

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 2022

Table of Contents

PART 1: IN-YEAR REPORT	PAGE
Section 1 – Mayor’s Report	3
Section 2 – Resolutions	3
Section 3 – Executive Summary	3-8
Section 4 – In-year budget statement tables	9-15
 PART 2 – SUPPORTING DOCUMENTATION	
Section 5 – Debtors' analysis	16
Section 6 – Creditors' analysis	17
Section 7 – Investment portfolio analysis	18
Section 8 – Allocation and grant receipts and expenditure	19-20
Section 9 – Expenditure on Councillor, Senior Managers and Other Staff.....	21
Section 10 – Material variances to the SDBIP	21
Section 11– Capital programme performance	22
Section 12 – Other supporting documentation	23-27
Section 13 – Quality certification	28-29

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for October 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 October 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 353 478 570	R 323 449 376	R -30 029 194	-8%
Operating Expenditure	R 1 029 331 855	R 287 555 206	R 266 649 312	R -20 905 894	-7%
Capital	R 191 095 805	R 46 880 404	R 17 061 933	R -29 818 471	-64%

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) - M04 October								
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								
Revenue By Source								
Property rates	141 486	148 224	11 796	56 319	49 035	7 284	15%	148 224
Service charges - electricity revenue	369 387	400 667	29 151	127 584	145 683	(18 099)	-12%	400 667
Service charges - water revenue	79 785	80 786	6 123	24 495	28 084	(3 589)	-13%	80 786
Service charges - sanitation revenue	48 956	51 390	4 475	16 807	16 862	(55)	0%	51 390
Service charges - refuse revenue	29 734	31 991	2 743	10 877	10 500	376	4%	31 991
Rental of facilities and equipment	1 422	1 627	119	624	542	81	15%	1 627
Interest earned - external investments	35 489	35 667	520	2 403	1 026	1 378	134%	35 667
Interest earned - outstanding debtors	2 646	3 458	310	1 084	1 013	71	7%	3 458
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27 864	34 607	21	84	88	(4)	-4%	34 607
Licences and permits	4 686	4 778	431	1 635	1 741	(106)	-6%	4 778
Agency services	5 264	6 040	562	2 298	2 208	89	4%	6 040
Transfers and subsidies	172 790	186 257	-	65 548	62 847	2 700	4%	186 257
Other revenue	15 678	15 508	1 782	5 654	4 438	1 215	27%	15 508
Gains	8 068	15 877	398	6 735	720	6 015	835%	15 877
Total Revenue (excluding capital transfers and contributions)	943 256	1 016 875	58 430	322 145	324 789	(2 644)	-1%	1 016 875

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

- **Property rates** stands at 15% above the YTD budgeted projections mainly due to the increase in State owned properties that was levied annually instead of monthly.
- **Service charges - electricity revenue** stands at 12% below the YTD budgeted projections mainly due to the effect of loadshedding.
- **Interest earned – external investments** stands at 134% above the YTD budgeted projections due to the interest rates that improved.
- **Other revenue** stands at 27% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items such as Caravan sites and Building fees.
- **Gains** refer to sale of land transactions that realised.
- Revenue for the month of **October 2022** was **R58.430 million** whilst the overall YTD performance **excluding capital transfers** stands at **1% below** budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October								
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								
Expenditure By Type								
Employee related costs	265 587	294 029	21 848	84 372	88 410	(4 038)	-5%	294 029
Remuneration of councillors	10 929	11 251	931	3 723	3 750	(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	30 605	20 354	10 252	50%	106 565
Finance charges	15 738	12 361	–	–	–	–		12 361
Bulk purchases - electricity	292 405	332 200	19 749	95 520	121 769	(26 249)	-22%	332 200
Inventory consumed	39 915	47 513	2 019	7 519	6 206	1 313	21%	47 513
Contracted services	94 571	105 260	9 666	29 765	29 999	(234)	-1%	105 260
Transfers and subsidies	3 774	4 368	454	2 304	2 316	(12)	-1%	4 368
Other expenditure	35 846	51 359	6 182	12 845	14 750	(1 905)	-13%	51 359
Losses	16 586	26 772	–	–	–	–		26 772
Total Expenditure	912 284	1 029 332	91 454	266 649	287 555	(20 906)	-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.
- **Depreciation & asset impairment** - The system vendor was busy with the latest mscoa program changes where-after depreciation can be accounted for monthly. The depreciation runs for July to October was processed successfully. The budgeted cash flow projections will be corrected with the mid-year adjustments process at the end of January.
- **Inventory consumed** stands at 21% above the YTD budgeted projections mainly due to various items such as the fuel consumption on council's fleet.
- **Other expenditure** stands at 13% below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **October 2022** was **R91.454 million** whilst the overall YTD performance stands at **7% below** the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October								
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	496	542	3 433	(2 891)	-84%	10 660
Executive and council	17	664	2	6	650	(645)	-99%	664
Finance and administration	16 491	9 995	494	536	2 783	(2 247)	-81%	9 995
Community and public safety	7 441	7 366	1 254	1 389	3 228	(1 839)	-57%	7 366
Community and social services	124	413	263	263	313	(50)	-16%	413
Sport and recreation	4 421	3 038	15	117	240	(123)	-51%	3 038
Public safety	2 896	3 915	977	1 010	2 675	(1 665)	-62%	3 915
Economic and environmental services	53 418	71 549	12	2 022	15 700	(13 678)	-87%	71 549
Planning and development	9 100	9 030	5	13	6 450	(6 437)	-100%	9 030
Road transport	44 318	62 519	7	2 009	9 250	(7 241)	-78%	62 519
Trading services	97 535	101 521	9 925	13 109	24 519	(11 410)	-47%	101 521
Energy sources	23 596	43 000	1 206	2 628	9 100	(6 472)	-71%	43 000
Water management	9 324	29 372	8 001	9 643	8 821	822	9%	29 372
Waste water management	63 368	24 364	636	756	6 498	(5 742)	-88%	24 364
Waste management	1 247	4 786	82	82	100	(19)	-19%	4 786
Total Capital Expenditure - Functional Classification	174 902	191 096	11 687	17 062	46 880	(29 818)	-64%	191 096
Funded by:								
National Government	34 655	41 410	8 167	9 471	12 100	(2 629)	-22%	41 410
Provincial Government	11 275	21 339	4	4	6 189	(6 184)	-100%	21 339
Transfers and subsidies - capital (monetary)	976	12 534	5	5	2 120	(2 115)	-100%	12 534
Transfers recognised - capital	46 906	75 283	8 176	9 480	20 408	(10 928)	-54%	75 283
Borrowing	-	-	-	-	-	-		-
Internally generated funds	127 996	115 813	3 512	7 582	26 472	(18 890)	-71%	115 813
Total Capital Funding	174 902	191 096	11 687	17 062	46 880	(29 818)	-64%	191 096

- Capital expenditure for the month of **October 2022** amounts to **R 11 687 331** and stands at **64%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors.
- The YTD actual is **R 17 061 933 (8.93%)** compared to the total budget of **R 191 095 805**.
- Commitments are R 38 756 450.

