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 September 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 September 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 September 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 227 587 173	R 232 528 689	R 4 941 516	**2%**
Operating Expenditure	R 898 052 664	R 158 682 685	R 156 910 047	R -1 772 638	**-1%**
Capital	R 166 435 729	R 31 636 114	R 11 060 723	R -20 575 391	**-65%**

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September								
Description	2020/21	Budget Year 2021/22						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	133 192	138 386	11 798	38 440	37 226	1 214	3%	138 386
Service charges - electricity revenue	323 772	369 764	33 394	94 398	98 891	(4 492)	-5%	369 764
Service charges - water revenue	72 142	75 190	5 660	16 790	17 303	(512)	-3%	75 190
Service charges - sanitation revenue	44 858	45 988	3 936	11 203	12 000	(797)	-7%	45 988
Service charges - refuse revenue	27 834	28 742	2 456	7 358	7 332	26	0%	28 742
Rental of facilities and equipment	1 658	1 529	(5)	270	290	(20)	-7%	1 529
Interest earned - external investments	36 524	37 706	295	906	990	(84)	-8%	37 706
Interest earned - outstanding debtors	2 696	2 601	200	582	579	2	0%	2 601
Dividends received	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 402	23 591	20	46	68	(22)	-33%	23 591
Licences and permits	4 627	4 445	443	1 220	1 067	154	14%	4 445
Agency services	4 987	5 699	704	1 801	1 409	392	28%	5 699
Transfers and subsidies	135 128	152 542	4 377	49 709	47 761	1 948	4%	152 542
Other revenue	16 767	10 776	1 226	3 179	2 372	807	34%	10 776
Gains	14 557	10 092	35	267	–	267	#DIV/0!	10 092
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**64 539**	**226 169**	**227 288**	**(1 119)**	**0%**	**907 049**

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

- **Fines, penalties and forfeits** stands at 33% below the YTD budgeted projections. The largest portion relates to traffic fines, which will be recognised at year-end.
- **Licenses and Permits, Agency services** stand above the YTD budgeted projections, positively influencing the income.
- **Other revenue** stands at 34% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items such as Building Plan Fees 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 **September 2021** was **R64.539 million** whilst the overall YTD performance excluding capital transfers is more or less in line with the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September								
Description	2020/21	Budget Year 2021/22						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type								
Employee related costs	248 278	260 602	19 024	54 648	57 672	(3 023)	-5%	260 602
Remuneration of councillors	10 857	11 232	886	2 657	2 628	28	1%	11 232
Debt impairment	31 532	36 031	(16)	(37)	–	(37)	#DIV/0!	36 031
Depreciation & asset impairment	87 220	95 797	–	–	–	–		95 797
Finance charges	13 954	13 141	–	–	–	–		13 141
Bulk purchases - electricity	252 180	299 500	34 554	75 486	67 714	7 773	11%	299 500
Inventory consumed	31 872	32 723	1 352	3 540	4 528	(988)	-22%	32 723
Contracted services	51 698	87 781	4 701	9 849	16 035	(6 186)	-39%	87 781
Transfers and subsidies	2 989	3 851	243	1 591	831	760	91%	3 851
Other expenditure	32 233	48 433	4 539	9 176	9 275	(99)	-1%	48 433
Losses	16 612	8 964	–	–	–	–		8 964
Total Expenditure	**779 425**	**898 053**	**65 282**	**156 910**	**158 683**	**(1 773)**	**-1%**	**898 053**

- **Bulk Purchases – Electricity** stand at 11% above the YTD budgeted projections due to higher usage up until September 2021**.**
- 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.
- Expenditure for the month of **September 2021** was **R65.282 million** whilst the overall YTD performance stands at **1% 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) - M03 September

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**	**548**	**1 166**	**3 821**	(2 655)	-69%	**14 850**
Executive and council		3	20	–	–	4	(4)	-100%	20
Finance and administration		39 440	14 830	548	1 166	3 817	(2 651)	-69%	14 830
Internal audit			–	–	–		–		
Community and public safety		**9 230**	**6 469**	**213**	**519**	**1 248**	(728)	-58%	**6 469**
Community and social services		264	150	–	3	60	(57)	-96%	150
Sport and recreation		7 032	4 321	210	514	1 188	(674)	-57%	4 321
Public safety		1 934	1 998	3	3	–	3	#DIV/0!	1 998
Housing		–	–	–	–	–	–		–
Economic and environmental services		**66 718**	**47 068**	**544**	**747**	**4 954**	(4 207)	-85%	**47 068**
Planning and development		10 064	12 578	27	147	2 580	(2 433)	-94%	12 578
Road transport		56 654	34 490	517	600	2 373	(1 773)	-75%	34 490
Trading services		**102 158**	**98 049**	**1 650**	**8 628**	**21 614**	(12 985)	-60%	**98 049**
Energy sources		18 135	23 321	849	1 777	2 086	(309)	-15%	23 321
Water management		7 375	9 925	156	383	1 167	(784)	-67%	9 925
Waste water management		73 508	62 940	642	6 465	18 150	(11 685)	-64%	62 940
Waste management		3 139	1 862	3	3	210	(207)	-99%	1 862
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classificati	3	**217 548**	**166 436**	**2 955**	**11 061**	**31 636**	**(20 575)**	**-65%**	**166 436**
Funded by:									
National Government		32 175	31 055	–	5 800	9 200	(3 400)	-37%	31 055
Provincial Government		43 066	15 661	2	2	1 368	(1 366)	-100%	15 661
District Municipality		–	–	–	–	–	–		–
Transfers recognised - capital		**75 531**	**46 716**	**2**	**5 802**	**10 568**	**(4 766)**	**-45%**	**46 716**
Borrowing	6	–	–	–	–	–	–		–
Internally generated funds		142 018	119 720	2 953	5 258	21 068	(15 809)	-75%	119 720
Total Capital Funding		**217 548**	**166 436**	**2 955**	**11 061**	**31 636**	**(20 575)**	**-65%**	**166 436**

- Capital expenditure for the month of **September 2021** amounts to **R 2 955 153** and stands at **65%** below the projected YTD budget which is not aligned to the SDBIP and budget plan.
- The YTD actual is **R 11 060 723 (6.65%)** compared to the total budget of **R 166 435 729**.
- Commitments are R 11 842 144.

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	-	5 808 843	15 000 000	49 211 157	89%	construction	Moorreesburg	60%	N/A
2	Sewerage Works: Darling	4 720 600	-	-	3 000 000	4 720 600	100%	construction	Darling	85%	N/A
	ROADS										
3	Roads Swartland: Resealing of Roads	23 000 000	-	-	1 304 093	23 000 000	100%	planning	Swartland	7%	N/A
4	Roads Swartland: New Roads	7 555 096	109 916	192 858	900 000	7 362 238	97%	construction	Swartland	10%	N/A
	BUILDINGS & MAINTENANCE										
5	Conversion / Operationalising of Office Space (Standard Bank Building)	5 100 000	135 680	247 339	700 000	4 852 661	95%	construction	Malmesbury	20%	N/A
6	Conversion / Operationalising of Office Space (Nedbank Build)	4 900 000	174 644	363 907	700 000	4 536 093	93%	construction	Malmesbury	20%	N/A
	HOUSING										
7	Malmesbury De Hoop Housing Project	11 600 000	63 989	63 989	971 871	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	-	840	700 000	8 354 160	100%	Construction	Malmesbury	2%	N/A
9	Saamstaan/De Hoop: 389 plot housing development: Elec Bulk supply, Infrastructure Connections	6 500 000	356 735	398 364	850 000	6 101 636	93.87%	Construction	Malmesbury	10%	N/A
10	Minisubstations: Swartland	3 600 000	1 837	1 837	-	3 598 163	100%	Procurement	Swartland	10%	N/A
	TOTAL	**130 350 696**	**842 802**	**7 077 978**	**24 125 964**	**123 272 718**	**95%**				

