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
March 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 March 2024 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Financial problems or risks facing the municipality

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

Section 2 - Resolutions

RECOMMENDATION:

That the Executive Mayor takes cognisance of the monthly budget statement for March 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 878 453 279	R 867 395 386	R -11 057 893	**-1%**
Operating Expenditure	R 1 071 330 062	R 1 071 352 206	R 678 662 825	R 648 512 691	R -30 150 134	**-4%**
Capital	R 209 052 395	R 248 689 919	R 172 265 660	R 93 126 415	R -79 139 245	**-46%**

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) - M09 March									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	364 616	421 007	399 716	35 707	326 073	316 775	9 298	3%	399 716
Service charges - Water	84 142	91 857	91 857	7 978	70 250	69 423	827	1%	91 857
Service charges - Waste Water Management	52 452	51 053	52 364	5 335	43 511	40 033	3 478	9%	52 364
Service charges - Waste management	32 770	32 997	32 997	2 842	25 433	24 498	934	4%	32 997
Sale of Goods and Rendering of Services		13 113	13 327	1 107	10 936	10 099	837	8%	13 327
Agency services	5 511	6 403	6 403	409	4 432	4 687	(254)	-5%	6 403
Interest earned from Receivables	4 048	2 640	3 199	348	2 708	2 522	186	7%	3 199
Interest from Current and Non Current Assets	58 939	55 954	83 051	801	7 958	7 777	181	2%	83 051
Rental from Fixed Assets	1 590	1 967	2 035	148	1 351	1 422	(71)	-5%	2 035
Operational Revenue		3 933	41 904	318	8 383	7 085	1 299	18%	41 904
Non-Exchange Revenue									–
Property rates	152 117	167 830	167 830	13 431	124 117	125 151	(1 035)	-1%	167 830
Fines, penalties and forfeits	34 692	32 076	39 507	16	299	132	166	126%	39 507
Licence and permits	5 088	5 158	5 194	429	3 872	3 794	77	2%	5 194
Transfers and subsidies - Operational	173 875	168 036	172 097	38 120	164 826	164 337	488	0%	172 097
Interest		1 060	1 463	122	1 148	1 136	12	1%	1 463
Operational Revenue	16 837	15 402	15 402	979	8 449	11 551	(3 103)	-27%	15 402
Gains on disposal of Assets	9 945	14 613	4 169	–	1 944	2 547	(603)	-24%	4 169
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 132 514**	**108 089**	**805 689**	**792 971**	**12 718**	**2%**	**1 132 514**

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

- **Operational Revenue (Exchange Revenue)** stands at 18% above the YTD budgeted projections mainly due to over-performance on various line items.
- **Fines, penalties and forfeits** stands above the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Operational Revenue (Non-Exchange Revenue)** stands at 27% below the YTD budgeted projections mainly due to availability charges that is below the budgeted cash flows.
- **Gains on disposal of Assets** refer to Sale of land transactions that did not realise as budgeted.
- Revenue for the month of **March 2024** was **R108.089 million** whilst the overall YTD performance **excluding capital transfers** stands at **2% above** the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 132 514**	**108 089**	**805 689**	**792 971**	**12 718**	**2%**	**1 132 514**
Expenditure By Type									
Employee related costs	291 907	316 394	318 241	23 910	223 237	229 650	(6 413)	-3%	318 241
Remuneration of councillors	11 225	12 081	12 419	946	9 103	9 156	(53)	-1%	12 419
Bulk purchases - electricity	289 451	356 097	333 881	23 987	228 907	230 798	(1 891)	-1%	333 881
Inventory consumed	51 767	61 034	59 988	2 000	18 045	19 221	(1 176)	-6%	59 988
Debt impairment	(5 478)	4 424	700	–	–	–	–		700
Depreciation and amortisation	93 100	112 614	118 670	7 907	70 217	80 031	(9 814)	-12%	118 670
Interest	15 655	14 486	12 944	–	4 750	5 594	(844)	-15%	12 944
Contracted services	90 997	70 092	77 317	5 201	46 916	56 711	(9 795)	-17%	77 317
Transfers and subsidies	4 246	5 060	5 426	374	4 323	4 121	201	5%	5 426
Irrecoverable debts written off	43 096	32 910	44 101	7 045	7 045	6 490	555	9%	44 101
Operational costs	39 690	57 831	58 574	3 239	33 028	36 891	(3 863)	-10%	58 574
Losses on Disposal of Assets	8 875	16 413	15 374	–	2 942	–	2 942	#DIV/0!	15 374
Other Losses		11 894	13 717	–	–	–	–		13 717
Total Expenditure	**934 531**	**1 071 330**	**1 071 352**	**74 609**	**648 513**	**678 663**	**(30 150)**	**-4%**	**1 071 352**

- **Depreciation and amortisation** is 12% below YTD budgeted projections due to the monthly transactions that is below the budgeted cash flows.
- **Contracted Services** and **Operational costs** is below the YTD budgeted projections mainly due to under performance on various line items.
- Expenditure for the month of **March 2024** was **R74.609 million** whilst the overall YTD performance stands at **4% 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) - M09 March

Vote Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	80 605	53 925	51 025	5 103	29 601	35 355	(5 753)	-16%	51 025
Vote 4 - Electricity Services	30 367	40 500	36 581	11 749	20 608	13 926	6 682	48%	36 581
Vote 6 - Development Services	1 678	55 314	55 007	213	10 685	48 838	(38 153)	-78%	55 007
Total Capital Multi-year expenditure	**112 650**	**149 739**	**142 613**	**17 065**	**60 895**	**98 118**	**(37 224)**	**-38%**	**142 613**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	3	26	156	(130)	-83%	176
Vote 2 - Civil Services	26 520	35 808	65 767	4 625	23 060	47 975	(24 915)	-52%	65 767
Vote 3 - Council	664	692	12	–	8	12	(4)	-31%	12
Vote 4 - Electricity Services	18 239	14 758	27 302	281	4 901	13 286	(8 386)	-63%	27 302
Vote 5 - Financial Services	665	2 192	2 443	16	2 414	2 492	(78)	-3%	2 443
Vote 6 - Development Services	5 256	1 776	7 276	663	980	7 226	(6 246)	-86%	7 276
Vote 7 - Municipal Manager	12	12	12	–	3	12	(9)	-77%	12
Vote 8 - Protection Services	4 045	3 899	3 088	27	840	2 988	(2 148)	-72%	3 088
Total Capital single-year expenditure	55 996	59 313	106 077	5 614	32 232	74 148	**(41 916)**	**-57%**	106 077
Total Capital Expenditure	**168 647**	**209 052**	**248 690**	**22 679**	**93 126**	**172 266**	**(79 139)**	**-46%**	**248 690**
Capital Expenditure - Functional Classification									
Governance and administration	**4 751**	**8 444**	**7 235**	**681**	**4 051**	**7 146**	(3 095)	-43%	**7 235**
Executive and council	676	704	24	–	11	24	(13)	-54%	24
Finance and administration	4 075	7 740	7 211	681	4 040	7 122	(3 082)	-43%	7 211
Community and public safety	**6 585**	**32 539**	**26 434**	**3 074**	**11 871**	**17 290**	(5 419)	-31%	**26 434**
Community and social services	407	1 250	890	–	494	670	(176)	-26%	890
Sport and recreation	2 132	27 390	22 456	3 046	10 538	13 632	(3 094)	-23%	22 456
Public safety	4 045	3 899	3 088	27	840	2 988	(2 148)	-72%	3 088
Economic and environmental services	**57 365**	**81 843**	**101 775**	**4 721**	**37 713**	**81 072**	(43 358)	-53%	**101 775**
Planning and development	3 389	14 612	24 002	596	6 339	21 821	(15 483)	-71%	24 002
Road transport	53 976	67 231	77 773	4 125	31 375	59 250	(27 876)	-47%	77 773
Trading services	**99 946**	**86 227**	**113 245**	**14 204**	**39 490**	**66 758**	(27 267)	-41%	**113 245**
Energy sources	45 870	53 741	62 877	12 009	25 320	26 294	(975)	-4%	62 877
Water management	30 998	14 564	25 034	1 010	3 583	19 740	(16 157)	-82%	25 034
Waste water management	16 648	13 915	21 634	311	8 319	18 022	(9 703)	-54%	21 634
Waste management	6 429	4 007	3 701	875	2 269	2 701	(432)	-16%	3 701
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classific	**168 647**	**209 052**	**248 690**	**22 679**	**93 126**	**172 266**	**(79 139)**	**-46%**	**248 690**
Funded by:									
National Government	51 410	48 366	46 713	15 996	39 505	28 466	11 039	39%	46 713
Provincial Government	7 221	57 796	71 996	1 566	14 470	65 807	(51 336)	-78%	71 996
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary alloc	11 210	1 225	1 200	–	1 200	7 388	(6 187)	-84%	1 200
Transfers recognised - capital	69 841	107 387	119 909	17 562	55 176	101 660	(46 484)	-46%	119 909
Borrowing	–	–	–				–		–
Internally generated funds	98 806	101 665	128 781	5 117	37 951	70 605	(32 655)	-46%	128 781
Total Capital Funding	**168 647**	**209 052**	**248 690**	**22 679**	**93 126**	**172 266**	**(79 139)**	**-46%**	**248 690**

- Capital expenditure for the month of **March 2024** amounts to **R22 679 313** and stands at **46%** 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 at its lowest level of only **R93 126 417 (37.45%)** compared to the total budget of **R248 689 919** and previous years. This will result in bottlenecks in the last quarter prior to year-end and has the very real potential of material under-performance and a challenging year-end closure.
- Commitments are R15 521 048.

