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
January 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 January 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 January 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 534 614 720	R 533 898 020	R -716 700	**0%**
Operating Expenditure	R 898 052 664	R 937 341 182	R 455 614 080	R 437 928 312	R -17 685 769	**-4%**
Capital	R 166 435 729	R 166 040 448	R 90 900 443	R 77 845 947	R -13 054 496	**-14%**

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January									
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									
Revenue By Source									
Property rates	133 192	138 386	140 332	11 439	84 268	82 266	2 002	2%	140 332
Service charges - electricity revenue	323 772	369 764	370 364	30 584	218 023	223 158	(5 135)	-2%	370 364
Service charges - water revenue	72 142	75 190	75 585	7 943	42 629	42 994	(365)	-1%	75 585
Service charges - sanitation revenue	44 858	45 988	46 978	4 286	27 701	27 451	250	1%	46 978
Service charges - refuse revenue	27 834	28 742	29 342	2 469	17 287	16 622	665	4%	29 342
Rental of facilities and equipment	1 658	1 529	1 628	119	710	780	(70)	-9%	1 628
Interest earned - external investments	36 524	37 706	37 769	368	3 550	3 403	147	4%	37 769
Interest earned - outstanding debtors	2 696	2 601	2 984	226	1 456	1 777	(321)	-18%	2 984
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 402	23 591	32 671	8	132	158	(26)	-16%	32 671
Licences and permits	4 627	4 445	4 445	395	2 761	2 565	196	8%	4 445
Agency services	4 987	5 699	5 699	424	3 670	3 407	263	8%	5 699
Transfers and subsidies	135 128	152 542	158 635	2 006	94 259	99 983	(5 723)	-6%	158 635
Other revenue	16 767	10 776	11 701	1 161	8 597	7 788	809	10%	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**	**61 429**	**506 927**	**514 235**	**(7 308)**	**-1%**	**945 221**

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 January 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 16% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Other revenue** stands at 10% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items.
- Revenue for the month of **January 2022** was **R61.429 million** whilst the overall YTD performance excluding capital transfers stands at **1% below** budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January									
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	20 089	146 978	148 062	(1 084)	-1%	263 451
Remuneration of councillors	10 857	11 232	11 232	946	6 210	6 132	77	1%	11 232
Debt impairment	31 532	36 031	35 936	–	(37)	–	(37)	#DIV/0!	35 936
Depreciation & asset impairment	87 220	95 797	99 375	7 672	53 301	55 557	(2 256)	-4%	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	16 837	157 529	165 245	(7 717)	-5%	299 500
Inventory consumed	31 865	32 723	38 949	1 519	9 591	11 446	(1 855)	-16%	38 949
Contracted services	51 642	87 781	89 010	8 292	36 113	39 561	(3 447)	-9%	89 010
Transfers and subsidies	2 989	3 851	3 891	309	2 412	2 405	6	0%	3 891
Other expenditure	32 233	48 433	48 804	1 853	19 017	21 302	(2 285)	-11%	48 804
Losses	17 699	8 964	34 052	1 139	1 139	1 150	(11)	-1%	34 052
Total Expenditure	**780 449**	**898 053**	**937 341**	**58 656**	**437 928**	**455 614**	**(17 686)**	**-4%**	**937 341**

- Variances on **Inventory consumed** and **Other expenditure** stand below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **January 2022** was **R58.656 million** whilst the overall YTD performance stands at **4% below** the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January									
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
Capital Expenditure - Functional Classification									
Governance and administration	**39 443**	**14 850**	**16 471**	**555**	**7 156**	**10 417**	(3 260)	-31%	**16 471**
Executive and council	3	20	20	–	–	12	(12)	-100%	20
Finance and administration	39 440	14 830	16 451	555	7 156	10 405	(3 248)	-31%	16 451
Internal audit		–		–	–		–		
Community and public safety	**9 230**	**6 469**	**6 869**	**381**	**4 216**	**5 114**	(899)	-18%	**6 869**
Community and social services	264	150	170	4	23	120	(97)	-81%	170
Sport and recreation	7 032	4 321	4 386	19	2 708	3 696	(987)	-27%	4 386
Public safety	1 934	1 998	2 313	358	1 484	1 299	186	14%	2 313
Housing	–	–		–	–	–	–		–
Economic and environmental services	**66 718**	**47 068**	**47 359**	**291**	**23 336**	**18 443**	4 894	27%	**47 359**
Planning and development	10 064	12 578	9 827	–	3 509	2 962	547	18%	9 827
Road transport	56 654	34 490	37 532	291	19 828	15 481	4 346	28%	37 532
Trading services	**102 158**	**98 049**	**95 342**	**3 668**	**43 137**	**56 926**	(13 789)	-24%	**95 342**
Energy sources	18 135	23 321	23 755	572	9 592	12 744	(3 152)	-25%	23 755
Water management	7 375	9 925	9 599	522	1 838	5 022	(3 185)	-63%	9 599
Waste water management	73 508	62 940	60 677	2 576	31 673	37 969	(6 295)	-17%	60 677
Waste management	3 139	1 862	1 311	(3)	34	1 191	(1 157)	-97%	1 311
Other	–	–		–	–	–	–		–
Total Capital Expenditure - Functional Classi	**217 548**	**166 436**	**166 040**	**4 894**	**77 846**	**90 900**	**(13 054)**	**-14%**	**166 040**
Funded by:									
National Government	32 175	31 055	30 656	583	22 659	22 819	(160)	-1%	30 656
Provincial Government	43 066	15 661	14 471	20	3 606	4 069	(463)	-11%	14 471
Transfers and subsidies - capital	290	–	1 000				–		1 000
Transfers recognised - capital	**75 531**	**46 716**	**46 127**	**603**	**26 265**	**26 888**	**(622)**	**-2%**	**46 127**
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	142 018	119 720	119 913	4 291	51 581	64 013	(12 432)	-19%	119 913
Total Capital Funding	**217 548**	**166 436**	**166 040**	**4 894**	**77 846**	**90 900**	**(13 054)**	**-14%**	**166 040**

- Capital expenditure for the month of **January 2022** amounts to **R 4 893 920** and stands at **14%** 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 77 845 947 (46.88%)** compared to the total budget of **R 166 040 448**.
- Commitments are **R 3 135 047**.

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	1 969 538	27 941 242	32 583 748	25 496 004	48%	Construction	Moorreesburg	78%	N/A
2	Sewerage Works: Darling	4 720 600	5 303 354	582 754	3 027 658	4 887 102	2 275 696	43%	Construction	Darling	96%	N/A
	ROADS											
3	Roads Swartland: Resealing of Roads	23 000 000	23 000 000	-	15 276 101	13 405 093	7 723 899	34%	Planning	Swartland	70%	N/A
4	Roads Swartland: New Roads	7 555 096	7 555 096	290 533	3 697 618	1 000 000	3 857 478	51%	Construction	Swartland	50%	N/A
	BUILDINGS & MAINTENANCE											
5	Conversion / Operationalising of Office Space (Standard Bank Building)	5 100 000	5 613 272	-	2 378 683	3 200 000	3 234 589	58%	Construction	Malmesbury	85%	N/A
6	Conversion / Operationalising of Office Space (Nedbank Build)	4 900 000	5 066 495	-	2 936 738	3 100 000	2 129 757	42%	Construction	Malmesbury	85%	N/A
	HOUSING											
7	Malmesbury De Hoop Housing Project	11 600 000	8 253 233	-	3 372 737	3 928 181	4 880 496	59%	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	3 200 000	7 997 012	96%	Manufacturing /Construction	Malmesbury	15%	N/A
9	Saamstaan/De Hoop: 389 plot housing development: Elec Bulk supply, Infrastructure Connections	6 500 000	6 500 000	24 237	4 033 325	3 550 000	2 466 675	38%	Construction	Malmesbury	60%	N/A
10	Minisubstations: Swartland	3 600 000	3 600 000	11 874	1 720 931	3 200 000	1 879 069	52%	Manufacturing	Swartland	50%	N/A
	TOTAL	**130 350 696**	**126 683 696**	**2 878 935**	**64 743 021**	**72 054 124**	**61 940 675**	**49%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January						
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%	13.5%	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%	8.0%	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	6:1	5:1
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	95.0%	98.32%	95.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	97.52%	100.0%
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	6.0%	6.4%	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%	20.5%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.7%	27.9%	29.0%	27.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	6.2%	6.3%	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%	19.4%	32.6%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.5%	10.6%	2.4%	10.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.90	9.60	10.66	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 - M07 January

