

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 July 2023

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

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

1.2 Financial problems or risks facing the municipality

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

Section 2 - Resolutions

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 1 093 983 966	R 116 095 210	R 127 244 689	R -102 553 749	-9%
Operating Expenditure	R 1 029 331 855	R 44 381 676	R 34 726 233	R -167 447 412	-16%
Capital	R 191 095 805	R 9 730 480	R 227 881	R -8 845 083	-5%

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) - M01 July							
Description	Budget Year 2023/24						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	421 007	35 713	35 713	39 575	(3 861)	-10%	421 007
Service charges - Water	91 857	6 908	6 908	6 522	386	6%	91 857
Service charges - Waste Water Management	51 053	4 004	4 004	4 135	(131)	-3%	51 053
Service charges - Waste management	32 997	2 790	2 790	2 643	146	6%	32 997
Sale of Goods and Rendering of Services	13 113	665	665	582	83	14%	13 113
Agency services	6 403	415	415	442	(27)	-6%	6 403
Interest earned from Receivables	2 640	255	255	220	35	16%	2 640
Interest from Current and Non Current Assets	55 954	1 048	1 048	518	530	102%	55 954
Rental from Fixed Assets	1 967	256	256	148	108	73%	1 967
Operational Revenue	3 933	415	415	185	230	124%	3 933
Non-Exchange Revenue							
Property rates	167 830	13 517	13 517	11 637	1 879	16%	167 830
Fines, penalties and forfeits	32 076	16	16	15	1	7%	32 076
Licence and permits	5 158	404	404	356	49	14%	5 158
Transfers and subsidies - Operational	168 036	59 681	59 681	47 745	11 936	25%	168 036
Interest	1 060	131	131	88	43	49%	1 060
Operational Revenue	15 402	965	965	1 283	(318)	-25%	15 402
Gains on disposal of Assets	14 613	61	61	-	61	#DIV/0!	14 613
Total Revenue (excluding capital transfers)	1 085 098	127 245	127 245	116 095	11 149	10%	1 085 098

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

- **Service charges - electricity revenue** stands at 10% below the YTD budgeted projections mainly due to the effect of load shedding.
- **Interest from Current and Non-current Assets** refer to interest that will be received on investments that will only mature in November 2023, May and June 2024. The 102% above YTD budgeted projections refer to the interest received on the positive current account balance.
- **Operational revenue** stands at 124% above the YTD budgeted projections due to Capital Contributions and Bad debt recovered.
- **Transfers and subsidies – Operational** refer to the first tranche of the Equitable share grant.
- **Gains on disposal of Assets** refer to Sale of land transactions that realised.
- Revenue for the month of **July 2023** was **R127.245 million** whilst the overall YTD performance **excluding capital transfers** stands at **10% 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) - M01 July							
Description	Budget Year 2023/24						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	316 394	20 571	20 571	22 578	(2 007)	-9%	316 394
Remuneration of councillors	12 081	938	938	954	(17)	-2%	12 081
Bulk purchases - electricity	356 097	3 053	3 053	11 039	(7 986)	-72%	356 097
Inventory consumed	61 034	1 344	1 344	1 527	(183)	-12%	61 034
Debt impairment	4 424	-	-	-	-		4 424
Depreciation and amortisation	112 614	-	-	-	-		112 614
Interest	14 486	-	-	-	-		14 486
Contracted services	70 092	2 124	2 124	5 203	(3 080)	-59%	70 092
Transfers and subsidies	5 060	300	300	3	298	11281%	5 060
Irrecoverable debts written off	32 910	-	-	-	-		32 910
Operational costs	57 831	6 396	6 396	3 077	3 319	108%	57 831
Losses on Disposal of Assets	16 413	-	-	-	-		16 413
Other Losses	11 894	-	-	-	-		11 894
Total Expenditure	1 071 330	34 726	34 726	44 382	(9 655)	-22%	1 071 330

- **Employee Related Cost** is 9% below YTD budgeted projections mainly due to vacant posts and underspending on various line items.
- The variance on **Bulk purchases - electricity** is due to invoices that were received earlier and could still be paid for 30 June compared to previous years where some invoices were received late and could only be paid in July.
- **Contract Services** is 59% below the YTD budgeted projections due to underspending on various line items.
- **Transfer and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- **Operational costs** stands at 108% above the YTD budgeted projections mainly due to the annual Insurance premium being paid.
- Expenditure for the month of **July 2023** was **R34.726 million** whilst the overall YTD performance stands at **22% 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) - M01 July								
Vote Description	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Capital Expenditure - Functional Classification								
<i>Governance and administration</i>		8 444	–	–	–	–		8 444
Executive and council		704	–	–	–	–		704
Finance and administration		7 740	–	–	–	–		7 740
Internal audit						–		–
<i>Community and public safety</i>		32 539	75	75	500	(425)	-85%	32 539
Community and social services		1 250	–	–	–	–		1 250
Sport and recreation		27 390	75	75	500	(425)	-85%	27 390
Public safety		3 899	–	–	–	–		3 899
Housing						–		–
Health						–		–
<i>Economic and environmental services</i>		81 843	–	–	7 457	(7 457)	-100%	81 843
Planning and development		14 612	–	–	5 457	(5 457)	-100%	14 612
Road transport		67 231	–	–	2 000	(2 000)	-100%	67 231
Environmental protection						–		–
<i>Trading services</i>		86 227	152	152	1 774	(1 621)	-91%	86 227
Energy sources		53 741	99	99	308	(209)	-68%	53 741
Water management		14 564	53	53	566	(512)	-91%	14 564
Waste water management		13 915	–	–	800	(800)	-100%	13 915
Waste management		4 007	–	–	100	(100)	-100%	4 007
<i>Other</i>						–		–
Total Capital Expenditure - Functional Classification	3	209 052	228	228	9 730	(9 503)	-98%	209 052
Funded by:								
National Government		48 366	–	–	658	(658)	-100%	48 366
Provincial Government		57 796	–	–	6 457	(6 457)	-100%	57 796
District Municipality		–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat		1 225	–	–	500	(500)	-100%	1 225
Transfers recognised - capital		107 387	–	–	7 615	(7 615)	-100%	107 387
Borrowing	6	–				–		–
Internally generated funds		101 665	228	228	2 115	(1 887)	-89%	101 665
Total Capital Funding		209 052	228	228	9 730	(9 503)	-98%	209 052

- Capital expenditure for the month of **July 2023** amounts to **R227 880.54** and stands at **98%** 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 **R227 880.54 (0.11%)** compared to the total budget of **R209 052 395**.
- Commitments are R3 843 037.

