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 November 2021

Table of Contents

PART 1 – IN-YEAR REPORT

Section 1 – Mayor's Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for November 2021 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 November 2021.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 954 961 132	R 341 161 154	R 350 066 529	R 8 905 375	**3%**
Operating Expenditure	R 898 052 664	R 283 468 715	R 277 519 054	R -5 949 661	**-2%**
Capital	R 166 435 729	R 72 030 368	R 41 644 922	R -30 385 446	**-42%**

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November								
Description	2020/21	Budget Year 2021/22						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	133 192	138 386	11 375	61 366	59 921	1 445	2%	138 386
Service charges - electricity revenue	323 772	369 764	29 094	157 359	160 298	(2 939)	-2%	369 764
Service charges - water revenue	72 142	75 190	5 715	28 590	28 790	(200)	-1%	75 190
Service charges - sanitation revenue	44 858	45 988	4 174	19 227	19 777	(550)	-3%	45 988
Service charges - refuse revenue	27 834	28 742	2 501	12 341	12 220	121	1%	28 742
Rental of facilities and equipment	1 658	1 529	112	485	504	(19)	-4%	1 529
Interest earned - external investments	36 524	37 706	278	1 471	1 650	(179)	-11%	37 706
Interest earned - outstanding debtors	2 696	2 601	232	1 013	1 052	(40)	-4%	2 601
Dividends received	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 402	23 591	47	109	113	(4)	-3%	23 591
Licences and permits	4 627	4 445	411	2 033	1 858	175	9%	4 445
Agency services	4 987	5 699	483	2 848	2 428	420	17%	5 699
Transfers and subsidies	135 128	152 542	–	49 709	47 761	1 948	4%	152 542
Other revenue	16 767	10 776	1 549	6 058	4 289	1 769	41%	10 776
Gains	14 557	10 092	68	402	–	402	#DIV/0!	10 092
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**56 039**	**343 012**	**340 662**	**2 350**	**1%**	**907 049**

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 November 2021.

- **Interest earned – external investments** stands below the YTD budgeted projections due to the quantum of cash that was invested and will only mature in June 2022.
- **Agency Services** stands at 17% above budgeted projections due to an increase of vehicle registrations
- **Other revenue** stands at 41% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items.
- **Gains** refer to sale of land, which for purposes of tariff modelling is not budgeted for.
- Revenue for the month of **November 2021** was **R56.039 million** whilst the overall YTD performance excluding capital transfers stands at **1% above** the budgeted projections. Variances will be addressed in the mid-year adjustments budget.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November								
Description	2020/21	Budget Year 2021/22						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type								
Employee related costs	248 278	260 602	30 934	106 661	108 664	(2 003)	-2%	260 602
Remuneration of councillors	10 857	11 232	839	4 381	4 380	1	0%	11 232
Debt impairment	31 532	36 031	–	(37)	–	(37)	#DIV/0!	36 031
Depreciation & asset impairment	87 220	95 797	–	7 691	–	7 691	#DIV/0!	95 797
Finance charges	13 954	13 141	–	–	–	–		13 141
Bulk purchases - electricity	252 180	299 500	17 041	116 654	119 519	(2 864)	-2%	299 500
Inventory consumed	31 872	32 723	1 678	6 720	7 690	(970)	-13%	32 723
Contracted services	51 698	87 781	4 516	19 008	26 074	(7 066)	-27%	87 781
Transfers and subsidies	2 989	3 851	19	1 946	1 095	851	78%	3 851
Other expenditure	32 233	48 433	2 746	14 493	16 046	(1 553)	-10%	48 433
Losses	16 612	8 964	–	–	–	–		8 964
Total Expenditure	**779 425**	**898 053**	**57 773**	**277 519**	**283 469**	**(5 950)**	**-2%**	**898 053**

- **Depreciation & asset impairment** - Previously the system setup of the latest mscoa version could only be done after the finalization of the regulatory audit but we managed to improve processes and was able to process transactions earlier. The cash flow projections will be corrected with the mid-year adjustments process at the end of January.
- Variances on **Inventory consumed** and **Contracted Services** stand below the YTD budgeted projections mainly due to underspending on various line items.
- **Transfer and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- **Other expenditure** stands at 10% below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **November 2021** was **R57.773 million** whilst the overall YTD performance stands at **2% below** the budgeted projections. Variances will be addressed in the mid-year adjustments budget.

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) - M05 November									
Vote Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital Expenditure - Functional Classification									
Governance and administration		**39 443**	**14 850**	**1 400**	**3 985**	**8 145**	(4 160)	-51%	**14 850**
Executive and council		3	20	–	–	8	(8)	-100%	20
Finance and administration		39 440	14 830	1 400	3 985	8 137	(4 152)	-51%	14 830
Internal audit			–	–	–		–		
Community and public safety		**9 230**	**6 469**	**863**	**3 200**	**3 840**	(640)	-17%	**6 469**
Community and social services		264	150	15	32	110	(78)	-71%	150
Sport and recreation		7 032	4 321	834	2 063	2 433	(370)	-15%	4 321
Public safety		1 934	1 998	13	1 105	1 298	(193)	-15%	1 998
Housing		–	–	–	–	–	–		–
Economic and environmental services		**66 718**	**47 068**	**8 686**	**10 066**	**16 796**	(6 731)	-40%	**47 068**
Planning and development		10 064	12 578	3	202	3 947	(3 745)	-95%	12 578
Road transport		56 654	34 490	8 682	9 864	12 850	(2 986)	-23%	34 490
Trading services		**102 158**	**98 049**	**8 908**	**24 394**	**43 249**	(18 855)	-44%	**98 049**
Energy sources		18 135	23 321	3 635	8 289	9 071	(782)	-9%	23 321
Water management		7 375	9 925	256	774	3 486	(2 713)	-78%	9 925
Waste water management		73 508	62 940	5 007	15 315	30 069	(14 754)	-49%	62 940
Waste management		3 139	1 862	11	16	622	(606)	-97%	1 862
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classificati	3	**217 548**	**166 436**	**19 856**	**41 645**	**72 030**	**(30 385)**	**-42%**	**166 436**
Funded by:									
National Government		32 175	31 055	8 401	18 368	17 145	1 224	7%	31 055
Provincial Government		43 066	15 661	14	292	3 456	(3 164)	-92%	15 661
District Municipality		–	–	–	–	–	–		–
Transfers recognised - capital		**75 531**	**46 716**	**8 415**	**18 660**	**20 601**	**(1 940)**	**-9%**	**46 716**
Borrowing	6	–	–	–	–	–	–		–
Internally generated funds		142 018	119 720	11 442	22 985	51 430	(28 445)	-55%	119 720
Total Capital Funding		**217 548**	**166 436**	**19 856**	**41 645**	**72 030**	**(30 385)**	**-42%**	**166 436**

- Capital expenditure for the month of **November 2021** amounts to **R 19 856 342** and stands at **42%** 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 41 644 922 (25.02%)** compared to the total budget of **R 166 435 729**.
- Commitments are **R 9 689 635**.