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
Financial Performance									
Property rates	133 192	138 386	140 332	11 439	84 268	82 266	2 002	2%	140 332
Service charges	468 607	519 684	522 269	45 283	305 639	310 225	(4 585)	-1%	522 269
Investment revenue	36 524	37 706	37 769	368	3 550	3 403	147	4%	37 769
Transfers and subsidies	135 128	152 542	158 635	2 006	94 259	99 983	(5 723)	-6%	158 635
Other own revenue	73 694	58 731	86 215	2 333	19 211	18 360	852	5%	86 215
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**945 221**	**61 429**	**506 927**	**514 235**	**(7 308)**	**-1%**	**945 221**
Employee costs	248 278	260 602	263 451	20 089	146 978	148 062	(1 084)	-1%	263 451
Remuneration of Councillors	10 857	11 232	11 232	946	6 210	6 132	77	1%	11 232
Depreciation & asset impairment	87 220	95 797	99 375	7 672	53 301	55 557	(2 256)	-4%	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	18 356	167 120	176 691	(9 571)	-5%	338 449
Transfers and subsidies	2 989	3 851	3 891	309	2 412	2 405	6	0%	3 891
Other expenditure	133 106	181 208	207 802	11 284	56 233	62 013	(5 780)	-9%	207 802
Total Expenditure	**780 449**	**898 053**	**937 341**	**58 656**	**437 928**	**455 614**	**(17 686)**	**-4%**	**937 341**
Surplus/(Deficit)	**66 695**	**8 996**	**7 880**	**2 773**	**68 999**	**58 621**	**10 378**	**18%**	**7 880**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	74 767	46 716	45 127	3 309	25 421	19 271	6 150	32%	45 127
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental	323	1 197	2 900	98	1 550	1 108	442	40%	2 900
Surplus/(Deficit) after capital transfers & contributions	**141 786**	**56 908**	**55 907**	**6 180**	**95 970**	**79 001**	**16 969**	**21%**	**55 907**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**55 907**	**6 180**	**95 970**	**79 001**	**16 969**	**21%**	**55 907**
Capital expenditure & funds sources									
Capital expenditure	**217 548**	**166 436**	**166 040**	**4 894**	**77 846**	**90 900**	**(13 054)**	**-14%**	**166 040**
Capital transfers recognised	75 531	46 716	46 127	603	26 265	26 888	(622)	-2%	46 127
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**142 018**	**119 720**	**119 913**	**4 291**	**51 581**	**64 013**	**(12 432)**	**-19%**	**119 913**
Total sources of capital funds	**217 548**	**166 436**	**166 040**	**4 894**	**77 846**	**90 900**	**(13 054)**	**-14%**	**166 040**
Financial position									
Total current assets	785 694	703 155	778 738		845 776				778 738
Total non current assets	2 104 144	2 157 863	2 148 952		2 128 531				2 148 952
Total current liabilities	141 461	146 380	125 398		124 578				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	30 648	142 279	87 343	(54 936)	-63%	149 264
Net cash from (used) investing	(195 422)	(166 358)	(138 964)	(13 166)	(66 830)	(97 042)	(30 212)	31%	(138 964)
Net cash from (used) financing	(8 552)	(10 979)	(8 463)	44	(5 661)	(8 114)	(2 453)	30%	(8 463)
Cash/cash equivalents at the month/year end	**640 204**	**577 694**	**642 041**	**–**	**709 993**	**622 391**	**(87 602)**	**-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	50 266	11 510	3 062	2 448	2 168	1 838	3 108	18 810	93 210
Creditors Age Analysis									
Total Creditors	35 214	320	9	11	–	–	–	60	35 613

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January									
	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**	**12 227**	**127 880**	**126 365**	1 515	1%	**259 028**
Executive and council	351	295	295	8	109	170	(61)	-36%	295
Finance and administration	234 252	239 264	258 734	12 219	127 772	126 195	1 576	1%	258 734
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**105 137**	**84 005**	**94 945**	**6 047**	**18 731**	**12 608**	6 123	49%	**94 945**
Community and social services	30 071	11 725	12 789	106	6 618	6 566	52	1%	12 789
Sport and recreation	3 414	4 438	4 669	585	3 680	2 968	713	24%	4 669
Public safety	32 857	26 234	38 839	27	2 866	2 827	39	1%	38 839
Housing	38 795	41 608	38 648	5 330	5 567	247	5 319	2150%	38 648
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**17 232**	**18 013**	**20 424**	**1 043**	**9 560**	**9 137**	423	5%	**20 424**
Planning and development	4 274	3 561	4 088	210	2 750	2 810	(60)	-2%	4 088
Road transport	12 957	14 453	16 336	833	6 810	6 327	483	8%	16 336
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**565 240**	**613 353**	**618 820**	**45 516**	**377 709**	**386 489**	(8 779)	-2%	**618 820**
Energy sources	338 322	383 738	384 780	30 598	222 607	228 329	(5 722)	-3%	384 780
Water management	91 376	92 270	93 033	8 086	55 076	57 231	(2 155)	-4%	93 033
Waste water management	90 934	90 720	92 082	4 244	69 661	69 301	360	1%	92 082
Waste management	44 609	46 625	48 925	2 587	30 364	31 627	(1 263)	-4%	48 925
Other	**22**	**31**	**31**	**3**	**18**	**16**	**2**	**11%**	**31**
Total Revenue - Functional	**922 234**	**954 961**	**993 248**	**64 836**	**533 898**	**534 615**	**(717)**	**0%**	**993 248**
Expenditure - Functional									
Governance and administration	**128 990**	**150 939**	**142 746**	**9 764**	**70 170**	**71 346**	(1 176)	-2%	**142 746**
Executive and council	20 353	21 677	22 325	1 311	12 493	12 702	(209)	-2%	22 325
Finance and administration	106 715	127 295	118 508	8 325	56 660	57 574	(914)	-2%	118 508
Internal audit	1 922	1 967	1 913	128	1 017	1 070	(53)	-5%	1 913
Community and public safety	**118 617**	**143 313**	**158 675**	**12 446**	**64 177**	**65 605**	(1 428)	-2%	**158 675**
Community and social services	20 641	22 657	24 082	1 655	12 831	13 600	(769)	-6%	24 082
Sport and recreation	26 235	27 273	29 923	2 856	17 531	17 381	150	1%	29 923
Public safety	65 532	62 940	74 105	3 524	25 471	26 528	(1 057)	-4%	74 105
Housing	6 208	30 442	30 564	4 411	8 344	8 096	248	3%	30 564
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**62 621**	**64 574**	**66 812**	**5 039**	**37 609**	**36 915**	694	2%	**66 812**
Planning and development	12 497	13 868	13 164	900	7 105	7 197	(92)	-1%	13 164
Road transport	50 124	50 706	53 648	4 139	30 504	29 718	786	3%	53 648
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**468 752**	**537 487**	**567 372**	**31 081**	**264 839**	**280 647**	(15 808)	-6%	**567 372**
Energy sources	294 595	347 565	362 235	19 331	176 788	185 157	(8 368)	-5%	362 235
Water management	66 083	69 431	80 677	3 249	22 844	26 136	(3 292)	-13%	80 677
Waste water management	65 540	67 528	71 313	5 082	40 429	40 668	(240)	-1%	71 313
Waste management	42 534	52 963	53 147	3 418	24 777	28 685	(3 908)	-14%	53 147
Other	**1 469**	**1 740**	**1 737**	**327**	**1 133**	**1 101**	**32**	**3%**	**1 737**
Total Expenditure - Functional	**780 449**	**898 053**	**937 341**	**58 656**	**437 928**	**455 614**	**(17 686)**	**-4%**	**937 341**
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**55 907**	**6 180**	**95 970**	**79 001**	**16 969**	**21%**	**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) - M07 January

