

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 October 2021

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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 October 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 October 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 284 420 607	R 293 728 976	R 9 308 369	3%
Operating Expenditure	R 898 052 664	R 216 588 316	R 219 746 352	R 3 158 036	1%
Capital	R 166 435 729	R 49 561 204	R 21 788 580	R -27 772 624	-56%

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October								
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 By Source								
Property rates	133 192	138 386	11 551	49 991	48 573	1 417	3%	138 386
Service charges - electricity revenue	323 772	369 764	33 867	128 265	130 343	(2 077)	-2%	369 764
Service charges - water revenue	72 142	75 190	6 085	22 875	22 335	541	2%	75 190
Service charges - sanitation revenue	44 858	45 988	3 849	15 052	15 888	(836)	-5%	45 988
Service charges - refuse revenue	27 834	28 742	2 481	9 840	9 776	64	1%	28 742
Rental of facilities and equipment	1 658	1 529	104	374	382	(9)	-2%	1 529
Interest earned - external investments	36 524	37 706	287	1 193	1 320	(127)	-10%	37 706
Interest earned - outstanding debtors	2 696	2 601	199	781	800	(19)	-2%	2 601
Dividends received	-	-	-	-	-	-		-
Fines, penalties and forfeits	28 402	23 591	17	62	90	(28)	-31%	23 591
Licences and permits	4 627	4 445	402	1 623	1 467	156	11%	4 445
Agency services	4 987	5 699	564	2 365	1 955	410	21%	5 699
Transfers and subsidies	135 128	152 542	-	49 709	47 761	1 948	4%	152 542
Other revenue	16 767	10 776	1 331	4 509	3 330	1 179	35%	10 776
Gains	14 557	10 092	67	334	-	334	#DIV/0!	10 092
Total Revenue (excluding capital transfers and contributions)	847 144	907 049	60 804	286 973	284 022	2 951	1%	907 049

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 October 2021.

- **Fines, penalties and forfeits** stands at 31% below the YTD budgeted projections. The largest portion relates to traffic fines, which will be recognised at year-end.
- **Licences and Permits, Agency services** stand above the YTD budgeted projections, positively influencing the income.
- **Other revenue** stands at 35% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items such as Building Plan Fees, Caravan Sites and Entrance Fees: Boats.
- **Gains** refer to sale of land, which for purposes of tariff modelling is not budgeted for.
- Revenue for the month of **October 2021** was **R60.804 million** whilst the overall YTD performance excluding capital transfers stands at **1% above** the budgeted projections

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October								
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								
Expenditure By Type								
Employee related costs	248 278	260 602	21 079	75 727	77 192	(1 465)	-2%	260 602
Remuneration of councillors	10 857	11 232	886	3 542	3 504	38	1%	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	–	7 691	#DIV/0!	95 797
Finance charges	13 954	13 141	–	–	–	–		13 141
Bulk purchases - electricity	252 180	299 500	24 127	99 614	95 356	4 258	4%	299 500
Inventory consumed	31 872	32 723	1 502	5 042	6 092	(1 050)	-17%	32 723
Contracted services	51 698	87 781	4 643	14 493	19 929	(5 436)	-27%	87 781
Transfers and subsidies	2 989	3 851	336	1 927	1 058	869	82%	3 851
Other expenditure	32 233	48 433	2 572	11 747	13 457	(1 710)	-13%	48 433
Losses	16 612	8 964	–	–	–	–		8 964
Total Expenditure	779 425	898 053	62 836	219 746	216 588	3 158	1%	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. Cash flow projections will be corrected with the mid-year adjustments.
- 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 13% below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **October 2021** was **R62.836 million** whilst the overall YTD performance stands at **1% above** the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October									
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	1 419	2 585	6 140	(3 554)	-58%	14 850
Executive and council		3	20	-	-	4	(4)	-100%	20
Finance and administration		39 440	14 830	1 419	2 585	6 136	(3 550)	-58%	14 830
Internal audit		-	-	-	-	-	-		-
Community and public safety		9 230	6 469	1 818	2 337	3 083	(745)	-24%	6 469
Community and social services		264	150	14	17	100	(83)	-83%	150
Sport and recreation		7 032	4 321	715	1 229	1 815	(587)	-32%	4 321
Public safety		1 934	1 998	1 089	1 092	1 168	(76)	-6%	1 998
Housing		-	-	-	-	-	-		-
Economic and environmental services		66 718	47 068	633	1 380	9 761	(8 381)	-86%	47 068
Planning and development		10 064	12 578	52	199	3 238	(3 040)	-94%	12 578
Road transport		56 654	34 490	581	1 181	6 523	(5 341)	-82%	34 490
Trading services		102 158	98 049	6 857	15 486	30 578	(15 092)	-49%	98 049
Energy sources		18 135	23 321	2 877	4 654	3 791	863	23%	23 321
Water management		7 375	9 925	135	518	2 142	(1 624)	-76%	9 925
Waste water management		73 508	62 940	3 843	10 308	24 234	(13 926)	-57%	62 940
Waste management		3 139	1 862	3	6	410	(405)	-99%	1 862
Other		-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	217 548	166 436	10 728	21 789	49 561	(27 773)	-56%	166 436
Funded by:									
National Government		32 175	31 055	4 168	9 968	13 200	(3 232)	-24%	31 055
Provincial Government		43 066	15 661	276	278	2 417	(2 139)	-88%	15 661
District Municipality		-	-	-	-	-	-		-
Transfers recognised - capital		75 531	46 716	4 444	10 246	15 617	(5 371)	-34%	46 716
Borrowing	6	-	-	-	-	-	-		-
Internally generated funds		142 018	119 720	6 284	11 543	33 944	(22 401)	-66%	119 720
Total Capital Funding		217 548	166 436	10 728	21 789	49 561	(27 773)	-56%	166 436

- Capital expenditure for the month of **October 2021** amounts to **R 10 727 857** and stands at **56%** below the projected YTD budget which is not aligned to the SDBIP and budget plan.
- The YTD actual is **R 21 788 580 (16.56%)** compared to the total budget of **R 166 435 729**.
- Commitments are R 21 100 419.