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	-	2 717 964	8 506 517	5 788 553	68%	Construction	Swartland	45%	
	ROADS										
2	Roads Swartland: Resealing of Roads	9 251 164	-	8 165 553	9 251 164	1 085 611	12%	Construction	Swartland	95%	
3	Roads Swartland: Construction of New Roads	25 128 506	540 017	13 896 180	17 958 000	11 232 326	45%	Construction	Swartland	60%	
	SPORTGROUNDS										
4	Upgrading of Ilinge Lethu Sports Fields	9 776 494	711 012	6 353 379	8 200 000	3 423 115	35%	Tenders process	Ilinge Lethu	60%	
	SWIMMING POOLS										
5	Swimming Pool: Wesbank	7 300 000	-	1 558 936	1 500 000	5 741 064	79%	Tenders process	Wesbank	20%	
	HOUSING										
6	Malmesbury De Hoop Serviced Sites	48 957 000	647 520	8 421 614	42 787 909	40 535 386	83%	Contract awarded to Asla/Devco. Contractor on site	Malmesbury	22%	
7	Purchasing of Land: Silvertown	5 500 000	-	-	5 500 000	5 500 000	100%	Contract has been concluded by dept of infrastructure	Chatsworth	50%	
	ELECTRICAL SERVICES										
8	Malmesbury De Hoop Development: Electrical Bulk supply upgrading (INEP)	23 658 000	4 918 444	19 588 098	11 658 000	4 069 902	17%	Contract awarded to VE Electrical. Material orders placed	Malmesbury	50%	Expenditure will be paid from INEP Vote first and then CRR Vote.
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes (CRR)	10 931 440	14 567	76 674	276 000	10 854 766	99%	Contract awarded to VE Electrical. Material orders placed	Malmesbury	0%	
10	Replace oil insulated switchgear and equipment	5 000 000	-	885 628	4 700 000	4 114 372	82%	4x RMU's delivered 4/6 Minisubstations delivered. Some material still to be ordered.	Swartland	50%	Installation will be done in-house once material received. 4x RMU's delivered, 4/6 Minisubstations delivered

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March					
Description of financial indicator	Basis of calculation	Budget Year 2023/24			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	11.9%	12.3%	11.6%	12.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	9.5%	6.8%	9.4%	6.8%
Gearing	Long Term Borrowing/ Funds & Reserves	24.8%	11.0%	14.6%	11.0%
Liquidity					
Current Ratio	Current assets/current liabilities	6:1	4:1	5:1	4:1
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.00%	97.61%	97.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.00%	99.29%	100.0%
Funding of Provisions					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
Other Indicators					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.0%	3.57%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	21.0%	17.14%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.2%	28.1%	27.7%	28.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	6.1%	6.3%	6.0%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.7%	11.6%	9.3%	11.6%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	17.2%	7.8%	8.5%	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	10	6

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

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M09 March									
	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	152 117	167 830	167 830	13 431	124 117	125 151	(1 035)	-1%	167 830
Service charges	533 980	596 914	576 934	51 862	465 267	450 729	14 537	3%	576 934
Investment revenue	58 939	55 954	–	801	7 958	7 777	181	2%	83 051
Transfers and subsidies - Operational	58 939	168 036	83 051	38 120	164 826	164 337	488	0%	172 097
Other own revenue	192 648	96 364	304 699	3 876	43 522	44 976	(1 454)	-3%	132 602
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 132 514**	**108 089**	**805 689**	**792 971**	**12 718**	**2%**	**1 132 514**
Employee costs	291 907	316 394	318 241	23 910	223 237	229 650	(6 413)	-3%	318 241
Remuneration of Councillors	11 225	12 081	12 419	946	9 103	9 156	(53)	-1%	12 419
Depreciation and amortisation	93 100	112 614	118 670	7 907	70 217	80 031	(9 814)	-12%	118 670
Interest	15 655	14 486	12 944	–	4 750	5 594	(844)	-15%	12 944
Inventory consumed and bulk purchases	341 218	417 131	393 869	25 987	246 952	250 018	(3 066)	-1%	393 869
Transfers and subsidies	4 246	5 060	5 426	374	4 323	4 121	201	5%	5 426
Other expenditure	177 180	193 564	209 783	15 485	89 931	100 092	(10 162)	-10%	209 783
Total Expenditure	**934 531**	**1 071 330**	**1 071 352**	**74 609**	**648 513**	**678 663**	**(30 150)**	**-4%**	**1 071 352**
Surplus/(Deficit)	**62 092**	**13 768**	**61 162**	**33 480**	**157 176**	**114 308**	**42 868**	**38%**	**61 162**
Transfers and subsidies - capital (monetary allocations)	76 120	107 387	119 909	20 123	61 549	85 482	(23 934)	-28%	119 909
Surplus/(Deficit) after capital transfers & contributions	**138 212**	**121 155**	**181 071**	**53 603**	**218 883**	**199 790**	**19 092**	**10%**	**181 071**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**181 071**	**53 603**	**218 883**	**199 790**	**19 092**	**10%**	**181 071**
Capital expenditure & funds sources									
Capital expenditure	**168 647**	**209 052**	**248 690**	**22 679**	**93 126**	**172 266**	**(79 139)**	**-46%**	**248 690**
Capital transfers recognised	69 841	107 387	119 909	17 562	55 176	101 660	(46 484)	-46%	119 909
Internally generated funds	**98 806**	**101 665**	**128 781**	**5 117**	**37 951**	**70 605**	**(32 655)**	**-46%**	**128 781**
Total sources of capital funds	**168 647**	**209 052**	**248 690**	**22 679**	**93 126**	**172 266**	**(79 139)**	**-46%**	**248 690**
Financial position									
Total current assets	879 602	863 166	550 837		743 738				550 837
Total non current assets	2 234 437	2 322 092	2 681 855		2 565 488				2 681 855
Total current liabilities	144 679	144 717	123 924		154 034				123 924
Total non current liabilities	223 551	224 988	182 217		180 253				182 217
Community wealth/Equity	**2 745 810**	**2 815 553**	**2 926 550**		**2 756 056**				**2 926 550**
Cash flows									
Net cash from (used) operating	234 306	224 935	267 554	100 429	450 319	252 950	(197 369)	-78%	267 554
Net cash from (used) investing	(170 142)	(194 439)	(543 469)	(12 590)	(375 715)	(362 517)	13 198	-4%	(543 469)
Net cash from (used) financing	(7 238)	(8 261)	(51 559)	(42 799)	(47 927)	(25 654)	22 273	-87%	(51 559)
Cash/cash equivalents at the month/year	**722 017**	**684 449**	**394 543**	**722 017**	**748 694**	**586 795**	**(161 899)**	**-28%**	**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	59 083	12 908	2 817	2 243	1 798	2 565	3 583	27 862	112 858
Creditors Age Analysis									
Total Creditors	13 708	45	153	–	2	–	–	–	13 908

