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
August 2023

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor's Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for August 2023 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Financial problems or risks facing the municipality

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

Section 2 - Resolutions

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a monthly report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

3.2 Consolidated performance

The following table summarises the overall position on the capital and operating budgets

	Original Budget	Adjustments Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 1 093 983 966	R 1 221 543 459	R 204 236 725	R 198 327 526	R -5 909 199	**-3%**
Operating Expenditure	R 1 029 331 855	R 1 072 205 062	R 118 608 620	R 112 480 052	R -6 128 568	**-5%**
Capital	R 191 095 805	R 240 803 827	R 17 995 848	R 2 708 473	R -15 287 375	**-85%**

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) - M02 August									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	364 616	421 007	421 007	38 233	73 946	80 833	(6 887)	-9%	421 007
Service charges - Water	84 142	91 857	91 857	5 343	12 251	15 799	(3 548)	-22%	91 857
Service charges - Waste Water Management	52 452	51 053	51 053	4 739	8 744	8 271	473	6%	51 053
Service charges - Waste management	32 770	32 997	32 997	2 799	5 588	5 319	270	5%	32 997
Sale of Goods and Rendering of Services		13 113	13 113	1 184	1 849	1 619	230	14%	13 113
Agency services	5 511	6 403	6 403	590	1 005	986	19	2%	6 403
Interest earned from Receivables	4 048	2 640	2 640	261	516	440	76	17%	2 640
Interest from Current and Non Current Assets	58 939	55 954	55 954	730	1 779	1 037	742	72%	55 954
Rental from Fixed Assets	1 590	1 967	1 967	144	401	299	102	34%	1 967
Operational Revenue		3 933	3 933	466	881	522	359	69%	3 933
Non-Exchange Revenue									–
Property rates	152 117	167 830	167 830	15 051	28 568	25 775	2 793	11%	167 830
Fines, penalties and forfeits	34 692	32 076	32 076	20	36	29	7	22%	32 076
Licence and permits	5 088	5 158	5 158	451	855	794	61	8%	5 158
Transfers and subsidies - Operational	173 875	168 036	168 501	–	59 681	59 681	–		168 501
Interest		1 060	1 060	119	250	177	74	42%	1 060
Operational Revenue	16 837	15 402	15 402	953	1 919	2 567	(648)	-25%	15 402
Gains on disposal of Assets	9 945	14 613	14 613	–	61	90	(29)	-32%	14 613
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 085 563**	**71 083**	**198 328**	**204 237**	**(5 909)**	**-3%**	**1 085 563**

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

- **Service charges - electricity revenue** stands at 9% below the YTD budgeted projections mainly due to the effect of load shedding.
- **Service charges - Water revenue** stands at 22% below the YTD budgeted mainly due to lower consumption by users and journal corrections that was done in August for billings of July 2023.
- **Interest from Current and Non-current Assets** refer to interest that will be received on investments that will only mature in November 2023, May and June 2024. The 72% above YTD budgeted projections refer to the interest received on the positive current account balance.
- **Property rates** stands at 11% above the YTD budgeted projections mainly due to the increase in State owned properties that was levied annually instead of monthly.
- **Gains on disposal of Assets** refer to Sale of land transactions that realised.
- Revenue for the month of **August 2023** was **R71.083 million** whilst the overall YTD performance **excluding capital transfers** stands at **3% below** the budgeted projections**.**

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type									
Employee related costs	291 907	316 394	316 751	22 965	43 536	46 112	(2 577)	-6%	316 751
Remuneration of councillors	11 225	12 081	12 081	938	1 875	1 909	(33)	-2%	12 081
Bulk purchases - electricity	289 451	356 097	356 097	45 718	48 772	45 907	2 864	6%	356 097
Inventory consumed	51 767	61 034	64 089	1 823	3 167	2 913	254	9%	64 089
Debt impairment	(5 478)	4 424	4 424	–	–	–	–		4 424
Depreciation and amortisation	93 100	112 614	112 614	–	–	–	–		112 614
Interest	15 655	14 486	14 486	–	–	–	–		14 486
Contracted services	90 997	70 092	68 106	3 667	5 791	10 376	(4 585)	-44%	68 106
Transfers and subsidies	4 246	5 060	4 910	367	667	1 097	(429)	-39%	4 910
Irrecoverable debts written off	43 096	32 910	32 910	–	–	–	–		32 910
Operational costs	39 690	57 831	57 430	2 276	8 672	10 295	(1 623)	-16%	57 430
Losses on Disposal of Assets	8 875	16 413	16 413	–	–	–	–		16 413
Other Losses		11 894	11 894	–	–	–	–		11 894
Total Expenditure	**934 531**	**1 071 330**	**1 072 205**	**77 754**	**112 480**	**118 609**	**(6 129)**	**-5%**	**1 072 205**

- **Contract Services** is 44% below the YTD budgeted projections due to underspending on various repairs & maintenance line items
- **Transfer and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- **Operational costs** stands at 16% below the YTD budgeted projections mainly due to the under or none performance on various line items.
- Expenditure for the month of **August 2023** was **R77.754 million** whilst the overall YTD performance stands at **5% 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) - M02 August

Vote Description R thousands	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	80 605	53 925	54 578	1 303	1 303	2 100	(797)	-38%	54 578
Vote 4 - Electricity Services	30 367	40 500	41 992	–	–	981	(981)	-100%	41 992
Vote 6 - Development Services	1 678	55 314	55 314	–	–	9 920	(9 920)	-100%	55 314
Total Capital Multi-year expenditure	**112 650**	**149 739**	**151 884**	**1 303**	**1 303**	**13 001**	**(11 698)**	**-90%**	**151 884**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	1	1	–	1	#DIV/0!	176
Vote 2 - Civil Services	26 520	35 808	63 501	487	616	4 611	(3 995)	-87%	63 501
Vote 3 - Council	664	692	692	–	–	2	(2)	-100%	692
Vote 4 - Electricity Services	18 239	14 758	16 672	689	788	355	433	122%	16 672
Vote 5 - Financial Services	665	2 192	2 192	–	–	15	(15)	-100%	2 192
Vote 6 - Development Services	5 256	1 776	1 776	–	–	–	–		1 776
Vote 7 - Municipal Manager	12	12	12	–	–	2	(2)	-100%	12
Vote 8 - Protection Services	4 045	3 899	3 899	–	–	10	(10)	-100%	3 899
Total Capital single-year expenditure	55 996	59 313	88 920	1 177	1 405	4 995	**(3 590)**	**-72%**	88 920
Total Capital Expenditure	**168 647**	**209 052**	**240 804**	**2 481**	**2 708**	**17 996**	**(15 287)**	**-85%**	**240 804**
Capital Expenditure - Functional Classification									
Governance and administration	**4 751**	**8 444**	**8 444**	**22**	**22**	**459**	(437)	-95%	**8 444**
Executive and council	676	704	704	–	–	4	(4)	-100%	704
Finance and administration	4 075	7 740	7 740	22	22	455	(433)	-95%	7 740
Community and public safety	**6 585**	**32 539**	**32 582**	**452**	**527**	**1 085**	(558)	-51%	**32 582**
Community and social services	407	1 250	1 250	1	1	–	1	#DIV/0!	1 250
Sport and recreation	2 132	27 390	27 432	451	526	1 075	(549)	-51%	27 432
Public safety	4 045	3 899	3 899	–	–	10	(10)	-100%	3 899
Economic and environmental services	**57 365**	**81 843**	**92 258**	**1 303**	**1 303**	**11 420**	(10 116)	-89%	**92 258**
Planning and development	3 389	14 612	14 612	–	–	6 920	(6 920)	-100%	14 612
Road transport	53 976	67 231	77 647	1 303	1 303	4 500	(3 197)	-71%	77 647
Trading services	**99 946**	**86 227**	**107 520**	**703**	**855**	**5 032**	(4 177)	-83%	**107 520**
Energy sources	45 870	53 741	57 146	666	765	1 323	(558)	-42%	57 146
Water management	30 998	14 564	26 953	37	90	(512)	602	-118%	26 953
Waste water management	16 648	13 915	19 414	–	–	4 021	(4 021)	-100%	19 414
Waste management	6 429	4 007	4 007	–	–	200	(200)	-100%	4 007
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classific	**168 647**	**209 052**	**240 804**	**2 481**	**2 708**	**17 996**	**(15 287)**	**-85%**	**240 804**

- Capital expenditure for the month of **August 2023** amounts to **R2 480 592.61** and stands at **85%** 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 **R2 708 473.15 (1.12%)** compared to the total budget of **R240 803 827.**
- Commitments are R9 912 938.

