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 2023

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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 2023 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 2023.

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 1 093 983 966	R 1 087 072 584	R 654 282 760	R 642 497 610	R -11 785 150	**-2%**
Operating Expenditure	R 1 029 331 855	R 1 025 575 991	R 598 922 178	R 543 620 207	R -55 301 971	**-9%**
Capital	R 191 095 805	R 167 894 804	R 107 784 213	R 65 706 761	R -42 077 452	**-39%**

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) - M08 February									
Description	2021/22	Budget Year 2022/23							
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	141 486	148 224	148 224	12 472	102 123	98 550	3 573	4%	148 224
Service charges - electricity revenue	369 387	400 667	385 970	27 227	243 852	255 570	(11 717)	-5%	385 970
Service charges - water revenue	79 785	80 786	80 786	7 847	57 619	56 783	836	1%	80 786
Service charges - sanitation revenue	48 956	51 390	51 797	4 483	34 657	34 091	566	2%	51 797
Service charges - refuse revenue	29 734	31 991	32 591	2 731	21 788	20 793	995	5%	32 591
Rental of facilities and equipment	1 422	1 627	1 807	130	1 136	1 121	15	1%	1 807
Interest earned - external investments	35 489	35 667	55 754	688	5 606	4 192	1 414	34%	55 754
Interest earned - outstanding debtors	2 646	3 458	3 161	388	2 510	1 847	663	36%	3 161
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	27 864	34 607	30 263	23	223	175	48	27%	30 263
Licences and permits	4 686	4 778	4 902	424	3 426	3 215	212	7%	4 902
Agency services	5 264	6 040	6 040	443	4 145	4 040	104	3%	6 040
Transfers and subsidies	172 790	186 257	189 755	–	127 517	119 709	7 808	7%	189 755
Other revenue	15 678	15 508	16 412	1 345	11 363	10 621	742	7%	16 412
Gains	8 068	15 877	11 666	177	9 212	8 647	565	7%	11 666
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**1 019 127**	**58 378**	**625 178**	**619 354**	**5 823**	**1%**	**1 019 127**

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 28 February 2023.

- **Service charges - electricity revenue** stands at 5% below the YTD budgeted projections mainly due to the effect of loadshedding.
- **Interest earned – external investments** stands 34% above the YTD budgeted projections due to the interest rates that improved.
- **Fines, penalties and forfeits** stands at 27% above the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Transfers and subsidies** stands at 7% above YTD budgeted projections due to the revenue being recognised each quarter based on the expenditure of the grants for that quarter.
- Revenue for the month of **February 2023** was **R58.378 million** whilst the overall YTD performance **excluding capital transfers** stands at **1% above** the 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	2021/22	Budget Year 2022/23							
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	265 587	294 029	298 366	22 296	184 993	190 680	(5 687)	-3%	298 366
Remuneration of councillors	10 929	11 251	11 560	938	7 476	7 457	19	0%	11 560
Debt impairment	39 382	37 654	31 448	6 079	2 410	–	2 410	#DIV/0!	31 448
Depreciation & asset impairment	97 550	106 565	106 565	6 952	60 412	60 836	(424)	-1%	106 565
Finance charges	15 738	12 361	15 565	–	5 218	5 090	127	3%	15 565
Bulk purchases - electricity	292 405	332 200	312 398	19 834	176 236	217 602	(41 366)	-19%	312 398
Inventory consumed	39 915	47 513	52 678	1 917	15 715	13 728	1 988	14%	52 678
Contracted services	94 571	105 260	109 932	5 173	61 709	69 783	(8 074)	-12%	109 932
Transfers and subsidies	3 774	4 368	4 607	50	3 605	3 389	216	6%	4 607
Other expenditure	35 846	51 359	52 711	1 682	23 407	28 051	(4 644)	-17%	52 711
Losses	16 586	26 772	29 745	–	2 438	2 306	132	6%	29 745
Total Expenditure	**912 284**	**1 029 332**	**1 025 576**	**64 921**	**543 620**	**598 922**	**(55 302)**	**-9%**	**1 025 576**

- The variance on **Bulk purchases - electricity** is mainly due to the effect of loadshedding.
- **Inventory consumed** stands at 14% above the YTD budgeted projections mainly due to various items such as the fuel consumption on council's fleet.
- **Other expenditure** stands at 17% below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **February 2023** was **R64.921 million** whilst the overall YTD performance stands at **9% 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	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	16 508	10 660	5 306	1 623	2 723	4 047	(1 325)	-33%	5 306
Executive and council	17	664	651	9	18	651	(633)	-97%	651
Finance and administration	16 491	9 995	4 655	1 614	2 705	3 396	(691)	-20%	4 655
Community and public safety	7 441	7 366	7 455	753	3 456	5 321	(1 865)	-35%	7 455
Community and social services	124	413	408	10	303	388	(86)	-22%	408
Sport and recreation	4 421	3 038	3 025	9	1 202	2 218	(1 015)	-46%	3 025
Public safety	2 896	3 915	4 022	734	1 951	2 715	(764)	-28%	4 022
Economic and environmental services	53 418	71 549	60 449	6 392	23 899	38 195	(14 296)	-37%	60 449
Planning and development	9 100	9 030	4 123	144	404	1 345	(941)	-70%	4 123
Road transport	44 318	62 519	56 326	6 249	23 494	36 850	(13 355)	-36%	56 326
Trading services	97 535	101 521	94 684	4 800	35 629	60 221	(24 592)	-41%	94 684
Energy sources	23 596	43 000	44 065	1 796	13 344	27 719	(14 376)	-52%	44 065
Water management	9 324	29 372	32 182	2 067	19 512	19 015	497	3%	32 182
Waste water management	63 368	24 364	14 181	927	2 091	9 225	(7 134)	-77%	14 181
Waste management	1 247	4 786	4 256	9	683	4 262	(3 579)	-84%	4 256
Total Capital Expenditure - Functional Classification	**174 902**	**191 096**	**167 895**	**13 568**	**65 707**	**107 784**	**(42 077)**	**-39%**	**167 895**
Funded by:									
National Government	34 655	41 410	51 410	2 994	23 795	31 999	(8 203)	-26%	51 410
Provincial Government	11 275	21 339	5 332	151	432	2 240	(1 807)	-81%	5 332
Transfers and subsidies - capital (monetary	976	12 534	11 203	585	1 921	7 784	(5 864)	-75%	11 203
Transfers recognised - capital	**46 906**	**75 283**	**67 946**	**3 730**	**26 148**	**42 023**	**(15 875)**	**-38%**	**67 946**
Borrowing	–	–		–	–	–	–		–
Internally generated funds	127 996	115 813	99 949	9 839	39 559	65 761	(26 203)	-40%	99 949
Total Capital Funding	**174 902**	**191 096**	**167 895**	**13 568**	**65 707**	**107 784**	**(42 077)**	**-39%**	**167 895**

- Capital expenditure for the month of **February 2023** amounts to **R 13 568 170** and stands at **39%** 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 65 709 761 (39.14%)** compared to the total budget of **R 167 894 804**.
- Commitments are **R 28 682 986**.

2022-2023 Top 10 Capital Projects

No	PROJECT DESCRIPTION	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?
	ROADS										
1	Roads Swartland: Resealing of Roads	21 500 788	5 287 832	18 881 470	15 450 788	2 619 318	12%	Planning	Swartland	60%	
2	Construction: Side walks and Recreational nodes (Ilinge Lethu Wesbank)	10 843 025	585 137	1 920 586	7 500 000	8 922 439	82%	site establishment	Malmesbury	60%	
3	Roads Swartland: Construction of New Roads	11 500 000	337 230	752 439	10 010 000	10 747 561	93%	Planning	Swartland	40%	
4	Upgrading of N7/Voortrekker Northern Interchange	8 000 000	-	-	-	8 000 000	100%	Planning	Malmesbury	60%	
	SEWERAGE										
5	Sewerage: Moorreesburg	7 835 203	698 261	812 107	4 000 000	7 023 096	90%	Construction	Moorreesburg	90%	
	WATER										
6	Swartland Bulk Water System S3.3 S3.4 Panorama to Wesbank I1/4	19 641 500	1 652 231	12 445 268	8 600 000	7 196 232	37%	Construction	Swartland	80%	
7	Water networks: Upgrades and Replacement	3 337 712	388 598	2 346 690	3 337 712	991 022	30%	Construction	Swartland	80%	
	ELECTRICAL SERVICES										
8	Saamstaan/De Hoop:housing development: Elec Bulk supply, Infrastructure Connections	18 600 000	1 109 557	5 731 885	11 400 000	12 868 115	69%	Construction	Malmesbury	50%	Contractor on site and progressing according to plan.
9	132/11kV Eskom Schoonspruit substation, 132kV transmission line and servitudes	10 000 000	-	77 386	6 500 000	9 922 614	99%	Construction	Malmesbury	20%	Expenditure will be paid from INEP Funds first and then CRR
10	Replace oil insulated switchgear and equipment	4 750 000	25 409	4 640 981	4 500 000	109 019	2%	Construction	Swartland	77%	100% procurement, 55% departmental installation
	TOTAL	**118 014 728**	**10 084 254**	**48 915 311**	**73 218 500**	**69 099 417**	**59%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February						
			Budget Year 2022/23			
Description of financial indicator	Basis of calculation	Ref	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		11.6%	11.9%	12.1%	11.9%
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		6.9%	7.0%	8.2%	7.0%
Gearing	Long Term Borrowing/ Funds & Reserves		30.9%	32.8%	32.4%	32.8%
Liquidity						
Current Ratio	Current assets/current liabilities	1	6:1	6:1	6:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities		5:1	5:1	5:1	5:1
Revenue Management						0.0%
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		97.0%	97.0%	99.89%	97.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	99.59%	100.0%
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	6.0%	4.84%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	21.0%	21.0%	19.72%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.9%	29.3%	29.6%	29.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	6.5%	6.8%	6.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	12.0%	10.5%	12.0%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		18.2	18.1	9.54	18.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		20.2%	11.1%	9.7%	11.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.9	9.7	9.05	9.7

