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
March 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 March 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 March 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 995 461 935	R 700 051 204	R 688 704 699	R -11 346 505	**-2%**
Operating Expenditure	R 898 052 664	R 939 555 182	R 581 508 126	R 570 895 360	R -10 612 766	**-2%**
Capital	R 166 435 729	R 166 040 448	R 133 829 260	R 103 818 937	R -30 010 323	**-22%**

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March									
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	11 437	107 148	105 500	1 648	2%	140 332
Service charges - electricity revenue	323 772	369 764	370 364	30 630	278 884	282 042	(3 158)	-1%	370 364
Service charges - water revenue	72 142	75 190	75 585	8 595	60 137	56 474	3 663	6%	75 585
Service charges - sanitation revenue	44 858	45 988	46 978	4 405	36 132	35 322	811	2%	46 978
Service charges - refuse revenue	27 834	28 742	29 342	2 486	22 267	21 710	557	3%	29 342
Rental of facilities and equipment	1 658	1 529	1 628	131	989	1 131	(142)	-13%	1 628
Interest earned - external investments	36 524	37 706	37 769	315	4 097	3 976	121	3%	37 769
Interest earned - outstanding debtors	2 696	2 601	2 984	211	1 902	2 395	(492)	-21%	2 984
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 402	23 591	32 671	66	214	203	11	5%	32 671
Licences and permits	4 627	4 445	4 445	453	3 626	3 356	271	8%	4 445
Agency services	4 987	5 699	5 699	381	4 460	4 363	97	2%	5 699
Transfers and subsidies	135 128	152 542	160 849	32 545	126 804	138 944	(12 140)	-9%	160 849
Other revenue	16 767	10 776	11 701	1 618	11 517	9 125	2 393	26%	11 701
Gains	14 557	10 092	27 088	–	1 886	1 886	0	0%	27 088
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**947 435**	**93 271**	**660 064**	**666 427**	**(6 363)**	**-1%**	**947 435**

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

- **Rental of facilities and equipment** stands at 13% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Interest earned – outstanding debtors** stands at 21% below the YTD budgeted projections to accommodate the SASSA payment dates before interest is levied.
- **Transfers and subsidies** with regards to conditional grants are recorded at the end of every quarter based on actual expenditure incurred.
- **Other revenue** stands at 26% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items such as Caravan sites and Building Plan Fees.
- Revenue for the month of **March 2022** was **R93.271 million** whilst the overall YTD performance excluding capital transfers stands at **1% below** budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March									
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	19 763	188 048	187 250	798	0%	264 913
Remuneration of councillors	10 857	11 232	11 232	913	8 019	8 177	(158)	-2%	11 232
Debt impairment	31 532	36 031	35 936	37	4 646	–	4 646	#DIV/0!	35 936
Depreciation & asset impairment	87 220	95 797	99 375	7 681	67 918	71 257	(3 339)	-5%	99 375
Finance charges	13 954	13 141	13 141	–	5 676	4 754	922	19%	13 141
Bulk purchases - electricity	252 180	299 500	299 500	24 166	203 560	215 949	(12 390)	-6%	299 500
Inventory consumed	31 865	32 723	38 862	1 546	12 560	8 771	3 788	43%	38 862
Contracted services	51 642	87 781	89 594	11 955	52 896	56 135	(3 240)	-6%	89 594
Transfers and subsidies	2 989	3 851	3 891	298	2 855	2 855	0	0%	3 891
Other expenditure	32 233	48 433	49 060	2 021	23 580	26 360	(2 780)	-11%	49 060
Losses	17 699	8 964	34 052	–	1 139	–	1 139	#DIV/0!	34 052
Total Expenditure	**780 449**	**898 053**	**939 555**	**68 379**	**570 895**	**581 508**	**(10 613)**	**-2%**	**939 555**

- **Inventory consumed** stands at 43% above the YTD budgeted projections due to various items such as the fuel consumption on council's fleet.
- **Other expenditure** stands at 11% below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **March 2022** was **R68.379 million** whilst the overall YTD performance stands at **2% 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) - M09 March									
Vote Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	39 443	14 850	16 472	2 013	10 601	15 920	(5 318)	-33%	16 472
Executive and council	3	20	20	–	–	20	(20)	-100%	20
Finance and administration	39 440	14 830	16 452	2 013	10 601	15 900	(5 298)	-33%	16 452
Internal audit		–		–	–		–		
Community and public safety	9 230	6 469	6 869	834	5 227	5 763	(536)	-9%	6 869
Community and social services	264	150	170	1	35	140	(105)	-75%	170
Sport and recreation	7 032	4 321	4 386	311	3 184	4 278	(1 094)	-26%	4 386
Public safety	1 934	1 998	2 313	522	2 008	1 345	663	49%	2 313
Housing	–	–		–	–	–	–		–
Economic and environmental services	66 718	47 068	47 352	8 214	34 514	32 306	2 208	7%	47 352
Planning and development	10 064	12 578	9 820	1 683	5 195	6 836	(1 641)	-24%	9 820
Road transport	56 654	34 490	37 532	6 531	29 319	25 470	3 849	15%	37 532
Trading services	102 158	98 049	95 347	5 246	53 477	79 840	(26 363)	-33%	95 347
Energy sources	18 135	23 321	23 755	1 069	12 660	20 721	(8 060)	-39%	23 755
Water management	7 375	9 925	9 599	466	4 375	8 169	(3 794)	-46%	9 599
Waste water management	73 508	62 940	60 682	2 764	35 317	49 640	(14 323)	-29%	60 682
Waste management	3 139	1 862	1 311	948	1 124	1 311	(186)	-14%	1 311
Other	–	–		–	–	–	–		–
Total Capital Expenditure - Functional Classi	217 548	166 436	166 040	16 307	103 819	133 829	(30 010)	-22%	166 040
Funded by:									
National Government	32 175	31 055	30 656	99	22 758	29 751	(6 993)	-24%	30 656
Provincial Government	43 066	15 661	14 471	1 804	5 421	9 600	(4 179)	-44%	14 471
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital	290	–	1 000	696	696	500	196	39%	1 000
Transfers recognised - capital	75 531	46 716	46 127	2 599	28 875	39 851	(10 976)	-28%	46 127
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	142 018	119 720	119 913	13 708	74 944	93 978	(19 034)	-20%	119 913
Total Capital Funding	217 548	166 436	166 040	16 307	103 819	133 829	(30 010)	-22%	166 040

- Capital expenditure for the month of **March 2022** amounts to **R 16 307 140** and stands at **22%** 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 103 818 937 (62.53%)** compared to the total budget of **R 166 040 448**.
- Commitments are **R 5 226 242**.

2021-2022 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Adjustments Budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently	Any challenges identified that is resulting in delays?
	SEWERAGE SERVICE											
1	Sewerage Works: Moorreesburg	55 020 000	53 437 246	2 768 188	31 584 969	40 077 936	21 852 277	41%	Construction	Moorreesburg	80%	N/A
2	Sewerage Works: Darling	4 720 600	5 303 354	-	3 027 658	3 977 514	2 275 696	48%	Construction	Darling	96%	N/A
	ROADS											
3	Roads Swartland: Resealing of Roads	23 000 000	23 000 000	4 683 423	21 606 571	17 250 003	1 393 429	6%	Planning	Swartland	85%	N/A
4	Roads Swartland: New Roads	7 555 096	7 555 096	1 101 790	6 113 232	5 666 319	1 441 864	19%	Construction	Swartland	75%	N/A
	BUILDINGS & MAINTENANCE											
5	Conversion / Operationalising of Office Space (Standard Bank Building)	5 100 000	5 613 272	1 149 506	4 021 175	4 209 957	1 592 097	28%	Construction	Malmesbury	90%	N/A
6	Conversion / Operationalising of Office Space (Nedbank Build)	4 900 000	5 066 495	359 882	4 138 659	3 799 872	927 836	18%	Construction	Malmesbury	90%	N/A
	HOUSING											
7	Malmesbury De Hoop Housing Project	11 600 000	8 253 233	676 515	4 909 612	6 189 921	3 343 621	41%	Planning	Malmesbury	83%	N/A
	ELECTRICAL SERVICES											
8	Malmesbury: Saamstaan/De Hoop area: Upgrading of bulk electricity supply: Phase 1	8 355 000	8 355 000	99 000	456 988	6 266 250	7 898 012	95%	Manufacturing /Construction	Malmesbury	20%	N/A
9	Saamstaan/De Hoop: 389 plot housing development: Elec Bulk supply, Infrastructure Connections	6 500 000	6 500 000	486 500	4 832 436	4 875 003	1 667 564	26%	Construction	Malmesbury	70%	N/A
10	Minisubstations: Swartland	3 600 000	3 600 000	104 200	3 431 810	2 700 000	168 190	5%	Manufacturing	Swartland	80%	N/A
	TOTAL	**130 350 696**	**126 683 696**	**11 429 005**	**84 123 110**	**95 012 775**	**42 560 586**	**33%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March						
			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%	12.9%	12.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.1%	7.3%	8.6%	7.3%
Gearing	Long Term Borrowing/ Funds & Reserves		37.1%	40.5%	47.3%	40.5%
Liquidity						
Current Ratio	Current assets/current liabilities	1	5:1	6:1	6:1	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%	98.63%	95.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	98.78%	100.0%
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	6.0%	4.82%	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%	18.46%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.7%	28.0%	28.5%	28.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	6.2%	6.3%	6.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.0%	11.9%	11.1%	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%	33.8%	32.6%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.5%	10.6%	1.8%	10.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.90	9.60	9.43	9.60

Note: Ratios will improve more positively over the reporting period as the formula only provides that it calculates the year to date.