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	2 425	2 425	3 000 000	20 247 575	100%	Planning	Swartland	20%	
2	Construction: Side walks and Recreational nodes (Ilinge Lethu Wesbank)	12 173 913	4 508	4 508	2 000 000	12 169 405	100%	site establishment	Malmesbury	10%	
3	Roads Swartland: Construction of New Roads	9 310 000	-	124 633	4 000 000	9 185 367	99%	Planning	Swartland	10%	
4	Upgrading of N7/Voortrekker Northern Interchange	8 000 000	-	-	-	8 000 000	100%	Planning	Malmesbury	10%	
SEWERAGE											
5	Sewerage: Moorreesburg	16 187 000	9 675	9 675	6 000 000	16 177 325	100%	Construction	Moorreesburg	15%	
WATER											
6	Swartland Bulk Water System S3.3 S3.4 Panorama to Wesbank I1/4	8 650 000	4 301 588	5 804 859	3 000 000	2 845 141	33%	Construction	Swartland	20%	
7	Wesbank I1/4 to Wesbank Reservoir supply SMW.B6	7 368 226	3 501 907	3 501 907	3 000 000	3 866 319	52%	Construction	Malmesbury	20%	
HOUSING											
8	Malmesbury De Hoop Housing Project	16 359 000	-	-	2 374 000	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	1 004 987	1 130 926	4 500 000	17 469 074	94%	Construction	Malmesbury	5%	
10	132/11kV Eskom Schoonspruit substation, 132kV transmission line and servitudes	10 000 000	-	-	2 000 000	10 000 000	100%	Construction	Malmesbury	5%	
TOTAL		126 898 139	8 825 089	10 578 933	29 874 000	116 319 206	92%				

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 2022/23		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
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 ex cl. 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		6.9%	8.0%	6.9%
Gearing	Long Term Borrowing/ Funds & Reserves		30.9%	34.1%	30.9%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	6:1	6:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities		5:1	5:1	5:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		97.0%	99.62%	97.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	98.53%	100.0%
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	5.13%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	21.0%	21.78%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.9%	26.2%	28.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	5.7%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	0.0%	11.7%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		18.2	25.66	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	11.97	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 - M04 October								
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								
Financial Performance								
Property rates	141 486	148 224	11 796	56 319	49 035	7 284	15%	148 224
Service charges	527 861	564 834	42 492	179 762	201 129	(21 367)	-11%	564 834
Investment revenue	35 489	35 667	520	2 403	1 026	1 378	134%	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	3 622	18 113	10 751	7 361	68%	81 894
Total Revenue (excluding capital transfers and contributions)	943 256	1 016 875	58 430	322 145	324 789	(2 644)	-1%	1 016 875
Employee costs	265 587	294 029	21 848	84 372	88 410	(4 038)	-5%	294 029
Remuneration of Councillors	10 929	11 251	931	3 723	3 750	(27)	-1%	11 251
Depreciation & asset impairment	97 550	106 565	30 605	30 605	20 354	10 252	50%	106 565
Finance charges	15 738	12 361	–	–	–	–		12 361
Inventory consumed and bulk purchases	332 320	379 713	21 768	103 039	127 975	(24 937)	-19%	379 713
Transfers and subsidies	3 774	4 368	454	2 304	2 316	(12)	-1%	4 368
Other expenditure	186 385	221 044	15 848	42 606	44 749	(2 143)	-5%	221 044
Total Expenditure	912 284	1 029 332	91 454	266 649	287 555	(20 906)	-7%	1 029 332
Surplus/(Deficit)	30 972	(12 457)	(33 025)	55 496	37 234	18 262	49%	(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	(33 025)	56 800	65 923	(9 123)	-14%	64 652
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	82 323	64 652	(33 025)	56 800	65 923	(9 123)	-14%	64 652
Capital expenditure & funds sources								
Capital expenditure	174 902	191 096	11 687	17 062	46 880	(29 818)	-64%	191 096
Capital transfers recognised	46 906	75 283	8 176	9 480	20 408	(10 928)	-54%	75 283
Borrowing	–	–	–	–	–	–		–
Internally generated funds	127 996	115 813	3 512	7 582	26 472	(18 890)	-71%	115 813
Total sources of capital funds	174 902	191 096	11 687	17 062	46 880	(29 818)	-64%	191 096
Financial position								
Total current assets	794 751	776 607		879 827				776 607
Total non current assets	2 184 164	2 222 434		2 170 584				2 222 434
Total current liabilities	132 067	132 766		146 917				132 766
Total non current liabilities	224 232	211 698		224 232				211 698
Community wealth/Equity	2 622 616	2 654 577		2 622 462				2 654 577
Cash flows								
Net cash from (used) operating	189 054	157 405	19 505	126 030	56 226	(69 805)	-124%	157 405
Net cash from (used) investing	(155 705)	(175 219)	(11 290)	(10 326)	(62 978)	(52 652)	84%	(175 219)
Net cash from (used) financing	(8 462)	(11 500)	(59)	(336)	(167)	169	-102%	(11 500)
Cash/cash equivalents at the month/year end	665 091	612 926	–	757 608	635 321	(122 287)	-19%	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	48 536	20 397	2 652	1 482	1 132	1 825	23 265	102 253
Creditors Age Analysis								
Total Creditors	21 326	–	–	–	0	177	58	21 575