2021-2022 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently	Any challenges identified that is resulting in delays?
SEWERAGE SERVICE											
1	Sewerage Works: Moorreesburg	55 020 000	4 983 515	14 625 547	25 000 000	40 394 453	73%	Construction	Moorreesburg	67%	N/A
2	Sewerage Works: Darling	4 720 600	-	-	4 720 600	4 720 600	100%	Construction	Darling	89%	N/A
ROADS											
3	Roads Swartland: Resealing of Roads	23 000 000	7 454 995	7 454 995	8 981 567	15 545 005	68%	Planning	Swartland	25%	N/A
4	Roads Swartland: New Roads	7 555 096	1 227 472	2 001 752	3 400 000	5 553 344	74%	Construction	Swartland	15%	N/A
BUILDINGS & MAINTENANCE											
5	Conversion / Operationalising of Office Space (Standard Bank Building)	5 100 000	609 950	1 048 346	2 200 000	4 051 654	79%	Construction	Malmesbury	50%	N/A
6	Conversion / Operationalising of Office Space (Nedbank Build)	4 900 000	617 331	1 959 925	2 100 000	2 940 075	60%	Construction	Malmesbury	50%	N/A
HOUSING											
7	Malmesbury De Hoop Housing Project	11 600 000	-	63 989	2 360 259	11 536 011	99%	Planning	Malmesbury	39%	N/A
ELECTRICAL SERVICES											
8	Malmesbury: Saamstaan/De Hoop area: Upgrading of bulk electricity supply: Phase 1	8 355 000	-	357 988	1 700 000	7 997 012	96%	Manufacturing /Construction	Malmesbury	15%	N/A
9	Saamstaan/De Hoop: 389 plot housing development: Elec Bulk supply, Infrastructure Connections	6 500 000	1 362 395	3 497 303	2 350 000	3 002 697	46%	Construction	Malmesbury	40%	N/A
10	Minisubstations: Swartland	3 600 000	1 687 635	1 699 020	3 000 000	1 900 980	53%	Manufacturing	Swartland	40%	N/A
TOTAL		**130 350 696**	**17 943 293**	**32 708 865**	**55 812 426**	**97 641 831**	**75%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2021/22 Original Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		12.1%	2.8%	12.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.1%	7.7%	8.1%
Gearing	Long Term Borrowing/ Funds & Reserves		37.1%	51.3%	37.1%
Liquidity					
Current Ratio	Current assets/current liabilities	1	5:1	7:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities		4:1	6:1	4:1
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	99.15%	95.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	99.24%	100.0%
Funding of Provisions					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
Other Indicators					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	5.75%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	18.0%	21.64%	18.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.7%	31.1%	28.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	6.6%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.0%	2.2%	12.0%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		15.60%	0.0%	15.60%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.64%	3.1%	17.64%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.86	11.56	8.86

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

- Interest income only realises at year-end upon investment maturity
- 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 - M05 November

Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22 Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	133 192	138 386	11 375	61 366	59 921	1 445	2%	138 386
Service charges	468 607	519 684	41 484	217 517	221 085	(3 568)	-2%	519 684
Investment revenue	36 524	37 706	278	1 471	1 650	(179)	-11%	37 706
Transfers and subsidies	135 128	152 542	–	49 709	47 761	1 948	4%	152 542
Other own revenue	73 694	58 731	2 901	12 949	10 245	2 704	26%	58 731
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**56 039**	**343 012**	**340 662**	**2 350**	**1%**	**907 049**
Employee costs	248 278	260 602	30 934	106 661	108 664	(2 003)	-2%	260 602
Remuneration of Councillors	10 857	11 232	839	4 381	4 380	1	0%	11 232
Depreciation & asset impairment	87 220	95 797	–	7 691	–	7 691	#DIV/0!	95 797
Finance charges	13 954	13 141	–	–	–	–		13 141
Inventory consumed and bulk purchases	284 052	332 223	18 719	123 375	127 209	(3 834)	-3%	332 223
Transfers and subsidies	2 989	3 851	19	1 946	1 095	851	78%	3 851
Other expenditure	132 075	181 208	7 262	33 465	42 120	(8 655)	-21%	181 208
Total Expenditure	**779 425**	**898 053**	**57 773**	**277 519**	**283 469**	**(5 950)**	**-2%**	**898 053**
Surplus/(Deficit)	**67 718**	**8 996**	**(1 734)**	**65 493**	**57 194**	**8 299**	**15%**	**8 996**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	74 767	46 716	–	5 802	–	5 802	#DIV/0!	46 716
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental	323	1 197	298	1 252	499	754	151%	1 197
Surplus/(Deficit) after capital transfers & contributions	**142 809**	**56 908**	**(1 435)**	**72 547**	**57 692**	**14 855**	**26%**	**56 908**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**142 809**	**56 908**	**(1 435)**	**72 547**	**57 692**	**14 855**	**26%**	**56 908**
Capital expenditure & funds sources								
Capital expenditure	**217 548**	**166 436**	**19 856**	**41 645**	**72 030**	**(30 385)**	**-42%**	**166 436**
Capital transfers recognised	75 531	46 716	8 415	18 660	20 601	(1 940)	-9%	46 716
Borrowing	–	–	–	–	–	–		–
Internally generated funds	**142 018**	**119 720**	**11 442**	**22 985**	**51 430**	**(28 445)**	**-55%**	**119 720**
Total sources of capital funds	**217 548**	**166 436**	**19 856**	**41 645**	**72 030**	**(30 385)**	**-42%**	**166 436**
Financial position								
Total current assets	785 631	703 155		804 703				703 155
Total non current assets	2 105 230	2 157 863		2 139 113				2 157 863
Total current liabilities	141 461	146 380		113 412				146 380
Total non current liabilities	212 808	180 716		221 271				180 716
Community wealth/Equity	**2 536 592**	**2 533 922**		**2 536 585**				**2 533 922**
Cash flows								
Net cash from (used) operating	213 813	144 660	14 196	109 551	65 233	(44 318)	-68%	144 660
Net cash from (used) investing	(195 422)	(166 358)	(18 295)	(32 689)	(69 316)	(36 627)	53%	(166 358)
Net cash from (used) financing	(8 552)	(10 979)	8	48	(6 140)	(6 188)	101%	(10 979)
Cash/cash equivalents at the month/year end	**640 204**	**577 694**	**–**	**687 282**	**600 149**	**(87 133)**	**-15%**	**577 694**

Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	44 355	10 502	2 394	2 231	1 436	1 813	18 269	84 434
Creditors Age Analysis								
Total Creditors	24 338	161	–	–	–	–	61	24 563

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November								
Description	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands							%	
Revenue - Functional								
Governance and administration	**234 603**	**239 558**	**12 149**	**84 935**	**83 814**	1 121	1%	**239 558**
Executive and council	351	295	0	100	123	(23)	-18%	295
Finance and administration	234 252	239 264	12 149	84 834	83 691	1 144	1%	239 264
Internal audit	–	–	–	–	–	–		–
Community and public safety	**105 137**	**84 005**	**722**	**6 252**	**1 516**	4 736	312%	**84 005**
Community and social services	30 071	11 725	103	2 863	500	2 363	473%	11 725
Sport and recreation	3 414	4 438	557	1 831	742	1 088	147%	4 438
Public safety	32 857	26 234	47	1 420	206	1 213	589%	26 234
Housing	38 795	41 608	15	139	68	71	103%	41 608
Health	–	–	–	–	–	–		–
Economic and environmental services	**17 232**	**18 013**	**1 537**	**7 292**	**5 909**	1 383	23%	**18 013**
Planning and development	4 274	3 561	600	2 247	1 493	754	51%	3 561
Road transport	12 957	14 453	937	5 045	4 416	628	14%	14 453
Environmental protection	–	–	–	–	–	–		–
Trading services	**565 240**	**613 353**	**41 927**	**251 575**	**249 911**	1 664	1%	**613 353**
Energy sources	338 322	383 738	29 128	159 741	162 760	(3 019)	-2%	383 738
Water management	91 376	92 270	5 900	35 843	36 169	(325)	-1%	92 270
Waste water management	90 934	90 720	4 280	36 346	31 195	5 151	17%	90 720
Waste management	44 609	46 625	2 619	19 645	19 787	(143)	-1%	46 625
Other	**22**	**31**	**3**	**13**	**10**	**2**	**22%**	**31**
Total Revenue - Functional	**922 234**	**954 961**	**56 338**	**350 067**	**341 161**	**8 905**	**3%**	**954 961**
Expenditure - Functional								
Governance and administration	**127 904**	**150 939**	**11 308**	**50 007**	**52 589**	(2 582)	-5%	**150 939**
Executive and council	20 353	21 677	1 357	9 754	9 097	657	7%	21 677
Finance and administration	105 629	127 295	9 731	39 500	42 657	(3 157)	-7%	127 295
Internal audit	1 922	1 967	220	753	835	(82)	-10%	1 967
Community and public safety	**118 617**	**143 313**	**10 946**	**37 833**	**37 860**	(26)	0%	**143 313**
Community and social services	20 641	22 657	2 438	8 750	9 007	(257)	-3%	22 657
Sport and recreation	26 235	27 273	3 078	10 713	10 281	432	4%	27 273
Public safety	65 532	62 940	5 089	17 106	17 493	(386)	-2%	62 940
Housing	6 208	30 442	341	1 264	1 079	185	17%	30 442
Health	–	–	–	–	–	–		–
Economic and environmental services	**62 621**	**64 574**	**3 171**	**15 121**	**14 844**	278	2%	**64 574**
Planning and development	12 497	13 868	1 301	5 063	5 929	(866)	-15%	13 868
Road transport	50 124	50 706	1 871	10 058	8 914	1 144	13%	50 706
Environmental protection	–	–	–	–	–	–		–
Trading services	**468 815**	**537 487**	**32 273**	**173 808**	**177 478**	(3 671)	-2%	**537 487**
Energy sources	294 595	347 565	20 230	128 749	130 459	(1 710)	-1%	347 565
Water management	66 083	69 431	2 848	10 634	13 619	(2 984)	-22%	69 431
Waste water management	65 547	67 528	4 806	17 722	16 100	1 622	10%	67 528
Waste management	42 590	52 963	4 389	16 702	17 300	(598)	-3%	52 963
Other	**1 469**	**1 740**	**75**	**750**	**698**	**52**	**7%**	**1 740**
Total Expenditure - Functional	**779 425**	**898 053**	**57 773**	**277 519**	**283 469**	**(5 950)**	**-2%**	**898 053**
Surplus/ (Deficit) for the year	**142 809**	**56 908**	**(1 435)**	**72 547**	**57 692**	**14 855**	**26%**	**56 908**