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	3 833 189	9 642 033	20 000 000	45 377 967	82%	Construction	Moorreesburg	65%	N/A
2	Sewerage Works: Darling	4 720 600	-	-	4 000 000	4 720 600	100%	Construction	Darling	87%	N/A
ROADS											
3	Roads Swartland: Resealing of Roads	23 000 000	-	-	4 304 093	23 000 000	100%	Planning	Swartland	10%	N/A
4	Roads Swartland: New Roads	7 555 096	581 422	774 280	1 900 000	6 780 816	90%	Construction	Swartland	12%	N/A
BUILDINGS & MAINTENANCE											
5	Conversion / Operationalising of Office Space (Standard Bank Building)	5 100 000	191 056	438 395	1 450 000	4 661 605	91%	Construction	Malmesbury	40%	N/A
6	Conversion / Operationalising of Office Space (Nedbank Build)	4 900 000	978 687	1 342 594	1 400 000	3 557 406	73%	Construction	Malmesbury	40%	N/A
HOUSING											
7	Malmesbury De Hoop Housing Project	11 600 000	-	63 989	1 666 065	11 536 011	99%	0%	Malmesbury	Planing Phase - busy finalising the contract and appointing a contractor with regards to the provision/installation of water.	N/A
ELECTRICAL SERVICES											
8	Malmesbury: Saamstaan/De Hoop area: Upgrading of bulk electricity supply: Phase 1	8 355 000	357 148	357 988	1 200 000	7 997 012	96%	Construction	Malmesbury	10%	N/A
9	Saamstaan/De Hoop: 389 plot housing development: Elec Bulk supply, Infrastructure Connections	6 500 000	1 736 544	2 134 909	1 650 000	4 365 092	67%	Construction	Malmesbury	10%	N/A
10	Minisubstations: Swartland	3 600 000	9 548	11 385	-	3 588 615	100%	Procurement	Swartland	20%	N/A
TOTAL		130 350 696	7 687 595	14 765 573	37 570 158	115 585 123	89%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2021/22		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		12.1%	3.5%	12.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.1%	7.9%	8.1%
Gearing	Long Term Borrowing/ Funds & Reserves		37.1%	51.3%	37.1%
<u>Liquidity</u>					
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
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	98.53%	95.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	99.64%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
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%	26.4%	28.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	5.9%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.0%	2.7%	12.0%
<u>IDP regulation financial viability indicators</u>					
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%	4.4%	17.64%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.86	12.47	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 - M04 October								
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								
Financial Performance								
Property rates	133 192	138 386	11 551	49 991	48 573	1 417	3%	138 386
Service charges	468 607	519 684	46 282	176 032	178 342	(2 309)	-1%	519 684
Investment revenue	36 524	37 706	287	1 193	1 320	(127)	-10%	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	2 683	10 048	8 025	2 022	25%	58 731
Total Revenue (excluding capital transfers and contributions)	847 144	907 049	60 804	286 973	284 022	2 951	1%	907 049
Employee costs	248 278	260 602	21 079	75 727	77 192	(1 465)	-2%	260 602
Remuneration of Councillors	10 857	11 232	886	3 542	3 504	38	1%	11 232
Depreciation & asset impairment	87 220	95 797	7 691	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	25 629	104 656	101 448	3 208	3%	332 223
Transfers and subsidies	2 989	3 851	336	1 927	1 058	869	82%	3 851
Other expenditure	132 075	181 208	7 215	26 203	33 386	(7 183)	-22%	181 208
Total Expenditure	779 425	898 053	62 836	219 746	216 588	3 158	1%	898 053
Surplus/(Deficit)	67 718	8 996	(2 032)	67 226	67 433	(207)	-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	396	954	399	555	139%	1 197
Surplus/(Deficit) after capital transfers & contributions	142 809	56 908	(1 636)	73 983	67 832	6 150	9%	56 908
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	142 809	56 908	(1 636)	73 983	67 832	6 150	9%	56 908
Capital expenditure & funds sources								
Capital expenditure	217 548	166 436	10 728	21 789	49 561	(27 773)	-56%	166 436
Capital transfers recognised	75 531	46 716	4 444	10 246	15 617	(5 371)	-34%	46 716
Borrowing	–	–	–	–	–	–		–
Internally generated funds	142 018	119 720	6 284	11 543	33 944	(22 401)	-66%	119 720
Total sources of capital funds	217 548	166 436	10 728	21 789	49 561	(27 773)	-56%	166 436
Financial position								
Total current assets	785 631	703 155		830 794				703 155
Total non current assets	2 105 230	2 157 863		2 119 270				2 157 863
Total current liabilities	141 461	146 380		118 222				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	41 926	95 355	53 178	(42 177)	-79%	144 660
Net cash from (used) investing	(195 422)	(166 358)	(0)	(14 394)	(55 453)	(41 058)	74%	(166 358)
Net cash from (used) financing	(8 552)	(10 979)	(15 358)	41	(5 152)	(5 193)	101%	(10 979)
Cash/cash equivalents at the month/year end	640 204	577 694	–	691 373	602 944	(88 428)	-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	50 406	14 544	2 555	1 645	1 176	1 691	18 136	93 232
Creditors Age Analysis								
Total Creditors	39 282	333	0	–	–	–	61	39 682