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	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								
Revenue - Functional									
Governance and administration		239 519	267 475	13 209	91 592	73 021	18 571	25%	267 475
Executive and council		266	299	20	31	86	(56)	-64%	299
Finance and administration		239 253	267 175	13 189	91 561	72 934	18 627	26%	267 175
Internal audit		-	-	-	-	-	-		-
Community and public safety		104 273	114 566	1 149	17 285	23 388	(6 103)	-26%	114 566
Community and social services		12 768	14 550	99	2 919	3 882	(963)	-25%	14 550
Sport and recreation		6 216	4 716	995	1 881	1 137	744	65%	4 716
Public safety		35 475	41 252	39	2 831	1 833	997	54%	41 252
Housing		49 814	54 049	16	9 654	16 535	(6 881)	-42%	54 049
Health		-	-	-	-	-	-		-
Economic and environmental services		25 138	42 647	1 422	5 971	13 467	(7 496)	-56%	42 647
Planning and development		5 360	4 266	392	1 788	1 285	502	39%	4 266
Road transport		19 778	38 381	1 030	4 183	12 181	(7 998)	-66%	38 381
Environmental protection		-	-	-	-	-	-		-
Trading services		625 653	669 263	42 647	208 591	243 593	(35 002)	-14%	669 263
Energy sources		384 053	424 953	29 158	130 139	155 480	(25 341)	-16%	424 953
Water management		98 419	113 350	6 418	32 304	41 151	(8 847)	-21%	113 350
Waste water management		94 784	79 832	4 305	27 884	28 788	(904)	-3%	79 832
Waste management		48 397	51 128	2 765	18 263	18 174	89	0%	51 128
Other	4	23	32	3	11	11	(0)	-1%	32
Total Revenue - Functional	2	994 607	1 093 984	58 430	323 449	353 479	(30 029)	-8%	1 093 984
Expenditure - Functional									
Governance and administration		132 858	163 385	14 693	43 518	43 449	69	0%	163 385
Executive and council		21 809	24 245	3 410	8 515	8 297	218	3%	24 245
Finance and administration		109 291	136 996	11 144	34 421	34 520	(99)	0%	136 996
Internal audit		1 758	2 144	139	582	632	(50)	-8%	2 144
Community and public safety		167 290	177 068	15 046	47 036	43 708	3 328	8%	177 068
Community and social services		22 749	24 900	2 097	6 604	7 124	(521)	-7%	24 900
Sport and recreation		31 043	31 657	3 211	8 993	8 905	88	1%	31 657
Public safety		74 076	82 053	4 568	16 105	16 805	(700)	-4%	82 053
Housing		39 422	38 458	5 170	15 334	10 873	4 461	41%	38 458
Health		-	-	-	-	-	-		-
Economic and environmental services		73 145	81 908	13 046	20 086	19 951	135	1%	81 908
Planning and development		13 091	16 545	1 135	3 701	4 935	(1 234)	-25%	16 545
Road transport		60 053	65 362	11 912	16 385	15 016	1 369	9%	65 362
Environmental protection		-	-	-	-	-	-		-
Trading services		537 262	604 693	48 249	155 074	179 494	(24 420)	-14%	604 693
Energy sources		328 076	386 254	26 868	108 735	135 058	(26 323)	-19%	386 254
Water management		79 122	91 450	7 663	13 305	12 854	451	4%	91 450
Waste water management		74 551	74 589	8 992	17 493	16 817	676	4%	74 589
Waste management		55 513	52 399	4 726	15 541	14 765	776	5%	52 399
Other		1 729	2 279	420	935	953	(18)	-2%	2 279
Total Expenditure - Functional	3	912 284	1 029 332	91 454	266 649	287 555	(20 906)	-7%	1 029 332
Surplus/ (Deficit) for the year		82 323	64 652	(33 025)	56 800	65 923	(9 123)	-14%	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) - M04 October									
Vote 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									
Revenue by Vote	1								
Vote 1 - Corporate Services		12 492	12 358	37	2 994	3 126	(132)	-4.2%	12 358
Vote 2 - Civil Services		256 272	287 762	13 652	79 531	97 301	(17 770)	-18.3%	287 762
Vote 3 - Council		266	299	20	31	86	(56)	-64.3%	299
Vote 4 - Electricity Services		384 053	424 953	29 158	130 139	155 480	(25 341)	-16.3%	424 953
Vote 5 - Financial Services		237 101	253 248	13 110	90 908	72 448	18 460	25.5%	253 248
Vote 6 - Development Services		58 806	63 075	1 386	12 982	19 183	(6 201)	-32.3%	63 075
Vote 7 - Municipal Manager		–	–	–	–	–	–		–
Vote 8 - Protection Services		45 617	52 289	1 067	6 864	5 854	1 010	17.2%	52 289
Total Revenue by Vote	2	994 607	1 093 984	58 430	323 449	353 479	(30 029)	-8.5%	1 093 984
Expenditure by Vote	1								
Vote 1 - Corporate Services		35 621	41 327	3 254	11 383	12 185	(802)	-6.6%	41 327
Vote 2 - Civil Services		308 064	327 711	38 923	76 462	73 640	2 822	3.8%	327 711
Vote 3 - Council		18 175	19 043	3 189	7 611	6 790	820	12.1%	19 043
Vote 4 - Electricity Services		342 334	402 200	28 819	112 308	135 884	(23 576)	-17.4%	402 200
Vote 5 - Financial Services		51 960	68 681	3 997	15 031	16 403	(1 372)	-8.4%	68 681
Vote 6 - Development Services		62 100	64 490	7 104	21 957	18 780	3 177	16.9%	64 490
Vote 7 - Municipal Manager		7 507	10 335	525	2 036	3 033	(997)	-32.9%	10 335
Vote 8 - Protection Services		86 523	95 545	5 645	19 861	20 838	(977)	-4.7%	95 545
Total Expenditure by Vote	2	912 284	1 029 332	91 454	266 649	287 555	(20 906)	-7.3%	1 029 332
Surplus/ (Deficit) for the year	2	82 323	64 652	(33 025)	56 800	65 923	(9 123)	-13.8%	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) - M04 October								
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								
Revenue By Source								
Property rates	141 486	148 224	11 796	56 319	49 035	7 284	15%	148 224
Service charges - electricity revenue	369 387	400 667	29 151	127 584	145 683	(18 099)	-12%	400 667
Service charges - water revenue	79 785	80 786	6 123	24 495	28 084	(3 589)	-13%	80 786
Service charges - sanitation revenue	48 956	51 390	4 475	16 807	16 862	(55)	0%	51 390
Service charges - refuse revenue	29 734	31 991	2 743	10 877	10 500	376	4%	31 991
Rental of facilities and equipment	1 422	1 627	119	624	542	81	15%	1 627
Interest earned - external investments	35 489	35 667	520	2 403	1 026	1 378	134%	35 667
Interest earned - outstanding debtors	2 646	3 458	310	1 084	1 013	71	7%	3 458
Dividends received	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	27 864	34 607	21	84	88	(4)	-4%	34 607
Licences and permits	4 686	4 778	431	1 635	1 741	(106)	-6%	4 778
Agency services	5 264	6 040	562	2 298	2 208	89	4%	6 040
Transfers and subsidies	172 790	186 257	–	65 548	62 847	2 700	4%	186 257
Other revenue	15 678	15 508	1 782	5 654	4 438	1 215	27%	15 508
Gains	8 068	15 877	398	6 735	720	6 015	835%	15 877
Total Revenue (excluding capital transfers and contributions)	943 256	1 016 875	58 430	322 145	324 789	(2 644)	-1%	1 016 875
Expenditure By Type								
Employee related costs	265 587	294 029	21 848	84 372	88 410	(4 038)	-5%	294 029
Remuneration of councillors	10 929	11 251	931	3 723	3 750	(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	30 605	20 354	10 252	50%	106 565
Finance charges	15 738	12 361	–	–	–	–	–	12 361
Bulk purchases - electricity	292 405	332 200	19 749	95 520	121 769	(26 249)	-22%	332 200
Inventory consumed	39 915	47 513	2 019	7 519	6 206	1 313	21%	47 513
Contracted services	94 571	105 260	9 666	29 765	29 999	(234)	-1%	105 260
Transfers and subsidies	3 774	4 368	454	2 304	2 316	(12)	-1%	4 368
Other expenditure	35 846	51 359	6 182	12 845	14 750	(1 905)	-13%	51 359
Losses	16 586	26 772	–	–	–	–	–	26 772
Total Expenditure	912 284	1 029 332	91 454	266 649	287 555	(20 906)	-7%	1 029 332
Surplus/(Deficit)	30 972	(12 457)	(33 025)	55 496	37 234	18 262	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	(33 025)	56 800	65 923			64 652
Taxation						–		
Surplus/(Deficit) after taxation	82 323	64 652	(33 025)	56 800	65 923			64 652
Attributable to minorities								
Surplus/(Deficit) attributable to	82 323	64 652	(33 025)	56 800	65 923			64 652
Share of surplus/ (deficit) of associate								
Surplus/ (Deficit) for the year	82 323	64 652	(33 025)	56 800	65 923			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) - M04 October								
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								
<u>Multi-Year expenditure appropriation</u>								
Vote 2 - Civil Services	87 523	84 445	7 850	9 478	21 000	(11 522)	-55%	84 445
Vote 4 - Electricity Services	14 801	30 600	865	865	6 100	(5 235)	-86%	30 600
Vote 6 - Development Services	8 463	17 459	2	31	2 574	(2 543)	-99%	17 459
Total Capital Multi-year expenditure	110 787	132 504	8 718	10 374	29 674	(19 300)	-65%	132 504
<u>Single Year expenditure appropriation</u>								
Vote 1 - Corporate Services	513	404	225	240	50	190	379%	404
Vote 2 - Civil Services	45 642	31 699	884	3 105	3 875	(770)	-20%	31 699
Vote 3 - Council	9	654	2	2	646	(644)	-100%	654
Vote 4 - Electricity Services	10 891	15 404	340	1 780	4 873	(3 093)	-63%	15 404
Vote 5 - Financial Services	802	711	269	269	699	(431)	-62%	711
Vote 6 - Development Services	3 355	5 795	273	279	4 383	(4 105)	-94%	5 795
Vote 7 - Municipal Manager	7	10	-	3	4	(1)	-24%	10
Vote 8 - Protection Services	2 896	3 915	977	1 010	2 675	(1 665)	-62%	3 915
Total Capital single-year expenditure	64 114	58 591	2 970	6 688	17 206	(10 519)	-61%	58 591
Total Capital Expenditure	174 902	191 096	11 687	17 062	46 880	(29 818)	-64%	191 096
<u>Capital Expenditure - Functional Classification</u>								
<i>Governance and administration</i>	16 508	10 660	496	542	3 433	(2 891)	-84%	10 660
Executive and council	17	664	2	6	650	(645)	-99%	664
Finance and administration	16 491	9 995	494	536	2 783	(2 247)	-81%	9 995
<i>Community and public safety</i>	7 441	7 366	1 254	1 389	3 228	(1 839)	-57%	7 366
Community and social services	124	413	263	263	313	(50)	-16%	413
Sport and recreation	4 421	3 038	15	117	240	(123)	-51%	3 038
Public safety	2 896	3 915	977	1 010	2 675	(1 665)	-62%	3 915
<i>Economic and environmental services</i>	53 418	71 549	12	2 022	15 700	(13 678)	-87%	71 549
Planning and development	9 100	9 030	5	13	6 450	(6 437)	-100%	9 030
Road transport	44 318	62 519	7	2 009	9 250	(7 241)	-78%	62 519
<i>Trading services</i>	97 535	101 521	9 925	13 109	24 519	(11 410)	-47%	101 521
Energy sources	23 596	43 000	1 206	2 628	9 100	(6 472)	-71%	43 000
Water management	9 324	29 372	8 001	9 643	8 821	822	9%	29 372
Waste water management	63 368	24 364	636	756	6 498	(5 742)	-88%	24 364
Waste management	1 247	4 786	82	82	100	(19)	-19%	4 786
Total Capital Expenditure - Functional Classification	174 902	191 096	11 687	17 062	46 880	(29 818)	-64%	191 096
<u>Funded by:</u>								
National Government	34 655	41 410	8 167	9 471	12 100	(2 629)	-22%	41 410
Provincial Government	11 275	21 339	4	4	6 189	(6 184)	-100%	21 339
Transfers and subsidies - capital (monetary)	976	12 534	5	5	2 120	(2 115)	-100%	12 534
Transfers recognised - capital	46 906	75 283	8 176	9 480	20 408	(10 928)	-54%	75 283
Borrowing	-	-	-	-	-	-		-
Internally generated funds	127 996	115 813	3 512	7 582	26 472	(18 890)	-71%	115 813
Total Capital Funding	174 902	191 096	11 687	17 062	46 880	(29 818)	-64%	191 096