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 - M08 February								
	2021/22	Budget Year 2022/23						
Description R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	141 486	148 224	12 472	102 123	98 550	3 573	4%	148 224
Service charges	527 861	564 834	42 287	357 917	367 238	(9 321)	-3%	551 144
Investment revenue	35 489	35 667	688	5 606	4 192	1 414	34%	55 754
Transfers and subsidies	172 790	186 257	–	127 517	119 709	7 808	7%	189 755
Other own revenue	65 629	81 894	2 930	32 014	29 666	2 348	8%	74 250
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**58 378**	**625 178**	**619 354**	**5 823**	**1%**	**1 019 127**
Employee costs	265 587	294 029	22 296	184 993	190 680	(5 687)	-3%	298 366
Remuneration of Councillors	10 929	11 251	938	7 476	7 457	19	0%	11 560
Depreciation & asset impairment	97 550	106 565	6 952	60 412	60 836	(424)	-1%	106 565
Finance charges	15 738	12 361	–	5 218	5 090	127	3%	15 565
Inventory consumed and bulk purchases	332 320	379 713	21 751	191 951	231 330	(39 379)	-17%	365 077
Transfers and subsidies	3 774	4 368	50	3 605	3 389	216	6%	4 607
Other expenditure	186 385	221 044	12 934	89 965	100 140	(10 175)	-10%	223 836
Total Expenditure	**912 284**	**1 029 332**	**64 921**	**543 620**	**598 922**	**(55 302)**	**-9%**	**1 025 576**
Surplus/(Deficit)	**30 972**	**(12 457)**	**(6 543)**	**81 558**	**20 432**	**61 125**	**299%**	**(6 449)**
Transfers and subsidies - capital	46 181	62 749	–	17 320	27 749	(10 429)	-38%	56 742
Transfers and subsidies - capital	5 170	14 360	–	–	7 180	(7 180)	-100%	11 203
Surplus/(Deficit) after capital transfers & contributions	**82 323**	**64 652**	**(6 543)**	**98 877**	**55 361**	**43 517**	**79%**	**61 497**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**(6 543)**	**98 877**	**55 361**	**43 517**	**79%**	**61 497**
Capital expenditure & funds sources								
Capital expenditure	**174 902**	**191 096**	**13 568**	**65 707**	**107 784**	**(42 077)**	**-39%**	**167 895**
Capital transfers recognised	46 906	75 283	3 730	26 148	42 023	(15 875)	-38%	67 946
Borrowing	–	–	–	–	–	–		–
Internally generated funds	**127 996**	**115 813**	**9 839**	**39 559**	**65 761**	**(26 203)**	**-40%**	**99 949**
Total sources of capital funds	**174 902**	**191 096**	**13 568**	**65 707**	**107 784**	**(42 077)**	**-39%**	**167 895**
Financial position								
Total current assets	794 751	776 607		908 254				817 340
Total non current assets	2 184 164	2 222 434		2 179 673				2 231 792
Total current liabilities	132 067	132 766		153 771				137 413
Total non current liabilities	224 232	211 698		219 730				227 607
Community wealth/Equity	**2 622 616**	**2 654 577**		**2 615 549**				**2 684 113**
Cash flows								
Net cash from (used) operating	189 054	157 405	10 873	168 587	105 665	(62 923)	-60%	161 612
Net cash from (used) investing	(155 705)	(175 219)	(17 920)	(56 486)	(118 750)	(62 264)	52%	(156 229)
Net cash from (used) financing	(8 462)	(11 500)	(50)	(545)	(333)	212	-63%	(8 261)
Cash/cash equivalents at the month/year e	**665 091**	**612 926**	**–**	**753 797**	**651 672**	**(102 125)**	**-16%**	**662 213**
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	48 984	13 779	2 316	1 907	1 758	3 013	21 819	96 763
Creditors Age Analysis								
Total Creditors	23 634	33	33	–	–	–	110	23 843

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									
		2021/22	Budget Year 2022/23						
Description	Ref	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1							%	
Revenue - Functional									
Governance and administration		**239 519**	**267 475**	**14 005**	**165 384**	**155 787**	9 597	6%	**283 946**
Executive and council		266	299	4	45	186	(141)	-76%	299
Finance and administration		239 253	267 175	14 001	165 339	155 601	9 738	6%	283 229
Internal audit		–	–	–	–	–	–		418
Community and public safety		**104 273**	**114 566**	**447**	**35 043**	**31 695**	3 348	11%	**96 077**
Community and social services		12 768	14 550	97	6 713	7 649	(935)	-12%	14 640
Sport and recreation		6 216	4 716	312	3 814	3 423	391	11%	5 123
Public safety		35 475	41 252	21	5 963	3 600	2 363	66%	38 405
Housing		49 814	54 049	16	18 552	17 024	1 528	9%	37 909
Health		–	–	–	–	–	–		–
Economic and environmental services		**25 138**	**42 647**	**1 231**	**15 911**	**25 210**	(9 299)	-37%	**43 561**
Planning and development		5 360	4 266	363	3 464	2 809	655	23%	4 571
Road transport		19 778	38 381	868	12 447	22 401	(9 954)	-44%	38 990
Environmental protection		–	–	–	–	–	–		–
Trading services		**625 653**	**669 263**	**42 695**	**426 141**	**441 569**	(15 428)	-3%	**663 456**
Energy sources		384 053	424 953	27 239	252 492	271 960	(19 468)	-7%	410 289
Water management		98 419	113 350	8 037	82 770	79 402	3 368	4%	120 344
Waste water management		94 784	79 832	4 404	54 893	55 395	(502)	-1%	80 239
Waste management		48 397	51 128	3 015	35 986	34 811	1 174	3%	52 583
Other	4	**23**	**32**	**–**	**19**	**22**	**(3)**	**-13%**	**32**
Total Revenue - Functional	2	**994 607**	**1 093 984**	**58 378**	**642 498**	**654 283**	**(11 785)**	**-2%**	**1 087 073**
Expenditure - Functional									
Governance and administration		**132 858**	**163 385**	**10 374**	**88 701**	**96 359**	(7 658)	-8%	**162 388**
Executive and council		21 809	24 245	1 290	14 661	16 235	(1 574)	-10%	24 851
Finance and administration		109 291	136 996	8 951	72 850	78 740	(5 891)	-7%	134 979
Internal audit		1 758	2 144	133	1 190	1 383	(193)	-14%	2 558
Community and public safety		**167 290**	**177 068**	**9 673**	**91 722**	**97 952**	(6 230)	-6%	**174 834**
Community and social services		22 749	24 900	1 600	14 051	15 476	(1 425)	-9%	24 417
Sport and recreation		31 043	31 657	2 414	20 149	20 217	(68)	0%	32 394
Public safety		74 076	82 053	5 350	34 189	36 820	(2 631)	-7%	79 599
Housing		39 422	38 458	309	23 333	25 440	(2 107)	-8%	38 425
Health		–	–	–	–	–	–		–
Economic and environmental services		**73 145**	**81 908**	**4 678**	**46 954**	**46 492**	462	1%	**88 845**
Planning and development		13 091	16 545	954	8 475	10 760	(2 285)	-21%	16 483
Road transport		60 053	65 362	3 723	38 479	35 732	2 747	8%	72 362
Environmental protection		–	–	–	–	–	–		–
Trading services		**537 262**	**604 693**	**40 151**	**314 683**	**356 549**	(41 865)	-12%	**597 230**
Energy sources		328 076	386 254	23 464	206 032	247 462	(41 430)	-17%	367 197
Water management		79 122	91 450	7 076	31 355	27 984	3 371	12%	96 332
Waste water management		74 551	74 589	5 225	43 245	43 816	(571)	-1%	73 865
Waste management		55 513	52 399	4 386	34 051	37 287	(3 236)	-9%	59 837
Other		**1 729**	**2 279**	**45**	**1 561**	**1 571**	**(11)**	**-1%**	**2 280**
Total Expenditure - Functional	3	**912 284**	**1 029 332**	**64 921**	**543 620**	**598 922**	**(55 302)**	**-9%**	**1 025 576**
Surplus/ (Deficit) for the year		**82 323**	**64 652**	**(6 543)**	**98 877**	**55 361**	**43 517**	**79%**	**61 497**