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October								
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	12 313	72 786	71 683	1 103	2%	239 558
Executive and council	351	295	30	100	97	3	3%	295
Finance and administration	234 252	239 264	12 283	72 685	71 586	1 100	2%	239 264
Internal audit	-	-	-	-	-	-	-	-
Community and public safety	105 137	84 005	555	5 530	1 169	4 361	373%	84 005
Community and social services	30 071	11 725	82	2 760	395	2 365	599%	11 725
Sport and recreation	3 414	4 438	450	1 273	559	715	128%	4 438
Public safety	32 857	26 234	8	1 373	163	1 209	741%	26 234
Housing	38 795	41 608	15	124	52	72	139%	41 608
Health	-	-	-	-	-	-	-	-
Economic and environmental services	17 232	18 013	1 464	5 755	4 675	1 080	23%	18 013
Planning and development	4 274	3 561	468	1 647	1 150	498	43%	3 561
Road transport	12 957	14 453	996	4 108	3 525	583	17%	14 453
Environmental protection	-	-	-	-	-	-	-	-
Trading services	565 240	613 353	46 866	209 648	206 886	2 762	1%	613 353
Energy sources	338 322	383 738	33 891	130 613	132 788	(2 175)	-2%	383 738
Water management	91 376	92 270	6 368	29 943	29 517	426	1%	92 270
Waste water management	90 934	90 720	3 976	32 066	27 379	4 687	17%	90 720
Waste management	44 609	46 625	2 632	17 026	17 202	(176)	-1%	46 625
Other	22	31	3	10	8	2	29%	31
Total Revenue - Functional	922 234	954 961	61 200	293 729	284 421	9 308	3%	954 961
Expenditure - Functional								
Governance and administration	127 904	150 939	10 000	38 699	40 014	(1 315)	-3%	150 939
Executive and council	20 353	21 677	1 525	8 397	7 752	645	8%	21 677
Finance and administration	105 629	127 295	8 338	29 769	31 673	(1 904)	-6%	127 295
Internal audit	1 922	1 967	136	533	589	(56)	-10%	1 967
Community and public safety	118 617	143 313	8 159	26 888	27 018	(131)	0%	143 313
Community and social services	20 641	22 657	1 888	6 312	6 409	(97)	-2%	22 657
Sport and recreation	26 235	27 273	2 498	7 635	7 372	263	4%	27 273
Public safety	65 532	62 940	3 385	12 017	12 451	(434)	-3%	62 940
Housing	6 208	30 442	389	923	786	138	18%	30 442
Health	-	-	-	-	-	-	-	-
Economic and environmental services	62 621	64 574	5 247	11 950	10 831	1 119	10%	64 574
Planning and development	12 497	13 868	1 087	3 762	4 270	(508)	-12%	13 868
Road transport	50 124	50 706	4 159	8 188	6 561	1 627	25%	50 706
Environmental protection	-	-	-	-	-	-	-	-
Trading services	468 815	537 487	39 133	141 535	138 111	3 424	2%	537 487
Energy sources	294 595	347 565	27 389	108 519	103 401	5 119	5%	347 565
Water management	66 083	69 431	3 195	7 787	10 132	(2 345)	-23%	69 431
Waste water management	65 547	67 528	5 116	12 916	11 714	1 201	10%	67 528
Waste management	42 590	52 963	3 434	12 313	12 864	(551)	-4%	52 963
Other	1 469	1 740	297	675	614	61	10%	1 740
Total Expenditure - Functional	779 425	898 053	62 836	219 746	216 588	3 158	1%	898 053
Surplus/ (Deficit) for the year	142 809	56 908	(1 636)	73 983	67 832	6 150	9%	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) - M04 October								
Vote 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 by Vote								
Vote 1 - Corporate Services	11 433	11 506	21	2 445	137	2 307	1678.3%	11 506
Vote 2 - Civil Services	246 938	248 096	13 143	80 166	74 757	5 409	7.2%	248 096
Vote 3 - Council	351	295	30	100	97	3	3.3%	295
Vote 4 - Electricity Services	338 357	383 738	33 891	130 613	132 788	(2 175)	-1.6%	383 738
Vote 5 - Financial Services	219 040	227 643	12 209	72 368	71 291	1 076	1.5%	227 643
Vote 6 - Development Services	51 755	47 074	908	2 591	1 687	904	53.6%	47 074
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	54 361	36 609	999	5 446	3 663	1 784	48.7%	36 609
Total Revenue by Vote	922 234	954 961	61 200	293 729	284 421	9 308	3.3%	954 961
Expenditure by Vote								
Vote 1 - Corporate Services	31 884	41 476	3 019	9 507	11 182	(1 675)	-15.0%	41 476
Vote 2 - Civil Services	258 966	278 331	19 063	49 854	49 567	286	0.6%	278 331
Vote 3 - Council	16 781	18 220	1 260	7 354	6 735	619	9.2%	18 220
Vote 4 - Electricity Services	309 089	364 266	28 270	113 731	108 256	5 475	5.1%	364 266
Vote 5 - Financial Services	50 530	59 521	3 861	13 938	14 907	(968)	-6.5%	59 521
Vote 6 - Development Services	27 405	53 057	2 422	7 586	7 598	(12)	-0.2%	53 057
Vote 7 - Municipal Manager	7 373	8 168	509	2 052	2 456	(404)	-16.5%	8 168
Vote 8 - Protection Services	77 396	75 013	4 431	15 725	15 888	(163)	-1.0%	75 013
Total Expenditure by Vote	779 425	898 053	62 836	219 746	216 588	3 158	1.5%	898 053
Surplus/ (Deficit) for the year	142 809	56 908	(1 636)	73 983	67 832	6 150	9.1%	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) - M04 October								
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 By Source								
Property rates	133 192	138 386	11 551	49 991	48 573	1 417	3%	138 386
Service charges - electricity revenue	323 772	369 764	33 867	128 265	130 343	(2 077)	-2%	369 764
Service charges - water revenue	72 142	75 190	6 085	22 875	22 335	541	2%	75 190
Service charges - sanitation revenue	44 858	45 988	3 849	15 052	15 888	(836)	-5%	45 988
Service charges - refuse revenue	27 834	28 742	2 481	9 840	9 776	64	1%	28 742
Rental of facilities and equipment	1 658	1 529	104	374	382	(9)	-2%	1 529
Interest earned - external investments	36 524	37 706	287	1 193	1 320	(127)	-10%	37 706
Interest earned - outstanding debtors	2 696	2 601	199	781	800	(19)	-2%	2 601
Dividends received	—	—	—	—	—	—		—
Fines, penalties and forfeits	28 402	23 591	17	62	90	(28)	-31%	23 591
Licences and permits	4 627	4 445	402	1 623	1 467	156	11%	4 445
Agency services	4 987	5 699	564	2 365	1 955	410	21%	5 699
Transfers and subsidies	135 128	152 542	—	49 709	47 761	1 948	4%	152 542
Other revenue	16 767	10 776	1 331	4 509	3 330	1 179	35%	10 776
Gains	14 557	10 092	67	334	—	334	#DIV/0!	10 092
Total Revenue (excluding capital transfers and contributions)	847 144	907 049	60 804	286 973	284 022	2 951	1%	907 049
Expenditure By Type								
Employee related costs	248 278	260 602	21 079	75 727	77 192	(1 465)	-2%	260 602
Remuneration of councillors	10 857	11 232	886	3 542	3 504	38	1%	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	—	7 691	#DIV/0!	95 797
Finance charges	13 954	13 141	—	—	—	—		13 141
Bulk purchases - electricity	252 180	299 500	24 127	99 614	95 356	4 258	4%	299 500
Inventory consumed	31 872	32 723	1 502	5 042	6 092	(1 050)	-17%	32 723
Contracted services	51 698	87 781	4 643	14 493	19 929	(5 436)	-27%	87 781
Transfers and subsidies	2 989	3 851	336	1 927	1 058	869	82%	3 851
Other expenditure	32 233	48 433	2 572	11 747	13 457	(1 710)	-13%	48 433
Losses	16 612	8 964	—	—	—	—		8 964
Total Expenditure	779 425	898 053	62 836	219 746	216 588	3 158	1%	898 053
Surplus/(Deficit)	67 718	8 996	(2 032)	67 226	67 433	(207)	(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	396	954	399	555	0	1 197
Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—		—
Surplus/(Deficit) after capital transfers & contributions	142 809	56 908	(1 636)	73 983	67 832			56 908
Taxation	—	—	—	—	—	—		—
Surplus/(Deficit) after taxation	142 809	56 908	(1 636)	73 983	67 832			56 908
Attributable to minorities	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality	142 809	56 908	(1 636)	73 983	67 832			56 908
Share of surplus/ (deficit) of associate	—	—	—	—	—			—
Surplus/ (Deficit) for the year	142 809	56 908	(1 636)	73 983	67 832			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) - M04 October									
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								
Multi-Year expenditure appropriation	2								
Vote 2 - Civil Services		87 571	81 096	5 761	12 693	31 146	(18 453)	-59%	81 096
Vote 4 - Electricity Services		4 269	14 855	2 094	2 493	2 850	(357)	-13%	14 855
Vote 6 - Development Services		43 514	13 100	–	64	1 882	(1 818)	-97%	13 100
Total Capital Multi-year expenditure	4,7	135 354	109 051	7 855	15 250	35 877	(20 628)	-57%	109 051
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		18 934	872	14	18	505	(487)	-96%	872
Vote 2 - Civil Services		31 083	37 373	931	2 940	7 954	(5 014)	-63%	37 373
Vote 3 - Council		–	10	–	–	2	(2)	-100%	10
Vote 4 - Electricity Services		15 324	10 503	808	2 331	1 373	958	70%	10 503
Vote 5 - Financial Services		13 866	381	–	8	343	(335)	-98%	381
Vote 6 - Development Services		1 050	6 238	31	149	2 337	(2 188)	-94%	6 238
Vote 7 - Municipal Manager		3	10	–	–	2	(2)	-100%	10
Vote 8 - Protection Services		1 934	1 998	1 089	1 092	1 168	(76)	-6%	1 998
Total Capital single-year expenditure	4	82 194	57 385	2 873	6 539	13 684	(7 145)	-52%	57 385
Total Capital Expenditure		217 548	166 436	10 728	21 789	49 561	(27 773)	-56%	166 436
Capital Expenditure - Functional Classification									
Governance and administration		39 443	14 850	1 419	2 585	6 140	(3 554)	-58%	14 850
Executive and council	3	20	–	–	–	4	(4)	-100%	20
Finance and administration		39 440	14 830	1 419	2 585	6 136	(3 550)	-58%	14 830
Internal audit		–	–	–	–	–	–	–	–
Community and public safety		9 230	6 469	1 818	2 337	3 083	(745)	-24%	6 469
Community and social services		264	150	14	17	100	(83)	-83%	150
Sport and recreation		7 032	4 321	715	1 229	1 815	(587)	-32%	4 321
Public safety		1 934	1 998	1 089	1 092	1 168	(76)	-6%	1 998
Housing		–	–	–	–	–	–	–	–
Economic and environmental services		66 718	47 068	633	1 380	9 761	(8 381)	-86%	47 068
Planning and development		10 064	12 578	52	199	3 238	(3 040)	-94%	12 578
Road transport		56 654	34 490	581	1 181	6 523	(5 341)	-82%	34 490
Trading services		102 158	98 049	6 857	15 486	30 578	(15 092)	-49%	98 049
Energy sources		18 135	23 321	2 877	4 654	3 791	863	23%	23 321
Water management		7 375	9 925	135	518	2 142	(1 624)	-76%	9 925
Waste water management		73 508	62 940	3 843	10 308	24 234	(13 926)	-57%	62 940
Waste management		3 139	1 862	3	6	410	(405)	-99%	1 862
Other		–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	217 548	166 436	10 728	21 789	49 561	(27 773)	-56%	166 436
Funded by:									
National Government		32 175	31 055	4 168	9 968	13 200	(3 232)	-24%	31 055
Provincial Government		43 066	15 661	276	278	2 417	(2 139)	-88%	15 661
District Municipality		–	–	–	–	–	–	–	–
Transfers recognised - capital		75 531	46 716	4 444	10 246	15 617	(5 371)	-34%	46 716
Borrowing	6	–	–	–	–	–	–	–	–
Internally generated funds		142 018	119 720	6 284	11 543	33 944	(22 401)	-66%	119 720
Total Capital Funding		217 548	166 436	10 728	21 789	49 561	(27 773)	-56%	166 436