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M04 October					
Description	Ref	2021/22	Budget Year 2022/23		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands	1				
<u>ASSETS</u>					
Current assets					
Cash		665 091	612 926	88 221	612 926
Call investment deposits			–	640 000	–
Consumer debtors		99 115	118 544	104 978	118 544
Other debtors		8 909	25 953	12 837	25 953
Current portion of long-term receivables		4	70	4	70
Inventory		21 632	19 114	33 787	19 114
Total current assets		794 751	776 607	879 827	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	2 134 719	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	2 170 584	2 222 434
TOTAL ASSETS		2 978 915	2 999 042	3 050 411	2 999 042
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft			–		–
Borrowing		8 634	9 060	8 634	9 060
Consumer deposits		16 450	16 548	16 893	16 548
Trade and other payables		94 958	95 548	110 826	95 548
Provisions		12 025	11 611	10 563	11 611
Total current liabilities		132 067	132 766	146 917	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	371 149	344 465
NET ASSETS	2	2 622 616	2 654 577	2 679 262	2 654 577
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		2 356 459	2 397 506	2 356 304	2 397 506
Reserves		266 157	257 070	266 157	257 070
TOTAL COMMUNITY WEALTH/EQUITY	2	2 622 616	2 654 577	2 622 462	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 - M04 October								
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	14 227	57 051	47 432	9 620	20%	142 295
Service charges	528 227	544 934	42 446	178 522	181 645	(3 123)	-2%	544 934
Other revenue	15 678	34 950	9 961	38 842	11 650	27 192	233%	34 950
Transfers and Subsidies - Operational	172 866	186 253	3 897	65 512	62 084	3 428	6%	186 253
Transfers and Subsidies - Capital	51 351	77 109	5 066	39 528	25 703	13 825	54%	77 109
Interest	38 645	35 667	520	2 403	11 889	(9 485)	-80%	35 667
Dividends								
Payments								
Suppliers and employees	(744 369)	(849 254)	(56 157)	(253 525)	(283 085)	(29 560)	10%	(849 254)
Finance charges	(11 055)	(10 180)	-	-	-	-		(10 180)
Transfers and Grants	(3 774)	(4 368)	(454)	(2 304)	(1 092)	1 212	-111%	(4 368)
NET CASH FROM/(USED) OPERATING ACTIVITIES	189 054	157 405	19 505	126 030	56 226	(69 805)	-124%	157 405
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	7 381	15 877	398	6 735	720	6 015	835%	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)	(11 687)	(17 062)	(63 699)	(46 637)	73%	(191 096)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(155 705)	(175 219)	(11 290)	(10 326)	(62 978)	(52 652)	84%	(175 219)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	1	(500)	(59)	(336)	(167)	(169)	102%	(500)
Payments								
Repayment of borrowing	(8 463)	(11 000)	-	-	-	-		(11 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8 462)	(11 500)	(59)	(336)	(167)	169	-102%	(11 500)
NET INCREASE/ (DECREASE) IN CASH HELD	24 887	(29 314)	8 156	115 368	(6 919)			(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		757 608	635 321			612 926

Cash and cash equivalents as at 31 October 2022 include investments made to the amount of R640 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 2022/23										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	7 394	2 910	967	845	565	500	748	5 735	19 664	8 393		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 126	12 045	403	210	196	37	59	1 273	38 349	1 775		
Receivables from Non-exchange Transactions - Property Rates	1400	15 818	2 780	849	755	173	114	122	8 557	29 168	9 721		
Receivables from Exchange Transactions - Waste Water Management	1500	3 473	1 266	358	351	267	249	451	3 520	9 936	4 839		
Receivables from Exchange Transactions - Waste Management	1600	2 904	955	307	303	202	185	317	3 216	8 389	4 223		
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	24	4	3	2	2	3	22	95	33		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(5 214)	417	79	185	77	44	123	941	(3 348)	1 371		
Total By Income Source	2000	48 536	20 397	2 965	2 652	1 482	1 132	1 825	23 265	102 253	30 354	–	–
2021/22 - totals only		50 406	14 544	3 080	2 555	1 645	1 176	1 691	18 136	93 232	25 202		
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 904	1 047	160	135	27	15	37	1 959	8 284	2 173		
Commercial	2300	17 711	10 318	278	217	257	64	45	697	29 587	1 280		
Households	2400	25 920	9 033	2 527	2 300	1 198	1 052	1 743	20 609	64 381	26 901		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	48 536	20 397	2 965	2 652	1 482	1 132	1 825	23 265	102 253	30 354	–	–

Total Debtors has increased from **R 101 791 811** in September to **R 102 252 567** in October 2022.

