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
June 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 June 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 June 2022.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	Adjustments Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 954 961 132	R 999 461 935	R 999 403 632	R 909 321 132	R -90 082 500	**-9%**
Operating Expenditure	R 898 052 664	R 939 555 182	R 939 496 883	R 779 198 055	R -160 298 828	**-17%**
Capital	R 166 435 729	R 170 040 448	R 170 040 448	R 152 314 469	R -17 725 979	**-10%**

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June									
	2020/21	Budget Year 2021/22							
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	133 192	138 386	140 332	11 480	141 486	140 332	1 154	1%	140 332
Service charges - electricity revenue	323 772	369 764	370 364	28 379	367 349	370 364	(3 014)	-1%	370 364
Service charges - water revenue	72 142	75 190	75 585	4 301	78 393	75 585	2 808	4%	75 585
Service charges - sanitation revenue	44 858	45 988	46 978	4 485	48 956	46 978	1 978	4%	46 978
Service charges - refuse revenue	27 834	28 742	29 342	2 478	29 735	29 342	392	1%	29 342
Rental of facilities and equipment	1 658	1 529	1 628	137	1 488	1 629	(141)	-9%	1 628
Interest earned - external investments	36 524	37 706	37 769	30 627	35 489	37 769	(2 280)	-6%	37 769
Interest earned - outstanding debtors	2 696	2 601	2 984	264	2 646	2 984	(338)	-11%	2 984
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 402	23 591	32 671	116	374	32 672	(32 298)	-99%	32 671
Licences and permits	4 627	4 445	4 445	354	4 686	4 445	242	5%	4 445
Agency services	4 987	5 699	5 699	270	5 264	5 699	(434)	-8%	5 699
Transfers and subsidies	135 128	152 542	160 849	–	137 751	160 849	(23 098)	-14%	160 849
Other revenue	16 767	10 776	11 701	1 220	14 843	11 699	3 144	27%	11 701
Gains	14 557	10 092	27 088	7	9 293	27 030	(17 737)	-66%	27 088
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**947 435**	**84 118**	**877 753**	**947 376**	**(69 623)**	**-7%**	**947 435**

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 June 2022.

- **Interest earned – outstanding debtors** stands at 11% below the YTD budgeted projections to accommodate the SASSA payment dates before interest is levied.
- **Fines, penalties and forfeits** stands below the YTD budgeted projections due to the largest portion of Fines that must still be recognised for the year ended 30 June 2022 as a result of the reconciliation process associated with the payments received and the actual payment rate for fines in the process of being finalized.
- **Transfers and subsidies** currently stand at 14% below YTD budget projections. Year-end grant expenditure must still be processed for the revenue to be recognized for June 2022.
- **Other revenue** stands at 27% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items such as Caravan sites, Chalets and Building Plan Fees.
- The variance on **Gains** refer mainly to sale of land transactions that did not realised at 30 June 2022.
- Revenue for the month of **June 2022** was **R84.118 million** whilst the overall YTD performance excluding capital transfers stands at **7% below** budgeted projections. Year-end transactions are still being processed which will influence the performance positively.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June									
Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type									
Employee related costs	248 278	260 602	264 913	20 275	249 473	264 913	(15 439)	-6%	264 913
Remuneration of councillors	10 857	11 232	11 232	1 085	10 929	11 232	(302)	-3%	11 232
Debt impairment	31 532	36 031	35 936	3 069	7 715	35 936	(28 221)	-79%	35 936
Depreciation & asset impairment	87 220	95 797	99 375	7 424	90 454	99 375	(8 921)	-9%	99 375
Finance charges	13 954	13 141	13 141	5 379	11 055	13 141	(2 086)	-16%	13 141
Bulk purchases - electricity	252 180	299 500	299 500	28 266	269 395	299 500	(30 105)	-10%	299 500
Inventory consumed	31 865	32 723	38 816	1 809	17 386	39 210	(21 824)	-56%	38 816
Contracted services	51 642	87 781	89 774	11 456	82 860	90 022	(7 162)	-8%	89 774
Transfers and subsidies	2 989	3 851	3 891	271	3 749	3 851	(101)	-3%	3 891
Other expenditure	32 233	48 433	48 926	6 527	35 030	48 324	(13 294)	-28%	48 926
Losses	17 699	8 964	34 052	13	1 152	33 994	(32 842)	-97%	34 052
Total Expenditure	**780 449**	**898 053**	**939 555**	**85 575**	**779 198**	**939 497**	**(160 299)**	**-17%**	**939 555**

- **Debt impairment** for traffic fines not collected must still be recognized for 30 June 2022.
- **Finance charges** - Interest costs for Landfill Sites must still be recognized for 30 June 2022.
- Variances on **Inventory consumed and Other expenditure** stands below the YTD budgeted projections and year-end transactions are still being processed.
- **Losses** must still be recognized for 30 June 2022.
- Expenditure for the month of **June 2022** was **R85.575 million** whilst the overall YTD performance stands at **17% below** the budgeted projections. Year-end transactions are still being processed which will influence the performance positively.

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) - M12 June									
Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Functional Classification									
Governance and administration	**39 443**	**14 850**	**16 472**	**1 517**	**14 363**	**16 442**	(2 079)	-13%	**16 472**
Executive and council	3	20	20	7	17	20	(3)	-17%	20
Finance and administration	39 440	14 830	16 452	1 510	14 347	16 422	(2 076)	-13%	16 452
Internal audit		–		–	–		–		
Community and public safety	**9 230**	**6 469**	**6 869**	**1 286**	**6 757**	**6 876**	(119)	-2%	**6 869**
Community and social services	264	150	170	47	124	170	(46)	-27%	170
Sport and recreation	7 032	4 321	4 386	1 054	4 421	4 386	35	1%	4 386
Public safety	1 934	1 998	2 313	185	2 212	2 321	(109)	-5%	2 313
Housing	–	–		–	–	–	–		–
Economic and environmental services	**66 718**	**47 068**	**50 996**	**9 161**	**51 018**	**55 780**	(4 761)	-9%	**50 996**
Planning and development	10 064	12 578	9 815	1 811	8 949	9 848	(899)	-9%	9 815
Road transport	56 654	34 490	41 182	7 349	42 069	45 932	(3 862)	-8%	41 182
Trading services	**102 158**	**98 049**	**95 703**	**16 906**	**80 176**	**90 942**	(10 767)	-12%	**95 703**
Energy sources	18 135	23 321	23 755	8 696	23 745	23 996	(251)	-1%	23 755
Water management	7 375	9 925	9 949	2 529	8 924	9 704	(780)	-8%	9 949
Waste water management	73 508	62 940	60 688	5 682	46 259	55 932	(9 673)	-17%	60 688
Waste management	3 139	1 862	1 311	(1)	1 247	1 311	(63)	-5%	1 311
Other	–	–		–	–	–	–		–
Total Capital Expenditure - Functional Class	**217 548**	**166 436**	**170 040**	**28 870**	**152 314**	**170 040**	**(17 726)**	**-10%**	**170 040**
Funded by:									
National Government	32 175	31 055	34 656	8 128	34 601	34 656	(55)	0%	34 656
Provincial Government	43 066	15 661	14 471	2 510	11 127	14 471	(3 344)	-23%	14 471
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital	290	–	1 000	280	976	1 000	(24)	-2%	1 000
Transfers recognised - capital	**75 531**	**46 716**	**50 127**	**10 918**	**46 704**	**50 127**	**(3 423)**	**-7%**	**50 127**
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	142 018	119 720	119 913	17 952	105 610	119 913	(14 303)	-12%	119 913
Total Capital Funding	**217 548**	**166 436**	**170 040**	**28 870**	**152 314**	**170 040**	**(17 726)**	**-10%**	**170 040**

- Capital expenditure for the month of **June 2022** amounts to **R 28 869 792** and stands at **10%** 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 152 314 469 (89.6%)** compared to the total budget of **R 170 040 448**.
- Some payments and year-end journals are still being processed for 30 June 2022 and therefore the current performance must be viewed as interim figures for purposes of meaningful and accurate analysis of year-end results.

