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 January 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 January 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 January 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 674 397 145	R 654 946 414	R -19 450 731	**-3%**
Operating Expenditure	R 1 071 330 062	R 1 071 352 206	R 520 309 528	R 506 130 132	R -14 179 396	**-3%**
Capital	R 209 052 395	R 248 689 919	R 124 547 248	R 62 302 557	R -62 244 691	**-50%**

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) - M07 January

Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	364 616	421 007	399 716	37 423	255 227	254 839	387	0%	399 716
Service charges - Water	84 142	91 857	91 857	9 474	51 507	54 078	(2 571)	-5%	91 857
Service charges - Waste Water Management	52 452	51 053	52 364	5 104	33 093	31 792	1 301	4%	52 364
Service charges - Waste management	32 770	32 997	32 997	2 848	19 732	19 121	611	3%	32 997
Sale of Goods and Rendering of Services		13 113	13 327	1 228	8 611	8 160	451	6%	13 327
Agency services	5 511	6 403	6 403	479	3 562	3 669	(107)	-3%	6 403
Interest earned from Receivables	4 048	2 640	3 199	342	2 013	2 070	(58)	-3%	3 199
Interest from Current and Non Current Assets	58 939	55 954	83 051	777	6 294	5 828	466	8%	83 051
Rental from Fixed Assets	1 590	1 967	2 035	155	1 092	1 071	21	2%	2 035
Operational Revenue		3 933	41 904	242	6 835	6 353	482	8%	41 904
Non-Exchange Revenue									–
Property rates	152 117	167 830	167 830	13 066	97 690	96 706	985	1%	167 830
Fines, penalties and forfeits	34 692	32 076	39 507	11	258	103	155	151%	39 507
Licence and permits	5 088	5 158	5 194	481	2 998	2 961	36	1%	5 194
Transfers and subsidies - Operational	173 875	168 036	172 097	2 418	123 984	120 399	3 585	3%	172 097
Interest		1 060	1 463	126	900	918	(18)	-2%	1 463
Operational Revenue	16 837	15 402	15 402	919	6 552	7 402	(850)	-11%	15 402
Gains on disposal of Assets	9 945	14 613	4 169	–	1 890	2 367	(477)	-20%	4 169
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 132 514**	**75 093**	**622 238**	**617 839**	**4 398**	**1%**	**1 132 514**

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 January 2024.

- **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 11% 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 **January 2024** was **R75.093 million** whilst the overall YTD performance **excluding capital transfers** stands at **1% 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) - M07 January

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	24 669	175 503	180 624	(5 121)	-3%	318 241
Remuneration of councillors	11 225	12 081	12 419	975	7 206	6 981	225	3%	12 419
Bulk purchases - electricity	289 451	356 097	333 881	24 057	179 728	182 088	(2 360)	-1%	333 881
Inventory consumed	51 767	61 034	59 988	2 000	14 095	13 545	550	4%	59 988
Debt impairment	(5 478)	4 424	700	–	–	–	–		700
Depreciation and amortisation	93 100	112 614	118 670	7 890	54 913	61 667	(6 754)	-11%	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	4 809	35 643	39 020	(3 377)	-9%	77 317
Transfers and subsidies	4 246	5 060	5 426	1 026	3 500	3 523	(23)	-1%	5 426
Irrecoverable debts written off	43 096	32 910	44 101	–	–	–	–		44 101
Operational costs	39 690	57 831	58 574	2 234	27 849	27 268	582	2%	58 574
Losses on Disposal of Assets	8 875	16 413	15 374	2 942	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**	**70 603**	**506 130**	**520 310**	**(14 179)**	**-3%**	**1 071 352**

- **Depreciation and amortisation** is 11% below YTD budgeted projections due to transactions that could only be processed from October 2023, as a result of testing the new mscoa version.
- **Interest** is 15% below YTD budgeted projections with the amount being insignificant from a material point of view.
- **Contracted Services** is 9% below the YTD budgeted projections mainly due to under performance on various line items.
- Expenditure for the month of **January 2024** was **R70.603 million** whilst the overall YTD performance stands at **3% 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) - M07 January

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	412	23 700	22 855	846	4%	51 025
Vote 4 - Electricity Services	30 367	40 500	36 581	74	3 926	8 760	(4 834)	-55%	36 581
Vote 6 - Development Services	1 678	55 314	55 007	4 076	9 819	31 224	(21 405)	-69%	55 007
Total Capital Multi-year expenditure	**112 650**	**149 739**	**142 613**	**4 562**	**37 445**	**62 839**	**(25 393)**	**-40%**	**142 613**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	4	22	106	(84)	-79%	176
Vote 2 - Civil Services	26 520	35 808	65 767	1 804	17 270	42 832	(25 562)	-60%	65 767
Vote 3 - Council	664	692	12	–	8	11	(3)	-25%	12
Vote 4 - Electricity Services	18 239	14 758	27 302	275	4 257	12 272	(8 015)	-65%	27 302
Vote 5 - Financial Services	665	2 192	2 443	6	2 398	2 492	(94)	-4%	2 443
Vote 6 - Development Services	5 256	1 776	7 276	8	290	1 011	(721)	-71%	7 276
Vote 7 - Municipal Manager	12	12	12	–	3	11	(8)	-75%	12
Vote 8 - Protection Services	4 045	3 899	3 088	(5)	609	2 973	(2 364)	-80%	3 088
Total Capital single-year expenditure	55 996	59 313	106 077	2 091	24 857	61 709	**(36 851)**	**-60%**	106 077
Total Capital Expenditure	**168 647**	**209 052**	**248 690**	**6 653**	**62 303**	**124 547**	**(62 245)**	**-50%**	**248 690**
Capital Expenditure - Functional Classification									
Governance and administration	**4 751**	**8 444**	**7 235**	**9**	**3 291**	**6 917**	(3 626)	-52%	**7 235**
Executive and council	676	704	24	–	11	22	(11)	-50%	24
Finance and administration	4 075	7 740	7 211	9	3 280	6 895	(3 615)	-52%	7 211
Community and public safety	**6 585**	**32 539**	**26 434**	**134**	**7 702**	**11 297**	(3 595)	-32%	**26 434**
Community and social services	407	1 250	890	–	493	630	(137)	-22%	890
Sport and recreation	2 132	27 390	22 456	139	6 600	7 694	(1 094)	-14%	22 456
Public safety	4 045	3 899	3 088	(5)	609	2 973	(2 364)	-80%	3 088
Economic and environmental services	**57 365**	**81 843**	**101 775**	**5 124**	**32 113**	**52 760**	(20 647)	-39%	**101 775**
Planning and development	3 389	14 612	24 002	2 179	5 682	9 449	(3 767)	-40%	24 002
Road transport	53 976	67 231	77 773	2 945	26 431	43 311	(16 880)	-39%	77 773
Trading services	**99 946**	**86 227**	**113 245**	**1 386**	**19 197**	**53 573**	(34 376)	-64%	**113 245**
Energy sources	45 870	53 741	62 877	350	8 095	20 275	(12 180)	-60%	62 877
Water management	30 998	14 564	25 034	284	2 492	18 170	(15 679)	-86%	25 034
Waste water management	16 648	13 915	21 634	752	7 438	13 533	(6 095)	-45%	21 634
Waste management	6 429	4 007	3 701	–	1 173	1 595	(422)	-26%	3 701
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classific	**168 647**	**209 052**	**248 690**	**6 653**	**62 303**	**124 547**	**(62 245)**	**-50%**	**248 690**
Funded by:									
National Government	51 410	48 366	46 713	577	17 404	18 066	(662)	-4%	46 713
Provincial Government	7 221	57 796	71 996	4 430	12 251	40 195	(27 944)	-70%	71 996
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allo	11 210	1 225	1 200	(967)	1 200	12 263	(11 062)	-90%	1 200
Transfers recognised - capital	69 841	107 387	119 909	4 040	30 855	70 524	(39 669)	-56%	119 909
Borrowing	–	–	–				–		–
Internally generated funds	98 806	101 665	128 781	2 613	31 447	54 023	(22 576)	-42%	128 781
Total Capital Funding	**168 647**	**209 052**	**248 690**	**6 653**	**62 303**	**124 547**	**(62 245)**	**-50%**	**248 690**

- Capital expenditure for the month of **January 2024** amounts to **R6 653 152** and stands at **50%** 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 **R62 302 557 (25.87%)** compared to the total budget of **R248 689 919.**
- Commitments are R31 763 305.

