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 February 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 February 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 February 2022.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	Adjustments Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 954 961 132	R 993 247 935	R 596 444 616	R 593 980 384	R -2 464 232	**0%**
Operating Expenditure	R 898 052 664	R 937 341 182	R 517 426 400	R 502 516 822	R -14 909 578	**-3%**
Capital	R 166 435 729	R 166 040 448	R 109 411 687	R 87 511 797	R -21 899 890	**-20%**

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Property rates	133 192	138 386	140 332	11 443	95 711	93 887	1 824	2%	140 332
Service charges - electricity revenue	323 772	369 764	370 364	30 232	248 255	252 413	(4 158)	-2%	370 364
Service charges - water revenue	72 142	75 190	75 585	8 913	51 541	49 841	1 700	3%	75 585
Service charges - sanitation revenue	44 858	45 988	46 978	4 027	31 728	31 436	292	1%	46 978
Service charges - refuse revenue	27 834	28 742	29 342	2 494	19 781	19 313	468	2%	29 342
	0			–	–	–			–
Rental of facilities and equipment	1 658	1 529	1 628	148	858	963	(105)	-11%	1 628
Interest earned - external investments	36 524	37 706	37 769	233	3 783	3 689	93	3%	37 769
Interest earned - outstanding debtors	2 696	2 601	2 984	236	1 692	2 075	(384)	-18%	2 984
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 402	23 591	32 671	15	147	181	(33)	-18%	32 671
Licences and permits	4 627	4 445	4 445	413	3 174	2 934	240	8%	4 445
Agency services	4 987	5 699	5 699	410	4 080	3 885	195	5%	5 699
Transfers and subsidies	135 128	152 542	158 635	–	94 259	104 983	(10 723)	-10%	158 635
Other revenue	16 767	10 776	11 701	1 303	9 900	8 421	1 478	18%	11 701
Gains	14 557	10 092	27 088	–	1 886	1 886	0	0%	27 088
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**945 221**	**59 866**	**566 794**	**575 907**	**(9 113)**	**-2%**	**945 221**

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 28 February 2022.

- **Interest earned – outstanding debtors** stands at 18% below the YTD budgeted projections to accommodate the SASSA payment dates before interest is levied.
- **Fines, penalties and forfeits** stands at 18% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Transfers and subsidies** with regards to conditional grants are recorded at the end of every quarter.
- **Other revenue** stands at 18% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items.
- Revenue for the month of **February 2022** was **R59.866 million** whilst the overall YTD performance excluding capital transfers stands at **2% below** budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type									
Employee related costs	248 278	260 602	263 451	21 306	168 284	167 582	703	0%	263 451
Remuneration of councillors	10 857	11 232	11 232	896	7 106	7 154	(49)	-1%	11 232
Debt impairment	31 532	36 031	35 936	4 646	4 609	–	4 609	#DIV/0!	35 936
Depreciation & asset impairment	87 220	95 797	99 375	6 937	60 237	63 407	(3 169)	-5%	99 375
Finance charges	13 954	13 141	13 141	–	5 676	4 754	922	19%	13 141
Bulk purchases - electricity	252 180	299 500	299 500	21 865	179 394	190 098	(10 704)	-6%	299 500
Inventory consumed	31 865	32 723	38 949	1 423	11 014	9 583	1 432	15%	38 949
Contracted services	51 642	87 781	89 010	4 827	40 941	48 490	(7 549)	-16%	89 010
Transfers and subsidies	2 989	3 851	3 891	145	2 557	2 426	131	5%	3 891
Other expenditure	32 233	48 433	48 804	2 542	21 559	23 934	(2 374)	-10%	48 804
Losses	17 699	8 964	34 052	–	1 139	–	1 139	#DIV/0!	34 052
Total Expenditure	**780 449**	**898 053**	**937 341**	**64 589**	**502 517**	**517 426**	**(14 910)**	**-3%**	**937 341**

- Variances on **Inventory consumed** stand above the YTD budgeted projections due to various items such as fuel consumption on council's fleet.
- Variances on **Contracted services and Other expenditure** stand below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **February 2022** was **R64.589 million** whilst the overall YTD performance stands at **3% 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) - M08 February

Vote Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	**39 443**	**14 850**	**16 471**	**1 432**	**8 588**	**13 506**	(4 918)	-36%	**16 471**
Executive and council	3	20	20	–	–	16	(16)	-100%	20
Finance and administration	39 440	14 830	16 451	1 432	8 588	13 490	(4 902)	-36%	16 451
Internal audit		–		–	–		–		
Community and public safety	**9 230**	**6 469**	**6 869**	**177**	**4 393**	**5 543**	(1 150)	-21%	**6 869**
Community and social services	264	150	170	11	34	130	(96)	-74%	170
Sport and recreation	7 032	4 321	4 386	165	2 874	4 113	(1 239)	-30%	4 386
Public safety	1 934	1 998	2 313	1	1 485	1 300	185	14%	2 313
Housing	–	–		–	–	–	–		–
Economic and environmental services	**66 718**	**47 068**	**47 359**	**2 964**	**26 300**	**23 214**	3 087	13%	**47 359**
Planning and development	10 064	12 578	9 827	3	3 512	3 315	197	6%	9 827
Road transport	56 654	34 490	37 532	2 961	22 788	19 898	2 890	15%	37 532
Trading services	**102 158**	**98 049**	**95 342**	**5 093**	**48 230**	**67 150**	(18 919)	-28%	**95 342**
Energy sources	18 135	23 321	23 755	1 999	11 592	14 953	(3 361)	-22%	23 755
Water management	7 375	9 925	9 599	2 072	3 909	5 951	(2 042)	-34%	9 599
Waste water management	73 508	62 940	60 677	880	32 553	45 056	(12 503)	-28%	60 677
Waste management	3 139	1 862	1 311	143	177	1 191	(1 014)	-85%	1 311
Other	–	–		–	–	–	–		–
Total Capital Expenditure - Functional Class	**217 548**	**166 436**	**166 040**	**9 666**	**87 512**	**109 412**	**(21 900)**	**-20%**	**166 040**
Funded by:									
National Government	32 175	31 055	30 656	–	22 659	25 319	(2 660)	-11%	30 656
Provincial Government	43 066	15 661	14 471	11	3 617	5 010	(1 392)	-28%	14 471
Transfers and subsidies - capital	290	–	1 000				–		1 000
Transfers recognised - capital	**75 531**	**46 716**	**46 127**	**11**	**26 276**	**30 328**	**(4 052)**	**-13%**	**46 127**
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	142 018	119 720	119 913	9 655	61 236	79 083	(17 848)	-23%	119 913
Total Capital Funding	**217 548**	**166 436**	**166 040**	**9 666**	**87 512**	**109 412**	**(21 900)**	**-20%**	**166 040**

- Capital expenditure for the month of **February 2022** amounts to **R 9 665 850** and stands at **20%** 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 87 511 797 (52.71%)** compared to the total budget of **R 166 040 448**.
- Commitments are **R 1 907 136**.

2021-2022 Top 10 Capital Projects													
No	PROJECT DESCRIPTION	Approved budget	Adjustments Budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently	Any challenges identified that is resulting in delays?
SEWERAGE SERVICE												
1	Sewerage Works: Moorreesburg	55 020 000	53 437 246	875 539	28 816 781	38 500 497	24 620 465	46%	Construction	Moorreesburg	79%	N/A
2	Sewerage Works: Darling	4 720 600	5 303 354	-	3 027 658	4 970 353	2 275 696	48%	Construction	Darling	96%	N/A
ROADS												
3	Roads Swartland: Resealing of Roads	23 000 000	23 000 000	1 647 047	16 923 148	15 905 093	6 076 852	26%	Planning	Swartland	80%	N/A
4	Roads Swartland: New Roads	7 555 096	7 555 096	1 313 825	5 011 442	2 500 000	2 543 654	34%	Construction	Swartland	70%	N/A
BUILDINGS & MAINTENANCE												
5	Conversion / Operationalising of Office Space (Standard Bank Building)	5 100 000	5 613 272	492 985	2 871 668	4 700 000	2 741 604	49%	Construction	Malmesbury	85%	N/A
6	Conversion / Operationalising of Office Space (Nedbank Build)	4 900 000	5 066 495	842 039	3 778 777	4 100 000	1 287 718	25%	Construction	Malmesbury	85%	N/A
HOUSING												
7	Malmesbury De Hoop Housing Project	11 600 000	8 253 233	860 360	4 233 096	4 107 714	4 020 137	49%	Planning	Malmesbury	39%	N/A
ELECTRICAL SERVICES												
8	Malmesbury: Saamstaan/De Hoop area: Upgrading of bulk electricity supply: Phase 1	8 355 000	8 355 000	-	357 988	3 700 000	7 997 012	96%	Manufacturing /Construction	Malmesbury	20%	N/A
9	Saamstaan/De Hoop: 389 plot housing development: Elec Bulk supply, Infrastructure Connections	6 500 000	6 500 000	312 611	4 345 936	4 500 000	2 154 064	33%	Construction	Malmesbury	70%	N/A
10	Minisubstations: Swartland	3 600 000	3 600 000	1 606 679	3 327 610	3 300 000	272 390	8%	Manufacturing	Swartland	80%	N/A
TOTAL		**130 350 696**	**126 683 696**	**7 951 084**	**72 694 105**	**86 283 657**	**53 989 591**	**43%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February						
Description of financial indicator	Basis of calculation	Ref	Budget Year 2021/22			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		12.1%	12.0%	13.1%	12.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.1%	7.3%	8.1%	7.3%
Gearing	Long Term Borrowing/ Funds & Reserves		37.1%	40.5%	49.4%	40.5%
Liquidity						
Current Ratio	Current assets/current liabilities	1	5:1	6:1	7:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities		4:1	5:1	5:1	5:1
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	95.0%	98.89%	95.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	98.39%	100.0%
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	6.0%	5.58%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	18.0%	21.0%	24.69%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.7%	27.9%	29.7%	27.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	6.2%	6.6%	6.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.0%	11.9%	11.6%	11.9%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		31.3%	32.6%	25.0%	32.6%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.5%	10.6%	2.1%	10.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.90	9.60	10.12	9.60