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	2021/22	Budget Year 2022/23							
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	12 492	12 358	12 799	56	6 509	6 267	242	3.9%	12 799
Vote 2 - Civil Services	256 272	287 762	287 309	15 642	180 454	186 944	(6 490)	-3.5%	287 309
Vote 3 - Council	266	299	299	4	45	186	(141)	-75.7%	299
Vote 4 - Electricity Services	384 053	424 953	410 289	27 239	252 492	271 960	(19 468)	-7.2%	410 289
Vote 5 - Financial Services	237 101	253 248	278 835	13 901	164 188	154 627	9 561	6.2%	278 835
Vote 6 - Development Services	58 806	63 075	47 587	648	25 254	23 305	1 948	8.4%	47 587
Vote 7 - Municipal Manager	–	–	418	–	–	–	–		418
Vote 8 - Protection Services	45 617	52 289	49 537	887	13 556	10 993	2 563	23.3%	49 537
Total Revenue by Vote	**994 607**	**1 093 984**	**1 087 073**	**58 378**	**642 498**	**654 283**	**(11 785)**	**-1.8%**	**1 087 073**
Expenditure by Vote									
Vote 1 - Corporate Services	35 621	41 327	41 627	2 634	24 089	27 060	(2 971)	-11.0%	41 627
Vote 2 - Civil Services	308 064	327 711	345 796	24 129	178 727	177 052	1 674	0.9%	345 796
Vote 3 - Council	18 175	19 043	19 652	1 065	12 788	13 098	(310)	-2.4%	19 652
Vote 4 - Electricity Services	342 334	402 200	383 146	23 634	209 218	250 518	(41 299)	-16.5%	383 146
Vote 5 - Financial Services	51 960	68 681	67 789	4 581	34 045	37 014	(2 969)	-8.0%	67 789
Vote 6 - Development Services	62 100	64 490	64 188	2 045	38 113	42 377	(4 264)	-10.1%	64 188
Vote 7 - Municipal Manager	7 507	10 335	10 747	513	4 375	6 485	(2 110)	-32.5%	10 747
Vote 8 - Protection Services	86 523	95 545	92 632	6 318	42 266	45 319	(3 053)	-6.7%	92 632
Total Expenditure by Vote	**912 284**	**1 029 332**	**1 025 576**	**64 921**	**543 620**	**598 922**	**(55 302)**	**-9.2%**	**1 025 576**
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**61 497**	**(6 543)**	**98 877**	**55 361**	**43 517**	**78.6%**	**61 497**

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	2021/22	Budget Year 2022/23							
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	141 486	148 224	148 224	12 472	102 123	98 550	3 573	4%	148 224
Service charges - electricity revenue	369 387	400 667	385 970	27 227	243 852	255 570	(11 717)	-5%	385 970
Service charges - water revenue	79 785	80 786	80 786	7 847	57 619	56 783	836	1%	80 786
Service charges - sanitation revenue	48 956	51 390	51 797	4 483	34 657	34 091	566	2%	51 797
Service charges - refuse revenue	29 734	31 991	32 591	2 731	21 788	20 793	995	5%	32 591
Rental of facilities and equipment	1 422	1 627	1 807	130	1 136	1 121	15	1%	1 807
Interest earned - external investments	35 489	35 667	55 754	688	5 606	4 192	1 414	34%	55 754
Interest earned - outstanding debtors	2 646	3 458	3 161	388	2 510	1 847	663	36%	3 161
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	27 864	34 607	30 263	23	223	175	48	27%	30 263
Licences and permits	4 686	4 778	4 902	424	3 426	3 215	212	7%	4 902
Agency services	5 264	6 040	6 040	443	4 145	4 040	104	3%	6 040
Transfers and subsidies	172 790	186 257	189 755	–	127 517	119 709	7 808	7%	189 755
Other revenue	15 678	15 508	16 412	1 345	11 363	10 621	742	7%	16 412
Gains	8 068	15 877	11 666	177	9 212	8 647	565	7%	11 666
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**1 019 127**	**58 378**	**625 178**	**619 354**	**5 823**	**1%**	**1 019 127**
Expenditure By Type									
Employee related costs	265 587	294 029	298 366	22 296	184 993	190 680	(5 687)	-3%	298 366
Remuneration of councillors	10 929	11 251	11 560	938	7 476	7 457	19	0%	11 560
Debt impairment	39 382	37 654	31 448	6 079	2 410	–	2 410	#DIV/0!	31 448
Depreciation & asset impairment	97 550	106 565	106 565	6 952	60 412	60 836	(424)	-1%	106 565
Finance charges	15 738	12 361	15 565	–	5 218	5 090	127	3%	15 565
Bulk purchases - electricity	292 405	332 200	312 398	19 834	176 236	217 602	(41 366)	-19%	312 398
Inventory consumed	39 915	47 513	52 678	1 917	15 715	13 728	1 988	14%	52 678
Contracted services	94 571	105 260	109 932	5 173	61 709	69 783	(8 074)	-12%	109 932
Transfers and subsidies	3 774	4 368	4 607	50	3 605	3 389	216	6%	4 607
Other expenditure	35 846	51 359	52 711	1 682	23 407	28 051	(4 644)	-17%	52 711
Losses	16 586	26 772	29 745	–	2 438	2 306	132	6%	29 745
Total Expenditure	**912 284**	**1 029 332**	**1 025 576**	**64 921**	**543 620**	**598 922**	**(55 302)**	**-9%**	**1 025 576**
Surplus/(Deficit)	**30 972**	**(12 457)**	**(6 449)**	**(6 543)**	**81 558**	**20 432**	**61 125**	**0**	**(6 449)**
Transfers and subsidies - capital (monetary allocations) (National /	46 181	62 749	56 742	–	17 320	27 749	(10 429)	**(0)**	56 742
Transfers and subsidies - capital (monetary allocations) (National /	5 170	14 360	11 203	–	–	7 180	(7 180)	**(0)**	11 203
Transfers and subsidies - capital (in-kind - all)			–				–		–
Surplus/(Deficit) after capital transfers & contributions	**82 323**	**64 652**	**61 497**	**(6 543)**	**98 877**	**55 361**			**61 497**
Taxation							–		
Surplus/(Deficit) after taxation	**82 323**	**64 652**	**61 497**	**(6 543)**	**98 877**	**55 361**			**61 497**
Attributable to minorities									
Surplus/(Deficit) attributable to	**82 323**	**64 652**	**61 497**	**(6 543)**	**98 877**	**55 361**			**61 497**
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**61 497**	**(6 543)**	**98 877**	**55 361**			**61 497**