The collection rate for October 2022 was **89.97%** compared to **109.96%** in September 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 - M04 October											
Description R thousands	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		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	21 326	-	13	-	-	0	177	58	21 575	39 682
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	21 326	-	13	-	-	0	177	58	21 575	39 682

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 for clarity on enquiries from WKDM
CIGICELL PTY LTD - ASSU	R177 299.18	31/01/2022	Query on the 6 invoices	Waiting on supporting documents from supplier
!KWAHA Ttu Culture and E	R 10 075.00	11/08/2022	Delivery of service to occur in December	Will be paid after delivery of Service
DE JAGERS	R 799.00	03/08/2022	Query on the goods	Will be paid as soon as query is resolved
Kaap Agri Bedryf Bpk	R 1 806.65	19/08/2022	Query on the goods	Will be paid as soon as query is resolved
Media 24 t/a On the Dot	R 354.00	16/08/2022	Query on the invoice	Payment in progress
Shoprite	R 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 - 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	Investment Top Up	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		-	690 986
TOTAL INVESTMENTS AND INTEREST							640 000		-	690 986

- As at 31 October 2022 investments made amount to R 640 000 000.
- During the month of October 2022, no investments matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	30 September 2022	Transactions / Movement 2022/2023	Current Month
Cash & Cash Equivalents:	R 803 617 640		R 728 201 768
Primary Bank Account	R 160 050 861	R -75 859 553	R 84 191 308
Short Term Investments (Less than 6 months)	R 20 000 000	R -	R 20 000 000
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 3 566 779	R 443 681	R 4 010 460
Commitments:	R 534 529 448		R 482 916 089
Unspent Committed Conditional Grants	R 3 211 846		R 3 211 846
Capital funding requirement 2022/23 (Grants & Loans)	R 73 978 549	R -8 175 803	R 65 802 746
Cash Portion of Housing Development Fund	R 1 893	R -	R 1 893
Capital Replacement Reserve Movement	R 111 742 654	R -3 511 528	R 108 231 126
Loan repayment due Dec / June	R 12 360 862	R -	R 12 360 862
Consumer Deposits	R 16 804 121	R 89 202	R 16 893 323
Creditor payments	R 38 811 590	R -17 236 790	R 21 574 799
Salaries	R 239 963 741	R -22 778 440	R 217 185 301
Bad Debt Contributions	R 37 654 193		R 37 654 193
Working Capital			R 245 285 679

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	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								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	112 178	129 651	–	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	–	1 312	1 312	–		1 873
Provincial Government:	55 872	56 273	7 940	18 193	18 193	–		56 273
Community Development: Workers	38	38	–	38	38	–		38
Human Settlements	34 725	33 546	4 066	4 066	4 066	–		33 546
Municipal Accreditation and Capacity Building Grant	508	256	–	–	–	–		256
Libraries	11 351	11 573	3 874	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 Resilience Grant	400							
LG Public Employment Support Grant	1 700							
Total Operating Transfers and Grants	168 050	185 924	7 940	70 283	70 283	–		185 924
Capital Transfers and Grants								
National Government:	34 656	51 410	–	33 121	33 121	–		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	–	10 000	10 000	–		17 600
Provincial Government:	21 081	21 339	1 000	2 280	2 280	–		21 339
Human Settlements	18 424	20 059	1 000	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	1 000	35 401	35 401	–		72 749
TOTAL RECEIPTS OF TRANSFERS & GRANTS	223 787	258 673	8 940	105 684	105 684	–		258 673

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October								
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								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	112 204	129 651	6 786	22 448	21 699	749	3.5%	129 651
Local Government Equitable Share	108 796	126 228	6 418	20 844	20 574	270	1.3%	126 228
Finance Management	1 576	1 550	66	510	501	9	1.8%	1 550
EPWP Incentive	1 832	1 873	302	1 093	624	469	75.1%	1 873
						-		
Provincial Government:	54 348	56 273	6 390	21 142	17 506	3 029	17.3%	56 273
Community Development Workers	38	38	-	-	11	(11)	-100.0%	38
Human Settlements	35 611	33 546	4 461	13 986	9 577	4 408	46.0%	33 546
Municipal Accreditation and Capacity Building Grant	253	256	21	85	85	(0)	0.0%	256
Libraries	11 330	11 573	820	3 286	3 435	(149)	-4.3%	11 573
Proclaimed Roads Subsidy	175	4 470	-	-	1 276	(1 276)	-100.0%	4 470
Financial Management Support Grant: Student Bursaries	229	-	-	-	-	-		-
Establishment of a K9 Unit	5 489	2 390	571	1 909	1 852	57	3.1%	2 390
Establishment of a Law Enforcement Reaction Unit	(13)	4 000	517	1 875	1 268	607	47.9%	4 000
WC Mun Energy Resilience Grant	400	-	-	-	-	-		-
LG Public Employment Support Grant	837	-	-	-	-	-		-
						-		
Total operating expenditure of Transfers and Grants:	166 552	185 924	13 177	43 590	39 205	3 778	9.6%	185 924
Capital expenditure of Transfers and Grants								
National Government:	34 655	51 410	8 167	9 471	12 100	(2 629)	-21.7%	51 410
Municipal Infrastructure Grant (MIG)	26 301	33 810	7 302	8 606	8 000	606	7.6%	33 810
Integrated National Electrification Programme (municipal)	8 354	17 600	865	865	4 100	(3 235)	-78.9%	17 600
						-		
Provincial Government:	11 275	21 339	4	4	6 189	(6 184)	-99.9%	21 339
Human Settlements	8 698	20 059	-	-	5 774	(5 774)	-100.0%	20 059
RSEP/VPUU Municipal Projects	-	1 200	-	-	400	(400)	-100.0%	1 200
Libraries	66	50	4	4	-	4	#DIV/0!	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	8 171	9 476	18 289	(8 813)	-48.2%	72 749
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	212 483	258 673	21 348	53 066	57 493	(5 035)	-8.8%	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 - M04 October									
Summary of Employee and Councillor remuneration	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									
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages		8 001	8 225	698	2 792	2 742	50	2%	8 225
Pension and UIF Contributions		933	1 098	75	301	366	(65)	-18%	1 098
Medical Aid Contributions		134	151	12	48	50	(2)	-4%	151
Cellphone Allowance		939	1 021	78	313	340	(28)	-8%	1 021
Other benefits and allowances		922	756	68	270	252	18	7%	756
Sub Total - Councillors		10 929	11 251	931	3 723	3 750	(27)	-1%	11 251
<u>Senior Managers of the Municipality</u>	3								
Basic Salaries and Wages		8 818	9 227	787	3 092	3 030	61	2%	9 227
Pension and UIF Contributions		1 528	1 716	144	557	572	(15)	-3%	1 716
Medical Aid Contributions		458	558	34	144	186	(42)	-23%	558
Overtime		-	-	-	-	-	-		-
Performance Bonus		280	276	-	-	-	-		276
Motor Vehicle Allowance		1 031	909	72	294	350	(56)	-16%	909
Cellphone Allowance		245	286	20	80	82	(2)	-2%	286
Housing Allowances		-	-	-	-	-	-		-
Other benefits and allowances		239	278	26	98	92	5	6%	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	4 265	4 312	(47)	-1%	14 639
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		150 113	168 420	13 568	53 687	56 070	(2 382)	-4%	168 420
Pension and UIF Contributions		26 736	30 125	2 426	9 660	10 042	(382)	-4%	30 125
Medical Aid Contributions		11 398	13 679	1 024	4 068	4 560	(491)	-11%	13 679
Overtime		16 027	14 342	1 516	4 362	4 781	(419)	-9%	14 342
Motor Vehicle Allowance		5 455	6 291	476	1 926	2 050	(124)	-6%	6 291
Cellphone Allowance		639	626	55	219	224	(5)	-2%	626
Housing Allowances		943	1 183	85	341	394	(53)	-14%	1 183
Other benefits and allowances		28 424	30 962	1 616	5 844	5 949	(105)	-2%	30 962
Payments in lieu of leave		2 046	2 880	-	-	29	(29)	-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	20 765	80 107	84 098	(3 991)	-5%	279 390
Total Parent Municipality		276 516	305 281	22 778	88 096	92 161	(4 065)	-4%	305 281
TOTAL MANAGERS AND STAFF		265 587	294 029	21 848	84 372	88 410	(4 038)	-5%	294 029