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

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

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M08 February	2020/21	Budget Year 2021/22							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	133 192	138 386	140 332	11 443	95 711	93 887	1 824	2%	140 332
Service charges	468 607	519 684	522 269	45 665	351 305	353 003	(1 698)	-0%	522 269
Investment revenue	36 524	37 706	37 769	233	3 783	3 689	93	3%	37 769
Transfers and subsidies	135 128	152 542	158 635	–	94 259	104 983	(10 723)	-10%	158 635
Other own revenue	73 694	58 731	86 215	2 525	21 736	20 345	1 391	7%	86 215
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**945 221**	**59 866**	**566 794**	**575 907**	**(9 113)**	**-2%**	**945 221**
Employee costs	248 278	260 602	263 451	21 306	168 284	167 582	703	0%	263 451
Remuneration of Councillors	10 857	11 232	11 232	896	7 106	7 154	(49)	-1%	11 232
Depreciation & asset impairment	87 220	95 797	99 375	6 937	60 237	63 407	(3 169)	-5%	99 375
Finance charges	13 954	13 141	13 141	–	5 676	4 754	922	19%	13 141
Inventory consumed and bulk purchases	284 045	332 223	338 449	23 289	190 408	199 681	(9 273)	-5%	338 449
Transfers and subsidies	2 989	3 851	3 891	145	2 557	2 426	131	5%	3 891
Other expenditure	133 106	181 208	207 802	12 015	68 248	72 423	(4 175)	-6%	207 802
Total Expenditure	**780 449**	**898 053**	**937 341**	**64 589**	**502 517**	**517 426**	**(14 910)**	**-3%**	**937 341**
Surplus/(Deficit)	**66 695**	**8 996**	**7 880**	**(4 722)**	**64 277**	**58 480**	**5 797**	**10%**	**7 880**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	74 767	46 716	45 127	–	25 421	19 271	6 150	32%	45 127
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental	323	1 197	2 900	216	1 766	1 267	499	39%	2 900
Surplus/(Deficit) after capital transfers & contributions	**141 786**	**56 908**	**55 907**	**(4 506)**	**91 464**	**79 018**	**12 445**	**16%**	**55 907**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**55 907**	**(4 506)**	**91 464**	**79 018**	**12 445**	**16%**	**55 907**
Capital expenditure & funds sources									
Capital expenditure	**217 548**	**166 436**	**166 040**	**9 666**	**87 512**	**109 412**	**(21 900)**	**-20%**	**166 040**
Capital transfers recognised	75 531	46 716	46 127	11	26 276	30 328	(4 052)	-13%	46 127
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**142 018**	**119 720**	**119 913**	**9 655**	**61 236**	**79 083**	**(17 848)**	**-23%**	**119 913**
Total sources of capital funds	**217 548**	**166 436**	**166 040**	**9 666**	**87 512**	**109 412**	**(21 900)**	**-20%**	**166 040**
Financial position									
Total current assets	785 694	703 155	778 738		840 568				778 738
Total non current assets	2 104 144	2 157 863	2 148 952		2 131 248				2 148 952
Total current liabilities	141 461	146 380	125 398		126 593				125 398
Total non current liabilities	212 808	180 716	212 567		217 175				212 567
Community wealth/Equity	**2 535 569**	**2 533 922**	**2 589 725**		**2 536 585**				**2 589 725**
Cash flows									
Net cash from (used) operating	213 813	144 660	149 264	(554)	141 959	97 398	(44 561)	-46%	149 264
Net cash from (used) investing	(195 422)	(166 358)	(138 964)	(6 258)	(73 088)	(110 905)	(37 818)	34%	(138 964)
Net cash from (used) financing	(8 552)	(10 979)	(8 463)	(9)	(5 670)	(9 101)	(3 431)	38%	(8 463)
Cash/cash equivalents at the month/year end	**640 204**	**577 694**	**642 041**	**–**	**703 406**	**617 596**	**(85 810)**	**-14%**	**642 041**

Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	51 269	11 300	2 568	1 864	1 680	1 631	2 633	18 043	90 987
Creditors Age Analysis									
Total Creditors	29 492	382	–	2	–	–	–	56	29 933

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February									
	2020/21	Budget Year 2021/22							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
Governance and administration	**234 603**	**239 558**	**259 028**	**12 141**	**140 021**	**143 811**	(3 790)	-3%	**259 028**
Executive and council	351	295	295	8	117	194	(77)	-40%	295
Finance and administration	234 252	239 264	258 734	12 133	139 904	143 617	(3 713)	-3%	258 734
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**105 137**	**84 005**	**94 945**	**555**	**19 286**	**12 880**	6 406	50%	**94 945**
Community and social services	30 071	11 725	12 789	105	6 723	6 686	37	1%	12 789
Sport and recreation	3 414	4 438	4 669	419	4 099	3 057	1 042	34%	4 669
Public safety	32 857	26 234	38 839	16	2 882	2 868	14	0%	38 839
Housing	38 795	41 608	38 648	15	5 582	269	5 313	1973%	38 648
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**17 232**	**18 013**	**20 424**	**1 230**	**10 790**	**10 140**	650	6%	**20 424**
Planning and development	4 274	3 561	4 088	390	3 140	2 940	200	7%	4 088
Road transport	12 957	14 453	16 336	841	7 651	7 200	451	6%	16 336
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**565 240**	**613 353**	**618 820**	**46 156**	**423 865**	**429 593**	(5 728)	-1%	**618 820**
Energy sources	338 322	383 738	384 780	30 255	252 862	257 601	(4 739)	-2%	384 780
Water management	91 376	92 270	93 033	9 221	64 297	64 337	(41)	0%	93 033
Waste water management	90 934	90 720	92 082	4 035	73 696	73 210	486	1%	92 082
Waste management	44 609	46 625	48 925	2 646	33 010	34 445	(1 435)	-4%	48 925
Other	**22**	**31**	**31**	**–**	**18**	**20**	**(2)**	**-10%**	**31**
Total Revenue - Functional	**922 234**	**954 961**	**993 248**	**60 082**	**593 980**	**596 445**	**(2 464)**	**0%**	**993 248**
Expenditure - Functional									
Governance and administration	**128 990**	**150 939**	**142 746**	**8 811**	**78 982**	**80 524**	(1 542)	-2%	**142 746**
Executive and council	20 353	21 677	22 325	1 290	13 783	14 129	(346)	-2%	22 325
Finance and administration	106 715	127 295	118 508	7 385	64 046	65 194	(1 149)	-2%	118 508
Internal audit	1 922	1 967	1 913	136	1 153	1 200	(47)	-4%	1 913
Community and public safety	**118 617**	**143 313**	**158 675**	**8 987**	**73 164**	**77 690**	(4 525)	-6%	**158 675**
Community and social services	20 641	22 657	24 082	1 910	14 741	15 260	(519)	-3%	24 082
Sport and recreation	26 235	27 273	29 923	2 652	20 183	19 689	494	3%	29 923
Public safety	65 532	62 940	74 105	3 887	29 358	30 248	(890)	-3%	74 105
Housing	6 208	30 442	30 564	537	8 881	12 492	(3 611)	-29%	30 564
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**62 621**	**64 574**	**66 812**	**5 023**	**42 632**	**42 009**	623	1%	**66 812**
Planning and development	12 497	13 868	13 164	996	8 101	8 167	(67)	-1%	13 164
Road transport	50 124	50 706	53 648	4 027	34 531	33 842	690	2%	53 648
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**468 752**	**537 487**	**567 372**	**41 716**	**306 555**	**316 053**	(9 498)	-3%	**567 372**
Energy sources	294 595	347 565	362 235	25 112	201 900	212 047	(10 147)	-5%	362 235
Water management	66 083	69 431	80 677	6 737	29 581	26 418	3 164	12%	80 677
Waste water management	65 540	67 528	71 313	5 642	46 071	45 562	509	1%	71 313
Waste management	42 534	52 963	53 147	4 226	29 003	32 026	(3 023)	-9%	53 147
Other	**1 469**	**1 740**	**1 737**	**51**	**1 184**	**1 151**	**33**	**3%**	**1 737**
Total Expenditure - Functional	**780 449**	**898 053**	**937 341**	**64 589**	**502 517**	**517 426**	**(14 910)**	**-3%**	**937 341**
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**55 907**	**(4 506)**	**91 464**	**79 018**	**12 445**	**16%**	**55 907**

