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 February 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 February 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 February 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 738 356 736	R 738 319 863	R -36 873	**0%**
Operating Expenditure	R 1 071 330 062	R 1 071 352 206	R 601 874 732	R 573 903 533	R -27 971 199	**-5%**
Capital	R 209 052 395	R 248 689 919	R 144 091 591	R 70 424 202	R -73 667 389	**-51%**

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) - M08 February									
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	35 139	290 366	284 904	5 462	2%	399 716
Service charges - Water	84 142	91 857	91 857	10 765	62 272	61 647	625	1%	91 857
Service charges - Waste Water Management	52 452	51 053	52 364	5 083	38 176	35 913	2 264	6%	52 364
Service charges - Waste management	32 770	32 997	32 997	2 859	22 591	21 804	787	4%	32 997
Sale of Goods and Rendering of Services		13 113	13 327	1 218	9 829	9 253	576	6%	13 327
Agency services	5 511	6 403	6 403	462	4 024	4 213	(189)	-4%	6 403
Interest earned from Receivables	4 048	2 640	3 199	347	2 360	2 296	63	3%	3 199
Interest from Current and Non Current Assets	58 939	55 954	83 051	864	7 158	6 803	355	5%	83 051
Rental from Fixed Assets	1 590	1 967	2 035	111	1 203	1 245	(43)	-3%	2 035
Operational Revenue		3 933	41 904	1 230	8 065	6 701	1 364	20%	41 904
Non-Exchange Revenue									–
Property rates	152 117	167 830	167 830	12 996	110 686	110 928	(243)	0%	167 830
Fines, penalties and forfeits	34 692	32 076	39 507	25	283	118	165	141%	39 507
Licence and permits	5 088	5 158	5 194	445	3 443	3 406	37	1%	5 194
Transfers and subsidies - Operational	173 875	168 036	172 097	2 722	126 706	120 399	6 307	5%	172 097
Interest		1 060	1 463	126	1 026	1 027	(1)	0%	1 463
Operational Revenue	16 837	15 402	15 402	918	7 470	8 686	(1 215)	-14%	15 402
Gains on disposal of Assets	9 945	14 613	4 169	54	1 944	2 457	(513)	-21%	4 169
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 132 514**	**75 362**	**697 600**	**681 799**	**15 801**	**2%**	**1 132 514**

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 29 February 2024.

- **Operational Revenue (Exchange Revenue)** stands at 20% above the YTD budgeted projections mainly due to over-performance on various Capital Contribution line items.
- **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 14% 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 **February 2024** was **R75.362 million** whilst the overall YTD performance **excluding capital transfers** stands at **2% 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) - M08 February									
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	23 824	199 327	205 212	(5 885)	-3%	318 241
Remuneration of councillors	11 225	12 081	12 419	951	8 157	8 068	89	1%	12 419
Bulk purchases - electricity	289 451	356 097	333 881	25 192	204 920	205 446	(526)	0%	333 881
Inventory consumed	51 767	61 034	59 988	1 950	16 045	16 381	(336)	-2%	59 988
Debt impairment	(5 478)	4 424	700	–	–	–	–		700
Depreciation and amortisation	93 100	112 614	118 670	7 397	62 310	70 849	(8 539)	-12%	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	5 937	41 715	47 944	(6 229)	-13%	77 317
Transfers and subsidies	4 246	5 060	5 426	584	3 949	3 541	408	12%	5 426
Irrecoverable debts written off	43 096	32 910	44 101	–	–	6 490	(6 490)	-100%	44 101
Operational costs	39 690	57 831	58 574	1 940	29 789	32 350	(2 561)	-8%	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**	**67 773**	**573 904**	**601 875**	**(27 971)**	**-5%**	**1 071 352**

- **Depreciation and amortisation** is 12% below YTD budgeted projections due to the monthly transactions that is below the budgeted cash flows.
- **Contracted Services** is 13% below the YTD budgeted projections mainly due to under performance on various line items.
- **Irrecoverable debts written off** will be accounted for in March 2024, after council resolution.
- Expenditure for the month of **February 2024** was **R67.773 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) - M08 February

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	798	24 498	28 355	(3 856)	-14%	51 025
Vote 4 - Electricity Services	30 367	40 500	36 581	4 933	8 859	10 893	(2 034)	-19%	36 581
Vote 6 - Development Services	1 678	55 314	55 007	653	10 472	39 811	(29 339)	-74%	55 007
Total Capital Multi-year expenditure	**112 650**	**149 739**	**142 613**	**6 384**	**43 829**	**79 058**	**(35 229)**	**-45%**	**142 613**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	1	23	121	(98)	-81%	176
Vote 2 - Civil Services	26 520	35 808	65 767	1 165	18 435	45 584	(27 148)	-60%	65 767
Vote 3 - Council	664	692	12	–	8	12	(4)	-31%	12
Vote 4 - Electricity Services	18 239	14 758	27 302	362	4 620	12 428	(7 809)	-63%	27 302
Vote 5 - Financial Services	665	2 192	2 443	–	2 398	2 492	(94)	-4%	2 443
Vote 6 - Development Services	5 256	1 776	7 276	28	317	1 411	(1 094)	-78%	7 276
Vote 7 - Municipal Manager	12	12	12	–	3	12	(9)	-77%	12
Vote 8 - Protection Services	4 045	3 899	3 088	204	813	2 973	(2 161)	-73%	3 088
Total Capital single-year expenditure	55 996	59 313	106 077	1 760	26 618	65 033	**(38 415)**	**-59%**	106 077
Total Capital Expenditure	**168 647**	**209 052**	**248 690**	**8 145**	**70 447**	**144 092**	**(73 644)**	**-51%**	**248 690**
Capital Expenditure - Functional Classification									
Governance and administration	**4 751**	**8 444**	**7 235**	**80**	**3 371**	**7 128**	(3 758)	-53%	**7 235**
Executive and council	676	704	24	–	11	24	(13)	-54%	24
Finance and administration	4 075	7 740	7 211	80	3 360	7 104	(3 745)	-53%	7 211
Community and public safety	**6 585**	**32 539**	**26 434**	**1 096**	**8 798**	**14 085**	(5 287)	-38%	**26 434**
Community and social services	407	1 250	890	1	494	640	(146)	-23%	890
Sport and recreation	2 132	27 390	22 456	891	7 491	10 472	(2 980)	-28%	22 456
Public safety	4 045	3 899	3 088	204	813	2 973	(2 161)	-73%	3 088
Economic and environmental services	**57 365**	**81 843**	**101 775**	**880**	**32 993**	**63 886**	(30 893)	-48%	**101 775**
Planning and development	3 389	14 612	24 002	61	5 743	12 905	(7 162)	-55%	24 002
Road transport	53 976	67 231	77 773	819	27 250	50 981	(23 731)	-47%	77 773
Trading services	**99 946**	**86 227**	**113 245**	**6 089**	**25 286**	**58 992**	(33 706)	-57%	**113 245**
Energy sources	45 870	53 741	62 877	5 216	13 311	22 416	(9 105)	-41%	62 877
Water management	30 998	14 564	25 034	82	2 573	19 325	(16 752)	-87%	25 034
Waste water management	16 648	13 915	21 634	570	8 008	15 101	(7 093)	-47%	21 634
Waste management	6 429	4 007	3 701	222	1 394	2 151	(757)	-35%	3 701
Other		–		–	–	–	–		–
Total Capital Expenditure - Functional Classific	**168 647**	**209 052**	**248 690**	**8 145**	**70 447**	**144 092**	**(73 644)**	**-51%**	**248 690**
Funded by:									
National Government	51 410	48 366	46 713	6 105	23 509	22 266	1 243	6%	46 713
Provincial Government	7 221	57 796	71 996	653	12 904	50 666	(37 762)	-75%	71 996
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary alloc	11 210	1 225	1 200	–	1 200	9 450	(8 250)	-87%	1 200
Transfers recognised - capital	69 841	107 387	119 909	6 758	37 613	82 382	(44 769)	-54%	119 909
Borrowing	–	–	–				–		–
Internally generated funds	98 806	101 665	128 781	1 386	32 834	61 710	(28 876)	-47%	128 781
Total Capital Funding	**168 647**	**209 052**	**248 690**	**8 145**	**70 447**	**144 092**	**(73 644)**	**-51%**	**248 690**

- Capital expenditure for the month of **February 2024** amounts to **R8 144 544** and stands at **51%** 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 **R70 447 101 (28.33%)** compared to the total budget of **R248 689 919.**
- Commitments are R27 713 592.