2023-2024 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Adjustments Budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
	CIVIL										
1	Generator Installations	8 593 277	-	-	-	8 593 277	100%	Construction	Swartland	10%	
	ROADS										
2	Roads Swartland: Resealing of Roads	10 000 000	-	-	-	10 000 000	100%	Construction	Swartland	5%	
3	Roads Swartland: Construction of New Roads	23 708 000	1 303 451	1 303 451	500 000	22 404 549	95%	Construction	Swartland	5%	
4	Access road and Intersection Upgrading: Illinge Lethu	10 416 105	-	-	-	10 416 105	100%	Planning	Illinge Lethu	1%	
	SPORTGROUNDS										
5	Upgrading of Ilinge Lethu Sports Fields	11 300 000	425 532	425 532	1 000 000	10 874 468	96%	Tenders process	Ilinge Lethu	5%	
	SWIMMING POOLS										
6	Swimming Pool: Wesbank	12 000 000	-	-	-	12 000 000	100%	Tenders process	Wesbank	2%	
	HOUSING										
7	Malmesbury De Hoop Serviced Sites	45 000 000	-	-	3 872 727	45 000 000	100%	N/A	Malmesbury	0%	Awaits funding approval
	ELECTRICAL SERVICES										
8	Malmesbury: Saamstaan/De Hoop area: Upgrading of bulk electricity supply: Phase 1	23 658 000	-	-	658 000	23 658 000	100%	BAC Approved. Awaiting Appeal period	Malmesbury	0%	Expenditure will be paid from INEP Vote first and then CRR Vote
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	16 042 000	-	-	20 000	16 042 000	100%	BAC Approved. Awaiting Appeal period	Malmesbury	0%	
10	Replace oil insulated switchgear and equipment	5 000 000	-	-	-	5 000 000	100%	Tender will be presented at the next BEC and then BAC	Swartland	0%	Installation will be done inhouse
	TOTAL	**165 717 382**	**1 728 983**	**1 728 983**	**6 050 727**	**163 988 399**	**99%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August					
Description of financial indicator	Basis of calculation	Budget Year 2023/24			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	11.9%	11.9%	0.0%	11.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	9.5%	9.4%	9.2%	9.4%
Gearing	Long Term Borrowing/ Funds & Reserves	24.8%	24.8%	30.8%	24.8%
Liquidity					
Current Ratio	Current assets/current liabilities	6:1	6:1	7:1	6:1
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.00%	99.5%	97.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.00%	98.9%	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%	3.6%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	21.0%	16.1%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.2%	29.2%	22.0%	29.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	6.1%	6.1%	3.8%	6.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.7%	11.7%	0.0%	11.7%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	17.2%	7.5%	13.9%	17.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.3%	9.1%	4.7%	11.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	10	10	9	10

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

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M02 August									
	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	152 117	167 830	167 830	15 051	28 568	25 775	2 793	11%	167 830
Service charges	533 980	596 914	596 914	51 114	100 529	110 222	(9 693)	-9%	596 914
Investment revenue	58 939	55 954	–	730	1 779	1 037	742	72%	55 954
Transfers and subsidies - Operational	58 939	168 036	55 954	–	59 681	59 681	–		168 501
Other own revenue	192 648	96 364	264 865	4 187	7 771	7 522	249	3%	96 364
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 085 563**	**71 083**	**198 328**	**204 237**	**(5 909)**	**-3%**	**1 085 563**
Employee costs	291 907	316 394	316 751	22 965	43 536	46 112	(2 577)	-6%	316 751
Remuneration of Councillors	11 225	12 081	12 081	938	1 875	1 909	(33)	-2%	12 081
Depreciation and amortisation	93 100	112 614	112 614	–	–	–	–		112 614
Interest	15 655	14 486	14 486	–	–	–	–		14 486
Inventory consumed and bulk purchases	341 218	417 131	420 187	47 542	51 939	48 821	3 118	6%	420 187
Transfers and subsidies	4 246	5 060	4 910	367	667	1 097	(429)	-39%	4 910
Other expenditure	177 180	193 564	191 176	5 943	14 463	20 671	(6 208)	-30%	191 176
Total Expenditure	**934 531**	**1 071 330**	**1 072 205**	**77 754**	**112 480**	**118 609**	**(6 129)**	**-5%**	**1 072 205**
Surplus/(Deficit)	**62 092**	**13 768**	**13 358**	**(6 671)**	**85 847**	**85 628**	**219**	**0%**	**13 358**
Transfers and subsidies - capital (monetary allocations)	76 120	107 387	135 980	–	–	–	–		135 980
Surplus/(Deficit) after capital transfers & contributions	**138 212**	**121 155**	**149 338**	**(6 671)**	**85 847**	**85 628**	**219**	**0%**	**149 338**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**149 338**	**(6 671)**	**85 847**	**85 628**	**219**	**0%**	**149 338**
Capital expenditure & funds sources									
Capital expenditure	**168 647**	**209 052**	**240 804**	**2 481**	**2 708**	**17 996**	**(15 287)**	**-85%**	**240 804**
Capital transfers recognised	69 841	107 387	135 980	1 729	1 729	12 578	(10 849)	-86%	135 980
Internally generated funds	**98 806**	**101 665**	**104 824**	**752**	**979**	**5 418**	**(4 438)**	**-82%**	**104 824**
Total sources of capital funds	**168 647**	**209 052**	**240 804**	**2 481**	**2 708**	**17 996**	**(15 287)**	**-85%**	**240 804**
Financial position									
Total current assets	879 602	863 166	859 598		946 327				859 598
Total non current assets	2 234 437	2 322 092	2 353 843		2 248 234				2 353 843
Total current liabilities	144 679	144 717	144 717		128 917				144 717
Total non current liabilities	223 551	224 988	224 988		223 551				224 988
Community wealth/Equity	**2 745 810**	**2 815 553**	**2 843 736**		**2 756 247**				**2 843 736**
Cash flows									
Net cash from (used) operating	234 306	224 935	253 092	6 304	121 561	168 575	47 014	28%	253 092
Net cash from (used) investing	(170 142)	(194 439)	(226 191)	(1 756)	(2 057)	(17 846)	(15 789)	88%	(226 191)
Net cash from (used) financing	(7 238)	(8 261)	(8 261)	115	221	83	(138)	-165%	(8 261)
Cash/cash equivalents at the month/year	**722 017**	**684 449**	**680 855**	**662 215**	**781 940**	**813 027**	**31 087**	**4%**	**680 855**
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	57 433	11 934	2 558	1 499	1 325	1 114	3 109	27 812	106 783
Creditors Age Analysis									
Total Creditors	16 716	3	0	–	–	–	–	58	16 777

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August									
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 - Functional									
Governance and administration	**290 544**	**319 063**	**319 528**	**16 382**	**61 649**	**57 988**	3 661	6%	**319 528**
Executive and council	103	305	305	1	2	38	(36)	-96%	305
Finance and administration	290 441	318 758	319 223	16 381	61 647	57 950	3 697	6%	319 223
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**84 174**	**127 957**	**127 957**	**363**	**763**	**823**	(61)	-7%	**127 957**
Community and social services	14 502	13 893	13 893	160	274	197	78	39%	13 893
Sport and recreation	5 355	16 216	16 216	165	420	548	(128)	-23%	16 216
Public safety	42 679	42 089	42 089	23	36	50	(14)	-28%	42 089
Housing	21 638	55 758	55 758	16	33	29	4	13%	55 758
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**43 503**	**33 128**	**43 544**	**1 714**	**2 921**	**2 416**	505	21%	**43 544**
Planning and development	4 946	4 789	4 789	669	1 027	594	433	73%	4 789
Road transport	38 558	28 339	38 756	1 045	1 894	1 822	72	4%	38 756
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**654 507**	**712 303**	**730 480**	**52 621**	**132 989**	**143 004**	**(10 016)**	-7%	**730 480**
Energy sources	393 023	456 425	457 825	38 612	77 737	84 613	(6 876)	-8%	457 825
Water management	123 175	113 187	124 465	5 808	19 276	22 999	(3 724)	-16%	124 465
Waste water management	83 402	86 097	91 596	4 982	22 109	21 661	448	2%	91 596
Waste management	54 906	56 595	56 595	3 218	13 868	13 732	136	1%	56 595
Other	**15**	**34**	**34**	**3**	**6**	**5**	**0**	**9%**	**34**
Total Revenue - Functional	**1 072 743**	**1 192 485**	**1 221 543**	**71 083**	**198 328**	**204 237**	**(5 909)**	**-3%**	**1 221 543**
Expenditure - Functional									
Governance and administration	**135 064**	**171 937**	**171 646**	**9 825**	**21 608**	**25 225**	(3 617)	-14%	**171 646**
Executive and council	22 144	25 835	25 755	1 716	4 383	5 405	(1 022)	-19%	25 755
Finance and administration	111 032	142 949	142 739	7 962	16 935	19 362	(2 427)	-13%	142 739
Internal audit	1 889	3 152	3 152	147	289	458	(168)	-37%	3 152
Community and public safety	**167 610**	**154 654**	**154 769**	**8 267**	**15 514**	**17 757**	(2 243)	-13%	**154 769**
Community and social services	23 083	26 330	26 318	1 719	3 268	3 605	(337)	-9%	26 318
Sport and recreation	31 643	34 938	34 980	2 071	3 945	4 571	(626)	-14%	34 980
Public safety	86 711	88 686	88 770	4 272	7 894	9 076	(1 182)	-13%	88 770
Housing	26 174	4 701	4 701	205	407	505	(98)	-19%	4 701
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**75 256**	**85 081**	**85 905**	**2 682**	**5 339**	**6 047**	(707)	-12%	**85 905**
Planning and development	14 561	16 200	16 680	1 103	2 043	2 508	(465)	-19%	16 680
Road transport	60 695	68 882	69 225	1 578	3 296	3 539	(243)	-7%	69 225
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**554 307**	**657 274**	**657 502**	**56 933**	**69 920**	**69 455**	**465**	1%	**657 502**
Energy sources	338 635	414 005	414 021	47 913	53 062	50 960	2 102	4%	414 021
Water management	86 075	107 650	107 676	2 304	4 200	4 518	(317)	-7%	107 676
Waste water management	69 307	77 428	77 481	3 184	5 863	6 923	(1 060)	-15%	77 481
Waste management	60 290	58 190	58 323	3 531	6 794	7 054	(259)	-4%	58 323
Other	**2 294**	**2 384**	**2 384**	**48**	**98**	**125**	**(27)**	**-21%**	**2 384**
Total Expenditure - Functional	**934 531**	**1 071 330**	**1 072 205**	**77 754**	**112 480**	**118 609**	**(6 129)**	**-5%**	**1 072 205**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**149 338**	**(6 671)**	**85 847**	**85 628**	**219**	**0%**	**149 338**

