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
May 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 May 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 May 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 816 595 965	R 824 108 504	R 7 512 539	**1%**
Operating Expenditure	R 898 052 664	R 939 555 182	R 725 040 889	R 693 623 421	R -31 417 468	**-4%**
Capital	R 166 435 729	R 170 040 448	R 162 645 423	R 123 444 677	R -39 200 746	**-24%**

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
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	11 430	130 006	128 727	1 280	1%	140 332
Service charges - electricity revenue	323 772	369 764	370 364	29 528	338 970	344 966	(5 996)	-2%	370 364
Service charges - water revenue	72 142	75 190	75 585	7 429	74 091	69 475	4 617	7%	75 585
Service charges - sanitation revenue	44 858	45 988	46 978	4 090	44 471	42 893	1 578	4%	46 978
Service charges - refuse revenue	27 834	28 742	29 342	2 482	27 257	26 506	751	3%	29 342
Rental of facilities and equipment	1 658	1 529	1 628	233	1 351	1 482	(131)	-9%	1 628
Interest earned - external investments	36 524	37 706	37 769	326	4 862	4 550	312	7%	37 769
Interest earned - outstanding debtors	2 696	2 601	2 984	250	2 383	2 854	(472)	-17%	2 984
Fines, penalties and forfeits	28 402	23 591	32 671	23	258	249	9	4%	32 671
Licences and permits	4 627	4 445	4 445	406	4 332	4 098	234	6%	4 445
Agency services	4 987	5 699	5 699	254	4 994	5 320	(326)	-6%	5 699
Transfers and subsidies	135 128	152 542	160 849	10 947	137 751	138 944	(1 193)	-1%	160 849
Other revenue	16 767	10 776	11 701	947	13 623	10 706	2 917	27%	11 701
Gains	14 557	10 092	27 088	7 400	9 286	1 886	7 400	392%	27 088
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**947 435**	**75 748**	**793 635**	**782 655**	**10 980**	**1%**	**947 435**

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

- **Interest earned – outstanding debtors** stands at 17% below the YTD budgeted projections to accommodate the SASSA payment dates before interest is levied.
- **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.
- **Gains** refer mainly to sale of land transactions that realised.
- Revenue for the month of **May 2022** was **R75.748 million** whilst the overall YTD performance excluding capital transfers stands at **1% above** budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
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 By Type									
Employee related costs	248 278	260 602	264 913	20 735	229 198	227 977	1 221	1%	264 913
Remuneration of councillors	10 857	11 232	11 232	913	9 844	10 221	(376)	-4%	11 232
Debt impairment	31 532	36 031	35 936	–	4 646	4 646	(0)	0%	35 936
Depreciation & asset impairment	87 220	95 797	99 375	7 680	83 030	86 957	(3 927)	-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	19 588	241 129	267 227	(26 099)	-10%	299 500
Inventory consumed	31 865	32 723	38 816	1 656	15 577	12 132	3 445	28%	38 816
Contracted services	51 642	87 781	89 774	8 973	71 403	75 541	(4 137)	-5%	89 774
Transfers and subsidies	2 989	3 851	3 891	(232)	3 479	3 545	(67)	-2%	3 891
Other expenditure	32 233	48 433	48 926	2 128	28 503	31 557	(3 054)	-10%	48 926
Losses	17 699	8 964	34 052	–	1 139	485	654	135%	34 052
Total Expenditure	**780 449**	**898 053**	**939 555**	**61 441**	**693 623**	**725 041**	**(31 417)**	**-4%**	**939 555**

- **Inventory consumed** stands at 28% above the YTD budgeted projections due to various items such as the fuel consumption on council's fleet.
- **Other expenditure** stands at 10% below the YTD budgeted projections mainly due to underspending on various line items.
- **Losses** is budgeted for mainly in June and the largest portion must still be recognized at year-end.
- Expenditure for the month of **May 2022** was **R61.441 million** whilst the overall YTD performance stands at **4% below** the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote 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 - Functional Classification									
Governance and administration	39 443	14 850	16 472	415	12 846	16 066	(3 219)	-20%	16 472
Executive and council	3	20	20	10	10	20	(10)	-52%	20
Finance and administration	39 440	14 830	16 452	405	12 837	16 046	(3 209)	-20%	16 452
Internal audit		–		–	–		–		
Community and public safety	9 230	6 469	6 869	73	5 472	6 855	(1 383)	-20%	6 869
Community and social services	264	150	170	4	78	160	(82)	-52%	170
Sport and recreation	7 032	4 321	4 386	50	3 367	4 383	(1 016)	-23%	4 386
Public safety	1 934	1 998	2 313	19	2 027	2 312	(285)	-12%	2 313
Housing	–	–		–	–	–	–		–
Economic and environmental services	66 718	47 068	50 996	4 567	41 858	51 987	(10 129)	-19%	50 996
Planning and development	10 064	12 578	9 815	1 917	7 138	9 228	(2 089)	-23%	9 815
Road transport	56 654	34 490	41 182	2 650	34 720	42 759	(8 039)	-19%	41 182
Trading services	102 158	98 049	95 703	4 785	63 269	87 739	(24 469)	-28%	95 703
Energy sources	18 135	23 321	23 755	1 322	15 048	23 515	(8 466)	-36%	23 755
Water management	7 375	9 925	9 949	612	6 395	9 651	(3 256)	-34%	9 949
Waste water management	73 508	62 940	60 688	2 740	40 577	53 262	(12 685)	-24%	60 688
Waste management	3 139	1 862	1 311	110	1 249	1 311	(62)	-5%	1 311
Other	–	–		–	–	–	–		–
Total Capital Expenditure - Functional Classi	217 548	166 436	170 040	9 840	123 445	162 645	(39 201)	-24%	170 040
Funded by:									
National Government	32 175	31 055	34 656	1 679	26 473	33 400	(6 927)	-21%	34 656
Provincial Government	43 066	15 661	14 471	1 877	8 617	13 964	(5 347)	-38%	14 471
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital	290	–	1 000	0	696	1 000	(304)	-30%	1 000
Transfers recognised - capital	75 531	46 716	50 127	3 556	35 786	48 364	(12 577)	-26%	50 127
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	142 018	119 720	119 913	6 284	87 658	114 282	(26 623)	-23%	119 913
Total Capital Funding	217 548	166 436	170 040	9 840	123 445	162 645	(39 201)	-24%	170 040

- Capital expenditure for the month of **May 2022** amounts to **R 9 839 870** and stands at **24%** 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 123 444 677 (72.6%)** compared to the total budget of **R 170 040 448**.
- Commitments are **R 7 559 766**.