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M04 October					
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	116 037	577 694
Call investment deposits		–	–	560 000	–
Consumer debtors		87 843	104 464	111 634	104 464
Other debtors		40 462	11 800	3 046	11 800
Current portion of long-term receivables		70	80	70	80
Inventory		17 052	9 117	28 458	9 117
Total current assets		785 631	703 155	819 247	703 155
Non current assets					
Long-term receivables		1	–	(57)	–
Investments		–	–	–	–
Investment property		35 546	32 979	35 541	32 979
Investments in Associate		–	–	–	–
Property, plant and equipment		2 067 866	2 123 350	2 081 987	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	2 119 270	2 157 863
TOTAL ASSETS		2 890 861	2 861 018	2 938 516	2 861 018
LIABILITIES					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		8 463	10 018	–	10 018
Consumer deposits		15 297	17 048	15 764	17 048
Trade and other payables		112 803	109 835	81 327	109 835
Provisions		4 898	9 479	9 587	9 479
Total current liabilities		141 461	146 380	106 678	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	327 949	327 096
NET ASSETS	2	2 536 592	2 533 922	2 610 567	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 - M04 October									
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								
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		133 192	131 466	9 779	42 570	43 822	(1 252)	-3%	131 466
Service charges		468 607	496 199	43 417	171 590	165 400	6 191	4%	496 199
Other revenue		25 349	38 479	3 453	11 826	12 826	(1 000)	-8%	38 479
Transfers and Subsidies - Operational		104 712	152 542	4 169	55 776	50 847	4 929	10%	152 542
Transfers and Subsidies - Capital		74 767	46 716	-	16 011	15 572	439	3%	46 716
Interest		39 460	37 706	-	-	12 569	(12 569)	-100%	37 706
Dividends									
Payments									
Suppliers and employees		(617 352)	(743 542)	(55 021)	(202 419)	(242 889)	(40 470)	17%	(743 542)
Finance charges		(11 934)	(11 055)	-	-	(3 685)	(3 685)	100%	(11 055)
Transfers and Grants		(2 989)	(3 851)	-	-	(1 284)	(1 284)	100%	(3 851)
NET CASH FROM/(USED) OPERATING ACTIVITIES		213 813	144 660	5 798	95 355	53 178	(42 177)	-79%	144 660
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		1 012	78	67	334	26	308	1189%	78
Decrease (increase) in non-current receivables		1	-	(1)	14	-	14	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-
Payments									
Capital assets		(196 435)	(166 436)	(7 003)	(14 742)	(55 479)	(40 737)	73%	(166 436)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(195 422)	(166 358)	(6 936)	(14 394)	(55 453)	(41 058)	74%	(166 358)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		1 466	867	29	41	(1 204)	1 245	-103%	867
Payments									
Repayment of borrowing		(10 018)	(11 846)	-	-	(3 949)	(3 949)	100%	(11 846)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(8 552)	(10 979)	29	41	(5 152)	(5 193)	101%	(10 979)
NET INCREASE/ (DECREASE) IN CASH HELD		9 838	(32 677)	(1 109)	81 002	(7 427)			(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		691 373	602 944			577 694