<u>NOTE</u>: Project status (column J): If the project is in the SCM process of being procured. Please state in which stage (column L) (planning, specification, advertising, etc)

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2021/22		
			Original Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		12.1%	0.0%	12.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.1%	7.7%	8.1%
Gearing	Long Term Borrowing/ Funds & Reserves		37.1%	51.3%	37.1%
Liquidity					
Current Ratio	Current assets/current liabilities	1	5:1	7:1	5:1
Liquidity Ratio	Monetary Assets/Current Liabilities		4:1	6:1	4:1
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		95.0%	99.51%	95.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	99.27%	100.0%
Funding of Provisions					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
Other Indicators					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	5.75%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	18.0%	21.64%	18.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.7%	24.2%	28.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	5.4%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.0%	0.0%	12.0%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		15.60%	0.0%	15.60%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.64%	5.4%	17.64%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.86	10.56	8.86

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

- Interest income only realises at year-end upon investment maturity
- Current and Liquidity ratios – The YTD actual only takes into account the month-to-month movements and will the ratio be more in line with the budget nearing the end of the reporting period.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M03 September

Description	2020/21	Budget Year 2021/22						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	133 192	138 386	11 798	38 440	37 226	1 214	3%	138 386
Service charges	468 607	519 684	45 447	129 750	135 525	(5 775)	-4%	519 684
Investment revenue	36 524	37 706	295	906	990	(84)	-8%	37 706
Transfers and subsidies	135 128	152 542	4 377	49 709	47 761	1 948	4%	152 542
Other own revenue	73 694	58 731	2 623	7 364	5 785	1 579	27%	58 731
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**64 539**	**226 169**	**227 288**	**(1 119)**	**-0%**	**907 049**
Employee costs	248 278	260 602	19 024	54 648	57 672	(3 023)	-5%	260 602
Remuneration of Councillors	10 857	11 232	886	2 657	2 628	28	1%	11 232
Depreciation & asset impairment	87 220	95 797	–	–	–	–		95 797
Finance charges	13 954	13 141	–	–	–	–		13 141
Inventory consumed and bulk purchases	284 052	332 223	35 906	79 026	72 242	6 784	9%	332 223
Transfers and subsidies	2 989	3 851	243	1 591	831	760	91%	3 851
Other expenditure	132 075	181 208	9 224	18 988	25 310	(6 321)	-25%	181 208
Total Expenditure	**779 425**	**898 053**	**65 282**	**156 910**	**158 683**	**(1 773)**	**-1%**	**898 053**
Surplus/(Deficit)	**67 718**	**8 996**	**(743)**	**69 259**	**68 605**	**653**	**1%**	**8 996**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	74 767	46 716	5 802	5 802	–	5 802	#DIV/0!	46 716
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental	323	1 197	157	558	299	258	86%	1 197
Surplus/(Deficit) after capital transfers & contributions	**142 809**	**56 908**	**5 217**	**75 619**	**68 904**	**6 714**	**10%**	**56 908**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**142 809**	**56 908**	**5 217**	**75 619**	**68 904**	**6 714**	**10%**	**56 908**
Capital expenditure & funds sources								
Capital expenditure	**217 548**	**166 436**	**2 955**	**11 061**	**31 636**	**(20 575)**	**-65%**	**166 436**
Capital transfers recognised	75 531	46 716	2	5 802	10 568	(4 766)	-45%	46 716
Borrowing	–	–	–	–	–	–		–
Internally generated funds	**142 018**	**119 720**	**2 953**	**5 258**	**21 068**	**(15 809)**	**-75%**	**119 720**
Total sources of capital funds	**217 548**	**166 436**	**2 955**	**11 061**	**31 636**	**(20 575)**	**-65%**	**166 436**
Financial position								
Total current assets	785 631	703 155		829 848				703 155
Total non current assets	2 105 230	2 157 863		2 116 247				2 157 863
Total current liabilities	141 461	146 380		112 619				146 380
Total non current liabilities	212 808	180 716		221 271				180 716
Community wealth/Equity	**2 536 592**	**2 533 922**		**2 536 586**				**2 533 922**
Cash flows								
Net cash from (used) operating	213 813	144 660	41 926	89 557	29 068	(60 489)	-208%	144 660
Net cash from (used) investing	(195 422)	(166 358)	(0)	(7 458)	(27 726)	(20 268)	73%	(166 358)
Net cash from (used) financing	(8 552)	(10 979)	(15 358)	12	(3 178)	(3 190)	100%	(10 979)
Cash/cash equivalents at the month/year end	**640 204**	**577 694**	**–**	**692 482**	**608 535**	**(83 947)**	**-14%**	**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	48 620	10 495	1 943	1 364	916	1 870	18 038	86 590
Creditors Age Analysis								
Total Creditors	15 520	53	–	–	–	–	61	15 634

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September								
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**	**12 904**	**60 473**	**59 601**	872	1%	**239 558**
Executive and council	351	295	5	70	71	(0)	-1%	295
Finance and administration	234 252	239 264	12 899	60 402	59 530	872	1%	239 264
Internal audit	–	–	–	–	–	–		–
Community and public safety	**105 137**	**84 005**	**4 241**	**4 975**	**832**	4 143	498%	**84 005**
Community and social services	30 071	11 725	2 382	2 678	294	2 384	810%	11 725
Sport and recreation	3 414	4 438	497	824	379	444	117%	4 438
Public safety	32 857	26 234	1 283	1 365	120	1 245	1034%	26 234
Housing	38 795	41 608	78	109	38	70	183%	41 608
Health	–	–	–	–	–	–		–
Economic and environmental services	**17 232**	**18 013**	**1 574**	**4 292**	**3 359**	933	28%	**18 013**
Planning and development	4 274	3 561	406	1 180	807	373	46%	3 561
Road transport	12 957	14 453	1 168	3 112	2 553	559	22%	14 453
Environmental protection	–	–	–	–	–	–		–
Trading services	**565 240**	**613 353**	**51 777**	**162 782**	**163 789**	(1 007)	-1%	**613 353**
Energy sources	338 322	383 738	33 404	96 721	101 319	(4 597)	-5%	383 738
Water management	91 376	92 270	5 944	23 576	24 290	(714)	-3%	92 270
Waste water management	90 934	90 720	9 651	28 090	23 563	4 527	19%	90 720
Waste management	44 609	46 625	2 777	14 394	14 618	(223)	-2%	46 625
Other	**22**	**31**	**3**	**8**	**6**	**2**	**27%**	**31**
Total Revenue - Functional	**922 234**	**954 961**	**70 499**	**232 529**	**227 587**	**4 942**	**2%**	**954 961**
Expenditure - Functional								
Governance and administration	**127 904**	**150 939**	**11 246**	**28 699**	**30 045**	(1 345)	-4%	**150 939**
Executive and council	20 353	21 677	3 318	6 872	6 399	473	7%	21 677
Finance and administration	105 629	127 295	7 773	21 431	23 195	(1 764)	-8%	127 295
Internal audit	1 922	1 967	156	397	451	(54)	-12%	1 967
Community and public safety	**118 617**	**143 313**	**7 016**	**18 728**	**20 160**	(1 432)	-7%	**143 313**
Community and social services	20 641	22 657	1 603	4 424	4 809	(385)	-8%	22 657
Sport and recreation	26 235	27 273	2 070	5 138	5 552	(414)	-7%	27 273
Public safety	65 532	62 940	3 180	8 633	9 213	(580)	-6%	62 940
Housing	6 208	30 442	164	534	587	(53)	-9%	30 442
Health	–	–	–	–	–	–		–
Economic and environmental services	**62 621**	**64 574**	**2 528**	**6 703**	**8 198**	(1 495)	-18%	**64 574**
Planning and development	12 497	13 868	914	2 675	3 204	(529)	-17%	13 868
Road transport	50 124	50 706	1 614	4 028	4 994	(966)	-19%	50 706
Environmental protection	–	–	–	–	–	–		–
Trading services	**468 815**	**537 487**	**44 447**	**102 402**	**99 918**	2 484	2%	**537 487**
Energy sources	294 595	347 565	36 626	81 131	73 726	7 405	10%	347 565
Water management	66 083	69 431	1 739	4 592	7 548	(2 956)	-39%	69 431
Waste water management	65 547	67 528	3 047	7 800	8 807	(1 007)	-11%	67 528
Waste management	42 590	52 963	3 035	8 880	9 837	(958)	-10%	52 963
Other	**1 469**	**1 740**	**45**	**377**	**362**	**16**	**4%**	**1 740**
Total Expenditure - Functional	**779 425**	**898 053**	**65 282**	**156 910**	**158 683**	**(1 773)**	**-1%**	**898 053**
Surplus/ (Deficit) for the year	**142 809**	**56 908**	**5 217**	**75 619**	**68 904**	**6 714**	**10%**	**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) - M03 September

