# 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 April 2024

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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 April 2024 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 April 2024.

## 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 1 192 485 181 | R 1 252 422 714 | R 945 878 581 | R 981 455 717 | R 35 577 136 | **4%** |
| **Operating Expenditure** | R 1 071 330 062 | R 1 071 352 206 | R 749 285 622 | R 718 076 153 | R -31 209 469 | **-4%** |
| **Capital** | R 209 052 395 | R 248 689 919 | R 180 612 301 | R 142 536 302 | R -38 075 999 | **-21%** |

**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) - M10 April | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 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 | 399 716 | 37 127 | 363 200 | 350 448 | 12 752 | 4% | 399 716 |
| Service charges - Water | 84 142 | 91 857 | 91 857 | 9 032 | 79 282 | 76 832 | 2 450 | 3% | 91 857 |
| Service charges - Waste Water Management | 52 452 | 51 053 | 52 364 | 5 142 | 48 653 | 44 124 | 4 529 | 10% | 52 364 |
| Service charges - Waste management | 32 770 | 32 997 | 32 997 | 2 863 | 28 296 | 27 181 | 1 115 | 4% | 32 997 |
| Sale of Goods and Rendering of Services | | 13 113 | 13 327 | 1 190 | 12 126 | 11 065 | 1 061 | 10% | 13 327 |
| Agency services | 5 511 | 6 403 | 6 403 | 308 | 4 740 | 5 334 | (593) | -11% | 6 403 |
| Interest earned from Receivables | 4 048 | 2 640 | 3 199 | 314 | 3 022 | 2 748 | 274 | 10% | 3 199 |
| Interest from Current and Non Current Assets | 58 939 | 55 954 | 83 051 | 730 | 8 688 | 8 751 | (63) | -1% | 83 051 |
| Rental from Fixed Assets | 1 590 | 1 967 | 2 035 | 133 | 1 484 | 1 602 | (118) | -7% | 2 035 |
| Operational Revenue | | 3 933 | 41 904 | 13 923 | 22 307 | 7 416 | 14 891 | 201% | 41 904 |
| Non-Exchange Revenue | | | | | | | | | – |
| Property rates | 152 117 | 167 830 | 167 830 | 13 145 | 137 262 | 139 374 | (2 113) | -2% | 167 830 |
| Fines, penalties and forfeits | 34 692 | 32 076 | 39 507 | 28 | 327 | 147 | 180 | 122% | 39 507 |
| Licence and permits | 5 088 | 5 158 | 5 194 | 444 | 4 316 | 4 320 | (4) | 0% | 5 194 |
| Transfers and subsidies - Operational | 173 875 | 168 036 | 172 097 | 3 006 | 167 832 | 164 337 | 3 494 | 2% | 172 097 |
| Interest | | 1 060 | 1 463 | 131 | 1 279 | 1 245 | 34 | 3% | 1 463 |
| Operational Revenue | 16 837 | 15 402 | 15 402 | 918 | 9 367 | 12 835 | (3 468) | -27% | 15 402 |
| Gains on disposal of Assets | 9 945 | 14 613 | 4 169 | 90 | 2 034 | 2 636 | (603) | -23% | 4 169 |
| **Total Revenue (excluding capital transfers and contributions)** | **996 623** | **1 085 098** | **1 132 514** | **88 525** | **894 214** | **860 396** | **33 818** | **4%** | **1 132 514** |

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 April 2024.

- **Operational Revenue (Exchange Revenue)** stands at 201% above the YTD budgeted projections mainly due to the capital cost from vested infrastructure from the Swartland De Werf development.
- **Fines, penalties and forfeits** stands above the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Operational Revenue (Non-Exchange Revenue)** stands at 27% below the YTD budgeted projections mainly due to availability charges that is below the budgeted cash flows.
- **Gains on disposal of Assets** refer to Sale of land transactions that did not realise as budgeted.
- Revenue for the month of **April 2024** was **R88.525 million** whilst the overall YTD performance **excluding capital transfers** stands at **4% above** the budgeted projections.

### 3.2.2 Expenditure by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 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 | 318 241 | 25 063 | 248 300 | 254 238 | (5 938) | -2% | 318 241 |
| Remuneration of councillors | 11 225 | 12 081 | 12 419 | 946 | 10 049 | 10 243 | (194) | -2% | 12 419 |
| Bulk purchases - electricity | 289 451 | 356 097 | 333 881 | 23 947 | 252 854 | 252 137 | 717 | 0% | 333 881 |
| Inventory consumed | 51 767 | 61 034 | 59 988 | 1 994 | 20 039 | 21 938 | (1 899) | -9% | 59 988 |
| Debt impairment | (5 478) | 4 424 | 700 | – | – | – | – | | 700 |
| Depreciation and amortisation | 93 100 | 112 614 | 118 670 | 7 652 | 77 869 | 89 213 | (11 344) | -13% | 118 670 |
| Interest | 15 655 | 14 486 | 12 944 | – | 4 750 | 5 594 | (844) | -15% | 12 944 |
| Contracted services | 90 997 | 70 092 | 77 317 | 6 969 | 53 885 | 64 238 | (10 353) | -16% | 77 317 |
| Transfers and subsidies | 4 246 | 5 060 | 5 426 | 54 | 4 376 | 4 177 | 200 | 5% | 5 426 |
| Irrecoverable debts written off | 43 096 | 32 910 | 44 101 | – | 7 045 | 6 490 | 555 | 9% | 44 101 |
| Operational costs | 39 690 | 57 831 | 58 574 | 2 940 | 35 968 | 41 019 | (5 051) | -12% | 58 574 |
| Losses on Disposal of Assets | 8 875 | 16 413 | 15 374 | – | 2 942 | – | 2 942 | #DIV/0! | 15 374 |
| Other Losses | | 11 894 | 13 717 | – | – | – | – | | 13 717 |
| **Total Expenditure** | **934 531** | **1 071 330** | **1 071 352** | **69 563** | **718 076** | **749 286** | **(31 209)** | **-4%** | **1 071 352** |

- **Depreciation and amortisation** is 13% below YTD budgeted projections due to the monthly transactions that is below the budgeted cash flows.
- **Contracted Services** and **Operational costs** is below the YTD budgeted projections mainly due to under performance on various line items.
- Expenditure for the month of **April 2024** was **R69.563 million** whilst the overall YTD performance stands at **4% below** the budgeted projections.

## 3.2.3 Capital expenditure by source against Annual Budget

**WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April**

| Vote Description<br>R thousands | 2022/23<br>Audited Outcome | Budget Year 2023/24<br>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 | 51 025 | 6 796 | 36 397 | 38 605 | (2 207) | -6% | 51 025 |
| Vote 4 - Electricity Services | 30 367 | 40 500 | 36 581 | 2 010 | 22 618 | 16 959 | 5 659 | 33% | 36 581 |
| Vote 6 - Development Services | 1 678 | 55 314 | 55 007 | 14 068 | 24 753 | 48 838 | (24 085) | -49% | 55 007 |
| **Total Capital Multi-year expenditure** | **112 650** | **149 739** | **142 613** | **22 873** | **83 768** | **104 401** | **(20 633)** | **-20%** | **142 613** |
| Single Year expenditure appropriation | | | | | | | | | |
| Vote 1 - Corporate Services | 596 | 176 | 176 | 130 | 156 | 155 | 1 | 1% | 176 |
| Vote 2 - Civil Services | 26 520 | 35 808 | 65 767 | 21 321 | 44 381 | 48 756 | (4 375) | -9% | 65 767 |
| Vote 3 - Council | 664 | 692 | 12 | – | 8 | 12 | (4) | -31% | 12 |
| Vote 4 - Electricity Services | 18 239 | 14 758 | 27 302 | 4 863 | 9 763 | 14 419 | (4 656) | -32% | 27 302 |
| Vote 5 - Financial Services | 665 | 2 192 | 2 443 | – | 2 414 | 2 593 | (179) | -7% | 2 443 |
| Vote 6 - Development Services | 5 256 | 1 776 | 7 276 | 119 | 1 099 | 7 204 | (6 105) | -85% | 7 276 |
| Vote 7 - Municipal Manager | 12 | 12 | 12 | 18 | 21 | 21 | (0) | 0% | 12 |
| Vote 8 - Protection Services | 4 045 | 3 899 | 3 088 | 87 | 927 | 3 052 | (2 125) | -70% | 3 088 |
| **Total Capital single-year expenditure** | 55 996 | 59 313 | 106 077 | 26 537 | 58 768 | 76 211 | **(17 443)** | **-23%** | 106 077 |
| **Total Capital Expenditure** | **168 647** | **209 052** | **248 690** | **49 410** | **142 536** | **180 612** | **(38 076)** | **-21%** | **248 690** |
| Capital Expenditure - Functional Classification | | | | | | | | | |
| ***Governance and administration*** | **4 751** | **8 444** | **7 235** | **1 511** | **5 563** | **7 318** | (1 755) | -24% | **7 235** |
| Executive and council | 676 | 704 | 24 | 18 | 29 | 33 | (4) | -11% | 24 |
| Finance and administration | 4 075 | 7 740 | 7 211 | 1 494 | 5 534 | 7 285 | (1 751) | -24% | 7 211 |
| ***Community and public safety*** | **6 585** | **32 539** | **26 434** | **3 083** | **14 954** | **18 632** | (3 678) | -20% | **26 434** |
| Community and social services | 407 | 1 250 | 890 | 125 | 619 | 670 | (51) | -8% | 890 |
| Sport and recreation | 2 132 | 27 390 | 22 456 | 2 870 | 13 408 | 14 910 | (1 502) | -10% | 22 456 |
| Public safety | 4 045 | 3 899 | 3 088 | 87 | 927 | 3 052 | (2 125) | -70% | 3 088 |
| ***Economic and environmental services*** | **57 365** | **81 843** | **101 775** | **29 551** | **67 265** | **82 974** | (15 709) | -19% | **101 775** |
| Planning and development | 3 389 | 14 612 | 24 002 | 7 025 | 13 364 | 21 824 | (8 460) | -39% | 24 002 |
| Road transport | 53 976 | 67 231 | 77 773 | 22 527 | 53 901 | 61 150 | (7 249) | -12% | 77 773 |
| ***Trading services*** | **99 946** | **86 227** | **113 245** | **15 264** | **54 755** | **71 689** | (16 934) | -24% | **113 245** |
| Energy sources | 45 870 | 53 741 | 62 877 | 6 366 | 31 686 | 30 397 | 1 288 | 4% | 62 877 |
| Water management | 30 998 | 14 564 | 25 034 | 5 729 | 9 312 | 20 062 | (10 750) | -54% | 25 034 |
| Waste water management | 16 648 | 13 915 | 21 634 | 3 169 | 11 488 | 18 031 | (6 543) | -36% | 21 634 |
| Waste management | 6 429 | 4 007 | 3 701 | – | 2 269 | 3 199 | (929) | -29% | 3 701 |
| ***Other*** | | – | | – | – | – | – | | – |
| **Total Capital Expenditure - Functional Classific** | **168 647** | **209 052** | **248 690** | **49 410** | **142 536** | **180 612** | **(38 076)** | **-21%** | **248 690** |
| Funded by: | | | | | | | | | |
| National Government | 51 410 | 48 366 | 46 713 | 3 393 | 42 899 | 28 466 | 14 433 | 51% | 46 713 |
| Provincial Government | 7 221 | 57 796 | 71 996 | 17 870 | 32 341 | 65 807 | (33 466) | -51% | 71 996 |
| District Municipality | – | – | – | – | – | – | – | | – |
| Transfers and subsidies - capital (monetary alloc | 11 210 | 1 225 | 1 200 | – | 1 200 | 7 388 | (6 187) | -84% | 1 200 |
| **Transfers recognised - capital** | 69 841 | 107 387 | 119 909 | 21 264 | 76 440 | 101 660 | (25 221) | -25% | 119 909 |
| **Borrowing** | – | – | – | | | | – | | – |
| **Internally generated funds** | 98 806 | 101 665 | 128 781 | 28 146 | 66 097 | 78 952 | (12 855) | -16% | 128 781 |
| **Total Capital Funding** | **168 647** | **209 052** | **248 690** | **49 410** | **142 536** | **180 612** | **(38 076)** | **-21%** | **248 690** |

- Capital expenditure for the month of **April 2024** amounts to **R49 409 888** and stands at **21%** 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 at its lowest level of only **R142 536 305 (57.31%)** compared to the total budget of **R248 689 919** and previous years. This will result in bottlenecks in the last quarter prior to year-end and has the very real potential of material under-performance and a challenging year-end closure.
- Commitments are R11 008 257.