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	53	6 083	6 142	(59)	-1.0%	12 463
Vote 2 - Civil Services	246 938	248 096	256 859	15 215	157 734	160 634	(2 900)	-1.8%	256 859
Vote 3 - Council	351	295	295	8	109	170	(61)	-36.0%	295
Vote 4 - Electricity Services	338 357	383 738	384 780	30 598	222 607	228 329	(5 722)	-2.5%	384 780
Vote 5 - Financial Services	219 040	227 643	244 765	12 122	127 151	125 469	1 681	1.3%	244 765
Vote 6 - Development Services	51 755	47 074	44 873	5 988	10 773	4 936	5 837	118.3%	44 873
Vote 7 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 8 - Protection Services	54 361	36 609	49 214	851	9 441	8 934	508	5.7%	49 214
Total Revenue by Vote	**922 234**	**954 961**	**993 248**	**64 836**	**533 898**	**534 615**	**(717)**	**-0.1%**	**993 248**
Expenditure by Vote									
Vote 1 - Corporate Services	31 884	41 476	38 286	3 059	19 253	21 227	(1 974)	-9.3%	38 286
Vote 2 - Civil Services	259 990	278 331	298 855	19 452	141 034	147 054	(6 019)	-4.1%	298 855
Vote 3 - Council	16 781	18 220	18 460	1 042	10 601	10 802	(201)	-1.9%	18 460
Vote 4 - Electricity Services	309 089	364 266	379 285	20 102	185 400	194 553	(9 152)	-4.7%	379 285
Vote 5 - Financial Services	50 530	59 521	53 946	3 840	24 103	23 108	995	4.3%	53 946
Vote 6 - Development Services	27 405	53 057	53 534	6 080	21 194	21 022	172	0.8%	53 534
Vote 7 - Municipal Manager	7 373	8 168	7 991	497	3 767	4 123	(356)	-8.6%	7 991
Vote 8 - Protection Services	77 396	75 013	86 985	4 585	32 577	33 727	(1 150)	-3.4%	86 985
Total Expenditure by Vote	**780 449**	**898 053**	**937 341**	**58 656**	**437 928**	**455 614**	**(17 686)**	**-3.9%**	**937 341**
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**55 907**	**6 180**	**95 970**	**79 001**	**16 969**	**21.5%**	**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) - M07 January									
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									
Revenue By Source									
Property rates	133 192	138 386	140 332	11 439	84 268	82 266	2 002	2%	140 332
Service charges - electricity revenue	323 772	369 764	370 364	30 584	218 023	223 158	(5 135)	-2%	370 364
Service charges - water revenue	72 142	75 190	75 585	7 943	42 629	42 994	(365)	-1%	75 585
Service charges - sanitation revenue	44 858	45 988	46 978	4 286	27 701	27 451	250	1%	46 978
Service charges - refuse revenue	27 834	28 742	29 342	2 469	17 287	16 622	665	4%	29 342
Rental of facilities and equipment	1 658	1 529	1 628	119	710	780	(70)	-9%	1 628
Interest earned - external investments	36 524	37 706	37 769	368	3 550	3 403	147	4%	37 769
Interest earned - outstanding debtors	2 696	2 601	2 984	226	1 456	1 777	(321)	-18%	2 984
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 402	23 591	32 671	8	132	158	(26)	-16%	32 671
Licences and permits	4 627	4 445	4 445	395	2 761	2 565	196	8%	4 445
Agency services	4 987	5 699	5 699	424	3 670	3 407	263	8%	5 699
Transfers and subsidies	135 128	152 542	158 635	2 006	94 259	99 983	(5 723)	-6%	158 635
Other revenue	16 767	10 776	11 701	1 161	8 597	7 788	809	10%	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**	**61 429**	**506 927**	**514 235**	**(7 308)**	**-1%**	**945 221**
Expenditure By Type									
Employee related costs	248 278	260 602	263 451	20 089	146 978	148 062	(1 084)	-1%	263 451
Remuneration of councillors	10 857	11 232	11 232	946	6 210	6 132	77	1%	11 232
Debt impairment	31 532	36 031	35 936	–	(37)	–	(37)	#DIV/0!	35 936
Depreciation & asset impairment	87 220	95 797	99 375	7 672	53 301	55 557	(2 256)	-4%	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	16 837	157 529	165 245	(7 717)	-5%	299 500
Inventory consumed	31 865	32 723	38 949	1 519	9 591	11 446	(1 855)	-16%	38 949
Contracted services	51 642	87 781	89 010	8 292	36 113	39 561	(3 447)	-9%	89 010
Transfers and subsidies	2 989	3 851	3 891	309	2 412	2 405	6	0%	3 891
Other expenditure	32 233	48 433	48 804	1 853	19 017	21 302	(2 285)	-11%	48 804
Losses	17 699	8 964	34 052	1 139	1 139	1 150	(11)	-1%	34 052
Total Expenditure	**780 449**	**898 053**	**937 341**	**58 656**	**437 928**	**455 614**	**(17 686)**	**-4%**	**937 341**
Surplus/(Deficit)	**66 695**	**8 996**	**7 880**	**2 773**	**68 999**	**58 621**	**10 378**	**0**	**7 880**
Transfers and subsidies - capital (monetary allocations) (National /	74 767	46 716	45 127	3 309	25 421	19 271	6 150	**0**	45 127
Transfers and subsidies - capital (monetary allocations) (National /	323	1 197	2 900	98	1 550	1 108	442	0	2 900
Surplus/(Deficit) after capital transfers & contributions	**141 786**	**56 908**	**55 907**	**6 180**	**95 970**	**79 001**			**55 907**
Taxation		–	–	–	–	–	–		–
Surplus/(Deficit) after taxation	**141 786**	**56 908**	**55 907**	**6 180**	**95 970**	**79 001**			**55 907**
Attributable to minorities		–	–	–	–	–			–
Surplus/(Deficit) attributable to	**141 786**	**56 908**	**55 907**	**6 180**	**95 970**	**79 001**			**55 907**
Share of surplus/ (deficit) of associate		–	–	–	–	–			–
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**55 907**	**6 180**	**95 970**	**79 001**			**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) - M07 January