Vote Description	2020/21	Budget Year 2021/22						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote								
Vote 1 - Corporate Services	11 433	11 506	2 398	2 424	101	2 323	2311.3%	11 506
Vote 2 - Civil Services	246 938	248 096	18 792	67 023	62 938	4 085	6.5%	248 096
Vote 3 - Council	351	295	5	70	71	(0)	-0.5%	295
Vote 4 - Electricity Services	338 357	383 738	33 404	96 721	101 319	(4 597)	-4.5%	383 738
Vote 5 - Financial Services	219 040	227 643	12 807	60 159	59 309	850	1.4%	227 643
Vote 6 - Development Services	51 755	47 074	653	1 684	1 196	488	40.8%	47 074
Vote 7 - Municipal Manager	–	–	–	–	–	–		–
Vote 8 - Protection Services	54 361	36 609	2 440	4 447	2 655	1 792	67.5%	36 609
Total Revenue by Vote	**922 234**	**954 961**	**70 499**	**232 529**	**227 587**	**4 942**	**2.2%**	**954 961**
Expenditure by Vote								
Vote 1 - Corporate Services	31 884	41 476	2 181	6 487	8 208	(1 720)	-21.0%	41 476
Vote 2 - Civil Services	258 966	278 331	11 918	30 790	37 446	(6 656)	-17.8%	278 331
Vote 3 - Council	16 781	18 220	3 053	6 094	5 644	450	8.0%	18 220
Vote 4 - Electricity Services	309 089	364 266	37 893	85 461	77 132	8 329	10.8%	364 266
Vote 5 - Financial Services	50 530	59 521	3 752	10 077	10 925	(847)	-7.8%	59 521
Vote 6 - Development Services	27 405	53 057	1 802	5 164	5 695	(531)	-9.3%	53 057
Vote 7 - Municipal Manager	7 373	8 168	544	1 543	1 851	(308)	-16.6%	8 168
Vote 8 - Protection Services	77 396	75 013	4 139	11 293	11 783	(490)	-4.2%	75 013
Total Expenditure by Vote	**779 425**	**898 053**	**65 282**	**156 910**	**158 683**	**(1 773)**	**-1.1%**	**898 053**
Surplus/ (Deficit) for the year	**142 809**	**56 908**	**5 217**	**75 619**	**68 904**	**6 714**	**9.7%**	**56 908**