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
Governance and administration	**290 544**	**319 063**	**338 532**	**33 281**	**214 437**	**216 118**	(1 681)	-1%	**338 532**
Executive and council	103	305	335	13	46	245	(198)	-81%	335
Finance and administration	290 441	318 758	337 778	33 268	214 390	215 664	(1 274)	-1%	337 778
Internal audit	–	–	418	–	–	209	(209)	-100%	418
Community and public safety	**84 174**	**127 957**	**140 937**	**4 694**	**44 582**	**72 074**	(27 492)	-38%	**140 937**
Community and social services	14 502	13 893	14 681	1 455	9 914	10 809	(895)	-8%	14 681
Sport and recreation	5 355	16 216	15 123	1 968	12 416	11 616	799	7%	15 123
Public safety	42 679	42 089	50 102	1 025	9 752	7 913	1 840	23%	50 102
Housing	21 638	55 758	61 030	246	12 500	41 736	(29 236)	-70%	61 030
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**43 503**	**33 128**	**33 277**	**5 301**	**28 764**	**24 850**	3 914	16%	**33 277**
Planning and development	4 946	4 789	4 992	414	4 032	3 828	204	5%	4 992
Road transport	38 558	28 339	28 285	4 887	24 732	21 022	3 710	18%	28 285
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**654 507**	**712 303**	**739 643**	**84 932**	**579 587**	**565 387**	**14 199**	3%	**739 643**
Energy sources	393 023	456 425	448 917	50 923	360 660	347 025	13 635	4%	448 917
Water management	123 175	113 187	125 708	12 858	90 327	93 458	(3 131)	-3%	125 708
Waste water management	83 402	86 097	108 423	13 309	81 162	78 153	3 009	4%	108 423
Waste management	54 906	56 595	56 595	7 842	47 437	46 751	686	1%	56 595
Other	**15**	**34**	**34**	**3**	**26**	**24**	**2**	**8%**	**34**
Total Revenue - Functional	**1 072 743**	**1 192 485**	**1 252 423**	**128 212**	**867 395**	**878 453**	**(11 058)**	**-1%**	**1 252 423**
Expenditure - Functional									
Governance and administration	**135 064**	**171 937**	**185 495**	**12 712**	**111 933**	**122 485**	(10 552)	-9%	**185 495**
Executive and council	22 144	25 835	26 873	1 543	19 788	20 122	(334)	-2%	26 873
Finance and administration	111 032	142 949	155 047	11 004	90 694	99 874	(9 180)	-9%	155 047
Internal audit	1 889	3 152	3 575	165	1 451	2 489	(1 038)	-42%	3 575
Community and public safety	**167 610**	**154 654**	**165 699**	**9 444**	**90 934**	**95 944**	(5 011)	-5%	**165 699**
Community and social services	23 083	26 330	27 619	1 792	17 371	19 421	(2 050)	-11%	27 619
Sport and recreation	31 643	34 938	36 012	2 576	24 217	25 286	(1 069)	-4%	36 012
Public safety	86 711	88 686	97 304	4 749	46 197	47 792	(1 595)	-3%	97 304
Housing	26 174	4 701	4 764	327	3 149	3 445	(296)	-9%	4 764
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**75 256**	**85 081**	**80 857**	**5 094**	**50 099**	**53 376**	(3 277)	-6%	**80 857**
Planning and development	14 561	16 200	16 738	1 024	10 479	12 147	(1 668)	-14%	16 738
Road transport	60 695	68 882	64 119	4 070	39 620	41 229	(1 609)	-4%	64 119
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**554 307**	**657 274**	**636 917**	**46 916**	**393 435**	**405 103**	**(11 668)**	-3%	**636 917**
Energy sources	338 635	414 005	392 764	28 154	264 912	269 026	(4 114)	-2%	392 764
Water management	86 075	107 650	101 792	8 681	39 477	38 774	703	2%	101 792
Waste water management	69 307	77 428	78 564	5 694	51 325	55 835	(4 510)	-8%	78 564
Waste management	60 290	58 190	63 797	4 387	37 721	41 468	(3 746)	-9%	63 797
Other	**2 294**	**2 384**	**2 385**	**443**	**2 112**	**1 754**	**358**	**20%**	**2 385**
Total Expenditure - Functional	**934 531**	**1 071 330**	**1 071 352**	**74 609**	**648 513**	**678 663**	**(30 150)**	**-4%**	**1 071 352**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**181 071**	**53 603**	**218 883**	**199 790**	**19 092**	**10%**	**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) - M09 March