2023-2024 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved 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?
ROADS											
1	Roads Swartland: Resealing of Roads	10 000 000	-	-	-	10 000 000	100%	Planning	Swartland	2%	
2	Roads Swartland: Construction of New Roads	23 708 000	-	-	500 000	23 708 000	100%	Planning	Swartland	2%	
SPORTGROUNDS											
3	Upgrading of Ilinge Lethu Sports Fields	11 300 000	-	-	500 000	11 300 000	100%	Tenders process	Ilinge Lethu	2%	
SWIMMING POOLS											
4	Swimming Pool: Wesbank	12 000 000	-	-	-	12 000 000	100%	Tenders process	Wesbank	2%	
BUILDINGS & MAINTENANCE											
5	Fitting of Council Chambers (Std Bank Building)	2 900 000	-	-	-	2 900 000	100%	Tenders process	Malmesbury	2%	
HOUSING											
6	Malmesbury De Hoop Serviced Sites	45 000 000	-	-	1 640 000	45 000 000	100%	N/A	Malmesbury		Awaits funding approval
7	Darling Serviced Sites (186)	3 000 000	-	-	787 333	3 000 000	100%	N/A	Darling		Awaits funding approval
ELECTRICAL SERVICES											
8	Malmesbury: Saamstaan/De Hoop area: Upgrading of bulk electricity supply: Phase 1	23 658 000	-	-	158 000	23 658 000	100%	Tender Submission Analysis	Malmesbury	0%	Expenditure will be paid from INEP Vote first and then CRR Vote
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	16 342 000	-	-	-	16 342 000	100%	Tender Submission Analysis	Malmesbury	0%	
10	Replace oil insulated switchgear and equipment	5 000 000	-	-	-	5 000 000	100%	Procurement	Swartland	0%	Installation will be done inhouse
TOTAL		152 908 000	-	-	3 585 333	152 908 000	100%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July					
Description of financial indicator	Basis of calculation	Ref	Budget Year 2023/24		
			Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		11.9%	0.0%	11.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.5%	8.8%	9.5%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	1	6:1	8:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities		5:1	7:1	5:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		97.0%	100.3%	97.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	98.8%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6.0%	3.6%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	21.0%	16.1%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue		29.2%	16.2%	29.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6.1%	2.7%	6.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.7%	0.0%	11.7%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		17.2%	6.8%	17.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.3%	4.7%	11.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		10	9	10

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

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M01 July							
Description	Budget Year 2023/24						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Financial Performance</u>							
Property rates	167 830	13 517	13 517	11 637	1 879	16%	167 830
Service charges	596 914	49 415	49 415	52 875	(3 460)	-7%	596 914
Investment revenue	55 954	1 048	1 048	518	530	102%	55 954
Transfers and subsidies - Operational	168 036	59 681	59 681	47 745	11 936	25%	168 036
Other own revenue	96 364	3 584	3 584	3 320	264	8%	96 364
Total Revenue (excluding capital transfers and contributions)	1 085 098	127 245	127 245	116 095	11 149	10%	1 085 098
Employee costs	316 394	20 571	20 571	22 578	(2 007)	-9%	316 394
Remuneration of Councillors	12 081	938	938	954	(17)	-2%	12 081
Depreciation and amortisation	112 614	–	–	–	–		112 614
Interest	14 486	–	–	–	–		14 486
Inventory consumed and bulk purchases	417 131	4 397	4 397	12 566	(8 169)	-65%	417 131
Transfers and subsidies	5 060	300	300	3	298	11281%	5 060
Other expenditure	193 564	8 520	8 520	8 281	239	3%	193 564
Total Expenditure	1 071 330	34 726	34 726	44 382	(9 655)	-22%	1 071 330
Surplus/(Deficit)	13 768	92 518	92 518	71 714	20 805	29%	13 768
Transfers and subsidies - capital (monetary allocations)	107 387	–	–	–	–		107 387
Surplus/(Deficit) after capital transfers & contributions	121 155	92 518	92 518	71 714	20 805	29%	121 155
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
Surplus/ (Deficit) for the year	121 155	92 518	92 518	71 714	20 805	29%	121 155
<u>Capital expenditure & funds sources</u>							
Capital expenditure	209 052	228	228	9 730	(9 503)	-98%	209 052
Capital transfers recognised	107 387	–	–	7 615	(7 615)	-100%	107 387
Internally generated funds	101 665	228	228	2 115	(1 887)	-89%	101 665
Total sources of capital funds	209 052	228	228	9 730	(9 503)	-98%	209 052
<u>Financial position</u>							
Total current assets	863 166		945 586				863 166
Total non current assets	2 322 092		2 245 753				2 322 092
Total current liabilities	144 717		119 021				144 717
Total non current liabilities	224 988		223 551				224 988
Community wealth/Equity	2 815 553		2 756 249				2 815 553
<u>Cash flows</u>							
Net cash from (used) operating	224 935	115 257	115 257	83 869	(31 388)	-37%	224 935
Net cash from (used) investing	(194 439)	(301)	(301)	(9 731)	(9 430)	97%	(194 439)
Net cash from (used) financing	(8 261)	107	107	–	(107)	#DIV/0!	(8 261)
Cash/cash equivalents at the month/year	684 449	662 215	777 278	736 353	(40 925)	-6%	684 449
Debtors & creditors analysis	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<u>Debtors Age Analysis</u>							
Total By Income Source	9 183	1 455	1 272	1 251	4 502	26 496	101 789
<u>Creditors Age Analysis</u>							
Total Creditors	14	–	–	–	–	58	46 810

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July								
Description	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Revenue - Functional								
Governance and administration		319 063	45 267	45 267	36 688	8 578	23%	319 063
Executive and council		305	0	0	13	(13)	-97%	305
Finance and administration		318 758	45 266	45 266	36 675	8 591	23%	318 758
Internal audit		–	–	–	–	–		–
Community and public safety		127 957	400	400	311	89	28%	127 957
Community and social services		13 893	115	115	77	38	49%	13 893
Sport and recreation		16 216	255	255	203	52	26%	16 216
Public safety		42 089	14	14	18	(4)	-25%	42 089
Housing		55 758	16	16	13	3	21%	55 758
Health		–	–	–	–	–		–
Economic and environmental services		33 128	1 208	1 208	1 028	180	17%	33 128
Planning and development		4 789	359	359	215	144	67%	4 789
Road transport		28 339	849	849	813	36	4%	28 339
Environmental protection		–	–	–	–	–		–
Trading services		712 303	80 368	80 368	78 065	2 303	3%	712 303
Energy sources		456 425	39 124	39 124	42 376	(3 252)	-8%	456 425
Water management		113 187	13 467	13 467	11 963	1 504	13%	113 187
Waste water management		86 097	17 127	17 127	14 629	2 497	17%	86 097
Waste management		56 595	10 650	10 650	9 097	1 553	17%	56 595
Other	4	34	3	3	3	0	10%	34
Total Revenue - Functional	2	1 192 485	127 245	127 245	116 095	11 149	10%	1 192 485
Expenditure - Functional								
Governance and administration		171 937	11 783	11 783	11 011	772	7%	171 937
Executive and council		25 835	2 667	2 667	1 689	978	58%	25 835
Finance and administration		142 949	8 973	8 973	9 096	(122)	-1%	142 949
Internal audit		3 152	142	142	227	(84)	-37%	3 152
Community and public safety		154 654	7 248	7 248	8 327	(1 079)	-13%	154 654
Community and social services		26 330	1 549	1 549	1 763	(214)	-12%	26 330
Sport and recreation		34 938	1 874	1 874	2 184	(310)	-14%	34 938
Public safety		88 686	3 622	3 622	4 129	(507)	-12%	88 686
Housing		4 701	203	203	252	(49)	-19%	4 701
Health		–	–	–	–	–		–
Economic and environmental services		85 081	2 658	2 658	2 960	(302)	-10%	85 081
Planning and development		16 200	940	940	1 277	(337)	-26%	16 200
Road transport		68 882	1 718	1 718	1 683	34	2%	68 882
Environmental protection		–	–	–	–	–		–
Trading services		657 274	12 988	12 988	22 028	(9 040)	-41%	657 274
Energy sources		414 005	5 149	5 149	13 359	(8 210)	-61%	414 005
Water management		107 650	1 897	1 897	2 043	(147)	-7%	107 650
Waste water management		77 428	2 679	2 679	3 328	(649)	-20%	77 428
Waste management		58 190	3 263	3 263	3 297	(34)	-1%	58 190
Other		2 384	50	50	55	(5)	-9%	2 384
Total Expenditure - Functional	3	1 071 330	34 726	34 726	44 382	(9 655)	-22%	1 071 330
Surplus/ (Deficit) for the year		121 155	92 518	92 518	71 714	20 805	29%	121 155