2021-2022 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Adjustments Budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently	Any challenges identified that is resulting in delays?
	SEWERAGE SERVICE											
1	Sewerage Works: Moorreesburg	55 020 000	48 687 246	2 676 096	40 162 632	48 687 246	8 524 614	18%	Construction	Moorreesburg	89%	N/A
2	Sewerage Works: Darling	4 720 600	5 303 354	-	5 303 354	5 303 354	-	0%	Construction	Darling	100%	N/A
	ROADS											
3	Roads Swartland: Resealing of Roads	23 000 000	29 650 000	2 109 562	27 586 670	29 650 000	2 063 330	7%	Planning	Swartland	100%	N/A
4	Roads Swartland: Construction of New Roads	7 555 096	8 105 096	339 487	8 105 096	8 105 096	-0	0%	Construction	Swartland	100%	N/A
	BUILDINGS & MAINTENANCE											
5	Conversion / Operationalising of Office Space (Standard Bank Building)	5 100 000	5 803 272	4 407	5 166 618	5 803 272	636 654	11%	Construction	Malmesbury	100%	N/A
6	Conversion / Operationalising of Office Space (Nedbank Build)	4 900 000	4 876 495	-	4 342 445	4 876 495	534 050	11%	Construction	Malmesbury	100%	N/A
	HOUSING											
7	Malmesbury De Hoop Housing Project	11 600 000	8 009 240	463 098	7 698 216	8 009 240	311 024	4%	Planning	Malmesbury	98%	N/A
	ELECTRICAL SERVICES											
8	Malmesbury: Saamstaan/De Hoop area: Upgrading of bulk electricity supply: Phase 1	8 355 000	8 355 000	571 809	8 300 362	8 355 000	54 638	1%	Completed for 2021/22	Malmesbury	100%	N/A
9	Saamstaan/De Hoop: 389 plot housing development: Elec Bulk supply, Infrastructure Connections	6 500 000	6 500 000	199 921	6 443 919	6 500 000	56 081	1%	Completed for 2021/22	Malmesbury	100%	N/A
10	Minisubstations: Swartland	3 600 000	3 600 000	10 296	3 602 716	3 600 000	-2 716	0%	Completed	Swartland	100%	N/A
	TOTAL	**130 350 696**	**128 889 703**	**6 374 676**	**116 712 028**	**128 889 703**	**12 177 675**	**9%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June						
			Budget Year 2021/22			
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		12.1%	12.0%	13.0%	12.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.1%	7.2%	7.7%	7.2%
Gearing	Long Term Borrowing/ Funds & Reserves		37.1%	40.5%	45.2%	40.5%
Liquidity						
Current Ratio	Current assets/current liabilities	1	5:1	6:1	7:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities		4:1	5:1	5:1	5:1
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	95.0%	98.12%	95.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	98.87%	100.0%
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	6.0%	5.52%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	18.0%	21.0%	19.46%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.7%	28.0%	28.4%	28.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	6.3%	6.3%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.0%	11.9%	11.6%	11.9%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		31.3%	32.6%	30.3%	32.6%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.5%	10.6%	1.3%	10.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.90	9.60	9.54	9.60

Note: Ratios will improve more positively due to year-end transactions that must still be processed for June 2022.

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 - M12 June									
	2020/21	Budget Year 2021/22							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	133 192	138 386	140 332	11 480	141 486	140 332	1 154	1%	140 332
Service charges	468 607	519 684	522 269	39 644	524 432	522 269	2 163	0%	522 269
Investment revenue	36 524	37 706	37 769	30 627	35 489	37 769	(2 280)	-6%	37 769
Transfers and subsidies	135 128	152 542	160 849	–	137 751	160 849	(23 098)	-14%	160 849
Other own revenue	73 694	58 731	86 215	2 367	38 594	86 157	(47 563)	-55%	86 215
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**947 435**	**84 118**	**877 753**	**947 376**	**(69 624)**	**-7%**	**947 435**
Employee costs	248 278	260 602	264 913	20 275	249 473	264 913	(15 439)	-6%	264 913
Remuneration of Councillors	10 857	11 232	11 232	1 085	10 929	11 232	(302)	-3%	11 232
Depreciation & asset impairment	87 220	95 797	99 375	7 424	90 454	99 375	(8 921)	-9%	99 375
Finance charges	13 954	13 141	13 141	5 379	11 055	13 141	(2 086)	-16%	13 141
Inventory consumed and bulk purchases	284 045	332 223	338 316	30 075	286 781	338 710	(51 929)	-15%	338 316
Transfers and subsidies	2 989	3 851	3 891	271	3 749	3 851	(101)	-3%	3 891
Other expenditure	133 106	181 208	208 688	21 066	126 756	208 276	(81 519)	-39%	208 688
Total Expenditure	**780 449**	**898 053**	**939 555**	**85 575**	**779 198**	**939 497**	**(160 299)**	**-17%**	**939 555**
Surplus/(Deficit)	**66 695**	**8 996**	**7 880**	**(1 457)**	**98 555**	**7 880**	**90 675**	**1151%**	**7 880**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	74 767	46 716	49 127	–	28 079	49 127	(21 048)	-43%	49 127
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental	323	1 197	2 900	1 095	3 489	2 900	589	20%	2 900
Surplus/(Deficit) after capital transfers & contributions	**141 786**	**56 908**	**59 907**	**(362)**	**130 123**	**59 907**	**70 216**	**117%**	**59 907**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**59 907**	**(362)**	**130 123**	**59 907**	**70 216**	**117%**	**59 907**
Capital expenditure & funds sources									
Capital expenditure	**217 548**	**166 436**	**170 040**	**28 870**	**152 314**	**170 040**	**(17 726)**	**-10%**	**170 040**
Capital transfers recognised	75 531	46 716	50 127	10 918	46 704	50 127	(3 423)	-7%	50 127
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**142 018**	**119 720**	**119 913**	**17 952**	**105 610**	**119 913**	**(14 303)**	**-12%**	**119 913**
Total sources of capital funds	**217 548**	**166 436**	**170 040**	**28 870**	**152 314**	**170 040**	**(17 726)**	**-10%**	**170 040**
Financial position									
Total current assets	785 694	703 155	778 738		834 186				778 738
Total non current assets	2 104 144	2 157 863	2 152 952		2 173 249				2 152 952
Total current liabilities	141 461	146 380	125 398		124 818				125 398
Total non current liabilities	212 808	180 716	212 567		211 802				212 567
Community wealth/Equity	**2 535 569**	**2 533 922**	**2 593 725**		**2 540 692**				**2 593 725**
Cash flows									
Net cash from (used) operating	213 813	144 660	153 277	(107 486)	127 649	153 277	25 628	17%	153 277
Net cash from (used) investing	(195 422)	(166 358)	(142 964)	(26 176)	(125 774)	(142 964)	(17 190)	12%	(142 964)
Net cash from (used) financing	(8 552)	(10 979)	(8 463)	(91)	(11 322)	(8 463)	2 859	-34%	(8 463)
Cash/cash equivalents at the month/year end	**640 204**	**577 694**	**642 054**	**–**	**630 758**	**548 575**	**(82 183)**	**-15%**	**642 054**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	44 219	10 910	1 783	1 373	1 209	4 973	2 475	19 016	85 957
Creditors Age Analysis									
Total Creditors	2 056	90	19	32	–	–	–	89	2 286

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June									
	2020/21	Budget Year 2021/22							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
Governance and administration	**234 603**	**239 558**	**259 028**	**42 755**	**239 083**	**258 970**	(19 887)	-8%	**259 028**
Executive and council	351	295	295	195	352	295	57	19%	295
Finance and administration	234 252	239 264	258 734	42 560	238 731	258 675	(19 944)	-8%	258 734
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**105 137**	**84 005**	**97 159**	**346**	**38 456**	**97 159**	(58 703)	-60%	**97 159**
Community and social services	30 071	11 725	12 789	118	9 883	12 789	(2 906)	-23%	12 789
Sport and recreation	3 414	4 438	4 669	64	5 733	4 669	1 064	23%	4 669
Public safety	32 857	26 234	41 053	148	4 785	41 053	(36 268)	-88%	41 053
Housing	38 795	41 608	38 648	15	18 056	38 648	(20 593)	-53%	38 648
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**17 232**	**18 013**	**24 074**	**1 201**	**19 626**	**24 074**	(4 448)	-18%	**24 074**
Planning and development	4 274	3 561	4 088	542	5 360	4 088	1 272	31%	4 088
Road transport	12 957	14 453	19 986	658	14 266	19 986	(5 720)	-29%	19 986
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**565 240**	**613 353**	**619 170**	**40 908**	**612 125**	**619 170**	(7 044)	-1%	**619 170**
Energy sources	338 322	383 738	384 780	28 398	373 538	384 780	(11 242)	-3%	384 780
Water management	91 376	92 270	93 383	5 446	96 629	93 383	3 246	3%	93 383
Waste water management	90 934	90 720	92 082	4 461	94 385	92 082	2 303	3%	92 082
Waste management	44 609	46 625	48 925	2 603	47 574	48 925	(1 351)	-3%	48 925
Other	**22**	**31**	**31**	**3**	**31**	**31**	**(0)**	**-1%**	**31**
Total Revenue - Functional	**922 234**	**954 961**	**999 462**	**85 213**	**909 321**	**999 404**	**(90 083)**	**-9%**	**999 462**
Expenditure - Functional									
Governance and administration	**128 990**	**150 939**	**141 749**	**10 098**	**118 519**	**135 226**	(16 708)	-12%	**141 749**
Executive and council	20 353	21 677	22 331	2 177	21 621	22 332	(710)	-3%	22 331
Finance and administration	106 715	127 295	117 511	7 712	95 164	110 988	(15 824)	-14%	117 511
Internal audit	1 922	1 967	1 907	209	1 733	1 907	(174)	-9%	1 907
Community and public safety	**118 617**	**143 313**	**161 286**	**13 412**	**127 797**	**164 377**	(36 580)	-22%	**161 286**
Community and social services	20 641	22 657	24 031	2 079	21 755	24 876	(3 121)	-13%	24 031
Sport and recreation	26 235	27 273	30 156	2 518	29 823	32 275	(2 452)	-8%	30 156
Public safety	65 532	62 940	76 536	5 024	46 158	76 664	(30 506)	-40%	76 536
Housing	6 208	30 442	30 562	3 791	30 061	30 562	(501)	-2%	30 562
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**62 621**	**64 574**	**67 271**	**7 171**	**64 994**	**69 783**	(4 790)	-7%	**67 271**
Planning and development	12 497	13 868	13 164	1 280	12 344	13 385	(1 041)	-8%	13 164
Road transport	50 124	50 706	54 107	5 891	52 650	56 399	(3 749)	-7%	54 107
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**468 752**	**537 487**	**567 512**	**54 846**	**466 240**	**568 330**	(102 089)	-18%	**567 512**
Energy sources	294 595	347 565	362 133	31 968	302 610	354 092	(51 482)	-15%	362 133
Water management	66 083	69 431	80 680	7 036	46 710	81 821	(35 111)	-43%	80 680
Waste water management	65 540	67 528	71 300	10 271	71 528	77 419	(5 891)	-8%	71 300
Waste management	42 534	52 963	53 398	5 570	45 392	54 999	(9 606)	-17%	53 398
Other	**1 469**	**1 740**	**1 737**	**48**	**1 648**	**1 780**	**(132)**	**-7%**	**1 737**
Total Expenditure - Functional	**780 449**	**898 053**	**939 555**	**85 575**	**779 198**	**939 497**	**(160 299)**	**-17%**	**939 555**
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**59 907**	**(362)**	**130 123**	**59 907**	**70 216**	**117%**	**59 907**