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?
	2021-2022 Top 10 Capital Projects											
	SEWERAGE SERVICE											
1	Sewerage Works: Moorreesburg	55 020 000	53 437 246	2 676 096	36 771 263	46 099 816	16 665 983	31%	Construction	Moorreesburg	82%	N/A
2	Sewerage Works: Darling	4 720 600	5 303 354	-	3 027 658	5 220 106	2 275 696	48%	Construction	Darling	98%	N/A
	ROADS											
3	Roads Swartland: Resealing of Roads	23 000 000	25 450 000	2 109 562	25 095 046	29 077 266	354 954	1%	Planning	Swartland	95%	N/A
4	Roads Swartland: Construction of New Roads	7 555 096	8 755 096	339 487	6 542 273	8 105 096	2 212 823	25%	Construction	Swartland	85%	N/A
	BUILDINGS & MAINTENANCE											
5	Conversion / Operationalising of Office Space (Standard Bank Building)	5 100 000	5 613 272	4 407	4 833 474	5 613 272	779 798	14%	Construction	Malmesbury	95%	N/A
6	Conversion / Operationalising of Office Space (Nedbank Build)	4 900 000	5 066 495	-	4 292 611	5 066 495	773 884	15%	Construction	Malmesbury	95%	N/A
	HOUSING											
7	Malmesbury De Hoop Housing Project	11 600 000	8 115 732	463 098	6 618 881	8 015 228	1 496 851	18%	Planning	Malmesbury	88%	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	1 187 872	8 355 000	7 167 128	86%	Construction	Malmesbury	90%	N/A
9	Saamstaan/De Hoop: 389 plot housing development: Elec Bulk supply, Infrastructure Connections	6 500 000	6 500 000	199 921	5 273 399	6 200 000	1 226 601	19%	Construction	Malmesbury	90%	N/A
10	Minisubstations: Swartland	3 600 000	3 600 000	10 296	3 537 282	3 600 000	62 718	2%	Construction	Swartland	95%	N/A
	TOTAL	**130 350 696**	**130 196 195**	**6 374 676**	**97 179 759**	**125 352 279**	**33 016 436**	**25%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May						
Description of financial indicator	Basis of calculation	Ref	Budget Year 2021/22			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		12.1%	12.0%	12.8%	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%	8.2%	7.2%
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	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%	98.71%	95.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	98.82%	100.0%
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	6.0%	5.55%	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%	19.63%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.7%	28.0%	28.9%	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%	11.2%	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%	80.6%	32.6%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.5%	10.6%	1.5%	10.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.90	9.60	10.23	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 - M11 May									
	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	11 430	130 006	128 727	1 280	1%	140 332
Service charges	468 607	519 684	522 269	43 531	484 789	483 839	950	0%	522 269
Investment revenue	36 524	37 706	37 769	326	4 862	4 550	312	7%	37 769
Transfers and subsidies	135 128	152 542	160 849	10 947	137 751	138 944	(1 193)	-1%	160 849
Other own revenue	73 694	58 731	86 215	9 514	36 227	26 596	9 631	36%	86 215
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**947 435**	**75 748**	**793 635**	**782 655**	**10 980**	**1%**	**947 435**
Employee costs	248 278	260 602	264 913	20 735	229 198	227 977	1 221	1%	264 913
Remuneration of Councillors	10 857	11 232	11 232	913	9 844	10 221	(376)	-4%	11 232
Depreciation & asset impairment	87 220	95 797	99 375	7 680	83 030	86 957	(3 927)	-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	338 316	21 244	256 706	279 360	(22 654)	-8%	338 316
Transfers and subsidies	2 989	3 851	3 891	(232)	3 479	3 545	(67)	-2%	3 891
Other expenditure	133 106	181 208	208 688	11 101	105 691	112 228	(6 537)	-6%	208 688
Total Expenditure	**780 449**	**898 053**	**939 555**	**61 441**	**693 623**	**725 041**	**(31 417)**	**-4%**	**939 555**
Surplus/(Deficit)	**66 695**	**8 996**	**7 880**	**14 307**	**100 012**	**57 614**	**42 398**	**74%**	**7 880**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	74 767	46 716	49 127	1 434	28 079	32 199	(4 120)	-13%	49 127
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental	323	1 197	2 900	275	2 394	1 742	653	37%	2 900
Surplus/(Deficit) after capital transfers & contributions	**141 786**	**56 908**	**59 907**	**16 017**	**130 485**	**91 555**	**38 930**	**43%**	**59 907**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**59 907**	**16 017**	**130 485**	**91 555**	**38 930**	**43%**	**59 907**
Capital expenditure & funds sources									
Capital expenditure	**217 548**	**166 436**	**170 040**	**9 840**	**123 445**	**162 645**	**(39 201)**	**-24%**	**170 040**
Capital transfers recognised	75 531	46 716	50 127	3 556	35 786	48 364	(12 577)	-26%	50 127
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**142 018**	**119 720**	**119 913**	**6 284**	**87 658**	**114 282**	**(26 623)**	**-23%**	**119 913**
Total sources of capital funds	**217 548**	**166 436**	**170 040**	**9 840**	**123 445**	**162 645**	**(39 201)**	**-24%**	**170 040**
Financial position									
Total current assets	785 694	703 155	778 738		867 515				778 738
Total non current assets	2 104 144	2 157 863	2 152 952		2 151 829				2 152 952
Total current liabilities	141 461	146 380	125 398		131 981				125 398
Total non current liabilities	212 808	180 716	212 567		216 168				212 567
Community wealth/Equity	**2 535 569**	**2 533 922**	**2 593 725**		**2 540 709**				**2 593 725**
Cash flows									
Net cash from (used) operating	213 813	144 660	153 277	21 242	204 508	176 469	(28 039)	-16%	153 277
Net cash from (used) investing	(195 422)	(166 358)	(142 964)	(572)	(99 598)	(162 645)	(63 047)	39%	(142 964)
Net cash from (used) financing	(8 552)	(10 979)	(8 463)	(58)	(5 852)	(4 754)	1 098	-23%	(8 463)
Cash/cash equivalents at the month/year end	**640 204**	**577 694**	**642 054**	**–**	**739 262**	**649 274**	**(89 988)**	**-14%**	**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	47 668	10 677	3 292	2 650	1 833	1 498	2 632	19 619	89 869
Creditors Age Analysis									
Total Creditors	28 751	41	520	31	–	–	–	60	29 404