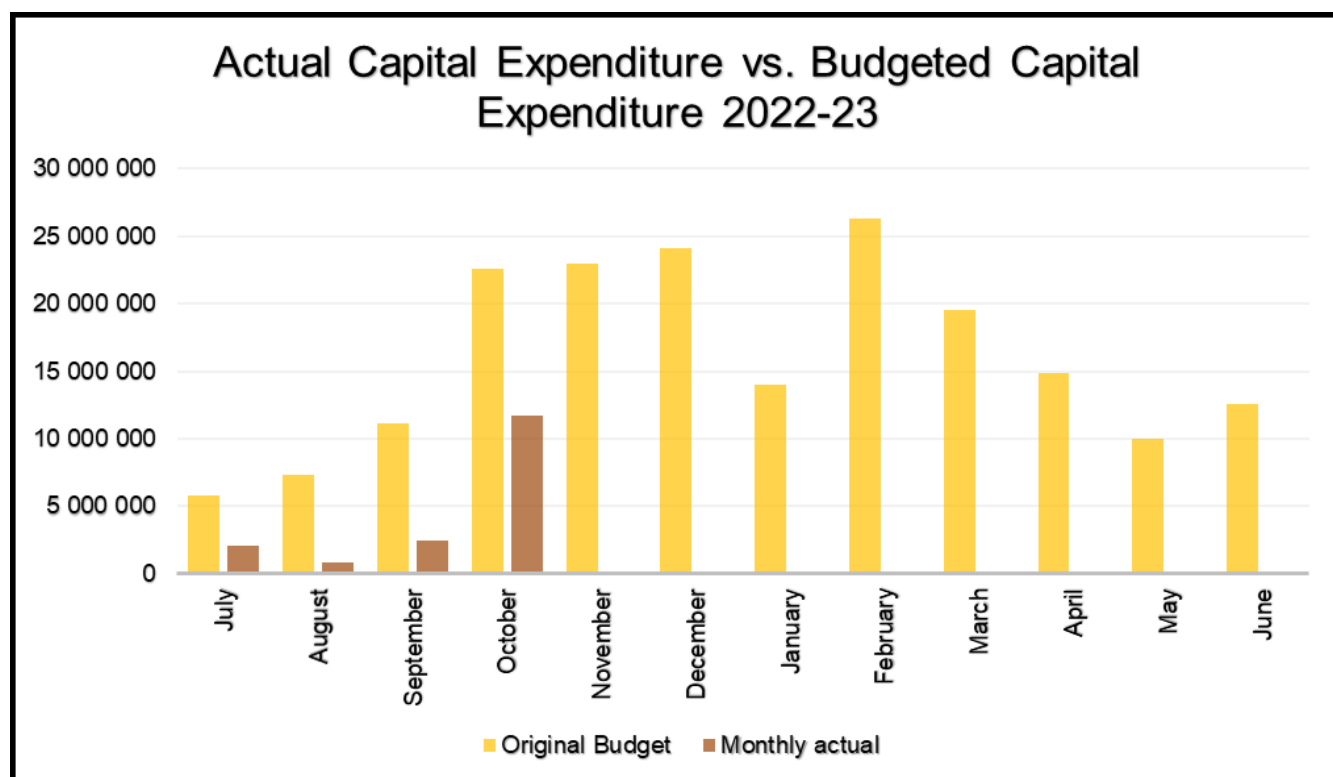
Section 10 – Material variances to the SDBIP

None

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October								
Month	2021/22	Budget Year 2022/23						
	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	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			69 821	–		
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	17 062					



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	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	1 592	3 120	13 916	10 795	77.6%	80 931
Roads Infrastructure		12 979	40 221	5	129	6 250	6 121	97.9%	40 221
Roads		12 979	40 221	5	129	6 250	6 121	97.9%	40 221
Storm water Infrastructure		–	–	–	–	–	–		–
Electrical Infrastructure		15 873	33 400	939	2 181	6 780	4 599	67.8%	33 400
MV Substations		133	10 200	–	2	2 060	2 058	99.9%	10 200
MV Switching Stations		–	4 800	–	949	350	(599)	-171.1%	4 800
MV Networks		14 801	17 600	865	865	4 100	3 235	78.9%	17 600
LV Networks		940	800	74	365	270	(95)	-35.3%	800
Water Supply Infrastructure		4 465	4 307	136	243	386	142	36.9%	4 307
Boreholes		–	740	57	57	40	(17)	-42.8%	740
Distribution		4 465	3 567	79	186	346	159	46.1%	3 567
Sanitation Infrastructure		581	3 002	512	567	500	(67)	-13.4%	3 002
Pump Station		526	800	510	536	300	(236)	-78.7%	800
Reticulation		55	2 202	2	31	200	169	84.5%	2 202
Solid Waste Infrastructure		272	–	–	–	–	–		–
Landfill Sites		272	–	–	–	–	–		–
Community Assets		5 645	4 200	–	47	799	752	94.1%	4 200
Community Facilities		2 877	1 100	–	–	–	–		1 100
Parks		698	1 100	–	–	–	–		1 100
Public Open Space		2 179	–	–	–	–	–		–
Sport and Recreation Facilities		2 769	3 100	–	47	799	752	94.1%	3 100
Indoor Facilities		2 028	–	–	–	–	–		–
Outdoor Facilities		741	3 100	–	47	799	752	94.1%	3 100
Other assets		18 071	6 476	–	–	3 535	3 535	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	–	–	3 335	3 335	100.0%	4 476
Social Housing		6 796	4 476	–	–	3 335	3 335	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	2 073	2 056	99.2%	3 704
Computer Equipment		1 782	3 704	–	17	2 073	2 056	99.2%	3 704
Furniture and Office Equipment		257	364	19	71	103	32	31.3%	364
Furniture and Office Equipment		257	364	19	71	103	32	31.3%	364
Machinery and Equipment		2 205	4 219	254	2 348	917	(1 431)	-156.0%	4 219
Machinery and Equipment		2 205	4 219	254	2 348	917	(1 431)	-156.0%	4 219
Transport Assets		4 369	13 252	1 492	1 492	3 727	2 235	60.0%	13 252
Transport Assets		4 369	13 252	1 492	1 492	3 727	2 235	60.0%	13 252
Land		849	6 630	221	221	2 400	2 179	90.8%	6 630
Land		849	6 630	221	221	2 400	2 179	90.8%	6 630
Total Capital Expenditure on new assets	1	67 349	120 197	3 577	7 316	27 890	20 575	73.8%	120 197