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Corporate Services	11 433	11 506	12 463	36	9 232	12 463	(3 231)	-25.9%	12 463
Vote 2 - Civil Services	246 938	248 096	260 859	12 706	246 836	260 801	(13 965)	-5.4%	260 859
Vote 3 - Council	351	295	295	195	352	295	57	19.4%	295
Vote 4 - Electricity Services	338 357	383 738	384 780	28 398	373 538	384 780	(11 242)	-2.9%	384 780
Vote 5 - Financial Services	219 040	227 643	244 765	42 487	237 416	244 765	(7 349)	-3.0%	244 765
Vote 6 - Development Services	51 755	47 074	44 873	604	27 021	44 873	(17 852)	-39.8%	44 873
Vote 7 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 8 - Protection Services	54 361	36 609	51 428	787	14 927	51 428	(36 501)	-71.0%	51 428
Total Revenue by Vote	**922 234**	**954 961**	**999 462**	**85 213**	**909 321**	**999 404**	**(90 083)**	**-9.0%**	**999 462**
Expenditure by Vote									
Vote 1 - Corporate Services	31 884	41 476	38 286	3 932	33 661	37 897	(4 236)	-11.2%	38 286
Vote 2 - Civil Services	259 990	278 331	299 688	32 554	254 472	314 424	(59 952)	-19.1%	299 688
Vote 3 - Council	16 781	18 220	18 466	1 929	18 176	18 459	(283)	-1.5%	18 466
Vote 4 - Electricity Services	309 089	364 266	378 813	33 098	316 594	370 119	(53 524)	-14.5%	378 813
Vote 5 - Financial Services	50 530	59 521	53 300	1 608	39 714	46 567	(6 852)	-14.7%	53 300
Vote 6 - Development Services	27 405	53 057	53 534	5 309	51 635	54 144	(2 508)	-4.6%	53 534
Vote 7 - Municipal Manager	7 373	8 168	7 985	1 143	7 143	7 991	(849)	-10.6%	7 985
Vote 8 - Protection Services	77 396	75 013	89 485	6 001	57 802	89 897	(32 095)	-35.7%	89 485
Total Expenditure by Vote	**780 449**	**898 053**	**939 555**	**85 575**	**779 198**	**939 497**	**(160 299)**	**-17.1%**	**939 555**
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**59 907**	**(362)**	**130 123**	**59 907**	**70 216**	**117.2%**	**59 907**

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June									
Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Property rates	133 192	138 386	140 332	11 480	141 486	140 332	1 154	1%	140 332
Service charges - electricity revenue	323 772	369 764	370 364	28 379	367 349	370 364	(3 014)	-1%	370 364
Service charges - water revenue	72 142	75 190	75 585	4 301	78 393	75 585	2 808	4%	75 585
Service charges - sanitation revenue	44 858	45 988	46 978	4 485	48 956	46 978	1 978	4%	46 978
Service charges - refuse revenue	27 834	28 742	29 342	2 478	29 735	29 342	392	1%	29 342
Rental of facilities and equipment	1 658	1 529	1 628	137	1 488	1 629	(141)	-9%	1 628
Interest earned - external investments	36 524	37 706	37 769	30 627	35 489	37 769	(2 280)	-6%	37 769
Interest earned - outstanding debtors	2 696	2 601	2 984	264	2 646	2 984	(338)	-11%	2 984
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 402	23 591	32 671	116	374	32 672	(32 298)	-99%	32 671
Licences and permits	4 627	4 445	4 445	354	4 686	4 445	242	5%	4 445
Agency services	4 987	5 699	5 699	270	5 264	5 699	(434)	-8%	5 699
Transfers and subsidies	135 128	152 542	160 849	–	137 751	160 849	(23 098)	-14%	160 849
Other revenue	16 767	10 776	11 701	1 220	14 843	11 699	3 144	27%	11 701
Gains	14 557	10 092	27 088	7	9 293	27 030	(17 737)	-66%	27 088
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**947 435**	**84 118**	**877 753**	**947 376**	**(69 623)**	**-7%**	**947 435**
Expenditure By Type									
Employee related costs	248 278	260 602	264 913	20 275	249 473	264 913	(15 439)	-6%	264 913
Remuneration of councillors	10 857	11 232	11 232	1 085	10 929	11 232	(302)	-3%	11 232
Debt impairment	31 532	36 031	35 936	3 069	7 715	35 936	(28 221)	-79%	35 936
Depreciation & asset impairment	87 220	95 797	99 375	7 424	90 454	99 375	(8 921)	-9%	99 375
Finance charges	13 954	13 141	13 141	5 379	11 055	13 141	(2 086)	-16%	13 141
Bulk purchases - electricity	252 180	299 500	299 500	28 266	269 395	299 500	(30 105)	-10%	299 500
Inventory consumed	31 865	32 723	38 816	1 809	17 386	39 210	(21 824)	-56%	38 816
Contracted services	51 642	87 781	89 774	11 456	82 860	90 022	(7 162)	-8%	89 774
Transfers and subsidies	2 989	3 851	3 891	271	3 749	3 851	(101)	-3%	3 891
Other expenditure	32 233	48 433	48 926	6 527	35 030	48 324	(13 294)	-28%	48 926
Losses	17 699	8 964	34 052	13	1 152	33 994	(32 842)	-97%	34 052
Total Expenditure	**780 449**	**898 053**	**939 555**	**85 575**	**779 198**	**939 497**	**(160 299)**	**-17%**	**939 555**
Surplus/(Deficit)	**66 695**	**8 996**	**7 880**	**(1 457)**	**98 555**	**7 880**	**90 675**	**0**	**7 880**
Transfers and subsidies - capital (monetary allocations) (National /	74 767	46 716	49 127	–	28 079	49 127	(21 048)	**(0)**	49 127
Transfers and subsidies - capital (monetary allocations) (National /	323	1 197	2 900	1 095	3 489	2 900	589	0	2 900
Surplus/(Deficit) after capital transfers & contributions	**141 786**	**56 908**	**59 907**	**(362)**	**130 123**	**59 907**			**59 907**
Surplus/(Deficit) after taxation	**141 786**	**56 908**	**59 907**	**(362)**	**130 123**	**59 907**			**59 907**
Attributable to minorities		–	–	–	–	–			–
Surplus/(Deficit) attributable to	**141 786**	**56 908**	**59 907**	**(362)**	**130 123**	**59 907**			**59 907**
Share of surplus/ (deficit) of associate		–	–	–	–	–			–
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**59 907**	**(362)**	**130 123**	**59 907**			**59 907**