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	353 862	2 604 778	6 694 935	5 901 739	69%	Construction	Swartland	35%	
	ROADS										
2	Roads Swartland: Resealing of Roads	9 251 164	-	8 165 553	5 251 164	1 085 611	12%	Construction	Swartland	90%	
3	Roads Swartland: Construction of New Roads	23 928 506	411 542	10 505 859	11 958 000	13 422 647	56%	Construction	Swartland	40%	
	SPORTGROUNDS										
4	Upgrading of Ilinge Lethu Sports Fields	9 776 494	106 316	6 353 379	4 800 000	3 423 115	35%	Tenders process	Ilinge Lethu	40%	
	SWIMMING POOLS										
5	Swimming Pool: Wesbank	8 500 000	-	-	-	8 500 000	100%	Tenders process	Wesbank	7%	
	HOUSING										
6	Malmesbury De Hoop Serviced Sites	48 957 000	4 076 009	8 209 447	27 570 361	40 747 553	83%	Contract awarded to Asla/Devco. Awaits permit from Dept. of Labour	Malmesbury	15%	
7	Purchasing of Land: Silvertown	5 500 000	-	-	-	5 500 000	100%	Waiting on contract to be concluded by dept of infrastructure	Chatsworth	0%	
	ELECTRICAL SERVICES										
8	Malmesbury De Hoop Development: Electrical Bulk supply upgrading (INEP)	23 658 000	59 151	11 579 633	6 658 000	12 078 367	51%	Contract awarded to VE Electrical. Material orders placed	Malmesbury	36%	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	15 301	61 898	210 000	10 869 542	99%	Contract awarded to VE Electrical. Material orders placed	Malmesbury	0%	
10	Replace oil insulated switchgear and equipment	5 000 000	5 628	885 628	4 550 000	4 114 372	82%	4x RMU's delivered 4/6 Minisubstations delivered. Some material still to be ordered.	Swartland	50%	Installation will be done in-house once material received. 4x RMU's delivered
	TOTAL	**154 009 121**	**5 027 809**	**48 366 175**	**67 692 460**	**105 642 946**	**64%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February					
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%	11.7%	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%	9.0%	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	5:1	4:1
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.00%	98.05%	97.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.00%	99.32%	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%	3.76%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	21.0%	17.11%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.2%	28.1%	28.6%	28.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	6.1%	6.3%	6.1%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.7%	11.6%	9.6%	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%	1.9%	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 - M08 February

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	12 996	110 686	110 928	(243)	-0%	167 830
Service charges	533 980	596 914	576 934	53 846	413 405	404 267	9 138	2%	576 934
Investment revenue	58 939	55 954	–	864	7 158	6 803	355	5%	83 051
Transfers and subsidies - Operational	58 939	168 036	83 051	2 722	126 706	120 399	6 307	5%	172 097
Other own revenue	192 648	96 364	304 699	4 935	39 646	39 402	244	1%	132 602
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 132 514**	**75 362**	**697 600**	**681 799**	**15 801**	**2%**	**1 132 514**
Employee costs	291 907	316 394	318 241	23 824	199 327	205 212	(5 885)	-3%	318 241
Remuneration of Councillors	11 225	12 081	12 419	951	8 157	8 068	89	1%	12 419
Depreciation and amortisation	93 100	112 614	118 670	7 397	62 310	70 849	(8 539)	-12%	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	27 142	220 965	221 827	(862)	-0%	393 869
Transfers and subsidies	4 246	5 060	5 426	584	3 949	3 541	408	12%	5 426
Other expenditure	177 180	193 564	209 783	7 876	74 446	86 784	(12 338)	-14%	209 783
Total Expenditure	**934 531**	**1 071 330**	**1 071 352**	**67 773**	**573 904**	**601 875**	**(27 971)**	**-5%**	**1 071 352**
Surplus/(Deficit)	**62 092**	**13 768**	**61 162**	**7 589**	**123 696**	**79 924**	**43 772**	**55%**	**61 162**
Transfers and subsidies - capital (monetary allocations)	76 120	107 387	119 909	8 787	41 426	56 558	(15 132)	-27%	119 909
Surplus/(Deficit) after capital transfers & contributions	**138 212**	**121 155**	**181 071**	**16 464**	**165 280**	**136 482**	**28 798**	**21%**	**181 071**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**181 071**	**16 464**	**165 280**	**136 482**	**28 798**	**21%**	**181 071**
Capital expenditure & funds sources									
Capital expenditure	**168 647**	**209 052**	**248 690**	**8 145**	**70 447**	**144 092**	**(73 644)**	**-51%**	**248 690**
Capital transfers recognised	69 841	107 387	119 909	6 758	37 613	82 382	(44 769)	-54%	119 909
Internally generated funds	**98 806**	**101 665**	**128 781**	**1 386**	**32 834**	**61 710**	**(28 876)**	**-47%**	**128 781**
Total sources of capital funds	**168 647**	**209 052**	**248 690**	**8 145**	**70 447**	**144 092**	**(73 644)**	**-51%**	**248 690**
Financial position									
Total current assets	879 602	863 166	550 837		699 988				550 837
Total non current assets	2 234 437	2 322 092	2 681 855		2 550 716				2 681 855
Total current liabilities	144 679	144 717	123 924		149 115				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	112 157	349 890	191 593	(158 297)	-83%	267 554
Net cash from (used) investing	(170 142)	(194 439)	(543 469)	(308 402)	(363 125)	(352 792)	10 333	-3%	(543 469)
Net cash from (used) financing	(7 238)	(8 261)	(51 559)	52	(5 128)	(25 696)	(20 568)	80%	(51 559)
Cash/cash equivalents at the month/year end	**722 017**	**684 449**	**394 543**	**722 017**	**703 654**	**535 122**	**(168 532)**	**-31%**	**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	62 804	15 590	3 726	2 812	2 728	2 734	4 294	29 359	124 046
Creditors Age Analysis									
Total Creditors	4 123	302	–	–	–	–	–	–	4 425

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue - Functional									
Governance and administration	**290 544**	**319 063**	**338 532**	**15 512**	**181 156**	**180 814**	342	0%	**338 532**
Executive and council	103	305	335	11	33	198	(165)	-83%	335
Finance and administration	290 441	318 758	337 778	15 502	181 123	180 616	507	0%	337 778
Internal audit	–	–	418	–	–	–	–		418
Community and public safety	**84 174**	**127 957**	**140 937**	**3 925**	**39 887**	**49 521**	(9 633)	-19%	**140 937**
Community and social services	14 502	13 893	14 681	1 014	8 459	7 182	1 277	18%	14 681
Sport and recreation	5 355	16 216	15 123	1 111	10 448	9 262	1 186	13%	15 123
Public safety	42 679	42 089	50 102	1 028	8 727	5 173	3 554	69%	50 102
Housing	21 638	55 758	61 030	773	12 254	27 903	(15 650)	-56%	61 030
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**43 503**	**33 128**	**33 277**	**3 181**	**23 463**	**19 394**	4 069	21%	**33 277**
Planning and development	4 946	4 789	4 992	473	3 618	3 347	271	8%	4 992
Road transport	38 558	28 339	28 285	2 708	19 845	16 047	3 798	24%	28 285
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**654 507**	**712 303**	**739 643**	**61 616**	**494 655**	**488 607**	**6 047**	1%	**739 643**
Energy sources	393 023	456 425	448 917	41 331	309 738	306 221	3 516	1%	448 917
Water management	123 175	113 187	125 708	11 269	77 469	79 366	(1 897)	-2%	125 708
Waste water management	83 402	86 097	108 423	5 694	67 853	64 311	3 541	6%	108 423
Waste management	54 906	56 595	56 595	3 323	39 595	38 709	886	2%	56 595
Other	**15**	**34**	**34**	**3**	**23**	**21**	**2**	**9%**	**34**
Total Revenue - Functional	**1 072 743**	**1 192 485**	**1 252 423**	**84 237**	**739 184**	**738 357**	**827**	**0%**	**1 252 423**
Expenditure - Functional									
Governance and administration	**135 064**	**171 937**	**185 495**	**11 141**	**99 221**	**107 859**	(8 638)	-8%	**185 495**
Executive and council	22 144	25 835	26 873	2 044	18 245	17 935	310	2%	26 873
Finance and administration	111 032	142 949	155 047	8 955	79 689	87 777	(8 087)	-9%	155 047
Internal audit	1 889	3 152	3 575	142	1 286	2 148	(861)	-40%	3 575
Community and public safety	**167 610**	**154 654**	**165 699**	**10 247**	**81 490**	**85 046**	(3 556)	-4%	**165 699**
Community and social services	23 083	26 330	27 619	1 783	15 579	17 252	(1 673)	-10%	27 619
Sport and recreation	31 643	34 938	36 012	2 538	21 641	22 381	(740)	-3%	36 012
Public safety	86 711	88 686	97 304	5 625	41 448	42 334	(886)	-2%	97 304
Housing	26 174	4 701	4 764	302	2 822	3 079	(257)	-8%	4 764
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**75 256**	**85 081**	**80 857**	**4 836**	**45 005**	**46 761**	(1 756)	-4%	**80 857**
Planning and development	14 561	16 200	16 738	1 000	9 455	10 792	(1 337)	-12%	16 738
Road transport	60 695	68 882	64 119	3 836	35 550	35 969	(419)	-1%	64 119
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**554 307**	**657 274**	**636 917**	**41 501**	**346 519**	**360 909**	**(14 390)**	-4%	**636 917**
Energy sources	338 635	414 005	392 764	28 768	236 758	239 286	(2 528)	-1%	392 764
Water management	86 075	107 650	101 792	3 739	30 796	34 993	(4 197)	-12%	101 792
Waste water management	69 307	77 428	78 564	4 804	45 631	50 128	(4 498)	-9%	78 564
Waste management	60 290	58 190	63 797	4 190	33 334	36 502	(3 167)	-9%	63 797
Other	**2 294**	**2 384**	**2 385**	**49**	**1 669**	**1 299**	**370**	**28%**	**2 385**
Total Expenditure - Functional	**934 531**	**1 071 330**	**1 071 352**	**67 773**	**573 904**	**601 875**	**(27 971)**	**-5%**	**1 071 352**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**181 071**	**16 464**	**165 280**	**136 482**	**28 798**	**21%**	**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) - M08 February

