

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 July 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 July 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 July 2022.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 1 093 983 966	R 111 373 237	R 108 442 008	R -2 931 229	-3%
Operating Expenditure	R 1 029 331 855	R 52 044 922	R 23 843 713	R -28 201 209	-54%
Capital	R 191 095 805	R 5 812 453	R 2 071 481	R -3 740 972	-64%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July							
Description	Budget Year 2022/23						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	148 224	12 577	12 577	12 259	318	3%	148 224
Service charges - electricity revenue	400 667	31 900	31 900	36 421	(4 521)	-12%	400 667
Service charges - water revenue	80 786	5 626	5 626	5 724	(98)	-2%	80 786
Service charges - sanitation revenue	51 390	3 627	3 627	4 187	(560)	-13%	51 390
Service charges - refuse revenue	31 991	2 710	2 710	2 606	104	4%	31 991
Rental of facilities and equipment	1 627	242	242	236	6	3%	1 627
Interest earned - external investments	35 667	551	551	295	256	87%	35 667
Interest earned - outstanding debtors	3 458	248	248	292	(43)	-15%	3 458
Dividends received	–	–	–	–	–	–	–
Fines, penalties and forfeits	34 607	16	16	22	(6)	-26%	34 607
Licences and permits	4 778	372	372	334	37	11%	4 778
Agency services	6 040	425	425	430	(5)	-1%	6 040
Transfers and subsidies	186 257	49 228	49 228	47 840	1 388	3%	186 257
Other revenue	15 508	920	920	727	193	27%	15 508
Gains	15 877	–	–	–	–	–	15 877
Total Revenue (excluding capital transfers and contributions)	1 016 875	108 442	108 442	111 373	(2 931)	-3%	1 016 875

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

- **Interest earned – external investments** stands at 87% above the YTD budgeted projections due to the higher current account balance and interest rates that improved.
- **Interest earned – outstanding debtors** stands at 15% below the YTD budgeted projections to accommodate the SASSA payment dates before interest is levied.
- **Licenses and Permits** stands above the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Other revenue** stands at 27% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items such as Building Plan Fees, Application: Service Connections and Bad Debts Recovered.
- Revenue for the month of **July 2022** was **R108.442 million** whilst the overall YTD performance excluding capital transfers stands at **3% below** budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July							
Description	Budget Year 2022/23						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	294 029	19 034	19 034	22 018	(2 984)	-14%	294 029
Remuneration of councillors	11 251	931	931	938	(7)	-1%	11 251
Debt impairment	37 654	–	–	–	–		37 654
Depreciation & asset impairment	106 565	–	–	–	–		106 565
Finance charges	12 361	–	–	–	–		12 361
Bulk purchases - electricity	332 200	2 965	2 965	15 855	(12 891)	-81%	332 200
Inventory consumed	47 513	1 485	1 485	1 118	367	33%	47 513
Contracted services	105 260	(2 849)	(2 849)	8 407	(11 256)	-134%	105 260
Transfers and subsidies	4 368	832	832	23	809	3564%	4 368
Other expenditure	51 359	1 446	1 446	3 686	(2 240)	-61%	51 359
Losses	26 772	–	–	–	–		26 772
Total Expenditure	1 029 332	23 844	23 844	52 045	(28 201)	-54%	1 029 332

- **Employee related costs** stand at 14% below the YTD budgeted projections mainly due to vacant posts and underspending on various line items.
- The variance on **Bulk purchases - electricity** is due to invoices that were received earlier and could still be paid for 30 June compared to previous years where some invoices were received late and could only be paid in July.
- The negative monthly actual for **Contracted services** is due to a journal correction on the De Hoop Top structure project. After having reviewed July invoices as part of year-end controls it was detected that the services signed-off for payment, was delivered in the previous year contrary to budget provision.
- The variances on **Other expenditure** stands below the YTD budgeted projections mainly due to underspending on various line items.
- **Transfer and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions. This scenario makes accurate budgeting problematic.
- Expenditure for the month of **July 2022** was **R23.844 million** whilst the overall YTD performance stands at **54% 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) - M01 July								
Vote Description	Ref	Budget Year 2022/23						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
<u>Capital Expenditure - Functional Classification</u>								
<i>Governance and administration</i>		10 660	2	2	11	(9)	-79%	10 660
Executive and council		664	2	2	–	2	#DIV/0!	664
Finance and administration		9 995	–	–	11	(11)	-100%	9 995
<i>Community and public safety</i>		7 366	–	–	–	–		7 366
Community and social services		413	–	–	–	–		413
Sport and recreation		3 038	–	–	–	–		3 038
Public safety		3 915	–	–	–	–		3 915
<i>Economic and environmental services</i>		71 549	1 878	1 878	3 973	(2 095)	-53%	71 549
Planning and development		9 030	–	–	3 473	(3 473)	-100%	9 030
Road transport		62 519	1 878	1 878	500	1 378	276%	62 519
<i>Trading services</i>		101 521	192	192	1 829	(1 637)	-90%	101 521
Energy sources		43 000	143	143	1 740	(1 597)	-92%	43 000
Water management		29 372	49	49	89	(40)	-45%	29 372
Waste water management		24 364	–	–	–	–		24 364
Waste management		4 786	–	–	–	–		4 786
Total Capital Expenditure - Functional Classification	3	191 096	2 071	2 071	5 812	(3 741)	-64%	191 096
<u>Funded by:</u>								
National Government		41 410	–	–	1 000	(1 000)	-100%	41 410
Provincial Government		21 339	–	–	3 454	(3 454)	-100%	21 339
District Municipality		–	–	–	–	–		–
Transfers and subsidies - capital (monetary)		12 534	–	–	524	(524)	-100%	12 534
Transfers recognised - capital		75 283	–	–	4 978	(4 978)	-100%	75 283
Borrowing	6	–	–	–	–	–		–
Internally generated funds		115 813	2 071	2 071	834	1 237	148%	115 813
Total Capital Funding		191 096	2 071	2 071	5 812	(3 741)	-64%	191 096

- Capital expenditure for the month of **July 2022** amounts to **R 2 071 481** and stands at **64%** 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 2 071 481 (1.08%)** compared to the total budget of **R 191 095 805**.
- Commitments are R 9 785 259.

