

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 June 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 June 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 throughout the financial year 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 June 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 1 252 422 714	R 1 203 723 009	R -48 699 705	-4%
Operating Expenditure	R 1 071 330 062	R 1 071 352 206	R 1 071 352 206	R 899 061 095	R -172 291 111	-16%
Capital	R 209 052 395	R 248 689 919	R 248 689 919	R 252 142 645	R 3 452 726	1%

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) - M12 June									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	364 616	421 007	399 716	39 116	439 396	399 716	39 679	10%	399 716
Service charges - Water	84 142	91 857	91 857	6 966	93 599	91 857	1 742	2%	91 857
Service charges - Waste Water Management	52 452	51 053	52 364	5 025	58 466	52 364	6 102	12%	52 364
Service charges - Waste management	32 770	32 997	32 997	2 852	33 962	32 997	965	3%	32 997
Sale of Goods and Rendering of Services		13 113	13 327	807	13 965	13 327	638	5%	13 327
Agency services	5 511	6 403	6 403	311	5 348	6 403	(1 054)	-16%	6 403
Interest earned from Receivables	4 048	2 640	3 199	340	3 684	3 199	485	15%	3 199
Interest from Current and Non Current Assets	58 939	55 954	83 051	38 826	51 645	83 051	(31 405)	-38%	83 051
Rental from Fixed Assets	1 590	1 967	2 035	132	1 749	2 035	(285)	-14%	2 035
Operational Revenue		3 933	41 904	602	56 102	41 904	14 198	34%	41 904
Non-Exchange Revenue									
Property rates	152 117	167 830	167 830	12 671	163 175	167 830	(4 655)	-3%	167 830
Fines, penalties and forfeits	34 692	32 076	39 507	19	429	39 507	(39 077)	-99%	39 507
Licence and permits	5 088	5 158	5 194	349	5 079	5 194	(114)	-2%	5 194
Transfers and subsidies - Operational	173 875	168 036	172 097	-	167 752	172 097	(4 345)	-3%	172 097
Interest		1 060	1 463	136	1 548	1 463	85	6%	1 463
Operational Revenue	16 837	15 402	15 402	832	11 094	15 402	(4 308)	-28%	15 402
Gains on disposal of Assets	9 945	14 613	4 169	29	2 063	4 169	(2 106)	-51%	4 169
Total Revenue (excluding capital transfers and contributions)	996 623	1 085 098	1 132 514	109 012	1 109 058	1 132 514	(23 456)	-2%	1 132 514

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

- **Service charges - Electricity** stands above the YTD budgeted projections mainly due to the budget that was reduced during the mid-year assessment based on the loadshedding trend at that time.
- **Interest from Current and Non Current Assets** stands below the YTD budgeted projections due to the interest on the long-term investment that must still be recognised for June 2024.
- **Operational Revenue (Exchange Revenue)** stands above the YTD budgeted projections mainly due to additional unforeseen capital cost from vested infrastructure that was accounted for.
- **Fines, penalties and forfeits** stands below the YTD budgeted projections due to the largest portion of Fines that must still be recognised for the year ended 30 June 2024 as a result of the reconciliation process associated with the payments received and the actual payment rate for fines in the process of being finalized.
- **Operational Revenue (Non-Exchange Revenue)** stands at 28% below the YTD budgeted projections mainly due to availability charges that is below the budgeted cash flows.
- Revenue for the month of **June 2024** was **R109.012 million** whilst the overall YTD performance **excluding capital transfers** stands at **2% below** the budgeted projections. Year-end transactions are still being processed which will influence the performance more positively.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure By Type									
Employee related costs	291 907	316 394	318 241	23 654	295 711	317 896	(22 185)	-7%	318 241
Remuneration of councillors	11 225	12 081	12 419	975	12 005	12 419	(414)	-3%	12 419
Bulk purchases - electricity	289 451	356 097	333 881	55 923	334 288	333 881	407	0%	333 881
Inventory consumed	51 767	61 034	59 988	1 475	23 465	58 014	(34 548)	-60%	59 988
Debt impairment	(5 478)	4 424	700	-	-	700	(700)	-100%	700
Depreciation and amortisation	93 100	112 614	118 670	10 721	96 500	118 670	(22 170)	-19%	118 670
Interest	15 655	14 486	12 944	2 125	6 875	12 944	(6 069)	-47%	12 944
Contracted services	90 997	70 092	77 317	7 679	67 520	80 119	(12 599)	-16%	77 317
Transfers and subsidies	4 246	5 060	5 426	-	4 424	5 201	(777)	-15%	5 426
Irrecoverable debts written off	43 096	32 910	44 101	5 252	12 296	44 101	(31 804)	-72%	44 101
Operational costs	39 690	57 831	58 574	3 085	43 081	58 315	(15 234)	-26%	58 574
Losses on Disposal of Assets	8 875	16 413	15 374	114	2 895	15 374	(12 480)	-81%	15 374
Other Losses	-	11 894	13 717	-	-	13 717	(13 717)	-100%	13 717
Total Expenditure	934 531	1 071 330	1 071 352	111 003	899 061	1 071 352	(172 291)	-16%	1 071 352

- Variances on **Inventory consumed, Contracted services and Operational costs** stands below the YTD budgeted projections, with year-end transactions still being processed.
- **Interest charges** - Interest costs for Landfill Sites must still be recognized for 30 June 2024.
- **Irrecoverable debts written off** for traffic fines not collected must still be recognized for 30 June 2024.
- **Losses** must still be recognized for 30 June 2024.
- Expenditure for the month of **June 2024** was **R111.003 million** whilst the overall YTD performance stands at **16% below** the budgeted projections. Year-end transactions are still being processed which will influence the performance more positively.

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) - M12 June									
Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	80 605	53 925	51 025	10 815	48 479	49 825	(1 346)	-3%	51 025
Vote 4 - Electricity Services	30 367	40 500	36 581	12 528	35 691	36 509	(818)	-2%	36 581
Vote 6 - Development Services	1 678	55 314	55 007	20 760	52 938	55 007	(2 069)	-4%	55 007
Total Capital Multi-year expenditure	112 650	149 739	142 613	44 103	137 108	141 341	(4 234)	-3%	142 613
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	–	164	166	(2)	-1%	176
Vote 2 - Civil Services	26 520	35 808	65 767	7 514	65 135	66 940	(1 805)	-3%	65 767
Vote 3 - Council	664	692	12	–	11	12	(1)	-8%	12
Vote 4 - Electricity Services	18 239	14 758	27 302	3 089	36 979	27 299	9 679	35%	27 302
Vote 5 - Financial Services	665	2 192	2 443	82	2 539	2 539	(0)	0%	2 443
Vote 6 - Development Services	5 256	1 776	7 276	5 885	7 145	7 284	(138)	-2%	7 276
Vote 7 - Municipal Manager	12	12	12	–	21	21	(0)	0%	12
Vote 8 - Protection Services	4 045	3 899	3 088	1 032	3 041	3 088	(47)	-2%	3 088
Total Capital single-year expenditure	55 996	59 313	106 077	17 601	115 035	107 349	7 686	7%	106 077
Total Capital Expenditure	168 647	209 052	248 690	61 705	252 143	248 690	3 453	1%	248 690
Capital Expenditure - Functional Classification									
Governance and administration	4 751	8 444	7 235	920	7 133	7 304	(171)	-2%	7 235
Executive and council	676	704	24	–	32	33	(1)	-3%	24
Finance and administration	4 075	7 740	7 211	920	7 101	7 272	(170)	-2%	7 211
Community and public safety	6 585	32 539	26 434	12 334	29 853	25 148	4 705	19%	26 434
Community and social services	407	1 250	890	–	619	885	(266)	-30%	890
Sport and recreation	2 132	27 390	22 456	5 801	20 692	21 175	(483)	-2%	22 456
Public safety	4 045	3 899	3 088	1 032	3 041	3 088	(47)	-2%	3 088
Economic and environmental services	57 365	81 843	101 775	23 334	96 073	102 706	(6 633)	-6%	101 775
Planning and development	3 389	14 612	24 002	2 294	16 480	23 701	(7 221)	-30%	24 002
Road transport	53 976	67 231	77 773	21 039	79 593	79 006	588	1%	77 773
Trading services	99 946	86 227	113 245	25 118	119 084	113 531	5 553	5%	113 245
Energy sources	45 870	53 741	62 877	15 362	71 709	62 805	8 904	14%	62 877
Water management	30 998	14 564	25 034	4 496	23 102	24 941	(1 840)	-7%	25 034
Waste water management	16 648	13 915	21 634	4 769	21 001	22 087	(1 085)	-5%	21 634
Waste management	6 429	4 007	3 701	491	3 272	3 699	(426)	-12%	3 701
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Cla	168 647	209 052	248 690	61 705	252 143	248 690	3 453	1%	248 690
Funded by:									
National Government	51 410	48 366	46 713	3 078	46 713	46 713	(0)	0%	46 713
Provincial Government	7 221	57 796	71 996	27 753	69 982	71 996	(2 014)	-3%	71 996
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetar	11 210	1 225	1 200	–	1 200	1 200	0	0%	1 200
Transfers recognised - capital	69 841	107 387	119 909	30 831	117 894	119 909	(2 015)	-2%	119 909
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	98 806	101 665	128 781	30 874	134 248	128 781	5 467	4%	128 781
Total Capital Funding	168 647	209 052	248 690	61 705	252 143	248 690	3 453	1%	248 690

- Capital expenditure for the month of **June 2024** amounts to **R61 704 820** and stands at **1%** above the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors.
- The YTD actual is at **R252 142 645 (101.39%)** compared to the total budget of **R248 689 919**, of which the YTD actual include non-cash transactions amounting to R9 230 195 (**97.68% excluding non-cash transactions**).
- Some payments and year-end journals are still being processed for 30 June 2024.

