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 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 November 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 November 2022.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 1 093 983 966	R 415 068 862	R 382 083 223	R -32 985 639	**-8%**
Operating Expenditure	R 1 029 331 855	R 372 307 198	R 347 866 595	R -24 440 604	**-7%**
Capital	R 191 095 805	R 69 821 346	R 26 706 089	R -43 115 257	**-62%**

Note: Operating revenue includes capital transfers compared to the revenue schedule under 3.2.1.

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November								
Description	2021/22	Budget Year 2022/23						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Revenue By Source</u>								
Property rates	141 486	148 224	8 402	64 721	61 294	3 427	6%	148 224
Service charges - electricity revenue	369 387	400 667	29 954	157 538	178 173	(20 634)	-12%	400 667
Service charges - water revenue	79 785	80 786	8 535	33 031	35 117	(2 086)	-6%	80 786
Service charges - sanitation revenue	48 956	51 390	4 551	21 357	21 115	242	1%	51 390
Service charges - refuse revenue	29 734	31 991	2 726	13 602	13 183	420	3%	31 991
Rental of facilities and equipment	1 422	1 627	127	750	678	72	11%	1 627
Interest earned - external investments	35 489	35 667	986	3 389	1 289	2 101	163%	35 667
Interest earned - outstanding debtors	2 646	3 458	335	1 419	1 273	145	11%	3 458
Dividends received	–	–	–	–	–	–		–
Fines, penalties and forfeits	27 864	34 607	64	147	109	38	34%	34 607
Licences and permits	4 686	4 778	510	2 145	2 113	32	2%	4 778
Agency services	5 264	6 040	540	2 838	2 679	159	6%	6 040
Transfers and subsidies	172 790	186 257	–	65 548	62 847	2 700	4%	186 257
Other revenue	15 678	15 508	1 851	7 504	5 671	1 833	32%	15 508
Gains	8 068	15 877	54	6 789	837	5 951	711%	15 877
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**58 634**	**380 779**	**386 379**	**(5 600)**	**-1%**	**1 016 875**

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

- **Service charges - electricity revenue** stands at 12% below the YTD budgeted projections mainly due to the effect of loadshedding.
- **Interest earned – external investments** stands above the YTD budgeted projections due to one of our investments that matured in November 2022. The cash flow will be adjusted with the mid-year adjustments budget.
- **Other revenue** stands at 32% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items such as Caravan sites and Building fees.
- **Gains** refer to sale of land transactions that realised.
- Revenue for the month of **November 2022** was **R58.634 million** whilst the overall YTD performance **excluding capital transfers** stands at **1% below** budgeted projections. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November								
Description	2021/22	Budget Year 2022/23						
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	265 587	294 029	33 733	118 105	123 693	(5 588)	-5%	294 029
Remuneration of councillors	10 929	11 251	938	4 661	4 688	(27)	-1%	11 251
Debt impairment	39 382	37 654	–	(5)	–	(5)	#DIV/0!	37 654
Depreciation & asset impairment	97 550	106 565	–	30 605	30 531	75	0%	106 565
Finance charges	15 738	12 361	–	–	–	–		12 361
Bulk purchases - electricity	292 405	332 200	26 283	121 803	144 035	(22 231)	-15%	332 200
Inventory consumed	39 915	47 513	2 190	9 708	8 231	1 478	18%	47 513
Contracted services	94 571	105 260	14 182	43 947	39 467	4 480	11%	105 260
Transfers and subsidies	3 774	4 368	686	2 990	2 339	651	28%	4 368
Other expenditure	35 846	51 359	3 205	16 050	19 324	(3 274)	-17%	51 359
Losses	16 586	26 772	–	–	–	–		26 772
Total Expenditure	**912 284**	**1 029 332**	**81 217**	**347 867**	**372 307**	**(24 441)**	**-7%**	**1 029 332**

- The variance on **Bulk purchases - electricity** is mainly due to invoices that were received earlier and could still be paid for 30 June compared to previous years where some invoices were received late and could only be paid in July. Also to note, is the effect of loadshedding.
- **Inventory consumed** stands at 18% above the YTD budgeted projections mainly due to various items such as the fuel consumption on council's fleet.
- **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 17% below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **November 2022** was **R81.217 million** whilst the overall YTD performance stands at **7% below** the budgeted projections. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January.

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	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Capital Expenditure - Functional Classification								
Governance and administration	**16 508**	**10 660**	**33**	**575**	**4 159**	(3 584)	-86%	**10 660**
Executive and council	17	664	3	9	654	(646)	-99%	664
Finance and administration	16 491	9 995	30	566	3 504	(2 938)	-84%	9 995
Community and public safety	**7 441**	**7 366**	**1 011**	**2 399**	**4 264**	(1 864)	-44%	**7 366**
Community and social services	124	413	4	266	333	(66)	-20%	413
Sport and recreation	4 421	3 038	1 004	1 121	1 256	(135)	-11%	3 038
Public safety	2 896	3 915	2	1 012	2 675	(1 663)	-62%	3 915
Economic and environmental services	**53 418**	**71 549**	**2 447**	**4 469**	**24 521**	(20 052)	-82%	**71 549**
Planning and development	9 100	9 030	247	261	7 821	(7 560)	-97%	9 030
Road transport	44 318	62 519	2 200	4 209	16 700	(12 491)	-75%	62 519
Trading services	**97 535**	**101 521**	**6 154**	**19 263**	**36 878**	(17 616)	-48%	**101 521**
Energy sources	23 596	43 000	2 095	4 723	13 940	(9 217)	-66%	43 000
Water management	9 324	29 372	3 517	13 160	13 415	(255)	-2%	29 372
Waste water management	63 368	24 364	(28)	728	9 168	(8 439)	-92%	24 364
Waste management	1 247	4 786	570	651	355	296	83%	4 786
Total Capital Expenditure - Functional Classification	**174 902**	**191 096**	**9 644**	**26 706**	**69 821**	**(43 115)**	**-62%**	**191 096**
Funded by:								
National Government	34 655	41 410	4 651	14 122	18 000	(3 878)	-22%	41 410
Provincial Government	11 275	21 339	251	256	7 110	(6 855)	-96%	21 339
Transfers and subsidies - capital (monetary	976	12 534	450	455	4 181	(3 726)	-89%	12 534
Transfers recognised - capital	**46 906**	**75 283**	**5 352**	**14 833**	**29 292**	**(14 459)**	**-49%**	**75 283**
Borrowing	–	–	–	–	–	–		–
Internally generated funds	127 996	115 813	4 292	11 873	40 530	(28 656)	-71%	115 813
Total Capital Funding	**174 902**	**191 096**	**9 644**	**26 706**	**69 821**	**(43 115)**	**-62%**	**191 096**

- Capital expenditure for the month of **November 2022** amounts to **R 9 644 156** and stands at **62%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors. Variances will be addressed in the mid-year adjustments budget following consultations with the various directorates as each director remains responsible for their respective budgets.
- The YTD actual is **R 26 706 089 (13.98%)** compared to the total budget of **R 191 095 805**.
- Commitments are **R 35 007 513**.

2022-2023 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
	ROADS										
1	Roads Swartland: Resealing of Roads	20 250 000	1 541 524	1 543 949	5 700 000	18 706 051	92%	Planning	Swartland	30%	
2	Construction: Side walks and Recreational nodes (Ilinge Lethu Wesbank)	12 173 913	450 468	454 976	4 000 000	11 718 937	96%	Site establishment	Malmesbury	15%	
3	Roads Swartland: Construction of New Roads	9 310 000	207 525	332 159	6 500 000	8 977 841	96%	Planning	Swartland	12%	
4	Upgrading of N7/Voortrekker Northern Interchange	8 000 000	-	-	-	8 000 000	100%	Planning	Malmesbury	20%	
	SEWERAGE										
5	Sewerage: Moorreesburg	16 187 000	3 262	12 936	8 000 000	16 174 064	100%	Construction	Moorreesburg	25%	
	WATER										
6	Swartland Bulk Water System S3.3 S3.4 Panorama to Wesbank I1/4	8 650 000	-	5 804 859	4 100 000	2 845 141	33%	Construction	Swartland	40%	
7	Wesbank I1/4 to Wesbank Reservoir supply SMW.B6	7 368 226	280 381	3 782 288	4 000 000	3 585 938	49%	Construction	Malmesbury	40%	
	HOUSING										
8	Malmesbury De Hoop Housing Project	16 359 000	-	-	2 920 936	16 359 000	100%		Malmesbury	0%	Awaiting funding approval from DHS
	ELECTRICAL SERVICES										
9	Saamstaan/De Hoop:housing development: Elec Bulk supply, Infrastructure Connections	18 600 000	1 917 006	3 047 932	6 100 000	15 552 068	84%	Construction	Malmesbury	5%	Contractor on site and progressing according to plan. Expenditure will be paid from INEP Funds first and then CRR
10	132/11kV Eskom Schoonspruit substation, 132kV transmission line and servitudes	10 000 000	-	-	3 000 000	10 000 000	100%	Construction	Malmesbury	5%	
	TOTAL	**126 898 139**	**4 400 167**	**14 979 100**	**44 320 936**	**111 919 039**	**88%**				

