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 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 January 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 January 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 613 408 370	R 584 119 927	R -29 288 443	**-5%**
Operating Expenditure	R 1 029 331 855	R 1 025 575 991	R 504 783 401	R 478 699 439	R -26 083 962	**-5%**
Capital	R 191 095 805	R 167 894 804	R 80 692 375	R 52 138 590	R -28 553 785	**-35%**

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) - M07 January

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	12 459	89 651	86 131	3 520	4%	148 224
Service charges - electricity revenue	369 387	400 667	385 970	29 557	216 626	242 952	(26 326)	-11%	385 970
Service charges - water revenue	79 785	80 786	80 786	8 959	49 772	50 702	(930)	-2%	80 786
Service charges - sanitation revenue	48 956	51 390	51 797	4 263	30 175	29 691	484	2%	51 797
Service charges - refuse revenue	29 734	31 991	32 591	2 740	19 057	18 464	592	3%	32 591
Rental of facilities and equipment	1 422	1 627	1 807	131	1 005	949	56	6%	1 807
Interest earned - external investments	35 489	35 667	55 754	741	4 918	3 981	937	24%	55 754
Interest earned - outstanding debtors	2 646	3 458	3 161	366	2 122	1 619	503	31%	3 161
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	27 864	34 607	30 263	36	200	153	47	30%	30 263
Licences and permits	4 686	4 778	4 902	482	3 002	2 794	208	7%	4 902
Agency services	5 264	6 040	6 040	457	3 702	3 541	161	5%	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	1 372	10 018	9 242	775	8%	16 412
Gains	8 068	15 877	11 666	–	9 035	8 550	485	6%	11 666
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**1 019 127**	**61 564**	**566 800**	**578 480**	**(11 680)**	**-2%**	**1 019 127**

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 January 2023.

- **Service charges - electricity revenue** stands at 11% below the YTD budgeted projections mainly due to the effect of loadshedding.
- **Interest earned – external investments** stands 24% above the YTD budgeted projections due to the interest rates that improved.
- **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 **January 2023** was **R61.564 million** whilst the overall YTD performance **excluding capital transfers** stands at **2% below** the 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	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	22 759	162 697	167 547	(4 850)	-3%	298 366
Remuneration of councillors	10 929	11 251	11 560	938	6 538	6 431	107	2%	11 560
Debt impairment	39 382	37 654	31 448	(3 664)	(3 668)	(3 668)	–		31 448
Depreciation & asset impairment	97 550	106 565	106 565	7 697	53 460	50 603	2 857	6%	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	18 375	156 402	176 903	(20 501)	-12%	312 398
Inventory consumed	39 915	47 513	52 678	2 032	13 798	11 476	2 322	20%	52 678
Contracted services	94 571	105 260	109 932	6 610	56 537	57 405	(869)	-2%	109 932
Transfers and subsidies	3 774	4 368	4 607	493	3 555	3 366	189	6%	4 607
Other expenditure	35 846	51 359	52 711	1 993	21 725	27 323	(5 598)	-20%	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**	**57 232**	**478 699**	**504 783**	**(26 084)**	**-5%**	**1 025 576**

- The variance on **Bulk purchases - electricity** is mainly due to the effect of loadshedding.
- **Inventory consumed** stands at 20% above the YTD budgeted projections mainly due to various items such as the fuel consumption on council's fleet.
- **Other expenditure** stands at 20% below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **January 2023** was **R57.232 million** whilst the overall YTD performance stands at **5% 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) -									
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**	**518**	**1 100**	**3 989**	(2 889)	-72%	**5 306**
Executive and council	17	664	651	–	9	649	(640)	-99%	651
Finance and administration	16 491	9 995	4 655	518	1 091	3 340	(2 249)	-67%	4 655
Community and public safety	**7 441**	**7 366**	**7 455**	**216**	**2 702**	**4 671**	(1 968)	-42%	**7 455**
Community and social services	124	413	408	26	292	328	(36)	-11%	408
Sport and recreation	4 421	3 038	3 025	32	1 193	1 653	(460)	-28%	3 025
Public safety	2 896	3 915	4 022	158	1 217	2 690	(1 473)	-55%	4 022
Economic and environmental services	**53 418**	**71 549**	**60 449**	**8 719**	**17 506**	**31 856**	(14 350)	-45%	**60 449**
Planning and development	9 100	9 030	4 123	–	261	1 452	(1 191)	-82%	4 123
Road transport	44 318	62 519	56 326	8 719	17 246	30 405	(13 159)	-43%	56 326
Trading services	**97 535**	**101 521**	**94 684**	**1 089**	**30 830**	**40 177**	(9 347)	-23%	**94 684**
Energy sources	23 596	43 000	44 065	538	11 548	19 741	(8 193)	-42%	44 065
Water management	9 324	29 372	32 182	308	17 444	14 431	3 014	21%	32 182
Waste water management	63 368	24 364	14 181	243	1 164	4 721	(3 557)	-75%	14 181
Waste management	1 247	4 786	4 256	–	674	1 284	(610)	-48%	4 256
Total Capital Expenditure - Functional Classification	**174 902**	**191 096**	**167 895**	**10 542**	**52 139**	**80 692**	**(28 554)**	**-35%**	**167 895**
Funded by:									
National Government	34 655	41 410	51 410	3 737	20 801	24 948	(4 146)	-17%	51 410
Provincial Government	11 275	21 339	5 332	26	282	993	(712)	-72%	5 332
Transfers and subsidies - capital (monetary	976	12 534	11 203	–	1 335	6 748	(5 413)	-80%	11 203
Transfers recognised - capital	**46 906**	**75 283**	**67 946**	**3 763**	**22 419**	**32 689**	**(10 271)**	**-31%**	**67 946**
Borrowing	–	–		–	–	–	–		–
Internally generated funds	127 996	115 813	99 949	6 779	29 720	48 003	(18 283)	-38%	99 949
Total Capital Funding	**174 902**	**191 096**	**167 895**	**10 542**	**52 139**	**80 692**	**(28 554)**	**-35%**	**167 895**

- Capital expenditure for the month of **January 2023** amounts to **R 10 542 083** and stands at **35%** 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 52 138 590 (31.05%)** compared to the total budget of **R 167 894 804**.
- Commitments are **R 32 269 993**.

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	8 619 235	13 593 638	11 700 000	7 907 150	37%	Planning	Swartland	40%	
2	Construction: Side walks and Recreational nodes (Ilinge Lethu Wesbank)	10 843 025	-	1 335 449	6 500 000	9 507 576	88%	site establishment	Malmesbury	25%	
3	Roads Swartland: Construction of New Roads	11 500 000	81 071	415 210	9 010 000	11 084 790	96%	Planning	Swartland	25%	
4	Upgrading of N7/Voortrekker Northern Interchange	8 000 000	-	-	-	8 000 000	100%	Planning	Malmesbury	40%	
	SEWERAGE										
5	Sewerage: Moorreesburg	7 835 203	97 758	113 846	3 000 000	7 721 357	99%	Construction	Moorreesburg	35%	
	WATER										
6	Swartland Bulk Water System S3.3 S3.4 Panorama to Wesbank I1/4	19 641 500	2 577 611	10 793 037	5 500 000	8 848 463	45%	Construction	Swartland	70%	
7	Water networks: Upgrades and Replacement	3 337 712	183 658	1 958 092	3 337 712	1 379 620	41%	Construction	Swartland	59%	
	ELECTRICAL SERVICES										
8	Saamstaan/De Hoop:housing development: Elec Bulk supply, Infrastructure Connections	18 600 000	185 144	4 622 328	9 300 000	13 977 672	75%	Construction	Malmesbury	46%	Contractor on site and progressing according to plan. Expenditure will be paid from INEP Funds first and then CRR
9	132/11kV Eskom Schoonspruit substation, 132kV transmission line and servitudes	10 000 000	-	77 386	5 000 000	9 922 614	99%	Construction	Malmesbury	20%	
10	Replace oil insulated switchgear and equipment	4 750 000	-	4 615 572	1 500 000	134 428	3%	Construction	Swartland	77%	100% procurement, 55% departmental installation
	TOTAL	**118 014 728**	**9 268 690**	**38 831 057**	**56 467 712**	**79 183 671**	**67%**				