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	1 139 049	8 575 017	8 506 517	-68 500	-1%	Construction	Swartland	100%	
ROADS											
2	Roads Swartland: Resealing of Roads	9 251 164	-	9 251 164	9 251 164	0	0%	Construction	Swartland	100%	
3	Roads Swartland: Construction of New Roads	25 128 506	5 968 613	24 683 448	25 128 506	445 058	2%	Construction	Swartland	100%	
SPORTGROUNDS											
4	Upgrading of Ilinge Lethu Sports Fields	9 776 494	1 860 280	9 404 266	9 776 494	372 228	4%	Tenders process	Ilinge Lethu	100%	
SWIMMING POOLS											
5	Swimming Pool: Wesbank	7 300 000	3 866 811	7 300 000	7 300 000	-	0%	Tenders process	Wesbank	100%	
HOUSING											
6	Malmesbury De Hoop Serviced Sites	48 957 000	20 517 626	48 047 638	48 957 000	909 362	2%	Completed Multi year project	Malmesbury	100%	
7	Purchasing of Land: Silvertown	5 500 000	5 500 000	5 500 000	5 500 000	-	0%	Completed	Chatsworth	100%	
ELECTRICAL SERVICES											
8	Malmesbury De Hoop Development: Electrical Bulk supply upgrading (INEP)	23 658 000	1 542 438	23 657 999	23 658 000	1	0%	Contract awarded to VE Electrical. Material orders placed	Malmesbury	100% for the financial year	Multi year project
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes (CRR)	10 931 440	10 814 261	10 918 152	10 931 440	13 288	0%	Contract awarded to VE Electrical. Material orders placed	Malmesbury	100% for the financial year	
10	Replace oil insulated switchgear and equipment	5 000 000	270 525	4 418 581	5 000 000	581 419	12%	4x RMU's delivered 4/6 Minisubstations delivered. Some material still to be ordered.	Swartland	100%	
TOTAL		154 009 121	51 479 603	151 756 266	154 009 121	2 252 855	1%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June					
Description of financial indicator	Basis of calculation	Budget Year 2023/24			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	11.9%	12.3%	11.5%	12.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	9.5%	6.8%	8.0%	6.8%
Gearing	Long Term Borrowing/ Funds & Reserves	24.8%	11.0%	14.6%	11.0%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	6:1	4:1	6:1	4:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.00%	97.80%	97.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.00%	100.00%	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	6.0%	6.0%	3.62%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	21.0%	19.97%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.2%	28.1%	26.7%	28.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	6.1%	6.3%	5.8%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.7%	11.6%	9.3%	11.6%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	17.2%	7.8%	6.3%	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 due to year-end transactions that must still be processed for June 2024.

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 - M12 June									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	152 117	167 830	167 830	12 671	163 175	167 830	(4 655)	-3%	167 830
Service charges	533 980	596 914	576 934	53 958	625 423	576 934	48 489	8%	576 934
Investment revenue	58 939	55 954	83 051	38 826	51 645	83 051	(31 405)	-38%	83 051
Transfers and subsidies - Operational	58 939	168 036	172 097	–	167 752	172 097	(4 345)	-3%	172 097
Other own revenue	192 648	96 364	132 602	3 557	101 063	132 602	(31 538)	-24%	132 602
Total Revenue (excluding capital transfers and contributions)	996 623	1 085 098	1 132 514	109 012	1 109 058	1 132 514	(23 456)	-2%	1 132 514
Employee costs	291 907	316 394	318 241	23 654	295 711	317 896	(22 185)	-7%	318 241
Remuneration of Councillors	11 225	12 081	12 419	975	12 005	12 419	(414)	-3%	12 419
Depreciation and amortisation	93 100	112 614	118 670	10 721	96 500	118 670	(22 170)	-19%	118 670
Interest	15 655	14 486	12 944	2 125	6 875	12 944	(6 069)	-47%	12 944
Inventory consumed and bulk purchases	341 218	417 131	393 869	57 398	357 753	391 895	(34 142)	-9%	393 869
Transfers and subsidies	4 246	5 060	5 426	–	4 424	5 201	(777)	-15%	5 426
Other expenditure	177 180	193 564	209 783	16 130	125 793	212 327	(86 535)	-41%	209 783
Total Expenditure	934 531	1 071 330	1 071 352	111 003	899 061	1 071 352	(172 291)	-16%	1 071 352
Surplus/(Deficit)	62 092	13 768	61 162	(1 991)	209 997	61 162	148 835	243%	61 162
Transfers and subsidies - capital (monetary allocations)	76 120	107 387	119 909	63	94 507	119 909	(25 402)	-21%	119 909
Transfers and subsidies - capital (in-kind)	–	–	–	–	158	–	158	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions	138 212	121 155	181 071	(1 928)	304 662	181 071	123 591	68%	181 071
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	138 212	121 155	181 071	(1 928)	304 662	181 071	123 591	68%	181 071
Capital expenditure & funds sources									
Capital expenditure	168 647	209 052	248 690	61 705	252 143	248 690	3 453	1%	248 690
Capital transfers recognised	69 841	107 387	119 909	30 831	117 894	119 909	(2 015)	-2%	119 909
Internally generated funds	98 806	101 665	128 781	30 874	134 248	128 781	5 467	4%	128 781
Total sources of capital funds	168 647	209 052	248 690	61 705	252 143	248 690	3 453	1%	248 690
Financial position									
Total current assets	879 602	863 166	550 837		657 232				550 837
Total non current assets	2 234 437	2 322 092	2 681 855		2 695 299				2 681 855
Total current liabilities	144 679	144 717	123 924		114 536				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		2 753 080				2 926 550
Cash flows									
Net cash from (used) operating	234 306	224 935	267 554	7 604	594 017	263 855	(330 162)	-125%	267 554
Net cash from (used) investing	(170 142)	(194 439)	(543 469)	(48 519)	(480 010)	(379 808)	100 203	-26%	(543 469)
Net cash from (used) financing	(7 238)	(8 261)	(51 559)	(2 383)	(49 318)	(51 559)	(2 241)	4%	(51 559)
Cash/cash equivalents at the month/year	722 017	684 449	394 543	722 017	786 705	554 505	(232 201)	-42%	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	58 516	11 157	2 355	1 701	2 282	2 484	5 026	28 656	112 177
Creditors Age Analysis									
Total Creditors	15 298	–	–	–	–	–	–	–	15 298