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

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 on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	35 198	20 250	2	2	3 000	2 998	99.9%	20 250
Roads Infrastructure	30 932	20 250	2	2	3 000	2 998	99.9%	20 250
<i>Roads</i>	30 932	20 250	2	2	3 000	2 998	99.9%	20 250
Electrical Infrastructure	4 266	-	-	-	-	-		-
<i>MV Substations</i>	3 603	-	-	-	-	-		-
<i>LV Networks</i>	663	-	-	-	-	-		-
Housing	670	-	-	-	-	-		-
<i>Staff Housing</i>	670	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing ass	35 868	20 250	2	2	3 000	2 998	99.9%	20 250

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

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 upgrading of existing assets by Asset Class/Sub-class									
Infrastructure		69 400	50 649	8 108	9 744	15 990	6 246	39.1%	50 649
Storm water Infrastructure		-	250	117	117	-	(117)	#DIV/0!	250
<i>Storm water Conveyance</i>			250	117	117	-	(117)	#DIV/0!	250
Electrical Infrastructure		2 560	8 450	148	280	1 990	1 710	85.9%	8 450
<i>MV Substations</i>		-	-	-	-	-	-		-
<i>MV Switching Stations</i>		299	-	-	-	-	-		-
<i>MV Networks</i>		-	1 000	-	6	50	44	87.3%	1 000
<i>LV Networks</i>		2 261	7 450	148	274	1 940	1 666	85.9%	7 450
<i>Capital Spares</i>		-	-	-	-	-	-		-
Water Supply Infrastructure		4 791	24 956	7 833	9 337	8 000	(1 337)	-16.7%	24 956
<i>Pump Stations</i>		991	-	-	-	-	-		-
<i>Distribution</i>		3 800	24 856	7 833	9 337	8 000	(1 337)	-16.7%	24 856
<i>PRV Stations</i>		-	100	-	-	-	-		100
Sanitation Infrastructure		62 049	16 993	10	10	6 000	5 990	99.8%	16 993
<i>Waste Water Treatment Works</i>		62 049	16 993	10	10	6 000	5 990	99.8%	16 993
Sport and Recreation Facilities		2 285	-	-	-	-	-		-
<i>Outdoor Facilities</i>		2 285	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing a	1	71 685	50 649	8 108	9 744	15 990	6 246	39.1%	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 - M04 October									
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	3 866	12 500	13 621	1 121	8.2%	46 838
Roads Infrastructure		5 197	9 823	585	1 521	2 816	1 295	46.0%	9 823
Roads		5 021	9 754	573	1 502	2 796	1 294	46.3%	9 754
Road Furniture		176	69	11	19	20	1	3.4%	69
Storm water Infrastructure		18 370	19 334	1 373	5 537	5 802	265	4.6%	19 334
Storm water Conveyance		18 370	19 334	1 373	5 537	5 802	265	4.6%	19 334
Electrical Infrastructure		2 726	2 616	381	1 157	803	(355)	-44.2%	2 616
MV Substations		152	165	13	80	52	(28)	-53.1%	165
LV Networks		2 574	2 451	368	1 077	750	(327)	-43.6%	2 451
Water Supply Infrastructure		1 629	1 543	146	402	441	38	8.7%	1 543
Reservoirs		1 140	1 135	142	354	324	(30)	-9.4%	1 135
Pump Stations		105	146	-	-	42	42	100.0%	146
Distribution		385	262	4	48	75	27	36.2%	262
Sanitation Infrastructure		5 004	5 609	542	921	1 481	560	37.8%	5 609
Pump Station		1 010	967	207	311	276	(36)	-12.9%	967
Waste Water Treatment Works		3 994	4 641	335	610	1 205	596	49.4%	4 641
Solid Waste Infrastructure		8 804	7 912	839	2 961	2 279	(683)	-30.0%	7 912
Landfill Sites		8 804	7 912	839	2 961	2 279	(683)	-30.0%	7 912
Community Assets		2 861	3 384	293	817	973	156	16.0%	3 384
Community Facilities		2 082	2 227	249	608	636	28	4.5%	2 227
Halls		314	404	37	124	115	(9)	-7.7%	404
Centres		1 566	1 544	177	436	441	4	0.9%	1 544
Libraries		56	50	7	9	14	5	34.1%	50
Cemeteries/Crematoria		86	109	4	5	31	26	84.5%	109
Parks		60	120	25	32	34	2	5.3%	120
Sport and Recreation Facilities		779	1 156	44	209	337	128	37.8%	1 156
Indoor Facilities		96	100	7	13	29	16	54.4%	100
Outdoor Facilities		683	1 056	37	196	308	112	36.3%	1 056
Other assets		2 013	1 703	244	617	495	(122)	-24.7%	1 703
Operational Buildings		1 182	996	117	352	284	(68)	-23.9%	996
Municipal Offices		1 182	996	117	352	284	(68)	-23.9%	996
Housing		832	707	127	265	210	(54)	-25.8%	707
Staff Housing		257	207	14	22	59	37	62.6%	207
Social Housing		575	500	113	243	151	(91)	-60.4%	500
Intangible Assets		2 676	4 297	1 312	2 262	1 238	(1 024)	-82.8%	4 297
Servitudes				-	-	-	-		-
Licences and Rights		2 676	4 297	1 312	2 262	1 238	(1 024)	-82.8%	4 297
Computer Software and Applications		2 676	4 297	1 312	2 262	1 238	(1 024)	-82.8%	4 297
Computer Equipment		355	337	42	83	96	13	13.8%	337
Computer Equipment		355	337	42	83	96	13	13.8%	337
Furniture and Office Equipment		43	70	0	2	20	18	90.9%	70
Furniture and Office Equipment		43	70	0	2	20	18	90.9%	70
Machinery and Equipment		1 130	1 408	106	322	394	72	18.2%	1 408
Machinery and Equipment		1 130	1 408	106	322	394	72	18.2%	1 408
Transport Assets		6 545	6 306	544	1 761	1 843	82	4.5%	6 306
Transport Assets		6 545	6 306	544	1 761	1 843	82	4.5%	6 306
Total Repairs and Maintenance Expenditure	1	57 354	64 342	6 407	18 365	18 681	316	1.7%	64 342