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	1 339 568	1 924 219	6 694 935	6 582 298	77%	Construction	Swartland	35%	
	ROADS										
2	Roads Swartland: Resealing of Roads	9 251 164	4 363 709	8 165 553	5 251 164	1 085 611	12%	Construction	Swartland	90%	
3	Roads Swartland: Construction of New Roads	23 928 506	2 909 759	9 811 870	11 958 000	14 116 636	59%	Construction	Swartland	40%	
	SPORTGROUNDS										
4	Upgrading of Ilinge Lethu Sports Fields	9 776 494	2 187 137	4 363 539	4 800 000	5 412 955	55%	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	3 485 918	7 592 823	27 570 361	41 364 177	84%	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	58 575	8 228 668	6 658 000	15 429 332	65%	Contract awarded to VE Electrical. Material orders placed	Malmesbury	15%	Expenditure will be paid from INEP Vote first and then CRR Vote.
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes (CRR)	10 931 440	13 465	47 332	210 000	10 884 108	100%	Contract awarded to VE Electrical. Material orders placed	Malmesbury	0%	
10	Replace oil insulated switchgear and equipment	5 000 000	880 000	885 628	4 550 000	4 114 372	82%	Tender for some material awarded and awaiting delivery. Some material still to be ordered.	Swartland	20%	Installation will be done in-house once material received. 4x RMU's delivered
	TOTAL	**154 009 121**	**15 238 131**	**41 019 631**	**67 692 460**	**112 989 490**	**68%**				

NOTE: Project status (column J): If the project is in the SCM process of being procured. Please state in which stage (column L) (planning, specification, advertising, etc)

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January					
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%	11.8%	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%	7.5%	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	8:1	4:1
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.00%	97.59%	97.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.00%	99.29%	100.0%
Funding of Provisions					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
Other Indicators					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.0%	3.9%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	21.0%	16.6%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.2%	28.1%	28.2%	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%	2.2%	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 - M07 January									
	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	152 117	167 830	167 830	13 066	97 690	96 706	985	1%	167 830
Service charges	533 980	596 914	576 934	54 849	359 559	359 831	(272)	-0%	576 934
Investment revenue	58 939	55 954	–	777	6 294	5 828	466	8%	83 051
Transfers and subsidies - Operational	58 939	168 036	83 051	2 418	123 984	120 399	3 585	3%	172 097
Other own revenue	192 648	96 364	304 699	3 983	34 710	35 076	(365)	-1%	132 602
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 132 514**	**75 093**	**622 238**	**617 839**	**4 398**	**1%**	**1 132 514**
Employee costs	291 907	316 394	318 241	24 669	175 503	180 624	(5 121)	-3%	318 241
Remuneration of Councillors	11 225	12 081	12 419	975	7 206	6 981	225	3%	12 419
Depreciation and amortisation	93 100	112 614	118 670	7 890	54 913	61 667	(6 754)	-11%	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	26 058	193 823	195 633	(1 810)	-1%	393 869
Transfers and subsidies	4 246	5 060	5 426	891	3 365	3 486	(120)	-3%	5 426
Other expenditure	177 180	193 564	209 783	10 120	66 569	66 325	244	0%	209 783
Total Expenditure	**934 531**	**1 071 330**	**1 071 352**	**70 603**	**506 130**	**520 310**	**(14 179)**	**-3%**	**1 071 352**
Surplus/(Deficit)	**62 092**	**13 768**	**61 162**	**4 490**	**116 107**	**97 530**	**18 578**	**19%**	**61 162**
Transfers and subsidies - capital (monetary allocations)	76 120	107 387	119 909	4 598	32 638	56 558	(23 919)	-42%	119 909
Surplus/(Deficit) after capital transfers & contributions	**138 212**	**121 155**	**181 071**	**9 087**	**148 816**	**154 088**	**(5 271)**	**-3%**	**181 071**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**181 071**	**9 087**	**148 816**	**154 088**	**(5 271)**	**-3%**	**181 071**
Capital expenditure & funds sources									
Capital expenditure	**168 647**	**209 052**	**248 690**	**6 653**	**62 303**	**124 547**	**(62 245)**	**-50%**	**248 690**
Capital transfers recognised	69 841	107 387	119 909	4 040	30 855	70 524	(39 669)	-56%	119 909
Internally generated funds	**98 806**	**101 665**	**128 781**	**2 613**	**31 447**	**54 023**	**(22 576)**	**-42%**	**128 781**
Total sources of capital funds	**168 647**	**209 052**	**248 690**	**6 653**	**62 303**	**124 547**	**(62 245)**	**-50%**	**248 690**
Financial position									
Total current assets	879 602	863 166	550 837		946 749				550 837
Total non current assets	2 234 437	2 322 092	2 681 855		2 249 969				2 681 855
Total current liabilities	144 679	144 717	123 924		111 593				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	28 064	237 734	184 706	(53 028)	-29%	267 554
Net cash from (used) investing	(170 142)	(194 439)	(543 469)	(20 715)	(54 723)	(112 587)	(57 864)	51%	(543 469)
Net cash from (used) financing	(7 238)	(8 261)	(51 559)	91	(5 180)	26 321	31 501	120%	(51 559)
Cash/cash equivalents at the month/yea	**722 017**	**684 449**	**394 543**	**722 017**	**899 847**	**820 457**	**(79 390)**	**-10%**	**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	63 841	15 127	3 475	3 025	2 942	2 411	3 534	29 086	123 441
Creditors Age Analysis									
Total Creditors	3 969	63	3	–	–	–	–	58	4 092