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) - M01 July								
Vote Description	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Revenue by Vote</u>	1							
Vote 1 - Corporate Services		12 735	50	50	37	14	38,1%	12 735
Vote 2 - Civil Services		299 716	41 538	41 538	35 864	5 674	15,8%	299 716
Vote 3 - Council		305	0	0	13	(13)	-97,2%	305
Vote 4 - Electricity Services		456 443	39 125	39 125	42 378	(3 252)	-7,7%	456 443
Vote 5 - Financial Services		304 521	45 178	45 178	36 582	8 596	23,5%	304 521
Vote 6 - Development Services		64 870	506	506	397	109	27,5%	64 870
Vote 7 - Municipal Manager		–	–	–	–	–		–
Vote 8 - Protection Services		53 895	847	847	825	22	2,7%	53 895
Total Revenue by Vote	2	1 192 485	127 245	127 245	116 095	11 149	9,6%	1 192 485
<u>Expenditure by Vote</u>	1							
Vote 1 - Corporate Services		42 202	2 325	2 325	2 865	(540)	-18,8%	42 202
Vote 2 - Civil Services		369 407	12 299	12 299	13 841	(1 542)	-11,1%	369 407
Vote 3 - Council		23 068	2 361	2 361	1 486	875	58,9%	23 068
Vote 4 - Electricity Services		419 094	6 617	6 617	13 216	(6 598)	-49,9%	419 094
Vote 5 - Financial Services		73 728	3 979	3 979	4 858	(879)	-18,1%	73 728
Vote 6 - Development Services		32 212	1 860	1 860	2 245	(385)	-17,2%	32 212
Vote 7 - Municipal Manager		8 927	671	671	728	(57)	-7,8%	8 927
Vote 8 - Protection Services		102 693	4 614	4 614	5 143	(529)	-10,3%	102 693
Total Expenditure by Vote	2	1 071 330	34 726	34 726	44 382	(9 655)	-21,8%	1 071 330
Surplus/ (Deficit) for the year	2	121 155	92 518	92 518	71 714	20 805	29,0%	121 155

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) - M01 July							
Description	Budget Year 2023/24						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	421 007	35 713	35 713	39 575	(3 861)	-10%	421 007
Service charges - Water	91 857	6 908	6 908	6 522	386	6%	91 857
Service charges - Waste Water Management	51 053	4 004	4 004	4 135	(131)	-3%	51 053
Service charges - Waste management	32 997	2 790	2 790	2 643	146	6%	32 997
Sale of Goods and Rendering of Services	13 113	665	665	582	83	14%	13 113
Agency services	6 403	415	415	442	(27)	-6%	6 403
Interest earned from Receivables	2 640	255	255	220	35	16%	2 640
Interest from Current and Non Current Assets	55 954	1 048	1 048	518	530	102%	55 954
Rental from Fixed Assets	1 967	256	256	148	108	73%	1 967
Operational Revenue	3 933	415	415	185	230	124%	3 933
Non-Exchange Revenue							
Property rates	167 830	13 517	13 517	11 637	1 879	16%	167 830
Fines, penalties and forfeits	32 076	16	16	15	1	7%	32 076
Licence and permits	5 158	404	404	356	49	14%	5 158
Transfers and subsidies - Operational	168 036	59 681	59 681	47 745	11 936	25%	168 036
Interest	1 060	131	131	88	43	49%	1 060
Operational Revenue	15 402	965	965	1 283	(318)	-25%	15 402
Gains on disposal of Assets	14 613	61	61	—	61	#DIV/0!	14 613
Total Revenue (excluding capital transfers)	1 085 098	127 245	127 245	116 095	11 149	10%	1 085 098
Expenditure By Type							
Employee related costs	316 394	20 571	20 571	22 578	(2 007)	-9%	316 394
Remuneration of councillors	12 081	938	938	954	(17)	-2%	12 081
Bulk purchases - electricity	356 097	3 053	3 053	11 039	(7 986)	-72%	356 097
Inventory consumed	61 034	1 344	1 344	1 527	(183)	-12%	61 034
Debt impairment	4 424	—	—	—	—		4 424
Depreciation and amortisation	112 614	—	—	—	—		112 614
Interest	14 486	—	—	—	—		14 486
Contracted services	70 092	2 124	2 124	5 203	(3 080)	-59%	70 092
Transfers and subsidies	5 060	300	300	3	298	11281%	5 060
Irrecoverable debts written off	32 910	—	—	—	—		32 910
Operational costs	57 831	6 396	6 396	3 077	3 319	108%	57 831
Losses on Disposal of Assets	16 413	—	—	—	—		16 413
Other Losses	11 894	—	—	—	—		11 894
Total Expenditure	1 071 330	34 726	34 726	44 382	(9 655)	-22%	1 071 330
Surplus/(Deficit)	13 768	92 518	92 518	71 714	20 805	0	13 768
Transfers and subsidies - capital (monetary)	107 387	—	—	—	—		107 387
Transfers and subsidies - capital (in-kind)	—	—	—	—	—		—
Surplus/(Deficit) after capital transfers & Income Tax	121 155	92 518	92 518	71 714			121 155
Surplus/(Deficit) after income tax	121 155	92 518	92 518	71 714			121 155
Share of Surplus/Deficit attributable to Joint Venture							—
Share of Surplus/Deficit attributable to Minorities							—
Surplus/(Deficit) attributable to municipality	121 155	92 518	92 518	71 714			121 155
Share of Surplus/Deficit attributable to Associate							—
Intercompany/Parent subsidiary transactions							—
Surplus/ (Deficit) for the year	121 155	92 518	92 518	71 714			121 155