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	2021/22	Budget Year 2022/23							
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	87 523	84 445	83 689	8 587	36 383	48 281	(11 898)	-25%	83 689
Vote 4 - Electricity Services	14 801	30 600	30 600	1 088	5 384	17 100	(11 716)	-69%	30 600
Vote 6 - Development Services	8 463	17 459	1 945	123	404	800	(396)	-49%	1 945
Total Capital Multi-year expenditure	**110 787**	**132 504**	**116 234**	**9 799**	**42 171**	**66 181**	**(24 010)**	**-36%**	**116 234**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	513	404	595	10	283	363	(80)	-22%	595
Vote 2 - Civil Services	45 642	31 699	24 029	551	10 211	21 163	(10 952)	-52%	24 029
Vote 3 - Council	9	654	641	–	6	641	(635)	-99%	641
Vote 4 - Electricity Services	10 891	15 404	16 469	2 321	10 106	13 053	(2 947)	-23%	16 469
Vote 5 - Financial Services	802	711	705	–	285	705	(420)	-60%	705
Vote 6 - Development Services	3 355	5 795	5 190	144	683	2 954	(2 271)	-77%	5 190
Vote 7 - Municipal Manager	7	10	10	9	12	10	2	21%	10
Vote 8 - Protection Services	2 896	3 915	4 022	734	1 951	2 715	(764)	-28%	4 022
Total Capital single-year expenditure	64 114	58 591	51 661	3 769	23 536	41 603	**(18 068)**	**-43%**	51 661
Total Capital Expenditure	**174 902**	**191 096**	**167 895**	**13 568**	**65 707**	**107 784**	**(42 077)**	**-39%**	**167 895**
Capital Expenditure - Functional Classification									
Governance and administration	**16 508**	**10 660**	**5 306**	**1 623**	**2 723**	**4 047**	(1 325)	-33%	**5 306**
Executive and council	17	664	651	9	18	651	(633)	-97%	651
Finance and administration	16 491	9 995	4 655	1 614	2 705	3 396	(691)	-20%	4 655
Internal audit	–			–	–	–	–		
Community and public safety	**7 441**	**7 366**	**7 455**	**753**	**3 456**	**5 321**	(1 865)	-35%	**7 455**
Community and social services	124	413	408	10	303	388	(86)	-22%	408
Sport and recreation	4 421	3 038	3 025	9	1 202	2 218	(1 015)	-46%	3 025
Public safety	2 896	3 915	4 022	734	1 951	2 715	(764)	-28%	4 022
Housing	–						–		
Health							–		
Economic and environmental services	**53 418**	**71 549**	**60 449**	**6 392**	**23 899**	**38 195**	(14 296)	-37%	**60 449**
Planning and development	9 100	9 030	4 123	144	404	1 345	(941)	-70%	4 123
Road transport	44 318	62 519	56 326	6 249	23 494	36 850	(13 355)	-36%	56 326
Environmental protection							–		
Trading services	**97 535**	**101 521**	**94 684**	**4 800**	**35 629**	**60 221**	(24 592)	-41%	**94 684**
Energy sources	23 596	43 000	44 065	1 796	13 344	27 719	(14 376)	-52%	44 065
Water management	9 324	29 372	32 182	2 067	19 512	19 015	497	3%	32 182
Waste water management	63 368	24 364	14 181	927	2 091	9 225	(7 134)	-77%	14 181
Waste management	1 247	4 786	4 256	9	683	4 262	(3 579)	-84%	4 256
Total Capital Expenditure - Functional Classification	**174 902**	**191 096**	**167 895**	**13 568**	**65 707**	**107 784**	**(42 077)**	**-39%**	**167 895**
Funded by:									
National Government	34 655	41 410	51 410	2 994	23 795	31 999	(8 203)	-26%	51 410
Provincial Government	11 275	21 339	5 332	151	432	2 240	(1 807)	-81%	5 332
Transfers and subsidies - capital (monetary	976	12 534	11 203	585	1 921	7 784	(5 864)	-75%	11 203
Transfers recognised - capital	**46 906**	**75 283**	**67 946**	**3 730**	**26 148**	**42 023**	**(15 875)**	**-38%**	**67 946**
Borrowing	–	–		–	–	–	–		–
Internally generated funds	127 996	115 813	99 949	9 839	39 559	65 761	(26 203)	-40%	99 949
Total Capital Funding	**174 902**	**191 096**	**167 895**	**13 568**	**65 707**	**107 784**	**(42 077)**	**-39%**	**167 895**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M08 February						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		665 091	612 926	662 213	121 171	662 213
Call investment deposits			–	–	620 000	–
Consumer debtors		99 115	118 544	113 222	112 152	113 222
Other debtors		8 909	25 953	19 572	9 566	19 572
Current portion of long-term receivables		4	70	4	4	4
Inventory		21 632	19 114	22 330	45 361	22 330
Total current assets		**794 751**	**776 607**	**817 340**	**908 254**	**817 340**
Non current assets						
Long-term receivables		36	11	11	(0)	11
Investments			–	–		–
Investment property		34 326	31 245	34 200	24 002	34 200
Investments in Associate			–	–		–
Property, plant and equipment		2 148 179	2 189 454	2 195 793	2 154 174	2 195 793
Biological			–	–		–
Intangible		504	604	668	377	668
Other non-current assets		1 120	1 120	1 120	1 120	1 120
Total non current assets		**2 184 164**	**2 222 434**	**2 231 792**	**2 179 673**	**2 231 792**
TOTAL ASSETS		**2 978 915**	**2 999 042**	**3 049 133**	**3 087 927**	**3 049 133**
LIABILITIES						
Current liabilities						
Bank overdraft			–	–		–
Borrowing		8 634	9 060	8 933	8 634	8 933
Consumer deposits		16 450	16 548	16 950	17 460	16 950
Trade and other payables		94 958	95 548	98 306	118 972	98 306
Provisions		12 025	11 611	13 225	8 705	13 225
Total current liabilities		**132 067**	**132 766**	**137 413**	**153 771**	**137 413**
Non current liabilities						
Borrowing		90 851	79 424	81 791	86 348	81 791
Provisions		133 381	132 274	145 816	133 381	145 816
Total non current liabilities		**224 232**	**211 698**	**227 607**	**219 730**	**227 607**
TOTAL LIABILITIES		**356 299**	**344 465**	**365 020**	**373 500**	**365 020**
NET ASSETS	2	**2 622 616**	**2 654 577**	**2 684 113**	**2 714 426**	**2 684 113**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 356 459	2 397 506	2 435 112	2 349 392	2 435 112
Reserves		266 157	257 070	249 000	266 157	249 000
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 622 616**	**2 654 577**	**2 684 113**	**2 615 549**	**2 684 113**

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	2021/22	Budget Year 2022/23							
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	141 486	142 295	145 260	13 561	111 183	94 863	16 319	17%	145 260
Service charges	528 227	544 934	531 174	43 633	364 010	363 290	720	0%	531 174
Other revenue	15 678	34 950	35 346	8 475	42 547	23 300	19 247	83%	35 346
Transfers and Subsidies - Operational	172 866	186 253	187 549	4 699	113 062	124 168	(11 107)	-9%	187 549
Transfers and Subsidies - Capital	51 351	77 109	67 478	498	66 765	51 406	15 359	30%	67 478
Interest	38 645	35 667	55 754	–	5 606	23 778	(18 172)	-76%	55 754
Dividends			–						
Payments									
Suppliers and employees	(744 369)	(849 254)	(846 161)	(59 992)	(525 762)	(566 170)	(40 408)	7%	(846 161)
Finance charges	(11 055)	(10 180)	(10 180)	–	(5 218)	(6 787)	(1 569)	23%	(10 180)
Transfers and Grants	(3 774)	(4 368)	(4 607)	–	(3 605)	(2 184)	1 421	-65%	(4 607)
NET CASH FROM/(USED) OPERATING ACTIVIT	**189 054**	**157 405**	**161 612**	**10 873**	**168 587**	**105 665**	**(62 923)**	**-60%**	**161 612**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	7 381	15 877	11 666	177	9 220	4 647	4 573	98%	11 666
Decrease (increase) in non-current receivables		–		–	1	–	1	#DIV/0!	–
Decrease (increase) in non-current investments		–		–	–	–	–		–
Payments									
Capital assets	(163 087)	(191 096)	(167 895)	(18 097)	(65 707)	(127 397)	(61 690)	48%	(167 895)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**(155 705)**	**(175 219)**	**(156 229)**	**(17 920)**	**(56 486)**	**(122 750)**	**(66 264)**	**54%**	**(156 229)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–		–	–	–	–		–
Borrowing long term/refinancing	–	–		–	–	–	–		–
Increase (decrease) in consumer deposits	1	(500)	500	(50)	(545)	(333)	(212)	63%	500
Payments									
Repayment of borrowing	(8 463)	(11 000)	(8 761)	–	–	–	–		(8 761)
NET CASH FROM/(USED) FINANCING ACTIVITI	**(8 462)**	**(11 500)**	**(8 261)**	**(50)**	**(545)**	**(333)**	**212**	**-63%**	**(8 261)**
NET INCREASE/ (DECREASE) IN CASH HELD	**24 887**	**(29 314)**	**(2 878)**	**(7 097)**	**111 557**	**(17 419)**			**(2 878)**
Cash/cash equivalents at beginning:	640 204	642 240	665 091		642 240	665 091			665 091
Cash/cash equivalents at month/year end:	665 091	612 926	662 213		753 797	647 672			662 213

Cash and cash equivalents as at 28 February 2023 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 - M08 February

Description	NT Code	Budget Year 2022/23											
R thousands		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	9 564	3 542	999	746	520	475	748	5 784	22 377	8 272		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23 205	4 675	221	160	169	122	244	1 080	29 878	1 777		
Receivables from Non-exchange Transactions - Property Rates	1400	11 550	2 704	964	696	582	585	934	7 496	25 511	10 293		
Receivables from Exchange Transactions - Waste Water Management	1500	3 641	1 439	422	338	308	272	490	3 378	10 288	4 786		
Receivables from Exchange Transactions - Waste Management	1600	2 951	1 057	364	300	259	227	410	3 121	8 688	4 316		
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	18	4	2	1	2	2	27	89	34		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(1 960)	343	214	75	68	75	184	933	(67)	1 336		
Total By Income Source	**2000**	**48 984**	**13 779**	**3 187**	**2 316**	**1 907**	**1 758**	**3 013**	**21 819**	**96 763**	**30 813**	**–**	**–**
2021/22 - totals only		51 269	11 300	2 568	1 864	1 680	1 631	2 633	18 043	90 987	**25 851**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 003	280	181	170	159	148	239	1 904	4 083	2 620		
Commercial	2300	20 765	3 706	242	101	159	114	320	815	26 221	1 508		
Households	2400	27 216	9 793	2 764	2 045	1 590	1 497	2 454	19 099	66 459	26 685		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**48 984**	**13 779**	**3 187**	**2 316**	**1 907**	**1 758**	**3 013**	**21 819**	**96 763**	**30 813**	**–**	**–**

Total Debtors has decreased from **R 101 613 303** in January to **R 96 763 191** in February 2023.

