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 December 2023

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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 December 2023 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Financial problems or risks facing the municipality

- That Council note the impact of load shedding on its operations and more specifically the associated additional financial burden impacting the cost of providing services to communities.

Section 2 - Resolutions

RECOMMENDATION:

That the Executive Mayor takes cognisance of the monthly budget statement for December 2023.

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	Adjustments 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 1 222 223 459	R 607 204 834	R 575 255 996	R -31 948 838	**-5%**
Operating Expenditure	R 1 029 331 855	R 1 073 385 062	R 461 651 733	R 435 526 855	R -26 124 878	**-6%**
Capital	R 191 095 805	R 240 803 827	R 115 594 124	R 55 649 405	R -59 944 719	**-52%**

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) - M06 December									
	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	364 616	421 007	421 007	36 073	217 804	223 134	(5 330)	-2%	421 007
Service charges - Water	84 142	91 857	91 857	9 939	42 032	48 500	(6 468)	-13%	91 857
Service charges - Waste Water Management	52 452	51 053	51 053	5 334	27 990	25 067	2 922	12%	51 053
Service charges - Waste management	32 770	32 997	32 997	2 825	16 884	16 015	869	5%	32 997
Sale of Goods and Rendering of Services		13 113	13 113	947	7 383	5 985	1 398	23%	13 113
Agency services	5 511	6 403	6 403	357	3 083	3 093	(10)	0%	6 403
Interest earned from Receivables	4 048	2 640	2 640	312	1 671	1 320	351	27%	2 640
Interest from Current and Non Current Assets	58 939	55 954	55 954	1 135	5 517	3 110	2 407	77%	55 954
Rental from Fixed Assets	1 590	1 967	1 967	123	937	899	38	4%	1 967
Operational Revenue		3 933	3 933	3 424	6 592	1 904	4 688	246%	3 933
Non-Exchange Revenue									–
Property rates	152 117	167 830	167 830	13 079	84 624	82 495	2 129	3%	167 830
Fines, penalties and forfeits	34 692	32 076	32 076	18	248	88	159	181%	32 076
Licence and permits	5 088	5 158	5 158	351	2 516	2 491	25	1%	5 158
Transfers and subsidies - Operational	173 875	168 036	169 181	55 750	121 566	120 399	1 167	1%	169 181
Interest		1 060	1 060	139	774	530	244	46%	1 060
Operational Revenue	16 837	15 402	15 402	921	5 634	7 701	(2 067)	-27%	15 402
Gains on disposal of Assets	9 945	14 613	14 613	1 829	1 890	1 348	541	40%	14 613
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 086 243**	**132 557**	**547 145**	**544 080**	**3 064**	**1%**	**1 086 243**

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 December 2023.

- **Service charges - Water revenue** stands at 13% below the YTD budgeted mainly due to lower consumption by users in previous months. We expect the water consumption to increase during the upcoming months, after which variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2024.
- **Service charges - Waste Water Management** stands at 12% above the YTD budgeted projections mainly due to an increase in Industrial Sewerage and Sewerage pumpings.
- **Sale of Goods and Rendering of Services** stands at 23% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items such as Caravan sites and Building fees.
- **Interest from Current and Non-current Assets** refer to interest that will be received on investments that will only mature in May and June 2024. The 77% above YTD budgeted projections refer to the interest received on the positive current account balance.
- **Operational Revenue (Exchange Revenue)** stands above the YTD budgeted projections mainly due to development charges received.
- Revenue for the month of **December 2023** was **R132.557 million** whilst the overall YTD performance **excluding capital transfers** stands at **1% above** the budgeted projections. **Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2024.**

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type									
Employee related costs	291 907	316 394	316 751	23 962	150 834	156 372	(5 539)	-4%	316 751
Remuneration of councillors	11 225	12 081	12 081	975	6 231	5 727	505	9%	12 081
Bulk purchases - electricity	289 451	356 097	356 097	24 102	155 670	182 088	(26 418)	-15%	356 097
Inventory consumed	51 767	61 034	64 428	1 905	12 095	10 930	1 165	11%	64 428
Debt impairment	(5 478)	4 424	4 424	–	–	–	–		4 424
Depreciation and amortisation	93 100	112 614	112 614	15 586	47 023	43 031	3 992	9%	112 614
Interest	15 655	14 486	14 486	4 750	4 750	5 594	(844)	-15%	14 486
Contracted services	90 997	70 092	68 954	6 306	30 433	31 088	(656)	-2%	68 954
Transfers and subsidies	4 246	5 060	4 910	58	2 474	3 019	(545)	-18%	4 910
Irrecoverable debts written off	43 096	32 910	32 910	–	–	–	–		32 910
Operational costs	39 690	57 831	57 422	4 392	26 016	23 802	2 214	9%	57 422
Losses on Disposal of Assets	8 875	16 413	16 413	–	–	–	–		16 413
Other Losses		11 894	11 894	–	–	–	–		11 894
Total Expenditure	**934 531**	**1 071 330**	**1 073 385**	**82 036**	**435 527**	**461 652**	**(26 125)**	**-6%**	**1 073 385**

- **Remuneration of Councillors** is 9% above the YTD budgeted projections due to the upper limits increased salaries, allowances and benefits payable in respect of the 2022/23 financial year for which adequate provision has been made in the 2023/24 operating budget. The cash flow will be adjusted with the mid-year adjustments budget.
- **Bulk purchases - electricity** is 15% below the YTD budgeted projections mainly due to the effect of load shedding. After the mid-year assessment, variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2024.
- **Inventory consumed** is 11% above the YTD budgeted projections mainly due to various items such as the fuel consumption on council's fleet.
- Expenditure for the month of **December 2023** was **R82.036 million** whilst the overall YTD performance stands at **6% below** the budgeted projections. **Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2024.**

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) - M06 December

Vote Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	80 605	53 925	54 578	8 067	23 289	20 526	2 762	13%	54 578
Vote 4 - Electricity Services	30 367	40 500	41 992	207	3 851	7 427	(3 575)	-48%	41 992
Vote 6 - Development Services	1 678	55 314	55 314	3 759	5 743	30 638	(24 894)	-81%	55 314
Total Capital Multi-year expenditure	**112 650**	**149 739**	**151 884**	**12 032**	**32 883**	**58 591**	**(25 707)**	**-44%**	**151 884**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	2	19	66	(47)	-72%	176
Vote 2 - Civil Services	26 520	35 808	63 501	7 246	15 467	41 009	(25 542)	-62%	63 501
Vote 3 - Council	664	692	692	8	8	76	(68)	-89%	692
Vote 4 - Electricity Services	18 239	14 758	16 672	2 263	3 982	9 084	(5 101)	-56%	16 672
Vote 5 - Financial Services	665	2 192	2 192	254	2 392	2 494	(102)	-4%	2 192
Vote 6 - Development Services	5 256	1 776	1 776	103	281	499	(218)	-44%	1 776
Vote 7 - Municipal Manager	12	12	12	–	3	11	(8)	-75%	12
Vote 8 - Protection Services	4 045	3 899	3 899	568	614	3 764	(3 150)	-84%	3 899
Total Capital single-year expenditure	55 996	59 313	88 920	10 446	22 766	57 004	**(34 237)**	**-60%**	88 920
Total Capital Expenditure	**168 647**	**209 052**	**240 804**	**22 478**	**55 649**	**115 594**	**(59 945)**	**-52%**	**240 804**
Capital Expenditure - Functional Classification									
Governance and administration	**4 751**	**8 444**	**8 301**	**328**	**3 281**	**6 646**	(3 365)	-51%	**8 301**
Executive and council	676	704	704	8	11	87	(76)	-87%	704
Finance and administration	4 075	7 740	7 597	320	3 270	6 559	(3 289)	-50%	7 597
Community and public safety	**6 585**	**32 539**	**32 058**	**4 158**	**7 568**	**11 215**	(3 647)	-33%	**32 058**
Community and social services	407	1 250	1 056	–	493	755	(263)	-35%	1 056
Sport and recreation	2 132	27 390	27 102	3 589	6 461	6 695	(234)	-3%	27 102
Public safety	4 045	3 899	3 899	568	614	3 764	(3 150)	-84%	3 899
Economic and environmental services	**57 365**	**81 843**	**92 256**	**10 751**	**26 989**	**51 776**	(24 787)	-48%	**92 256**
Planning and development	3 389	14 612	14 609	1 476	3 503	12 544	(9 041)	-72%	14 609
Road transport	53 976	67 231	77 647	9 275	23 486	39 232	(15 746)	-40%	77 647
Trading services	**99 946**	**86 227**	**108 189**	**7 241**	**17 811**	**45 958**	(28 146)	-61%	**108 189**
Energy sources	45 870	53 741	57 146	2 424	7 746	15 766	(8 021)	-51%	57 146
Water management	30 998	14 564	24 812	1 175	2 208	16 426	(14 219)	-87%	24 812
Waste water management	16 648	13 915	22 030	2 849	6 686	11 906	(5 221)	-44%	22 030
Waste management	6 429	4 007	4 201	793	1 173	1 859	(686)	-37%	4 201
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classifi	**168 647**	**209 052**	**240 804**	**22 478**	**55 649**	**115 594**	**(59 945)**	**-52%**	**240 804**
Funded by:									
National Government	51 410	48 366	48 366	5 094	16 827	16 066	761	5%	48 366
Provincial Government	7 221	57 796	66 389	5 598	7 821	37 605	(29 784)	-79%	66 389
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary al	11 210	1 225	21 225	630	2 167	15 100	(12 933)	-86%	21 225
Transfers recognised - capital	69 841	107 387	135 980	11 322	26 815	68 771	(41 956)	-61%	135 980
Borrowing	–	–	–				–		–
Internally generated funds	98 806	101 665	104 824	11 155	28 834	46 823	(17 989)	-38%	104 824
Total Capital Funding	**168 647**	**209 052**	**240 804**	**22 478**	**55 649**	**115 594**	**(59 945)**	**-52%**	**240 804**

- Capital expenditure for the month of **December 2023** amounts to **R22 477 679** and stands at **51.86%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors. Variances will be addressed in the mid-year adjustments budget following consultations with the various directorates as each director remains responsible for their respective budgets.
- The YTD actual is **R55 649 405 (23.11%)** compared to the total budget of **R240 803 827.**
- Commitments are R34 954 777.