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	290 544	319 063	338 532	52 199	300 106	338 532	(38 426)	-11%	338 532
Executive and council	103	305	335	27	153	335	(182)	-54%	335
Finance and administration	290 441	318 758	337 778	52 172	299 953	337 778	(37 826)	-11%	337 778
Internal audit	-	-	418	-	-	418	(418)	-100%	418
<i>Community and public safety</i>	84 174	127 957	140 937	281	74 498	140 937	(66 438)	-47%	140 937
Community and social services	14 502	13 893	14 681	111	12 229	14 681	(2 452)	-17%	14 681
Sport and recreation	5 355	16 216	15 123	75	14 649	15 123	(474)	-3%	15 123
Public safety	42 679	42 089	50 102	16	10 474	50 102	(39 628)	-79%	50 102
Housing	21 638	55 758	61 030	79	37 146	61 030	(23 885)	-39%	61 030
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	43 503	33 128	33 277	13 980	44 996	20 397	24 599	121%	33 277
Planning and development	4 946	4 789	4 992	422	5 671	4 992	679	14%	4 992
Road transport	38 558	28 339	28 285	13 558	39 325	15 405	23 920	155%	28 285
Environmental protection	-	-	-	-	-	-	-		-
<i>Trading services</i>	654 507	712 303	739 643	42 612	784 087	752 523	31 564	4%	739 643
Energy sources	393 023	456 425	448 917	39 507	499 576	448 917	50 659	11%	448 917
Water management	123 175	113 187	125 708	7 409	126 651	125 708	942	1%	125 708
Waste water management	83 402	86 097	108 423	(7 547)	100 665	121 303	(20 638)	-17%	108 423
Waste management	54 906	56 595	56 595	3 242	57 195	56 595	601	1%	56 595
<i>Other</i>	15	34	34	3	35	34	1	2%	34
Total Revenue - Functional	1 072 743	1 192 485	1 252 423	109 075	1 203 723	1 252 423	(48 700)	-4%	1 252 423
Expenditure - Functional									
<i>Governance and administration</i>	135 064	171 937	185 495	12 670	149 278	183 764	(34 486)	-19%	185 495
Executive and council	22 144	25 835	26 873	1 470	25 373	26 950	(1 577)	-6%	26 873
Finance and administration	111 032	142 949	155 047	11 087	122 072	153 239	(31 167)	-20%	155 047
Internal audit	1 889	3 152	3 575	113	1 833	3 575	(1 742)	-49%	3 575
<i>Community and public safety</i>	167 610	154 654	165 699	14 162	126 679	165 371	(38 692)	-23%	165 699
Community and social services	23 083	26 330	27 619	2 649	24 024	27 220	(3 196)	-12%	27 619
Sport and recreation	31 643	34 938	36 012	4 987	34 557	36 120	(1 563)	-4%	36 012
Public safety	86 711	88 686	97 304	5 690	63 520	97 448	(33 927)	-35%	97 304
Housing	26 174	4 701	4 764	835	4 577	4 583	(6)	0%	4 764
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	75 256	85 081	80 857	5 762	67 056	81 577	(14 521)	-18%	80 857
Planning and development	14 561	16 200	16 738	1 675	14 675	16 940	(2 265)	-13%	16 738
Road transport	60 695	68 882	64 119	4 087	52 381	64 636	(12 255)	-19%	64 119
Environmental protection	-	-	-	-	-	-	-		-
<i>Trading services</i>	554 307	657 274	636 917	78 362	553 759	638 256	(84 496)	-13%	636 917
Energy sources	338 635	414 005	392 764	59 840	381 339	392 671	(11 332)	-3%	392 764
Water management	86 075	107 650	101 792	7 151	54 146	101 816	(47 670)	-47%	101 792
Waste water management	69 307	77 428	78 564	6 785	68 770	78 281	(9 511)	-12%	78 564
Waste management	60 290	58 190	63 797	4 585	49 505	65 488	(15 983)	-24%	63 797
<i>Other</i>	2 294	2 384	2 385	47	2 289	2 385	(96)	-4%	2 385
Total Expenditure - Functional	934 531	1 071 330	1 071 352	111 003	899 061	1 071 352	(172 291)	-16%	1 071 352
Surplus/ (Deficit) for the year	138 212	121 155	181 071	(1 928)	304 662	181 071	123 591	68%	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) - M12 June									
Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Corporate Services	13 416	12 735	14 795	37	12 574	14 795	(2 221)	-15.0%	14 795
Vote 2 - Civil Services	293 035	299 716	321 785	16 147	325 892	321 785	4 106	1.3%	321 785
Vote 3 - Council	103	305	335	27	153	335	(182)	-54.3%	335
Vote 4 - Electricity Services	393 023	456 443	448 935	39 508	499 592	448 935	50 657	11.3%	448 935
Vote 5 - Financial Services	287 844	304 521	333 604	52 091	297 341	333 604	(36 263)	-10.9%	333 604
Vote 6 - Development Services	31 971	64 870	70 359	573	47 200	70 359	(23 159)	-32.9%	70 359
Vote 7 - Municipal Manager	–	–	418	–	–	418	(418)	-100.0%	418
Vote 8 - Protection Services	53 349	53 895	62 192	691	20 972	62 192	(41 220)	-66.3%	62 192
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	1 072 743	1 192 485	1 252 423	109 075	1 203 723	1 252 423	(48 700)	-3.9%	1 252 423
Expenditure by Vote									
Vote 1 - Corporate Services	37 800	42 202	45 200	3 298	40 284	45 147	(4 863)	-10.8%	45 200
Vote 2 - Civil Services	325 328	369 407	367 605	32 929	282 392	369 882	(87 489)	-23.7%	367 605
Vote 3 - Council	18 881	23 068	23 556	1 220	21 793	23 634	(1 841)	-7.8%	23 556
Vote 4 - Electricity Services	342 784	419 094	397 769	57 818	381 849	397 584	(15 735)	-4.0%	397 769
Vote 5 - Financial Services	52 095	73 728	82 010	4 989	58 461	79 737	(21 277)	-26.7%	82 010
Vote 6 - Development Services	50 629	32 212	33 065	3 256	29 325	32 995	(3 671)	-11.1%	33 065
Vote 7 - Municipal Manager	7 573	8 927	9 968	593	7 993	9 968	(1 975)	-19.8%	9 968
Vote 8 - Protection Services	99 441	102 693	112 180	6 901	76 965	112 405	(35 440)	-31.5%	112 180
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	934 531	1 071 330	1 071 352	111 003	899 061	1 071 352	(172 291)	-16.1%	1 071 352
Surplus/ (Deficit) for the year	138 212	121 155	181 071	(1 928)	304 662	181 071	123 591	68.3%	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) - M12 June									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	364 616	421 007	399 716	39 116	439 396	399 716	39 679	10%	399 716
Service charges - Water	84 142	91 857	91 857	6 966	93 599	91 857	1 742	2%	91 857
Service charges - Waste Water Management	52 452	51 053	52 364	5 025	58 466	52 364	6 102	12%	52 364
Service charges - Waste management	32 770	32 997	32 997	2 852	33 962	32 997	965	3%	32 997
Sale of Goods and Rendering of Services		13 113	13 327	807	13 965	13 327	638	5%	13 327
Agency services	5 511	6 403	6 403	311	5 348	6 403	(1 054)	-16%	6 403
Interest earned from Receivables	4 048	2 640	3 199	340	3 684	3 199	485	15%	3 199
Interest from Current and Non Current Assets	58 939	55 954	83 051	38 826	51 645	83 051	(31 405)	-38%	83 051
Rental from Fixed Assets	1 590	1 967	2 035	132	1 749	2 035	(285)	-14%	2 035
Operational Revenue		3 933	41 904	602	56 102	41 904	14 198	34%	41 904
Non-Exchange Revenue									
Property rates	152 117	167 830	167 830	12 671	163 175	167 830	(4 655)	-3%	167 830
Fines, penalties and forfeits	34 692	32 076	39 507	19	429	39 507	(39 077)	-99%	39 507
Licence and permits	5 088	5 158	5 194	349	5 079	5 194	(114)	-2%	5 194
Transfers and subsidies - Operational	173 875	168 036	172 097	–	167 752	172 097	(4 345)	-3%	172 097
Interest		1 060	1 463	136	1 548	1 463	85	6%	1 463
Operational Revenue	16 837	15 402	15 402	832	11 094	15 402	(4 308)	-28%	15 402
Gains on disposal of Assets	9 945	14 613	4 169	29	2 063	4 169	(2 106)	-51%	4 169
Total Revenue (excluding capital transfers and contributions)	996 623	1 085 098	1 132 514	109 012	1 109 058	1 132 514	(23 456)	-2%	1 132 514
Expenditure By Type									
Employee related costs	291 907	316 394	318 241	23 654	295 711	317 896	(22 185)	-7%	318 241
Remuneration of councillors	11 225	12 081	12 419	975	12 005	12 419	(414)	-3%	12 419
Bulk purchases - electricity	289 451	356 097	333 881	55 923	334 288	333 881	407	0%	333 881
Inventory consumed	51 767	61 034	59 988	1 475	23 465	58 014	(34 548)	-60%	59 988
Debt impairment	(5 478)	4 424	700	–	–	700	(700)	-100%	700
Depreciation and amortisation	93 100	112 614	118 670	10 721	96 500	118 670	(22 170)	-19%	118 670
Interest	15 655	14 486	12 944	2 125	6 875	12 944	(6 069)	-47%	12 944
Contracted services	90 997	70 092	77 317	7 679	67 520	80 119	(12 599)	-16%	77 317
Transfers and subsidies	4 246	5 060	5 426	–	4 424	5 201	(777)	-15%	5 426
Irrecoverable debts written off	43 096	32 910	44 101	5 252	12 296	44 101	(31 804)	-72%	44 101
Operational costs	39 690	57 831	58 574	3 085	43 081	58 315	(15 234)	-26%	58 574
Losses on Disposal of Assets	8 875	16 413	15 374	114	2 895	15 374	(12 480)	-81%	15 374
Other Losses		11 894	13 717	–	–	13 717	(13 717)	-100%	13 717
Total Expenditure	934 531	1 071 330	1 071 352	111 003	899 061	1 071 352	(172 291)	-16%	1 071 352
Surplus/(Deficit)	62 092	13 768	61 162	(1 991)	209 997	61 162	148 835	0	61 162
Transfers and subsidies - capital (monetary)	76 120	107 387	119 909	63	94 507	119 909	(25 402)	(0)	119 909
Transfers and subsidies - capital (in-kind)				–	158		158	#DIV/0!	
Surplus/(Deficit) after capital transfers & Income Tax	138 212	121 155	181 071	(1 928)	304 662	181 071			181 071
Surplus/(Deficit) after income tax	138 212	121 155	181 071	(1 928)	304 662	181 071			181 071
Share of Surplus/Deficit attributable to Joint Venture									
Surplus/(Deficit) attributable to	138 212	121 155	181 071	(1 928)	304 662	181 071			181 071
Surplus/ (Deficit) for the year	138 212	121 155	181 071	(1 928)	304 662	181 071			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) - M12 June									
Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	80 605	53 925	51 025	10 815	48 479	49 825	(1 346)	-3%	51 025
Vote 4 - Electricity Services	30 367	40 500	36 581	12 528	35 691	36 509	(818)	-2%	36 581
Vote 6 - Development Services	1 678	55 314	55 007	20 760	52 938	55 007	(2 069)	-4%	55 007
Total Capital Multi-year expenditure	112 650	149 739	142 613	44 103	137 108	141 341	(4 234)	-3%	142 613
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	–	164	166	(2)	-1%	176
Vote 2 - Civil Services	26 520	35 808	65 767	7 514	65 135	66 940	(1 805)	-3%	65 767
Vote 3 - Council	664	692	12	–	11	12	(1)	-8%	12
Vote 4 - Electricity Services	18 239	14 758	27 302	3 089	36 979	27 299	9 679	35%	27 302
Vote 5 - Financial Services	665	2 192	2 443	82	2 539	2 539	(0)	0%	2 443
Vote 6 - Development Services	5 256	1 776	7 276	5 885	7 145	7 284	(138)	-2%	7 276
Vote 7 - Municipal Manager	12	12	12	–	21	21	(0)	0%	12
Vote 8 - Protection Services	4 045	3 899	3 088	1 032	3 041	3 088	(47)	-2%	3 088
Total Capital single-year expenditure	55 996	59 313	106 077	17 601	115 035	107 349	7 686	7%	106 077
Total Capital Expenditure	168 647	209 052	248 690	61 705	252 143	248 690	3 453	1%	248 690
Capital Expenditure - Functional Classification									
Governance and administration	4 751	8 444	7 235	920	7 133	7 304	(171)	-2%	7 235
Executive and council	676	704	24	–	32	33	(1)	-3%	24
Finance and administration	4 075	7 740	7 211	920	7 101	7 272	(170)	-2%	7 211
Community and public safety	6 585	32 539	26 434	12 334	29 853	25 148	4 705	19%	26 434
Community and social services	407	1 250	890	–	619	885	(266)	-30%	890
Sport and recreation	2 132	27 390	22 456	5 801	20 692	21 175	(483)	-2%	22 456
Public safety	4 045	3 899	3 088	1 032	3 041	3 088	(47)	-2%	3 088
Economic and environmental services	57 365	81 843	101 775	23 334	96 073	102 706	(6 633)	-6%	101 775
Planning and development	3 389	14 612	24 002	2 294	16 480	23 701	(7 221)	-30%	24 002
Road transport	53 976	67 231	77 773	21 039	79 593	79 006	588	1%	77 773
Trading services	99 946	86 227	113 245	25 118	119 084	113 531	5 553	5%	113 245
Energy sources	45 870	53 741	62 877	15 362	71 709	62 805	8 904	14%	62 877
Water management	30 998	14 564	25 034	4 496	23 102	24 941	(1 840)	-7%	25 034
Waste water management	16 648	13 915	21 634	4 769	21 001	22 087	(1 085)	-5%	21 634
Waste management	6 429	4 007	3 701	491	3 272	3 699	(426)	-12%	3 701
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	168 647	209 052	248 690	61 705	252 143	248 690	3 453	1%	248 690
Funded by:									
National Government	51 410	48 366	46 713	3 078	46 713	46 713	(0)	0%	46 713
Provincial Government	7 221	57 796	71 996	27 753	69 982	71 996	(2 014)	-3%	71 996
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary)	11 210	1 225	1 200	–	1 200	1 200	0	0%	1 200
Transfers recognised - capital	69 841	107 387	119 909	30 831	117 894	119 909	(2 015)	-2%	119 909
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	98 806	101 665	128 781	30 874	134 248	128 781	5 467	4%	128 781
Total Capital Funding	168 647	209 052	248 690	61 705	252 143	248 690	3 453	1%	248 690