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 2022/23 Original Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		11.6%	0.0%	11.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6.9%	8.8%	6.9%
Gearing	Long Term Borrowing/ Funds & Reserves		30.9%	34.1%	30.9%
Liquidity					
Current Ratio	Current assets/current liabilities	1	6:1	5:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities		5:1	4:1	5:1
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		97.0%	100.42%	97.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	98.25%	100.0%
Other Indicators					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	5.10%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	21.0%	21.15%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.9%	31.0%	28.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	7.7%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	0.0%	11.7%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		18.2	31.52	18.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		20.2%	4.7%	20.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.9	8.92	8.9

Note: Ratios will improve more positively over the reporting period as the YTD actual only takes into account the month-to-month movements and will the ratios 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	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	141 486	148 224	8 402	64 721	61 294	3 427	6%	148 224
Service charges	527 861	564 834	45 766	225 528	247 587	(22 059)	-9%	564 834
Investment revenue	35 489	35 667	986	3 389	1 289	2 101	163%	35 667
Transfers and subsidies	172 790	186 257	–	65 548	62 847	2 700	4%	186 257
Other own revenue	65 629	81 894	3 480	21 592	13 361	8 231	62%	81 894
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**58 634**	**380 779**	**386 379**	**(5 600)**	**-1%**	**1 016 875**
Employee costs	265 587	294 029	33 733	118 105	123 693	(5 588)	-5%	294 029
Remuneration of Councillors	10 929	11 251	938	4 661	4 688	(27)	-1%	11 251
Depreciation & asset impairment	97 550	106 565	–	30 605	30 531	75	0%	106 565
Finance charges	15 738	12 361	–	–	–	–		12 361
Inventory consumed and bulk purchases	332 320	379 713	28 473	131 512	152 265	(20 753)	-14%	379 713
Transfers and subsidies	3 774	4 368	686	2 990	2 339	651	28%	4 368
Other expenditure	186 385	221 044	17 387	59 993	58 791	1 202	2%	221 044
Total Expenditure	**912 284**	**1 029 332**	**81 217**	**347 867**	**372 307**	**(24 441)**	**-7%**	**1 029 332**
Surplus/(Deficit)	**30 972**	**(12 457)**	**(22 583)**	**32 912**	**14 072**	**18 840**	**134%**	**(12 457)**
Transfers and subsidies - capital	46 181	62 749	–	1 304	25 100	(23 795)	-95%	62 749
Transfers and subsidies - capital	5 170	14 360	–	–	3 590	(3 590)	-100%	14 360
Surplus/(Deficit) after capital transfers & contributions	**82 323**	**64 652**	**(22 583)**	**34 217**	**42 762**	**(8 545)**	**-20%**	**64 652**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**(22 583)**	**34 217**	**42 762**	**(8 545)**	**-20%**	**64 652**
Capital expenditure & funds sources								
Capital expenditure	**174 902**	**191 096**	**9 644**	**26 706**	**69 821**	**(43 115)**	**-62%**	**191 096**
Capital transfers recognised	46 906	75 283	5 352	14 833	29 292	(14 459)	-49%	75 283
Borrowing	–	–	–	–	–	–		–
Internally generated funds	**127 996**	**115 813**	**4 292**	**11 873**	**40 530**	**(28 656)**	**-71%**	**115 813**
Total sources of capital funds	**174 902**	**191 096**	**9 644**	**26 706**	**69 821**	**(43 115)**	**-62%**	**191 096**
Financial position								
Total current assets	794 751	776 607		867 628				776 607
Total non current assets	2 184 164	2 222 434		2 180 228				2 222 434
Total current liabilities	132 067	132 766		167 032				132 766
Total non current liabilities	224 232	211 698		224 232				211 698
Community wealth/Equity	**2 622 616**	**2 654 577**		**2 622 375**				**2 654 577**
Cash flows								
Net cash from (used) operating	189 054	157 405	32 176	158 506	70 555	(87 951)	-125%	157 405
Net cash from (used) investing	(155 705)	(175 219)	(8 912)	(19 908)	(78 786)	(58 877)	75%	(175 219)
Net cash from (used) financing	(8 462)	(11 500)	(61)	(397)	(208)	189	-91%	(11 500)
Cash/cash equivalents at the month/year e	**665 091**	**612 926**	**–**	**780 440**	**633 801**	**(146 639)**	**-23%**	**612 926**
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	48 204	11 354	2 262	2 358	1 347	1 846	23 209	93 880
Creditors Age Analysis								
Total Creditors	28 644	101	2	–	–	–	235	28 992

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										
		2021/22	Budget Year 2022/23							
Description	Ref	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1							%	
Revenue - Functional									
Governance and administration		**239 519**	**267 475**	**10 011**	**101 603**	**86 095**	15 508	18%	**267 475**
Executive and council		266	299	0	31	100	(69)	-69%	299
Finance and administration		239 253	267 175	10 010	101 571	85 994	15 577	18%	267 175
Internal audit		–	–	–	–	–	–		–
Community and public safety		**104 273**	**114 566**	**718**	**18 003**	**23 996**	(5 993)	-25%	**114 566**
Community and social services		12 768	14 550	84	3 004	3 950	(946)	-24%	14 550
Sport and recreation		6 216	4 716	508	2 390	1 634	756	46%	4 716
Public safety		35 475	41 252	109	2 940	1 864	1 076	58%	41 252
Housing		49 814	54 049	16	9 670	16 549	(6 879)	-42%	54 049
Health		–	–	–	–	–	–		–
Economic and environmental services		**25 138**	**42 647**	**1 795**	**7 766**	**14 633**	(6 866)	-47%	**42 647**
Planning and development		5 360	4 266	746	2 534	1 590	944	59%	4 266
Road transport		19 778	38 381	1 049	5 232	13 043	(7 811)	-60%	38 381
Environmental protection		–	–	–	–	–	–		–
Trading services		**625 653**	**669 263**	**46 107**	**254 698**	**290 332**	(35 634)	-12%	**669 263**
Energy sources		384 053	424 953	29 989	160 129	187 983	(27 854)	-15%	424 953
Water management		98 419	113 350	8 746	41 051	48 368	(7 318)	-15%	113 350
Waste water management		94 784	79 832	4 524	32 408	32 982	(574)	-2%	79 832
Waste management		48 397	51 128	2 848	21 110	20 998	112	1%	51 128
Other	4	**23**	**32**	**3**	**13**	**14**	**(0)**	**-1%**	**32**
Total Revenue - Functional	2	**994 607**	**1 093 984**	**58 634**	**382 083**	**415 069**	**(32 986)**	**-8%**	**1 093 984**
Expenditure - Functional									
Governance and administration		**132 858**	**163 385**	**13 094**	**56 612**	**58 750**	(2 139)	-4%	**163 385**
Executive and council		21 809	24 245	2 128	10 643	10 216	426	4%	24 245
Finance and administration		109 291	136 996	10 785	45 207	47 639	(2 432)	-5%	136 996
Internal audit		1 758	2 144	181	762	895	(133)	-15%	2 144
Community and public safety		**167 290**	**177 068**	**16 997**	**64 033**	**60 010**	4 023	7%	**177 068**
Community and social services		22 749	24 900	2 383	8 987	10 070	(1 083)	-11%	24 900
Sport and recreation		31 043	31 657	3 474	12 467	12 493	(26)	0%	31 657
Public safety		74 076	82 053	7 333	23 438	23 043	395	2%	82 053
Housing		39 422	38 458	3 807	19 141	14 403	4 738	33%	38 458
Health		–	–	–	–	–	–		–
Economic and environmental services		**73 145**	**81 908**	**8 916**	**29 001**	**28 307**	695	2%	**81 908**
Planning and development		13 091	16 545	1 708	5 409	6 824	(1 415)	-21%	16 545
Road transport		60 053	65 362	7 207	23 593	21 482	2 110	10%	65 362
Environmental protection		–	–	–	–	–	–		–
Trading services		**537 262**	**604 693**	**42 131**	**197 206**	**224 202**	(26 996)	-12%	**604 693**
Energy sources		328 076	386 254	29 624	138 359	162 580	(24 221)	-15%	386 254
Water management		79 122	91 450	2 850	16 155	17 928	(1 773)	-10%	91 450
Waste water management		74 551	74 589	4 813	22 306	23 668	(1 362)	-6%	74 589
Waste management		55 513	52 399	4 845	20 386	20 026	360	2%	52 399
Other		**1 729**	**2 279**	**80**	**1 015**	**1 038**	**(24)**	**-2%**	**2 279**
Total Expenditure - Functional	3	**912 284**	**1 029 332**	**81 217**	**347 867**	**372 307**	**(24 441)**	**-7%**	**1 029 332**
Surplus/ (Deficit) for the year		**82 323**	**64 652**	**(22 583)**	**34 217**	**42 762**	**(8 545)**	**-20%**	**64 652**