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) - M05 November								
Vote Description	2020/21	Budget Year 2021/22						
R thousands	Audited Outcome	Original 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	35	2 480	179	2 301	1286.9%	11 506
Vote 2 - Civil Services	246 938	248 096	12 985	93 151	88 019	5 133	5.8%	248 096
Vote 3 - Council	351	295	0	100	123	(23)	-18.5%	295
Vote 4 - Electricity Services	338 357	383 738	29 128	159 741	162 760	(3 019)	-1.9%	383 738
Vote 5 - Financial Services	219 040	227 643	12 071	84 439	83 309	1 130	1.4%	227 643
Vote 6 - Development Services	51 755	47 074	1 144	3 736	2 183	1 553	71.1%	47 074
Vote 7 - Municipal Manager	–	–	–	–	–	–		–
Vote 8 - Protection Services	54 361	36 609	974	6 420	4 589	1 831	39.9%	36 609
Total Revenue by Vote	**922 234**	**954 961**	**56 338**	**350 067**	**341 161**	**8 905**	**2.6%**	**954 961**
Expenditure by Vote								
Vote 1 - Corporate Services	31 884	41 476	3 665	13 171	15 180	(2 008)	-13.2%	41 476
Vote 2 - Civil Services	258 966	278 331	16 883	66 736	67 156	(420)	-0.6%	278 331
Vote 3 - Council	16 781	18 220	1 049	8 403	7 779	624	8.0%	18 220
Vote 4 - Electricity Services	309 089	364 266	21 390	135 121	136 785	(1 664)	-1.2%	364 266
Vote 5 - Financial Services	50 530	59 521	4 995	18 933	20 384	(1 451)	-7.1%	59 521
Vote 6 - Development Services	27 405	53 057	2 732	10 318	10 482	(164)	-1.6%	53 057
Vote 7 - Municipal Manager	7 373	8 168	701	2 752	3 344	(592)	-17.7%	8 168
Vote 8 - Protection Services	77 396	75 013	6 360	22 084	22 360	(275)	-1.2%	75 013
Total Expenditure by Vote	**779 425**	**898 053**	**57 773**	**277 519**	**283 469**	**(5 950)**	**-2.1%**	**898 053**
Surplus/ (Deficit) for the year	**142 809**	**56 908**	**(1 435)**	**72 547**	**57 692**	**14 855**	**25.7%**	**56 908**

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) - M05 November								
Description	2020/21	Budget Year 2021/22						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	133 192	138 386	11 375	61 366	59 921	1 445	2%	138 386
Service charges - electricity revenue	323 772	369 764	29 094	157 359	160 298	(2 939)	-2%	369 764
Service charges - water revenue	72 142	75 190	5 715	28 590	28 790	(200)	-1%	75 190
Service charges - sanitation revenue	44 858	45 988	4 174	19 227	19 777	(550)	-3%	45 988
Service charges - refuse revenue	27 834	28 742	2 501	12 341	12 220	121	1%	28 742
Rental of facilities and equipment	1 658	1 529	112	485	504	(19)	-4%	1 529
Interest earned - external investments	36 524	37 706	278	1 471	1 650	(179)	-11%	37 706
Interest earned - outstanding debtors	2 696	2 601	232	1 013	1 052	(40)	-4%	2 601
Dividends received	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 402	23 591	47	109	113	(4)	-3%	23 591
Licences and permits	4 627	4 445	411	2 033	1 858	175	9%	4 445
Agency services	4 987	5 699	483	2 848	2 428	420	17%	5 699
Transfers and subsidies	135 128	152 542	–	49 709	47 761	1 948	4%	152 542
Other revenue	16 767	10 776	1 549	6 058	4 289	1 769	41%	10 776
Gains	14 557	10 092	68	402	–	402	#DIV/0!	10 092
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**56 039**	**343 012**	**340 662**	**2 350**	**1%**	**907 049**
Expenditure By Type								
Employee related costs	248 278	260 602	30 934	106 661	108 664	(2 003)	-2%	260 602
Remuneration of councillors	10 857	11 232	839	4 381	4 380	1	0%	11 232
Debt impairment	31 532	36 031	–	(37)	–	(37)	#DIV/0!	36 031
Depreciation & asset impairment	87 220	95 797	–	7 691	–	7 691	#DIV/0!	95 797
Finance charges	13 954	13 141	–	–	–	–		13 141
Bulk purchases - electricity	252 180	299 500	17 041	116 654	119 519	(2 864)	-2%	299 500
Inventory consumed	31 872	32 723	1 678	6 720	7 690	(970)	-13%	32 723
Contracted services	51 698	87 781	4 516	19 008	26 074	(7 066)	-27%	87 781
Transfers and subsidies	2 989	3 851	19	1 946	1 095	851	78%	3 851
Other expenditure	32 233	48 433	2 746	14 493	16 046	(1 553)	-10%	48 433
Losses	16 612	8 964	–	–	–	–		8 964
Total Expenditure	**779 425**	**898 053**	**57 773**	**277 519**	**283 469**	**(5 950)**	**-2%**	**898 053**
Surplus/(Deficit)	**67 718**	**8 996**	**(1 734)**	**65 493**	**57 194**	**8 299**	**0**	**8 996**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	74 767	46 716	–	5 802	–	5 802	**#DIV/0!**	46 716
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental	323	1 197	298	1 252	499	754	0	1 197
Transfers and subsidies - capital (in-kind - all)						–		–
Surplus/(Deficit) after capital transfers & contributions	**142 809**	**56 908**	**(1 435)**	**72 547**	**57 692**			**56 908**
Taxation		–	–	–	–	–		–
Surplus/(Deficit) after taxation	**142 809**	**56 908**	**(1 435)**	**72 547**	**57 692**			**56 908**
Attributable to minorities		–	–	–	–			–
Surplus/(Deficit) attributable to municipality	**142 809**	**56 908**	**(1 435)**	**72 547**	**57 692**			**56 908**
Share of surplus/ (deficit) of associate		–	–	–	–			–
Surplus/ (Deficit) for the year	**142 809**	**56 908**	**(1 435)**	**72 547**	**57 692**			**56 908**