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M12 June					
Description	2022/23	Budget Year 2023/24			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	722 017	684 449	394 543	470 491	394 543
Trade and other receivables from exchange transactions	87 081	108 621	92 404	100 433	92 404
Receivables from non-exchange transactions	38 451	33 732	33 141	24 345	33 141
Current portion of non-current receivables	–	4	(139)	4	(139)
Inventory	23 023	23 136	20 653	61 183	20 653
VAT	9 031	13 043	10 049	(279)	10 049
Other current assets	–	180	185	1 054	185
Total current assets	879 602	863 166	550 837	657 232	550 837
Non current assets					
Investments	–	–	333 028	300 000	333 028
Investment property	20 837	24 927	20 255	22 426	20 255
Property, plant and equipment	2 211 648	2 295 581	2 326 830	2 371 080	2 326 830
Heritage assets	1 345	1 120	1 345	1 296	1 345
Intangible assets	606	464	396	503	396
Non-current receivables from non-exchange transactions	–	–	–	(5)	–
Total non current assets	2 234 437	2 322 092	2 681 855	2 695 299	2 681 855
TOTAL ASSETS	3 114 039	3 185 258	3 232 691	3 352 531	3 232 691
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	8 761	9 325	3 544	–	3 544
Consumer deposits	17 846	17 450	18 346	19 660	18 346
Trade and other payables from exchange transactions	103 492	103 302	87 406	58 126	87 406
Trade and other payables from non-exchange transactions	303	216	75	53 294	75
Provision	4 916	10 898	13 535	7 100	13 535
VAT	–	–	1 019	(23 645)	1 019
Other current liabilities	9 360	3 527	–	–	–
Total current liabilities	144 679	144 717	123 924	114 536	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	294 788	306 141
NET ASSETS	2 745 810	2 815 553	2 926 550	3 057 742	2 926 550
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	2 486 549	2 522 094	2 622 831	2 486 923	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	2 753 080	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. Year-end transactions must still be processed for June 2024.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M12 June									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	152 117	164 473	165 936	14 137	165 275	165 936	(661)	0%	165 936
Service charges	523 091	590 304	576 027	55 959	652 683	576 027	76 656	13%	576 027
Other revenue	54 436	37 148	42 904	10 283	322 746	42 904	279 842	652%	42 904
Transfers and Subsidies - Operational	173 875	168 036	170 982	284	171 386	170 982	404	0%	170 982
Transfers and Subsidies - Capital	60 836	107 387	111 402	900	138 513	111 402	27 110	24%	111 402
Interest	61 933	55 954	83 051	33 028	33 028	79 351	(46 323)	-58%	83 051
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(777 557)	(883 983)	(870 425)	(104 861)	(882 740)	(870 425)	12 315	-1%	(870 425)
Interest	(10 180)	(9 324)	(6 897)	(2 125)	(6 875)	(6 897)	(22)	0%	(6 897)
Transfers and Subsidies	(4 246)	(5 060)	(5 426)	-	-	(5 426)	(5 426)	100%	(5 426)
NET CASH FROM/(USED) OPERATING ACTIVITIES	234 306	224 935	267 554	7 604	594 017	263 855	(330 162)	-125%	267 554
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	2 186	14 613	4 169	7	2 041	-	2 041	#DIV/0!	4 169
Decrease (increase) in non-current receivables	-	-	-	-	5	-	5	#DIV/0!	-
Decrease (increase) in non-current investments	-	-	(333 028)	-	(300 000)	(333 028)	33 028	-10%	(333 028)
Payments									
Capital assets	(172 328)	(209 052)	(214 610)	(48 526)	(182 056)	(214 610)	(32 553)	15%	(214 610)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(170 142)	(194 439)	(543 469)	(48 519)	(480 010)	(379 808)	100 203	-26%	(543 469)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	1 396	500	500	167	2 741	500	2 241	448%	500
Payments									
Repayment of borrowing	(8 634)	(8 761)	(52 059)	(2 550)	(52 059)	(52 059)	-		(52 059)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(7 238)	(8 261)	(51 559)	(2 383)	(49 318)	(51 559)	(2 241)	4%	(51 559)
NET INCREASE/ (DECREASE) IN CASH HELD	56 926	22 234	(327 474)	(43 299)	64 688	(167 512)			(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		786 705	554 505			394 543

Cash and cash equivalents as at 30 June 2024 include investments of R433 000 000 that matured.