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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**	**338 532**	**14 827**	**165 643**	**164 936**	708	0%	**338 532**
Executive and council	103	305	335	2	23	172	(150)	-87%	335
Finance and administration	290 441	318 758	337 778	14 825	165 621	164 763	857	1%	337 778
Internal audit	–	–	418	–	–	–	–		418
Community and public safety	**84 174**	**127 957**	**140 937**	**7 563**	**35 962**	**48 960**	(12 997)	-27%	**140 937**
Community and social services	14 502	13 893	14 681	1 036	7 446	7 048	397	6%	14 681
Sport and recreation	5 355	16 216	15 123	829	9 337	8 888	449	5%	15 123
Public safety	42 679	42 089	50 102	1 040	7 699	5 136	2 563	50%	50 102
Housing	21 638	55 758	61 030	4 658	11 481	27 887	(16 406)	-59%	61 030
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**43 503**	**33 128**	**33 277**	**1 001**	**20 282**	**17 989**	2 293	13%	**33 277**
Planning and development	4 946	4 789	4 992	247	3 145	2 953	192	6%	4 992
Road transport	38 558	28 339	28 285	754	17 137	15 036	2 102	14%	28 285
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**654 507**	**712 303**	**739 643**	**56 296**	**433 039**	**442 495**	**(9 456)**	-2%	**739 643**
Energy sources	393 023	456 425	448 917	37 802	268 407	275 791	(7 384)	-3%	448 917
Water management	123 175	113 187	125 708	9 608	66 200	71 278	(5 078)	-7%	125 708
Waste water management	83 402	86 097	108 423	5 596	62 159	59 850	2 308	4%	108 423
Waste management	54 906	56 595	56 595	3 291	36 273	35 576	697	2%	56 595
Other	**15**	**34**	**34**	**3**	**20**	**18**	**2**	**9%**	**34**
Total Revenue - Functional	**1 072 743**	**1 192 485**	**1 252 423**	**79 690**	**654 946**	**674 397**	**(19 451)**	**-3%**	**1 252 423**
Expenditure - Functional									
Governance and administration	**135 064**	**171 937**	**185 495**	**11 006**	**88 080**	**92 624**	(4 544)	-5%	**185 495**
Executive and council	22 144	25 835	26 873	1 551	16 201	15 793	409	3%	26 873
Finance and administration	111 032	142 949	155 047	9 313	70 735	75 041	(4 306)	-6%	155 047
Internal audit	1 889	3 152	3 575	142	1 144	1 790	(646)	-36%	3 575
Community and public safety	**167 610**	**154 654**	**165 699**	**10 771**	**71 243**	**73 956**	(2 713)	-4%	**165 699**
Community and social services	23 083	26 330	27 619	1 775	13 796	15 074	(1 277)	-8%	27 619
Sport and recreation	31 643	34 938	36 012	2 902	19 103	19 409	(305)	-2%	36 012
Public safety	86 711	88 686	97 304	5 791	35 823	36 761	(938)	-3%	97 304
Housing	26 174	4 701	4 764	304	2 520	2 712	(192)	-7%	4 764
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**75 256**	**85 081**	**80 857**	**5 006**	**40 169**	**39 885**	285	1%	**80 857**
Planning and development	14 561	16 200	16 738	977	8 455	9 372	(917)	-10%	16 738
Road transport	60 695	68 882	64 119	4 029	31 714	30 512	1 202	4%	64 119
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**554 307**	**657 274**	**636 917**	**42 920**	**305 018**	**312 604**	**(7 586)**	-2%	**636 917**
Energy sources	338 635	414 005	392 764	28 533	207 989	211 303	(3 314)	-2%	392 764
Water management	86 075	107 650	101 792	3 940	27 057	27 429	(372)	-1%	101 792
Waste water management	69 307	77 428	78 564	5 548	40 827	43 610	(2 783)	-6%	78 564
Waste management	60 290	58 190	63 797	4 899	29 145	30 262	(1 117)	-4%	63 797
Other	**2 294**	**2 384**	**2 385**	**899**	**1 620**	**1 241**	**379**	**31%**	**2 385**
Total Expenditure - Functional	**934 531**	**1 071 330**	**1 071 352**	**70 603**	**506 130**	**520 310**	**(14 179)**	**-3%**	**1 071 352**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**181 071**	**9 087**	**148 816**	**154 088**	**(5 271)**	**-3%**	**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) - M07 January									
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	1 203	7 748	6 642	1 105	16.6%	14 795
Vote 2 - Civil Services	293 035	299 716	321 785	18 842	182 832	182 468	364	0.2%	321 785
Vote 3 - Council	103	305	335	2	23	172	(150)	-86.9%	335
Vote 4 - Electricity Services	393 023	456 443	448 935	37 803	268 416	275 802	(7 386)	-2.7%	448 935
Vote 5 - Financial Services	287 844	304 521	333 604	14 495	164 263	163 668	595	0.4%	333 604
Vote 6 - Development Services	31 971	64 870	70 359	5 347	17 391	33 746	(16 355)	-48.5%	70 359
Vote 7 - Municipal Manager	–	–	418	–	–	–	–		418
Vote 8 - Protection Services	53 349	53 895	62 192	1 999	14 274	11 899	2 375	20.0%	62 192
Total Revenue by Vote	**1 072 743**	**1 192 485**	**1 252 423**	**79 690**	**654 946**	**674 397**	**(19 451)**	**-2.9%**	**1 252 423**
Expenditure by Vote									
Vote 1 - Corporate Services	37 800	42 202	45 200	3 907	24 052	23 831	222	0.9%	45 200
Vote 2 - Civil Services	325 328	369 407	367 605	22 696	159 190	163 481	(4 291)	-2.6%	367 605
Vote 3 - Council	18 881	23 068	23 556	1 219	13 601	14 249	(649)	-4.6%	23 556
Vote 4 - Electricity Services	342 784	419 094	397 769	28 386	210 249	213 265	(3 016)	-1.4%	397 769
Vote 5 - Financial Services	52 095	73 728	82 010	4 858	33 369	37 261	(3 892)	-10.4%	82 010
Vote 6 - Development Services	50 629	32 212	33 065	2 087	16 685	18 395	(1 710)	-9.3%	33 065
Vote 7 - Municipal Manager	7 573	8 927	9 968	666	5 310	5 112	198	3.9%	9 968
Vote 8 - Protection Services	99 441	102 693	112 180	6 783	43 673	44 714	(1 041)	-2.3%	112 180
Total Expenditure by Vote	**934 531**	**1 071 330**	**1 071 352**	**70 603**	**506 130**	**520 310**	**(14 179)**	**-2.7%**	**1 071 352**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**181 071**	**9 087**	**148 816**	**154 088**	**(5 271)**	**-3.4%**	**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) - M07 January									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	364 616	421 007	399 716	37 423	255 227	254 839	387	0%	399 716
Service charges - Water	84 142	91 857	91 857	9 474	51 507	54 078	(2 571)	-5%	91 857
Service charges - Waste Water Management	52 452	51 053	52 364	5 104	33 093	31 792	1 301	4%	52 364
Service charges - Waste management	32 770	32 997	32 997	2 848	19 732	19 121	611	3%	32 997
Sale of Goods and Rendering of Services		13 113	13 327	1 228	8 611	8 160	451	6%	13 327
Agency services	5 511	6 403	6 403	479	3 562	3 669	(107)	-3%	6 403
Interest earned from Receivables	4 048	2 640	3 199	342	2 013	2 070	(58)	-3%	3 199
Interest from Current and Non Current Assets	58 939	55 954	83 051	777	6 294	5 828	466	8%	83 051
Rental from Fixed Assets	1 590	1 967	2 035	155	1 092	1 071	21	2%	2 035
Operational Revenue		3 933	41 904	242	6 835	6 353	482	8%	41 904
Non-Exchange Revenue									–
Property rates	152 117	167 830	167 830	13 066	97 690	96 706	985	1%	167 830
Fines, penalties and forfeits	34 692	32 076	39 507	11	258	103	155	151%	39 507
Licence and permits	5 088	5 158	5 194	481	2 998	2 961	36	1%	5 194
Transfers and subsidies - Operational	173 875	168 036	172 097	2 418	123 984	120 399	3 585	3%	172 097
Interest		1 060	1 463	126	900	918	(18)	-2%	1 463
Operational Revenue	16 837	15 402	15 402	919	6 552	7 402	(850)	-11%	15 402
Gains on disposal of Assets	9 945	14 613	4 169	–	1 890	2 367	(477)	-20%	4 169
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 132 514**	**75 093**	**622 238**	**617 839**	**4 398**	**1%**	**1 132 514**
Expenditure By Type									
Employee related costs	291 907	316 394	318 241	24 669	175 503	180 624	(5 121)	-3%	318 241
Remuneration of councillors	11 225	12 081	12 419	975	7 206	6 981	225	3%	12 419
Bulk purchases - electricity	289 451	356 097	333 881	24 057	179 728	182 088	(2 360)	-1%	333 881
Inventory consumed	51 767	61 034	59 988	2 000	14 095	13 545	550	4%	59 988
Debt impairment	(5 478)	4 424	700	–	–	–	–		700
Depreciation and amortisation	93 100	112 614	118 670	7 890	54 913	61 667	(6 754)	-11%	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	4 944	35 778	39 057	(3 279)	-8%	77 317
Transfers and subsidies	4 246	5 060	5 426	891	3 365	3 486	(120)	-3%	5 426
Irrecoverable debts written off	43 096	32 910	44 101	–	–	–	–		44 101
Operational costs	39 690	57 831	58 574	2 234	27 849	27 268	582	2%	58 574
Losses on Disposal of Assets	8 875	16 413	15 374	2 942	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**	**70 603**	**506 130**	**520 310**	**(14 179)**	**-3%**	**1 071 352**
Surplus/(Deficit)	**62 092**	**13 768**	**61 162**	**4 490**	**116 107**	**97 530**	**18 578**	**0**	**61 162**
Transfers and subsidies - capital (monetary	76 120	107 387	119 909	4 598	32 638	56 558	(23 919)	**(0)**	119 909
Transfers and subsidies - capital (in-kind)		–		–	70	–	70	**#DIV/0!**	–
Surplus/(Deficit) after capital transfers &	**138 212**	**121 155**	**181 071**	**9 087**	**148 816**	**154 088**			**181 071**
Income Tax									–
Surplus/(Deficit) after income tax	**138 212**	**121 155**	**181 071**	**9 087**	**148 816**	**154 088**			**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**	**9 087**	**148 816**	**154 088**			**181 071**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**181 071**	**9 087**	**148 816**	**154 088**			**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) - M07 January