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) - M08 February									
Vote Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Corporate Services	11 433	11 506	12 463	42	6 125	6 190	(65)	-1.1%	12 463
Vote 2 - Civil Services	246 938	248 096	256 859	16 117	173 850	174 721	(870)	-0.5%	256 859
Vote 3 - Council	351	295	295	8	117	194	(77)	-39.8%	295
Vote 4 - Electricity Services	338 357	383 738	384 780	30 255	252 862	257 601	(4 739)	-1.8%	384 780
Vote 5 - Financial Services	219 040	227 643	244 765	12 051	139 201	142 774	(3 573)	-2.5%	244 765
Vote 6 - Development Services	51 755	47 074	44 873	762	11 535	5 124	6 411	125.1%	44 873
Vote 7 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 8 - Protection Services	54 361	36 609	49 214	848	10 290	9 841	448	4.6%	49 214
Total Revenue by Vote	**922 234**	**954 961**	**993 248**	**60 082**	**593 980**	**596 445**	**(2 464)**	**-0.4%**	**993 248**
Expenditure by Vote									
Vote 1 - Corporate Services	31 884	41 476	38 286	2 944	22 197	23 996	(1 799)	-7.5%	38 286
Vote 2 - Civil Services	259 990	278 331	298 855	23 746	164 781	162 461	2 320	1.4%	298 855
Vote 3 - Council	16 781	18 220	18 460	1 020	11 621	11 966	(345)	-2.9%	18 460
Vote 4 - Electricity Services	309 089	364 266	379 285	26 620	212 021	222 681	(10 660)	-4.8%	379 285
Vote 5 - Financial Services	50 530	59 521	53 946	2 566	26 669	26 182	487	1.9%	53 946
Vote 6 - Development Services	27 405	53 057	53 534	2 383	23 577	27 138	(3 561)	-13.1%	53 534
Vote 7 - Municipal Manager	7 373	8 168	7 991	511	4 278	4 695	(417)	-8.9%	7 991
Vote 8 - Protection Services	77 396	75 013	86 985	4 797	37 374	38 308	(934)	-2.4%	86 985
Total Expenditure by Vote	**780 449**	**898 053**	**937 341**	**64 589**	**502 517**	**517 426**	**(14 910)**	**-2.9%**	**937 341**
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**55 907**	**(4 506)**	**91 464**	**79 018**	**12 445**	**15.7%**	**55 907**

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) - M08 February									
Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Property rates	133 192	138 386	140 332	11 443	95 711	93 887	1 824	2%	140 332
Service charges - electricity revenue	323 772	369 764	370 364	30 232	248 255	252 413	(4 158)	-2%	370 364
Service charges - water revenue	72 142	75 190	75 585	8 913	51 541	49 841	1 700	3%	75 585
Service charges - sanitation revenue	44 858	45 988	46 978	4 027	31 728	31 436	292	1%	46 978
Service charges - refuse revenue	27 834	28 742	29 342	2 494	19 781	19 313	468	2%	29 342
	0			–	–	–			–
Rental of facilities and equipment	1 658	1 529	1 628	148	858	963	(105)	-11%	1 628
Interest earned - external investments	36 524	37 706	37 769	233	3 783	3 689	93	3%	37 769
Interest earned - outstanding debtors	2 696	2 601	2 984	236	1 692	2 075	(384)	-18%	2 984
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 402	23 591	32 671	15	147	181	(33)	-18%	32 671
Licences and permits	4 627	4 445	4 445	413	3 174	2 934	240	8%	4 445
Agency services	4 987	5 699	5 699	410	4 080	3 885	195	5%	5 699
Transfers and subsidies	135 128	152 542	158 635	–	94 259	104 983	(10 723)	-10%	158 635
Other revenue	16 767	10 776	11 701	1 303	9 900	8 421	1 478	18%	11 701
Gains	14 557	10 092	27 088	–	1 886	1 886	0	0%	27 088
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**945 221**	**59 866**	**566 794**	**575 907**	**(9 113)**	**-2%**	**945 221**
Expenditure By Type									
Employee related costs	248 278	260 602	263 451	21 306	168 284	167 582	703	0%	263 451
Remuneration of councillors	10 857	11 232	11 232	896	7 106	7 154	(49)	-1%	11 232
Debt impairment	31 532	36 031	35 936	4 646	4 609	–	4 609	#DIV/0!	35 936
Depreciation & asset impairment	87 220	95 797	99 375	6 937	60 237	63 407	(3 169)	-5%	99 375
Finance charges	13 954	13 141	13 141	–	5 676	4 754	922	19%	13 141
Bulk purchases - electricity	252 180	299 500	299 500	21 865	179 394	190 098	(10 704)	-6%	299 500
Inventory consumed	31 865	32 723	38 949	1 423	11 014	9 583	1 432	15%	38 949
Contracted services	51 642	87 781	89 010	4 827	40 941	48 490	(7 549)	-16%	89 010
Transfers and subsidies	2 989	3 851	3 891	145	2 557	2 426	131	5%	3 891
Other expenditure	32 233	48 433	48 804	2 542	21 559	23 934	(2 374)	-10%	48 804
Losses	17 699	8 964	34 052	–	1 139	–	1 139	#DIV/0!	34 052
Total Expenditure	**780 449**	**898 053**	**937 341**	**64 589**	**502 517**	**517 426**	**(14 910)**	**-3%**	**937 341**
Surplus/(Deficit)	**66 695**	**8 996**	**7 880**	**(4 722)**	**64 277**	**58 480**	**5 797**	**0**	**7 880**
Transfers and subsidies - capital (monetary allocations) (National /	74 767	46 716	45 127	–	25 421	19 271	6 150	**0**	45 127
Transfers and subsidies - capital (monetary allocations) (National /	323	1 197	2 900	216	1 766	1 267	499	0	2 900
Surplus/(Deficit) after capital transfers & contributions	**141 786**	**56 908**	**55 907**	**(4 506)**	**91 464**	**79 018**			**55 907**
Taxation		–	–	–	–	–	–		–
Surplus/(Deficit) after taxation	**141 786**	**56 908**	**55 907**	**(4 506)**	**91 464**	**79 018**			**55 907**
Attributable to minorities		–	–	–	–	–			–
Surplus/(Deficit) attributable to	**141 786**	**56 908**	**55 907**	**(4 506)**	**91 464**	**79 018**			**55 907**
Share of surplus/ (deficit) of associate		–	–	–	–	–			–
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**55 907**	**(4 506)**	**91 464**	**79 018**			**55 907**