2023-2024 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Adjustments 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?
	CIVIL										
1	Generator Installations	8 593 277	1 339 568	1 570 356	5 061 621	7 022 921	82%	Construction	Swartland	17%	
	ROADS										
2	Roads Swartland: Resealing of Roads	9 250 000	4 363 709	8 165 553	4 251 164	1 084 447	12%	Construction	Swartland	90%	
3	Roads Swartland: Construction of New Roads	24 458 000	2 909 759	9 400 328	10 958 000	15 057 672	62%	Construction	Swartland	32%	
4	Access road and Intersection Upgrading: Illinge Lethu	10 416 105	329 906	666 891	6 000 000	9 749 214	94%	Planning	Illinge Lethu	1%	
	SPORTGROUNDS										
5	Upgrading of Ilinge Lethu Sports Fields	10 900 000	2 187 137	4 257 223	4 300 000	6 642 777	61%	Tenders process	Ilinge Lethu	24%	
	SWIMMING POOLS										
6	Swimming Pool: Wesbank	12 000 000	-	-	-	12 000 000	100%	Tenders process	Wesbank	5%	
	HOUSING										
7	Malmesbury De Hoop Serviced Sites	45 000 000	3 485 918	3 485 918	20 323 635	41 514 082	92%	Contract awarded to Asla/Devco. Awaits permit from Dept. of Labour	Malmesbury	15%	
	ELECTRICAL SERVICES										
8	Malmesbury: Saamstaan/De Hoop area: Upgrading of bulk electricity supply: Phase 1	23 658 000	58 575	3 309 649	5 658 000	20 348 351	86%	Contract awarded to VE Electrical. Material orders placed	Malmesbury	15%	Expenditure will be paid from INEP Vote first and then CRR Vote.
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	16 042 000	-	-	42 000	16 042 000	100%	Contract awarded to VE Electrical. Material orders placed	Malmesbury	0%	
10	Replace oil insulated switchgear and equipment	5 000 000	880 000	880 000	2 250 000	4 120 000	82%	Tender for some material awarded and awaiting delivery. Some material still to be ordered.	Swartland	20%	Installation will be done in-house once material received. 4x RMU's delivered
	TOTAL	**165 317 382**	**15 554 572**	**31 735 917**	**58 844 420**	**133 581 465**	**81%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December					
Description of financial indicator	Basis of calculation	Budget Year 2023/24			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	11,9%	11,8%	11,9%	11,8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0,0%	0,0%	0,0%	0,0%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	9,5%	9,4%	7,7%	9,4%
Gearing	Long Term Borrowing/ Funds & Reserves	24,8%	24,8%	12,2%	24,8%
Liquidity					
Current Ratio	Current assets/current liabilities	6:1	6:1	7:1	6:1
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97,0%	97,00%	97,91%	97,0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,00%	99,24%	100,0%
Funding of Provisions					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
Other Indicators					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6,0%	6,0%	3,9%	6,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21,0%	21,0%	16,6%	21,0%
Employee costs	Employee costs/Total Revenue - capital revenue	29,2%	29,2%	27,6%	29,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	6,1%	6,2%	6,1%	6,2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11,7%	11,7%	9,5%	11,7%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	17,2%	7,5%	4,3%	17,2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11,3%	9,1%	4,7%	11,3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	10	10	9	10

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

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 - M06 December									
	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	152 117	167 830	167 830	13 079	84 624	82 495	2 129	3%	167 830
Service charges	533 980	596 914	596 914	54 171	304 710	312 716	(8 007)	-3%	596 914
Investment revenue	58 939	55 954	–	1 135	5 517	3 110	2 407	77%	55 954
Transfers and subsidies - Operational	58 939	168 036	55 954	55 750	121 566	120 399	1 167	1%	169 181
Other own revenue	192 648	96 364	265 545	8 422	30 728	25 360	5 367	21%	96 364
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 086 243**	**132 557**	**547 145**	**544 080**	**3 064**	**1%**	**1 086 243**
Employee costs	291 907	316 394	316 751	23 962	150 834	156 372	(5 539)	-4%	316 751
Remuneration of Councillors	11 225	12 081	12 081	975	6 231	5 727	505	9%	12 081
Depreciation and amortisation	93 100	112 614	112 614	15 586	47 023	43 031	3 992	9%	112 614
Interest	15 655	14 486	14 486	4 750	4 750	5 594	(844)	-15%	14 486
Inventory consumed and bulk purchases	341 218	417 131	420 526	26 007	167 765	193 018	(25 253)	-13%	420 526
Transfers and subsidies	4 246	5 060	4 910	58	2 474	3 019	(545)	-18%	4 910
Other expenditure	177 180	193 564	192 017	10 698	56 449	54 891	1 558	3%	192 017
Total Expenditure	**934 531**	**1 071 330**	**1 073 385**	**82 036**	**435 527**	**461 652**	**(26 125)**	**-6%**	**1 073 385**
Surplus/(Deficit)	**62 092**	**13 768**	**12 858**	**50 521**	**111 618**	**82 429**	**29 189**	**35%**	**12 858**
Transfers and subsidies - capital (monetary allocations)	76 120	107 387	135 980	24 849	28 041	63 125	(35 084)	-56%	135 980
Surplus/(Deficit) after capital transfers & contributions	**138 212**	**121 155**	**148 838**	**75 424**	**139 729**	**145 553**	**(5 824)**	**-4%**	**148 838**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**148 838**	**75 424**	**139 729**	**145 553**	**(5 824)**	**-4%**	**148 838**
Capital expenditure & funds sources									
Capital expenditure	**168 647**	**209 052**	**240 804**	**22 478**	**55 649**	**115 594**	**(59 945)**	**-52%**	**240 804**
Capital transfers recognised	69 841	107 387	135 980	11 322	26 815	68 771	(41 956)	-61%	135 980
Internally generated funds	**98 806**	**101 665**	**104 824**	**11 155**	**28 834**	**46 823**	**(17 989)**	**-38%**	**104 824**
Total sources of capital funds	**168 647**	**209 052**	**240 804**	**22 478**	**55 649**	**115 594**	**(59 945)**	**-52%**	**240 804**
Financial position									
Total current assets	879 602	863 166	859 098		948 281				859 098
Total non current assets	2 234 437	2 322 092	2 353 843		2 254 149				2 353 843
Total current liabilities	144 679	144 717	144 717		132 603				144 717
Total non current liabilities	223 551	224 988	224 988		174 041				224 988
Community wealth/Equity	**2 745 810**	**2 815 553**	**2 843 236**		**2 756 056**				**2 843 236**
Cash flows									
Net cash from (used) operating	234 306	224 935	252 572	28 064	225 859	160 208	(65 650)	-41%	252 572
Net cash from (used) investing	(170 142)	(194 439)	(226 191)	(20 715)	(50 365)	(94 403)	(44 037)	47%	(226 191)
Net cash from (used) financing	(7 238)	(8 261)	(8 261)	91	883	4 631	3 748	81%	(8 261)
Cash/cash equivalents at the month/yea	**722 017**	**684 449**	**680 335**	**662 215**	**838 591**	**732 651**	**(105 940)**	**-14%**	**680 335**
Debtors & creditors analysis	**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**
Debtors Age Analysis									
Total By Income Source	61 002	11 432	3 607	3 194	2 566	2 314	2 461	28 632	115 208
Creditors Age Analysis									
Total Creditors	3 165	48	–	–	–	–	–	58	3 272