NOTE: Project status (column J): If the project is in the SCM process of being procured. Please state in which stage (column L) (planning, specification, advertising, etc)

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January						
			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%	12.3%	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%	8.1%	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
						0.0%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		97.0%	97.0%	100.48%	97.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	98.53%	100.0%
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	6.0%	4.98%	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%	20.03%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.9%	29.3%	28.7%	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%	10.4%	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	8.42	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	9.04	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 - M07 January								
	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	12 459	89 651	86 131	3 520	4%	148 224
Service charges	527 861	564 834	45 519	315 630	341 809	(26 180)	-8%	551 144
Investment revenue	35 489	35 667	741	4 918	3 981	937	24%	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	2 845	29 084	26 849	2 235	8%	74 250
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**61 564**	**566 800**	**578 480**	**(11 680)**	**-2%**	**1 019 127**
Employee costs	265 587	294 029	22 759	162 697	167 547	(4 850)	-3%	298 366
Remuneration of Councillors	10 929	11 251	938	6 538	6 431	107	2%	11 560
Depreciation & asset impairment	97 550	106 565	7 697	53 460	50 603	2 857	6%	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	20 407	170 200	188 379	(18 179)	-10%	365 077
Transfers and subsidies	3 774	4 368	493	3 555	3 366	189	6%	4 607
Other expenditure	186 385	221 044	4 939	77 031	83 366	(6 335)	-8%	223 836
Total Expenditure	**912 284**	**1 029 332**	**57 232**	**478 699**	**504 783**	**(26 084)**	**-5%**	**1 025 576**
Surplus/(Deficit)	**30 972**	**(12 457)**	**4 332**	**88 101**	**73 697**	**14 404**	**20%**	**(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**	**4 332**	**105 420**	**108 625**	**(3 205)**	**-3%**	**61 497**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**4 332**	**105 420**	**108 625**	**(3 205)**	**-3%**	**61 497**
Capital expenditure & funds sources								
Capital expenditure	**174 902**	**191 096**	**10 542**	**52 139**	**80 692**	**(28 554)**	**-35%**	**167 895**
Capital transfers recognised	46 906	75 283	3 763	22 419	32 689	(10 271)	-31%	67 946
Borrowing	–	–	–	–	–	–		–
Internally generated funds	**127 996**	**115 813**	**6 779**	**29 720**	**48 003**	**(18 283)**	**-38%**	**99 949**
Total sources of capital funds	**174 902**	**191 096**	**10 542**	**52 139**	**80 692**	**(28 554)**	**-35%**	**167 895**
Financial position								
Total current assets	794 751	776 607		920 053				817 340
Total non current assets	2 184 164	2 222 434		2 173 056				2 231 792
Total current liabilities	132 067	132 766		152 881				137 413
Total non current liabilities	224 232	211 698		219 730				227 607
Community wealth/Equity	**2 622 616**	**2 654 577**		**2 615 079**				**2 684 113**
Cash flows								
Net cash from (used) operating	189 054	157 405	18 469	157 077	92 184	(64 893)	-70%	161 612
Net cash from (used) investing	(155 705)	(175 219)	(3 783)	(43 094)	(102 922)	(59 828)	58%	(156 229)
Net cash from (used) financing	(8 462)	(11 500)	(39)	(495)	(292)	204	-70%	(8 261)
Cash/cash equivalents at the month/year e	**665 091**	**612 926**	**–**	**755 727**	**654 060**	**(101 667)**	**-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	51 292	12 621	2 706	2 362	1 898	3 281	23 801	101 613
Creditors Age Analysis								
Total Creditors	28 168	59	68	–	–	–	83	28 412

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									
		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**	**13 827**	**151 379**	**142 574**	8 805	6%	**283 946**
Executive and council		266	299	7	41	164	(122)	-75%	299
Finance and administration		239 253	267 175	13 820	151 337	142 410	8 927	6%	283 229
Internal audit		–	–	–	–	–	–		418
Community and public safety		**104 273**	**114 566**	**705**	**34 596**	**31 202**	3 394	11%	**96 077**
Community and social services		12 768	14 550	95	6 616	7 529	(913)	-12%	14 640
Sport and recreation		6 216	4 716	572	3 502	3 103	399	13%	5 123
Public safety		35 475	41 252	22	5 942	3 560	2 381	67%	38 405
Housing		49 814	54 049	16	18 536	17 009	1 527	9%	37 909
Health		–	–	–	–	–	–		–
Economic and environmental services		**25 138**	**42 647**	**1 204**	**14 681**	**23 853**	(9 172)	-38%	**43 561**
Planning and development		5 360	4 266	287	3 101	2 394	707	30%	4 571
Road transport		19 778	38 381	917	11 579	21 459	(9 879)	-46%	38 990
Environmental protection		–	–	–	–	–	–		–
Trading services		**625 653**	**669 263**	**45 825**	**383 446**	**415 762**	(32 315)	-8%	**663 456**
Energy sources		384 053	424 953	29 590	225 253	259 323	(34 070)	-13%	410 289
Water management		98 419	113 350	9 140	74 733	73 093	1 640	2%	120 344
Waste water management		94 784	79 832	4 169	50 489	51 022	(533)	-1%	80 239
Waste management		48 397	51 128	2 926	32 970	32 324	647	2%	52 583
Other	4	**23**	**32**	**3**	**19**	**19**	**(0)**	**0%**	**32**
Total Revenue - Functional	2	**994 607**	**1 093 984**	**61 564**	**584 120**	**613 408**	**(29 288)**	**-5%**	**1 087 073**
Expenditure - Functional									
Governance and administration		**132 858**	**163 385**	**9 709**	**78 326**	**83 025**	(4 698)	-6%	**162 388**
Executive and council		21 809	24 245	1 380	13 371	14 154	(783)	-6%	24 851
Finance and administration		109 291	136 996	8 196	63 899	67 657	(3 758)	-6%	134 979
Internal audit		1 758	2 144	133	1 057	1 214	(157)	-13%	2 558
Community and public safety		**167 290**	**177 068**	**7 775**	**82 049**	**79 820**	2 229	3%	**174 834**
Community and social services		22 749	24 900	1 727	12 451	13 507	(1 056)	-8%	24 417
Sport and recreation		31 043	31 657	2 502	17 735	17 556	178	1%	32 394
Public safety		74 076	82 053	783	28 839	27 779	1 059	4%	79 599
Housing		39 422	38 458	2 762	23 024	20 978	2 047	10%	38 425
Health		–	–	–	–	–	–		–
Economic and environmental services		**73 145**	**81 908**	**4 961**	**42 276**	**42 263**	14	0%	**88 845**
Planning and development		13 091	16 545	1 050	7 520	9 367	(1 847)	-20%	16 483
Road transport		60 053	65 362	3 911	34 756	32 896	1 860	6%	72 362
Environmental protection		–	–	–	–	–	–		–
Trading services		**537 262**	**604 693**	**34 331**	**274 533**	**298 159**	(23 627)	-8%	**597 230**
Energy sources		328 076	386 254	21 589	182 568	204 948	(22 380)	-11%	367 197
Water management		79 122	91 450	3 543	24 280	26 100	(1 821)	-7%	96 332
Waste water management		74 551	74 589	5 173	38 020	38 271	(251)	-1%	73 865
Waste management		55 513	52 399	4 027	29 665	28 840	825	3%	59 837
Other		**1 729**	**2 279**	**455**	**1 515**	**1 517**	**(2)**	**0%**	**2 280**
Total Expenditure - Functional	3	**912 284**	**1 029 332**	**57 232**	**478 699**	**504 783**	**(26 084)**	**-5%**	**1 025 576**
Surplus/ (Deficit) for the year		**82 323**	**64 652**	**4 332**	**105 420**	**108 625**	**(3 204)**	**-3%**	**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) - M07 January