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) - M08 February									
Vote Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	87 571	81 096	82 438	3 703	45 285	57 284	(11 999)	-21%	82 438
Vote 4 - Electricity Services	4 269	14 855	14 855	313	4 704	8 200	(3 496)	-43%	14 855
Vote 6 - Development Services	43 514	13 100	8 293	860	4 233	4 108	125	3%	8 293
Total Capital Multi-year expenditure	**135 354**	**109 051**	**105 587**	**4 876**	**54 222**	**69 591**	**(15 370)**	**-22%**	**105 587**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	18 934	872	592	11	48	550	(502)	-91%	592
Vote 2 - Civil Services	31 083	37 373	39 305	3 007	23 724	28 470	(4 746)	-17%	39 305
Vote 3 - Council	–	10	10	–	–	8	(8)	-100%	10
Vote 4 - Electricity Services	15 324	10 503	11 039	1 763	7 543	7 815	(272)	-3%	11 039
Vote 5 - Financial Services	13 866	381	324	4	318	321	(4)	-1%	324
Vote 6 - Development Services	1 050	6 238	6 860	3	171	1 347	(1 177)	-87%	6 860
Vote 7 - Municipal Manager	3	10	10	–	–	8	(8)	-100%	10
Vote 8 - Protection Services	1 934	1 998	2 313	1	1 485	1 300	185	14%	2 313
Total Capital single-year expenditure	82 194	57 385	60 454	4 790	33 290	39 820	**(6 530)**	**-16%**	60 454
Total Capital Expenditure	**217 548**	**166 436**	**166 040**	**9 666**	**87 512**	**109 412**	**(21 900)**	**-20%**	**166 040**
Capital Expenditure - Functional Classification									
Governance and administration	**39 443**	**14 850**	**16 471**	**1 432**	**8 588**	**13 506**	(4 918)	-36%	**16 471**
Executive and council	3	20	20	–	–	16	(16)	-100%	20
Finance and administration	39 440	14 830	16 451	1 432	8 588	13 490	(4 902)	-36%	16 451
Internal audit		–		–	–		–		
Community and public safety	**9 230**	**6 469**	**6 869**	**177**	**4 393**	**5 543**	(1 150)	-21%	**6 869**
Community and social services	264	150	170	11	34	130	(96)	-74%	170
Sport and recreation	7 032	4 321	4 386	165	2 874	4 113	(1 239)	-30%	4 386
Public safety	1 934	1 998	2 313	1	1 485	1 300	185	14%	2 313
Housing	–	–		–	–	–	–		–
Economic and environmental services	**66 718**	**47 068**	**47 359**	**2 964**	**26 300**	**23 214**	3 087	13%	**47 359**
Planning and development	10 064	12 578	9 827	3	3 512	3 315	197	6%	9 827
Road transport	56 654	34 490	37 532	2 961	22 788	19 898	2 890	15%	37 532
Trading services	**102 158**	**98 049**	**95 342**	**5 093**	**48 230**	**67 150**	(18 919)	-28%	**95 342**
Energy sources	18 135	23 321	23 755	1 999	11 592	14 953	(3 361)	-22%	23 755
Water management	7 375	9 925	9 599	2 072	3 909	5 951	(2 042)	-34%	9 599
Waste water management	73 508	62 940	60 677	880	32 553	45 056	(12 503)	-28%	60 677
Waste management	3 139	1 862	1 311	143	177	1 191	(1 014)	-85%	1 311
Other	–	–		–	–	–	–		–
Total Capital Expenditure - Functional Classi	**217 548**	**166 436**	**166 040**	**9 666**	**87 512**	**109 412**	**(21 900)**	**-20%**	**166 040**
Funded by:									
National Government	32 175	31 055	30 656	–	22 659	25 319	(2 660)	-11%	30 656
Provincial Government	43 066	15 661	14 471	11	3 617	5 010	(1 392)	-28%	14 471
Transfers and subsidies - capital	290	–	1 000				–		1 000
Transfers recognised - capital	**75 531**	**46 716**	**46 127**	**11**	**26 276**	**30 328**	**(4 052)**	**-13%**	**46 127**
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	142 018	119 720	119 913	9 655	61 236	79 083	(17 848)	-23%	119 913
Total Capital Funding	**217 548**	**166 436**	**166 040**	**9 666**	**87 512**	**109 412**	**(21 900)**	**-20%**	**166 040**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M08 February					
Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	640 204	577 694	642 041	88 477	642 041
Call investment deposits	–	–	–	600 000	–
Consumer debtors	87 843	104 464	100 604	108 471	100 604
Other debtors	40 525	11 800	17 079	3 471	17 079
Current portion of long-term receivables	70	80	70	70	70
Inventory	17 052	9 117	18 944	40 078	18 944
Total current assets	**785 694**	**703 155**	**778 738**	**840 568**	**778 738**
Non current assets					
Long-term receivables	1	–	11	(117)	11
Investments		–	–	–	–
Investment property	34 460	32 979	32 855	35 507	32 855
Investments in Associate		–	–	–	–
Property, plant and equipment	2 067 866	2 123 350	2 114 513	2 094 187	2 114 513
Biological		–	–	–	–
Intangible	698	414	452	551	452
Other non-current assets	1 120	1 120	1 120	1 120	1 120
Total non current assets	**2 104 144**	**2 157 863**	**2 148 952**	**2 131 248**	**2 148 952**
TOTAL ASSETS	**2 889 838**	**2 861 018**	**2 927 690**	**2 971 816**	**2 927 690**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	8 463	10 018	8 761	–	8 761
Consumer deposits	15 297	17 048	17 048	16 093	17 048
Trade and other payables	112 803	109 835	88 279	102 674	88 279
Provisions	4 898	9 479	11 311	7 826	11 311
Total current liabilities	**141 461**	**146 380**	**125 398**	**126 593**	**125 398**
Non current liabilities					
Borrowing	99 485	84 257	90 723	103 852	90 723
Provisions	113 323	96 459	121 844	113 323	121 844
Total non current liabilities	**212 808**	**180 716**	**212 567**	**217 175**	**212 567**
TOTAL LIABILITIES	**354 269**	**327 096**	**337 965**	**343 767**	**337 965**
NET ASSETS	**2 535 569**	**2 533 922**	**2 589 724**	**2 628 048**	**2 589 724**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	2 325 339	2 306 584	2 365 545	2 326 355	2 365 545
Reserves	210 230	227 338	224 179	210 230	224 179
TOTAL COMMUNITY WEALTH/EQUITY	**2 535 569**	**2 533 922**	**2 589 725**	**2 536 585**	**2 589 725**

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 - M08 February									
Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	133 192	131 466	136 823	13 517	85 263	87 644	(2 381)	-3%	136 823
Service charges	468 607	496 199	511 520	46 067	355 130	330 799	24 330	7%	511 520
Other revenue	25 349	38 479	31 969	10 383	33 027	25 653	7 375	29%	31 969
Transfers and Subsidies - Operational	104 712	152 542	159 918	3 641	104 591	101 695	2 897	3%	159 918
Transfers and Subsidies - Capital	74 767	46 716	44 845	–	56 344	31 144	25 201	81%	44 845
Interest	39 460	37 706	37 769	–	3 783	25 137	(21 354)	-85%	37 769
Dividends									
Payments									–
Suppliers and employees	(617 352)	(743 542)	(758 634)	(74 161)	(490 504)	(494 737)	(4 233)	1%	(758 634)
Finance charges	(11 934)	(11 055)	(11 055)	–	(5 676)	(7 370)	(1 694)	23%	(11 055)
Transfers and Grants	(2 989)	(3 851)	(3 891)	–	–	(2 567)	(2 567)	100%	(3 891)
NET CASH FROM/(USED) OPERATING ACTIVITIE	**213 813**	**144 660**	**149 264**	**(554)**	**141 959**	**97 398**	**(44 561)**	**-46%**	**149 264**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 012	78	27 088	–	1 886	52	1 834	3541%	27 088
Decrease (increase) in non-current receivables	1	–	(11)	(7)	13	–	13	#DIV/0!	(11)
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
Payments									–
Capital assets	(196 435)	(166 436)	(166 040)	(6 250)	(74 986)	(110 957)	(35 971)	32%	(166 040)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(195 422)**	**(166 358)**	**(138 964)**	**(6 258)**	**(73 088)**	**(110 905)**	**(37 818)**	**34%**	**(138 964)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 466	867	–	(9)	6	(1 204)	1 210	-101%	–
Payments									–
Repayment of borrowing	(10 018)	(11 846)	(8 463)	–	(5 676)	(7 897)	(2 221)	28%	(8 463)
NET CASH FROM/(USED) FINANCING ACTIVITIE	**(8 552)**	**(10 979)**	**(8 463)**	**(9)**	**(5 670)**	**(9 101)**	**(3 431)**	**38%**	**(8 463)**
NET INCREASE/ (DECREASE) IN CASH HELD	**9 838**	**(32 677)**	**1 837**	**(6 820)**	**63 202**	**(22 608)**			**1 837**
Cash/cash equivalents at beginning:	630 366	610 371	640 204	–	640 204	640 204			640 204
Cash/cash equivalents at month/year end:	640 204	577 694	642 041		703 406	617 596			642 041

Cash and cash equivalents as at 28 February 2022 include investments made to the amount of R 600 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February													
Description		Budget Year 2021/22											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 319	2 718	737	465	468	392	639	4 543	20 282	6 508	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	26 063	3 712	212	113	90	86	152	1 000	31 428	1 441	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	10 510	2 426	838	634	559	638	949	6 524	23 080	9 305	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3 453	1 256	399	325	268	255	447	2 620	9 024	3 915	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 653	904	299	250	226	209	364	2 490	7 395	3 539	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	32	18	3	2	2	1	3	11	71	19	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 762)	267	80	75	66	49	78	856	(291)	1 124	–	–
Total By Income Source	**2000**	**51 269**	**11 300**	**2 568**	**1 864**	**1 680**	**1 631**	**2 633**	**18 043**	**90 987**	**25 851**	**–**	**–**
2020/21 - totals only		46 085	12 986	4 977	3 504	2 866	2 594	4 823	17 299	95 132	**31 085**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 557	176	169	118	116	232	235	1 434	4 038	2 136	–	–
Commercial	2300	21 839	2 467	173	113	107	96	101	577	25 473	994	–	–
Households	2400	27 873	8 656	2 226	1 634	1 457	1 303	2 296	16 031	61 476	22 721	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**51 269**	**11 300**	**2 568**	**1 864**	**1 680**	**1 631**	**2 633**	**18 043**	**90 987**	**25 851**	**–**	**–**

Total Debtors has decreased from **R 93 209 629** in January to **R 90 987 473** in February 2022.