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	1 471	9 219	6 697	2 521	37,7%	14 795
Vote 2 - Civil Services	293 035	299 716	321 785	22 962	205 794	198 399	7 394	3,7%	321 785
Vote 3 - Council	103	305	335	11	33	198	(165)	-83,3%	335
Vote 4 - Electricity Services	393 023	456 443	448 935	41 332	309 748	306 234	3 514	1,1%	448 935
Vote 5 - Financial Services	287 844	304 521	333 604	14 950	179 213	179 413	(199)	-0,1%	333 604
Vote 6 - Development Services	31 971	64 870	70 359	1 572	18 962	34 476	(15 514)	-45,0%	70 359
Vote 7 - Municipal Manager	–	–	418	–	–	–	–		418
Vote 8 - Protection Services	53 349	53 895	62 192	1 940	16 214	12 939	3 275	25,3%	62 192
Total Revenue by Vote	**1 072 743**	**1 192 485**	**1 252 423**	**84 237**	**739 184**	**738 357**	**827**	**0,1%**	**1 252 423**
Expenditure by Vote									
Vote 1 - Corporate Services	37 800	42 202	45 200	3 211	27 263	27 674	(411)	-1,5%	45 200
Vote 2 - Civil Services	325 328	369 407	367 605	20 533	179 723	194 154	(14 431)	-7,4%	367 605
Vote 3 - Council	18 881	23 068	23 556	1 779	15 380	16 090	(710)	-4,4%	23 556
Vote 4 - Electricity Services	342 784	419 094	397 769	28 399	238 649	241 945	(3 296)	-1,4%	397 769
Vote 5 - Financial Services	52 095	73 728	82 010	4 466	37 836	43 432	(5 596)	-12,9%	82 010
Vote 6 - Development Services	50 629	32 212	33 065	2 121	18 806	21 075	(2 269)	-10,8%	33 065
Vote 7 - Municipal Manager	7 573	8 927	9 968	596	5 907	6 013	(106)	-1,8%	9 968
Vote 8 - Protection Services	99 441	102 693	112 180	6 668	50 341	51 493	(1 152)	-2,2%	112 180
Total Expenditure by Vote	**934 531**	**1 071 330**	**1 071 352**	**67 773**	**573 904**	**601 875**	**(27 971)**	**-4,6%**	**1 071 352**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**181 071**	**16 464**	**165 280**	**136 482**	**28 798**	**21,1%**	**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) - M08 February									
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	35 139	290 366	284 904	5 462	2%	399 716
Service charges - Water	84 142	91 857	91 857	10 765	62 272	61 647	625	1%	91 857
Service charges - Waste Water Management	52 452	51 053	52 364	5 083	38 176	35 913	2 264	6%	52 364
Service charges - Waste management	32 770	32 997	32 997	2 859	22 591	21 804	787	4%	32 997
Sale of Goods and Rendering of Services		13 113	13 327	1 218	9 829	9 253	576	6%	13 327
Agency services	5 511	6 403	6 403	462	4 024	4 213	(189)	-4%	6 403
Interest earned from Receivables	4 048	2 640	3 199	347	2 360	2 296	63	3%	3 199
Interest from Current and Non Current Assets	58 939	55 954	83 051	864	7 158	6 803	355	5%	83 051
Rental from Fixed Assets	1 590	1 967	2 035	111	1 203	1 245	(43)	-3%	2 035
Operational Revenue		3 933	41 904	1 230	8 065	6 701	1 364	20%	41 904
Non-Exchange Revenue									–
Property rates	152 117	167 830	167 830	12 996	110 686	110 928	(243)	0%	167 830
Fines, penalties and forfeits	34 692	32 076	39 507	25	283	118	165	141%	39 507
Licence and permits	5 088	5 158	5 194	445	3 443	3 406	37	1%	5 194
Transfers and subsidies - Operational	173 875	168 036	172 097	2 722	126 706	120 399	6 307	5%	172 097
Interest		1 060	1 463	126	1 026	1 027	(1)	0%	1 463
Operational Revenue	16 837	15 402	15 402	918	7 470	8 686	(1 215)	-14%	15 402
Gains on disposal of Assets	9 945	14 613	4 169	54	1 944	2 457	(513)	-21%	4 169
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 132 514**	**75 362**	**697 600**	**681 799**	**15 801**	**2%**	**1 132 514**
Expenditure By Type									
Employee related costs	291 907	316 394	318 241	23 824	199 327	205 212	(5 885)	-3%	318 241
Remuneration of councillors	11 225	12 081	12 419	951	8 157	8 068	89	1%	12 419
Bulk purchases - electricity	289 451	356 097	333 881	25 192	204 920	205 446	(526)	0%	333 881
Inventory consumed	51 767	61 034	59 988	1 950	16 045	16 381	(336)	-2%	59 988
Debt impairment	(5 478)	4 424	700	–	–	–	–		700
Depreciation and amortisation	93 100	112 614	118 670	7 397	62 310	70 849	(8 539)	-12%	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	5 937	41 715	47 944	(6 229)	-13%	77 317
Transfers and subsidies	4 246	5 060	5 426	584	3 949	3 541	408	12%	5 426
Irrecoverable debts written off	43 096	32 910	44 101	–	–	6 490	(6 490)	-100%	44 101
Operational costs	39 690	57 831	58 574	1 940	29 789	32 350	(2 561)	-8%	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**	**67 773**	**573 904**	**601 875**	**(27 971)**	**-5%**	**1 071 352**
Surplus/(Deficit)	**62 092**	**13 768**	**61 162**	**7 589**	**123 696**	**79 924**	**43 772**	**0**	**61 162**
Transfers and subsidies - capital (monetary	76 120	107 387	119 909	8 787	41 426	56 558	(15 132)	(0)	119 909
Transfers and subsidies - capital (in-kind)		–		87	158	–	158	#DIV/0!	–
Surplus/(Deficit) after capital transfers &	**138 212**	**121 155**	**181 071**	**16 464**	**165 280**	**136 482**			**181 071**
Income Tax									–
Surplus/(Deficit) after income tax	**138 212**	**121 155**	**181 071**	**16 464**	**165 280**	**136 482**			**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**	**16 464**	**165 280**	**136 482**			**181 071**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**181 071**	**16 464**	**165 280**	**136 482**			**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) - M08 February									
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	798	24 498	28 355	(3 856)	-14%	51 025
Vote 4 - Electricity Services	30 367	40 500	36 581	4 933	8 859	10 893	(2 034)	-19%	36 581
Vote 6 - Development Services	1 678	55 314	55 007	653	10 472	39 811	(29 339)	-74%	55 007
Total Capital Multi-year expenditure	**112 650**	**149 739**	**142 613**	**6 384**	**43 829**	**79 058**	**(35 229)**	**-45%**	**142 613**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	1	23	121	(98)	-81%	176
Vote 2 - Civil Services	26 520	35 808	65 767	1 165	18 435	45 584	(27 148)	-60%	65 767
Vote 3 - Council	664	692	12	–	8	12	(4)	-31%	12
Vote 4 - Electricity Services	18 239	14 758	27 302	362	4 620	12 428	(7 809)	-63%	27 302
Vote 5 - Financial Services	665	2 192	2 443	–	2 398	2 492	(94)	-4%	2 443
Vote 6 - Development Services	5 256	1 776	7 276	28	317	1 411	(1 094)	-78%	7 276
Vote 7 - Municipal Manager	12	12	12	–	3	12	(9)	-77%	12
Vote 8 - Protection Services	4 045	3 899	3 088	204	813	2 973	(2 161)	-73%	3 088
Total Capital single-year expenditure	55 996	59 313	106 077	1 760	26 618	65 033	**(38 415)**	**-59%**	106 077
Total Capital Expenditure	**168 647**	**209 052**	**248 690**	**8 145**	**70 447**	**144 092**	**(73 644)**	**-51%**	**248 690**
Capital Expenditure - Functional Classification									
Governance and administration	**4 751**	**8 444**	**7 235**	**80**	**3 371**	**7 128**	(3 758)	-53%	**7 235**
Executive and council	676	704	24	–	11	24	(13)	-54%	24
Finance and administration	4 075	7 740	7 211	80	3 360	7 104	(3 745)	-53%	7 211
Community and public safety	**6 585**	**32 539**	**26 434**	**1 096**	**8 798**	**14 085**	(5 287)	-38%	**26 434**
Community and social services	407	1 250	890	1	494	640	(146)	-23%	890
Sport and recreation	2 132	27 390	22 456	891	7 491	10 472	(2 980)	-28%	22 456
Public safety	4 045	3 899	3 088	204	813	2 973	(2 161)	-73%	3 088
Economic and environmental services	**57 365**	**81 843**	**101 775**	**880**	**32 993**	**63 886**	(30 893)	-48%	**101 775**
Planning and development	3 389	14 612	24 002	61	5 743	12 905	(7 162)	-55%	24 002
Road transport	53 976	67 231	77 773	819	27 250	50 981	(23 731)	-47%	77 773
Trading services	**99 946**	**86 227**	**113 245**	**6 089**	**25 286**	**58 992**	(33 706)	-57%	**113 245**
Energy sources	45 870	53 741	62 877	5 216	13 311	22 416	(9 105)	-41%	62 877
Water management	30 998	14 564	25 034	82	2 573	19 325	(16 752)	-87%	25 034
Waste water management	16 648	13 915	21 634	570	8 008	15 101	(7 093)	-47%	21 634
Waste management	6 429	4 007	3 701	222	1 394	2 151	(757)	-35%	3 701
Other		–		–	–	–	–		–
Total Capital Expenditure - Functional Classific	**168 647**	**209 052**	**248 690**	**8 145**	**70 447**	**144 092**	**(73 644)**	**-51%**	**248 690**
Funded by:									
National Government	51 410	48 366	46 713	6 105	23 509	22 266	1 243	6%	46 713
Provincial Government	7 221	57 796	71 996	653	12 904	50 666	(37 762)	-75%	71 996
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary alloc	11 210	1 225	1 200	–	1 200	9 450	(8 250)	-87%	1 200
Transfers recognised - capital	69 841	107 387	119 909	6 758	37 613	82 382	(44 769)	-54%	119 909
Borrowing	–	–	–				–		–
Internally generated funds	98 806	101 665	128 781	1 386	32 834	61 710	(28 876)	-47%	128 781
Total Capital Funding	**168 647**	**209 052**	**248 690**	**8 145**	**70 447**	**144 092**	**(73 644)**	**-51%**	**248 690**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M08 February					
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	533 213	394 543
Trade and other receivables from exchange transactions	87 081	108 621	92 404	108 137	92 404
Receivables from non-exchange transactions	38 451	33 732	33 141	28 117	33 141
Current portion of non-current receivables	–	4	(139)	4	(139)
Inventory	23 023	23 136	20 653	44 190	20 653
VAT	9 031	13 043	10 049	(13 840)	10 049
Other current assets	–	180	185	168	185
Total current assets	**879 602**	**863 166**	**550 837**	**699 988**	**550 837**
Non current assets					
Investments	–	–	333 028	300 000	333 028
Investment property	20 837	24 927	20 255	22 437	20 255
Property, plant and equipment	2 211 648	2 295 581	2 326 830	2 226 401	2 326 830
Heritage assets	1 345	1 120	1 345	1 345	1 345
Intangible assets	606	464	396	537	396
Non-current receivables from non-exchange transactions	–	–	–	(4)	–
Total non current assets	**2 234 437**	**2 322 092**	**2 681 855**	**2 550 716**	**2 681 855**
TOTAL ASSETS	**3 114 039**	**3 185 258**	**3 232 691**	**3 250 705**	**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	18 949	18 346
Trade and other payables from exchange transactions	103 492	103 302	87 406	46 374	87 406
Trade and other payables from non-exchange transactions	303	216	75	90 479	75
Provision	4 916	10 898	13 535	8 935	13 535
VAT	–	–	1 019	(18 171)	1 019
Other current liabilities	9 360	3 527	–	–	–
Total current liabilities	**144 679**	**144 717**	**123 924**	**149 115**	**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**	**329 368**	**306 141**
NET ASSETS	**2 745 810**	**2 815 553**	**2 926 550**	**2 921 336**	**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 - M08 February									
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	53 725	179 046	109 649	69 397	63%	165 936
Service charges	523 091	590 304	576 027	57 448	424 947	415 347	9 599	2%	576 027
Other revenue	54 436	37 148	42 904	12 120	80 193	41 918	38 275	91%	42 904
Transfers and Subsidies - Operational	173 875	168 036	170 982	5 511	134 954	107 890	27 063	25%	170 982
Transfers and Subsidies - Capital	60 836	107 387	111 402	47 673	118 415	71 591	46 824	65%	111 402
Interest	61 933	55 954	83 051	–	–	4 147	(4 147)	-100%	83 051
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(777 557)	(883 983)	(870 425)	(64 321)	(582 914)	(549 871)	33 044	-6%	(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)	–	–	(3 485)	(3 485)	100%	(5 426)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**234 306**	**224 935**	**267 554**	**112 157**	**349 890**	**191 593**	**(158 297)**	**-83%**	**267 554**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	2 186	14 613	4 169	54	1 944	–	1 944	#DIV/0!	4 169
Decrease (increase) in non-current receivables	–	–	–	–	1	–	1	#DIV/0!	–
Decrease (increase) in non-current investments	–	–	(333 028)	(300 000)	(300 000)	(333 028)	33 028	-10%	(333 028)
Payments				–					
Capital assets	(172 328)	(209 052)	(214 610)	(8 456)	(65 070)	(130 692)	(65 622)	50%	(214 610)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(170 142)**	**(194 439)**	**(543 469)**	**(308 402)**	**(363 125)**	**(352 792)**	**10 333**	**-3%**	**(543 469)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 396	500	500	52	1 083	333	750	225%	500
Payments									
Repayment of borrowing	(8 634)	(8 761)	(52 059)	–	(6 212)	(26 029)	(19 818)	76%	(52 059)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(7 238)**	**(8 261)**	**(51 559)**	**52**	**(5 128)**	**(25 696)**	**(20 568)**	**80%**	**(51 559)**
NET INCREASE/ (DECREASE) IN CASH HELD	**56 926**	**22 234**	**(327 474)**	**(196 193)**	**(18 363)**	**(186 895)**			**(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		703 654	535 122			394 543