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) - M02 August									
Vote Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Corporate Services	13 416	12 735	13 200	87	137	79	58	73.6%	13 200
Vote 2 - Civil Services	293 035	299 716	326 909	14 198	55 735	58 795	(3 059)	-5.2%	326 909
Vote 3 - Council	103	305	305	1	2	38	(36)	-95.9%	305
Vote 4 - Electricity Services	393 023	456 443	457 843	38 614	77 739	84 616	(6 877)	-8.1%	457 843
Vote 5 - Financial Services	287 844	304 521	304 521	16 281	61 459	57 760	3 698	6.4%	304 521
Vote 6 - Development Services	31 971	64 870	64 870	842	1 348	1 090	258	23.7%	64 870
Vote 7 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 8 - Protection Services	53 349	53 895	53 895	1 061	1 908	1 859	49	2.6%	53 895
Total Revenue by Vote	**1 072 743**	**1 192 485**	**1 221 543**	**71 083**	**198 328**	**204 237**	**(5 909)**	**-2.9%**	**1 221 543**
Expenditure by Vote									
Vote 1 - Corporate Services	37 800	42 202	42 667	2 555	4 880	5 822	(943)	-16.2%	42 667
Vote 2 - Civil Services	325 328	369 407	370 008	13 626	25 925	29 484	(3 559)	-12.1%	370 008
Vote 3 - Council	18 881	23 068	22 988	1 407	3 768	5 003	(1 235)	-24.7%	22 988
Vote 4 - Electricity Services	342 784	419 094	418 968	47 999	54 616	50 958	3 657	7.2%	418 968
Vote 5 - Financial Services	52 095	73 728	73 178	4 225	8 204	10 273	(2 070)	-20.1%	73 178
Vote 6 - Development Services	50 629	32 212	32 622	1 915	3 775	4 563	(788)	-17.3%	32 622
Vote 7 - Municipal Manager	7 573	8 927	8 997	729	1 400	1 382	18	1.3%	8 997
Vote 8 - Protection Services	99 441	102 693	102 777	5 298	9 913	11 123	(1 210)	-10.9%	102 777
Total Expenditure by Vote	**934 531**	**1 071 330**	**1 072 205**	**77 754**	**112 480**	**118 609**	**(6 129)**	**-5.2%**	**1 072 205**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**149 338**	**(6 671)**	**85 847**	**85 628**	**219**	**0.3%**	**149 338**

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) - M02 August									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	364 616	421 007	421 007	38 233	73 946	80 833	(6 887)	-9%	421 007
Service charges - Water	84 142	91 857	91 857	5 343	12 251	15 799	(3 548)	-22%	91 857
Service charges - Waste Water Management	52 452	51 053	51 053	4 739	8 744	8 271	473	6%	51 053
Service charges - Waste management	32 770	32 997	32 997	2 799	5 588	5 319	270	5%	32 997
Sale of Goods and Rendering of Services		13 113	13 113	1 184	1 849	1 619	230	14%	13 113
Agency services	5 511	6 403	6 403	590	1 005	986	19	2%	6 403
Interest earned from Receivables	4 048	2 640	2 640	261	516	440	76	17%	2 640
Interest from Current and Non Current Assets	58 939	55 954	55 954	730	1 779	1 037	742	72%	55 954
Rental from Fixed Assets	1 590	1 967	1 967	144	401	299	102	34%	1 967
Operational Revenue		3 933	3 933	466	881	522	359	69%	3 933
Non-Exchange Revenue									–
Property rates	152 117	167 830	167 830	15 051	28 568	25 775	2 793	11%	167 830
Fines, penalties and forfeits	34 692	32 076	32 076	20	36	29	7	22%	32 076
Licence and permits	5 088	5 158	5 158	451	855	794	61	8%	5 158
Transfers and subsidies - Operational	173 875	168 036	168 501	–	59 681	59 681	–		168 501
Interest		1 060	1 060	119	250	177	74	42%	1 060
Operational Revenue	16 837	15 402	15 402	953	1 919	2 567	(648)	-25%	15 402
Gains on disposal of Assets	9 945	14 613	14 613	–	61	90	(29)	-32%	14 613
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 085 563**	**71 083**	**198 328**	**204 237**	**(5 909)**	**-3%**	**1 085 563**
Expenditure By Type									
Employee related costs	291 907	316 394	316 751	22 965	43 536	46 112	(2 577)	-6%	316 751
Remuneration of councillors	11 225	12 081	12 081	938	1 875	1 909	(33)	-2%	12 081
Bulk purchases - electricity	289 451	356 097	356 097	45 718	48 772	45 907	2 864	6%	356 097
Inventory consumed	51 767	61 034	64 089	1 823	3 167	2 913	254	9%	64 089
Debt impairment	(5 478)	4 424	4 424	–	–	–	–		4 424
Depreciation and amortisation	93 100	112 614	112 614	–	–	–	–		112 614
Interest	15 655	14 486	14 486	–	–	–	–		14 486
Contracted services	90 997	70 092	68 106	3 667	5 791	10 376	(4 585)	-44%	68 106
Transfers and subsidies	4 246	5 060	4 910	367	667	1 097	(429)	-39%	4 910
Irrecoverable debts written off	43 096	32 910	32 910	–	–	–	–		32 910
Operational costs	39 690	57 831	57 430	2 276	8 672	10 295	(1 623)	-16%	57 430
Losses on Disposal of Assets	8 875	16 413	16 413	–	–	–	–		16 413
Other Losses		11 894	11 894	–	–	–	–		11 894
Total Expenditure	**934 531**	**1 071 330**	**1 072 205**	**77 754**	**112 480**	**118 609**	**(6 129)**	**-5%**	**1 072 205**
Surplus/(Deficit)	**62 092**	**13 768**	**13 358**	**(6 671)**	**85 847**	**85 628**	**219**	**0**	**13 358**
Transfers and subsidies - capital (monetary	76 120	107 387	135 980	–	–	–	–		135 980
Transfers and subsidies - capital (in-kind)		–					–		–
Surplus/(Deficit) after capital transfers &	**138 212**	**121 155**	**149 338**	**(6 671)**	**85 847**	**85 628**			**149 338**
Income Tax									–
Surplus/(Deficit) after income tax	**138 212**	**121 155**	**149 338**	**(6 671)**	**85 847**	**85 628**			**149 338**
Share of Surplus/Deficit attributable to Joint Venture									–
Share of Surplus/Deficit attributable to Minorities									–
Surplus/(Deficit) attributable to municipality	**138 212**	**121 155**	**149 338**	**(6 671)**	**85 847**	**85 628**			**149 338**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**149 338**	**(6 671)**	**85 847**	**85 628**			**149 338**