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

Vote Description	Ref	2021/22	Budget Year 2022/23						
R thousands		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1								
Vote 1 - Corporate Services		12 492	12 358	77	3 070	3 152	(81)	-2.6%	12 358
Vote 2 - Civil Services		256 272	287 762	16 319	95 850	111 724	(15 874)	-14.2%	287 762
Vote 3 - Council		266	299	0	31	100	(69)	-69.1%	299
Vote 4 - Electricity Services		384 053	424 953	29 989	160 129	187 983	(27 854)	-14.8%	424 953
Vote 5 - Financial Services		237 101	253 248	9 890	100 798	85 410	15 388	18.0%	253 248
Vote 6 - Development Services		58 806	63 075	1 220	14 202	19 956	(5 754)	-28.8%	63 075
Vote 7 - Municipal Manager		–	–	–	–	–	–		–
Vote 8 - Protection Services		45 617	52 289	1 140	8 004	6 744	1 260	18.7%	52 289
Total Revenue by Vote	2	**994 607**	**1 093 984**	**58 634**	**382 083**	**415 069**	**(32 986)**	**-7.9%**	**1 093 984**
Expenditure by Vote	1								
Vote 1 - Corporate Services		35 621	41 327	3 646	15 030	16 648	(1 618)	-9.7%	41 327
Vote 2 - Civil Services		308 064	327 711	10 392	86 854	102 172	(15 318)	-15.0%	327 711
Vote 3 - Council		18 175	19 043	1 853	9 464	8 213	1 251	15.2%	19 043
Vote 4 - Electricity Services		342 334	402 200	43 853	156 160	164 177	(8 017)	-4.9%	402 200
Vote 5 - Financial Services		51 960	68 681	5 540	20 571	22 952	(2 381)	-10.4%	68 681
Vote 6 - Development Services		62 100	64 490	6 498	28 456	25 279	3 177	12.6%	64 490
Vote 7 - Municipal Manager		7 507	10 335	758	2 794	4 153	(1 359)	-32.7%	10 335
Vote 8 - Protection Services		86 523	95 545	8 677	28 538	28 713	(175)	-0.6%	95 545
Total Expenditure by Vote	2	**912 284**	**1 029 332**	**81 217**	**347 867**	**372 307**	**(24 441)**	**-6.6%**	**1 029 332**
Surplus/ (Deficit) for the year	2	**82 323**	**64 652**	**(22 583)**	**34 217**	**42 762**	**(8 545)**	**-20.0%**	**64 652**

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November								
Description	2021/22	Budget Year 2022/23						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	141 486	148 224	8 402	64 721	61 294	3 427	6%	148 224
Service charges - electricity revenue	369 387	400 667	29 954	157 538	178 173	(20 634)	-12%	400 667
Service charges - water revenue	79 785	80 786	8 535	33 031	35 117	(2 086)	-6%	80 786
Service charges - sanitation revenue	48 956	51 390	4 551	21 357	21 115	242	1%	51 390
Service charges - refuse revenue	29 734	31 991	2 726	13 602	13 183	420	3%	31 991
Rental of facilities and equipment	1 422	1 627	127	750	678	72	11%	1 627
Interest earned - external investments	35 489	35 667	986	3 389	1 289	2 101	163%	35 667
Interest earned - outstanding debtors	2 646	3 458	335	1 419	1 273	145	11%	3 458
Dividends received	–	–	–	–	–	–		–
Fines, penalties and forfeits	27 864	34 607	64	147	109	38	34%	34 607
Licences and permits	4 686	4 778	510	2 145	2 113	32	2%	4 778
Agency services	5 264	6 040	540	2 838	2 679	159	6%	6 040
Transfers and subsidies	172 790	186 257	–	65 548	62 847	2 700	4%	186 257
Other revenue	15 678	15 508	1 851	7 504	5 671	1 833	32%	15 508
Gains	8 068	15 877	54	6 789	837	5 951	711%	15 877
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**58 634**	**380 779**	**386 379**	**(5 600)**	**-1%**	**1 016 875**
Expenditure By Type								
Employee related costs	265 587	294 029	33 733	118 105	123 693	(5 588)	-5%	294 029
Remuneration of councillors	10 929	11 251	938	4 661	4 688	(27)	-1%	11 251
Debt impairment	39 382	37 654	–	(5)	–	(5)	#DIV/0!	37 654
Depreciation & asset impairment	97 550	106 565	–	30 605	30 531	75	0%	106 565
Finance charges	15 738	12 361	–	–	–	–		12 361
Bulk purchases - electricity	292 405	332 200	26 283	121 803	144 035	(22 231)	-15%	332 200
Inventory consumed	39 915	47 513	2 190	9 708	8 231	1 478	18%	47 513
Contracted services	94 571	105 260	14 182	43 947	39 467	4 480	11%	105 260
Transfers and subsidies	3 774	4 368	686	2 990	2 339	651	28%	4 368
Other expenditure	35 846	51 359	3 205	16 050	19 324	(3 274)	-17%	51 359
Losses	16 586	26 772	–	–	–	–		26 772
Total Expenditure	**912 284**	**1 029 332**	**81 217**	**347 867**	**372 307**	**(24 441)**	**-7%**	**1 029 332**
Surplus/(Deficit)	**30 972**	**(12 457)**	**(22 583)**	**32 912**	**14 072**	**18 840**	**0**	**(12 457)**
Transfers and subsidies - capital (monetary allocations) (National /	46 181	62 749	–	1 304	25 100	(23 795)	**(0)**	62 749
Transfers and subsidies - capital (monetary allocations) (National /	5 170	14 360	–	–	3 590	(3 590)	**(0)**	14 360
Transfers and subsidies - capital (in-kind - all)						–		–
Surplus/(Deficit) after capital transfers & contributions	**82 323**	**64 652**	**(22 583)**	**34 217**	**42 762**			**64 652**
Taxation						–		
Surplus/(Deficit) after taxation	**82 323**	**64 652**	**(22 583)**	**34 217**	**42 762**			**64 652**
Attributable to minorities								
Surplus/(Deficit) attributable to	**82 323**	**64 652**	**(22 583)**	**34 217**	**42 762**			**64 652**
Share of surplus/ (deficit) of associate								
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**(22 583)**	**34 217**	**42 762**			**64 652**