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue - Functional									
Governance and administration	**290 544**	**319 063**	**319 528**	**41 367**	**150 816**	**145 476**	5 340	4%	**319 528**
Executive and council	103	305	305	0	21	139	(118)	-85%	305
Finance and administration	290 441	318 758	319 223	41 367	150 795	145 337	5 459	4%	319 223
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**84 174**	**127 957**	**127 957**	**18 488**	**28 399**	**47 749**	(19 350)	-41%	**127 957**
Community and social services	14 502	13 893	13 893	3 266	6 410	6 886	(475)	-7%	13 893
Sport and recreation	5 355	16 216	16 216	5 227	8 508	7 917	591	7%	16 216
Public safety	42 679	42 089	42 089	3 307	6 658	5 077	1 582	31%	42 089
Housing	21 638	55 758	55 758	6 689	6 823	27 870	(21 047)	-76%	55 758
Health	–	–	–	–	–	–	–		–
Economic and environmental service	**43 503**	**33 128**	**43 544**	**10 109**	**19 281**	**19 618**	(337)	-2%	**43 544**
Planning and development	4 946	4 789	4 789	221	2 898	2 189	709	32%	4 789
Road transport	38 558	28 339	38 756	9 889	16 383	17 429	(1 046)	-6%	38 756
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**654 507**	**712 303**	**731 160**	**87 492**	**376 743**	**394 346**	**(17 603)**	-4%	**731 160**
Energy sources	393 023	456 425	458 505	42 368	230 605	243 460	(12 855)	-5%	458 505
Water management	123 175	113 187	124 465	16 321	56 592	66 623	(10 031)	-15%	124 465
Waste water management	83 402	86 097	91 596	19 483	56 563	51 969	4 594	9%	91 596
Waste management	54 906	56 595	56 595	9 320	32 982	32 294	688	2%	56 595
Other	**15**	**34**	**34**	**3**	**17**	**16**	**1**	**9%**	**34**
Total Revenue - Functional	**1 072 743**	**1 192 485**	**1 222 223**	**157 460**	**575 256**	**607 205**	**(31 949)**	**-5%**	**1 222 223**
Expenditure - Functional									
Governance and administration	**135 064**	**171 937**	**169 844**	**13 406**	**77 074**	**77 554**	(480)	-1%	**169 844**
Executive and council	22 144	25 835	25 791	1 800	14 650	13 322	1 328	10%	25 791
Finance and administration	111 032	142 949	140 901	11 451	61 422	62 741	(1 319)	-2%	140 901
Internal audit	1 889	3 152	3 152	155	1 002	1 491	(489)	-33%	3 152
Community and public safety	**167 610**	**154 654**	**155 551**	**10 196**	**60 471**	**62 558**	(2 087)	-3%	**155 551**
Community and social services	23 083	26 330	26 796	1 835	12 021	12 734	(713)	-6%	26 796
Sport and recreation	31 643	34 938	35 034	2 903	16 202	16 316	(114)	-1%	35 034
Public safety	86 711	88 686	88 921	5 010	30 032	31 278	(1 246)	-4%	88 921
Housing	26 174	4 701	4 801	449	2 216	2 230	(14)	-1%	4 801
Health	–	–	–	–	–	–	–		–
Economic and environmental service	**75 256**	**85 081**	**86 130**	**8 809**	**35 163**	**32 608**	2 555	8%	**86 130**
Planning and development	14 561	16 200	16 680	1 310	7 478	8 099	(621)	-8%	16 680
Road transport	60 695	68 882	69 450	7 499	27 685	24 509	3 176	13%	69 450
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**554 307**	**657 274**	**659 476**	**49 577**	**262 097**	**287 752**	**(25 655)**	-9%	**659 476**
Energy sources	338 635	414 005	415 291	29 787	179 456	205 662	(26 206)	-13%	415 291
Water management	86 075	107 650	107 770	5 076	23 117	21 794	1 323	6%	107 770
Waste water management	69 307	77 428	77 734	10 576	35 279	35 379	(101)	0%	77 734
Waste management	60 290	58 190	58 681	4 139	24 245	24 916	(671)	-3%	58 681
Other	**2 294**	**2 384**	**2 384**	**48**	**722**	**1 180**	**(459)**	**-39%**	**2 384**
Total Expenditure - Functional	**934 531**	**1 071 330**	**1 073 385**	**82 036**	**435 527**	**461 652**	**(26 125)**	**-6%**	**1 073 385**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**148 838**	**75 424**	**139 729**	**145 553**	**(5 824)**	**-4%**	**148 838**

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) - M06 December

Vote Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Corporate Services	13 416	12 735	13 200	3 550	6 545	6 585	(40)	-0,6%	13 200
Vote 2 - Civil Services	293 035	299 716	326 909	59 380	163 990	169 836	(5 846)	-3,4%	326 909
Vote 3 - Council	103	305	305	0	21	139	(118)	-85,0%	305
Vote 4 - Electricity Services	393 023	456 443	458 523	42 369	230 613	243 470	(12 857)	-5,3%	458 523
Vote 5 - Financial Services	287 844	304 521	304 521	40 923	149 768	144 348	5 420	3,8%	304 521
Vote 6 - Development Services	31 971	64 870	64 870	7 232	12 043	32 054	(20 011)	-62,4%	64 870
Vote 7 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 8 - Protection Services	53 349	53 895	53 895	4 005	12 275	10 771	1 504	14,0%	53 895
Total Revenue by Vote	**1 072 743**	**1 192 485**	**1 222 223**	**157 460**	**575 256**	**607 205**	**(31 949)**	**-5,3%**	**1 222 223**
Expenditure by Vote									
Vote 1 - Corporate Services	37 800	42 202	42 234	3 564	20 145	20 066	79	0,4%	42 234
Vote 2 - Civil Services	325 328	369 407	370 964	33 470	136 495	132 866	3 628	2,7%	370 964
Vote 3 - Council	18 881	23 068	23 025	1 146	12 381	12 075	306	2,5%	23 025
Vote 4 - Electricity Services	342 784	419 094	420 038	28 564	181 863	207 024	(25 161)	-12,2%	420 038
Vote 5 - Financial Services	52 095	73 728	71 978	5 711	28 511	31 551	(3 040)	-9,6%	71 978
Vote 6 - Development Services	50 629	32 212	32 722	2 565	14 598	15 739	(1 141)	-7,3%	32 722
Vote 7 - Municipal Manager	7 573	8 927	8 997	1 017	4 644	4 285	359	8,4%	8 997
Vote 8 - Protection Services	99 441	102 693	103 428	6 000	36 890	38 045	(1 156)	-3,0%	103 428
Total Expenditure by Vote	**934 531**	**1 071 330**	**1 073 385**	**82 036**	**435 527**	**461 652**	**(26 125)**	**-5,7%**	**1 073 385**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**148 838**	**75 424**	**139 729**	**145 553**	**(5 824)**	**-4,0%**	**148 838**

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) - M06 December									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	364 616	421 007	421 007	36 073	217 804	223 134	(5 330)	-2%	421 007
Service charges - Water	84 142	91 857	91 857	9 939	42 032	48 500	(6 468)	-13%	91 857
Service charges - Waste Water Management	52 452	51 053	51 053	5 334	27 990	25 067	2 922	12%	51 053
Service charges - Waste management	32 770	32 997	32 997	2 825	16 884	16 015	869	5%	32 997
Sale of Goods and Rendering of Services		13 113	13 113	947	7 383	5 985	1 398	23%	13 113
Agency services	5 511	6 403	6 403	357	3 083	3 093	(10)	0%	6 403
Interest earned from Receivables	4 048	2 640	2 640	312	1 671	1 320	351	27%	2 640
Interest from Current and Non Current Assets	58 939	55 954	55 954	1 135	5 517	3 110	2 407	77%	55 954
Rental from Fixed Assets	1 590	1 967	1 967	123	937	899	38	4%	1 967
Operational Revenue		3 933	3 933	3 424	6 592	1 904	4 688	246%	3 933
Non-Exchange Revenue									–
Property rates	152 117	167 830	167 830	13 079	84 624	82 495	2 129	3%	167 830
Fines, penalties and forfeits	34 692	32 076	32 076	18	248	88	159	181%	32 076
Licence and permits	5 088	5 158	5 158	351	2 516	2 491	25	1%	5 158
Transfers and subsidies - Operational	173 875	168 036	169 181	55 750	121 566	120 399	1 167	1%	169 181
Interest		1 060	1 060	139	774	530	244	46%	1 060
Operational Revenue	16 837	15 402	15 402	921	5 634	7 701	(2 067)	-27%	15 402
Gains on disposal of Assets	9 945	14 613	14 613	1 829	1 890	1 348	541	40%	14 613
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 086 243**	**132 557**	**547 145**	**544 080**	**3 064**	**1%**	**1 086 243**
Expenditure By Type									
Employee related costs	291 907	316 394	316 751	23 962	150 834	156 372	(5 539)	-4%	316 751
Remuneration of councillors	11 225	12 081	12 081	975	6 231	5 727	505	9%	12 081
Bulk purchases - electricity	289 451	356 097	356 097	24 102	155 670	182 088	(26 418)	-15%	356 097
Inventory consumed	51 767	61 034	64 428	1 905	12 095	10 930	1 165	11%	64 428
Debt impairment	(5 478)	4 424	4 424	–	–	–	–		4 424
Depreciation and amortisation	93 100	112 614	112 614	15 586	47 023	43 031	3 992	9%	112 614
Interest	15 655	14 486	14 486	4 750	4 750	5 594	(844)	-15%	14 486
Contracted services	90 997	70 092	68 954	6 707	30 834	31 428	(594)	-2%	68 954
Transfers and subsidies	4 246	5 060	4 910	58	2 474	3 019	(545)	-18%	4 910
Irrecoverable debts written off	43 096	32 910	32 910	–	–	–	–		32 910
Operational costs	39 690	57 831	57 422	3 990	25 615	23 462	2 153	9%	57 422
Losses on Disposal of Assets	8 875	16 413	16 413	–	–	–	–		16 413
Other Losses		11 894	11 894	–	–	–	–		11 894
Total Expenditure	**934 531**	**1 071 330**	**1 073 385**	**82 036**	**435 527**	**461 652**	**(26 125)**	**-6%**	**1 073 385**
Surplus/(Deficit)	**62 092**	**13 768**	**12 858**	**50 521**	**111 618**	**82 429**	**29 189**	**0**	**12 858**
Transfers and subsidies - capital (monetary	76 120	107 387	135 980	24 849	28 041	63 125	(35 084)	**(0)**	135 980
Transfers and subsidies - capital (in-kind)		–		54	70	–	70	**#DIV/0!**	–
Surplus/(Deficit) after capital transfers &	**138 212**	**121 155**	**148 838**	**75 424**	**139 729**	**145 553**			**148 838**
Income Tax									–
Surplus/(Deficit) after income tax	**138 212**	**121 155**	**148 838**	**75 424**	**139 729**	**145 553**			**148 838**
Share of Surplus/Deficit attributable to Joint Venture									–
Share of Surplus/Deficit attributable to Minorities									–
Surplus/(Deficit) attributable to municipality	**138 212**	**121 155**	**148 838**	**75 424**	**139 729**	**145 553**			**148 838**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**148 838**	**75 424**	**139 729**	**145 553**			**148 838**