# 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 | 8 506 517 | 3 242 924 | 5 960 888 | 8 506 517 | 2 545 629 | 30% | Construction | Swartland | 80% | |
| **ROADS** | | | | | | | | | | | |
| 2 | Roads Swartland: Resealing of Roads | 9 251 164 | 1 085 611 | 9 251 164 | 9 251 164 | 0 | 0% | Construction | Swartland | 95% | |
| 3 | Roads Swartland: Construction of New Roads | 25 128 506 | 4 773 150 | 18 669 330 | 19 658 000 | 6 459 176 | 26% | Construction | Swartland | 70% | |
| **SPORTGROUNDS** | | | | | | | | | | | |
| 4 | Upgrading of Ilinge Lethu Sports Fields | 9 776 494 | 896 828 | 7 250 207 | 8 500 000 | 2 526 287 | 26% | Tenders process | Ilinge Lethu | 80% | |
| **SWIMMING POOLS** | | | | | | | | | | | |
| 5 | Swimming Pool: Wesbank | 7 300 000 | 889 222 | 2 448 158 | 2 300 000 | 4 851 842 | 66% | Tenders process | Wesbank | 50% | |
| **HOUSING** | | | | | | | | | | | |
| 6 | Malmesbury De Hoop Serviced Sites | 48 957 000 | 12 262 721 | 20 684 334 | 42 787 909 | 28 272 666 | 58% | Contract awarded to Asla/Devco. Contractor on site | Malmesbury | 50% | |
| 7 | Purchasing of Land: Silvertown | 5 500 000 | - | - | 5 500 000 | 5 500 000 | 100% | Contract has been concluded by dept of infrastructure | Chatsworth | 60% | |
| **ELECTRICAL SERVICES** | | | | | | | | | | | |
| 8 | Malmesbury De Hoop Development: Electrical Bulk supply upgrading (INEP) | 23 658 000 | 1 994 689 | 21 582 787 | 11 658 000 | 2 075 213 | 9% | Contract awarded to VE Electrical. Material orders placed | Malmesbury | 90% | Expenditure will be paid from INEP Vote first and then CRR Vote. |
| 9 | Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes (CRR) | 10 931 440 | 14 846 | 91 520 | 3 309 000 | 10 839 920 | 99% | Contract awarded to VE Electrical. Material orders placed | Malmesbury | 0% | |
| 10 | Replace oil insulated switchgear and equipment | 5 000 000 | 3 237 630 | 4 123 258 | 4 800 000 | 876 742 | 18% | 4x RMU's delivered 4/6 Minisubstations delivered. Some material still to be ordered. | Swartland | 64% | Installation will be done in-house once material received. 4x RMU's delivered, 6/7 Minisubstations delivered |
| **TOTAL** | | **154 009 121** | **28 397 620** | **90 061 645** | **116 270 590** | **63 947 476** | **39%** | | | | |

### 3.2.4 PERFORMANCE INDICATORS

| WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April | | | | | |
|---|---|---|---|---|---|
| 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% | 12.3% | 11.5% | 12.3% |
| 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% | 6.8% | 8.3% | 6.8% |
| Gearing | Long Term Borrowing/ Funds & Reserves | 24.8% | 11.0% | 14.6% | 11.0% |
| **Liquidity** | | | | | |
| Current Ratio | Current assets/current liabilities | 6:1 | 4:1 | 6:1 | 4:1 |
| **Revenue Management** | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | 97.0% | 97.00% | 98.51% | 97.0% |
| **Creditors Management** | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | 100.0% | 100.00% | 99.55% | 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% | 3.62% | 6.0% |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 21.0% | 21.0% | 18.98% | 21.0% |
| Employee costs | Employee costs/Total Revenue - capital revenue | 29.2% | 28.1% | 27.8% | 28.1% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | 6.1% | 6.3% | 6.0% | 6.3% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | 11.7% | 11.6% | 9.2% | 11.6% |
| **IDP regulation financial viability indicators** | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 17.2% | 7.8% | 7.5% | 7.8% |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 11.3% | 8.2% | 4.7% | 8.2% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 10 | 6 | 9 | 6 |

**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 - M10 April | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 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 |
| **Financial Performance** | | | | | | | | | |
| Property rates | 152 117 | 167 830 | 167 830 | 13 145 | 137 262 | 139 374 | (2 113) | -2% | 167 830 |
| Service charges | 533 980 | 596 914 | 576 934 | 54 165 | 519 431 | 498 585 | 20 846 | 4% | 576 934 |
| Investment revenue | 58 939 | 55 954 | – | 730 | 8 688 | 8 751 | (63) | -1% | 83 051 |
| Transfers and subsidies - Operational | 58 939 | 168 036 | 83 051 | 3 006 | 167 832 | 164 337 | 3 494 | 2% | 172 097 |
| Other own revenue | 192 648 | 96 364 | 304 699 | 17 480 | 61 001 | 49 348 | 11 653 | 24% | 132 602 |
| **Total Revenue (excluding capital transfers and contributions)** | **996 623** | **1 085 098** | **1 132 514** | **88 525** | **894 214** | **860 396** | **33 818** | **4%** | **1 132 514** |
| Employee costs | 291 907 | 316 394 | 318 241 | 25 063 | 248 300 | 254 238 | (5 938) | -2% | 318 241 |
| Remuneration of Councillors | 11 225 | 12 081 | 12 419 | 946 | 10 049 | 10 243 | (194) | -2% | 12 419 |
| Depreciation and amortisation | 93 100 | 112 614 | 118 670 | 7 652 | 77 869 | 89 213 | (11 344) | -13% | 118 670 |
| Interest | 15 655 | 14 486 | 12 944 | – | 4 750 | 5 594 | (844) | -15% | 12 944 |
| Inventory consumed and bulk purchases | 341 218 | 417 131 | 393 869 | 25 941 | 272 893 | 274 075 | (1 182) | -0% | 393 869 |
| Transfers and subsidies | 4 246 | 5 060 | 5 426 | 54 | 4 376 | 4 177 | 200 | 5% | 5 426 |
| Other expenditure | 177 180 | 193 564 | 209 783 | 9 908 | 99 839 | 111 746 | (11 907) | -11% | 209 783 |
| **Total Expenditure** | **934 531** | **1 071 330** | **1 071 352** | **69 563** | **718 076** | **749 286** | **(31 209)** | **-4%** | **1 071 352** |
| **Surplus/(Deficit)** | **62 092** | **13 768** | **61 162** | **18 962** | **176 138** | **111 110** | **65 027** | **59%** | **61 162** |
| Transfers and subsidies - capital (monetary allocations) | 76 120 | 107 387 | 119 909 | 25 535 | 87 084 | 85 482 | 1 602 | 2% | 119 909 |
| **Surplus/(Deficit) after capital transfers & contributions** | **138 212** | **121 155** | **181 071** | **44 497** | **263 380** | **196 593** | **66 787** | **34%** | **181 071** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **138 212** | **121 155** | **181 071** | **44 497** | **263 380** | **196 593** | **66 787** | **34%** | **181 071** |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | **168 647** | **209 052** | **248 690** | **49 410** | **142 536** | **180 612** | **(38 076)** | **-21%** | **248 690** |
| Capital transfers recognised | 69 841 | 107 387 | 119 909 | 21 264 | 76 440 | 101 660 | (25 221) | -25% | 119 909 |
| Internally generated funds | **98 806** | **101 665** | **128 781** | **28 146** | **66 097** | **78 952** | **(12 855)** | **-16%** | **128 781** |
| **Total sources of capital funds** | **168 647** | **209 052** | **248 690** | **49 410** | **142 536** | **180 612** | **(38 076)** | **-21%** | **248 690** |
| **Financial position** | | | | | | | | | |
| Total current assets | 879 602 | 863 166 | 550 837 | | 715 513 | | | | 550 837 |
| Total non current assets | 2 234 437 | 2 322 092 | 2 681 855 | | 2 607 246 | | | | 2 681 855 |
| Total current liabilities | 144 679 | 144 717 | 123 924 | | 123 071 | | | | 123 924 |
| Total non current liabilities | 223 551 | 224 988 | 182 217 | | 180 253 | | | | 182 217 |
| Community wealth/Equity | **2 745 810** | **2 815 553** | **2 926 550** | | **2 756 056** | | | | **2 926 550** |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | 234 306 | 224 935 | 267 554 | 100 429 | 483 974 | 260 300 | (223 675) | -86% | 267 554 |
| Net cash from (used) investing | (170 142) | (194 439) | (543 469) | (12 590) | (412 350) | (368 684) | 43 666 | -12% | (543 469) |
| Net cash from (used) financing | (7 238) | (8 261) | (51 559) | (42 799) | (47 791) | (25 613) | 22 178 | -87% | (51 559) |
| **Cash/cash equivalents at the month/year** | **722 017** | **684 449** | **394 543** | **722 017** | **745 851** | **588 020** | **(157 831)** | **-27%** | **394 543** |
| **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 | 61 163 | 13 092 | 3 820 | 2 136 | 1 903 | 2 424 | 4 208 | 28 514 | 117 259 |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | 12 990 | 15 | 17 | – | – | – | – | – | 13 022 |

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

**WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April**

| Description<br>R thousands | 2022/23<br>Audited Outcome | Budget Year 2023/24<br>Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|---|
| Revenue - Functional | | | | | | | | | |
| ***Governance and administration*** | **290 544** | **319 063** | **338 532** | **15 234** | **229 671** | **231 984** | (2 314) | -1% | **338 532** |
| Executive and council | 103 | 305 | 335 | 58 | 105 | 267 | (162) | -61% | 335 |
| Finance and administration | 290 441 | 318 758 | 337 778 | 15 175 | 229 566 | 231 508 | (1 942) | -1% | 337 778 |
| Internal audit | – | – | 418 | – | – | 209 | (209) | -100% | 418 |
| ***Community and public safety*** | **84 174** | **127 957** | **140 937** | **20 307** | **64 889** | **72 579** | (7 691) | -11% | **140 937** |
| Community and social services | 14 502 | 13 893 | 14 681 | 1 151 | 11 066 | 10 931 | 134 | 1% | 14 681 |
| Sport and recreation | 5 355 | 16 216 | 15 123 | 1 800 | 14 216 | 11 950 | 2 266 | 19% | 15 123 |
| Public safety | 42 679 | 42 089 | 50 102 | 1 153 | 10 905 | 7 946 | 2 959 | 37% | 50 102 |
| Housing | 21 638 | 55 758 | 61 030 | 16 202 | 28 702 | 41 752 | (13 050) | -31% | 61 030 |
| Health | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | **43 503** | **33 128** | **33 277** | **2 882** | **31 646** | **26 391** | 5 255 | 20% | **33 277** |
| Planning and development | 4 946 | 4 789 | 4 992 | 700 | 4 733 | 4 178 | 555 | 13% | 4 992 |
| Road transport | 38 558 | 28 339 | 28 285 | 2 182 | 26 913 | 22 213 | 4 700 | 21% | 28 285 |
| Environmental protection | – | – | – | – | – | – | – | | – |
| ***Trading services*** | **654 507** | **712 303** | **739 643** | **75 635** | **655 222** | **614 897** | **40 325** | 7% | **739 643** |
| Energy sources | 393 023 | 456 425 | 448 917 | 40 056 | 400 717 | 381 064 | 19 652 | 5% | 448 917 |
| Water management | 123 175 | 113 187 | 125 708 | 12 894 | 103 221 | 101 386 | 1 836 | 2% | 125 708 |
| Waste water management | 83 402 | 86 097 | 108 423 | 19 417 | 100 578 | 82 579 | 18 000 | 22% | 108 423 |
| Waste management | 54 906 | 56 595 | 56 595 | 3 268 | 50 705 | 49 868 | 837 | 2% | 56 595 |
| ***Other*** | **15** | **34** | **34** | **3** | **29** | **27** | **2** | **8%** | **34** |
| **Total Revenue - Functional** | **1 072 743** | **1 192 485** | **1 252 423** | **114 060** | **981 456** | **945 879** | **35 577** | **4%** | **1 252 423** |
| | | | | | | | | | |
| Expenditure - Functional | | | | | | | | | |
| ***Governance and administration*** | **135 064** | **171 937** | **185 495** | **13 016** | **124 950** | **136 480** | (11 530) | -8% | **185 495** |
| Executive and council | 22 144 | 25 835 | 26 873 | 2 580 | 22 368 | 22 157 | 211 | 1% | 26 873 |
| Finance and administration | 111 032 | 142 949 | 155 047 | 10 285 | 100 979 | 111 503 | (10 524) | -9% | 155 047 |
| Internal audit | 1 889 | 3 152 | 3 575 | 151 | 1 603 | 2 820 | (1 217) | -43% | 3 575 |
| ***Community and public safety*** | **167 610** | **154 654** | **165 699** | **10 425** | **101 358** | **106 819** | (5 460) | -5% | **165 699** |
| Community and social services | 23 083 | 26 330 | 27 619 | 1 888 | 19 259 | 21 554 | (2 295) | -11% | 27 619 |
| Sport and recreation | 31 643 | 34 938 | 36 012 | 2 701 | 26 918 | 28 227 | (1 309) | -5% | 36 012 |
| Public safety | 86 711 | 88 686 | 97 304 | 5 557 | 51 754 | 53 179 | (1 425) | -3% | 97 304 |
| Housing | 26 174 | 4 701 | 4 764 | 278 | 3 427 | 3 859 | (432) | -11% | 4 764 |
| Health | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | **75 256** | **85 081** | **80 857** | **5 497** | **55 596** | **59 773** | (4 177) | -7% | **80 857** |
| Planning and development | 14 561 | 16 200 | 16 738 | 1 278 | 11 757 | 13 348 | (1 591) | -12% | 16 738 |
| Road transport | 60 695 | 68 882 | 64 119 | 4 220 | 43 840 | 46 425 | (2 586) | -6% | 64 119 |
| Environmental protection | – | – | – | – | – | – | – | | – |
| ***Trading services*** | **554 307** | **657 274** | **636 917** | **40 547** | **433 982** | **444 404** | **(10 422)** | -2% | **636 917** |
| Energy sources | 338 635 | 414 005 | 392 764 | 27 565 | 292 477 | 294 293 | (1 816) | -1% | 392 764 |
| Water management | 86 075 | 107 650 | 101 792 | 3 718 | 43 195 | 42 488 | 707 | 2% | 101 792 |
| Waste water management | 69 307 | 77 428 | 78 564 | 5 425 | 56 749 | 61 456 | (4 706) | -8% | 78 564 |
| Waste management | 60 290 | 58 190 | 63 797 | 3 839 | 41 560 | 46 167 | (4 607) | -10% | 63 797 |
| ***Other*** | **2 294** | **2 384** | **2 385** | **78** | **2 190** | **1 810** | **380** | **21%** | **2 385** |
| **Total Expenditure - Functional** | **934 531** | **1 071 330** | **1 071 352** | **69 563** | **718 076** | **749 286** | **(31 209)** | **-4%** | **1 071 352** |
| **Surplus/ (Deficit) for the year** | **138 212** | **121 155** | **181 071** | **44 497** | **263 380** | **196 593** | **66 787** | **34%** | **181 071** |