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	412	23 700	22 855	846	4%	51 025
Vote 4 - Electricity Services	30 367	40 500	36 581	74	3 926	8 760	(4 834)	-55%	36 581
Vote 6 - Development Services	1 678	55 314	55 007	4 076	9 819	31 224	(21 405)	-69%	55 007
Total Capital Multi-year expenditure	**112 650**	**149 739**	**142 613**	**4 562**	**37 445**	**62 839**	**(25 393)**	**-40%**	**142 613**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	4	22	106	(84)	-79%	176
Vote 2 - Civil Services	26 520	35 808	65 767	1 804	17 270	42 832	(25 562)	-60%	65 767
Vote 3 - Council	664	692	12	–	8	11	(3)	-25%	12
Vote 4 - Electricity Services	18 239	14 758	27 302	275	4 257	12 272	(8 015)	-65%	27 302
Vote 5 - Financial Services	665	2 192	2 443	6	2 398	2 492	(94)	-4%	2 443
Vote 6 - Development Services	5 256	1 776	7 276	8	290	1 011	(721)	-71%	7 276
Vote 7 - Municipal Manager	12	12	12	–	3	11	(8)	-75%	12
Vote 8 - Protection Services	4 045	3 899	3 088	(5)	609	2 973	(2 364)	-80%	3 088
Total Capital single-year expenditure	55 996	59 313	106 077	2 091	24 857	61 709	**(36 851)**	**-60%**	106 077
Total Capital Expenditure	**168 647**	**209 052**	**248 690**	**6 653**	**62 303**	**124 547**	**(62 245)**	**-50%**	**248 690**
Capital Expenditure - Functional Classification									
Governance and administration	**4 751**	**8 444**	**7 235**	**9**	**3 291**	**6 917**	(3 626)	-52%	**7 235**
Executive and council	676	704	24	–	11	22	(11)	-50%	24
Finance and administration	4 075	7 740	7 211	9	3 280	6 895	(3 615)	-52%	7 211
Community and public safety	**6 585**	**32 539**	**26 434**	**134**	**7 702**	**11 297**	(3 595)	-32%	**26 434**
Community and social services	407	1 250	890	–	493	630	(137)	-22%	890
Sport and recreation	2 132	27 390	22 456	139	6 600	7 694	(1 094)	-14%	22 456
Public safety	4 045	3 899	3 088	(5)	609	2 973	(2 364)	-80%	3 088
Economic and environmental services	**57 365**	**81 843**	**101 775**	**5 124**	**32 113**	**52 760**	(20 647)	-39%	**101 775**
Planning and development	3 389	14 612	24 002	2 179	5 682	9 449	(3 767)	-40%	24 002
Road transport	53 976	67 231	77 773	2 945	26 431	43 311	(16 880)	-39%	77 773
Trading services	**99 946**	**86 227**	**113 245**	**1 386**	**19 197**	**53 573**	(34 376)	-64%	**113 245**
Energy sources	45 870	53 741	62 877	350	8 095	20 275	(12 180)	-60%	62 877
Water management	30 998	14 564	25 034	284	2 492	18 170	(15 679)	-86%	25 034
Waste water management	16 648	13 915	21 634	752	7 438	13 533	(6 095)	-45%	21 634
Waste management	6 429	4 007	3 701	–	1 173	1 595	(422)	-26%	3 701
Other		–		–	–	–	–		–
Total Capital Expenditure - Functional Classific	**168 647**	**209 052**	**248 690**	**6 653**	**62 303**	**124 547**	**(62 245)**	**-50%**	**248 690**
Funded by:									
National Government	51 410	48 366	46 713	577	17 404	18 066	(662)	-4%	46 713
Provincial Government	7 221	57 796	71 996	4 430	12 251	40 195	(27 944)	-70%	71 996
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allo	11 210	1 225	1 200	(967)	1 200	12 263	(11 062)	-90%	1 200
Transfers recognised - capital	69 841	107 387	119 909	4 040	30 855	70 524	(39 669)	-56%	119 909
Borrowing	–	–	–				–		–
Internally generated funds	98 806	101 665	128 781	2 613	31 447	54 023	(22 576)	-42%	128 781
Total Capital Funding	**168 647**	**209 052**	**248 690**	**6 653**	**62 303**	**124 547**	**(62 245)**	**-50%**	**248 690**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	781 398	394 543
Trade and other receivables from exchange transactions	87 081	108 621	92 404	107 750	92 404
Receivables from non-exchange transactions	38 451	33 732	33 141	28 546	33 141
Current portion of non-current receivables	–	4	(139)	4	(139)
Inventory	23 023	23 136	20 653	40 121	20 653
VAT	9 031	13 043	10 049	(11 199)	10 049
Other current assets	–	180	185	128	185
Total current assets	**879 602**	**863 166**	**550 837**	**946 749**	**550 837**
Non current assets					
Investments	–	–	333 028	–	333 028
Investment property	20 837	24 927	20 255	22 440	20 255
Property, plant and equipment	2 211 648	2 295 581	2 326 830	2 225 642	2 326 830
Heritage assets	1 345	1 120	1 345	1 345	1 345
Intangible assets	606	464	396	546	396
Non-current receivables from non-exchange transactions	–	–	–	(4)	–
Total non current assets	**2 234 437**	**2 322 092**	**2 681 855**	**2 249 969**	**2 681 855**
TOTAL ASSETS	**3 114 039**	**3 185 258**	**3 232 691**	**3 196 719**	**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	18 897	18 346
Trade and other payables from exchange transactions	103 492	103 302	87 406	46 430	87 406
Trade and other payables from non-exchange transactions	303	216	75	49 234	75
Provision	4 916	10 898	13 535	9 367	13 535
VAT	–	–	1 019	(14 883)	1 019
Other current liabilities	9 360	3 527	–	–	–
Total current liabilities	**144 679**	**144 717**	**123 924**	**111 593**	**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**	**291 846**	**306 141**
NET ASSETS	**2 745 810**	**2 815 553**	**2 926 550**	**2 904 873**	**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 - M07 January									
	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	152 117	164 473	165 936	14 747	125 321	95 943	29 378	31%	165 936
Service charges	523 091	590 304	576 027	56 206	367 499	370 617	(3 118)	-1%	576 027
Other revenue	54 436	37 148	42 904	9 904	68 073	36 639	31 434	86%	42 904
Transfers and Subsidies - Operational	173 875	168 036	170 982	48 715	129 443	107 890	21 552	20%	170 982
Transfers and Subsidies - Capital	60 836	107 387	111 402	21 004	70 742	62 642	8 100	13%	111 402
Interest	61 933	55 954	83 051	–	–	3 628	(3 628)	-100%	83 051
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(777 557)	(883 983)	(870 425)	(117 761)	(518 594)	(483 576)	35 017	-7%	(870 425)
Interest	(10 180)	(9 324)	(6 897)	(4 750)	(4 750)	(5 594)	(844)	15%	(6 897)
Transfers and Subsidies	(4 246)	(5 060)	(5 426)	–	–	(3 482)	(3 482)	100%	(5 426)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**234 306**	**224 935**	**267 554**	**28 064**	**237 734**	**184 706**	**(53 028)**	**-29%**	**267 554**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	2 186	14 613	4 169	1 829	1 890	–	1 890	#DIV/0!	4 169
Decrease (increase) in non-current receivables	–	–	–	–	1	–	1	#DIV/0!	–
Decrease (increase) in non-current investments	–	–	(333 028)	–	–	–	–		(333 028)
Payments				–					
Capital assets	(172 328)	(209 052)	(214 610)	(22 544)	(56 614)	(112 587)	(55 973)	50%	(214 610)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(170 142)**	**(194 439)**	**(543 469)**	**(20 715)**	**(54 723)**	**(112 587)**	**(57 864)**	**51%**	**(543 469)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 396	500	500	91	1 031	292	740	254%	500
Payments									
Repayment of borrowing	(8 634)	(8 761)	(52 059)	–	(6 212)	26 029	32 241	124%	(52 059)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(7 238)**	**(8 261)**	**(51 559)**	**91**	**(5 180)**	**26 321**	**31 501**	**120%**	**(51 559)**
NET INCREASE/ (DECREASE) IN CASH HELD	**56 926**	**22 234**	**(327 474)**	**7 440**	**177 830**	**98 441**			**(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		899 847	820 457			394 543

Cash and cash equivalents as at 31 January 2024 include investments made to the amount of R690 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 - M07 January											
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	12 061	4 007	1 271	1 259	954	852	1 389	7 925	29 718	12 379
Trade and Other Receivables from Exchange Transactions - Electricity	1300	32 328	4 798	249	143	118	144	120	1 540	39 440	2 064
Receivables from Non-exchange Transactions - Property Rates	1400	13 068	2 440	877	678	996	547	646	9 086	28 337	11 952
Receivables from Exchange Transactions - Waste Water Management	1500	4 036	1 454	486	414	404	365	613	4 850	12 622	6 646
Receivables from Exchange Transactions - Waste Management	1600	3 375	1 134	405	352	344	306	498	4 249	10 662	5 748
Receivables from Exchange Transactions - Property Rental Debtors	1700	36	25	6	5	3	3	6	34	118	51
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 064)	1 269	182	175	123	195	263	1 402	2 544	2 157
Total By Income Source	**2000**	**63 841**	**15 127**	**3 475**	**3 025**	**2 942**	**2 411**	**3 534**	**29 086**	**123 441**	**40 998**
2022/23 - totals only		51 292	12 621	3 653	2 706	2 362	1 898	3 281	23 801	101 613	**34 047**
Debtors Age Analysis By Customer Group											
Organs of State	2200	2 304	115	81	69	424	95	57	1 646	4 790	2 291
Commercial	2300	27 861	5 053	234	118	83	66	164	1 336	34 915	1 767
Households	2400	33 676	9 959	3 160	2 839	2 435	2 250	3 314	26 104	83 736	36 941
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**63 841**	**15 127**	**3 475**	**3 025**	**2 942**	**2 411**	**3 534**	**29 086**	**123 441**	**40 998**

Total Debtors has increased from **R 115 207 580** in December to **R 123 441 389** in January 2024.