Note: The YTD actual only takes into account the month-to-month movements, bearing in mind that year-end transactions must still be processed for June 2024.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June											
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	8 209	2 567	1 140	774	622	589	1 010	7 333	22 244	10 328
Trade and Other Receivables from Exchange Transactions - Electricity	1300	32 527	3 832	129	102	69	255	123	1 640	38 676	2 188
Receivables from Non-exchange Transactions - Property Rates	1400	11 768	1 980	284	153	906	745	2 460	9 421	27 716	13 685
Receivables from Exchange Transactions - Waste Water Management	1500	4 120	1 383	385	323	297	439	627	4 429	12 004	6 115
Receivables from Exchange Transactions - Waste Management	1600	3 328	1 047	323	272	246	358	608	4 145	10 325	5 627
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	21	4	2	2	2	4	34	102	43
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 471)	328	90	75	142	96	195	1 655	1 109	2 162
Total By Income Source	2000	58 516	11 157	2 355	1 701	2 282	2 484	5 026	28 656	112 177	40 149
2022/23 - totals only		47 396	8 382	1 795	1 456	1 614	2 420	6 453	24 313	93 829	36 257
Debtors Age Analysis By Customer Group											
Organs of State	2200	1 097	124	41	33	824	166	234	2 137	4 658	3 395
Commercial	2300	27 321	2 796	96	54	68	180	115	1 491	32 122	1 909
Households	2400	30 098	8 237	2 218	1 614	1 389	2 137	4 677	25 028	75 397	34 845
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	58 516	11 157	2 355	1 701	2 282	2 484	5 026	28 656	112 177	40 149

Total Debtors has decreased from **R 115 584 898** in May to **R 112 176 890** in June 2024.

The collection rate for **June 2024** was **98.86%** compared to **98.55%** in May 2024. (Amounts received in the current month for the previous month's debtors raised).

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June											
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	15 298	-	-	-	-	-	-	-	15 298	2 250
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	15 298	-	-	-	-	-	-	-	15 298	2 250

6.2 Outstanding Creditors: 30 days and older

- None for the month of June 2024.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June											
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	300 000	33 028	-	-	333 028
NEDBANK		12 Months	Fixed	Fixed	10.380	28/06/2024	200 000	20 532	(220 532)	-	-
STANDARD BANK		12 Months	Fixed	Fixed	10.130	28/06/2024	150 000	15 028	(165 028)	-	-
STANDARD BANK		10 Months	Fixed	Fixed	10.125	15/05/2024	40 000	3 440	(43 440)	-	-
STANDARD BANK		4 Months	Fixed	Fixed	9.250	28/06/2024	40 000	1 216	(41 216)	-	-
STANDARD BANK		4 Months	Fixed	Fixed	9.250	28/06/2024	23 000	699	(23 699)	-	-
GRINDROD BANK		4 Months	Fixed	Fixed	9.100	28/06/2024	20 000	424	(20 424)	-	-
Municipality sub-total							773 000		(514 340)	-	333 028
TOTAL INVESTMENTS AND INTEREST	2						773 000		(514 340)	-	333 028

- During the month of June 2024, investments to the amount of R433 000 000 matured and were taken up in the Current Account.

Commitments against Cash & Cash Equivalents			
	31 May 2024	Transactions / Movement 2023/2024	Current Month
Cash & Cash Equivalents:	R 830 023 169		R 770 471 553
Primary Bank Account	R 93 403 631	R 373 246 775	R 466 650 406
Short Term Investments (Less than 6 months)	R 83 000 000	R -83 000 000	R -
Medium Term Investments (More than 6 months)	R 350 000 000	R -350 000 000	R -
Longterm Investments	R 300 000 000	R -	R 300 000 000
Cash Floats	R 3 619 538	R 201 609	R 3 821 147
Commitments:	R 173 252 426		R 103 274 932
Unspent Borrowings	R -		R -
Unspent Committed Conditional Grants	R 1 839 798	R -1 070 549	R 769 248
Capital funding requirement 2023/24 (Grants & Loans)	R 32 845 150	R -10 624 341	R 22 220 809
Capital Replacement Reserve Movement	R 25 406 945	R -37 277 182	R -11 870 237
Loan repayment due Dec / June	R 4 573 831	R -2 124 765	R 2 449 065
Consumer Deposits	R 19 569 584	R 90 104	R 19 659 688
Creditor payments	R 4 387 913	R 10 909 867	R 15 297 779
Salaries	R 47 573 228	R -24 629 076	R 22 944 151
Bad Debt Contributions	R 37 055 979	R -5 251 552	R 31 804 428
Working Capital			R 667 196 621

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 - M12 June									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	129 651	146 615	146 615	–	146 615	146 615	–		146 615
Local Government Equitable Share	126 228	143 235	143 235	–	143 235	143 235	–		143 235
Finance Management	1 550	1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive	1 873	1 830	1 830	–	1 830	1 830	–		1 830
									–
Provincial Government:	22 726	21 055	22 801	–	22 801	22 801	–		22 801
Community Development Workers	38	38	38	–	38	38	–		38
Municipal Accreditation and Capacity Building Grant	255	245	245	–	245	245	–		245
Libraries	11 573	11 788	12 254	–	12 254	12 254	–		12 254
Proclaimed Roads Subsidy	4 470	170	170	–	170	170	–		170
Establishment of a K9 Unit	2 390	3 305	3 305	–	3 305	3 305	–		3 305
Establishment of Law Enforcement Rural Safety Unit	4 000	5 509	5 509	–	5 509	5 509	–		5 509
WC Municipal Energy Resilience Grant	–	–	680	–	680	680	–		680
WC Financial Management Capability Grant (Bursaries)	–	–	100	–	100	100	–		100
Municipal Service Delivery and Capacity Building Grant	–	–	500	–	500	500	–		500
District Municipality:	–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	152 377	167 670	169 416	–	169 416	169 416	–		169 416
Capital Transfers and Grants									
National Government:	51 410	48 366	46 713	–	46 713	46 713	–		46 713
Municipal Infrastructure Grant (MIG)	33 810	24 708	23 055	–	23 055	23 055	–		23 055
Integrated National Electrification Programme (municipal)	17 600	23 658	23 658	–	23 658	23 658	–		23 658
Provincial Government:	3 895	57 796	63 489	900	64 291	64 291	–		63 489
Human Settlements	2 615	55 314	60 507	900	61 308	61 308	–		60 507
RSEP/VPUU Municipal Projects	1 200	500	500	–	500	500	–		500
Libraries	50	50	50	–	50	50	–		50
Fire Service Capacity Building Grant	–	926	926	–	926	926	–		926
Establishment of a K9 Unit	30	40	40	–	40	40	–		40
Sport Development	–	966	966	–	966	966	–		966
Non-motorised Transport Infrastructure	–	–	500	–	500	500	–		500
Total Capital Transfers and Grants	55 305	106 162	110 202	900	111 004	111 004	–		110 202
TOTAL RECEIPTS OF TRANSFERS & GRANTS	207 682	273 832	279 618	900	280 420	280 420	–		279 618

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	129 651	146 615	146 615	6 725	84 093	89 130	(5 038)	-5.7%	146 615
Local Government Equitable Share	126 228	143 235	143 235	6 403	80 924	85 750	(4 826)	-5.6%	143 235
Finance Management	1 550	1 550	1 550	267	1 551	1 550	1	0.0%	1 550
EPWP Incentive	1 873	1 830	1 830	54	1 618	1 830	(212)	-11.6%	1 830
Provincial Government:	29 051	21 055	23 460	2 038	24 685	27 741	(3 056)	-11.0%	23 460
Community Development Workers	35	38	38	2	34	38	(4)	-11.5%	38
Municipal Accreditation and Capacity Building Grant	197	245	245	-	156	245	(89)	-36.4%	245
Libraries	11 573	11 788	12 254	908	11 197	12 116	(919)	-7.6%	12 254
Proclaimed Roads Subsidy	4 470	170	170	-	170	170	-		170
Establishment of a K9 Unit	6 037	3 305	3 305	547	5 847	6 511	(664)	-10.2%	3 305
Establishment of Law Enforcement Rural Safety Unit	6 738	5 509	5 509	581	6 519	6 723	(204)	-3.0%	5 509
WC Municipal Energy Resilience Grant	-	-	680	-	587	680	(93)	-13.7%	680
Human Settlements Development Grant	-	-	80	-	91	80	12	14.6%	80
WC Financial Management Capability Grant (Bursaries)	-	-	261	-	85	261	(177)	-67.6%	261
Municipal Service Delivery and Capacity Building Grant	-	-	500	-	-	500	(500)	-100.0%	500
WC Financial Management Capability Grant (Internal Audit)	-	-	418	-	-	418	(418)	-100.0%	418
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	158 702	167 670	170 075	8 763	108 778	116 872	(8 094)	-6.9%	170 075
Capital expenditure of Transfers and Grants									
National Government:	50 700	48 366	46 713	3 078	46 713	46 713	(0)	0.0%	46 713
Municipal Infrastructure Grant (MIG)	33 100	24 708	23 055	1 535	23 055	23 055	(0)	0.0%	23 055
Integrated National Electrification Programme (municipal)	17 600	23 658	23 658	1 542	23 658	23 658	(0)	0.0%	23 658
Provincial Government:	7 308	57 796	72 082	27 753	69 982	71 996	(2 014)	-2.8%	72 082
Human Settlements	3 483	55 314	60 507	26 260	58 438	60 507	(2 069)	-3.4%	60 507
RSEP/VPUU Municipal Projects	1 200	500	500	-	500	500	-		500
Libraries	50	50	50	-	48	50	(2)	-4.0%	50
Fire Service Capacity Building Grant	-	926	926	-	926	926	-		926
Establishment of a K9 Unit	137	40	40	3	28	40	(12)	-29.2%	40
Sport Development	-	966	966	24	966	966	(0)	0.0%	966
Emergency Municipal Load-Shedding Relief	2 438	-	8 593	1 139	8 575	8 507	69	0.8%	8 593
Non-motorised Transport Infrastructure	-	-	500	326	500	500	-		500
Total capital expenditure of Transfers and Grants	58 008	106 162	118 795	30 831	116 694	118 709	(2 015)	-1.7%	118 795
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	216 710	273 832	288 870	39 593	225 472	235 580	(10 109)	-4.3%	288 870