- Current and Liquidity ratios – The YTD actual only takes into account the month-to-month movements and will the ratio be more in line with the budget nearing the end of the reporting period.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M09 March

Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	133 192	138 386	140 332	11 437	107 148	105 500	1 648	2%	140 332
Service charges	468 607	519 684	522 269	46 116	397 420	395 548	1 872	0%	522 269
Investment revenue	36 524	37 706	37 769	315	4 097	3 976	121	3%	37 769
Transfers and subsidies	135 128	152 542	160 849	32 545	126 804	138 944	(12 140)	-9%	160 849
Other own revenue	73 694	58 731	86 215	2 859	24 595	22 459	2 136	10%	86 215
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**947 435**	**93 271**	**660 064**	**666 427**	**(6 363)**	**-1%**	**947 435**
Employee costs	248 278	260 602	264 913	19 763	188 048	187 250	798	0%	264 913
Remuneration of Councillors	10 857	11 232	11 232	913	8 019	8 177	(158)	-2%	11 232
Depreciation & asset impairment	87 220	95 797	99 375	7 681	67 918	71 257	(3 339)	-5%	99 375
Finance charges	13 954	13 141	13 141	–	5 676	4 754	922	19%	13 141
Inventory consumed and bulk purchases	284 045	332 223	338 362	25 711	216 120	224 721	(8 601)	-4%	338 362
Transfers and subsidies	2 989	3 851	3 891	298	2 855	2 855	0	0%	3 891
Other expenditure	133 106	181 208	208 642	14 013	82 261	82 496	(235)	-0%	208 642
Total Expenditure	**780 449**	**898 053**	**939 555**	**68 379**	**570 895**	**581 508**	**(10 613)**	**-2%**	**939 555**
Surplus/(Deficit)	**66 695**	**8 996**	**7 880**	**24 892**	**89 169**	**84 919**	**4 250**	**5%**	**7 880**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	74 767	46 716	45 127	1 224	26 645	32 199	(5 554)	-17%	45 127
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental	323	1 197	2 900	230	1 995	1 425	571	40%	2 900
Surplus/(Deficit) after capital transfers & contributions	**141 786**	**56 908**	**55 907**	**26 346**	**117 809**	**118 543**	**(734)**	**-1%**	**55 907**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**55 907**	**26 346**	**117 809**	**118 543**	**(734)**	**-1%**	**55 907**
Capital expenditure & funds sources									
Capital expenditure	**217 548**	**166 436**	**166 040**	**16 307**	**103 819**	**133 829**	**(30 010)**	**-22%**	**166 040**
Capital transfers recognised	75 531	46 716	46 127	2 599	28 875	39 851	(10 976)	-28%	46 127
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**142 018**	**119 720**	**119 913**	**13 708**	**74 944**	**93 978**	**(19 034)**	**-20%**	**119 913**
Total sources of capital funds	**217 548**	**166 436**	**166 040**	**16 307**	**103 819**	**133 829**	**(30 010)**	**-22%**	**166 040**
Financial position									
Total current assets	785 694	703 155	778 738		840 568				778 738
Total non current assets	2 104 144	2 157 863	2 148 952		2 131 248				2 148 952
Total current liabilities	141 461	146 380	125 398		126 593				125 398
Total non current liabilities	212 808	180 716	212 567		217 175				212 567
Community wealth/Equity	**2 535 569**	**2 533 922**	**2 589 725**		**2 536 585**				**2 589 725**
Cash flows									
Net cash from (used) operating	213 813	144 660	149 273	(554)	142 273	139 180	(3 093)	-2%	149 273
Net cash from (used) investing	(195 422)	(166 358)	(138 964)	(6 258)	(73 088)	(109 412)	(36 324)	33%	(138 964)
Net cash from (used) financing	(8 552)	(10 979)	(8 463)	(9)	(5 670)	(4 754)	916	-19%	(8 463)
Cash/cash equivalents at the month/year end	**640 204**	**577 694**	**642 050**	**–**	**703 720**	**665 219**	**(38 501)**	**-6%**	**642 050**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	50 947	12 075	2 787	1 867	1 579	1 489	2 638	18 518	91 900
Creditors Age Analysis									
Total Creditors	29 568	270	1	2	–	–	–	57	29 898

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March									
	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
<u>Revenue - Functional</u>									
Governance and administration	**234 603**	**239 558**	**259 028**	**24 302**	**164 323**	**163 165**	1 159	1%	**259 028**
Executive and council	351	295	295	1	118	215	(98)	-45%	295
Finance and administration	234 252	239 264	258 734	24 301	164 206	162 949	1 256	1%	258 734
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**105 137**	**84 005**	**97 159**	**5 811**	**25 096**	**37 434**	(12 338)	-33%	**97 159**
Community and social services	30 071	11 725	12 789	2 854	9 577	9 621	(43)	0%	12 789
Sport and recreation	3 414	4 438	4 669	1 184	5 283	3 764	1 518	40%	4 669
Public safety	32 857	26 234	41 053	1 726	4 608	4 607	1	0%	41 053
Housing	38 795	41 608	38 648	46	5 628	19 442	(13 813)	-71%	38 648
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**17 232**	**18 013**	**20 424**	**5 505**	**16 295**	**13 649**	2 646	19%	**20 424**
Planning and development	4 274	3 561	4 088	864	4 004	3 174	830	26%	4 088
Road transport	12 957	14 453	16 336	4 641	12 291	10 475	1 816	17%	16 336
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**565 240**	**613 353**	**618 820**	**59 107**	**482 972**	**485 780**	(2 808)	-1%	**618 820**
Energy sources	338 322	383 738	384 780	32 141	285 003	292 066	(7 063)	-2%	384 780
Water management	91 376	92 270	93 033	12 496	76 792	73 161	3 631	5%	93 033
Waste water management	90 934	90 720	92 082	7 896	81 592	80 598	994	1%	92 082
Waste management	44 609	46 625	48 925	6 574	39 584	39 954	(370)	-1%	48 925
Other	**22**	**31**	**31**	**–**	**18**	**23**	**(5)**	**-23%**	**31**
Total Revenue - Functional	**922 234**	**954 961**	**995 462**	**94 724**	**688 705**	**700 051**	**(11 347)**	**-2%**	**995 462**
<u>Expenditure - Functional</u>									
Governance and administration	**128 990**	**150 939**	**141 985**	**9 598**	**88 580**	**90 106**	(1 526)	-2%	**141 985**
Executive and council	20 353	21 677	22 331	1 329	15 112	15 852	(740)	-5%	22 331
Finance and administration	106 715	127 295	117 747	8 160	72 205	72 921	(715)	-1%	117 747
Internal audit	1 922	1 967	1 907	109	1 262	1 333	(71)	-5%	1 907
Community and public safety	**118 617**	**143 313**	**161 174**	**15 032**	**88 196**	**89 312**	(1 116)	-1%	**161 174**
Community and social services	20 641	22 657	24 036	1 702	16 443	16 970	(526)	-3%	24 036
Sport and recreation	26 235	27 273	30 096	2 476	22 659	21 947	712	3%	30 096
Public safety	65 532	62 940	76 480	4 023	33 381	33 513	(131)	0%	76 480
Housing	6 208	30 442	30 562	6 831	15 712	16 883	(1 171)	-7%	30 562
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**62 621**	**64 574**	**67 019**	**5 248**	**47 880**	**46 735**	1 146	2%	**67 019**
Planning and development	12 497	13 868	13 164	899	9 000	9 098	(98)	-1%	13 164
Road transport	50 124	50 706	53 855	4 349	38 880	37 636	1 244	3%	53 855
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**468 752**	**537 487**	**567 640**	**38 204**	**344 759**	**354 156**	(9 397)	-3%	**567 640**
Energy sources	294 595	347 565	362 109	26 402	228 302	240 215	(11 913)	-5%	362 109
Water management	66 083	69 431	80 674	3 409	32 991	29 469	3 522	12%	80 674
Waste water management	65 540	67 528	71 460	4 840	50 910	49 877	1 034	2%	71 460
Waste management	42 534	52 963	53 397	3 553	32 556	34 595	(2 039)	-6%	53 397
Other	**1 469**	**1 740**	**1 737**	**296**	**1 480**	**1 200**	**280**	**23%**	**1 737**
Total Expenditure - Functional	**780 449**	**898 053**	**939 555**	**68 379**	**570 895**	**581 508**	**(10 613)**	**-2%**	**939 555**
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**55 907**	**26 346**	**117 809**	**118 543**	**(734)**	**-1%**	**55 907**