Cash and cash equivalents as at 29 February 2024 include investments made to the amount of R730 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 - M08 February											
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	12 901	4 526	1 542	1 068	1 168	893	1 581	8 172	31 851	12 882
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30 256	4 964	239	174	128	101	200	1 504	37 565	2 106
Receivables from Non-exchange Transactions - Property Rates	1400	13 081	2 568	841	677	586	941	965	8 908	28 568	12 078
Receivables from Exchange Transactions - Waste Water Management	1500	4 102	1 522	469	404	372	373	672	4 922	12 837	6 744
Receivables from Exchange Transactions - Waste Management	1600	3 382	1 161	406	348	321	318	560	4 337	10 832	5 883
Receivables from Exchange Transactions - Property Rental Debtors	1700	36	26	5	4	3	3	6	36	120	53
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(953)	824	223	137	149	106	310	1 479	2 274	2 180
Total By Income Source	**2000**	**62 804**	**15 590**	**3 726**	**2 812**	**2 728**	**2 734**	**4 294**	**29 359**	**124 046**	**41 926**
2022/23 - totals only		48 984	13 779	3 187	2 316	1 907	1 758	3 013	21 819	96 763	30 813
Debtors Age Analysis By Customer Group											
Organs of State	2200	2 441	118	88	70	61	424	134	1 661	4 997	2 350
Commercial	2300	26 624	4 365	201	149	96	69	110	1 398	33 011	1 822
Households	2400	33 740	11 108	3 436	2 593	2 570	2 242	4 050	26 300	86 038	37 754
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**62 804**	**15 590**	**3 726**	**2 812**	**2 728**	**2 734**	**4 294**	**29 359**	**124 046**	**41 926**

Total Debtors has increased from **R 123 441 389** in January to **R 124 046 240** in February 2024.