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September								
Description	2020/21	Budget Year 2021/22						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source								
Property rates	133 192	138 386	11 798	38 440	37 226	1 214	3%	138 386
Service charges - electricity revenue	323 772	369 764	33 394	94 398	98 891	(4 492)	-5%	369 764
Service charges - water revenue	72 142	75 190	5 660	16 790	17 303	(512)	-3%	75 190
Service charges - sanitation revenue	44 858	45 988	3 936	11 203	12 000	(797)	-7%	45 988
Service charges - refuse revenue	27 834	28 742	2 456	7 358	7 332	26	0%	28 742
Rental of facilities and equipment	1 658	1 529	(5)	270	290	(20)	-7%	1 529
Interest earned - external investments	36 524	37 706	295	906	990	(84)	-8%	37 706
Interest earned - outstanding debtors	2 696	2 601	200	582	579	2	0%	2 601
Dividends received	–	–	–	–	–	–		–
Fines, penalties and forfeits	28 402	23 591	20	46	68	(22)	-33%	23 591
Licences and permits	4 627	4 445	443	1 220	1 067	154	14%	4 445
Agency services	4 987	5 699	704	1 801	1 409	392	28%	5 699
Transfers and subsidies	135 128	152 542	4 377	49 709	47 761	1 948	4%	152 542
Other revenue	16 767	10 776	1 226	3 179	2 372	807	34%	10 776
Gains	14 557	10 092	35	267	–	267	#DIV/0!	10 092
Total Revenue (excluding capital transfers and contributions)	**847 144**	**907 049**	**64 539**	**226 169**	**227 288**	**(1 119)**	**0%**	**907 049**
Expenditure By Type								
Employee related costs	248 278	260 602	19 024	54 648	57 672	(3 023)	-5%	260 602
Remuneration of councillors	10 857	11 232	886	2 657	2 628	28	1%	11 232
Debt impairment	31 532	36 031	(16)	(37)	–	(37)	#DIV/0!	36 031
Depreciation & asset impairment	87 220	95 797	–	–	–	–		95 797
Finance charges	13 954	13 141	–	–	–	–		13 141
Bulk purchases - electricity	252 180	299 500	34 554	75 486	67 714	7 773	11%	299 500
Inventory consumed	31 872	32 723	1 352	3 540	4 528	(988)	-22%	32 723
Contracted services	51 698	87 781	4 701	9 849	16 035	(6 186)	-39%	87 781
Transfers and subsidies	2 989	3 851	243	1 591	831	760	91%	3 851
Other expenditure	32 233	48 433	4 539	9 176	9 275	(99)	-1%	48 433
Losses	16 612	8 964	–	–	–	–		8 964
Total Expenditure	**779 425**	**898 053**	**65 282**	**156 910**	**158 683**	**(1 773)**	**-1%**	**898 053**
Surplus/(Deficit)	**67 718**	**8 996**	**(743)**	**69 259**	**68 605**	**653**	**0**	**8 996**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	74 767	46 716	5 802	5 802	–	5 802	**#DIV/0!**	46 716
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental	323	1 197	157	558	299	258	0	1 197
Transfers and subsidies - capital (in-kind - all)						–		–
Surplus/(Deficit) after capital transfers & contributions	**142 809**	**56 908**	**5 217**	**75 619**	**68 904**			**56 908**
Taxation		–	–	–	–	–		–
Surplus/(Deficit) after taxation	**142 809**	**56 908**	**5 217**	**75 619**	**68 904**			**56 908**
Attributable to minorities		–	–	–	–			–
Surplus/(Deficit) attributable to municipality	**142 809**	**56 908**	**5 217**	**75 619**	**68 904**			**56 908**
Share of surplus/ (deficit) of associate		–	–	–	–			–
Surplus/ (Deficit) for the year	**142 809**	**56 908**	**5 217**	**75 619**	**68 904**			**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) - M03 September										
		2020/21	Budget Year 2021/22							
Vote Description	Ref	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1							%	
Multi-Year expenditure appropriation	2								
Vote 2 - Civil Services		87 571	81 096	470	6 932	22 496	(15 564)	-69%	81 096
Vote 4 - Electricity Services		4 269	14 855	357	399	1 550	(1 151)	-74%	14 855
Vote 6 - Development Services		43 514	13 100	64	64	1 098	(1 034)	-94%	13 100
Total Capital Multi-year expenditure	4,7	**135 354**	**109 051**	**890**	**7 395**	**25 143**	**(17 749)**	**-71%**	**109 051**
Single Year expenditure appropriation	2								
Vote 1 - Corporate Services		18 934	872	1	4	465	(461)	-99%	872
Vote 2 - Civil Services		31 083	37 373	1 412	2 010	3 319	(1 310)	-39%	37 373
Vote 3 - Council		–	10	–	–	2	(2)	-100%	10
Vote 4 - Electricity Services		15 324	10 503	636	1 523	628	896	143%	10 503
Vote 5 - Financial Services		13 866	381	3	8	15	(7)	-44%	381
Vote 6 - Development Services		1 050	6 238	9	118	2 062	(1 944)	-94%	6 238
Vote 7 - Municipal Manager		3	10	–	–	2	(2)	-100%	10
Vote 8 - Protection Services		1 934	1 998	3	3	–	3	#DIV/0!	1 998
Total Capital single-year expenditure	4	82 194	57 385	2 065	3 666	6 493	**(2 827)**	**-44%**	57 385
Total Capital Expenditure		**217 548**	**166 436**	**2 955**	**11 061**	**31 636**	**(20 575)**	**-65%**	**166 436**
Capital Expenditure - Functional Classification									
Governance and administration		**39 443**	**14 850**	**548**	**1 166**	**3 821**	(2 655)	-69%	**14 850**
Executive and council		3	20	–	–	4	(4)	-100%	20
Finance and administration		39 440	14 830	548	1 166	3 817	(2 651)	-69%	14 830
Internal audit			–	–	–		–		
Community and public safety		**9 230**	**6 469**	**213**	**519**	**1 248**	(728)	-58%	**6 469**
Community and social services		264	150	–	3	60	(57)	-96%	150
Sport and recreation		7 032	4 321	210	514	1 188	(674)	-57%	4 321
Public safety		1 934	1 998	3	3	–	3	#DIV/0!	1 998
Housing		–	–	–	–	–	–		–
Economic and environmental services		**66 718**	**47 068**	**544**	**747**	**4 954**	(4 207)	-85%	**47 068**
Planning and development		10 064	12 578	27	147	2 580	(2 433)	-94%	12 578
Road transport		56 654	34 490	517	600	2 373	(1 773)	-75%	34 490
Trading services		**102 158**	**98 049**	**1 650**	**8 628**	**21 614**	(12 985)	-60%	**98 049**
Energy sources		18 135	23 321	849	1 777	2 086	(309)	-15%	23 321
Water management		7 375	9 925	156	383	1 167	(784)	-67%	9 925
Waste water management		73 508	62 940	642	6 465	18 150	(11 685)	-64%	62 940
Waste management		3 139	1 862	3	3	210	(207)	-99%	1 862
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classificati	3	**217 548**	**166 436**	**2 955**	**11 061**	**31 636**	**(20 575)**	**-65%**	**166 436**
Funded by:									
National Government		32 175	31 055	–	5 800	9 200	(3 400)	-37%	31 055
Provincial Government		43 066	15 661	2	2	1 368	(1 366)	-100%	15 661
District Municipality		–	–	–	–	–	–		–
Transfers recognised - capital		**75 531**	**46 716**	**2**	**5 802**	**10 568**	**(4 766)**	**-45%**	**46 716**
Borrowing	6	–	–	–	–	–	–		–
Internally generated funds		142 018	119 720	2 953	5 258	21 068	(15 809)	-75%	119 720
Total Capital Funding		**217 548**	**166 436**	**2 955**	**11 061**	**31 636**	**(20 575)**	**-65%**	**166 436**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M03 September					
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	129 700	577 694
Call investment deposits		–	–	560 000	–
Consumer debtors		87 843	104 464	105 189	104 464
Other debtors		40 462	11 800	10 661	11 800
Current portion of long-term receivables		70	80	70	80
Inventory		17 052	9 117	24 228	9 117
Total current assets		**785 631**	**703 155**	**829 848**	**703 155**
Non current assets					
Long-term receivables		1	–	(43)	–
Investments		–	–	–	–
Investment property		35 546	32 979	35 546	32 979
Investments in Associate		–	–	–	–
Property, plant and equipment		2 067 866	2 123 350	2 078 927	2 123 350
Biological		–	–	–	–
Intangible		698	414	698	414
Other non-current assets		1 120	1 120	1 120	1 120
Total non current assets		**2 105 230**	**2 157 863**	**2 116 247**	**2 157 863**
TOTAL ASSETS		**2 890 861**	**2 861 018**	**2 946 095**	**2 861 018**
LIABILITIES					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		8 463	10 018	–	10 018
Consumer deposits		15 297	17 048	15 650	17 048
Trade and other payables		112 803	109 835	86 996	109 835
Provisions		4 898	9 479	9 973	9 479
Total current liabilities		**141 461**	**146 380**	**112 619**	**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**	**333 890**	**327 096**
NET ASSETS	2	**2 536 592**	**2 533 922**	**2 612 205**	**2 533 922**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2 326 362	2 306 584	2 326 357	2 306 584
Reserves		210 230	227 338	210 230	227 338
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 536 592**	**2 533 922**	**2 536 586**	**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 - M03 September										
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	12 902	32 791	21 911	10 880	50%	131 466
Service charges		468 607	496 199	40 650	128 173	82 700	45 473	55%	496 199
Other revenue		25 349	38 479	2 732	8 373	6 413	1 960	31%	38 479
Transfers and Subsidies - Operational		104 712	152 542	6 178	51 607	25 424	26 183	103%	152 542
Transfers and Subsidies - Capital		74 767	46 716	–	16 011	7 786	8 225	106%	46 716
Interest		39 460	37 706	–	–	6 284	(6 284)	-100%	37 706
Dividends									
Payments									–
Suppliers and employees		(617 352)	(743 542)	(20 537)	(147 398)	(118 965)	28 433	-24%	(743 542)
Finance charges		(11 934)	(11 055)	–	–	(1 842)	(1 842)	100%	(11 055)
Transfers and Grants		(2 989)	(3 851)	–	–	(642)	(642)	100%	(3 851)
NET CASH FROM/(USED) OPERATING ACTIVITIES		213 813	144 660	41 926	89 557	29 068	(60 489)	-208%	144 660
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		1 012	78	–	267	13	254	1960%	78
Decrease (increase) in non-current receivables		1	–	(0)	14	–	14	#DIV/0!	–
Decrease (increase) in non-current investments		–	–	–	–	–	–		–
Payments									–
Capital assets		(196 435)	(166 436)	–	(7 739)	(27 739)	(20 000)	72%	(166 436)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(195 422)	(166 358)	(0)	(7 458)	(27 726)	(20 268)	73%	(166 358)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		1 466	867	(15 358)	12	(1 204)	1 216	-101%	867
Payments									–
Repayment of borrowing		(10 018)	(11 846)	–	–	(1 974)	(1 974)	100%	(11 846)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(8 552)	(10 979)	(15 358)	12	(3 178)	(3 190)	100%	(10 979)
NET INCREASE/ (DECREASE) IN CASH HELD		9 838	(32 677)	26 568	82 111	(1 836)			(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		692 482	608 535			577 694

Cash and cash equivalents as at 30 September 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 - M03 September

