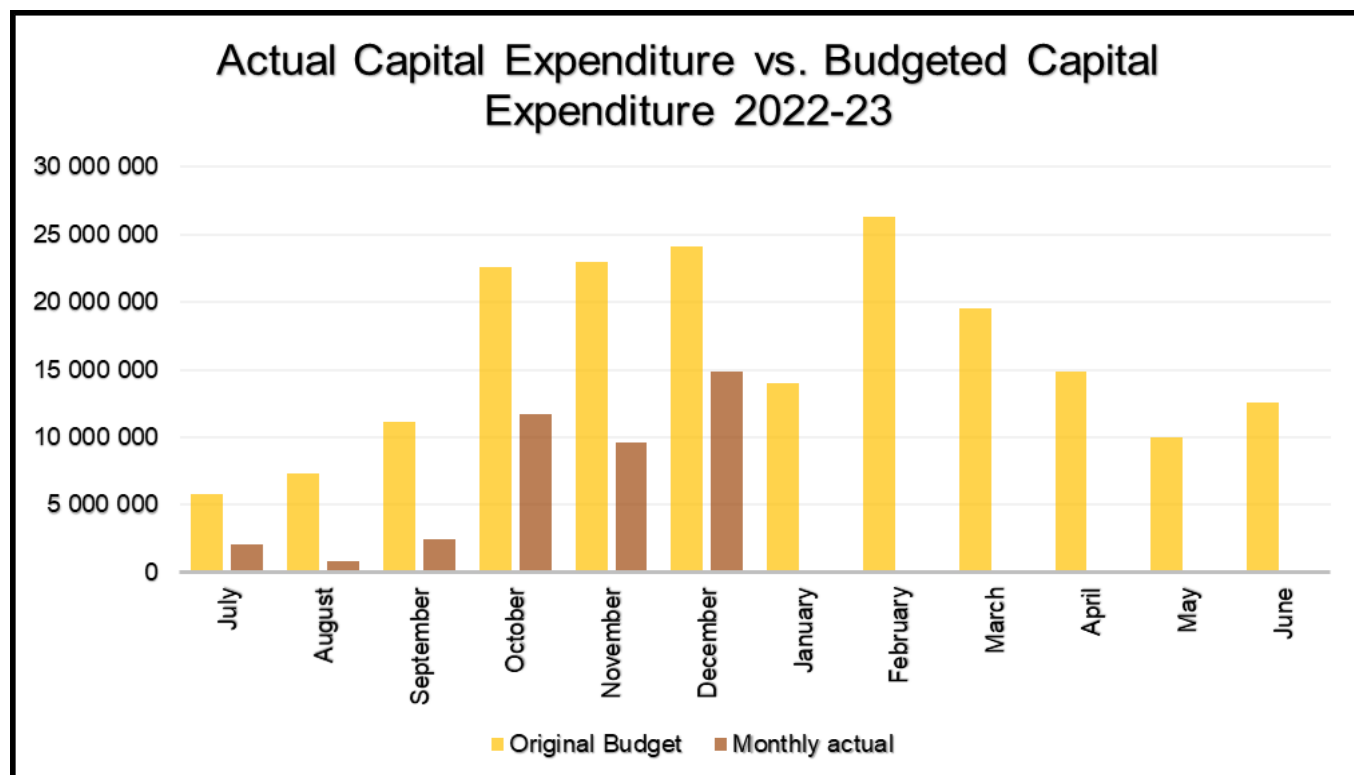
Section 10 – Material variances to the SDBIP

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

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December								
Month	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
Monthly expenditure performance trend								
July	383	5 812	2 071	2 071	5 812	3 741	64.4%	1%
August	7 723	7 326	807	2 879	13 139	10 260	78.1%	2%
September	2 955	11 144	2 496	5 375	24 283	18 908	77.9%	3%
October	10 728	22 597	11 687	17 062	46 880	29 818	63.6%	9%
November	19 856	22 941	9 644	26 706	69 821	43 115	61.8%	14%
December	31 307	24 099	14 890	41 597	93 920	52 323	55.7%	22%
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	41 597					