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) - M05 November									
		2020/21	Budget Year 2021/22						
Vote Description	Ref	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1							%	
Multi-Year expenditure appropriation	2								
Vote 2 - Civil Services		87 571	81 096	7 460	20 153	39 817	(19 663)	-49%	81 096
Vote 4 - Electricity Services		4 269	14 855	1 362	3 855	4 050	(195)	-5%	14 855
Vote 6 - Development Services		43 514	13 100	–	64	2 665	(2 601)	-98%	13 100
Total Capital Multi-year expenditure	4,7	**135 354**	**109 051**	**8 823**	**24 072**	**46 532**	**(22 460)**	**-48%**	**109 051**
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		18 934	872	23	41	530	(489)	-92%	872
Vote 2 - Civil Services		31 083	37 373	8 590	11 530	14 763	(3 233)	-22%	37 373
Vote 3 - Council		–	10	–	–	4	(4)	-100%	10
Vote 4 - Electricity Services		15 324	10 503	2 360	4 691	5 937	(1 245)	-21%	10 503
Vote 5 - Financial Services		13 866	381	46	55	351	(296)	-84%	381
Vote 6 - Development Services		1 050	6 238	1	151	2 612	(2 462)	-94%	6 238
Vote 7 - Municipal Manager		3	10	–	–	4	(4)	-100%	10
Vote 8 - Protection Services		1 934	1 998	13	1 105	1 298	(193)	-15%	1 998
Total Capital single-year expenditure	4	82 194	57 385	11 033	17 572	25 498	**(7 926)**	**-31%**	57 385
Total Capital Expenditure		**217 548**	**166 436**	**19 856**	**41 645**	**72 030**	**(30 385)**	**-42%**	**166 436**
Capital Expenditure - Functional Classification									
Governance and administration		**39 443**	**14 850**	**1 400**	**3 985**	**8 145**	(4 160)	-51%	**14 850**
Executive and council		3	20	–	–	8	(8)	-100%	20
Finance and administration		39 440	14 830	1 400	3 985	8 137	(4 152)	-51%	14 830
Internal audit			–	–	–		–		
Community and public safety		**9 230**	**6 469**	**863**	**3 200**	**3 840**	(640)	-17%	**6 469**
Community and social services		264	150	15	32	110	(78)	-71%	150
Sport and recreation		7 032	4 321	834	2 063	2 433	(370)	-15%	4 321
Public safety		1 934	1 998	13	1 105	1 298	(193)	-15%	1 998
Housing		–	–	–	–	–	–		–
Economic and environmental services		**66 718**	**47 068**	**8 686**	**10 066**	**16 796**	(6 731)	-40%	**47 068**
Planning and development		10 064	12 578	3	202	3 947	(3 745)	-95%	12 578
Road transport		56 654	34 490	8 682	9 864	12 850	(2 986)	-23%	34 490
Trading services		**102 158**	**98 049**	**8 908**	**24 394**	**43 249**	(18 855)	-44%	**98 049**
Energy sources		18 135	23 321	3 635	8 289	9 071	(782)	-9%	23 321
Water management		7 375	9 925	256	774	3 486	(2 713)	-78%	9 925
Waste water management		73 508	62 940	5 007	15 315	30 069	(14 754)	-49%	62 940
Waste management		3 139	1 862	11	16	622	(606)	-97%	1 862
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classificati	3	**217 548**	**166 436**	**19 856**	**41 645**	**72 030**	**(30 385)**	**-42%**	**166 436**
Funded by:									
National Government		32 175	31 055	8 401	18 368	17 145	1 224	7%	31 055
Provincial Government		43 066	15 661	14	292	3 456	(3 164)	-92%	15 661
District Municipality		–	–	–	–	–	–		–
Transfers recognised - capital		**75 531**	**46 716**	**8 415**	**18 660**	**20 601**	**(1 940)**	**-9%**	**46 716**
Borrowing	6	–	–	–	–	–	–		–
Internally generated funds		142 018	119 720	11 442	22 985	51 430	(28 445)	-55%	119 720
Total Capital Funding		**217 548**	**166 436**	**19 856**	**41 645**	**72 030**	**(30 385)**	**-42%**	**166 436**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M05 November					
Description	Ref	2020/21	Budget Year 2021/22		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		640 204	577 694	108 113	577 694
Call investment deposits		–	–	560 000	–
Consumer debtors		87 843	104 464	102 732	104 464
Other debtors		40 462	11 800	2 784	11 800
Current portion of long-term receivables		70	80	70	80
Inventory		17 052	9 117	31 004	9 117
Total current assets		**785 631**	**703 155**	**804 703**	**703 155**
Non current assets					
Long-term receivables		1	–	(70)	–
Investments		–	–	–	–
Investment property		35 546	32 979	35 541	32 979
Investments in Associate		–	–	–	–
Property, plant and equipment		2 067 866	2 123 350	2 101 843	2 123 350
Biological		–	–	–	–
Intangible		698	414	679	414
Other non-current assets		1 120	1 120	1 120	1 120
Total non current assets		**2 105 230**	**2 157 863**	**2 139 113**	**2 157 863**
TOTAL ASSETS		**2 890 861**	**2 861 018**	**2 943 816**	**2 861 018**
LIABILITIES					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		8 463	10 018	–	10 018
Consumer deposits		15 297	17 048	15 884	17 048
Trade and other payables		112 803	109 835	88 323	109 835
Provisions		4 898	9 479	9 205	9 479
Total current liabilities		**141 461**	**146 380**	**113 412**	**146 380**
Non current liabilities					
Borrowing		99 485	84 257	107 948	84 257
Provisions		113 323	96 459	113 323	96 459
Total non current liabilities		**212 808**	**180 716**	**221 271**	**180 716**
TOTAL LIABILITIES		**354 269**	**327 096**	**334 684**	**327 096**
NET ASSETS	2	**2 536 592**	**2 533 922**	**2 609 132**	**2 533 922**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2 326 362	2 306 584	2 326 355	2 306 584
Reserves		210 230	227 338	210 230	227 338
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 536 592**	**2 533 922**	**2 536 585**	**2 533 922**

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 - M05 November								
Description	2020/21	Budget Year 2021/22						
R thousands	Audited Outcome	Original 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	9 704	52 274	54 778	(2 503)	-5%	131 466
Service charges	468 607	496 199	50 912	222 503	206 749	15 753	8%	496 199
Other revenue	25 349	38 479	3 173	14 999	16 033	(1 034)	-6%	38 479
Transfers and Subsidies - Operational	104 712	152 542	1 090	56 866	63 559	(6 693)	-11%	152 542
Transfers and Subsidies - Capital	74 767	46 716	12 709	28 720	19 465	9 255	48%	46 716
Interest	39 460	37 706	–	–	15 711	(15 711)	-100%	37 706
Dividends								
Payments								–
Suppliers and employees	(617 352)	(743 542)	(63 392)	(265 811)	(304 851)	(39 040)	13%	(743 542)
Finance charges	(11 934)	(11 055)	–	–	(4 606)	(4 606)	100%	(11 055)
Transfers and Grants	(2 989)	(3 851)	–	–	(1 604)	(1 604)	100%	(3 851)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**213 813**	**144 660**	**14 196**	**109 551**	**65 233**	**(44 318)**	**-68%**	**144 660**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	1 012	78	68	402	32	369	1141%	78
Decrease (increase) in non-current receivables	1	–	–	14	–	14	#DIV/0!	–
Decrease (increase) in non-current investments	–	–	–	–	–	–		–
Payments								–
Capital assets	(196 435)	(166 436)	(18 363)	(33 104)	(69 348)	(36 244)	52%	(166 436)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(195 422)**	**(166 358)**	**(18 295)**	**(32 689)**	**(69 316)**	**(36 627)**	**53%**	**(166 358)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 466	867	8	48	(1 204)	1 252	-104%	867
Payments								–
Repayment of borrowing	(10 018)	(11 846)	–	–	(4 936)	(4 936)	100%	(11 846)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(8 552)**	**(10 979)**	**8**	**48**	**(6 140)**	**(6 188)**	**101%**	**(10 979)**
NET INCREASE/ (DECREASE) IN CASH HELD	**9 838**	**(32 677)**	**(4 091)**	**76 911**	**(10 222)**			**(32 677)**
Cash/cash equivalents at beginning:	630 366	610 371		610 371	610 371			610 371
Cash/cash equivalents at month/year end:	640 204	577 694		687 282	600 149			577 694

Cash and cash equivalents as at 30 November 2021 include investments made to the amount of R 560 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2021/22											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 759	2 849	1 029	804	854	674	819	4 416	18 203	7 566	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23 111	3 084	518	225	154	82	62	1 223	28 457	1 745	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	10 344	2 341	1 085	725	635	116	145	6 932	22 322	8 552	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3 365	1 162	390	314	281	221	376	2 516	8 625	3 708	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 633	880	327	263	239	176	289	2 456	7 264	3 423	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	22	6	4	3	3	4	10	84	23	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 889)	163	79	59	66	165	117	718	(522)	1 125	–	–
Total By Income Source	**2000**	**44 355**	**10 502**	**3 435**	**2 394**	**2 231**	**1 436**	**1 813**	**18 269**	**84 434**	**26 143**	**–**	**–**
2020/21 - totals only		42 784	13 140	6 248	5 162	2 069	1 528	1 867	15 828	88 627	**26 454**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 150	374	318	120	121	18	26	1 447	3 575	1 732	–	–
Commercial	2300	19 313	1 805	323	104	151	126	65	702	22 589	1 148	–	–
Households	2400	23 891	8 323	2 793	2 169	1 959	1 292	1 723	16 120	58 271	23 263	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**44 355**	**10 502**	**3 435**	**2 394**	**2 231**	**1 436**	**1 813**	**18 269**	**84 434**	**26 143**	**–**	**–**

Total Debtors has decreased from **R 93 231 951** in October to **R 84 434 185** in November 2021.