The collection rate for February 2023 was **91.23%** compared to **93.38%** in January 2023. (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 - M08 February											
Description	NT Code	Budget Year 2022/23									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	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	23 634	33	33	33				110	23 843	29 933
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**23 634**	**33**	**33**	**33**	**–**	**–**	**–**	**110**	**23 843**	**29 933**

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	**Outstanding Amount**	**Invoice(s) date(s)**	**Dispute/Reason for non-payment**	**Remedial action**
WKDM	57 953.11	30/06/2019	Dispute regarding meter installations	Awaiting for clarity on enquiries from WKDM
CIGICELL PTY LTD - ASSU	114 970.14	31/07/2022	Querry on the invoices	In process of reconciling for payment
JHL INGENIUERS	2 978.46	03/11/2022	Querry on the service performed	Will be paid as soon as querry is resolved

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)	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 28 February 2023 investments made amount to R 620 000 000.
- During the month of February 2023, no investments matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	31 January 2023	Transactions / Movement 2022/2023	Current Month
Cash & Cash Equivalents:	**R 751 785 495**		**R 741 152 614**
Primary Bank Account	R 127 286 522	R -10 702 277	R 116 584 245
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 4 498 973	R 69 396	R 4 568 369
Commitments:	**R 353 439 922**		**R 309 772 645**
Unspent Committed Conditional Grants	R 2 888 982	R -2 184 480	R 704 502
Capital funding requirement 2022/23 (Grants & Loans)	R 45 526 953	R -3 729 655	R 41 797 298
Cash Portion of Housing Development Fund	R 1 893		R 1 893
Capital Replacement Reserve Movement	R 70 229 262	R -9 838 515	R 60 390 747
Loan repayment due Dec / June	R 10 347 310		R 10 347 310
Consumer Deposits	R 17 570 691	R -111 115	R 17 459 576
Creditor payments	R 28 412 118	R -4 569 588	R 23 842 529
Salaries	R 140 690 321	R -23 233 923	R 117 456 397
Bad Debt Contributions	R 37 654 193		R 37 654 193
Working Capital			**R 431 379 969**

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									
	2021/22	Budget Year 2022/23							
Description 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:	**112 178**	**129 651**	**129 651**	**–**	**93 745**	**93 745**	**–**		**129 651**
Local Government Equitable Share	108 796	126 228	126 228	–	90 883	90 883	–		126 228
Finance Management	1 550	1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive	1 832	1 873	1 873	–	1 312	1 312	–		1 873
Provincial Government:	**55 872**	**56 273**	**57 545**	**9 062**	**35 176**	**35 176**	**–**		**56 527**
Community Development: Workers	38	38	38	–	38	38	–		38
Human Settlements	34 725	33 546	33 500	–	11 987	11 987	–		33 500
Municipal Accreditation and Capacity Building Grant	508	256	256	–	–	–	–		256
Libraries	11 351	11 573	11 573	3 874	11 573	11 573	–		11 573
Proclaimed Roads Subsidy	175	4 470	4 470	4 470	4 470	4 470	–		4 470
Financial Management Support Grant: Student Bursaries	250	–	300	300	300	300	–		300
Thusong Grant	–	–	–	–	–	–	–		–
Establishment of a K9 Unit	4 511	2 390	2 390	–	2 390	2 390	–		2 390
Establishment of a Law Enforcement Reaction Unit	2 214	4 000	4 000	–	4 000	4 000	–		4 000
WC Mun Energy Resiliance Grant	400	–	–	–	–	–	–		–
LG Public Employment Support Grant	1 700	–	–	–	–	–	–		–
WC Financial Management Capability Grant		–	418	418	418	418	–		–
Municipal Water Resiliance Grant		–	600	–	–	–	–		–
Total Operating Transfers and Grants	**168 050**	**185 924**	**187 196**	**9 062**	**128 921**	**128 921**	**–**		**186 178**
Capital Transfers and Grants									
National Government:	**34 656**	**51 410**	**51 410**	**–**	**50 919**	**50 919**	**–**		**51 410**
Municipal Infrastructure Grant (MIG)	26 301	33 810	33 810	–	33 319	33 319	–		33 810
Energy Efficiency and Demand Side Management Grant	–	–	–	–	–	–	–		–
Integrated National Electrification Programme (municipal)	8 355	17 600	17 600	–	17 600	17 600	–		17 600
Provincial Government:	**21 081**	**21 339**	**5 225**	**–**	**2 280**	**2 280**	–		**5 225**
Human Settlements	18 424	20 059	3 945	–	1 000	1 000	–		3 945
RSEP/VPUU Municipal Projects		1 200	1 200	–	1 200	1 200	–		1 200
Libraries	50	50	50	–	50	50	–		50
Fire Service Capacity Building Grant	–	–	–	–	–	–	–		–
Establishment of a K9 Unit	343	30	30	–	30	30	–		30
Total Capital Transfers and Grants	**55 737**	**72 749**	**56 635**	**–**	**53 199**	**53 199**	**–**		**56 635**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	223 787	**258 673**	**243 831**	**9 062**	**182 120**	**182 120**	**–**		**242 813**

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February									
	2021/22	Budget Year 2022/23							
Description	Audited Outcome	Original Budget	Adjusted 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**	**129 651**	**6 481**	**55 490**	**56 449**	**(959)**	**-1.7%**	**129 651**
Local Government Equitable Share	108 796	126 228	126 228	6 320	52 827	54 167	(1 340)	-2.5%	126 228
Finance Management	1 576	1 550	1 550	63	752	1 033	(281)	-27.2%	1 550
EPWP Incentive	1 832	1 873	1 873	98	1 911	1 249	662	53.0%	1 873
							–		
Provincial Government:	**54 348**	**56 273**	**59 751**	**2 628**	**41 560**	**40 631**	**929**	**2.3%**	**57 878**
Community Development: Workers	38	38	38	–	–	18	(18)	-100.0%	38
Human Settlements	35 611	33 546	33 500	–	20 788	22 392	(1 604)	-7.2%	33 500
Municipal Accreditation and Capacity Building Grant	253	256	256	–	128	171	(43)	-25.0%	256
Libraries	11 330	11 573	11 573	801	7 021	7 508	(487)	-6.5%	11 573
Proclaimed Roads Subsidy	175	4 470	4 470	–	4 470	2 984	1 486	49.8%	4 470
Financial Management Support Grant: Student Bursaries	229	–	321	–	–	–	–		321
Establishment of a K9 Unit	5 489	2 390	2 390	462	3 999	3 983	17	0.4%	2 390
Establishment of a Law Enforcement Reaction Unit	(13)	4 000	5 329	510	4 288	3 405	882	25.9%	5 329
WC Mun Energy Resiliance Grant	400	–		–	–	–	–		–
LG Public Employment Support Grant	837	–	855	855	866	171	695	406.3%	855
WC Financial Management Capability Grant			418	–	–	–	–		418
Municipal Water Resiliance Grant			600	–	–	–	–		600
Total operating expenditure of Transfers and Grants:	**166 552**	**185 924**	**189 402**	**9 109**	**97 049**	**97 080**	**(30)**	**0.0%**	**187 529**
Capital expenditure of Transfers and Grants									
National Government:	**34 655**	**51 410**	**51 410**	**2 994**	**23 795**	**31 999**	**(8 203)**	**-25.6%**	**51 410**
Municipal Infrastructure Grant (MIG)	26 301	33 810	33 810	1 905	18 652	21 399	(2 746)	-12.8%	33 810
Integrated National Electrification Programme (municipal)	8 354	17 600	17 600	1 088	5 143	10 600	(5 457)	-51.5%	17 600
							–		
Provincial Government:	**11 275**	**21 339**	**5 332**	**151**	**432**	**2 240**	**(1 807)**	**-80.7%**	**5 332**
Human Settlements	8 698	20 059	3 945	–	–	1 521	(1 521)	-100.0%	3 945
RSEP/VPUU Municipal Projects	–	1 200	1 200	141	388	674	(286)	-42.4%	1 200
Libraries	66	50	50	10	44	30	14	48.3%	50
Establishment of a K9 Unit	246	30	137	–	–	15	(15)	-100.0%	137
Sport Development	983	–	–	–	–	–			–
Non-Motorised Transport	1 282	–	–	–	–	–			–
							–		
Total capital expenditure of Transfers and Grants	**45 930**	**72 749**	**56 742**	**3 145**	**24 228**	**34 238**	**(10 011)**	**-29.2%**	**56 742**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**212 483**	**258 673**	**246 144**	**12 253**	**121 277**	**131 318**	**(10 041)**	**-7.6%**	**244 271**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February						
Description	Ref	Budget Year 2022/23				
R thousands		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
					–	
Provincial Government:		3 703	3 703	3 703	–	
Human Settlements		3 703	3 703	3 703	–	
Financial Management Support Grant: Student Bursaries		21	–	–	21	100.0%
Establishment of a Law Enforcement Reaction Unit		1 350	1 350	1 350	–	
LG Public Employment Support Grant		855	855	855	–	
					–	
Total operating expenditure of Approved Roll-overs		3 703	3 703	3 703	–	
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Other capital transfers [insert description]					–	
Provincial Government:		107	–	–	107	100.0%
Establishment of a K9 Unit		107	–	–	107	100.0%
					–	
Total capital expenditure of Approved Roll-overs		107	–	–	107	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3 810	3 703	3 703	107	2.8%