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November								
Vote Description	2021/22	Budget Year 2022/23						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 2 - Civil Services	87 523	84 445	2 636	12 114	32 300	(20 186)	-62%	84 445
Vote 4 - Electricity Services	14 801	30 600	1 665	2 531	8 600	(6 069)	-71%	30 600
Vote 6 - Development Services	8 463	17 459	99	130	3 471	(3 341)	-96%	17 459
Total Capital Multi-year expenditure	**110 787**	**132 504**	**4 401**	**14 775**	**44 371**	**(29 596)**	**-67%**	**132 504**
Single Year expenditure appropriation								
Vote 1 - Corporate Services	513	404	7	246	300	(54)	-18%	404
Vote 2 - Civil Services	45 642	31 699	4 546	7 652	8 372	(720)	-9%	31 699
Vote 3 - Council	9	654	3	6	648	(643)	-99%	654
Vote 4 - Electricity Services	10 891	15 404	429	2 210	7 694	(5 485)	-71%	15 404
Vote 5 - Financial Services	802	711	6	275	705	(430)	-61%	711
Vote 6 - Development Services	3 355	5 795	249	527	5 050	(4 522)	-90%	5 795
Vote 7 - Municipal Manager	7	10	–	3	6	(3)	-49%	10
Vote 8 - Protection Services	2 896	3 915	2	1 012	2 675	(1 663)	-62%	3 915
Total Capital single-year expenditure	64 114	58 591	5 243	11 931	25 450	**(13 520)**	**-53%**	58 591
Total Capital Expenditure	**174 902**	**191 096**	**9 644**	**26 706**	**69 821**	**(43 115)**	**-62%**	**191 096**
Capital Expenditure - Functional Classification								
Governance and administration	**16 508**	**10 660**	**33**	**575**	**4 159**	(3 584)	-86%	**10 660**
Executive and council	17	664	3	9	654	(646)	-99%	664
Finance and administration	16 491	9 995	30	566	3 504	(2 938)	-84%	9 995
Community and public safety	**7 441**	**7 366**	**1 011**	**2 399**	**4 264**	(1 864)	-44%	**7 366**
Community and social services	124	413	4	266	333	(66)	-20%	413
Sport and recreation	4 421	3 038	1 004	1 121	1 256	(135)	-11%	3 038
Public safety	2 896	3 915	2	1 012	2 675	(1 663)	-62%	3 915
Economic and environmental services	**53 418**	**71 549**	**2 447**	**4 469**	**24 521**	(20 052)	-82%	**71 549**
Planning and development	9 100	9 030	247	261	7 821	(7 560)	-97%	9 030
Road transport	44 318	62 519	2 200	4 209	16 700	(12 491)	-75%	62 519
Trading services	**97 535**	**101 521**	**6 154**	**19 263**	**36 878**	(17 616)	-48%	**101 521**
Energy sources	23 596	43 000	2 095	4 723	13 940	(9 217)	-66%	43 000
Water management	9 324	29 372	3 517	13 160	13 415	(255)	-2%	29 372
Waste water management	63 368	24 364	(28)	728	9 168	(8 439)	-92%	24 364
Waste management	1 247	4 786	570	651	355	296	83%	4 786
Total Capital Expenditure - Functional Classification	**174 902**	**191 096**	**9 644**	**26 706**	**69 821**	**(43 115)**	**-62%**	**191 096**
Funded by:								
National Government	34 655	41 410	4 651	14 122	18 000	(3 878)	-22%	41 410
Provincial Government	11 275	21 339	251	256	7 110	(6 855)	-96%	21 339
Transfers and subsidies - capital (monetary	976	12 534	450	455	4 181	(3 726)	-89%	12 534
Transfers recognised - capital	**46 906**	**75 283**	**5 352**	**14 833**	**29 292**	**(14 459)**	**-49%**	**75 283**
Borrowing	–	–	–	–	–	–		–
Internally generated funds	127 996	115 813	4 292	11 873	40 530	(28 656)	-71%	115 813
Total Capital Funding	**174 902**	**191 096**	**9 644**	**26 706**	**69 821**	**(43 115)**	**-62%**	**191 096**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M05 November					
Description	Ref	2021/22	Budget Year 2022/23		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
ASSETS					
Current assets					
Cash		665 091	612 926	104 509	612 926
Call investment deposits			–	620 000	–
Consumer debtors		99 115	118 544	109 952	118 544
Other debtors		8 909	25 953	(2 484)	25 953
Current portion of long-term receivables		4	70	4	70
Inventory		21 632	19 114	35 646	19 114
Total current assets		**794 751**	**776 607**	**867 628**	**776 607**
Non current assets					
Long-term receivables		36	11	(0)	11
Investments			–		–
Investment property		34 326	31 245	34 306	31 245
Investments in Associate			–		–
Property, plant and equipment		2 148 179	2 189 454	2 144 364	2 189 454
Biological			–		–
Intangible		504	604	439	604
Other non-current assets		1 120	1 120	1 120	1 120
Total non current assets		**2 184 164**	**2 222 434**	**2 180 228**	**2 222 434**
TOTAL ASSETS		**2 978 915**	**2 999 042**	**3 047 856**	**2 999 042**
LIABILITIES					
Current liabilities					
Bank overdraft			–		–
Borrowing		8 634	9 060	8 634	9 060
Consumer deposits		16 450	16 548	16 967	16 548
Trade and other payables		94 958	95 548	131 483	95 548
Provisions		12 025	11 611	9 948	11 611
Total current liabilities		**132 067**	**132 766**	**167 032**	**132 766**
Non current liabilities					
Borrowing		90 851	79 424	90 851	79 424
Provisions		133 381	132 274	133 381	132 274
Total non current liabilities		**224 232**	**211 698**	**224 232**	**211 698**
TOTAL LIABILITIES		**356 299**	**344 465**	**391 264**	**344 465**
NET ASSETS	2	**2 622 616**	**2 654 577**	**2 656 592**	**2 654 577**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2 356 459	2 397 506	2 356 218	2 397 506
Reserves		266 157	257 070	266 157	257 070
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 622 616**	**2 654 577**	**2 622 375**	**2 654 577**

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M05 November								
Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	141 486	142 295	34 069	91 121	59 290	31 831	54%	142 295
Service charges	528 227	544 934	51 803	230 325	227 056	3 269	1%	544 934
Other revenue	15 678	34 950	9 894	48 736	14 563	34 174	235%	34 950
Transfers and Subsidies - Operational	172 866	186 253	843	66 355	77 605	(11 250)	-14%	186 253
Transfers and Subsidies - Capital	51 351	77 109	16 037	55 566	32 129	23 437	73%	77 109
Interest	38 645	35 667	–	3 389	14 861	(11 472)	-77%	35 667
Dividends								
Payments								
Suppliers and employees	(744 369)	(849 254)	(80 471)	(333 996)	(353 856)	(19 860)	6%	(849 254)
Finance charges	(11 055)	(10 180)	–	–	–	–		(10 180)
Transfers and Grants	(3 774)	(4 368)	–	(2 990)	(1 092)	1 898	-174%	(4 368)
NET CASH FROM/(USED) OPERATING ACTIVITI	**189 054**	**157 405**	**32 176**	**158 506**	**70 555**	**(87 951)**	**-125%**	**157 405**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	7 381	15 877	62	6 797	837	5 959	712%	15 877
Decrease (increase) in non-current receivables		–	–	1	–	1	#DIV/0!	–
Decrease (increase) in non-current investments		–	–	–	–	–		–
Payments								
Capital assets	(163 087)	(191 096)	(8 974)	(26 706)	(79 623)	(52 917)	66%	(191 096)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**(155 705)**	**(175 219)**	**(8 912)**	**(19 908)**	**(78 786)**	**(58 877)**	**75%**	**(175 219)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1	(500)	(61)	(397)	(208)	(189)	91%	(500)
Payments								
Repayment of borrowing	(8 463)	(11 000)	–	–	–	–		(11 000)
NET CASH FROM/(USED) FINANCING ACTIVITI	**(8 462)**	**(11 500)**	**(61)**	**(397)**	**(208)**	**189**	**-91%**	**(11 500)**
NET INCREASE/ (DECREASE) IN CASH HELD	**24 887**	**(29 314)**	**23 202**	**138 200**	**(8 439)**			**(29 314)**
Cash/cash equivalents at beginning:	640 204	642 240		642 240	642 240			642 240
Cash/cash equivalents at month/year end:	665 091	612 926		780 440	633 801			612 926

Cash and cash equivalents as at 30 November 2022 include investments made to the amount of R620 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		Budget Year 2022/23											
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	9 581	2 466	1 204	835	768	521	740	6 041	22 155	8 905		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 378	3 067	338	182	164	179	50	1 196	29 553	1 770		
Receivables from Non-exchange Transactions - Property Rates	1400	11 406	2 390	906	614	645	135	157	8 057	24 309	9 608		
Receivables from Exchange Transactions - Waste Water Management	1500	3 459	1 270	387	302	323	251	469	3 620	10 082	4 965		
Receivables from Exchange Transactions - Waste Management	1600	2 923	963	332	261	278	187	332	3 283	8 559	4 341		
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	24	5	2	2	2	3	24	96	33		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(3 577)	1 174	128	66	179	71	96	988	(874)	1 400		
Total By Income Source	**2000**	**48 204**	**11 354**	**3 300**	**2 262**	**2 358**	**1 347**	**1 846**	**23 209**	**93 880**	**31 022**	**–**	**–**
2021/22 - totals only		44 355	10 502	3 435	2 394	2 231	1 436	1 813	18 269	84 434	**26 143**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(273)	186	165	108	133	24	35	1 874	2 252	2 174		
Commercial	2300	21 424	2 337	291	171	210	251	73	633	25 389	1 337		
Households	2400	27 052	8 831	2 844	1 983	2 016	1 072	1 738	20 702	66 239	27 511		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**48 204**	**11 354**	**3 300**	**2 262**	**2 358**	**1 347**	**1 846**	**23 209**	**93 880**	**31 022**	**–**	**–**

Total Debtors has decreased from **R 102 252 567** in October to **R 93 880 196** in November 2022.