Cash and cash equivalents as at 31 October 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 - M04 October													
Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 115	2 244	982	995	796	584	676	4 241	17 632	7 292	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	28 869	7 316	372	211	123	45	184	1 170	38 290	1 733	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	10 341	2 624	948	705	128	99	101	7 157	22 104	8 190	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3 176	1 174	377	305	235	210	351	2 447	8 274	3 547	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 630	883	324	268	192	164	272	2 419	7 152	3 315	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	34	19	7	3	3	2	5	9	82	22	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 759)	284	69	68	168	70	103	695	(303)	1 103	–	–
Total By Income Source	2000	50 406	14 544	3 080	2 555	1 645	1 176	1 691	18 136	93 232	25 202	–	–
2020/21 - totals only		43 306	13 692	7 064	2 667	1 824	1 310	1 974	15 212	87 050	22 988		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 675	424	173	122	18	14	26	1 454	3 905	1 634	–	–
Commercial	2300	23 909	5 594	150	188	233	47	82	880	31 082	1 430	–	–
Households	2400	24 823	8 526	2 757	2 246	1 393	1 114	1 582	15 803	58 245	22 139	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	50 406	14 544	3 080	2 555	1 645	1 176	1 691	18 136	93 232	25 202	–	–

Total Debtors has increased from **R 86 589 773** in September to **R 93 231 951** in October 2021.

The collection rate for October 2021 was **91.65%** compared to **99.13%** in September 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 - M04 October										
Description	Budget Year 2021/22									Prior year
	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	totals for chart (same period)
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repay ments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39 282	333	7	0	-	-	-	61	39 682	8 499
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	39 282	333	7	0	-	-	-	61	39 682	8 499

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	R 57 953.11	30/06/2019	Dispute regarding meter installations.	Awaiting clarity on enquiries from WCDM.
KOORDOM	R 2 950.00	16/04/2020	Payment withheld due to supplier damaging municipal equipment.	Action to be taken by N Quickfall.
Overberg Agri Bedrywe	R 372.00	20/09/2021	Query on invoices received for the order.	Still under investigation by repsonisible official.

6.3 COVID-19: Emergency Purchases for October 2021

DEVIATIONS: COVID-19 RELATED OCTOBER 2021				
Supplier Name	Approval Date	Deviation Type	Department	Total
Enviro Lab	01/10/2021	Emergency	Protection Services	4 964.55
				4 964.55

COVID-19 EXPENDITURE REPORT 2021/2022			
Description	Quarter 1	Oct-21	Total
Overtime	-	-	-
Contract Workers: Projects	25 560	10 680	36 240
Protective Clothing	27 121	10 328	37 449
Sanitisation of office building	71 881	4 317	76 198
General - Other	67 742	14 634	82 376
	-		
Sub-total: General	192 304	39 958	232 263
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	236 698

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October											
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 %	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 October 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 - M04 October									
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	–	47 340	47 340	–		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	–	458	458	–		1 832
Provincial Government:		15 327	40 062	4 119	8 290	8 290	–		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
Libraries		10 718	10 394	4 119	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	4 119	55 630	55 630	–		152 240
Capital Transfers and Grants									
National Government:		28 575	31 055	–	15 028	15 028	–		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	–	3 000	3 000	–		8 355
Provincial Government:		29 441	15 661	50	50	50	–		15 661
Human Settlements		28 760	14 600	–	–	–	–		14 600
Libraries		70	50	50	50	50	–		50
Establishment of a K9 Unit		612	28	–	–	–	–		28
Sport Development		–	983	–	–	–	–		983
Total Capital Transfers and Grants	5	58 016	46 716	50	15 078	15 078	–		46 716
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	193 164	198 955	4 169	70 708	70 708	–		198 955

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October									
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									
EXPENDITURE									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:		119 821	112 178	6 754	28 095	25 497	2 598	10.2%	112 178
Local Government Equitable Share		116 404	108 796	5 801	25 864	23 137	2 727	11.8%	108 796
Finance Management		1 550	1 550	118	399	528	(129)	-24.4%	1 550
EPWP Incentive		1 867	1 832	834	1 832	1 832	-		1 832
Provincial Government:		16 816	40 062	1 207	4 716	4 280	436	10.2%	40 062
Community Development Workers		42	38	-	-	11	(11)	-100.0%	38
Human Settlements		2 757	26 560	-	-	-	-		26 560
Municipal Accreditation and Capacity Building Grant		177	252	26	89	84	5	6.2%	252
Libraries		10 410	10 394	881	3 153	3 230	(77)	-2.4%	10 394
Proclaimed Roads Subsidy		175	175	-	-	60	(60)	-100.0%	175
Financial Management Support Grant: Student Bursaries		148	250	9	29	-	29	#DIV/0!	250
Establishment of a K9 Unit		3 107	2 393	291	1 446	896	550	61.4%	2 393
District Municipality:		-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		136 637	152 240	7 961	32 811	29 777	3 034	10.2%	152 240
<u>Capital expenditure of Transfers and Grants</u>									
National Government:		28 575	31 055	4 168	9 968	13 200	(3 232)	-24.5%	31 055
Municipal Infrastructure Grant (MIG)		22 923	22 700	3 810	9 610	12 000	(2 390)	-19.9%	22 700
Integrated National Electrification Programme (municipal)		5 652	8 355	357	358	1 200	(842)	-70.2%	8 355
Provincial Government:		36 346	15 661	276	278	2 417	(2 139)	-88.5%	15 661
Human Settlements		35 735	14 600	-	-	2 097	(2 097)	-100.0%	14 600
Libraries		67	50	14	14	-	14	#DIV/0!	50
Establishment of a K9 Unit		543	28	20	22	-	22	#DIV/0!	28
Sport Development		-	983	242	242	320	(78)	-24.4%	983
District Municipality:		-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		64 921	46 716	4 444	10 246	15 617	(5 371)	-34.4%	46 716
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		201 558	198 955	12 404	43 057	45 394	(2 337)	-5.1%	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 - M04 October									
Summary of Employee and Councillor remuneration	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	A	B						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		7 328	7 494	602	2 408	2 338	70	3%	7 494
Pension and UIF Contributions		1 014	1 124	83	333	351	(18)	-5%	1 124
Medical Aid Contributions		157	187	12	48	58	(10)	-17%	187
Cellphone Allowance		1 008	1 021	81	326	319	7	2%	1 021
Other benefits and allowances			1 406	107	428	439	(11)	-3%	1 406
Sub Total - Councillors		10 857	11 232	886	3 542	3 504	38	1%	11 232
Senior Managers of the Municipality	3								
Basic Salaries and Wages		8 566	8 050	801	2 935	2 627	308	12%	8 050
Pension and UIF Contributions		1 555	1 494	150	549	498	51	10%	1 494
Medical Aid Contributions		471	488	41	165	163	2	1%	488
Performance Bonus		739	803	-	-	-	-		803
Motor Vehicle Allowance		1 010	1 002	87	350	334	16	5%	1 002
Cellphone Allowance		286	245	20	82	82	-		245
Other benefits and allowances		195	197	22	84	66	18	27%	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	1 122	4 164	3 769	395	10%	13 501
Other Municipal Staff									
Basic Salaries and Wages		136 066	148 129	13 464	48 327	49 131	(803)	-2%	148 129
Pension and UIF Contributions		24 870	26 884	2 424	8 817	8 961	(145)	-2%	26 884
Medical Aid Contributions		10 707	12 057	920	3 703	4 019	(316)	-8%	12 057
Overtime		13 293	11 161	1 132	3 488	3 168	321	10%	11 161
Motor Vehicle Allowance		5 380	6 314	451	1 804	2 105	(301)	-14%	6 314
Cellphone Allowance		466	563	53	211	188	23	12%	563
Housing Allowances		1 610	1 823	79	317	608	(291)	-48%	1 823
Other benefits and allowances		25 429	27 423	1 432	4 834	5 217	(384)	-7%	27 423
Payments in lieu of leave		1 356	2 691	2	64	27	37	137%	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	19 957	71 564	73 423	(1 860)	-3%	247 101
Total Parent Municipality		256 512	271 833	21 965	79 270	80 696	(1 427)	-2%	271 833
TOTAL MANAGERS AND STAFF		245 655	260 602	21 079	75 727	77 192	(1 465)	-2%	260 602