2022-2023 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
ROADS											
1	Roads Swartland: Resealing of Roads	20 250 000	-	-	-	20 250 000	100%	Planning	Swartland	2%	
2	Construction: Side walks and Recreational nodes (Ilinge Lethu Wesbank)	12 173 913	-	-	500 000	12 173 913	100%	Procurement	Malmesbury	5%	
3	Roads Swartland: Construction of New Roads	9 310 000	-	-	-	9 310 000	100%	Planning	Swartland	2%	
4	Upgrading of N7/Voortrekker Northern Interchange	8 000 000	-	-	-	8 000 000	100%	Planning	Malmesbury	5%	
SEWERAGE											
5	Sewerage: Moorreesburg	16 187 000	-	-	-	16 187 000	100%	Construction 10%	Moorreesburg	10%	
WATER											
6	Swartland Bulk Water System S3.3 S3.4 Panorama to Wesbank I1/4	8 650 000	-	-	-	8 650 000	100%	Construction 3%	Swartland	3%	
7	Wesbank I1/4 to Wesbank Reservoir supply SMW.B6	7 368 226	-	-	-	7 368 226	100%	Construction 3%	Malmesbury	3%	
HOUSING											
8	Malmesbury De Hoop Housing Project	16 359 000	-	-	2 374 000	16 359 000	100%		Malmesbury	0%	Awaiting funding approval from DHS
ELECTRICAL SERVICES											
9	Saamstaan/De Hoop:housing development: Elec Bulk supply, Infrastructure Connections	18 600 000	-	-	1 100 000	18 600 000	100%	Construction	Malmesbury	5%	
10	132/11kV Eskom Schoonspruit substation, 132kV transmission line and servitudes	10 000 000	-	-	500 000	10 000 000	100%	Tendering	Malmesbury	5%	
TOTAL		126 898 139	-	-	4 474 000	126 898 139	100%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2022/23		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		11.6%	0.0%	11.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6.9%	8.2%	6.9%
Gearing	Long Term Borrowing/ Funds & Reserves		30.9%	43.2%	30.9%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	6:1	6:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities		5:1	5:1	5:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		97.0%	98.38%	97.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	98.76%	100.0%
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	5.4%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	21.0%	18.1%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.9%	17.6%	28.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	2.8%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	0.0%	11.7%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		18.2	5.9%	18.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		20.2%	4.7%	20.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.9	9.95	8.9

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 - M01 July							
Description	Budget Year 2022/23						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Financial Performance</u>							
Property rates	148 224	12 577	12 577	12 259	318	3%	148 224
Service charges	564 834	43 862	43 862	48 937	(5 075)	-10%	564 834
Investment revenue	35 667	551	551	295	256	87%	35 667
Transfers and subsidies	186 257	49 228	49 228	47 840	1 388	3%	186 257
Other own revenue	81 894	2 224	2 224	2 041	182	9%	81 894
Total Revenue (excluding capital transfers and contributions)	1 016 875	108 442	108 442	111 373	(2 931)	-3%	1 016 875
Employee costs	294 029	19 034	19 034	22 018	(2 984)	-14%	294 029
Remuneration of Councillors	11 251	931	931	938	(7)	-1%	11 251
Depreciation & asset impairment	106 565	–	–	–	–		106 565
Finance charges	12 361	–	–	–	–		12 361
Inventory consumed and bulk purchases	379 713	4 450	4 450	16 973	(12 523)	-74%	379 713
Transfers and subsidies	4 368	832	832	23	809	3564%	4 368
Other expenditure	221 044	(1 403)	(1 403)	12 093	(13 496)	-112%	221 044
Total Expenditure	1 029 332	23 844	23 844	52 045	(28 201)	-54%	1 029 332
Surplus/(Deficit)	(12 457)	84 598	84 598	59 328	25 270	43%	(12 457)
Transfers and subsidies - capital (monetary)	62 749	–	–	–	–		62 749
Transfers and subsidies - capital (monetary)	14 360	–	–	–	–		14 360
Surplus/(Deficit) after capital transfers & contributions	64 652	84 598	84 598	59 328	25 270	43%	64 652
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
Surplus/ (Deficit) for the year	64 652	84 598	84 598	59 328	25 270	43%	64 652
<u>Capital expenditure & funds sources</u>							
Capital expenditure	191 096	2 071	2 071	5 812	(3 741)	-64%	191 096
Capital transfers recognised	75 283	–	–	4 978	(4 978)	-100%	75 283
Borrowing	–	–	–	–	–		–
Internally generated funds	115 813	2 071	2 071	834	1 237	148%	115 813
Total sources of capital funds	191 096	2 071	2 071	5 812	(3 741)	-64%	191 096
<u>Financial position</u>							
Total current assets	776 607		881 259				776 607
Total non current assets	2 222 434		2 192 810				2 222 434
Total current liabilities	132 766		89 140				132 766
Total non current liabilities	211 698		214 624				211 698
Community wealth/Equity	2 654 577		2 685 706				2 654 577
<u>Cash flows</u>							
Net cash from (used) operating	157 405	66 877	66 877	14 329	(52 548)	-367%	157 405
Net cash from (used) investing	(175 219)	(2 071)	(2 071)	(15 925)	(13 853)	87%	(175 219)
Net cash from (used) financing	(11 500)	(142)	(142)	(42)	100	-240%	(11 500)
Cash/cash equivalents at the month/year end	612 926	–	64 664	640 603	575 939	90%	612 926
Debtors & creditors analysis	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<u>Debtors Age Analysis</u>							
Total By Income Source	9 593	2 148	1 131	4 434	2 327	18 215	88 444
<u>Creditors Age Analysis</u>							
Total Creditors	5	27	–	–	–	140	19 346