The collection rate for **January 2024** was **90.73%** compared to **102.23%** in December 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 - M07 January											
Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	3 969	63	3	–	–	–	–	58	**4 092**	28 412
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**3 969**	**63**	**3**	**–**	**–**	**–**	**–**	**58**	**4 092**	28 412

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	2019/06/30	Dispute regarding meter installations by Director: Civil	Querry not resolved as of yet
GEARD APTEEK	1 799,00	2023/11/14	All goods received in February	In payment process
HENRIT AGRI	752,59	2023/11/10	Service completed in February	Paid in February
DEMOLITION TECHNOLOGIES	4 704,40	2023/12/15	Service not completed	Awaiting authorization from user department
DE JAGERS	1 300,00	2023/11/20	Querry on the goods	Awaiting authorization from user department
ENVIRO LAB	1 290,00	2023/12/11	Querry on the invoice	Awaiting authorization from user department
MALMESBURY SUPERSPAR	1 895,76	2023/12/06	Querry on the invoice	Paid in February

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January											
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months									
Municipality											
ABSA		3 Years	Fixed	Fixed	11,070	28/06/2026	300 000	33 028	–	–	333 028
NEDBANK		12 Months	Fixed	Fixed	10,380	28/06/2024	200 000	20 532	–	–	220 532
STANDARDBANK		12 Months	Fixed	Fixed	10,130	28/06/2024	150 000	15 028	–	–	165 028
STANDARDBANK		10 Months	Fixed	Fixed	10,125	15/05/2024	40 000	3 440	–	–	43 440
										–	–
Municipality sub-total							690 000		–	–	762 029
TOTAL INVESTMENTS AND INTEREST	2						690 000		–	–	762 029

- As at 31 January 2024 investments made amount to R 690 000 000.
- During the month of January 2024, no investments matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	31 December 2023	Transactions / Movement 2023/2024	Current Month
Cash & Cash Equivalents:	**R 790 658 671**		**R 781 376 240**
Primary Bank Account	R 94 524 729	R -6 558 150	R 87 966 579
Short Term Investments (Less than 6 months)	R -	R -	R -
Medium Term Investments (More than 6 months)	R 390 000 000	R -	R 390 000 000
Longterm Investments	R 300 000 000	R -	R 300 000 000
Cash Floats	R 6 133 941	R -2 724 281	R 3 409 661
Commitments:	**R 425 541 258**		**R 410 239 033**
Unspent Borrowings	R -	R -	R -
Unspent Committed Conditional Grants	R 9 129 590	R -353 862	R 8 775 727
Capital funding requirement 2023/24 (Grants & Loans)	R 109 165 020	R -16 071 221	R 93 093 799
Cash Portion of Housing Development Fund	R -		R -
Capital Replacement Reserve Movement	R 75 989 402	R 23 957 313	R 99 946 714
Loan repayment due Dec / June	R 4 573 831	R -	R 4 573 831
Consumer Deposits	R 18 735 026	R 161 845	R 18 896 871
Creditor payments	R 3 271 732	R 820 299	R 4 092 031
Salaries	R 171 767 066	R -23 816 598	R 147 950 468
Bad Debt Contributions	R 32 909 592		R 32 909 592
Working Capital			**R 371 137 207**

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 - M07 January

Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**129 651**	**146 615**	**146 615**	**–**	**110 257**	**110 257**	**–**		**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	–	1 281	1 281	–		1 830
									–
Provincial Government:	**22 726**	**21 055**	**22 801**	**–**	**17 669**	**17 669**	**–**		**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	–	7 892	7 892	–		12 254
Proclaimed Roads Subsidy	4 470	170	170	–	–	–	–		170
Establishment of a K9 Unit	2 390	3 305	3 305	–	3 305	3 305	–		3 305
Establishment of Law Enforcement Rural Safety Unit	4 000	5 509	5 509	–	5 509	5 509	–		5 509
WC Municipal Energy Resilience Grant			680	–	680	680	–		680
WC Financial Management Capability Grant (Bursaries)			100	–	–	–	–		100
Municipal Service Delivery and Capacity Building Grant			500	–	–	–	–		500
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Operating Transfers and Grants	**152 377**	**167 670**	**169 416**	**–**	**127 926**	**127 926**	**–**		**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**	**–**	**31 867**	**31 867**	–		**63 489**
Human Settlements	2 615	55 314	60 507	–	29 385	29 385	–		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
Total Capital Transfers and Grants	**55 305**	**106 162**	**110 202**	**–**	**66 233**	**66 233**	**–**		**110 202**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**207 682**	**273 832**	**279 618**	**–**	**194 159**	**194 159**	**–**		**279 618**

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January									
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**	**6 460**	**49 809**	**52 851**	**(3 041)**	**-5.8%**	**146 615**
Local Government Equitable Share	126 228	143 235	143 235	6 203	48 457	51 547	(3 090)	-6.0%	143 235
Finance Management	1 550	1 550	1 550	71	458	577	(119)	-20.7%	1 550
EPWP Incentive	1 873	1 830	1 830	185	895	727	168	23.2%	1 830
							–		
Provincial Government:	**29 051**	**21 055**	**23 460**	**1 926**	**14 566**	**15 294**	**(824)**	**-5.4%**	**23 460**
Community Development Workers	35	38	38	–	1	20	(20)	-96.6%	38
Municipal Accreditation and Capacity Building Grant	197	245	245	17	121	137	(16)	-11.6%	245
Libraries	11 573	11 788	12 254	900	6 624	6 871	(247)	-3.6%	12 254
Proclaimed Roads Subsidy	4 470	170	170	–	170	89	81	91.6%	170
Establishment of a K9 Unit	6 037	3 305	3 305	420	3 362	3 793	(431)	-11.4%	3 305
Establishment of Law Enforcement Rural Safety Unit	6 738	5 509	5 509	589	3 796	3 988	(192)	-4.8%	5 509
WC Municipal Energy Resilience Grant	–	–	680	–	402	340	62	18.1%	680
Human Settlements Development Grant	–	–	80	–	91	13	78	587.9%	80
WC Financial Management Capability Grant (Bursaries)	–	–	261	–	–	44	(44)	-100.0%	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**	**8 386**	**64 376**	**68 145**	**(3 865)**	**-5.7%**	**170 075**
Capital expenditure of Transfers and Grants									
National Government:	50 700	48 366	46 713	577	17 404	18 066	(662)	**-3.7%**	46 713
Municipal Infrastructure Grant (MIG)	33 100	24 708	23 055	518	14 035	11 408	2 627	23.0%	23 055
Integrated National Electrification Programme (municipal)	17 600	23 658	23 658	59	3 369	6 658	(3 289)	-49.4%	23 658
							–		
Provincial Government:	**4 870**	**57 796**	**71 582**	**4 430**	**12 251**	**40 195**	**(27 944)**	**-69.5%**	**71 582**
Human Settlements	3 483	55 314	60 507	4 076	9 819	31 224	(21 405)	-68.6%	60 507
RSEP/VPUU Municipal Projects	1 200	500	500	–	–	500	(500)	-100.0%	500
Libraries	50	50	50	–	8	10	(2)	-23.7%	50
Fire Service Capacity Building Grant	–	926	926	–	–	926	(926)	-100.0%	926
Establishment of a K9 Unit	137	40	40	–	–	40	(40)	-100.0%	40
Non-motorised Transport Infrastructure	–	966	966	–	500	800	(300)	-37.5%	966
Emergency Municipal Load-Shedding Relief	2 438	–	8 593	354	1 924	6 695	(4 771)	-71.3%	8 593
Non-motorised Transport Infrastructure			500	–	–	–	–		500
							–		
Total capital expenditure of Transfers and Grants	**55 570**	**106 162**	**118 295**	**5 007**	**29 655**	**58 261**	**(28 606)**	**-49.1%**	**118 295**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**214 271**	**273 832**	**288 370**	**13 392**	**94 031**	**126 406**	**(32 471)**	**-25.7%**	**288 370**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January					
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**	**–**	**91**	**568**	**86.2%**
Human Settlements Development Grant	80	–	91	(12)	-14.6%
WC Financial Management Capability Grant (Bursaries)	161	–	–	161	100.0%
WC Financial Management Capability Grant (Internal Audit)	418	–	–	418	100.0%
				–	
Total operating expenditure of Approved Roll-overs	**659**	**–**	**91**	**568**	**86.2%**
Capital expenditure of Approved Roll-overs					
Provincial Government:	**8 507**	**354**	**1 924**	6 582	77.4%
Emergency Municipal Load-Shedding Relief	8 507	354	1 924	6 582	77.4%
				–	
Total capital expenditure of Approved Roll-overs	**8 507**	**354**	**1 924**	**6 582**	**77.4%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	**9 165**	**354**	**2 015**	**7 150**	**78.0%**