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) - M06 December									
	2022/23	Budget Year 2023/24							
Vote Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	80 605	53 925	54 578	8 067	23 289	20 526	2 762	13%	54 578
Vote 4 - Electricity Services	30 367	40 500	41 992	207	3 851	7 427	(3 575)	-48%	41 992
Vote 6 - Development Services	1 678	55 314	55 314	3 759	5 743	30 638	(24 894)	-81%	55 314
Total Capital Multi-year expenditure	**112 650**	**149 739**	**151 884**	**12 032**	**32 883**	**58 591**	**(25 707)**	**-44%**	**151 884**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	2	19	66	(47)	-72%	176
Vote 2 - Civil Services	26 520	35 808	63 501	7 246	15 467	41 009	(25 542)	-62%	63 501
Vote 3 - Council	664	692	692	8	8	76	(68)	-89%	692
Vote 4 - Electricity Services	18 239	14 758	16 672	2 263	3 982	9 084	(5 101)	-56%	16 672
Vote 5 - Financial Services	665	2 192	2 192	254	2 392	2 494	(102)	-4%	2 192
Vote 6 - Development Services	5 256	1 776	1 776	103	281	499	(218)	-44%	1 776
Vote 7 - Municipal Manager	12	12	12	–	3	11	(8)	-75%	12
Vote 8 - Protection Services	4 045	3 899	3 899	568	614	3 764	(3 150)	-84%	3 899
Total Capital single-year expenditure	55 996	59 313	88 920	10 446	22 766	57 004	**(34 237)**	**-60%**	88 920
Total Capital Expenditure	**168 647**	**209 052**	**240 804**	**22 478**	**55 649**	**115 594**	**(59 945)**	**-52%**	**240 804**
Capital Expenditure - Functional Classification									
Governance and administration	**4 751**	**8 444**	**8 301**	**328**	**3 281**	**6 646**	(3 365)	-51%	**8 301**
Executive and council	676	704	704	8	11	87	(76)	-87%	704
Finance and administration	4 075	7 740	7 597	320	3 270	6 559	(3 289)	-50%	7 597
Community and public safety	**6 585**	**32 539**	**32 058**	**4 158**	**7 568**	**11 215**	(3 647)	-33%	**32 058**
Community and social services	407	1 250	1 056	–	493	755	(263)	-35%	1 056
Sport and recreation	2 132	27 390	27 102	3 589	6 461	6 695	(234)	-3%	27 102
Public safety	4 045	3 899	3 899	568	614	3 764	(3 150)	-84%	3 899
Economic and environmental services	**57 365**	**81 843**	**92 256**	**10 751**	**26 989**	**51 776**	(24 787)	-48%	**92 256**
Planning and development	3 389	14 612	14 609	1 476	3 503	12 544	(9 041)	-72%	14 609
Road transport	53 976	67 231	77 647	9 275	23 486	39 232	(15 746)	-40%	77 647
Trading services	**99 946**	**86 227**	**108 189**	**7 241**	**17 811**	**45 958**	(28 146)	-61%	**108 189**
Energy sources	45 870	53 741	57 146	2 424	7 746	15 766	(8 021)	-51%	57 146
Water management	30 998	14 564	24 812	1 175	2 208	16 426	(14 219)	-87%	24 812
Waste water management	16 648	13 915	22 030	2 849	6 686	11 906	(5 221)	-44%	22 030
Waste management	6 429	4 007	4 201	793	1 173	1 859	(686)	-37%	4 201
Other		–		–	–	–	–		–
Total Capital Expenditure - Functional Classifi	**168 647**	**209 052**	**240 804**	**22 478**	**55 649**	**115 594**	**(59 945)**	**-52%**	**240 804**
Funded by:									
National Government	51 410	48 366	48 366	5 094	16 827	16 066	761	5%	48 366
Provincial Government	7 221	57 796	66 389	5 598	7 821	37 605	(29 784)	-79%	66 389
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary al	11 210	1 225	21 225	630	2 167	15 100	(12 933)	-86%	21 225
Transfers recognised - capital	69 841	107 387	135 980	11 322	26 815	68 771	(41 956)	-61%	135 980
Borrowing	–	–	–				–		–
Internally generated funds	98 806	101 665	104 824	11 155	28 834	46 823	(17 989)	-38%	104 824
Total Capital Funding	**168 647**	**209 052**	**240 804**	**22 478**	**55 649**	**115 594**	**(59 945)**	**-52%**	**240 804**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M06 December					
Description	2022/23	Budget Year 2023/24			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	722 017	684 449	680 335	790 676	680 335
Trade and other receivables from exchange transactions	87 081	108 621	108 621	100 632	108 621
Receivables from non-exchange transactions	38 451	33 732	33 732	28 829	33 732
Current portion of non-current receivables	–	4	4	4	4
Inventory	23 023	23 136	23 183	36 438	23 183
VAT	9 031	13 043	13 043	(8 460)	13 043
Other current assets	–	180	180	163	180
Total current assets	**879 602**	**863 166**	**859 098**	**948 281**	**859 098**
Non current assets					
Investments	–	–	–	–	–
Investment property	20 837	24 927	24 927	22 442	24 927
Property, plant and equipment	2 211 648	2 295 581	2 327 332	2 229 810	2 327 332
Heritage assets	1 345	1 120	1 120	1 345	1 120
Intangible assets	606	464	464	554	464
Non-current receivables from non-exchange transactions	–	–	–	(3)	–
Total non current assets	**2 234 437**	**2 322 092**	**2 353 843**	**2 254 149**	**2 353 843**
TOTAL ASSETS	**3 114 039**	**3 185 258**	**3 212 941**	**3 202 430**	**3 212 941**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	8 761	9 325	9 325	8 761	9 325
Consumer deposits	17 846	17 450	17 450	18 735	17 450
Trade and other payables from exchange transactions	103 492	103 302	103 302	44 032	103 302
Trade and other payables from non-exchange transactions	303	216	216	56 249	216
Provision	4 916	10 898	10 898	9 740	10 898
VAT	–	–	–	(4 913)	–
Other current liabilities	9 360	3 527	3 527	–	3 527
Total current liabilities	**144 679**	**144 717**	**144 717**	**132 603**	**144 717**
Non current liabilities					
Financial liabilities	82 090	72 637	72 637	32 580	72 637
Provision	58 487	70 963	70 963	70 631	70 963
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	82 974	81 388	81 388	70 830	81 388
Total non current liabilities	**223 551**	**224 988**	**224 988**	**174 041**	**224 988**
TOTAL LIABILITIES	**368 230**	**369 705**	**369 705**	**306 645**	**369 705**
NET ASSETS	**2 745 810**	**2 815 553**	**2 843 236**	**2 895 785**	**2 843 236**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	2 486 549	2 522 094	2 549 777	2 489 899	2 549 777
Reserves and funds	259 260	293 459	293 459	266 157	293 459
Other			–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**2 745 810**	**2 815 553**	**2 843 236**	**2 756 056**	**2 843 236**

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 - M06 December									
	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	152 117	164 473	164 473	14 747	111 486	82 237	29 249	36%	164 473
Service charges	523 091	590 304	590 304	56 206	314 698	312 716	1 982	1%	590 304
Other revenue	54 436	37 148	37 148	9 904	59 264	31 304	27 960	89%	37 148
Transfers and Subsidies - Operational	173 875	168 036	168 858	48 715	129 443	107 890	21 552	20%	168 858
Transfers and Subsidies - Capital	60 836	107 387	135 980	21 004	70 742	53 693	17 049	32%	135 980
Interest	61 933	55 954	55 954	–	–	3 110	(3 110)	-100%	55 954
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(777 557)	(883 983)	(885 911)	(117 761)	(455 024)	(422 049)	32 975	-8%	(885 911)
Interest	(10 180)	(9 324)	(9 324)	(4 750)	(4 750)	(5 594)	(844)	15%	(9 324)
Transfers and Subsidies	(4 246)	(5 060)	(4 910)	–	–	(3 099)	(3 099)	100%	(4 910)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**234 306**	**224 935**	**252 572**	**28 064**	**225 859**	**160 208**	**(65 650)**	**-41%**	**252 572**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	2 186	14 613	14 613	1 829	1 890	–	1 890	#DIV/0!	14 613
Decrease (increase) in non-current receivables	–	–	–	–	1	–	1	#DIV/0!	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
Payments				–					
Capital assets	(172 328)	(209 052)	(240 804)	(22 544)	(52 256)	(94 403)	(42 147)	45%	(240 804)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(170 142)**	**(194 439)**	**(226 191)**	**(20 715)**	**(50 365)**	**(94 403)**	**(44 037)**	**47%**	**(226 191)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 396	500	500	91	883	250	633	253%	500
Payments									
Repayment of borrowing	(8 634)	(8 761)	(8 761)	–	–	4 381	4 381	100%	(8 761)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(7 238)**	**(8 261)**	**(8 261)**	**91**	**883**	**4 631**	**3 748**	**81%**	**(8 261)**
NET INCREASE/ (DECREASE) IN CASH HELD	**56 926**	**22 234**	**18 120**	**7 440**	**176 376**	**70 436**			**18 120**
Cash/cash equivalents at beginning:	665 091	662 215	662 215	662 215	662 215	662 215			662 215
Cash/cash equivalents at month/year end:	722 017	684 449	680 335		838 591	732 651			680 335

Cash and cash equivalents as at 31 December 2023 include investments made to the amount of R690 000 000.