The collection rate for November 2021 was **104.79%** compared to **91.65%** in October 2021. (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 - M05 November										
Description	Budget Year 2021/22									Prior year totals for chart (same period)
R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–	–
Trade Creditors	24 338	161	4	–	–	–	–	61	24 563	9 152
Auditor General	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**24 338**	**161**	**4**	**–**	**–**	**–**	**–**	**61**	**24 563**	**9 152**

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 on clarity on enquiries from WCDM
KOORDOM	2 950.00	16/04/2020	Payment withheld due to supplier damaging municipal equipment	Action to be taken by N Quickfall
Adonis Fencing	25 300.00	25/10/2021	Work not completed	Will be paid after job is completed
BFECT Pty Ltd	101 200.00	13/10/2021	Dispute on goods received	Will be paid after goods are received
Bidvest Waltons	2 658.00	17/09/2021	Dispute on goods received	Will be paid after goods are received
Boland Toilets	2 904.00	26/10/2021	Dispute on goods received	Paid
TFM Transtech	16 106.35	29/10/2021	Dispute on invoice	Paid

6.3 COVID-19: Emergency Purchases for November 2021

None.

COVID-19 EXPENDITURE REPORT 2021/2022				
Description	**Quarter 1**	**Oct-21**	**Nov-21**	**Total**
Overtime	-	-	-	**-**
Contract Workers: Projects	25 560	10 680	12 480	**48 720**
Protective Clothing	27 121	10 328	4 935	**42 384**
Sanitisation of office building	71 881	4 317	-	**76 198**
General - Other	67 742	14 634	9 390	**91 765**
	-			
Sub-total: General	192 304	**39 958**	**26 805**	**259 068**
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**	**39 958**	**26 805**	**263 502**

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November											
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	2 854	–	–	62 854
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
											–
Municipality sub-total							560 000		–	–	590 678
Entities											
Entities sub-total							–		–	–	–
TOTAL INVESTMENTS AND INTEREST							560 000		–	–	590 678

- During the month of November 2021, 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 - M05 November									
Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		119 821	112 178	824	48 164	48 164	–		112 178
Local Government Equitable Share		116 404	108 796	–	45 332	45 332	–		108 796
Finance Management		1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive		1 867	1 832	824	1 282	1 282	–		1 832
Provincial Government:		15 327	40 062	252	8 542	8 542	–		40 062
Community Development Workers		38	38	–	–	–	–		38
Human Settlements		2 270	26 560	–	–	–	–		26 560
Municipal Accreditation and Capacity Building Grant		238	252	252	252	252	–		252
Libraries		10 718	10 394	–	8 290	8 290	–		10 394
Proclaimed Roads Subsidy		175	175	–	–	–	–		175
Financial Management Support Grant: Student Bursaries		300	250	–	–	–	–		250
Establishment of a K9 Unit	4	1 588	2 393	–	–	–	–		2 393
							–		
District Municipality:		–	–	–	–	–	–		–
					–		–		
Other grant providers:		–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	135 148	152 240	1 076	56 706	56 706	–		152 240
Capital Transfers and Grants									
National Government:		28 575	31 055	5 355	20 383	20 383	–		31 055
Municipal Infrastructure Grant (MIG)		22 923	22 700	–	12 028	12 028	–		22 700
Integrated National Electrification Programme (municipal)		5 652	8 355	5 355	8 355	8 355	–		8 355
Provincial Government:		29 441	15 661	8 094	9 127	9 127	–		15 661
Human Settlements		28 760	14 600	8 094	8 094	8 094	–		14 600
Libraries		70	50	–	50	50	–		50
Establishment of a K9 Unit		612	28	–	–	–	–		28
Sport Development		–	983	–	983	983	–		983
Total Capital Transfers and Grants	5	58 016	46 716	13 449	29 510	29 510	–		46 716
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	193 164	198 955	14 525	86 216	86 216	–		198 955

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November									
Description	Ref	2020/21	Budget Year 2021/22						
R thousands		Audited Outcome	Original 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	5 925	34 020	31 660	2 360	7.5%	112 178
Local Government Equitable Share		116 404	108 796	5 876	31 740	29 148	2 592	8.9%	108 796
Finance Management		1 550	1 550	49	448	680	(232)	-34.1%	1 550
EPWP Incentive		1 867	1 832	–	1 832	1 832	–		1 832
Provincial Government:		16 816	40 062	2 001	6 717	6 015	702	11.7%	40 062
Community Development: Workers		42	38	15	15	14	1	4.6%	38
Human Settlements		2 757	26 560	–	–	–	–		26 560
Municipal Accreditation and Capacity Building Grant		177	252	30	119	105	14	13.5%	252
Libraries		10 410	10 394	1 339	4 492	4 581	(89)	-1.9%	10 394
Proclaimed Roads Subsidy		175	175	–	–	79	(79)	-100.0%	175
Financial Management Support Grant: Student Bursaries		148	250	–	29	–	29	#DIV/0!	250
Establishment of a K9 Unit		3 107	2 393	617	2 062	1 236	826	66.9%	2 393
District Municipality:		–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		136 637	152 240	7 927	40 737	37 676	3 062	8.1%	152 240
Capital expenditure of Transfers and Grants									
National Government:		28 575	31 055	8 401	18 368	17 145	1 224	7.1%	31 055
Municipal Infrastructure Grant (MIG)		22 923	22 700	8 401	18 010	15 445	2 566	16.6%	22 700
Integrated National Electrification Programme (municipal)		5 652	8 355	–	358	1 700	(1 342)	-78.9%	8 355
							–		
Provincial Government:		36 346	15 661	14	292	3 456	(3 164)	-91.6%	15 661
Human Settlements		35 735	14 600	–	–	2 971	(2 971)	-100.0%	14 600
Libraries		67	50	14	28	10	18	183.0%	50
Establishment of a K9 Unit		543	28	–	22	10	12	117.4%	28
Sport Development		–	983	–	242	465	(223)	-48.0%	983
District Municipality:		–	–	–	–	–	–		–
							–		
Other grant providers:		–	–	–	–	–	–		–
							–		
Total capital expenditure of Transfers and Grants		64 921	46 716	8 415	18 660	20 601	(1 940)	-9.4%	46 716
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		201 558	198 955	16 341	59 398	58 276	1 122	1.9%	198 955