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June					
Description	Budget Year 2023/24				
	Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
Provincial Government:	659	–	176	483	73.3%
Human Settlements Development Grant	80	–	91	(12)	-14.6%
WC Financial Management Capability Grant (Bursaries)	161	–	85	77	47.6%
WC Financial Management Capability Grant (Internal Audit)	418	–	–	418	100.0%
				–	
Total operating expenditure of Approved Roll-overs	659	–	176	483	73.3%
Capital expenditure of Approved Roll-overs					
Provincial Government:	8 507	1 071	8 507	–	
Emergency Municipal Load-Shedding Relief	8 507	1 071	8 507	–	
				–	
Total capital expenditure of Approved Roll-overs	8 507	1 071	8 507	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	9 165	1 071	8 682	483	5.3%

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 - M12 June									
Summary of Employee and Councillor remuneration	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	8 365	9 058	9 262	725	8 945	9 262	(317)	-3%	9 262
Pension and UIF Contributions	901	976	995	74	925	995	(70)	-7%	995
Medical Aid Contributions	154	156	301	18	203	301	(98)	-33%	301
Cellphone Allowance	994	1 015	1 097	90	1 122	1 097	24	2%	1 097
Other benefits and allowances	811	877	764	68	811	764	47	6%	764
Sub Total - Councillors	11 225	12 081	12 419	975	12 005	12 419	(414)	-3%	12 419
Senior Managers of the Municipality									
Basic Salaries and Wages	8 934	9 291	9 408	907	10 228	10 410	(182)	-2%	9 408
Pension and UIF Contributions	1 638	1 750	1 885	154	1 789	1 886	(97)	-5%	1 885
Medical Aid Contributions	415	429	443	36	418	442	(24)	-5%	443
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	250	-	-	6	1 155	977	178	18%	-
Motor Vehicle Allowance	868	761	1 050	80	1 049	1 050	(1)	0%	1 050
Cellphone Allowance	243	251	263	22	257	257	-	-	263
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	291	193	342	26	309	303	5	2%	342
Payments in lieu of leave	-	33	33	-	-	33	(33)	-100%	33
Long service awards	24	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	1 519	1 519	1 519	-	-	1 519	(1 519)	-100%	1 519
Sub Total - Senior Managers of Municipality	14 182	14 228	14 944	1 229	15 205	16 877	(1 673)	-10%	14 944
Other Municipal Staff									
Basic Salaries and Wages	163 400	183 305	182 544	14 727	174 892	179 518	(4 626)	-3%	182 544
Pension and UIF Contributions	29 304	32 503	32 851	2 664	31 719	32 800	(1 080)	-3%	32 851
Medical Aid Contributions	12 728	14 196	14 735	1 208	14 035	14 685	(650)	-4%	14 735
Overtime	18 820	14 882	15 278	1 337	18 500	15 278	3 222	21%	15 278
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	5 687	6 189	6 265	553	6 119	6 465	(346)	-5%	6 265
Cellphone Allowance	676	684	707	57	682	718	(36)	-5%	707
Housing Allowances	996	1 151	1 206	100	1 145	1 219	(73)	-6%	1 206
Other benefits and allowances	32 175	33 872	34 328	1 779	33 414	34 952	(1 538)	-4%	34 328
Payments in lieu of leave	2 642	2 988	2 988	-	-	2 988	(2 988)	-100%	2 988
Long service awards	1 798	2 898	2 898	-	-	2 898	(2 898)	-100%	2 898
Post-retirement benefit obligations	9 498	9 498	9 498	-	-	9 498	(9 498)	-100%	9 498
Sub Total - Other Municipal Staff	277 725	302 166	303 297	22 425	280 506	301 018	(20 512)	-7%	303 297
Total Parent Municipality	303 132	328 475	330 660	24 629	307 716	330 315	(22 599)	-7%	330 660
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL MANAGERS AND STAFF	291 907	316 394	318 241	23 654	295 711	317 896	(22 185)	-7%	318 241

Section 10 – Material variances to the SDBIP

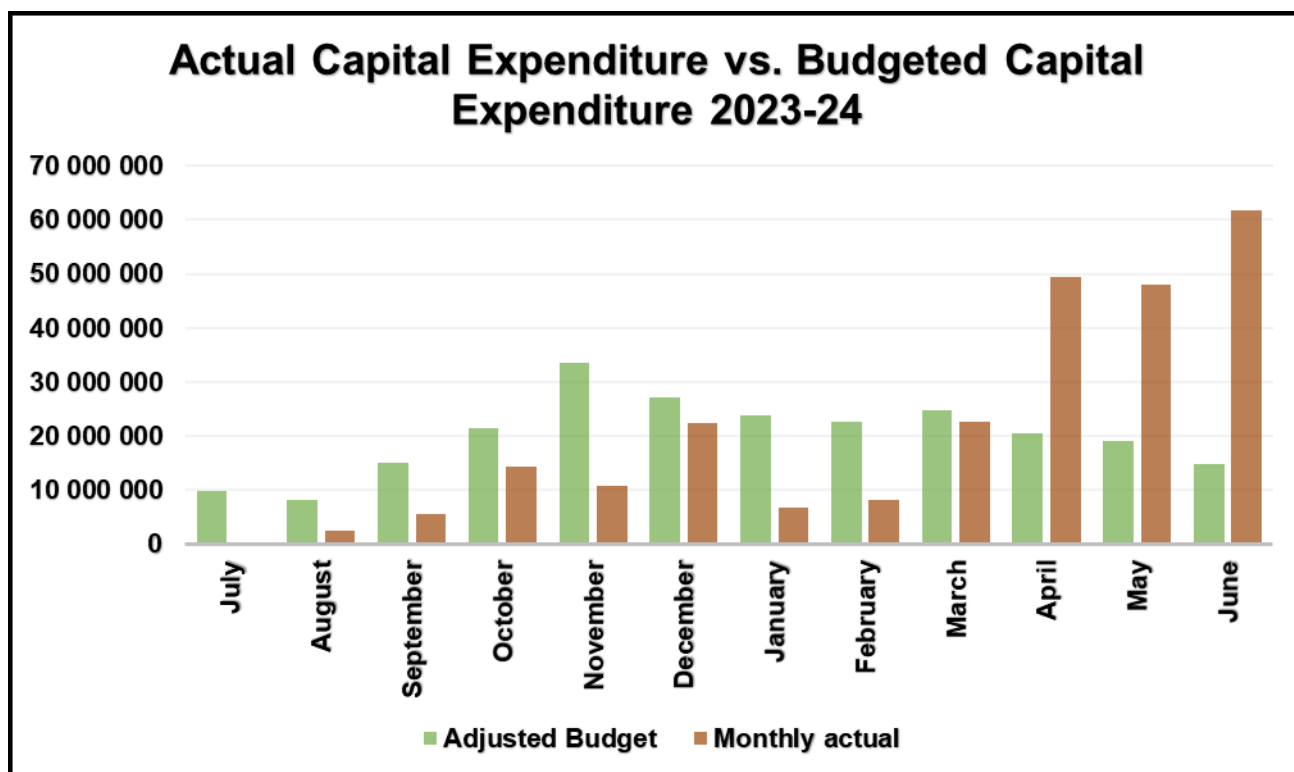
Material variances to the SDBIP were addressed in the mid-year adjustments budget.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands									
Monthly expenditure performance trend									
July	2 071	9 731	9 730	228	228	9 730	9 503	97.7%	0.1%
August	807	8 115	10 265	2 481	2 708	19 996	17 287	86.5%	1%
September	2 496	13 946	14 926	5 467	8 176	34 922	26 746	76.6%	3%
October	11 687	17 373	20 948	14 281	22 456	55 870	33 414	59.8%	9%
November	9 644	25 784	33 076	10 715	33 172	88 946	55 775	62.7%	13%
December	14 890	19 453	26 648	22 478	55 649	115 594	59 945	51.9%	22%
January	10 542	18 184	8 953	6 653	62 303	124 547	62 245	50.0%	25%
February	13 568	18 105	19 544	8 145	70 447	144 092	73 644	51.1%	28%
March	18 125	23 948	28 174	22 679	93 126	172 266	79 139	45.9%	37%
April	14 470	20 389	19 750	49 410	142 536	192 015	49 479	25.8%	57%
May	28 869	19 164	12 860	47 902	190 438	204 875	14 437	7.0%	77%
June	41 476	14 858	43 815	61 705	252 143	248 690	(3 453)	-1.4%	101%
Total Capital expenditure	168 647	209 052	248 690	252 143					

Note: The YTD actual include non-cash transactions amounting to R9 230 195 (97.68% excluding non-cash transactions).