The collection rate for **February 2024** was **97.20%** compared to **90.73%** in January 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 - M08 February											
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	4 123	302	–	–	–	–	–	–	4 425	23 843
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**4 123**	**302**	**–**	**–**	**–**	**–**	**–**	**–**	**4 425**	23 843

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**
SWARTLAND WORKWEAR - K2	125 727,20	16/01/2024	Not all goods were received	Awating authorization from user department when all goods are received
SWARTLAND WORKWEAR - K2	153 311,10	23/01/2024	Not all goods were received	Paid in March 2024
TYREMART - PRIMA BANDE	23 040,00	11/01/2024	Query on the invoice	In Payment process

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February												
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
STANDARD BANK		4 Months	Fixed	Fixed	9,250	28/06/2024	40 000	1 216		–	41 216
Municipality sub-total							730 000		–	–	803 245
TOTAL INVESTMENTS AND INTEREST	2						730 000		–	–	803 245

- As at 29 February 2024 investments made amount to R 730 000 000.
- During the month of February 2024, no investments matured and an amount of R40 000 000 was invested.

Commitments against Cash & Cash Equivalents						
	31 January 2024		Transactions / Movement 2023/2024		Current Month	
Cash & Cash Equivalents:	**R**	**781 376 240**			**R**	**833 191 274**
Primary Bank Account	R	87 966 579	R	11 659 491	R	99 626 070
Short Term Investments (Less than 6 months)	R	-	R	40 000 000	R	40 000 000
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	3 409 661	R	155 543	R	3 565 204
Commitments:	**R**	**410 239 033**			**R**	**377 643 373**
Unspent Borrowings	R	-	R	-	R	-
Unspent Committed Conditional Grants	R	8 775 727	R	-84 613	R	8 691 115
Capital funding requirement 2023/24 (Grants & Loans)	R	93 093 799	R	-6 758 214	R	86 335 585
Cash Portion of Housing Development Fund	R	-	R	-	R	-
Capital Replacement Reserve Movement	R	99 946 714	R	-1 363 430	R	98 583 284
Loan repayment due Dec / June	R	4 573 831	R	-	R	4 573 831
Consumer Deposits	R	18 896 871	R	51 919	R	18 948 790
Creditor payments	R	4 092 031	R	333 335	R	4 425 366
Salaries	R	147 950 468	R	-24 774 657	R	123 175 811
Bad Debt Contributions	R	32 909 592	R	-	R	32 909 592
Working Capital					**R**	**455 547 901**

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 - M08 February									
	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
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**129 651**	**146 615**	**146 615**	**549**	**110 806**	**110 806**	**–**		**146 615**
Local Government Equitable Share	126 228	143 235	143 235	–	107 426	107 426	–		143 235
Finance Management	1 550	1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive	1 873	1 830	1 830	549	1 830	1 830	–		1 830
									–
Provincial Government:	**22 726**	**21 055**	**22 801**	**5 132**	**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	4 362	12 254	12 254	–		12 254
Proclaimed Roads Subsidy	4 470	170	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	–		100
Municipal Service Delivery and Capacity Building Grant			500	500	500	500	–		500
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	**–**		–
Total Operating Transfers and Grants	**152 377**	**167 670**	**169 416**	**5 681**	**133 607**	**133 607**	**–**		**169 416**
Capital Transfers and Grants									
National Government:	**51 410**	**48 366**	**46 713**	**–**	**34 366**	**34 366**	–		46 713
Municipal Infrastructure Grant (MIG)	33 810	24 708	23 055	–	19 708	19 708	–		23 055
Integrated National Electrification Programme (municipal)	17 600	23 658	23 658	–	14 658	14 658	–		23 658
									–
Provincial Government:	**3 895**	**57 796**	**63 489**	**24 673**	**56 540**	**56 540**	–		**63 489**
Human Settlements	2 615	55 314	60 507	24 173	53 558	53 558	–		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	–		500
Total Capital Transfers and Grants	**55 305**	**106 162**	**110 202**	**24 673**	**90 906**	**90 906**	**–**		**110 202**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**207 682**	**273 832**	**279 618**	**30 354**	**224 513**	**224 513**	**–**		**279 618**

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February									
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**	**7 186**	**56 996**	**59 366**	**(2 370)**	**-4,0%**	**146 615**
Local Government Equitable Share	126 228	143 235	143 235	6 791	55 248	58 062	(2 814)	-4,8%	143 235
Finance Management	1 550	1 550	1 550	214	672	577	95	16,5%	1 550
EPWP Incentive	1 873	1 830	1 830	181	1 075	727	349	48,0%	1 830
							–		
Provincial Government:	**29 051**	**21 055**	**23 460**	**1 889**	**16 463**	**17 423**	**(960)**	**-5,5%**	**23 460**
Community Development Workers	35	38	38	–	1	24	(23)	-97,1%	38
Municipal Accreditation and Capacity Building Grant	197	245	245	17	139	133	6	4,3%	245
Libraries	11 573	11 788	12 254	889	7 513	7 801	(288)	-3,7%	12 254
Proclaimed Roads Subsidy	4 470	170	170	–	170	108	62	57,0%	170
Establishment of a K9 Unit	6 037	3 305	3 305	383	3 753	4 367	(614)	-14,1%	3 305
Establishment of Law Enforcement Rural Safety Unit	6 738	5 509	5 509	515	4 311	4 536	(226)	-5,0%	5 509
WC Municipal Energy Resilience Grant	–	–	680	–	402	340	62	18,1%	680
Human Settlements Development Grant	–	–	80	–	91	27	65	244,0%	80
WC Financial Management Capability Grant (Bursaries)	–	–	261	85	85	87	(3)	-2,9%	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**	**9 075**	**73 459**	**76 789**	**(3 331)**	**-4,3%**	**170 075**
Capital expenditure of Transfers and Grants									
National Government:	50 700	48 366	46 713	6 105	23 509	22 266	1 243	**5,6%**	46 713
Municipal Infrastructure Grant (MIG)	33 100	24 708	23 055	1 187	15 222	13 608	1 614	11,9%	23 055
Integrated National Electrification Programme (municipal)	17 600	23 658	23 658	4 918	8 287	8 658	(371)	-4,3%	23 658
							–		
Provincial Government:	**7 308**	**57 796**	**72 082**	**653**	**12 904**	**50 666**	**(37 762)**	**-74,5%**	**72 082**
Human Settlements	3 483	55 314	60 507	653	10 472	39 811	(29 339)	-73,7%	60 507
RSEP/VPUU Municipal Projects	1 200	500	500	–	–	500	(500)	-100,0%	500
Libraries	50	50	50	–	8	20	(12)	-61,9%	50
Fire Service Capacity Building Grant	–	926	926	–	–	926	(926)	-100,0%	926
Establishment of a K9 Unit	137	40	40	–	–	40	(40)	-100,0%	40
Sport Development	–	966	966	–	500	966	(466)	-48,3%	966
Emergency Municipal Load-Shedding Relief	2 438	–	8 593	–	1 924	7 902	(5 978)	-75,7%	8 593
Non-motorised Transport Infrastructure			500	–	–	500	(500)	-100,0%	500
							–		
Total capital expenditure of Transfers and Grants	**58 008**	**106 162**	**118 795**	**6 758**	**36 413**	**72 932**	**(36 519)**	**-50,1%**	**118 795**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**216 710**	**273 832**	**288 870**	**15 833**	**109 872**	**149 721**	**(39 849)**	**-26,6%**	**288 870**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February					
Description	Budget Year 2023/24				
R thousands	Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
Provincial Government:	**659**	**85**	**176**	**483**	**73.3%**
Human Settlements Development Grant	80	–	91	(12)	-14.6%
WC Financial Management Capability Grant (Bursaries)	161	85	85	77	47.6%
WC Financial Management Capability Grant (Internal Audit)	418	–	–	418	100.0%
				–	
Total operating expenditure of Approved Roll-overs	**659**	**85**	**176**	**483**	**73.3%**
Capital expenditure of Approved Roll-overs					
Provincial Government:	**8 507**	**–**	**1 924**	6 582	77.4%
Emergency Municipal Load-Shedding Relief	8 507	–	1 924	6 582	77.4%
				–	
Total capital expenditure of Approved Roll-overs	**8 507**	**–**	**1 924**	**6 582**	**77.4%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	**9 165**	**85**	**2 100**	**7 065**	**77.1%**