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	105	6 452	6 213	239	3.8%	12 799
Vote 2 - Civil Services	256 272	287 762	287 309	16 508	164 812	173 532	(8 720)	-5.0%	287 309
Vote 3 - Council	266	299	299	7	41	164	(122)	-74.7%	299
Vote 4 - Electricity Services	384 053	424 953	410 289	29 590	225 253	259 323	(34 070)	-13.1%	410 289
Vote 5 - Financial Services	237 101	253 248	278 835	13 674	150 287	141 540	8 746	6.2%	278 835
Vote 6 - Development Services	58 806	63 075	47 587	752	24 605	22 614	1 991	8.8%	47 587
Vote 7 - Municipal Manager	–	–	418	–	–	–	–		418
Vote 8 - Protection Services	45 617	52 289	49 537	928	12 669	10 022	2 647	26.4%	49 537
Total Revenue by Vote	**994 607**	**1 093 984**	**1 087 073**	**61 564**	**584 120**	**613 408**	**(29 288)**	**-4.8%**	**1 087 073**
Expenditure by Vote									
Vote 1 - Corporate Services	35 621	41 327	41 627	2 805	21 455	23 769	(2 314)	-9.7%	41 627
Vote 2 - Civil Services	308 064	327 711	345 796	20 328	154 598	153 661	937	0.6%	345 796
Vote 3 - Council	18 175	19 043	19 652	1 157	11 723	11 399	324	2.8%	19 652
Vote 4 - Electricity Services	342 334	402 200	383 146	21 641	185 584	207 255	(21 671)	-10.5%	383 146
Vote 5 - Financial Services	51 960	68 681	67 789	4 361	29 464	32 013	(2 549)	-8.0%	67 789
Vote 6 - Development Services	62 100	64 490	64 188	4 620	36 067	35 758	309	0.9%	64 188
Vote 7 - Municipal Manager	7 507	10 335	10 747	508	3 862	5 684	(1 822)	-32.1%	10 747
Vote 8 - Protection Services	86 523	95 545	92 632	1 811	35 947	35 245	702	2.0%	92 632
Total Expenditure by Vote	**912 284**	**1 029 332**	**1 025 576**	**57 232**	**478 699**	**504 783**	**(26 084)**	**-5.2%**	**1 025 576**
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**61 497**	**4 332**	**105 420**	**108 625**	**(3 204)**	**-3.0%**	**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) - M07 January

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	12 459	89 651	86 131	3 520	4%	148 224
Service charges - electricity revenue	369 387	400 667	385 970	29 557	216 626	242 952	(26 326)	-11%	385 970
Service charges - water revenue	79 785	80 786	80 786	8 959	49 772	50 702	(930)	-2%	80 786
Service charges - sanitation revenue	48 956	51 390	51 797	4 263	30 175	29 691	484	2%	51 797
Service charges - refuse revenue	29 734	31 991	32 591	2 740	19 057	18 464	592	3%	32 591
Rental of facilities and equipment	1 422	1 627	1 807	131	1 005	949	56	6%	1 807
Interest earned - external investments	35 489	35 667	55 754	741	4 918	3 981	937	24%	55 754
Interest earned - outstanding debtors	2 646	3 458	3 161	366	2 122	1 619	503	31%	3 161
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	27 864	34 607	30 263	36	200	153	47	30%	30 263
Licences and permits	4 686	4 778	4 902	482	3 002	2 794	208	7%	4 902
Agency services	5 264	6 040	6 040	457	3 702	3 541	161	5%	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	1 372	10 018	9 242	775	8%	16 412
Gains	8 068	15 877	11 666	–	9 035	8 550	485	6%	11 666
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**1 019 127**	**61 564**	**566 800**	**578 480**	**(11 680)**	**-2%**	**1 019 127**
Expenditure By Type									
Employee related costs	265 587	294 029	298 366	22 759	162 697	167 547	(4 850)	-3%	298 366
Remuneration of councillors	10 929	11 251	11 560	938	6 538	6 431	107	2%	11 560
Debt impairment	39 382	37 654	31 448	(3 664)	(3 668)	(3 668)	–		31 448
Depreciation & asset impairment	97 550	106 565	106 565	7 697	53 460	50 603	2 857	6%	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	18 375	156 402	176 903	(20 501)	-12%	312 398
Inventory consumed	39 915	47 513	52 678	2 032	13 798	11 476	2 322	20%	52 678
Contracted services	94 571	105 260	109 932	6 610	56 537	57 405	(869)	-2%	109 932
Transfers and subsidies	3 774	4 368	4 607	493	3 555	3 366	189	6%	4 607
Other expenditure	35 846	51 359	52 711	1 993	21 725	27 323	(5 598)	-20%	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**	**57 232**	**478 699**	**504 783**	**(26 084)**	**-5%**	**1 025 576**
Surplus/(Deficit)	**30 972**	**(12 457)**	**(6 449)**	**4 332**	**88 101**	**73 697**	**14 404**	**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**	**4 332**	**105 420**	**108 625**			**61 497**
Taxation							–		
Surplus/(Deficit) after taxation	**82 323**	**64 652**	**61 497**	**4 332**	**105 420**	**108 625**			**61 497**
Attributable to minorities									
Surplus/(Deficit) attributable to	**82 323**	**64 652**	**61 497**	**4 332**	**105 420**	**108 625**			**61 497**
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**61 497**	**4 332**	**105 420**	**108 625**			**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) - M07 January