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July								
Description	Ref	Budget Year 2022/23						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Revenue - Functional								
<i>Governance and administration</i>		267 475	36 923	36 923	32 943	3 979	12%	267 475
Executive and council		299	–	–	18	(18)	-100%	299
Finance and administration		267 175	36 923	36 923	32 925	3 997	12%	267 175
Internal audit		–	–	–	–	–		–
<i>Community and public safety</i>		114 566	347	347	336	11	3%	114 566
Community and social services		14 550	101	101	83	18	21%	14 550
Sport and recreation		4 716	216	216	207	8	4%	4 716
Public safety		41 252	14	14	31	(17)	-55%	41 252
Housing		54 049	16	16	15	2	11%	54 049
Health		–	–	–	–	–		–
<i>Economic and environmental services</i>		42 647	1 176	1 176	1 045	131	12%	42 647
Planning and development		4 266	350	350	259	91	35%	4 266
Road transport		38 381	826	826	787	39	5%	38 381
Environmental protection		–	–	–	–	–		–
<i>Trading services</i>		669 263	69 994	69 994	77 046	(7 052)	-9%	669 263
Energy sources		424 953	34 403	34 403	39 117	(4 715)	-12%	424 953
Water management		113 350	11 584	11 584	12 139	(555)	-5%	113 350
Waste water management		79 832	14 783	14 783	16 167	(1 384)	-9%	79 832
Waste management		51 128	9 224	9 224	9 622	(397)	-4%	51 128
<i>Other</i>	4	32	3	3	3	(0)	-1%	32
Total Revenue - Functional	2	1 093 984	108 442	108 442	111 373	(2 931)	-3%	1 093 984
Expenditure - Functional								
<i>Governance and administration</i>		163 385	8 613	8 613	10 385	(1 772)	-17%	163 385
Executive and council		24 245	2 099	2 099	1 700	400	24%	24 245
Finance and administration		136 996	6 382	6 382	8 527	(2 144)	-25%	136 996
Internal audit		2 144	131	131	159	(27)	-17%	2 144
<i>Community and public safety</i>		177 068	1 728	1 728	10 778	(9 051)	-84%	177 068
Community and social services		24 900	1 439	1 439	1 701	(262)	-15%	24 900
Sport and recreation		31 657	1 599	1 599	2 054	(456)	-22%	31 657
Public safety		82 053	3 100	3 100	4 095	(995)	-24%	82 053
Housing		38 458	(4 411)	(4 411)	2 928	(7 338)	-251%	38 458
Health		–	–	–	–	–		–
<i>Economic and environmental services</i>		81 908	1 852	1 852	3 205	(1 353)	-42%	81 908
Planning and development		16 545	827	827	1 249	(422)	-34%	16 545
Road transport		65 362	1 025	1 025	1 957	(931)	-48%	65 362
Environmental protection		–	–	–	–	–		–
<i>Trading services</i>		604 693	11 606	11 606	27 626	(16 019)	-58%	604 693
Energy sources		386 254	4 623	4 623	18 418	(13 795)	-75%	386 254
Water management		91 450	1 546	1 546	2 434	(888)	-36%	91 450
Waste water management		74 589	2 235	2 235	3 189	(954)	-30%	74 589
Waste management		52 399	3 202	3 202	3 584	(382)	-11%	52 399
<i>Other</i>		2 279	45	45	51	(6)	-12%	2 279
Total Expenditure - Functional	3	1 029 332	23 844	23 844	52 045	(28 201)	-54%	1 029 332
Surplus/ (Deficit) for the year		64 652	84 598	84 598	59 328	25 270	43%	64 652

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July								
Vote Description	Ref	Budget Year 2022/23						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote	1							
Vote 1 - Corporate Services		12 358	45	45	27	18	66.7%	12 358
Vote 2 - Civil Services		287 762	35 849	35 849	38 205	(2 355)	-6.2%	287 762
Vote 3 - Council		299	–	–	18	(18)	-100.0%	299
Vote 4 - Electricity Services		424 953	34 403	34 403	39 117	(4 715)	-12.1%	424 953
Vote 5 - Financial Services		253 248	36 848	36 848	32 829	4 019	12.2%	253 248
Vote 6 - Development Services		63 075	469	469	364	105	28.9%	63 075
Vote 7 - Municipal Manager		–	–	–	–	–		–
Vote 8 - Protection Services		52 289	829	829	814	15	1.8%	52 289
Total Revenue by Vote	2	1 093 984	108 442	108 442	111 373	(2 931)	-2.6%	1 093 984
Expenditure by Vote	1							
Vote 1 - Corporate Services		41 327	2 232	2 232	2 836	(604)	-21.3%	41 327
Vote 2 - Civil Services		327 711	10 134	10 134	14 393	(4 259)	-29.6%	327 711
Vote 3 - Council		19 043	1 877	1 877	1 325	552	41.7%	19 043
Vote 4 - Electricity Services		402 200	5 112	5 112	18 515	(13 403)	-72.4%	402 200
Vote 5 - Financial Services		68 681	3 045	3 045	4 232	(1 187)	-28.0%	68 681
Vote 6 - Development Services		64 490	(2 908)	(2 908)	4 904	(7 812)	-159.3%	64 490
Vote 7 - Municipal Manager		10 335	458	458	760	(301)	-39.7%	10 335
Vote 8 - Protection Services		95 545	3 893	3 893	5 081	(1 188)	-23.4%	95 545
Total Expenditure by Vote	2	1 029 332	23 844	23 844	52 045	(28 201)	-54.2%	1 029 332
Surplus/ (Deficit) for the year	2	64 652	84 598	84 598	59 328	25 270	42.6%	64 652

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July							
Description	Budget Year 2022/23						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue By Source							
Property rates	148 224	12 577	12 577	12 259	318	3%	148 224
Service charges - electricity revenue	400 667	31 900	31 900	36 421	(4 521)	-12%	400 667
Service charges - water revenue	80 786	5 626	5 626	5 724	(98)	-2%	80 786
Service charges - sanitation revenue	51 390	3 627	3 627	4 187	(560)	-13%	51 390
Service charges - refuse revenue	31 991	2 710	2 710	2 606	104	4%	31 991
Rental of facilities and equipment	1 627	242	242	236	6	3%	1 627
Interest earned - external investments	35 667	551	551	295	256	87%	35 667
Interest earned - outstanding debtors	3 458	248	248	292	(43)	-15%	3 458
Dividends received	—	—	—	—	—	—	—
Fines, penalties and forfeits	34 607	16	16	22	(6)	-26%	34 607
Licences and permits	4 778	372	372	334	37	11%	4 778
Agency services	6 040	425	425	430	(5)	-1%	6 040
Transfers and subsidies	186 257	49 228	49 228	47 840	1 388	3%	186 257
Other revenue	15 508	920	920	727	193	27%	15 508
Gains	15 877	—	—	—	—	—	15 877
Total Revenue (excluding capital transfers and contributions)	1 016 875	108 442	108 442	111 373	(2 931)	-3%	1 016 875
Expenditure By Type							
Employee related costs	294 029	19 034	19 034	22 018	(2 984)	-14%	294 029
Remuneration of councillors	11 251	931	931	938	(7)	-1%	11 251
Debt impairment	37 654	—	—	—	—	—	37 654
Depreciation & asset impairment	106 565	—	—	—	—	—	106 565
Finance charges	12 361	—	—	—	—	—	12 361
Bulk purchases - electricity	332 200	2 965	2 965	15 855	(12 891)	-81%	332 200
Inventory consumed	47 513	1 485	1 485	1 118	367	33%	47 513
Contracted services	105 260	(2 849)	(2 849)	8 407	(11 256)	-134%	105 260
Transfers and subsidies	4 368	832	832	23	809	3564%	4 368
Other expenditure	51 359	1 446	1 446	3 686	(2 240)	-61%	51 359
Losses	26 772	—	—	—	—	—	26 772
Total Expenditure	1 029 332	23 844	23 844	52 045	(28 201)	-54%	1 029 332
Surplus/(Deficit)	(12 457)	84 598	84 598	59 328	25 270	0	(12 457)
Transfers and subsidies - capital (monetary allocations) (National /	62 749	—	—	—	—	—	62 749
Transfers and subsidies - capital (monetary allocations) (National /	14 360	—	—	—	—	—	14 360
Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	64 652	84 598	84 598	59 328			64 652
Taxation	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation	64 652	84 598	84 598	59 328			64 652
Attributable to minorities	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to	64 652	84 598	84 598	59 328			64 652
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	64 652	84 598	84 598	59 328			64 652