Description	NT Code	Budget Year 2021/22											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 558	2 216	1 270	928	707	405	853	4 032	16 968	6 924	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27 506	3 599	339	193	60	43	225	1 201	33 166	1 722	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	10 753	2 466	950	169	115	61	86	7 323	21 922	7 753	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3 127	1 174	368	256	223	197	328	2 403	8 076	3 407	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 646	894	328	218	180	154	262	2 415	7 099	3 230	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	32	20	5	3	3	2	4	8	78	20	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(2 002)	125	84	176	75	54	111	657	(719)	1 074	–	–
Total By Income Source	**2000**	**48 620**	**10 495**	**3 345**	**1 943**	**1 364**	**916**	**1 870**	**18 038**	**86 590**	**24 131**	**–**	**–**
2020/21 - totals only		47 489	14 863	3 476	2 223	1 502	1 054	2 230	14 564	87 402	**21 574**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 555	177	176	19	15	11	27	1 456	3 434	1 528	–	–
Commercial	2300	21 861	1 625	235	301	56	37	165	822	25 103	1 382	–	–
Households	2400	25 204	8 693	2 934	1 623	1 293	868	1 678	15 760	58 053	21 222	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**48 620**	**10 495**	**3 345**	**1 943**	**1 364**	**916**	**1 870**	**18 038**	**86 590**	**24 131**	**–**	**–**

Total Debtors has increased from **R86 280 520** in August to **R 86 589 773** in September 2021.

The collection rate for September 2021 was **99.13%** compared to **97.28%** in August 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 - M03 September										
Description	Budget Year 2021/22									Prior year totals for chart (same period)
R thousands	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type										
Bulk Electricity	–	–	–	–	–	–	–	–	–	–
Bulk Water	–	–	–	–	–	–	–	–	–	–
PAYE deductions	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	–	–	–	–	–	–	–	–	–	–
Loan repayments	–	–	–	–	–	–	–	–	–	–
Trade Creditors	15 520	53	0	–	–	–	–	61	15 634	30 597
Auditor General	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**15 520**	**53**	**0**	**–**	**–**	**–**	**–**	**61**	**15 634**	**30 597**

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 WCDM
KOORDOM	R 2 950.00	16/04/2020	Payment withheld due to supplier damaging municipal equipment	Action to be taken by N Quickfall
SIGN SHOP	R 160.00	23/08/2021	Enquiry regarding the invoice	Paid on 05/10/2021
BLACKBIRD TRADING 480CC	R 66 844.77	18/03/2021	Dispute regarding the delivered damaged goods	Responsible official resolved the dispute with the supplier and it was paid
BLACKBIRD TRADING 480CC	R 311 265.33	29/06/2021	Dispute regarding the delivered damaged goods	

6.3 COVID-19: Emergency Purchases for September 2021

DEVIATIONS: COVID-19 RELATED SEPTEMBER 2021				
Supplier Name	**Approval Date**	**Deviation Type**	**Department**	**Total**
Enviro Lab	10/09/2021	Emergency	Protection Services	3 703.00
Enviro Lab	10/09/2021	Emergency	Protection Services	4 945.00
Enviro Lab	10/09/2021	Emergency	Protection Services	4 485.00
Enviro Lab	14/09/2021	Emergency	Development Services	3 105.00
Enviro Lab	14/09/2021	Emergency	Development Services	3 519.00
Enviro Lab	14/09/2021	Emergency	Development Services	3 967.50
Enviro Lab	14/09/2021	Emergency	Development Services	2 547.25
Enviro Lab	14/09/2021	Emergency	Development Services	2 185.00
Enviro Lab	14/09/2021	Emergency	Development Services	3 220.00
Enviro Lab	14/09/2021	Emergency	Development Services	4 485.00
Enviro Lab	15/09/2021	Emergency	Development Services	3 657.00
				39 818.75

COVID-19 EXPENDITURE REPORT 2021/2022				
Description	**Jul-21**	**Aug-21**	**Sep-21**	**Total**
Overtime	-	-	-	**-**
Contract Workers: Projects	5 280	7 200	13 080	**25 560**
Protective Clothing	16 520	2 337	8 265	**27 121**
Sanitisation of office building	2 250	33 156	36 475	**71 881**
General - Other	11 867	16 062	39 813	**67 742**
Sub-total: General	R 35 916	R 58 755	R 97 633	**192 304**
Community and Awareness campaigns	-	-	-	**-**
Sub-total: Community and Social Services	R -	R -	R -	**-**
Cost of Screening and Testing	-	-	4 435	**4 435**
Sub-total: Health	R -	R -	4 435	**4 435**
GRAND TOTAL	**R 35 916**	**R 58 755**	**R102 068**	**196 739**

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months										
Municipality											
ABSA	12 Months	Fixed Deposit	Yes	Fixed	4.77%	29 June 2022	60 000	2 854	–	–	**62 854**
NEDBANK	12 Months	Fixed Deposit	Yes	Fixed	5.60%	29 June 2022	250 000	13 962	–	–	**263 962**
STANDARD BANK	12 Months	Fixed Deposit	Yes	Fixed	5.56%	29 June 2022	250 000	13 862	–	–	**263 862**
											–
Municipality sub-total							**560 000**		–	–	**590 678**
Entities											
Entities sub-total							–		–	–	–
TOTAL INVESTMENTS AND INTEREST							**560 000**		–	–	**590 678**

- During the month of September 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 - M03 September									
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	–	4 170	4 170	–		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	–	4 170	4 170	–		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	–	51 510	51 510	–		152 240
Capital Transfers and Grants									
National Government:		28 575	31 055	7 028	15 028	15 028	–		31 055
Municipal Infrastructure Grant (MIG)		22 923	22 700	7 028	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	983	983	983	–		15 661
Human Settlements		28 760	14 600	–	–	–	–		14 600
Libraries		70	50	–	–	–	–		50
Establishment of a K9 Unit		612	28	–	–	–	–		28
Sport Development		–	983	983	983	983	–		983
Total Capital Transfers and Grants	5	58 016	46 716	8 011	16 011	16 011	–		46 716
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	193 164	198 955	8 011	67 521	67 521	–		198 955

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September									
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									
Operating expenditure of Transfers and Grants									
National Government:		**119 821**	**112 178**	**6 774**	**21 341**	**18 847**	**2 494**	**13.2%**	**112 178**
Local Government Equitable Share		116 404	108 796	6 066	20 063	17 424	2 639	15.1%	108 796
Finance Management		1 550	1 550	174	281	425	(144)	-33.9%	1 550
EPWP Incentive		1 867	1 832	533	998	998	–		1 832
Provincial Government:		**16 816**	**40 062**	**1 119**	**3 509**	**3 188**	**321**	**10.1%**	**40 062**
Community Development Workers		42	38	–	–	8	(8)	-100.0%	38
Human Settlements		2 757	26 560	–	–	–	–		26 560
Municipal Accreditation and Capacity Building Grant		177	252	21	63	63	(0)	0.0%	252
Libraries		10 410	10 394	757	2 272	2 413	(142)	-5.9%	10 394
Proclaimed Roads Subsidy		175	175	–	–	51	(51)	-100.0%	175
Financial Management Support Grant: Student Bursaries		148	250	–	20	–	20	#DIV/0!	250
Establishment of a K9 Unit		3 107	2 393	341	1 154	652	502	76.9%	2 393
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**		**–**
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total operating expenditure of Transfers and Grants:		**136 637**	**152 240**	**7 893**	**24 850**	**22 034**	**2 816**	**12.8%**	**152 240**
Capital expenditure of Transfers and Grants									
National Government:		28 575	**31 055**	**–**	**5 800**	**9 200**	**(3 400)**	**-37.0%**	**31 055**
Municipal Infrastructure Grant (MIG)		22 923	22 700	–	5 799	8 500	(2 701)	-31.8%	22 700
Integrated National Electrification Programme (municipal)		5 652	8 355	–	1	700	(699)	-99.9%	8 355
							–		
Provincial Government:		36 346	**15 661**	**2**	**2**	**1 368**	**(1 366)**	**-99.8%**	**15 661**
Human Settlements		35 735	14 600	–	–	1 223	(1 223)	-100.0%	14 600
Libraries		67	50	–	–	–	–		50
Establishment of a K9 Unit		543	28	2	2	–	2	#DIV/0!	28
Sport Development		–	983	–	–	145	(145)	-100.0%	983
District Municipality:		**–**	**–**	**–**	**–**	**–**	–		**–**
							–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	–		**–**
							–		
Total capital expenditure of Transfers and Grants		**64 921**	**46 716**	**2**	**5 802**	**10 568**	**(4 766)**	**-45.1%**	**46 716**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**201 558**	**198 955**	**7 895**	**30 652**	**32 603**	**(1 950)**	**-6.0%**	**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 - M03 September