Section 12 – Other Supporting Documentation

12.1 Supporting Table SC13a,b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06									
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	6 262	12 196	30 566	18 370	60.1%	80 931
Roads Infrastructure		12 979	40 221	887	1 674	14 250	12 576	88.2%	40 221
Roads		12 979	40 221	887	1 674	14 250	12 576	88.2%	40 221
Storm water Infrastructure		–	–	–	–	–	–		–
Electrical Infrastructure		15 873	33 400	5 318	9 208	13 750	4 542	33.0%	33 400
MV Substations		133	10 200	89	91	4 100	4 009	97.8%	10 200
MV Switching Stations		–	4 800	3 831	4 780	1 650	(3 130)	-189.7%	4 800
MV Networks		14 801	17 600	1 355	3 885	7 600	3 715	48.9%	17 600
LV Networks		940	800	43	452	400	(52)	-13.0%	800
Water Supply Infrastructure		4 465	4 307	51	772	1 166	394	33.8%	4 307
Boreholes		–	740	23	80	390	310	79.5%	740
Distribution		4 465	3 567	28	692	776	84	10.8%	3 567
Sanitation Infrastructure		581	3 002	5	541	1 400	859	61.3%	3 002
Pump Station		526	800	–	406	800	394	49.3%	800
Reticulation		55	2 202	5	136	600	464	77.4%	2 202
Solid Waste Infrastructure		272	–	–	–	–	–		–
Landfill Sites		272	–	–	–	–	–		–
Community Assets		5 645	4 200	40	800	2 337	1 537	65.8%	4 200
Community Facilities		2 877	1 100	1	1	350	349	99.7%	1 100
Parks		698	1 100	1	1	350	349	99.7%	1 100
Public Open Space		2 179	–	–	–	–	–		–
Sport and Recreation Facilities		2 769	3 100	39	799	1 987	1 188	59.8%	3 100
Indoor Facilities		2 028	–	–	–	–	–		–
Outdoor Facilities		741	3 100	39	799	1 987	1 188	59.8%	3 100
Other assets		18 071	6 476	–	–	4 382	4 382	100.0%	6 476
Operational Buildings		11 275	2 000	–	–	200	200	100.0%	2 000
Municipal Offices		11 275	2 000	–	–	200	200	100.0%	2 000
Housing		6 796	4 476	–	–	4 182	4 182	100.0%	4 476
Social Housing		6 796	4 476	–	–	4 182	4 182	100.0%	4 476
Biological or Cultivated Assets		–	–	–	–	–	–		–
Intangible Assets		–	420	–	–	420	420	100.0%	420
Licences and Rights		–	420	–	–	420	420	100.0%	420
Computer Software and Applications		–	420	–	–	420	420	100.0%	420
Computer Equipment		1 782	3 704	–	17	2 795	2 778	99.4%	3 704
Computer Equipment		1 782	3 704	–	17	2 795	2 778	99.4%	3 704
Furniture and Office Equipment		257	364	8	95	189	94	50.0%	364
Furniture and Office Equipment		257	364	8	95	189	94	50.0%	364
Machinery and Equipment		2 205	4 219	65	2 442	1 738	(704)	-40.5%	4 219
Machinery and Equipment		2 205	4 219	65	2 442	1 738	(704)	-40.5%	4 219
Transport Assets		4 369	13 252	47	2 641	12 135	9 494	78.2%	13 252
Transport Assets		4 369	13 252	47	2 641	12 135	9 494	78.2%	13 252
Land		849	6 630	–	241	2 630	2 389	90.8%	6 630
Land		849	6 630	–	241	2 630	2 389	90.8%	6 630
Total Capital Expenditure on new assets	1	67 349	120 197	6 421	18 432	57 192	38 760	67.8%	120 197

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

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	3 430	4 974	8 700	3 726	42.8%	20 250
Roads Infrastructure	30 932	20 250	3 430	4 974	8 700	3 726	42.8%	20 250
<i>Roads</i>	30 932	20 250	3 430	4 974	8 700	3 726	42.8%	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	3 430	4 974	8 700	3 726	42.8%	20 250