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 - M08 February									
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
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	8 365	9 058	9 262	708	6 082	6 100	(18)	0%	9 262
Pension and UIF Contributions	901	976	995	71	634	631	3	0%	995
Medical Aid Contributions	154	156	301	18	133	181	(48)	-27%	301
Cellphone Allowance	994	1 015	1 097	87	768	669	100	15%	1 097
Other benefits and allowances	811	877	764	68	540	489	52	11%	764
Sub Total - Councillors	**11 225**	**12 081**	**12 419**	**951**	**8 157**	**8 068**	**89**	**1%**	**12 419**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 934	9 291	9 408	844	6 406	6 868	(462)	-7%	9 408
Pension and UIF Contributions	1 638	1 750	1 885	146	1 196	1 209	(13)	-1%	1 885
Medical Aid Contributions	415	429	443	36	281	289	(8)	-3%	443
Overtime	–	–	–	–	–	–	–		–
Performance Bonus	250	–	–	–	–	–	–		–
Motor Vehicle Allowance	868	761	1 050	80	731	591	140	24%	1 050
Cellphone Allowance	243	251	263	22	170	167	3	2%	263
Housing Allowances	–	–	–	–	–	–	–		–
Other benefits and allowances	291	193	342	26	204	193	11	6%	342
Payments in lieu of leave	–	33	33	(70)	–	–	–		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**	**1 083**	**8 990**	**9 318**	**(328)**	**-4%**	**14 944**
Other Municipal Staff									
Basic Salaries and Wages	163 400	183 305	182 544	14 707	116 258	120 693	(4 435)	-4%	182 544
Pension and UIF Contributions	29 304	32 503	32 851	2 655	21 104	21 741	(637)	-3%	32 851
Medical Aid Contributions	12 728	14 196	14 735	1 224	9 213	9 602	(389)	-4%	14 735
Overtime	18 820	14 882	15 278	1 676	12 192	9 607	2 585	27%	15 278
Performance Bonus	–	–	–	–	–	–	–		–
Motor Vehicle Allowance	5 687	6 189	6 265	521	3 999	4 051	(52)	-1%	6 265
Cellphone Allowance	676	684	707	57	455	468	(12)	-3%	707
Housing Allowances	996	1 151	1 206	95	753	764	(11)	-1%	1 206
Other benefits and allowances	32 175	33 872	34 328	1 806	26 377	27 100	(723)	-3%	34 328
Payments in lieu of leave	2 642	2 988	2 988	–	–	–	–		2 988
Long service awards	1 798	2 898	2 898	–	(14)	1 866	(1 881)	-101%	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**	**22 741**	**190 337**	**195 894**	**(5 556)**	**-3%**	**303 297**
Total Parent Municipality	**303 132**	**328 475**	**330 660**	**24 775**	**207 484**	**213 280**	**(5 796)**	**-3%**	**330 660**
Total Municipal Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL MANAGERS AND STAFF	**291 907**	**316 394**	**318 241**	**23 824**	**199 327**	**205 212**	**(5 885)**	**-3%**	**318 241**

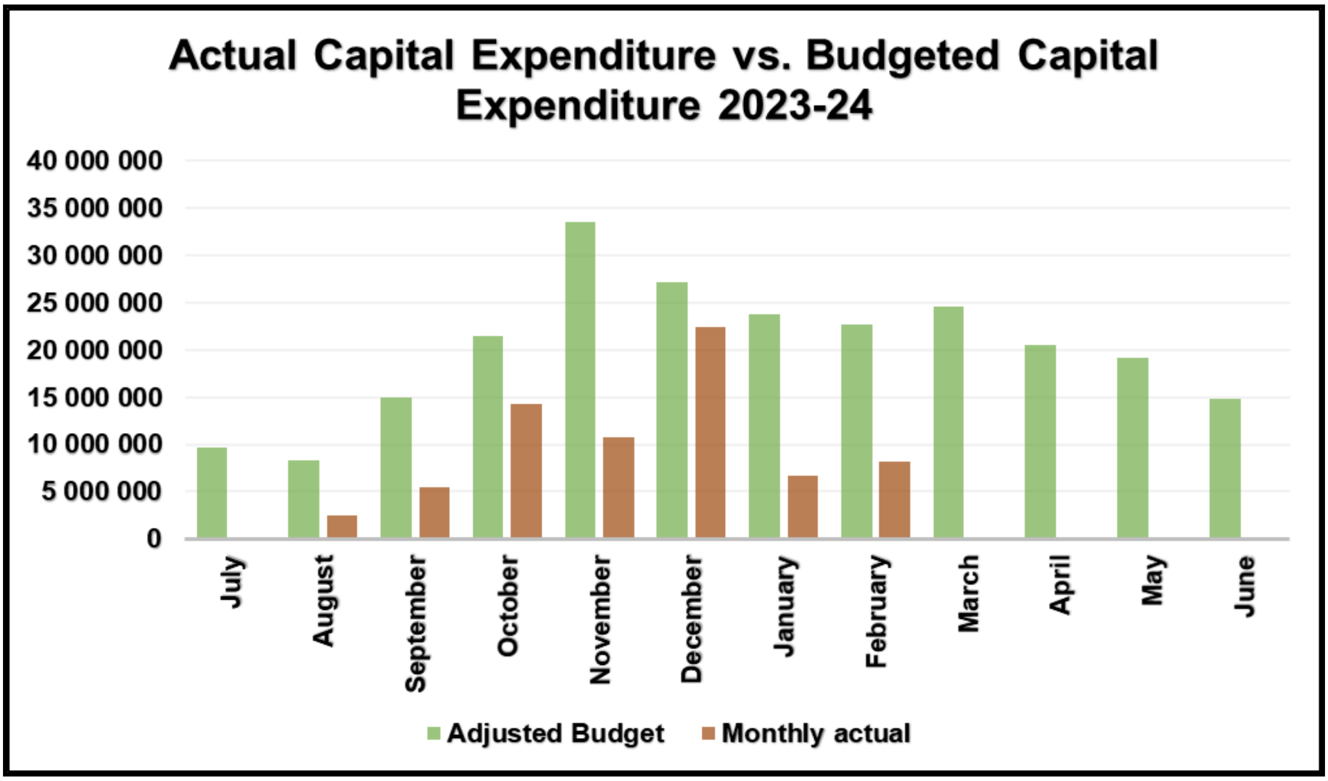
Section 10 – Material variances to the SDBIP

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 - M08 February									
	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 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			172 266	–		
April	14 470	20 389	19 750			192 015	–		
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	70 447					