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June									
Vote Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	87 571	81 096	83 988	10 689	69 685	79 788	(10 104)	-13%	83 988
Vote 4 - Electricity Services	4 269	14 855	14 855	8 283	14 744	14 855	(111)	-1%	14 855
Vote 6 - Development Services	43 514	13 100	8 293	1 119	8 168	8 479	(311)	-4%	8 293
Total Capital Multi-year expenditure	**135 354**	**109 051**	**107 137**	**20 092**	**92 597**	**103 123**	**(10 526)**	**-10%**	**107 137**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	18 934	872	592	49	513	560	(47)	-8%	592
Vote 2 - Civil Services	31 083	37 373	41 755	6 283	42 441	45 955	(3 515)	-8%	41 755
Vote 3 - Council	–	10	10	1	9	10	(1)	-8%	10
Vote 4 - Electricity Services	15 324	10 503	11 042	1 335	11 003	11 285	(282)	-2%	11 042
Vote 5 - Financial Services	13 866	381	321	–	321	321	(0)	0%	321
Vote 6 - Development Services	1 050	6 238	6 860	919	3 211	6 456	(3 245)	-50%	6 860
Vote 7 - Municipal Manager	3	10	10	6	7	10	(3)	-27%	10
Vote 8 - Protection Services	1 934	1 998	2 313	185	2 212	2 321	(109)	-5%	2 313
Total Capital single-year expenditure	82 194	57 385	62 904	8 778	59 717	66 918	**(7 200)**	**-11%**	62 904
Total Capital Expenditure	**217 548**	**166 436**	**170 040**	**28 870**	**152 314**	**170 040**	**(17 726)**	**-10%**	**170 040**
Capital Expenditure - Functional Classification									
Governance and administration	**39 443**	**14 850**	**16 472**	**1 517**	**14 363**	**16 442**	(2 079)	-13%	**16 472**
Executive and council	3	20	20	7	17	20	(3)	-17%	20
Finance and administration	39 440	14 830	16 452	1 510	14 347	16 422	(2 076)	-13%	16 452
Internal audit		–		–	–		–		
Community and public safety	**9 230**	**6 469**	**6 869**	**1 286**	**6 757**	**6 876**	(119)	-2%	**6 869**
Community and social services	264	150	170	47	124	170	(46)	-27%	170
Sport and recreation	7 032	4 321	4 386	1 054	4 421	4 386	35	1%	4 386
Public safety	1 934	1 998	2 313	185	2 212	2 321	(109)	-5%	2 313
Housing	–	–		–	–	–	–		–
Economic and environmental services	**66 718**	**47 068**	**50 996**	**9 161**	**51 018**	**55 780**	(4 761)	-9%	**50 996**
Planning and development	10 064	12 578	9 815	1 811	8 949	9 848	(899)	-9%	9 815
Road transport	56 654	34 490	41 182	7 349	42 069	45 932	(3 862)	-8%	41 182
Trading services	**102 158**	**98 049**	**95 703**	**16 906**	**80 176**	**90 942**	(10 767)	-12%	**95 703**
Energy sources	18 135	23 321	23 755	8 696	23 745	23 996	(251)	-1%	23 755
Water management	7 375	9 925	9 949	2 529	8 924	9 704	(780)	-8%	9 949
Waste water management	73 508	62 940	60 688	5 682	46 259	55 932	(9 673)	-17%	60 688
Waste management	3 139	1 862	1 311	(1)	1 247	1 311	(63)	-5%	1 311
Other	–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Class	**217 548**	**166 436**	**170 040**	**28 870**	**152 314**	**170 040**	**(17 726)**	**-10%**	**170 040**
Funded by:									
National Government	32 175	31 055	34 656	8 128	34 601	34 656	(55)	0%	34 656
Provincial Government	43 066	15 661	14 471	2 510	11 127	14 471	(3 344)	-23%	14 471
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital	290	–	1 000	280	976	1 000	(24)	-2%	1 000
Transfers recognised - capital	**75 531**	**46 716**	**50 127**	**10 918**	**46 704**	**50 127**	**(3 423)**	**-7%**	**50 127**
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	142 018	119 720	119 913	17 952	105 610	119 913	(14 303)	-12%	119 913
Total Capital Funding	**217 548**	**166 436**	**170 040**	**28 870**	**152 314**	**170 040**	**(17 726)**	**-10%**	**170 040**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M12 June					
Description	2020/21	Budget Year 2021/22			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	640 204	577 694	642 054	665 091	642 054
Call investment deposits	–	–	–	–	–
Consumer debtors	87 843	104 464	100 604	103 074	100 604
Other debtors	40 525	11 800	17 079	7 339	17 079
Current portion of long-term receivables	70	80	70	71	70
Inventory	17 052	9 117	18 930	58 611	18 930
Total current assets	**785 694**	**703 155**	**778 738**	**834 186**	**778 738**
Non current assets					
Long-term receivables	1	–	11	(173)	11
Investments		–	–	–	–
Investment property	34 460	32 979	32 930	35 487	32 930
Investments in Associate		–	–	–	–
Property, plant and equipment	2 067 866	2 123 350	2 118 440	2 136 336	2 118 440
Biological		–	–	–	–
Intangible	698	414	451	480	451
Other non-current assets	1 120	1 120	1 120	1 120	1 120
Total non current assets	**2 104 144**	**2 157 863**	**2 152 952**	**2 173 249**	**2 152 952**
TOTAL ASSETS	**2 889 838**	**2 861 018**	**2 931 690**	**3 007 435**	**2 931 690**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	8 463	10 018	8 761	4 367	8 761
Consumer deposits	15 297	17 048	17 048	16 450	17 048
Trade and other payables	112 803	109 835	88 279	97 381	88 279
Provisions	4 898	9 479	11 311	6 622	11 311
Total current liabilities	**141 461**	**146 380**	**125 398**	**124 818**	**125 398**
Non current liabilities					
Borrowing	99 485	84 257	90 723	95 119	90 723
Provisions	113 323	96 459	121 844	116 683	121 844
Total non current liabilities	**212 808**	**180 716**	**212 567**	**211 802**	**212 567**
TOTAL LIABILITIES	**354 269**	**327 096**	**337 965**	**336 620**	**337 965**
NET ASSETS	**2 535 569**	**2 533 922**	**2 593 725**	**2 670 814**	**2 593 725**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	2 325 339	2 306 584	2 369 545	2 330 462	2 369 545
Reserves	210 230	227 338	224 179	210 230	224 179
TOTAL COMMUNITY WEALTH/EQUITY	**2 535 569**	**2 533 922**	**2 593 725**	**2 540 692**	**2 593 725**

Note: The difference between Net Assets and Total Community Wealth/Equity is the YTD operating surplus and deficit amount that will only be recognised at year-end.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M12 June									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	133 192	131 466	136 823	26 126	142 154	136 823	5 330	4%	136 823
Service charges	468 607	496 199	511 520	17 155	513 615	511 520	2 095	0%	511 520
Other revenue	25 349	38 479	31 969	(19 982)	45 044	31 969	13 076	41%	31 969
Transfers and Subsidies - Operational	104 712	152 542	162 132	–	134 713	162 132	(27 419)	-17%	162 132
Transfers and Subsidies - Capital	74 767	46 716	48 845	(32 014)	40 187	48 845	(8 658)	-18%	48 845
Interest	39 460	37 706	37 769	–	35 489	37 769	(2 280)	-6%	37 769
Dividends			–	–					
Payments									–
Suppliers and employees	(617 352)	(743 542)	(760 835)	(89 502)	(768 607)	(760 835)	7 772	-1%	(760 835)
Finance charges	(11 934)	(11 055)	(11 055)	(5 379)	(11 055)	(11 055)	(0)	0%	(11 055)
Transfers and Grants	(2 989)	(3 851)	(3 891)	(3 891)	(3 891)	(3 891)	–		(3 891)
NET CASH FROM/(USED) OPERATING ACTIVITIE	**213 813**	**144 660**	**153 277**	**(107 486)**	**127 649**	**153 277**	**25 628**	**17%**	**153 277**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 012	78	27 088	7	9 293	27 088	(17 795)	-66%	27 088
Decrease (increase) in non-current receivables	1	–	(11)	(1)	12	(11)	24	-210%	(11)
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
Payments									–
Capital assets	(196 435)	(166 436)	(170 040)	(26 182)	(135 079)	(170 040)	(34 961)	21%	(170 040)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(195 422)**	**(166 358)**	**(142 964)**	**(26 176)**	**(125 774)**	**(142 964)**	**(17 190)**	**12%**	**(142 964)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 466	867	–	(91)	(267)	–	(267)	#DIV/0!	–
Payments									–
Repayment of borrowing	(10 018)	(11 846)	(8 463)	–	(11 055)	(8 463)	2 592	-31%	(8 463)
NET CASH FROM/(USED) FINANCING ACTIVITIE	**(8 552)**	**(10 979)**	**(8 463)**	**(91)**	**(11 322)**	**(8 463)**	**2 859**	**-34%**	**(8 463)**
NET INCREASE/ (DECREASE) IN CASH HELD	**9 838**	**(32 677)**	**1 850**	**(133 753)**	**(9 446)**	**1 850**			**1 850**
Cash/cash equivalents at beginning:	630 366	610 371	640 204	–	640 204	640 204			640 204
Cash/cash equivalents at month/year end:	640 204	577 694	642 054		630 758	642 054			642 054

Cash and cash equivalents as at 30 June 2022 include investments of R600 000 000 that matured.

Note: The YTD actual only takes into account the month-to-month movements, bearing in mind that year-end transactions must still be processed for June 2022 which will decrease the YTD Cash and cash equivalents at year-end.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June													
Description		Budget Year 2021/22											
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 338	2 887	683	690	612	611	660	4 865	17 347	7 439	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23 240	4 041	171	61	59	350	108	1 101	29 132	1 680	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	9 989	1 707	247	63	54	3 101	796	6 481	22 438	10 494	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3 821	1 176	335	270	238	452	450	2 921	9 663	4 330	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 630	829	249	204	180	422	358	2 750	7 623	3 915	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	32	20	2	2	2	2	3	15	79	24	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 830)	250	95	83	63	35	99	881	(324)	1 162	–	–
Total By Income Source	**2000**	**44 219**	**10 910**	**1 783**	**1 373**	**1 209**	**4 973**	**2 475**	**19 016**	**85 957**	**29 045**	**–**	**–**
2020/21 - totals only		40 454	9 164	1 698	1 385	1 123	5 489	2 456	14 197	**75 966**	**24 651**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 573	814	68	25	19	643	173	1 332	4 645	2 191	–	–
Commercial	2300	18 901	2 831	94	82	128	213	136	569	22 954	1 128	–	–
Households	2400	23 745	7 265	1 621	1 266	1 063	4 117	2 165	17 115	58 358	25 727	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**44 219**	**10 910**	**1 783**	**1 373**	**1 209**	**4 973**	**2 475**	**19 016**	**85 957**	**29 045**	**–**	**–**

Total Debtors has decreased from **R 89 868 944** in May to **R 85 957 029** in June 2022.