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March									
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	2 994	9 118	9 283	(165)	-1.8%	12 463
Vote 2 - Civil Services	246 938	248 096	256 859	31 745	205 595	199 651	5 944	3.0%	256 859
Vote 3 - Council	351	295	295	1	118	215	(98)	-45.3%	295
Vote 4 - Electricity Services	338 357	383 738	384 780	32 141	285 003	292 066	(7 063)	-2.4%	384 780
Vote 5 - Financial Services	219 040	227 643	244 765	24 016	163 217	161 746	1 471	0.9%	244 765
Vote 6 - Development Services	51 755	47 074	44 873	1 300	12 835	24 589	(11 754)	-47.8%	44 873
Vote 7 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 8 - Protection Services	54 361	36 609	51 428	2 528	12 817	12 500	318	2.5%	51 428
Total Revenue by Vote	**922 234**	**954 961**	**995 462**	**94 724**	**688 705**	**700 051**	**(11 347)**	**-1.6%**	**995 462**
Expenditure by Vote									
Vote 1 - Corporate Services	31 884	41 476	38 286	2 669	24 866	26 800	(1 934)	-7.2%	38 286
Vote 2 - Civil Services	259 990	278 331	299 529	19 225	184 006	179 029	4 976	2.8%	299 529
Vote 3 - Council	16 781	18 220	18 466	1 067	12 688	13 427	(740)	-5.5%	18 466
Vote 4 - Electricity Services	309 089	364 266	379 089	27 467	239 487	252 082	(12 595)	-5.0%	379 089
Vote 5 - Financial Services	50 530	59 521	53 239	3 929	30 598	29 264	1 334	4.6%	53 239
Vote 6 - Development Services	27 405	53 057	53 534	8 578	32 155	33 186	(1 032)	-3.1%	53 534
Vote 7 - Municipal Manager	7 373	8 168	7 985	477	4 755	5 263	(508)	-9.7%	7 985
Vote 8 - Protection Services	77 396	75 013	89 429	4 967	42 341	42 456	(115)	-0.3%	89 429
Total Expenditure by Vote	**780 449**	**898 053**	**939 555**	**68 379**	**570 895**	**581 508**	**(10 613)**	**-1.8%**	**939 555**
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**55 907**	**26 346**	**117 809**	**118 543**	**(734)**	**-0.6%**	**55 907**

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Property rates	133 192	138 386	140 332	11 437	107 148	105 500	1 648	2%	140 332
Service charges - electricity revenue	323 772	369 764	370 364	30 630	278 884	282 042	(3 158)	-1%	370 364
Service charges - water revenue	72 142	75 190	75 585	8 595	60 137	56 474	3 663	6%	75 585
Service charges - sanitation revenue	44 858	45 988	46 978	4 405	36 132	35 322	811	2%	46 978
Service charges - refuse revenue	27 834	28 742	29 342	2 486	22 267	21 710	557	3%	29 342
	0			–	–	–			–
Rental of facilities and equipment	1 658	1 529	1 628	131	989	1 131	(142)	-13%	1 628
Interest earned - external investments	36 524	37 706	37 769	315	4 097	3 976	121	3%	37 769
Interest earned - outstanding debtors	2 696	2 601	2 984	211	1 902	2 395	(492)	-21%	2 984
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 402	23 591	32 671	66	214	203	11	5%	32 671
Licences and permits	4 627	4 445	4 445	453	3 626	3 356	271	8%	4 445
Agency services	4 987	5 699	5 699	381	4 460	4 363	97	2%	5 699
Transfers and subsidies	135 128	152 542	160 849	32 545	126 804	138 944	(12 140)	-9%	160 849
Other revenue	16 767	10 776	11 701	1 618	11 517	9 125	2 393	26%	11 701
Gains	14 557	10 092	27 088	–	1 886	1 886	0	0%	27 088
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**947 435**	**93 271**	**660 064**	**666 427**	**(6 363)**	**-1%**	**947 435**
Expenditure By Type									
Employee related costs	248 278	260 602	264 913	19 763	188 048	187 250	798	0%	264 913
Remuneration of councillors	10 857	11 232	11 232	913	8 019	8 177	(158)	-2%	11 232
Debt impairment	31 532	36 031	35 936	37	4 646	–	4 646	#DIV/0!	35 936
Depreciation & asset impairment	87 220	95 797	99 375	7 681	67 918	71 257	(3 339)	-5%	99 375
Finance charges	13 954	13 141	13 141	–	5 676	4 754	922	19%	13 141
Bulk purchases - electricity	252 180	299 500	299 500	24 166	203 560	215 949	(12 390)	-6%	299 500
Inventory consumed	31 865	32 723	38 862	1 546	12 560	8 771	3 788	43%	38 862
Contracted services	51 642	87 781	89 594	11 955	52 896	56 135	(3 240)	-6%	89 594
Transfers and subsidies	2 989	3 851	3 891	298	2 855	2 855	0	0%	3 891
Other expenditure	32 233	48 433	49 060	2 021	23 580	26 360	(2 780)	-11%	49 060
Losses	17 699	8 964	34 052	–	1 139	–	1 139	#DIV/0!	34 052
Total Expenditure	**780 449**	**898 053**	**939 555**	**68 379**	**570 895**	**581 508**	**(10 613)**	**-2%**	**939 555**
Surplus/(Deficit)	**66 695**	**8 996**	**7 880**	**24 892**	**89 169**	**84 919**	**4 250**	**0**	**7 880**
Transfers and subsidies - capital (monetary allocations) (National /	74 767	46 716	45 127	1 224	26 645	32 199	(5 554)	**(0)**	45 127
Transfers and subsidies - capital (monetary allocations) (National /	323	1 197	2 900	230	1 995	1 425	571	0	2 900
Surplus/(Deficit) after capital transfers & contributions	**141 786**	**56 908**	**55 907**	**26 346**	**117 809**	**118 543**			**55 907**
Taxation		–	–	–	–	–	–		–
Surplus/(Deficit) after taxation	**141 786**	**56 908**	**55 907**	**26 346**	**117 809**	**118 543**			**55 907**
Attributable to minorities		–	–	–	–	–			–
Surplus/(Deficit) attributable to	**141 786**	**56 908**	**55 907**	**26 346**	**117 809**	**118 543**			**55 907**
Share of surplus/ (deficit) of associate		–	–	–	–	–			–
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**55 907**	**26 346**	**117 809**	**118 543**			**55 907**