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July								
Vote Description	Ref	Budget Year 2022/23						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Multi-Year expenditure appropriation	2							
Vote 2 - Civil Services		84 445	–	–	500	(500)	-100%	84 445
Vote 4 - Electricity Services		30 600	–	–	1 500	(1 500)	-100%	30 600
Vote 6 - Development Services		17 459	–	–	2 374	(2 374)	-100%	17 459
Total Capital Multi-year expenditure	4,7	132 504	–	–	4 374	(4 374)	-100%	132 504
Single Year expenditure appropriation	2							
Vote 1 - Corporate Services		404	–	–	–	–		404
Vote 2 - Civil Services		31 699	1 926	1 926	50	1 876	3752%	31 699
Vote 3 - Council		654	–	–	–	–		654
Vote 4 - Electricity Services		15 404	143	143	251	(108)	-43%	15 404
Vote 5 - Financial Services		711	–	–	–	–		711
Vote 6 - Development Services		5 795	–	–	1 138	(1 138)	-100%	5 795
Vote 7 - Municipal Manager		10	2	2	–	2	#DIV/0!	10
Vote 8 - Protection Services		3 915	–	–	–	–		3 915
Total Capital single-year expenditure	4	58 591	2 071	2 071	1 438	633	44%	58 591
Total Capital Expenditure		191 096	2 071	2 071	5 812	(3 741)	-64%	191 096
Capital Expenditure - Functional Classification								
Governance and administration		10 660	2	2	11	(9)	-79%	10 660
Executive and council		664	2	2	–	2	#DIV/0!	664
Finance and administration		9 995	–	–	11	(11)	-100%	9 995
Community and public safety		7 366	–	–	–	–		7 366
Community and social services		413	–	–	–	–		413
Sport and recreation		3 038	–	–	–	–		3 038
Public safety		3 915	–	–	–	–		3 915
Economic and environmental services		71 549	1 878	1 878	3 973	(2 095)	-53%	71 549
Planning and development		9 030	–	–	3 473	(3 473)	-100%	9 030
Road transport		62 519	1 878	1 878	500	1 378	276%	62 519
Trading services		101 521	192	192	1 829	(1 637)	-90%	101 521
Energy sources		43 000	143	143	1 740	(1 597)	-92%	43 000
Water management		29 372	49	49	89	(40)	-45%	29 372
Waste water management		24 364	–	–	–	–		24 364
Waste management		4 786	–	–	–	–		4 786
Total Capital Expenditure - Functional Classification	3	191 096	2 071	2 071	5 812	(3 741)	-64%	191 096
Funded by:								
National Government		41 410	–	–	1 000	(1 000)	-100%	41 410
Provincial Government		21 339	–	–	3 454	(3 454)	-100%	21 339
District Municipality		–	–	–	–	–		–
Transfers and subsidies - capital (monetary)		12 534	–	–	524	(524)	-100%	12 534
Transfers recognised - capital		75 283	–	–	4 978	(4 978)	-100%	75 283
Borrowing	6	–	–	–	–	–		–
Internally generated funds		115 813	2 071	2 071	834	1 237	148%	115 813
Total Capital Funding		191 096	2 071	2 071	5 812	(3 741)	-64%	191 096

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M01 July				
Description	Ref	Budget Year 2022/23		
		Original Budget	YearTD actual	Full Year Forecast
R thousands	1			
<u>ASSETS</u>				
Current assets				
Cash		612 926	132 097	612 926
Call investment deposits		–	580 000	–
Consumer debtors		118 544	104 976	118 544
Other debtors		25 953	5 886	25 953
Current portion of long-term receivables		70	71	70
Inventory		19 114	58 229	19 114
Total current assets		776 607	881 259	776 607
Non current assets				
Long-term receivables		11	(0)	11
Investments		–		–
Investment property		31 245	34 356	31 245
Investments in Associate		–		–
Property, plant and equipment		2 189 454	2 156 831	2 189 454
Biological		–		–
Intangible		604	504	604
Other non-current assets		1 120	1 120	1 120
Total non current assets		2 222 434	2 192 810	2 222 434
TOTAL ASSETS		2 999 042	3 074 069	2 999 042
<u>LIABILITIES</u>				
Current liabilities				
Bank overdraft		–		–
Borrowing		9 060	8 634	9 060
Consumer deposits		16 548	16 597	16 548
Trade and other payables		95 548	52 323	95 548
Provisions		11 611	11 586	11 611
Total current liabilities		132 766	89 140	132 766
Non current liabilities				
Borrowing		79 424	90 851	79 424
Provisions		132 274	123 773	132 274
Total non current liabilities		211 698	214 624	211 698
TOTAL LIABILITIES		344 465	303 764	344 465
NET ASSETS	2	2 654 577	2 770 305	2 654 577
<u>COMMUNITY WEALTH/EQUITY</u>				
Accumulated Surplus/(Deficit)		2 397 506	2 475 476	2 397 506
Reserves		257 070	210 230	257 070
TOTAL COMMUNITY WEALTH/EQUITY	2	2 654 577	2 685 706	2 654 577

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 - M01 July							
Description	Budget Year 2022/23						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	142 295	14 156	14 156	11 858	2 299	19%	142 295
Service charges	544 934	45 029	45 029	45 411	(383)	-1%	544 934
Other revenue	34 950	7 468	7 468	2 913	4 555	156%	34 950
Transfers and Subsidies - Operational	186 253	51 683	51 683	15 521	36 162	233%	186 253
Transfers and Subsidies - Capital	77 109	12 142	12 142	6 426	5 716	89%	77 109
Interest	35 667	–	–	2 972	(2 972)	-100%	35 667
Dividends	–	–	–	–	–		–
Payments							
Suppliers and employees	(849 254)	(63 600)	(63 600)	(70 771)	(7 171)	10%	(849 254)
Finance charges	(10 180)	–	–	–	–		(10 180)
Transfers and Grants	(4 368)	–	–	–	–		(4 368)
NET CASH FROM/(USED) OPERATING ACTIVITIES	157 405	66 877	66 877	14 329	(52 548)	-367%	157 405
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	15 877	–	–	–	–		15 877
Decrease (increase) in non-current receivables	–	–	–	–	–		–
Decrease (increase) in non-current investments	–	–	–	–	–		–
Payments							
Capital assets	(191 096)	(2 071)	(2 071)	(15 925)	(13 853)	87%	(191 096)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(175 219)	(2 071)	(2 071)	(15 925)	(13 853)	87%	(175 219)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–		–
Increase (decrease) in consumer deposits	(500)	(142)	(142)	(42)	(100)	240%	(500)
Payments							
Repayment of borrowing	(11 000)	–	–	–	–		(11 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(11 500)	(142)	(142)	(42)	100	-240%	(11 500)
NET INCREASE/ (DECREASE) IN CASH HELD	(29 314)	64 664	64 664	(1 637)			(29 314)
Cash/cash equivalents at beginning:	642 240		–	642 240			642 240
Cash/cash equivalents at month/year end:	612 926		64 664	640 603			612 926