Vote Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Corporate Services	13 416	12 735	14 795	1 068	10 287	10 699	(412)	-3.8%	14 795
Vote 2 - Civil Services	293 035	299 716	321 785	39 798	245 592	241 137	4 455	1.8%	321 785
Vote 3 - Council	103	305	335	13	46	245	(198)	-81.0%	335
Vote 4 - Electricity Services	393 023	456 443	448 935	50 924	360 672	347 039	13 633	3.9%	448 935
Vote 5 - Financial Services	287 844	304 521	333 604	33 001	212 215	213 600	(1 385)	-0.6%	333 604
Vote 6 - Development Services	31 971	64 870	70 359	1 527	20 490	48 820	(28 330)	-58.0%	70 359
Vote 7 - Municipal Manager	–	–	418	–	–	209	(209)	-100.0%	418
Vote 8 - Protection Services	53 349	53 895	62 192	1 878	18 093	16 705	1 388	8.3%	62 192
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
Total Revenue by Vote	**1 072 743**	**1 192 485**	**1 252 423**	**128 212**	**867 395**	**878 453**	**(11 058)**	**-1.3%**	**1 252 423**
Expenditure by Vote									
Vote 1 - Corporate Services	37 800	42 202	45 200	3 450	30 713	31 828	(1 114)	-3.5%	45 200
Vote 2 - Civil Services	325 328	369 407	367 605	26 826	206 549	218 612	(12 063)	-5.5%	367 605
Vote 3 - Council	18 881	23 068	23 556	1 287	16 667	17 977	(1 310)	-7.3%	23 556
Vote 4 - Electricity Services	342 784	419 094	397 769	28 892	267 541	272 289	(4 748)	-1.7%	397 769
Vote 5 - Financial Services	52 095	73 728	82 010	5 524	43 360	49 239	(5 879)	-11.9%	82 010
Vote 6 - Development Services	50 629	32 212	33 065	2 215	21 021	23 689	(2 668)	-11.3%	33 065
Vote 7 - Municipal Manager	7 573	8 927	9 968	617	6 523	6 892	(369)	-5.4%	9 968
Vote 8 - Protection Services	99 441	102 693	112 180	5 798	56 139	58 137	(1 999)	-3.4%	112 180
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**934 531**	**1 071 330**	**1 071 352**	**74 609**	**648 513**	**678 663**	**(30 150)**	**-4.4%**	**1 071 352**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**181 071**	**53 603**	**218 883**	**199 790**	**19 092**	**9.6%**	**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) - M09 March									
	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	364 616	421 007	399 716	35 707	326 073	316 775	9 298	3%	399 716
Service charges - Water	84 142	91 857	91 857	7 978	70 250	69 423	827	1%	91 857
Service charges - Waste Water Management	52 452	51 053	52 364	5 335	43 511	40 033	3 478	9%	52 364
Service charges - Waste management	32 770	32 997	32 997	2 842	25 433	24 498	934	4%	32 997
Sale of Goods and Rendering of Services		13 113	13 327	1 107	10 936	10 099	837	8%	13 327
Agency services	5 511	6 403	6 403	409	4 432	4 687	(254)	-5%	6 403
Interest earned from Receivables	4 048	2 640	3 199	348	2 708	2 522	186	7%	3 199
Interest from Current and Non Current Assets	58 939	55 954	83 051	801	7 958	7 777	181	2%	83 051
Rental from Fixed Assets	1 590	1 967	2 035	148	1 351	1 422	(71)	-5%	2 035
Operational Revenue		3 933	41 904	318	8 383	7 085	1 299	18%	41 904
Non-Exchange Revenue									–
Property rates	152 117	167 830	167 830	13 431	124 117	125 151	(1 035)	-1%	167 830
Fines, penalties and forfeits	34 692	32 076	39 507	16	299	132	166	126%	39 507
Licence and permits	5 088	5 158	5 194	429	3 872	3 794	77	2%	5 194
Transfers and subsidies - Operational	173 875	168 036	172 097	38 120	164 826	164 337	488	0%	172 097
Interest		1 060	1 463	122	1 148	1 136	12	1%	1 463
Operational Revenue	16 837	15 402	15 402	979	8 449	11 551	(3 103)	-27%	15 402
Gains on disposal of Assets	9 945	14 613	4 169	–	1 944	2 547	(603)	-24%	4 169
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 132 514**	**108 089**	**805 689**	**792 971**	**12 718**	**2%**	**1 132 514**
Expenditure By Type									
Employee related costs	291 907	316 394	318 241	23 910	223 237	229 650	(6 413)	-3%	318 241
Remuneration of councillors	11 225	12 081	12 419	946	9 103	9 156	(53)	-1%	12 419
Bulk purchases - electricity	289 451	356 097	333 881	23 987	228 907	230 798	(1 891)	-1%	333 881
Inventory consumed	51 767	61 034	59 988	2 000	18 045	19 221	(1 176)	-6%	59 988
Debt impairment	(5 478)	4 424	700	–	–	–	–		700
Depreciation and amortisation	93 100	112 614	118 670	7 907	70 217	80 031	(9 814)	-12%	118 670
Interest	15 655	14 486	12 944	–	4 750	5 594	(844)	-15%	12 944
Contracted services	90 997	70 092	77 317	5 201	46 916	56 711	(9 795)	-17%	77 317
Transfers and subsidies	4 246	5 060	5 426	374	4 323	4 121	201	5%	5 426
Irrecoverable debts written off	43 096	32 910	44 101	7 045	7 045	6 490	555	9%	44 101
Operational costs	39 690	57 831	58 574	3 239	33 028	36 891	(3 863)	-10%	58 574
Losses on Disposal of Assets	8 875	16 413	15 374	–	2 942	–	2 942	#DIV/0!	15 374
Other Losses		11 894	13 717	–	–	–	–		13 717
Total Expenditure	**934 531**	**1 071 330**	**1 071 352**	**74 609**	**648 513**	**678 663**	**(30 150)**	**-4%**	**1 071 352**
Surplus/(Deficit)	**62 092**	**13 768**	**61 162**	**33 480**	**157 176**	**114 308**	**42 868**	**0**	**61 162**
Transfers and subsidies - capital (monetary	76 120	107 387	119 909	20 123	61 549	85 482	(23 934)	**(0)**	119 909
Transfers and subsidies - capital (in-kind)		–		–	158	–	158	**#DIV/0!**	–
Surplus/(Deficit) after capital transfers &	**138 212**	**121 155**	**181 071**	**53 603**	**218 883**	**199 790**			**181 071**
Income Tax									–
Surplus/(Deficit) after income tax	**138 212**	**121 155**	**181 071**	**53 603**	**218 883**	**199 790**			**181 071**
Share of Surplus/Deficit attributable to Joint Venture									–
Share of Surplus/Deficit attributable to Minorities									–
Surplus/(Deficit) attributable to	**138 212**	**121 155**	**181 071**	**53 603**	**218 883**	**199 790**			**181 071**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**181 071**	**53 603**	**218 883**	**199 790**			**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) - M09 March									
Vote Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	80 605	53 925	51 025	5 103	29 601	35 355	(5 753)	-16%	51 025
Vote 4 - Electricity Services	30 367	40 500	36 581	11 749	20 608	13 926	6 682	48%	36 581
Vote 6 - Development Services	1 678	55 314	55 007	213	10 685	48 838	(38 153)	-78%	55 007
Total Capital Multi-year expenditure	**112 650**	**149 739**	**142 613**	**17 065**	**60 895**	**98 118**	**(37 224)**	**-38%**	**142 613**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	3	26	156	(130)	-83%	176
Vote 2 - Civil Services	26 520	35 808	65 767	4 625	23 060	47 975	(24 915)	-52%	65 767
Vote 3 - Council	664	692	12	–	8	12	(4)	-31%	12
Vote 4 - Electricity Services	18 239	14 758	27 302	281	4 901	13 286	(8 386)	-63%	27 302
Vote 5 - Financial Services	665	2 192	2 443	16	2 414	2 492	(78)	-3%	2 443
Vote 6 - Development Services	5 256	1 776	7 276	663	980	7 226	(6 246)	-86%	7 276
Vote 7 - Municipal Manager	12	12	12	–	3	12	(9)	-77%	12
Vote 8 - Protection Services	4 045	3 899	3 088	27	840	2 988	(2 148)	-72%	3 088
Total Capital single-year expenditure	55 996	59 313	106 077	5 614	32 232	74 148	**(41 916)**	**-57%**	106 077
Total Capital Expenditure	**168 647**	**209 052**	**248 690**	**22 679**	**93 126**	**172 266**	**(79 139)**	**-46%**	**248 690**
Capital Expenditure - Functional Classification									
Governance and administration	**4 751**	**8 444**	**7 235**	**681**	**4 051**	**7 146**	(3 095)	-43%	**7 235**
Executive and council	676	704	24	–	11	24	(13)	-54%	24
Finance and administration	4 075	7 740	7 211	681	4 040	7 122	(3 082)	-43%	7 211
Community and public safety	**6 585**	**32 539**	**26 434**	**3 074**	**11 871**	**17 290**	(5 419)	-31%	**26 434**
Community and social services	407	1 250	890	–	494	670	(176)	-26%	890
Sport and recreation	2 132	27 390	22 456	3 046	10 538	13 632	(3 094)	-23%	22 456
Public safety	4 045	3 899	3 088	27	840	2 988	(2 148)	-72%	3 088
Economic and environmental services	**57 365**	**81 843**	**101 775**	**4 721**	**37 713**	**81 072**	(43 358)	-53%	**101 775**
Planning and development	3 389	14 612	24 002	596	6 339	21 821	(15 483)	-71%	24 002
Road transport	53 976	67 231	77 773	4 125	31 375	59 250	(27 876)	-47%	77 773
Trading services	**99 946**	**86 227**	**113 245**	**14 204**	**39 490**	**66 758**	(27 267)	-41%	**113 245**
Energy sources	45 870	53 741	62 877	12 009	25 320	26 294	(975)	-4%	62 877
Water management	30 998	14 564	25 034	1 010	3 583	19 740	(16 157)	-82%	25 034
Waste water management	16 648	13 915	21 634	311	8 319	18 022	(9 703)	-54%	21 634
Waste management	6 429	4 007	3 701	875	2 269	2 701	(432)	-16%	3 701
Other		–		–	–	–	–		–
Total Capital Expenditure - Functional Classific	**168 647**	**209 052**	**248 690**	**22 679**	**93 126**	**172 266**	**(79 139)**	**-46%**	**248 690**
Funded by:									
National Government	51 410	48 366	46 713	15 996	39 505	28 466	11 039	39%	46 713
Provincial Government	7 221	57 796	71 996	1 566	14 470	65 807	(51 336)	-78%	71 996
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary alloc	11 210	1 225	1 200	–	1 200	7 388	(6 187)	-84%	1 200
Transfers recognised - capital	69 841	107 387	119 909	17 562	55 176	101 660	(46 484)	-46%	119 909
Borrowing	–	–	–				–		–
Internally generated funds	98 806	101 665	128 781	5 117	37 951	70 605	(32 655)	-46%	128 781
Total Capital Funding	**168 647**	**209 052**	**248 690**	**22 679**	**93 126**	**172 266**	**(79 139)**	**-46%**	**248 690**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M09 March					
Description	2022/23	Budget Year 2023/24			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	722 017	684 449	394 543	579 944	394 543
Trade and other receivables from exchange transactions	87 081	108 621	92 404	98 330	92 404
Receivables from non-exchange transactions	38 451	33 732	33 141	26 708	33 141
Current portion of non-current receivables	–	4	(139)	4	(139)
Inventory	23 023	23 136	20 653	48 746	20 653
VAT	9 031	13 043	10 049	(10 144)	10 049
Other current assets	–	180	185	149	185
Total current assets	**879 602**	**863 166**	**550 837**	**743 738**	**550 837**
Non current assets					
Investments	–	–	333 028	300 000	333 028
Investment property	20 837	24 927	20 255	22 434	20 255
Property, plant and equipment	2 211 648	2 295 581	2 326 830	2 241 185	2 326 830
Heritage assets	1 345	1 120	1 345	1 345	1 345
Intangible assets	606	464	396	529	396
Non-current receivables from non-exchange transactions	–	–	–	(5)	–
Total non current assets	**2 234 437**	**2 322 092**	**2 681 855**	**2 565 488**	**2 681 855**
TOTAL ASSETS	**3 114 039**	**3 185 258**	**3 232 691**	**3 309 226**	**3 232 691**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	8 761	9 325	3 544	2 550	3 544
Consumer deposits	17 846	17 450	18 346	19 370	18 346
Trade and other payables from exchange transactions	103 492	103 302	87 406	58 502	87 406
Trade and other payables from non-exchange transactions	303	216	75	87 807	75
Provision	4 916	10 898	13 535	8 574	13 535
VAT	–	–	1 019	(22 769)	1 019
Other current liabilities	9 360	3 527	–	–	–
Total current liabilities	**144 679**	**144 717**	**123 924**	**154 034**	**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**	**334 287**	**306 141**
NET ASSETS	**2 745 810**	**2 815 553**	**2 926 550**	**2 974 939**	**2 926 550**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	2 486 549	2 522 094	2 622 831	2 489 899	2 622 831
Reserves and funds	259 260	293 459	303 719	266 157	303 719
Other				–	–
TOTAL COMMUNITY WEALTH/EQUITY	**2 745 810**	**2 815 553**	**2 926 550**	**2 756 056**	**2 926 550**

