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 June 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 June 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 June 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 1 098 017 584	R 1 098 017 574	R 988 524 414	R -109 493 165	**-10%**
Operating Expenditure	R 1 029 331 855	R 1 025 575 991	R 1 025 575 991	R 835 588 247	R -189 987 744	**-19%**
Capital	R 191 095 805	R 178 839 804	R 178 839 804	R 163 150 223	R -15 689 581	**-9%**

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) - M12 June									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Property rates	141 486	148 224	148 224	11 927	152 117	148 224	3 893	3%	148 224
Service charges - electricity revenue	369 387	400 667	385 970	31 194	362 995	385 970	(22 974)	-6%	385 970
Service charges - water revenue	79 785	80 786	80 786	5 892	84 394	80 786	3 608	4%	80 786
Service charges - sanitation revenue	48 956	51 390	51 797	4 330	52 452	51 797	655	1%	51 797
Service charges - refuse revenue	29 734	31 991	32 591	2 768	32 770	32 591	179	1%	32 591
Rental of facilities and equipment	1 422	1 627	1 807	161	1 734	1 807	(73)	-4%	1 807
Interest earned - external investments	35 489	35 667	55 754	51 565	58 939	55 754	3 185	6%	55 754
Interest earned - outstanding debtors	2 646	3 458	3 161	417	4 045	3 161	884	28%	3 161
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	27 864	34 607	30 263	15	305	30 263	(29 958)	-99%	30 263
Licences and permits	4 686	4 778	4 902	392	5 088	4 902	186	4%	4 902
Agency services	5 264	6 040	6 040	318	5 511	6 040	(529)	-9%	6 040
Transfers and subsidies	172 790	186 257	189 755	–	167 038	189 755	(22 717)	-12%	189 755
Other revenue	15 678	15 508	16 412	1 397	16 433	16 412	21	0%	16 412
Gains	8 068	15 877	11 666	–	9 212	11 666	(2 453)	-21%	11 666
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**1 019 127**	**110 376**	**953 033**	**1 019 127**	**(66 094)**	**-6%**	**1 019 127**

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 June 2023.

- **Service charges - electricity revenue** stands at 6% below the YTD budgeted projections mainly due to the effect of load shedding.
- **Fines, penalties and forfeits** stands below the YTD budgeted projections due to the largest portion of Fines that must still be recognised for the year ended 30 June 2023 as a result of the reconciliation process associated with the payments received and the actual payment rate for fines in the process of being finalized.
- **Transfers and subsidies** stands at 12% below YTD budgeted projections. Year-end grant expenditure must still be processed for the revenue to be recognized for June 2023.
- **Gains** stands at 21% below YTD budgeted projections as a result of year-end transactions that is still being processed.
- Revenue for the month of **June 2023** was **R110.376 million** whilst the overall YTD performance **excluding capital transfers** stands at **6% below** the budgeted projections**.** Year-end transactions are still being processed which will influence the performance positively.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June	2021/22	Budget Year 2022/23							
Description 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	265 587	294 029	298 366	22 161	273 689	298 300	(24 611)	-8%	298 366
Remuneration of councillors	10 929	11 251	11 560	902	11 240	11 558	(318)	-3%	11 560
Debt impairment	39 382	37 654	31 448	3 585	5 989	31 448	(25 459)	-81%	31 448
Depreciation & asset impairment	97 550	106 565	106 565	7 447	90 699	102 641	(11 942)	-12%	106 565
Finance charges	15 738	12 361	15 565	4 963	10 180	15 565	(5 385)	-35%	15 565
Bulk purchases - electricity	292 405	332 200	312 398	49 931	286 582	312 398	(25 816)	-8%	312 398
Inventory consumed	39 915	47 513	52 621	1 204	21 983	53 060	(31 076)	-59%	52 621
Contracted services	94 571	105 260	109 982	8 294	89 461	110 394	(20 933)	-19%	109 982
Transfers and subsidies	3 774	4 368	4 607	90	4 246	4 607	(362)	-8%	4 607
Other expenditure	35 846	51 359	52 718	3 813	38 867	51 935	(13 068)	-25%	52 718
Losses	16 586	26 772	29 745	214	2 651	33 668	(31 017)	-92%	29 745
Total Expenditure	**912 284**	**1 029 332**	**1 025 576**	**102 604**	**835 588**	**1 025 576**	**(189 988)**	**-19%**	**1 025 576**

- **Debt impairment** for traffic fines not collected must still be recognized for 30 June 2023.
- The variance on **Depreciation** is mainly due to the practical planned completion date of the Moorreesburg and Darling WWTW's that changed to the 2023/24 financial year.
- **Finance charges** - Interest costs for Landfill Sites must still be recognized for 30 June 2023.
- The variance on **Bulk purchases - electricity** is mainly due to the effect of load shedding.
- Variances on **Inventory consumed, Contracted services and Other expenditure** stands below the YTD budgeted projections and year-end transactions are still being processed.
- **Losses** must still be recognized for 30 June 2023.
- Expenditure for the month of **June 2023** was **R102.604 million** whilst the overall YTD performance stands at **19% below** the budgeted projections. Year-end transactions are still being processed which will influence the performance positively.

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) - M12 June

Vote Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	**16 508**	**10 660**	**5 092**	**1 094**	**4 307**	**4 759**	(453)	-10%	**5 092**
Executive and council	17	664	651	658	676	676	0	0%	651
Finance and administration	16 491	9 995	4 441	436	3 631	4 083	(453)	-11%	4 441
Internal audit	–			–	–	–	–		
Community and public safety	**7 441**	**7 366**	**7 273**	**2 040**	**6 981**	**7 243**	(262)	-4%	**7 273**
Community and social services	124	413	408	65	407	408	(1)	0%	408
Sport and recreation	4 421	3 038	2 817	540	2 528	2 787	(259)	-9%	2 817
Public safety	2 896	3 915	4 047	1 435	4 045	4 047	(2)	0%	4 047
Housing	–						–		
Health							–		
Economic and environmental services	**53 418**	**71 549**	**60 647**	**9 307**	**57 352**	**57 858**	(506)	-1%	**60 647**
Planning and development	9 100	9 030	4 114	916	3 376	3 873	(497)	-13%	4 114
Road transport	44 318	62 519	56 533	8 391	53 976	53 984	(9)	0%	56 533
Environmental protection							–		
Trading services	**97 535**	**101 521**	**105 828**	**23 539**	**94 510**	**108 980**	(14 469)	-13%	**105 828**
Energy sources	23 596	43 000	44 253	11 442	42 792	46 753	(3 961)	-8%	44 253
Water management	9 324	29 372	38 109	3 755	31 046	37 697	(6 652)	-18%	38 109
Waste water management	63 368	24 364	19 204	7 758	16 493	20 267	(3 775)	-19%	19 204
Waste management	1 247	4 786	4 262	585	4 179	4 262	(82)	-2%	4 262
Total Capital Expenditure - Functional Classification	**174 902**	**191 096**	**178 840**	**35 980**	**163 150**	**178 840**	**(15 690)**	**-9%**	**178 840**
Funded by:									
National Government	34 655	41 410	51 410	7 232	51 410	51 410	(0)	0%	51 410
Provincial Government	11 275	21 339	16 277	3 383	7 221	16 277	(9 056)	-56%	16 277
Transfers and subsidies - capital (monetary allocations)	976	12 534	11 203	4 445	11 197	11 203	(6)	0%	11 203
Transfers recognised - capital	**46 906**	**75 283**	**78 891**	**15 061**	**69 828**	**78 891**	**(9 063)**	**-11%**	**78 891**
Borrowing	–	–		–	–	–	–		–
Internally generated funds	127 996	115 813	99 949	20 919	93 322	99 949	(6 627)	-7%	99 949
Total Capital Funding	**174 902**	**191 096**	**178 840**	**35 980**	**163 150**	**178 840**	**(15 690)**	**-9%**	**178 840**

- Capital expenditure for the month of **June 2023** amounts to **R35 979 781** and stands at **9%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors.
- The YTD actual is **R 163 150 223 (91.23%)** compared to the total budget of **R 178 839 804**.
- Some payments and year-end journals are still being processed for 30 June 2023 and therefore the current performance must be viewed as interim, for purposes of meaningful and accurate analysis of year-end results.