8.3 Supporting Table SC7 (2)

N/A

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 - M05 November									
		2020/21	Budget Year 2021/22						
Summary of Employee and Councillor remuneration R thousands	Ref	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		7 328	7 494	615	3 023	2 923	100	3%	7 494
Pension and UIF Contributions		1 014	1 124	71	404	438	(34)	-8%	1 124
Medical Aid Contributions		157	187	7	55	73	(18)	-24%	187
Cellphone Allowance		1 008	1 021	84	410	398	11	3%	1 021
Other benefits and allowances			1 406	61	489	548	(59)	-11%	1 406
Sub Total - Councillors		**10 857**	**11 232**	**839**	**4 381**	**4 380**	**1**	**0%**	**11 232**
Senior Managers of the Municipality	3								
Basic Salaries and Wages		8 566	8 050	734	3 669	3 453	216	6%	8 050
Pension and UIF Contributions		1 555	1 494	137	686	623	64	10%	1 494
Medical Aid Contributions		471	488	41	206	204	2	1%	488
Performance Bonus		739	803	–	–	–	–		803
Motor Vehicle Allowance		1 010	1 002	87	437	417	20	5%	1 002
Cellphone Allowance		286	245	20	102	102	–		245
Other benefits and allowances		195	197	20	104	82	22	26%	197
Payments in lieu of leave		–	31	–	–	–	–		31
Long service awards		27	36	–	–	–	–		36
Post-retirement benefit obligations	2	1 776	1 154	–	–	–	–		1 154
Sub Total - Senior Managers of Municipality		**14 624**	**13 501**	**1 040**	**5 204**	**4 881**	**323**	**7%**	**13 501**
Other Municipal Staff									
Basic Salaries and Wages		136 066	148 129	12 285	60 613	61 413	(801)	-1%	148 129
Pension and UIF Contributions		24 870	26 884	2 228	11 045	11 202	(157)	-1%	26 884
Medical Aid Contributions		10 707	12 057	913	4 616	5 024	(408)	-8%	12 057
Overtime		13 293	11 161	1 421	4 909	4 193	716	17%	11 161
Motor Vehicle Allowance		5 380	6 314	451	2 254	2 631	(377)	-14%	6 314
Cellphone Allowance		466	563	53	264	235	30	13%	563
Housing Allowances		1 610	1 823	78	395	760	(364)	-48%	1 823
Other benefits and allowances		25 429	27 423	12 464	17 297	18 292	(995)	-5%	27 423
Payments in lieu of leave		1 356	2 691	–	64	34	30	89%	2 691
Long service awards		2 085	2 752	–	–	–	–		2 752
Post-retirement benefit obligations	2	9 770	7 303	–	–	–	–		7 303
Sub Total - Other Municipal Staff		**231 031**	**247 101**	**29 894**	**101 457**	**103 783**	**(2 326)**	**-2%**	**247 101**
Total Parent Municipality		**256 512**	**271 833**	**31 773**	**111 042**	**113 045**	**(2 002)**	**-2%**	**271 833**
TOTAL MANAGERS AND STAFF		**245 655**	**260 602**	**30 934**	**106 661**	**108 664**	**(2 003)**	**-2%**	**260 602**

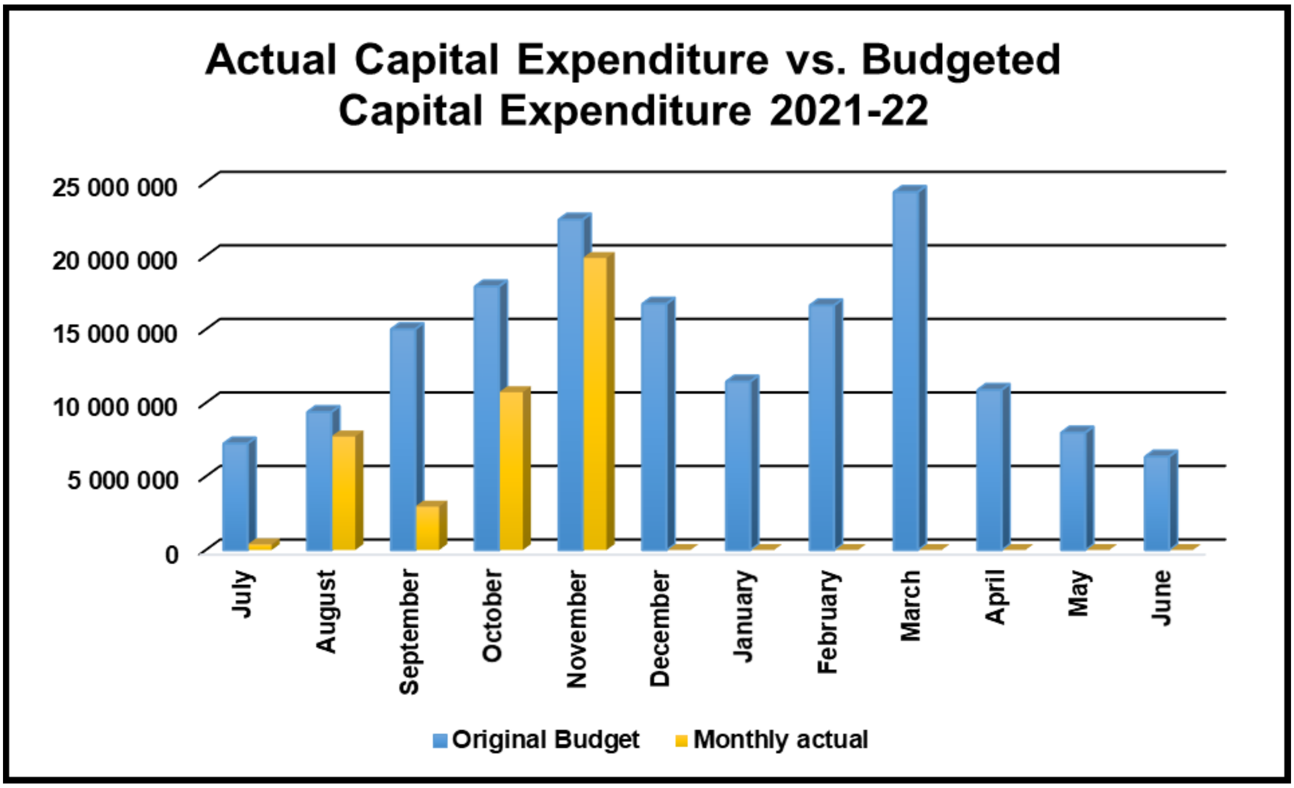
Section 10 – Material variances to the SDBIP

Material variances to the SDBIP will be addressed in the mid-year adjustments budget.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November								
	2020/21	Budget Year 2021/22						
Month R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend								
July	1 433	7 240	383	383	7 240	6 858	94.7%	0%
August	7 732	9 380	7 723	8 106	16 621	8 515	51.2%	5%
September	12 150	15 016	2 955	11 061	31 636	20 575	65.0%	7%
October	1 326	17 925	10 728	21 789	49 561	27 773	56.0%	13%
November	27 295	22 469	19 856	41 645	72 030	30 385	42.2%	25%
December	16 918	16 745			88 776	–		
January	7 831	11 455			100 230	–		
February	8 432	16 639			116 869	–		
March	16 880	24 344			141 213	–		
April	21 563	10 884			152 097	–		
May	18 833	7 989			160 086	–		
June	77 156	6 350			166 436	–		
Total Capital expenditure	217 548	166 436	41 645					