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	8 904	27 795	37 330	(9 535)	-26%	83 689
Vote 4 - Electricity Services	14 801	30 600	30 600	169	4 296	13 600	(9 304)	-68%	30 600
Vote 6 - Development Services	8 463	17 459	1 945	145	281	800	(519)	-65%	1 945
Total Capital Multi-year expenditure	**110 787**	**132 504**	**116 234**	**9 219**	**32 372**	**51 730**	**(19 358)**	**-37%**	**116 234**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	513	404	595	26	272	303	(30)	-10%	595
Vote 2 - Civil Services	45 642	31 699	24 029	242	9 660	13 920	(4 260)	-31%	24 029
Vote 3 - Council	9	654	641	–	6	639	(633)	-99%	641
Vote 4 - Electricity Services	10 891	15 404	16 469	884	7 784	8 517	(733)	-9%	16 469
Vote 5 - Financial Services	802	711	705	2	285	705	(420)	-60%	705
Vote 6 - Development Services	3 355	5 795	5 190	12	539	2 179	(1 640)	-75%	5 190
Vote 7 - Municipal Manager	7	10	10	–	3	10	(7)	-69%	10
Vote 8 - Protection Services	2 896	3 915	4 022	158	1 217	2 690	(1 473)	-55%	4 022
Total Capital single-year expenditure	64 114	58 591	51 661	1 323	19 766	28 962	**(9 196)**	**-32%**	51 661
Total Capital Expenditure	**174 902**	**191 096**	**167 895**	**10 542**	**52 139**	**80 692**	**(28 554)**	**-35%**	**167 895**
Capital Expenditure - Functional Classification									
Governance and administration	**16 508**	**10 660**	**5 306**	**518**	**1 100**	**3 989**	(2 889)	-72%	**5 306**
Executive and council	17	664	651	–	9	649	(640)	-99%	651
Finance and administration	16 491	9 995	4 655	518	1 091	3 340	(2 249)	-67%	4 655
Community and public safety	**7 441**	**7 366**	**7 455**	**216**	**2 702**	**4 671**	(1 968)	-42%	**7 455**
Community and social services	124	413	408	26	292	328	(36)	-11%	408
Sport and recreation	4 421	3 038	3 025	32	1 193	1 653	(460)	-28%	3 025
Public safety	2 896	3 915	4 022	158	1 217	2 690	(1 473)	-55%	4 022
Economic and environmental services	**53 418**	**71 549**	**60 449**	**8 719**	**17 506**	**31 856**	(14 350)	-45%	**60 449**
Planning and development	9 100	9 030	4 123	–	261	1 452	(1 191)	-82%	4 123
Road transport	44 318	62 519	56 326	8 719	17 246	30 405	(13 159)	-43%	56 326
Trading services	**97 535**	**101 521**	**94 684**	**1 089**	**30 830**	**40 177**	(9 347)	-23%	**94 684**
Energy sources	23 596	43 000	44 065	538	11 548	19 741	(8 193)	-42%	44 065
Water management	9 324	29 372	32 182	308	17 444	14 431	3 014	21%	32 182
Waste water management	63 368	24 364	14 181	243	1 164	4 721	(3 557)	-75%	14 181
Waste management	1 247	4 786	4 256	–	674	1 284	(610)	-48%	4 256
Total Capital Expenditure - Functional Classification	**174 902**	**191 096**	**167 895**	**10 542**	**52 139**	**80 692**	**(28 554)**	**-35%**	**167 895**
Funded by:									
National Government	34 655	41 410	51 410	3 737	20 801	24 948	(4 146)	-17%	51 410
Provincial Government	11 275	21 339	5 332	26	282	993	(712)	-72%	5 332
Transfers and subsidies - capital (monetary	976	12 534	11 203	–	1 335	6 748	(5 413)	-80%	11 203
Transfers recognised - capital	**46 906**	**75 283**	**67 946**	**3 763**	**22 419**	**32 689**	**(10 271)**	**-31%**	**67 946**
Borrowing	–	–		–	–	–	–		–
Internally generated funds	127 996	115 813	99 949	6 779	29 720	48 003	(18 283)	-38%	99 949
Total Capital Funding	**174 902**	**191 096**	**167 895**	**10 542**	**52 139**	**80 692**	**(28 554)**	**-35%**	**167 895**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M07 January						
Description	Ref	2021/22	Budget Year 2022/23			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		665 091	612 926	662 213	131 805	662 213
Call investment deposits			–	–	620 000	–
Consumer debtors		99 115	118 544	113 222	116 937	113 222
Other debtors		8 909	25 953	19 572	9 623	19 572
Current portion of long-term receivables		4	70	4	4	4
Inventory		21 632	19 114	22 330	41 685	22 330
Total current assets		**794 751**	**776 607**	**817 340**	**920 053**	**817 340**
Non current assets						
Long-term receivables		36	11	11	(0)	11
Investments			–	–		–
Investment property		34 326	31 245	34 200	24 005	34 200
Investments in Associate			–	–		–
Property, plant and equipment		2 148 179	2 189 454	2 195 793	2 147 540	2 195 793
Biological			–	–		–
Intangible		504	604	668	391	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**	**2 173 056**	**2 231 792**
TOTAL ASSETS		**2 978 915**	**2 999 042**	**3 049 133**	**3 093 109**	**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	17 071	16 950
Trade and other payables		94 958	95 548	98 306	118 095	98 306
Provisions		12 025	11 611	13 225	9 081	13 225
Total current liabilities		**132 067**	**132 766**	**137 413**	**152 881**	**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**	**372 610**	**365 020**
NET ASSETS	2	**2 622 616**	**2 654 577**	**2 684 113**	**2 720 499**	**2 684 113**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 356 459	2 397 506	2 435 112	2 348 921	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**	**2 615 079**	**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 - M07 January									
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	14 031	97 622	83 006	14 616	18%	145 260
Service charges	528 227	544 934	531 174	44 111	320 377	317 878	2 499	1%	531 174
Other revenue	15 678	34 950	35 346	8 814	34 072	20 388	13 685	67%	35 346
Transfers and Subsidies - Operational	172 866	186 253	187 549	132	108 363	108 647	(285)	0%	187 549
Transfers and Subsidies - Capital	51 351	77 109	67 478	503	66 267	44 980	21 287	47%	67 478
Interest	38 645	35 667	55 754	–	4 918	20 806	(15 888)	-76%	55 754
Dividends			–						
Payments									
Suppliers and employees	(744 369)	(849 254)	(846 161)	(49 122)	(465 770)	(495 398)	(29 629)	6%	(846 161)
Finance charges	(11 055)	(10 180)	(10 180)	–	(5 218)	(5 939)	(721)	12%	(10 180)
Transfers and Grants	(3 774)	(4 368)	(4 607)	–	(3 555)	(2 184)	1 371	-63%	(4 607)
NET CASH FROM/(USED) OPERATING ACTIVITI	**189 054**	**157 405**	**161 612**	**18 469**	**157 077**	**92 184**	**(64 893)**	**-70%**	**161 612**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	7 381	15 877	11 666	–	9 043	2 265	6 779	299%	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)	(3 783)	(52 139)	(111 473)	(59 334)	53%	(167 895)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**(155 705)**	**(175 219)**	**(156 229)**	**(3 783)**	**(43 094)**	**(109 208)**	**(66 114)**	**61%**	**(156 229)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–		–	–	–	–		–
Borrowing long term/refinancing	–	–		–	–	–	–		–
Increase (decrease) in consumer deposits	1	(500)	500	(39)	(495)	(292)	(204)	70%	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)**	**(39)**	**(495)**	**(292)**	**204**	**-70%**	**(8 261)**
NET INCREASE/ (DECREASE) IN CASH HELD	**24 887**	**(29 314)**	**(2 878)**	**14 647**	**113 487**	**(17 316)**			**(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		755 727	647 775			662 213

Cash and cash equivalents as at 31 January 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 - M07 January

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	10 687	3 521	1 454	976	867	702	1 097	6 329	25 634	9 972		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 696	3 556	357	283	166	157	330	1 204	30 750	2 140		
Receivables from Non-exchange Transactions - Property Rates	1400	11 543	2 771	958	713	661	489	673	7 789	25 598	10 326		
Receivables from Exchange Transactions - Waste Water Management	1500	3 606	1 343	413	351	305	263	527	3 921	10 730	5 367		
Receivables from Exchange Transactions - Waste Management	1600	2 935	1 021	364	295	258	223	420	3 488	9 004	4 685		
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	25	4	2	3	2	4	27	102	38		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(2 210)	383	102	85	101	62	230	1 042	(205)	1 519		
Total By Income Source	**2000**	**51 292**	**12 621**	**3 653**	**2 706**	**2 362**	**1 898**	**3 281**	**23 801**	**101 613**	**34 047**	**–**	**–**
2021/22 - totals only		50 266	11 510	3 062	2 448	2 168	1 838	3 108	18 810	93 210	**28 372**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	645	241	177	161	148	108	156	1 890	3 525	2 462		
Commercial	2300	21 934	2 490	230	211	118	153	385	666	26 187	1 534		
Households	2400	28 713	9 890	3 247	2 334	2 096	1 637	2 740	21 244	71 901	30 051		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**51 292**	**12 621**	**3 653**	**2 706**	**2 362**	**1 898**	**3 281**	**23 801**	**101 613**	**34 047**	**–**	**–**

Total Debtors has increased from **R 96 362 241** in December to **R 101 613 303** in January 2023.

The collection rate for January 2023 was **93.38%** compared to **100.99%** in December 2022. (Amounts received in the current month for the previous month’s debtors raised).