2022-2023 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Adjustments Budget_2	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
ROADS											
1	Roads Swartland: Resealing of Roads	21 500 788	-	21 499 688	21 500 788	1 100	0%	Construction	Swartland	100%	
2	Construction: Side walks and Recreational nodes (Ilinge Lethu Wesbank)	10 843 025	4 399 177	10 837 412	10 843 025	5 613	0%	Construction	Malmesbury	100%	
3	Roads Swartland: Construction of New Roads	9 010 000	3 919 241	9 009 156	9 010 000	844	0%	Construction	Swartland	100%	
4	Upgrading of N7/Voortrekker Northern Interchange	8 000 000	-	8 000 000	8 000 000	-	0%	Construction	Malmesbury	100%	
SEWERAGE											
5	Sewerage: Moorreesburg	7 835 203	4 513 486	7 733 233	7 835 203	101 970	1%	Construction	Moorreesburg	98%	
WATER											
6	Swartland Bulk Water System S3.3 S3.4 Panorama to Wesbank I1/4	20 181 500	1 401 794	19 516 072	20 181 500	665 428	3%	Construction	Swartland	100%	
7	Generator Installation	10 659 775	2 066 498	2 066 498	10 659 775	8 593 277	81%	Tender	Swartland	20%	
ELECTRICAL SERVICES											
8	Saamstaan/De Hoop:housing development: Elec Bulk supply, Infrastructure Connections	18 500 000	2 215 040	18 491 244	18 500 000	8 756	0%	Construction	Malmesbury	100%	Contractor on site and progressing according to plan.
9	132/11kV Eskom Schoonspruit substation, 132kV transmission line and servitudes	10 000 000	6 903 666	9 178 412	10 000 000	821 588	8%	Construction	Malmesbury	92%	Expenditure will be paid from INEP Funds first and then CRR
10	Replace oil insulated switchgear and equipment	4 850 000	-	4 838 903	4 850 000	11 097	0%	Construction	Swartland	100%	100% procurement, 100% departmental installation
TOTAL		**121 380 291**	**25 418 902**	**111 170 619**	**121 380 291**	**10 209 672**	**9%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June						
			Budget Year 2022/23			
Description of financial indicator	Basis of calculation	Ref	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		11.6%	11.9%	12.1%	11.9%
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		7.0%	7.0%	8.7%	7.0%
Gearing	Long Term Borrowing/ Funds & Reserves		32.8%	32.8%	30.9%	32.8%
Liquidity						
Current Ratio	Current assets/current liabilities	1	6:1	6:1	5:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities		5:1	5:1	4:1	5:1
Revenue Management						0.0%
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		97.0%	97.0%	100.74%	97.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	98.71%	100.0%
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	6.0%	4.68%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	21.0%	21.0%	18.07%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.9%	29.3%	28.7%	29.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.3%	6.5%	6.6%	6.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	12.0%	10.6%	12.0%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		18.2	18.1	7.72	18.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		20.2%	11.1%	9.7%	11.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8.9	9.7	8.4	9.7

Note: Ratios will improve more positively due to year-end transactions that must still be processed for June 2023.

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 - M12 June	2021/22	Budget Year 2022/23							
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	141 486	148 224	148 224	11 927	152 117	148 224	3 893	3%	148 224
Service charges	527 861	564 834	551 144	44 183	532 611	551 144	(18 533)	-3%	551 144
Investment revenue	35 489	35 667	55 754	51 565	58 939	55 754	3 185	6%	55 754
Transfers and subsidies	172 790	186 257	189 755	–	167 038	189 755	(22 717)	-12%	189 755
Other own revenue	65 629	81 894	74 250	2 700	42 328	74 250	(31 922)	-43%	74 250
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**1 019 127**	**110 376**	**953 033**	**1 019 127**	**(66 094)**	**-6%**	**1 019 127**
Employee costs	265 587	294 029	298 366	22 161	273 689	298 300	(24 611)	-8%	298 366
Remuneration of Councillors	10 929	11 251	11 560	902	11 240	11 558	(318)	-3%	11 560
Depreciation & asset impairment	97 550	106 565	106 565	7 447	90 699	102 641	(11 942)	-12%	106 565
Finance charges	15 738	12 361	15 565	4 963	10 180	15 565	(5 385)	-35%	15 565
Inventory consumed and bulk purchases	332 320	379 713	365 020	51 135	308 565	365 458	(56 893)	-16%	365 020
Transfers and subsidies	3 774	4 368	4 607	90	4 246	4 607	(362)	-8%	4 607
Other expenditure	186 385	221 044	223 893	15 905	136 968	227 446	(90 478)	-40%	223 893
Total Expenditure	**912 284**	**1 029 332**	**1 025 576**	**102 604**	**835 588**	**1 025 576**	**(189 988)**	**-19%**	**1 025 576**
Surplus/(Deficit)	**30 972**	**(12 457)**	**(6 449)**	**7 772**	**117 444**	**(6 449)**	**123 893**	**-1921%**	**(6 449)**
Transfers and subsidies - capital	46 181	62 749	67 687	–	35 492	67 687	(32 196)	-48%	67 687
Transfers and subsidies - capital	5 170	14 360	11 203	–	–	11 203	(11 203)	-100%	11 203
Surplus/(Deficit) after capital transfers & contributions	**82 323**	**64 652**	**72 442**	**7 772**	**152 936**	**72 442**	**80 495**	**111%**	**72 442**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**72 442**	**7 772**	**152 936**	**72 442**	**80 495**	**111%**	**72 442**
Capital expenditure & funds sources									
Capital expenditure	**174 902**	**191 096**	**178 840**	**35 980**	**163 150**	**178 840**	**(15 690)**	**-9%**	**178 840**
Capital transfers recognised	46 906	75 283	78 891	15 061	69 828	78 891	(9 063)	-11%	78 891
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**127 996**	**115 813**	**99 949**	**20 919**	**93 322**	**99 949**	**(6 627)**	**-7%**	**99 949**
Total sources of capital funds	**174 902**	**191 096**	**178 840**	**35 980**	**163 150**	**178 840**	**(15 690)**	**-9%**	**178 840**
Financial position									
Total current assets	794 751	817 340	817 340		891 249				817 340
Total non current assets	2 184 164	2 242 407	2 242 407		2 246 249				2 242 407
Total current liabilities	132 067	137 413	137 413		153 783				137 413
Total non current liabilities	224 232	227 607	227 607		215 598				227 607
Community wealth/Equity	**2 622 616**	**2 694 728**	**2 694 728**		**2 615 181**				**2 694 728**
Cash flows									
Net cash from (used) operating	189 054	157 405	172 560	(32 366)	246 372	184 120	(62 252)	-34%	172 560
Net cash from (used) investing	(155 705)	(175 219)	(167 174)	(36 621)	(153 929)	(167 174)	(13 245)	8%	(167 174)
Net cash from (used) financing	(8 462)	(11 500)	(8 261)	(79)	(875)	9 261	10 137	109%	(8 261)
Cash/cash equivalents at the month/year e	**665 091**	**612 926**	**662 215**	**–**	**756 659**	**691 298**	**(65 361)**	**-9%**	**662 215**
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	47 396	8 382	1 795	1 456	1 614	2 420	6 453	24 313	93 829
Creditors Age Analysis									
Total Creditors	2 192	–	–	–	–	–	–	58	2 250

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June									
Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
Governance and administration	**239 519**	**267 475**	**283 946**	**64 347**	**288 604**	**283 946**	4 657	2%	**283 946**
Executive and council	266	299	299	23	100	299	(200)	-67%	299
Finance and administration	239 253	267 175	283 229	64 324	288 504	283 229	5 275	2%	283 229
Internal audit	–	–	418	–	–	418	(418)	-100%	418
Community and public safety	**104 273**	**114 566**	**96 077**	**211**	**41 130**	**96 077**	(54 947)	-57%	**96 077**
Community and social services	12 768	14 550	14 640	132	10 319	14 640	(4 321)	-30%	14 640
Sport and recreation	6 216	4 716	5 123	34	5 355	5 123	232	5%	5 123
Public safety	35 475	41 252	38 405	29	7 649	38 405	(30 757)	-80%	38 405
Housing	49 814	54 049	37 909	16	17 808	37 909	(20 101)	-53%	37 909
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**25 138**	**42 647**	**43 561**	**1 136**	**23 485**	**43 561**	(20 077)	-46%	**43 561**
Planning and development	5 360	4 266	4 571	398	4 946	4 571	374	8%	4 571
Road transport	19 778	38 381	38 990	738	18 539	38 990	(20 451)	-52%	38 990
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**625 653**	**669 263**	**674 401**	**44 666**	**635 271**	**674 401**	(39 129)	-6%	**674 401**
Energy sources	384 053	424 953	410 289	31 222	378 982	410 289	(31 307)	-8%	410 289
Water management	98 419	113 350	126 281	6 098	123 525	126 281	(2 756)	-2%	126 281
Waste water management	94 784	79 832	85 247	4 442	80 964	85 247	(4 283)	-5%	85 247
Waste management	48 397	51 128	52 583	2 903	51 800	52 583	(783)	-1%	52 583
Other	**23**	**32**	**32**	**16**	**35**	**32**	**2**	**7%**	**32**
Total Revenue - Functional	**994 607**	**1 093 984**	**1 098 018**	**110 376**	**988 524**	**1 098 018**	**(109 493)**	**-10%**	**1 098 018**
Expenditure - Functional									
Governance and administration	**132 858**	**163 385**	**161 656**	**12 326**	**134 304**	**160 157**	(25 853)	-16%	**161 656**
Executive and council	21 809	24 245	24 851	1 435	21 987	24 717	(2 730)	-11%	24 851
Finance and administration	109 291	136 996	134 247	10 734	110 550	132 881	(22 330)	-17%	134 247
Internal audit	1 758	2 144	2 558	157	1 766	2 558	(792)	-31%	2 558
Community and public safety	**167 290**	**177 068**	**174 942**	**7 912**	**131 630**	**176 614**	(44 984)	-25%	**174 942**
Community and social services	22 749	24 900	24 488	2 056	21 233	24 339	(3 106)	-13%	24 488
Sport and recreation	31 043	31 657	32 420	2 686	30 061	33 579	(3 518)	-10%	32 420
Public safety	74 076	82 053	79 591	5 273	54 276	80 432	(26 156)	-33%	79 591
Housing	39 422	38 458	38 444	(2 103)	26 059	38 263	(12 204)	-32%	38 444
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**73 145**	**81 908**	**85 817**	**6 303**	**69 565**	**85 479**	(15 914)	-19%	**85 817**
Planning and development	13 091	16 545	16 483	2 059	14 107	16 688	(2 581)	-15%	16 483
Road transport	60 053	65 362	69 334	4 244	55 457	68 791	(13 334)	-19%	69 334
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**537 262**	**604 693**	**600 880**	**76 002**	**497 924**	**601 046**	(103 123)	-17%	**600 880**
Energy sources	328 076	386 254	367 214	54 479	331 196	367 259	(36 063)	-10%	367 214
Water management	79 122	91 450	96 426	6 596	49 348	96 312	(46 964)	-49%	96 426
Waste water management	74 551	74 589	73 962	9 353	67 097	73 814	(6 717)	-9%	73 962
Waste management	55 513	52 399	63 279	5 575	50 282	63 662	(13 379)	-21%	63 279
Other	**1 729**	**2 279**	**2 280**	**60**	**2 166**	**2 280**	**(114)**	**-5%**	**2 280**
Total Expenditure - Functional	**912 284**	**1 029 332**	**1 025 576**	**102 604**	**835 588**	**1 025 576**	**(189 988)**	**-19%**	**1 025 576**
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**72 442**	**7 772**	**152 936**	**72 442**	**80 495**	**111%**	**72 442**