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March									
Vote Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	87 571	81 096	82 438	5 608	50 893	64 601	(13 708)	-21%	82 438
Vote 4 - Electricity Services	4 269	14 855	14 855	586	5 289	12 900	(7 611)	-59%	14 855
Vote 6 - Development Services	43 514	13 100	8 293	677	4 910	7 474	(2 564)	-34%	8 293
Total Capital Multi-year expenditure	**135 354**	**109 051**	**105 587**	**6 870**	**61 092**	**84 975**	**(23 883)**	**-28%**	**105 587**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	18 934	872	592	369	417	562	(145)	-26%	592
Vote 2 - Civil Services	31 083	37 373	39 305	6 897	30 621	33 798	(3 177)	-9%	39 305
Vote 3 - Council	–	10	10	–	–	10	(10)	-100%	10
Vote 4 - Electricity Services	15 324	10 503	11 042	567	8 110	9 410	(1 300)	-14%	11 042
Vote 5 - Financial Services	13 866	381	321	4	321	321	(0)	0%	321
Vote 6 - Development Services	1 050	6 238	6 860	1 079	1 249	3 397	(2 148)	-63%	6 860
Vote 7 - Municipal Manager	3	10	10	–	–	10	(10)	-100%	10
Vote 8 - Protection Services	1 934	1 998	2 313	522	2 008	1 345	663	49%	2 313
Total Capital single-year expenditure	82 194	57 385	60 454	9 437	42 727	48 854	**(6 127)**	**-13%**	60 454
Total Capital Expenditure	**217 548**	**166 436**	**166 040**	**16 307**	**103 819**	**133 829**	**(30 010)**	**-22%**	**166 040**
Capital Expenditure - Functional Classification									
Governance and administration	**39 443**	**14 850**	**16 472**	**2 013**	**10 601**	**15 920**	(5 318)	-33%	**16 472**
Executive and council	3	20	20	–	–	20	(20)	-100%	20
Finance and administration	39 440	14 830	16 452	2 013	10 601	15 900	(5 298)	-33%	16 452
Internal audit		–		–	–		–		
Community and public safety	**9 230**	**6 469**	**6 869**	**834**	**5 227**	**5 763**	(536)	-9%	**6 869**
Community and social services	264	150	170	1	35	140	(105)	-75%	170
Sport and recreation	7 032	4 321	4 386	311	3 184	4 278	(1 094)	-26%	4 386
Public safety	1 934	1 998	2 313	522	2 008	1 345	663	49%	2 313
Housing	–	–	–	–	–	–	–		–
Economic and environmental services	**66 718**	**47 068**	**47 352**	**8 214**	**34 514**	**32 306**	2 208	7%	**47 352**
Planning and development	10 064	12 578	9 820	1 683	5 195	6 836	(1 641)	-24%	9 820
Road transport	56 654	34 490	37 532	6 531	29 319	25 470	3 849	15%	37 532
Trading services	**102 158**	**98 049**	**95 347**	**5 246**	**53 477**	**79 840**	(26 363)	-33%	**95 347**
Energy sources	18 135	23 321	23 755	1 069	12 660	20 721	(8 060)	-39%	23 755
Water management	7 375	9 925	9 599	466	4 375	8 169	(3 794)	-46%	9 599
Waste water management	73 508	62 940	60 682	2 764	35 317	49 640	(14 323)	-29%	60 682
Waste management	3 139	1 862	1 311	948	1 124	1 311	(186)	-14%	1 311
Other	–	–		–	–	–	–		–
Total Capital Expenditure - Functional Classi	**217 548**	**166 436**	**166 040**	**16 307**	**103 819**	**133 829**	**(30 010)**	**-22%**	**166 040**
Funded by:									
National Government	32 175	31 055	30 656	99	22 758	29 751	(6 993)	-24%	30 656
Provincial Government	43 066	15 661	14 471	1 804	5 421	9 600	(4 179)	-44%	14 471
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital	290	–	1 000	696	696	500	196	39%	1 000
Transfers recognised - capital	**75 531**	**46 716**	**46 127**	**2 599**	**28 875**	**39 851**	**(10 976)**	**-28%**	**46 127**
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	142 018	119 720	119 913	13 708	74 944	93 978	(19 034)	-20%	119 913
Total Capital Funding	**217 548**	**166 436**	**166 040**	**16 307**	**103 819**	**133 829**	**(30 010)**	**-22%**	**166 040**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M09 March					
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	642 050	113 414	642 050
Call investment deposits	–	–	–	600 000	–
Consumer debtors	87 843	104 464	100 604	109 512	100 604
Other debtors	40 525	11 800	17 079	3 154	17 079
Current portion of long-term receivables	70	80	70	70	70
Inventory	17 052	9 117	18 935	43 849	18 935
Total current assets	**785 694**	**703 155**	**778 738**	**870 000**	**778 738**
Non current assets					
Long-term receivables	1	–	11	(135)	11
Investments		–	–	–	–
Investment property	34 460	32 979	32 930	35 502	32 930
Investments in Associate		–	–	–	–
Property, plant and equipment	2 067 866	2 123 350	2 114 440	2 110 321	2 114 440
Biological		–	–	–	–
Intangible	698	414	451	533	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**	**2 148 952**	**2 147 341**	**2 148 952**
TOTAL ASSETS	**2 889 838**	**2 861 018**	**2 927 690**	**3 017 341**	**2 927 690**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	8 463	10 018	8 761	4 367	8 761
Consumer deposits	15 297	17 048	17 048	16 223	17 048
Trade and other payables	112 803	109 835	88 279	114 751	88 279
Provisions	4 898	9 479	11 311	7 312	11 311
Total current liabilities	**141 461**	**146 380**	**125 398**	**142 654**	**125 398**
Non current liabilities					
Borrowing	99 485	84 257	90 723	99 485	90 723
Provisions	113 323	96 459	121 844	116 683	121 844
Total non current liabilities	**212 808**	**180 716**	**212 567**	**216 168**	**212 567**
TOTAL LIABILITIES	**354 269**	**327 096**	**337 965**	**358 822**	**337 965**
NET ASSETS	**2 535 569**	**2 533 922**	**2 589 724**	**2 658 519**	**2 589 724**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	2 325 339	2 306 584	2 365 545	2 330 479	2 365 545
Reserves	210 230	227 338	224 179	210 230	224 179
TOTAL COMMUNITY WEALTH/EQUITY	**2 535 569**	**2 533 922**	**2 589 725**	**2 540 709**	**2 589 725**

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M09 March									
Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	133 192	131 466	136 823	10 578	95 841	105 500	(9 659)	-9%	136 823
Service charges	468 607	496 199	511 520	47 906	403 035	395 548	7 487	2%	511 520
Other revenue	25 349	38 479	31 969	11 051	44 078	18 178	25 900	142%	31 969
Transfers and Subsidies - Operational	104 712	152 542	162 132	29 699	134 290	138 944	(4 654)	-3%	162 132
Transfers and Subsidies - Capital	74 767	46 716	44 845	14 896	71 240	32 199	39 041	121%	44 845
Interest	39 460	37 706	37 769	–	4 097	6 371	(2 274)	-36%	37 769
Dividends			–	–					
Payments									–
Suppliers and employees	(617 352)	(743 542)	(760 839)	(49 716)	(540 220)	(505 498)	34 722	-7%	(760 839)
Finance charges	(11 934)	(11 055)	(11 055)	–	(5 676)	(4 754)	922	-19%	(11 055)
Transfers and Grants	(2 989)	(3 851)	(3 891)	–	–	(2 855)	(2 855)	100%	(3 891)
NET CASH FROM/(USED) OPERATING ACTIVITIES	213 813	144 660	149 273	64 414	206 687	183 634	(23 053)	-13%	149 273
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 012	78	27 088	–	1 886	–	1 886	#DIV/0!	27 088
Decrease (increase) in non-current receivables	1	–	(11)	5	18	–	18	#DIV/0!	(11)
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
Payments									–
Capital assets	(196 435)	(166 436)	(166 040)	(16 885)	(91 871)	(133 829)	(41 958)	31%	(166 040)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(195 422)	(166 358)	(138 964)	(16 880)	(89 967)	(133 829)	(43 862)	33%	(138 964)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 466	867	–	(58)	(52)	–	(52)	#DIV/0!	–
Payments									–
Repayment of borrowing	(10 018)	(11 846)	(8 463)	(3 359)	(5 676)	(4 754)	922	-19%	(8 463)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8 552)	(10 979)	(8 463)	(3 417)	(5 728)	(4 754)	974	-20%	(8 463)
NET INCREASE/ (DECREASE) IN CASH HELD	9 838	(32 677)	1 846	44 117	110 992	45 051			1 846
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	642 050		751 196	685 255			642 050

Cash and cash equivalents as at 31 March 2022 include investments made to the amount of R 600 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March													
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	10 370	3 829	894	565	408	419	598	4 626	21 707	6 615	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25 853	3 588	281	101	84	74	134	1 012	31 126	1 405	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	10 504	2 204	818	588	515	496	1 012	6 700	22 837	9 311	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3 466	1 152	381	318	284	242	452	2 733	9 029	4 030	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 640	847	293	237	221	200	364	2 553	7 355	3 576	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	32	20	3	2	2	2	3	13	75	21	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 918)	435	117	56	66	55	75	883	(230)	1 135	–	–
Total By Income Source	**2000**	**50 947**	**12 075**	**2 787**	**1 867**	**1 579**	**1 489**	**2 638**	**18 518**	**91 900**	**26 091**	**–**	**–**
2020/21 - totals only		42 817	11 632	5 129	3 763	2 874	2 408	5 357	17 498	91 476	**31 899**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 599	201	171	120	115	115	322	1 535	4 178	2 207	–	–
Commercial	2300	21 938	3 198	287	110	108	101	96	548	26 386	964	–	–
Households	2400	27 409	8 676	2 329	1 637	1 356	1 272	2 220	16 435	61 336	22 921	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**50 947**	**12 075**	**2 787**	**1 867**	**1 579**	**1 489**	**2 638**	**18 518**	**91 900**	**26 091**	**–**	**–**

Total Debtors has increased from **R 90 987 473** in February to **R 91 899 909** in March 2022.

The collection rate for February 2022 was **97.77%** compared to **98.94%** in March 2022. (Amounts received in current month for the previous month's debtors raised).