The collection rate for November 2022 was **114.96%** compared to **89.97%** in October 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 - M05 November												
Description	NT Code	Budget Year 2022/23									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	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	28 644	101	10	2			–	235	**28 992**	24 563
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**28 644**	**101**	**10**	**2**	**–**	**–**	**–**	**235**	**28 992**	**24 563**

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	**Outstanding Amount**	**Invoice(s) date(s)**	**Dispute/Reason for non-payment**	**Remedial action**
WKDM	57 953.11	30/06/2019	Dispute regarding meter installations	Awaiting for clarity on enquiries from WKDM
CIGICELL PTY LTD - ASSU	231 226.58	31/01/2022	Querry on 7 invoices	In Process of reconciling for payment
!KWHA Ttu Culture and E	10 075.00	11/08/2022	Delivery of service to occur in December	Will be paid after Delivery of Service
BIDVEST - WALTON'S STAT	4 662.69	25/10/2022	Goods was delivered in December	Payment in process
GABRIEL AND MICHAEL MAR	40 682.40	18/10/2022	Querry on the goods received	Will be paid as soon as querry is resolved
HENRIT AGRI	1 993.38	10/10/2022	Service was delivered in December	Payment in process
Kaap Agri Bedryf Bpk	1 806.65	19/08/2022	Querry on the goods received	Will be paid as soon as querry is resolved
Shoprite	251.84	09/05/2022	Query on the receipt	Will be paid as soon as query is resolved

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)	Closing Balance
R thousands	Yrs/Months									
Municipality										
NEDBANK	12 Months	Fixed	Yes	Fixed	8.35%	29/06/2023	400 000	33 217		433 217
NEDBANK	4.5 Months	Fixed	Yes	Fixed	6.26%	17/11/2022	20 000	1 729	(21 729)	–
ABSA	12 Months	Fixed	Yes	Fixed	7.78%	29/06/2023	160 000	12 380		172 380
NEDBANK	9 Months	Fixed	Yes	Fixed	8.54%	19/06/2023	60 000	3 661		63 661
Municipality sub-total							**640 000**		**(21 729)**	**669 258**
TOTAL INVESTMENTS AND INTEREST							640 000		(21 729)	669 258

- As at 30 November 2022 investments made amount to R 620 000 000.
- During the month of November 2022, R20 million matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	31 October 2022	**Transactions / Movement 2022/2023**	**Current Month**
Cash & Cash Equivalents:	**R 728 201 768**		**R 724 490 076**
Primary Bank Account	R 84 191 308	R 16 492 922	R 100 684 230
Short Term Investments (Less than 6 months)	R 20 000 000	R -20 000 000	R -
Medium Term Investments (More than 6 months)	R 60 000 000	R -	R 60 000 000
Longterm Investments	R 560 000 000	R -	R 560 000 000
Cash Floats	R 4 010 460	R -204 614	R 3 805 846
Commitments:	**R 482 916 089**		**R 445 769 348**
Unspent Committed Conditional Grants	R 3 211 846	R -322 864	R 2 888 982
Capital funding requirement 2022/23 (Grants & Loans)	R 65 802 746	R -5 352 481	R 60 450 265
Cash Portion of Housing Development Fund	R 1 893	R -	R 1 893
Capital Replacement Reserve Movement	R 108 231 126	R -4 291 674	R 103 939 452
Loan repayment due Dec / June	R 12 360 862	R -	R 12 360 862
Consumer Deposits	R 16 893 323	R 73 447	R 16 966 770
Creditor payments	R 21 574 799	R 7 417 579	R 28 992 378
Salaries	R 217 185 301	R -34 670 748	R 182 514 553
Bad Debt Contributions	R 37 654 193	R -	R 37 654 193
Working Capital			**R 278 720 728**

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	2021/22	Budget Year 2022/23						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:								
Operating Transfers and Grants								
National Government:	**112 178**	**129 651**	**843**	**52 090**	**52 090**	**–**		**129 651**
Local Government Equitable Share	108 796	126 228	–	49 228	49 228	–		126 228
Finance Management	1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive	1 832	1 873	843	1 312	1 312	–		1 873
Provincial Government:	**55 872**	**56 273**	**7 921**	**26 114**	**26 114**	**–**		**56 273**
Community Development: Workers	38	38	–	38	38	–		38
Human Settlements	34 725	33 546	7 921	11 987	11 987	–		33 546
Municipal Accreditation and Capacity Building Grant	508	256	–	–	–	–		256
Libraries	11 351	11 573	–	7 699	7 699	–		11 573
Proclaimed Roads Subsidy	175	4 470	–	–	–	–		4 470
Financial Management Support Grant: Student Bursaries	250	–	–	–	–	–		–
Establishment of a K9 Unit	4 511	2 390	–	2 390	2 390	–		2 390
Establishment of a Law Enforcement Reaction Unit	2 214	4 000	–	4 000	4 000	–		4 000
WC Mun Energy Resiliance Grant	400							
LG Public Employment Support Grant	1 700							
Total Operating Transfers and Grants	**168 050**	**185 924**	**8 764**	**78 204**	**78 204**	**–**		**185 924**
Capital Transfers and Grants								
National Government:	**34 656**	**51 410**	**7 600**	**40 721**	**40 721**	**–**		**51 410**
Municipal Infrastructure Grant (MIG)	26 301	33 810	–	23 121	23 121	–		33 810
Energy Efficiency and Demand Side Management Grant	–	–	–	–	–	–		–
Integrated National Electrification Programme (municipal)	8 355	17 600	7 600	17 600	17 600	–		17 600
Provincial Government:	**21 081**	**21 339**	**–**	**2 280**	**2 280**	**–**		**21 339**
Human Settlements	18 424	20 059	–	1 000	1 000	–		20 059
RSEP/VPUU Municipal Projects		1 200	–	1 200	1 200	–		1 200
Libraries	50	50	–	50	50	–		50
Fire Service Capacity Building Grant	–	–	–	–	–	–		–
Establishment of a K9 Unit	343	30	–	30	30	–		30
Sport Development	983							
Non-Motorised Transport	1 282					–		
Total Capital Transfers and Grants	**55 737**	**72 749**	**7 600**	**43 001**	**43 001**	**–**		**72 749**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	223 787	**258 673**	**16 364**	**121 205**	**121 205**	**–**		**258 673**

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November								
Description	2021/22	Budget Year 2022/23						
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:	**112 204**	**129 651**	**7 248**	**35 870**	**35 287**	**583**	**1.7%**	**129 651**
Local Government Equitable Share	108 796	126 228	6 961	33 979	33 874	105	0.3%	126 228
Finance Management	1 576	1 550	49	559	632	(73)	-11.5%	1 550
EPWP Incentive	1 832	1 873	238	1 331	780	551	70.5%	1 873
						–		
Provincial Government:	**54 348**	**56 273**	**10 934**	**32 076**	**23 584**	**7 534**	**31.9%**	**56 273**
Community Development: Workers	38	38	–	–	15	(15)	-100.0%	38
Human Settlements	35 611	33 546	3 547	17 533	12 597	4 936	39.2%	33 546
Municipal Accreditation and Capacity Building Grant	253	256	21	107	107	(0)	0.0%	256
Libraries	11 330	11 573	1 316	4 603	4 886	(283)	-5.8%	11 573
Proclaimed Roads Subsidy	175	4 470	4 470	4 470	1 678	2 792	166.3%	4 470
Financial Management Support Grant: Student Bursaries	229	–	–	–	–	–		–
Establishment of a K9 Unit	5 489	2 390	727	2 636	2 531	104	4.1%	2 390
Establishment of a Law Enforcement Reaction Unit	(13)	4 000	853	2 728	1 770	958	54.1%	4 000
WC Mun Energy Resiliance Grant	400	–	–	–	–			–
LG Public Employment Support Grant	837	–	–	–	–			–
						–		
Total operating expenditure of Transfers and Grants:	**166 552**	**185 924**	**18 181**	**67 945**	**58 871**	**8 117**	**13.8%**	**185 924**
Capital expenditure of Transfers and Grants								
National Government:	**34 655**	**51 410**	**4 651**	**14 122**	**18 000**	**(3 878)**	**-21.5%**	**51 410**
Municipal Infrastructure Grant (MIG)	26 301	33 810	2 985	11 591	12 400	(809)	-6.5%	33 810
Integrated National Electrification Programme (municipal)	8 354	17 600	1 665	2 531	5 600	(3 069)	-54.8%	17 600
						–		
Provincial Government:	**11 275**	**21 339**	**251**	**256**	**7 110**	**(6 855)**	**-96.4%**	**21 339**
Human Settlements	8 698	20 059	–	–	6 471	(6 471)	-100.0%	20 059
RSEP/VPUU Municipal Projects	–	1 200	247	247	604	(357)	-59.1%	1 200
Libraries	66	50	4	8	20	(12)	-59.1%	50
Establishment of a K9 Unit	246	30	–	–	15	(15)	-100.0%	30
Sport Development	983	–	–	–	–			–
Non-Motorised Transport	1 282	–	–	–	–			–
						–		
Total capital expenditure of Transfers and Grants	**45 930**	**72 749**	**4 902**	**14 378**	**25 110**	**(10 733)**	**-42.7%**	**72 749**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**212 483**	**258 673**	**23 083**	**82 323**	**83 981**	**(2 616)**	**-3.1%**	**258 673**