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) - M12 June									
Vote Description	2021/22	Budget Year 2022/23							
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	12 492	12 358	12 799	55	9 565	12 799	(3 233)	-25,3%	12 799
Vote 2 - Civil Services	256 272	287 762	298 254	13 624	267 453	298 254	(30 801)	-10,3%	298 254
Vote 3 - Council	266	299	299	23	100	299	(200)	-66,7%	299
Vote 4 - Electricity Services	384 053	424 953	410 289	31 222	378 982	410 289	(31 307)	-7,6%	410 289
Vote 5 - Financial Services	237 101	253 248	278 835	64 244	286 821	278 835	7 986	2,9%	278 835
Vote 6 - Development Services	58 806	63 075	47 587	443	27 285	47 587	(20 302)	-42,7%	47 587
Vote 7 - Municipal Manager	–	–	418	–	–	418	(418)	-100,0%	418
Vote 8 - Protection Services	45 617	52 289	49 537	765	18 319	49 537	(31 219)	-63,0%	49 537
Total Revenue by Vote	**994 607**	**1 093 984**	**1 098 018**	**110 376**	**988 524**	**1 098 018**	**(109 493)**	**-10,0%**	**1 098 018**
Expenditure by Vote									
Vote 1 - Corporate Services	35 621	41 327	41 627	3 497	36 547	41 201	(4 654)	-11,3%	41 627
Vote 2 - Civil Services	308 064	327 711	346 428	30 854	269 782	356 614	(86 831)	-24,3%	346 428
Vote 3 - Council	18 175	19 043	19 652	1 124	18 870	19 502	(632)	-3,2%	19 652
Vote 4 - Electricity Services	342 334	402 200	383 165	53 627	335 105	371 903	(36 798)	-9,9%	383 165
Vote 5 - Financial Services	51 960	68 681	67 075	5 761	52 341	67 143	(14 802)	-22,0%	67 075
Vote 6 - Development Services	62 100	64 490	64 188	518	49 338	64 579	(15 240)	-23,6%	64 188
Vote 7 - Municipal Manager	7 507	10 335	10 747	921	7 226	10 754	(3 527)	-32,8%	10 747
Vote 8 - Protection Services	86 523	95 545	92 694	6 301	66 378	93 882	(27 504)	-29,3%	92 694
Total Expenditure by Vote	**912 284**	**1 029 332**	**1 025 576**	**102 604**	**835 588**	**1 025 576**	**(189 988)**	**-18,5%**	**1 025 576**
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**72 442**	**7 772**	**152 936**	**72 442**	**80 495**	**111,1%**	**72 442**

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) - M12 June									
	2021/22	Budget Year 2022/23							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Property rates	141 486	148 224	148 224	11 927	152 117	148 224	3 893	3%	148 224
Service charges - electricity revenue	369 387	400 667	385 970	31 194	362 995	385 970	(22 974)	-6%	385 970
Service charges - water revenue	79 785	80 786	80 786	5 892	84 394	80 786	3 608	4%	80 786
Service charges - sanitation revenue	48 956	51 390	51 797	4 330	52 452	51 797	655	1%	51 797
Service charges - refuse revenue	29 734	31 991	32 591	2 768	32 770	32 591	179	1%	32 591
Rental of facilities and equipment	1 422	1 627	1 807	161	1 734	1 807	(73)	-4%	1 807
Interest earned - external investments	35 489	35 667	55 754	51 565	58 939	55 754	3 185	6%	55 754
Interest earned - outstanding debtors	2 646	3 458	3 161	417	4 045	3 161	884	28%	3 161
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	27 864	34 607	30 263	15	305	30 263	(29 958)	-99%	30 263
Licences and permits	4 686	4 778	4 902	392	5 088	4 902	186	4%	4 902
Agency services	5 264	6 040	6 040	318	5 511	6 040	(529)	-9%	6 040
Transfers and subsidies	172 790	186 257	189 755	–	167 038	189 755	(22 717)	-12%	189 755
Other revenue	15 678	15 508	16 412	1 397	16 433	16 412	21	0%	16 412
Gains	8 068	15 877	11 666	–	9 212	11 666	(2 453)	-21%	11 666
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**1 019 127**	**110 376**	**953 033**	**1 019 127**	**(66 094)**	**-6%**	**1 019 127**
Expenditure By Type									
Employee related costs	265 587	294 029	298 366	22 161	273 689	298 300	(24 611)	-8%	298 366
Remuneration of councillors	10 929	11 251	11 560	902	11 240	11 558	(318)	-3%	11 560
Debt impairment	39 382	37 654	31 448	3 585	5 989	31 448	(25 459)	-81%	31 448
Depreciation & asset impairment	97 550	106 565	106 565	7 447	90 699	102 641	(11 942)	-12%	106 565
Finance charges	15 738	12 361	15 565	4 963	10 180	15 565	(5 385)	-35%	15 565
Bulk purchases - electricity	292 405	332 200	312 398	49 931	286 582	312 398	(25 816)	-8%	312 398
Inventory consumed	39 915	47 513	52 621	1 204	21 983	53 060	(31 076)	-59%	52 621
Contracted services	94 571	105 260	109 982	8 294	89 461	110 394	(20 933)	-19%	109 982
Transfers and subsidies	3 774	4 368	4 607	90	4 246	4 607	(362)	-8%	4 607
Other expenditure	35 846	51 359	52 718	3 813	38 867	51 935	(13 068)	-25%	52 718
Losses	16 586	26 772	29 745	214	2 651	33 668	(31 017)	-92%	29 745
Total Expenditure	**912 284**	**1 029 332**	**1 025 576**	**102 604**	**835 588**	**1 025 576**	**(189 988)**	**-19%**	**1 025 576**
Surplus/(Deficit)	**30 972**	**(12 457)**	**(6 449)**	**7 772**	**117 444**	**(6 449)**	**123 893**	**(0)**	**(6 449)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	46 181	62 749	67 687	–	35 492	67 687	(32 196)	**(0)**	67 687
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental	5 170	14 360	11 203	–	–	11 203	(11 203)	**(0)**	11 203
Transfers and subsidies - capital (in-kind - all)			–				–		–
Surplus/(Deficit) after capital transfers & contributions	**82 323**	**64 652**	**72 442**	**7 772**	**152 936**	**72 442**			**72 442**
Taxation							–		
Surplus/(Deficit) after taxation	**82 323**	**64 652**	**72 442**	**7 772**	**152 936**	**72 442**			**72 442**
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	**82 323**	**64 652**	**72 442**	**7 772**	**152 936**	**72 442**			**72 442**
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**72 442**	**7 772**	**152 936**	**72 442**			**72 442**