The collection rate for May 2022 was **104.99%** 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 - M12 June										
Description	Budget Year 2021/22									Prior year totals for chart (same period)
R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–	–
Trade Creditors	2 056	90	19	32	–	–	–	89	2 286	20 404
Auditor General	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**2 056**	**90**	**19**	**32**	**–**	**–**	**–**	**89**	**2 286**	**20 404**

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	153 538.58	31/01/2022	Query on the invoice	Waiting on supporting documents from supplier
DR WM VAN NIEKERK	50 853.00	22/04/2022	Final service was delivered on 04/07/2022	Paid 06/07/2022
PERDEBERG MOTORS	4 581.35	13/04/2022	Query on the order	To be paid after approval by user department
ROLA VW MALMESBURY	7 261.24	28/05/2022 & 30/05/2022	Query on the invoice	Paid on 06/07/2022
LOUWCO COOLING SOLUTIONS	21 010.50	11/04/2022	Query on the invoice	Paid on 24/06/2022
RAMCOM CAPE (PTY) LTD	487 217.17	28/02/2022	Query on the truck delivered	Query resolved on 29/06/2022 and was paid

6.3 COVID-19: Emergency Purchases for June 2022

None.

COVID-19 EXPENDITURE REPORT 2021/2022					
Description	**Quarter 1**	**Quarter 2**	**Quarter 3**	**Quarter 4**	**Total**
Overtime	-	-	-	-	**-**
Contract Workers: Projects	25 560	36 240	57 240	19 200	**138 240**
Protective Clothing	27 121	22 896	24 902	15 358	**90 277**
Sanitisation of office building	71 881	4 317	700	-	**76 898**
General - Other	67 742	36 240	36 378	20 370	**160 729**
			-		
Sub-total: General	192 304	99 692	119 219	**54 928**	**466 144**
Community and Awareness campaigns	-	-	-	-	**-**
			-		
Sub-total: Community and Social Services	-	-	-	**-**	**-**
Cost of Screening and Testing	4 435	-	-	-	**4 435**
			-		
Sub-total: Health	4 435	-	-	**-**	**4 435**
			-		
GRAND TOTAL	**196 739**	**99 692**	**119 219**	**54 928**	**470 579**

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June											
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Municipality											
ABSA	12 Months	Fixed Deposit	Yes	Fixed	4.77%	31 Dec 2021	60 000	1 435	(61 435)	–	–
NEDBANK	12 Months	Fixed Deposit	Yes	Fixed	5.60%	29 June 2022	250 000	13 923	(263 923)	–	–
STANDARD BANK	12 Months	Fixed Deposit	Yes	Fixed	5.56%	29 June 2022	250 000	13 824	(263 824)	–	–
NEDBANK	6 Months	Fixed Deposit	Yes	Fixed	5.20%	15 June 2022	50 000	1 296	(51 296)	–	–
ABSA	5 Months	Fixed Deposit	Yes	Fixed	5.30%	29 June 2022	50 000	1 075	(51 075)	–	–
Municipality sub-total							660 000		(691 553)	–	–
Entities											
Entities sub-total							–		–	–	–
TOTAL INVESTMENTS AND INTEREST							660 000		(691 553)	–	–

- During the month of June 2022, investments to the amount of R600 000 000 matured and were taken up in the Current Account.

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 - M12 June									
Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	119 821	112 178	112 178	–	112 178	112 178	–		112 178
Local Government Equitable Share	116 404	108 796	108 796	–	108 796	108 796	–		108 796
Finance Management	1 550	1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive	1 867	1 832	1 832	–	1 832	1 832	–		1 832
Provincial Government:	15 327	40 062	47 237	17 806	55 872	55 616	256	0.5%	47 237
Community Development: Workers	38	38	38	–	38	38	–		38
Human Settlements	2 270	26 560	26 366	17 806	34 725	34 725	–		26 366
Municipal Accreditation and Capacity Building Grant	238	252	252	–	508	252	256	101.6%	252
Libraries	10 718	10 394	11 331	–	11 351	11 351	–		11 331
Proclaimed Roads Subsidy	175	175	175	–	175	175	–		175
Financial Management Support Grant: Student Bursari	300	250	250	–	250	250	–		250
Establishment of a K9 Unit	1 588	2 393	4 511	–	4 511	4 511	–		4 511
WC Mun Energy Resiliance Grant		–	400	–	400	400	–		400
LG Public Employment Support Grant		–	1 700	–	1 700	1 700	–		1 700
Establishment of a Law Enforcement Reaction Unit			2 214	–	2 214	2 214	–		2 214
District Municipality:	–	–	–	–	–	–	–		–
					–		–		
Other grant providers:	–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	135 148	152 240	159 415	17 806	168 050	167 794	256	0.2%	159 415
Capital Transfers and Grants									
National Government:	28 575	31 055	34 656	–	34 656	34 656	–		34 656
Municipal Infrastructure Grant (MIG)	22 923	22 700	26 301	–	26 301	26 301	–		26 301
Integrated National Electrification Programme (municip	5 652	8 355	8 355	–	8 355	8 355	–		8 355
Provincial Government:	29 441	15 661	16 431	140	21 081	21 081	–		16 431
Human Settlements	28 760	14 600	13 754	140	18 424	18 424	–		13 754
Libraries	70	50	70	–	50	50	–		70
Establishment of a K9 Unit	612	28	343	–	343	343	–		343
Sport Development	–	983	983	–	983	983	–		983
Non-Motorised Transport		–	1 282	–	1 282	1 282	–		1 282
District Municipality:	–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	58 016	46 716	51 087	140	55 737	55 737	–		51 087
TOTAL RECEIPTS OF TRANSFERS & GRANTS	193 164	198 955	210 502	17 946	223 787	223 531	256	0.1%	210 502

Note: The R256 000 for the Municipal Accreditation and Capacity Building Grant and the R17.806 million for the De Hoop Housing Project is tranches received for the new financial year.

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June									
Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**119 821**	**112 178**	**112 178**	**40 914**	**112 178**	**112 178**	**0**	**0.0%**	**112 178**
Local Government Equitable Share	116 404	108 796	108 796	40 458	108 796	108 796	–		108 796
Finance Management	1 550	1 550	1 550	456	1 550	1 550	0	0.0%	1 550
EPWP Incentive	1 867	1 832	1 832	–	1 832	1 832	–		1 832
Provincial Government:	**16 816**	**40 062**	**48 329**	**6 557**	**45 034**	**48 610**	**(3 576)**	**-7.4%**	**48 329**
Community Development: Workers	42	38	38	7	38	38	(0)	-0.2%	38
Human Settlements	2 757	26 560	26 366	3 480	26 366	26 366	–		26 366
Municipal Accreditation and Capacity Building Grant	177	252	252	27	265	252	13	5.2%	252
Libraries	10 410	10 394	11 331	1 090	10 780	11 625	(845)	-7.3%	11 331
Proclaimed Roads Subsidy	175	175	175	–	175	175	–		175
Financial Management Support Grant: Student Bursaries	148	250	250	271	229	250	(21)	-8.6%	250
Establishment of a K9 Unit	3 107	2 393	5 603	381	5 367	5 589	(223)	-4.0%	5 603
WC Mun Energy Resiliance Grant	–	–	400	303	400	400	–		400
LG Public Employment Support Grant	–	–	1 700	538	607	1 700	(1 093)	-64.3%	1 700
Establishment of a Law Enforcement Reaction Unit	–	–	2 214	461	807	2 214	(1 407)	-63.6%	2 214
Total operating expenditure of Transfers and Grants:	**136 637**	**152 240**	**160 507**	**47 471**	**157 212**	**160 788**	**(3 576)**	**-2.2%**	**160 507**
Capital expenditure of Transfers and Grants									
National Government:	28 575	**31 055**	**34 656**	**8 128**	**34 601**	**34 656**	**(55)**	**-0.2%**	**34 656**
Municipal Infrastructure Grant (MIG)	22 923	22 700	26 301	1 015	26 301	26 301	–		26 301
Integrated National Electrification Programme (municipal)	5 652	8 355	8 355	7 112	8 300	8 355	(55)	-0.7%	8 355
Provincial Government:	36 346	**15 661**	**14 471**	**2 510**	**11 127**	**14 471**	**(3 344)**	**-23.1%**	**14 471**
Human Settlements	35 735	14 600	11 794	1 846	8 554	11 794	(3 240)	-27.5%	11 794
Libraries	67	50	70	–	66	70	(4)	-5.7%	70
Establishment of a K9 Unit	543	28	343	185	242	343	(101)	-29.3%	343
Sport Development	–	983	983	479	983	983	(0)	0.0%	983
Non-Motorised Transport	–		1 282	–	1 282	1 282	–		1 282
Total capital expenditure of Transfers and Grants	**64 921**	**46 716**	**49 127**	**10 638**	**45 729**	**49 127**	**(3 399)**	**-6.9%**	**49 127**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**201 558**	**198 955**	**209 634**	**58 109**	**202 940**	**209 915**	**(6 975)**	**-3.3%**	**209 634**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June					
Description	Budget Year 2021/22				
R thousands	Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
Provincial Government:	1 092	–	1 092	–	
Establishment of a K9 Unit	1 092	–	1 092	– –	
Total operating expenditure of Approved Roll-overs	1 092	–	1 092	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	1 092	–	1 092	–	