## 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) - M10 April | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 14 795 | 1 128 | 11 415 | 10 753 | 662 | 6.2% | 14 795 |
| Vote 2 - Civil Services | 293 035 | 299 716 | 321 785 | 38 795 | 284 387 | 256 847 | 27 541 | 10.7% | 321 785 |
| Vote 3 - Council | 103 | 305 | 335 | 58 | 105 | 267 | (162) | -60.8% | 335 |
| Vote 4 - Electricity Services | 393 023 | 456 443 | 448 935 | 40 058 | 400 730 | 381 080 | 19 651 | 5.2% | 448 935 |
| Vote 5 - Financial Services | 287 844 | 304 521 | 333 604 | 14 989 | 227 204 | 229 333 | (2 129) | -0.9% | 333 604 |
| Vote 6 - Development Services | 31 971 | 64 870 | 70 359 | 17 123 | 37 612 | 49 469 | (11 857) | -24.0% | 70 359 |
| Vote 7 - Municipal Manager | – | – | 418 | – | – | 209 | (209) | -100.0% | 418 |
| Vote 8 - Protection Services | 53 349 | 53 895 | 62 192 | 1 910 | 20 003 | 17 922 | 2 081 | 11.6% | 62 192 |
| Vote 9 - [NAME OF VOTE 9] | – | – | – | – | – | – | – | | – |
| **Total Revenue by Vote** | **1 072 743** | **1 192 485** | **1 252 423** | **114 060** | **981 456** | **945 879** | **35 577** | **3.8%** | **1 252 423** |
| **Expenditure by Vote** | | | | | | | | | |
| Vote 1 - Corporate Services | 37 800 | 42 202 | 45 200 | 3 055 | 33 769 | 35 725 | (1 956) | -5.5% | 45 200 |
| Vote 2 - Civil Services | 325 328 | 369 407 | 367 605 | 21 509 | 228 058 | 242 486 | (14 428) | -6.0% | 367 605 |
| Vote 3 - Council | 18 881 | 23 068 | 23 556 | 2 143 | 18 810 | 19 711 | (901) | -4.6% | 23 556 |
| Vote 4 - Electricity Services | 342 784 | 419 094 | 397 769 | 27 546 | 295 087 | 297 906 | (2 819) | -0.9% | 397 769 |
| Vote 5 - Financial Services | 52 095 | 73 728 | 82 010 | 5 177 | 48 537 | 54 771 | (6 235) | -11.4% | 82 010 |
| Vote 6 - Development Services | 50 629 | 32 212 | 33 065 | 2 612 | 23 633 | 26 184 | (2 551) | -9.7% | 33 065 |
| Vote 7 - Municipal Manager | 7 573 | 8 927 | 9 968 | 778 | 7 302 | 7 757 | (455) | -5.9% | 9 968 |
| Vote 8 - Protection Services | 99 441 | 102 693 | 112 180 | 6 743 | 62 882 | 64 746 | (1 864) | -2.9% | 112 180 |
| Vote 9 - [NAME OF VOTE 9] | – | – | – | – | – | – | – | | – |
| **Total Expenditure by Vote** | **934 531** | **1 071 330** | **1 071 352** | **69 563** | **718 076** | **749 286** | **(31 209)** | **-4.2%** | **1 071 352** |
| **Surplus/ (Deficit) for the year** | **138 212** | **121 155** | **181 071** | **44 497** | **263 380** | **196 593** | **66 787** | **34.0%** | **181 071** |

## 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) - M10 April | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 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 | 399 716 | 37 127 | 363 200 | 350 448 | 12 752 | 4% | 399 716 |
| Service charges - Water | 84 142 | 91 857 | 91 857 | 9 032 | 79 282 | 76 832 | 2 450 | 3% | 91 857 |
| Service charges - Waste Water Management | 52 452 | 51 053 | 52 364 | 5 142 | 48 653 | 44 124 | 4 529 | 10% | 52 364 |
| Service charges - Waste management | 32 770 | 32 997 | 32 997 | 2 863 | 28 296 | 27 181 | 1 115 | 4% | 32 997 |
| Sale of Goods and Rendering of Services | | 13 113 | 13 327 | 1 190 | 12 126 | 11 065 | 1 061 | 10% | 13 327 |
| Agency services | 5 511 | 6 403 | 6 403 | 308 | 4 740 | 5 334 | (593) | -11% | 6 403 |
| Interest earned from Receivables | 4 048 | 2 640 | 3 199 | 314 | 3 022 | 2 748 | 274 | 10% | 3 199 |
| Interest from Current and Non Current Assets | 58 939 | 55 954 | 83 051 | 730 | 8 688 | 8 751 | (63) | -1% | 83 051 |
| Rental from Fixed Assets | 1 590 | 1 967 | 2 035 | 133 | 1 484 | 1 602 | (118) | -7% | 2 035 |
| Operational Revenue | | 3 933 | 41 904 | 13 923 | 22 307 | 7 416 | 14 891 | 201% | 41 904 |
| **Non-Exchange Revenue** | | | | | | | | | – |
| Property rates | 152 117 | 167 830 | 167 830 | 13 145 | 137 262 | 139 374 | (2 113) | -2% | 167 830 |
| Fines, penalties and forfeits | 34 692 | 32 076 | 39 507 | 28 | 327 | 147 | 180 | 122% | 39 507 |
| Licence and permits | 5 088 | 5 158 | 5 194 | 444 | 4 316 | 4 320 | (4) | 0% | 5 194 |
| Transfers and subsidies - Operational | 173 875 | 168 036 | 172 097 | 3 006 | 167 832 | 164 337 | 3 494 | 2% | 172 097 |
| Interest | | 1 060 | 1 463 | 131 | 1 279 | 1 245 | 34 | 3% | 1 463 |
| Operational Revenue | 16 837 | 15 402 | 15 402 | 918 | 9 367 | 12 835 | (3 468) | -27% | 15 402 |
| Gains on disposal of Assets | 9 945 | 14 613 | 4 169 | 90 | 2 034 | 2 636 | (603) | -23% | 4 169 |
| **Total Revenue (excluding capital transfers and contributions)** | **996 623** | **1 085 098** | **1 132 514** | **88 525** | **894 214** | **860 396** | **33 818** | **4%** | **1 132 514** |
| **Expenditure By Type** | | | | | | | | | |
| Employee related costs | 291 907 | 316 394 | 318 241 | 25 063 | 248 300 | 254 238 | (5 938) | -2% | 318 241 |
| Remuneration of councillors | 11 225 | 12 081 | 12 419 | 946 | 10 049 | 10 243 | (194) | -2% | 12 419 |
| Bulk purchases - electricity | 289 451 | 356 097 | 333 881 | 23 947 | 252 854 | 252 137 | 717 | 0% | 333 881 |
| Inventory consumed | 51 767 | 61 034 | 59 988 | 1 994 | 20 039 | 21 938 | (1 899) | -9% | 59 988 |
| Debt impairment | (5 478) | 4 424 | 700 | – | – | – | – | | 700 |
| Depreciation and amortisation | 93 100 | 112 614 | 118 670 | 7 652 | 77 869 | 89 213 | (11 344) | -13% | 118 670 |
| Interest | 15 655 | 14 486 | 12 944 | – | 4 750 | 5 594 | (844) | -15% | 12 944 |
| Contracted services | 90 997 | 70 092 | 77 317 | 6 969 | 53 885 | 64 238 | (10 353) | -16% | 77 317 |
| Transfers and subsidies | 4 246 | 5 060 | 5 426 | 54 | 4 376 | 4 177 | 200 | 5% | 5 426 |
| Irrecoverable debts written off | 43 096 | 32 910 | 44 101 | – | 7 045 | 6 490 | 555 | 9% | 44 101 |
| Operational costs | 39 690 | 57 831 | 58 574 | 2 940 | 35 968 | 41 019 | (5 051) | -12% | 58 574 |
| Losses on Disposal of Assets | 8 875 | 16 413 | 15 374 | – | 2 942 | – | 2 942 | #DIV/0! | 15 374 |
| Other Losses | | 11 894 | 13 717 | – | – | – | – | | 13 717 |
| **Total Expenditure** | **934 531** | **1 071 330** | **1 071 352** | **69 563** | **718 076** | **749 286** | **(31 209)** | **-4%** | **1 071 352** |
| **Surplus/(Deficit)** | **62 092** | **13 768** | **61 162** | **18 962** | **176 138** | **111 110** | **65 027** | **0** | **61 162** |
| Transfers and subsidies - capital (monetary | 76 120 | 107 387 | 119 909 | 25 535 | 87 084 | 85 482 | 1 602 | **0** | 119 909 |
| Transfers and subsidies - capital (in-kind) | | – | | – | 158 | – | 158 | **#DIV/0!** | – |
| **Surplus/(Deficit) after capital transfers &** | **138 212** | **121 155** | **181 071** | **44 497** | **263 380** | **196 593** | | | **181 071** |
| Income Tax | | | | | | | | | – |
| **Surplus/(Deficit) after income tax** | **138 212** | **121 155** | **181 071** | **44 497** | **263 380** | **196 593** | | | **181 071** |
| Share of Surplus/Deficit attributable to Joint Venture | | | | | | | | | – |
| Share of Surplus/Deficit attributable to Minorities | | | | | | | | | – |
| **Surplus/(Deficit) attributable to** | **138 212** | **121 155** | **181 071** | **44 497** | **263 380** | **196 593** | | | **181 071** |
| **Surplus/ (Deficit) for the year** | **138 212** | **121 155** | **181 071** | **44 497** | **263 380** | **196 593** | | | **181 071** |