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	3 337	41 582	47 167	(5 585)	-12%	82 438
Vote 4 - Electricity Services	4 269	14 855	14 855	24	4 391	6 750	(2 359)	-35%	14 855
Vote 6 - Development Services	43 514	13 100	8 293	–	3 373	3 928	(555)	-14%	8 293
Total Capital Multi-year expenditure	**135 354**	**109 051**	**105 587**	**3 361**	**49 346**	**57 845**	**(8 499)**	**-15%**	**105 587**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	18 934	872	592	4	37	540	(503)	-93%	592
Vote 2 - Civil Services	31 083	37 373	39 305	56	20 717	23 450	(2 733)	-12%	39 305
Vote 3 - Council	–	10	10	–	–	6	(6)	-100%	10
Vote 4 - Electricity Services	15 324	10 503	11 039	856	5 780	6 904	(1 124)	-16%	11 039
Vote 5 - Financial Services	13 866	381	324	240	313	324	(11)	-3%	324
Vote 6 - Development Services	1 050	6 238	6 860	19	168	526	(358)	-68%	6 860
Vote 7 - Municipal Manager	3	10	10	–	–	6	(6)	-100%	10
Vote 8 - Protection Services	1 934	1 998	2 313	358	1 484	1 299	186	14%	2 313
Total Capital single-year expenditure	82 194	57 385	60 454	1 533	28 500	33 056	**(4 556)**	**-14%**	60 454
Total Capital Expenditure	**217 548**	**166 436**	**166 040**	**4 894**	**77 846**	**90 900**	**(13 054)**	**-14%**	**166 040**
Capital Expenditure - Functional Classification									
Governance and administration	**39 443**	**14 850**	**16 471**	**555**	**7 156**	**10 417**	(3 260)	-31%	**16 471**
Executive and council	3	20	20	–	–	12	(12)	-100%	20
Finance and administration	39 440	14 830	16 451	555	7 156	10 405	(3 248)	-31%	16 451
Internal audit		–		–	–		–		
Community and public safety	**9 230**	**6 469**	**6 869**	**381**	**4 216**	**5 114**	(899)	-18%	**6 869**
Community and social services	264	150	170	4	23	120	(97)	-81%	170
Sport and recreation	7 032	4 321	4 386	19	2 708	3 696	(987)	-27%	4 386
Public safety	1 934	1 998	2 313	358	1 484	1 299	186	14%	2 313
Housing	–	–		–	–	–	–		–
Economic and environmental services	**66 718**	**47 068**	**47 359**	**291**	**23 336**	**18 443**	4 894	27%	**47 359**
Planning and development	10 064	12 578	9 827	–	3 509	2 962	547	18%	9 827
Road transport	56 654	34 490	37 532	291	19 828	15 481	4 346	28%	37 532
Trading services	**102 158**	**98 049**	**95 342**	**3 668**	**43 137**	**56 926**	(13 789)	-24%	**95 342**
Energy sources	18 135	23 321	23 755	572	9 592	12 744	(3 152)	-25%	23 755
Water management	7 375	9 925	9 599	522	1 838	5 022	(3 185)	-63%	9 599
Waste water management	73 508	62 940	60 677	2 576	31 673	37 969	(6 295)	-17%	60 677
Waste management	3 139	1 862	1 311	(3)	34	1 191	(1 157)	-97%	1 311
Other	–	–		–	–	–	–		–
Total Capital Expenditure - Functional Classi	**217 548**	**166 436**	**166 040**	**4 894**	**77 846**	**90 900**	**(13 054)**	**-14%**	**166 040**
Funded by:									
National Government	32 175	31 055	30 656	583	22 659	22 819	(160)	-1%	30 656
Provincial Government	43 066	15 661	14 471	20	3 606	4 069	(463)	-11%	14 471
Transfers and subsidies - capital	290	–	1 000				–		1 000
Transfers recognised - capital	**75 531**	**46 716**	**46 127**	**603**	**26 265**	**26 888**	**(622)**	**-2%**	**46 127**
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	142 018	119 720	119 913	4 291	51 581	64 013	(12 432)	-19%	119 913
Total Capital Funding	**217 548**	**166 436**	**166 040**	**4 894**	**77 846**	**90 900**	**(13 054)**	**-14%**	**166 040**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M07 January					
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	141 017	642 041
Call investment deposits	–	–	–	550 000	–
Consumer debtors	87 843	104 464	100 604	110 752	100 604
Other debtors	40 525	11 800	17 079	4 062	17 079
Current portion of long-term receivables	70	80	70	70	70
Inventory	17 052	9 117	18 944	39 875	18 944
Total current assets	**785 694**	**703 155**	**778 738**	**845 776**	**778 738**
Non current assets					
Long-term receivables	1	–	11	(104)	11
Investments		–	–	–	–
Investment property	34 460	32 979	32 855	35 511	32 855
Investments in Associate		–	–	–	–
Property, plant and equipment	2 067 866	2 123 350	2 114 513	2 091 437	2 114 513
Biological		–	–	–	–
Intangible	698	414	452	568	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**	**2 128 531**	**2 148 952**
TOTAL ASSETS	**2 889 838**	**2 861 018**	**2 927 690**	**2 974 307**	**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	16 015	17 048
Trade and other payables	112 803	109 835	88 279	100 153	88 279
Provisions	4 898	9 479	11 311	8 410	11 311
Total current liabilities	**141 461**	**146 380**	**125 398**	**124 578**	**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**	**341 753**	**337 965**
NET ASSETS	**2 535 569**	**2 533 922**	**2 589 724**	**2 632 555**	**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 - M07 January									
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	9 659	71 746	76 689	(4 943)	-6%	136 823
Service charges	468 607	496 199	511 520	43 504	309 063	289 449	19 613	7%	511 520
Other revenue	25 349	38 479	31 969	5 212	22 644	22 446	198	1%	31 969
Transfers and Subsidies - Operational	104 712	152 542	159 918	6 957	100 951	88 983	11 968	13%	159 918
Transfers and Subsidies - Capital	74 767	46 716	44 845	18 201	56 344	27 251	29 094	107%	44 845
Interest	39 460	37 706	37 769	–	3 550	21 995	(18 446)	-84%	37 769
Dividends									
Payments									–
Suppliers and employees	(617 352)	(743 542)	(758 634)	(52 885)	(416 342)	(430 775)	(14 432)	3%	(758 634)
Finance charges	(11 934)	(11 055)	(11 055)	–	(5 676)	(6 449)	(773)	12%	(11 055)
Transfers and Grants	(2 989)	(3 851)	(3 891)	–	–	(2 246)	(2 246)	100%	(3 891)
NET CASH FROM/(USED) OPERATING ACTIVITIE	**213 813**	**144 660**	**149 264**	**30 648**	**142 279**	**87 343**	**(54 936)**	**-63%**	**149 264**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 012	78	27 088	–	1 886	45	1 841	4061%	27 088
Decrease (increase) in non-current receivables	1	–	(11)	7	20	–	20	#DIV/0!	(11)
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
Payments									–
Capital assets	(196 435)	(166 436)	(166 040)	(13 172)	(68 736)	(97 088)	(28 352)	29%	(166 040)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(195 422)**	**(166 358)**	**(138 964)**	**(13 166)**	**(66 830)**	**(97 042)**	**(30 212)**	**31%**	**(138 964)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 466	867	–	44	15	(1 204)	1 219	-101%	–
Payments									–
Repayment of borrowing	(10 018)	(11 846)	(8 463)	–	(5 676)	(6 910)	(1 234)	18%	(8 463)
NET CASH FROM/(USED) FINANCING ACTIVITIE	**(8 552)**	**(10 979)**	**(8 463)**	**44**	**(5 661)**	**(8 114)**	**(2 453)**	**30%**	**(8 463)**
NET INCREASE/ (DECREASE) IN CASH HELD	**9 838**	**(32 677)**	**1 837**	**17 526**	**69 789**	**(17 813)**			**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		709 993	622 391			642 041

Cash and cash equivalents as at 31 January 2022 include investments made to the amount of R 550 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January													
Description	NT Code	Budget Year 2021/22											
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	9 179	2 956	1 012	974	713	635	1 264	4 916	21 650	8 503	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25 926	3 772	324	155	144	111	187	1 105	31 726	1 703	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	10 522	2 332	895	668	721	575	635	6 694	23 043	9 294	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3 425	1 204	411	309	289	262	445	2 746	9 090	4 051	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 655	842	312	260	241	211	359	2 592	7 473	3 664	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	21	6	4	2	3	5	13	87	27	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 474)	383	100	77	59	40	211	744	140	1 131	–	–
Total By Income Source	**2000**	**50 266**	**11 510**	**3 062**	**2 448**	**2 168**	**1 838**	**3 108**	**18 810**	**93 210**	**28 372**	**–**	**–**
2020/21 - totals only		46 800	11 776	4 642	3 371	2 961	3 611	2 745	16 668	92 574	**29 356**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 541	230	169	119	232	117	137	1 426	3 970	2 030	–	–
Commercial	2300	21 148	3 047	221	126	102	45	179	682	25 549	1 134	–	–
Households	2400	27 576	8 233	2 673	2 203	1 834	1 676	2 792	16 702	63 690	25 208	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**50 266**	**11 510**	**3 062**	**2 448**	**2 168**	**1 838**	**3 108**	**18 810**	**93 210**	**28 372**	**–**	**–**

Total Debtors has increased from **R 87 721 709** in December to **R 93 209 629** in January 2022.