Note: The difference between Net Assets and Total Community Wealth/Equity is the YTD operating surplus and deficit amount that will only be recognised at year-end.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M09 March									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	152 117	164 473	165 936	38 864	217 910	123 355	94 555	77%	165 936
Service charges	523 091	590 304	576 027	58 523	483 470	460 495	22 975	5%	576 027
Other revenue	54 436	37 148	42 904	11 667	91 860	47 074	44 786	95%	42 904
Transfers and Subsidies - Operational	173 875	168 036	170 982	36 024	170 977	161 836	9 142	6%	170 982
Transfers and Subsidies - Capital	60 836	107 387	111 402	19 197	137 613	80 540	57 073	71%	111 402
Interest	61 933	55 954	83 051	–	–	4 665	(4 665)	-100%	83 051
Dividends	–	–		–	–	–	–		–
Payments									
Suppliers and employees	(777 557)	(883 983)	(870 425)	(63 846)	(646 760)	(615 346)	31 414	-5%	(870 425)
Interest	(10 180)	(9 324)	(6 897)	–	(4 750)	(5 594)	(844)	15%	(6 897)
Transfers and Subsidies	(4 246)	(5 060)	(5 426)	–	–	(4 075)	(4 075)	100%	(5 426)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**234 306**	**224 935**	**267 554**	**100 429**	**450 319**	**252 950**	**(197 369)**	**-78%**	**267 554**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	2 186	14 613	4 169	–	1 944	–	1 944	#DIV/0!	4 169
Decrease (increase) in non-current receivables	–	–	–	1	2	–	2	#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)	(12 590)	(77 660)	(154 640)	(76 980)	50%	(214 610)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(170 142)**	**(194 439)**	**(543 469)**	**(12 590)**	**(375 715)**	**(362 517)**	**13 198**	**-4%**	**(543 469)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 396	500	500	499	1 582	375	1 207	322%	500
Payments									
Repayment of borrowing	(8 634)	(8 761)	(52 059)	(43 298)	(49 509)	(26 029)	23 480	-90%	(52 059)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(7 238)**	**(8 261)**	**(51 559)**	**(42 799)**	**(47 927)**	**(25 654)**	**22 273**	**-87%**	**(51 559)**
NET INCREASE/ (DECREASE) IN CASH HELD	**56 926**	**22 234**	**(327 474)**	**45 040**	**26 677**	**(135 222)**			**(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		748 694	586 795			394 543

Cash and cash equivalents as at 31 March 2024 include investments made to the amount of R730 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March											
Description		Budget Year 2023/24									
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	10 342	3 647	925	735	495	560	789	7 654	25 148	10 233
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30 083	2 997	197	96	79	160	191	1 440	35 244	1 966
Receivables from Non-exchange Transactions - Property Rates	1400	12 174	3 254	710	542	475	1 061	1 232	8 387	27 835	11 698
Receivables from Exchange Transactions - Waste Water Management	1500	4 139	1 505	459	386	353	324	604	4 687	12 457	6 354
Receivables from Exchange Transactions - Waste Management	1600	3 378	1 162	384	324	295	346	516	4 156	10 560	5 637
Receivables from Exchange Transactions - Property Rental Debtors	1700	36	23	3	3	3	2	4	33	107	45
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 070)	322	138	158	97	111	247	1 504	1 507	2 117
Total By Income Source	**2000**	**59 083**	**12 908**	**2 817**	**2 243**	**1 798**	**2 565**	**3 583**	**27 862**	**112 858**	**38 050**
2022/23 - totals only		46 679	10 735	2 937	2 399	1 965	1 562	2 937	22 688	91 902	31 550
Debtors Age Analysis By Customer Group											
Organs of State	2200	1 665	992	100	78	65	64	515	1 623	5 103	2 346
Commercial	2300	26 420	1 583	151	96	64	86	113	1 429	29 942	1 788
Households	2400	30 998	10 333	2 565	2 069	1 668	2 414	2 954	24 810	77 813	33 916
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**59 083**	**12 908**	**2 817**	**2 243**	**1 798**	**2 565**	**3 583**	**27 862**	**112 858**	**38 050**

Total Debtors has decreased from **R 124 046 240** in February to **R 112 857 864** in March 2024.

The collection rate for **March 2024** was **102.30%** compared to **97.20%** in February 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 - M09 March											
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	13 708	45	153	–	2	–	–	–	**13 908**	10 022
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**13 708**	**45**	**153**	**–**	**2**	**–**	**–**	**–**	**13 908**	10 022

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**
CK RUMBOLL	17 250.00	16/02/2024	Current dispute on this invoice	Querry not resolved as of yet
JB'S TRUCKS - UD TRUCKS	7 276.15	22/02/2024	Querry on the invoice	In Payment process
SWARTLAND WORKWEAR	153 311.10	23/01/2024	Not all the items on the Invoice was received	Querry not resolved as of yet
TFC OPERATIONS	5 281.02	26/02/2024	Querry on the invoice	Resolved and paid in April 2024
VOLTEX CAPE TOWN	1 900.01	20/02/2024	Querry on the invoice	Awating authorization from user department
WATER AFAIR & FORESTRY	28.11	20/02/2024	Querry on the invoice	Querry not resolved as of yet
WESKUS DISTRIKS MUNISIPALITEIT	12 838.00	21/02/2024	Dispute on the invoice	Resolved and paid in April 2024

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March												
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months									
Municipality											
ABSA		3 Years	Fixed	Fixed	11.070	28/06/2026	300 000	33 028	–	–	333 028
NEDBANK		12 Months	Fixed	Fixed	10.380	28/06/2024	200 000	20 532	–	–	220 532
STANDARDBANK		12 Months	Fixed	Fixed	10.130	28/06/2024	150 000	15 028	–	–	165 028
STANDARDBANK		10 Months	Fixed	Fixed	10.125	15/05/2024	40 000	3 440	–	–	43 440
STANDARD BANK		4 Months	Fixed	Fixed	9.250	28/06/2024	40 000	1 216		–	41 216
Municipality sub-total							730 000		–	–	803 245
TOTAL INVESTMENTS AND INTEREST	2						730 000		–	–	803 245

- As at 31 March 2024 investments made amount to R 730 000 000.
- During the month of March 2024, no investments matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	29 February 2024	Transactions / Movement 2023/2024	Current Month
Cash & Cash Equivalents:	**R 833 191 274**		**R 856 921 817**
Primary Bank Account	R 99 626 070	R 22 672 284	R 122 298 354
Short Term Investments (Less than 6 months)	R 40 000 000	R -	R 40 000 000
Medium Term Investments (More than 6 months)	R 390 000 000	R -	R 390 000 000
Longterm Investments	R 300 000 000	R -	R 300 000 000
Cash Floats	R 3 565 204	R 1 058 259	R 4 623 463
Commitments:	**R 388 834 555**		**R 344 158 935**
Unspent Borrowings	R -	R -	R -
Unspent Committed Conditional Grants	R 8 691 115	R -	R 8 691 115
Capital funding requirement 2023/24 (Grants & Loans)	R 86 335 585	R -17 562 488	R 68 773 097
Cash Portion of Housing Development Fund	R -	R -	R -
Capital Replacement Reserve Movement	R 98 583 284	R -5 116 825	R 93 466 459
Loan repayment due Dec / June	R 4 573 831	R -	R 4 573 831
Consumer Deposits	R 18 948 790	R 421 656	R 19 370 446
Creditor payments	R 4 425 366	R 9 482 736	R 13 908 102
Salaries	R 123 175 811	R -24 855 904	R 98 319 907
Bad Debt Contributions	R 44 100 774	R -7 044 795	R 37 055 979
Working Capital			**R 512 762 881**

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 - M09 March									
	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**129 651**	**146 615**	**146 615**	**35 809**	**146 615**	**146 615**	**–**		**146 615**
Local Government Equitable Share	126 228	143 235	143 235	35 809	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**	**35 809**	**169 416**	**169 416**	**–**		**169 416**
Capital Transfers and Grants									
National Government:	**51 410**	**48 366**	**46 713**	**12 347**	**46 713**	**46 713**	–		46 713
Municipal Infrastructure Grant (MIG)	33 810	24 708	23 055	3 347	23 055	23 055	–		23 055
Integrated National Electrification Programme (municipal)	17 600	23 658	23 658	9 000	23 658	23 658	–		23 658
Provincial Government:	**3 895**	**57 796**	**63 489**	**6 850**	**63 391**	**63 391**	–		**63 489**
Human Settlements	2 615	55 314	60 507	6 850	60 408	60 408	–		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**	**19 197**	**110 104**	**110 104**	**–**		**110 202**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**207 682**	**273 832**	**279 618**	**55 006**	**279 520**	**279 520**	**–**		**279 618**