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March										
Description	Budget Year 2021/22									Prior year
	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	totals for chart
R thousands	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year		(same period)
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–	–
Trade Creditors	29 568	270	1	2				57	29 898	7 871
Auditor General	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**29 568**	**270**	**1**	**2**	**–**	**–**	**–**	**57**	**29 898**	**7 871**

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	**Outstanding Amount**	**Invoice(s) date(s)**	**Dispute/Reason for non-payment**	**Remedial action**
WCDM	R 57 953.11	30/06/2019	Dispute regarding meter installation	Awaiting for clarity on enquiries from WCDM
EWC VEHICLE COMMUNICATION	R 2 242.50	07/12/2021	Query on the invoice (Service not rendered)	Awaiting credit note from supplier
AL ABBOTT & ASSOCIATES	R 793.50	14/01/2022	Query on the invoice (Service not rendered)	In process of cancellation
CIGICELL PTY LTD - ASSU	R 31 243.07	31/01/2022	Query on the invoice	Waiting on supporting documents from supplier
HE AND SHE DRIVER TRAINING	R 13 029.50	28/02/2022	Query on the invoice	Waiting on supporting documents from supplier
JB'S TRUCKS - UD TRUCKS MALMES	R 23 119.65	17/12/2021	Query on the invoice, amount more than quote.	RESOLVED, PAID 02/03/2022
JB'S TRUCKS - UD TRUCKS MALMES	R 12 409.98	20/12/2021	Query on the invoice, amount more than quote.	RESOLVED, PAID 03/03/2022
BATTERY CENTRE	R 680.00	07/02/2022	Query on the invoice	Waiting on supporting documents from supplier
BARLOWORLD EQUIPMENT (PTY)LTD	R 3 246.95	09/12/2021	Query on the service. Service finalised in March.	Paid on 10/03/2022
BARLOWORLD EQUIPMENT (PTY)LTD	R 12 987.80	09/12/2021	Query on the service. Service finalised in March.	Paid on 10/03/2022
BARLOWORLD EQUIPMENT (PTY)LTD	R 9 740.85	10/12/2021	Query on the service. Service finalised in March.	Paid on 10/03/2022

6.3 COVID-19: Emergency Purchases for March 2022

None.

COVID-19 EXPENDITURE REPORT 2021/2022						
Description	**Quarter 1**	**Quarter 2**	**Jan-22**	**Feb-22**	**Mar-22**	**Total**
Overtime	-	-				**-**
Contract Workers: Projects	25 560	36 240	9 960	14 400	12 000	**98 160**
Protective Clothing	27 121	22 896	7 006	10 064	7 831	**74 919**
Sanitisation of office building	71 881	4 317	-	-	700	**76 898**
General - Other	67 742	36 240	11 914	10 160	14 304	**140 359**
Sub-total: General	192 304	99 692	**28 880**	**34 624**	**34 835**	**390 336**
Community and Awareness campaigns	-	-	-	-	-	**-**
Sub-total: Community and Social Services	-	-	**-**	**-**	**-**	**-**
Cost of Screening and Testing	4 435	-	-	-	-	**4 435**
Sub-total: Health	4 435	-	**-**	**-**	**-**	**4 435**
GRAND TOTAL	**196 739**	**99 692**	**28 880**	**34 624**	**34 835**	**394 771**

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March											
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Municipality											
ABSA	12 Months	Fixed Deposit	Yes	Fixed	4.77%	29 June 2022	60 000	1 435	(61 435)	–	–
NEDBANK	12 Months	Fixed Deposit	Yes	Fixed	5.60%	29 June 2022	250 000	13 962	–	–	263 962
STANDARD BANK	12 Months	Fixed Deposit	Yes	Fixed	5.56%	29 June 2022	250 000	13 862	–	–	263 862
NEDBANK	6 Months	Fixed Deposit	Yes	Fixed	5.20%	15 June 2022	50 000	3 754	–	–	53 754
ABSA	5 Months	Fixed Deposit	Yes	Fixed	5.30%	29 June 2022	50 000	1 075	–	–	51 075
Municipality sub-total							660 000		(61 435)	–	632 652
Entities											
Entities sub-total							–		–	–	–
TOTAL INVESTMENTS AND INTEREST							660 000		(61 435)	–	632 652

- As at 31 March 2022 investments made amounts to R 600 000 000.
- During the month of March 2022, no investments matured and no investments were made.

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March									
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	27 749	112 178	112 178	–		112 178
Local Government Equitable Share	116 404	108 796	108 796	27 199	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	550	1 832	1 832	–		1 832
Provincial Government:	15 327	40 062	47 257	2 125	37 810	37 810	–		47 257
Community Development Workers	38	38	38	–	38	38	–		38
Human Settlements	2 270	26 560	26 366	–	16 919	16 919	–		26 366
Municipal Accreditation and Capacity Building Grant	238	252	252	–	252	252	–		252
Libraries	10 718	10 394	11 351	–	11 351	11 351	–		11 351
Proclaimed Roads Subsidy	175	175	175	175	175	175	–		175
Financial Management Support Grant: Student Bursari	300	250	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	–		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	159 435	29 874	149 988	149 988	–		159 435
Capital Transfers and Grants									
National Government:	28 575	31 055	30 656	4 850	34 656	34 656	–		30 656
Municipal Infrastructure Grant (MIG)	22 923	22 700	22 301	4 850	26 301	26 301	–		22 301
Integrated National Electrification Programme (municipa	5 652	8 355	8 355	–	8 355	8 355	–		8 355
Provincial Government:	29 441	15 661	16 412	10 046	20 798	20 798	–		16 412
Human Settlements	28 760	14 600	13 754	10 046	18 140	18 140	–		13 754
Libraries	70	50	50	–	50	50	–		50
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	47 068	14 896	55 454	55 454	–		47 068
TOTAL RECEIPTS OF TRANSFERS & GRANTS	193 164	198 955	206 502	44 770	205 441	205 441	–		206 502