Note: The **audited** Cash balance will be incorporated with the mid-year adjustments budget at the end of January 2024.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December											
Description	NT Code	Budget Year 2023/24									
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
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	11 495	2 856	1 424	1 028	904	853	992	7 722	27 274	11 499
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30 320	3 279	237	142	152	89	74	1 544	35 836	2 000
Receivables from Non-exchange Transactions - Property Rates	1400	12 991	2 440	857	1 088	597	552	263	9 106	27 894	11 607
Receivables from Exchange Transactions - Waste Water Managemen	1500	3 964	1 416	480	433	384	368	519	4 702	12 265	6 405
Receivables from Exchange Transactions - Waste Management	1600	3 362	1 094	408	370	326	312	407	4 156	10 436	5 570
Receivables from Exchange Transactions - Property Rental Debtors	1700	36	24	7	3	3	3	5	32	113	46
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 166)	323	193	130	200	137	201	1 370	1 389	2 039
Total By Income Source	**2000**	**61 002**	**11 432**	**3 607**	**3 194**	**2 566**	**2 314**	**2 461**	**28 632**	**115 208**	**39 167**
2022/23 - totals only		49 586	10 984	3 286	2 573	2 026	2 217	2 212	23 480	96 362	**32 506**
Debtors Age Analysis By Customer Group											
Organs of State	2200	2 358	185	79	426	95	40	37	1 629	4 848	2 227
Commercial	2300	26 360	2 195	177	92	73	69	141	1 312	30 419	1 687
Households	2400	32 284	9 052	3 352	2 676	2 397	2 206	2 284	25 691	79 941	35 253
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**61 002**	**11 432**	**3 607**	**3 194**	**2 566**	**2 314**	**2 461**	**28 632**	**115 208**	**39 167**

Total Debtors has increased from **R 112 238 368** in November to **R 115 207 580** in December 2023.

The collection rate for **December 2023** was **102.23%** compared to **97.97%** in November 2023. (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 - M06 December											
Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	3 165	48	–	–	–	–	–	58	3 272	9 814
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**3 165**	**48**	**–**	**–**	**–**	**–**	**–**	**58**	**3 272**	9 814

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	**Outstanding Amount**	**Invoice(s) date(s)**	**Dispute/Reason for non-payment**	**Remedial action**
WKDM	57 953.11	30/06/2019	Dispute regarding meter installations by Director: Civil	Querry not resolved as of yet
NIJ CONSULTING - NIJINK	23 603.52	09/10/2023	Querry on the invoice	Paid in January 2024
MALMESBURY SUPERSPAR	399.84	30/10/2023	Querry on the invoice	Paid in January 2024
R-DATA	8 280.00	31/10/2023	Querry on the invoice	Awating authorization from user department
HENRIT AGRI	752.59	10/11/2023	Querry on the invoice	Awating authorization from user department
TFC OPERATIONS (PTY) LT	698.70	10/11/2023	Querry on the invoice	Paid in January 2024
GEARD APTEEK	1 799.00	14/11/2023	Goods received late	In payment process
R-DATA	810.00	16/11/2023	Querry on the invoice	In payment process

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December											
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	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		3 Years	Fixed	Fixed	11,070	28/06/2026	300 000	33 028	–	–	333 028
NEDBANK		12 Months	Fixed	Fixed	10,380	28/06/2024	200 000	20 532	–	–	220 532
STANDARDBANK		12 Months	Fixed	Fixed	10,130	28/06/2024	150 000	15 028	–	–	165 028
STANDARDBANK		10 Months	Fixed	Fixed	10,125	15/05/2024	40 000	3 440	–	–	43 440
										–	–
Municipality sub-total							690 000		–	–	762 029
TOTAL INVESTMENTS AND INTEREST	2						690 000		–	–	762 029

- As at 31 December 2023 investments made amount to R 690 000 000.
- During the month of December 2023, no investments matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	30 November 2023	Transactions / Movement 2023/2024	Current Month
Cash & Cash Equivalents:	**R 793 482 620**		**R 790 658 671**
Primary Bank Account	R 99 372 920	R -4 848 191	R 94 524 729
Short Term Investments (Less than 6 months)	R -		R -
Medium Term Investments (More than 6 months)	R 390 000 000	R -	R 390 000 000
Longterm Investments	R 300 000 000	R -	R 300 000 000
Cash Floats	R 4 109 700	R 2 024 242	R 6 133 941
Commitments:	**R 479 524 241**		**R 425 541 258**
Unspent Borrowings	R -		R -
Unspent Committed Conditional Grants	R 9 129 590	R -	R 9 129 590
Capital funding requirement 2023/24 (Grants & Loans)	R 120 487 371	R -11 322 351	R 109 165 020
Cash Portion of Housing Development Fund	R -		R -
Capital Replacement Reserve Movement	R 87 144 730	R -11 155 328	R 75 989 402
Loan repayment due Dec / June	R 9 323 960	R -4 750 129	R 4 573 831
Consumer Deposits	R 18 648 646	R 86 380	R 18 735 026
Creditor payments	R 5 176 302	R -1 904 571	R 3 271 732
Salaries	R 196 704 050	R -24 936 984	R 171 767 066
Bad Debt Contributions	R 32 909 592		R 32 909 592
Working Capital			**R 365 117 413**

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 - M06 December									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**129 651**	**146 615**	**146 615**	**47 745**	**110 257**	**110 257**	**–**		**146 615**
Local Government Equitable Share	126 228	143 235	143 235	47 745	107 426	107 426	–		143 235
Finance Management	1 550	1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive	1 873	1 830	1 830	–	1 281	1 281	–		1 830
									–
Provincial Government:	**22 726**	**21 055**	**21 735**	**–**	**17 669**	**17 669**	**–**		**21 735**
Community Development Workers	38	38	38	–	38	38	–		38
Municipal Accreditation and Capacity Building Grant	255	245	245	–	245	245	–		245
Libraries	11 573	11 788	11 788	–	7 892	7 892	–		11 788
Proclaimed Roads Subsidy	4 470	170	170	–	–	–	–		170
Establishment of a K9 Unit	2 390	3 305	3 305	–	3 305	3 305	–		3 305
Establishment of Law Enforcement Rural Safety Unit	4 000	5 509	5 509	–	5 509	5 509	–		5 509
WC Municipal Energy Resilience Grant			680	–	680	680			680
							–		–
Total Operating Transfers and Grants	**152 377**	**167 670**	**168 350**	**47 745**	**127 926**	**127 926**	**–**		**168 350**
Capital Transfers and Grants									
National Government:	**51 410**	**48 366**	**48 366**	**6 808**	**34 366**	**34 366**	–		48 366
Municipal Infrastructure Grant (MIG)	33 810	24 708	24 708	6 808	19 708	19 708	–		24 708
Integrated National Electrification Programme (municipal)	17 600	23 658	23 658	–	14 658	14 658	–		23 658
									–
Provincial Government:	**3 895**	**57 796**	**57 796**	**14 196**	**31 867**	**31 867**	–		**57 796**
Human Settlements	2 615	55 314	55 314	14 196	29 385	29 385	–		55 314
RSEP/VPUU Municipal Projects	1 200	500	500	–	500	500	–		500
Libraries	50	50	50	–	50	50	–		50
Fire Service Capacity Building Grant	–	926	926	–	926	926	–		926
Establishment of a K9 Unit	30	40	40	–	40	40	–		40
Sport Development	–	966	966	–	966	966	–		966
							–		
Total Capital Transfers and Grants	**55 305**	**106 162**	**106 162**	**21 004**	**66 233**	**66 233**	**–**		**106 162**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**207 682**	**273 832**	**274 512**	**68 749**	**194 159**	**194 159**	**–**		**274 512**

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**129 651**	**146 615**	**146 615**	**6 827**	**43 350**	**45 435**	**(2 086)**	**-4,6%**	**146 615**
Local Government Equitable Share	126 228	143 235	143 235	6 630	42 254	44 132	(1 878)	-4,3%	143 235
Finance Management	1 550	1 550	1 550	51	387	577	(191)	-33,0%	1 550
EPWP Incentive	1 873	1 830	1 830	145	709	727	(17)	-2,4%	1 830
							–		
Provincial Government:	**29 051**	**21 055**	**21 735**	**1 949**	**12 148**	**12 943**	**(795)**	**-6,1%**	**21 735**
Community Development: Workers	35	38	38	–	1	17	(17)	-96,0%	38
Municipal Accreditation and Capacity Building Gr	197	245	245	17	104	117	(13)	-11,5%	245
Libraries	11 573	11 788	11 788	865	5 724	5 985	(261)	-4,4%	11 788
Proclaimed Roads Subsidy	4 470	170	170	170	170	74	96	128,8%	170
Establishment of a K9 Unit	6 037	3 305	3 305	377	2 943	3 284	(342)	-10,4%	3 305
Establishment of Law Enforcement Rural Safety U	6 738	5 509	5 509	519	3 207	3 465	(258)	-7,4%	5 509
WC Municipal Energy Resilience Grant			680	–	–	–			680
Total operating expenditure of Transfers and Gr	**158 702**	**167 670**	**168 350**	**8 776**	**55 497**	**58 378**	**(2 881)**	**-4,9%**	**168 350**
Capital expenditure of Transfers and Grants									
National Government:	50 700	48 366	48 366	4 322	16 827	16 066	761	**4,7%**	48 366
Municipal Infrastructure Grant (MIG)	33 100	24 708	24 708	2 996	13 517	10 408	3 109	29,9%	24 708
Integrated National Electrification Programme (m	17 600	23 658	23 658	1 326	3 310	5 658	(2 348)	-41,5%	23 658
							–		
Provincial Government:	**4 870**	**57 796**	**66 389**	**227**	**7 821**	**37 605**	**(29 784)**	**-79,2%**	**66 389**
Human Settlements	3 483	55 314	55 314	227	5 743	30 638	(24 894)	-81,3%	55 314
RSEP/VPUU Municipal Projects	1 200	500	500	–	–	350	(350)	-100,0%	500
Libraries	50	50	50	–	8	10	(2)	-23,7%	50
Fire Service Capacity Building Grant	–	926	926	–	–	926	(926)	-100,0%	926
Establishment of a K9 Unit	137	40	40	–	–	20	(20)	-100,0%	40
Sport Development	–	966	966	–	500	600	(100)	-16,7%	966
Emergency Municipal Load-Shedding Relief	2 438	–	8 593	–	1 570	5 062	(3 491)	-69,0%	8 593
							–		
Total capital expenditure of Transfers and Grant	**55 570**	**106 162**	**114 755**	**4 549**	**24 648**	**53 671**	**(29 023)**	**-54,1%**	**114 755**
TOTAL EXPENDITURE OF TRANSFERS AND GRA	**214 271**	**273 832**	**283 105**	**13 325**	**80 146**	**112 050**	**(31 904)**	**-28,5%**	**283 105**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December					
Description	Budget Year 2023/24				
R thousands	Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE					
Capital expenditure of Approved Roll-overs					
Provincial Government:	**8 593**	–	**1 570**	7 023	81,7%
Emergency Municipal Load-Shedding Relief	**8 593**	–	**1 570**	7 023	81,7%
				–	
Total capital expenditure of Approved Roll-overs	**8 593**	–	**1 570**	**7 023**	**81,7%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	**8 593**	–	**1 570**	**7 023**	**81,7%**