8.3 Supporting Table SC7 (2)

None

Section 9 – Expenditure on Councillor, Senior Managers and Other Staff

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
		2021/22	Budget Year 2022/23							
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
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		8 001	8 225	698	3 489	3 427	62	2%	8 225
Pension and UIF Contributions		933	1 098	75	376	458	(82)	-18%	1 098
Medical Aid Contributions		134	151	12	60	63	(3)	-4%	151
Cellphone Allowance		939	1 021	85	398	426	(28)	-6%	1 021
Other benefits and allowances		922	756	68	338	315	23	7%	756
Sub Total - Councillors		**10 929**	**11 251**	**938**	**4 661**	**4 688**	**(27)**	**-1%**	**11 251**
Senior Managers of the Municipality	3								
Basic Salaries and Wages		8 818	9 227	786	3 878	3 938	(60)	-2%	9 227
Pension and UIF Contributions		1 528	1 716	143	701	715	(15)	-2%	1 716
Medical Aid Contributions		458	558	34	178	233	(55)	-24%	558
Overtime		–	–	–	–	–	–		–
Performance Bonus		280	276	–	–	–	–		276
Motor Vehicle Allowance		1 031	909	72	366	437	(71)	-16%	909
Cellphone Allowance		245	286	20	100	102	(2)	-2%	286
Housing Allowances		–	–	–	–	–	–		–
Other benefits and allowances		239	278	26	124	115	8	7%	278
Payments in lieu of leave		–	33	–	–	–	–		33
Long service awards		32	29	–	–	–	–		29
Post-retirement benefit obligations	2	1 216	1 327	–	–	–	–		1 327
Sub Total - Senior Managers of Municipality		**13 846**	**14 639**	**1 082**	**5 346**	**5 540**	**(194)**	**-3%**	**14 639**
Other Municipal Staff									
Basic Salaries and Wages		150 113	168 420	13 493	67 180	70 007	(2 827)	-4%	168 420
Pension and UIF Contributions		26 736	30 125	2 429	12 089	12 552	(463)	-4%	30 125
Medical Aid Contributions		11 398	13 679	1 020	5 089	5 699	(611)	-11%	13 679
Overtime		16 027	14 342	1 769	6 131	5 976	155	3%	14 342
Motor Vehicle Allowance		5 455	6 291	475	2 401	2 563	(162)	-6%	6 291
Cellphone Allowance		639	626	55	274	280	(6)	-2%	626
Housing Allowances		943	1 183	66	407	493	(86)	-17%	1 183
Other benefits and allowances		28 424	30 962	13 344	19 188	20 546	(1 358)	-7%	30 962
Payments in lieu of leave		2 046	2 880	–	–	36	(36)	-100%	2 880
Long service awards		2 291	2 509	–	–	–	–		2 509
Post-retirement benefit obligations	2	7 669	8 373	–	–	–	–		8 373
Sub Total - Other Municipal Staff		**251 741**	**279 390**	**32 651**	**112 759**	**118 153**	**(5 394)**	**-5%**	**279 390**
Total Parent Municipality		**276 516**	**305 281**	**34 671**	**122 766**	**128 381**	**(5 615)**	**-4%**	**305 281**
TOTAL MANAGERS AND STAFF		**265 587**	**294 029**	**33 733**	**118 105**	**123 693**	**(5 588)**	**-5%**	**294 029**

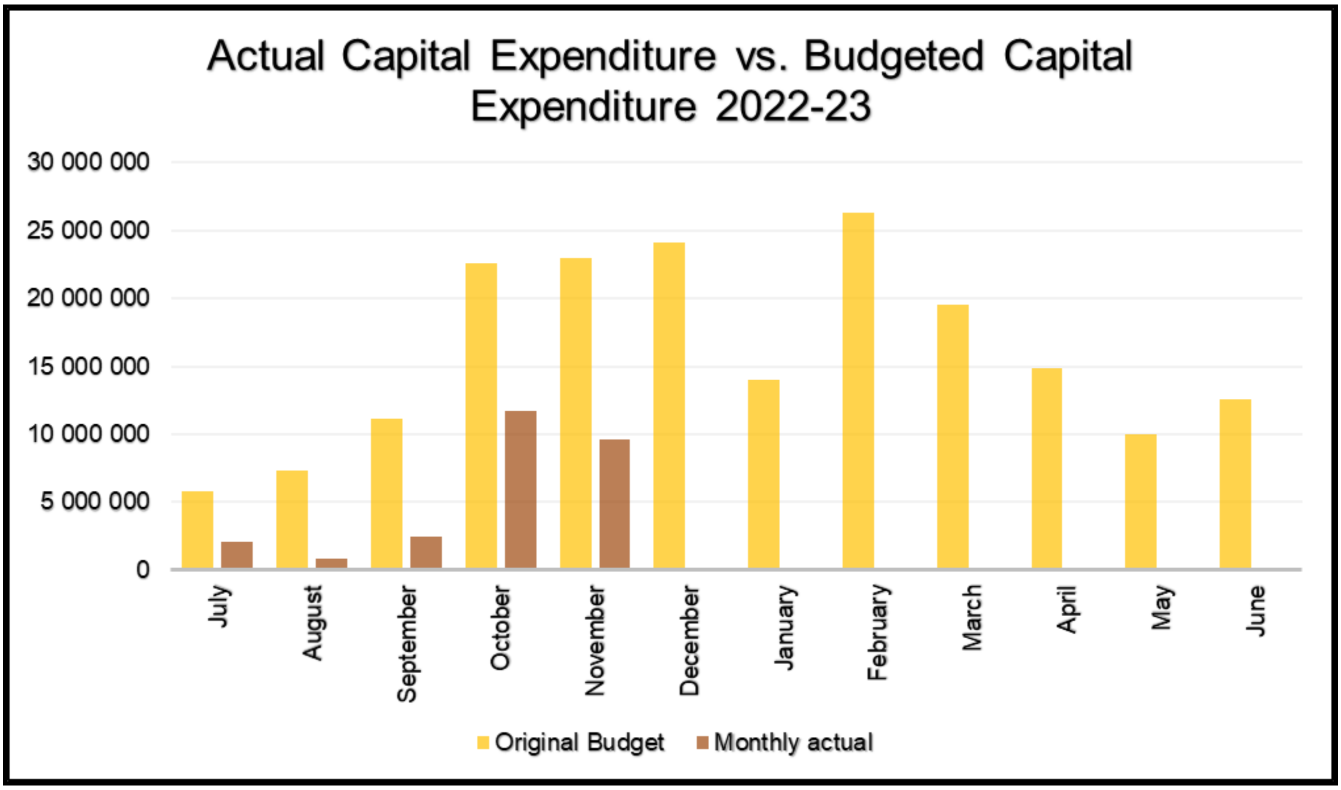
Section 10 – Material variances to the SDBIP

None

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November								
	2021/22	Budget Year 2022/23						
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	383	5 812	2 071	2 071	5 812	3 741	64.4%	1%
August	7 723	7 326	807	2 879	13 139	10 260	78.1%	2%
September	2 955	11 144	2 496	5 375	24 283	18 908	77.9%	3%
October	10 728	22 597	11 687	17 062	46 880	29 818	63.6%	9%
November	19 856	22 941	9 644	26 706	69 821	43 115	61.8%	14%
December	31 307	24 099			93 920	–		
January	4 894	13 971			107 891	–		
February	9 666	26 266			134 157	–		
March	16 307	19 524			153 681	–		
April	9 786	14 844			168 526	–		
May	9 840	9 974			178 500	–		
June	51 457	12 596			191 096	–		
Total Capital expenditure	174 902	191 096	26 706					