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March									
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								%	
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**119 821**	**112 178**	**112 178**	**6 095**	**58 406**	**59 643**	**(1 237)**	**-2.1%**	**112 178**
Local Government Equitable Share	116 404	108 796	108 796	5 929	55 706	56 746	(1 040)	-1.8%	108 796
Finance Management	1 550	1 550	1 550	166	869	1 065	(197)	-18.5%	1 550
EPWP Incentive	1 867	1 832	1 832	–	1 832	1 832	–		1 832
Provincial Government:	**16 816**	**40 062**	**48 349**	**7 799**	**25 805**	**26 687**	**(881)**	**-3.3%**	**48 349**
Community Development Workers	42	38	38	(13)	12	22	(10)	-45.8%	38
Human Settlements	2 757	26 560	26 366	6 572	12 953	14 069	(1 116)	-7.9%	26 366
Municipal Accreditation and Capacity Building Grant	177	252	252	(1)	177	189	(12)	-6.5%	252
Libraries	10 410	10 394	11 351	796	8 138	8 132	5	0.1%	11 351
Proclaimed Roads Subsidy	175	175	175	–	175	109	67	61.3%	175
Financial Management Support Grant: Student Bursaries	148	250	250	9	204	129	75	58.5%	250
Establishment of a K9 Unit	3 107	2 393	5 603	418	4 126	4 037	89	2.2%	5 603
WC Mun Energy Resiliance Grant	–	–	400	–	–	–	–		400
LG Public Employment Support Grant	–	–	1 700	18	21	–	21	#DIV/0!	1 700
Establishment of a Law Enforcement Reaction Unit	–	–	2 214	–	–	–	–		2 214
Total operating expenditure of Transfers and Grants:	**136 637**	**152 240**	**160 527**	**13 894**	**84 212**	**86 330**	**(2 118)**	**-2.5%**	**160 527**
Capital expenditure of Transfers and Grants									
National Government:	28 575	**31 055**	**30 656**	**99**	**22 758**	**29 751**	**(6 993)**	**-23.5%**	**30 656**
Municipal Infrastructure Grant (MIG)	22 923	22 700	22 301	–	22 301	22 051	250	1.1%	22 301
Integrated National Electrification Programme (municipal)	5 652	8 355	8 355	99	457	7 700	(7 243)	-94.1%	8 355
Provincial Government:	36 346	**15 661**	**14 452**	**1 804**	**5 421**	**9 600**	**(4 179)**	**-43.5%**	**14 452**
Human Settlements	35 735	14 600	11 794	1 534	4 843	8 024	(3 181)	-39.6%	11 794
Libraries	67	50	50	–	29	40	(11)	-27.2%	50
Establishment of a K9 Unit	543	28	343	12	50	54	(4)	-7.4%	343
Sport Development	–	983	983	258	500	983	(483)	-49.2%	983
Non-Motorised Transport	–		1 282	–	–	500	(500)	-100.0%	1 282
Total capital expenditure of Transfers and Grants	**64 921**	**46 716**	**45 108**	**1 903**	**28 179**	**39 351**	**(11 172)**	**-28.4%**	**45 108**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**201 558**	**198 955**	**205 635**	**15 797**	**112 391**	**125 681**	**(13 290)**	**-10.6%**	**205 635**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March					
Description	Budget Year 2021/22				
	Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands					%
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
Provincial Government:	**1 092**	**188**	**1 092**	**–**	
Establishment of a K9 Unit	1 092	188	1 092	–	
Total operating expenditure of Approved Roll-overs	**1 092**	**188**	**1 092**	**–**	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	**1 092**	**188**	**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 - M09 March									
Summary of Employee and Councillor remuneration	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	7 328	8 900	8 900	682	5 755	5 455	299	5%	8 900
Pension and UIF Contributions	1 014	1 124	1 124	76	690	818	(129)	-16%	1 124
Medical Aid Contributions	157	187	187	10	98	136	(38)	-28%	187
Cellphone Allowance	1 008	1 021	1 021	85	749	743	6	1%	1 021
Other benefits and allowances				59	727	1 024	(297)	-29%	–
Sub Total - Councillors	**10 857**	**11 232**	**11 232**	**913**	**8 019**	**8 177**	**(158)**	**-2%**	**11 232**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 566	8 050	8 814	760	6 646	6 649	(4)	0%	8 814
Pension and UIF Contributions	1 555	1 494	1 644	123	1 188	1 233	(45)	-4%	1 644
Medical Aid Contributions	471	488	518	37	359	389	(30)	-8%	518
Performance Bonus	739	803	269	–	–	–	–		269
Motor Vehicle Allowance	1 010	1 002	1 050	74	774	787	(13)	-2%	1 050
Cellphone Allowance	286	245	245	33	196	184	12	7%	245
Other benefits and allowances	195	197	236	21	185	177	8	5%	236
Payments in lieu of leave	–	31	31	–	–	–	–		31
Long service awards	27	36	36	–	–	–	–		36
Post-retirement benefit obligations	1 776	1 154	1 154	–	–	–	–		1 154
Sub Total - Senior Managers of Municipality	**14 624**	**13 501**	**13 998**	**1 048**	**9 348**	**9 419**	**(71)**	**-1%**	**13 998**
Other Municipal Staff									
Basic Salaries and Wages	136 066	148 129	151 279	12 360	111 794	110 928	866	1%	151 279
Pension and UIF Contributions	24 870	26 884	26 580	2 215	19 925	19 770	155	1%	26 580
Medical Aid Contributions	10 707	12 057	11 860	972	8 438	8 720	(281)	-3%	11 860
Overtime	13 293	11 161	13 733	1 291	10 553	9 712	841	9%	13 733
Motor Vehicle Allowance	5 380	6 314	5 415	451	4 058	4 061	(4)	0%	5 415
Cellphone Allowance	466	563	660	53	477	494	(18)	-4%	660
Housing Allowances	1 610	1 823	984	75	706	721	(15)	-2%	984
Other benefits and allowances	25 429	27 423	27 657	1 298	22 749	23 364	(616)	-3%	27 657
Payments in lieu of leave	1 356	2 691	2 691	–	–	60	(60)	-100%	2 691
Long service awards	2 085	2 752	2 752	–	–	–	–		2 752
Post-retirement benefit obligations	9 770	7 303	7 303	–	–	–	–		7 303
Sub Total - Other Municipal Staff	**231 031**	**247 101**	**250 915**	**18 715**	**178 700**	**177 831**	**869**	**0%**	**250 915**
Total Parent Municipality	**256 512**	**271 833**	**276 144**	**20 676**	**196 066**	**195 426**	**640**	**0%**	**276 144**
TOTAL MANAGERS AND STAFF	**245 655**	**260 602**	**264 913**	**19 763**	**188 048**	**187 250**	**798**	**0%**	**264 913**

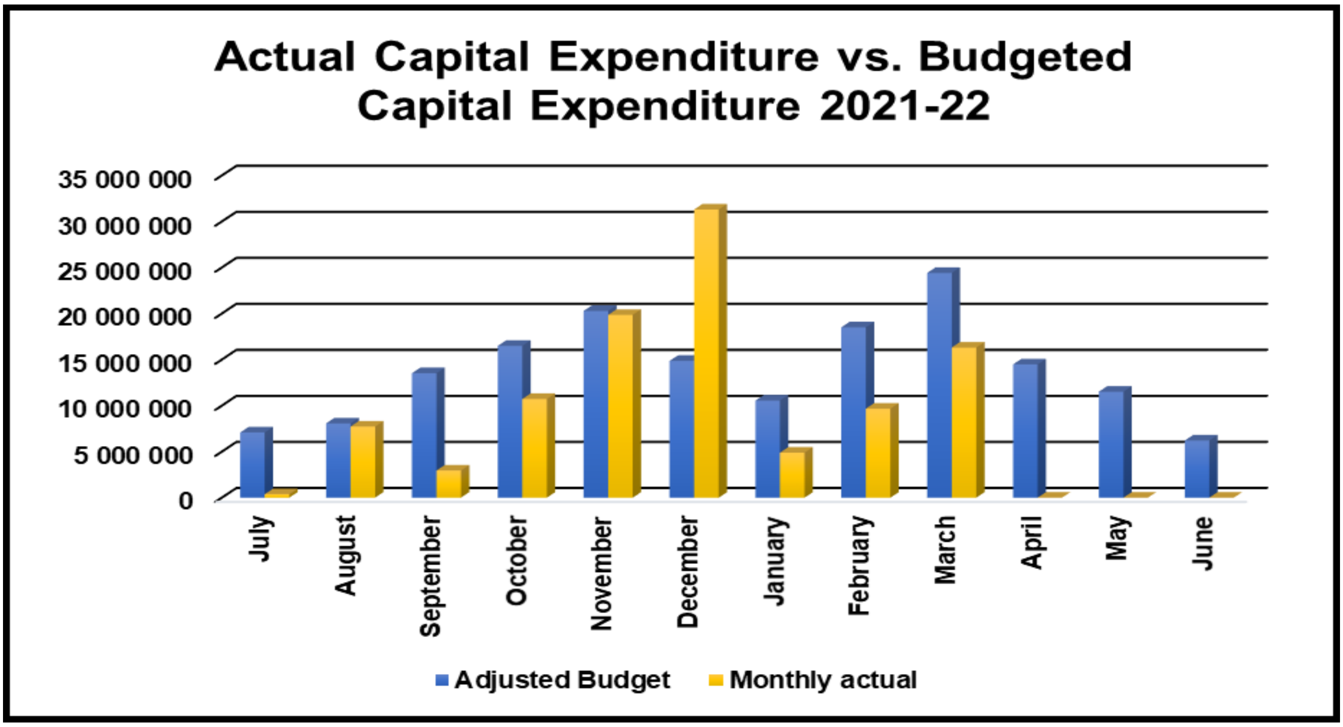
Section 10 – Material variances to the SDBIP

None.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
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%	47%
February	8 432	16 639	18 511	9 666	87 512	109 412	21 900	20.0%	53%
March	16 880	24 344	24 418	16 307	103 819	133 829	30 010	22.4%	62%
April	21 563	10 884	14 483			148 312	–		
May	18 833	7 989	11 517			159 829	–		
June	77 156	6 350	6 212			166 040	–		
Total Capital expenditure	217 548	166 436	166 040	103 819					