Cash and cash equivalents as at 31 July 2022 include investments made to the amount of R580 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 - M01 July													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 988	2 036	748	966	583	562	594	4 721	16 198	7 426		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25 364	3 687	169	105	36	314	96	1 005	30 775	1 556		
Receivables from Non-exchange Transactions - Property Rates	1400	12 011	1 642	255	97	52	2 696	779	6 171	23 702	9 794		
Receivables from Exchange Transactions - Waste Water Management	1500	3 737	1 132	344	498	231	434	431	2 824	9 631	4 418		
Receivables from Exchange Transactions - Waste Management	1600	2 896	798	250	354	170	394	337	2 636	7 835	3 891		
Receivables from Exchange Transactions - Property Rental Debtors	1700	34	19	2	3	2	2	3	16	81	26		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(1 271)	278	71	126	56	32	88	842	221	1 143		
Total By Income Source	2000	48 759	9 593	1 838	2 148	1 131	4 434	2 327	18 215	88 444	28 254	–	–
2021/22 - totals only		54 863	2 371	1 307	1 201	999	4 821	2 293	13 810	81 666	23 124		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 565	54	33	27	18	630	173	1 315	3 814	2 162		
Commercial	2300	20 332	1 586	112	67	107	192	90	554	23 039	1 009		
Households	2400	26 861	7 953	1 694	2 054	1 006	3 613	2 065	16 346	61 591	25 083		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	48 759	9 593	1 838	2 148	1 131	4 434	2 327	18 215	88 444	28 254	–	–

Total Debtors has increased from **R 85 957 029** in June to **R 88 443 673** in July 2022.

The collection rate for July 2022 was **105.50%** compared to **92.87%** in June 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 - M01 July											
Description R thousands	NT Code	Budget Year 2022/23									Prior year
		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	totals for chart (same period)
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	19 109	5	65	27	-	-	-	140	19 346	43 856
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	19 109	5	65	27	-	-	-	140	19 346	43 856

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non- payment	Remedial action
WKDM	57 953.11	30/06/2019	Dispute regarding meter installations	Awaiting for clarity on enquiries from WKDM
CIGICELL PTY LTD - ASSU	172 299.12	31/01/2022	Query on the 6 invoices	Waiting on supporting documents from supplier
Belting Supply Services	20 815.00	03/06/2022	Service not yet delivered	Payment will be processed as soon as service is delivered

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July										
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Expiry date of investment	Opening balance	Interest to be realised	Investment Top Up	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
										-
Municipality sub-total							580 000		-	627 326
TOTAL INVESTMENTS AND INTEREST							580 000		-	627 326

- During the month of July 2022, an amount of R580 000 000 was invested.

Commitments against Cash & Cash Equivalents			
	30 June 2022	Transactions / Movement 2022/2023	Current Month
Cash & Cash Equivalents:	R 665 069 625		R 712 075 614
Primary Bank Account	R 662 070 541	R -534 613 869	R 127 456 672
Short Term Investments (Less than 6 months)	R -	R 20 000 000	R 20 000 000
Medium Term Investments (More than 6 months)	R -		R -
Longterm Investments	R -	R 560 000 000	R 560 000 000
Cash Floats	R 2 999 084	R 1 619 858	R 4 618 942
Commitments:	R 696 293 865		R 638 112 709
Unspent Committed Conditional Grants	R 77 812 626	R -	R 77 812 626
Capital funding requirement 2022/23 (Grants & Loans)	R 75 282 913	R -	R 75 282 913
Cash Portion of Housing Development Fund	R 1 893	R -	R 1 893
Capital Replacement Reserve Movement	R 115 812 892	R -2 071 481	R 113 741 411
Loan repayment due Dec / June	R 12 360 862	R -	R 12 360 862
Consumer Deposits	R 16 547 763	R 48 913	R 16 596 676
Creditor payments	R 55 539 852	R -36 193 921	R 19 345 931
Salaries	R 305 280 871	R -19 964 666	R 285 316 205
Bad Debt Contributions	R 37 654 193		R 37 654 193
Working Capital			R 73 962 904

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 - M01 July							
Description	Budget Year 2022/23						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
RECEIPTS:							
<u>Operating Transfers and Grants</u>							
National Government:	129 651	49 228	49 228	49 228	–		129 651
Local Government Equitable Share	126 228	49 228	49 228	49 228	–		126 228
Finance Management	1 550	–	–	–	–		1 550
EPWP Incentive	1 873	–	–	–	–		1 873
Provincial Government:	56 273	2 390	2 390	2 390	–		56 273
Community Development Workers	38	–	–	–	–		38
Human Settlements	33 546	–	–	–	–		33 546
Municipal Accreditation and Capacity Building Grant	256	–	–	–	–		256
Libraries	11 573	–	–	–	–		11 573
Proclaimed Roads Subsidy	4 470	–	–	–	–		4 470
Establishment of a K9 Unit	2 390	2 390	2 390	2 390	–		2 390
Establishment of a Law Enforcement Reaction Unit	4 000	–	–	–	–		4 000
District Municipality:	–	–	–	–	–		–
					–		
Other grant providers:	–	–	–	–	–		–
Total Operating Transfers and Grants	185 924	51 618	51 618	51 618	–		185 924
<u>Capital Transfers and Grants</u>							
National Government:	51 410	12 000	12 000	12 000	–		51 410
Municipal Infrastructure Grant (MIG)	33 810	2 000	2 000	2 000	–		33 810
Energy Efficiency and Demand Side Management Grant	–	–	–	–	–		–
Integrated National Electrification Programme (municipal)	17 600	10 000	10 000	10 000	–		17 600
Provincial Government:	21 339	30	30	30	–		21 339
Human Settlements	20 059	–	–	–	–		20 059
RSEP/VPUU Municipal Projects	1 200	–	–	–	–		1 200
Libraries	50	–	–	–	–		50
Fire Service Capacity Building Grant	–	–	–	–	–		–
Establishment of a K9 Unit	30	30	30	30	–		30
District Municipality:	–	–	–	–	–		–
					–		
Other grant providers:	–	–	–	–	–		–
					–		
Total Capital Transfers and Grants	72 749	12 030	12 030	12 030	–		72 749
TOTAL RECEIPTS OF TRANSFERS & GRANTS	258 673	63 648	63 648	63 648	–		258 673