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									
	2021/22	Budget Year 2022/23							
Summary of Employee and Councillor remuneration R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	8 001	8 225	8 705	698	5 582	5 579	3	0%	8 705
Pension and UIF Contributions	933	1 098	942	75	602	615	(13)	-2%	942
Medical Aid Contributions	134	151	157	12	97	102	(5)	-5%	157
Cellphone Allowance	939	1 021	1 021	85	653	681	(28)	-4%	1 021
Other benefits and allowances	922	756	735	68	542	480	62	13%	735
Sub Total - Councillors	**10 929**	**11 251**	**11 560**	**938**	**7 476**	**7 457**	**19**	**0%**	**11 560**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 818	9 227	9 227	758	6 190	6 215	(25)	0%	9 227
Pension and UIF Contributions	1 528	1 716	1 716	141	1 132	1 144	(12)	-1%	1 716
Medical Aid Contributions	458	558	558	35	281	372	(91)	-24%	558
Overtime	–	–	–	–	–	–	–		–
Performance Bonus	280	276	276	–	–	–	–		276
Motor Vehicle Allowance	1 031	909	909	72	581	700	(119)	-17%	909
Cellphone Allowance	245	286	286	20	162	163	(2)	-1%	286
Housing Allowances	–	–	–	–	–	–	–		–
Other benefits and allowances	239	278	278	25	201	190	11	6%	278
Payments in lieu of leave	–	33	33	(67)	–	–	–		33
Long service awards	32	29	29	–	–	–	–		29
Post-retirement benefit obligations	1 216	1 327	1 327	–	–	–	–		1 327
Sub Total - Senior Managers of Municipality	**13 846**	**14 639**	**14 639**	**984**	**8 547**	**8 784**	**(237)**	**-3%**	**14 639**
Other Municipal Staff									
Basic Salaries and Wages	150 113	168 420	170 593	13 755	108 457	112 510	(4 053)	-4%	170 593
Pension and UIF Contributions	26 736	30 125	30 409	2 446	19 416	20 140	(724)	-4%	30 409
Medical Aid Contributions	11 398	13 679	13 750	1 089	8 277	9 133	(857)	-9%	13 750
Overtime	16 027	14 342	15 334	1 722	11 143	9 747	1 396	14%	15 334
Motor Vehicle Allowance	5 455	6 291	6 291	482	3 839	4 101	(262)	-6%	6 291
Cellphone Allowance	639	626	626	55	440	449	(9)	-2%	626
Housing Allowances	943	1 183	1 183	84	657	789	(132)	-17%	1 183
Other benefits and allowances	28 424	30 962	31 778	1 678	24 219	24 911	(692)	-3%	31 778
Payments in lieu of leave	2 046	2 880	2 880	–	–	57	(57)	-100%	2 880
Long service awards	2 291	2 509	2 509	–	–	–	–		2 509
Post-retirement benefit obligations	7 669	8 373	8 373	–	–	–	–		8 373
Sub Total - Other Municipal Staff	**251 741**	**279 390**	**283 727**	**21 312**	**176 447**	**181 837**	**(5 391)**	**-3%**	**283 727**
Total Parent Municipality	**276 516**	**305 281**	**309 926**	**23 234**	**192 470**	**198 078**	**(5 609)**	**-3%**	**309 926**
TOTAL MANAGERS AND STAFF	**265 587**	**294 029**	**298 366**	**22 296**	**184 993**	**190 621**	**(5 628)**	**-3%**	**298 366**

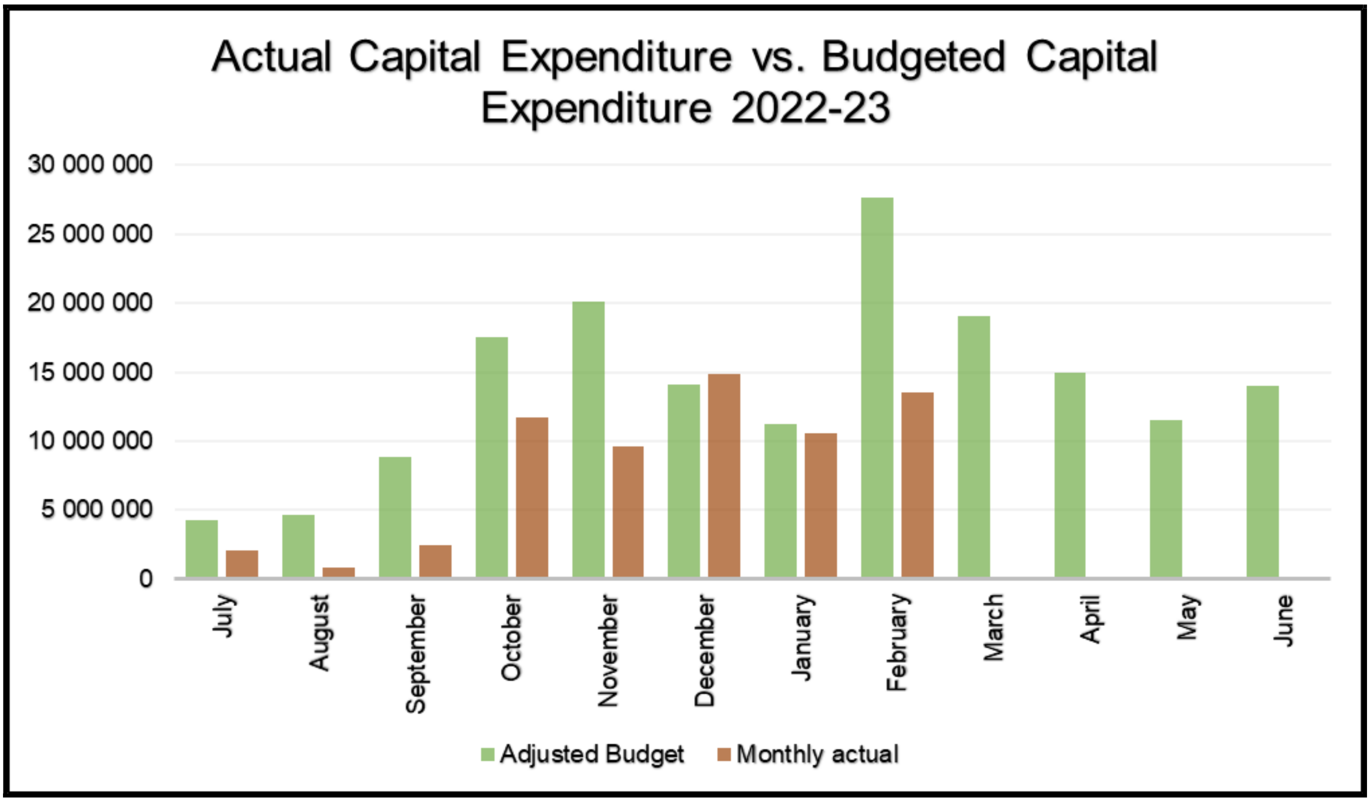
Section 10 – Material variances to the SDBIP

No material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
	2021/22	Budget Year 2022/23							
Month R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	383	5 812	4 276	2 071	2 071	4 276	2 204	51.6%	1%
August	7 723	7 326	4 691	807	2 879	8 967	6 088	67.9%	2%
September	2 955	11 144	8 852	2 496	5 375	17 818	12 444	69.8%	3%
October	10 728	22 597	17 514	11 687	17 062	35 332	18 270	51.7%	9%
November	19 856	22 941	20 078	9 644	26 706	55 410	28 704	51.8%	14%
December	31 307	24 099	14 077	14 890	41 597	69 487	27 891	40.1%	22%
January	4 894	13 971	11 205	10 542	52 139	80 692	28 554	35.4%	31%
February	9 666	26 266	27 642	13 568	65 707	108 334	42 627	39.3%	34%
March	16 307	19 524	19 026			127 360	–		
April	9 786	14 844	14 960			142 320	–		
May	9 840	9 974	11 533			153 853	–		
June	51 457	12 596	14 042			167 895	–		
Total Capital expenditure	174 902	191 096	167 895	65 707					