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 - M12 June

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	72 662	125 032	150 105	40 128	160 082	151 869	(8 213)	-5.4%	150 105
Roads Infrastructure	30 598	55 914	66 673	21 039	68 493	67 906	(588)	-0.9%	66 673
Roads	30 598	55 914	66 673	21 039	68 493	67 906	(588)	-0.9%	66 673
Road Structures	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	2 169	–	2 103	2 169	66	3.0%	2 169
Storm water Conveyance	–	–	2 169	–	2 103	2 169	66	3.0%	2 169
Electrical Infrastructure	37 171	46 400	52 789	12 707	63 423	52 959	(10 464)	-19.8%	52 789
MV Substations	13 107	16 542	11 131	10 842	20 279	11 131	(9 147)	-82.2%	11 131
MV Switching Stations	5 129	5 350	5 350	271	4 812	5 420	608	11.2%	5 350
MV Networks	17 600	23 658	35 458	1 542	37 406	35 458	(1 948)	-5.5%	35 458
LV Networks	1 336	850	850	52	926	950	24	2.5%	850
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	2 965	9 797	15 877	2 431	14 560	16 238	1 678	10.3%	15 877
Boreholes	658	500	–	–	–	–	–	–	–
Distribution	2 307	9 297	15 877	2 431	14 560	16 238	1 678	10.3%	15 877
Sanitation Infrastructure	1 928	10 420	10 097	3 460	9 404	10 097	692	6.9%	10 097
Pump Station	536	1 100	1 316	(53)	1 212	1 316	104	7.9%	1 316
Reticulation	1 392	9 320	8 781	3 513	8 192	8 781	589	6.7%	8 781
Solid Waste Infrastructure	–	2 500	2 500	491	2 098	2 500	402	16.1%	2 500
Landfill Sites	–	2 000	2 500	491	2 098	2 500	402	16.1%	2 500
Waste Drop-off Points	–	500	–	–	–	–	–	–	–
Community Assets	3 044	15 700	11 840	4 160	10 316	10 560	243	2.3%	11 840
Community Facilities	343	3 000	2 640	243	2 485	2 640	155	5.9%	2 640
Cemeteries/Crematoria	–	900	540	–	453	540	87	16.2%	540
Parks	343	1 100	1 100	–	1 082	1 100	18	1.6%	1 100
Markets	–	1 000	1 000	243	950	1 000	50	5.0%	1 000
Sport and Recreation Facilities	2 701	12 700	9 200	3 917	7 831	7 920	88	1.1%	9 200
Outdoor Facilities	2 701	12 700	9 200	3 917	7 831	7 920	88	1.1%	9 200
Investment properties	345	–	–	–	–	–	–	–	–
Revenue Generating	345	–	–	–	–	–	–	–	–
Unimproved Property	345	–	–	–	–	–	–	–	–
Other assets	1 069	16 514	20 360	2 542	18 214	19 988	1 775	8.9%	20 360
Operational Buildings	103	3 000	2 953	583	2 871	2 975	104	3.5%	2 953
Municipal Offices	103	2 900	2 900	583	2 822	2 922	100	3.4%	2 900
Stores	–	100	53	–	48	53	5	8.6%	53
Housing	966	13 514	17 407	1 959	15 343	17 014	1 671	9.8%	17 407
Social Housing	966	13 514	17 407	1 959	15 343	17 014	1 671	9.8%	17 407
Intangible Assets	30	–	–	–	–	–	–	–	–
Licences and Rights	30	–	–	–	–	–	–	–	–
Computer Software and Applications	30	–	–	–	–	–	–	–	–
Computer Equipment	3 485	2 052	2 234	713	2 306	2 549	244	9.6%	2 234
Computer Equipment	3 485	2 052	2 234	713	2 306	2 549	244	9.6%	2 234
Furniture and Office Equipment	473	586	824	174	1 055	998	(57)	-5.7%	824
Furniture and Office Equipment	473	586	824	174	1 055	998	(57)	-5.7%	824
Machinery and Equipment	5 571	3 431	13 239	2 497	12 920	12 919	(2)	0.0%	13 239
Machinery and Equipment	5 571	3 431	13 239	2 497	12 920	12 919	(2)	0.0%	13 239
Transport Assets	14 250	11 962	10 773	2 664	10 690	10 773	83	0.8%	10 773
Transport Assets	14 250	11 962	10 773	2 664	10 690	10 773	83	0.8%	10 773
Land	533	–	5 500	5 500	5 500	5 500	–	–	5 500
Land	533	–	5 500	5 500	5 500	5 500	–	–	5 500
Total Capital Expenditure on new assets	101 461	175 276	214 874	58 377	221 083	215 155	(5 927)	-2.8%	214 874

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	22 862	11 500	13 151	–	13 147	13 151	4	0.0%	13 151
Roads Infrastructure	21 500	10 000	9 251	–	9 251	9 251	0	0.0%	9 251
Roads	21 500	10 000	9 251	–	9 251	9 251	0	0.0%	9 251
Road Structures							–		
Sanitation Infrastructure	1 362	1 500	3 900	–	3 896	3 900	4	0.1%	3 900
Pump Station							–		–
Reticulation	1 362	1 500	3 900	–	3 896	3 900	4	0.1%	3 900
Waste Water Treatment Works							–		–
Total Capital Expenditure on renewal of existi	22 862	11 500	13 151	–	13 147	13 151	4	0.0%	13 151

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	44 324	9 811	9 722	1 443	7 519	9 441	1 922	20.4%	9 722
Roads Infrastructure	–	–	667	–	667	667	0	0.0%	667
Roads	–	–	667	–	667	667	0	0.0%	667
Storm water Infrastructure	225	250	250	–	246	250	4	1.5%	250
Storm water Conveyance	225	250	250	–	246	250	4	1.5%	250
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	7 430	3 650	5 142	495	3 490	4 860	1 370	28.2%	5 142
MV Networks	555	1 100	1 100	108	1 028	1 040	12	1.2%	1 100
LV Networks	6 874	2 550	4 042	387	2 462	3 820	1 358	35.6%	4 042
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	28 513	4 300	2 053	600	1 550	1 600	50	3.1%	2 053
Bulk Mains	–	500	500	451	499	500	1	0.2%	500
Distribution	28 517	3 700	1 453	149	1 000	1 000	0	0.0%	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	348	1 566	2 064	498	24.1%	1 611
Waste Water Treatment Works	8 157	1 611	1 611	348	1 566	2 064	498	24.1%	1 611
Outfall Sewers	–	–	–	–	–	–	–		–
Community Assets	–	12 466	10 943	1 885	10 394	10 943	549	5.0%	10 943
Community Facilities	–	200	200	–	24	200	176	88.1%	200
Cemeteries/Crematoria	–	200	200	–	24	200	176	88.1%	200
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	12 266	10 743	1 885	10 371	10 743	372	3.5%	10 743
Outdoor Facilities	–	12 266	10 743	1 885	10 371	10 743	372	3.5%	10 743
Total Capital Expenditure on upgrading o	44 324	22 277	20 665	3 328	17 913	20 383	2 470	12.1%	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 - M12 June									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	47 985	46 052	48 770	3 237	44 810	48 440	3 630	7.5%	48 770
Roads Infrastructure	9 657	5 789	6 142	209	5 952	6 290	338	5.4%	6 142
Roads	9 564	5 717	5 706	209	5 514	5 779	266	4.6%	5 706
Road Furniture	93	71	436	–	438	511	73	14.2%	436
Storm water Infrastructure	18 616	20 911	21 021	1 570	19 324	20 724	1 400	6.8%	21 021
Storm water Conveyance	18 616	20 911	21 021	1 570	19 324	20 724	1 400	6.8%	21 021
Electrical Infrastructure	3 693	3 267	3 407	116	3 411	3 628	216	6.0%	3 407
MV Substations	240	178	178	0	171	178	7	3.9%	178
LV Networks	3 454	3 089	3 229	116	3 240	3 450	209	6.1%	3 229
Water Supply Infrastructure	1 590	1 862	2 031	159	1 808	2 050	242	11.8%	2 031
Reservoirs	1 195	1 219	1 388	73	1 341	1 394	52	3.8%	1 388
Pump Stations	142	153	153	56	81	153	72	47.3%	153
Distribution	253	490	490	31	385	502	117	23.3%	490
Sanitation Infrastructure	4 412	5 874	6 500	348	5 312	5 890	578	9.8%	6 500
Pump Station	1 040	1 001	1 005	54	932	1 005	73	7.3%	1 005
Waste Water Treatment Works	3 372	4 873	5 495	294	4 380	4 885	505	10.3%	5 495
Solid Waste Infrastructure	10 017	8 349	9 669	834	9 003	9 859	855	8.7%	9 669
Landfill Sites	10 017	8 349	9 669	834	9 003	9 859	855	8.7%	9 669
Community Assets	3 418	3 224	3 530	297	2 968	3 436	469	13.6%	3 530
Community Facilities	1 892	2 307	2 252	83	2 096	2 176	79	3.6%	2 252
Halls	406	423	411	27	373	408	35	8.6%	411
Centres	1 267	1 621	1 617	40	1 503	1 543	40	2.6%	1 617
Libraries	47	50	50	–	50	50	–	–	50
Cemeteries/Crematoria	113	114	100	16	96	100	3	3.2%	100
Police	–	–	–	–	–	–	–	–	–
Parks	59	100	75	–	74	75	1	1.2%	75
Sport and Recreation Facilities	1 526	917	1 278	214	871	1 261	389	30.9%	1 278
Indoor Facilities	90	100	87	4	61	78	17	22.1%	87
Outdoor Facilities	1 437	817	1 191	210	811	1 183	372	31.5%	1 191
Other assets	2 127	2 948	3 558	515	2 899	3 652	753	20.6%	3 558
Operational Buildings	1 290	2 291	2 141	425	1 669	2 210	541	24.5%	2 141
Municipal Offices	1 290	2 291	2 141	425	1 669	2 210	541	24.5%	2 141
Housing	836	657	1 417	91	1 230	1 442	212	14.7%	1 417
Staff Housing	160	217	367	30	353	342	(11)	-3.2%	367
Social Housing	677	440	1 050	61	877	1 100	223	20.3%	1 050
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	3 750	5 092	5 606	304	4 633	5 206	573	11.0%	5 606
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	3 750	5 092	5 606	304	4 633	5 206	573	11.0%	5 606
Computer Software and Applications	3 750	5 092	5 606	304	4 633	5 206	573	11.0%	5 606
Computer Equipment	223	428	404	47	177	404	227	56.2%	404
Computer Equipment	223	428	404	47	177	404	227	56.2%	404
Furniture and Office Equipment	21	58	58	8	25	52	27	51.4%	58
Furniture and Office Equipment	21	58	58	8	25	52	27	51.4%	58
Machinery and Equipment	992	1 361	1 433	29	1 263	1 501	237	15.8%	1 433
Machinery and Equipment	992	1 361	1 433	29	1 263	1 501	237	15.8%	1 433
Transport Assets	6 624	7 228	8 099	909	7 211	8 662	1 451	16.8%	8 099
Transport Assets	6 624	7 228	8 099	909	7 211	8 662	1 451	16.8%	8 099
Land	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	65 140	66 391	71 458	5 345	63 987	71 353	7 366	10.3%	71 458