The collection rate for December 2021 was **97.78%** compared to **95.48%** in January 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 - M07 January										
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	35 214	320	9	11	–	–	–	60	35 613	19 028
Auditor General	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**35 214**	**320**	**9**	**11**	**–**	**–**	**–**	**60**	**35 613**	**19 028**

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	**Outstanding Amount**	**Invoice(s) date(s)**	**Dispute/Reason for non-payment**	**Remedial action**
WCDM	R 57 953.11	30/06/2019	Dispute regarding meter installations	Awaiting for clarity on enquiries from WCDM
KOORDOM	R 2 950.00	16/04/2020	Payment withheld due to supplier damaging municipal equipment	Action to be taken by N Quickfall
TMT Services	R 223 060.00	31/10/2021	Query on the invoice	To be paid during February 2022
Adonis Fencing	R 11 500.00	25/10/2021	Service not completed	Payment will occur when service is completed
Spiltech	R 15 019.80	31/12/2021	Query on invoice	To be paid during February 2022
EWC Vehicle Communicate	R 2 242.50	07/12/2021	Query on invoice	To be paid once Query is resolved
Onex Communications	R 5 944.37	14/12/2021	Query regarding to service	To be paid once Query is resolved
Build it	R 14 437.90	15/12/2021	Query on the goods received	To be paid once Query is resolved
Kaap Agri	R 3 836.00	30/12/2021	Query on the invoice	To be paid once Query is resolved
WCDM	R 12 875.00	01/12/2021	Querry on the order	Paid on 27 January 2022
Adonis Fencing	R 13 800.00	25/10/2021	Query as job not completed satisfa	Paid on 27 January 2022
NAS maintenance and invasive control	R 9 500.00	22/11/2021	Query regarding the job completed	Paid on 13 January 2022
Webber Wentzel	R 228 471.08	30/11/2021	Query on the order	Paid on 13 January 2022
BFECT pty ltd	R 101 200.00	13/10/2021	Goods were not delivered in full	Paid on 17 January 2022
M & E Roofing	R 1 350.00	15/12/2021	Query regarding the goods	Paid on 31 January 2022

6.3 COVID-19: Emergency Purchases for January 2022

None.

COVID-19 EXPENDITURE REPORT 2021/2022				
Description	**Quarter 1**	**Quarter 2**	**Jan-22**	**Total**
Overtime	-	-		**-**
Contract Workers: Projects	25 560	36 240	9 960	**71 760**
Protective Clothing	27 121	22 896	7 006	**57 023**
Sanitisation of office building	71 881	4 317	-	**76 198**
General - Other	67 742	36 240	11 914	**115 896**
	-	-		
Sub-total: General	192 304	99 692	**28 880**	**320 877**
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**	**325 312**

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January											
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
Municipality sub-total							610 000		(61 435)	–	581 578

- As at 31 January 2022 investments made amounts to R 550 000 000.
- During the month of January 2022, no investments matured and no investments were made.

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January									
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	23 534	32 114	32 114	–		45 043
Community Development: Workers	38	38	38	–	38	38	–		38
Human Settlements	2 270	26 560	26 366	16 919	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	2 104	10 394	10 394	–		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	–		4 511
WC Mun Energy Resiliance Grant		–	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	23 534	116 543	116 543	–		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 (municipa	5 652	8 355	8 355	–	8 355	8 355	–		8 355
Provincial Government:	29 441	15 661	16 412	1 625	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	–		343
Sport Development	–	983	983	–	983	983	–		983
Non-Motorised Transport		–	1 282	1 282	1 282	1 282	–		1 282
District Municipality:	–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	58 016	46 716	47 068	1 625	40 558	40 558	–		47 068
TOTAL RECEIPTS OF TRANSFERS & GRANTS	193 164	198 955	204 288	25 159	157 100	157 100	–		204 288

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January									
	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
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**119 821**	**112 178**	**112 178**	**6 133**	**46 346**	**45 578**	**768**	**1.7%**	**112 178**
Local Government Equitable Share	116 404	108 796	108 796	6 007	43 881	42 886	995	2.3%	108 796
Finance Management	1 550	1 550	1 550	127	633	860	(227)	-26.4%	1 550
EPWP Incentive	1 867	1 832	1 832	–	1 832	1 832	–		1 832
Provincial Government:	**16 816**	**40 062**	**46 135**	**5 414**	**15 861**	**15 301**	**560**	**3.7%**	**46 135**
Community Development: Workers	42	38	38	–	15	18	(3)	-16.7%	38
Human Settlements	2 757	26 560	26 366	4 123	6 129	5 872	257	4.4%	26 366
Municipal Accreditation and Capacity Building Grant	177	252	252	29	175	147	28	19.0%	252
Libraries	10 410	10 394	11 351	793	6 067	6 098	(31)	-0.5%	11 351
Proclaimed Roads Subsidy	175	175	175	–	175	91	84	92.3%	175
Financial Management Support Grant: Student Bursaries	148	250	250	40	69	29	40	140.0%	250
Establishment of a K9 Unit	3 107	2 393	5 603	429	3 232	3 046	185	6.1%	5 603
WC Mun Energy Resiliance Grant	–	–	400	–	–	–	–		400
LG Public Employment Support Grant	–	–	1 700	–	–	–	–		1 700
Total operating expenditure of Transfers and Grants:	**136 637**	**152 240**	**158 313**	**11 547**	**62 207**	**60 879**	**1 328**	**2.2%**	**158 313**
Capital expenditure of Transfers and Grants									
National Government:	28 575	**31 055**	**30 656**	**583**	**22 659**	**22 819**	**(160)**	**-0.7%**	**30 656**
Municipal Infrastructure Grant (MIG)	22 923	22 700	22 301	583	22 301	19 619	2 682	13.7%	22 301
Integrated National Electrification Programme (municipal)	5 652	8 355	8 355	–	358	3 200	(2 842) –	-88.8%	8 355
Provincial Government:	36 346	**15 661**	**14 452**	**20**	**3 606**	**4 069**	**(463)**	**-11.4%**	**14 452**
Human Settlements	35 735	14 600	11 794	–	3 309	3 264	45	1.4%	11 794
Libraries	67	50	50	4	18	20	(2)	-10.1%	50
Establishment of a K9 Unit	543	28	343	16	38	10	28	275.3%	343
Sport Development	–	983	983	–	242	775	(533)	-68.8%	983
Non-Motorised Transport	–		1 282	–	–	–	– –		1 282
Total capital expenditure of Transfers and Grants	**64 921**	**46 716**	**45 108**	**603**	**26 265**	**26 888**	**(622)**	**-2.3%**	**45 108**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**201 558**	**198 955**	**203 421**	**12 150**	**88 472**	**87 767**	**705**	**0.8%**	**203 421**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January					
	Budget Year 2021/22				
Description R thousands	Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
Provincial Government:	**1 092**	**429**	**429**	**664**	**60.8%**
Establishment of a K9 Unit	1 092	429	429	664 –	60.8%
Total operating expenditure of Approved Roll-overs	**1 092**	**429**	**429**	**664**	**60.8%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	**1 092**	**429**	**429**	**664**	**60.8%**