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May									
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 - Functional									
Governance and administration	**234 603**	**239 558**	**259 028**	**19 697**	**196 328**	**187 918**	8 410	4%	**259 028**
Executive and council	351	295	295	3	156	262	(106)	-40%	295
Finance and administration	234 252	239 264	258 734	19 694	196 171	187 656	8 515	5%	258 734
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**105 137**	**84 005**	**97 159**	**12 576**	**38 110**	**37 946**	165	0%	**97 159**
Community and social services	30 071	11 725	12 789	95	9 764	9 843	(79)	-1%	12 789
Sport and recreation	3 414	4 438	4 669	76	5 668	3 942	1 727	44%	4 669
Public safety	32 857	26 234	41 053	9	4 637	4 687	(50)	-1%	41 053
Housing	38 795	41 608	38 648	12 397	18 040	19 474	(1 433)	-7%	38 648
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**17 232**	**18 013**	**24 074**	**1 086**	**18 425**	**15 994**	2 431	15%	**24 074**
Planning and development	4 274	3 561	4 088	405	4 817	3 770	1 047	28%	4 088
Road transport	12 957	14 453	19 986	681	13 608	12 224	1 384	11%	19 986
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**565 240**	**613 353**	**619 170**	**44 096**	**571 217**	**574 710**	(3 493)	-1%	**619 170**
Energy sources	338 322	383 738	384 780	29 567	345 139	355 024	(9 884)	-3%	384 780
Water management	91 376	92 270	93 383	7 666	91 183	86 609	4 574	5%	93 383
Waste water management	90 934	90 720	92 082	4 135	89 925	88 087	1 837	2%	92 082
Waste management	44 609	46 625	48 925	2 728	44 970	44 990	(20)	0%	48 925
Other	**22**	**31**	**31**	**3**	**29**	**29**	**(0)**	**0%**	**31**
Total Revenue - Functional	**922 234**	**954 961**	**999 462**	**77 458**	**824 109**	**816 596**	**7 513**	**1%**	**999 462**
Expenditure - Functional									
Governance and administration	**128 990**	**150 939**	**141 749**	**9 399**	**108 421**	**110 707**	(2 286)	-2%	**141 749**
Executive and council	20 353	21 677	22 331	1 313	19 444	19 821	(377)	-2%	22 331
Finance and administration	106 715	127 295	117 511	7 917	87 452	89 279	(1 827)	-2%	117 511
Internal audit	1 922	1 967	1 907	169	1 524	1 607	(83)	-5%	1 907
Community and public safety	**118 617**	**143 313**	**161 286**	**12 993**	**114 386**	**115 680**	(1 294)	-1%	**161 286**
Community and social services	20 641	22 657	24 031	1 659	19 676	20 624	(948)	-5%	24 031
Sport and recreation	26 235	27 273	30 156	2 344	27 305	26 896	409	2%	30 156
Public safety	65 532	62 940	76 536	4 152	41 134	42 462	(1 328)	-3%	76 536
Housing	6 208	30 442	30 562	4 838	26 271	25 698	573	2%	30 562
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**62 621**	**64 574**	**67 271**	**5 030**	**57 822**	**58 033**	(211)	0%	**67 271**
Planning and development	12 497	13 868	13 164	1 084	11 064	11 324	(261)	-2%	13 164
Road transport	50 124	50 706	54 107	3 947	46 759	46 709	50	0%	54 107
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**468 752**	**537 487**	**567 512**	**33 973**	**411 395**	**439 086**	(27 691)	-6%	**567 512**
Energy sources	294 595	347 565	362 133	22 209	270 642	297 402	(26 760)	-9%	362 133
Water management	66 083	69 431	80 680	3 435	39 674	39 221	452	1%	80 680
Waste water management	65 540	67 528	71 300	5 056	61 257	60 368	889	1%	71 300
Waste management	42 534	52 963	53 398	3 272	39 823	42 095	(2 272)	-5%	53 398
Other	**1 469**	**1 740**	**1 737**	**45**	**1 600**	**1 535**	**64**	**4%**	**1 737**
Total Expenditure - Functional	**780 449**	**898 053**	**939 555**	**61 441**	**693 623**	**725 041**	**(31 417)**	**-4%**	**939 555**
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**59 907**	**16 017**	**130 485**	**91 555**	**38 930**	**43%**	**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) - M11 May									
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	43	9 196	9 360	(164)	-1.8%	12 463
Vote 2 - Civil Services	246 938	248 096	260 859	14 781	234 130	226 154	7 976	3.5%	260 859
Vote 3 - Council	351	295	295	3	156	262	(106)	-40.3%	295
Vote 4 - Electricity Services	338 357	383 738	384 780	29 567	345 139	355 024	(9 884)	-2.8%	384 780
Vote 5 - Financial Services	219 040	227 643	244 765	19 514	194 929	186 181	8 748	4.7%	244 765
Vote 6 - Development Services	51 755	47 074	44 873	12 868	26 417	25 299	1 119	4.4%	44 873
Vote 7 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 8 - Protection Services	54 361	36 609	51 428	681	14 140	14 317	(177)	-1.2%	51 428
Total Revenue by Vote	**922 234**	**954 961**	**999 462**	**77 458**	**824 109**	**816 596**	**7 513**	**0.9%**	**999 462**
Expenditure by Vote									
Vote 1 - Corporate Services	31 884	41 476	38 286	2 218	29 729	32 387	(2 658)	-8.2%	38 286
Vote 2 - Civil Services	259 990	278 331	299 688	18 757	221 918	222 329	(411)	-0.2%	299 688
Vote 3 - Council	16 781	18 220	18 466	1 086	16 247	16 871	(624)	-3.7%	18 466
Vote 4 - Electricity Services	309 089	364 266	378 813	23 101	283 496	311 099	(27 603)	-8.9%	378 813
Vote 5 - Financial Services	50 530	59 521	53 300	4 068	38 106	36 891	1 215	3.3%	53 300
Vote 6 - Development Services	27 405	53 057	53 534	6 700	46 326	45 709	618	1.4%	53 534
Vote 7 - Municipal Manager	7 373	8 168	7 985	505	6 000	6 421	(421)	-6.6%	7 985
Vote 8 - Protection Services	77 396	75 013	89 485	5 007	51 802	53 334	(1 533)	-2.9%	89 485
Total Expenditure by Vote	**780 449**	**898 053**	**939 555**	**61 441**	**693 623**	**725 041**	**(31 417)**	**-4.3%**	**939 555**
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**59 907**	**16 017**	**130 485**	**91 555**	**38 930**	**42.5%**	**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) - M11 May									
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	11 430	130 006	128 727	1 280	1%	140 332
Service charges - electricity revenue	323 772	369 764	370 364	29 528	338 970	344 966	(5 996)	-2%	370 364
Service charges - water revenue	72 142	75 190	75 585	7 429	74 091	69 475	4 617	7%	75 585
Service charges - sanitation revenue	44 858	45 988	46 978	4 090	44 471	42 893	1 578	4%	46 978
Service charges - refuse revenue	27 834	28 742	29 342	2 482	27 257	26 506	751	3%	29 342
	0								–
Rental of facilities and equipment	1 658	1 529	1 628	233	1 351	1 482	(131)	-9%	1 628
Interest earned - external investments	36 524	37 706	37 769	326	4 862	4 550	312	7%	37 769
Interest earned - outstanding debtors	2 696	2 601	2 984	250	2 383	2 854	(472)	-17%	2 984
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 402	23 591	32 671	23	258	249	9	4%	32 671
Licences and permits	4 627	4 445	4 445	406	4 332	4 098	234	6%	4 445
Agency services	4 987	5 699	5 699	254	4 994	5 320	(326)	-6%	5 699
Transfers and subsidies	135 128	152 542	160 849	10 947	137 751	138 944	(1 193)	-1%	160 849
Other revenue	16 767	10 776	11 701	947	13 623	10 706	2 917	27%	11 701
Gains	14 557	10 092	27 088	7 400	9 286	1 886	7 400	392%	27 088
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**947 435**	**75 748**	**793 635**	**782 655**	**10 980**	**1%**	**947 435**
Expenditure By Type									
Employee related costs	248 278	260 602	264 913	20 735	229 198	227 977	1 221	1%	264 913
Remuneration of councillors	10 857	11 232	11 232	913	9 844	10 221	(376)	-4%	11 232
Debt impairment	31 532	36 031	35 936	–	4 646	4 646	(0)	0%	35 936
Depreciation & asset impairment	87 220	95 797	99 375	7 680	83 030	86 957	(3 927)	-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	19 588	241 129	267 227	(26 099)	-10%	299 500
Inventory consumed	31 865	32 723	38 816	1 656	15 577	12 132	3 445	28%	38 816
Contracted services	51 642	87 781	89 774	8 973	71 403	75 541	(4 137)	-5%	89 774
Transfers and subsidies	2 989	3 851	3 891	(232)	3 479	3 545	(67)	-2%	3 891
Other expenditure	32 233	48 433	48 926	2 128	28 503	31 557	(3 054)	-10%	48 926
Losses	17 699	8 964	34 052	–	1 139	485	654	135%	34 052
Total Expenditure	**780 449**	**898 053**	**939 555**	**61 441**	**693 623**	**725 041**	**(31 417)**	**-4%**	**939 555**
Surplus/(Deficit)	**66 695**	**8 996**	**7 880**	**14 307**	**100 012**	**57 614**	**42 398**	**0**	**7 880**
Transfers and subsidies - capital (monetary allocations) (National /	74 767	46 716	49 127	1 434	28 079	32 199	(4 120)	**(0)**	49 127
Transfers and subsidies - capital (monetary allocations) (National /	323	1 197	2 900	275	2 394	1 742	653	0	2 900
Surplus/(Deficit) after capital transfers & contributions	**141 786**	**56 908**	**59 907**	**16 017**	**130 485**	**91 555**			**59 907**
Surplus/(Deficit) after taxation	**141 786**	**56 908**	**59 907**	**16 017**	**130 485**	**91 555**			**59 907**
Attributable to minorities		–	–	–	–	–			–
Surplus/(Deficit) attributable to	**141 786**	**56 908**	**59 907**	**16 017**	**130 485**	**91 555**			**59 907**
Share of surplus/ (deficit) of associate		–	–	–	–	–			–
Surplus/ (Deficit) for the year	**141 786**	**56 908**	**59 907**	**16 017**	**130 485**	**91 555**			**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) - M11 May	2020/21	Budget Year 2021/22							
Vote Description 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	3 722	58 995	74 518	(15 522)	-21%	83 988
Vote 4 - Electricity Services	4 269	14 855	14 855	772	6 461	14 555	(8 094)	-56%	14 855
Vote 6 - Development Services	43 514	13 100	8 293	893	7 049	8 445	(1 396)	-17%	8 293
Total Capital Multi-year expenditure	**135 354**	**109 051**	**107 137**	**5 387**	**72 505**	**97 518**	**(25 013)**	**-26%**	**107 137**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	18 934	872	592	8	463	582	(119)	-20%	592
Vote 2 - Civil Services	31 083	37 373	41 755	2 569	36 158	45 363	(9 204)	-20%	41 755
Vote 3 - Council	–	10	10	8	8	10	(2)	-19%	10
Vote 4 - Electricity Services	15 324	10 503	11 042	818	9 668	10 695	(1 027)	-10%	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	1 029	2 292	5 835	(3 542)	-61%	6 860
Vote 7 - Municipal Manager	3	10	10	2	2	10	(8)	-85%	10
Vote 8 - Protection Services	1 934	1 998	2 313	19	2 027	2 312	(285)	-12%	2 313
Total Capital single-year expenditure	82 194	57 385	62 904	4 453	50 939	65 128	**(14 188)**	**-22%**	62 904
Total Capital Expenditure	**217 548**	**166 436**	**170 040**	**9 840**	**123 445**	**162 645**	**(39 201)**	**-24%**	**170 040**
Capital Expenditure - Functional Classification									
Governance and administration	**39 443**	**14 850**	**16 472**	**415**	**12 846**	**16 066**	(3 219)	-20%	**16 472**
Executive and council	3	20	20	10	10	20	(10)	-52%	20
Finance and administration	39 440	14 830	16 452	405	12 837	16 046	(3 209)	-20%	16 452
Internal audit		–		–	–		–		
Community and public safety	**9 230**	**6 469**	**6 869**	**73**	**5 472**	**6 855**	(1 383)	-20%	**6 869**
Community and social services	264	150	170	4	78	160	(82)	-52%	170
Sport and recreation	7 032	4 321	4 386	50	3 367	4 383	(1 016)	-23%	4 386
Public safety	1 934	1 998	2 313	19	2 027	2 312	(285)	-12%	2 313
Housing	–	–		–	–	–	–		–
Economic and environmental services	**66 718**	**47 068**	**50 996**	**4 567**	**41 858**	**51 987**	(10 129)	-19%	**50 996**
Planning and development	10 064	12 578	9 815	1 917	7 138	9 228	(2 089)	-23%	9 815
Road transport	56 654	34 490	41 182	2 650	34 720	42 759	(8 039)	-19%	41 182
Trading services	**102 158**	**98 049**	**95 703**	**4 785**	**63 269**	**87 739**	(24 469)	-28%	**95 703**
Energy sources	18 135	23 321	23 755	1 322	15 048	23 515	(8 466)	-36%	23 755
Water management	7 375	9 925	9 949	612	6 395	9 651	(3 256)	-34%	9 949
Waste water management	73 508	62 940	60 688	2 740	40 577	53 262	(12 685)	-24%	60 688
Waste management	3 139	1 862	1 311	110	1 249	1 311	(62)	-5%	1 311
Other	–	–		–	–	–	–		–
Total Capital Expenditure - Functional Classi	**217 548**	**166 436**	**170 040**	**9 840**	**123 445**	**162 645**	**(39 201)**	**-24%**	**170 040**
Funded by:									
National Government	32 175	31 055	34 656	1 679	26 473	33 400	(6 927)	-21%	34 656
Provincial Government	43 066	15 661	14 471	1 877	8 617	13 964	(5 347)	-38%	14 471
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital	290	–	1 000	0	696	1 000	(304)	-30%	1 000
Transfers recognised - capital	**75 531**	**46 716**	**50 127**	**3 556**	**35 786**	**48 364**	**(12 577)**	**-26%**	**50 127**
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	142 018	119 720	119 913	6 284	87 658	114 282	(26 623)	-23%	119 913
Total Capital Funding	**217 548**	**166 436**	**170 040**	**9 840**	**123 445**	**162 645**	**(39 201)**	**-24%**	**170 040**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M11 May					
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	103 759	642 054
Call investment deposits	–	–	–	600 000	–
Consumer debtors	87 843	104 464	100 604	107 691	100 604
Other debtors	40 525	11 800	17 079	2 890	17 079
Current portion of long-term receivables	70	80	70	71	70
Inventory	17 052	9 117	18 930	53 104	18 930
Total current assets	**785 694**	**703 155**	**778 738**	**867 515**	**778 738**
Non current assets					
Long-term receivables	1	–	11	(161)	11
Investments		–	–	–	–
Investment property	34 460	32 979	32 930	35 492	32 930
Investments in Associate		–	–	–	–
Property, plant and equipment	2 067 866	2 123 350	2 118 440	2 114 881	2 118 440
Biological		–	–	–	–
Intangible	698	414	451	497	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**	**2 151 829**	**2 152 952**
TOTAL ASSETS	**2 889 838**	**2 861 018**	**2 931 690**	**3 019 344**	**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	16 374	17 048
Trade and other payables	112 803	109 835	88 279	104 636	88 279
Provisions	4 898	9 479	11 311	6 605	11 311
Total current liabilities	**141 461**	**146 380**	**125 398**	**131 981**	**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**	**348 150**	**337 965**
NET ASSETS	**2 535 569**	**2 533 922**	**2 593 725**	**2 671 194**	**2 593 725**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	2 325 339	2 306 584	2 369 545	2 330 479	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**	**2 540 709**	**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 - M11 May									
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	10 537	116 028	128 727	(12 699)	-10%	136 823
Service charges	468 607	496 199	511 520	47 227	496 460	483 839	12 621	3%	511 520
Other revenue	25 349	38 479	31 969	11 518	65 026	21 856	43 170	198%	31 969
Transfers and Subsidies - Operational	104 712	152 542	162 132	423	134 713	138 944	(4 231)	-3%	162 132
Transfers and Subsidies - Capital	74 767	46 716	48 845	121	72 201	32 199	40 002	124%	48 845
Interest	39 460	37 706	37 769	–	4 862	7 404	(2 542)	-34%	37 769
Dividends			–	–					
Payments									–
Suppliers and employees	(617 352)	(743 542)	(760 835)	(48 585)	(679 105)	(628 200)	50 905	-8%	(760 835)
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)	–	–	(3 545)	(3 545)	100%	(3 891)
NET CASH FROM/(USED) OPERATING ACTIVITIE	**213 813**	**144 660**	**153 277**	**21 242**	**204 508**	**176 469**	**(28 039)**	**-16%**	**153 277**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 012	78	27 088	7 400	9 286	–	9 286	#DIV/0!	27 088
Decrease (increase) in non-current receivables	1	–	(11)	1	13	–	13	#DIV/0!	(11)
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
Payments									–
Capital assets	(196 435)	(166 436)	(170 040)	(7 973)	(108 897)	(162 645)	(53 748)	33%	(170 040)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(195 422)**	**(166 358)**	**(142 964)**	**(572)**	**(99 598)**	**(162 645)**	**(63 047)**	**39%**	**(142 964)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 466	867	–	(58)	(176)	–	(176)	#DIV/0!	–
Payments									–
Repayment of borrowing	(10 018)	(11 846)	(8 463)	–	(5 676)	(4 754)	922	-19%	(8 463)
NET CASH FROM/(USED) FINANCING ACTIVITIE	**(8 552)**	**(10 979)**	**(8 463)**	**(58)**	**(5 852)**	**(4 754)**	**1 098**	**-23%**	**(8 463)**
NET INCREASE/ (DECREASE) IN CASH HELD	**9 838**	**(32 677)**	**1 850**	**20 612**	**99 058**	**9 070**			**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		739 262	649 274			642 054