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July							
Description	Budget Year 2022/23						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
EXPENDITURE							
Operating expenditure of Transfers and Grants							
National Government:	129 651	8 456	8 456	6 647	1 809	27.2%	129 651
Local Government Equitable Share	126 228	8 257	8 257	6 363	1 894	29.8%	126 228
Finance Management	1 550	49	49	128	(79)	-61.8%	1 550
EPWP Incentive	1 873	150	150	156	(6)	-3.9%	1 873
					-		
Provincial Government:	56 273	(3 787)	(3 787)	3 839	(7 719)	-201.1%	56 273
Community Development Workers	38	-	-	3	(3)	-100.0%	38
Human Settlements	33 546	(4 603)	(4 603)	2 684	(7 287)	-271.5%	33 546
Municipal Accreditation and Capacity Building Grant	256	21	21	21	(0)	0.0%	256
Libraries	11 573	-	-	-	-		11 573
Proclaimed Roads Subsidy	4 470	-	-	358	(358)	-100.0%	4 470
Establishment of a K9 Unit	2 390	386	386	458	(72)	-15.7%	2 390
Establishment of a Law Enforcement Reaction Unit	4 000	410	410	316	94	29.6%	4 000
					-		
Total operating expenditure of Transfers and Grants:	185 924	4 669	4 669	10 487	(5 911)	-56.4%	185 924
Capital expenditure of Transfers and Grants							
National Government:	51 410	-	-	1 000	(1 000)	-100.0%	51 410
Municipal Infrastructure Grant (MIG)	33 810	-	-	-	-		33 810
Integrated National Electrification Programme (municipal)	17 600	-	-	1 000	(1 000)	-100.0%	17 600
					-		
Provincial Government:	21 339	-	-	3 454	(3 454)	-100.0%	21 339
Human Settlements	20 059	-	-	3 374	(3 374)	-100.0%	20 059
RSEP/VPUU Municipal Projects	1 200	-	-	80	(80)	-100.0%	1 200
Libraries	50	-	-	-	-		50
Establishment of a K9 Unit	30	-	-	-	-		30
					-		
Total capital expenditure of Transfers and Grants	72 749	-	-	4 454	(4 454)	-100.0%	72 749
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	258 673	4 669	4 669	14 941	(10 365)	-69.4%	258 673

Note: The negative actual for Human Settlements is due to a journal correction on the De Hoop Top structure project.

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 - M01 July								
Summary of Employee and Councillor remuneration	Ref	Budget Year 2022/23						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
	1	B						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages		8 225	698	698	685	12	2%	8 225
Pension and UIF Contributions		1 098	75	75	92	(16)	-18%	1 098
Medical Aid Contributions		151	12	12	13	(1)	-4%	151
Cellphone Allowance		1 021	78	78	85	(7)	-8%	1 021
Other benefits and allowances		756	68	68	63	5	7%	756
Sub Total - Councillors		11 251	931	931	938	(7)	-1%	11 251
Senior Managers of the Municipality	3							
Basic Salaries and Wages		9 227	788	788	753	35	5%	9 227
Pension and UIF Contributions		1 716	127	127	143	(16)	-11%	1 716
Medical Aid Contributions		558	37	37	47	(9)	-20%	558
Performance Bonus		276	–	–	–	–		276
Motor Vehicle Allowance		909	79	79	87	(8)	-10%	909
Cellphone Allowance		286	20	20	20	–		286
Other benefits and allowances		278	21	21	23	(2)	-7%	278
Payments in lieu of leave		33	–	–	–	–		33
Long service awards		29	–	–	–	–		29
Post-retirement benefit obligations	2	1 327	–	–	–	–		1 327
Sub Total - Senior Managers of Municipality		14 639	1 073	1 073	1 074	(0)	0%	14 639
Other Municipal Staff								
Basic Salaries and Wages		168 420	13 087	13 087	13 756	(668)	-5%	168 420
Pension and UIF Contributions		30 125	2 399	2 399	2 510	(112)	-4%	30 125
Medical Aid Contributions		13 679	997	997	1 140	(143)	-13%	13 679
Overtime		14 342	20	20	1 195	(1 175)	-98%	14 342
Motor Vehicle Allowance		6 291	482	482	513	(30)	-6%	6 291
Cellphone Allowance		626	55	55	55	(1)	-2%	626
Housing Allowances		1 183	84	84	99	(15)	-15%	1 183
Other benefits and allowances		30 962	837	837	1 487	(650)	-44%	30 962
Payments in lieu of leave		2 880	–	–	7	(7)	-100%	2 880
Long service awards		2 509	–	–	–	–		2 509
Post-retirement benefit obligations	2	8 373	–	–	–	–		8 373
Sub Total - Other Municipal Staff		279 390	17 961	17 961	20 762	(2 802)	-13%	279 390
Total Parent Municipality		305 281	19 965	19 965	22 774	(2 809)	-12%	305 281
TOTAL MANAGERS AND STAFF		294 029	19 034	19 034	21 836	(2 802)	-13%	294 029

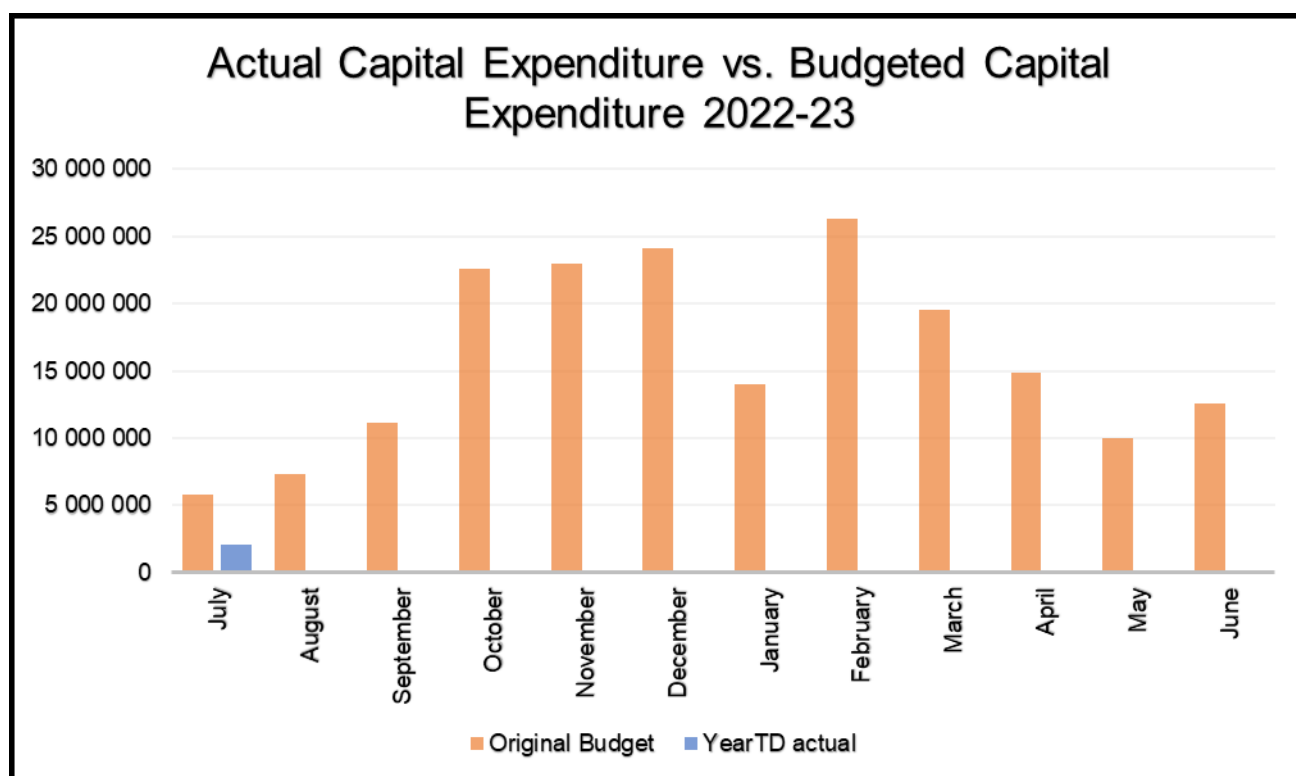
Section 10 – Material variances to the SDBIP