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 - M07 January

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	727	5 374	5 309	65	1%	9 262
Pension and UIF Contributions	901	976	995	75	562	540	23	4%	995
Medical Aid Contributions	154	156	301	16	115	151	(35)	-24%	301
Cellphone Allowance	994	1 015	1 097	90	682	561	120	21%	1 097
Other benefits and allowances	811	877	764	68	473	420	53	13%	764
Sub Total - Councillors	**11 225**	**12 081**	**12 419**	**975**	**7 206**	**6 981**	**225**	**3%**	**12 419**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 934	9 291	9 408	934	5 562	5 967	(404)	-7%	9 408
Pension and UIF Contributions	1 638	1 750	1 885	185	1 050	1 039	10	1%	1 885
Medical Aid Contributions	415	429	443	33	246	251	(5)	-2%	443
Motor Vehicle Allowance	868	761	1 050	209	652	478	174	36%	1 050
Cellphone Allowance	243	251	263	22	149	145	4	3%	263
Other benefits and allowances	291	193	342	26	178	167	12	7%	342
Payments in lieu of leave	–	33	33	70	70	–	70	#DIV/0!	33
Post-retirement benefit obligations	1 519	1 519	1 519	–	–	–	–		1 519
Sub Total - Senior Managers of Municipalit	**14 182**	**14 228**	**14 944**	**1 479**	**7 907**	**8 046**	**(139)**	**-2%**	**14 944**
Other Municipal Staff									
Basic Salaries and Wages	163 400	183 305	182 544	14 681	101 551	105 533	(3 983)	-4%	182 544
Pension and UIF Contributions	29 304	32 503	32 851	2 648	18 449	18 857	(408)	-2%	32 851
Medical Aid Contributions	12 728	14 196	14 735	1 116	7 989	8 210	(221)	-3%	14 735
Overtime	18 820	14 882	15 278	1 729	10 516	8 191	2 325	28%	15 278
Motor Vehicle Allowance	5 687	6 189	6 265	510	3 478	3 514	(36)	-1%	6 265
Cellphone Allowance	676	684	707	57	399	407	(8)	-2%	707
Housing Allowances	996	1 151	1 206	95	658	657	1	0%	1 206
Other benefits and allowances	32 175	33 872	34 328	1 647	24 571	25 378	(807)	-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)	1 623	(1 637)	-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**	**22 483**	**167 597**	**172 370**	**(4 773)**	**-3%**	**303 297**
Total Parent Municipality	**303 132**	**328 475**	**330 660**	**24 937**	**182 710**	**187 397**	**(4 687)**	**-3%**	**330 660**
Total Municipal Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL MANAGERS AND STAFF	**291 907**	**316 394**	**318 241**	**23 962**	**175 503**	**180 416**	**(4 913)**	**-3%**	**318 241**

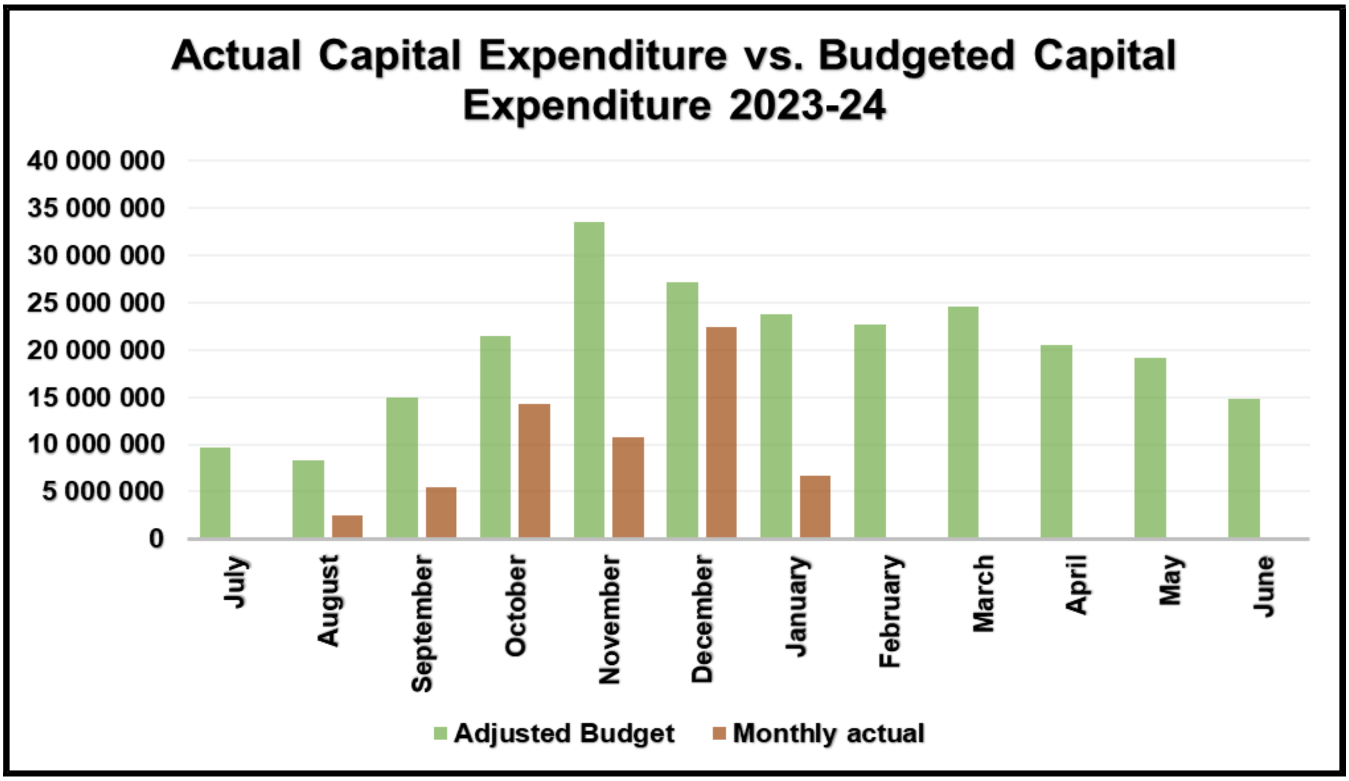
Section 10 – Material variances to the SDBIP

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 - M07 January									
	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			144 092	–		
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	62 303					