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									
Description	Ref	2021/22	Budget Year 2022/23						
		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		**34 171**	**80 931**	**2 814**	**5 934**	**23 260**	17 326	**74.5%**	**80 931**
Roads Infrastructure		12 979	40 221	658	787	11 000	10 213	**92.8%**	40 221
Roads		12 979	40 221	658	787	11 000	10 213	**92.8%**	40 221
Storm water Infrastructure		–	–	–	–	–	–		–
Electrical Infrastructure		15 873	33 400	1 709	3 890	10 570	6 680	**63.2%**	33 400
MV Substations		133	10 200	–	2	3 080	3 078	**99.9%**	10 200
MV Switching Stations		–	4 800	–	949	1 550	601	**38.8%**	4 800
MV Networks		14 801	17 600	1 665	2 531	5 600	3 069	**54.8%**	17 600
LV Networks		940	800	43	409	340	(69)	**-20.2%**	800
Water Supply Infrastructure		4 465	4 307	478	721	690	(31)	**-4.6%**	4 307
Boreholes			740	–	57	240	183	**76.2%**	740
Distribution		4 465	3 567	478	664	450	(214)	**-47.6%**	3 567
Sanitation Infrastructure		581	3 002	(31)	536	1 000	464	**46.4%**	3 002
Pump Station		526	800	(130)	406	600	194	**32.4%**	800
Reticulation		55	2 202	99	130	400	270	**67.4%**	2 202
Solid Waste Infrastructure		272	–	–	–	–	–		–
Landfill Sites		272	–	–	–	–	–		–
Community Assets		**5 645**	**4 200**	**713**	**760**	**1 856**	**1 096**	**59.0%**	**4 200**
Community Facilities		2 877	1 100	–	–	250	250	**100.0%**	1 100
Parks		698	1 100	–	–	250	250	100.0%	1 100
Public Open Space		2 179	–	–	–	–	–		–
Sport and Recreation Facilities		2 769	3 100	713	760	1 606	846	**52.7%**	3 100
Indoor Facilities		2 028	–	–	–	–	–		
Outdoor Facilities		741	3 100	713	760	1 606	846	52.7%	3 100
Other assets		**18 071**	**6 476**	**–**	**–**	**4 232**	**4 232**	**100.0%**	**6 476**
Operational Buildings		11 275	2 000	–	–	200	200	**100.0%**	2 000
Municipal Offices		11 275	2 000	–	–	200	200	100.0%	2 000
Housing		6 796	4 476	–	–	4 032	4 032	**100.0%**	4 476
Social Housing		6 796	4 476	–	–	4 032	4 032	100.0%	4 476
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**420**	**–**	**–**	**420**	**420**	100.0%	**420**
Licences and Rights		–	420	–	–	420	420	**100.0%**	420
Computer Software and Applications			420	–	–	420	420	100.0%	420
Computer Equipment		**1 782**	**3 704**	**–**	**17**	**2 654**	**2 637**	99.4%	**3 704**
Computer Equipment		1 782	3 704	–	17	2 654	2 637	99.4%	3 704
Furniture and Office Equipment		**257**	**364**	**16**	**87**	**152**	**66**	43.2%	**364**
Furniture and Office Equipment		257	364	16	87	152	66	43.2%	364
Machinery and Equipment		**2 205**	**4 219**	**29**	**2 377**	**1 483**	**(894)**	-60.3%	**4 219**
Machinery and Equipment		2 205	4 219	29	2 377	1 483	(894)	-60.3%	4 219
Transport Assets		**4 369**	**13 252**	**1 102**	**2 594**	**4 273**	**1 679**	39.3%	**13 252**
Transport Assets		4 369	13 252	1 102	2 594	4 273	1 679	39.3%	13 252
Land		**849**	**6 630**	**21**	**241**	**2 630**	**2 389**	90.8%	**6 630**
Land		849	6 630	21	241	2 630	2 389	90.8%	6 630
Total Capital Expenditure on new assets	1	**67 349**	**120 197**	**4 695**	**12 011**	**40 961**	**28 950**	**70.7%**	**120 197**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November								
Description	2021/22	Budget Year 2022/23						
R thousands	Audited Outcome	Original 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	35 198	20 250	1 542	1 544	5 700	4 156	72.9%	20 250
Roads Infrastructure	30 932	20 250	1 542	1 544	5 700	4 156	72.9%	20 250
Roads	30 932	20 250	1 542	1 544	5 700	4 156	72.9%	20 250
Electrical Infrastructure	4 266	–	–	–	–	–		–
MV Substations	3 603	–	–	–	–	–		–
LV Networks	663	–	–	–	–	–		–
Housing	670	–	–	–	–	–		–
Staff Housing	670	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing ass	35 868	20 250	1 542	1 544	5 700	4 156	72.9%	20 250

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November									
Description	Ref	2021/22	Budget Year 2022/23						
R thousands	1	Audited Outcome	Original 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		69 400	50 649	3 408	13 151	23 160	10 009	43.2%	50 649
Storm water Infrastructure		–	250	–	117	150	33	21.9%	250
Storm water Conveyance			250	–	117	150	33	21.9%	250
Electrical Infrastructure		2 560	8 450	370	650	2 890	2 240	77.5%	8 450
MV Substations		–	–	–	–	–	–		–
MV Switching Stations		299	–	–	–	–	–		–
MV Networks		–	1 000	91	97	150	53	35.2%	1 000
LV Networks		2 261	7 450	279	553	2 740	2 187	79.8%	7 450
Capital Spares		–	–	–	–	–	–		–
Water Supply Infrastructure		4 791	24 956	3 035	12 371	12 120	(251)	-2.1%	24 956
Pump Stations		991	–	–	–	–	–		–
Distribution		3 800	24 856	3 035	12 371	12 020	(351)	-2.9%	24 856
PRV Stations		–	100	–	–	100	100	100.0%	100
Sanitation Infrastructure		62 049	16 993	3	13	8 000	7 987	99.8%	16 993
Waste Water Treatment Works		62 049	16 993	3	13	8 000	7 987	99.8%	16 993
Sport and Recreation Facilities		2 285	–	–	–	–	–		–
Outdoor Facilities		2 285	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing a	1	71 685	50 649	3 408	13 151	23 160	10 009	43.2%	50 649