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) - M02 August									
Vote Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	80 605	53 925	54 578	1 303	1 303	2 100	(797)	-38%	54 578
Vote 4 - Electricity Services	30 367	40 500	41 992	–	–	981	(981)	-100%	41 992
Vote 6 - Development Services	1 678	55 314	55 314	–	–	9 920	(9 920)	-100%	55 314
Total Capital Multi-year expenditure	**112 650**	**149 739**	**151 884**	**1 303**	**1 303**	**13 001**	**(11 698)**	**-90%**	**151 884**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	1	1	–	1	#DIV/0!	176
Vote 2 - Civil Services	26 520	35 808	63 501	487	616	4 611	(3 995)	-87%	63 501
Vote 3 - Council	664	692	692	–	–	2	(2)	-100%	692
Vote 4 - Electricity Services	18 239	14 758	16 672	689	788	355	433	122%	16 672
Vote 5 - Financial Services	665	2 192	2 192	–	–	15	(15)	-100%	2 192
Vote 6 - Development Services	5 256	1 776	1 776	–	–	–	–		1 776
Vote 7 - Municipal Manager	12	12	12	–	–	2	(2)	-100%	12
Vote 8 - Protection Services	4 045	3 899	3 899	–	–	10	(10)	-100%	3 899
Total Capital single-year expenditure	55 996	59 313	88 920	1 177	1 405	4 995	**(3 590)**	**-72%**	88 920
Total Capital Expenditure	**168 647**	**209 052**	**240 804**	**2 481**	**2 708**	**17 996**	**(15 287)**	**-85%**	**240 804**
Capital Expenditure - Functional Classification									
Governance and administration	**4 751**	**8 444**	**8 444**	**22**	**22**	**459**	(437)	-95%	**8 444**
Executive and council	676	704	704	–	–	4	(4)	-100%	704
Finance and administration	4 075	7 740	7 740	22	22	455	(433)	-95%	7 740
Community and public safety	**6 585**	**32 539**	**32 582**	**452**	**527**	**1 085**	(558)	-51%	**32 582**
Community and social services	407	1 250	1 250	1	1	–	1	#DIV/0!	1 250
Sport and recreation	2 132	27 390	27 432	451	526	1 075	(549)	-51%	27 432
Public safety	4 045	3 899	3 899	–	–	10	(10)	-100%	3 899
Economic and environmental services	**57 365**	**81 843**	**92 258**	**1 303**	**1 303**	**11 420**	(10 116)	-89%	**92 258**
Planning and development	3 389	14 612	14 612	–	–	6 920	(6 920)	-100%	14 612
Road transport	53 976	67 231	77 647	1 303	1 303	4 500	(3 197)	-71%	77 647
Trading services	**99 946**	**86 227**	**107 520**	**703**	**855**	**5 032**	(4 177)	-83%	**107 520**
Energy sources	45 870	53 741	57 146	666	765	1 323	(558)	-42%	57 146
Water management	30 998	14 564	26 953	37	90	(512)	602	-118%	26 953
Waste water management	16 648	13 915	19 414	–	–	4 021	(4 021)	-100%	19 414
Waste management	6 429	4 007	4 007	–	–	200	(200)	-100%	4 007
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classific	**168 647**	**209 052**	**240 804**	**2 481**	**2 708**	**17 996**	**(15 287)**	**-85%**	**240 804**
Funded by:									
National Government	51 410	48 366	48 366	1 729	1 729	1 658	71	4%	48 366
Provincial Government	7 221	57 796	66 389	–	–	9 920	(9 920)	-100%	66 389
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary alloc	11 210	1 225	21 225	–	–	1 000	(1 000)	-100%	21 225
Transfers recognised - capital	69 841	107 387	135 980	1 729	1 729	12 578	(10 849)	-86%	135 980
Borrowing	–	–	–				–		–
Internally generated funds	98 806	101 665	104 824	752	979	5 418	(4 438)	-82%	104 824
Total Capital Funding	**168 647**	**209 052**	**240 804**	**2 481**	**2 708**	**17 996**	**(15 287)**	**-85%**	**240 804**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M02 August					
Description	2022/23	Budget Year 2023/24			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	722 017	684 449	680 855	790 330	680 855
Trade and other receivables from exchange transactions	87 081	108 621	108 621	96 628	108 621
Receivables from non-exchange transactions	38 451	33 732	33 732	31 458	33 732
Current portion of non-current receivables	–	4	4	4	4
Inventory	23 023	23 136	23 163	24 661	23 163
VAT	9 031	13 043	13 043	3 181	13 043
Other current assets	–	180	180	65	180
Total current assets	**879 602**	**863 166**	**859 598**	**946 327**	**859 598**
Non current assets					
Investments	–	–	–		–
Investment property	20 837	24 927	24 927	22 458	24 927
Property, plant and equipment	2 211 648	2 295 581	2 327 332	2 223 824	2 327 332
Heritage assets	1 345	1 120	1 120	1 345	1 120
Intangible assets	606	464	464	606	464
Total non current assets	**2 234 437**	**2 322 092**	**2 353 843**	**2 248 234**	**2 353 843**
TOTAL ASSETS	**3 114 039**	**3 185 258**	**3 213 441**	**3 194 561**	**3 213 441**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–		–
Financial liabilities	8 761	9 325	9 325	8 761	9 325
Consumer deposits	17 846	17 450	17 450	18 059	17 450
Trade and other payables from exchange transactions	103 492	103 302	103 302	57 975	103 302
Trade and other payables from non-exchange transactions	303	216	216	33 775	216
Provision	4 916	10 898	10 898	11 451	10 898
VAT	–	–	–	(1 105)	–
Other current liabilities	9 360	3 527	3 527		3 527
Total current liabilities	**144 679**	**144 717**	**144 717**	**128 917**	**144 717**
Non current liabilities					
Financial liabilities	82 090	72 637	72 637	82 090	72 637
Provision	58 487	70 963	70 963	70 631	70 963
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	82 974	81 388	81 388	70 830	81 388
Total non current liabilities	**223 551**	**224 988**	**224 988**	**223 551**	**224 988**
TOTAL LIABILITIES	**368 230**	**369 705**	**369 705**	**352 467**	**369 705**
NET ASSETS	**2 745 810**	**2 815 553**	**2 843 736**	**2 842 094**	**2 843 736**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	2 486 549	2 522 094	2 550 277	2 490 090	2 550 277
Reserves and funds	259 260	293 459	293 459	266 157	293 459
Other			–		–
TOTAL COMMUNITY WEALTH/EQUITY	**2 745 810**	**2 815 553**	**2 843 736**	**2 756 247**	**2 843 736**

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 - M02 August									
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	164 473	14 586	28 031	27 412	619	2%	164 473
Service charges	523 091	590 304	590 304	51 525	99 078	110 222	(11 144)	-10%	590 304
Other revenue	54 436	37 148	37 148	10 109	17 552	10 353	7 199	70%	37 148
Transfers and Subsidies - Operational	173 875	168 036	168 178	2 530	71 103	47 745	23 358	49%	168 178
Transfers and Subsidies - Capital	60 836	107 387	135 980	–	12 515	17 898	(5 383)	-30%	135 980
Interest	61 933	55 954	55 954	–	–	1 037	(1 037)	-100%	55 954
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(777 557)	(883 983)	(884 711)	(72 445)	(106 717)	(45 004)	61 713	-137%	(884 711)
Interest	(10 180)	(9 324)	(9 324)	–	–	–	–		(9 324)
Transfers and Subsidies	(4 246)	(5 060)	(4 910)	–	–	(1 087)	(1 087)	100%	(4 910)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**234 306**	**224 935**	**253 092**	**6 304**	**121 561**	**168 575**	**47 014**	**28%**	**253 092**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	2 186	14 613	14 613	–	61	–	61	#DIV/0!	14 613
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
Payments									
Capital assets	(172 328)	(209 052)	(240 804)	(1 756)	(2 118)	(17 846)	(15 728)	88%	(240 804)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(170 142)**	**(194 439)**	**(226 191)**	**(1 756)**	**(2 057)**	**(17 846)**	**(15 789)**	**88%**	**(226 191)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 396	500	500	115	221	83	138	165%	500
Payments									
Repayment of borrowing	(8 634)	(8 761)	(8 761)	–	–	–	–		(8 761)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(7 238)**	**(8 261)**	**(8 261)**	**115**	**221**	**83**	**(138)**	**-165%**	**(8 261)**
NET INCREASE/ (DECREASE) IN CASH HELD	**56 926**	**22 234**	**18 640**	**4 663**	**119 725**	**150 812**			**18 640**
Cash/cash equivalents at beginning:	665 091	662 215	662 215	662 215	662 215	662 215			662 215
Cash/cash equivalents at month/year end:	722 017	684 449	680 855		781 940	813 027			680 855

Cash and cash equivalents as at 31 August 2023 include investments made to the amount of R700 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 - M02 August											
Description	NT Code	Budget Year 2023/24									
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	6 761	2 885	1 203	532	511	382	993	6 931	20 199	9 350
Trade and Other Receivables from Exchange Transactions - Electricity	1300	32 053	3 348	118	77	55	41	145	1 530	37 366	1 847
Receivables from Non-exchange Transactions - Property Rates	1400	13 710	2 694	381	206	146	108	761	10 150	28 155	11 370
Receivables from Exchange Transactions - Waste Water Management	1500	3 794	1 501	384	317	294	273	617	4 135	11 314	5 636
Receivables from Exchange Transactions - Waste Management	1600	3 325	1 142	307	256	235	216	453	3 805	9 739	4 964
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	25	6	3	2	2	3	27	101	35
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(2 246)	339	159	108	83	94	138	1 234	(91)	1 656
Total By Income Source	**2000**	**57 433**	**11 934**	**2 558**	**1 499**	**1 325**	**1 114**	**3 109**	**27 812**	**106 783**	**34 857**
2022/23 - totals only		36 567	10 558	2 211	1 437	1 044	1 083	5 119	19 723	77 742	**28 406**
Debtors Age Analysis By Customer Group											
Organs of State	2200	2 773	456	94	64	53	23	68	2 319	5 851	2 528
Commercial	2300	25 694	1 785	265	61	102	54	124	1 247	29 333	1 589
Households	2400	28 966	9 693	2 199	1 374	1 169	1 036	2 917	24 245	71 600	30 741
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**57 433**	**11 934**	**2 558**	**1 499**	**1 325**	**1 114**	**3 109**	**27 812**	**106 783**	**34 857**

Total Debtors has increased from **R 101 788 519** in July to **R 106 783 078** in August 2023.