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 - M06 December

Summary of Employee and Councillor remuneration R thousands	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	8 365	9 058	9 058	727	4 649	4 293	355	8%	9 058
Pension and UIF Contributions	901	976	976	75	488	463	25	5%	976
Medical Aid Contributions	154	156	239	16	98	135	(37)	-27%	239
Cellphone Allowance	994	1 015	1 015	90	591	481	110	23%	1 015
Other benefits and allowances	811	877	793	68	405	355	51	14%	793
Sub Total - Councillors	**11 225**	**12 081**	**12 081**	**975**	**6 231**	**5 727**	**505**	**9%**	**12 081**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 934	9 291	9 142	934	4 776	5 076	(300)	-6%	9 142
Pension and UIF Contributions	1 638	1 750	1 750	185	903	868	35	4%	1 750
Medical Aid Contributions	415	429	429	33	210	213	(3)	-1%	429
Motor Vehicle Allowance	868	761	761	209	572	365	208	57%	761
Cellphone Allowance	243	251	251	22	127	122	5	4%	251
Other benefits and allowances	291	193	342	26	152	141	11	8%	342
Payments in lieu of leave	–	33	33	70	70	–	70	#DIV/0!	33
Post-retirement benefit obligations	1 519	1 519	1 519	–	–	–	–		1 519
Sub Total - Senior Managers of Municipali	**14 182**	**14 228**	**14 228**	**1 479**	**6 812**	**6 786**	**26**	**0%**	**14 228**
Other Municipal Staff									
Basic Salaries and Wages	163 400	183 305	183 647	14 681	86 592	90 667	(4 075)	-4%	183 647
Pension and UIF Contributions	29 304	32 503	32 503	2 648	15 783	16 039	(256)	-2%	32 503
Medical Aid Contributions	12 728	14 196	14 196	1 116	6 786	6 960	(173)	-2%	14 196
Overtime	18 820	14 882	14 882	1 729	8 262	6 775	1 487	22%	14 882
Motor Vehicle Allowance	5 687	6 189	6 189	510	2 953	2 990	(37)	-1%	6 189
Cellphone Allowance	676	684	684	57	342	345	(3)	-1%	684
Housing Allowances	996	1 151	1 151	95	562	553	9	2%	1 151
Other benefits and allowances	32 175	33 872	33 887	1 647	22 756	23 692	(936)	-4%	33 887
Payments in lieu of leave	2 642	2 988	2 988	–	–	–	–		2 988
Long service awards	1 798	2 898	2 898	–	(14)	1 388	(1 403)	-101%	2 898
Post-retirement benefit obligations	9 498	9 498	9 498	–	–	–	–		9 498
Sub Total - Other Municipal Staff	**277 725**	**302 166**	**302 523**	**22 483**	**144 022**	**149 409**	**(5 386)**	**-4%**	**302 523**
Total Parent Municipality	**303 132**	**328 475**	**328 832**	**24 937**	**157 065**	**161 921**	**(4 856)**	**-3%**	**328 832**
Total Municipal Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL MANAGERS AND STAFF	**291 907**	**316 394**	**316 751**	**23 962**	**150 834**	**156 194**	**(5 360)**	**-3%**	**316 751**

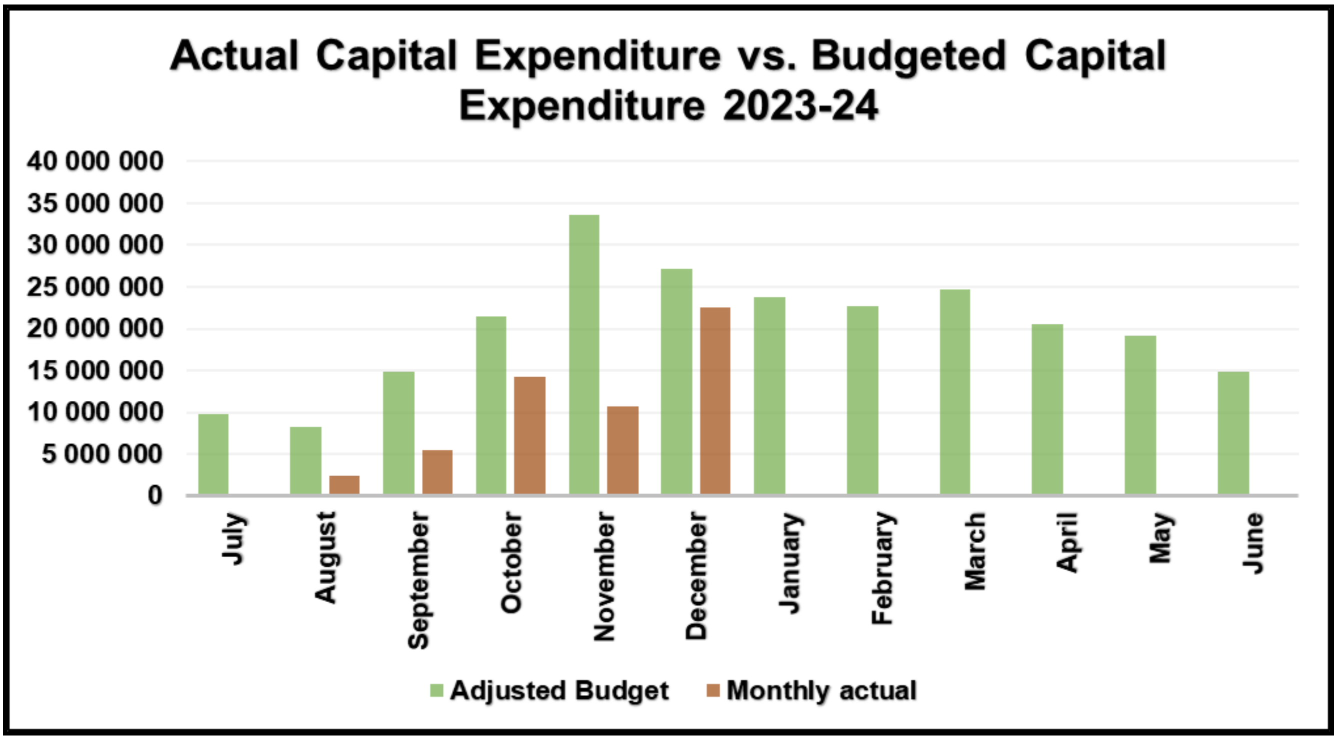
Section 10 – Material variances to the SDBIP

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

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
	2022/23	Budget Year 2023/24							
Month R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	2 071	9 731	9 730	228	228	9 730	9 503	97,7%	0,1%
August	807	8 115	8 265	2 481	2 708	17 996	15 287	84,9%	1%
September	2 496	13 946	14 926	5 467	8 176	32 922	24 746	75,2%	4%
October	11 687	17 373	21 448	14 281	22 456	54 370	31 914	58,7%	11%
November	9 644	25 784	33 576	10 715	33 172	87 946	54 775	62,3%	16%
December	14 890	19 453	27 148	22 478	55 649	115 094	59 445	51,6%	27%
January	10 542	18 184	23 807			138 901	–		
February	13 568	18 105	22 738			161 639	–		
March	18 125	23 948	24 653			186 292	–		
April	14 470	20 389	20 489			206 781	–		
May	28 869	19 164	19 164			225 945	–		
June	41 476	14 858	14 858			240 804	–		
Total Capital expenditure	168 647	209 052	240 804	55 649					