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**129 651**	**146 615**	**146 615**	**6 622**	**63 617**	**66 072**	**(2 455)**	**-3.7%**	**146 615**
Local Government Equitable Share	126 228	143 235	143 235	6 373	61 621	64 768	(3 148)	-4.9%	143 235
Finance Management	1 550	1 550	1 550	94	766	577	189	32.7%	1 550
EPWP Incentive	1 873	1 830	1 830	156	1 231	727	504	69.4%	1 830
Provincial Government:	**29 051**	**21 055**	**23 460**	**1 869**	**18 332**	**19 886**	**(1 554)**	**-7.8%**	**23 460**
Community Development Workers	35	38	38	–	1	28	(27)	-97.5%	38
Municipal Accreditation and Capacity Building Grant	197	245	245	17	156	178	(22)	-12.5%	245
Libraries	11 573	11 788	12 254	854	8 367	8 718	(352)	-4.0%	12 254
Proclaimed Roads Subsidy	4 470	170	170	–	170	126	44	35.0%	170
Establishment of a K9 Unit	6 037	3 305	3 305	469	4 222	4 909	(687)	-14.0%	3 305
Establishment of Law Enforcement Rural Safety Unit	6 738	5 509	5 509	529	4 839	5 076	(237)	-4.7%	5 509
WC Municipal Energy Resilience Grant	–	–	680	–	402	680	(278)	-40.9%	680
Human Settlements Development Grant	–	–	80	–	91	40	51	129.3%	80
WC Financial Management Capability Grant (Bursaries)	–	–	261	–	85	131	(46)	-35.3%	261
Municipal Service Delivery and Capacity Building Grant	–	–	500	–	–	–	–		500
WC Financial Management Capability Grant (Internal Audit)	–	–	418	–	–	–	–		418
Total operating expenditure of Transfers and Grants:	**158 702**	**167 670**	**170 075**	**8 491**	**81 949**	**85 958**	**(4 009)**	**-4.7%**	**170 075**
Capital expenditure of Transfers and Grants									
National Government:	50 700	48 366	46 713	15 996	39 505	28 466	11 039	**38.8%**	46 713
Municipal Infrastructure Grant (MIG)	33 100	24 708	23 055	4 695	19 917	16 808	3 109	18.5%	23 055
Integrated National Electrification Programme (municipal)	17 600	23 658	23 658	11 301	19 588	11 658	7 930	68.0%	23 658
							–		
Provincial Government:	**7 308**	**57 796**	**72 082**	**1 566**	**14 470**	**65 807**	**(51 336)**	**-78.0%**	**72 082**
Human Settlements	3 483	55 314	60 507	213	10 685	54 338	(43 653)	-80.3%	60 507
RSEP/VPUU Municipal Projects	1 200	500	500	444	444	500	(56)	-11.2%	500
Libraries	50	50	50	–	8	30	(22)	-74.6%	50
Fire Service Capacity Building Grant	–	926	926	–	–	926	(926)	-100.0%	926
Establishment of a K9 Unit	137	40	40	–	–	40	(40)	-100.0%	40
Sport Development	–	966	966	116	616	966	(350)	-36.3%	966
Emergency Municipal Load-Shedding Relief	2 438	–	8 593	794	2 718	8 507	(5 789)	-68.0%	8 593
Non-motorised Transport Infrastructure			500	–	–	500	(500)	-100.0%	500
Total capital expenditure of Transfers and Grants	**58 008**	**106 162**	**118 795**	**17 562**	**53 976**	**94 273**	**(40 297)**	**-42.7%**	**118 795**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**216 710**	**273 832**	**288 870**	**26 053**	**135 925**	**180 231**	**(44 306)**	**-24.6%**	**288 870**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March					
Description	Budget Year 2023/24				
R thousands	Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
Provincial Government:	**659**	**–**	**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**	**794**	**2 718**	5 789	68.0%
Emergency Municipal Load-Shedding Relief	8 507	794	2 718	5 789	68.0%
				–	
Total capital expenditure of Approved Roll-overs	**8 507**	**794**	**2 718**	**5 789**	**68.0%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	**9 165**	**794**	**2 894**	**6 272**	**68.4%**

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 - M09 March

Summary of Employee and Councillor remuneration	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	8 365	9 058	9 262	703	6 786	6 890	(105)	-2%	9 262
Pension and UIF Contributions	901	976	995	71	705	721	(17)	-2%	995
Medical Aid Contributions	154	156	301	18	150	211	(61)	-29%	301
Cellphone Allowance	994	1 015	1 097	86	855	776	79	10%	1 097
Other benefits and allowances	811	877	764	68	608	557	51	9%	764
Sub Total - Councillors	**11 225**	**12 081**	**12 419**	**946**	**9 103**	**9 156**	**(53)**	**-1%**	**12 419**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 934	9 291	9 408	842	7 248	7 765	(518)	-7%	9 408
Pension and UIF Contributions	1 638	1 750	1 885	146	1 342	1 377	(35)	-3%	1 885
Medical Aid Contributions	415	429	443	33	314	327	(13)	-4%	443
Overtime	–	–	–	–	–	–	–		–
Performance Bonus	250	–	–	–	–	–	–		–
Motor Vehicle Allowance	868	761	1 050	80	811	705	106	15%	1 050
Cellphone Allowance	243	251	263	22	192	190	2	1%	263
Housing Allowances	–	–	–	–	–	–	–		–
Other benefits and allowances	291	193	342	26	230	220	11	5%	342
Payments in lieu of leave	–	33	33	–	–	–	–		33
Long service awards	24	–	–	–	–	–	–		–
Post-retirement benefit obligations	1 519	1 519	1 519	–	–	–	–		1 519
Sub Total - Senior Managers of Municipalit	**14 182**	**14 228**	**14 944**	**1 148**	**10 137**	**10 584**	**(447)**	**-4%**	**14 944**
Other Municipal Staff									
Basic Salaries and Wages	163 400	183 305	182 544	14 954	131 212	135 755	(4 544)	-3%	182 544
Pension and UIF Contributions	29 304	32 503	32 851	2 654	23 758	24 508	(750)	-3%	32 851
Medical Aid Contributions	12 728	14 196	14 735	1 211	10 424	10 878	(454)	-4%	14 735
Overtime	18 820	14 882	15 278	1 583	13 775	11 024	2 752	25%	15 278
Performance Bonus	–	–	–	–	–	–	–		–
Motor Vehicle Allowance	5 687	6 189	6 265	518	4 517	4 583	(66)	-1%	6 265
Cellphone Allowance	676	684	707	57	512	529	(17)	-3%	707
Housing Allowances	996	1 151	1 206	95	848	870	(22)	-3%	1 206
Other benefits and allowances	32 175	33 872	34 328	1 675	28 052	28 811	(758)	-3%	34 328
Payments in lieu of leave	2 642	2 988	2 988	–	–	–	–		2 988
Long service awards	1 798	2 898	2 898	14	–	2 107	(2 107)	-100%	2 898
Post-retirement benefit obligations	9 498	9 498	9 498	–	–	–	–		9 498
Sub Total - Other Municipal Staff	**277 725**	**302 166**	**303 297**	**22 762**	**213 100**	**219 065**	**(5 966)**	**-3%**	**303 297**
Total Parent Municipality	**303 132**	**328 475**	**330 660**	**24 856**	**232 340**	**238 805**	**(6 465)**	**-3%**	**330 660**
Total Municipal Entities	–	–	–	–	–	–	–		–
TOTAL MANAGERS AND STAFF	**291 907**	**316 394**	**318 241**	**23 910**	**223 237**	**229 650**	**(6 413)**	**-3%**	**318 241**