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 - M05 November									
Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		**55 998**	**35 632**	**2 850**	**6 765**	**6 650**	(116)	**-1.7%**	**35 632**
Roads Infrastructure		34 257	11 081	1 227	2 002	2 219	217	**9.8%**	11 081
Roads		34 257	11 081	1 227	2 002	2 219	217	**9.8%**	11 081
Electrical Infrastructure		6 748	15 571	1 419	4 301	2 996	(1 305)	**-43.6%**	15 571
MV Substations		200	200	–	84	60	(24)	**-39.2%**	200
MV Switching Stations			–	–	–	–	–		–
MV Networks		3 328	14 855	1 362	3 855	2 850	(1 005)	**-35.3%**	14 855
LV Networks		3 220	516	57	363	86	(276)	**-320.1%**	516
Water Supply Infrastructure		5 866	5 778	203	462	832	370	**44.4%**	5 778
Distribution		5 776	5 628	203	462	782	320	**40.9%**	5 628
Distribution Points		90	150	–	–	50	50	**100.0%**	150
Sanitation Infrastructure		8 898	2 482	–	–	203	203	**100.0%**	2 482
Pump Station			920	–	–	–	–		920
Reticulation		8 898	1 562	–	–	203	203	**100.0%**	1 562
Solid Waste Infrastructure		228	720	–	–	400	400	**100.0%**	720
Landfill Sites		228	720	–	–	400	400	**100.0%**	720
Community Assets		**12 355**	**3 768**	**22**	**703**	**4 204**	**3 501**	**83.3%**	**3 768**
Community Facilities		8 149	2 368	–	185	1 868	1 682	**90.1%**	2 368
Parks		1 190	700	–	67	200	133	66.3%	700
Public Open Space		6 210	1 668	–	118	1 668	1 550	92.9%	1 668
Markets		749	–				–		
Sport and Recreation Facilities		4 206	1 400	22	518	2 337	1 819	**77.8%**	1 400
Indoor Facilities		3 753	800	22	518	1 996	1 478	74.1%	800
Outdoor Facilities		453	600	–	–	341	341	100.0%	600
Other assets		**5 282**	**21 656**	**1 227**	**3 008**	**4 524**	**1 516**	**33.5%**	**21 656**
Operational Buildings		1 351	10 880	1 227	3 008	2 976	(32)	**-1.1%**	10 880
Municipal Offices		1 000	10 880	1 227	3 008	2 976	(32)	-1.1%	10 880
Housing		3 930	10 776	–	–	1 548	1 548	**100.0%**	10 776
Social Housing		3 930	10 776	–	–	1 548	1 548	100.0%	10 776
Computer Equipment		**2 057**	**1 587**	**73**	**234**	**282**	**48**	17.0%	**1 587**
Computer Equipment		2 057	1 587	73	234	282	48	17.0%	1 587
Furniture and Office Equipment		**454**	**348**	**65**	**112**	**162**	**50**	30.7%	**348**
Furniture and Office Equipment		454	348	65	112	162	50	30.7%	348
Machinery and Equipment		**3 014**	**2 319**	**247**	**706**	**333**	**(373)**	-111.8%	**2 319**
Machinery and Equipment		3 014	2 319	247	706	333	(373)	-111.8%	2 319
Transport Assets		**5 061**	**3 574**	**614**	**2 733**	**1 473**	**(1 260)**	-85.5%	**3 574**
Transport Assets		5 061	3 574	614	2 733	1 473	(1 260)	-85.5%	3 574
Land		**32 230**	**700**	**–**	**–**	**400**	**400**	100.0%	**700**
Land		32 230	700	–	–	400	400	100.0%	700
Total Capital Expenditure on new assets	1	**116 451**	**69 582**	**5 097**	**14 261**	**18 028**	**3 767**	**20.9%**	**69 582**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure		**24 061**	**27 200**	**9 324**	**9 344**	**4 454**	(4 890)	**-109.8%**	**27 200**
Roads Infrastructure		20 759	23 000	7 455	7 455	4 304	(3 151)	**-73.2%**	23 000
Roads		20 759	23 000	7 455	7 455	4 304	(3 151)	**-73.2%**	23 000
Capital Spares							–		
Storm water Infrastructure		–	–	–	–	–	–		–
Electrical Infrastructure		3 302	4 200	1 869	1 889	150	(1 739)	**-1159.3%**	4 200
MV Substations		3 270	3 600	1 688	1 699	–	(1 699)	**#DIV/0!**	3 600
LV Networks		32	600	181	190	150	(40)	**-26.6%**	600
Capital Spares							–		–
Other assets		**–**	**830**	**9**	**79**	**100**	**21**	**21.4%**	**830**
Operational Buildings		–	–	–	–	–	–		–
Housing		–	830	9	79	100	21	**21.4%**	830
Staff Housing			830	9	79	100	21	21.4%	830
Social Housing							–		–
Total Capital Expenditure on renewal of existir	1	**25 052**	**28 030**	**9 332**	**9 423**	**4 554**	**(4 869)**	**-106.9%**	**28 030**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		**72 650**	**66 441**	**5 207**	**16 606**	**25 800**	9 194	**35.6%**	**66 441**
Roads Infrastructure		–	–	–	–	–	–		–
Storm water Infrastructure		455	–	–	–	–	–		–
Storm water Conveyance		455					–		
Electrical Infrastructure		6 954	2 600	178	1 705	500	(1 205)	**-241.0%**	2 600
MV Substations		–	300	–	–	–	–		300
MV Switching Stations		298	–	–	119	–	(119)	**#DIV/0!**	–
MV Networks		1 401	–	–	–	–	–		–
LV Networks		5 255	2 300	178	1 586	500	(1 086)	**-217.3%**	2 300
Capital Spares							–		
Water Supply Infrastructure		1 165	4 100	46	276	1 300	1 024	**78.8%**	4 100
Pump Stations		–	1 000	–	57	400	343	**85.8%**	1 000
Distribution		1 165	3 100	46	219	900	681	**75.6%**	3 100
Sanitation Infrastructure		64 076	59 741	4 984	14 626	24 000	9 374	**39.1%**	59 741
Waste Water Treatment Works		64 076	59 741	4 984	14 626	24 000	9 374	**39.1%**	59 741
Community Assets		**3 396**	**2 383**	**220**	**1 355**	**1 179**	**(176)**	**-14.9%**	**2 383**
Sport and Recreation Facilities		3 396	2 383	220	1 355	1 179	(176)	**-14.9%**	2 383
Outdoor Facilities		3 396	2 383	220	1 355	1 179	(176)	-14.9%	2 383
Total Capital Expenditure on upgrading of existir	1	**76 046**	**68 824**	**5 427**	**17 962**	**26 979**	**9 018**	**33.4%**	**68 824**