The collection rate for January 2022 was **95.48%** compared to **97.77%** in February 2022. (Amounts received in current month for the previous month's debtors raised).

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February										
Description	Budget Year 2021/22									Prior year totals for chart (same period)
R thousands	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	–	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–	–
Trade Creditors	29 492	382	–	2				56	29 933	6 323
Auditor General	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**29 492**	**382**	**–**	**2**	**–**	**–**	**–**	**56**	**29 933**	**6 323**

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 clarity on enquiries from WCDM
ADONIS FENCING	R 11 500.00	25/10/2021	Queryon service delivered	Paid in February
AD ASTRA HEALTH AND SAF	R 191.10	31/10/2021	Query on service delivered	Will be paid as soon as Query is cleared
SPILTECH BESPROEIING BK	R 6 496.10	08/12/2021	Query on the invoice	Paid in February
SPILTECH BESPROEIING BK	R 4 939.80	08/12/2021	Query on the invoice	Paid in February
BARLOWORLD EQUIPMENT	R 25 975.60	09/12/2021	Goods delivered late	Paid in March
KAAP AGRI BEDRYF BPK	R 3 617.71	09/12/2021	Query on the order	Paid in March
JB'S TRUCKS - UD TRUCKS	R 35 529.63	17/12/2021	Query om invoice	Paid in March
EWC VEHICLE	R 2 242.50	27/12/2021	Query on service delivered	In process of receiving a credit note
MT PANELBEATING (PTY) LTD	R 2 350.00	10/01/2022	Query on the invoice	Paid in February

6.3 COVID-19: Emergency Purchases for February 2022

None.

COVID-19 EXPENDITURE REPORT 2021/2022					
Description	**Quarter 1**	**Quarter 2**	**Jan-22**	**Feb-22**	**Total**
Overtime	-	-			**-**
Contract Workers: Projects	25 560	36 240	9 960	14 400	**86 160**
Protective Clothing	27 121	22 896	7 006	10 064	**67 087**
Sanitisation of office building	71 881	4 317	-	-	**76 198**
General - Other	67 742	36 240	11 914	10 160	**126 055**
Sub-total: General	192 304	99 692	**28 880**	**34 624**	**355 500**
Community and Awareness campaigns	-	-	-	-	**-**
Sub-total: Community and Social Services	-	-	**-**	**-**	**-**
Cost of Screening and Testing	4 435	-	-	-	**4 435**
Sub-total: Health	4 435	-	**-**	**-**	**4 435**
GRAND TOTAL	**196 739**	**99 692**	**28 880**	**34 624**	**359 935**

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February											
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 [3]	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Municipality											
ABSA	12 Months	Fixed Deposit	Yes	Fixed	4.77%	29 June 2022	60 000	1 435	(61 435)	–	–
NEDBANK	12 Months	Fixed Deposit	Yes	Fixed	5.60%	29 June 2022	250 000	13 962	–	–	263 962
STANDARD BANK	12 Months	Fixed Deposit	Yes	Fixed	5.56%	29 June 2022	250 000	13 862	–	–	263 862
NEDBANK	6 Months	Fixed Deposit	Yes	Fixed	5.20%	15 June 2022	50 000	3 754	–	–	53 754
ABSA	5 Months	Fixed Deposit	Yes	Fixed	5.30%	29 June 2022	50 000	1 075	–	–	51 075
Municipality sub-total							660 000		(61 435)	–	632 652
Entities											
Entities sub-total							–		–	–	–
TOTAL INVESTMENTS AND INTEREST							660 000		(61 435)	–	632 652

- As at 28 February 2022 investments made amounts to R 600 000 000.
- During the month of February 2022, no investments matured but a new R 50 000 000 was invested.

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 - M08 February									
Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	119 821	112 178	112 178	–	84 429	84 429	–		112 178
Local Government Equitable Share	116 404	108 796	108 796	–	81 597	81 597	–		108 796
Finance Management	1 550	1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive	1 867	1 832	1 832	–	1 282	1 282	–		1 832
Provincial Government:	15 327	40 062	45 043	1 357	33 471	33 471	–		45 043
Community Development Workers	38	38	38	–	38	38	–		38
Human Settlements	2 270	26 560	26 366	–	16 919	16 919	–		26 366
Municipal Accreditation and Capacity Building Grant	238	252	252	–	252	252	–		252
Libraries	10 718	10 394	11 351	957	11 351	11 351	–		11 351
Proclaimed Roads Subsidy	175	175	175	–	–	–	–		175
Financial Management Support Grant: Student Bursari	300	250	250	–	–	–	–		250
Establishment of a K9 Unit	1 588	2 393	4 511	–	4 511	4 511	–		4 511
WC Mun Energy Resiliance Grant		–	400	400	400	400			400
LG Public Employment Support Grant		–	1 700	–	–	–			1 700
							–		
District Municipality:	–	–	–	–	–	–	–		–
					–		–		
Other grant providers:	–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	135 148	152 240	157 221	1 357	117 900	117 900	–		157 221
Capital Transfers and Grants									
National Government:	28 575	31 055	30 656	–	29 806	29 806	–		30 656
Municipal Infrastructure Grant (MIG)	22 923	22 700	22 301	–	21 451	21 451	–		22 301
Integrated National Electrification Programme (municip	5 652	8 355	8 355	–	8 355	8 355	–		8 355
Provincial Government:	29 441	15 661	16 412	–	10 752	10 752	–		16 412
Human Settlements	28 760	14 600	13 754	–	8 094	8 094	–		13 754
Libraries	70	50	50	–	50	50	–		50
Establishment of a K9 Unit	612	28	343	–	343	343	–		343
Sport Development	–	983	983	–	983	983	–		983
Non-Motorised Transport		–	1 282	–	1 282	1 282	–		1 282
District Municipality:	–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	58 016	46 716	47 068	–	40 558	40 558	–		47 068
TOTAL RECEIPTS OF TRANSFERS & GRANTS	193 164	198 955	204 288	1 357	158 457	158 457	–		204 288

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**119 821**	**112 178**	**112 178**	**5 966**	**52 312**	**51 889**	**423**	**0.8%**	**112 178**
Local Government Equitable Share	116 404	108 796	108 796	5 896	49 777	49 078	699	1.4%	108 796
Finance Management	1 550	1 550	1 550	70	702	979	(277)	-28.3%	1 550
EPWP Incentive	1 867	1 832	1 832	–	1 832	1 832	–		1 832
Provincial Government:	**16 816**	**40 062**	**46 135**	**1 903**	**18 006**	**21 125**	**(3 119)**	**-14.8%**	**46 135**
Community Development: Workers	42	38	38	10	25	20	5	22.4%	38
Human Settlements	2 757	26 560	26 366	253	6 381	9 971	(3 589)	-36.0%	26 366
Municipal Accreditation and Capacity Building Grant	177	252	252	3	178	168	10	5.8%	252
Libraries	10 410	10 394	11 351	1 032	7 342	7 290	52	0.7%	11 351
Proclaimed Roads Subsidy	175	175	175	–	175	103	72	69.5%	175
Financial Management Support Grant: Student Bursaries	148	250	250	126	194	29	166	580.3%	250
Establishment of a K9 Unit	3 107	2 393	5 603	476	3 708	3 545	163	4.6%	5 603
WC Mun Energy Resiliance Grant	–	–	400	–	–	–	–		400
LG Public Employment Support Grant	–	–	1 700	4	4	–	4	#DIV/0!	1 700
Total operating expenditure of Transfers and Grants:	**136 637**	**152 240**	**158 313**	**7 869**	**70 318**	**73 014**	**(2 696)**	**-3.7%**	**158 313**
Capital expenditure of Transfers and Grants									
National Government:	28 575	**31 055**	**30 656**	**–**	**22 659**	**25 319**	**(2 660)**	**-10.5%**	**30 656**
Municipal Infrastructure Grant (MIG)	22 923	22 700	22 301	–	22 301	21 619	682	3.2%	22 301
Integrated National Electrification Programme (municipal)	5 652	8 355	8 355	–	358	3 700	(3 342) –	-90.3%	8 355
Provincial Government:	36 346	**15 661**	**14 452**	**11**	**3 617**	**5 010**	**(1 392)**	**-27.8%**	**14 452**
Human Settlements	35 735	14 600	11 794	–	3 309	4 050	(741)	-18.3%	11 794
Libraries	67	50	50	11	29	30	(1)	-2.9%	50
Establishment of a K9 Unit	543	28	343	–	38	10	28	275.3%	343
Sport Development	–	983	983	–	242	920	(678)	-73.7%	983
Non-Motorised Transport	–		1 282	–	–	–	– –		1 282
Total capital expenditure of Transfers and Grants	**64 921**	**46 716**	**45 108**	**11**	**26 276**	**30 328**	**(4 052)**	**-13.4%**	**45 108**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**201 558**	**198 955**	**203 421**	**7 880**	**96 594**	**103 343**	**(6 748)**	**-6.5%**	**203 421**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 Februar