The collection rate for August 2023 was **97.69%** compared to **100.10%** in July 2023. (Amounts received in the current month for the previous month's debtors raised).

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
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	16 716	3	0	–	–	–	–	58	16 777	12 368
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**16 716**	**3**	**0**	**–**	**–**	**–**	**–**	**58**	**16 777**	12 368

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	**Outstanding Amount**	**Invoice(s) date(s)**	**Dispute/Reason for non-payment**	**Remedial action**
WKDM	57 953,11	30/06/2019	Dispute regarding meter installations by Director: Civil	Querry not resolved as of yet.
TIPS TOP FIRST TRADING	120,00	22/06/2023	Querry on the invoice	Awating approval from user department.
NEIL LYNERS CONSULTING ENGINEERS	489 361,25	20/08/2023	Querry on the invoice	Paid on 30/08/2023 after querry was resolved.
ZONART LABOUR DISTRIBUTION (PTY) LTD	101 160,44	29/06/2023	Querry on the invoice	Paid on 04/08/2023 after querry was resolved.
ZONART LABOUR DISTRIBUTION (PTY) LTD	83 655,05	29/06/2023	Querry on the invoice	Paid on 04/08/2023 after querry was resolved.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August											
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months									
Municipality											
ABSA		3 Years	Fixed	Fixed	11,070	28/06/2026	300 000	33 028	–	–	333 028
NEDBANK		12 Months	Fixed	Fixed	10,380	28/06/2024	200 000	20 532	–	–	220 532
STANDARDBANK		12 Months	Fixed	Fixed	10,130	28/06/2024	150 000	15 028	–	–	165 028
STANDARDBANK		10 Months	Fixed	Fixed	10,125	15/05/2024	40 000	3 440	–	–	43 440
ABSA		4 Months	Fixed	Fixed	9,550	10/11/2023	10 000	322	–	–	10 322
											–
Municipality sub-total							–		–	700 000	772 351
TOTAL INVESTMENTS AND INTEREST	2						–		–	700 000	772 351

- During the month of August 2023, an amount of R700 000 000 was invested.

Commitments against Cash & Cash Equivalents			
	31 July 2023	Transactions / Movement 2023/2024	Current Month
Cash & Cash Equivalents:	**R 797 169 431**		**R 790 313 001**
Primary Bank Account	R 92 642 724	R -5 670 090	R 86 972 634
Short Term Investments (Less than 6 months)	R 10 000 000	R -	R 10 000 000
Medium Term Investments (More than 6 months)	R 390 000 000	R -	R 390 000 000
Longterm Investments	R 300 000 000	R -	R 300 000 000
Cash Floats	R 4 526 707	R -1 186 340	R 3 340 367
Commitments:	**R 632 538 697**		**R 607 589 885**
Unspent Borrowings	R -	R -	R -
Unspent Committed Conditional Grants	R 9 360 378	R -	R 9 360 378
Capital funding requirement 2023/24 (Grants & Loans)	R 107 386 943	R 27 364 294	R 134 751 237
Cash Portion of Housing Development Fund	R -		R -
Capital Replacement Reserve Movement	R 101 437 571	R 1 906 545	R 103 344 117
Loan repayment due Dec / June	R 9 323 960	R -	R 9 323 960
Consumer Deposits	R 18 343 841	R -284 804	R 18 059 037
Creditor payments	R 46 809 943	R -30 032 584	R 16 777 359
Salaries	R 306 966 468	R -23 902 263	R 283 064 205
Bad Debt Contributions	R 32 909 592		R 32 909 592
Working Capital			**R 182 723 117**

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 - M02 August									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**129 651**	**146 615**	**146 615**	**2 008**	**61 689**	**61 689**	**–**		**146 615**
Local Government Equitable Share	126 228	143 235	143 235	–	59 681	59 681	–		143 235
Finance Management	1 550	1 550	1 550	1 550	1 550	1 550	–		1 550
EPWP Incentive	1 873	1 830	1 830	458	458	458	–		1 830
									–
Provincial Government:	**22 726**	**21 055**	**21 055**	**245**	**3 550**	**3 550**	**–**		**21 055**
Community Development Workers	38	38	38	–	–	–	–		38
Municipal Accreditation and Capacity Building G	255	245	245	245	245	245	–		245
Libraries	11 573	11 788	11 788	–	–	–	–		11 788
Proclaimed Roads Subsidy	4 470	170	170	–	–	–	–		170
Establishment of a K9 Unit	2 390	3 305	3 305	–	3 305	3 305	–		3 305
Establishment of Law Enforcement Rural Safety	4 000	5 509	5 509	–	–	–	–		5 509
							–		–
Total Operating Transfers and Grants	**152 377**	**167 670**	**167 670**	**2 253**	**65 239**	**65 239**	**–**		**167 670**
Capital Transfers and Grants									
National Government:	**51 410**	**48 366**	**48 366**	**–**	**9 800**	**9 800**	–		48 366
Municipal Infrastructure Grant (MIG)	33 810	24 708	24 708	–	3 300	3 300	–		24 708
Integrated National Electrification Programme (m	17 600	23 658	23 658	–	6 500	6 500	–		23 658
									–
Provincial Government:	**3 895**	**57 796**	**57 796**	**–**	**40**	**40**	**–**		**57 796**
Human Settlements	2 615	55 314	55 314	–	–	–	–		55 314
RSEP/VPUU Municipal Projects	1 200	500	500	–	–	–	–		500
Libraries	50	50	50	–	–	–	–		50
Fire Service Capacity Building Grant	–	926	926	–	–	–	–		926
Establishment of a K9 Unit	30	40	40	–	40	40	–		40
Sport Development	–	966	966	–	–	–	–		966
							–		
Total Capital Transfers and Grants	**55 305**	**106 162**	**106 162**	**–**	**9 840**	**9 840**	**–**		**106 162**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**207 682**	**273 832**	**273 832**	**2 253**	**75 079**	**75 079**	**–**		**273 832**