None

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July							
Month	Budget Year 2022/23						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
Monthly expenditure performance trend							
July	5 812	2 071	2 071	5 812	3 741	64.4%	1%
August	7 326			13 139	–		
September	11 144			24 283	–		
October	22 597			46 880	–		
November	22 941			69 821	–		
December	24 099			93 920	–		
January	13 971			107 891	–		
February	26 266			134 157	–		
March	19 524			153 681	–		
April	14 844			168 526	–		
May	9 974			178 500	–		
June	12 596			191 096	–		
Total Capital expenditure	191 096	2 071					



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 -								
Description	Ref	Budget Year 2022/23						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure		80 931	192	192	2 416	2 225	92.1%	80 931
Roads Infrastructure		40 221	–	–	500	500	100.0%	40 221
Roads		40 221	–	–	500	500	100.0%	40 221
Storm water Infrastructure		–	–	–	–	–		–
Electrical Infrastructure		33 400	143	143	1 810	1 667	92.1%	33 400
MV Substations		10 200	–	–	500	500	100.0%	10 200
MV Switching Stations		4 800	–	–	250	250	100.0%	4 800
MV Networks		17 600	–	–	1 000	1 000	100.0%	17 600
LV Networks		800	143	143	60	(83)	-138.4%	800
Water Supply Infrastructure		4 307	49	49	106	58	54.3%	4 307
Boreholes		740	–	–	–	–		740
Distribution		3 567	49	49	106	58	54.3%	3 567
Sanitation Infrastructure		3 002	–	–	–	–		3 002
Pump Station		800	–	–	–	–		800
Reticulation		2 202	–	–	–	–		2 202
Community Assets		4 200	–	–	120	120	100.0%	4 200
Community Facilities		1 100	–	–	–	–		1 100
Purfs		1 100	–	–	–	–		1 100
Sport and Recreation Facilities		3 100	–	–	120	120	100.0%	3 100
Outdoor Facilities		3 100	–	–	120	120	100.0%	3 100
Other assets		6 476	–	–	3 335	3 335	100.0%	6 476
Operational Buildings		2 000	–	–	–	–		2 000
Municipal Offices		2 000	–	–	–	–		2 000
Housing		4 476	–	–	3 335	3 335	100.0%	4 476
Social Housing		4 476	–	–	3 335	3 335	100.0%	4 476
Biological or Cultivated Assets		–	–	–	–	–		–
Intangible Assets		420	–	–	–	–		420
Licences and Rights		420	–	–	–	–		420
Computer Software and Applications		420	–	–	–	–		420
Computer Equipment		3 704	–	–	11	11	100.0%	3 704
Computer Equipment		3 704	–	–	11	11	100.0%	3 704
Furniture and Office Equipment		364	2	2	–	(2)	#DIV/0!	364
Furniture and Office Equipment		364	2	2	–	(2)	#DIV/0!	364
Machinery and Equipment		4 219	1 878	1 878	10	(1 868)	-18675.7%	4 219
Machinery and Equipment		4 219	1 878	1 878	10	(1 868)	-18675.7%	4 219
Transport Assets		13 252	–	–	–	–		13 252
Transport Assets		13 252	–	–	–	–		13 252
Land		6 630	–	–	–	–		6 630
Land		6 630	–	–	–	–		6 630
Total Capital Expenditure on new assets	1	120 197	2 071	2 071	5 892	3 821	64.8%	120 197

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Budget Year 2022/23						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
Infrastructure	20 250	-	-	-	-		20 250
Roads Infrastructure	20 250	-	-	-	-		20 250
Roads	20 250	-	-	-	-		20 250
Total Capital Expenditure on renewal of existing ass	20 250	-	-	-	-		20 250

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

Description	Ref	Budget Year 2022/23						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure		50 649	-	-	(80)	(80)	100.0%	50 649
Storm water Infrastructure		250	-	-	-	-		250
Storm water Conveyance		250	-	-	-	-		250
Electrical Infrastructure		8 450	-	-	(80)	(80)	100.0%	8 450
MV Networks		1 000	-	-	(200)	(200)	100.0%	1 000
LV Networks		7 450	-	-	120	120	100.0%	7 450
Capital Spares						-		
Water Supply Infrastructure		24 956	-	-	-	-		24 956
Distribution		24 856	-	-	-	-		24 856
PRV Stations		100	-	-	-	-		100
Sanitation Infrastructure		16 993	-	-	-	-		16 993
Waste Water Treatment Works		16 993	-	-	-	-		16 993
Total Capital Expenditure on upgrading of existing	1	50 649	-	-	(80)	(80)	100.0%	50 649