Cash and cash equivalents as at 31 May 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 - M11 May													
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	8 838	2 981	1 474	1 238	583	435	674	4 880	21 102	7 810	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 210	3 209	202	120	181	63	114	1 077	29 177	1 556	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	10 453	2 286	820	647	523	480	891	6 993	23 094	9 535	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3 563	1 160	375	310	283	270	466	3 000	9 428	4 329	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 662	834	304	255	217	201	370	2 767	7 610	3 810	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	20	5	3	2	2	4	13	82	23	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(2 093)	187	112	78	43	47	113	888	(624)	1 170	–	–
Total By Income Source	**2000**	**47 668**	**10 677**	**3 292**	**2 650**	**1 833**	**1 498**	**2 632**	**19 619**	**89 869**	**28 232**	**–**	**–**
2020/21 - totals only		42 406	9 451	3 262	2 536	2 188	1 706	2 674	15 595	79 819	**24 699**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 727	534	173	170	123	117	227	1 838	4 909	2 475	–	–
Commercial	2300	19 449	1 647	183	170	118	77	143	570	22 359	1 079	–	–
Households	2400	26 491	8 497	2 935	2 310	1 592	1 304	2 261	17 211	62 601	24 678	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**47 668**	**10 677**	**3 292**	**2 650**	**1 833**	**1 498**	**2 632**	**19 619**	**89 869**	**28 232**	**–**	**–**