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 - M12 June									
Summary of Employee and Councillor remuneration	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	7 328	7 494	7 494	889	8 001	7 494	507	7%	7 494
Pension and UIF Contributions	1 014	1 124	1 124	97	933	1 124	(191)	-17%	1 124
Medical Aid Contributions	157	187	187	12	134	187	(53)	-28%	187
Cellphone Allowance	1 008	1 021	1 021	19	939	1 021	(82)	-8%	1 021
Other benefits and allowances		1 406	1 406	68	922	1 406	(484)	-34%	1 406
Sub Total - Councillors	**10 857**	**26 219**	**26 219**	**1 085**	**10 929**	**11 232**	**(302)**	**-3%**	**26 219**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 566	8 050	8 814	761	8 946	8 814	132	1%	8 814
Pension and UIF Contributions	1 555	1 494	1 644	121	1 558	1 644	(86)	-5%	1 644
Medical Aid Contributions	471	488	518	24	458	518	(61)	-12%	518
Performance Bonus	739	803	269	–	280	269	10	4%	269
Motor Vehicle Allowance	1 010	1 002	1 050	116	1 031	1 050	(19)	-2%	1 050
Cellphone Allowance	286	245	245	(17)	245	245	–		245
Other benefits and allowances	195	197	236	21	249	236	12	5%	236
Payments in lieu of leave	–	31	31	–	–	31	(31)	-100%	31
Long service awards	27	36	36	–	–	36	(36)	-100%	36
Post-retirement benefit obligations	1 776	1 154	1 154	–	–	1 154	(1 154)	-100%	1 154
Sub Total - Senior Managers of Municipality	**14 624**	**13 501**	**13 998**	**1 027**	**12 765**	**13 998**	**(1 233)**	**-9%**	**13 998**
Other Municipal Staff									
Basic Salaries and Wages	136 066	148 129	151 279	12 706	149 665	151 279	(1 614)	-1%	151 279
Pension and UIF Contributions	24 870	26 884	26 580	2 273	26 707	26 580	126	0%	26 580
Medical Aid Contributions	10 707	12 057	11 860	995	11 398	11 860	(462)	-4%	11 860
Overtime	13 293	11 161	13 733	1 237	14 677	13 733	945	7%	13 733
Motor Vehicle Allowance	5 380	6 314	5 415	471	5 455	5 415	39	1%	5 415
Cellphone Allowance	466	563	660	54	639	660	(22)	-3%	660
Housing Allowances	1 610	1 823	984	79	943	984	(41)	-4%	984
Other benefits and allowances	25 429	27 423	27 657	1 592	27 224	27 657	(433)	-2%	27 657
Payments in lieu of leave	1 356	2 691	2 691	(160)	–	2 691	(2 691)	-100%	2 691
Long service awards	2 085	2 752	2 752	–	–	2 752	(2 752)	-100%	2 752
Post-retirement benefit obligations	9 770	7 303	7 303	–	–	7 303	(7 303)	-100%	7 303
Sub Total - Other Municipal Staff	**231 031**	**247 101**	**250 915**	**19 248**	**236 708**	**250 915**	**(14 207)**	**-6%**	**250 915**
Total Parent Municipality	**256 512**	**286 821**	**291 132**	**21 360**	**260 402**	**276 144**	**(15 742)**	**-6%**	**291 132**
TOTAL MANAGERS AND STAFF	**245 655**	**260 602**	**264 913**	**20 275**	**249 473**	**264 913**	**(15 439)**	**-6%**	**264 913**

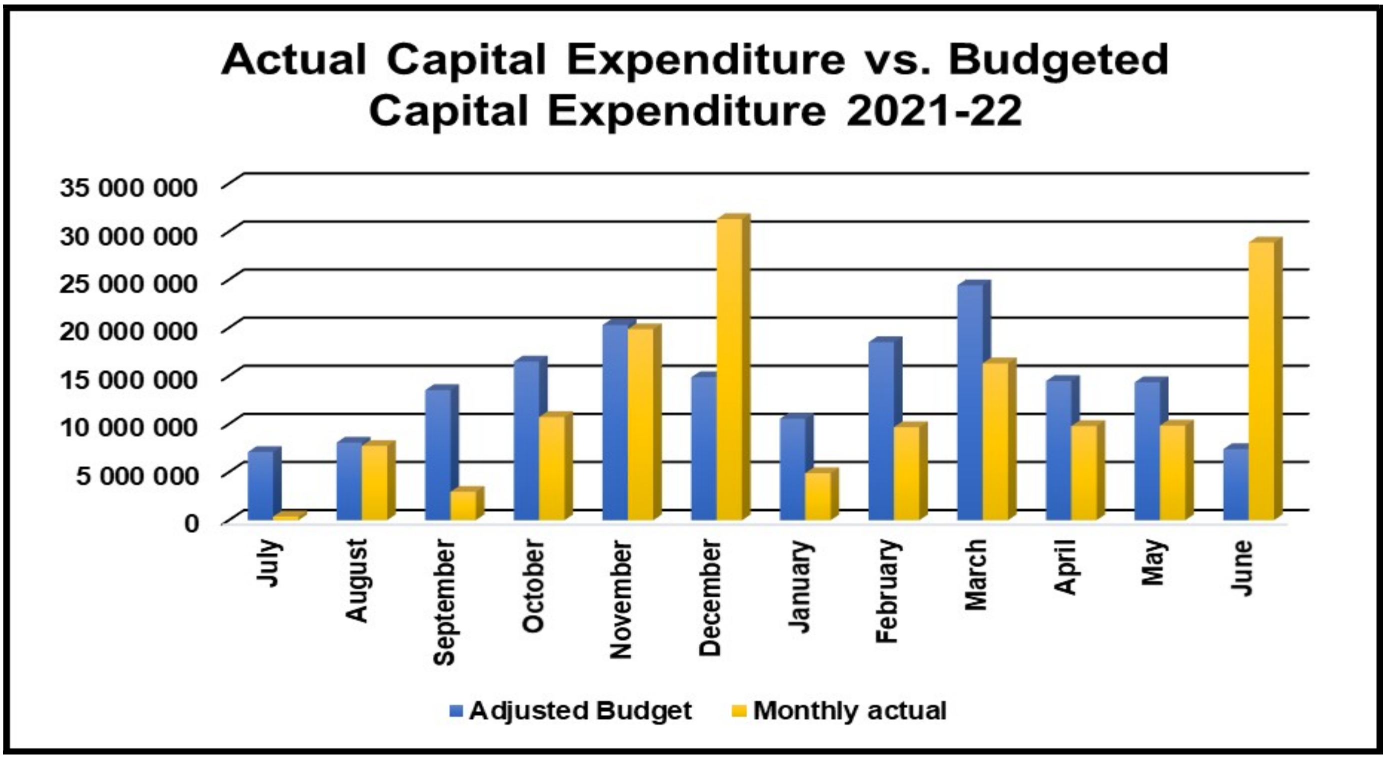
Section 10 – Material variances to the SDBIP

None

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June										
Month	2020/21	Budget Year 2021/22								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Total Budget
Monthly expenditure performance trend									
July	1 433	7 240	7 088	383	383	7 088	6 705	94.6%	0%
August	7 732	9 380	8 072	7 723	8 106	15 160	7 055	46.5%	5%
September	12 150	15 016	13 531	2 955	11 061	28 692	17 631	61.4%	7%
October	1 326	17 925	16 496	10 728	21 789	45 187	23 399	51.8%	13%
November	27 295	22 469	20 293	19 856	41 645	65 480	23 835	36.4%	25%
December	16 918	16 745	14 866	31 307	72 952	80 346	7 394	9.2%	44%
January	7 831	11 455	10 554	4 894	77 846	90 900	13 054	14.4%	46%
February	8 432	16 639	18 511	9 666	87 512	109 412	21 900	20.0%	51%
March	16 880	24 344	24 418	16 307	103 819	133 829	30 010	22.4%	61%
April	21 563	10 884	14 472	9 786	113 605	148 301	34 697	23.4%	67%
May	18 833	7 989	14 344	9 840	123 445	162 645	39 201	24.1%	73%
June	77 156	6 350	7 395	28 870	152 314	170 040	17 726	10.4%	90%
Total Capital expenditure	**217 548**	**166 436**	**170 040**	**152 314**					