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 - M09 March

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**	**35 521**	**2 757**	**16 111**	**24 520**	8 409	**34.3%**	**35 521**
Roads Infrastructure	34 257	11 081	12 840	1 847	7 306	5 156	(2 150)	**-41.7%**	12 840
Roads	34 257	11 081	12 840	1 847	7 306	5 156	(2 150)	**-41.7%**	12 840
Electrical Infrastructure	6 748	15 571	16 062	702	6 090	13 781	7 691	**55.8%**	16 062
MV Substations	200	200	200	28	117	160	43	**27.0%**	200
MV Switching Stations		–	–	–	–	–	–		–
MV Networks	3 328	14 855	14 855	586	5 289	12 900	7 611	**59.0%**	14 855
LV Networks	3 220	516	1 007	89	684	721	37	**5.1%**	1 007
Water Supply Infrastructure	5 866	5 778	5 102	135	2 499	4 272	1 773	**41.5%**	5 102
Distribution	5 776	5 628	5 102	135	2 499	4 272	1 773	**41.5%**	5 102
Distribution Points	90	150	–	–	–	–	–		–
Sanitation Infrastructure	8 898	2 482	1 207	–	–	1 001	1 001	**100.0%**	1 207
Pump Station		920	650	–	–	650	650	**100.0%**	650
Reticulation	8 898	1 562	557	–	–	351	351	**100.0%**	557
Solid Waste Infrastructure	228	720	310	73	216	310	94	**30.4%**	310
Landfill Sites	228	720	310	73	216	310	94	**30.4%**	310
Community Assets	**12 355**	**3 768**	**6 066**	**1 421**	**2 654**	**4 194**	**1 540**	36.7%	**6 066**
Community Facilities	8 149	2 368	3 212	1 115	1 564	1 340	(224)	**-16.7%**	3 212
Parks	1 190	700	700	29	360	600	240	40.0%	700
Public Open Space	6 210	1 668	2 512	1 086	1 204	740	(464)	-62.7%	2 512
Markets	749	–					–		
Sport and Recreation Facilities	4 206	1 400	2 854	305	1 090	2 854	1 763	**61.8%**	2 854
Indoor Facilities	3 753	800	2 113	48	833	2 113	1 280	60.6%	2 113
Outdoor Facilities	453	600	741	258	258	741	483	65.2%	741
Other assets	**5 282**	**21 656**	**18 740**	**2 124**	**12 083**	**17 469**	**5 385**	**30.8%**	**18 740**
Operational Buildings	1 351	10 880	11 560	1 529	8 179	11 491	3 312	**28.8%**	11 560
Municipal Offices	1 000	10 880	11 560	1 529	8 179	11 491	3 312	28.8%	11 560
Housing	3 930	10 776	7 180	596	3 904	5 978	2 074	**34.7%**	7 180
Social Housing	3 930	10 776	7 180	596	3 904	5 978	2 074	34.7%	7 180
Computer Equipment	**2 057**	**1 587**	**1 762**	**83**	**1 149**	**1 223**	**74**	6.1%	**1 762**
Computer Equipment	2 057	1 587	1 762	83	1 149	1 223	74	6.1%	1 762
Furniture and Office Equipment	**454**	**348**	**350**	**5**	**145**	**320**	**175**	54.6%	**350**
Furniture and Office Equipment	454	348	350	5	145	320	175	54.6%	350
Machinery and Equipment	**3 014**	**2 319**	**2 339**	**889**	**1 807**	**1 933**	**126**	6.5%	**2 339**
Machinery and Equipment	3 014	2 319	2 339	889	1 807	1 933	126	6.5%	2 339
Transport Assets	**5 061**	**3 574**	**3 691**	**510**	**3 690**	**3 087**	**(602)**	-19.5%	**3 691**
Transport Assets	5 061	3 574	3 691	510	3 690	3 087	(602)	-19.5%	3 691
Land	**32 230**	**700**	**400**	**368**	**368**	**400**	**32**	8.1%	**400**
Land	32 230	700	400	368	368	400	32	8.1%	400
Total Capital Expenditure on new assets	**116 451**	**69 582**	**68 870**	**8 157**	**38 007**	**53 146**	**15 139**	**28.5%**	**68 870**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**24 061**	**27 200**	**28 432**	**4 820**	**25 263**	**23 727**	(1 537)	**-6.5%**	**28 432**
Roads Infrastructure	20 759	23 000	24 282	4 683	21 607	19 905	(1 701)	**-8.5%**	24 282
Roads	20 759	23 000	24 282	4 683	21 607	19 905	(1 701)	**-8.5%**	24 282
Capital Spares							–		
Storm water Infrastructure	–	–	–	–	–	–	–		–
Electrical Infrastructure	3 302	4 200	4 150	137	3 657	3 821	165	**4.3%**	4 150
MV Substations	3 270	3 600	3 600	104	3 432	3 400	(32)	**-0.9%**	3 600
LV Networks	32	600	550	33	225	421	196	**46.6%**	550
Capital Spares							–		–
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**991**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities	991	–	–	–	–	–	–		–
Public Ablution Facilities	991						–		
Other assets	**–**	**830**	**713**	**2**	**107**	**713**	**606**	**85.0%**	**713**
Operational Buildings	–	–	–	–	–	–	–		–
Housing	–	830	713	2	107	713	606	**85.0%**	713
Staff Housing		830	713	2	107	713	606	85.0%	713
Social Housing							–		–
Zoo's, Marine and Non-biological Animals							–		
Total Capital Expenditure on renewal of existir	**25 052**	**28 030**	**29 145**	**4 822**	**25 370**	**24 439**	**(931)**	**-3.8%**	**29 145**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description R thousands	Ref 1	2020/21 Audited Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**72 650**	**66 441**	**65 784**	**3 299**	**38 530**	**54 002**	15 472	**28.7%**	**65 784**
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		455	–	–	–	–	–	–		–
Storm water Conveyance		455						–		
Electrical Infrastructure		6 954	2 600	2 593	200	2 077	2 248	171	**7.6%**	2 593
MV Substations		–	300	300	–	–	–	–		300
MV Switching Stations		298	–		44	162	280	118	**42.0%**	–
MV Networks		1 401	–		–	–	–	–		–
LV Networks		5 255	2 300	2 293	157	1 915	1 968	53	**2.7%**	2 293
Capital Spares								–		
Water Supply Infrastructure		1 165	4 100	4 450	331	1 840	3 850	2 010	**52.2%**	4 450
Pump Stations		–	1 000	1 000	150	446	1 000	554	**55.4%**	1 000
Distribution		1 165	3 100	3 450	181	1 394	2 850	1 456	**51.1%**	3 450
Sanitation Infrastructure		64 076	59 741	58 741	2 768	34 613	47 903	13 291	**27.7%**	58 741
Waste Water Treatment Works		64 076	59 741	58 741	2 768	34 613	47 903	13 291	**27.7%**	58 741
Community Assets		**3 396**	**2 383**	**2 242**	**29**	**1 912**	**2 242**	**330**	**14.7%**	**2 242**
Sport and Recreation Facilities		3 396	2 383	2 242	29	1 912	2 242	330	**14.7%**	2 242
Outdoor Facilities		3 396	2 383	2 242	29	1 912	2 242	330	14.7%	2 242
Total Capital Expenditure on upgrading of existir	1	**76 046**	**68 824**	**68 026**	**3 328**	**40 442**	**56 244**	**15 802**	**28.1%**	**68 026**