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August									
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**	**6 523**	**15 601**	**16 851**	**(1 249)**	**-7.4%**	**146 615**
Local Government Equitable Share	126 228	143 235	143 235	6 377	15 369	16 334	(964)	-5.9%	143 235
Finance Management	1 550	1 550	1 550	30	80	235	(155)	-65.9%	1 550
EPWP Incentive	1 873	1 830	1 830	116	152	282	(130)	-46.1%	1 830
							–		
Provincial Government:	**29 051**	**21 055**	**21 055**	**1 872**	**3 536**	**3 818**	**(282)**	**-7.4%**	**21 055**
Community Development Workers	35	38	38	–	1	5	(4)	-86.2%	38
Municipal Accreditation and Capacity Building Grar	197	245	245	17	35	38	(3)	-8.2%	245
Libraries	11 573	11 788	11 788	864	1 701	1 799	(98)	-5.5%	11 788
Proclaimed Roads Subsidy	4 470	170	170	–	–	26	(26)	-100.0%	170
Establishment of a K9 Unit	6 037	3 305	3 305	439	802	939	(137)	-14.6%	3 305
Establishment of Law Enforcement Rural Safety Un	6 738	5 509	5 509	551	997	1 011	(14)	-1.4%	5 509
Total operating expenditure of Transfers and Grar	**158 702**	**167 670**	**167 670**	**8 394**	**19 137**	**20 668**	**(1 531)**	**-7.4%**	**167 670**
Capital expenditure of Transfers and Grants									
National Government:	50 700	48 366	48 366	1 729	1 729	1 658	71	**4.3%**	48 366
Municipal Infrastructure Grant (MIG)	33 100	24 708	24 708	1 729	1 729	1 000	729	72.9%	24 708
Integrated National Electrification Programme (mun	17 600	23 658	23 658	–	–	658	(658)	-100.0%	23 658
							–		
Provincial Government:	**4 870**	**57 796**	**57 796**	**–**	**–**	**9 920**	(9 920)	-100.0%	**57 796**
Human Settlements	3 483	55 314	55 314	–	–	9 920	(9 920)	-100.0%	55 314
RSEP/VPUU Municipal Projects	1 200	500	500	–	–	–	–		500
Libraries	50	50	50	–	–	–	–		50
Fire Service Capacity Building Grant	–	926	926	–	–	–	–		926
Establishment of a K9 Unit	137	40	40	–	–	–	–		40
Sport Development	–	966	966	–	–	–	–		966
Emergency Municipal Load-Shedding Relief	2 438	–	8 593	–	–	–	–		–
							–		
Total capital expenditure of Transfers and Grants	**55 570**	**106 162**	**106 162**	**1 729**	**1 729**	**11 578**	**(9 849)**	**-85.1%**	**106 162**
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	**214 271**	**273 832**	**273 832**	**10 123**	**20 866**	**32 246**	**(11 380)**	**-35.3%**	**273 832**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August					
Description	Budget Year 2023/24				
R thousands	Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE					
Capital expenditure of Approved Roll-overs					
National Government:	–	–	–	–	
				–	
Provincial Government:	**8 593**	–	–	8 593	100,0%
Emergency Municipal Load-Shedding Relief	**8 593**	**–**	**–**	8 593	100,0%
				–	
Total capital expenditure of Approved Roll-overs	**8 593**	–	–	**8 593**	**100,0%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	**8 593**	–	–	**8 593**	**100,0%**

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 - M02 August									
Summary of Employee and Councillor remuneration	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
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	8 365	9 058	9 058	694	1 388	1 431	(43)	-3%	9 058
Pension and UIF Contributions	901	976	976	75	149	154	(5)	-3%	976
Medical Aid Contributions	154	156	197	16	33	70	(38)	-54%	197
Cellphone Allowance	994	1 015	1 015	85	170	160	10	6%	1 015
Other benefits and allowances	811	877	835	68	135	93	42	45%	835
Sub Total - Councillors	**11 225**	**12 081**	**12 081**	**938**	**1 875**	**1 909**	**(33)**	**-2%**	**12 081**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 934	9 291	9 217	768	1 537	1 685	(148)	-9%	9 217
Pension and UIF Contributions	1 638	1 750	1 750	144	287	289	(1)	0%	1 750
Medical Aid Contributions	415	429	429	35	71	71	0	0%	429
Motor Vehicle Allowance	868	761	761	73	145	117	28	24%	761
Cellphone Allowance	243	251	251	20	41	41	–		251
Other benefits and allowances	291	193	267	25	50	45	4	9%	267
Payments in lieu of leave	–	33	33	–	–	–	–		33
Post-retirement benefit obligations	1 519	1 519	1 519	–	–	–	–		1 519
Sub Total - Senior Managers of Municipalit	**14 182**	**14 228**	**14 228**	**1 066**	**2 131**	**2 248**	**(117)**	**-5%**	**14 228**
Other Municipal Staff									
Basic Salaries and Wages	163 400	183 305	183 662	14 284	28 401	30 066	(1 665)	-6%	183 662
Pension and UIF Contributions	29 304	32 503	32 503	2 610	5 214	5 336	(121)	-2%	32 503
Medical Aid Contributions	12 728	14 196	14 196	1 132	2 273	2 311	(38)	-2%	14 196
Overtime	18 820	14 882	14 882	1 520	1 548	1 380	168	12%	14 882
Motor Vehicle Allowance	5 687	6 189	6 189	487	969	960	9	1%	6 189
Cellphone Allowance	676	684	684	57	114	115	(1)	-1%	684
Housing Allowances	996	1 151	1 151	93	185	178	7	4%	1 151
Other benefits and allowances	32 175	33 872	33 872	1 717	2 700	3 013	(313)	-10%	33 872
Payments in lieu of leave	2 642	2 988	2 988	–	–	–	–		2 988
Long service awards	1 798	2 898	2 898	–	–	446	(446)	-100%	2 898
Post-retirement benefit obligations	9 498	9 498	9 498	–	–	–	–		9 498
Sub Total - Other Municipal Staff	**277 725**	**302 166**	**302 523**	**21 899**	**41 404**	**43 804**	**(2 400)**	**-5%**	**302 523**
Total Parent Municipality	**303 132**	**328 475**	**328 832**	**23 902**	**45 411**	**47 962**	**(2 551)**	**-5%**	**328 832**
Total Municipal Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL MANAGERS AND STAFF	**291 907**	**316 394**	**316 751**	**22 965**	**43 536**	**46 053**	**(2 517)**	**-5%**	**316 751**

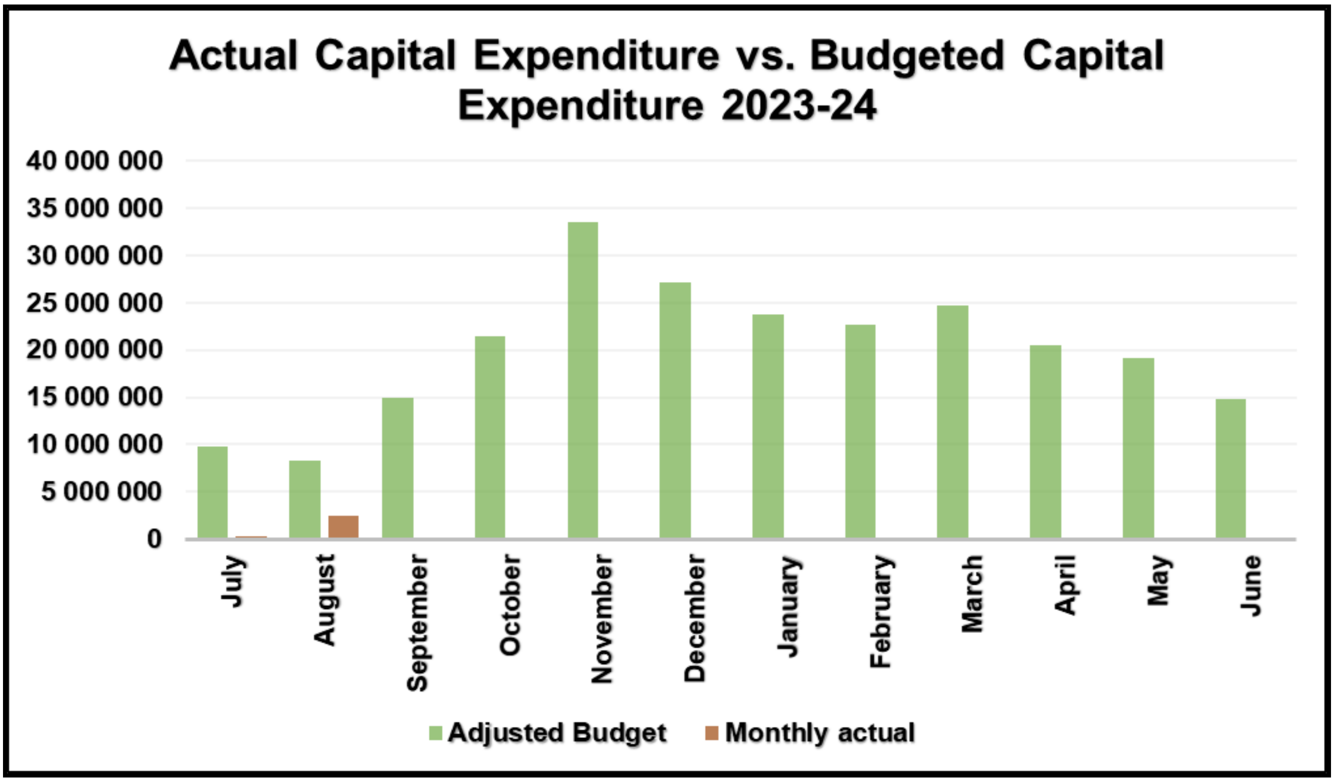
Section 10 – Material variances to the SDBIP

No material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
	2022/23	Budget Year 2023/24							
Month R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	2 071	9 731	9 730	228	228	9 730	9 503	97.7%	0.1%
August	807	8 115	8 265	2 481	2 708	17 996	15 287	84.9%	1%
September	2 496	13 946	14 926			32 922	–		
October	11 687	17 373	21 448			54 370	–		
November	9 644	25 784	33 576			87 946	–		
December	14 890	19 453	27 148			115 094	–		
January	10 542	18 184	23 807			138 901	–		
February	13 568	18 105	22 738			161 639	–		
March	18 125	23 948	24 653			186 292	–		
April	14 470	20 389	20 489			206 781	–		
May	28 869	19 164	19 164			225 945	–		
June	41 476	14 858	14 858			240 804	–		
Total Capital expenditure	**168 647**	**209 052**	**240 804**	**2 708**					