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 - M08 February

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**	**6 751**	**30 924**	**68 303**	37 379	**54,7%**	**150 105**
Roads Infrastructure	30 598	55 914	66 673	819	17 235	37 881	20 645	**54,5%**	66 673
Roads	30 598	55 914	66 673	819	17 235	37 881	20 645	**54,5%**	66 673
Road Structures				–	–	–	–		–
Storm water Infrastructure	–	–	2 169	–	–	667	667	**100,0%**	2 169
Storm water Conveyance			2 169	–	–	667	667	**100,0%**	2 169
Electrical Infrastructure	37 171	46 400	52 789	5 095	10 254	14 449	4 195	**29,0%**	52 789
MV Substations	13 107	16 542	11 131	63	140	347	207	**59,6%**	11 131
MV Switching Stations	5 129	5 350	5 350	50	1 132	4 890	3 758	**76,9%**	5 350
MV Networks	17 600	23 658	35 458	4 918	8 287	8 658	371	**4,3%**	35 458
LV Networks	1 336	850	850	64	694	554	(140)	**-25,3%**	850
Capital Spares				–	–	–			–
Water Supply Infrastructure	2 965	9 797	15 877	82	912	7 967	7 055	**88,5%**	15 877
Boreholes	658	500	–	–	–	–	–		–
Distribution	2 307	9 297	15 877	82	912	7 967	7 055	**88,5%**	15 877
Sanitation Infrastructure	1 928	10 420	10 097	534	1 152	6 339	5 187	**81,8%**	10 097
Pump Station	536	1 100	1 316	251	251	1 316	1 065	**80,9%**	1 316
Reticulation	1 392	9 320	8 781	283	901	5 023	4 122	**82,1%**	8 781
Solid Waste Infrastructure	–	2 500	2 500	222	1 371	1 000	(371)	**-37,1%**	2 500
Landfill Sites	–	2 000	2 500	222	1 371	1 000	(371)	**-37,1%**	2 500
Waste Drop-off Points	–	500	–	–	–	–	–		–
Community Assets	**3 044**	**15 700**	**11 840**	**60**	**997**	**2 990**	**1 993**	**66,6%**	**11 840**
Community Facilities	343	3 000	2 640	60	717	1 990	1 273	**64,0%**	2 640
Cemeteries/Crematoria		900	540	–	453	540	87	16,2%	540
Parks	343	1 100	1 100	60	265	600	335	55,9%	1 100
Markets		1 000	1 000	–	–	850	850	100,0%	1 000
Sport and Recreation Facilities	2 701	12 700	9 200	–	280	1 000	720	**72,0%**	9 200
Outdoor Facilities	2 701	12 700	9 200	–	280	1 000	720	72,0%	9 200
Investment properties	**345**	–	–	–	–	–	–		–
Revenue Generating	345	–	–	–	–	–	–		–
Unimproved Property	345						–		–
Other assets	**1 069**	**16 514**	**20 360**	**59**	**5 752**	**14 924**	**9 172**	**61,5%**	**20 360**
Operational Buildings	103	3 000	2 953	23	77	2 953	2 876	**97,4%**	2 953
Municipal Offices	103	2 900	2 900	23	29	2 900	2 871	99,0%	2 900
Stores		100	53	–	48	53	5	8,6%	53
Housing	966	13 514	17 407	37	5 675	11 971	6 296	**52,6%**	17 407
Social Housing	966	13 514	17 407	37	5 675	11 971	6 296	52,6%	17 407
Intangible Assets	**30**	–	–	–	–	–	–		–
Licences and Rights	30	–	–	–	–	–	–		–
Computer Software and Applications	30						–		–
Computer Equipment	**3 485**	**2 052**	**2 234**	**169**	**936**	**1 731**	**796**	46,0%	**2 234**
Computer Equipment	3 485	2 052	2 234	169	936	1 731	796	46,0%	2 234
Furniture and Office Equipment	**473**	**586**	**824**	**147**	**327**	**418**	**90**	21,6%	**824**
Furniture and Office Equipment	473	586	824	147	327	418	90	21,6%	824
Machinery and Equipment	**5 571**	**3 431**	**13 239**	**15**	**3 353**	**12 302**	**8 949**	72,7%	**13 239**
Machinery and Equipment	5 571	3 431	13 239	15	3 353	12 302	8 949	72,7%	13 239
Transport Assets	**14 250**	**11 962**	**10 773**	**142**	**7 054**	**10 773**	**3 719**	34,5%	**10 773**
Transport Assets	14 250	11 962	10 773	142	7 054	10 773	3 719	34,5%	10 773
Land	**533**	–	**5 500**	–	–	–	–		**5 500**
Land	533		5 500	–	–	–	–		5 500
Total Capital Expenditure on new assets	**101 461**	**175 276**	**214 874**	**7 344**	**49 344**	**111 440**	**62 096**	**55,7%**	**214 874**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

Description R thousands	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**22 862**	**11 500**	**13 151**	**–**	**12 061**	**11 151**	(910)	**-8,2%**	**13 151**
Roads Infrastructure	21 500	10 000	9 251	–	8 166	7 251	(914)	**-12,6%**	9 251
Roads	21 500	10 000	9 251	–	8 166	7 251	(914)	**-12,6%**	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**	**–**	**12 061**	**11 151**	**(910)**	-8,2%	**13 151**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February

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**	**9 722**	**90**	**3 444**	**14 034**	10 590	**75,5%**	**9 722**
Roads Infrastructure	–	–	667	–	667	4 667	4 000	**85,7%**	667
Roads	–	–	667	–	667	4 667	4 000	**85,7%**	667
Storm water Infrastructure	225	250	250	–	200	100	(100)	**-99,8%**	250
Storm water Conveyance	225	250	250	–	200	100	(100)	**-99,8%**	250
Attenuation	–	–		–	–	–	–		–
Electrical Infrastructure	7 430	3 650	5 142	54	994	3 887	2 892	**74,4%**	5 142
MV Networks	555	1 100	1 100	–	134	600	466	**77,6%**	1 100
LV Networks	6 874	2 550	4 042	54	860	3 287	2 427	**73,8%**	4 042
Capital Spares		–	–	–	–	–	–		–
Water Supply Infrastructure	28 513	4 300	2 053	–	554	4 270	3 716	**87,0%**	2 053
Bulk Mains		500	500	–	–	–	–		500
Distribution	28 517	3 700	1 453	–	503	4 170	3 667	**87,9%**	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	36	1 029	1 111	82	**7,4%**	1 611
Waste Water Treatment Works	8 157	1 611	1 611	36	1 029	1 111	82	**7,4%**	1 611
Outfall Sewers	–	–	–	–	–	–	–		–
Community Assets	**–**	**12 466**	**10 943**	**711**	**5 598**	**7 466**	**1 868**	25,0%	**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	711	5 575	7 466	1 892	**25,3%**	10 743
Outdoor Facilities	–	12 266	10 743	711	5 575	7 466	1 892	25,3%	10 743
Total Capital Expenditure on upgrading o	**44 324**	**22 277**	**20 665**	**801**	**9 042**	**21 500**	**12 458**	**57,9%**	**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 - M08 February

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	3 667	30 851	30 865	14	0,0%	48 770
Roads Infrastructure	9 657	5 789	6 142	277	4 378	3 868	(510)	-13,2%	6 142
Roads	9 564	5 717	5 706	274	4 222	3 647	(575)	-15,8%	5 706
Road Furniture	93	71	436	3	156	221	65	29,4%	436
Storm water Infrastructure	18 616	20 911	21 021	1 680	12 977	13 772	794	5,8%	21 021
Storm water Conveyance	18 616	20 911	21 021	1 680	12 977	13 772	794	5,8%	21 021
Electrical Infrastructure	3 693	3 267	3 407	423	2 489	2 311	(178)	-7,7%	3 407
MV Substations	240	178	178	11	170	113	(57)	-50,5%	178
LV Networks	3 454	3 089	3 229	411	2 319	2 198	(121)	-5,5%	3 229
Water Supply Infrastructure	1 590	1 862	2 031	67	1 100	1 246	146	11,7%	2 031
Reservoirs	1 195	1 219	1 388	67	831	823	(8)	-1,0%	1 388
Pump Stations	142	153	153	–	24	98	74	75,8%	153
Distribution	253	490	490	–	245	324	80	24,5%	490
Sanitation Infrastructure	4 412	5 874	6 500	239	3 399	3 898	500	12,8%	6 500
Pump Station	1 040	1 001	1 005	20	625	642	17	2,7%	1 005
Waste Water Treatment Works	3 372	4 873	5 495	219	2 774	3 256	482	14,8%	5 495
Solid Waste Infrastructure	10 017	8 349	9 669	981	6 507	5 770	(737)	-12,8%	9 669
Landfill Sites	10 017	8 349	9 669	981	6 507	5 770	(737)	-12,8%	9 669
Community Assets	3 418	3 224	3 530	197	1 939	2 022	83	4,1%	3 530
Community Facilities	1 892	2 307	2 252	176	1 445	1 350	(95)	-7,1%	2 252
Halls	406	423	411	20	191	266	76	28,4%	411
Centres	1 267	1 621	1 617	156	1 092	955	(137)	-14,3%	1 617
Libraries	47	50	50	–	27	32	4	13,8%	50
Cemeteries/Crematoria	113	114	100	–	80	58	(22)	-37,9%	100
Police	–	–	–	–	–	–	–		–
Parks	59	100	75	–	55	39	(16)	-41,6%	75
Sport and Recreation Facilities	1 526	917	1 278	21	494	672	179	26,6%	1 278
Indoor Facilities	90	100	87	1	43	42	(1)	-2,1%	87
Outdoor Facilities	1 437	817	1 191	20	451	630	179	28,5%	1 191
Other assets	2 127	2 948	3 558	127	1 624	2 301	677	29,4%	3 558
Operational Buildings	1 290	2 291	2 141	70	637	1 414	777	55,0%	2 141
Municipal Offices	1 290	2 291	2 141	70	637	1 414	777	55,0%	2 141
Housing	836	657	1 417	57	987	887	(100)	-11,3%	1 417
Staff Housing	160	217	367	1	313	288	(25)	-8,5%	367
Social Housing	677	440	1 050	56	674	598	(76)	-12,6%	1 050
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	3 750	5 092	5 606	20	3 061	3 397	337	9,9%	5 606
Servitudes							–		–
Licences and Rights	3 750	5 092	5 606	20	3 061	3 397	337	9,9%	5 606
Computer Software and Applications	3 750	5 092	5 606	20	3 061	3 397	337	9,9%	5 606
Computer Equipment	223	428	404	6	70	263	193	73,5%	404
Computer Equipment	223	428	404	6	70	263	193	73,5%	404
Furniture and Office Equipment	21	58	58	7	9	37	28	76,6%	58
Furniture and Office Equipment	21	58	58	7	9	37	28	76,6%	58
Machinery and Equipment	992	1 361	1 433	25	693	1 003	311	31,0%	1 433
Machinery and Equipment	992	1 361	1 433	25	693	1 003	311	31,0%	1 433
Transport Assets	6 624	7 228	8 099	760	4 361	4 882	521	10,7%	8 099
Transport Assets	6 624	7 228	8 099	760	4 361	4 882	521	10,7%	8 099
Land	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditu	65 140	66 391	71 458	4 809	42 605	44 769	2 164	4,8%	71 458