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	Ref	2021/22	Budget Year 2022/23							
		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 new assets by Asset Class/Sub-class										
Infrastructure		**34 171**	**80 931**	**71 544**	**2 433**	**15 152**	**45 389**	30 237	**66.6%**	**71 544**
Roads Infrastructure		12 979	40 221	32 948	961	2 735	19 521	16 786	**86.0%**	32 948
Roads		12 979	40 221	32 948	961	2 735	19 521	16 786	**86.0%**	32 948
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		15 873	33 400	33 815	1 314	10 781	22 441	11 660	**52.0%**	33 815
MV Substations		133	10 200	10 200	–	110	6 640	6 530	**98.3%**	10 200
MV Switching Stations		–	4 800	5 050	151	4 931	4 700	(231)	**-4.9%**	5 050
MV Networks		14 801	17 600	17 600	1 088	5 143	10 600	5 457	**51.5%**	17 600
LV Networks		940	800	965	74	597	501	(96)	**-19.2%**	965
Water Supply Infrastructure		4 465	4 307	3 023	36	826	1 842	1 015	**55.1%**	3 023
Boreholes			740	740	9	89	740	651	**88.0%**	740
Distribution		4 465	3 567	2 283	26	737	1 102	364	**33.1%**	2 283
Sanitation Infrastructure		581	3 002	1 757	123	810	1 585	775	**48.9%**	1 757
Pump Station		526	800	551	–	406	551	145	**26.4%**	551
Reticulation		55	2 202	1 207	123	404	1 034	630	**60.9%**	1 207
Solid Waste Infrastructure		272	–	–	–	–	–	–		–
Landfill Sites		272	–	–	–	–	–	–		–
Community Assets		**5 645**	**4 200**	**4 500**	**150**	**971**	**2 498**	**1 527**	**61.1%**	**4 500**
Community Facilities		2 877	1 100	1 100	9	31	700	669	**95.5%**	1 100
Parks		698	1 100	1 100	9	31	700	669	95.5%	1 100
Public Open Space		2 179	–		–	–	–	–		–
Sport and Recreation Facilities		2 769	3 100	3 400	141	940	1 798	858	**47.7%**	3 400
Indoor Facilities		2 028	–	–	–	–	–	–		
Outdoor Facilities		741	3 100	3 400	141	940	1 798	858	47.7%	3 400
Other assets		**18 071**	**6 476**	**2 149**	**–**	**–**	**170**	**170**	**100.0%**	**2 149**
Operational Buildings		11 275	2 000	475	–	–	–	–		475
Municipal Offices		11 275	2 000	100	–	–	–	–		100
Yards			–	375	–	–	–	–		375
Housing		6 796	4 476	1 674	–	–	170	170	**100.0%**	1 674
Social Housing		6 796	4 476	1 674	–	–	170	170	100.0%	1 674
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**420**	**420**	**–**	**–**	**420**	**420**	100.0%	**420**
Licences and Rights		–	420	420	–	–	420	420	**100.0%**	420
Computer Software and Applications			420	420	–	–	420	420	100.0%	420
Computer Equipment		**1 782**	**3 704**	**4 084**	**1 614**	**2 146**	**3 227**	**1 080**	33.5%	**4 084**
Computer Equipment		1 782	3 704	4 084	1 614	2 146	3 227	1 080	33.5%	4 084
Furniture and Office Equipment		**257**	**364**	**463**	**23**	**145**	**321**	**176**	54.8%	**463**
Furniture and Office Equipment		257	364	463	23	145	321	176	54.8%	463
Machinery and Equipment		**2 205**	**4 219**	**4 199**	**122**	**2 696**	**3 779**	**1 083**	28.7%	**4 199**
Machinery and Equipment		2 205	4 219	4 199	122	2 696	3 779	1 083	28.7%	4 199
Transport Assets		**4 369**	**13 252**	**11 978**	**721**	**3 406**	**10 903**	**7 497**	68.8%	**11 978**
Transport Assets		4 369	13 252	11 978	721	3 406	10 903	7 497	68.8%	11 978
Land		**849**	**6 630**	**421**	**–**	**241**	**221**	**(21)**	-9.4%	**421**
Land		849	6 630	421	–	241	221	(21)	-9.4%	421
Total Capital Expenditure on new assets	1	**67 349**	**120 197**	**99 758**	**5 063**	**24 757**	**66 926**	**42 169**	**63.0%**	**99 758**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February									
Description	2021/22	Budget Year 2022/23							
	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	**35 198**	**20 250**	**22 001**	**5 288**	**18 881**	**15 451**	(3 431)	**-22.2%**	**22 001**
Roads Infrastructure	30 932	20 250	21 501	5 288	18 881	15 451	(3 431)	**-22.2%**	21 501
Roads	30 932	20 250	21 501	5 288	18 881	15 451	(3 431)	**-22.2%**	21 501
Electrical Infrastructure	4 266	–	–	–	–	–	–		–
MV Substations	3 603	–		–	–	–	–		–
LV Networks	663	–		–	–	–	–		–
Sanitation Infrastructure	–	–	500	–	–	–	–		500
Reticulation			500	–	–	–	–		500
Housing	670	–	–	–	–	–	–		–
Staff Housing	670	–		–	–	–	–		–
Total Capital Expenditure on renewal of existing ass	**35 868**	**20 250**	**22 001**	**5 288**	**18 881**	**15 451**	**(3 431)**	**-22.2%**	**22 001**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February										
Description	Ref	2021/22	Budget Year 2022/23							
		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		**69 400**	**50 649**	**46 136**	**3 218**	**22 068**	**25 408**	3 340	**13.1%**	**46 136**
Storm water Infrastructure		–	250	250	2	146	250	104	**41.5%**	250
Storm water Conveyance			250	250	2	146	250	104	**41.5%**	250
Electrical Infrastructure		2 560	8 450	8 620	451	2 296	4 180	1 884	**45.1%**	8 620
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		299	–	–	–	–	–	–		–
MV Networks		–	1 000	750	7	105	450	345	**76.7%**	750
LV Networks		2 261	7 450	7 870	443	2 192	3 730	1 538	**41.2%**	7 870
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		4 791	24 956	29 008	2 041	18 636	16 978	(1 659)	**-9.8%**	29 008
Pump Stations		991	–		–	–	–	–		–
Distribution		3 800	24 856	28 908	2 041	18 636	16 878	(1 759)	**-10.4%**	28 908
PRV Stations		–	100	100	–	–	100	100	**100.0%**	100
Sanitation Infrastructure		62 049	16 993	8 259	725	989	4 000	3 011	**75.3%**	8 259
Waste Water Treatment Works		62 049	16 993	8 259	725	989	4 000	3 011	**75.3%**	8 259
Sport and Recreation Facilities		2 285	–	–	–	–	–	–		–
Outdoor Facilities		2 285	–		–	–	–	–		–
Total Capital Expenditure on upgrading of existing	1	**71 685**	**50 649**	**46 136**	**3 218**	**22 068**	**25 408**	**3 340**	13.1%	**46 136**