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 - M07 January

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**	**2 475**	**24 172**	**57 298**	33 126	**57,8%**	**150 105**
Roads Infrastructure	30 598	55 914	66 673	1 763	16 416	31 211	14 795	**47,4%**	66 673
Roads	30 598	55 914	66 673	1 763	16 416	31 211	14 795	**47,4%**	66 673
Road Structures				–	–	–	–		–
Storm water Infrastructure	–	–	2 169	–	–	833	833	**100,0%**	2 169
Storm water Conveyance			2 169	–	–	833	833	**100,0%**	2 169
Electrical Infrastructure	37 171	46 400	52 789	145	5 158	12 206	7 048	**57,7%**	52 789
MV Substations	13 107	16 542	11 131	15	77	286	209	**72,9%**	11 131
MV Switching Stations	5 129	5 350	5 350	6	1 082	4 770	3 688	**77,3%**	5 350
MV Networks	17 600	23 658	35 458	59	3 369	6 658	3 289	**49,4%**	35 458
LV Networks	1 336	850	850	65	630	492	(138)	**-28,0%**	850
Capital Spares				–	–	–	–		–
Water Supply Infrastructure	2 965	9 797	15 877	284	831	7 333	6 502	**88,7%**	15 877
Boreholes	658	500	–	–	–	–	–		–
Distribution	2 307	9 297	15 877	284	831	7 333	6 502	**88,7%**	15 877
Sanitation Infrastructure	1 928	10 420	10 097	283	618	5 215	4 597	**88,2%**	10 097
Pump Station	536	1 100	1 316	–	–	1 116	1 116	**100,0%**	1 316
Reticulation	1 392	9 320	8 781	283	618	4 099	3 481	**84,9%**	8 781
Solid Waste Infrastructure	–	2 500	2 500	–	1 149	500	(649)	**-129,8%**	2 500
Landfill Sites	–	2 000	2 500	–	1 149	500	(649)	**-129,8%**	2 500
Waste Drop-off Points	–	500	–	–	–	–	–		–
Community Assets	**3 044**	**15 700**	**11 840**	**25**	**937**	**1 890**	**953**	**50,4%**	**11 840**
Community Facilities	343	3 000	2 640	17	657	1 590	933	**58,7%**	2 640
Cemeteries/Crematoria		900	540	–	453	540	87	16,2%	540
Parks	343	1 100	1 100	17	205	400	195	48,8%	1 100
Markets		1 000	1 000	–	–	650	650	100,0%	1 000
Sport and Recreation Facilities	2 701	12 700	9 200	8	280	300	20	**6,6%**	9 200
Outdoor Facilities	2 701	12 700	9 200	8	280	300	20	6,6%	9 200
Investment properties	**345**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating	345	–	–	–	–	–	–		–
Unimproved Property	345						–		–
Other assets	**1 069**	**16 514**	**20 360**	**2 179**	**5 693**	**11 614**	**5 921**	**51,0%**	**20 360**
Operational Buildings	103	3 000	2 953	–	54	2 900	2 846	**98,1%**	2 953
Municipal Offices	103	2 900	2 900	–	6	2 900	2 894	99,8%	2 900
Stores		100	53	–	48	–	(48)	#DIV/0!	53
Housing	966	13 514	17 407	2 179	5 639	8 714	3 075	**35,3%**	17 407
Staff Housing				–	–	–	–		–
Social Housing	966	13 514	17 407	2 179	5 639	8 714	3 075	35,3%	17 407
Intangible Assets	**30**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights	30	–	–	–	–	–	–		–
Computer Software and Applications	30						–		–
Computer Equipment	**3 485**	**2 052**	**2 234**	**99**	**767**	**1 483**	**717**	48,3%	**2 234**
Computer Equipment	3 485	2 052	2 234	99	767	1 483	717	48,3%	2 234
Furniture and Office Equipment	**473**	**586**	**824**	**75**	**181**	**372**	**191**	51,4%	**824**
Furniture and Office Equipment	473	586	824	75	181	372	191	51,4%	824
Machinery and Equipment	**5 571**	**3 431**	**13 239**	**362**	**3 338**	**10 554**	**7 215**	68,4%	**13 239**
Machinery and Equipment	5 571	3 431	13 239	362	3 338	10 554	7 215	68,4%	13 239
Transport Assets	**14 250**	**11 962**	**10 773**	**1 182**	**6 912**	**10 773**	**3 861**	35,8%	**10 773**
Transport Assets	14 250	11 962	10 773	1 182	6 912	10 773	3 861	35,8%	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**	**6 397**	**42 000**	**93 983**	**51 983**	**55,3%**	**214 874**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January									
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 renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**22 862**	**11 500**	**13 151**	**110**	**12 061**	**9 151**	(2 910)	**-31,8%**	**13 151**
Roads Infrastructure	21 500	10 000	9 251	–	8 166	5 251	(2 914)	**-55,5%**	9 251
Roads	21 500	10 000	9 251	–	8 166	5 251	(2 914)	**-55,5%**	9 251
Road Structures							–		
Sanitation Infrastructure	1 362	1 500	3 900	110	3 896	3 900	4	**0,1%**	3 900
Pump Station							–		–
Reticulation	1 362	1 500	3 900	110	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**	**110**	**12 061**	**9 151**	**(2 910)**	-31,8%	**13 151**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January									
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 upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	**44 324**	**9 811**	**9 722**	**40**	**3 354**	**15 813**	12 459	**78,8%**	**9 722**
Roads Infrastructure	–	–	667	–	667	5 667	5 000	**88,2%**	667
Roads	–	–	667	–	667	5 667	5 000	**88,2%**	667
Storm water Infrastructure	225	250	250	–	200	–	(200)	**#DIV/0!**	250
Storm water Conveyance	225	250	250	–	200	–	(200)	**#DIV/0!**	250
Attenuation	–	–		–	–	–	–		–
Electrical Infrastructure	7 430	3 650	5 142	40	941	4 187	3 246	**77,5%**	5 142
MV Networks	555	1 100	1 100	14	134	1 160	1 026	**88,4%**	1 100
LV Networks	6 874	2 550	4 042	26	806	3 027	2 220	**73,4%**	4 042
Capital Spares		–	–	–	–	–	–		–
Water Supply Infrastructure	28 513	4 300	2 053	–	554	4 849	4 295	**88,6%**	2 053
Bulk Mains		500	500	–	–	–	–		500
Distribution	28 517	3 700	1 453	–	503	4 749	4 246	**89,4%**	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	–	993	1 111	118	**10,6%**	1 611
Waste Water Treatment Works	8 157	1 611	1 611	–	993	1 111	118	**10,6%**	1 611
Outfall Sewers	–	–	–	–	–	–	–		–
Community Assets	**–**	**12 466**	**10 943**	**106**	**4 887**	**5 600**	**713**	**12,7%**	**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	106	4 864	5 600	736	**13,2%**	10 743
Outdoor Facilities	–	12 266	10 743	106	4 864	5 600	736	13,2%	10 743
Total Capital Expenditure on upgrading o	**44 324**	**22 277**	**20 665**	**146**	**8 241**	**21 413**	**13 172**	**61,5%**	**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 - M07 January									
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**	**3 315**	**27 184**	**26 082**	(1 102)	**-4,2%**	**48 770**
Roads Infrastructure	9 657	5 789	6 142	190	4 101	3 138	(963)	**-30,7%**	6 142
Roads	9 564	5 717	5 706	190	3 948	2 971	(977)	**-32,9%**	5 706
Road Furniture	93	71	436	–	153	167	14	**8,3%**	436
Storm water Infrastructure	18 616	20 911	21 021	1 542	11 298	12 153	855	**7,0%**	21 021
Storm water Conveyance	18 616	20 911	21 021	1 542	11 298	12 153	855	**7,0%**	21 021
Electrical Infrastructure	3 693	3 267	3 407	238	2 067	1 867	(200)	**-10,7%**	3 407
MV Substations	240	178	178	0	159	97	(62)	**-63,9%**	178
LV Networks	3 454	3 089	3 229	238	1 908	1 770	(138)	**-7,8%**	3 229
Water Supply Infrastructure	1 590	1 862	2 031	30	1 033	1 007	(25)	**-2,5%**	2 031
Reservoirs	1 195	1 219	1 388	30	764	671	(93)	**-13,8%**	1 388
Pump Stations	142	153	153	–	24	80	56	**70,5%**	153
Distribution	253	490	490	–	245	256	11	**4,3%**	490
Sanitation Infrastructure	4 412	5 874	6 500	474	3 160	3 127	(33)	**-1,1%**	6 500
Pump Station	1 040	1 001	1 005	108	604	527	(77)	**-14,7%**	1 005
Waste Water Treatment Works	3 372	4 873	5 495	367	2 556	2 600	45	**1,7%**	5 495
Solid Waste Infrastructure	10 017	8 349	9 669	841	5 526	4 790	(736)	**-15,4%**	9 669
Landfill Sites	10 017	8 349	9 669	841	5 526	4 790	(736)	**-15,4%**	9 669
Community Assets	**3 418**	**3 224**	**3 530**	**247**	**1 742**	**1 667**	**(75)**	-4,5%	**3 530**
Community Facilities	1 892	2 307	2 252	229	1 269	1 154	(115)	**-9,9%**	2 252
Halls	406	423	411	43	171	213	42	19,8%	411
Centres	1 267	1 621	1 617	173	935	842	(93)	-11,0%	1 617
Libraries	47	50	50	–	27	26	(1)	-5,2%	50
Cemeteries/Crematoria	113	114	100	–	80	45	(35)	-77,8%	100
Police	–	–	–	–	–	–	–		–
Parks	59	100	75	14	55	27	(28)	-101,5%	75
Sport and Recreation Facilities	1 526	917	1 278	18	473	512	40	**7,7%**	1 278
Indoor Facilities	90	100	87	5	42	39	(2)	-6,1%	87
Outdoor Facilities	1 437	817	1 191	13	431	473	42	8,9%	1 191
Other assets	**2 127**	**2 948**	**3 558**	**68**	**1 497**	**1 866**	**369**	**19,8%**	**3 558**
Operational Buildings	1 290	2 291	2 141	47	567	1 119	552	**49,4%**	2 141
Municipal Offices	1 290	2 291	2 141	47	567	1 119	552	49,4%	2 141
Housing	836	657	1 417	21	930	747	(183)	**-24,5%**	1 417
Staff Housing	160	217	367	1	312	263	(48)	-18,4%	367
Social Housing	677	440	1 050	20	618	483	(135)	-27,9%	1 050
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**3 750**	**5 092**	**5 606**	**41**	**3 041**	**2 794**	**(247)**	-8,8%	**5 606**
Servitudes							–		–
Licences and Rights	3 750	5 092	5 606	41	3 041	2 794	(247)	**-8,8%**	5 606
Computer Software and Applications	3 750	5 092	5 606	41	3 041	2 794	(247)	-8,8%	5 606
Computer Equipment	**223**	**428**	**404**	**12**	**63**	**220**	**157**	71,2%	**404**
Computer Equipment	223	428	404	12	63	220	157	71,2%	404
Furniture and Office Equipment	**21**	**58**	**58**	–	**2**	**30**	**28**	94,3%	**58**
Furniture and Office Equipment	21	58	58	–	2	30	28	94,3%	58
Machinery and Equipment	**992**	**1 361**	**1 433**	**71**	**667**	**787**	**120**	15,2%	**1 433**
Machinery and Equipment	992	1 361	1 433	71	667	787	120	15,2%	1 433
Transport Assets	**6 624**	**7 228**	**8 099**	**761**	**3 600**	**4 048**	**448**	11,1%	**8 099**
Transport Assets	6 624	7 228	8 099	761	3 600	4 048	448	11,1%	8 099
Land	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditu	**65 140**	**66 391**	**71 458**	**4 514**	**37 796**	**37 494**	**(302)**	**-0,8%**	**71 458**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January									
	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**	**6 482**	**44 975**	**48 765**	3 791	**7,8%**	**89 428**
Roads Infrastructure	24 500	28 632	28 632	2 145	14 876	14 174	(702)	**-5,0%**	28 632
Roads	23 187	26 564	26 564	2 027	14 060	13 353	(707)	**-5,3%**	26 564
Road Structures	870	1 606	1 606	71	491	528	38	**7,1%**	1 606
Road Furniture	443	461	461	47	325	293	(33)	**-11,1%**	461
Storm water Infrastructure	4 629	4 824	4 824	394	2 732	2 893	161	**5,6%**	4 824
Drainage Collection	906	941	941	76	528	565	36	**6,4%**	941
Storm water Conveyance	3 723	3 883	3 883	318	2 203	2 329	125	**5,4%**	3 883
Electrical Infrastructure	13 496	14 589	14 589	1 135	7 894	8 337	443	**5,3%**	14 589
Power Plants	3	3	3	0	2	1	(0)	**-13,2%**	3
HV Transmission Conductors	29	30	30	2	17	15	(2)	**-13,3%**	30
MV Substations	2 058	2 033	2 033	168	1 177	1 218	41	**3,4%**	2 033
MV Switching Stations	1 247	1 292	1 292	106	732	774	42	**5,4%**	1 292
MV Networks	6 962	8 242	8 242	611	4 239	4 536	298	**6,6%**	8 242
LV Networks	2 986	2 769	2 769	230	1 604	1 659	56	**3,4%**	2 769
Capital Spares	212	220	220	18	125	132	7	**5,6%**	220
Water Supply Infrastructure	16 071	17 453	17 453	1 358	9 421	10 182	761	**7,5%**	17 453
Dams and Weirs	253	263	263	21	149	158	9	**5,6%**	263
Boreholes	183	181	181	16	108	123	15	**12,0%**	181
Reservoirs	2 661	2 791	2 791	226	1 567	1 659	92	**5,6%**	2 791
Pump Stations	647	631	631	56	389	390	1	**0,4%**	631
Water Treatment Works	156	135	135	11	76	79	4	**4,5%**	135
Bulk Mains	1 541	1 526	1 526	173	1 199	1 093	(106)	**-9,7%**	1 526
Distribution	10 630	11 926	11 926	856	5 933	6 680	746	**11,2%**	11 926
Sanitation Infrastructure	16 050	19 426	19 426	1 367	9 480	10 381	900	**8,7%**	19 426
Pump Station	14 999	15 565	15 565	1 274	8 834	9 271	436	**4,7%**	15 565
Reticulation	1 051	3 860	3 860	90	625	1 104	479	**43,4%**	3 860
Waste Water Treatment Works		–		3	21	6	(15)	**-249,6%**	
Solid Waste Infrastructure	3 999	4 505	4 505	82	571	2 799	2 228	**79,6%**	4 505
Landfill Sites	3 849	4 371	4 371	67	466	2 710	2 245	**82,8%**	4 371
Waste Drop-off Points	150	133	133	15	106	89	(17)	**-18,9%**	133
Community Assets	**5 588**	**8 078**	**8 078**	**489**	**3 390**	**3 976**	**586**	**14,7%**	**8 078**
Community Facilities	2 654	4 602	4 602	221	1 531	1 969	439	**22,3%**	4 602
Halls	926	1 813	1 813	79	546	564	18	3,2%	1 813
Centres	314	423	423	27	185	360	175	48,6%	423
Clinics/Care Centres	51	410	410	4	30	246	216	87,9%	410
Museums	15	16	16	1	9	8	(1)	-13,3%	16
Libraries	454	472	472	39	267	283	16	5,6%	472
Cemeteries/Crematoria	211	219	219	17	117	131	15	11,2%	219
Purls	33	664	664	3	18	16	(2)	-12,2%	664
Public Open Space	367	383	383	29	201	227	26	11,3%	383
Public Ablution Facilities	182	185	185	17	116	117	0	0,3%	185
Taxi Ranks/Bus Terminals	100	17	17	6	41	18	(24)	-135,7%	17
Sport and Recreation Facilities	2 934	3 476	3 476	268	1 859	2 006	147	**7,3%**	3 476
Indoor Facilities	1 400	1 641	1 641	118	818	902	83	9,2%	1 641
Outdoor Facilities	1 534	1 836	1 836	150	1 041	1 105	64	5,8%	1 836
Investment properties	**32**	**61**	**61**	**3**	**19**	**25**	7	25,9%	**61**
Revenue Generating	32	61	61	3	19	25	7	**25,9%**	61
Improved Property	32	61	61	3	19	25	7	25,9%	61
Other assets	**2 102**	**2 781**	**2 781**	**179**	**1 239**	**1 643**	**404**	**24,6%**	**2 781**
Operational Buildings	1 916	2 542	2 542	165	1 141	1 512	370	**24,5%**	2 542
Municipal Offices	1 644	1 999	1 999	142	983	1 186	203	17,1%	1 999
Workshops	2	2	2	0	1	1	(0)	-13,2%	2
Yards	5	5	5	0	0	2	2	81,8%	5
Stores	266	537	537	23	157	322	165	51,4%	537
Housing	185	239	239	14	97	131	34	**25,6%**	239
Staff Housing	172	210	210	13	87	121	34	28,0%	210
Social Housing	13	28	28	2	11	11	(0)	-1,8%	28