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 - M07 January										
Summary of Employee and Councillor remuneration	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
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	7 328	8 900	8 900	709	4 414	4 092	322	8%	8 900
Pension and UIF Contributions	1 014	1 124	1 124	78	544	614	(70)	-11%	1 124
Medical Aid Contributions	157	187	187	12	74	102	(28)	-27%	187
Cellphone Allowance	1 008	1 021	1 021	87	579	558	22	4%	1 021
Other benefits and allowances				60	599	768	(169)	-22%	–
Sub Total - Councillors	**10 857**	**11 232**	**11 232**	**946**	**6 210**	**6 132**	**77**	**1%**	**11 232**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 566	8 050	8 814	726	5 129	5 206	(77)	-1%	8 814
Pension and UIF Contributions	1 555	1 494	1 644	120	943	959	(16)	-2%	1 644
Medical Aid Contributions	471	488	518	37	284	302	(18)	-6%	518
Performance Bonus	739	803	269	–	–	–	–		269
Motor Vehicle Allowance	1 010	1 002	1 050	87	612	612	(0)	0%	1 050
Cellphone Allowance	286	245	245	20	143	143	–		245
Other benefits and allowances	195	197	236	20	144	138	6	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**	**1 011**	**7 255**	**7 360**	**(105)**	**-1%**	**13 998**
Other Municipal Staff									
Basic Salaries and Wages	136 066	148 129	150 609	12 391	85 113	86 418	(1 306)	-2%	150 609
Pension and UIF Contributions	24 870	26 884	26 360	2 220	15 478	15 377	102	1%	26 360
Medical Aid Contributions	10 707	12 057	11 626	973	6 498	6 782	(283)	-4%	11 626
Overtime	13 293	11 161	13 462	1 489	7 872	7 443	429	6%	13 462
Motor Vehicle Allowance	5 380	6 314	5 415	451	3 156	3 159	(3)	0%	5 415
Cellphone Allowance	466	563	659	53	371	384	(14)	-4%	659
Housing Allowances	1 610	1 823	972	79	553	553	(0)	0%	972
Other benefits and allowances	25 429	27 423	27 603	1 421	20 100	20 539	(438)	-2%	27 603
Payments in lieu of leave	1 356	2 691	2 691	–	582	47	535	1137%	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**	**19 078**	**139 723**	**140 702**	**(979)**	**-1%**	**249 453**
Total Parent Municipality	**256 512**	**271 833**	**274 683**	**21 035**	**153 188**	**154 194**	**(1 007)**	**-1%**	**274 683**
TOTAL MANAGERS AND STAFF	**245 655**	**260 602**	**263 451**	**20 089**	**146 978**	**148 062**	**(1 084)**	**-1%**	**263 451**

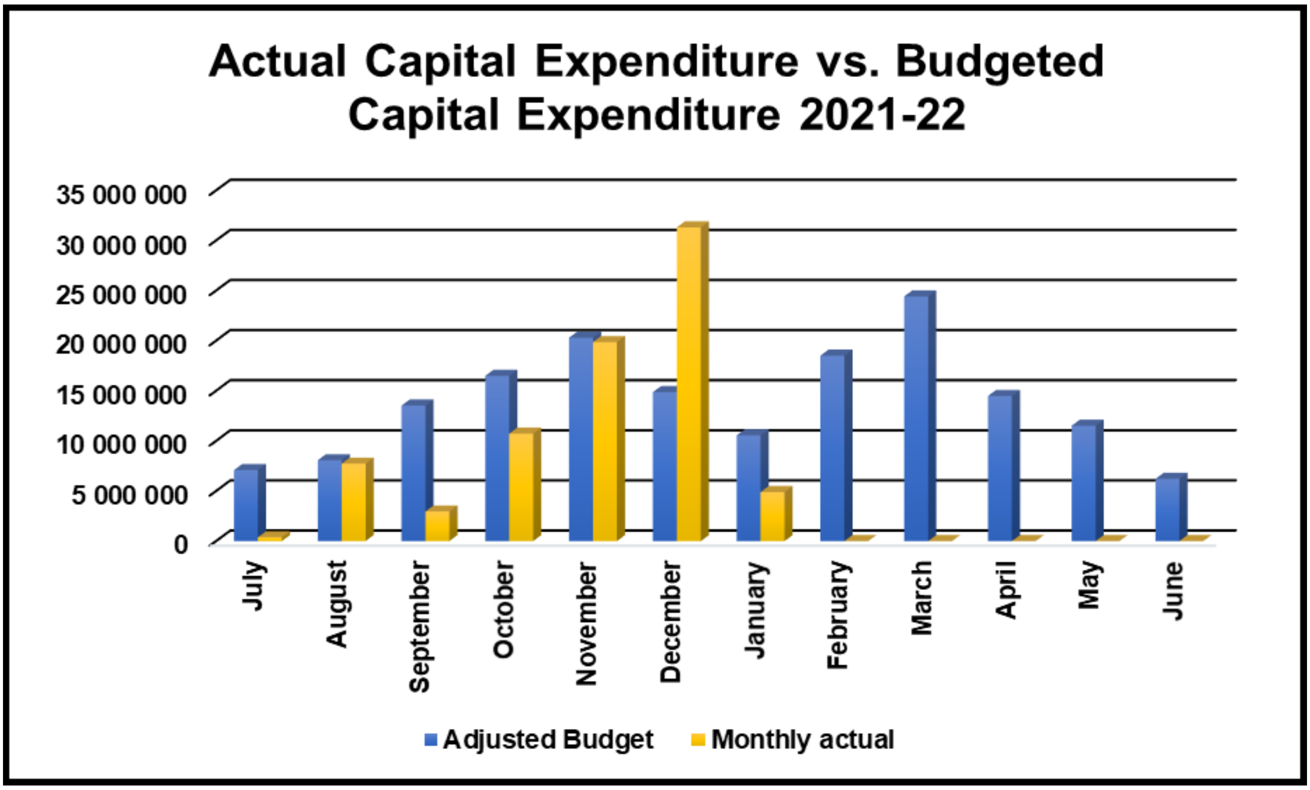
Section 10 – Material variances to the SDBIP

None.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
	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			109 412	–		
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	77 846					



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 - M07 January

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 on new assets by Asset Class/Sub-class									
Infrastructure	**55 998**	**35 632**	**35 514**	**420**	**9 847**	**11 412**	1 564	**13.7%**	**35 514**
Roads Infrastructure	34 257	11 081	12 840	291	4 145	1 667	(2 478)	**-148.7%**	12 840
Roads	34 257	11 081	12 840	291	4 145	1 667	(2 478)	**-148.7%**	12 840
Electrical Infrastructure	6 748	15 571	16 055	102	5 000	7 244	2 244	**31.0%**	16 055
MV Substations	200	200	200	–	84	120	36	**30.4%**	200
MV Switching Stations		–	–	–	–	–	–		–
MV Networks	3 328	14 855	14 855	24	4 391	6 750	2 359	**34.9%**	14 855
LV Networks	3 220	516	1 000	77	525	374	(152)	**-40.6%**	1 000
Water Supply Infrastructure	5 866	5 778	5 102	28	703	2 392	1 690	**70.6%**	5 102
Distribution	5 776	5 628	5 102	28	703	2 392	1 690	**70.6%**	5 102
Distribution Points	90	150	–	–	–	–	–		–
Sanitation Infrastructure	8 898	2 482	1 207	–	–	(201)	(201)	**100.0%**	1 207
Pump Station		920	650	–	–	(270)	(270)	**100.0%**	650
Reticulation	8 898	1 562	557	–	–	68	68	**100.0%**	557
Solid Waste Infrastructure	228	720	310	–	–	310	310	**100.0%**	310
Landfill Sites	228	720	310	–	–	310	310	**100.0%**	310
Community Assets	**12 355**	**3 768**	**6 066**	**–**	**1 069**	**3 037**	**1 968**	**64.8%**	**6 066**
Community Facilities	8 149	2 368	3 212	–	292	400	108	**27.0%**	3 212
Parks	1 190	700	700	–	174	400	226	56.4%	700
Public Open Space	6 210	1 668	2 512	–	118	–	(118)	#DIV/0!	2 512
Markets	749	–					–		
Sport and Recreation Facilities	4 206	1 400	2 854	–	777	2 637	1 860	**70.5%**	2 854
Indoor Facilities	3 753	800	2 113	–	777	1 996	1 219	61.1%	2 113
Outdoor Facilities	453	600	741	–	–	641	641	100.0%	741
Other assets	**5 282**	**21 656**	**18 740**	**–**	**8 624**	**9 505**	**881**	**9.3%**	**18 740**
Operational Buildings	1 351	10 880	11 560	–	5 315	6 637	1 322	**19.9%**	11 560
Municipal Offices	1 000	10 880	11 560	–	5 315	6 637	1 322	19.9%	11 560
Housing	3 930	10 776	7 180	–	3 309	2 868	(441)	**-15.4%**	7 180
Social Housing	3 930	10 776	7 180	–	3 309	2 868	(441)	-15.4%	7 180
Computer Equipment	**2 057**	**1 587**	**1 759**	**755**	**989**	**732**	**(257)**	-35.1%	**1 759**
Computer Equipment	2 057	1 587	1 759	755	989	732	(257)	-35.1%	1 759
Furniture and Office Equipment	**454**	**348**	**353**	**2**	**125**	**273**	**148**	54.2%	**353**
Furniture and Office Equipment	454	348	353	2	125	273	148	54.2%	353
Machinery and Equipment	**3 014**	**2 319**	**2 339**	**153**	**910**	**1 563**	**654**	41.8%	**2 339**
Machinery and Equipment	3 014	2 319	2 339	153	910	1 563	654	41.8%	2 339
Transport Assets	**5 061**	**3 574**	**3 691**	**447**	**3 179**	**3 087**	**(92)**	-3.0%	**3 691**
Transport Assets	5 061	3 574	3 691	447	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**	**1 777**	**24 744**	**30 010**	**5 266**	**17.5%**	**68 863**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