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 - M06 December

Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	72 662	125 032	130 607	7 112	21 697	50 015	28 318	56,6%	130 607
Roads Infrastructure	30 598	55 914	56 664	4 582	14 654	27 664	13 011	47,0%	56 664
Roads	30 598	55 914	56 664	4 582	14 654	27 664	13 011	47,0%	56 664
Road Structures			–	–	–	–	–		–
Storm water Infrastructure	–	–	1 509	–	–	1 000	1 000	100,0%	1 509
Storm water Conveyance			1 509	–	–	1 000	1 000	100,0%	1 509
Electrical Infrastructure	37 171	46 400	46 400	1 083	5 013	8 821	3 808	43,2%	46 400
MV Substations	13 107	16 542	16 542	13	62	253	191	75,5%	16 542
MV Switching Stations	5 129	5 350	5 350	931	1 077	2 470	1 393	56,4%	5 350
MV Networks	17 600	23 658	23 658	59	3 310	5 658	2 348	41,5%	23 658
LV Networks	1 336	850	850	80	565	440	(125)	-28,4%	850
Capital Spares			–	–	–	–	–		–
Water Supply Infrastructure	2 965	9 797	12 380	348	547	7 294	6 747	92,5%	12 380
Boreholes	658	500	500	–	–	500	500	100,0%	500
Distribution	2 307	9 297	11 880	348	547	6 794	6 247	92,0%	11 880
Sanitation Infrastructure	1 928	10 420	11 153	307	334	4 236	3 902	92,1%	11 153
Pump Station	536	1 100	1 316	–	–	816	816	100,0%	1 316
Reticulation	1 392	9 320	9 837	307	334	3 420	3 086	90,2%	9 837
Solid Waste Infrastructure	–	2 500	2 500	793	1 149	1 000	(149)	-14,9%	2 500
Landfill Sites	–	2 000	2 000	793	1 149	500	(649)	-129,8%	2 000
Waste Drop-off Points	–	500	500	–	–	500	500	100,0%	500
Community Assets	3 044	15 700	15 506	221	912	1 455	543	37,3%	15 506
Community Facilities	343	3 000	2 806	118	640	1 355	715	52,8%	2 806
Cemeteries/Crematoria		900	706	–	453	705	253	35,8%	706
Parks	343	1 100	1 100	118	188	300	112	37,4%	1 100
Markets		1 000	1 000	–	–	350	350	100,0%	1 000
Sport and Recreation Facilities	2 701	12 700	12 700	103	272	100	(172)	-172,0%	12 700
Outdoor Facilities	2 701	12 700	12 700	103	272	100	(172)	-172,0%	12 700
Investment properties	345	–	–	–	–	–	–		–
Revenue Generating	345	–	–	–	–	–	–		–
Unimproved Property	345						–		–
Other assets	1 069	16 514	16 514	1 493	3 514	14 618	11 104	76,0%	16 514
Operational Buildings	103	3 000	3 000	17	54	2 500	2 446	97,8%	3 000
Municipal Offices	103	2 900	2 900	–	6	2 500	2 494	99,8%	2 900
Stores		100	100	17	48	–	(48)	#DIV/0!	100
Housing	966	13 514	13 514	1 475	3 460	12 118	8 658	71,4%	13 514
Staff Housing			–	–	–	–	–		–
Social Housing	966	13 514	13 514	1 475	3 460	12 118	8 658	71,4%	13 514
Intangible Assets	30	–	–	–	–	–	–		–
Licences and Rights	30	–	–	–	–	–	–		–
Computer Software and Applications	30						–		–
Computer Equipment	3 485	2 052	2 566	74	667	1 443	775	53,7%	2 566
Computer Equipment	3 485	2 052	2 566	74	667	1 443	775	53,7%	2 566
Furniture and Office Equipment	473	586	586	38	106	324	218	67,2%	586
Furniture and Office Equipment	473	586	586	38	106	324	218	67,2%	586
Machinery and Equipment	5 571	3 431	13 239	2 243	2 977	7 444	4 467	60,0%	13 239
Machinery and Equipment	5 571	3 431	13 239	2 243	2 977	7 444	4 467	60,0%	13 239
Transport Assets	14 250	11 962	11 924	1 760	5 730	11 243	5 513	49,0%	11 924
Transport Assets	14 250	11 962	11 924	1 760	5 730	11 243	5 513	49,0%	11 924
Land	533	–	–	–	–	–	–		–
Land	533						–		–
Total Capital Expenditure on new assets	101 461	175 276	190 941	12 941	35 603	86 541	50 937	58,9%	190 941

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

Description R thousands	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**22 862**	**11 500**	**13 150**	**5 748**	**11 951**	**8 151**	(3 800)	**-46,6%**	**13 150**
Roads Infrastructure	21 500	10 000	9 250	4 364	8 166	4 251	(3 914)	**-92,1%**	9 250
Roads	21 500	10 000	9 250	4 364	8 166	4 251	(3 914)	**-92,1%**	9 250
Road Structures							–		
Sanitation Infrastructure	1 362	1 500	3 900	1 384	3 786	3 900	114	**2,9%**	3 900
Pump Station							–		–
Reticulation	1 362	1 500	3 900	1 384	3 786	3 900	114	**2,9%**	3 900
Waste Water Treatment Works							–		–
Total Capital Expenditure on renewal of exist	**22 862**	**11 500**	**13 150**	**5 748**	**11 951**	**8 151**	**(3 800)**	-46,6%	**13 150**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

Description R thousands	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	**44 324**	**9 811**	**24 646**	**1 102**	**3 314**	**16 002**	12 688	**79,3%**	**24 646**
Roads Infrastructure	–	–	10 416	330	667	6 000	5 333	**88,9%**	10 416
Roads	–	–	10 416	330	667	6 000	5 333	**88,9%**	10 416
Storm water Infrastructure	225	250	250	133	200	–	(200)	**#DIV/0!**	250
Storm water Conveyance	225	250	250	133	200	–	(200)	**#DIV/0!**	250
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	7 430	3 650	6 542	136	901	4 217	3 316	**78,6%**	6 542
MV Networks	555	1 100	2 500	–	120	1 650	1 530	**92,7%**	2 500
LV Networks	6 874	2 550	4 042	136	780	2 567	1 786	**69,6%**	4 042
Capital Spares				–	–	–	–		–
Water Supply Infrastructure	28 513	4 300	5 828	503	554	4 675	4 121	**88,2%**	5 828
Bulk Mains		500	500	–	–	–	–		500
Distribution	28 517	3 700	5 228	503	503	4 575	4 072	**89,0%**	5 228
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	(4)	100	100	–	51	100	49	**49,1%**	100
Capital Spares		–	–	–	–	–	–		–
Sanitation Infrastructure	8 157	1 611	1 611	–	993	1 111	118	**10,6%**	1 611
Waste Water Treatment Works	8 157	1 611	1 611	–	993	1 111	118	**10,6%**	1 611
Outfall Sewers	–	–	–	–	–	–	–		–
Community Assets	**–**	**12 466**	**12 066**	**2 687**	**4 781**	**4 900**	**119**	**2,4%**	**12 066**
Community Facilities	–	200	200	–	24	–	(24)	**#DIV/0!**	200
Cemeteries/Crematoria	–	200	200	–	24	–	(24)	#DIV/0!	200
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	12 266	11 866	2 687	4 757	4 900	143	**2,9%**	11 866
Outdoor Facilities	–	12 266	11 866	2 687	4 757	4 900	143	2,9%	11 866
Total Capital Expenditure on upgrading o	**44 324**	**22 277**	**36 712**	**3 789**	**8 095**	**20 902**	**12 807**	**61,3%**	**36 712**