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March										
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
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**36 142**	**40 155**	**41 344**	**3 261**	**29 870**	**28 758**	(1 112)	**-3.9%**	**41 344**
Roads Infrastructure		4 972	5 140	5 135	572	4 128	3 495	(633)	**-18.1%**	5 135
Roads		4 919	5 073	5 056	572	4 053	3 453	(600)	**-17.4%**	5 056
Road Furniture		53	67	79	–	75	42	(32)	**-77.1%**	79
Storm water Infrastructure		17 774	17 281	18 335	1 403	13 936	13 261	(675)	**-5.1%**	18 335
Storm water Conveyance		17 774	17 281	18 335	1 403	13 936	13 261	(675)	**-5.1%**	18 335
Electrical Infrastructure		1 884	2 729	2 709	148	2 112	1 612	(500)	**-31.0%**	2 709
MV Substations		135	153	153	–	125	76	(49)	**-64.1%**	153
LV Networks		1 749	2 576	2 556	148	1 988	1 536	(451)	**-29.4%**	2 556
Water Supply Infrastructure		1 057	1 705	1 702	180	1 114	1 054	(60)	**-5.7%**	1 702
Reservoirs		733	1 102	1 098	127	851	680	(171)	**-25.1%**	1 098
Pump Stations		124	139	139	–	54	86	32	**37.4%**	139
Distribution		200	465	465	52	210	288	79	**27.2%**	465
Sanitation Infrastructure		3 715	5 334	5 326	394	2 968	3 527	558	**15.8%**	5 326
Pump Station		994	939	938	56	691	581	(110)	**-18.9%**	938
Waste Water Treatment Works		2 721	4 394	4 388	337	2 277	2 946	668	**22.7%**	4 388
Solid Waste Infrastructure		6 740	7 966	8 138	564	5 612	5 809	197	**3.4%**	8 138
Landfill Sites		6 740	7 966	8 138	564	5 612	5 809	197	**3.4%**	8 138
Community Assets		**2 342**	**3 286**	**3 251**	**200**	**2 451**	**2 171**	**(280)**	**-12.9%**	**3 251**
Community Facilities		1 787	2 122	2 128	147	1 809	1 490	(318)	**-21.4%**	2 128
Halls		329	387	361	20	273	191	(82)	-43.1%	361
Centres		1 209	1 470	1 546	115	1 428	1 179	(249)	-21.1%	1 546
Libraries		57	60	60	–	39	37	(2)	-4.5%	60
Cemeteries/Crematoria		71	105	100	6	21	60	40	65.6%	100
Parks		120	100	61	6	48	23	(25)	-108.0%	61
Sport and Recreation Facilities		556	1 164	1 123	53	642	681	39	**5.7%**	1 123
Indoor Facilities		30	100	100	37	60	62	2	3.3%	100
Outdoor Facilities		526	1 064	1 023	16	582	619	37	5.9%	1 023
Other assets		**1 580**	**1 744**	**1 874**	**106**	**1 423**	**1 125**	**(298)**	**-26.5%**	**1 874**
Operational Buildings		1 239	990	1 009	41	785	714	(71)	**-10.0%**	1 009
Municipal Offices		1 239	990	1 009	41	785	714	(71)	-10.0%	1 009
Housing		342	754	864	64	637	411	(226)	**-55.1%**	864
Staff Housing		160	197	255	9	246	164	(82)	-50.0%	255
Social Housing		181	557	609	55	391	247	(144)	-58.5%	609
Intangible Assets		**3 442**	**4 226**	**4 226**	**184**	**2 540**	**3 170**	**630**	19.9%	**4 226**
Licences and Rights		3 442	4 226	4 226	184	2 540	3 170	630	**19.9%**	4 226
Computer Software and Applications		3 442	4 226	4 226	184	2 540	3 170	630	19.9%	4 226
Computer Equipment		**535**	**316**	**316**	**8**	**142**	**196**	**54**	27.7%	**316**
Computer Equipment		535	316	316	8	142	196	54	27.7%	316
Furniture and Office Equipment		**20**	**77**	**75**	**–**	**39**	**46**	**6**	13.7%	**75**
Furniture and Office Equipment		20	77	75	–	39	46	6	13.7%	75
Machinery and Equipment		**1 092**	**1 282**	**1 333**	**101**	**860**	**820**	**(40)**	-4.9%	**1 333**
Machinery and Equipment		1 092	1 282	1 333	101	860	820	(40)	-4.9%	1 333
Transport Assets		**5 223**	**6 412**	**6 577**	**631**	**4 551**	**4 631**	**80**	1.7%	**6 577**
Transport Assets		5 223	6 412	6 577	631	4 551	4 631	80	1.7%	6 577
Total Repairs and Maintenance Expenditure	1	**50 376**	**57 497**	**58 995**	**4 490**	**41 877**	**40 917**	**(960)**	**-2.3%**	**58 995**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March										
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	6 335	56 000	58 978	2 978	5.0%	78 160
Roads Infrastructure		23 490	24 434	24 908	2 164	19 126	18 078	(1 049)	-5.8%	24 908
Roads		22 766	23 776	24 081	2 055	18 166	17 557	(609)	-3.5%	24 081
Road Structures		269	188	352	69	614	163	(450)	-275.4%	352
Road Furniture		455	470	474	39	347	358	11	3.0%	474
Capital Spares								–		
Storm water Infrastructure		4 539	4 698	4 744	392	3 469	3 574	105	2.9%	4 744
Drainage Collection		814	841	849	75	667	625	(42)	-6.8%	849
Storm water Conveyance		3 725	3 857	3 895	317	2 802	2 949	147	5.0%	3 895
Attenuation								–		
Electrical Infrastructure		13 030	13 056	13 530	1 089	9 632	10 294	662	6.4%	13 530
Power Plants		3	3	3	0	2	2	0	5.1%	3
HV Transmission Conductors		36	37	38	3	27	29	1	5.1%	38
MV Substations		1 931	2 018	2 013	155	1 381	1 548	167	10.8%	2 013
MV Switching Stations		1 156	1 188	1 206	98	864	916	51	5.6%	1 206
MV Networks		7 126	7 325	7 431	603	5 333	5 641	308	5.5%	7 431
LV Networks		2 567	2 267	2 619	211	1 866	1 992	126	6.3%	2 619
Capital Spares		212	219	221	18	159	167	8	5.1%	221
Water Supply Infrastructure		14 481	14 225	14 799	1 276	11 281	11 047	(234)	-2.1%	14 799
Dams and Weirs		266	275	277	23	200	210	11	5.1%	277
Boreholes		14	15	15	14	127	7	(120)	-1606.8%	15
Reservoirs		2 689	2 353	2 743	226	1 997	2 073	75	3.6%	2 743
Pump Stations		549	579	579	50	438	432	(6)	-1.5%	579
Water Treatment Works		131	84	134	11	98	101	3	2.6%	134
Bulk Mains		1 224	1 211	1 248	104	917	940	23	2.4%	1 248
Distribution		9 609	9 709	9 803	849	7 503	7 283	(220)	-3.0%	9 803
Sanitation Infrastructure		15 722	16 238	16 396	1 362	12 035	12 355	320	2.6%	16 396
Pump Station		15 003	15 496	15 645	1 273	11 252	11 867	615	5.2%	15 645
Reticulation		719	743	751	89	783	488	(295)	-60.6%	751
Solid Waste Infrastructure		1 807	7 274	3 783	52	456	3 630	3 174	87.4%	3 783
Landfill Sites		1 678	7 162	3 652	42	367	3 528	3 162	89.6%	3 652
Waste Drop-off Points		129	112	132	10	90	102	12	12.0%	132
Community Assets		4 963	5 008	6 061	493	4 357	4 434	76	1.7%	6 061
Community Facilities		2 265	2 507	3 288	249	2 196	2 341	145	6.2%	3 288
Halls		799	741	922	82	722	632	(90)	-14.2%	922
Centres			10	425	–	–	5	5	100.0%	425
Clinics/Care Centres		418	527	530	69	614	684	70	10.2%	530
Museums		15	16	16	1	11	12	1	5.1%	16
Libraries		487	501	508	41	365	385	19	5.1%	508
Cemeteries/Crematoria		216	340	375	20	173	257	85	32.9%	375
Public Open Space		217	187	289	18	163	235	72	30.8%	289
Public Ablution Facilities		103	180	180	15	135	125	(11)	-8.6%	180
Taxi Ranks/Bus Terminals		10	5	10	1	12	6	(6)	-100.0%	10
Capital Spares								–		
Sport and Recreation Facilities		2 697	2 501	2 773	244	2 161	2 093	(68)	-3.3%	2 773
Indoor Facilities		1 498	1 498	1 547	123	1 093	1 179	86	7.3%	1 547
Outdoor Facilities		1 199	1 003	1 226	121	1 068	914	(154)	-16.9%	1 226
Capital Spares								–		

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March										
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**	**44**	**58**	14	23.6%	**60**
Revenue Generating		–	9	60	5	44	58	14	**23.6%**	60
Improved Property		–	9	60	5	44	58	14	23.6%	60
Other assets		**1 714**	**2 294**	**2 236**	**153**	**1 353**	**1 574**	**222**	**14.1%**	**2 236**
Operational Buildings		1 479	2 052	1 991	133	1 176	1 389	212	**15.3%**	1 991
Municipal Offices		922	1 428	1 360	86	759	903	144	16.0%	1 360
Workshops		22	23	23	2	17	18	1	5.1%	23
Yards			–	5	–	–	–	–		5
Stores		534	601	603	45	401	468	67	14.4%	603
Housing		235	242	245	20	176	186	9	**5.1%**	245
Staff Housing		204	211	213	17	153	161	8	5.1%	213
Social Housing		31	32	32	3	23	24	1	5.1%	32
Intangible Assets		**218**	**226**	**230**	**18**	**162**	**175**	**12**	7.1%	**230**
Licences and Rights		218	226	230	18	162	175	12	**7.1%**	230
Computer Software and Applications		218	226	230	18	162	175	12	7.1%	230
Load Settlement Software Applications			–		–	–	–	–		–
Computer Equipment		**1 203**	**1 182**	**1 265**	**121**	**1 077**	**902**	**(175)**	-19.4%	**1 265**
Computer Equipment		1 203	1 182	1 265	121	1 077	902	(175)	-19.4%	1 265
Furniture and Office Equipment		**554**	**544**	**582**	**51**	**458**	**427**	**(31)**	-7.4%	**582**
Furniture and Office Equipment		554	544	582	51	458	427	(31)	-7.4%	582
Machinery and Equipment		**2 046**	**1 751**	**2 276**	**201**	**1 783**	**1 676**	**(108)**	-6.4%	**2 276**
Machinery and Equipment		2 046	1 751	2 276	201	1 783	1 676	(108)	-6.4%	2 276
Transport Assets		**3 357**	**3 868**	**3 937**	**302**	**2 683**	**3 033**	**350**	11.6%	**3 937**
Transport Assets		3 357	3 868	3 937	302	2 683	3 033	350	11.6%	3 937
Total Depreciation	1	**87 124**	**94 807**	**94 807**	**7 681**	**67 918**	**71 257**	**3 339**	**4.7%**	**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 **March 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 April 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: 12 April 2022