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
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	28 168	59	35	68				83	28 412	35 613
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**28 168**	**59**	**35**	**68**	**–**	**–**	**–**	**83**	**28 412**	**35 613**

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 WCDM
CIGICELL PTY LTD - ASSU	114 970.14	31/01/2022	Querry on 5 invoices	In process of reconciling for payment
GABRIEL AND MICHAEL MAR	40 682.40	18/10/2022	Querry on the goods received	Paid in February 2023
DOGS AN ALL	13 211.20	15/12/2022	Querry on the service performed	Paid in February 2023
JHL INGENIUERS	2 978.46	03/11/2022	Querry on the service performed	Will be paid as soon as querry is resolved
M & E ROOFING	2 000.00	29/11/2022	Querry on the service performed	Will be paid as soon as querry is resolved
PAROW ARMS (PTY) LTD	12 600.00	05/12/2022	Service delivered only in February 2023.	Paid in February 2023

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)	Closing Balance
R thousands	Yrs/Months									
Municipality										
NEDBANK	12 Months	Fixed	Yes	Fixed	8.35%	29/06/2023	400 000	33 217		433 217
NEDBANK	4.5 Months	Fixed	Yes	Fixed	6.26%	17/11/2022	20 000	1 729	(21 729)	–
ABSA	12 Months	Fixed	Yes	Fixed	7.78%	29/06/2023	160 000	12 380		172 380
NEDBANK	9 Months	Fixed	Yes	Fixed	8.54%	19/06/2023	60 000	3 661		63 661
Municipality sub-total							640 000		(21 729)	669 258
TOTAL INVESTMENTS AND INTEREST							640 000		(21 729)	669 258

- As at 31 January 2023 investments made amount to R 620 000 000.
- During the month of January 2023, no investments matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	31 December 2022	Transactions / Movement 2022/2023	Current Month
Cash & Cash Equivalents:	**R 738 571 237**		**R 751 785 495**
Primary Bank Account	R 112 589 979	R 14 696 543	R 127 286 522
Short Term Investments (Less than 6 months)	R -		R -
Medium Term Investments (More than 6 months)	R 60 000 000		R 60 000 000
Longterm Investments	R 560 000 000		R 560 000 000
Cash Floats	R 5 981 257	R -1 482 285	R 4 498 973
Commitments:	**R 383 755 132**		**R 368 291 674**
Unspent Committed Conditional Grants	R 2 888 982	R -	R 2 888 982
Capital funding requirement 2022/23 (Grants & Loans)	R 56 627 607	R -3 763 251	R 52 864 356
Cash Portion of Housing Development Fund	R 1 893		R 1 893
Capital Replacement Reserve Movement	R 92 871 692	R -6 778 832	R 86 092 860
Loan repayment due Dec / June	R 7 143 180		R 7 143 180
Consumer Deposits	R 17 011 591	R 59 100	R 17 070 691
Creditor payments	R 9 814 386	R 18 597 732	R 28 412 118
Salaries	R 159 741 608	R -23 696 406	R 136 045 202
Bad Debt Contributions	R 37 654 193		R 37 654 193
Working Capital			**R 383 493 821**

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									
	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	–	26 114	26 114	–		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	–	7 699	7 699	–		11 573
Proclaimed Roads Subsidy	175	4 470	4 470	–	–	–	–		4 470
Financial Management Support Grant: Student Bursaries	250	–	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	–	–	–			–
Municipal Water Resiliance Grant		–	600	–	–	–			–
Total Operating Transfers and Grants	168 050	185 924	187 196	–	119 859	119 859	–		186 178
Capital Transfers and Grants									
National Government:	34 656	51 410	51 410	–	29 798	29 798	–		51 410
Municipal Infrastructure Grant (MIG)	26 301	33 810	33 810	–	12 198	12 198	–		33 810
Energy Efficiency and Demand Side Management Grant	–	–	–	–	–	–	–		–
Integrated National Electrification Programme (municipal)	8 355	17 600	17 600	–	17 600	17 600	–		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
Sport Development	983								
Non-Motorised Transport	1 282						–		
Total Capital Transfers and Grants	55 737	72 749	56 635	–	32 078	32 078	–		56 635
TOTAL RECEIPTS OF TRANSFERS & GRANTS	223 787	258 673	243 831	–	151 937	151 937	–		242 813

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January									
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									
Operating expenditure of Transfers and Grants									
National Government:	112 204	129 651	129 651	6 666	49 009	49 645	(636)	-1.3%	129 651
Local Government Equitable Share	108 796	126 228	126 228	6 321	46 507	47 661	(1 153)	-2.4%	126 228
Finance Management	1 576	1 550	1 550	80	688	892	(203)	-22.8%	1 550
EPWP Incentive	1 832	1 873	1 873	266	1 813	1 093	720	65.9%	1 873
							–		
Provincial Government:	54 348	56 273	59 751	4 314	38 920	33 537	5 383	16.1%	57 878
Community Development Workers	38	38	38	–	–	13	(13)	-100.0%	38
Human Settlements	35 611	33 546	33 500	2 493	20 788	18 366	2 421	13.2%	33 500
Municipal Accreditation and Capacity Building Grant	253	256	256	–	128	149	(21)	-14.2%	256
Libraries	11 330	11 573	11 573	806	6 220	6 615	(395)	-6.0%	11 573
Proclaimed Roads Subsidy	175	4 470	4 470	–	4 470	2 447	2 023	82.6%	4 470
Financial Management Support Grant: Student Bursaries	229	–	321	–	–	–	–		321
Establishment of a K9 Unit	5 489	2 390	2 390	453	3 538	3 424	114	3.3%	2 390
Establishment of a Law Enforcement Reaction Unit	(13)	4 000	5 329	561	3 777	2 523	1 254	49.7%	5 329
WC Mun Energy Resiliance Grant	400	–		–	–	–	–		–
LG Public Employment Support Grant	837	–	855	–	–	–	–		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	10 980	87 929	83 183	4 747	5.7%	187 529
Capital expenditure of Transfers and Grants									
National Government:	34 655	51 410	51 410	3 737	20 801	24 948	(4 146)	-16.6%	51 410
Municipal Infrastructure Grant (MIG)	26 301	33 810	33 810	3 568	16 747	16 348	399	2.4%	33 810
Energy Efficiency and Demand Side Management Grant		–	–				–		–
Integrated National Electrification Programme (municipal)	8 354	17 600	17 600	169	4 055	8 600	(4 545)	-52.9%	17 600
							–		
Provincial Government:	11 275	21 339	5 332	26	282	993	(712)	-71.6%	5 332
Human Settlements	8 698	20 059	3 945	–	–	545	(545)	-100.0%	3 945
RSEP/VPUU Municipal Projects	–	1 200	1 200	–	247	414	(166)	-40.2%	1 200
Libraries	66	50	50	26	34	20	14	71.2%	50
Fire Service Capacity Building Grant	–	–	–	–	–	–	–		–
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	3 763	21 083	25 941	(4 858)	-18.7%	56 742
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	212 483	258 673	246 144	14 743	109 013	109 124	(111)	-0.1%	244 271