Summary of Employee and Councillor remuneration R thousands	Ref	2020/21 Audited Outcome	Budget Year 2021/22 Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B						D
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages		7 328	7 494	602	1 806	1 754	52	3%	7 494
Pension and UIF Contributions		1 014	1 124	83	250	263	(13)	-5%	1 124
Medical Aid Contributions		157	187	12	36	44	(8)	-17%	187
Cellphone Allowance		1 008	1 021	81	244	239	5	2%	1 021
Other benefits and allowances			1 406	107	321	329	(8)	-3%	1 406
Sub Total - Councillors		**10 857**	**11 232**	**886**	**2 657**	**2 628**	**28**	**1%**	**11 232**
<u>Senior Managers of the Municipality</u>	3								
Basic Salaries and Wages		8 566	8 050	718	2 134	1 970	164	8%	8 050
Pension and UIF Contributions		1 555	1 494	134	399	374	25	7%	1 494
Medical Aid Contributions		471	488	41	123	122	1	1%	488
Performance Bonus		739	803	–	–	–	–		803
Motor Vehicle Allowance		1 010	1 002	87	262	250	12	5%	1 002
Cellphone Allowance		286	245	20	61	61	–		245
Other benefits and allowances		195	197	21	62	49	13	26%	197
Payments in lieu of leave		–	31	–	–	–	–		31
Long service awards		27	36	–	–	–	–		36
Post-retirement benefit obligations	2	1 776	1 154	–	–	–	–		1 154
Sub Total - Senior Managers of Municipality		**14 624**	**13 501**	**1 022**	**3 041**	**2 827**	**215**	**8%**	**13 501**
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		136 066	148 129	11 770	34 864	36 848	(1 984)	-5%	148 129
Pension and UIF Contributions		24 870	26 884	2 140	6 393	6 721	(328)	-5%	26 884
Medical Aid Contributions		10 707	12 057	933	2 782	3 014	(232)	-8%	12 057
Overtime		13 293	11 161	1 127	2 357	2 153	203	9%	11 161
Motor Vehicle Allowance		5 380	6 314	451	1 353	1 579	(226)	-14%	6 314
Cellphone Allowance		466	563	54	158	141	17	12%	563
Housing Allowances		1 610	1 823	79	238	456	(218)	-48%	1 823
Other benefits and allowances		25 429	27 423	1 387	3 401	3 913	(512)	-13%	27 423
Payments in lieu of leave		1 356	2 691	61	61	20	41	205%	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**	**18 001**	**51 607**	**54 845**	**(3 238)**	**-6%**	**247 101**
Total Parent Municipality		**256 512**	**271 833**	**19 909**	**57 305**	**60 300**	**(2 995)**	**-5%**	**271 833**
TOTAL MANAGERS AND STAFF		**245 655**	**260 602**	**19 024**	**54 648**	**57 672**	**(3 023)**	**-5%**	**260 602**

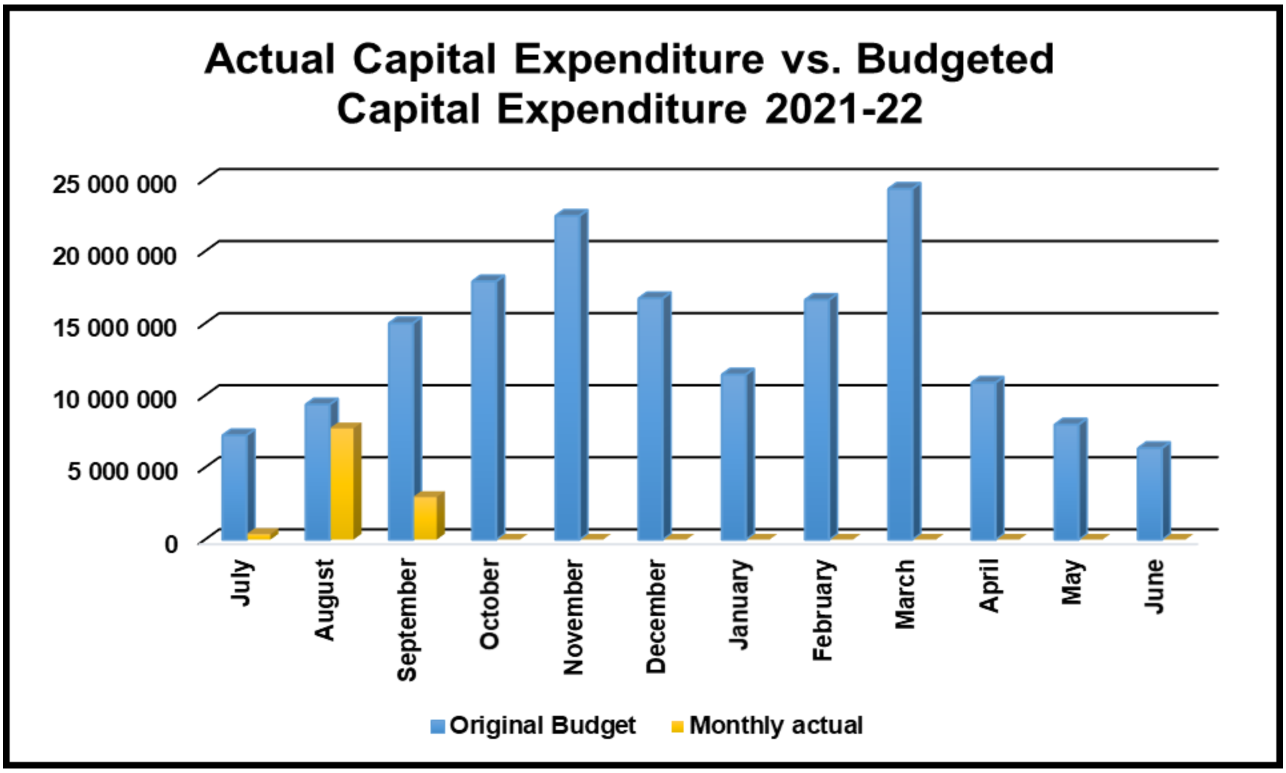
Section 10 – Material variances to the SDBIP

No Material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September								
Month	2020/21	Budget Year 2021/22						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend								
July	1 433	7 240	383	383	7 240	6 858	94.7%	0%
August	7 732	9 380	7 723	8 106	16 621	8 515	51.2%	5%
September	12 150	15 016	2 955	11 061	31 636	20 575	65.0%	7%
October	1 326	17 925			49 561	–		
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	11 061					