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) - M01 July								
Vote Description	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
Multi-Year expenditure appropriation	2							
Vote 2 - Civil Services		53 925	–	–	1 800	(1 800)	-100%	53 925
Vote 4 - Electricity Services		40 500	–	–	208	(208)	-100%	40 500
Vote 6 - Development Services		55 314	–	–	6 457	(6 457)	-100%	55 314
Total Capital Multi-year expenditure	4,7	149 739	–	–	8 465	(8 465)	-100%	149 739
Single Year expenditure appropriation	2							
Vote 1 - Corporate Services		176	–	–	–	–		176
Vote 2 - Civil Services		35 808	129	129	1 165	(1 036)	-89%	35 808
Vote 3 - Council		692	–	–	–	–		692
Vote 4 - Electricity Services		14 758	99	99	100	(1)	-1%	14 758
Vote 5 - Financial Services		2 192	–	–	–	–		2 192
Vote 6 - Development Services		1 776	–	–	–	–		1 776
Vote 7 - Municipal Manager		12	–	–	–	–		12
Vote 8 - Protection Services		3 899	–	–	–	–		3 899
Total Capital single-year expenditure	4	59 313	228	228	1 265	(1 037)	-82%	59 313
Total Capital Expenditure		209 052	228	228	9 730	(9 503)	-98%	209 052
Capital Expenditure - Functional Classification								
Governance and administration		8 444	–	–	–	–		8 444
Executive and council		704	–	–	–	–		704
Finance and administration		7 740	–	–	–	–		7 740
Community and public safety		32 539	75	75	500	(425)	-85%	32 539
Community and social services		1 250	–	–	–	–		1 250
Sport and recreation		27 390	75	75	500	(425)	-85%	27 390
Public safety		3 899	–	–	–	–		3 899
Economic and environmental services		81 843	–	–	7 457	(7 457)	-100%	81 843
Planning and development		14 612	–	–	5 457	(5 457)	-100%	14 612
Road transport		67 231	–	–	2 000	(2 000)	-100%	67 231
Trading services		86 227	152	152	1 774	(1 621)	-91%	86 227
Energy sources		53 741	99	99	308	(209)	-68%	53 741
Water management		14 564	53	53	566	(512)	-91%	14 564
Waste water management		13 915	–	–	800	(800)	-100%	13 915
Waste management		4 007	–	–	100	(100)	-100%	4 007
Other		–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	209 052	228	228	9 730	(9 503)	-98%	209 052
Funded by:								
National Government		48 366	–	–	658	(658)	-100%	48 366
Provincial Government		57 796	–	–	6 457	(6 457)	-100%	57 796
District Municipality		–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat		1 225	–	–	500	(500)	-100%	1 225
Transfers recognised - capital		107 387	–	–	7 615	(7 615)	-100%	107 387
Borrowing	6	–	–	–	–	–		–
Internally generated funds		101 665	228	228	2 115	(1 887)	-89%	101 665
Total Capital Funding		209 052	228	228	9 730	(9 503)	-98%	209 052

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M01 July				
Description	Ref	Budget Year 2023/24		
		Original Budget	YearTD actual	Full Year Forecast
R thousands	1			
<u>ASSETS</u>				
Current assets				
Cash and cash equivalents		684 449	797 186	684 449
Trade and other receivables from exchange transactions		108 621	92 616	108 621
Receivables from non-exchange transactions		33 732	30 171	33 732
Current portion of non-current receivables		4	4	4
Inventory		23 136	22 704	23 136
VAT		13 043	2 828	13 043
Other current assets		180	77	180
Total current assets		863 166	945 586	863 166
Non current assets				
Investments		–	–	–
Investment property		24 927	22 458	24 927
Property, plant and equipment		2 295 581	2 221 343	2 295 581
Heritage assets		1 120	1 345	1 120
Intangible assets		464	606	464
Total non current assets		2 322 092	2 245 753	2 322 092
TOTAL ASSETS		3 185 258	3 191 339	3 185 258
<u>LIABILITIES</u>				
Current liabilities				
Bank overdraft		–	–	–
Financial liabilities		9 325	8 761	9 325
Consumer deposits		17 450	17 948	17 450
Trade and other payables from exchange transactions		103 302	49 564	103 302
Trade and other payables from non-exchange transactions		216	31 245	216
Provision		10 898	11 782	10 898
VAT		–	(280)	–
Other current liabilities		3 527	–	3 527
Total current liabilities		144 717	119 021	144 717
Non current liabilities				
Financial liabilities		72 637	82 090	72 637
Provision		70 963	70 631	70 963
Long term portion of trade payables		–	–	–
Other non-current liabilities		81 388	70 830	81 388
Total non current liabilities		224 988	223 551	224 988
TOTAL LIABILITIES		369 705	342 572	369 705
NET ASSETS	2	2 815 553	2 848 767	2 815 553
<u>COMMUNITY WEALTH/EQUITY</u>				
Accumulated surplus/(deficit)		2 522 094	2 490 092	2 522 094
Reserves and funds		293 459	266 157	293 459
Other		–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 815 553	2 756 249	2 815 553

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 - M01 July							
Description	Budget Year 2023/24						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	164 473	13 445	13 445	13 706	(262)	-2%	164 473
Service charges	590 304	47 553	47 553	52 875	(5 322)	-10%	590 304
Other revenue	37 148	7 443	7 443	5 083	2 360	46%	37 148
Transfers and Subsidies - Operational	168 036	68 573	68 573	47 745	20 828	44%	168 036
Transfers and Subsidies - Capital	107 387	12 515	12 515	8 949	3 566	40%	107 387
Interest	55 954	-	-	518	(518)	-100%	55 954
Dividends	-	-	-	-	-		-
Payments							
Suppliers and employees	(883 983)	(34 272)	(34 272)	(45 004)	(10 732)	24%	(883 983)
Interest	(9 324)	-	-	-	-		(9 324)
Transfers and Subsidies	(5 060)	-	-	(3)	(3)	100%	(5 060)
NET CASH FROM/(USED) OPERATING ACTIVITIES	224 935	115 257	115 257	83 869	(31 388)	-37%	224 935
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	14 613	61	61	-	61	#DIV/0!	14 613
Decrease (increase) in non-current receivables	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-		-
Payments							
Capital assets	(209 052)	(361)	(361)	(9 731)	(9 369)	96%	(209 052)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(194 439)	(301)	(301)	(9 731)	(9 430)	97%	(194 439)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-		-
Increase (decrease) in consumer deposits	500	107	107	-	107	#DIV/0!	500
Payments							
Repayment of borrowing	(8 761)	-	-	-	-		(8 761)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8 261)	107	107	-	(107)	#DIV/0!	(8 261)
NET INCREASE/ (DECREASE) IN CASH HELD	22 234	115 063	115 063	74 138			22 234
Cash/cash equivalents at beginning:	662 215	662 215	662 215	662 215			662 215
Cash/cash equivalents at month/year end:	684 449		777 278	736 353			684 449