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November									
Description	Ref	2021/22	Budget Year 2022/23						
		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		**41 731**	**46 838**	**9 506**	**22 006**	**18 670**	(3 337)	**-17.9%**	**46 838**
Roads Infrastructure		5 197	9 823	5 356	6 877	3 702	(3 175)	**-85.8%**	9 823
Roads		5 021	9 754	5 356	6 858	3 676	(3 182)	**-86.6%**	9 754
Road Furniture		176	69	–	19	26	7	**26.5%**	69
Storm water Infrastructure		18 370	19 334	2 320	7 858	8 262	404	**4.9%**	19 334
Storm water Conveyance		18 370	19 334	2 320	7 858	8 262	404	**4.9%**	19 334
Electrical Infrastructure		2 726	2 616	456	1 613	1 104	(510)	**-46.2%**	2 616
MV Substations		152	165	27	107	70	(38)	**-53.8%**	165
LV Networks		2 574	2 451	429	1 506	1 034	(472)	**-45.7%**	2 451
Water Supply Infrastructure		1 629	1 543	177	579	579	0	**0.1%**	1 543
Reservoirs		1 140	1 135	121	475	426	(49)	**-11.5%**	1 135
Pump Stations		105	146	38	38	55	17	**30.6%**	146
Distribution		385	262	18	66	98	33	**33.1%**	262
Sanitation Infrastructure		5 004	5 609	446	1 367	1 986	619	**31.2%**	5 609
Pump Station		1 010	967	138	449	367	(82)	**-22.3%**	967
Waste Water Treatment Works		3 994	4 641	308	917	1 619	701	**43.3%**	4 641
Solid Waste Infrastructure		8 804	7 912	752	3 713	3 037	(676)	**-22.3%**	7 912
Landfill Sites		8 804	7 912	752	3 713	3 037	(676)	**-22.3%**	7 912
Community Assets		**2 861**	**3 384**	**284**	**1 101**	**1 127**	**27**	**2.4%**	**3 384**
Community Facilities		2 082	2 227	157	765	686	(78)	**-11.4%**	2 227
Halls		314	404	53	177	152	(25)	-16.6%	404
Centres		1 566	1 544	83	519	430	(90)	-20.9%	1 544
Libraries		56	50	–	9	19	9	49.9%	50
Cemeteries/Crematoria		86	109	9	14	41	27	65.5%	109
Parks		60	120	12	45	45	0	0.6%	120
Sport and Recreation Facilities		779	1 156	126	336	441	105	**23.9%**	1 156
Indoor Facilities		96	100	7	20	38	17	46.4%	100
Outdoor Facilities		683	1 056	119	316	403	88	21.8%	1 056
Other assets		**2 013**	**1 703**	**457**	**1 074**	**797**	**(277)**	**-34.8%**	**1 703**
Operational Buildings		1 182	996	416	768	524	(244)	**-46.6%**	996
Municipal Offices		1 182	996	416	768	524	(244)	-46.6%	996
Housing		832	707	41	306	273	(33)	**-12.0%**	707
Staff Housing		257	207	4	26	78	52	66.2%	207
Social Housing		575	500	37	279	195	(84)	-43.2%	500
Intangible Assets		**2 676**	**4 297**	**185**	**2 447**	**1 624**	**(822)**	-50.6%	**4 297**
Servitudes				–	–	–	–		–
Licences and Rights		2 676	4 297	185	2 447	1 624	(822)	**-50.6%**	4 297
Computer Software and Applications		2 676	4 297	185	2 447	1 624	(822)	-50.6%	4 297
Computer Equipment		**355**	**337**	**12**	**95**	**127**	**31**	24.8%	**337**
Computer Equipment		355	337	12	95	127	31	24.8%	337
Furniture and Office Equipment		**43**	**70**	–	**2**	**26**	**24**	93.1%	**70**
Furniture and Office Equipment		43	70	–	2	26	24	93.1%	70
Machinery and Equipment		**1 130**	**1 408**	**35**	**357**	**502**	**145**	28.9%	**1 408**
Machinery and Equipment		1 130	1 408	35	357	502	145	28.9%	1 408
Transport Assets		**6 545**	**6 306**	**587**	**2 349**	**2 408**	**60**	2.5%	**6 306**
Transport Assets		6 545	6 306	587	2 349	2 408	60	2.5%	6 306
Total Repairs and Maintenance Expenditure	1	**57 354**	**64 342**	**11 065**	**29 430**	**25 282**	**(4 148)**	**-16.4%**	**64 342**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November									
		2021/22	Budget Year 2022/23						
Description R thousands	Ref 1	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure		**76 477**	**82 486**	**–**	**25 131**	**24 746**	(385)	**-1.6%**	**82 486**
Roads Infrastructure		24 671	30 645	–	8 432	9 194	761	**8.3%**	30 645
Roads		23 406	29 347	–	7 990	8 804	815	**9.3%**	29 347
Road Structures		822	833	–	293	250	(43)	**-17.3%**	833
Road Furniture		442	465	–	149	139	(10)	**-7.2%**	465
Storm water Infrastructure		4 564	4 776	–	1 559	1 433	(127)	**-8.8%**	4 776
Drainage Collection		889	935	–	305	280	(25)	**-8.8%**	935
Storm water Conveyance		3 675	3 842	–	1 254	1 152	(102)	**-8.8%**	3 842
Electrical Infrastructure		12 862	13 392	–	4 369	4 018	(351)	**-8.7%**	13 392
Power Plants		3	3	–	1	1	(0)	**-6.3%**	3
HV Transmission Conductors		29	37	–	10	11	2	**14.1%**	37
MV Substations		1 837	1 943	–	676	583	(93)	**-16.0%**	1 943
MV Switching Stations		1 098	1 219	–	422	366	(56)	**-15.5%**	1 219
MV Networks		6 905	7 291	–	2 342	2 187	(154)	**-7.1%**	7 291
LV Networks		2 779	2 675	–	847	802	(44)	**-5.5%**	2 675
Capital Spares		212	224	–	71	67	(4)	**-6.1%**	224
Water Supply Infrastructure		15 186	16 005	–	5 158	4 802	(356)	**-7.4%**	16 005
Dams and Weirs		253	281	–	85	84	(1)	**-0.9%**	281
Boreholes		169	179	–	57	54	(3)	**-6.1%**	179
Reservoirs		2 661	2 816	–	897	845	(52)	**-6.1%**	2 816
Pump Stations		571	618	–	205	185	(19)	**-10.4%**	618
Water Treatment Works		130	139	–	44	42	(2)	**-5.1%**	139
Bulk Mains		1 263	1 293	–	495	388	(107)	**-27.5%**	1 293
Distribution		10 139	10 680	–	3 376	3 204	(172)	**-5.4%**	10 680
Sanitation Infrastructure		16 002	17 024	–	5 399	5 107	(292)	**-5.7%**	17 024
Pump Station		14 958	15 863	–	5 046	4 759	(287)	**-6.0%**	15 863
Reticulation		1 044	1 160	–	353	348	(5)	**-1.5%**	1 160
Solid Waste Infrastructure		3 192	643	–	213	193	(20)	**-10.6%**	643
Landfill Sites		3 069	517	–	170	155	(15)	**-9.5%**	517
Waste Drop-off Points		122	126	–	44	38	(6)	**-15.2%**	126
Rail Infrastructure		–	–	–	–	–	–		–
Community Assets		**5 471**	**5 778**	**–**	**1 980**	**1 733**	**(247)**	**-14.2%**	**5 778**
Community Facilities		2 625	2 786	–	1 000	836	(164)	**-19.7%**	2 786
Halls		719	752	–	304	226	(78)	-34.7%	752
Centres		407	431	–	137	129	(8)	-6.1%	431
Clinics/Care Centres		394	435	–	133	130	(2)	-1.8%	435
Museums		15	16	–	5	5	(0)	-5.7%	16
Libraries		454	477	–	153	143	(10)	-6.9%	477
Cemeteries/Crematoria		208	199	–	71	60	(11)	-19.2%	199
Parks		27	55	–	9	17	7	44.3%	55
Public Open Space		207	216	–	122	65	(58)	-89.2%	216
Public Ablution Facilities		178	188	–	60	56	(4)	-6.3%	188
Taxi Ranks/Bus Terminals		16	17	–	5	5	(0)	-5.1%	17
Sport and Recreation Facilities		2 846	2 992	–	980	898	(82)	**-9.2%**	2 992
Indoor Facilities		1 424	1 518	–	480	455	(24)	-5.4%	1 518
Outdoor Facilities		1 422	1 474	–	500	442	(58)	-13.1%	1 474
Investment properties		**59**	**63**	**–**	**20**	**19**	(1)	-6.1%	**63**
Revenue Generating		59	63	–	20	19	(1)	**-6.1%**	63
Improved Property		59	63	–	20	19	(1)	-6.1%	63

Description	Ref	2021/22	Budget Year 2022/23						
		Audited	Original	Monthly	YearTD	YearTD	YTD	YTD	Full Year
R thousands	1							%	
Other assets		**1 656**	**2 234**	**–**	**866**	**670**	**(195)**	**-29.1%**	**2 234**
Operational Buildings		1 459	1 593	–	791	478	(314)	**-65.6%**	1 593
Municipal Offices		936	1 025	–	615	307	(308)	-100.1%	1 025
Workshops		2	0	–	1	0	(1)	-2066.1%	0
Yards		5	5	–	2	2	(0)	-6.2%	5
Stores		516	563	–	174	169	(5)	-3.0%	563
Housing		198	641	–	74	192	118	**61.5%**	641
Staff Housing		167	216	–	64	65	1	1.5%	216
Social Housing		31	425	–	10	128	117	91.9%	425
Intangible Assets		**192**	**251**	**–**	**64**	**75**	**11**	14.5%	**251**
Licences and Rights		192	251	–	64	75	11	**14.5%**	251
Computer Software and Applications		192	251	–	64	75	11	14.5%	251
Computer Equipment		**1 276**	**2 123**	**–**	**495**	**637**	**142**	22.3%	**2 123**
Computer Equipment		1 276	2 123	–	495	637	142	22.3%	2 123
Furniture and Office Equipment		**498**	**581**	**–**	**193**	**174**	**(19)**	-10.7%	**581**
Furniture and Office Equipment		498	581	–	193	174	(19)	-10.7%	581
Machinery and Equipment		**2 037**	**2 536**	**–**	**731**	**761**	**30**	3.9%	**2 536**
Machinery and Equipment		2 037	2 536	–	731	761	30	3.9%	2 536
Transport Assets		**3 150**	**5 716**	**–**	**1 126**	**1 715**	**589**	34.3%	**5 716**
Transport Assets		3 150	5 716	–	1 126	1 715	589	34.3%	5 716
Total Depreciation	1	**90 817**	**101 768**	**–**	**30 605**	**30 531**	**(75)**	**-0.2%**	**101 768**

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 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)

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Signature ______________________

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature ______________________

Date: 13 December 2022

The Executive Mayor

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

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature ______________________

Date: 13 December 2022