Description R thousands	Budget Year 2021/22 Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
Provincial Government:	**1 092**	**476**	**905**	**188**	**17.2%**
Establishment of a K9 Unit	1 092	476	905	188 –	17.2%
Total operating expenditure of Approved Roll-overs	**1 092**	**476**	**905**	**188**	**17.2%**

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 - M08 February									
Summary of Employee and Councillor remuneration	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	7 328	8 900	8 900	659	5 072	4 774	299	6%	8 900
Pension and UIF Contributions	1 014	1 124	1 124	70	613	716	(103)	-14%	1 124
Medical Aid Contributions	157	187	187	14	89	119	(30)	-26%	187
Cellphone Allowance	1 008	1 021	1 021	85	664	650	14	2%	1 021
Other benefits and allowances				68	667	896	(228)	-25%	–
Sub Total - Councillors	10 857	11 232	11 232	896	7 106	7 154	(49)	-1%	11 232
Senior Managers of the Municipality									
Basic Salaries and Wages	8 566	8 050	8 814	757	5 886	5 928	(42)	-1%	8 814
Pension and UIF Contributions	1 555	1 494	1 644	122	1 065	1 096	(30)	-3%	1 644
Medical Aid Contributions	471	488	518	37	321	346	(24)	-7%	518
Performance Bonus	739	803	269	–	–	–	–		269
Motor Vehicle Allowance	1 010	1 002	1 050	87	700	700	(0)	0%	1 050
Cellphone Allowance	286	245	245	20	163	163	–		245
Other benefits and allowances	195	197	236	20	164	158	7	4%	236
Payments in lieu of leave	–	31	31	–	–	–	–		31
Long service awards	27	36	36	–	–	–	–		36
Post-retirement benefit obligations	1 776	1 154	1 154	–	–	–	–		1 154
Sub Total - Senior Managers of Municipality	14 624	13 501	13 998	1 045	8 300	8 390	(90)	-1%	13 998
Other Municipal Staff									
Basic Salaries and Wages	136 066	148 129	150 609	14 322	99 434	98 573	861	1%	150 609
Pension and UIF Contributions	24 870	26 884	26 360	2 232	17 710	17 573	137	1%	26 360
Medical Aid Contributions	10 707	12 057	11 626	968	7 467	7 751	(284)	-4%	11 626
Overtime	13 293	11 161	13 462	1 389	9 261	8 603	658	8%	13 462
Motor Vehicle Allowance	5 380	6 314	5 415	451	3 607	3 610	(3)	0%	5 415
Cellphone Allowance	466	563	659	53	424	439	(16)	-4%	659
Housing Allowances	1 610	1 823	972	78	631	637	(6)	-1%	972
Other benefits and allowances	25 429	27 423	27 603	1 351	21 451	21 952	(501)	-2%	27 603
Payments in lieu of leave	1 356	2 691	2 691	(582)	–	54	(54)	-100%	2 691
Long service awards	2 085	2 752	2 752	–	–	–	–		2 752
Post-retirement benefit obligations	9 770	7 303	7 303	–	–	–	–		7 303
Sub Total - Other Municipal Staff	231 031	247 101	249 453	20 262	159 985	159 192	793	0%	249 453
Total Parent Municipality	256 512	271 833	274 683	22 203	175 390	174 736	654	0%	274 683
TOTAL MANAGERS AND STAFF	245 655	260 602	263 451	21 306	168 284	167 582	703	0%	263 451

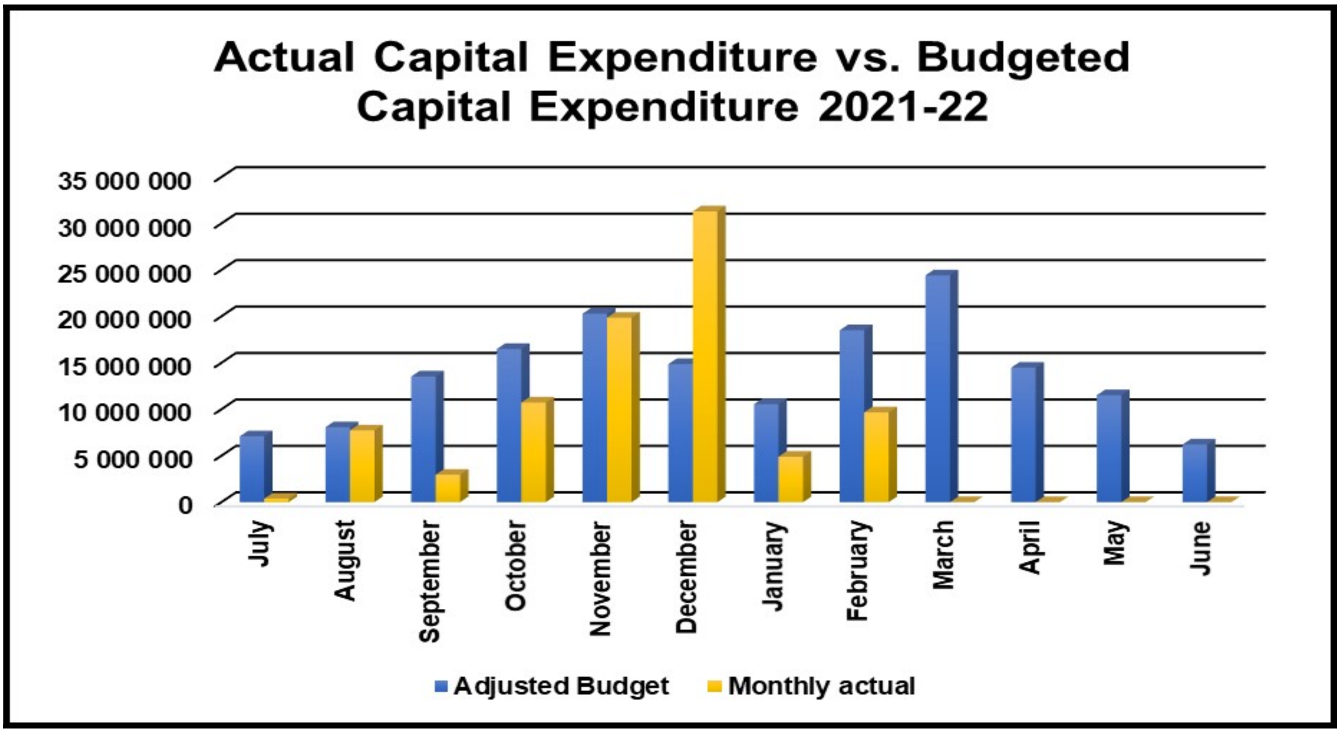
Section 10 – Material variances to the SDBIP

None.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
	2020/21	Budget Year 2021/22							
Month R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Total Budget
Monthly expenditure performance trend									
July	1 433	7 240	7 088	383	383	7 088	6 705	94.6%	0%
August	7 732	9 380	8 072	7 723	8 106	15 160	7 055	46.5%	5%
September	12 150	15 016	13 531	2 955	11 061	28 692	17 631	61.4%	7%
October	1 326	17 925	16 496	10 728	21 789	45 187	23 399	51.8%	13%
November	27 295	22 469	20 293	19 856	41 645	65 480	23 835	36.4%	25%
December	16 918	16 745	14 866	31 307	72 952	80 346	7 394	9.2%	44%
January	7 831	11 455	10 554	4 894	77 846	90 900	13 054	14.4%	47%
February	8 432	16 639	18 511	9 666	87 512	109 412	21 900	20.0%	53%
March	16 880	24 344	24 418			133 829	–		
April	21 563	10 884	14 483			148 312	–		
May	18 833	7 989	11 517			159 829	–		
June	77 156	6 350	6 212			166 040	–		
Total Capital expenditure	**217 548**	**166 436**	**166 040**	**87 512**					