8.3 Supporting Table SC7 (2)

None

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January									
	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	4 885	4 798	87	2%	8 705
Pension and UIF Contributions	933	1 098	942	75	526	533	(7)	-1%	942
Medical Aid Contributions	134	151	157	12	84	88	(4)	-4%	157
Cellphone Allowance	939	1 021	1 021	85	568	596	(28)	-5%	1 021
Other benefits and allowances	922	756	735	68	475	416	59	14%	735
Sub Total - Councillors	**10 929**	**11 251**	**11 560**	**938**	**6 538**	**6 431**	**107**	**2%**	**11 560**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 818	9 227	9 227	768	5 432	5 453	(21)	0%	9 227
Pension and UIF Contributions	1 528	1 716	1 716	144	991	1 001	(10)	-1%	1 716
Medical Aid Contributions	458	558	558	35	247	326	(79)	-24%	558
Overtime	–	–	–	–	–	–	–		–
Performance Bonus	280	276	276	–	–	–	–		276
Motor Vehicle Allowance	1 031	909	909	72	509	612	(103)	-17%	909
Cellphone Allowance	245	286	286	20	141	143	(2)	-1%	286
Housing Allowances	–	–	–	–	–	–	–		–
Other benefits and allowances	239	278	278	26	176	162	14	9%	278
Payments in lieu of leave	–	33	33	–	67	–	67	#DIV/0!	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**	**1 065**	**7 562**	**7 696**	**(134)**	**-2%**	**14 639**
Other Municipal Staff									
Basic Salaries and Wages	150 113	168 420	170 593	13 873	94 702	97 952	(3 250)	-3%	170 593
Pension and UIF Contributions	26 736	30 125	30 409	2 452	16 970	17 573	(603)	-3%	30 409
Medical Aid Contributions	11 398	13 679	13 750	1 079	7 188	7 979	(791)	-10%	13 750
Overtime	16 027	14 342	15 334	1 910	9 420	8 350	1 070	13%	15 334
Motor Vehicle Allowance	5 455	6 291	6 291	482	3 356	3 588	(232)	-6%	6 291
Cellphone Allowance	639	626	626	55	384	392	(8)	-2%	626
Housing Allowances	943	1 183	1 183	83	573	690	(117)	-17%	1 183
Other benefits and allowances	28 424	30 962	31 778	1 760	22 541	23 276	(734)	-3%	31 778
Payments in lieu of leave	2 046	2 880	2 880	–	–	50	(50)	-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**	**21 694**	**155 135**	**159 851**	**(4 716)**	**-3%**	**283 727**
Total Parent Municipality	**276 516**	**305 281**	**309 926**	**23 696**	**169 236**	**173 979**	**(4 743)**	**-3%**	**309 926**
TOTAL MANAGERS AND STAFF	**265 587**	**294 029**	**298 366**	**22 759**	**162 697**	**167 547**	**(4 850)**	**-3%**	**298 366**

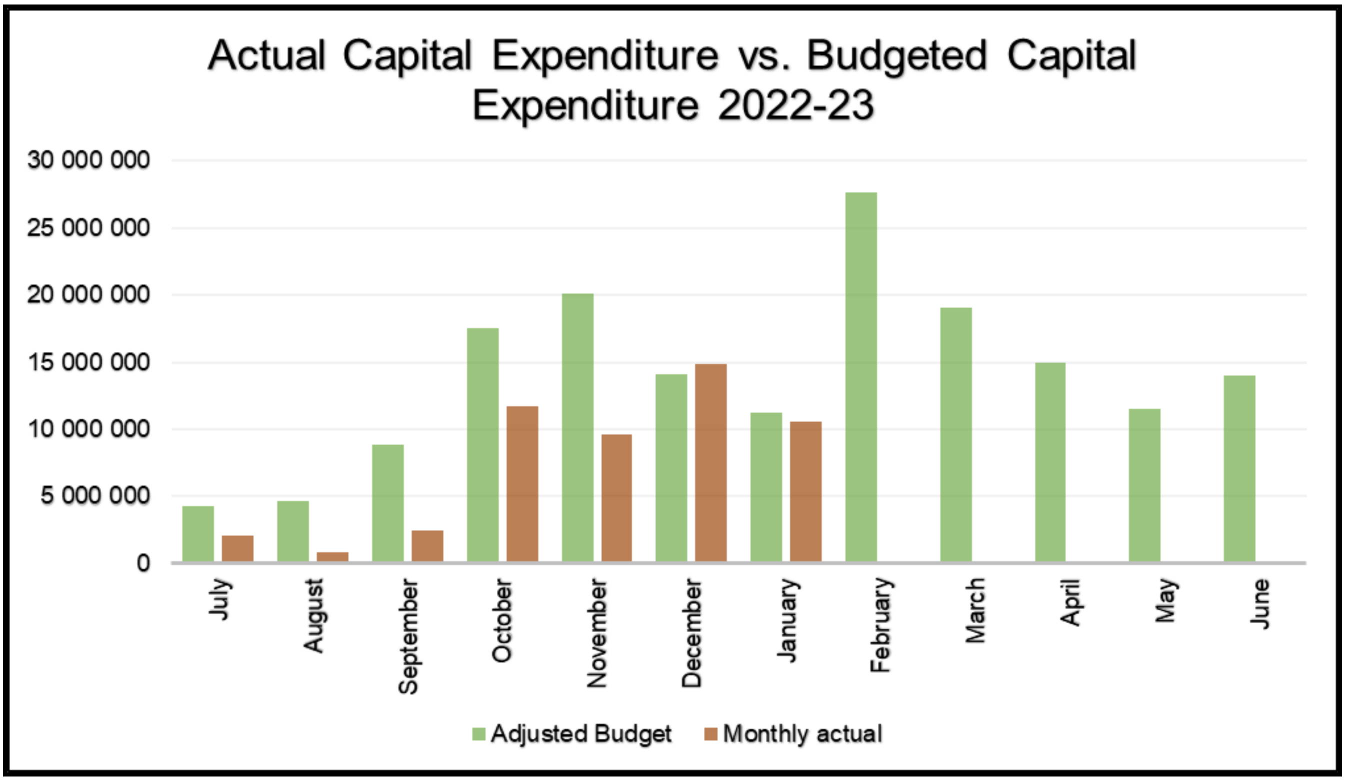
Section 10 – Material variances to the SDBIP

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 - M07 January									
	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			108 334	–		
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	52 139					



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										
		2021/22	Budget Year 2022/23							
Description	Ref	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**	**523**	**12 719**	**35 471**	22 752	**64.1%**	**71 544**
Roads Infrastructure		12 979	40 221	32 948	100	1 775	16 827	15 052	**89.5%**	32 948
Roads		12 979	40 221	32 948	100	1 775	16 827	15 052	**89.5%**	32 948
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		15 873	33 400	33 815	259	9 467	15 791	6 324	**40.0%**	33 815
MV Substations		133	10 200	10 200	19	110	5 120	5 010	**97.9%**	10 200
MV Switching Stations		–	4 800	5 050	–	4 780	1 700	(3 080)	**-181.2%**	5 050
MV Networks		14 801	17 600	17 600	169	4 055	8 600	4 545	**52.9%**	17 600
LV Networks		940	800	965	71	523	371	(152)	**-40.9%**	965
Water Supply Infrastructure		4 465	4 307	3 023	18	791	1 421	630	**44.3%**	3 023
Boreholes			740	740	–	80	540	460	**85.2%**	740
Distribution		4 465	3 567	2 283	18	711	881	170	**19.3%**	2 283
Sanitation Infrastructure		581	3 002	1 757	145	686	1 432	746	**52.1%**	1 757
Pump Station		526	800	551	–	406	551	145	**26.4%**	551
Reticulation		55	2 202	1 207	145	281	881	601	**68.1%**	1 207
Solid Waste Infrastructure		272	–	–	–	–	–	–		–
Landfill Sites		272	–	–	–	–	–	–		–
Community Assets		**5 645**	**4 200**	**4 500**	**21**	**821**	**2 177**	**1 356**	**62.3%**	**4 500**
Community Facilities		2 877	1 100	1 100	21	22	450	428	**95.2%**	1 100
Parks		698	1 100	1 100	21	22	450	428	95.2%	1 100
Public Open Space		2 179	–		–	–	–	–		–
Sport and Recreation Facilities		2 769	3 100	3 400	–	799	1 727	928	**53.7%**	3 400
Indoor Facilities		2 028	–	–	–	–	–	–		
Outdoor Facilities		741	3 100	3 400	–	799	1 727	928	53.7%	3 400
Other assets		**18 071**	**6 476**	**2 149**	**–**	**–**	**75**	**75**	**100.0%**	**1 774**
Operational Buildings		11 275	2 000	475	–	–	–	–		100
Municipal Offices		11 275	2 000	100	–	–	–	–		100
Housing		6 796	4 476	1 674	–	–	75	75	**100.0%**	1 674
Social Housing		6 796	4 476	1 674	–	–	75	75	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**	**516**	**533**	**2 856**	**2 323**	81.3%	**4 084**
Computer Equipment		1 782	3 704	4 084	516	533	2 856	2 323	81.3%	4 084
Furniture and Office Equipment		**257**	**364**	**463**	**28**	**123**	**197**	**74**	37.7%	**463**
Furniture and Office Equipment		257	364	463	28	123	197	74	37.7%	463
Machinery and Equipment		**2 205**	**4 219**	**4 199**	**131**	**2 573**	**3 702**	**1 129**	30.5%	**4 199**
Machinery and Equipment		2 205	4 219	4 199	131	2 573	3 702	1 129	30.5%	4 199
Transport Assets		**4 369**	**13 252**	**11 978**	**44**	**2 685**	**4 807**	**2 122**	44.1%	**11 978**
Transport Assets		4 369	13 252	11 978	44	2 685	4 807	2 122	44.1%	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**	**1 262**	**19 694**	**49 925**	**30 230**	**60.6%**	**99 383**