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) - M12 June

Vote Description	2021/22	Budget Year 2022/23							
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	87 523	84 445	83 689	15 748	80 605	81 439	(834)	-1%	83 689
Vote 4 - Electricity Services	14 801	30 600	30 600	10 470	30 367	33 100	(2 733)	-8%	30 600
Vote 6 - Development Services	8 463	17 459	1 945	906	1 668	1 940	(272)	-14%	1 945
Total Capital Multi-year expenditure	**110 787**	**132 504**	**116 234**	**27 125**	**112 639**	**116 479**	**(3 839)**	**-3%**	**116 234**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	513	404	595	68	591	595	(3)	-1%	595
Vote 2 - Civil Services	45 642	31 699	34 974	5 250	24 480	34 757	(10 277)	-30%	34 974
Vote 3 - Council	9	654	641	658	664	664	0	0%	641
Vote 4 - Electricity Services	10 891	15 404	16 444	1 271	15 161	16 477	(1 316)	-8%	16 444
Vote 5 - Financial Services	802	711	705	30	314	314	(0)	0%	705
Vote 6 - Development Services	3 355	5 795	5 190	143	5 243	5 495	(252)	-5%	5 190
Vote 7 - Municipal Manager	7	10	10	–	12	12	(0)	0%	10
Vote 8 - Protection Services	2 896	3 915	4 047	1 435	4 045	4 047	(2)	0%	4 047
Total Capital single-year expenditure	64 114	58 591	62 606	8 855	50 511	62 361	**(11 850)**	**-19%**	62 606
Total Capital Expenditure	**174 902**	**191 096**	**178 840**	**35 980**	**163 150**	**178 840**	**(15 690)**	**-9%**	**178 840**
Capital Expenditure - Functional Classification									
Governance and administration	**16 508**	**10 660**	**5 092**	**1 094**	**4 307**	**4 759**	(453)	-10%	**5 092**
Executive and council	17	664	651	658	676	676	0	0%	651
Finance and administration	16 491	9 995	4 441	436	3 631	4 083	(453)	-11%	4 441
Internal audit	–			–	–	–	–		
Community and public safety	**7 441**	**7 366**	**7 273**	**2 040**	**6 981**	**7 243**	(262)	-4%	**7 273**
Community and social services	124	413	408	65	407	408	(1)	0%	408
Sport and recreation	4 421	3 038	2 817	540	2 528	2 787	(259)	-9%	2 817
Public safety	2 896	3 915	4 047	1 435	4 045	4 047	(2)	0%	4 047
Housing	–						–		
Health							–		
Economic and environmental services	**53 418**	**71 549**	**60 647**	**9 307**	**57 352**	**57 858**	(506)	-1%	**60 647**
Planning and development	9 100	9 030	4 114	916	3 376	3 873	(497)	-13%	4 114
Road transport	44 318	62 519	56 533	8 391	53 976	53 984	(9)	0%	56 533
Environmental protection							–		
Trading services	**97 535**	**101 521**	**105 828**	**23 539**	**94 510**	**108 980**	(14 469)	-13%	**105 828**
Energy sources	23 596	43 000	44 253	11 442	42 792	46 753	(3 961)	-8%	44 253
Water management	9 324	29 372	38 109	3 755	31 046	37 697	(6 652)	-18%	38 109
Waste water management	63 368	24 364	19 204	7 758	16 493	20 267	(3 775)	-19%	19 204
Waste management	1 247	4 786	4 262	585	4 179	4 262	(82)	-2%	4 262
Total Capital Expenditure - Functional Classification	**174 902**	**191 096**	**178 840**	**35 980**	**163 150**	**178 840**	**(15 690)**	**-9%**	**178 840**
Funded by:									
National Government	34 655	41 410	51 410	7 232	51 410	51 410	(0)	0%	51 410
Provincial Government	11 275	21 339	16 277	3 383	7 221	16 277	(9 056)	-56%	16 277
Transfers and subsidies - capital (monetary allocations)	976	12 534	11 203	4 445	11 197	11 203	(6)	0%	11 203
Transfers recognised - capital	**46 906**	**75 283**	**78 891**	**15 061**	**69 828**	**78 891**	**(9 063)**	**-11%**	**78 891**
Borrowing	–	–		–	–	–	–		–
Internally generated funds	127 996	115 813	99 949	20 919	93 322	99 949	(6 627)	-7%	99 949
Total Capital Funding	**174 902**	**191 096**	**178 840**	**35 980**	**163 150**	**178 840**	**(15 690)**	**-9%**	**178 840**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M12 June					
Description	2021/22	Budget Year 2022/23			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	665 091	662 215	662 215	722 017	662 215
Call investment deposits		–	–	–	–
Consumer debtors	99 115	113 222	113 222	90 754	113 222
Other debtors	8 909	19 572	19 572	22 672	19 572
Current portion of long-term receivables	4	4	4	4	4
Inventory	21 632	22 327	22 327	55 802	22 327
Total current assets	**794 751**	**817 340**	**817 340**	**891 249**	**817 340**
Non current assets					
Long-term receivables	36	11	11	(0)	11
Investments		–	–		–
Investment property	34 326	25 370	25 370	24 704	25 370
Investments in Associate		–	–		–
Property, plant and equipment	2 148 179	2 215 238	2 215 238	2 220 083	2 215 238
Biological		–	–		–
Intangible	504	668	668	342	668
Other non-current assets	1 120	1 120	1 120	1 120	1 120
Total non current assets	**2 184 164**	**2 242 407**	**2 242 407**	**2 246 249**	**2 242 407**
TOTAL ASSETS	**2 978 915**	**3 059 748**	**3 059 748**	**3 137 498**	**3 059 748**
LIABILITIES					
Current liabilities					
Bank overdraft		–	–		–
Borrowing	8 634	8 933	8 933	8 634	8 933
Consumer deposits	16 450	16 950	16 950	17 846	16 950
Trade and other payables	94 958	98 306	98 306	120 522	98 306
Provisions	12 025	13 225	13 225	6 781	13 225
Total current liabilities	**132 067**	**137 413**	**137 413**	**153 783**	**137 413**
Non current liabilities					
Borrowing	90 851	81 791	81 791	82 217	81 791
Provisions	133 381	145 816	145 816	133 381	145 816
Total non current liabilities	**224 232**	**227 607**	**227 607**	**215 598**	**227 607**
TOTAL LIABILITIES	**356 299**	**365 020**	**365 020**	**369 380**	**365 020**
NET ASSETS	**2 622 616**	**2 694 728**	**2 694 728**	**2 768 117**	**2 694 728**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	2 356 459	2 445 727	2 445 727	2 349 024	2 445 727
Reserves	266 157	249 000	249 000	266 157	249 000
TOTAL COMMUNITY WEALTH/EQUITY	**2 622 616**	**2 694 728**	**2 694 728**	**2 615 181**	**2 694 728**

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 - M12 June									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	141 486	142 295	145 260	12 279	160 879	145 260	15 619	11%	145 260
Service charges	528 227	544 934	531 174	45 775	529 979	531 174	(1 195)	0%	531 174
Other revenue	15 678	34 950	35 346	7 065	71 959	35 346	36 613	104%	35 346
Transfers and Subsidies - Operational	172 866	186 253	187 549	–	150 336	187 549	(37 213)	-20%	187 549
Transfers and Subsidies - Capital	51 351	77 109	78 423	1 796	88 647	78 423	10 224	13%	78 423
Interest	38 645	35 667	55 754	–	58 939	55 754	3 185	6%	55 754
Dividends			–	–					
Payments									
Suppliers and employees	(744 369)	(849 254)	(846 159)	(94 313)	(799 935)	(834 598)	(34 663)	4%	(846 159)
Finance charges	(11 055)	(10 180)	(10 180)	(4 969)	(10 187)	(10 180)	6	0%	(10 180)
Transfers and Grants	(3 774)	(4 368)	(4 607)	–	(4 246)	(4 607)	(362)	8%	(4 607)
NET CASH FROM/(USED) OPERATING ACTIVITI	**189 054**	**157 405**	**172 560**	**(32 366)**	**246 372**	**184 120**	**(62 252)**	**-34%**	**172 560**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	7 381	15 877	11 666	–	9 220	11 666	(2 445)	-21%	11 666
Decrease (increase) in non-current receivables		–	–	–	1	–	1	#DIV/0!	–
Decrease (increase) in non-current investments		–	–	–	–	–	–		–
Payments									
Capital assets	(163 087)	(191 096)	(178 840)	(36 621)	(163 150)	(178 840)	(15 690)	9%	(178 840)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**(155 705)**	**(175 219)**	**(167 174)**	**(36 621)**	**(153 929)**	**(167 174)**	**(13 245)**	**8%**	**(167 174)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1	(500)	500	(79)	(875)	500	(1 375)	-275%	500
Payments									
Repayment of borrowing	(8 463)	(11 000)	(8 761)	–	–	8 761	8 761	100%	(8 761)
NET CASH FROM/(USED) FINANCING ACTIVITI	**(8 462)**	**(11 500)**	**(8 261)**	**(79)**	**(875)**	**9 261**	**10 137**	**109%**	**(8 261)**
NET INCREASE/ (DECREASE) IN CASH HELD	**24 887**	**(29 314)**	**(2 876)**	**(69 065)**	**91 568**	**26 207**			**(2 876)**
Cash/cash equivalents at beginning:	640 204	642 240	665 091		665 091	665 091			665 091
Cash/cash equivalents at month/year end:	665 091	612 926	662 215		756 659	691 298			662 215

Cash and cash equivalents as at 30 June 2023 include investments of R680 000 000 that matured.

<u>Note:</u> The YTD actual only takes into account the month-to-month movements, bearing in mind that year-end transactions must still be processed for June 2023.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June													
Description	NT Code	Budget Year 2022/23											
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	7 282	1 973	674	584	866	607	1 124	6 168	19 277	9 348		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 909	2 451	103	66	51	130	292	1 350	29 353	1 890		
Receivables from Non-exchange Transactions - Property Rates	1400	10 775	1 638	259	131	99	903	3 568	8 616	25 989	13 317		
Receivables from Exchange Transactions - Waste Water Management	1500	3 787	1 208	364	307	278	418	606	3 718	10 687	5 327		
Receivables from Exchange Transactions - Waste Management	1600	2 907	878	286	247	223	295	644	3 350	8 828	4 759		
Receivables from Exchange Transactions - Property Rental Debtors	1700	34	19	2	2	2	1	3	25	87	32		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(2 298)	215	107	120	96	66	216	1 085	(393)	1 583		
Total By Income Source	**2000**	**47 396**	**8 382**	**1 795**	**1 456**	**1 614**	**2 420**	**6 453**	**24 313**	**93 829**	**36 257**	**–**	**–**
2021/22 - totals only		44 219	10 910	1 783	1 373	1 209	4 973	2 475	19 016	85 957	**29 045**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 593	121	65	55	28	64	1 051	2 374	5 350	3 572		
Commercial	2300	20 923	1 460	133	100	102	96	165	1 121	24 100	1 584		
Households	2400	24 880	6 801	1 598	1 302	1 484	2 260	5 236	20 819	64 379	31 101		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**47 396**	**8 382**	**1 795**	**1 456**	**1 614**	**2 420**	**6 453**	**24 313**	**93 829**	**36 257**	**–**	**–**

Total Debtors has decreased from **R 96 061 026** in May to **R 93 829 351** in June 2023.