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February									
	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	**78 745**	**89 428**	**89 428**	**6 065**	**51 039**	**56 143**	5 104	**9,1%**	**89 428**
Roads Infrastructure	24 500	28 632	28 632	2 007	16 883	16 975	92	**0,5%**	28 632
Roads	23 187	26 564	26 564	1 896	15 956	16 028	72	**0,4%**	26 564
Road Structures	870	1 606	1 606	66	557	601	44	**7,3%**	1 606
Road Furniture	443	461	461	44	369	346	(23)	**-6,7%**	461
Storm water Infrastructure	4 629	4 824	4 824	368	3 100	3 279	179	**5,5%**	4 824
Drainage Collection	906	941	941	71	600	640	40	**6,3%**	941
Storm water Conveyance	3 723	3 883	3 883	297	2 500	2 639	139	**5,3%**	3 883
Electrical Infrastructure	13 496	14 589	14 589	1 063	8 958	9 435	478	**5,1%**	14 589
Power Plants	3	3	3	0	2	2	(0)	**-7,1%**	3
HV Transmission Conductors	29	30	30	2	19	18	(1)	**-7,2%**	30
MV Substations	2 058	2 033	2 033	158	1 335	1 381	46	**3,4%**	2 033
MV Switching Stations	1 247	1 292	1 292	99	831	878	47	**5,3%**	1 292
MV Networks	6 962	8 242	8 242	572	4 810	5 125	315	**6,1%**	8 242
LV Networks	2 986	2 769	2 769	215	1 819	1 882	63	**3,3%**	2 769
Capital Spares	212	220	220	17	141	150	8	**5,4%**	220
Water Supply Infrastructure	16 071	17 453	17 453	1 271	10 692	11 494	803	**7,0%**	17 453
Dams and Weirs	253	263	263	20	169	179	10	**5,4%**	263
Boreholes	183	181	181	15	123	140	18	**12,7%**	181
Reservoirs	2 661	2 791	2 791	211	1 779	1 881	102	**5,4%**	2 791
Pump Stations	647	631	631	52	441	446	5	**1,0%**	631
Water Treatment Works	156	135	135	10	86	90	4	**5,0%**	135
Bulk Mains	1 541	1 526	1 526	162	1 361	1 286	(75)	**-5,8%**	1 526
Distribution	10 630	11 926	11 926	800	6 734	7 473	739	**9,9%**	11 926
Sanitation Infrastructure	16 050	19 426	19 426	1 279	10 759	11 753	994	**8,5%**	19 426
Pump Station	14 999	15 565	15 565	1 192	10 026	10 490	464	**4,4%**	15 565
Reticulation	1 051	3 860	3 860	84	709	1 251	542	**43,3%**	3 860
Waste Water Treatment Works		–		3	24	12	(12)	**-98,4%**	
Solid Waste Infrastructure	3 999	4 505	4 505	77	648	3 206	2 558	**79,8%**	4 505
Landfill Sites	3 849	4 371	4 371	63	528	3 098	2 569	**82,9%**	4 371
Waste Drop-off Points	150	133	133	14	120	108	(12)	**-10,7%**	133
Community Assets	**5 588**	**8 078**	**8 078**	**457**	**3 847**	**4 580**	**733**	**16,0%**	**8 078**
Community Facilities	2 654	4 602	4 602	206	1 737	2 273	536	**23,6%**	4 602
Halls	926	1 813	1 813	74	619	640	20	3,2%	1 813
Centres	314	423	423	25	210	436	226	51,8%	423
Clinics/Care Centres	51	410	410	4	34	279	245	87,9%	410
Museums	15	16	16	1	10	9	(1)	-7,2%	16
Libraries	454	472	472	36	304	321	17	5,4%	472
Cemeteries/Crematoria	211	219	219	16	133	149	16	11,1%	219
Purls	33	664	664	2	20	19	(1)	-6,1%	664
Public Open Space	367	383	383	27	228	258	30	11,5%	383
Public Ablution Facilities	182	185	185	16	132	134	2	1,5%	185
Taxi Ranks/Bus Terminals	100	17	17	6	47	28	(19)	-65,7%	17
Sport and Recreation Facilities	2 934	3 476	3 476	251	2 110	2 307	196	**8,5%**	3 476
Indoor Facilities	1 400	1 641	1 641	110	929	1 049	121	11,5%	1 641
Outdoor Facilities	1 534	1 836	1 836	140	1 181	1 257	76	6,0%	1 836
Investment properties	**32**	**61**	**61**	**3**	**21**	**34**	13	38,6%	**61**
Revenue Generating	32	61	61	3	21	34	13	**38,6%**	61
Improved Property	32	61	61	3	21	34	13	38,6%	61
Other assets	**2 102**	**2 781**	**2 781**	**167**	**1 406**	**1 867**	**461**	**24,7%**	**2 781**
Operational Buildings	1 916	2 542	2 542	154	1 295	1 716	421	**24,5%**	2 542
Municipal Offices	1 644	1 999	1 999	133	1 116	1 347	231	17,2%	1 999
Workshops	2	2	2	0	1	1	(0)	-7,1%	2
Yards	5	5	5	0	1	3	2	82,8%	5
Stores	266	537	537	21	178	365	187	51,3%	537
Housing	185	239	239	13	111	151	41	**26,8%**	239
Staff Housing	172	210	210	12	98	138	40	28,9%	210
Social Housing	13	28	28	1	12	13	0	3,7%	28

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February									
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**	**69**	**137**	**67**	49,4%	**197**
Servitudes				–	–	–	–		–
Licences and Rights	69	197	197	8	69	137	67	**49,4%**	197
Computer Software and Applications	69	197	197	8	69	137	67	49,4%	197
Computer Equipment	**1 518**	**2 725**	**2 725**	**151**	**1 275**	**1 698**	**423**	24,9%	**2 725**
Computer Equipment	1 518	2 725	2 725	151	1 275	1 698	423	24,9%	2 725
Furniture and Office Equipment	**543**	**807**	**807**	**49**	**415**	**561**	**146**	26,0%	**807**
Furniture and Office Equipment	543	807	807	49	415	561	146	26,0%	807
Machinery and Equipment	**2 264**	**2 734**	**2 734**	**207**	**1 744**	**2 049**	**305**	14,9%	**2 734**
Machinery and Equipment	2 264	2 734	2 734	207	1 744	2 049	305	14,9%	2 734
Transport Assets	**3 320**	**5 802**	**5 802**	**290**	**2 493**	**3 780**	**1 287**	34,0%	**5 802**
Transport Assets	3 320	5 802	5 802	290	2 493	3 780	1 287	34,0%	5 802
Total Depreciation	**94 181**	**112 614**	**112 614**	**7 397**	**62 310**	**70 849**	**8 539**	**12,1%**	**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 **February 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: 13 March 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: 13 March 2024