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

Description R thousands	2021/22 Audited Outcome	Budget Year 2022/23 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	**35 198**	**20 250**	**22 001**	**8 619**	**13 594**	**11 700**	(1 894)	**-16.2%**	**21 501**
Roads Infrastructure	30 932	20 250	21 501	8 619	13 594	11 700	(1 894)	**-16.2%**	21 501
Roads	30 932	20 250	21 501	8 619	13 594	11 700	(1 894)	**-16.2%**	21 501
Electrical Infrastructure	4 266	–	–	–	–	–	–		–
MV Substations	3 603	–		–	–	–	–		–
LV Networks	663	–		–	–	–	–		–
Sanitation Infrastructure	–	–	500	–	–	–	–		–
Reticulation			500	–	–	–	–		–
Housing	670	–	–	–	–	–	–		–
Staff Housing	670	–		–	–	–	–		–
Total Capital Expenditure on renewal of existing ass	**35 868**	**20 250**	**22 001**	**8 619**	**13 594**	**11 700**	**(1 894)**	**-16.2%**	**21 501**

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

Description R thousands	Ref 1	2021/22 Audited Outcome	Budget Year 2022/23 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		**69 400**	**50 649**	**46 136**	**661**	**18 850**	**19 068**	217	**1.1%**	**46 136**
Storm water Infrastructure		–	250	250	–	145	250	105	**42.1%**	250
Storm water Conveyance			250	250	–	145	250	105	**42.1%**	250
Electrical Infrastructure		2 560	8 450	8 620	273	1 846	3 240	1 394	**43.0%**	8 620
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		299	–	–	–	–	–	–		–
MV Networks		–	1 000	750	–	97	350	253	**72.2%**	750
LV Networks		2 261	7 450	7 870	273	1 749	2 890	1 141	**39.5%**	7 870
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		4 791	24 956	29 008	290	16 596	12 578	(4 018)	**-31.9%**	29 008
Pump Stations		991	–		–	–	–	–		–
Distribution		3 800	24 856	28 908	290	16 596	12 478	(4 118)	**-33.0%**	28 908
PRV Stations		–	100	100	–	–	100	100	**100.0%**	100
Sanitation Infrastructure		62 049	16 993	8 259	98	264	3 000	2 736	**91.2%**	8 259
Waste Water Treatment Works		62 049	16 993	8 259	98	264	3 000	2 736	**91.2%**	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**	**661**	**18 850**	**19 068**	**217**	**1.1%**	**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 - M07 January											
Description	Ref	2021/22	Budget Year 2022/23								
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		**41 731**	**46 838**	**48 609**	**3 093**	**28 717**	**25 927**	(2 790)	**-10.8%**	**48 609**
Roads Infrastructure		5 197	9 823	9 837	230	7 821	5 392	(2 429)	**-45.1%**	9 837
Roads		5 021	9 754	9 768	230	7 802	5 354	(2 448)	**-45.7%**	9 768
Road Furniture		176	69	69	–	19	38	19	**49.6%**	69
Storm water Infrastructure		18 370	19 334	19 336	1 470	10 765	11 172	407	**3.6%**	19 336
Storm water Conveyance		18 370	19 334	19 336	1 470	10 765	11 172	407	**3.6%**	19 336
Electrical Infrastructure		2 726	2 616	2 807	212	2 078	1 542	(536)	**-34.8%**	2 807
MV Substations		152	165	165	6	116	100	(16)	**-16.0%**	165
LV Networks		2 574	2 451	2 642	206	1 962	1 442	(520)	**-36.1%**	2 642
Water Supply Infrastructure		1 629	1 543	1 590	76	739	845	106	**12.6%**	1 590
Reservoirs		1 140	1 135	1 182	54	614	621	8	**1.2%**	1 182
Pump Stations		105	146	146	–	38	80	42	**52.4%**	146
Distribution		385	262	262	21	87	144	56	**39.3%**	262
Sanitation Infrastructure		5 004	5 609	4 889	280	1 938	2 622	685	**26.1%**	4 889
Pump Station		1 010	967	972	44	513	534	21	**3.9%**	972
Waste Water Treatment Works		3 994	4 641	3 917	236	1 425	2 088	664	**31.8%**	3 917
Solid Waste Infrastructure		8 804	7 912	10 150	825	5 377	4 354	(1 023)	**-23.5%**	10 150
Landfill Sites		8 804	7 912	10 150	825	5 377	4 354	(1 023)	**-23.5%**	10 150
Community Assets		**2 861**	**3 384**	**3 200**	**220**	**1 687**	**1 669**	**(18)**	**-1.1%**	**3 200**
Community Facilities		2 082	2 227	2 037	170	1 268	1 029	(238)	**-23.2%**	2 037
Halls		314	404	404	46	254	221	(33)	-14.8%	404
Centres		1 566	1 544	1 354	95	895	655	(239)	-36.6%	1 354
Libraries		56	50	50	3	26	27	1	4.2%	50
Cemeteries/Crematoria		86	109	109	26	44	60	16	27.3%	109
Parks		60	120	120	–	49	66	16	24.9%	120
Sport and Recreation Facilities		779	1 156	1 163	49	419	640	221	**34.5%**	1 163
Indoor Facilities		96	100	100	2	23	55	31	57.1%	100
Outdoor Facilities		683	1 056	1 063	48	396	585	189	32.4%	1 063
Other assets		**2 013**	**1 703**	**1 993**	**164**	**1 310**	**1 129**	**(181)**	**-16.0%**	**1 993**
Operational Buildings		1 182	996	1 286	77	890	735	(155)	**-21.0%**	1 286
Municipal Offices		1 182	996	1 286	77	890	735	(155)	-21.0%	1 286
Housing		832	707	707	87	420	394	(26)	**-6.7%**	707
Staff Housing		257	207	207	15	42	113	72	63.3%	207
Social Housing		575	500	500	72	378	280	(98)	-35.0%	500
Intangible Assets		**2 676**	**4 297**	**4 297**	**2**	**2 564**	**2 277**	**(287)**	-12.6%	**4 297**
Servitudes					–	–	–	–		–
Licences and Rights		2 676	4 297	4 297	2	2 564	2 277	(287)	**-12.6%**	4 297
Computer Software and Applications		2 676	4 297	4 297	2	2 564	2 277	(287)	-12.6%	4 297
Computer Equipment		**355**	**337**	**337**	**5**	**108**	**183**	**75**	41.0%	**337**
Computer Equipment		355	337	337	5	108	183	75	41.0%	337
Furniture and Office Equipment		**43**	**70**	**70**	**–**	**13**	**38**	**25**	65.5%	**70**
Furniture and Office Equipment		43	70	70	–	13	38	25	65.5%	70
Machinery and Equipment		**1 130**	**1 408**	**1 371**	**50**	**489**	**743**	**254**	34.1%	**1 371**