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	Budget Year 2022/23						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure		46 838	2 249	2 249	3 604	1 355	37.6%	46 838
Roads Infrastructure		9 823	60	60	787	726	92.3%	9 823
Roads		9 754	56	56	781	725	92.9%	9 754
Road Furniture		69	5	5	6	1	17.4%	69
Storm water Infrastructure		19 334	1 305	1 305	1 448	142	9.8%	19 334
Storm water Conveyance		19 334	1 305	1 305	1 448	142	9.8%	19 334
Electrical Infrastructure		2 616	146	146	173	27	15.5%	2 616
MV Substations		165	5	5	10	5	51.5%	165
LV Networks		2 451	141	141	163	22	13.4%	2 451
Water Supply Infrastructure		1 543	83	83	123	40	32.7%	1 543
Reservoirs		1 135	83	83	91	8	8.4%	1 135
Pump Stations		146	–	–	12	12	100.0%	146
Distribution		262	–	–	21	21	100.0%	262
Sanitation Infrastructure		5 609	15	15	449	433	96.6%	5 609
Pump Station		967	14	14	77	63	81.5%	967
Waste Water Treatment Works		4 641	1	1	372	371	99.7%	4 641
Solid Waste Infrastructure		7 912	639	639	624	(14)	-2.3%	7 912
Landfill Sites		7 912	639	639	624	(14)	-2.3%	7 912
Community Assets		3 384	46	46	261	215	82.5%	3 384
Community Facilities		2 227	35	35	169	133	79.1%	2 227
Halls		404	14	14	32	18	56.7%	404
Centres		1 544	20	20	123	103	83.8%	1 544
Libraries		50	–	–	4	4	100.0%	50
Cemeteries/Crematoria		109	1	1	9	7	85.7%	109
Parks		120	–	–	–	–		120
Sport and Recreation Facilities		1 156	10	10	93	82	88.7%	1 156
Indoor Facilities		100	–	–	8	8	100.0%	100
Outdoor Facilities		1 056	10	10	85	74	87.7%	1 056
Other assets		1 703	11	11	137	126	92.2%	1 703
Operational Buildings		996	5	5	80	74	93.2%	996
Municipal Offices		996	5	5	80	74	93.2%	996
Housing		707	5	5	57	52	90.7%	707
Staff Housing		207	3	3	17	13	79.3%	207
Social Housing		500	2	2	41	39	95.3%	500
Intangible Assets		4 297	639	639	309	(330)	-106.6%	4 297
Servitudes						–		–
Licences and Rights		4 297	639	639	309	(330)	-106.6%	4 297
Computer Software and Applications		4 297	639	639	309	(330)	-106.6%	4 297
Computer Equipment		337	–	–	26	26	100.0%	337
Computer Equipment		337	–	–	26	26	100.0%	337
Furniture and Office Equipment		70	–	–	6	6	100.0%	70
Furniture and Office Equipment		70	–	–	6	6	100.0%	70
Machinery and Equipment		1 408	3	3	108	106	97.6%	1 408
Machinery and Equipment		1 408	3	3	108	106	97.6%	1 408
Transport Assets		6 306	106	106	504	398	79.0%	6 306
Transport Assets		6 306	106	106	504	398	79.0%	6 306
Total Repairs and Maintenance Expenditure	1	64 342	3 053	3 053	4 955	1 902	38.4%	64 342

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July								
Description	Ref	Budget Year 2022/23						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Infrastructure</u>		82 486	-	-	-	-		82 486
Roads Infrastructure		30 645	-	-	-	-		30 645
Roads		29 347	-	-	-	-		29 347
Road Structures		833	-	-	-	-		833
Road Furniture		465	-	-	-	-		465
Storm water Infrastructure		4 776	-	-	-	-		4 776
Drainage Collection		935	-	-	-	-		935
Storm water Conveyance		3 842	-	-	-	-		3 842
Electrical Infrastructure		13 392	-	-	-	-		13 392
Power Plants		3	-	-	-	-		3
HV Transmission Conductors		37	-	-	-	-		37
MV Substations		1 943	-	-	-	-		1 943
MV Switching Stations		1 219	-	-	-	-		1 219
MV Networks		7 291	-	-	-	-		7 291
LV Networks		2 675	-	-	-	-		2 675
Capital Spares		224	-	-	-	-		224
Water Supply Infrastructure		16 005	-	-	-	-		16 005
Dams and Weirs		281	-	-	-	-		281
Boreholes		179	-	-	-	-		179
Reservoirs		2 816	-	-	-	-		2 816
Pump Stations		618	-	-	-	-		618
Water Treatment Works		139	-	-	-	-		139
Bulk Mains		1 293	-	-	-	-		1 293
Distribution		10 680	-	-	-	-		10 680
Sanitation Infrastructure		17 024	-	-	-	-		17 024
Pump Station		15 863	-	-	-	-		15 863
Reticulation		1 160	-	-	-	-		1 160
Solid Waste Infrastructure		643	-	-	-	-		643
Landfill Sites		517	-	-	-	-		517
Waste Drop-off Points		126	-	-	-	-		126
<u>Community Assets</u>		5 778	-	-	-	-		5 778
Community Facilities		2 786	-	-	-	-		2 786
Halls		752	-	-	-	-		752
Centres		431	-	-	-	-		431
Clinics/Care Centres		435	-	-	-	-		435
Museums		16	-	-	-	-		16
Libraries		477	-	-	-	-		477
Cemeteries/Crematoria		199	-	-	-	-		199
Parks		55	-	-	-	-		55
Public Open Space		216	-	-	-	-		216
Public Ablution Facilities		188	-	-	-	-		188
Taxi Ranks/Bus Terminals		17	-	-	-	-		17
Sport and Recreation Facilities		2 992	-	-	-	-		2 992
Indoor Facilities		1 518	-	-	-	-		1 518
Outdoor Facilities		1 474	-	-	-	-		1 474
<u>Heritage assets</u>		-	-	-	-	-		-
<u>Investment properties</u>		63	-	-	-	-		63
Revenue Generating		63	-	-	-	-		63
Improved Property		63	-	-	-	-		63

Description	Ref	Budget Year 2022/23						
		Original	Monthly	YearTD	YearTD	YTD	YTD %	Full Year
R thousands	1							
<u>Other assets</u>		2 234	–	–	–	–		2 234
Operational Buildings		1 593	–	–	–	–		1 593
Municipal Offices		1 025	–	–	–	–		1 025
Workshops		0	–	–	–	–		0
Yards		5	–	–	–	–		5
Stores		563	–	–	–	–		563
Housing		641	–	–	–	–		641
Staff Housing		216	–	–	–	–		216
Social Housing		425	–	–	–	–		425
<u>Intangible Assets</u>		251	–	–	–	–		251
Licences and Rights		251	–	–	–	–		251
Computer Software and Applications		251	–	–	–	–		251
<u>Computer Equipment</u>		2 123	–	–	–	–		2 123
Computer Equipment		2 123	–	–	–	–		2 123
<u>Furniture and Office Equipment</u>		581	–	–	–	–		581
Furniture and Office Equipment		581	–	–	–	–		581
<u>Machinery and Equipment</u>		2 536	–	–	–	–		2 536
Machinery and Equipment		2 536	–	–	–	–		2 536
<u>Transport Assets</u>		5 716	–	–	–	–		5 716
Transport Assets		5 716	–	–	–	–		5 716
Total Depreciation	1	101 768	–	–	–	–		101 768

QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -
(mark as appropriate)

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

for the month of **July 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)

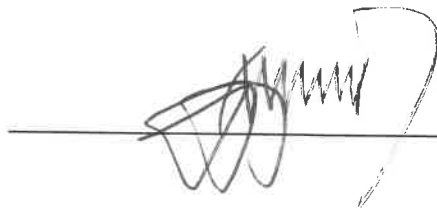
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 12 August 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

A handwritten signature in black ink, appearing to be 'H. Cleophas', written over a horizontal line.

Date: 12 August 2022