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 renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**24 061**	**27 200**	**28 432**	**14**	**17 189**	**16 891**	(298)	**-1.8%**	**28 432**
Roads Infrastructure	20 759	23 000	24 282	–	15 276	13 405	(1 871)	**-14.0%**	24 282
Roads	20 759	23 000	24 282	–	15 276	13 405	(1 871)	**-14.0%**	24 282
Capital Spares							–		
Storm water Infrastructure	–	–	–	–	–	–	–		–
Electrical Infrastructure	3 302	4 200	4 150	14	1 913	3 486	1 573	**45.1%**	4 150
MV Substations	3 270	3 600	3 600	12	1 721	3 200	1 479	**46.2%**	3 600
LV Networks	32	600	550	2	192	286	94	**32.7%**	550
Capital Spares							–		–
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**991**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities	991	–	–	–	–	–	–		–
Public Ablution Facilities	991						–		
Other assets	**–**	**830**	**713**	**7**	**98**	**400**	**302**	**75.5%**	**713**
Operational Buildings	–	–	–	–	–	–	–		–
Housing	–	830	713	7	98	400	302	**75.5%**	713
Staff Housing		830	713	7	98	400	302	75.5%	713
Social Housing							–		–
Total Capital Expenditure on renewal of existir	**25 052**	**28 030**	**29 145**	**21**	**17 287**	**17 291**	**4**	**0.0%**	**29 145**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**72 650**	**66 441**	**65 791**	**3 096**	**33 941**	**41 616**	7 675	**18.4%**	**65 791**
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		455	–	–	–	–	–	–		–
Storm water Conveyance		455						–		
Electrical Infrastructure		6 954	2 600	2 600	49	1 873	1 545	(328)	**-21.2%**	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	49	1 754	1 395	(359)	**-25.7%**	2 300
Capital Spares								–		
Water Supply Infrastructure		1 165	4 100	4 450	494	1 099	2 600	1 501	**57.7%**	4 450
Pump Stations		–	1 000	1 000	–	57	800	743	**92.9%**	1 000
Distribution		1 165	3 100	3 450	494	1 042	1 800	758	**42.1%**	3 450
Sanitation Infrastructure		64 076	59 741	58 741	2 552	30 969	37 471	6 502	**17.4%**	58 741
Waste Water Treatment Works		64 076	59 741	58 741	2 552	30 969	37 471	6 502	**17.4%**	58 741
Community Assets		**3 396**	**2 383**	**2 242**	**–**	**1 875**	**1 984**	**109**	**5.5%**	**2 242**
Sport and Recreation Facilities		3 396	2 383	2 242	–	1 875	1 984	109	**5.5%**	2 242
Outdoor Facilities		3 396	2 383	2 242	–	1 875	1 984	109	5.5%	2 242
Total Capital Expenditure on upgrading of existi	1	**76 046**	**68 824**	**68 032**	**3 096**	**35 815**	**43 600**	**7 784**	**17.9%**	**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 - M07 January