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 - M02 August

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**	**129 141**	**1 450**	**1 602**	**6 800**	5 198	**76.4%**	**129 141**
Roads Infrastructure	30 598	55 914	55 914	1 303	1 303	4 500	3 197	**71.0%**	55 914
Roads	30 598	55 914	55 914	1 303	1 303	4 500	3 197	**71.0%**	55 914
Road Structures			–	–	–	–	–		–
Storm water Infrastructure	–	–	1 509	–	–	–	–		1 509
Storm water Conveyance			1 509	–	–	–	–		1 509
Electrical Infrastructure	37 171	46 400	46 400	112	212	753	541	**71.9%**	46 400
MV Substations	13 107	16 542	16 542	–	–	23	23	**100.0%**	16 542
MV Switching Stations	5 129	5 350	5 350	–	–	–	–		5 350
MV Networks	17 600	23 658	23 658	–	–	658	658	**100.0%**	23 658
LV Networks	1 336	850	850	112	212	72	(140)	**-193.9%**	850
Capital Spares			–	–	–	–	–		–
Water Supply Infrastructure	2 965	9 797	11 880	34	87	1 331	1 244	**93.5%**	11 880
Boreholes	658	500	500	–	–	200	200	**100.0%**	500
Distribution	2 307	9 297	11 380	34	87	1 131	1 044	**92.3%**	11 380
Sanitation Infrastructure	1 928	10 420	10 937	–	–	216	216	**100.0%**	10 937
Pump Station	536	1 100	1 100	–	–	216	216	**100.0%**	1 100
Reticulation	1 392	9 320	9 837	–	–	–	–		9 837
Solid Waste Infrastructure	–	2 500	2 500	–	–	–	–		2 500
Landfill Sites	–	2 000	2 000	–	–	–	–		2 000
Waste Drop-off Points	–	500	500	–	–	–	–		500
Community Assets	**3 044**	**15 700**	**15 700**	**–**	**–**	**–**	**–**		**15 700**
Community Facilities	343	3 000	3 000	–	–	–	–		3 000
Cemeteries/Crematoria		900	900	–	–	–	–		900
Parks	343	1 100	1 100	–	–	–	–		1 100
Markets		1 000	1 000	–	–	–	–		1 000
Sport and Recreation Facilities	2 701	12 700	12 700	–	–	–	–		12 700
Indoor Facilities				–	–	–	–		–
Outdoor Facilities	2 701	12 700	12 700	–	–	–	–		12 700
Capital Spares				–	–	–	–		–
Investment properties	**345**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating	345	–	–	–	–	–	–		–
Unimproved Property	345						–		–
Other assets	**1 069**	**16 514**	**16 514**	**–**	**–**	**7 420**	**7 420**	**100.0%**	**16 514**
Operational Buildings	103	3 000	3 000	–	–	500	500	**100.0%**	3 000
Municipal Offices	103	2 900	2 900	–	–	500	500	100.0%	2 900
Stores		100	100	–	–	–	–		100
Housing	966	13 514	13 514	–	–	6 920	6 920	**100.0%**	13 514
Staff Housing			–	–	–	–	–		–
Social Housing	966	13 514	13 514	–	–	6 920	6 920	100.0%	13 514
Capital Spares				–	–	–	–		–
Intangible Assets	**30**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights	30	–	–	–	–	–	–		–
Computer Software and Applications	30						–		–
Computer Equipment	**3 485**	**2 052**	**2 566**	**499**	**574**	**88**	**(486)**	-551.9%	**2 566**
Computer Equipment	3 485	2 052	2 566	499	574	88	(486)	-551.9%	2 566
Furniture and Office Equipment	**473**	**586**	**586**	**1**	**1**	**19**	**18**	94.5%	**586**
Furniture and Office Equipment	473	586	586	1	1	19	18	94.5%	586
Machinery and Equipment	**5 571**	**3 431**	**12 523**	**28**	**28**	**711**	**682**	96.0%	**12 523**
Machinery and Equipment	5 571	3 431	12 523	28	28	711	682	96.0%	12 523
Transport Assets	**14 250**	**11 962**	**11 962**	**–**	**–**	**(162)**	**(162)**	100.0%	**11 962**
Transport Assets	14 250	11 962	11 962	–	–	(162)	(162)	100.0%	11 962
Land	**533**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land	533						–		–
Total Capital Expenditure on new assets	**101 461**	**175 276**	**188 991**	**1 978**	**2 206**	**14 876**	**12 670**	**85.2%**	**188 991**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

Description R thousands	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**22 862**	**11 500**	**11 500**	**–**	**–**	**3 000**	3 000	**100.0%**	**11 500**
Roads Infrastructure	21 500	10 000	10 000	–	–	–	–		10 000
Roads	21 500	10 000	10 000	–	–	–	–		10 000
Road Structures							–		
Sanitation Infrastructure	1 362	1 500	1 500	–	–	3 000	3 000	**100.0%**	1 500
Pump Station							–		–
Reticulation	1 362	1 500	1 500	–	–	3 000	3 000	**100.0%**	1 500
Waste Water Treatment Works							–		–
Total Capital Expenditure on renewal of existi	**22 862**	**11 500**	**11 500**	**–**	**–**	**3 000**	**3 000**	100.0%	**11 500**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August

Description R thousands	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	**44 324**	**9 811**	**27 846**	**77**	**77**	**(880)**	(957)	**108.8%**	**27 846**
Roads Infrastructure	–	–	10 416	–	–	–	–		10 416
Roads	–	–	10 416	–	–	–	–		10 416
Storm water Infrastructure	225	250	250	–	–	–	–		250
Storm water Conveyance	225	250	250	–	–	–	–		250
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	7 430	3 650	6 542	77	77	520	443	**85.1%**	6 542
MV Networks	555	1 100	2 500	–	–	60	60	**100.0%**	2 500
LV Networks	6 874	2 550	4 042	77	77	460	383	**83.2%**	4 042
Capital Spares		–	–	–	–	–	–		–
Water Supply Infrastructure	28 513	4 300	9 028	–	–	(2 200)	(2 200)	**100.0%**	9 028
Bulk Mains		500	500	–	–	–	–		500
Distribution	28 517	3 700	8 428	–	–	(2 200)	(2 200)	**100.0%**	8 428
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	(4)	100	100	–	–	–	–		100
Capital Spares		–	–	–	–	–	–		–
Sanitation Infrastructure	8 157	1 611	1 611	–	–	800	800	**100.0%**	1 611
Waste Water Treatment Works	8 157	1 611	1 611	–	–	800	800	**100.0%**	1 611
Outfall Sewers	–	–	–	–	–	–	–		–
Community Assets	**–**	**12 466**	**12 466**	**426**	**426**	**1 000**	**574**	**57.4%**	**12 466**
Community Facilities	–	200	200	–	–	–	–		200
Cemeteries/Crematoria	–	200	200	–	–	–	–		200
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	12 266	12 266	426	426	1 000	574	**57.4%**	12 266
Outdoor Facilities	–	12 266	12 266	426	426	1 000	574	57.4%	12 266
Total Capital Expenditure on upgrading o	**44 324**	**22 277**	**40 312**	**503**	**503**	**120**	**(383)**	**-319.1%**	**40 312**