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

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	5 039	18 190	28 028	9 838	35.1%	50 649
Storm water Infrastructure		-	250	28	145	250	105	42.1%	250
<i>Storm water Conveyance</i>			250	28	145	250	105	42.1%	250
Electrical Infrastructure		2 560	8 450	923	1 573	3 090	1 517	49.1%	8 450
<i>MV Substations</i>		-	-	-	-	-	-		-
<i>MV Switching Stations</i>		299	-	-	-	-	-		-
<i>MV Networks</i>		-	1 000	-	97	250	153	61.1%	1 000
<i>LV Networks</i>		2 261	7 450	923	1 476	2 840	1 364	48.0%	7 450
<i>Capital Spares</i>		-	-	-	-	-	-		-
Water Supply Infrastructure		4 791	24 956	3 934	16 306	14 688	(1 618)	-11.0%	24 956
<i>Pump Stations</i>		991	-	-	-	-	-		-
<i>Distribution</i>		3 800	24 856	3 934	16 306	14 588	(1 718)	-11.8%	24 856
<i>PRV Stations</i>		-	100	-	-	100	100	100.0%	100
Sanitation Infrastructure		62 049	16 993	154	167	10 000	9 833	98.3%	16 993
<i>Waste Water Treatment Works</i>		62 049	16 993	154	167	10 000	9 833	98.3%	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	5 039	18 190	28 028	9 838	35.1%	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 - M06 December									
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	3 618	25 624	22 381	(3 244)	-14.5%	46 838
Roads Infrastructure		5 197	9 823	714	7 591	4 507	(3 084)	-68.4%	9 823
<i>Roads</i>		5 021	9 754	714	7 572	4 476	(3 096)	-69.2%	9 754
<i>Road Furniture</i>		176	69	–	19	32	13	39.7%	69
Storm water Infrastructure		18 370	19 334	1 437	9 294	9 731	437	4.5%	19 334
<i>Storm water Conveyance</i>		18 370	19 334	1 437	9 294	9 731	437	4.5%	19 334
Electrical Infrastructure		2 726	2 616	253	1 866	1 315	(552)	-42.0%	2 616
<i>MV Substations</i>		152	165	3	110	84	(26)	-31.1%	165
<i>LV Networks</i>		2 574	2 451	251	1 756	1 231	(526)	-42.7%	2 451
Water Supply Infrastructure		1 629	1 543	84	663	706	43	6.1%	1 543
<i>Reservoirs</i>		1 140	1 135	84	559	519	(40)	-7.7%	1 135
<i>Pump Stations</i>		105	146	–	38	67	29	43.1%	146
<i>Distribution</i>		385	262	–	66	120	54	45.1%	262
Sanitation Infrastructure		5 004	5 609	291	1 658	2 446	788	32.2%	5 609
<i>Pump Station</i>		1 010	967	20	469	447	(22)	-5.0%	967
<i>Waste Water Treatment Works</i>		3 994	4 641	271	1 188	1 999	811	40.6%	4 641
Solid Waste Infrastructure		8 804	7 912	839	4 552	3 675	(877)	-23.9%	7 912
<i>Landfill Sites</i>		8 804	7 912	839	4 552	3 675	(877)	-23.9%	7 912
Community Assets		2 861	3 384	367	1 467	1 365	(102)	-7.5%	3 384
Community Facilities		2 082	2 227	333	1 097	829	(268)	-32.4%	2 227
<i>Halls</i>		314	404	31	208	185	(23)	-12.3%	404
<i>Centres</i>		1 566	1 544	280	799	516	(283)	-54.9%	1 544
<i>Libraries</i>		56	50	14	23	23	(0)	-1.0%	50
<i>Cemeteries/Crematoria</i>		86	109	3	18	50	32	64.8%	109
<i>Parks</i>		60	120	5	49	55	6	10.1%	120
Sport and Recreation Facilities		779	1 156	34	370	536	166	31.0%	1 156
<i>Indoor Facilities</i>		96	100	2	22	46	24	52.4%	100
<i>Outdoor Facilities</i>		683	1 056	32	348	490	142	29.0%	1 056
Other assets		2 013	1 703	72	1 146	977	(169)	-17.3%	1 703
Operational Buildings		1 182	996	45	813	646	(168)	-26.0%	996
<i>Municipal Offices</i>		1 182	996	45	813	646	(168)	-26.0%	996
Housing		832	707	27	332	331	(1)	-0.4%	707
<i>Staff Housing</i>		257	207	–	26	95	68	72.3%	207
<i>Social Housing</i>		575	500	27	306	236	(70)	-29.5%	500
Intangible Assets		2 676	4 297	116	2 562	1 977	(585)	-29.6%	4 297
Servitudes				–	–	–	–		–
Licences and Rights		2 676	4 297	116	2 562	1 977	(585)	-29.6%	4 297
<i>Computer Software and Applications</i>		2 676	4 297	116	2 562	1 977	(585)	-29.6%	4 297
Computer Equipment		355	337	8	103	154	51	33.3%	337
Computer Equipment		355	337	8	103	154	51	33.3%	337
Furniture and Office Equipment		43	70	11	13	32	19	58.7%	70
Furniture and Office Equipment		43	70	11	13	32	19	58.7%	70
Machinery and Equipment		1 130	1 408	82	439	617	177	28.8%	1 408
Machinery and Equipment		1 130	1 408	82	439	617	177	28.8%	1 408
Transport Assets		6 545	6 306	743	3 091	2 924	(167)	-5.7%	6 306
Transport Assets		6 545	6 306	743	3 091	2 924	(167)	-5.7%	6 306
Total Repairs and Maintenance Expenditure	1	57 354	64 342	5 017	34 447	30 426	(4 020)	-13.2%	64 342