## 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) - M10 April**

| 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 | 51 025 | 6 796 | 36 397 | 38 605 | (2 207) | -6% | 51 025 |
| Vote 4 - Electricity Services | 30 367 | 40 500 | 36 581 | 2 010 | 22 618 | 16 959 | 5 659 | 33% | 36 581 |
| Vote 6 - Development Services | 1 678 | 55 314 | 55 007 | 14 068 | 24 753 | 48 838 | (24 085) | -49% | 55 007 |
| **Total Capital Multi-year expenditure** | **112 650** | **149 739** | **142 613** | **22 873** | **83 768** | **104 401** | **(20 633)** | **-20%** | **142 613** |
| **Single Year expenditure appropriation** | | | | | | | | | |
| Vote 1 - Corporate Services | 596 | 176 | 176 | 130 | 156 | 155 | 1 | 1% | 176 |
| Vote 2 - Civil Services | 26 520 | 35 808 | 65 767 | 21 321 | 44 381 | 48 756 | (4 375) | -9% | 65 767 |
| Vote 3 - Council | 664 | 692 | 12 | – | 8 | 12 | (4) | -31% | 12 |
| Vote 4 - Electricity Services | 18 239 | 14 758 | 27 302 | 4 863 | 9 763 | 14 419 | (4 656) | -32% | 27 302 |
| Vote 5 - Financial Services | 665 | 2 192 | 2 443 | – | 2 414 | 2 593 | (179) | -7% | 2 443 |
| Vote 6 - Development Services | 5 256 | 1 776 | 7 276 | 119 | 1 099 | 7 204 | (6 105) | -85% | 7 276 |
| Vote 7 - Municipal Manager | 12 | 12 | 12 | 18 | 21 | 21 | (0) | 0% | 12 |
| Vote 8 - Protection Services | 4 045 | 3 899 | 3 088 | 87 | 927 | 3 052 | (2 125) | -70% | 3 088 |
| **Total Capital single-year expenditure** | 55 996 | 59 313 | 106 077 | 26 537 | 58 768 | 76 211 | **(17 443)** | **-23%** | 106 077 |
| **Total Capital Expenditure** | **168 647** | **209 052** | **248 690** | **49 410** | **142 536** | **180 612** | **(38 076)** | **-21%** | **248 690** |
| **Capital Expenditure - Functional Classification** | | | | | | | | | |
| ***Governance and administration*** | **4 751** | **8 444** | **7 235** | **1 511** | **5 563** | **7 318** | (1 755) | -24% | **7 235** |
| Executive and council | 676 | 704 | 24 | 18 | 29 | 33 | (4) | -11% | 24 |
| Finance and administration | 4 075 | 7 740 | 7 211 | 1 494 | 5 534 | 7 285 | (1 751) | -24% | 7 211 |
| ***Community and public safety*** | **6 585** | **32 539** | **26 434** | **3 083** | **14 954** | **18 632** | (3 678) | -20% | **26 434** |
| Community and social services | 407 | 1 250 | 890 | 125 | 619 | 670 | (51) | -8% | 890 |
| Sport and recreation | 2 132 | 27 390 | 22 456 | 2 870 | 13 408 | 14 910 | (1 502) | -10% | 22 456 |
| Public safety | 4 045 | 3 899 | 3 088 | 87 | 927 | 3 052 | (2 125) | -70% | 3 088 |
| ***Economic and environmental services*** | **57 365** | **81 843** | **101 775** | **29 551** | **67 265** | **82 974** | (15 709) | -19% | **101 775** |
| Planning and development | 3 389 | 14 612 | 24 002 | 7 025 | 13 364 | 21 824 | (8 460) | -39% | 24 002 |
| Road transport | 53 976 | 67 231 | 77 773 | 22 527 | 53 901 | 61 150 | (7 249) | -12% | 77 773 |
| ***Trading services*** | **99 946** | **86 227** | **113 245** | **15 264** | **54 755** | **71 689** | (16 934) | -24% | **113 245** |
| Energy sources | 45 870 | 53 741 | 62 877 | 6 366 | 31 686 | 30 397 | 1 288 | 4% | 62 877 |
| Water management | 30 998 | 14 564 | 25 034 | 5 729 | 9 312 | 20 062 | (10 750) | -54% | 25 034 |
| Waste water management | 16 648 | 13 915 | 21 634 | 3 169 | 11 488 | 18 031 | (6 543) | -36% | 21 634 |
| Waste management | 6 429 | 4 007 | 3 701 | – | 2 269 | 3 199 | (929) | -29% | 3 701 |
| ***Other*** | | – | | – | – | – | – | | – |
| **Total Capital Expenditure - Functional Classific** | **168 647** | **209 052** | **248 690** | **49 410** | **142 536** | **180 612** | **(38 076)** | **-21%** | **248 690** |
| **Funded by:** | | | | | | | | | |
| National Government | 51 410 | 48 366 | 46 713 | 3 393 | 42 899 | 28 466 | 14 433 | 51% | 46 713 |
| Provincial Government | 7 221 | 57 796 | 71 996 | 17 870 | 32 341 | 65 807 | (33 466) | -51% | 71 996 |
| District Municipality | – | – | – | – | – | – | – | | – |
| Transfers and subsidies - capital (monetary alloc | 11 210 | 1 225 | 1 200 | – | 1 200 | 7 388 | (6 187) | -84% | 1 200 |
| **Transfers recognised - capital** | 69 841 | 107 387 | 119 909 | 21 264 | 76 440 | 101 660 | (25 221) | -25% | 119 909 |
| **Borrowing** | – | – | – | | | | – | | – |
| **Internally generated funds** | 98 806 | 101 665 | 128 781 | 28 146 | 66 097 | 78 952 | (12 855) | -16% | 128 781 |
| **Total Capital Funding** | **168 647** | **209 052** | **248 690** | **49 410** | **142 536** | **180 612** | **(38 076)** | **-21%** | **248 690** |

### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

| WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M10 April | | | | | |
|---|---|---|---|---|---|
| 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 | 394 543 | 541 379 | 394 543 |
| Trade and other receivables from exchange transactions | 87 081 | 108 621 | 92 404 | 104 986 | 92 404 |
| Receivables from non-exchange transactions | 38 451 | 33 732 | 33 141 | 25 965 | 33 141 |
| Current portion of non-current receivables | – | 4 | (139) | 4 | (139) |
| Inventory | 23 023 | 23 136 | 20 653 | 51 421 | 20 653 |
| VAT | 9 031 | 13 043 | 10 049 | (8 397) | 10 049 |
| Other current assets | – | 180 | 185 | 155 | 185 |
| **Total current assets** | **879 602** | **863 166** | **550 837** | **715 513** | **550 837** |
| **Non current assets** | | | | | |
| Investments | – | – | 333 028 | 300 000 | 333 028 |
| Investment property | 20 837 | 24 927 | 20 255 | 22 432 | 20 255 |
| Property, plant and equipment | 2 211 648 | 2 295 581 | 2 326 830 | 2 282 954 | 2 326 830 |
| Heritage assets | 1 345 | 1 120 | 1 345 | 1 345 | 1 345 |
| Intangible assets | 606 | 464 | 396 | 520 | 396 |
| Non-current receivables from non-exchange transactions | – | – | – | (5) | – |
| **Total non current assets** | **2 234 437** | **2 322 092** | **2 681 855** | **2 607 246** | **2 681 855** |
| **TOTAL ASSETS** | **3 114 039** | **3 185 258** | **3 232 691** | **3 322 759** | **3 232 691** |
| **LIABILITIES** | | | | | |
| **Current liabilities** | | | | | |
| Bank overdraft | – | – | – | – | – |
| Financial liabilities | 8 761 | 9 325 | 3 544 | 2 550 | 3 544 |
| Consumer deposits | 17 846 | 17 450 | 18 346 | 19 443 | 18 346 |
| Trade and other payables from exchange transactions | 103 492 | 103 302 | 87 406 | 56 506 | 87 406 |
| Trade and other payables from non-exchange transactions | 303 | 216 | 75 | 59 394 | 75 |
| Provision | 4 916 | 10 898 | 13 535 | 8 099 | 13 535 |
| VAT | – | – | 1 019 | (22 922) | 1 019 |
| Other current liabilities | 9 360 | 3 527 | – | – | – |
| **Total current liabilities** | **144 679** | **144 717** | **123 924** | **123 071** | **123 924** |
| **Non current liabilities** | | | | | |
| Financial liabilities | 82 090 | 72 637 | 33 336 | 38 792 | 33 336 |
| Provision | 58 487 | 70 963 | 75 478 | 70 631 | 75 478 |
| Long term portion of trade payables | – | – | – | | – |
| Other non-current liabilities | 82 974 | 81 388 | 73 403 | 70 830 | 73 403 |
| **Total non current liabilities** | **223 551** | **224 988** | **182 217** | **180 253** | **182 217** |
| **TOTAL LIABILITIES** | **368 230** | **369 705** | **306 141** | **303 323** | **306 141** |
| **NET ASSETS** | **2 745 810** | **2 815 553** | **2 926 550** | **3 019 436** | **2 926 550** |
| **COMMUNITY WEALTH/EQUITY** | | | | | |
| Accumulated surplus/(deficit) | 2 486 549 | 2 522 094 | 2 622 831 | 2 489 899 | 2 622 831 |
| Reserves and funds | 259 260 | 293 459 | 303 719 | 266 157 | 303 719 |
| Other | | | | – | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | **2 745 810** | **2 815 553** | **2 926 550** | **2 756 056** | **2 926 550** |

**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 - M10 April | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 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 |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | | |
| **Receipts** | | | | | | | | | |
| Property rates | 152 117 | 164 473 | 165 936 | 38 864 | 251 153 | 137 061 | 114 092 | 83% | 165 936 |
| Service charges | 523 091 | 590 304 | 576 027 | 58 523 | 538 549 | 503 095 | 35 454 | 7% | 576 027 |
| Other revenue | 54 436 | 37 148 | 42 904 | 11 667 | 102 273 | 52 546 | 49 727 | 95% | 42 904 |
| Transfers and Subsidies - Operational | 173 875 | 168 036 | 170 982 | 36 024 | 171 102 | 161 836 | 9 267 | 6% | 170 982 |
| Transfers and Subsidies - Capital | 60 836 | 107 387 | 111 402 | 19 197 | 137 613 | 89 489 | 48 124 | 54% | 111 402 |
| Interest | 61 933 | 55 954 | 83 051 | – | – | 5 183 | (5 183) | -100% | 83 051 |
| Dividends | – | – | | – | – | – | – | | – |
| **Payments** | | | | | | | | | |
| Suppliers and employees | (777 557) | (883 983) | (870 425) | (63 846) | (711 966) | (679 238) | 32 728 | -5% | (870 425) |
| Interest | (10 180) | (9 324) | (6 897) | – | (4 750) | (5 594) | (844) | 15% | (6 897) |
| Transfers and Subsidies | (4 246) | (5 060) | (5 426) | – | – | (4 078) | (4 078) | 100% | (5 426) |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | **234 306** | **224 935** | **267 554** | **100 429** | **483 974** | **260 300** | **(223 675)** | **-86%** | **267 554** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | |
| **Receipts** | | | | | | | | | |
| Proceeds on disposal of PPE | 2 186 | 14 613 | 4 169 | – | 2 034 | – | 2 034 | #DIV/0! | 4 169 |
| Decrease (increase) in non-current receivables | – | – | – | 1 | 2 | – | 2 | #DIV/0! | – |
| Decrease (increase) in non-current investments | – | – | (333 028) | – | (300 000) | (333 028) | 33 028 | -10% | (333 028) |
| **Payments** | | | | – | | | | | |
| Capital assets | (172 328) | (209 052) | (214 610) | (12 590) | (114 385) | (175 030) | (60 645) | 35% | (214 610) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | **(170 142)** | **(194 439)** | **(543 469)** | **(12 590)** | **(412 350)** | **(368 684)** | **43 666** | **-12%** | **(543 469)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | |
| **Receipts** | | | | | | | | | |
| Short term loans | – | – | – | – | – | – | – | | – |
| Borrowing long term/refinancing | – | – | – | – | – | – | – | | – |
| Increase (decrease) in consumer deposits | 1 396 | 500 | 500 | 499 | 1 719 | 417 | 1 302 | 312% | 500 |
| **Payments** | | | | | | | | | |
| Repayment of borrowing | (8 634) | (8 761) | (52 059) | (43 298) | (49 509) | (26 029) | 23 480 | -90% | (52 059) |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | **(7 238)** | **(8 261)** | **(51 559)** | **(42 799)** | **(47 791)** | **(25 613)** | **22 178** | **-87%** | **(51 559)** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | **56 926** | **22 234** | **(327 474)** | **45 040** | **23 834** | **(133 997)** | | | **(327 474)** |
| Cash/cash equivalents at beginning: | 665 091 | 662 215 | 722 017 | 722 017 | 722 017 | 722 017 | | | 722 017 |
| Cash/cash equivalents at month/year end: | 722 017 | 684 449 | 394 543 | | 745 851 | 588 020 | | | 394 543 |

Cash and cash equivalents as at 30 April 2024 include investments made to the amount of R773 000 000.