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August									
	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**47 985**	**46 052**	**46 056**	**3 019**	**5 714**	**6 827**	1 113	**16.3%**	**46 056**
Roads Infrastructure	9 657	5 789	5 793	436	832	869	37	**4.3%**	5 793
Roads	9 564	5 717	5 722	436	832	859	27	**3.1%**	5 722
Road Structures		–	–	–	–	–	–		–
Road Furniture	93	71	71	–	–	11	11	**100.0%**	71
Storm water Infrastructure	18 616	20 911	20 911	1 379	2 706	3 120	414	**13.3%**	20 911
Storm water Conveyance	18 616	20 911	20 911	1 379	2 706	3 120	414	**13.3%**	20 911
Electrical Infrastructure	3 693	3 267	3 267	197	357	445	89	**19.9%**	3 267
MV Substations	240	178	178	57	119	22	(98)	**-446.0%**	178
LV Networks	3 454	3 089	3 089	140	237	424	186	**44.0%**	3 089
Water Supply Infrastructure	1 590	1 862	1 862	182	260	279	19	**6.9%**	1 862
Reservoirs	1 195	1 219	1 219	132	211	183	(28)	**-15.3%**	1 219
Pump Stations	142	153	153	1	1	23	22	**95.4%**	153
Distribution	253	490	490	48	48	74	25	**34.3%**	490
Sanitation Infrastructure	4 412	5 874	5 874	190	296	881	585	**66.4%**	5 874
Pump Station	1 040	1 001	1 001	135	141	150	9	**6.3%**	1 001
Waste Water Treatment Works	3 372	4 873	4 873	55	156	731	575	**78.7%**	4 873
Solid Waste Infrastructure	10 017	8 349	8 349	637	1 262	1 231	(31)	**-2.5%**	8 349
Landfill Sites	10 017	8 349	8 349	637	1 262	1 231	(31)	**-2.5%**	8 349
Community Assets	**3 418**	**3 224**	**3 224**	**121**	**135**	**474**	**339**	**71.5%**	**3 224**
Community Facilities	1 892	2 307	2 307	104	118	336	218	**65.0%**	2 307
Halls	406	423	423	28	40	53	14	25.9%	423
Centres	1 267	1 621	1 621	34	36	243	207	85.2%	1 621
Libraries	47	50	50	5	5	8	3	33.3%	50
Cemeteries/Crematoria	113	114	114	30	30	17	(13)	-77.6%	114
Police	–	–	–	–	–	–	–		–
Parks	59	100	100	7	7	15	8	54.7%	100
Sport and Recreation Facilities	1 526	917	917	17	17	138	120	**87.5%**	917
Indoor Facilities	90	100	100	3	3	15	12	80.7%	100
Outdoor Facilities	1 437	817	817	14	14	123	108	88.3%	817
Other assets	**2 127**	**2 948**	**2 948**	**115**	**124**	**461**	**337**	**73.0%**	**2 948**
Operational Buildings	1 290	2 291	2 291	44	48	213	165	**77.5%**	2 291
Municipal Offices	1 290	2 291	2 291	44	48	213	165	77.5%	2 291
Housing	836	657	657	71	77	249	172	**69.2%**	657
Staff Housing	160	217	217	10	10	183	173	94.8%	217
Social Housing	677	440	440	61	67	66	(1)	-1.5%	440
Intangible Assets	**3 750**	**5 092**	**5 092**	**435**	**1 125**	**733**	**(392)**	-53.5%	**5 092**
Licences and Rights	3 750	5 092	5 092	435	1 125	733	(392)	**-53.5%**	5 092
Computer Software and Applications	3 750	5 092	5 092	435	1 125	733	(392)	-53.5%	5 092
Computer Equipment	**223**	**428**	**428**	**–**	**–**	**64**	**64**	100.0%	**428**
Computer Equipment	223	428	428	–	–	64	64	100.0%	428
Furniture and Office Equipment	**21**	**58**	**58**	**–**	**–**	**9**	**9**	100.0%	**58**
Furniture and Office Equipment	21	58	58	–	–	9	9	100.0%	58
Machinery and Equipment	**992**	**1 361**	**1 361**	**52**	**57**	**199**	**142**	71.4%	**1 361**
Machinery and Equipment	992	1 361	1 361	52	57	199	142	71.4%	1 361
Transport Assets	**6 624**	**7 228**	**7 224**	**418**	**444**	**1 106**	**662**	59.9%	**7 224**
Transport Assets	6 624	7 228	7 224	418	444	1 106	662	59.9%	7 224
Total Repairs and Maintenance Expenditu	**65 140**	**66 391**	**66 391**	**4 160**	**7 599**	**9 872**	**2 273**	**23.0%**	**66 391**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August									
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
Depreciation by Asset Class/Sub-class									
Infrastructure	**78 745**	**89 428**	**89 428**	**–**	**–**	**–**	–		**89 428**
Roads Infrastructure	24 500	28 632	28 632	–	–	–	–		28 632
Roads	23 187	26 564	26 564	–	–	–	–		26 564
Road Structures	870	1 606	1 606	–	–	–	–		1 606
Road Furniture	443	461	461	–	–	–	–		461
Storm water Infrastructure	4 629	4 824	4 824	–	–	–	–		4 824
Drainage Collection	906	941	941	–	–	–	–		941
Storm water Conveyance	3 723	3 883	3 883	–	–	–	–		3 883
Electrical Infrastructure	13 496	14 589	14 589	–	–	–	–		14 589
Power Plants	3	3	3	–	–	–	–		3
HV Transmission Conductors	29	30	30	–	–	–	–		30
MV Substations	2 058	2 033	2 033	–	–	–	–		2 033
MV Switching Stations	1 247	1 292	1 292	–	–	–	–		1 292
MV Networks	6 962	8 242	8 242	–	–	–	–		8 242
LV Networks	2 986	2 769	2 769	–	–	–	–		2 769
Capital Spares	212	220	220	–	–	–	–		220
Water Supply Infrastructure	16 071	17 453	17 453	–	–	–	–		17 453
Dams and Weirs	253	263	263	–	–	–	–		263
Boreholes	183	181	181	–	–	–	–		181
Reservoirs	2 661	2 791	2 791	–	–	–	–		2 791
Pump Stations	647	631	631	–	–	–	–		631
Water Treatment Works	156	135	135	–	–	–	–		135
Bulk Mains	1 541	1 526	1 526	–	–	–	–		1 526
Distribution	10 630	11 926	11 926	–	–	–	–		11 926
Sanitation Infrastructure	16 050	19 426	19 426	–	–	–	–		19 426
Pump Station	14 999	15 565	15 565	–	–	–	–		15 565
Reticulation	1 051	3 860	3 860	–	–	–	–		3 860
Solid Waste Infrastructure	3 999	4 505	4 505	–	–	–	–		4 505
Landfill Sites	3 849	4 371	4 371	–	–	–	–		4 371
Waste Drop-off Points	150	133	133	–	–	–	–		133
Community Assets	**5 588**	**8 078**	**8 078**	**–**	**–**	**–**	**–**		**8 078**
Community Facilities	2 654	4 602	4 602	–	–	–	–		4 602
Halls	926	1 813	1 813	–	–	–	–		1 813
Centres	314	423	423	–	–	–	–		423
Clinics/Care Centres	51	410	410	–	–	–	–		410
Museums	15	16	16	–	–	–	–		16
Libraries	454	472	472	–	–	–	–		472
Cemeteries/Crematoria	211	219	219	–	–	–	–		219
Purls	33	664	664	–	–	–	–		664
Public Open Space	367	383	383	–	–	–	–		383
Public Ablution Facilities	182	185	185	–	–	–	–		185
Taxi Ranks/Bus Terminals	100	17	17	–	–	–	–		17
Sport and Recreation Facilities	2 934	3 476	3 476	–	–	–	–		3 476
Indoor Facilities	1 400	1 641	1 641	–	–	–	–		1 641
Outdoor Facilities	1 534	1 836	1 836	–	–	–	–		1 836
Investment properties	**32**	**61**	**61**	**–**	**–**	**–**	–		**61**
Revenue Generating	32	61	61	–	–	–	–		61
Improved Property	32	61	61	–	–	–	–		61
Other assets	**2 102**	**2 781**	**2 781**	**–**	**–**	**–**	**–**		**2 781**
Operational Buildings	1 916	2 542	2 542	–	–	–	–		2 542
Municipal Offices	1 644	1 999	1 999	–	–	–	–		1 999
Workshops	2	2	2	–	–	–	–		2
Yards	5	5	5	–	–	–	–		5
Stores	266	537	537	–	–	–	–		537
Housing	185	239	239	–	–	–	–		239
Staff Housing	172	210	210	–	–	–	–		210
Social Housing	13	28	28	–	–	–	–		28

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August									
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**	**–**	**–**	**–**	**–**		**197**
Servitudes				–	–	–	–		–
Licences and Rights	69	197	197	–	–	–	–		197
Computer Software and Applications	69	197	197	–	–	–	–		197
Computer Equipment	**1 518**	**2 725**	**2 725**	**–**	**–**	**–**	**–**		**2 725**
Computer Equipment	1 518	2 725	2 725	–	–	–	–		2 725
Furniture and Office Equipment	**543**	**807**	**807**	**–**	**–**	**–**	**–**		**807**
Furniture and Office Equipment	543	807	807	–	–	–	–		807
Machinery and Equipment	**2 264**	**2 734**	**2 734**	**–**	**–**	**–**	**–**		**2 734**
Machinery and Equipment	2 264	2 734	2 734	–	–	–	–		2 734
Transport Assets	**3 320**	**5 802**	**5 802**	**–**	**–**	**–**	**–**		**5 802**
Transport Assets	3 320	5 802	5 802	–	–	–	–		5 802
Total Depreciation	**94 181**	**112 614**	**112 614**	**–**	**–**	**–**	**–**		**112 614**

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

- [X] the monthly budget statement
- [ ] 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 **August 2023** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton
Chief Financial Officer of Swartland Municipality (WC015)

Signature ______________________

Print Name: Joggie Scholtz
Municipal Manager of Swartland Municipality (WC015)

Signature ______________________

Date: 14 September 2023

The Executive Mayor

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

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature

Date: 13 September 2023