The collection rate for June 2023 was **100.04%** compared to **107.06%** in May 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 - M12 June											
Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	2 192	–	–	–	–	–	–	58	2 250	2 286
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**2 192**	**–**	**–**	**–**	**–**	**–**	**–**	**58**	**2 250**	**2 286**

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	In the process of cancelling the invoice
Perdeberg Motors	8 634,69	17/03/2023	Querry on the repair service	Paid after querry resolved

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June										
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Closing Balance
R thousands	Yrs/Months									
Municipality										
NEDBANK	12 Months	Fixed	Yes	Fixed	8,35%	29/06/2023	400 000	33 217	(433 217)	–
NEDBANK	4.5 Months	Fixed	Yes	Fixed	6,26%	17/11/2022	20 000	477	(20 477)	–
ABSA	12 Months	Fixed	Yes	Fixed	7,78%	29/06/2023	160 000	12 380	(172 380)	–
NEDBANK	9 Months	Fixed	Yes	Fixed	8,54%	19/06/2023	60 000	3 661	(63 661)	–
ABSA	3 Months	Fixed	Yes	Fixed	8,47%	16/06/2023	60 000	1 253	(61 253)	–
Municipality sub-total							700 000		(750 987)	–
TOTAL INVESTMENTS AND INTEREST							700 000		(750 987)	–

- During the month of June 2023, investments to the amount of R680 000 000 matured and were taken up in the Current Account.

Commitments against Cash & Cash Equivalents			
	31 May 2023	Transactions / Movement 2022/2023	Current Month
Cash & Cash Equivalents:	**R 757 271 922**		**R 721 999 911**
Primary Bank Account	R 74 069 766	R 645 215 952	R 719 285 718
Short Term Investments (Less than 6 months)	R 60 000 000	R -60 000 000	R -
Medium Term Investments (More than 6 months)	R 620 000 000	R -620 000 000	R -
Longterm Investments	R -		R -
Cash Floats	R 3 202 157	R -487 963	R 2 714 194
Commitments:	**R 184 910 549**		**R 92 180 147**
Unspent Committed Conditional Grants	R 575 597	R -140 197	R 435 400
Capital funding requirement 2022/23 (Grants & Loans)	R 24 123 603	R -15 014 851	R 9 108 752
Cash Portion of Housing Development Fund	R 1 893		R 1 893
Capital Replacement Reserve Movement	R 27 545 759	R -20 964 930	R 6 580 830
Loan repayment due Dec / June	R 10 347 310	R -4 962 699	R 5 384 611
Consumer Deposits	R 17 762 016	R 83 815	R 17 845 831
Creditor payments	R 27 310 185	R -25 060 282	R 2 249 903
Salaries	R 48 083 567	R -23 086 610	R 24 996 957
Bad Debt Contributions	R 29 042 418	R -3 584 648	R 25 457 770
Working Capital			**R 629 819 765**

Note: Year-end transactions must still be processed for June 2023.

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 - M12 June								
	2021/22	Budget Year 2022/23						
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
RECEIPTS:								
Operating Transfers and Grants								
National Government:	112 178	129 651	129 651	–	129 651	129 651	–	129 651
Local Government Equitable Share	108 796	126 228	126 228	–	126 228	126 228	–	126 228
Finance Management	1 550	1 550	1 550	–	1 550	1 550	–	1 550
EPWP Incentive	1 832	1 873	1 873	–	1 873	1 873	–	1 873
Provincial Government:	55 872	56 273	57 545	–	37 810	37 810	–	57 545
Community Development Workers	38	38	38	–	38	38	–	38
Human Settlements	34 725	33 546	33 500	–	13 766	13 766	–	33 500
Municipal Accreditation and Capacity Building Grant	508	256	256	–	255	255	–	256
Libraries	11 351	11 573	11 573	–	11 573	11 573	–	11 573
Proclaimed Roads Subsidy	175	4 470	4 470	–	4 470	4 470	–	4 470
Financial Management Support Grant: Student Bursaries	250	–	300	–	300	300	–	300
Thusong Grant	–	–	–	–	–	–	–	–
Establishment of a K9 Unit	4 511	2 390	2 390	–	2 390	2 390	–	2 390
Establishment of a Law Enforcement Reaction Unit	2 214	4 000	4 000	–	4 000	4 000	–	4 000
WC Mun Energy Resiliance Grant	400	–	–	–	–	–	–	–
LG Public Employment Support Grant	1 700	–	–	–	–	–	–	–
WC Financial Management Capability Grant	–	–	418	–	418	418	–	418
Municipal Water Resiliance Grant	–	–	600	–	600	600	–	600
Total Operating Transfers and Grants	168 050	185 924	187 196	–	167 461	167 461	–	187 196
Capital Transfers and Grants								
National Government:	34 656	51 410	51 410	–	51 410	51 410	–	51 410
Municipal Infrastructure Grant (MIG)	26 301	33 810	33 810	–	33 810	33 810	–	33 810
Energy Efficiency and Demand Side Management Grant	–	–	–	–	–	–	–	–
Integrated National Electrification Programme (municipal)	8 355	17 600	17 600	–	17 600	17 600	–	17 600
Provincial Government:	21 081	21 339	16 170	–	14 840	14 840	–	16 170
Human Settlements	18 424	20 059	3 945	–	2 615	2 615	–	3 945
RSEP/VPUU Municipal Projects		1 200	1 200	–	1 200	1 200	–	1 200
Libraries	50	50	50	–	50	50	–	50
Fire Service Capacity Building Grant	–	–	–	–	–	–	–	–
Establishment of a K9 Unit	343	30	30	–	30	30	–	30
Sport Development	983	–	–	–	–	–	–	–
Non-Motorised Transport	1 282	–	–	–	–	–	–	–
Emergency Municipal Load-Shedding Relief	–	–	10 945	–	10 945	10 945	–	10 945
Total Capital Transfers and Grants	55 737	72 749	67 580	–	66 250	66 250	–	67 580
TOTAL RECEIPTS OF TRANSFERS & GRANTS	223 787	258 673	254 776	–	233 711	233 711	–	254 776

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June									
Description	2021/22	Budget Year 2022/23							
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:	**112 204**	**129 651**	**129 651**	**54 881**	**129 651**	**129 651**	**–**		**129 651**
Local Government Equitable Share	108 796	126 228	126 228	54 306	126 228	126 228	–		126 228
Finance Management	1 576	1 550	1 550	575	1 550	1 550	–		1 550
EPWP Incentive	1 832	1 873	1 873	–	1 873	1 873	–		1 873
							–		
Provincial Government:	**54 348**	**56 273**	**59 751**	**156**	**51 328**	**65 244**	**(13 916)**	**-21.3%**	**59 751**
Community Development Workers	38	38	38	18	35	38	(3)	-6.6%	38
Human Settlements	35 611	33 546	33 500	(2 421)	22 248	33 500	(11 252)	-33.6%	33 500
Municipal Accreditation and Capacity Building Gran	253	256	256	17	197	256	(59)	-23.1%	256
Libraries	11 330	11 573	11 573	884	10 408	11 668	(1 260)	-10.8%	11 573
Proclaimed Roads Subsidy	175	4 470	4 470	–	4 470	4 470	–		4 470
Financial Management Support Grant: Student Burs	229	–	321	80	160	321	(161)	-50.2%	321
Establishment of a K9 Unit	5 489	2 390	2 390	468	5 951	6 184	(233)	-3.8%	2 390
Establishment of a Law Enforcement Reaction Unit	(13)	4 000	5 329	512	6 405	6 933	(528)	-7.6%	5 329
WC Mun Energy Resiliance Grant	400	–	–	–	–	–	–		–
LG Public Employment Support Grant	837	–	855	–	855	855	–		855
WC Financial Management Capability Grant	–	–	418	–	–	418	(418)	-100.0%	418
Municipal Water Resiliance Grant	–	–	600	598	598	600	(2)	-0.3%	600
							–		
Total operating expenditure of Transfers and Grants	**166 552**	**185 924**	**189 402**	**55 037**	**180 979**	**194 895**	**(13 916)**	**-7.1%**	**189 402**
Capital expenditure of Transfers and Grants									
National Government:	**34 655**	**51 410**	**51 410**	**7 232**	**51 410**	**51 410**	**(0)**	**0.0%**	**51 410**
Municipal Infrastructure Grant (MIG)	26 301	33 810	33 810	5 072	33 810	33 810	(0)	0.0%	33 810
Integrated National Electrification Programme (munic	8 354	17 600	17 600	2 161	17 600	17 600	0	0.0%	17 600
							–		
Provincial Government:	**11 275**	**21 339**	**16 277**	**3 383**	**7 221**	**16 277**	**(9 056)**	**-55.6%**	**16 277**
Human Settlements	8 698	20 059	3 945	1 026	3 483	3 945	(462)	-11.7%	3 945
RSEP/VPUU Municipal Projects	–	1 200	1 200	–	1 200	1 200	–		1 200
Libraries	66	50	50	–	50	50	(0)	-0.4%	50
Establishment of a K9 Unit	246	30	137	6	137	137	(1)	-0.6%	137
Sport Development	983	–	–	–	–	–			–
Non-Motorised Transport	1 282	–	–	–	–	–			–
Emergency Municipal Load-Shedding Relief	–	–	10 945	2 352	2 352	10 945	(8 593)	-78.5%	10 945
							–		
Total capital expenditure of Transfers and Grants	**45 930**	**72 749**	**67 687**	**10 616**	**58 631**	**67 687**	**(9 056)**	**-13.4%**	**67 687**
TOTAL EXPENDITURE OF TRANSFERS AND GRANT	**212 483**	**258 673**	**257 089**	**65 653**	**239 611**	**262 583**	**(22 972)**	**-8.7%**	**257 089**