Total Debtors has decreased from **R 92 947 398** in April to **R 89 868 944** in May 2022.

The collection rate for April 2022 was **94.83%** compared to **104.99%** in May 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 - M11 May										
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	28 751	41	520	31	–	–	–	60	**29 404**	20 404
Auditor General	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**28 751**	**41**	**520**	**31**	**–**	**–**	**–**	**60**	**29 404**	**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	82 376.23	31/01/2022	Querry on the invoice	Waiting on supporting documents from supplier
DARLING SPAR	473.94	09/03/2022	Querry on the invoice	Waiting on supporting documents from supplier
RAMCOM	487 217.17	28/02/2022	Vehicle not delivered	Payment witheld until vehicle is delivered
LOUWCO COOLING	21 010.50	11/04/2022	Querry on the invoice	Waiting on supporting documents from supplier
MORREESBURG SPAR	1 259.82	31/03/2022	Querry on the invoice	Waiting on supporting documents from supplier
SPONSORSHIP: SARPA CONVENTION	150 000.00	10/02/2022	Querry on the invoice (Director: Electric)	Querry resolved. Paid on 24/05/2022.
BEST DRIVE TYRE & EXHAUST - CHESS TRAILERS	290.00	18/02/2022	Querry on the invoice	Paid on 19/05/2022
CHANNEL MOBILE - APPOINT MATE	370.30	01/03/2022	Querry on the invoice	Paid on 13/05/2022

6.3 COVID-19: Emergency Purchases for May 2022

None.

COVID-19 EXPENDITURE REPORT 2021/2022						
Description	**Quarter 1**	**Quarter 2**	**Quarter 3**	**Apr-22**	**May-22**	**Total**
Overtime	-	-	-	-	-	**-**
Contract Workers: Projects	25 560	36 240	36 360	13 440	4 560	**116 160**
Protective Clothing	27 121	22 896	24 902	7 966	7 392	**90 277**
Sanitisation of office building	71 881	4 317	700	-	-	**76 898**
General - Other	67 742	36 240	36 378	10 474	7 711	**158 545**
			-			
Sub-total: General	192 304	99 692	98 339	**31 880**	**19 663**	**441 879**
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**	**98 339**	**31 880**	**19 663**	**446 314**

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May											
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 May 2022 investments made amounts to R 600 000 000.
- During the month of May 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 - M11 May									
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	256	38 066	37 810	256	0.7%	47 237
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	256	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	256	150 244	149 988	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	16 432	–	20 941	20 941	–		16 432
Human Settlements	28 760	14 600	13 754	–	18 284	18 284	–		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	51 088	–	55 597	55 597	–		51 088
TOTAL RECEIPTS OF TRANSFERS & GRANTS	193 164	198 955	210 502	256	205 841	205 585	256	0.1%	210 502

Note: The R256 000 for the Municipal Accreditation and Capacity Building Grant is the tranche 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 - M11 May									
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	6 032	71 264	72 429	(1 165)	-1.6%	112 178
Local Government Equitable Share	116 404	108 796	108 796	5 914	68 338	69 285	(947)	-1.4%	108 796
Finance Management	1 550	1 550	1 550	118	1 094	1 312	(219)	-16.7%	1 550
EPWP Incentive	1 867	1 832	1 832	–	1 832	1 832	–		1 832
Provincial Government:	16 816	40 062	48 329	5 954	38 477	39 228	(751)	-1.9%	48 329
Community Development: Workers	42	38	38	14	31	28	3	9.9%	38
Human Settlements	2 757	26 560	26 366	4 536	22 886	22 267	618	2.8%	26 366
Municipal Accreditation and Capacity Building Grant	177	252	252	30	238	231	7	3.2%	252
Libraries	10 410	10 394	11 331	738	9 690	9 855	(164)	-1.7%	11 331
Proclaimed Roads Subsidy	175	175	175	–	175	135	40	29.9%	175
Financial Management Support Grant: Student Bursaries	148	250	250	(271)	(42)	129	(171)	-132.7%	250
Establishment of a K9 Unit	3 107	2 393	5 603	462	4 986	5 048	(62)	-1.2%	5 603
WC Mun Energy Resiliance Grant	–	–	400	97	97	100	(3)	-2.7%	400
LG Public Employment Support Grant	–	–	1 700	1	69	–	69	#DIV/0!	1 700
Establishment of a Law Enforcement Reaction Unit	–	–	2 214	346	346	1 436	(1 090)	-75.9%	2 214
Total operating expenditure of Transfers and Grants:	136 637	152 240	160 507	11 986	109 741	111 657	(1 916)	-1.7%	160 507
Capital expenditure of Transfers and Grants									
National Government:	28 575	31 055	34 656	1 679	26 473	33 400	(6 927)	-20.7%	34 656
Municipal Infrastructure Grant (MIG)	22 923	22 700	26 301	1 107	25 286	25 045	241	1.0%	26 301
Integrated National Electrification Programme (municipal)	5 652	8 355	8 355	572	1 188	8 355	(7 167)	-85.8%	8 355
Provincial Government:	36 346	15 661	14 472	1 877	8 617	13 964	(5 347)	-38.3%	14 472
Human Settlements	35 735	14 600	11 794	1 865	6 708	11 296	(4 588)	-40.6%	11 794
Libraries	67	50	70	–	66	60	6	10.1%	70
Establishment of a K9 Unit	543	28	343	7	57	343	(286)	-83.4%	343
Sport Development	–	983	983	4	504	983	(479)	-48.7%	983
Non-Motorised Transport	–		1 282	–	1 282	1 282	–		1 282
Total capital expenditure of Transfers and Grants	64 921	46 716	49 128	3 556	35 091	47 364	(12 273)	-25.9%	49 128
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	201 558	198 955	209 635	15 542	144 831	159 021	(14 190)	-8.9%	209 635