Machinery and Equipment		1 130	1 408	1 371	50	489	743	254	34.1%	1 371
Transport Assets		**6 545**	**6 306**	**6 336**	**505**	**3 596**	**3 490**	**(106)**	-3.0%	**6 336**
Transport Assets		6 545	6 306	6 336	505	3 596	3 490	(106)	-3.0%	6 336
Total Repairs and Maintenance Expenditure	1	**57 354**	**64 342**	**66 213**	**4 038**	**38 484**	**35 457**	**(3 028)**	**-8.5%**	**66 213**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January										
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	6 328	43 915	40 962	(2 953)	-7.2%	80 831
Roads Infrastructure		24 671	30 645	29 211	2 125	14 740	15 041	302	2.0%	29 211
Roads		23 406	29 347	27 841	2 014	13 966	14 392	427	3.0%	27 841
Road Structures		822	833	903	74	513	417	(96)	-23.1%	903
Road Furniture		442	465	467	38	261	232	(29)	-12.4%	467
Storm water Infrastructure		4 564	4 776	4 776	393	2 726	2 388	(338)	-14.1%	4 776
Drainage Collection		889	935	935	77	533	467	(66)	-14.1%	935
Storm water Conveyance		3 675	3 842	3 842	316	2 193	1 921	(272)	-14.2%	3 842
Electrical Infrastructure		12 862	13 392	13 462	1 095	7 623	6 696	(927)	-13.8%	13 462
Power Plants		3	3	3	0	2	1	(0)	-11.5%	3
HV Transmission Conductors		29	37	37	2	17	19	2	9.9%	37
MV Substations		1 837	1 943	2 043	166	1 173	972	(201)	-20.7%	2 043
MV Switching Stations		1 098	1 219	1 289	106	736	609	(127)	-20.8%	1 289
MV Networks		6 905	7 291	7 191	589	4 092	3 646	(446)	-12.2%	7 191
LV Networks		2 779	2 675	2 675	213	1 480	1 337	(142)	-10.6%	2 675
Capital Spares		212	224	224	18	125	112	(13)	-11.3%	224
Water Supply Infrastructure		15 186	16 005	15 960	1 300	9 015	8 003	(1 013)	-12.7%	15 960
Dams and Weirs		253	281	281	21	149	141	(8)	-5.9%	281
Boreholes		169	179	179	14	100	90	(10)	-11.3%	179
Reservoirs		2 661	2 816	2 816	226	1 567	1 408	(159)	-11.3%	2 816
Pump Stations		571	618	618	52	358	309	(49)	-15.8%	618
Water Treatment Works		130	139	139	11	76	69	(7)	-10.3%	139
Bulk Mains		1 263	1 293	1 548	125	865	647	(218)	-33.8%	1 548
Distribution		10 139	10 680	10 380	851	5 901	5 340	(561)	-10.5%	10 380
Sanitation Infrastructure		16 002	17 024	16 771	1 361	9 437	8 512	(926)	-10.9%	16 771
Pump Station		14 958	15 863	15 611	1 272	8 820	7 932	(888)	-11.2%	15 611
Reticulation		1 044	1 160	1 160	89	617	580	(37)	-6.4%	1 160
Solid Waste Infrastructure		3 192	643	649	54	373	322	(51)	-16.0%	649
Landfill Sites		3 069	517	517	43	297	259	(38)	-14.8%	517
Waste Drop-off Points		122	126	132	11	76	63	(13)	-20.8%	132
Rail Infrastructure		–	–	–	–	–	–	–		–
Community Assets		5 471	5 778	6 469	499	3 463	2 889	(574)	-19.9%	6 469
Community Facilities		2 625	2 786	3 325	252	1 750	1 393	(357)	-25.6%	3 325
Halls		719	752	1 052	77	531	376	(155)	-41.3%	1 052
Centres		407	431	431	35	240	216	(24)	-11.3%	431
Clinics/Care Centres		394	435	435	33	232	217	(15)	-6.8%	435
Museums		15	16	16	1	9	8	(1)	-10.8%	16
Libraries		454	477	477	39	267	239	(29)	-12.1%	477
Cemeteries/Crematoria		208	199	219	18	124	99	(25)	-25.0%	219
Parks		27	55	62	3	18	28	10	34.5%	62
Public Open Space		207	216	427	31	214	108	(106)	-98.4%	427
Public Ablution Facilities		178	188	189	15	105	94	(11)	-11.5%	189
Taxi Ranks/Bus Terminals		16	17	17	1	10	9	(1)	-10.2%	17
Sport and Recreation Facilities		2 846	2 992	3 144	247	1 713	1 496	(217)	-14.5%	3 144
Indoor Facilities		1 424	1 518	1 520	121	839	759	(80)	-10.5%	1 520
Outdoor Facilities		1 422	1 474	1 625	126	874	737	(137)	-18.6%	1 625
Investment properties		59	63	63	5	35	31	(4)	-11.3%	63
Revenue Generating		59	63	63	5	35	31	(4)	-11.3%	63
Improved Property		59	63	63	5	35	31	(4)	-11.3%	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**	**218**	**1 513**	**1 117**	**(396)**	**-35.4%**	**3 328**
Operational Buildings		1 459	1 593	2 647	199	1 383	796	(587)	**-73.7%**	2 647
Municipal Offices		936	1 025	2 075	155	1 075	512	(563)	-109.8%	2 075
Workshops		2	0	4	0	1	0	(1)	-2171.7%	4
Yards		5	5	5	0	3	3	(0)	-11.4%	5
Stores		516	563	563	44	304	281	(23)	-8.0%	563
Housing		198	641	681	19	130	320	191	**59.6%**	681
Staff Housing		167	216	256	16	111	108	(4)	-3.3%	256
Social Housing		31	425	425	3	18	213	194	91.5%	425
Intangible Assets		**192**	**251**	**251**	**16**	**112**	**125**	**13**	10.4%	**251**
Licences and Rights		192	251	251	16	112	125	13	**10.4%**	251
Computer Software and Applications		192	251	251	16	112	125	13	10.4%	251
Computer Equipment		**1 276**	**2 123**	**2 101**	**124**	**863**	**1 062**	**199**	18.7%	**2 101**
Computer Equipment		1 276	2 123	2 101	124	863	1 062	199	18.7%	2 101
Furniture and Office Equipment		**498**	**581**	**664**	**48**	**336**	**291**	**(46)**	-15.7%	**664**
Furniture and Office Equipment		498	581	664	48	336	291	(46)	-15.7%	664
Machinery and Equipment		**2 037**	**2 536**	**2 652**	**182**	**1 272**	**1 268**	**(4)**	-0.4%	**2 652**
Machinery and Equipment		2 037	2 536	2 652	182	1 272	1 268	(4)	-0.4%	2 652
Transport Assets		**3 150**	**5 716**	**5 411**	**276**	**1 951**	**2 858**	**907**	31.7%	**5 411**
Transport Assets		3 150	5 716	5 411	276	1 951	2 858	907	31.7%	5 411
Total Depreciation	1	**90 817**	**101 768**	**101 768**	**7 697**	**53 460**	**50 603**	**(2 857)**	**-5.6%**	**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 **January 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 February 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: 14 February 2023