Note: As stated in our K9-Unit expenditure plan which formed part of our roll-over application to PT, the grant is not sufficient to fully fund the K9-Unit for the 2022/23 MTREF period. The co-funding from council is not sustainable as the unit provides a service across municipal boundaries without the receiving municipalities contributing to the operations.

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June							
Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
					–	
Provincial Government:		3 703	–	3 703	–	
Human Settlements		3 703	–	3 703	–	
Financial Management Support Grant: Student Bursaries		21	–	21	–	
Establishment of a Law Enforcement Reaction Unit		1 350	–	1 350	–	
LG Public Employment Support Grant		855	–	855	–	
					–	
Total operating expenditure of Approved Roll-overs		3 703	–	3 703	–	
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Other capital transfers [insert description]					–	
Provincial Government:		107	–	107	–	
Establishment of a K9 Unit		107	–	107	–	
					–	
Total capital expenditure of Approved Roll-overs		107	–	107	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3 810	–	3 810	–	

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 - M12 June									
	2021/22	Budget Year 2022/23							
Summary of Employee and Councillor remuneration R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	8 001	8 225	8 705	657	8 365	8 603	(238)	-3%	8 705
Pension and UIF Contributions	933	1 098	942	75	908	940	(32)	-3%	942
Medical Aid Contributions	134	151	157	20	163	166	(3)	-2%	157
Cellphone Allowance	939	1 021	1 021	85	994	1 021	(28)	-3%	1 021
Other benefits and allowances	922	756	735	65	811	828	(18)	-2%	735
Sub Total - Councillors	**10 929**	**11 251**	**11 560**	**902**	**11 240**	**11 558**	**(318)**	**-3%**	**11 560**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 818	9 227	9 227	550	8 934	9 432	(498)	-5%	9 227
Pension and UIF Contributions	1 528	1 716	1 716	97	1 639	1 739	(100)	-6%	1 716
Medical Aid Contributions	458	558	558	29	415	437	(21)	-5%	558
Performance Bonus	280	276	276	–	250	276	(26)	-10%	276
Motor Vehicle Allowance	1 031	909	909	72	868	955	(87)	-9%	909
Cellphone Allowance	245	286	286	20	243	245	(2)	-1%	286
Other benefits and allowances	239	278	278	18	291	365	(74)	-20%	278
Payments in lieu of leave	–	33	33	–	–	33	(33)	-100%	33
Long service awards	32	29	29	–	–	33	(33)	-100%	29
Post-retirement benefit obligations	1 216	1 327	1 327	–	–	1 327	(1 327)	-100%	1 327
Sub Total - Senior Managers of Municipality	**13 846**	**14 639**	**14 639**	**786**	**12 640**	**14 840**	**(2 200)**	**-15%**	**14 639**
Other Municipal Staff									
Basic Salaries and Wages	150 113	168 420	170 593	13 960	163 240	169 129	(5 888)	-3%	170 593
Pension and UIF Contributions	26 736	30 125	30 409	2 521	29 298	30 095	(797)	-3%	30 409
Medical Aid Contributions	11 398	13 679	13 750	1 116	12 720	13 672	(952)	-7%	13 750
Overtime	16 027	14 342	15 334	1 472	17 668	16 611	1 058	6%	15 334
Motor Vehicle Allowance	5 455	6 291	6 291	487	5 773	6 178	(405)	-7%	6 291
Cellphone Allowance	639	626	626	69	676	695	(19)	-3%	626
Housing Allowances	943	1 183	1 183	86	996	1 245	(249)	-20%	1 183
Other benefits and allowances	28 424	30 962	31 778	1 664	30 678	31 784	(1 106)	-3%	31 778
Payments in lieu of leave	2 046	2 880	2 880	–	–	2 880	(2 880)	-100%	2 880
Long service awards	2 291	2 509	2 509	–	–	2 505	(2 505)	-100%	2 509
Post-retirement benefit obligations	7 669	8 373	8 373	–	–	8 373	(8 373)	-100%	8 373
Sub Total - Other Municipal Staff	**251 741**	**279 390**	**283 727**	**21 375**	**261 049**	**283 167**	**(22 117)**	**-8%**	**283 727**
Total Parent Municipality	**276 516**	**305 281**	**309 926**	**23 063**	**284 929**	**309 565**	**(24 636)**	**-8%**	**309 926**
		10,4%	**12,1%**						**12,1%**
TOTAL SALARY, ALLOWANCES & BENEFITS	**276 516**	**305 281**	**309 926**	**23 063**	**284 929**	**309 565**	**(24 636)**	**-8%**	**309 926**
% increase		**10,4%**	**12,1%**						**12,1%**
TOTAL MANAGERS AND STAFF	**265 587**	**294 029**	**298 366**	**22 161**	**273 689**	**298 007**	**(24 318)**	**-8%**	**298 366**

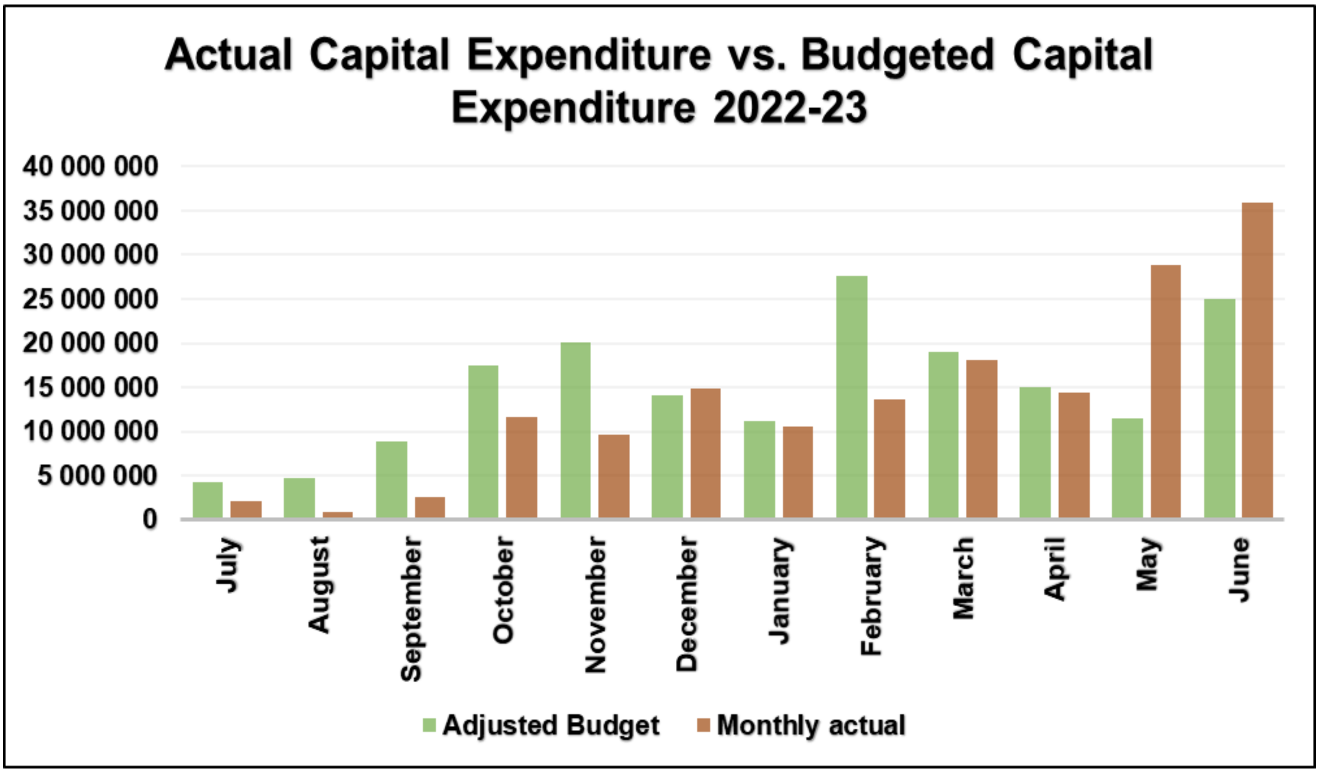
Section 10 – Material variances to the SDBIP