Cash and cash equivalents as at 31 July 2023 include investments made to the amount of R700 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July											
Description	NT Code	Budget Year 2023/24									
		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
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	7 730	2 497	675	553	492	560	1 109	6 508	20 124	9 222
Trade and Other Receivables from Exchange Transactions - Electricity	1300	29 475	2 524	108	62	52	42	286	1 390	33 938	1 832
Receivables from Non-exchange Transactions - Property Rates	1400	12 755	1 749	326	181	114	90	1 508	10 042	26 765	11 935
Receivables from Exchange Transactions - Waste Water Management	1500	4 183	1 245	374	318	287	263	742	3 880	11 291	5 489
Receivables from Exchange Transactions - Waste Management	1600	3 316	895	288	250	229	208	655	3 530	9 371	4 872
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	22	3	2	2	1	3	26	93	33
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 764)	251	127	90	96	87	199	1 120	207	1 592
Total By Income Source	2000	55 729	9 183	1 900	1 455	1 272	1 251	4 502	26 496	101 789	34 976
2022/23 - totals only		48 759	9 593	1 838	2 148	1 131	4 434	2 327	18 215	88 444	28 254
Debtors Age Analysis By Customer Group											
Organs of State	2200	2 539	246	77	58	44	24	90	2 319	5 397	2 535
Commercial	2300	23 853	1 537	88	109	96	51	191	1 163	27 088	1 610
Households	2400	29 337	7 399	1 736	1 288	1 132	1 176	4 222	23 013	69 304	30 831
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	55 729	9 183	1 900	1 455	1 272	1 251	4 502	26 496	101 789	34 976

Total Debtors has increased from **R 93 829 351** in June to **R 101 788 519** in July 2023.

The collection rate for July 2023 was **100.10%** compared to **100.04%** in June 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 - M01 July											
Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same
		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	
R thousands											
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	46 738	14	-	-	-	-	-	58	46 810	19 346
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	46 738	14	-	-	-	-	-	58	46 810	-

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
WKDM	57 953,11	30/06/2019	Dispute regarding meter installations by Director: Civil	In the process of cancelling the invoice
DOGS AND ALL	12 962,80	25/05/2023	Query on the invoice	Awating approval from user department
TIPS TOP FIRST TRADING	120,00	22/06/2023	Query on the invoice	Awating approval from user department

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July											
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate ^a	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	-	33 028	-	300 000	333 028
NEDBANK		12 Months	Fixed	Fixed	10.380	28/06/2024	-	20 532	-	200 000	220 532
STANDARD BANK		12 Months	Fixed	Fixed	10.130	28/06/2024	-	15 028	-	150 000	165 028
STANDARD BANK		10 Months	Fixed	Fixed	10.125	15/05/2024	-	3 440	-	40 000	43 440
ABSA		4 Months	Fixed	Fixed	9.550	10/11/2023	-	322	-	10 000	10 322
Municipality sub-total							-		-	700 000	772 351
TOTAL INVESTMENTS AND INTEREST	2						-		-	700 000	772 351

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

Commitments against Cash & Cash Equivalents			
	30 June 2023	Transactions / Movement 2023/2024	Current Month
Cash & Cash Equivalents:	R 721 999 911		R 797 169 431
Primary Bank Account	R 719 285 718	R -626 642 994	R 92 642 724
Short Term Investments (Less than 6 months)	R -	R 10 000 000	R 10 000 000
Medium Term Investments (More than 6 months)	R -	R 390 000 000	R 390 000 000
Longterm Investments	R -	R 300 000 000	R 300 000 000
Cash Floats	R 2 714 194	R 1 812 513	R 4 526 707
Commitments:	R 700 729 043		R 622 998 716
Unspent Borrowings	R -	R -	R -
Unspent Committed Conditional Grants	R 215 597	R -	R 215 597
Capital funding requirement 2023/24 (Grants & Loans)	R 107 386 943	R -	R 107 386 943
Cash Portion of Housing Development Fund	R 1 003	R -	R 1 003
Capital Replacement Reserve Movement	R 101 665 452	R -227 881	R 101 437 571
Loan repayment due Dec / June	R 9 323 960	R -	R 9 323 960
Consumer Deposits	R 17 449 628	R 498 010	R 17 947 638
Creditor payments	R 103 301 677	R -56 491 734	R 46 809 943
Salaries	R 328 475 191	R -21 508 723	R 306 966 468
Bad Debt Contributions	R 32 909 592	R -	R 32 909 592
Working Capital			R 174 170 715

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 - M01 July								
Description	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:	1,2							
Operating Transfers and Grants								
National Government:		146 615	59 681	59 681	59 681	–		146 615
Local Government Equitable Share		143 235	59 681	59 681	59 681	–		143 235
Finance Management		1 550	–	–	–	–		1 550
EPWP Incentive		1 830	–	–	–	–		1 830
								–
Provincial Government:		21 055	8 814	8 814	8 814	–		21 055
Community Development: Workers		38	–	–	–	–		38
Municipal Accreditation and Capacity Building Grant		245	–	–	–	–		245
Libraries		11 788	–	–	–	–		11 788
Proclaimed Roads Subsidy		170	–	–	–	–		170
Establishment of a K9 Unit		3 305	3 305	3 305	3 305	–		3 305
Establishment of a Law Enforcement Reaction Unit		5 509	5 509	5 509	5 509	–		5 509
						–		–
Total Operating Transfers and Grants	5	167 670	68 495	68 495	68 495	–		167 670
Capital Transfers and Grants								
National Government:		48 366	9 800	9 800	9 800	–		48 366
Municipal Infrastructure Grant (MIG)		24 708	3 300	3 300	3 300	–		24 708
Integrated National Electrification Programme (municipal)		23 658	6 500	6 500	6 500	–		23 658
								–
Provincial Government:		57 796	40	40	40	–		57 796
Human Settlements		55 314	–	–	–	–		55 314
RSEP/VPUU Municipal Projects		500	–	–	–	–		500
Libraries		50	–	–	–	–		50
Fire Service Capacity Building Grant		926	–	–	–	–		926
Establishment of a K9 Unit		40	40	40	40	–		40
Sport Development		966	–	–	–	–		966
Total Capital Transfers and Grants	5	106 162	9 840	9 840	9 840	–		106 162
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	273 832	78 335	78 335	78 335	–		273 832