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

Description	Ref	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>		76 477	82 486	12 456	37 587	32 994	(4 592)	-13.9%	82 486
Roads Infrastructure		24 671	30 645	4 182	12 614	12 258	(356)	-2.9%	30 645
Roads		23 406	29 347	3 962	11 952	11 739	(213)	-1.8%	29 347
Road Structures		822	833	145	439	333	(106)	-31.7%	833
Road Furniture		442	465	74	224	186	(38)	-20.3%	465
Storm water Infrastructure		4 564	4 776	773	2 333	1 910	(422)	-22.1%	4 776
Drainage Collection		889	935	151	456	374	(82)	-22.1%	935
Storm water Conveyance		3 675	3 842	622	1 876	1 537	(340)	-22.1%	3 842
Electrical Infrastructure		12 862	13 392	2 160	6 528	5 357	(1 171)	-21.9%	13 392
Power Plants		3	3	0	1	1	(0)	-19.3%	3
HV Transmission Conductors		29	37	5	14	15	1	3.6%	37
MV Substations		1 837	1 943	330	1 006	777	(229)	-29.5%	1 943
MV Switching Stations		1 098	1 219	208	630	487	(143)	-29.3%	1 219
MV Networks		6 905	7 291	1 161	3 502	2 917	(586)	-20.1%	7 291
LV Networks		2 779	2 675	420	1 266	1 070	(197)	-18.4%	2 675
Capital Spares		212	224	35	107	90	(17)	-19.1%	224
Water Supply Infrastructure		15 186	16 005	2 558	7 715	6 402	(1 313)	-20.5%	16 005
Dams and Weirs		253	281	42	127	113	(15)	-13.3%	281
Boreholes		169	179	28	85	72	(14)	-19.1%	179
Reservoirs		2 661	2 816	445	1 341	1 126	(215)	-19.1%	2 816
Pump Stations		571	618	101	306	247	(59)	-23.9%	618
Water Treatment Works		130	139	22	65	55	(10)	-18.0%	139
Bulk Mains		1 263	1 293	245	740	517	(223)	-43.1%	1 293
Distribution		10 139	10 680	1 674	5 050	4 272	(778)	-18.2%	10 680
Sanitation Infrastructure		16 002	17 024	2 678	8 077	6 810	(1 267)	-18.6%	17 024
Pump Station		14 958	15 863	2 502	7 548	6 345	(1 203)	-19.0%	15 863
Reticulation		1 044	1 160	175	528	464	(64)	-13.9%	1 160
Solid Waste Infrastructure		3 192	643	106	319	257	(62)	-24.1%	643
Landfill Sites		3 069	517	84	254	207	(47)	-22.8%	517
Waste Drop-off Points		122	126	22	65	51	(15)	-29.2%	126
Rail Infrastructure		-	-	-	-	-	-		-
<u>Community Assets</u>		5 471	5 778	984	2 964	2 311	(652)	-28.2%	5 778
Community Facilities		2 625	2 786	498	1 498	1 114	(383)	-34.4%	2 786
Halls		719	752	151	454	301	(154)	-51.1%	752
Centres		407	431	68	205	172	(33)	-19.1%	431
Clinics/Care Centres		394	435	66	199	174	(25)	-14.2%	435
Museums		15	16	3	8	6	(1)	-18.6%	16
Libraries		454	477	76	229	191	(38)	-19.9%	477
Cemeteries/Crematoria		208	199	35	106	79	(27)	-33.8%	199
Parks		27	55	6	15	22	7	29.9%	55
Public Open Space		207	216	61	183	86	(97)	-112.2%	216
Public Ablution Facilities		178	188	30	90	75	(14)	-19.2%	188
Taxi Ranks/Bus Terminals		16	17	3	8	7	(1)	-17.9%	17
Sport and Recreation Facilities		2 846	2 992	486	1 466	1 197	(269)	-22.5%	2 992
Indoor Facilities		1 424	1 518	238	718	607	(111)	-18.2%	1 518
Outdoor Facilities		1 422	1 474	248	748	590	(158)	-26.9%	1 474
<u>Investment properties</u>		59	63	10	30	25	(5)	-19.1%	63
Revenue Generating		59	63	10	30	25	(5)	-19.1%	63
Improved Property		59	63	10	30	25	(5)	-19.1%	63