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1							%	
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure		**36 142**	**40 155**	**4 412**	**16 082**	**16 988**	906	**5.3%**	**40 155**
Roads Infrastructure		4 972	5 140	356	1 851	2 201	350	**15.9%**	5 140
Roads		4 919	5 073	338	1 824	2 171	347	**16.0%**	5 073
Road Furniture		53	67	19	27	30	3	**9.2%**	67
Storm water Infrastructure		17 774	17 281	2 300	7 945	7 397	(547)	**-7.4%**	17 281
Storm water Conveyance		17 774	17 281	2 300	7 945	7 397	(547)	**-7.4%**	17 281
Electrical Infrastructure		1 884	2 729	393	1 332	922	(410)	**-44.5%**	2 729
MV Substations		135	153	12	85	35	(50)	**-142.8%**	153
LV Networks		1 749	2 576	381	1 247	887	(360)	**-40.6%**	2 576
Water Supply Infrastructure		1 057	1 705	138	516	767	251	**32.7%**	1 705
Reservoirs		733	1 102	82	343	496	153	**30.8%**	1 102
Pump Stations		124	139	–	36	62	26	**42.4%**	139
Distribution		200	465	56	138	209	72	**34.3%**	465
Sanitation Infrastructure		3 715	5 334	571	1 519	2 342	823	**35.2%**	5 334
Pump Station		994	939	340	500	423	(77)	**-18.2%**	939
Waste Water Treatment Works		2 721	4 394	231	1 019	1 919	900	**46.9%**	4 394
Solid Waste Infrastructure		6 740	7 966	654	2 920	3 359	439	**13.1%**	7 966
Landfill Sites		6 740	7 966	654	2 920	3 359	439	**13.1%**	7 966
Community Assets		**2 342**	**3 286**	**321**	**1 213**	**1 371**	**158**	**11.5%**	**3 286**
Community Facilities		1 787	2 122	258	927	878	(48)	**-5.5%**	2 122
Halls		329	387	55	94	172	78	45.3%	387
Centres		1 209	1 470	167	792	613	(179)	-29.2%	1 470
Libraries		57	60	32	32	27	(5)	-17.1%	60
Cemeteries/Crematoria		71	105	4	10	47	38	79.3%	105
Parks		120	100	–	–	20	20	100.0%	100
Sport and Recreation Facilities		556	1 164	64	287	493	206	**41.9%**	1 164
Indoor Facilities		30	100	17	21	45	24	53.1%	100
Outdoor Facilities		526	1 064	46	266	448	182	40.7%	1 064
Other assets		**1 580**	**1 744**	**152**	**795**	**651**	**(144)**	**-22.1%**	**1 744**
Operational Buildings		1 239	990	69	446	398	(48)	**-12.0%**	990
Municipal Offices		1 239	990	69	446	398	(48)	-12.0%	990
Housing		342	754	83	348	252	(96)	**-38.0%**	754
Staff Housing		160	197	33	189	109	(80)	-72.8%	197
Social Housing		181	557	51	159	143	(16)	-11.4%	557
Intangible Assets		**3 442**	**4 226**	**119**	**1 656**	**1 761**	**105**	5.9%	**4 226**
Licences and Rights		3 442	4 226	119	1 656	1 761	105	**5.9%**	4 226
Computer Software and Applications		3 442	4 226	119	1 656	1 761	105	5.9%	4 226
Computer Equipment		**535**	**316**	**34**	**66**	**136**	**71**	51.8%	**316**
Computer Equipment		535	316	34	66	136	71	51.8%	316
Furniture and Office Equipment		**20**	**77**	**22**	**25**	**36**	**11**	31.4%	**77**
Furniture and Office Equipment		20	77	22	25	36	11	31.4%	77
Machinery and Equipment		**1 092**	**1 282**	**39**	**409**	**600**	**190**	31.7%	**1 282**
Machinery and Equipment		1 092	1 282	39	409	600	190	31.7%	1 282
Transport Assets		**5 223**	**6 412**	**722**	**2 517**	**2 671**	**154**	5.8%	**6 412**
Transport Assets		5 223	6 412	722	2 517	2 671	154	5.8%	6 412
Total Repairs and Maintenance Expenditure	1	**50 376**	**57 497**	**5 822**	**22 763**	**24 214**	**1 451**	**6.0%**	**57 497**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November									
Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original 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**	**–**	**6 336**	**–**	(6 336)	**#DIV/0!**	**79 925**
Roads Infrastructure		23 490	24 434	–	2 164	–	(2 164)	**#DIV/0!**	24 434
Roads		22 766	23 776	–	2 055	–	(2 055)	**#DIV/0!**	23 776
Road Structures		269	188	–	69	–	(69)	**#DIV/0!**	188
Road Furniture		455	470	–	39	–	(39)	**#DIV/0!**	470
Capital Spares							–		
Storm water Infrastructure		4 539	4 698	–	393	–	(393)	**#DIV/0!**	4 698
Drainage Collection		814	841	–	76	–	(76)	**#DIV/0!**	841
Storm water Conveyance		3 725	3 857	–	317	–	(317)	**#DIV/0!**	3 857
Attenuation							–		
Electrical Infrastructure		13 030	13 056	–	1 090	–	(1 090)	**#DIV/0!**	13 056
Power Plants		3	3	–	0	–	(0)	**#DIV/0!**	3
HV Transmission Conductors		36	37	–	3	–	(3)	**#DIV/0!**	37
MV Substations		1 931	2 018	–	157	–	(157)	**#DIV/0!**	2 018
MV Switching Stations		1 156	1 188	–	98	–	(98)	**#DIV/0!**	1 188
MV Networks		7 126	7 325	–	603	–	(603)	**#DIV/0!**	7 325
LV Networks		2 567	2 267	–	211	–	(211)	**#DIV/0!**	2 267
Capital Spares		212	219	–	18	–	(18)	**#DIV/0!**	219
Water Supply Infrastructure		14 481	14 225	–	1 276	–	(1 276)	**#DIV/0!**	14 225
Dams and Weirs		266	275	–	23	–	(23)	**#DIV/0!**	275
Boreholes		14	15	–	14	–	(14)	**#DIV/0!**	15
Reservoirs		2 689	2 353	–	226	–	(226)	**#DIV/0!**	2 353
Pump Stations		549	579	–	50	–	(50)	**#DIV/0!**	579
Water Treatment Works		131	84	–	11	–	(11)	**#DIV/0!**	84
Bulk Mains		1 224	1 211	–	104	–	(104)	**#DIV/0!**	1 211
Distribution		9 609	9 709	–	849	–	(849)	**#DIV/0!**	9 709
Sanitation Infrastructure		15 722	16 238	–	1 362	–	(1 362)	**#DIV/0!**	16 238
Pump Station		15 003	15 496	–	1 273	–	(1 273)	**#DIV/0!**	15 496
Reticulation		719	743	–	89	–	(89)	**#DIV/0!**	743
Solid Waste Infrastructure		1 807	7 274	–	52	–	(52)	**#DIV/0!**	7 274
Landfill Sites		1 678	7 162	–	42	–	(42)	**#DIV/0!**	7 162
Waste Drop-off Points		129	112	–	10	–	(10)	**#DIV/0!**	112
Community Assets		**4 963**	**5 008**	**–**	**497**	**–**	**(497)**	**#DIV/0!**	**5 008**
Community Facilities		2 265	2 507	–	248	–	(248)	**#DIV/0!**	2 507
Halls		799	741	–	82	–	(82)	#DIV/0!	741
Centres			10	–	–	–	–		10
Clinics/Care Centres		418	527	–	69	–	(69)	#DIV/0!	527
Museums		15	16	–	1	–	(1)	#DIV/0!	16
Libraries		487	501	–	41	–	(41)	#DIV/0!	501
Cemeteries/Crematoria		216	340	–	19	–	(19)	#DIV/0!	340
Public Open Space		217	187	–	18	–	(18)	#DIV/0!	187
Public Ablution Facilities		103	180	–	15	–	(15)	#DIV/0!	180
Taxi Ranks/Bus Terminals		10	5	–	1	–	(1)	#DIV/0!	5
Capital Spares							–		
Sport and Recreation Facilities		2 697	2 501	–	249	–	(249)	**#DIV/0!**	2 501
Indoor Facilities		1 498	1 498	–	128	–	(128)	#DIV/0!	1 498
Outdoor Facilities		1 199	1 003	–	121	–	(121)	#DIV/0!	1 003
Capital Spares							–		

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November									
Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original 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**	**–**	**5**	**–**	(5)	#DIV/0!	**9**
Revenue Generating		–	9	–	5	–	(5)	**#DIV/0!**	9
Improved Property		–	9	–	5	–	(5)	#DIV/0!	9
Other assets		**1 714**	**2 294**	**–**	**153**	**–**	**(153)**	**#DIV/0!**	**2 294**
Operational Buildings		1 479	2 052	–	133	–	(133)	**#DIV/0!**	2 052
Municipal Offices		922	1 428	–	86	–	(86)	#DIV/0!	1 428
Workshops		22	23	–	2	–	(2)	#DIV/0!	23
Yards			–	–	–	–	–		–
Stores		534	601	–	45	–	(45)	#DIV/0!	601
Housing		235	242	–	20	–	(20)	**#DIV/0!**	242
Staff Housing		204	211	–	17	–	(17)	#DIV/0!	211
Social Housing		31	32	–	3	–	(3)	#DIV/0!	32
Intangible Assets		**218**	**226**	**–**	**18**	**–**	**(18)**	#DIV/0!	**226**
Licences and Rights		218	226	–	18	–	(18)	**#DIV/0!**	226
Computer Software and Applications		218	226	–	18	–	(18)	#DIV/0!	226
Load Settlement Software Applications			–	–	–	–	–		–
Computer Equipment		**1 203**	**1 182**	**–**	**122**	**–**	**(122)**	#DIV/0!	**1 182**
Computer Equipment		1 203	1 182	–	122	–	(122)	#DIV/0!	1 182
Furniture and Office Equipment		**554**	**544**	**–**	**52**	**–**	**(52)**	#DIV/0!	**544**
Furniture and Office Equipment		554	544	–	52	–	(52)	#DIV/0!	544
Machinery and Equipment		**2 046**	**1 751**	**–**	**202**	**–**	**(202)**	#DIV/0!	**1 751**
Machinery and Equipment		2 046	1 751	–	202	–	(202)	#DIV/0!	1 751
Transport Assets		**3 357**	**3 868**	**–**	**305**	**–**	**(305)**	#DIV/0!	**3 868**
Transport Assets		3 357	3 868	–	305	–	(305)	#DIV/0!	3 868
Total Depreciation	1	**87 124**	**94 807**	**–**	**7 691**	**–**	**(7 691)**	**#DIV/0!**	**94 807**

Note: Previously the system setup of the newest mscoa version could only be done after the finalization of the regulatory audit but we managed to improve processes and was able to process transactions earlier. Cash flow projections will be corrected with the mid-year adjustments.

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 **November 2021** 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 December 2021

The Executive Mayor

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

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature ____________________

Date: 13 December 2021