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January									
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**	**9**	**61**	**120**	**59**	49,2%	**197**
Servitudes				–	–	–	–		–
Licences and Rights	69	197	197	9	61	120	59	**49,2%**	197
Computer Software and Applications	69	197	197	9	61	120	59	49,2%	197
Computer Equipment	**1 518**	**2 725**	**2 725**	**161**	**1 123**	**1 520**	**397**	26,1%	**2 725**
Computer Equipment	1 518	2 725	2 725	161	1 123	1 520	397	26,1%	2 725
Furniture and Office Equipment	**543**	**807**	**807**	**51**	**366**	**485**	**119**	24,5%	**807**
Furniture and Office Equipment	543	807	807	51	366	485	119	24,5%	807
Machinery and Equipment	**2 264**	**2 734**	**2 734**	**220**	**1 537**	**1 772**	**235**	13,3%	**2 734**
Machinery and Equipment	2 264	2 734	2 734	220	1 537	1 772	235	13,3%	2 734
Transport Assets	**3 320**	**5 802**	**5 802**	**298**	**2 203**	**3 360**	**1 158**	34,4%	**5 802**
Transport Assets	3 320	5 802	5 802	298	2 203	3 360	1 158	34,4%	5 802
Total Depreciation	**94 181**	**112 614**	**112 614**	**7 890**	**54 913**	**61 667**	**6 754**	**11,0%**	**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 **January 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 February 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 February 2024