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July								
Description	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>EXPENDITURE</u>								
<u>Operating expenditure of Transfers and Grants</u>								
National Government:		146 615	9 079	9 079	9 254	(175)	-1.9%	146 615
Local Government Equitable Share		143 235	8 993	8 993	9 004	(12)	-0.1%	143 235
Finance Management		1 550	50	50	116	(66)	-56.7%	1 550
EPWP Incentive		1 830	36	36	134	(98)	-73.2%	1 830
						-		
Provincial Government:		21 055	1 664	1 664	1 875	(211)	-11.2%	21 055
Community Development Workers		38	1	1	2	(1)	-61.3%	38
Municipal Accreditation and Capacity Building Grant		245	17	17	18	(1)	-3.2%	245
Libraries		11 788	837	837	889	(52)	-5.9%	11 788
Proclaimed Roads Subsidy		170	-	-	13	(13)	-100.0%	170
Establishment of a K9 Unit		3 305	363	363	461	(98)	-21.2%	3 305
Establishment of a Law Enforcement Reaction Unit		5 509	446	446	492	(46)	-9.3%	5 509
Total operating expenditure of Transfers and Grants:		167 670	10 743	10 743	11 129	(386)	-3.5%	167 670
<u>Capital expenditure of Transfers and Grants</u>								
National Government:		48 366	-	-	658	(658)	-100.0%	48 366
Municipal Infrastructure Grant (MIG)		24 708	-	-	500	(500)	-100.0%	24 708
Integrated National Electrification Programme (municipal)		23 658	-	-	158	(158)	-100.0%	23 658
						-		
Provincial Government:		57 796	-	-	6 457	(6 457)	-100.0%	57 796
Human Settlements		55 314	-	-	6 457	(6 457)	-100.0%	55 314
RSEP/VPUU Municipal Projects		500	-	-	-	-		500
Libraries		50	-	-	-	-		50
Fire Service Capacity Building Grant		926	-	-	-	-		926
Establishment of a K9 Unit		40	-	-	-	-		40
Sport Development		966	-	-	-	-		966
Total capital expenditure of Transfers and Grants		106 162	-	-	7 115	(7 115)	-100.0%	106 162
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		273 832	10 743	10 743	18 244	(7 501)	-41.1%	273 832

8.3 Supporting Table SC7 (2)

None.

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 - M01 July								
Summary of Employee and Councillor remuneration R thousands	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	B						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages		9 058	694	694	716	(21)	-3%	9 058
Pension and UIF Contributions		976	75	75	77	(2)	-3%	976
Medical Aid Contributions		156	16	16	12	4	32%	156
Cellphone Allowance		1 015	85	85	80	5	6%	1 015
Other benefits and allowances		877	68	68	69	(2)	-2%	877
Sub Total - Councillors		12 081	938	938	954	(17)	-2%	12 081
Senior Managers of the Municipality	3							
Basic Salaries and Wages		9 291	768	768	858	(89)	-10%	9 291
Pension and UIF Contributions		1 750	144	144	147	(3)	-2%	1 750
Medical Aid Contributions		429	35	35	36	(1)	-2%	429
Motor Vehicle Allowance		761	73	73	56	17	31%	761
Cellphone Allowance		251	20	20	20	–		251
Other benefits and allowances		193	25	25	22	3	14%	193
Payments in lieu of leave		33	–	–	–	–		33
Post-retirement benefit obligations	2	1 519	–	–	–	–		1 519
Sub Total - Senior Managers of Municipality		14 228	1 065	1 065	1 139	(73)	-6%	14 228
Other Municipal Staff								
Basic Salaries and Wages		183 305	14 118	14 118	15 234	(1 116)	-7%	183 305
Pension and UIF Contributions		32 503	2 604	2 604	2 716	(112)	-4%	32 503
Medical Aid Contributions		14 196	1 141	1 141	1 176	(35)	-3%	14 196
Overtime		14 882	28	28	31	(3)	-10%	14 882
Motor Vehicle Allowance		6 189	482	482	457	25	6%	6 189
Cellphone Allowance		684	57	57	58	(1)	-1%	684
Housing Allowances		1 151	92	92	85	7	8%	1 151
Other benefits and allowances		33 872	983	983	1 440	(457)	-32%	33 872
Payments in lieu of leave		2 988	–	–	–	–		2 988
Long service awards		2 898	–	–	212	(212)	-100%	2 898
Post-retirement benefit obligations	2	9 498	–	–	–	–		9 498
Sub Total - Other Municipal Staff		302 166	19 506	19 506	21 409	(1 904)	-9%	302 166
TOTAL SALARY, ALLOWANCES & BENEFITS		328 475	21 509	21 509	23 502	(1 993)	-8%	328 475
TOTAL MANAGERS AND STAFF		316 394	20 571	20 571	22 548	(1 977)	-9%	316 394

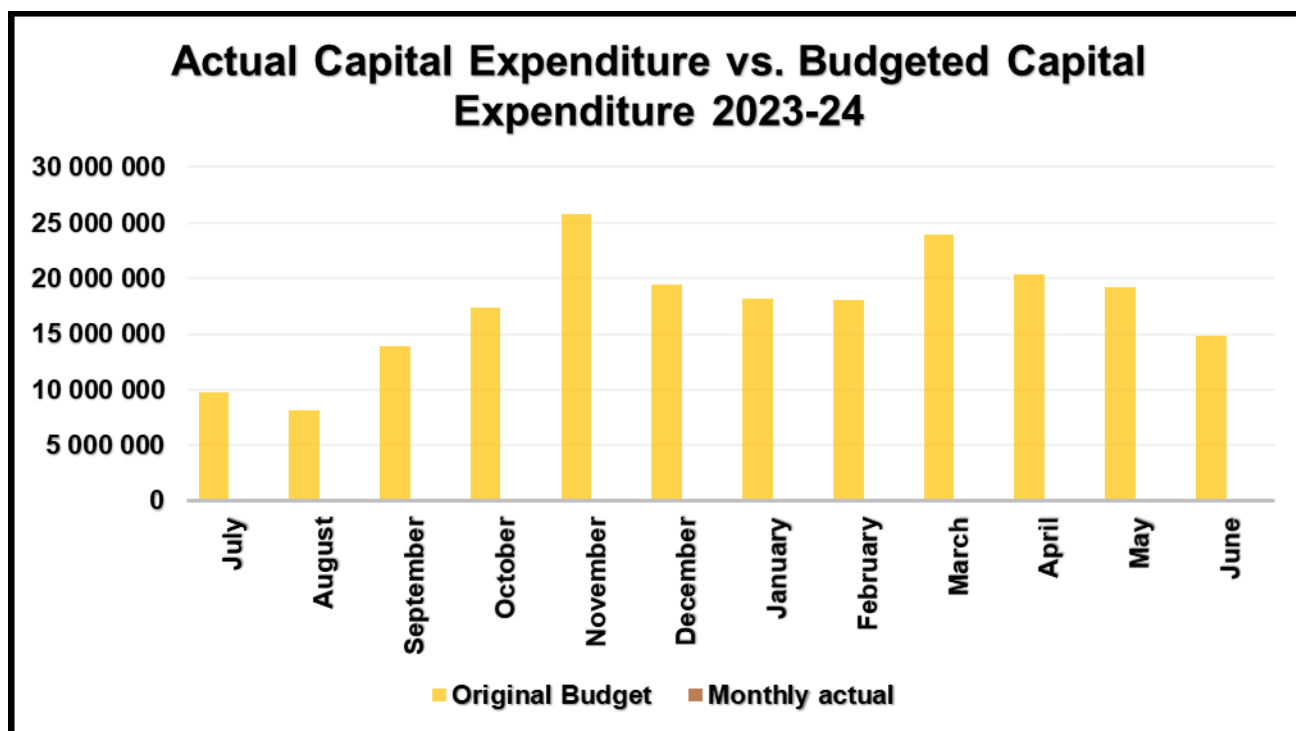
Section 10 – Material variances to the SDBIP