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May					
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 - M11 May									
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	7 494	7 494	675	7 112	6 819	293	4%	7 494
Pension and UIF Contributions	1 014	1 124	1 124	73	836	1 023	(187)	-18%	1 124
Medical Aid Contributions	157	187	187	12	122	170	(48)	-28%	187
Cellphone Allowance	1 008	1 021	1 021	85	919	929	(10)	-1%	1 021
Other benefits and allowances		1 406	1 406	68	854	1 279	(425)	-33%	1 406
Sub Total - Councillors	**10 857**	**26 219**	**26 219**	**913**	**9 844**	**10 221**	**(376)**	**-4%**	**26 219**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 566	8 050	8 814	759	8 185	8 093	92	1%	8 814
Pension and UIF Contributions	1 555	1 494	1 644	122	1 436	1 507	(70)	-5%	1 644
Medical Aid Contributions	471	488	518	37	433	475	(42)	-9%	518
Performance Bonus	739	803	269	–	280	–	280	#DIV/0!	269
Motor Vehicle Allowance	1 010	1 002	1 050	67	915	962	(47)	-5%	1 050
Cellphone Allowance	286	245	245	33	261	224	37	17%	245
Other benefits and allowances	195	197	236	21	228	217	11	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**	**1 038**	**11 738**	**11 478**	**260**	**2%**	**13 998**
Other Municipal Staff									
Basic Salaries and Wages	136 066	148 129	151 279	12 672	136 959	136 218	741	1%	151 279
Pension and UIF Contributions	24 870	26 884	26 580	2 285	24 434	24 310	124	1%	26 580
Medical Aid Contributions	10 707	12 057	11 860	997	10 404	10 813	(410)	-4%	11 860
Overtime	13 293	11 161	13 733	1 460	13 440	12 392	1 048	8%	13 733
Motor Vehicle Allowance	5 380	6 314	5 415	463	4 983	4 964	19	0%	5 415
Cellphone Allowance	466	563	660	55	584	605	(21)	-3%	660
Housing Allowances	1 610	1 823	984	80	864	896	(32)	-4%	984
Other benefits and allowances	25 429	27 423	27 657	1 527	25 632	26 226	(594)	-2%	27 657
Payments in lieu of leave	1 356	2 691	2 691	160	160	74	86	116%	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**	**19 697**	**217 460**	**216 499**	**961**	**0%**	**250 915**
Total Parent Municipality	**256 512**	**286 821**	**291 132**	**21 648**	**239 042**	**238 197**	**845**	**0%**	**291 132**
TOTAL MANAGERS AND STAFF	**245 655**	**260 602**	**264 913**	**20 735**	**229 198**	**227 977**	**1 221**	**1%**	**264 913**

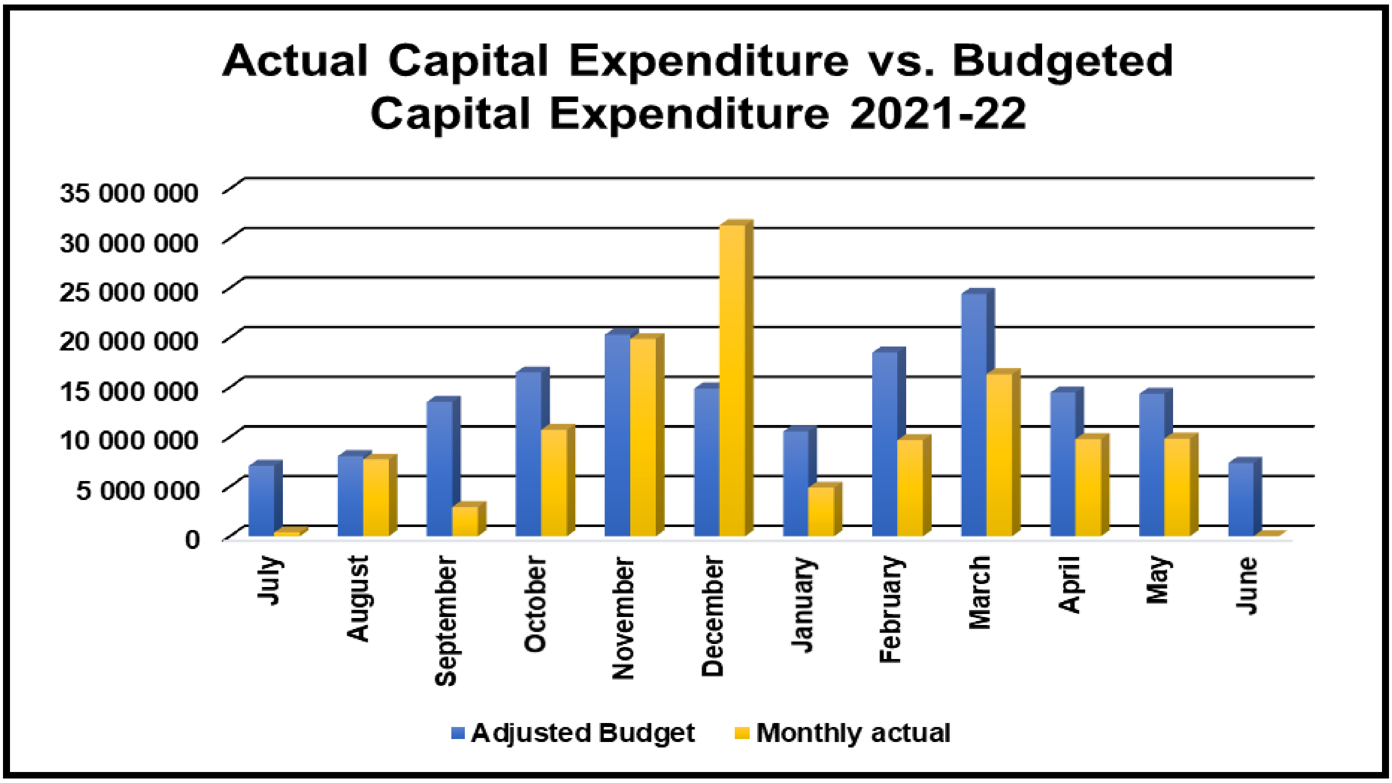
Section 10 – Material variances to the SDBIP

None

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
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			170 040	–		
Total Capital expenditure	217 548	166 436	170 040	123 445					