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 - M12 June

Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**55 998**	**35 632**	**36 721**	**13 511**	**33 198**	**37 129**	3 931	**10.6%**	**36 721**
Roads Infrastructure	34 257	11 081	14 040	4 858	12 794	14 590	1 797	**12.3%**	14 040
Roads	34 257	11 081	14 040	4 858	12 794	14 590	1 797	**12.3%**	14 040
Electrical Infrastructure	6 748	15 571	16 062	8 371	15 991	16 172	180	**1.1%**	16 062
MV Substations	200	200	200	44	199	200	1	**0.6%**	200
MV Switching Stations		–	–	–	–	–	–		–
MV Networks	3 328	14 855	14 855	8 283	14 744	14 855	111	**0.7%**	14 855
LV Networks	3 220	516	1 007	44	1 048	1 117	68	**6.1%**	1 007
Water Supply Infrastructure	5 866	5 778	5 102	270	4 087	4 857	769	**15.8%**	5 102
Distribution	5 776	5 628	5 102	270	4 087	4 857	769	**15.8%**	5 102
Distribution Points	90	150	–	–	–	–	–		–
Sanitation Infrastructure	8 898	2 482	1 207	14	55	1 201	1 146	**95.4%**	1 207
Pump Station		920	650	–	–	650	650	**100.0%**	650
Reticulation	8 898	1 562	557	14	55	551	496	**90.1%**	557
Solid Waste Infrastructure	228	720	310	(1)	272	310	38	**12.3%**	310
Landfill Sites	228	720	310	(1)	272	310	38	**12.3%**	310
Community Assets	**12 355**	**3 768**	**6 066**	**1 667**	**5 321**	**6 093**	**772**	**12.7%**	**6 066**
Community Facilities	8 149	2 368	3 212	1 188	2 876	3 240	363	**11.2%**	3 212
Parks	1 190	700	700	269	698	700	2	0.3%	700
Public Open Space	6 210	1 668	2 512	919	2 178	2 540	361	14.2%	2 512
Markets	749	–					–		
Sport and Recreation Facilities	4 206	1 400	2 854	479	2 445	2 854	409	**14.3%**	2 854
Indoor Facilities	3 753	800	2 113	–	1 704	2 113	408	19.3%	2 113
Outdoor Facilities	453	600	741	479	741	741	0	0.0%	741
Other assets	**5 282**	**21 656**	**18 740**	**1 784**	**16 993**	**18 701**	**1 708**	**9.1%**	**18 740**
Operational Buildings	1 351	10 880	11 560	896	10 340	11 521	1 181	**10.3%**	11 560
Municipal Offices	1 000	10 880	11 560	896	10 340	11 521	1 181	10.3%	11 560
Housing	3 930	10 776	7 180	888	6 653	7 180	527	**7.3%**	7 180
Social Housing	3 930	10 776	7 180	888	6 653	7 180	527	7.3%	7 180
Computer Equipment	**2 057**	**1 587**	**1 762**	**460**	**1 692**	**1 834**	**142**	7.7%	**1 762**
Computer Equipment	2 057	1 587	1 762	460	1 692	1 834	142	7.7%	1 762
Furniture and Office Equipment	**454**	**348**	**340**	**56**	**257**	**340**	**83**	24.3%	**340**
Furniture and Office Equipment	454	348	340	56	257	340	83	24.3%	340
Machinery and Equipment	**3 014**	**2 319**	**2 339**	**232**	**2 198**	**2 352**	**155**	6.6%	**2 339**
Machinery and Equipment	3 014	2 319	2 339	232	2 198	2 352	155	6.6%	2 339
Transport Assets	**5 061**	**3 574**	**3 691**	**–**	**3 690**	**3 691**	**2**	0.1%	**3 691**
Transport Assets	5 061	3 574	3 691	–	3 690	3 691	2	0.1%	3 691
Land	**32 230**	**700**	**400**	**–**	**368**	**368**	**–**		**400**
Land	32 230	700	400	–	368	368	–		400
Total Capital Expenditure on new assets	**116 451**	**69 582**	**70 059**	**17 710**	**63 716**	**70 509**	**6 792**	**9.6%**	**70 059**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**24 061**	**27 200**	**30 893**	**2 790**	**33 135**	**35 193**	2 058	**5.8%**	**30 893**
Roads Infrastructure	20 759	23 000	26 732	2 492	28 869	30 932	2 063	**6.7%**	26 732
Roads	20 759	23 000	26 732	2 492	28 869	30 932	2 063	**6.7%**	26 732
Storm water Infrastructure	–	–	–	–	–	–	–		–
Electrical Infrastructure	3 302	4 200	4 161	298	4 266	4 261	(5)	**-0.1%**	4 161
MV Substations	3 270	3 600	3 600	65	3 603	3 600	(3)	**-0.1%**	3 600
LV Networks	32	600	561	233	663	661	(2)	**-0.4%**	561
Community Assets	**991**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities	991	–	–	–	–	–	–		–
Public Ablution Facilities	991	–	–	–	–	–	–		–
Other assets	**–**	**830**	**713**	**202**	**361**	**713**	**352**	**49.3%**	**713**
Operational Buildings	–	–	–	–	–	–	–		–
Housing	–	830	713	202	361	713	352	**49.3%**	713
Staff Housing	–	830	713	202	361	713	352	49.3%	713
Total Capital Expenditure on renewal of existir	**25 052**	**28 030**	**31 605**	**2 992**	**33 496**	**35 906**	**2 410**	**6.7%**	**31 605**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**72 650**	**66 441**	**66 134**	**7 868**	**52 817**	**61 384**	8 567	**14.0%**	**66 134**
Storm water Infrastructure		455	–	–	–	–	–	–		–
Storm water Conveyance		455						–		
Electrical Infrastructure		6 954	2 600	2 593	(58)	2 560	2 593	33	**1.3%**	2 593
MV Substations		–	300	300	–	–	–	–		300
MV Switching Stations		298	–		–	299	300	1	**0.3%**	–
MV Networks		1 401	–		–	–	–	–		–
LV Networks		5 255	2 300	2 293	(58)	2 261	2 293	32	**1.4%**	2 293
Capital Spares								–		
Water Supply Infrastructure		1 165	4 100	4 800	2 259	4 791	4 800	9	**0.2%**	4 800
Pump Stations		–	1 000	1 000	438	991	1 000	9	**0.9%**	1 000
Distribution		1 165	3 100	3 800	1 821	3 800	3 800	0	**0.0%**	3 800
Sanitation Infrastructure		64 076	59 741	58 741	5 667	45 466	53 991	8 525	**15.8%**	58 741
Waste Water Treatment Works		64 076	59 741	58 741	5 667	45 466	53 991	8 525	**15.8%**	58 741
Community Assets		**3 396**	**2 383**	**2 242**	**299**	**2 285**	**2 242**	**(43)**	**-1.9%**	**2 242**
Sport and Recreation Facilities		3 396	2 383	2 242	299	2 285	2 242	(43)	**-1.9%**	2 242
Outdoor Facilities		3 396	2 383	2 242	299	2 285	2 242	(43)	-1.9%	2 242
Total Capital Expenditure on upgrading of existi	1	**76 046**	**68 824**	**68 376**	**8 168**	**55 102**	**63 626**	**8 524**	13.4%	**68 376**