# PART 2 – SUPPORTING DOCUMENTATION

# Section 5 – Debtors' analysis

## 5.1 Supporting Table SC3

| WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Description | | Budget Year 2023/24 | | | | | | | | | |
| R thousands | NT Code | 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 | 10 851 | 4 096 | 1 158 | 740 | 632 | 478 | 924 | 7 801 | 26 681 | 10 576 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 31 805 | 3 545 | 194 | 105 | 72 | 70 | 216 | 1 493 | 37 502 | 1 957 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 12 071 | 2 357 | 1 430 | 472 | 400 | 1 086 | 1 685 | 8 477 | 27 979 | 12 121 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 4 168 | 1 554 | 458 | 387 | 351 | 381 | 610 | 4 802 | 12 711 | 6 531 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 3 379 | 1 174 | 386 | 324 | 293 | 311 | 584 | 4 288 | 10 740 | 5 800 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 37 | 25 | 4 | 3 | 2 | 2 | 4 | 33 | 110 | 44 |
| Interest on Arrear Debtor Accounts | 1810 | – | – | – | – | – | – | – | – | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | – | – | – | – | – | – | – | – | – | – |
| Other | 1900 | (1 150) | 341 | 190 | 105 | 152 | 96 | 185 | 1 620 | 1 538 | 2 156 |
| **Total By Income Source** | **2000** | **61 163** | **13 092** | **3 820** | **2 136** | **1 903** | **2 424** | **4 208** | **28 514** | **117 259** | **39 185** |
| **2022/23 - totals only** | | 48 848 | 16 507 | 3 602 | 2 105 | 1 917 | 4 738 | 3 052 | 23 489 | 104 257 | **35 300** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | |
| Organs of State | 2200 | 2 089 | 540 | 877 | 75 | 67 | 100 | 465 | 1 705 | 5 918 | 2 413 |
| Commercial | 2300 | 27 151 | 2 109 | 170 | 80 | 79 | 57 | 135 | 1 462 | 31 242 | 1 813 |
| Households | 2400 | 31 923 | 10 443 | 2 773 | 1 981 | 1 757 | 2 267 | 3 607 | 25 347 | 80 099 | 34 959 |
| Other | 2500 | – | – | – | – | – | – | – | – | – | – |
| **Total By Customer Group** | **2600** | **61 163** | **13 092** | **3 820** | **2 136** | **1 903** | **2 424** | **4 208** | **28 514** | **117 259** | **39 185** |

Total Debtors has increased from **R 112 857 864** in March to **R 117 259 165** in April 2024.

The collection rate for **April 2024** was **97.21%** compared to **102.30%** in March 2024. (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 - M10 April | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 12 990 | 15 | 17 | – | – | – | – | – | **13 022** | 22 080 |
| Auditor General | 0800 | | | | | | | | | – | |
| Other | 0900 | | | | | | | | | – | |
| **Total By Customer Type** | **1000** | **12 990** | **15** | **17** | **–** | **–** | **–** | **–** | **–** | **13 022** | 22 080 |

## 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** |
| CK RUMBOLL | 17 250.00 | 16/02/2024 | Dispute on the invoice | Query not resolved as of yet |
| CITY OF CAPE TOWN | 3 925.00 | 22/03/2024 | Service not rendered yet | Awaiting authorization from user department after completion |
| VWE INSTALLASIES BK | 11 415.71 | 07/03/2024 | Service not completed | Awaiting authorization from user department after completion |

# Section 7 – Investment portfolio analysis

## 7.1 Supporting Table SC5

| WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Investments by maturity<br>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 |
| STANDARD BANK | | 4 Months | Fixed | Fixed | 9.250 | 28/06/2024 | 40 000 | 1 216 | – | – | 41 216 |
| STANDARD BANK | | 4 Months | Fixed | Fixed | 9.250 | 28/06/2024 | 23 000 | 699 | – | – | 23 699 |
| GRINDROD BANK | | 4 Months | Fixed | Fixed | 9.100 | 28/06/2024 | – | 424 | – | 20 000 | 20 424 |
| Municipality sub-total | | | | | | | 753 000 | | – | 20 000 | 847 368 |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | 753 000 | | – | 20 000 | 847 368 |

- As at 30 April 2024 investments made amount to R 773 000 000.
- During the month of April 2024, no investments matured and a R20 000 000 investment were made.

| Commitments against Cash & Cash Equivalents | | | |
|---|---|---|---|
| | 31 March 2024 | Transactions / Movement 2023/2024 | Current Month |
| **Cash & Cash Equivalents:** | **R 879 921 817** | | **R 841 356 915** |
| Primary Bank Account | R 122 298 354 | R -57 515 058 | R 64 783 296 |
| Short Term Investments (Less than 6 months) | R 63 000 000 | R 20 000 000 | R 83 000 000 |
| Medium Term Investments (More than 6 months) | R 390 000 000 | | R 390 000 000 |
| Longterm Investments | R 300 000 000 | | R 300 000 000 |
| Cash Floats | R 4 623 463 | R -1 049 844 | R 3 573 619 |
| **Commitments:** | **R 335 349 571** | | **R 255 875 039** |
| Unspent Borrowings | R - | | R - |
| Unspent Committed Conditional Grants | R 6 557 801 | R -3 242 924 | R 3 314 878 |
| Capital funding requirement 2023/24 (Grants & Loans) | R 64 733 109 | R -21 263 618 | R 43 469 491 |
| Cash Portion of Housing Development Fund | R - | | R - |
| Capital Replacement Reserve Movement | R 90 830 396 | R -28 146 270 | R 62 684 126 |
| Loan repayment due Dec / June | R 4 573 831 | | R 4 573 831 |
| Consumer Deposits | R 19 370 446 | R 72 878 | R 19 443 324 |
| Creditor payments | R 13 908 102 | R -886 005 | R 13 022 097 |
| Salaries | R 98 319 907 | R -26 008 593 | R 72 311 313 |
| Bad Debt Contributions | R 37 055 979 | | R 37 055 979 |
| **Working Capital** | | | **R 585 481 876** |

# 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 - M10 April | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 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** | **–** | **146 615** | **146 615** | **–** | | **146 615** |
| Local Government Equitable Share | 126 228 | 143 235 | 143 235 | – | 143 235 | 143 235 | – | | 143 235 |
| Finance Management | 1 550 | 1 550 | 1 550 | – | 1 550 | 1 550 | – | | 1 550 |
| EPWP Incentive | 1 873 | 1 830 | 1 830 | – | 1 830 | 1 830 | – | | 1 830 |
| | | | | | | | | | – |
| **Provincial Government:** | **22 726** | **21 055** | **22 801** | **–** | **22 801** | **22 801** | **–** | | **22 801** |
| 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 | 12 254 | – | 12 254 | 12 254 | – | | 12 254 |
| Proclaimed Roads Subsidy | 4 470 | 170 | 170 | – | 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 |
| WC Financial Management Capability Grant (Bursaries) | | | 100 | – | 100 | 100 | – | | 100 |
| Municipal Service Delivery and Capacity Building Grant | | | 500 | – | 500 | 500 | – | | 500 |
| **District Municipality:** | – | – | – | – | – | – | – | | – |
| **Total Operating Transfers and Grants** | **152 377** | **167 670** | **169 416** | **–** | **169 416** | **169 416** | **–** | | **169 416** |
| Capital Transfers and Grants | | | | | | | | | |
| **National Government:** | **51 410** | **48 366** | **46 713** | **–** | **46 713** | **46 713** | – | | 46 713 |
| Municipal Infrastructure Grant (MIG) | 33 810 | 24 708 | 23 055 | – | 23 055 | 23 055 | – | | 23 055 |
| Integrated National Electrification Programme (municipal) | 17 600 | 23 658 | 23 658 | – | 23 658 | 23 658 | – | | 23 658 |
| **Provincial Government:** | **3 895** | **57 796** | **63 489** | **–** | **63 391** | **63 391** | **–** | | **63 489** |
| Human Settlements | 2 615 | 55 314 | 60 507 | – | 60 408 | 60 408 | – | | 60 507 |
| 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 |
| Non-motorised Transport Infrastructure | – | | 500 | – | 500 | 500 | – | | 500 |
| **Total Capital Transfers and Grants** | **55 305** | **106 162** | **110 202** | **–** | **110 104** | **110 104** | **–** | | **110 202** |
| **TOTAL RECEIPTS OF TRANSFERS & GRANTS** | **207 682** | **273 832** | **279 618** | **–** | **279 520** | **279 520** | **–** | | **279 618** |

## 8.2 Supporting Table SC7 (1)

| WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 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** | **6 942** | **70 560** | **72 351** | **(1 791)** | **-2.5%** | **146 615** |
| Local Government Equitable Share | 126 228 | 143 235 | 143 235 | 6 346 | 67 967 | 71 048 | (3 081) | -4.3% | 143 235 |
| Finance Management | 1 550 | 1 550 | 1 550 | 414 | 1 180 | 577 | 602 | 104.4% | 1 550 |
| EPWP Incentive | 1 873 | 1 830 | 1 830 | 183 | 1 414 | 727 | 687 | 94.6% | 1 830 |
| **Provincial Government:** | **29 051** | **21 055** | **23 460** | **2 220** | **20 552** | **21 981** | **(1 429)** | **-6.5%** | **23 460** |
| Community Development Workers | 35 | 38 | 38 | 2 | 3 | 31 | (28) | -90.4% | 38 |
| Municipal Accreditation and Capacity Building Grant | 197 | 245 | 245 | 0 | 156 | 199 | (43) | -21.5% | 245 |
| Libraries | 11 573 | 11 788 | 12 254 | 939 | 9 305 | 9 638 | (333) | -3.5% | 12 254 |
| Proclaimed Roads Subsidy | 4 470 | 170 | 170 | – | 170 | 139 | 31 | 22.0% | 170 |
| Establishment of a K9 Unit | 6 037 | 3 305 | 3 305 | 543 | 4 765 | 5 446 | (681) | -12.5% | 3 305 |
| Establishment of Law Enforcement Rural Safety Unit | 6 738 | 5 509 | 5 509 | 550 | 5 389 | 5 620 | (231) | -4.1% | 5 509 |
| WC Municipal Energy Resilience Grant | – | – | 680 | 185 | 587 | 680 | (93) | -13.7% | 680 |
| Human Settlements Development Grant | – | – | 80 | – | 91 | 53 | 38 | 72.0% | 80 |
| WC Financial Management Capability Grant (Bursaries) | – | – | 261 | – | 85 | 174 | (90) | -51.5% | 261 |
| Municipal Service Delivery and Capacity Building Grant | – | – | 500 | – | – | – | – | | 500 |
| WC Financial Management Capability Grant (Internal Audit) | – | – | 418 | – | – | – | – | | 418 |
| **Total operating expenditure of Transfers and Grants:** | **158 702** | **167 670** | **170 075** | **9 162** | **91 112** | **94 332** | **(3 221)** | **-3.4%** | **170 075** |
| **Capital expenditure of Transfers and Grants** | | | | | | | | | |
| **National Government:** | 50 700 | 48 366 | 46 713 | 3 393 | 42 899 | 28 466 | 14 433 | **50.7%** | 46 713 |
| Municipal Infrastructure Grant (MIG) | 33 100 | 24 708 | 23 055 | 1 399 | 21 316 | 16 808 | 4 508 | 26.8% | 23 055 |
| Integrated National Electrification Programme (municipal) | 17 600 | 23 658 | 23 658 | 1 995 | 21 583 | 11 658 | 9 925 | 85.1% | 23 658 |
| | | | | | | | – | | |
| **Provincial Government:** | **7 308** | **57 796** | **72 082** | **17 870** | **32 341** | **65 807** | **(33 466)** | **-50.9%** | **72 082** |
| Human Settlements | 3 483 | 55 314 | 60 507 | 14 068 | 24 753 | 54 338 | (29 585) | -54.4% | 60 507 |
| RSEP/VPUU Municipal Projects | 1 200 | 500 | 500 | 56 | 500 | 500 | – | | 500 |
| Libraries | 50 | 50 | 50 | 40 | 48 | 30 | 18 | 60.0% | 50 |
| Fire Service Capacity Building Grant | – | 926 | 926 | – | – | 926 | (926) | -100.0% | 926 |
| Establishment of a K9 Unit | 137 | 40 | 40 | 19 | 19 | 40 | (21) | -53.3% | 40 |
| Sport Development | – | 966 | 966 | 326 | 942 | 966 | (24) | -2.5% | 966 |
| Emergency Municipal Load-Shedding Relief | 2 438 | – | 8 593 | 3 243 | 5 961 | 8 507 | (2 546) | -29.9% | 8 593 |
| Non-motorised Transport Infrastructure | | | 500 | 118 | 118 | 500 | (382) | -76.4% | 500 |
| **Total capital expenditure of Transfers and Grants** | **58 008** | **106 162** | **118 795** | **21 264** | **75 239** | **94 273** | **(19 033)** | **-20.2%** | **118 795** |
| **TOTAL EXPENDITURE OF TRANSFERS AND GRANTS** | **216 710** | **273 832** | **288 870** | **30 426** | **166 351** | **188 605** | **(22 254)** | **-11.8%** | **288 870** |