No material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01							
July							
Month	Budget Year 2023/24						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
Monthly expenditure performance trend							
July	9 731	228	228	9 731	9 503	97.7%	0.1%
August	8 115			17 846	–		
September	13 946			31 792	–		
October	17 373			49 166	–		
November	25 784			74 950	–		
December	19 453			94 403	–		
January	18 184			112 587	–		
February	18 105			130 692	–		
March	23 948			154 640	–		
April	20 389			175 030	–		
May	19 164			194 194	–		
June	14 858			209 052	–		
Total Capital expenditure	209 052	228					



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 - M01 July								
Description	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1						%	
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure		125 032	152	152	2 354	2 201	93,5%	125 032
Roads Infrastructure		55 914	–	–	2 000	2 000	100,0%	55 914
Roads		55 914	–	–	2 000	2 000	100,0%	55 914
Electrical Infrastructure		46 400	99	99	188	89	47,3%	46 400
MV Substations		16 542	–	–	–	–		16 542
MV Switching Stations		5 350	–	–	–	–		5 350
MV Networks		23 658	–	–	158	158	100,0%	23 658
LV Networks		850	99	99	30	(69)	-230,5%	850
Capital Spares		–	–	–	–	–		–
Water Supply Infrastructure		9 797	53	53	166	112	67,9%	9 797
Boreholes		500	–	–	100	100	100,0%	500
Distribution		9 297	53	53	66	12	18,8%	9 297
Sanitation Infrastructure		10 420	–	–	–	–		10 420
Pump Station		1 100	–	–	–	–		1 100
Reticulation		9 320	–	–	–	–		9 320
Solid Waste Infrastructure		2 500	–	–	–	–		2 500
Landfill Sites		2 000	–	–	–	–		2 000
Waste Drop-off Points		500	–	–	–	–		500
Community Assets		15 700	–	–	–	–		15 700
Community Facilities		3 000	–	–	–	–		3 000
Cemeteries/Crematoria		900	–	–	–	–		900
Parks		1 100	–	–	–	–		1 100
Markets		1 000	–	–	–	–		1 000
Sport and Recreation Facilities		12 700	–	–	–	–		12 700
Outdoor Facilities		12 700	–	–	–	–		12 700
Other assets		16 514	–	–	5 457	5 457	100,0%	16 514
Operational Buildings		3 000	–	–	–	–		3 000
Municipal Offices		2 900	–	–	–	–		2 900
Stores		100	–	–	–	–		100
Housing		13 514	–	–	5 457	5 457	100,0%	13 514
Staff Housing		–	–	–	–	–		–
Social Housing		13 514	–	–	5 457	5 457	100,0%	13 514
Computer Equipment		2 052	75	75	0	(75)	-184033,1%	2 052
Computer Equipment		2 052	75	75	0	(75)	-184033,1%	2 052
Furniture and Office Equipment		586	–	–	–	–		586
Furniture and Office Equipment		586	–	–	–	–		586
Machinery and Equipment		3 431	–	–	20	20	100,0%	3 431
Machinery and Equipment		3 431	–	–	20	20	100,0%	3 431
Transport Assets		11 962	–	–	–	–		11 962
Transport Assets		11 962	–	–	–	–		11 962
Total Capital Expenditure on new assets	1	175 276	228	228	7 830	7 603	97,1%	175 276

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1						%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure		11 500	–	–	500	500	100,0%	11 500
Roads Infrastructure		10 000	–	–	–	–		10 000
Roads		10 000	–	–	–	–		10 000
Sanitation Infrastructure		1 500	–	–	500	500	100,0%	1 500
Reticulation		1 500	–	–	500	500	100,0%	1 500
Total Capital Expenditure on renewal of exist	1	11 500	–	–	500	500	100,0%	11 500

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

Description	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1						%	
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure		9 811	–	–	900	900	100,0%	9 811
Storm water Infrastructure		250	–	–	–	–		250
Storm water Conveyance		250	–	–	–	–		250
Electrical Infrastructure		3 650	–	–	100	100	100,0%	3 650
MV Networks		1 100	–	–	–	–		1 100
LV Networks		2 550	–	–	100	100	100,0%	2 550
Water Supply Infrastructure		4 300	–	–	500	500	100,0%	4 300
Bulk Mains		500	–	–	–	–		500
Distribution		3 700	–	–	500	500	100,0%	3 700
PRV Stations		100	–	–	–	–		100
Sanitation Infrastructure		1 611	–	–	300	300	100,0%	1 611
Waste Water Treatment Works		1 611	–	–	300	300	100,0%	1 611
Community Assets		12 466	–	–	500	500	100,0%	12 466
Community Facilities		200	–	–	–	–		200
Cemeteries/Crematoria		200	–	–	–	–		200
Sport and Recreation Facilities		12 266	–	–	500	500	100,0%	12 266
Outdoor Facilities		12 266	–	–	500	500	100,0%	12 266
Total Capital Expenditure on upgrading of ex	1	22 277	–	–	1 400	1 400	100,0%	22 277