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**36 142**	**40 155**	**41 390**	**3 755**	**39 979**	**42 307**	2 328	**5.5%**	**41 390**
Roads Infrastructure		4 972	5 140	5 135	468	5 071	5 300	228	**4.3%**	5 135
Roads		4 919	5 073	5 057	368	4 895	5 118	223	**4.4%**	5 057
Road Furniture		53	67	79	101	176	181	5	**2.9%**	79
Storm water Infrastructure		17 774	17 281	18 274	840	17 583	18 262	679	**3.7%**	18 274
Storm water Conveyance		17 774	17 281	18 274	840	17 583	18 262	679	**3.7%**	18 274
Electrical Infrastructure		1 884	2 729	2 709	205	2 561	2 683	121	**4.5%**	2 709
MV Substations		135	153	153	24	152	153	1	**0.8%**	153
LV Networks		1 749	2 576	2 556	181	2 410	2 530	120	**4.7%**	2 556
Water Supply Infrastructure		1 057	1 705	1 702	177	1 622	1 687	65	**3.9%**	1 702
Reservoirs		733	1 102	1 098	74	1 132	1 172	40	**3.4%**	1 098
Pump Stations		124	139	139	51	105	105	(0)	**0.0%**	139
Distribution		200	465	465	52	385	410	25	**6.1%**	465
Sanitation Infrastructure		3 715	5 334	5 433	682	4 983	5 538	555	**10.0%**	5 433
Pump Station		994	939	1 052	97	1 010	1 047	36	**3.5%**	1 052
Waste Water Treatment Works		2 721	4 394	4 381	586	3 973	4 491	518	**11.5%**	4 381
Solid Waste Infrastructure		6 740	7 966	8 138	1 383	8 158	8 838	680	**7.7%**	8 138
Landfill Sites		6 740	7 966	8 138	1 383	8 158	8 838	680	**7.7%**	8 138
Community Assets		**2 342**	**3 286**	**3 050**	**53**	**2 859**	**2 956**	**97**	**3.3%**	**3 050**
Community Facilities		1 787	2 122	2 178	39	2 080	2 150	70	**3.3%**	2 178
Halls		329	387	371	12	314	340	26	7.6%	371
Centres		1 209	1 470	1 586	4	1 564	1 595	31	2.0%	1 586
Libraries		57	60	60	17	56	60	4	7.1%	60
Cemeteries/Crematoria		71	105	100	6	86	94	8	8.1%	100
Parks		120	100	61	–	60	61	1	2.3%	61
Sport and Recreation Facilities		556	1 164	872	14	779	806	26	**3.3%**	872
Indoor Facilities		30	100	100	1	96	100	4	3.8%	100
Outdoor Facilities		526	1 064	772	13	683	706	22	3.2%	772
Other assets		**1 580**	**1 744**	**1 934**	**426**	**1 951**	**2 224**	**272**	**12.2%**	**1 934**
Operational Buildings		1 239	990	1 069	334	1 167	1 278	111	**8.7%**	1 069
Municipal Offices		1 239	990	1 069	334	1 167	1 278	111	8.7%	1 069
Housing		342	754	864	92	785	945	161	**17.0%**	864
Staff Housing		160	197	255	9	257	255	(2)	-0.7%	255
Social Housing		181	557	609	83	528	690	163	23.6%	609
Intangible Assets		**3 442**	**4 226**	**4 226**	**93**	**2 674**	**3 801**	**1 127**	29.7%	**4 226**
Licences and Rights		3 442	4 226	4 226	93	2 674	3 801	1 127	**29.7%**	4 226
Computer Software and Applications		3 442	4 226	4 226	93	2 674	3 801	1 127	29.7%	4 226
Computer Equipment		**535**	**316**	**316**	**49**	**217**	**366**	**148**	40.5%	**316**
Computer Equipment		535	316	316	49	217	366	148	40.5%	316
Furniture and Office Equipment		**20**	**77**	**75**	**3**	**43**	**77**	**35**	44.9%	**75**
Furniture and Office Equipment		20	77	75	3	43	77	35	44.9%	75
Machinery and Equipment		**1 092**	**1 282**	**1 333**	**29**	**1 114**	**1 359**	**245**	18.0%	**1 333**
Machinery and Equipment		1 092	1 282	1 333	29	1 114	1 359	245	18.0%	1 333
Transport Assets		**5 223**	**6 412**	**6 914**	**820**	**6 387**	**7 087**	**699**	9.9%	**6 914**
Transport Assets		5 223	6 412	6 914	820	6 387	7 087	699	9.9%	6 914
Total Repairs and Maintenance Expenditure	1	**50 376**	**57 497**	**59 237**	**5 228**	**55 225**	**60 176**	**4 951**	**8.2%**	**59 237**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		**73 070**	**79 925**	**78 160**	**6 131**	**74 596**	**78 528**	3 932	**5.0%**	**78 160**
Roads Infrastructure		23 490	24 434	24 908	2 094	25 479	24 955	(524)	**-2.1%**	24 908
Roads		22 766	23 776	24 081	1 989	24 199	24 154	(45)	**-0.2%**	24 081
Road Structures		269	188	352	67	817	327	(491)	**-150.2%**	352
Road Furniture		455	470	474	38	463	474	12	**2.5%**	474
Storm water Infrastructure		4 539	4 698	4 744	380	4 621	4 744	122	**2.6%**	4 744
Drainage Collection		814	841	849	73	889	849	(40)	**-4.7%**	849
Storm water Conveyance		3 725	3 857	3 895	307	3 732	3 895	162	**4.2%**	3 895
Electrical Infrastructure		13 030	13 056	13 530	1 054	12 829	13 530	702	**5.2%**	13 530
Power Plants		3	3	3	0	3	3	0	**4.1%**	3
HV Transmission Conductors		36	37	38	3	36	38	2	**4.1%**	38
MV Substations		1 931	2 018	2 013	150	1 837	2 013	176	**8.8%**	2 013
MV Switching Stations		1 156	1 188	1 206	95	1 151	1 206	54	**4.5%**	1 206
MV Networks		7 126	7 325	7 431	584	7 104	7 431	328	**4.4%**	7 431
LV Networks		2 567	2 267	2 619	204	2 486	2 619	133	**5.1%**	2 619
Capital Spares		212	219	221	17	212	221	9	**4.1%**	221
Water Supply Infrastructure		14 481	14 225	14 799	1 235	15 027	14 806	(221)	**-1.5%**	14 799
Dams and Weirs		266	275	277	22	266	277	11	**4.1%**	277
Boreholes		14	15	15	14	169	15	(154)	**-1036.9%**	15
Reservoirs		2 689	2 353	2 743	219	2 661	2 750	90	**3.3%**	2 743
Pump Stations		549	579	579	48	584	579	(5)	**-0.8%**	579
Water Treatment Works		131	84	134	11	131	134	3	**2.2%**	134
Bulk Mains		1 224	1 211	1 248	100	1 222	1 248	26	**2.1%**	1 248
Distribution		9 609	9 709	9 803	822	9 995	9 803	(192)	**-2.0%**	9 803
Sanitation Infrastructure		15 722	16 238	16 396	1 318	16 032	16 710	677	**4.1%**	16 396
Pump Station		15 003	15 496	15 645	1 232	14 989	15 645	656	**4.2%**	15 645
Reticulation		719	743	751	86	1 043	1 064	21	**2.0%**	751
Solid Waste Infrastructure		1 807	7 274	3 783	50	608	3 783	3 175	**83.9%**	3 783
Landfill Sites		1 678	7 162	3 652	40	489	3 652	3 163	**86.6%**	3 652
Waste Drop-off Points		129	112	132	10	119	132	13	**9.5%**	132
Community Assets		**4 963**	**5 008**	**6 061**	**476**	**5 802**	**6 604**	**802**	**12.1%**	**6 061**
Community Facilities		2 265	2 507	3 288	243	2 958	3 288	330	**10.0%**	3 288
Halls		799	741	922	79	962	922	(40)	-4.3%	922
Centres			10	425	33	407	425	18	4.2%	425
Clinics/Care Centres		418	527	530	34	411	530	119	22.5%	530
Museums		15	16	16	1	15	16	1	4.1%	16
Libraries		487	501	508	40	487	508	21	4.1%	508
Cemeteries/Crematoria		216	340	375	19	230	373	143	38.4%	375
Parks			–	33	3	33	33	1	1.9%	33
Public Open Space		217	187	289	18	217	291	74	25.4%	289
Public Ablution Facilities		103	180	180	15	180	180	(0)	-0.1%	180
Taxi Ranks/Bus Terminals		10	5	10	1	16	10	(6)	-59.4%	10
Sport and Recreation Facilities		2 697	2 501	2 773	233	2 844	3 316	472	**14.2%**	2 773
Indoor Facilities		1 498	1 498	1 547	119	1 454	1 547	93	6.0%	1 547
Outdoor Facilities		1 199	1 003	1 226	114	1 390	1 769	379	21.4%	1 226

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Investment properties		**–**	**9**	**60**	**5**	**59**	**91**	32	35.3%	**60**
Revenue Generating		–	9	60	5	59	91	32	**35.3%**	60
Improved Property		–	9	60	5	59	91	32	35.3%	60
Other assets		**1 714**	**2 294**	**2 236**	**148**	**1 802**	**2 236**	**434**	**19.4%**	**2 236**
Operational Buildings		1 479	2 052	1 991	129	1 567	1 991	424	**21.3%**	1 991
Municipal Offices		922	1 428	1 360	83	1 006	1 360	354	26.0%	1 360
Workshops		22	23	23	2	22	23	1	4.1%	23
Yards			–	5	0	5	5	0	1.9%	5
Stores		534	601	603	44	534	603	69	11.4%	603
Housing		235	242	245	19	235	245	10	**4.1%**	245
Staff Housing		204	211	213	17	204	213	9	4.1%	213
Social Housing		31	32	32	3	31	32	1	4.1%	32
Intangible Assets		**218**	**226**	**230**	**18**	**216**	**230**	**14**	6.0%	**230**
Licences and Rights		218	226	230	18	216	230	14	**6.0%**	230
Computer Software and Applications		218	226	230	18	216	230	14	6.0%	230
Computer Equipment		**1 203**	**1 182**	**1 265**	**117**	**1 433**	**1 265**	**(168)**	-13.3%	**1 265**
Computer Equipment		1 203	1 182	1 265	117	1 433	1 265	(168)	-13.3%	1 265
Furniture and Office Equipment		**554**	**544**	**582**	**50**	**609**	**582**	**(27)**	-4.6%	**582**
Furniture and Office Equipment		554	544	582	50	609	582	(27)	-4.6%	582
Machinery and Equipment		**2 046**	**1 751**	**2 276**	**187**	**2 366**	**2 276**	**(90)**	-3.9%	**2 276**
Machinery and Equipment		2 046	1 751	2 276	187	2 366	2 276	(90)	-3.9%	2 276
Transport Assets		**3 357**	**3 868**	**3 937**	**293**	**3 571**	**3 937**	**366**	9.3%	**3 937**
Transport Assets		3 357	3 868	3 937	293	3 571	3 937	366	9.3%	3 937
Total Depreciation	1	**87 124**	**94 807**	**94 807**	**7 424**	**90 454**	**95 749**	**5 295**	**5.5%**	**94 807**

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

- [X] the monthly budget statement
- [X] 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 **June 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: 13 July 2022

The Executive Mayor

I have considered the report in terms of S54 of the MFMA and is satisfied that our performance to date is in accordance with the commitments given as contained in the Service Delivery and Budget Implementation Plan, unless specifically stated otherwise.

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature ____________________

Date: 13 July 2022