## 8.3 Supporting Table SC7 (2)

| WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April | | | | | |
|---|---|---|---|---|---|
| | Budget Year 2023/24 | | | | |
| Description<br>R thousands | Approved Rollover 2022/23 | Monthly actual | YearTD actual | YTD variance | YTD variance<br>% |
| EXPENDITURE | | | | | |
| Operating expenditure of Approved Roll-overs | | | | | |
| Provincial Government: | 659 | – | 176 | 483 | 73.3% |
| Human Settlements Development Grant | 80 | – | 91 | (12) | -14.6% |
| WC Financial Management Capability Grant (Bursaries) | 161 | – | 85 | 77 | 47.6% |
| WC Financial Management Capability Grant (Internal Audit) | 418 | – | – | 418 | 100.0% |
| | | | | – | |
| Total operating expenditure of Approved Roll-overs | 659 | – | 176 | 483 | 73.3% |
| Capital expenditure of Approved Roll-overs | | | | | |
| Provincial Government: | 8 507 | 3 243 | 5 961 | 2 546 | 29.9% |
| Emergency Municipal Load-Shedding Relief | 8 507 | 3 243 | 5 961 | 2 546 | 29.9% |
| | | | | – | |
| Total capital expenditure of Approved Roll-overs | 8 507 | 3 243 | 5 961 | 2 546 | 29.9% |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | 9 165 | 3 243 | 6 137 | 3 029 | 33.0% |

# 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 - M10 April | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Summary of Employee and Councillor remuneration | 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 | | | | | | | | % | |
| **Councillors (Political Office Bearers plus Other)** | | | | | | | | | |
| Basic Salaries and Wages | 8 365 | 9 058 | 9 262 | 703 | 7 489 | 7 681 | (192) | -2% | 9 262 |
| Pension and UIF Contributions | 901 | 976 | 995 | 71 | 776 | 812 | (36) | -4% | 995 |
| Medical Aid Contributions | 154 | 156 | 301 | 18 | 168 | 241 | (73) | -30% | 301 |
| Cellphone Allowance | 994 | 1 015 | 1 097 | 86 | 941 | 883 | 58 | 7% | 1 097 |
| Other benefits and allowances | 811 | 877 | 764 | 68 | 676 | 626 | 50 | 8% | 764 |
| **Sub Total - Councillors** | **11 225** | **12 081** | **12 419** | **946** | **10 049** | **10 243** | **(194)** | **-2%** | **12 419** |
| **Senior Managers of the Municipality** | | | | | | | | | |
| Basic Salaries and Wages | 8 934 | 9 291 | 9 408 | 842 | 8 089 | 8 666 | (577) | -7% | 9 408 |
| Pension and UIF Contributions | 1 638 | 1 750 | 1 885 | 146 | 1 489 | 1 547 | (58) | -4% | 1 885 |
| Medical Aid Contributions | 415 | 429 | 443 | 33 | 347 | 366 | (18) | -5% | 443 |
| Overtime | – | – | – | – | – | – | – | | – |
| Performance Bonus | 250 | – | – | 1 149 | 1 149 | – | 1 149 | #DIV/0! | – |
| Motor Vehicle Allowance | 868 | 761 | 1 050 | 80 | 890 | 819 | 72 | 9% | 1 050 |
| Cellphone Allowance | 243 | 251 | 263 | 22 | 214 | 212 | 2 | 1% | 263 |
| Housing Allowances | – | – | – | – | – | – | – | | – |
| Other benefits and allowances | 291 | 193 | 342 | 26 | 256 | 246 | 10 | 4% | 342 |
| Payments in lieu of leave | – | 33 | 33 | – | – | – | – | | 33 |
| Long service awards | 24 | – | – | – | – | – | – | | – |
| Post-retirement benefit obligations | 1 519 | 1 519 | 1 519 | – | – | – | – | | 1 519 |
| **Sub Total - Senior Managers of Municipalit** | **14 182** | **14 228** | **14 944** | **2 297** | **12 435** | **11 856** | **579** | **5%** | **14 944** |
| **Other Municipal Staff** | | | | | | | | | |
| Basic Salaries and Wages | 163 400 | 183 305 | 182 544 | 14 614 | 145 826 | 150 915 | (5 090) | -3% | 182 544 |
| Pension and UIF Contributions | 29 304 | 32 503 | 32 851 | 2 651 | 26 410 | 27 296 | (887) | -3% | 32 851 |
| Medical Aid Contributions | 12 728 | 14 196 | 14 735 | 1 208 | 11 633 | 12 159 | (526) | -4% | 14 735 |
| Overtime | 18 820 | 14 882 | 15 278 | 1 780 | 15 556 | 12 440 | 3 115 | 25% | 15 278 |
| Performance Bonus | – | – | – | – | – | – | – | | – |
| Motor Vehicle Allowance | 5 687 | 6 189 | 6 265 | 518 | 5 036 | 5 120 | (85) | -2% | 6 265 |
| Cellphone Allowance | 676 | 684 | 707 | 57 | 569 | 591 | (22) | -4% | 707 |
| Housing Allowances | 996 | 1 151 | 1 206 | 97 | 946 | 977 | (31) | -3% | 1 206 |
| Other benefits and allowances | 32 175 | 33 872 | 34 328 | 1 839 | 29 892 | 30 533 | (641) | -2% | 34 328 |
| Payments in lieu of leave | 2 642 | 2 988 | 2 988 | – | – | – | – | | 2 988 |
| Long service awards | 1 798 | 2 898 | 2 898 | – | – | 2 350 | (2 350) | -100% | 2 898 |
| Post-retirement benefit obligations | 9 498 | 9 498 | 9 498 | – | – | – | – | | 9 498 |
| **Sub Total - Other Municipal Staff** | **277 725** | **302 166** | **303 297** | **22 766** | **235 865** | **242 382** | **(6 516)** | **-3%** | **303 297** |
| **Total Parent Municipality** | **303 132** | **328 475** | **330 660** | **26 009** | **258 349** | **264 481** | **(6 132)** | **-2%** | **330 660** |
| **Total Municipal Entities** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **TOTAL MANAGERS AND STAFF** | **291 907** | **316 394** | **318 241** | **25 063** | **248 300** | **254 238** | **(5 938)** | **-2%** | **318 241** |

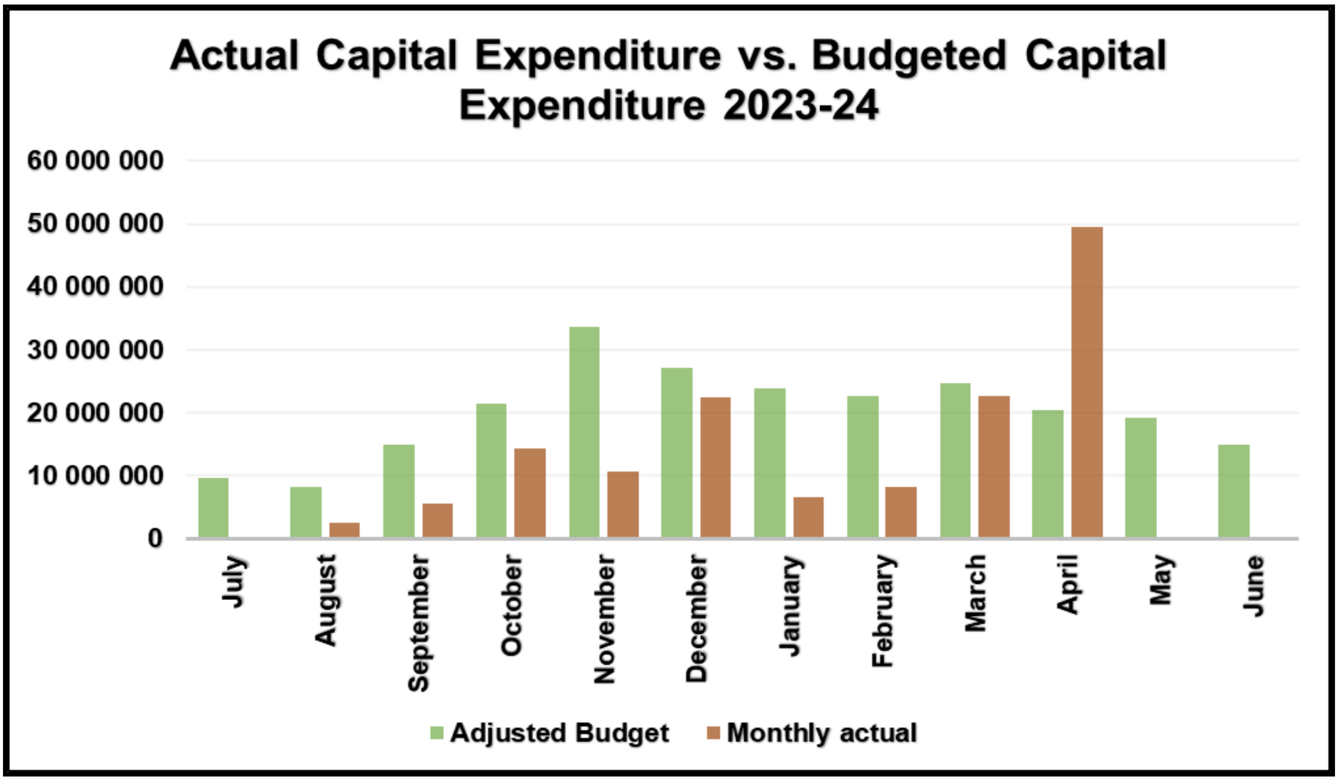
# Section 10 – Material variances to the SDBIP

Material variances to the SDBIP were 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 - M10 April | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2022/23 | Budget Year 2023/24 | | | | | | | |
| Month<br>R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance<br>% | % spend of Adjusted 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 | 10 265 | 2 481 | 2 708 | 19 996 | 17 287 | 86.5% | 1% |
| September | 2 496 | 13 946 | 14 926 | 5 467 | 8 176 | 34 922 | 26 746 | 76.6% | 3% |
| October | 11 687 | 17 373 | 20 948 | 14 281 | 22 456 | 55 870 | 33 414 | 59.8% | 9% |
| November | 9 644 | 25 784 | 33 076 | 10 715 | 33 172 | 88 946 | 55 775 | 62.7% | 13% |
| December | 14 890 | 19 453 | 26 648 | 22 478 | 55 649 | 115 594 | 59 945 | 51.9% | 22% |
| January | 10 542 | 18 184 | 8 953 | 6 653 | 62 303 | 124 547 | 62 245 | 50.0% | 25% |
| February | 13 568 | 18 105 | 19 544 | 8 145 | 70 447 | 144 092 | 73 644 | 51.1% | 28% |
| March | 18 125 | 23 948 | 28 174 | 22 679 | 93 126 | 172 266 | 79 139 | 45.9% | 37% |
| April | 14 470 | 20 389 | 19 750 | 49 410 | 142 536 | 192 015 | 49 479 | 25.8% | 57% |
| May | 28 869 | 19 164 | 12 860 | | | 204 875 | – | | |
| June | 41 476 | 14 858 | 43 815 | | | 248 690 | – | | |
| Total Capital expenditure | 168 647 | 209 052 | 248 690 | 142 536 | | | | | |