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 - M12 June									
	2021/22	Budget Year 2022/23							
Month R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
Monthly expenditure performance trend									
July	383	5 812	4 276	2 071	2 071	4 276	2 204	51,6%	1%
August	7 723	7 326	4 691	807	2 879	8 967	6 088	67,9%	2%
September	2 955	11 144	8 852	2 496	5 375	17 818	12 444	69,8%	3%
October	10 728	22 597	17 514	11 687	17 062	35 332	18 270	51,7%	10%
November	19 856	22 941	20 078	9 644	26 706	55 410	28 704	51,8%	15%
December	31 307	24 099	14 077	14 890	41 597	69 487	27 891	40,1%	23%
January	4 894	13 971	11 205	10 542	52 139	80 692	28 554	35,4%	29%
February	9 666	26 266	27 642	13 568	65 707	108 334	42 627	39,3%	37%
March	16 307	19 524	19 026	18 125	83 832	127 360	43 528	34,2%	47%
April	9 786	14 844	14 960	14 470	98 302	142 320	44 018	30,9%	55%
May	9 840	9 974	11 533	28 869	127 170	153 853	26 683	17,3%	71%
June	51 457	12 596	24 987	35 980	163 150	178 840	15 690	8,8%	0
Total Capital expenditure	174 902	191 096	178 840	163 150					



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 - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	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		34 171	80 931	72 301	18 335	68 385	69 702	1 317	1,9%	72 301
Roads Infrastructure		12 979	40 221	33 155	8 391	30 598	30 606	8	0,0%	33 155
Roads		12 979	40 221	33 155	8 391	30 598	30 606	8	0,0%	33 155
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		15 873	33 400	33 815	9 124	33 051	34 015	964	2,8%	33 815
MV Substations		133	10 200	10 200	6 959	9 359	10 200	841	8,2%	10 200
MV Switching Stations		–	4 800	5 050	–	5 129	5 150	21	0,4%	5 050
MV Networks		14 801	17 600	17 600	2 161	17 600	17 600	(0)	0,0%	17 600
LV Networks		940	800	965	4	963	1 065	102	9,6%	965
Water Supply Infrastructure		4 465	4 307	3 573	784	2 950	3 122	172	5,5%	3 573
Boreholes			740	740	568	658	740	82	11,1%	740
Distribution		4 465	3 567	2 833	216	2 292	2 382	90	3,8%	2 833
Sanitation Infrastructure		581	3 002	1 757	37	1 786	1 959	173	8,8%	1 757
Pump Station		526	800	551	–	406	551	145	26,4%	551
Reticulation		55	2 202	1 207	37	1 381	1 408	27	1,9%	1 207
Solid Waste Infrastructure		272	–	–	–	–	–	–		–
Landfill Sites		272	–	–	–	–	–	–		–
Community Assets		5 645	4 200	3 743	539	3 453	3 712	259	7,0%	3 743
Community Facilities		2 877	1 100	893	270	639	893	254	28,4%	893
Parks		698	1 100	893	270	639	893	254	28,4%	893
Sport and Recreation Facilities		2 769	3 100	2 850	269	2 814	2 819	5	0,2%	2 850
Outdoor Facilities		741	3 100	2 850	269	2 814	2 819	5	0,2%	2 850
Other assets		18 071	6 476	2 149	1 003	1 069	1 531	462	30,2%	2 149
Operational Buildings		11 275	2 000	475	103	103	103	0	0,0%	475
Municipal Offices		11 275	2 000	100	103	103	103	0	0,0%	100
Yards			–	375	–	–	–	–		375
Housing		6 796	4 476	1 674	900	966	1 428	462	32,3%	1 674
Social Housing		6 796	4 476	1 674	900	966	1 428	462	32,3%	1 674
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	420	420	30	30	30	–		420
Licences and Rights		–	420	420	30	30	30	–		420
Computer Software and Applications			420	420	30	30	30	–		420
Computer Equipment		1 782	3 704	4 084	605	3 480	4 117	636	15,5%	4 084
Computer Equipment		1 782	3 704	4 084	605	3 480	4 117	636	15,5%	4 084
Furniture and Office Equipment		257	364	463	151	472	466	(6)	-1,3%	463
Furniture and Office Equipment		257	364	463	151	472	466	(6)	-1,3%	463
Machinery and Equipment		2 205	4 219	15 144	2 433	5 534	14 647	9 113	62,2%	15 144
Machinery and Equipment		2 205	4 219	15 144	2 433	5 534	14 647	9 113	62,2%	15 144
Transport Assets		4 369	13 252	11 978	2 035	12 000	12 000	1	0,0%	11 978
Transport Assets		4 369	13 252	11 978	2 035	12 000	12 000	1	0,0%	11 978
Land		849	6 630	421	–	440	796	356	44,7%	421
Land		849	6 630	421	–	440	796	356	44,7%	421
Total Capital Expenditure on new assets	1	67 349	120 197	110 703	25 130	94 863	107 001	12 138	11,3%	110 703

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	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	**35 198**	**20 250**	**22 001**	**1 362**	**22 862**	**22 863**	1	**0,0%**	**22 001**
Roads Infrastructure	30 932	20 250	21 501	–	21 500	21 501	1	**0,0%**	21 501
Roads	30 932	20 250	21 501	–	21 500	21 501	1	**0,0%**	21 501
Electrical Infrastructure	4 266	–	–	–	–	–	–		–
MV Substations	3 603	–		–	–	–	–		–
LV Networks	663	–		–	–	–	–		–
Sanitation Infrastructure	–	–	500	1 362	1 362	1 362	–		500
Reticulation			500	1 362	1 362	1 362	–		500
Housing	670	–	–	–	–	–	–		–
Staff Housing	670	–		–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	**35 868**	**20 250**	**22 001**	**1 362**	**22 862**	**22 863**	**1**	**0,0%**	**22 001**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	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		**69 400**	**50 649**	**46 136**	**9 488**	**45 426**	**48 976**	3 551	**7,2%**	**46 136**
Storm water Infrastructure		–	250	250	64	225	250	25	**10,0%**	250
Storm water Conveyance			250	250	64	225	250	25	**10,0%**	250
Electrical Infrastructure		2 560	8 450	8 620	1 941	8 469	10 920	2 451	**22,4%**	8 620
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		299	–	–	–	–	–	–		–
MV Networks		–	1 000	750	277	660	850	190	**22,4%**	750
LV Networks		2 261	7 450	7 870	1 664	7 809	10 070	2 261	**22,4%**	7 870
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		4 791	24 956	29 008	2 722	28 575	29 548	973	**3,3%**	29 008
Pump Stations		991	–		–	–	–	–		–
Distribution		3 800	24 856	28 908	2 664	28 517	29 468	951	**3,2%**	28 908
PRV Stations		–	100	100	58	58	80	22	**27,5%**	100
Sanitation Infrastructure		62 049	16 993	8 259	4 760	8 157	8 259	102	**1,2%**	8 259
Waste Water Treatment Works		62 049	16 993	8 259	4 760	8 157	8 259	102	**1,2%**	8 259
Sport and Recreation Facilities		2 285	–	–	–	–	–	–		–
Outdoor Facilities		2 285	–		–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	**71 685**	**50 649**	**46 136**	**9 488**	**45 426**	**48 976**	**3 551**	**7,2%**	**46 136**