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 - M11 May									
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	1 722	19 687	34 082	14 394	42.2%	36 721
Roads Infrastructure	34 257	11 081	14 040	540	7 936	11 990	4 054	33.8%	14 040
Roads	34 257	11 081	14 040	540	7 936	11 990	4 054	33.8%	14 040
Electrical Infrastructure	6 748	15 571	16 062	1 041	7 621	15 776	8 156	51.7%	16 062
MV Substations	200	200	200	19	155	200	45	22.7%	200
MV Switching Stations		–	–	–	–	–	–		–
MV Networks	3 328	14 855	14 855	772	6 461	14 555	8 094	55.6%	14 855
LV Networks	3 220	516	1 007	250	1 005	1 021	17	1.6%	1 007
Water Supply Infrastructure	5 866	5 778	5 102	44	3 818	4 804	987	20.5%	5 102
Distribution	5 776	5 628	5 102	44	3 818	4 804	987	20.5%	5 102
Distribution Points	90	150	–	–	–	–	–		–
Sanitation Infrastructure	8 898	2 482	1 207	41	41	1 201	1 161	96.6%	1 207
Pump Station		920	650	–	–	650	650	100.0%	650
Reticulation	8 898	1 562	557	41	41	551	511	92.6%	557
Solid Waste Infrastructure	228	720	310	56	273	310	37	11.9%	310
Landfill Sites	228	720	310	56	273	310	37	11.9%	310
Community Assets	12 355	3 768	6 066	201	3 655	5 538	1 883	34.0%	6 066
Community Facilities	8 149	2 368	3 212	67	1 688	2 684	996	37.1%	3 212
Parks	1 190	700	700	17	429	700	271	38.8%	700
Public Open Space	6 210	1 668	2 512	50	1 260	1 984	724	36.5%	2 512
Markets	749	–					–		
Sport and Recreation Facilities	4 206	1 400	2 854	134	1 966	2 854	887	31.1%	2 854
Indoor Facilities	3 753	800	2 113	129	1 704	2 113	408	19.3%	2 113
Outdoor Facilities	453	600	741	4	262	741	479	64.7%	741
Other assets	5 282	21 656	18 740	2 136	15 209	18 655	3 446	18.5%	18 740
Operational Buildings	1 351	10 880	11 560	275	9 443	11 536	2 092	18.1%	11 560
Municipal Offices	1 000	10 880	11 560	275	9 443	11 536	2 092	18.1%	11 560
Housing	3 930	10 776	7 180	1 861	5 765	7 119	1 354	19.0%	7 180
Social Housing	3 930	10 776	7 180	1 861	5 765	7 119	1 354	19.0%	7 180
Computer Equipment	2 057	1 587	1 762	(1)	1 232	1 394	162	11.7%	1 762
Computer Equipment	2 057	1 587	1 762	(1)	1 232	1 394	162	11.7%	1 762
Furniture and Office Equipment	454	348	340	17	201	330	129	39.0%	340
Furniture and Office Equipment	454	348	340	17	201	330	129	39.0%	340
Machinery and Equipment	3 014	2 319	2 339	143	1 966	2 327	362	15.6%	2 339
Machinery and Equipment	3 014	2 319	2 339	143	1 966	2 327	362	15.6%	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	400	32	8.1%	400
Land	32 230	700	400	–	368	400	32	8.1%	400
Total Capital Expenditure on new assets	116 451	69 582	70 059	4 217	46 006	66 418	20 411	30.7%	70 059

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May									
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**	**2 217**	**30 345**	**34 610**	4 265	**12.3%**	**30 893**
Roads Infrastructure	20 759	23 000	26 732	2 110	26 377	30 359	3 982	**13.1%**	26 732
Roads	20 759	23 000	26 732	2 110	26 377	30 359	3 982	**13.1%**	26 732
Storm water Infrastructure	–	–	–	–	–	–	–		–
Electrical Infrastructure	3 302	4 200	4 161	107	3 968	4 251	283	**6.7%**	4 161
MV Substations	3 270	3 600	3 600	10	3 537	3 600	63	**1.7%**	3 600
LV Networks	32	600	561	97	430	651	220	**33.8%**	561
Community Assets	**991**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities	991	–	–	–	–	–	–		–
Public Ablution Facilities	991	–	–	–	–	–	–		–
Other assets	**–**	**830**	**713**	**–**	**159**	**713**	**554**	**77.7%**	**713**
Housing	–	830	713	–	159	713	554	**77.7%**	713
Staff Housing	–	830	713	–	159	713	554	77.7%	713
Total Capital Expenditure on renewal of existir	**25 052**	**28 030**	**31 605**	**2 217**	**30 504**	**35 323**	**4 819**	**13.6%**	**31 605**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May										
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**	**3 406**	**44 949**	**58 663**	13 714	**23.4%**	**66 134**
Roads Infrastructure		–	–	–	–	–	–	–		–
Storm water Infrastructure		455	–	–	–	–	–	–		–
Storm water Conveyance		455						–		
Electrical Infrastructure		6 954	2 600	2 593	171	2 618	2 543	(74)	**-2.9%**	2 593
MV Substations		–	300	300	–	–	–	–		300
MV Switching Stations		298	–		124	299	300	1	**0.3%**	–
MV Networks		1 401	–		–	–	–	–		–
LV Networks		5 255	2 300	2 293	47	2 319	2 243	(75)	**-3.4%**	2 293
Capital Spares								–		
Water Supply Infrastructure		1 165	4 100	4 800	559	2 532	4 800	2 268	**47.2%**	4 800
Pump Stations		–	1 000	1 000	108	554	1 000	446	**44.6%**	1 000
Distribution		1 165	3 100	3 800	451	1 979	3 800	1 821	**47.9%**	3 800
Sanitation Infrastructure		64 076	59 741	58 741	2 676	39 799	51 320	11 521	**22.4%**	58 741
Waste Water Treatment Works		64 076	59 741	58 741	2 676	39 799	51 320	11 521	**22.4%**	58 741
Community Assets		**3 396**	**2 383**	**2 242**	**–**	**1 986**	**2 242**	**256**	**11.4%**	**2 242**
Sport and Recreation Facilities		3 396	2 383	2 242	–	1 986	2 242	256	**11.4%**	2 242
Outdoor Facilities		3 396	2 383	2 242	–	1 986	2 242	256	11.4%	2 242
Total Capital Expenditure on upgrading of existir	1	**76 046**	**68 824**	**68 376**	**3 406**	**46 935**	**60 905**	**13 971**	**22.9%**	**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 - M11 May										
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	2 780	36 224	35 567	(657)	-1.8%	41 390
Roads Infrastructure		4 972	5 140	5 135	291	4 603	4 483	(120)	-2.7%	5 135
Roads		4 919	5 073	5 057	291	4 528	4 329	(198)	-4.6%	5 057
Road Furniture		53	67	79	–	75	153	78	50.8%	79
Storm water Infrastructure		17 774	17 281	18 274	1 410	16 743	15 998	(746)	-4.7%	18 274
Storm water Conveyance		17 774	17 281	18 274	1 410	16 743	15 998	(746)	-4.7%	18 274
Electrical Infrastructure		1 884	2 729	2 709	124	2 357	2 096	(260)	-12.4%	2 709
MV Substations		135	153	153	–	128	121	(7)	-5.6%	153
LV Networks		1 749	2 576	2 556	124	2 229	1 975	(254)	-12.8%	2 556
Water Supply Infrastructure		1 057	1 705	1 702	240	1 445	1 245	(200)	-16.1%	1 702
Reservoirs		733	1 102	1 098	121	1 058	869	(189)	-21.7%	1 098
Pump Stations		124	139	139	0	54	73	19	25.9%	139
Distribution		200	465	465	119	333	303	(30)	-9.9%	465
Sanitation Infrastructure		3 715	5 334	5 433	510	4 301	4 631	330	7.1%	5 433
Pump Station		994	939	1 052	141	914	828	(86)	-10.4%	1 052
Waste Water Treatment Works		2 721	4 394	4 381	369	3 387	3 803	416	10.9%	4 381
Solid Waste Infrastructure		6 740	7 966	8 138	206	6 775	7 114	339	4.8%	8 138
Landfill Sites		6 740	7 966	8 138	206	6 775	7 114	339	4.8%	8 138
Community Assets		2 342	3 286	3 050	184	2 806	2 508	(299)	-11.9%	3 050
Community Facilities		1 787	2 122	2 178	118	2 041	1 855	(186)	-10.0%	2 178
Halls		329	387	371	3	302	248	(54)	-21.6%	371
Centres		1 209	1 470	1 586	45	1 560	1 453	(107)	-7.4%	1 586
Libraries		57	60	60	–	39	46	7	15.9%	60
Cemeteries/Crematoria		71	105	100	60	81	70	(11)	-15.5%	100
Parks		120	100	61	9	60	38	(22)	-56.8%	61
Sport and Recreation Facilities		556	1 164	872	66	766	653	(113)	-17.3%	872
Indoor Facilities		30	100	100	21	96	77	(19)	-24.2%	100
Outdoor Facilities		526	1 064	772	45	670	576	(94)	-16.3%	772
Other assets		1 580	1 744	1 934	189	1 525	1 697	172	10.1%	1 934
Operational Buildings		1 239	990	1 069	177	833	1 109	277	24.9%	1 069
Municipal Offices		1 239	990	1 069	177	833	1 109	277	24.9%	1 069
Housing		342	754	864	12	692	587	(105)	-17.9%	864
Staff Housing		160	197	255	–	248	204	(43)	-21.1%	255
Social Housing		181	557	609	12	445	383	(62)	-16.1%	609
Intangible Assets		3 442	4 226	4 226	26	2 581	3 449	868	25.2%	4 226
Licences and Rights		3 442	4 226	4 226	26	2 581	3 449	868	25.2%	4 226
Computer Software and Applications		3 442	4 226	4 226	26	2 581	3 449	868	25.2%	4 226
Computer Equipment		535	316	316	18	169	241	73	30.2%	316
Computer Equipment		535	316	316	18	169	241	73	30.2%	316
Furniture and Office Equipment		20	77	75	–	39	60	20	33.9%	75
Furniture and Office Equipment		20	77	75	–	39	60	20	33.9%	75
Machinery and Equipment		1 092	1 282	1 333	127	1 085	1 038	(47)	-4.5%	1 333
Machinery and Equipment		1 092	1 282	1 333	127	1 085	1 038	(47)	-4.5%	1 333
Transport Assets		5 223	6 412	6 914	635	5 567	6 492	925	14.2%	6 914
Transport Assets		5 223	6 412	6 914	635	5 567	6 492	925	14.2%	6 914
Total Repairs and Maintenance Expenditure	1	50 376	57 497	59 237	3 960	49 997	51 053	1 055	2.1%	59 237