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description R thousands	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**47 985**	**46 052**	**46 062**	**4 255**	**23 869**	**21 849**	(2 019)	**-9,2%**	**46 062**
Roads Infrastructure	9 657	5 789	5 846	997	3 911	2 602	(1 309)	**-50,3%**	5 846
Roads	9 564	5 717	5 722	986	3 758	2 489	(1 269)	**-51,0%**	5 722
Road Furniture	93	71	124	11	153	113	(40)	**-35,4%**	124
Storm water Infrastructure	18 616	20 911	20 911	1 424	9 755	10 511	756	**7,2%**	20 911
Storm water Conveyance	18 616	20 911	20 911	1 424	9 755	10 511	756	**7,2%**	20 911
Electrical Infrastructure	3 693	3 267	3 267	181	1 829	1 567	(262)	**-16,7%**	3 267
MV Substations	240	178	178	0	159	82	(77)	**-94,3%**	178
LV Networks	3 454	3 089	3 089	181	1 670	1 485	(185)	**-12,5%**	3 089
Water Supply Infrastructure	1 590	1 862	1 862	46	1 003	814	(189)	**-23,2%**	1 862
Reservoirs	1 195	1 219	1 219	42	734	533	(202)	**-37,9%**	1 219
Pump Stations	142	153	153	–	24	67	43	**64,7%**	153
Distribution	253	490	490	4	245	214	(31)	**-14,3%**	490
Sanitation Infrastructure	4 412	5 874	5 827	600	2 686	2 505	(180)	**-7,2%**	5 827
Pump Station	1 040	1 001	1 001	139	497	442	(55)	**-12,4%**	1 001
Waste Water Treatment Works	3 372	4 873	4 826	460	2 189	2 063	(126)	**-6,1%**	4 826
Solid Waste Infrastructure	10 017	8 349	8 349	1 006	4 685	3 850	(834)	**-21,7%**	8 349
Landfill Sites	10 017	8 349	8 349	1 006	4 685	3 850	(834)	**-21,7%**	8 349
Community Assets	**3 418**	**3 224**	**3 145**	**344**	**1 495**	**1 327**	**(168)**	**-12,7%**	**3 145**
Community Facilities	1 892	2 307	2 258	295	1 040	959	(81)	**-8,5%**	2 258
Halls	406	423	413	12	128	178	50	28,0%	413
Centres	1 267	1 621	1 621	245	763	705	(58)	-8,3%	1 621
Libraries	47	50	50	17	27	22	(6)	-25,6%	50
Cemeteries/Crematoria	113	114	100	–	80	36	(45)	-126,2%	100
Police	–	–	–	–	–	–	–		–
Parks	59	100	75	21	41	19	(22)	-120,0%	75
Sport and Recreation Facilities	1 526	917	887	49	455	368	(87)	**-23,7%**	887
Indoor Facilities	90	100	90	2	37	31	(6)	-19,3%	90
Outdoor Facilities	1 437	817	797	47	418	337	(81)	-24,1%	797
Other assets	**2 127**	**2 948**	**3 558**	**138**	**1 429**	**1 543**	**115**	**7,4%**	**3 558**
Operational Buildings	1 290	2 291	2 141	47	520	926	406	**43,9%**	2 141
Municipal Offices	1 290	2 291	2 141	47	520	926	406	43,9%	2 141
Housing	836	657	1 417	91	909	618	(291)	**-47,1%**	1 417
Staff Housing	160	217	367	11	311	247	(64)	-26,0%	367
Social Housing	677	440	1 050	80	598	371	(227)	-61,2%	1 050
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**3 750**	**5 092**	**5 092**	**41**	**3 000**	**2 286**	**(714)**	-31,2%	**5 092**
Servitudes							–		–
Licences and Rights	3 750	5 092	5 092	41	3 000	2 286	(714)	**-31,2%**	5 092
Computer Software and Applications	3 750	5 092	5 092	41	3 000	2 286	(714)	-31,2%	5 092
Computer Equipment	**223**	**428**	**428**	**8**	**51**	**188**	**136**	72,6%	**428**
Computer Equipment	223	428	428	8	51	188	136	72,6%	428
Furniture and Office Equipment	**21**	**58**	**58**	–	**2**	**25**	**23**	93,2%	**58**
Furniture and Office Equipment	21	58	58	–	2	25	23	93,2%	58
Machinery and Equipment	**992**	**1 361**	**1 443**	**64**	**597**	**681**	**84**	12,4%	**1 443**
Machinery and Equipment	992	1 361	1 443	64	597	681	84	12,4%	1 443
Transport Assets	**6 624**	**7 228**	**7 222**	**496**	**2 839**	**3 134**	**295**	9,4%	**7 222**
Transport Assets	6 624	7 228	7 222	496	2 839	3 134	295	9,4%	7 222
Land	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditu	**65 140**	**66 391**	**67 008**	**5 345**	**33 282**	**31 034**	**(2 248)**	**-7,2%**	**67 008**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December									
	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	**78 745**	**89 428**	**89 428**	**12 759**	**38 493**	**34 379**	(4 114)	**-12,0%**	**89 428**
Roads Infrastructure	24 500	28 632	28 632	4 221	12 731	11 166	(1 565)	**-14,0%**	28 632
Roads	23 187	26 564	26 564	3 989	12 033	10 626	(1 407)	**-13,2%**	26 564
Road Structures	870	1 606	1 606	139	420	356	(64)	**-18,0%**	1 606
Road Furniture	443	461	461	92	278	184	(94)	**-51,0%**	461
Storm water Infrastructure	4 629	4 824	4 824	775	2 338	1 930	(408)	**-21,1%**	4 824
Drainage Collection	906	941	941	150	452	376	(76)	**-20,1%**	941
Storm water Conveyance	3 723	3 883	3 883	625	1 886	1 553	(332)	**-21,4%**	3 883
Electrical Infrastructure	13 496	14 589	14 589	2 239	6 759	5 611	(1 148)	**-20,5%**	14 589
Power Plants	3	3	3	0	1	1	(0)	**-21,0%**	3
HV Transmission Conductors	29	30	30	5	14	12	(3)	**-21,2%**	30
MV Substations	2 058	2 033	2 033	335	1 009	813	(196)	**-24,1%**	2 033
MV Switching Stations	1 247	1 292	1 292	208	627	517	(110)	**-21,2%**	1 292
MV Networks	6 962	8 242	8 242	1 203	3 627	3 072	(556)	**-18,1%**	8 242
LV Networks	2 986	2 769	2 769	453	1 373	1 108	(265)	**-24,0%**	2 769
Capital Spares	212	220	220	35	107	88	(19)	**-21,2%**	220
Water Supply Infrastructure	16 071	17 453	17 453	2 673	8 063	6 909	(1 154)	**-16,7%**	17 453
Dams and Weirs	253	263	263	42	127	105	(22)	**-21,2%**	263
Boreholes	183	181	181	31	92	82	(10)	**-12,1%**	181
Reservoirs	2 661	2 791	2 791	445	1 341	1 106	(235)	**-21,2%**	2 791
Pump Stations	647	631	631	110	333	253	(80)	**-31,7%**	631
Water Treatment Works	156	135	135	21	65	54	(11)	**-20,1%**	135
Bulk Mains	1 541	1 526	1 526	340	1 026	611	(416)	**-68,1%**	1 526
Distribution	10 630	11 926	11 926	1 683	5 078	4 698	(380)	**-8,1%**	11 926
Sanitation Infrastructure	16 050	19 426	19 426	2 690	8 113	6 962	(1 151)	**-16,5%**	19 426
Pump Station	14 999	15 565	15 565	2 507	7 561	6 226	(1 334)	**-21,4%**	15 565
Reticulation	1 051	3 860	3 860	177	535	736	201	**27,3%**	3 860
Waste Water Treatment Works		–		6	18	–	(18)	**#DIV/0!**	
Outfall Sewers		–					–		
Toilet Facilities		–					–		
Capital Spares							–		
Solid Waste Infrastructure	3 999	4 505	4 505	162	489	1 802	1 313	**72,9%**	4 505
Landfill Sites	3 849	4 371	4 371	132	398	1 749	1 350	**77,2%**	4 371
Waste Drop-off Points	150	133	133	30	90	53	(37)	**-69,5%**	133
Community Assets	**5 588**	**8 078**	**8 078**	**962**	**2 901**	**2 628**	**(273)**	**-10,4%**	**8 078**
Community Facilities	2 654	4 602	4 602	434	1 310	1 237	(72)	**-5,9%**	4 602
Halls	926	1 813	1 813	155	467	375	(92)	-24,6%	1 813
Centres	314	423	423	53	158	169	11	6,4%	423
Clinics/Care Centres	51	410	410	8	25	164	138	84,4%	410
Museums	15	16	16	3	8	6	(1)	-21,2%	16
Libraries	454	472	472	76	229	189	(40)	-21,2%	472
Cemeteries/Crematoria	211	219	219	33	100	88	(12)	-14,0%	219
Purls	33	664	664	5	15	13	(3)	-20,0%	664
Public Open Space	367	383	383	57	172	153	(19)	-12,5%	383
Public Ablution Facilities	182	185	185	33	100	74	(26)	-34,5%	185
Taxi Ranks/Bus Terminals	100	17	17	12	35	7	(29)	-423,1%	17
Sport and Recreation Facilities	2 934	3 476	3 476	528	1 591	1 391	(201)	**-14,4%**	3 476
Indoor Facilities	1 400	1 641	1 641	232	700	656	(44)	-6,7%	1 641
Outdoor Facilities	1 534	1 836	1 836	295	891	734	(157)	-21,3%	1 836
Investment properties	**32**	**61**	**61**	**5**	**16**	**16**	(0)	-0,7%	**61**
Revenue Generating	32	61	61	5	16	16	(0)	**-0,7%**	61
Improved Property	32	61	61	5	16	16	(0)	-0,7%	61
Other assets	**2 102**	**2 781**	**2 781**	**352**	**1 060**	**1 106**	**46**	**4,2%**	**2 781**
Operational Buildings	1 916	2 542	2 542	324	977	1 014	37	**3,6%**	2 542
Municipal Offices	1 644	1 999	1 999	279	841	796	(45)	-5,7%	1 999
Workshops	2	2	2	0	1	1	(0)	-21,0%	2
Yards	5	5	5	0	0	2	2	80,5%	5
Stores	266	537	537	44	134	215	81	37,6%	537
Housing	185	239	239	28	83	93	9	**9,9%**	239
Staff Housing	172	210	210	25	74	84	10	11,8%	210
Social Housing	13	28	28	3	9	8	(1)	-8,9%	28

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Intangible Assets	**69**	**197**	**197**	**17**	**52**	**79**	**27**	33,9%	**197**
Servitudes				–	–	–	–		–
Licences and Rights	69	197	197	17	52	79	27	**33,9%**	197
Computer Software and Applications	69	197	197	17	52	79	27	33,9%	197
Computer Equipment	**1 518**	**2 725**	**2 725**	**319**	**963**	**1 086**	**123**	11,3%	**2 725**
Computer Equipment	1 518	2 725	2 725	319	963	1 086	123	11,3%	2 725
Furniture and Office Equipment	**543**	**807**	**807**	**104**	**316**	**323**	**7**	2,2%	**807**
Furniture and Office Equipment	543	807	807	104	316	323	7	2,2%	807
Machinery and Equipment	**2 264**	**2 734**	**2 734**	**436**	**1 317**	**1 094**	**(223)**	-20,4%	**2 734**
Machinery and Equipment	2 264	2 734	2 734	436	1 317	1 094	(223)	-20,4%	2 734
Transport Assets	**3 320**	**5 802**	**5 802**	**631**	**1 905**	**2 321**	**416**	17,9%	**5 802**
Transport Assets	3 320	5 802	5 802	631	1 905	2 321	416	17,9%	5 802
Total Depreciation	**94 181**	**112 614**	**112 614**	**15 586**	**47 023**	**43 031**	**(3 992)**	**-9,3%**	**112 614**

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 **December 2023** 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 January 2024

The Executive Mayor

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

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature ______________________

Date: 15 January 2024