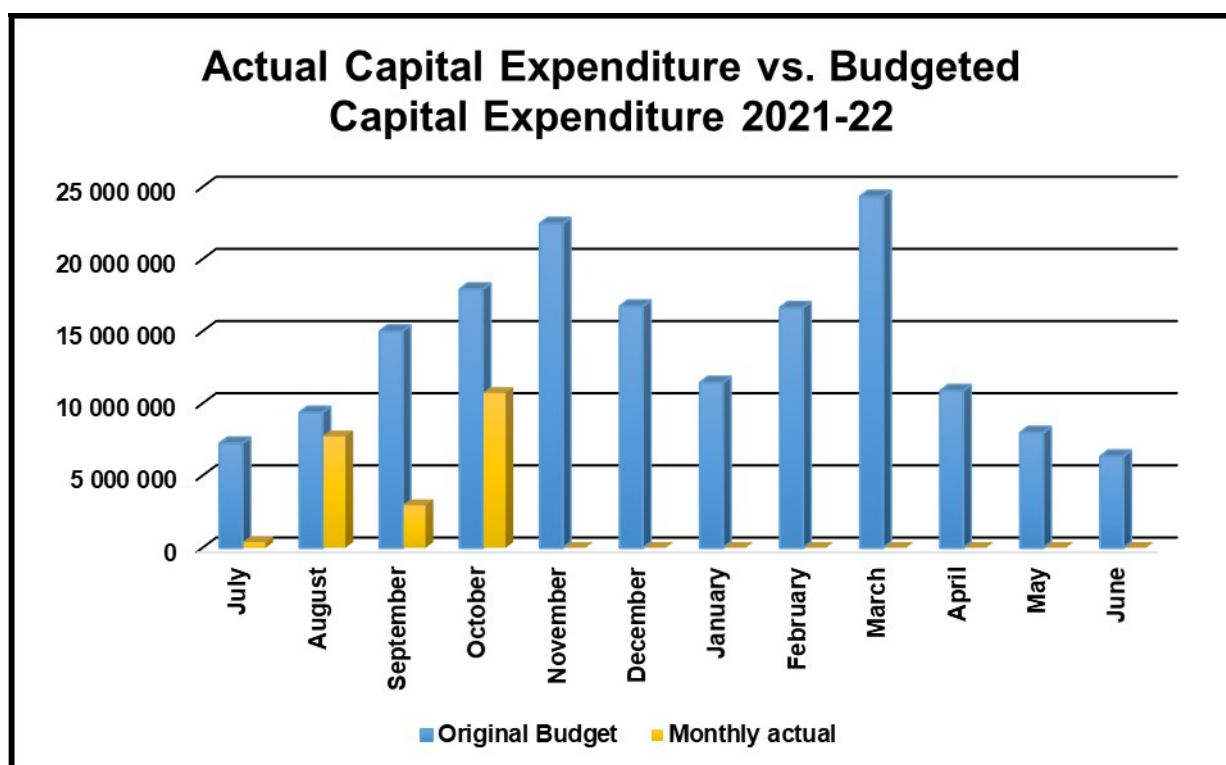
Section 10 – Material variances to the SDBIP

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 - M04 October								
Month	2020/21	Budget Year 2021/22						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
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			72 030	–		
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	21 789					



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 - M04 October									
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	2 810	3 916	6 650	2 734	41.1%	35 632
Roads Infrastructure		34 257	11 081	581	774	2 219	1 444	65.1%	11 081
Roads		34 257	11 081	581	774	2 219	1 444	65.1%	11 081
Electrical Infrastructure		6 748	15 571	2 185	2 882	2 996	114	3.8%	15 571
MV Substations		200	200	8	84	60	(24)	-39.2%	200
MV Switching Stations		–	–	–	–	–	–		–
MV Networks		3 328	14 855	2 094	2 493	2 850	357	12.5%	14 855
LV Networks		3 220	516	84	306	86	(219)	-254.2%	516
Water Supply Infrastructure		5 866	5 778	44	259	832	573	68.8%	5 778
Distribution		5 776	5 628	44	259	782	523	66.9%	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	255	680	4 204	3 524	83.8%	3 768
Community Facilities		8 149	2 368	78	185	1 868	1 682	90.1%	2 368
Parks		1 190	700	67	67	200	133	66.3%	700
Public Open Space		6 210	1 668	11	118	1 668	1 550	92.9%	1 668
Markets		749	–	–	–	–	–		–
Sport and Recreation Facilities		4 206	1 400	177	495	2 337	1 841	78.8%	1 400
Indoor Facilities		3 753	800	177	495	1 996	1 501	75.2%	800
Outdoor Facilities		453	600	–	–	341	341	100.0%	600
Other assets		5 282	21 656	1 170	1 781	4 524	2 743	60.6%	21 656
Operational Buildings		1 351	10 880	1 170	1 781	2 976	1 195	40.2%	10 880
Municipal Offices		1 000	10 880	1 170	1 781	2 976	1 195	40.2%	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	17	161	282	121	42.8%	1 587
Computer Equipment		2 057	1 587	17	161	282	121	42.8%	1 587
Furniture and Office Equipment		454	348	35	48	162	114	70.6%	348
Furniture and Office Equipment		454	348	35	48	162	114	70.6%	348
Machinery and Equipment		3 014	2 319	145	458	333	(125)	-37.6%	2 319
Machinery and Equipment		3 014	2 319	145	458	333	(125)	-37.6%	2 319
Transport Assets		5 061	3 574	1 070	2 119	1 473	(646)	-43.9%	3 574
Transport Assets		5 061	3 574	1 070	2 119	1 473	(646)	-43.9%	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	5 502	9 163	18 028	8 864	49.2%	69 582