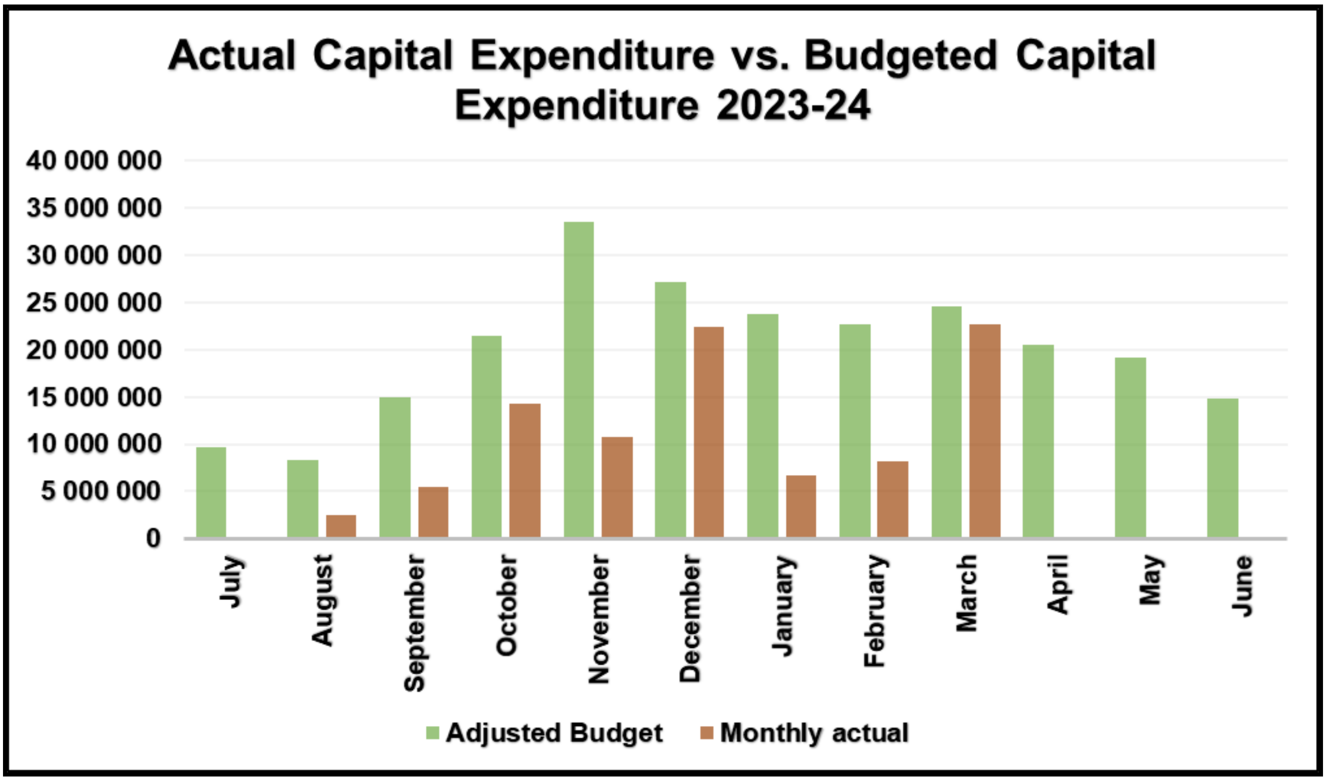
Section 10 – Material variances to the SDBIP

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

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
	2022/23	Budget Year 2023/24							
Month R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
Monthly expenditure performance trend									
July	2 071	9 731	9 730	228	228	9 730	9 503	97.7%	0.1%
August	807	8 115	10 265	2 481	2 708	19 996	17 287	86.5%	1%
September	2 496	13 946	14 926	5 467	8 176	34 922	26 746	76.6%	3%
October	11 687	17 373	20 948	14 281	22 456	55 870	33 414	59.8%	9%
November	9 644	25 784	33 076	10 715	33 172	88 946	55 775	62.7%	13%
December	14 890	19 453	26 648	22 478	55 649	115 594	59 945	51.9%	22%
January	10 542	18 184	8 953	6 653	62 303	124 547	62 245	50.0%	25%
February	13 568	18 105	19 544	8 145	70 447	144 092	73 644	51.1%	28%
March	18 125	23 948	28 174	22 679	93 126	172 266	79 139	45.9%	37%
April	14 470	20 389	19 750			192 015	–		
May	28 869	19 164	12 860			204 875	–		
June	41 476	14 858	43 815			248 690	–		
Total Capital expenditure	168 647	209 052	248 690	93 126					



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 - M09 March

Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**72 662**	**125 032**	**150 105**	**15 769**	**46 693**	**82 707**	36 015	**43.5%**	**150 105**
Roads Infrastructure	30 598	55 914	66 673	4 125	21 360	45 150	23 790	**52.7%**	66 673
Roads	30 598	55 914	66 673	4 125	21 360	45 150	23 790	**52.7%**	66 673
Road Structures				–	–	–	–		–
Storm water Infrastructure	–	–	2 169	–	–	500	500	**100.0%**	2 169
Storm water Conveyance			2 169	–	–	500	500	**100.0%**	2 169
Electrical Infrastructure	37 171	46 400	52 789	11 408	21 661	17 842	(3 819)	**-21.4%**	52 789
MV Substations	13 107	16 542	11 131	30	170	408	238	**58.3%**	11 131
MV Switching Stations	5 129	5 350	5 350	–	1 132	5 120	3 988	**77.9%**	5 350
MV Networks	17 600	23 658	35 458	11 301	19 588	11 658	(7 930)	**-68.0%**	35 458
LV Networks	1 336	850	850	77	771	656	(115)	**-17.6%**	850
Capital Spares				–	–	–	–		–
Water Supply Infrastructure	2 965	9 797	15 877	85	998	9 052	8 054	**89.0%**	15 877
Boreholes	658	500	–	–	–	–	–		–
Distribution	2 307	9 297	15 877	85	998	9 052	8 054	**89.0%**	15 877
Sanitation Infrastructure	1 928	10 420	10 097	151	1 303	8 663	7 360	**85.0%**	10 097
Pump Station	536	1 100	1 316	90	341	1 316	975	**74.1%**	1 316
Reticulation	1 392	9 320	8 781	61	962	7 347	6 385	**86.9%**	8 781
Solid Waste Infrastructure	–	2 500	2 500	–	1 371	1 500	129	**8.6%**	2 500
Landfill Sites	–	2 000	2 500	–	1 371	1 500	129	**8.6%**	2 500
Waste Drop-off Points	–	500	–	–	–	–	–		–
Community Assets	**3 044**	**15 700**	**11 840**	**2 220**	**3 217**	**4 590**	**1 373**	**29.9%**	**11 840**
Community Facilities	343	3 000	2 640	604	1 321	2 440	1 119	**45.9%**	2 640
Cemeteries/Crematoria		900	540	–	453	540	87	16.2%	540
Parks	343	1 100	1 100	19	283	900	617	68.5%	1 100
Markets		1 000	1 000	585	585	1 000	415	41.5%	1 000
Sport and Recreation Facilities	2 701	12 700	9 200	1 615	1 896	2 150	254	**11.8%**	9 200
Outdoor Facilities	2 701	12 700	9 200	1 615	1 896	2 150	254	11.8%	9 200
Investment properties	**345**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating	345	–	–	–	–	–	–		–
Unimproved Property	345						–		–
Other assets	**1 069**	**16 514**	**20 360**	**641**	**6 394**	**18 181**	**11 788**	**64.8%**	**20 360**
Operational Buildings	103	3 000	2 953	641	719	2 953	2 234	**75.7%**	2 953
Municipal Offices	103	2 900	2 900	641	670	2 900	2 230	76.9%	2 900
Stores		100	53	–	48	53	5	8.6%	53
Housing	966	13 514	17 407	–	5 675	15 228	9 553	**62.7%**	17 407
Social Housing	966	13 514	17 407	–	5 675	15 228	9 553	62.7%	17 407
Intangible Assets	**30**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights	30	–	–	–	–	–	–		–
Computer Software and Applications	30						–		–
Computer Equipment	**3 485**	**2 052**	**2 234**	**21**	**957**	**1 844**	**888**	48.1%	**2 234**
Computer Equipment	3 485	2 052	2 234	21	957	1 844	888	48.1%	2 234
Furniture and Office Equipment	**473**	**586**	**824**	**66**	**393**	**491**	**99**	20.1%	**824**
Furniture and Office Equipment	473	586	824	66	393	491	99	20.1%	824
Machinery and Equipment	**5 571**	**3 431**	**13 239**	**877**	**4 230**	**13 036**	**8 806**	67.6%	**13 239**
Machinery and Equipment	5 571	3 431	13 239	877	4 230	13 036	8 806	67.6%	13 239
Transport Assets	**14 250**	**11 962**	**10 773**	**901**	**7 955**	**10 773**	**2 818**	26.2%	**10 773**
Transport Assets	14 250	11 962	10 773	901	7 955	10 773	2 818	26.2%	10 773
Land	**533**	**–**	**5 500**	**–**	**–**	**5 500**	**5 500**	100.0%	**5 500**
Land	533		5 500	–	–	5 500	5 500	100.0%	5 500
Total Capital Expenditure on new assets	**101 461**	**175 276**	**214 874**	**20 494**	**69 837**	**137 123**	**67 286**	**49.1%**	**214 874**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description R thousands	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**22 862**	**11 500**	**13 151**	**–**	**12 061**	**13 151**	1 090	**8.3%**	**13 151**
Roads Infrastructure	21 500	10 000	9 251	–	8 166	9 251	1 086	**11.7%**	9 251
Roads	21 500	10 000	9 251	–	8 166	9 251	1 086	**11.7%**	9 251
Road Structures							–		
Sanitation Infrastructure	1 362	1 500	3 900	–	3 896	3 900	4	**0.1%**	3 900
Pump Station							–		–
Reticulation	1 362	1 500	3 900	–	3 896	3 900	4	**0.1%**	3 900
Waste Water Treatment Works							–		–
Total Capital Expenditure on renewal of existi	**22 862**	**11 500**	**13 151**	**–**	**12 061**	**13 151**	**1 090**	8.3%	**13 151**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description R thousands	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	**44 324**	**9 811**	**9 722**	**791**	**4 235**	**12 825**	8 590	**67.0%**	**9 722**
Roads Infrastructure	–	–	667	–	667	3 667	3 000	**81.8%**	667
Roads	–	–	667	–	667	3 667	3 000	**81.8%**	667
Storm water Infrastructure	225	250	250	46	246	250	4	**1.5%**	250
Storm water Conveyance	225	250	250	46	246	250	4	**1.5%**	250
Attenuation	–	–		–	–	–	–		–
Electrical Infrastructure	7 430	3 650	5 142	501	1 495	4 207	2 711	**64.5%**	5 142
MV Networks	555	1 100	1 100	–	134	710	576	**81.1%**	1 100
LV Networks	6 874	2 550	4 042	501	1 361	3 497	2 136	**61.1%**	4 042
Capital Spares		–	–	–	–	–	–		–
Water Supply Infrastructure	28 513	4 300	2 053	244	797	3 591	2 793	**77.8%**	2 053
Bulk Mains		500	500	–	–	–	–		500
Distribution	28 517	3 700	1 453	244	747	3 491	2 744	**78.6%**	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	–	1 029	1 111	82	**7.4%**	1 611
Waste Water Treatment Works	8 157	1 611	1 611	–	1 029	1 111	82	**7.4%**	1 611
Outfall Sewers	–	–	–	–	–	–	–		–
Community Assets	**–**	**12 466**	**10 943**	**1 395**	**6 993**	**9 166**	**2 173**	23.7%	**10 943**
Community Facilities	–	200	200	–	24	–	(24)	**#DIV/0!**	200
Cemeteries/Crematoria	–	200	200	–	24	–	(24)	#DIV/0!	200
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	12 266	10 743	1 395	6 969	9 166	2 197	**24.0%**	10 743
Outdoor Facilities	–	12 266	10 743	1 395	6 969	9 166	2 197	24.0%	10 743
Total Capital Expenditure on upgrading o	**44 324**	**22 277**	**20 665**	**2 186**	**11 228**	**21 991**	**10 763**	**48.9%**	**20 665**