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 - M03 September										
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**	**657**	**1 106**	**3 491**	2 386	**68.3%**	**35 632**
Roads Infrastructure		34 257	11 081	110	193	1 069	876	**82.0%**	11 081
Roads		34 257	11 081	110	193	1 069	876	**82.0%**	11 081
Electrical Infrastructure		6 748	15 571	448	697	1 646	949	**57.7%**	15 571
MV Substations		200	200	25	76	40	(36)	**-89.4%**	200
MV Switching Stations			–	–	–	–	–		–
MV Networks		3 328	14 855	357	399	1 550	1 151	**74.2%**	14 855
LV Networks		3 220	516	66	222	56	(166)	**-294.4%**	516
Water Supply Infrastructure		5 866	5 778	99	216	457	242	**52.9%**	5 778
Distribution		5 776	5 628	99	216	457	242	**52.9%**	5 628
Distribution Points		90	150	–	–	–	–		150
Sanitation Infrastructure		8 898	2 482	–	–	118	118	**100.0%**	2 482
Pump Station			920	–	–	–	–		920
Reticulation		8 898	1 562	–	–	118	118	**100.0%**	1 562
Solid Waste Infrastructure		228	720	–	–	200	200	**100.0%**	720
Landfill Sites		228	720	–	–	200	200	**100.0%**	720
Community Assets		**12 355**	**3 768**	**49**	**425**	**3 804**	**3 379**	**88.8%**	**3 768**
Community Facilities		8 149	2 368	–	107	1 768	1 661	**94.0%**	2 368
Parks		1 190	700	–	–	100	100	100.0%	700
Public Open Space		6 210	1 668	–	107	1 668	1 561	93.6%	1 668
Markets		749	–				–		
Sport and Recreation Facilities		4 206	1 400	49	319	2 037	1 718	**84.4%**	1 400
Indoor Facilities		3 753	800	49	319	1 796	1 477	82.3%	800
Outdoor Facilities		453	600	–	–	241	241	100.0%	600
Other assets		**5 282**	**21 656**	**310**	**611**	**2 377**	**1 765**	**74.3%**	**21 656**
Operational Buildings		1 351	10 880	310	611	1 474	862	**58.5%**	10 880
Municipal Offices		1 000	10 880	310	611	1 474	862	58.5%	10 880
Housing		3 930	10 776	–	–	903	903	**100.0%**	10 776
Social Housing		3 930	10 776	–	–	903	903	100.0%	10 776
Computer Equipment		**2 057**	**1 587**	**142**	**144**	**–**	**(144)**	#DIV/0!	**1 587**
Computer Equipment		2 057	1 587	142	144	–	(144)	#DIV/0!	1 587
Furniture and Office Equipment		**454**	**348**	**5**	**12**	**104**	**92**	88.2%	**348**
Furniture and Office Equipment		454	348	5	12	104	92	88.2%	348
Machinery and Equipment		**3 014**	**2 319**	**170**	**314**	**161**	**(152)**	-94.4%	**2 319**
Machinery and Equipment		3 014	2 319	170	314	161	(152)	-94.4%	2 319
Transport Assets		**5 061**	**3 574**	**1 049**	**1 049**	**90**	**(958)**	-1059.7%	**3 574**
Transport Assets		5 061	3 574	1 049	1 049	90	(958)	-1059.7%	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**	**2 383**	**3 661**	**10 428**	**6 766**	**64.9%**	**69 582**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

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**	**6**	**11**	**1 404**	1 393	**99.2%**	**27 200**
Roads Infrastructure		20 759	23 000	–	–	1 304	1 304	**100.0%**	23 000
Roads		20 759	23 000	–	–	1 304	1 304	**100.0%**	23 000
Capital Spares							–		
Storm water Infrastructure		–	–	–	–	–	–		–
Electrical Infrastructure		3 302	4 200	6	11	100	89	**89.1%**	4 200
MV Substations		3 270	3 600	2	2	–	(2)	**#DIV/0!**	3 600
LV Networks		32	600	5	9	100	91	**90.9%**	600
Capital Spares							–		–
Other assets		**–**	**830**	**22**	**22**	**100**	**78**	**78.0%**	**830**
Operational Buildings		–	–	–	–	–	–		–
Housing		–	830	22	22	100	78	**78.0%**	830
Staff Housing			830	22	22	100	78	78.0%	830
Social Housing							–		–
Total Capital Expenditure on renewal of existing ass	1	**25 052**	**28 030**	**28**	**33**	**1 504**	**1 471**	**97.8%**	**28 030**