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

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	10	20	4 454	4 434	99.5%	27 200
Roads Infrastructure		20 759	23 000	–	–	4 304	4 304	100.0%	23 000
<i>Roads</i>		20 759	23 000	–	–	4 304	4 304	100.0%	23 000
<i>Capital Spares</i>		–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–		–
Electrical Infrastructure		3 302	4 200	10	20	150	130	86.3%	4 200
<i>MV Substations</i>		3 270	3 600	10	11	–	(11)	#DIV/0!	3 600
<i>LV Networks</i>		32	600	–	9	150	141	93.9%	600
<i>Capital Spares</i>		–	–	–	–	–	–		–
Other assets		–	830	48	70	100	30	30.0%	830
Operational Buildings		–	–	–	–	–	–		–
Housing		–	830	48	70	100	30	30.0%	830
<i>Staff Housing</i>		–	830	48	70	100	30	30.0%	830
<i>Social Housing</i>		–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existir	1	25 052	28 030	58	91	4 554	4 464	98.0%	28 030

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October

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	4 521	11 399	25 800	14 401	55.8%	66 441
Roads Infrastructure		–	–	–	–	–	–		–
Storm water Infrastructure		455	–	–	–	–	–		–
<i>Storm water Conveyance</i>		455	–	–	–	–	–		–
Electrical Infrastructure		6 954	2 600	599	1 527	500	(1 027)	-205.4%	2 600
<i>MV Substations</i>		–	300	–	–	–	–		300
<i>MV Switching Stations</i>		298	–	–	119	–	(119)	#DIV/0!	–
<i>MV Networks</i>		1 401	–	–	–	–	–		–
<i>LV Networks</i>		5 255	2 300	599	1 408	500	(908)	-181.7%	2 300
<i>Capital Spares</i>		–	–	–	–	–	–		–
Water Supply Infrastructure		1 165	4 100	89	230	1 300	1 070	82.3%	4 100
<i>Pump Stations</i>		–	1 000	–	57	400	343	85.8%	1 000
<i>Distribution</i>		1 165	3 100	89	174	900	726	80.7%	3 100
Sanitation Infrastructure		64 076	59 741	3 833	9 642	24 000	14 358	59.8%	59 741
<i>Waste Water Treatment Works</i>		64 076	59 741	3 833	9 642	24 000	14 358	59.8%	59 741
Community Assets		3 396	2 383	647	1 135	1 179	44	3.7%	2 383
Sport and Recreation Facilities		3 396	2 383	647	1 135	1 179	44	3.7%	2 383
<i>Outdoor Facilities</i>		3 396	2 383	647	1 135	1 179	44	3.7%	2 383
Total Capital Expenditure on upgrading of existir	1	76 046	68 824	5 168	12 535	26 979	14 445	53.5%	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 - M04 October									
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	3 352	11 670	12 605	935	7.4%	40 155
Roads Infrastructure		4 972	5 140	412	1 495	1 754	259	14.8%	5 140
<i>Roads</i>		4 919	5 073	412	1 486	1 731	245	14.2%	5 073
<i>Road Furniture</i>		53	67	–	9	23	14	61.1%	67
Storm water Infrastructure		17 774	17 281	1 535	5 644	5 195	(449)	-8.6%	17 281
<i>Storm water Conveyance</i>		17 774	17 281	1 535	5 644	5 195	(449)	-8.6%	17 281
Electrical Infrastructure		1 884	2 729	229	939	669	(270)	-40.3%	2 729
<i>MV Substations</i>		135	153	9	74	28	(46)	-167.5%	153
<i>LV Networks</i>		1 749	2 576	220	866	642	(224)	-34.8%	2 576
Water Supply Infrastructure		1 057	1 705	168	378	580	202	34.8%	1 705
<i>Reservoirs</i>		733	1 102	102	261	375	113	30.3%	1 102
<i>Pump Stations</i>		124	139	36	36	47	11	23.8%	139
<i>Distribution</i>		200	465	31	81	158	77	48.6%	465
Sanitation Infrastructure		3 715	5 334	403	948	1 802	854	47.4%	5 334
<i>Pump Station</i>		994	939	34	160	319	160	50.0%	939
<i>Waste Water Treatment Works</i>		2 721	4 394	369	788	1 482	694	46.8%	4 394
Solid Waste Infrastructure		6 740	7 966	606	2 266	2 605	339	13.0%	7 966
<i>Landfill Sites</i>		6 740	7 966	606	2 266	2 605	339	13.0%	7 966
Community Assets		2 342	3 286	360	892	1 107	215	19.4%	3 286
Community Facilities		1 787	2 122	190	669	712	43	6.0%	2 122
<i>Halls</i>		329	387	8	39	132	93	70.6%	387
<i>Centres</i>		1 209	1 470	182	625	490	(135)	-27.5%	1 470
<i>Libraries</i>		57	60	–	–	20	20	100.0%	60
<i>Cemeteries/Crematoria</i>		71	105	1	6	36	30	84.3%	105
<i>Parks</i>		120	100	–	–	34	34	100.0%	100
Sport and Recreation Facilities		556	1 164	170	223	396	173	43.6%	1 164
<i>Indoor Facilities</i>		30	100	–	4	34	30	88.4%	100
<i>Outdoor Facilities</i>		526	1 064	170	219	362	142	39.4%	1 064
Other assets		1 580	1 744	328	643	506	(136)	-26.9%	1 744
Operational Buildings		1 239	990	170	378	326	(52)	-16.0%	990
<i>Municipal Offices</i>		1 239	990	170	378	326	(52)	-16.0%	990
Housing		342	754	158	265	181	(84)	-46.5%	754
<i>Staff Housing</i>		160	197	127	156	72	(84)	-115.9%	197
<i>Social Housing</i>		181	557	32	109	108	(0)	-0.2%	557
Intangible Assets		3 442	4 226	10	1 537	1 409	(128)	-9.1%	4 226
Licences and Rights		3 442	4 226	10	1 537	1 409	(128)	-9.1%	4 226
<i>Computer Software and Applications</i>		3 442	4 226	10	1 537	1 409	(128)	-9.1%	4 226
Computer Equipment		535	316	8	32	105	73	69.6%	316
Computer Equipment		535	316	8	32	105	73	69.6%	316
Furniture and Office Equipment		20	77	–	2	27	25	92.0%	77
Furniture and Office Equipment		20	77	–	2	27	25	92.0%	77
Machinery and Equipment		1 092	1 282	199	371	412	41	10.0%	1 282
Machinery and Equipment		1 092	1 282	199	371	412	41	10.0%	1 282
Transport Assets		5 223	6 412	497	1 794	2 060	266	12.9%	6 412
Transport Assets		5 223	6 412	497	1 794	2 060	266	12.9%	6 412
Total Repairs and Maintenance Expenditure	1	50 376	57 497	4 753	16 941	18 232	1 291	7.1%	57 497