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	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		**41 731**	**46 838**	**48 569**	**4 549**	**45 620**	**48 434**	2 814	**5,8%**	**48 569**
Roads Infrastructure		5 197	9 823	9 803	117	9 071	9 318	247	**2,6%**	9 803
Roads		5 021	9 754	9 734	90	8 978	9 224	246	**2,7%**	9 734
Road Furniture		176	69	69	26	93	94	1	**0,8%**	69
Storm water Infrastructure		18 370	19 334	19 336	1 339	17 730	19 160	1 430	**7,5%**	19 336
Storm water Conveyance		18 370	19 334	19 336	1 339	17 730	19 160	1 430	**7,5%**	19 336
Electrical Infrastructure		2 726	2 616	2 807	86	2 951	3 255	304	**9,3%**	2 807
MV Substations		152	165	165	2	157	165	8	**4,9%**	165
LV Networks		2 574	2 451	2 642	85	2 794	3 090	296	**9,6%**	2 642
Water Supply Infrastructure		1 629	1 543	1 583	190	1 530	1 561	32	**2,0%**	1 583
Reservoirs		1 140	1 135	1 174	81	1 135	1 149	15	**1,3%**	1 174
Pump Stations		105	146	146	61	142	146	4	**3,0%**	146
Distribution		385	262	262	49	253	266	12	**4,7%**	262
Sanitation Infrastructure		5 004	5 609	4 889	673	4 533	4 995	462	**9,3%**	4 889
Pump Station		1 010	967	972	132	1 040	1 151	111	**9,6%**	972
Waste Water Treatment Works		3 994	4 641	3 917	541	3 493	3 844	352	**9,1%**	3 917
Solid Waste Infrastructure		8 804	7 912	10 150	2 143	9 806	10 145	339	**3,3%**	10 150
Landfill Sites		8 804	7 912	10 150	2 143	9 806	10 145	339	**3,3%**	10 150
Community Assets		**2 861**	**3 384**	**3 214**	**396**	**2 988**	**3 175**	**187**	**5,9%**	**3 214**
Community Facilities		2 082	2 227	2 014	124	1 892	2 005	113	**5,6%**	2 014
Halls		314	404	383	22	406	439	32	7,4%	383
Centres		1 566	1 544	1 354	27	1 267	1 316	49	3,7%	1 354
Libraries		56	50	50	7	47	50	3	6,7%	50
Cemeteries/Crematoria		86	109	111	68	113	113	0	0,1%	111
Parks		60	120	116	–	59	87	28	32,5%	116
Sport and Recreation Facilities		779	1 156	1 200	272	1 097	1 170	74	**6,3%**	1 200
Indoor Facilities		96	100	100	42	90	100	10	10,3%	100
Outdoor Facilities		683	1 056	1 100	230	1 007	1 070	63	5,9%	1 100
Other assets		**2 013**	**1 703**	**2 104**	**122**	**2 126**	**2 276**	**150**	**6,6%**	**2 104**
Operational Buildings		1 182	996	1 286	43	1 290	1 332	42	**3,1%**	1 286
Municipal Offices		1 182	996	1 286	43	1 290	1 332	42	3,1%	1 286
Housing		832	707	818	79	836	944	108	**11,4%**	818
Staff Housing		257	207	203	15	160	182	22	12,2%	203
Social Housing		575	500	615	64	677	762	85	11,2%	615
Intangible Assets		**2 676**	**4 297**	**4 297**	**119**	**3 750**	**4 097**	**347**	8,5%	**4 297**
Servitudes					–	–	–	–		–
Licences and Rights		2 676	4 297	4 297	119	3 750	4 097	347	**8,5%**	4 297
Computer Software and Applications		2 676	4 297	4 297	119	3 750	4 097	347	8,5%	4 297
Computer Equipment		**355**	**337**	**337**	**71**	**223**	**337**	**114**	33,7%	**337**
Computer Equipment		355	337	337	71	223	337	114	33,7%	337
Furniture and Office Equipment		**43**	**70**	**69**	**2**	**21**	**69**	**48**	69,5%	**69**
Furniture and Office Equipment		43	70	69	2	21	69	48	69,5%	69
Machinery and Equipment		**1 130**	**1 408**	**1 325**	**48**	**989**	**1 248**	**259**	20,8%	**1 325**
Machinery and Equipment		1 130	1 408	1 325	48	989	1 248	259	20,8%	1 325
Transport Assets		**6 545**	**6 306**	**6 334**	**949**	**7 168**	**7 912**	**744**	9,4%	**6 334**
Transport Assets		6 545	6 306	6 334	949	7 168	7 912	744	9,4%	6 334
Total Repairs and Maintenance Expenditure	1	**57 354**	**64 342**	**66 249**	**6 257**	**62 887**	**67 549**	**4 662**	**6,9%**	**66 249**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		**76 477**	**82 486**	**80 831**	**6 124**	**74 533**	**80 831**	6 297	**7,8%**	**80 831**
Roads Infrastructure		24 671	30 645	29 211	2 057	25 023	25 927	904	**3,5%**	29 211
Roads		23 406	29 347	27 841	1 949	23 709	24 556	847	**3,4%**	27 841
Road Structures		822	833	903	72	870	903	33	**3,6%**	903
Road Furniture		442	465	467	36	443	467	24	**5,1%**	467
Storm water Infrastructure		4 564	4 776	4 776	380	4 628	4 776	149	**3,1%**	4 776
Drainage Collection		889	935	935	74	905	935	29	**3,1%**	935
Storm water Conveyance		3 675	3 842	3 842	306	3 722	3 842	119	**3,1%**	3 842
Electrical Infrastructure		12 862	13 392	13 462	1 060	12 923	13 462	540	**4,0%**	13 462
Power Plants		3	3	3	0	3	3	0	**5,5%**	3
HV Transmission Conductors		29	37	37	2	29	37	9	**23,5%**	37
MV Substations		1 837	1 943	2 043	161	1 976	2 043	67	**3,3%**	2 043
MV Switching Stations		1 098	1 219	1 289	102	1 247	1 289	42	**3,2%**	1 289
MV Networks		6 905	7 291	7 191	570	6 944	7 191	247	**3,4%**	7 191
LV Networks		2 779	2 675	2 675	206	2 512	2 675	163	**6,1%**	2 675
Capital Spares		212	224	224	17	212	224	12	**5,5%**	224
Water Supply Infrastructure		15 186	16 005	15 960	1 258	15 305	15 960	655	**4,1%**	15 960
Dams and Weirs		253	281	281	21	253	281	29	**10,1%**	281
Boreholes		169	179	179	14	169	179	10	**5,5%**	179
Reservoirs		2 661	2 816	2 816	219	2 661	2 816	155	**5,5%**	2 816
Pump Stations		571	618	618	50	607	618	11	**1,7%**	618
Water Treatment Works		130	139	139	11	130	139	9	**6,4%**	139
Bulk Mains		1 263	1 293	1 548	121	1 468	1 548	80	**5,2%**	1 548
Distribution		10 139	10 680	10 380	823	10 017	10 380	363	**3,5%**	10 380
Sanitation Infrastructure		16 002	17 024	16 771	1 317	16 022	16 771	750	**4,5%**	16 771
Pump Station		14 958	15 863	15 611	1 231	14 973	15 611	637	**4,1%**	15 611
Reticulation		1 044	1 160	1 160	86	1 048	1 160	112	**9,7%**	1 160
Solid Waste Infrastructure		3 192	643	649	52	634	3 934	3 300	**83,9%**	649
Landfill Sites		3 069	517	517	41	504	3 802	3 298	**86,7%**	517
Waste Drop-off Points		122	126	132	11	129	132	3	**2,1%**	132
Rail Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**5 471**	**5 778**	**6 469**	**485**	**5 886**	**6 469**	**582**	**9,0%**	**6 469**
Community Facilities		2 625	2 786	3 325	244	2 971	3 325	354	**10,6%**	3 325
Halls		719	752	1 052	74	902	1 052	150	14,3%	1 052
Centres		407	431	431	33	407	431	24	5,5%	431
Clinics/Care Centres		394	435	435	32	394	435	41	9,4%	435
Museums		15	16	16	1	15	16	1	5,9%	16
Libraries		454	477	477	37	454	477	23	4,8%	477
Cemeteries/Crematoria		208	199	219	17	211	219	8	3,6%	219
Parks		27	55	62	3	31	62	31	50,7%	62
Public Open Space		207	216	427	30	363	427	64	15,0%	427
Public Ablution Facilities		178	188	189	15	178	189	11	5,6%	189
Taxi Ranks/Bus Terminals		16	17	17	1	16	17	1	6,4%	17
Sport and Recreation Facilities		2 846	2 992	3 144	241	2 915	3 144	229	**7,3%**	3 144
Indoor Facilities		1 424	1 518	1 520	117	1 424	1 520	96	6,3%	1 520
Outdoor Facilities		1 422	1 474	1 625	124	1 492	1 625	133	8,2%	1 625
Investment properties		**59**	**63**	**63**	**3**	**50**	**63**	13	20,9%	**63**
Revenue Generating		59	63	63	3	50	63	13	**20,9%**	63
Improved Property		59	63	63	3	50	63	13	20,9%	63

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Other assets		**1 656**	**2 234**	**3 328**	**211**	**2 569**	**3 328**	**759**	**22.8%**	**3 328**
Operational Buildings		1 459	1 593	2 647	193	2 349	2 647	298	**11.3%**	2 647
Municipal Offices		936	1 025	2 075	150	1 825	2 075	250	12.0%	2 075
Workshops		2	0	4	0	2	4	2	48.3%	4
Yards		5	5	5	0	5	5	0	5.5%	5
Stores		516	563	563	42	516	563	47	8.3%	563
Housing		198	641	681	18	220	681	461	**67.7%**	681
Staff Housing		167	216	256	17	195	256	61	23.9%	256
Social Housing		31	425	425	1	26	425	400	94.0%	425
Intangible Assets		**192**	**251**	**251**	**16**	**191**	**251**	**61**	24.1%	**251**
Licences and Rights		192	251	251	16	191	251	61	**24.1%**	251
Computer Software and Applications		192	251	251	16	191	251	61	24.1%	251
Computer Equipment		**1 276**	**2 123**	**2 101**	**120**	**1 461**	**2 112**	**651**	30.8%	**2 101**
Computer Equipment		1 276	2 123	2 101	120	1 461	2 112	651	30.8%	2 101
Furniture and Office Equipment		**498**	**581**	**664**	**46**	**569**	**664**	**95**	14.3%	**664**
Furniture and Office Equipment		498	581	664	46	569	664	95	14.3%	664
Machinery and Equipment		**2 037**	**2 536**	**2 652**	**175**	**2 152**	**2 652**	**500**	18.9%	**2 652**
Machinery and Equipment		2 037	2 536	2 652	175	2 152	2 652	500	18.9%	2 652
Transport Assets		**3 150**	**5 716**	**5 411**	**267**	**3 288**	**5 411**	**2 123**	39.2%	**5 411**
Transport Assets		3 150	5 716	5 411	267	3 288	5 411	2 123	39.2%	5 411
Total Depreciation	1	**90 817**	**101 768**	**101 768**	**7 447**	**90 699**	**101 780**	**11 081**	**10.9%**	**101 768**

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

- [X] the monthly budget statement
- [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 **June 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: 13 July 2023

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: 14 July 2023