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 - M08 February									
Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**55 998**	**35 632**	**35 514**	**3 506**	**13 354**	**16 416**	3 063	**18.7%**	**35 514**
Roads Infrastructure	34 257	11 081	12 840	1 314	5 458	3 584	(1 875)	**-52.3%**	12 840
Roads	34 257	11 081	12 840	1 314	5 458	3 584	(1 875)	**-52.3%**	12 840
Electrical Infrastructure	6 748	15 571	16 055	388	5 388	8 959	3 571	**39.9%**	16 055
MV Substations	200	200	200	5	89	140	51	**36.6%**	200
MV Switching Stations		–	–	–	–	–	–		–
MV Networks	3 328	14 855	14 855	313	4 704	8 200	3 496	**42.6%**	14 855
LV Networks	3 220	516	1 000	70	595	619	24	**3.8%**	1 000
Water Supply Infrastructure	5 866	5 778	5 102	1 662	2 365	2 704	339	**12.5%**	5 102
Distribution	5 776	5 628	5 102	1 662	2 365	2 704	339	**12.5%**	5 102
Distribution Points	90	150	–	–	–	–	–		–
Sanitation Infrastructure	8 898	2 482	1 207	–	–	860	860	**100.0%**	1 207
Pump Station		920	650	–	–	650	650	**100.0%**	650
Reticulation	8 898	1 562	557	–	–	210	210	**100.0%**	557
Solid Waste Infrastructure	228	720	310	143	143	310	167	**54.0%**	310
Landfill Sites	228	720	310	143	143	310	167	**54.0%**	310
Community Assets	**12 355**	**3 768**	**6 066**	**164**	**1 233**	**3 594**	**2 361**	**65.7%**	**6 066**
Community Facilities	8 149	2 368	3 212	156	448	740	292	**39.4%**	3 212
Parks	1 190	700	700	156	331	500	169	33.9%	700
Public Open Space	6 210	1 668	2 512	–	118	240	122	51.0%	2 512
Markets	749	–					–		
Sport and Recreation Facilities	4 206	1 400	2 854	8	785	2 854	2 069	**72.5%**	2 854
Indoor Facilities	3 753	800	2 113	8	785	2 113	1 328	62.9%	2 113
Outdoor Facilities	453	600	741	–	–	741	741	100.0%	741
Other assets	**5 282**	**21 656**	**18 740**	**1 335**	**9 959**	**12 164**	**2 205**	**18.1%**	**18 740**
Operational Buildings	1 351	10 880	11 560	1 335	6 650	9 190	2 539	**27.6%**	11 560
Municipal Offices	1 000	10 880	11 560	1 335	6 650	9 190	2 539	27.6%	11 560
Housing	3 930	10 776	7 180	–	3 309	2 974	(335)	**-11.3%**	7 180
Social Housing	3 930	10 776	7 180	–	3 309	2 974	(335)	-11.3%	7 180
Computer Equipment	**2 057**	**1 587**	**1 759**	**77**	**1 066**	**823**	**(243)**	-29.5%	**1 759**
Computer Equipment	2 057	1 587	1 759	77	1 066	823	(243)	-29.5%	1 759
Furniture and Office Equipment	**454**	**348**	**353**	**16**	**141**	**294**	**154**	52.2%	**353**
Furniture and Office Equipment	454	348	353	16	141	294	154	52.2%	353
Machinery and Equipment	**3 014**	**2 319**	**2 339**	**8**	**918**	**1 692**	**774**	45.7%	**2 339**
Machinery and Equipment	3 014	2 319	2 339	8	918	1 692	774	45.7%	2 339
Transport Assets	**5 061**	**3 574**	**3 691**	**–**	**3 179**	**3 087**	**(92)**	-3.0%	**3 691**
Transport Assets	5 061	3 574	3 691	–	3 179	3 087	(92)	-3.0%	3 691
Land	**32 230**	**700**	**400**	**–**	**–**	**400**	**400**	100.0%	**400**
Land	32 230	700	400	–	–	400	400	100.0%	400
Total Capital Expenditure on new assets	**116 451**	**69 582**	**68 863**	**5 106**	**29 850**	**38 471**	**8 620**	**22.4%**	**68 863**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**24 061**	**27 200**	**28 432**	**3 254**	**20 443**	**19 559**	(884)	**-4.5%**	**28 432**
Roads Infrastructure	20 759	23 000	24 282	1 647	16 923	15 905	(1 018)	**-6.4%**	24 282
Roads	20 759	23 000	24 282	1 647	16 923	15 905	(1 018)	**-6.4%**	24 282
Capital Spares							–		
Storm water Infrastructure	–	–	–	–	–	–	–		–
Electrical Infrastructure	3 302	4 200	4 150	1 607	3 520	3 654	134	**3.7%**	4 150
MV Substations	3 270	3 600	3 600	1 607	3 328	3 300	(28)	**-0.8%**	3 600
LV Networks	32	600	550	–	192	354	161	**45.7%**	550
Capital Spares							–		–
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**991**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities	991	–	–	–	–	–	–		–
Public Ablution Facilities	991						–		
Other assets	**–**	**830**	**713**	**7**	**105**	**713**	**608**	**85.2%**	**713**
Operational Buildings	–	–	–	–	–	–	–		–
Housing	–	830	713	7	105	713	608	**85.2%**	713
Staff Housing		830	713	7	105	713	608	85.2%	713
Social Housing							–		–
Total Capital Expenditure on renewal of existi	**25 052**	**28 030**	**29 145**	**3 261**	**20 548**	**20 271**	**(277)**	**-1.4%**	**29 145**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**72 650**	**66 441**	**65 791**	**1 289**	**35 230**	**48 491**	13 261	**27.3%**	**65 791**
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		455	–	–	–	–	–	–		–
Storm water Conveyance		455						–		
Electrical Infrastructure		6 954	2 600	2 600	4	1 877	1 820	(57)	**-3.1%**	2 600
MV Substations		–	300	300	–	–	–	–		300
MV Switching Stations		298	–		–	119	150	31	**20.8%**	–
MV Networks		1 401	–		–	–	–	–		–
LV Networks		5 255	2 300	2 300	4	1 758	1 670	(88)	**-5.3%**	2 300
Capital Spares								–		
Water Supply Infrastructure		1 165	4 100	4 450	409	1 509	3 200	1 691	**52.9%**	4 450
Pump Stations		–	1 000	1 000	239	296	1 000	704	**70.4%**	1 000
Distribution		1 165	3 100	3 450	170	1 213	2 200	987	**44.9%**	3 450
Sanitation Infrastructure		64 076	59 741	58 741	876	31 844	43 471	11 626	**26.7%**	58 741
Waste Water Treatment Works		64 076	59 741	58 741	876	31 844	43 471	11 626	**26.7%**	58 741
Community Assets		**3 396**	**2 383**	**2 242**	**9**	**1 884**	**2 179**	**295**	**13.6%**	**2 242**
Sport and Recreation Facilities		3 396	2 383	2 242	9	1 884	2 179	295	**13.6%**	2 242
Outdoor Facilities		3 396	2 383	2 242	9	1 884	2 179	295	13.6%	2 242
Total Capital Expenditure on upgrading of existi	1	**76 046**	**68 824**	**68 032**	**1 298**	**37 114**	**50 670**	**13 556**	**26.8%**	**68 032**