Description	Ref	2021/22	Budget Year 2022/23						
		Audited	Original	Monthly	YearTD	YearTD	YTD	YTD %	Full Year
R thousands	1								
<u>Other assets</u>		1 656	2 234	429	1 295	894	(401)	-44.9%	2 234
Operational Buildings		1 459	1 593	392	1 184	637	(547)	-85.8%	1 593
Municipal Offices		936	1 025	305	920	410	(510)	-124.4%	1 025
Workshops		2	0	0	1	0	(1)	-2330.2%	0
Yards		5	5	1	2	2	(0)	-19.1%	5
Stores		516	563	86	260	225	(35)	-15.6%	563
Housing		198	641	37	111	256	146	56.8%	641
Staff Housing		167	216	32	95	86	(9)	-10.5%	216
Social Housing		31	425	5	15	170	155	90.9%	425
<u>Intangible Assets</u>		192	251	32	96	100	4	4.1%	251
Licences and Rights		192	251	32	96	100	4	4.1%	251
Computer Software and Applications		192	251	32	96	100	4	4.1%	251
<u>Computer Equipment</u>		1 276	2 123	244	739	849	110	13.0%	2 123
Computer Equipment		1 276	2 123	244	739	849	110	13.0%	2 123
<u>Furniture and Office Equipment</u>		498	581	95	288	233	(56)	-24.0%	581
Furniture and Office Equipment		498	581	95	288	233	(56)	-24.0%	581
<u>Machinery and Equipment</u>		2 037	2 536	360	1 091	1 014	(76)	-7.5%	2 536
Machinery and Equipment		2 037	2 536	360	1 091	1 014	(76)	-7.5%	2 536
<u>Transport Assets</u>		3 150	5 716	548	1 675	2 287	612	26.8%	5 716
Transport Assets		3 150	5 716	548	1 675	2 287	612	26.8%	5 716
Total Depreciation	1	90 817	101 768	15 158	45 764	40 707	(5 056)	-12.4%	101 768

Note - The system vendor was busy with the latest mscoa program changes where-after depreciation can be accounted for monthly. Since October 2022, the depreciation runs for July to December was processed successfully.

Section 13 – Quality certification

QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -

(mark as appropriate)

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

for the month of **December 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 January 2023

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: 16 January 2023