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

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								
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>		76 477	82 486	25 131	25 131	16 497	(8 633)	-52.3%	82 486
Roads Infrastructure		24 671	30 645	8 432	8 432	6 129	(2 303)	-37.6%	30 645
Roads		23 406	29 347	7 990	7 990	5 869	(2 120)	-36.1%	29 347
Road Structures		822	833	293	293	167	(127)	-76.0%	833
Road Furniture		442	465	149	149	93	(57)	-60.8%	465
Storm water Infrastructure		4 564	4 776	1 559	1 559	955	(604)	-63.2%	4 776
Drainage Collection		889	935	305	305	187	(118)	-63.2%	935
Storm water Conveyance		3 675	3 842	1 254	1 254	768	(486)	-63.3%	3 842
Electrical Infrastructure		12 862	13 392	4 369	4 369	2 678	(1 690)	-63.1%	13 392
Power Plants		3	3	1	1	1	(0)	-59.4%	3
HV Transmission Conductors		29	37	10	10	7	(2)	-28.9%	37
MV Substations		1 837	1 943	676	676	389	(288)	-74.0%	1 943
MV Switching Stations		1 098	1 219	422	422	244	(178)	-73.2%	1 219
MV Networks		6 905	7 291	2 342	2 342	1 458	(884)	-60.6%	7 291
LV Networks		2 779	2 675	847	847	535	(312)	-58.3%	2 675
Capital Spares		212	224	71	71	45	(27)	-59.2%	224
Water Supply Infrastructure		15 186	16 005	5 158	5 158	3 201	(1 957)	-61.1%	16 005
Dams and Weirs		253	281	85	85	56	(29)	-51.4%	281
Boreholes		169	179	57	57	36	(21)	-59.2%	179
Reservoirs		2 661	2 816	897	897	563	(333)	-59.2%	2 816
Pump Stations		571	618	205	205	124	(81)	-65.6%	618
Water Treatment Works		130	139	44	44	28	(16)	-57.7%	139
Bulk Mains		1 263	1 293	495	495	259	(236)	-91.3%	1 293
Distribution		10 139	10 680	3 376	3 376	2 136	(1 240)	-58.0%	10 680
Sanitation Infrastructure		16 002	17 024	5 399	5 399	3 405	(1 994)	-58.6%	17 024
Pump Station		14 958	15 863	5 046	5 046	3 173	(1 873)	-59.0%	15 863
Reticulation		1 044	1 160	353	353	232	(121)	-52.2%	1 160
Solid Waste Infrastructure		3 192	643	213	213	129	(85)	-65.9%	643
Landfill Sites		3 069	517	170	170	103	(66)	-64.2%	517
Waste Drop-off Points		122	126	44	44	25	(18)	-72.7%	126
Rail Infrastructure		-	-	-	-	-	-		-
<u>Community Assets</u>		5 471	5 778	1 980	1 980	1 156	(824)	-71.3%	5 778
Community Facilities		2 625	2 786	1 000	1 000	557	(443)	-79.5%	2 786
Halls		719	752	304	304	150	(153)	-102.1%	752
Centres		407	431	137	137	86	(51)	-59.2%	431
Clinics/Care Centres		394	435	133	133	87	(46)	-52.7%	435
Museums		15	16	5	5	3	(2)	-58.5%	16
Libraries		454	477	153	153	95	(58)	-60.4%	477
Cemeteries/Crematoria		208	199	71	71	40	(31)	-78.8%	199
Parks		27	55	9	9	11	2	16.5%	55
Public Open Space		207	216	122	122	43	(79)	-183.8%	216
Public Ablution Facilities		178	188	60	60	38	(22)	-59.4%	188
Taxi Ranks/Bus Terminals		16	17	5	5	3	(2)	-57.7%	17
Sport and Recreation Facilities		2 846	2 992	980	980	598	(381)	-63.7%	2 992
Indoor Facilities		1 424	1 518	480	480	304	(176)	-58.0%	1 518
Outdoor Facilities		1 422	1 474	500	500	295	(205)	-69.6%	1 474
<u>Investment properties</u>		59	63	20	20	13	(7)	-59.2%	63
Revenue Generating		59	63	20	20	13	(7)	-59.2%	63
Improved Property		59	63	20	20	13	(7)	-59.2%	63

Description	Ref	2021/22	Budget Year 2022/23						
		Audited	Original	Monthly	YearTD	YearTD	YTD	YTD	Full Year
R thousands	1							%	
<u>Other assets</u>		1 656	2 234	866	866	447	(419)	-93.7%	2 234
Operational Buildings		1 459	1 593	791	791	319	(473)	-148.4%	1 593
Municipal Offices		936	1 025	615	615	205	(410)	-200.1%	1 025
Workshops		2	0	1	1	0	(1)	-3149.1%	0
Yards		5	5	2	2	1	(1)	-59.3%	5
Stores		516	563	174	174	113	(61)	-54.5%	563
Housing		198	641	74	74	128	54	42.2%	641
Staff Housing		167	216	64	64	43	(21)	-47.7%	216
Social Housing		31	425	10	10	85	75	87.8%	425
<u>Intangible Assets</u>		192	251	64	64	50	(14)	-28.2%	251
Licences and Rights		192	251	64	64	50	(14)	-28.2%	251
Computer Software and Applications		192	251	64	64	50	(14)	-28.2%	251
<u>Computer Equipment</u>		1 276	2 123	495	495	425	(70)	-16.5%	2 123
Computer Equipment		1 276	2 123	495	495	425	(70)	-16.5%	2 123
<u>Furniture and Office Equipment</u>		498	581	193	193	116	(77)	-66.1%	581
Furniture and Office Equipment		498	581	193	193	116	(77)	-66.1%	581
<u>Machinery and Equipment</u>		2 037	2 536	731	731	507	(224)	-44.1%	2 536
Machinery and Equipment		2 037	2 536	731	731	507	(224)	-44.1%	2 536
<u>Transport Assets</u>		3 150	5 716	1 126	1 126	1 143	17	1.5%	5 716
Transport Assets		3 150	5 716	1 126	1 126	1 143	17	1.5%	5 716
Total Depreciation	1	90 817	101 768	30 605	30 605	20 354	(10 252)	-50.4%	101 768

- **Note:** The system vendor was busy with the latest mscoa program changes where-after depreciation can be accounted for monthly. The depreciation runs for July to October was processed successfully. The budgeted cash flow projections will be corrected with the mid-year adjustments process at the end of January.

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 2022** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

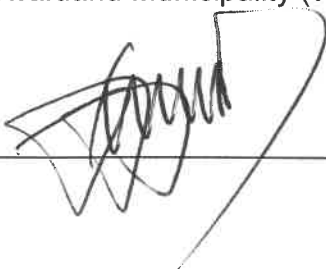
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 11 November 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

A handwritten signature in black ink, consisting of a stylized 'H' followed by a large, flowing 'C' and 'L'.

Date: 11 November 2022