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**36 142**	**40 155**	**41 339**	**3 834**	**26 609**	**26 199**	(410)	**-1.6%**	**41 339**
Roads Infrastructure		4 972	5 140	5 111	565	3 556	3 209	(348)	**-10.8%**	5 111
Roads		4 919	5 073	5 044	522	3 482	3 168	(313)	**-9.9%**	5 044
Road Furniture		53	67	67	43	75	40	(34)	**-86.0%**	67
Storm water Infrastructure		17 774	17 281	18 343	1 662	12 532	11 911	(622)	**-5.2%**	18 343
Storm water Conveyance		17 774	17 281	18 343	1 662	12 532	11 911	(622)	**-5.2%**	18 343
Electrical Infrastructure		1 884	2 729	2 709	217	1 964	1 554	(410)	**-26.4%**	2 709
MV Substations		135	153	153	15	125	54	(71)	**-133.0%**	153
LV Networks		1 749	2 576	2 556	202	1 839	1 500	(339)	**-22.6%**	2 556
Water Supply Infrastructure		1 057	1 705	1 705	142	935	1 006	72	**7.1%**	1 705
Reservoirs		733	1 102	1 102	117	723	650	(73)	**-11.3%**	1 102
Pump Stations		124	139	139	18	54	82	28	**34.2%**	139
Distribution		200	465	465	7	158	274	117	**42.6%**	465
Sanitation Infrastructure		3 715	5 334	5 334	395	2 575	3 281	706	**21.5%**	5 334
Pump Station		994	939	939	83	635	554	(80)	**-14.5%**	939
Waste Water Treatment Works		2 721	4 394	4 394	313	1 940	2 727	786	**28.8%**	4 394
Solid Waste Infrastructure		6 740	7 966	8 138	852	5 048	5 239	191	**3.6%**	8 138
Landfill Sites		6 740	7 966	8 138	852	5 048	5 239	191	**3.6%**	8 138
Community Assets		**2 342**	**3 286**	**3 280**	**132**	**2 251**	**2 002**	**(249)**	**-12.5%**	**3 280**
Community Facilities		1 787	2 122	2 147	107	1 662	1 346	(316)	**-23.5%**	2 147
Halls		329	387	361	31	254	172	(82)	-47.6%	361
Centres		1 209	1 470	1 546	67	1 312	1 056	(256)	-24.2%	1 546
Libraries		57	60	60	3	39	35	(3)	-9.8%	60
Cemeteries/Crematoria		71	105	105	5	15	62	47	75.7%	105
Parks		120	100	75	1	42	20	(22)	-109.9%	75
Sport and Recreation Facilities		556	1 164	1 133	25	589	656	67	**10.2%**	1 133
Indoor Facilities		30	100	100	1	23	59	36	61.9%	100
Outdoor Facilities		526	1 064	1 033	24	567	597	30	5.1%	1 033
Other assets		**1 580**	**1 744**	**1 874**	**70**	**1 317**	**1 030**	**(287)**	**-27.8%**	**1 874**
Operational Buildings		1 239	990	1 009	41	744	646	(98)	**-15.2%**	1 009
Municipal Offices		1 239	990	1 009	41	744	646	(98)	-15.2%	1 009
Housing		342	754	864	29	573	384	(189)	**-49.1%**	864
Staff Housing		160	197	255	25	238	153	(85)	-55.2%	255
Social Housing		181	557	609	4	336	231	(104)	-45.0%	609
Intangible Assets		**3 442**	**4 226**	**4 226**	**645**	**2 356**	**2 817**	**461**	16.4%	**4 226**
Licences and Rights		3 442	4 226	4 226	645	2 356	2 817	461	**16.4%**	4 226
Computer Software and Applications		3 442	4 226	4 226	645	2 356	2 817	461	16.4%	4 226
Computer Equipment		**535**	**316**	**316**	**59**	**134**	**185**	**50**	27.3%	**316**
Computer Equipment		535	316	316	59	134	185	50	27.3%	316
Furniture and Office Equipment		**20**	**77**	**78**	**12**	**39**	**45**	**5**	11.6%	**78**
Furniture and Office Equipment		20	77	78	12	39	45	5	11.6%	78
Machinery and Equipment		**1 092**	**1 282**	**1 327**	**46**	**759**	**771**	**12**	1.5%	**1 327**
Machinery and Equipment		1 092	1 282	1 327	46	759	771	12	1.5%	1 327
Transport Assets		**5 223**	**6 412**	**6 469**	**419**	**3 920**	**4 094**	**174**	4.2%	**6 469**
Transport Assets		5 223	6 412	6 469	419	3 920	4 094	174	4.2%	6 469
Total Repairs and Maintenance Expenditure	1	**50 376**	**57 497**	**58 908**	**5 218**	**37 387**	**37 143**	**(244)**	**-0.7%**	**58 908**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		**73 070**	**79 925**	**78 160**	**5 722**	**49 665**	**52 601**	2 936	**5.6%**	**78 160**
Roads Infrastructure		23 490	24 434	24 908	1 955	16 963	15 819	(1 144)	**-7.2%**	24 908
Roads		22 766	23 776	24 081	1 856	16 110	15 382	(729)	**-4.7%**	24 081
Road Structures		269	188	352	63	544	118	(426)	**-361.6%**	352
Road Furniture		455	470	474	35	308	319	11	**3.5%**	474
Capital Spares								–		
Storm water Infrastructure		4 539	4 698	4 744	354	3 077	3 184	107	**3.4%**	4 744
Drainage Collection		814	841	849	68	592	550	(42)	**-7.6%**	849
Storm water Conveyance		3 725	3 857	3 895	286	2 485	2 634	149	**5.7%**	3 895
Attenuation								–		
Electrical Infrastructure		13 030	13 056	13 530	984	8 543	9 215	672	**7.3%**	13 530
Power Plants		3	3	3	0	2	2	0	**5.8%**	3
HV Transmission Conductors		36	37	38	3	24	26	1	**5.8%**	38
MV Substations		1 931	2 018	2 013	140	1 225	1 392	167	**12.0%**	2 013
MV Switching Stations		1 156	1 188	1 206	88	767	819	52	**6.4%**	1 206
MV Networks		7 126	7 325	7 431	545	4 729	5 044	315	**6.2%**	7 431
LV Networks		2 567	2 267	2 619	191	1 655	1 783	128	**7.2%**	2 619
Capital Spares		212	219	221	16	141	150	9	**5.8%**	221
Water Supply Infrastructure		14 481	14 225	14 799	1 153	10 004	9 796	(209)	**-2.1%**	14 799
Dams and Weirs		266	275	277	20	177	188	11	**5.8%**	277
Boreholes		14	15	15	13	113	5	(108)	**-2170.6%**	15
Reservoirs		2 689	2 353	2 743	204	1 771	1 849	78	**4.2%**	2 743
Pump Stations		549	579	579	45	389	383	(6)	**-1.5%**	579
Water Treatment Works		131	84	134	10	87	90	3	**3.0%**	134
Bulk Mains		1 224	1 211	1 248	94	813	837	24	**2.9%**	1 248
Distribution		9 609	9 709	9 803	767	6 654	6 444	(211)	**-3.3%**	9 803
Sanitation Infrastructure		15 722	16 238	16 396	1 230	10 674	11 008	334	**3.0%**	16 396
Pump Station		15 003	15 496	15 645	1 150	9 979	10 608	629	**5.9%**	15 645
Reticulation		719	743	751	80	694	400	(294)	**-73.6%**	751
Solid Waste Infrastructure		1 807	7 274	3 783	47	405	3 579	3 174	**88.7%**	3 783
Landfill Sites		1 678	7 162	3 652	37	325	3 487	3 162	**90.7%**	3 652
Waste Drop-off Points		129	112	132	9	79	92	12	**13.4%**	132
Community Assets		**4 963**	**5 008**	**6 061**	**445**	**3 864**	**3 883**	**19**	**0.5%**	**6 061**
Community Facilities		2 265	2 507	3 288	224	1 947	2 036	90	**4.4%**	3 288
Halls		799	741	922	74	640	535	(105)	-19.6%	922
Centres			10	425	–	–	3	3	100.0%	425
Clinics/Care Centres		418	527	530	63	545	597	52	8.7%	530
Museums		15	16	16	1	10	11	1	5.8%	16
Libraries		487	501	508	37	324	344	20	5.8%	508
Cemeteries/Crematoria		216	340	375	18	152	219	66	30.4%	375
Public Open Space		217	187	289	17	144	217	72	33.4%	289
Public Ablution Facilities		103	180	180	14	120	106	(14)	-13.0%	180
Taxi Ranks/Bus Terminals		10	5	10	1	11	5	(6)	-128.6%	10
Capital Spares								–		
Sport and Recreation Facilities		2 697	2 501	2 773	220	1 917	1 846	(71)	**-3.8%**	2 773
Indoor Facilities		1 498	1 498	1 547	111	970	1 057	87	8.2%	1 547
Outdoor Facilities		1 199	1 003	1 226	109	947	790	(158)	-20.0%	1 226
Capital Spares								–		

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Investment properties		–	9	60	5	39	49	10	19.5%	60
Revenue Generating		–	9	60	5	39	49	10	19.5%	60
Improved Property		–	9	60	5	39	49	10	19.5%	60
Other assets		1 714	2 294	2 236	138	1 200	1 354	154	11.4%	2 236
Operational Buildings		1 479	2 052	1 991	120	1 043	1 188	145	12.2%	1 991
Municipal Offices		922	1 428	1 360	78	673	749	76	10.1%	1 360
Workshops		22	23	23	2	15	16	1	5.8%	23
Yards			–	5	–	–	–	–		5
Stores		534	601	603	41	356	424	68	16.0%	603
Housing		235	242	245	18	156	166	10	5.8%	245
Staff Housing		204	211	213	16	136	144	8	5.8%	213
Social Housing		31	32	32	2	20	22	1	5.8%	32
Intangible Assets		218	226	230	16	144	156	12	7.9%	230
Licences and Rights		218	226	230	16	144	156	12	7.9%	230
Computer Software and Applications		218	226	230	16	144	156	12	7.9%	230
Load Settlement Software Applications			–		–	–	–	–		–
Computer Equipment		1 203	1 182	1 265	110	955	781	(174)	-22.3%	1 265
Computer Equipment		1 203	1 182	1 265	110	955	781	(174)	-22.3%	1 265
Furniture and Office Equipment		554	544	582	46	407	375	(32)	-8.5%	582
Furniture and Office Equipment		554	544	582	46	407	375	(32)	-8.5%	582
Machinery and Equipment		2 046	1 751	2 276	182	1 582	1 475	(107)	-7.2%	2 276
Machinery and Equipment		2 046	1 751	2 276	182	1 582	1 475	(107)	-7.2%	2 276
Transport Assets		3 357	3 868	3 937	273	2 381	2 732	352	12.9%	3 937
Transport Assets		3 357	3 868	3 937	273	2 381	2 732	352	12.9%	3 937
Total Depreciation	1	87 124	94 807	94 807	6 937	60 237	63 407	3 169	5.0%	94 807

QUALITY CERTIFICATE

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

(mark as appropriate)

- [X] 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 **February 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: 11 March 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 ____________________

Date: 11 March 2022