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	2021/22	Budget Year 2022/23							
		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		**41 731**	**46 838**	**48 609**	**2 965**	**31 682**	**30 845**	(837)	**-2.7%**	**48 609**
Roads Infrastructure		5 197	9 823	9 837	230	8 051	6 562	(1 489)	**-22.7%**	9 837
Roads		5 021	9 754	9 768	207	8 008	6 516	(1 493)	**-22.9%**	9 768
Road Furniture		176	69	69	23	42	46	4	**8.4%**	69
Storm water Infrastructure		18 370	19 334	19 336	1 386	12 150	12 693	542	**4.3%**	19 336
Storm water Conveyance		18 370	19 334	19 336	1 386	12 150	12 693	542	**4.3%**	19 336
Electrical Infrastructure		2 726	2 616	2 807	285	2 363	1 797	(566)	**-31.5%**	2 807
MV Substations		152	165	165	22	138	115	(23)	**-20.3%**	165
LV Networks		2 574	2 451	2 642	262	2 225	1 682	(543)	**-32.3%**	2 642
Water Supply Infrastructure		1 629	1 543	1 590	(62)	677	1 038	361	**34.8%**	1 590
Reservoirs		1 140	1 135	1 182	(75)	539	765	226	**29.6%**	1 182
Pump Stations		105	146	146	–	38	98	60	**61.0%**	146
Distribution		385	262	262	13	100	175	75	**43.1%**	262
Sanitation Infrastructure		5 004	5 609	4 889	434	2 372	3 223	852	**26.4%**	4 889
Pump Station		1 010	967	972	72	585	650	65	**10.0%**	972
Waste Water Treatment Works		3 994	4 641	3 917	362	1 786	2 573	787	**30.6%**	3 917
Solid Waste Infrastructure		8 804	7 912	10 150	693	6 070	5 532	(538)	**-9.7%**	10 150
Landfill Sites		8 804	7 912	10 150	693	6 070	5 532	(538)	**-9.7%**	10 150
Community Assets		**2 861**	**3 384**	**3 200**	**396**	**2 083**	**2 050**	**(33)**	**-1.6%**	**3 200**
Community Facilities		2 082	2 227	2 037	204	1 471	1 269	(202)	**-15.9%**	2 037
Halls		314	404	404	28	282	245	(38)	-15.5%	404
Centres		1 566	1 544	1 354	169	1 064	840	(223)	-26.6%	1 354
Libraries		56	50	50	–	26	33	7	21.4%	50
Cemeteries/Crematoria		86	109	109	–	44	75	31	41.8%	109
Parks		60	120	120	6	56	76	21	27.0%	120
Sport and Recreation Facilities		779	1 156	1 163	192	612	781	169	**21.7%**	1 163
Indoor Facilities		96	100	100	5	28	67	39	58.0%	100
Outdoor Facilities		683	1 056	1 063	188	584	714	130	18.3%	1 063
Other assets		**2 013**	**1 703**	**1 993**	**140**	**1 450**	**1 389**	**(61)**	**-4.4%**	**1 993**
Operational Buildings		1 182	996	1 286	107	997	872	(125)	**-14.3%**	1 286
Municipal Offices		1 182	996	1 286	107	997	872	(125)	-14.3%	1 286
Housing		832	707	707	33	453	517	64	**12.4%**	707
Staff Housing		257	207	207	(8)	33	138	105	76.0%	207
Social Housing		575	500	500	41	420	379	(41)	-10.8%	500
Intangible Assets		**2 676**	**4 297**	**4 297**	**25**	**2 589**	**2 793**	**204**	7.3%	**4 297**
Servitudes					–	–	–	–		–
Licences and Rights		2 676	4 297	4 297	25	2 589	2 793	204	**7.3%**	4 297
Computer Software and Applications		2 676	4 297	4 297	25	2 589	2 793	204	7.3%	4 297
Computer Equipment		**355**	**337**	**337**	**5**	**113**	**224**	**110**	49.3%	**337**
Computer Equipment		355	337	337	5	113	224	110	49.3%	337
Furniture and Office Equipment		**43**	**70**	**70**	**–**	**13**	**46**	**33**	71.4%	**70**
Furniture and Office Equipment		43	70	70	–	13	46	33	71.4%	70
Machinery and Equipment		**1 130**	**1 408**	**1 371**	**42**	**531**	**905**	**373**	41.3%	**1 371**
Machinery and Equipment		1 130	1 408	1 371	42	531	905	373	41.3%	1 371
Transport Assets		**6 545**	**6 306**	**6 336**	**618**	**4 214**	**4 244**	**30**	0.7%	**6 336**
Transport Assets		6 545	6 306	6 336	618	4 214	4 244	30	0.7%	6 336
Total Repairs and Maintenance Expenditure	1	**57 354**	**64 342**	**66 213**	**4 191**	**42 676**	**42 495**	**(180)**	**-0.4%**	**66 213**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February										
Description	Ref	2021/22	Budget Year 2022/23							
		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		**76 477**	**82 486**	**80 831**	**5 716**	**49 630**	**48 935**	(695)	**-1.4%**	**80 831**
Roads Infrastructure		24 671	30 645	29 211	1 920	16 659	14 591	(2 069)	**-14.2%**	29 211
Roads		23 406	29 347	27 841	1 819	15 784	13 797	(1 987)	**-14.4%**	27 841
Road Structures		822	833	903	67	580	514	(66)	**-12.8%**	903
Road Furniture		442	465	467	34	295	279	(16)	**-5.7%**	467
Storm water Infrastructure		4 564	4 776	4 776	355	3 081	2 866	(215)	**-7.5%**	4 776
Drainage Collection		889	935	935	69	603	561	(42)	**-7.5%**	935
Storm water Conveyance		3 675	3 842	3 842	286	2 478	2 305	(173)	**-7.5%**	3 842
Electrical Infrastructure		12 862	13 392	13 462	989	8 613	8 049	(563)	**-7.0%**	13 462
Power Plants		3	3	3	0	2	2	(0)	**-5.0%**	3
HV Transmission Conductors		29	37	37	2	19	22	3	**15.1%**	37
MV Substations		1 837	1 943	2 043	150	1 323	1 186	(137)	**-11.5%**	2 043
MV Switching Stations		1 098	1 219	1 289	95	831	745	(86)	**-11.6%**	1 289
MV Networks		6 905	7 291	7 191	532	4 624	4 355	(270)	**-6.2%**	7 191
LV Networks		2 779	2 675	2 675	193	1 673	1 605	(68)	**-4.2%**	2 675
Capital Spares		212	224	224	16	141	134	(7)	**-4.8%**	224
Water Supply Infrastructure		15 186	16 005	15 960	1 174	10 189	9 594	(595)	**-6.2%**	15 960
Dams and Weirs		253	281	281	19	168	169	0	**0.3%**	281
Boreholes		169	179	179	13	113	107	(5)	**-4.8%**	179
Reservoirs		2 661	2 816	2 816	204	1 771	1 689	(82)	**-4.8%**	2 816
Pump Stations		571	618	618	47	404	371	(34)	**-9.1%**	618
Water Treatment Works		130	139	139	10	86	83	(3)	**-3.9%**	139
Bulk Mains		1 263	1 293	1 548	113	978	827	(151)	**-18.2%**	1 548
Distribution		10 139	10 680	10 380	768	6 669	6 348	(321)	**-5.1%**	10 380
Sanitation Infrastructure		16 002	17 024	16 771	1 229	10 667	10 164	(503)	**-4.9%**	16 771
Pump Station		14 958	15 863	15 611	1 149	9 969	9 468	(501)	**-5.3%**	15 611
Reticulation		1 044	1 160	1 160	80	698	696	(2)	**-0.2%**	1 160
Solid Waste Infrastructure		3 192	643	649	49	422	3 672	3 250	**88.5%**	649
Landfill Sites		3 069	517	517	39	336	3 595	3 259	**90.7%**	517
Waste Drop-off Points		122	126	132	10	86	77	(9)	**-12.0%**	132
Rail Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**5 471**	**5 778**	**6 469**	**452**	**3 915**	**3 605**	**(310)**	**-8.6%**	**6 469**
Community Facilities		2 625	2 786	3 325	228	1 978	1 779	(199)	**-11.2%**	3 325
Halls		719	752	1 052	69	600	511	(89)	-17.5%	1 052
Centres		407	431	431	31	271	259	(13)	-4.8%	431
Clinics/Care Centres		394	435	435	30	262	261	(1)	-0.5%	435
Museums		15	16	16	1	10	10	(0)	-4.4%	16
Libraries		454	477	477	35	302	286	(16)	-5.6%	477
Cemeteries/Crematoria		208	199	219	16	140	123	(17)	-13.9%	219
Parks		27	55	62	2	20	34	14	40.8%	62
Public Open Space		207	216	427	28	242	172	(70)	-40.8%	427
Public Ablution Facilities		178	188	189	14	118	113	(6)	-4.9%	189
Taxi Ranks/Bus Terminals		16	17	17	1	11	10	(0)	-3.8%	17
Sport and Recreation Facilities		2 846	2 992	3 144	225	1 937	1 826	(112)	**-6.1%**	3 144
Indoor Facilities		1 424	1 518	1 520	109	948	911	(37)	-4.0%	1 520
Outdoor Facilities		1 422	1 474	1 625	115	990	915	(75)	-8.2%	1 625
Investment properties		**59**	**63**	**63**	**3**	**38**	**38**	(0)	-0.5%	**63**
Revenue Generating		59	63	63	3	38	38	(0)	**-0.5%**	63
Improved Property		59	63	63	3	38	38	(0)	-0.5%	63

Description	Ref	2021/22	Budget Year 2022/23							
		Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
R thousands	1								%	
Other assets		**1 656**	**2 234**	**3 328**	**197**	**1 710**	**1 559**	**(151)**	**-9.7%**	**3 328**
Operational Buildings		1 459	1 593	2 647	180	1 564	1 167	(397)	**-34.0%**	2 647
Municipal Offices		936	1 025	2 075	140	1 215	825	(390)	-47.3%	2 075
Workshops		2	0	4	0	1	1	(1)	-63.3%	4
Yards		5	5	5	0	3	3	(0)	-4.9%	5
Stores		516	563	563	40	344	338	(6)	-1.8%	563
Housing		198	641	681	17	146	393	246	**62.7%**	681
Staff Housing		167	216	256	16	127	137	11	7.6%	256
Social Housing		31	425	425	1	19	255	236	92.4%	425
Intangible Assets		**192**	**251**	**251**	**15**	**127**	**151**	**24**	15.7%	**251**
Licences and Rights		192	251	251	15	127	151	24	**15.7%**	251
Computer Software and Applications		192	251	251	15	127	151	24	15.7%	251
Computer Equipment		**1 276**	**2 123**	**2 101**	**112**	**974**	**1 269**	**295**	23.2%	**2 101**
Computer Equipment		1 276	2 123	2 101	112	974	1 269	295	23.2%	2 101
Furniture and Office Equipment		**498**	**581**	**664**	**43**	**380**	**365**	**(15)**	-4.0%	**664**
Furniture and Office Equipment		498	581	664	43	380	365	(15)	-4.0%	664
Machinery and Equipment		**2 037**	**2 536**	**2 652**	**164**	**1 437**	**1 545**	**108**	7.0%	**2 652**
Machinery and Equipment		2 037	2 536	2 652	164	1 437	1 545	108	7.0%	2 652
Transport Assets		**3 150**	**5 716**	**5 411**	**250**	**2 201**	**3 369**	**1 168**	34.7%	**5 411**
Transport Assets		3 150	5 716	5 411	250	2 201	3 369	1 168	34.7%	5 411
Total Depreciation	1	**90 817**	**101 768**	**101 768**	**6 952**	**60 412**	**60 836**	**424**	**0.7%**	**101 768**

Section 13 – Quality certification

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 2023** 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 March 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 ____________________________

Date: 13 March 2023