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset								
Description	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1						%	
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure		46 052	2 695	2 695	3 419	724	21,2%	46 052
Roads Infrastructure		5 789	396	396	441	44	10,0%	5 789
<i>Roads</i>		5 717	396	396	435	39	8,9%	5 717
<i>Road Furniture</i>		71	–	–	5	5	100,0%	71
Storm water Infrastructure		20 911	1 328	1 328	1 568	240	15,3%	20 911
<i>Storm water Conveyance</i>		20 911	1 328	1 328	1 568	240	15,3%	20 911
Electrical Infrastructure		3 267	160	160	209	49	23,3%	3 267
<i>MV Substations</i>		178	63	63	9	(54)	-579,0%	178
<i>LV Networks</i>		3 089	97	97	200	102	51,2%	3 089
<i>Capital Spares</i>						–		–
Water Supply Infrastructure		1 862	79	79	142	63	44,5%	1 862
<i>Reservoirs</i>		1 219	79	79	93	14	15,1%	1 219
<i>Pump Stations</i>		153	–	–	12	12	100,0%	153
<i>Distribution</i>		490	–	–	37	37	100,0%	490
Sanitation Infrastructure		5 874	106	106	446	340	76,2%	5 874
<i>Pump Station</i>		1 001	5	5	76	71	93,3%	1 001
<i>Waste Water Treatment Works</i>		4 873	101	101	370	269	72,7%	4 873
Solid Waste Infrastructure		8 349	625	625	613	(12)	-2,0%	8 349
<i>Landfill Sites</i>		8 349	625	625	613	(12)	-2,0%	8 349
Community Assets		3 224	14	14	237	224	94,1%	3 224
Community Facilities		2 307	14	14	168	154	91,7%	2 307
<i>Halls</i>		423	11	11	32	21	64,3%	423
<i>Centres</i>		1 621	2	2	123	121	98,0%	1 621
<i>Libraries</i>		50	–	–	4	4	100,0%	50
<i>Cemeteries/Crematoria</i>		114	–	–	9	9	100,0%	114
<i>Purls</i>		100	–	–	–	–		100
Sport and Recreation Facilities		917	–	–	70	70	100,0%	917
<i>Indoor Facilities</i>		100	–	–	8	8	100,0%	100
<i>Outdoor Facilities</i>		817	–	–	62	62	100,0%	817
Other assets		2 948	10	10	(98)	(107)	110,1%	2 948
Operational Buildings		2 291	4	4	183	178	97,8%	2 291
<i>Municipal Offices</i>		2 291	4	4	183	178	97,8%	2 291
Housing		657	6	6	(280)	(286)	102,1%	657
<i>Staff Housing</i>		217	–	–	17	17	100,0%	217
<i>Social Housing</i>		440	6	6	(297)	(302)	101,9%	440
Intangible Assets		5 092	690	690	351	(339)	-96,5%	5 092
Servitudes						–		–
Licences and Rights		5 092	690	690	351	(339)	-96,5%	5 092
<i>Computer Software and Applications</i>		5 092	690	690	351	(339)	-96,5%	5 092
Computer Equipment		428	–	–	32	32	100,0%	428
Computer Equipment		428	–	–	32	32	100,0%	428
Furniture and Office Equipment		58	–	–	4	4	100,0%	58
Furniture and Office Equipment		58	–	–	4	4	100,0%	58
Machinery and Equipment		1 361	4	4	99	94	95,6%	1 361
Machinery and Equipment		1 361	4	4	99	94	95,6%	1 361
Transport Assets		7 228	26	26	560	534	95,3%	7 228
Transport Assets		7 228	26	26	560	534	95,3%	7 228
Total Repairs and Maintenance Expenditure	1	66 391	3 439	3 439	4 605	1 166	25,3%	66 391

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
<u>Depreciation by Asset Class/Sub-class</u>								
<u>Infrastructure</u>		89 428	–	–	–	–		89 428
Roads Infrastructure		28 632	–	–	–	–		28 632
<i>Roads</i>		26 564	–	–	–	–		26 564
<i>Road Structures</i>		1 606	–	–	–	–		1 606
<i>Road Furniture</i>		461	–	–	–	–		461
Storm water Infrastructure		4 824	–	–	–	–		4 824
<i>Drainage Collection</i>		941	–	–	–	–		941
<i>Storm water Conveyance</i>		3 883	–	–	–	–		3 883
Electrical Infrastructure		14 589	–	–	–	–		14 589
<i>Power Plants</i>		3	–	–	–	–		3
<i>HV Transmission Conductors</i>		30	–	–	–	–		30
<i>MV Substations</i>		2 033	–	–	–	–		2 033
<i>MV Switching Stations</i>		1 292	–	–	–	–		1 292
<i>MV Networks</i>		8 242	–	–	–	–		8 242
<i>LV Networks</i>		2 769	–	–	–	–		2 769
<i>Capital Spares</i>		220	–	–	–	–		220
Water Supply Infrastructure		17 453	–	–	–	–		17 453
<i>Dams and Weirs</i>		263	–	–	–	–		263
<i>Boreholes</i>		181	–	–	–	–		181
<i>Reservoirs</i>		2 791	–	–	–	–		2 791
<i>Pump Stations</i>		631	–	–	–	–		631
<i>Water Treatment Works</i>		135	–	–	–	–		135
<i>Bulk Mains</i>		1 526	–	–	–	–		1 526
<i>Distribution</i>		11 926	–	–	–	–		11 926
Sanitation Infrastructure		19 426	–	–	–	–		19 426
<i>Pump Station</i>		15 565	–	–	–	–		15 565
<i>Reticulation</i>		3 860	–	–	–	–		3 860
Solid Waste Infrastructure		4 505	–	–	–	–		4 505
<i>Landfill Sites</i>		4 371	–	–	–	–		4 371
<i>Waste Drop-off Points</i>		133	–	–	–	–		133
<u>Community Assets</u>		8 078	–	–	–	–		8 078
Community Facilities		4 602	–	–	–	–		4 602
<i>Halls</i>		1 813	–	–	–	–		1 813
<i>Centres</i>		423	–	–	–	–		423
<i>Clinics/Care Centres</i>		410	–	–	–	–		410
<i>Museums</i>		16	–	–	–	–		16
<i>Libraries</i>		472	–	–	–	–		472
<i>Cemeteries/Crematoria</i>		219	–	–	–	–		219
<i>Parks</i>		664	–	–	–	–		664
<i>Public Open Space</i>		383	–	–	–	–		383
<i>Public Ablution Facilities</i>		185	–	–	–	–		185
<i>Taxi Ranks/Bus Terminals</i>		17	–	–	–	–		17
Sport and Recreation Facilities		3 476	–	–	–	–		3 476
<i>Indoor Facilities</i>		1 641	–	–	–	–		1 641
<i>Outdoor Facilities</i>		1 836	–	–	–	–		1 836
<u>Investment properties</u>		61	–	–	–	–		61
Revenue Generating		61	–	–	–	–		61
<i>Improved Property</i>		61	–	–	–	–		61
<u>Other assets</u>		2 781	–	–	–	–		2 781
Operational Buildings		2 542	–	–	–	–		2 542
<i>Municipal Offices</i>		1 999	–	–	–	–		1 999
<i>Workshops</i>		2	–	–	–	–		2
<i>Yards</i>		5	–	–	–	–		5
<i>Stores</i>		537	–	–	–	–		537
Housing		239	–	–	–	–		239
<i>Staff Housing</i>		210	–	–	–	–		210
<i>Social Housing</i>		28	–	–	–	–		28

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July								
Description	Ref	Budget Year 2023/24						
		Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1							
<u>Intangible Assets</u>		197	-	-	-	-		197
Servitudes			-	-	-	-		-
Licences and Rights		197	-	-	-	-		197
<i>Computer Software and Applications</i>		197	-	-	-	-		197
<u>Computer Equipment</u>		2 725	-	-	-	-		2 725
Computer Equipment		2 725	-	-	-	-		2 725
<u>Furniture and Office Equipment</u>		807	-	-	-	-		807
Furniture and Office Equipment		807	-	-	-	-		807
<u>Machinery and Equipment</u>		2 734	-	-	-	-		2 734
Machinery and Equipment		2 734	-	-	-	-		2 734
<u>Transport Assets</u>		5 802	-	-	-	-		5 802
Transport Assets		5 802	-	-	-	-		5 802
Total Depreciation	1	112 614	-	-	-	-		112 614

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

- ☒ 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 **July 2023** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 14 August 2023

The Executive Mayor

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

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, appearing to be 'H. Cleophas', written over a horizontal line.

Date: 14 August 2023