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	78 745	89 428	89 428	6 274	76 553	85 652	9 099	10.6%	89 428
Roads Infrastructure	24 500	28 632	28 632	2 076	25 324	28 179	2 855	10.1%	28 632
Roads	23 187	26 564	26 564	1 962	23 935	26 730	2 795	10.5%	26 564
Road Structures	870	1 606	1 606	68	836	890	54	6.1%	1 606
Road Furniture	443	461	461	45	554	559	5	0.9%	461
Storm water Infrastructure	4 629	4 824	4 824	381	4 650	4 824	174	3.6%	4 824
Drainage Collection	906	941	941	74	899	941	42	4.4%	941
Storm water Conveyance	3 723	3 883	3 883	307	3 751	3 883	132	3.4%	3 883
Electrical Infrastructure	13 496	14 589	14 589	1 100	13 431	13 829	399	2.9%	14 589
Power Plants	3	3	3	0	3	3	0	3.6%	3
HV Transmission Conductors	29	30	30	2	29	30	1	3.5%	30
MV Substations	2 058	2 033	2 033	164	2 000	2 034	34	1.7%	2 033
MV Switching Stations	1 247	1 292	1 292	102	1 247	1 292	46	3.5%	1 292
MV Networks	6 962	8 242	8 242	591	7 215	7 479	264	3.5%	8 242
LV Networks	2 986	2 769	2 769	223	2 725	2 771	46	1.7%	2 769
Capital Spares	212	220	220	17	212	220	8	3.5%	220
Water Supply Infrastructure	16 071	17 453	17 453	1 315	16 038	16 744	706	4.2%	17 453
Dams and Weirs	253	263	263	21	253	263	9	3.5%	263
Boreholes	183	181	181	15	184	211	27	12.9%	181
Reservoirs	2 661	2 791	2 791	219	2 668	2 766	98	3.5%	2 791
Pump Stations	647	631	631	54	662	668	6	1.0%	631
Water Treatment Works	156	135	135	11	129	135	6	4.5%	135
Bulk Mains	1 541	1 526	1 526	167	2 041	2 058	17	0.8%	1 526
Distribution	10 630	11 926	11 926	828	10 101	10 643	543	5.1%	11 926
Sanitation Infrastructure	16 050	19 426	19 426	1 323	16 139	17 244	1 105	6.4%	19 426
Pump Station	14 999	15 565	15 565	1 233	15 039	15 367	328	2.1%	15 565
Reticulation	1 051	3 860	3 860	87	1 064	1 841	777	42.2%	3 860
Waste Water Treatment Works		—		3	36	36	0	0.8%	
Solid Waste Infrastructure	3 999	4 505	4 505	80	972	4 832	3 860	79.9%	4 505
Landfill Sites	3 849	4 371	4 371	65	793	4 646	3 854	82.9%	4 371
Waste Drop-off Points	150	133	133	15	180	186	7	3.5%	133
Community Assets	5 588	8 078	8 078	473	5 771	6 997	1 226	17.5%	8 078
Community Facilities	2 654	4 602	4 602	214	2 606	3 490	885	25.3%	4 602
Halls	926	1 813	1 813	76	929	942	13	1.4%	1 813
Centres	314	423	423	26	315	741	426	57.5%	423
Clinics/Care Centres	51	410	410	4	51	410	359	87.6%	410
Museums	15	16	16	1	15	16	1	3.5%	16
Libraries	454	472	472	37	455	472	17	3.5%	472
Cemeteries/Crematoria	211	219	219	16	199	219	20	9.3%	219
Parks	33	664	664	2	30	32	1	4.5%	664
Public Open Space	367	383	383	28	343	384	41	10.7%	383
Public Ablution Facilities	182	185	185	16	198	203	5	2.7%	185
Taxi Ranks/Bus Terminals	100	17	17	6	70	71	1	1.5%	17
Sport and Recreation Facilities	2 934	3 476	3 476	259	3 165	3 507	342	9.7%	3 476
Indoor Facilities	1 400	1 641	1 641	114	1 393	1 641	247	15.1%	1 641
Outdoor Facilities	1 534	1 836	1 836	145	1 772	1 866	94	5.0%	1 836
Investment properties	32	61	61	3	32	72	40	55.7%	61
Revenue Generating	32	61	61	3	32	72	40	55.7%	61
Improved Property	32	61	61	3	32	72	40	55.7%	61
Other assets	2 102	2 781	2 781	173	2 109	2 766	657	23.8%	2 781
Operational Buildings	1 916	2 542	2 542	159	1 943	2 535	592	23.3%	2 542
Municipal Offices	1 644	1 999	1 999	137	1 674	1 991	317	15.9%	1 999
Workshops	2	2	2	0	2	2	0	3.5%	2
Yards	5	5	5	0	1	5	4	84.5%	5
Stores	266	537	537	22	267	537	270	50.3%	537
Housing	185	239	239	14	166	231	65	28.3%	239
Staff Housing	172	210	210	12	148	210	63	29.8%	210
Social Housing	13	28	28	1	18	21	3	13.3%	28

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Intangible Assets</u>	69	197	197	8	104	204	100	49.2%	197
Servitudes				–	–	–	–		–
Licences and Rights	69	197	197	8	104	204	100	49.2%	197
Computer Software and Applications	69	197	197	8	104	204	100	49.2%	197
<u>Computer Equipment</u>	1 518	2 725	2 725	156	1 910	2 409	499	20.7%	2 725
Computer Equipment	1 518	2 725	2 725	156	1 910	2 409	499	20.7%	2 725
<u>Furniture and Office Equipment</u>	543	807	807	50	620	863	243	28.1%	807
Furniture and Office Equipment	543	807	807	50	620	863	243	28.1%	807
<u>Machinery and Equipment</u>	2 264	2 734	2 734	213	2 614	3 155	541	17.2%	2 734
Machinery and Equipment	2 264	2 734	2 734	213	2 614	3 155	541	17.2%	2 734
<u>Transport Assets</u>	3 320	5 802	5 802	300	3 718	5 459	1 741	31.9%	5 802
Transport Assets	3 320	5 802	5 802	300	3 718	5 459	1 741	31.9%	5 802
Total Depreciation	94 181	112 614	112 614	7 651	93 431	107 577	14 147	13.2%	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 **June 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: 11 July 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

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

Date: 11 July 2024