# 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 - M10 April**

| 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** | **150 105** | **32 189** | **78 881** | **88 436** | 9 555 | **10.8%** | **150 105** |
| Roads Infrastructure | 30 598 | 55 914 | 66 673 | 21 441 | 42 801 | 47 050 | 4 249 | **9.0%** | 66 673 |
| *Roads* | 30 598 | 55 914 | 66 673 | 21 441 | 42 801 | 47 050 | 4 249 | **9.0%** | 66 673 |
| *Road Structures* | | | | – | – | – | – | | – |
| Storm water Infrastructure | – | – | 2 169 | – | – | 500 | 500 | **100.0%** | 2 169 |
| *Storm water Conveyance* | | | 2 169 | – | – | 500 | 500 | **100.0%** | 2 169 |
| Electrical Infrastructure | 37 171 | 46 400 | 52 789 | 5 331 | 26 992 | 21 105 | (5 887) | **-27.9%** | 52 789 |
| *MV Substations* | 13 107 | 16 542 | 11 131 | 37 | 207 | 3 469 | 3 262 | **94.0%** | 11 131 |
| *MV Switching Stations* | 5 129 | 5 350 | 5 350 | 3 238 | 4 369 | 5 220 | 851 | **16.3%** | 5 350 |
| *MV Networks* | 17 600 | 23 658 | 35 458 | 1 995 | 21 583 | 11 658 | (9 925) | **-85.1%** | 35 458 |
| *LV Networks* | 1 336 | 850 | 850 | 61 | 833 | 758 | (75) | **-9.8%** | 850 |
| *Capital Spares* | | | | – | – | – | – | | – |
| Water Supply Infrastructure | 2 965 | 9 797 | 15 877 | 3 212 | 4 209 | 9 118 | 4 908 | **53.8%** | 15 877 |
| *Boreholes* | 658 | 500 | – | – | – | – | – | | – |
| *Distribution* | 2 307 | 9 297 | 15 877 | 3 212 | 4 209 | 9 118 | 4 908 | **53.8%** | 15 877 |
| Sanitation Infrastructure | 1 928 | 10 420 | 10 097 | 2 205 | 3 508 | 8 663 | 5 155 | **59.5%** | 10 097 |
| *Pump Station* | 536 | 1 100 | 1 316 | 380 | 721 | 1 316 | 595 | **45.2%** | 1 316 |
| *Reticulation* | 1 392 | 9 320 | 8 781 | 1 825 | 2 787 | 7 347 | 4 560 | **62.1%** | 8 781 |
| Solid Waste Infrastructure | – | 2 500 | 2 500 | – | 1 371 | 2 000 | 629 | **31.5%** | 2 500 |
| *Landfill Sites* | – | 2 000 | 2 500 | – | 1 371 | 2 000 | 629 | **31.5%** | 2 500 |
| *Waste Drop-off Points* | – | 500 | – | – | – | – | – | | – |
| **Community Assets** | **3 044** | **15 700** | **11 840** | **1 662** | **4 879** | **5 568** | **689** | **12.4%** | **11 840** |
| Community Facilities | 343 | 3 000 | 2 640 | 682 | 2 003 | 2 640 | 637 | **24.1%** | 2 640 |
| *Cemeteries/Crematoria* | | 900 | 540 | – | 453 | 540 | 87 | 16.2% | 540 |
| *Parks* | 343 | 1 100 | 1 100 | 657 | 940 | 1 100 | 160 | 14.5% | 1 100 |
| *Markets* | | 1 000 | 1 000 | 25 | 611 | 1 000 | 389 | 38.9% | 1 000 |
| Sport and Recreation Facilities | 2 701 | 12 700 | 9 200 | 980 | 2 875 | 2 928 | 53 | **1.8%** | 9 200 |
| *Outdoor Facilities* | 2 701 | 12 700 | 9 200 | 980 | 2 875 | 2 928 | 53 | 1.8% | 9 200 |
| **Investment properties** | **345** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Revenue Generating | 345 | – | – | – | – | – | – | | – |
| *Unimproved Property* | 345 | | | | | | – | | – |
| **Other assets** | **1 069** | **16 514** | **20 360** | **7 983** | **14 376** | **18 181** | **3 805** | **20.9%** | **20 360** |
| Operational Buildings | 103 | 3 000 | 2 953 | 983 | 1 702 | 2 953 | 1 251 | **42.4%** | 2 953 |
| *Municipal Offices* | 103 | 2 900 | 2 900 | 983 | 1 653 | 2 900 | 1 247 | 43.0% | 2 900 |
| *Stores* | | 100 | 53 | – | 48 | 53 | 5 | 8.6% | 53 |
| Housing | 966 | 13 514 | 17 407 | 6 999 | 12 675 | 15 228 | 2 554 | **16.8%** | 17 407 |
| *Social Housing* | 966 | 13 514 | 17 407 | 6 999 | 12 675 | 15 228 | 2 554 | 16.8% | 17 407 |
| **Intangible Assets** | **30** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Licences and Rights | 30 | – | – | – | – | – | – | | – |
| *Computer Software and Applications* | 30 | | | | | | – | | – |
| **Computer Equipment** | **3 485** | **2 052** | **2 234** | **506** | **1 463** | **2 426** | **963** | 39.7% | **2 234** |
| Computer Equipment | 3 485 | 2 052 | 2 234 | 506 | 1 463 | 2 426 | 963 | 39.7% | 2 234 |
| **Furniture and Office Equipment** | **473** | **586** | **824** | **190** | **583** | **900** | **317** | 35.2% | **824** |
| Furniture and Office Equipment | 473 | 586 | 824 | 190 | 583 | 900 | 317 | 35.2% | 824 |
| **Machinery and Equipment** | **5 571** | **3 431** | **13 239** | **3 394** | **7 624** | **12 867** | **5 243** | 40.7% | **13 239** |
| Machinery and Equipment | 5 571 | 3 431 | 13 239 | 3 394 | 7 624 | 12 867 | 5 243 | 40.7% | 13 239 |
| **Transport Assets** | **14 250** | **11 962** | **10 773** | **–** | **7 955** | **10 736** | **2 782** | 25.9% | **10 773** |
| Transport Assets | 14 250 | 11 962 | 10 773 | – | 7 955 | 10 736 | 2 782 | 25.9% | 10 773 |
| **Land** | **533** | **–** | **5 500** | **–** | **–** | **5 500** | **5 500** | 100.0% | **5 500** |
| Land | 533 | | 5 500 | – | – | 5 500 | 5 500 | 100.0% | 5 500 |
| **Total Capital Expenditure on new assets** | **101 461** | **175 276** | **214 874** | **45 923** | **115 761** | **144 615** | **28 854** | **20.0%** | **214 874** |

**WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April**

| Description<br>R thousands | 2022/23<br>Audited Outcome | Budget Year 2023/24<br>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** | **13 151** | **1 086** | **13 147** | **13 151** | 4 | **0.0%** | **13 151** |
| Roads Infrastructure | 21 500 | 10 000 | 9 251 | 1 086 | 9 251 | 9 251 | 0 | **0.0%** | 9 251 |
| *Roads* | 21 500 | 10 000 | 9 251 | 1 086 | 9 251 | 9 251 | 0 | **0.0%** | 9 251 |
| *Road Structures* | | | | | | | – | | |
| Sanitation Infrastructure | 1 362 | 1 500 | 3 900 | – | 3 896 | 3 900 | 4 | **0.1%** | 3 900 |
| *Pump Station* | | | | | | | – | | – |
| *Reticulation* | 1 362 | 1 500 | 3 900 | – | 3 896 | 3 900 | 4 | **0.1%** | 3 900 |
| *Waste Water Treatment Works* | | | | | | | – | | – |
| **Total Capital Expenditure on renewal of existi** | **22 862** | **11 500** | **13 151** | **1 086** | **13 147** | **13 151** | **4** | 0.0% | **13 151** |

**WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April**

| Description<br>R thousands | 2022/23<br>Audited Outcome | Budget Year 2023/24<br>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** | **9 722** | **1 178** | **5 413** | **13 380** | 7 967 | **59.5%** | **9 722** |
| Roads Infrastructure | – | – | 667 | – | 667 | 3 667 | 3 000 | **81.8%** | 667 |
| *Roads* | – | – | 667 | – | 667 | 3 667 | 3 000 | **81.8%** | 667 |
| Storm water Infrastructure | 225 | 250 | 250 | – | 246 | 250 | 4 | **1.5%** | 250 |
| *Storm water Conveyance* | 225 | 250 | 250 | – | 246 | 250 | 4 | **1.5%** | 250 |
| *Attenuation* | – | – | | – | – | – | – | | – |
| Electrical Infrastructure | 7 430 | 3 650 | 5 142 | 941 | 2 436 | 4 512 | 2 075 | **46.0%** | 5 142 |
| *MV Networks* | 555 | 1 100 | 1 100 | 766 | 900 | 820 | (80) | **-9.8%** | 1 100 |
| *LV Networks* | 6 874 | 2 550 | 4 042 | 175 | 1 536 | 3 692 | 2 155 | **58.4%** | 4 042 |
| *Capital Spares* | | – | – | – | – | – | – | | – |
| Water Supply Infrastructure | 28 513 | 4 300 | 2 053 | 48 | 845 | 3 841 | 2 995 | **78.0%** | 2 053 |
| *Bulk Mains* | | 500 | 500 | 48 | 48 | 250 | 202 | **80.9%** | 500 |
| *Distribution* | 28 517 | 3 700 | 1 453 | – | 747 | 3 491 | 2 744 | **78.6%** | 1 453 |
| *Distribution Points* | – | – | – | – | – | – | – | | – |
| *PRV Stations* | (4) | 100 | 100 | – | 51 | 100 | 49 | **49.1%** | 100 |
| *Capital Spares* | | – | – | – | – | – | – | | – |
| Sanitation Infrastructure | 8 157 | 1 611 | 1 611 | 189 | 1 218 | 1 111 | (107) | **-9.7%** | 1 611 |
| *Waste Water Treatment Works* | 8 157 | 1 611 | 1 611 | 189 | 1 218 | 1 111 | (107) | **-9.7%** | 1 611 |
| *Outfall Sewers* | – | – | – | – | – | – | – | | – |
| **Community Assets** | **–** | **12 466** | **10 943** | **1 223** | **8 216** | **9 466** | **1 250** | 13.2% | **10 943** |
| 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 | 10 743 | 1 223 | 8 192 | 9 466 | 1 274 | **13.5%** | 10 743 |
| *Outdoor Facilities* | – | 12 266 | 10 743 | 1 223 | 8 192 | 9 466 | 1 274 | 13.5% | 10 743 |
| **Total Capital Expenditure on upgrading o** | **44 324** | **22 277** | **20 665** | **2 401** | **13 629** | **22 846** | **9 217** | **40.3%** | **20 665** |

## 12.2 Supporting Table SC13c and d

**WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April**

| 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 |
| **Repairs and maintenance expenditure by Asset Class/Sub-class** | | | | | | | | | |
| **Infrastructure** | **47 985** | **46 052** | **48 770** | **3 978** | **38 282** | **39 623** | 1 341 | **3.4%** | **48 770** |
| Roads Infrastructure | 9 657 | 5 789 | 6 142 | 527 | 5 154 | 5 005 | (149) | **-3.0%** | 6 142 |
| *Roads* | 9 564 | 5 717 | 5 706 | 523 | 4 994 | 4 677 | (317) | **-6.8%** | 5 706 |
| *Road Furniture* | 93 | 71 | 436 | 4 | 160 | 328 | 168 | **51.3%** | 436 |
| Storm water Infrastructure | 18 616 | 20 911 | 21 021 | 1 647 | 16 055 | 17 077 | 1 021 | **6.0%** | 21 021 |
| *Storm water Conveyance* | 18 616 | 20 911 | 21 021 | 1 647 | 16 055 | 17 077 | 1 021 | **6.0%** | 21 021 |
| Electrical Infrastructure | 3 693 | 3 267 | 3 407 | 208 | 3 160 | 3 018 | (142) | **-4.7%** | 3 407 |
| *MV Substations* | 240 | 178 | 178 | – | 170 | 147 | (23) | **-15.9%** | 178 |
| *LV Networks* | 3 454 | 3 089 | 3 229 | 208 | 2 990 | 2 871 | (119) | **-4.1%** | 3 229 |
| Water Supply Infrastructure | 1 590 | 1 862 | 2 031 | 202 | 1 464 | 1 646 | 182 | **11.1%** | 2 031 |
| *Reservoirs* | 1 195 | 1 219 | 1 388 | 142 | 1 103 | 1 106 | 3 | **0.3%** | 1 388 |
| *Pump Stations* | 142 | 153 | 153 | 1 | 25 | 126 | 101 | **80.0%** | 153 |
| *Distribution* | 253 | 490 | 490 | 58 | 335 | 414 | 79 | **19.0%** | 490 |
| Sanitation Infrastructure | 4 412 | 5 874 | 6 500 | 593 | 4 461 | 5 207 | 746 | **14.3%** | 6 500 |
| *Pump Station* | 1 040 | 1 001 | 1 005 | 50 | 827 | 825 | (2) | **-0.2%** | 1 005 |
| *Waste Water Treatment Works* | 3 372 | 4 873 | 5 495 | 543 | 3 634 | 4 382 | 748 | **17.1%** | 5 495 |
| Solid Waste Infrastructure | 10 017 | 8 349 | 9 669 | 801 | 7 988 | 7 671 | (317) | **-4.1%** | 9 669 |
| *Landfill Sites* | 10 017 | 8 349 | 9 669 | 801 | 7 988 | 7 671 | (317) | **-4.1%** | 9 669 |
| **Community Assets** | **3 418** | **3 224** | **3 530** | **248** | **2 372** | **2 732** | **360** | **13.2%** | **3 530** |
| Community Facilities | 1 892 | 2 307 | 2 252 | 183 | 1 785 | 1 762 | (23) | **-1.3%** | 2 252 |
| *Halls* | 406 | 423 | 411 | 35 | 244 | 334 | 90 | 27.0% | 411 |
| *Centres* | 1 267 | 1 621 | 1 617 | 121 | 1 352 | 1 251 | (100) | -8.0% | 1 617 |
| *Libraries* | 47 | 50 | 50 | 23 | 50 | 41 | (9) | -22.0% | 50 |
| *Cemeteries/Crematoria* | 113 | 114 | 100 | – | 80 | 79 | (1) | -1.6% | 100 |
| *Police* | – | – | – | – | – | – | – | | – |
| *Parks* | 59 | 100 | 75 | 5 | 60 | 57 | (3) | -4.5% | 75 |
| Sport and Recreation Facilities | 1 526 | 917 | 1 278 | 65 | 586 | 970 | 383 | **39.5%** | 1 278 |
| *Indoor Facilities* | 90 | 100 | 87 | 2 | 54 | 60 | 6 | 9.8% | 87 |
| *Outdoor Facilities* | 1 437 | 817 | 1 191 | 63 | 532 | 910 | 378 | 41.5% | 1 191 |
| **Other assets** | **2 127** | **2 948** | **3 558** | **175** | **1 942** | **3 018** | **1 076** | **35.6%** | **3 558** |
| Operational Buildings | 1 290 | 2 291 | 2 141 | 147 | 859 | 1 815 | 957 | **52.7%** | 2 141 |
| *Municipal Offices* | 1 290 | 2 291 | 2 141 | 147 | 859 | 1 815 | 957 | 52.7% | 2 141 |
| Housing | 836 | 657 | 1 417 | 27 | 1 083 | 1 203 | 119 | **9.9%** | 1 417 |
| *Staff Housing* | 160 | 217 | 367 | 1 | 319 | 328 | 10 | 2.9% | 367 |
| *Social Housing* | 677 | 440 | 1 050 | 26 | 765 | 874 | 110 | 12.5% | 1 050 |
| **Biological or Cultivated Assets** | – | – | – | – | – | – | – | | – |
| **Intangible Assets** | **3 750** | **5 092** | **5 606** | **92** | **4 159** | **4 541** | **382** | 8.4% | **5 606** |
| Servitudes | | | | | | | – | | – |
| Licences and Rights | 3 750 | 5 092 | 5 606 | 92 | 4 159 | 4 541 | 382 | **8.4%** | 5 606 |
| *Computer Software and Applications* | 3 750 | 5 092 | 5 606 | 92 | 4 159 | 4 541 | 382 | 8.4% | 5 606 |
| **Computer Equipment** | **223** | **428** | **404** | **12** | **112** | **335** | **223** | 66.5% | **404** |
| Computer Equipment | 223 | 428 | 404 | 12 | 112 | 335 | 223 | 66.5% | 404 |
| **Furniture and Office Equipment** | **21** | **58** | **58** | – | **9** | **41** | **33** | 79.2% | **58** |
| Furniture and Office Equipment | 21 | 58 | 58 | – | 9 | 41 | 33 | 79.2% | 58 |
| **Machinery and Equipment** | **992** | **1 361** | **1 433** | **64** | **854** | **1 245** | **391** | 31.4% | **1 433** |
| Machinery and Equipment | 992 | 1 361 | 1 433 | 64 | 854 | 1 245 | 391 | 31.4% | 1 433 |
| **Transport Assets** | **6 624** | **7 228** | **8 099** | **722** | **5 792** | **6 503** | **711** | 10.9% | **8 099** |
| Transport Assets | 6 624 | 7 228 | 8 099 | 722 | 5 792 | 6 503 | 711 | 10.9% | 8 099 |
| **Land** | – | – | – | – | – | – | – | | – |
| **Total Repairs and Maintenance Expenditu** | **65 140** | **66 391** | **71 458** | **5 291** | **53 522** | **58 039** | **4 517** | **7.8%** | **71 458** |

## WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

| Description<br><br>R thousands | 2022/23<br>Audited Outcome | Budget Year 2023/24<br>Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance<br>% | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|---|
| **Depreciation by Asset Class/Sub-class** | | | | | | | | | |
| **Infrastructure** | **78 745** | **89 428** | **89 428** | **6 274** | **63 796** | **70 898** | 7 101 | **10.0%** | **89 428** |
| Roads Infrastructure | 24 500 | 28 632 | 28 632 | 2 076 | 21 103 | 22 577 | 1 473 | **6.5%** | 28 632 |
| *Roads* | 23 187 | 26 564 | 26 564 | 1 962 | 19 946 | 21 379 | 1 434 | **6.7%** | 26 564 |
| *Road Structures* | 870 | 1 606 | 1 606 | 68 | 696 | 745 | 49 | **6.6%** | 1 606 |
| *Road Furniture* | 443 | 461 | 461 | 45 | 462 | 452 | (9) | **-2.0%** | 461 |
| Storm water Infrastructure | 4 629 | 4 824 | 4 824 | 381 | 3 875 | 4 052 | 177 | **4.4%** | 4 824 |
| *Drainage Collection* | 906 | 941 | 941 | 74 | 749 | 790 | 41 | **5.2%** | 941 |
| *Storm water Conveyance* | 3 723 | 3 883 | 3 883 | 307 | 3 126 | 3 261 | 136 | **4.2%** | 3 883 |
| Electrical Infrastructure | 13 496 | 14 589 | 14 589 | 1 100 | 11 194 | 11 632 | 438 | **3.8%** | 14 589 |
| *Power Plants* | 3 | 3 | 3 | 0 | 2 | 2 | (0) | **-0.5%** | 3 |
| *HV Transmission Conductors* | 29 | 30 | 30 | 2 | 24 | 24 | (0) | **-0.5%** | 30 |
| *MV Substations* | 2 058 | 2 033 | 2 033 | 164 | 1 667 | 1 707 | 40 | **2.3%** | 2 033 |
| *MV Switching Stations* | 1 247 | 1 292 | 1 292 | 102 | 1 039 | 1 085 | 46 | **4.3%** | 1 292 |
| *MV Networks* | 6 962 | 8 242 | 8 242 | 591 | 6 013 | 6 302 | 289 | **4.6%** | 8 242 |
| *LV Networks* | 2 986 | 2 769 | 2 769 | 223 | 2 272 | 2 327 | 55 | **2.3%** | 2 769 |
| *Capital Spares* | 212 | 220 | 220 | 17 | 177 | 185 | 8 | **4.3%** | 220 |
| Water Supply Infrastructure | 16 071 | 17 453 | 17 453 | 1 315 | 13 365 | 14 119 | 755 | **5.3%** | 17 453 |
| *Dams and Weirs* | 253 | 263 | 263 | 21 | 211 | 221 | 10 | **4.3%** | 263 |
| *Boreholes* | 183 | 181 | 181 | 15 | 153 | 176 | 23 | **12.8%** | 181 |
| *Reservoirs* | 2 661 | 2 791 | 2 791 | 219 | 2 223 | 2 323 | 100 | **4.3%** | 2 791 |
| *Pump Stations* | 647 | 631 | 631 | 54 | 551 | 557 | 6 | **1.0%** | 631 |
| *Water Treatment Works* | 156 | 135 | 135 | 11 | 107 | 113 | 5 | **4.7%** | 135 |
| *Bulk Mains* | 1 541 | 1 526 | 1 526 | 167 | 1 701 | 1 672 | (29) | **-1.7%** | 1 526 |
| *Distribution* | 10 630 | 11 926 | 11 926 | 828 | 8 417 | 9 058 | 641 | **7.1%** | 11 926 |
| Sanitation Infrastructure | 16 050 | 19 426 | 19 426 | 1 323 | 13 449 | 14 499 | 1 050 | **7.2%** | 19 426 |
| *Pump Station* | 14 999 | 15 565 | 15 565 | 1 233 | 12 533 | 12 928 | 396 | **3.1%** | 15 565 |
| *Reticulation* | 1 051 | 3 860 | 3 860 | 87 | 886 | 1 546 | 660 | **42.7%** | 3 860 |
| *Waste Water Treatment Works* | | – | | 3 | 30 | 24 | (6) | **-24.0%** | |
| Solid Waste Infrastructure | 3 999 | 4 505 | 4 505 | 80 | 810 | 4 019 | 3 209 | **79.8%** | 4 505 |
| *Landfill Sites* | 3 849 | 4 371 | 4 371 | 65 | 660 | 3 872 | 3 212 | **82.9%** | 4 371 |
| *Waste Drop-off Points* | 150 | 133 | 133 | 15 | 150 | 147 | (3) | **-1.7%** | 133 |
| **Community Assets** | **5 588** | **8 078** | **8 078** | **473** | **4 809** | **5 789** | **979** | **16.9%** | **8 078** |
| Community Facilities | 2 654 | 4 602 | 4 602 | 214 | 2 171 | 2 882 | 710 | **24.7%** | 4 602 |
| *Halls* | 926 | 1 813 | 1 813 | 76 | 774 | 791 | 17 | 2.1% | 1 813 |
| *Centres* | 314 | 423 | 423 | 26 | 263 | 589 | 326 | 55.4% | 423 |
| *Clinics/Care Centres* | 51 | 410 | 410 | 4 | 42 | 344 | 302 | 87.7% | 410 |
| *Museums* | 15 | 16 | 16 | 1 | 13 | 13 | (0) | -0.5% | 16 |
| *Libraries* | 454 | 472 | 472 | 37 | 379 | 397 | 17 | 4.3% | 472 |
| *Cemeteries/Crematoria* | 211 | 219 | 219 | 16 | 166 | 184 | 18 | 10.0% | 219 |
| *Purls* | 33 | 664 | 664 | 2 | 25 | 25 | 0 | 0.5% | 664 |
| *Public Open Space* | 367 | 383 | 383 | 28 | 286 | 321 | 35 | 11.0% | 383 |
| *Public Ablution Facilities* | 182 | 185 | 185 | 16 | 165 | 169 | 4 | 2.2% | 185 |
| *Taxi Ranks/Bus Terminals* | 100 | 17 | 17 | 6 | 59 | 50 | (9) | -17.6% | 17 |
| Sport and Recreation Facilities | 2 934 | 3 476 | 3 476 | 259 | 2 638 | 2 907 | 269 | **9.3%** | 3 476 |
| *Indoor Facilities* | 1 400 | 1 641 | 1 641 | 114 | 1 161 | 1 345 | 184 | 13.7% | 1 641 |
| *Outdoor Facilities* | 1 534 | 1 836 | 1 836 | 145 | 1 477 | 1 562 | 85 | 5.4% | 1 836 |
| **Investment properties** | **32** | **61** | **61** | **3** | **26** | **53** | 27 | 50.1% | **61** |
| Revenue Generating | 32 | 61 | 61 | 3 | 26 | 53 | 27 | **50.1%** | 61 |
| *Improved Property* | 32 | 61 | 61 | 3 | 26 | 53 | 27 | 50.1% | 61 |
| **Other assets** | **2 102** | **2 781** | **2 781** | **173** | **1 758** | **2 317** | **559** | **24.1%** | **2 781** |
| Operational Buildings | 1 916 | 2 542 | 2 542 | 159 | 1 619 | 2 126 | 506 | **23.8%** | 2 542 |
| *Municipal Offices* | 1 644 | 1 999 | 1 999 | 137 | 1 395 | 1 669 | 274 | 16.4% | 1 999 |
| *Workshops* | 2 | 2 | 2 | 0 | 2 | 2 | (0) | -0.5% | 2 |
| *Yards* | 5 | 5 | 5 | 0 | 1 | 4 | 3 | 83.9% | 5 |
| *Stores* | 266 | 537 | 537 | 22 | 222 | 451 | 229 | 50.7% | 537 |
| Housing | 185 | 239 | 239 | 14 | 138 | 191 | 53 | **27.7%** | 239 |
| *Staff Housing* | 172 | 210 | 210 | 12 | 123 | 174 | 51 | 29.5% | 210 |
| *Social Housing* | 13 | 28 | 28 | 1 | 15 | 17 | 2 | 9.7% | 28 |

| WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 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 |
| **Intangible Assets** | **69** | **197** | **197** | **8** | **86** | **170** | **84** | 49.3% | **197** |
| Servitudes | | | | – | – | – | – | | – |
| Licences and Rights | 69 | 197 | 197 | 8 | 86 | 170 | 84 | **49.3%** | 197 |
| *Computer Software and Applications* | 69 | 197 | 197 | 8 | 86 | 170 | 84 | 49.3% | 197 |
| **Computer Equipment** | **1 518** | **2 725** | **2 725** | **156** | **1 592** | **2 054** | **461** | 22.5% | **2 725** |
| Computer Equipment | 1 518 | 2 725 | 2 725 | 156 | 1 592 | 2 054 | 461 | 22.5% | 2 725 |
| **Furniture and Office Equipment** | **543** | **807** | **807** | **50** | **518** | **712** | **194** | 27.3% | **807** |
| Furniture and Office Equipment | 543 | 807 | 807 | 50 | 518 | 712 | 194 | 27.3% | 807 |
| **Machinery and Equipment** | **2 264** | **2 734** | **2 734** | **214** | **2 179** | **2 602** | **423** | 16.2% | **2 734** |
| Machinery and Equipment | 2 264 | 2 734 | 2 734 | 214 | 2 179 | 2 602 | 423 | 16.2% | 2 734 |
| **Transport Assets** | **3 320** | **5 802** | **5 802** | **300** | **3 104** | **4 620** | **1 516** | 32.8% | **5 802** |
| Transport Assets | 3 320 | 5 802 | 5 802 | 300 | 3 104 | 4 620 | 1 516 | 32.8% | 5 802 |
| **Total Depreciation** | **94 181** | **112 614** | **112 614** | **7 652** | **77 869** | **89 213** | **11 344** | **12.7%** | **112 614** |

## QUALITY CERTIFICATE

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

(mark as appropriate)

- [X] the monthly budget statement
- [ ] quarterly report on the implementation of the budget and financial state of affairs of the municipality
- [ ] mid-year budget and performance assessment

for the month of **April 2024** 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: 14 May 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: 14 May 2024