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May										
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**	**68 465**	**71 753**	3 288	**4.6%**	**78 160**
Roads Infrastructure		23 490	24 434	24 908	2 164	23 385	22 619	(766)	**-3.4%**	24 908
Roads		22 766	23 776	24 081	2 055	22 210	21 906	(304)	**-1.4%**	24 081
Road Structures		269	188	352	69	750	277	(473)	**-171.1%**	352
Road Furniture		455	470	474	39	425	436	11	**2.5%**	474
Storm water Infrastructure		4 539	4 698	4 744	392	4 241	4 354	112	**2.6%**	4 744
Drainage Collection		814	841	849	75	816	774	(42)	**-5.4%**	849
Storm water Conveyance		3 725	3 857	3 895	317	3 426	3 579	154	**4.3%**	3 895
Electrical Infrastructure		13 030	13 056	13 530	1 089	11 775	12 452	677	**5.4%**	13 530
Power Plants		3	3	3	0	2	3	0	**4.3%**	3
HV Transmission Conductors		36	37	38	3	33	35	1	**4.3%**	38
MV Substations		1 931	2 018	2 013	155	1 687	1 858	171	**9.2%**	2 013
MV Switching Stations		1 156	1 188	1 206	98	1 057	1 109	52	**4.7%**	1 206
MV Networks		7 126	7 325	7 431	603	6 520	6 835	315	**4.6%**	7 431
LV Networks		2 567	2 267	2 619	211	2 281	2 410	128	**5.3%**	2 619
Capital Spares		212	219	221	18	194	203	9	**4.3%**	221
Water Supply Infrastructure		14 481	14 225	14 799	1 276	13 792	13 548	(244)	**-1.8%**	14 799
Dams and Weirs		266	275	277	23	244	255	11	**4.3%**	277
Boreholes		14	15	15	14	155	12	(143)	**-1152.1%**	15
Reservoirs		2 689	2 353	2 743	226	2 442	2 520	78	**3.1%**	2 743
Pump Stations		549	579	579	50	536	530	(6)	**-1.1%**	579
Water Treatment Works		131	84	134	11	120	123	3	**2.2%**	134
Bulk Mains		1 224	1 211	1 248	104	1 121	1 145	24	**2.1%**	1 248
Distribution		9 609	9 709	9 803	849	9 173	8 963	(211)	**-2.3%**	9 803
Sanitation Infrastructure		15 722	16 238	16 396	1 362	14 715	15 049	334	**2.2%**	16 396
Pump Station		15 003	15 496	15 645	1 273	13 757	14 386	629	**4.4%**	15 645
Reticulation		719	743	751	89	957	663	(294)	**-44.4%**	751
Solid Waste Infrastructure		1 807	7 274	3 783	52	558	3 732	3 174	**85.0%**	3 783
Landfill Sites		1 678	7 162	3 652	42	448	3 610	3 162	**87.6%**	3 652
Waste Drop-off Points		129	112	132	10	110	122	12	**10.1%**	132
Community Assets		**4 963**	**5 008**	**6 061**	**492**	**5 326**	**5 514**	188	**3.4%**	**6 061**
Community Facilities		2 265	2 507	3 288	251	2 715	2 981	266	**8.9%**	3 288
Halls		799	741	922	82	883	825	(57)	-7.0%	922
Centres			10	425	35	374	389	15	4.0%	425
Clinics/Care Centres		418	527	530	35	377	477	100	20.9%	530
Museums		15	16	16	1	14	15	1	4.3%	16
Libraries		487	501	508	41	447	467	20	4.3%	508
Cemeteries/Crematoria		216	340	375	20	211	335	123	36.9%	375
Parks			–	33	3	30	31	1	1.9%	33
Public Open Space		217	187	289	18	199	272	73	26.9%	289
Public Ablution Facilities		103	180	180	15	166	162	(4)	-2.4%	180
Taxi Ranks/Bus Terminals		10	5	10	1	15	9	(6)	-68.9%	10
Sport and Recreation Facilities		2 697	2 501	2 773	241	2 611	2 533	(78)	**-3.1%**	2 773
Indoor Facilities		1 498	1 498	1 547	123	1 335	1 424	89	6.3%	1 547
Outdoor Facilities		1 199	1 003	1 226	118	1 276	1 109	(167)	-15.1%	1 226

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May										
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	54	77	22	29.1%	60
Revenue Generating		–	9	60	5	54	77	22	29.1%	60
Improved Property		–	9	60	5	54	77	22	29.1%	60
Other assets		1 714	2 294	2 236	153	1 654	2 015	362	17.9%	2 236
Operational Buildings		1 479	2 052	1 991	133	1 438	1 791	352	19.7%	1 991
Municipal Offices		922	1 428	1 360	85	923	1 206	283	23.5%	1 360
Workshops		22	23	23	2	21	21	1	4.3%	23
Yards			–	5	0	4	4	0	1.8%	5
Stores		534	601	603	45	490	558	68	12.2%	603
Housing		235	242	245	20	215	225	10	4.3%	245
Staff Housing		204	211	213	17	187	195	8	4.3%	213
Social Housing		31	32	32	3	28	29	1	4.3%	32
Intangible Assets		218	226	230	18	198	211	13	6.2%	230
Licences and Rights		218	226	230	18	198	211	13	6.2%	230
Computer Software and Applications		218	226	230	18	198	211	13	6.2%	230
Computer Equipment		1 203	1 182	1 265	121	1 316	1 144	(172)	-15.0%	1 265
Computer Equipment		1 203	1 182	1 265	121	1 316	1 144	(172)	-15.0%	1 265
Furniture and Office Equipment		554	544	582	51	559	530	(29)	-5.5%	582
Furniture and Office Equipment		554	544	582	51	559	530	(29)	-5.5%	582
Machinery and Equipment		2 046	1 751	2 276	201	2 179	2 076	(103)	-5.0%	2 276
Machinery and Equipment		2 046	1 751	2 276	201	2 179	2 076	(103)	-5.0%	2 276
Transport Assets		3 357	3 868	3 937	302	3 278	3 636	358	9.8%	3 937
Transport Assets		3 357	3 868	3 937	302	3 278	3 636	358	9.8%	3 937
Total Depreciation	1	87 124	94 807	94 807	7 680	83 030	86 957	3 927	4.5%	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
- [ ] 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 **May 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 June 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: 14 June 2022