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

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								
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>		73 070	79 925	6 336	6 336	–	(6 336)	#DIV/0!	79 925
Roads Infrastructure		23 490	24 434	2 164	2 164	–	(2 164)	#DIV/0!	24 434
Roads		22 766	23 776	2 055	2 055	–	(2 055)	#DIV/0!	23 776
Road Structures		269	188	69	69	–	(69)	#DIV/0!	188
Road Furniture		455	470	39	39	–	(39)	#DIV/0!	470
Capital Spares							–		
Storm water Infrastructure		4 539	4 698	393	393	–	(393)	#DIV/0!	4 698
Drainage Collection		814	841	76	76	–	(76)	#DIV/0!	841
Storm water Conveyance		3 725	3 857	317	317	–	(317)	#DIV/0!	3 857
Attenuation							–		
Electrical Infrastructure		13 030	13 056	1 090	1 090	–	(1 090)	#DIV/0!	13 056
Power Plants		3	3	0	0	–	(0)	#DIV/0!	3
HV Transmission Conductors		36	37	3	3	–	(3)	#DIV/0!	37
MV Substations		1 931	2 018	157	157	–	(157)	#DIV/0!	2 018
MV Switching Stations		1 156	1 188	98	98	–	(98)	#DIV/0!	1 188
MV Networks		7 126	7 325	603	603	–	(603)	#DIV/0!	7 325
LV Networks		2 567	2 267	211	211	–	(211)	#DIV/0!	2 267
Capital Spares		212	219	18	18	–	(18)	#DIV/0!	219
Water Supply Infrastructure		14 481	14 225	1 276	1 276	–	(1 276)	#DIV/0!	14 225
Dams and Weirs		266	275	23	23	–	(23)	#DIV/0!	275
Boreholes		14	15	14	14	–	(14)	#DIV/0!	15
Reservoirs		2 689	2 353	226	226	–	(226)	#DIV/0!	2 353
Pump Stations		549	579	50	50	–	(50)	#DIV/0!	579
Water Treatment Works		131	84	11	11	–	(11)	#DIV/0!	84
Bulk Mains		1 224	1 211	104	104	–	(104)	#DIV/0!	1 211
Distribution		9 609	9 709	849	849	–	(849)	#DIV/0!	9 709
Sanitation Infrastructure		15 722	16 238	1 362	1 362	–	(1 362)	#DIV/0!	16 238
Pump Station		15 003	15 496	1 273	1 273	–	(1 273)	#DIV/0!	15 496
Reticulation		719	743	89	89	–	(89)	#DIV/0!	743
Solid Waste Infrastructure		1 807	7 274	52	52	–	(52)	#DIV/0!	7 274
Landfill Sites		1 678	7 162	42	42	–	(42)	#DIV/0!	7 162
Waste Drop-off Points		129	112	10	10	–	(10)	#DIV/0!	112
<u>Community Assets</u>		4 963	5 008	497	497	–	(497)	#DIV/0!	5 008
Community Facilities		2 265	2 507	248	248	–	(248)	#DIV/0!	2 507
Halls		799	741	82	82	–	(82)	#DIV/0!	741
Centres			10	–	–	–	–		10
Clinics/Care Centres		418	527	69	69	–	(69)	#DIV/0!	527
Museums		15	16	1	1	–	(1)	#DIV/0!	16
Libraries		487	501	41	41	–	(41)	#DIV/0!	501
Cemeteries/Crematoria		216	340	19	19	–	(19)	#DIV/0!	340
Public Open Space		217	187	18	18	–	(18)	#DIV/0!	187
Public Ablution Facilities		103	180	15	15	–	(15)	#DIV/0!	180
Taxi Ranks/Bus Terminals		10	5	1	1	–	(1)	#DIV/0!	5
Capital Spares							–		
Sport and Recreation Facilities		2 697	2 501	249	249	–	(249)	#DIV/0!	2 501
Indoor Facilities		1 498	1 498	128	128	–	(128)	#DIV/0!	1 498
Outdoor Facilities		1 199	1 003	121	121	–	(121)	#DIV/0!	1 003
Capital Spares							–		

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October									
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	–	(5)	#DIV/0!	9
Revenue Generating		–	9	5	5	–	(5)	#DIV/0!	9
Improved Property		–	9	5	5	–	(5)	#DIV/0!	9
Other assets		1 714	2 294	153	153	–	(153)	#DIV/0!	2 294
Operational Buildings		1 479	2 052	133	133	–	(133)	#DIV/0!	2 052
Municipal Offices		922	1 428	86	86	–	(86)	#DIV/0!	1 428
Workshops		22	23	2	2	–	(2)	#DIV/0!	23
Yards			–	–	–	–	–		–
Stores		534	601	45	45	–	(45)	#DIV/0!	601
Housing		235	242	20	20	–	(20)	#DIV/0!	242
Staff Housing		204	211	17	17	–	(17)	#DIV/0!	211
Social Housing		31	32	3	3	–	(3)	#DIV/0!	32
Intangible Assets		218	226	18	18	–	(18)	#DIV/0!	226
Licences and Rights		218	226	18	18	–	(18)	#DIV/0!	226
Computer Software and Applications		218	226	18	18	–	(18)	#DIV/0!	226
Load Settlement Software Applications			–	–	–	–	–		–
Computer Equipment		1 203	1 182	122	122	–	(122)	#DIV/0!	1 182
Computer Equipment		1 203	1 182	122	122	–	(122)	#DIV/0!	1 182
Furniture and Office Equipment		554	544	52	52	–	(52)	#DIV/0!	544
Furniture and Office Equipment		554	544	52	52	–	(52)	#DIV/0!	544
Machinery and Equipment		2 046	1 751	202	202	–	(202)	#DIV/0!	1 751
Machinery and Equipment		2 046	1 751	202	202	–	(202)	#DIV/0!	1 751
Transport Assets		3 357	3 868	305	305	–	(305)	#DIV/0!	3 868
Transport Assets		3 357	3 868	305	305	–	(305)	#DIV/0!	3 868
Total Depreciation	1	87 124	94 807	7 691	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)

- ☒ 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 **October 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: 11 November 2021

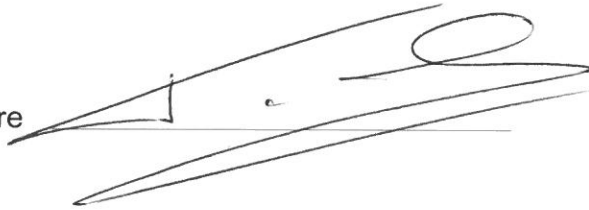
The Executive Mayor

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: Tjimen Van Essen

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, consisting of a series of loops and strokes, positioned over a horizontal line.

Date: 11 November 2021