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

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**	**337**	**6 878**	**18 950**	12 072	**63.7%**	**66 441**
Roads Infrastructure		–	–	–	–	–	–		–
Storm water Infrastructure		455	–	–	–	–	–		–
Storm water Conveyance		455					–		
Electrical Infrastructure		6 954	2 600	280	928	250	(678)	**-271.1%**	2 600
MV Substations		–	300	–	–	–	–		300
MV Switching Stations		298	–	–	119	–	(119)	**#DIV/0!**	–
MV Networks		1 401	–	–	–	–	–		–
LV Networks		5 255	2 300	280	809	250	(559)	**-223.6%**	2 300
Capital Spares							–		
Water Supply Infrastructure		1 165	4 100	57	142	700	558	**79.8%**	4 100
Pump Stations		–	1 000	57	57	100	43	**43.4%**	1 000
Distribution		1 165	3 100	–	85	600	515	**85.8%**	3 100
Sanitation Infrastructure		64 076	59 741	–	5 809	18 000	12 191	**67.7%**	59 741
Waste Water Treatment Works		64 076	59 741	–	5 809	18 000	12 191	**67.7%**	59 741
Community Assets		**3 396**	**2 383**	**207**	**488**	**754**	**266**	**35.3%**	**2 383**
Sport and Recreation Facilities		3 396	2 383	207	488	754	266	**35.3%**	2 383
Outdoor Facilities		3 396	2 383	207	488	754	266	35.3%	2 383
Total Capital Expenditure on upgrading of existing a	1	**76 046**	**68 824**	**544**	**7 366**	**19 704**	**12 338**	**62.6%**	**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 - M03 September									
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**	**3 325**	**8 318**	**9 778**	1 460	**14.9%**	**40 155**
Roads Infrastructure		4 972	5 140	562	1 083	1 416	333	**23.5%**	5 140
Roads		4 919	5 073	553	1 074	1 397	323	**23.1%**	5 073
Road Furniture		53	67	9	9	19	11	**54.4%**	67
Storm water Infrastructure		17 774	17 281	1 412	4 109	3 877	(232)	**-6.0%**	17 281
Drainage Collection			–	–	–	–	–		–
Storm water Conveyance		17 774	17 281	1 412	4 109	3 877	(232)	**-6.0%**	17 281
Attenuation							–		
Electrical Infrastructure		1 884	2 729	280	710	502	(209)	**-41.6%**	2 729
MV Substations		135	153	30	64	20	(45)	**-224.1%**	153
LV Networks		1 749	2 576	250	646	482	(164)	**-34.0%**	2 576
Water Supply Infrastructure		1 057	1 705	80	210	495	285	**57.6%**	1 705
Reservoirs		733	1 102	80	159	319	160	**50.1%**	1 102
Pump Stations		124	139	–	–	40	40	**100.0%**	139
Distribution		200	465	–	51	135	84	**62.5%**	465
Sanitation Infrastructure		3 715	5 334	406	545	1 477	932	**63.1%**	5 334
Pump Station		994	939	81	126	272	147	**53.9%**	939
Waste Water Treatment Works		2 721	4 394	325	419	1 204	785	**65.2%**	4 394
Solid Waste Infrastructure		6 740	7 966	586	1 660	2 011	351	**17.4%**	7 966
Landfill Sites		6 740	7 966	586	1 660	2 011	351	**17.4%**	7 966
Community Assets		**2 342**	**3 286**	**409**	**532**	**865**	**333**	**38.5%**	**3 286**
Community Facilities		1 787	2 122	360	479	528	49	**9.3%**	2 122
Halls		329	387	18	31	112	82	72.8%	387
Centres		1 209	1 470	339	443	368	(76)	-20.6%	1 470
Libraries		57	60	–	–	17	17	100.0%	60
Cemeteries/Crematoria		71	105	3	5	30	25	83.6%	105
Purls		120	100	–	–	–	–		100
Sport and Recreation Facilities		556	1 164	49	54	338	284	**84.1%**	1 164
Indoor Facilities		30	100	4	4	29	25	86.4%	100
Outdoor Facilities		526	1 064	45	50	309	259	83.9%	1 064
Other assets		**1 580**	**1 744**	**200**	**315**	**396**	**81**	**20.6%**	**1 744**
Operational Buildings		1 239	990	145	208	253	45	**17.9%**	990
Municipal Offices		1 239	990	145	208	253	45	17.9%	990
Housing		342	754	54	107	143	36	**25.2%**	754
Staff Housing		160	197	29	30	57	27	47.9%	197
Social Housing		181	557	25	77	85	9	10.1%	557
Intangible Assets		**3 442**	**4 226**	**635**	**1 527**	**1 057**	**(471)**	-44.6%	**4 226**
Licences and Rights		3 442	4 226	635	1 527	1 057	(471)	**-44.6%**	4 226
Computer Software and Applications		3 442	4 226	635	1 527	1 057	(471)	-44.6%	4 226
Computer Equipment		**535**	**316**	**11**	**24**	**83**	**59**	70.8%	**316**
Computer Equipment		535	316	11	24	83	59	70.8%	316
Furniture and Office Equipment		**20**	**77**	–	**2**	**22**	**20**	90.1%	**77**
Furniture and Office Equipment		20	77	–	2	22	20	90.1%	77
Machinery and Equipment		**1 092**	**1 282**	**80**	**172**	**348**	**176**	50.6%	**1 282**
Machinery and Equipment		1 092	1 282	80	172	348	176	50.6%	1 282
Transport Assets		**5 223**	**6 412**	**619**	**1 298**	**1 555**	**258**	16.6%	**6 412**
Transport Assets		5 223	6 412	619	1 298	1 555	258	16.6%	6 412
Total Repairs and Maintenance Expenditure	1	**50 376**	**57 497**	**5 279**	**12 188**	**14 104**	**1 916**	**13.6%**	**57 497**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September									
Description	Ref	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1							%	
Depreciation by Asset Class/Sub-class									
Infrastructure		**73 070**	**79 925**	**–**	**–**	**–**	**–**		**79 925**
Roads Infrastructure		23 490	24 434	–	–	–	–		24 434
Roads		22 766	23 776	–	–	–	–		23 776
Road Structures		269	188	–	–	–	–		188
Road Furniture		455	470	–	–	–	–		470
Capital Spares							–		
Storm water Infrastructure		4 539	4 698	–	–	–	–		4 698
Drainage Collection		814	841	–	–	–	–		841
Storm water Conveyance		3 725	3 857	–	–	–	–		3 857
Attenuation							–		
Electrical Infrastructure		13 030	13 056	–	–	–	–		13 056
Power Plants		3	3	–	–	–	–		3
HV Transmission Conductors		36	37	–	–	–	–		37
MV Substations		1 931	2 018	–	–	–	–		2 018
MV Switching Stations		1 156	1 188	–	–	–	–		1 188
MV Networks		7 126	7 325	–	–	–	–		7 325
LV Networks		2 567	2 267	–	–	–	–		2 267
Capital Spares		212	219	–	–	–	–		219
Water Supply Infrastructure		14 481	14 225	–	–	–	–		14 225
Dams and Weirs		266	275	–	–	–	–		275
Boreholes		14	15	–	–	–	–		15
Reservoirs		2 689	2 353	–	–	–	–		2 353
Pump Stations		549	579	–	–	–	–		579
Water Treatment Works		131	84	–	–	–	–		84
Bulk Mains		1 224	1 211	–	–	–	–		1 211
Distribution		9 609	9 709	–	–	–	–		9 709
Sanitation Infrastructure		15 722	16 238	–	–	–	–		16 238
Pump Station		15 003	15 496	–	–	–	–		15 496
Reticulation		719	743	–	–	–	–		743
Solid Waste Infrastructure		1 807	7 274	–	–	–	–		7 274
Landfill Sites		1 678	7 162	–	–	–	–		7 162
Waste Drop-off Points		129	112	–	–	–	–		112
Community Assets		**4 963**	**5 008**	**–**	**–**	**–**	**–**		**5 008**
Community Facilities		2 265	2 507	–	–	–	–		2 507
Halls		799	741	–	–	–	–		741
Centres			10	–	–	–	–		10
Clinics/Care Centres		418	527	–	–	–	–		527
Museums		15	16	–	–	–	–		16
Libraries		487	501	–	–	–	–		501
Cemeteries/Crematoria		216	340	–	–	–	–		340
Public Open Space		217	187	–	–	–	–		187
Public Ablution Facilities		103	180	–	–	–	–		180
Taxi Ranks/Bus Terminals		10	5	–	–	–	–		5
Capital Spares							–		
Sport and Recreation Facilities		2 697	2 501	–	–	–	–		2 501
Indoor Facilities		1 498	1 498	–	–	–	–		1 498
Outdoor Facilities		1 199	1 003	–	–	–	–		1 003
Capital Spares							–		

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2020/21	Budget Year 2021/22						
R thousands	1	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Investment properties		**–**	**9**	**–**	**–**	**–**	**–**		**9**
Revenue Generating		–	9	–	–	–	–		9
Improved Property		–	9	–	–	–	–		9
Other assets		**1 714**	**2 294**	**–**	**–**	**–**	**–**		**2 294**
Operational Buildings		1 479	2 052	–	–	–	–		2 052
Municipal Offices		922	1 428	–	–	–	–		1 428
Workshops		22	23	–	–	–	–		23
Yards			–	–	–	–	–		–
Stores		534	601	–	–	–	–		601
Housing		235	242	–	–	–	–		242
Staff Housing		204	211	–	–	–	–		211
Social Housing		31	32	–	–	–	–		32
Intangible Assets		**218**	**226**	**–**	**–**	**–**	**–**		**226**
Licences and Rights		218	226	–	–	–	–		226
Computer Software and Applications		218	226	–	–	–	–		226
Load Settlement Software Applications			–	–	–	–	–		–
Computer Equipment		**1 203**	**1 182**	**–**	**–**	**–**	**–**		**1 182**
Computer Equipment		1 203	1 182	–	–	–	–		1 182
Furniture and Office Equipment		**554**	**544**	**–**	**–**	**–**	**–**		**544**
Furniture and Office Equipment		554	544	–	–	–	–		544
Machinery and Equipment		**2 046**	**1 751**	**–**	**–**	**–**	**–**		**1 751**
Machinery and Equipment		2 046	1 751	–	–	–	–		1 751
Transport Assets		**3 357**	**3 868**	**–**	**–**	**–**	**–**		**3 868**
Transport Assets		3 357	3 868	–	–	–	–		3 868
Total Depreciation	1	**87 124**	**94 807**	**–**	**–**	**–**	**–**		**94 807**

Section 13 – Quality certification

QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -

(mark as appropriate)

- [X] the monthly budget statement
- [X] 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 **September 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: 12 October 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____________________

Date: 12 October 2021