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**	**2 805**	**22 776**	**23 095**	320	**1.4%**	**41 339**
Roads Infrastructure		4 972	5 140	5 111	185	2 991	2 799	(192)	**-6.9%**	5 111
Roads		4 919	5 073	5 044	185	2 960	2 764	(196)	**-7.1%**	5 044
Road Furniture		53	67	67	–	31	35	3	**9.9%**	67
Storm water Infrastructure		17 774	17 281	18 343	1 434	10 870	10 536	(335)	**-3.2%**	18 343
Storm water Conveyance		17 774	17 281	18 343	1 434	10 870	10 536	(335)	**-3.2%**	18 343
Electrical Infrastructure		1 884	2 729	2 709	188	1 747	1 394	(353)	**-25.4%**	2 709
MV Substations		135	153	153	1	109	47	(62)	**-130.7%**	153
LV Networks		1 749	2 576	2 556	188	1 638	1 346	(291)	**-21.7%**	2 556
Water Supply Infrastructure		1 057	1 705	1 705	157	792	887	94	**10.6%**	1 705
Reservoirs		733	1 102	1 102	142	606	573	(33)	**-5.8%**	1 102
Pump Stations		124	139	139	–	36	72	36	**50.2%**	139
Distribution		200	465	465	14	151	242	91	**37.8%**	465
Sanitation Infrastructure		3 715	5 334	5 334	220	2 179	2 884	705	**24.4%**	5 334
Pump Station		994	939	939	17	552	488	(63)	**-13.0%**	939
Waste Water Treatment Works		2 721	4 394	4 394	203	1 627	2 396	768	**32.1%**	4 394
Solid Waste Infrastructure		6 740	7 966	8 138	620	4 196	4 597	401	**8.7%**	8 138
Landfill Sites		6 740	7 966	8 138	620	4 196	4 597	401	**8.7%**	8 138
Community Assets		**2 342**	**3 286**	**3 280**	**370**	**2 120**	**1 745**	**(375)**	**-21.5%**	**3 280**
Community Facilities		1 787	2 122	2 147	194	1 555	1 170	(386)	**-32.9%**	2 147
Halls		329	387	361	31	223	137	(86)	-62.3%	361
Centres		1 209	1 470	1 546	146	1 246	934	(312)	-33.4%	1 546
Libraries		57	60	60	–	36	31	(5)	-15.6%	60
Cemeteries/Crematoria		71	105	105	–	10	55	45	82.1%	105
Parks		120	100	75	17	41	13	(28)	-215.8%	75
Sport and Recreation Facilities		556	1 164	1 133	176	564	575	11	**1.8%**	1 133
Indoor Facilities		30	100	100	–	21	52	31	59.4%	100
Outdoor Facilities		526	1 064	1 033	176	543	523	(20)	-3.9%	1 033
Other assets		**1 580**	**1 744**	**1 874**	**104**	**1 247**	**911**	**(336)**	**-36.9%**	**1 874**
Operational Buildings		1 239	990	1 009	70	703	572	(131)	**-22.9%**	1 009
Municipal Offices		1 239	990	1 009	70	703	572	(131)	-22.9%	1 009
Housing		342	754	864	35	544	339	(205)	**-60.6%**	864
Staff Housing		160	197	255	8	212	134	(78)	-58.6%	255
Social Housing		181	557	609	27	332	205	(127)	-62.0%	609
Intangible Assets		**3 442**	**4 226**	**4 226**	**8**	**1 711**	**2 465**	**755**	30.6%	**4 226**
Licences and Rights		3 442	4 226	4 226	8	1 711	2 465	755	**30.6%**	4 226
Computer Software and Applications		3 442	4 226	4 226	8	1 711	2 465	755	30.6%	4 226
Computer Equipment		**535**	**316**	**316**	**–**	**75**	**163**	**88**	54.1%	**316**
Computer Equipment		535	316	316	–	75	163	88	54.1%	316
Furniture and Office Equipment		**20**	**77**	**78**	**–**	**28**	**41**	**13**	32.5%	**78**
Furniture and Office Equipment		20	77	78	–	28	41	13	32.5%	78
Machinery and Equipment		**1 092**	**1 282**	**1 327**	**63**	**713**	**691**	**(22)**	-3.2%	**1 327**
Machinery and Equipment		1 092	1 282	1 327	63	713	691	(22)	-3.2%	1 327
Transport Assets		**5 223**	**6 412**	**6 469**	**404**	**3 501**	**3 565**	**64**	1.8%	**6 469**
Transport Assets		5 223	6 412	6 469	404	3 501	3 565	64	1.8%	6 469
Total Repairs and Maintenance Expenditure	1	**50 376**	**57 497**	**58 908**	**3 754**	**32 169**	**32 676**	**507**	**1.6%**	**58 908**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January										
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	6 412	44 022	46 303	2 282	4.9%	78 160
Roads Infrastructure		23 490	24 434	24 908	2 239	15 083	13 636	(1 448)	-10.6%	24 908
Roads		22 766	23 776	24 081	2 131	14 329	13 283	(1 046)	-7.9%	24 081
Road Structures		269	188	352	69	481	72	(409)	-565.6%	352
Road Furniture		455	470	474	39	272	280	8	2.7%	474
Capital Spares								–		
Storm water Infrastructure		4 539	4 698	4 744	392	2 722	2 794	72	2.6%	4 744
Drainage Collection		814	841	849	75	524	476	(48)	-10.1%	849
Storm water Conveyance		3 725	3 857	3 895	317	2 198	2 318	120	5.2%	3 895
Attenuation								–		
Electrical Infrastructure		13 030	13 056	13 530	1 090	7 562	8 140	577	7.1%	13 530
Power Plants		3	3	3	0	2	2	0	5.4%	3
HV Transmission Conductors		36	37	38	3	21	22	1	5.4%	38
MV Substations		1 931	2 018	2 013	154	1 085	1 237	152	12.3%	2 013
MV Switching Stations		1 156	1 188	1 206	98	678	722	44	6.1%	1 206
MV Networks		7 126	7 325	7 431	606	4 187	4 450	263	5.9%	7 431
LV Networks		2 567	2 267	2 619	211	1 464	1 574	110	7.0%	2 619
Capital Spares		212	219	221	18	125	132	7	5.4%	221
Water Supply Infrastructure		14 481	14 225	14 799	1 276	8 852	8 545	(307)	-3.6%	14 799
Dams and Weirs		266	275	277	23	157	166	9	5.4%	277
Boreholes		14	15	15	14	100	2	(97)	-3917.9%	15
Reservoirs		2 689	2 353	2 743	226	1 567	1 626	58	3.6%	2 743
Pump Stations		549	579	579	50	344	334	(10)	-3.0%	579
Water Treatment Works		131	84	134	11	77	79	2	2.3%	134
Bulk Mains		1 224	1 211	1 248	104	720	735	15	2.1%	1 248
Distribution		9 609	9 709	9 803	849	5 887	5 604	(284)	-5.1%	9 803
Sanitation Infrastructure		15 722	16 238	16 396	1 362	9 444	9 661	217	2.2%	16 396
Pump Station		15 003	15 496	15 645	1 273	8 829	9 349	519	5.6%	15 645
Reticulation		719	743	751	89	614	312	(302)	-96.7%	751
Solid Waste Infrastructure		1 807	7 274	3 783	52	358	3 528	3 170	89.8%	3 783
Landfill Sites		1 678	7 162	3 652	42	288	3 446	3 158	91.6%	3 652
Waste Drop-off Points		129	112	132	10	70	82	11	14.0%	132
Community Assets		4 963	5 008	6 061	672	3 599	3 513	(86)	-2.4%	6 061
Community Facilities		2 265	2 507	3 288	252	1 727	1 736	10	0.5%	3 288
Halls		799	741	922	82	567	439	(128)	-29.1%	922
Centres			10	425	–	–	2	2	100.0%	425
Clinics/Care Centres		418	527	530	69	482	510	28	5.4%	530
Museums		15	16	16	1	9	9	1	5.4%	16
Libraries		487	501	508	41	287	303	16	5.4%	508
Cemeteries/Crematoria		216	340	375	19	135	180	45	25.1%	375
Public Open Space		217	187	289	23	132	202	71	34.9%	289
Public Ablution Facilities		103	180	180	15	106	88	(18)	-21.1%	180
Taxi Ranks/Bus Terminals		10	5	10	1	10	3	(6)	-184.3%	10
Capital Spares								–		
Sport and Recreation Facilities		2 697	2 501	2 773	420	1 873	1 777	(96)	-5.4%	2 773
Indoor Facilities		1 498	1 498	1 547	123	859	934	75	8.0%	1 547
Outdoor Facilities		1 199	1 003	1 226	297	1 014	843	(171)	-20.2%	1 226
Capital Spares								–		

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January										
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	35	40	5	12.3%	60
Revenue Generating		–	9	60	5	35	40	5	12.3%	60
Improved Property		–	9	60	5	35	40	5	12.3%	60
Other assets		1 714	2 294	2 236	154	1 062	1 134	72	6.3%	2 236
Operational Buildings		1 479	2 052	1 991	134	924	988	64	6.5%	1 991
Municipal Offices		922	1 428	1 360	86	596	595	(1)	-0.1%	1 360
Workshops		22	23	23	2	13	14	1	5.4%	23
Yards			–	5	–	–	–	–		5
Stores		534	601	603	45	315	379	64	16.9%	603
Housing		235	242	245	20	138	146	8	5.4%	245
Staff Housing		204	211	213	17	120	127	7	5.4%	213
Social Housing		31	32	32	3	18	19	1	5.4%	32
Intangible Assets		218	226	230	18	128	138	11	7.6%	230
Licences and Rights		218	226	230	18	128	138	11	7.6%	230
Computer Software and Applications		218	226	230	18	128	138	11	7.6%	230
Load Settlement Software Applications			–		–	–	–	–		–
Computer Equipment		1 203	1 182	1 265	121	846	660	(185)	-28.1%	1 265
Computer Equipment		1 203	1 182	1 265	121	846	660	(185)	-28.1%	1 265
Furniture and Office Equipment		554	544	582	53	364	327	(37)	-11.3%	582
Furniture and Office Equipment		554	544	582	53	364	327	(37)	-11.3%	582
Machinery and Equipment		2 046	1 751	2 276	200	1 401	1 276	(125)	-9.8%	2 276
Machinery and Equipment		2 046	1 751	2 276	200	1 401	1 276	(125)	-9.8%	2 276
Transport Assets		3 357	3 868	3 937	302	2 109	2 433	323	13.3%	3 937
Transport Assets		3 357	3 868	3 937	302	2 109	2 433	323	13.3%	3 937
Total Depreciation	1	87 124	94 807	94 807	7 936	53 565	55 823	2 258	4.0%	94 807

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 **January 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: 10 February 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 February 2022