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**47 985**	**46 052**	**48 770**	**3 454**	**34 304**	**35 485**	1 181	**3.3%**	**48 770**
Roads Infrastructure	9 657	5 789	6 142	249	4 627	4 527	(100)	**-2.2%**	6 142
Roads	9 564	5 717	5 706	249	4 471	4 252	(219)	**-5.1%**	5 706
Road Furniture	93	71	436	–	156	274	119	**43.3%**	436
Storm water Infrastructure	18 616	20 911	21 021	1 431	14 408	15 433	1 024	**6.6%**	21 021
Storm water Conveyance	18 616	20 911	21 021	1 431	14 408	15 433	1 024	**6.6%**	21 021
Electrical Infrastructure	3 693	3 267	3 407	463	2 952	2 716	(236)	**-8.7%**	3 407
MV Substations	240	178	178	0	170	130	(40)	**-30.6%**	178
LV Networks	3 454	3 089	3 229	463	2 782	2 586	(196)	**-7.6%**	3 229
Water Supply Infrastructure	1 590	1 862	2 031	162	1 262	1 460	198	**13.6%**	2 031
Reservoirs	1 195	1 219	1 388	129	961	970	10	**1.0%**	1 388
Pump Stations	142	153	153	–	24	114	90	**79.2%**	153
Distribution	253	490	490	32	277	375	98	**26.2%**	490
Sanitation Infrastructure	4 412	5 874	6 500	469	3 868	4 615	747	**16.2%**	6 500
Pump Station	1 040	1 001	1 005	153	777	746	(31)	**-4.2%**	1 005
Waste Water Treatment Works	3 372	4 873	5 495	317	3 091	3 869	778	**20.1%**	5 495
Solid Waste Infrastructure	10 017	8 349	9 669	680	7 187	6 735	(452)	**-6.7%**	9 669
Landfill Sites	10 017	8 349	9 669	680	7 187	6 735	(452)	**-6.7%**	9 669
Community Assets	**3 418**	**3 224**	**3 530**	**185**	**2 123**	**2 421**	**297**	12.3%	**3 530**
Community Facilities	1 892	2 307	2 252	157	1 602	1 589	(13)	**-0.8%**	2 252
Halls	406	423	411	18	209	309	100	32.3%	411
Centres	1 267	1 621	1 617	138	1 230	1 123	(107)	-9.5%	1 617
Libraries	47	50	50	–	27	37	10	25.9%	50
Cemeteries/Crematoria	113	114	100	–	80	70	(10)	-14.6%	100
Police	–	–	–	–	–	–	–		–
Parks	59	100	75	–	55	49	(6)	-11.6%	75
Sport and Recreation Facilities	1 526	917	1 278	28	522	832	310	**37.3%**	1 278
Indoor Facilities	90	100	87	10	52	52	(0)	0.0%	87
Outdoor Facilities	1 437	817	1 191	19	470	780	310	39.8%	1 191
Other assets	**2 127**	**2 948**	**3 558**	**144**	**1 767**	**2 652**	**884**	**33.4%**	**3 558**
Operational Buildings	1 290	2 291	2 141	75	711	1 628	917	**56.3%**	2 141
Municipal Offices	1 290	2 291	2 141	75	711	1 628	917	56.3%	2 141
Housing	836	657	1 417	69	1 056	1 024	(33)	**-3.2%**	1 417
Staff Housing	160	217	367	5	318	311	(7)	-2.2%	367
Social Housing	677	440	1 050	64	738	712	(26)	-3.6%	1 050
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**3 750**	**5 092**	**5 606**	**1 006**	**4 067**	**3 976**	**(91)**	-2.3%	**5 606**
Servitudes							–		–
Licences and Rights	3 750	5 092	5 606	1 006	4 067	3 976	(91)	**-2.3%**	5 606
Computer Software and Applications	3 750	5 092	5 606	1 006	4 067	3 976	(91)	-2.3%	5 606
Computer Equipment	**223**	**428**	**404**	**31**	**100**	**302**	**202**	66.8%	**404**
Computer Equipment	223	428	404	31	100	302	202	66.8%	404
Furniture and Office Equipment	**21**	**58**	**58**	**–**	**9**	**43**	**34**	79.9%	**58**
Furniture and Office Equipment	21	58	58	–	9	43	34	79.9%	58
Machinery and Equipment	**992**	**1 361**	**1 433**	**90**	**790**	**1 145**	**355**	31.0%	**1 433**
Machinery and Equipment	992	1 361	1 433	90	790	1 145	355	31.0%	1 433
Transport Assets	**6 624**	**7 228**	**8 099**	**710**	**5 070**	**5 714**	**643**	11.3%	**8 099**
Transport Assets	6 624	7 228	8 099	710	5 070	5 714	643	11.3%	8 099
Land	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditu	**65 140**	**66 391**	**71 458**	**5 618**	**48 231**	**51 737**	**3 505**	**6.8%**	**71 458**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March									
	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	**78 745**	**89 428**	**89 428**	**6 483**	**57 522**	**63 520**	5 998	**9.4%**	**89 428**
Roads Infrastructure	24 500	28 632	28 632	2 145	19 028	19 776	748	**3.8%**	28 632
Roads	23 187	26 564	26 564	2 027	17 984	18 704	720	**3.8%**	26 564
Road Structures	870	1 606	1 606	71	628	673	45	**6.7%**	1 606
Road Furniture	443	461	461	47	416	399	(17)	**-4.2%**	461
Storm water Infrastructure	4 629	4 824	4 824	394	3 494	3 666	172	**4.7%**	4 824
Drainage Collection	906	941	941	76	676	715	39	**5.5%**	941
Storm water Conveyance	3 723	3 883	3 883	318	2 818	2 950	132	**4.5%**	3 883
Electrical Infrastructure	13 496	14 589	14 589	1 137	10 094	10 534	440	**4.2%**	14 589
Power Plants	3	3	3	0	2	2	(0)	**-3.5%**	3
HV Transmission Conductors	29	30	30	2	22	21	(1)	**-3.5%**	30
MV Substations	2 058	2 033	2 033	169	1 504	1 544	40	**2.6%**	2 033
MV Switching Stations	1 247	1 292	1 292	106	937	982	45	**4.6%**	1 292
MV Networks	6 962	8 242	8 242	611	5 421	5 714	292	**5.1%**	8 242
LV Networks	2 986	2 769	2 769	230	2 049	2 104	55	**2.6%**	2 769
Capital Spares	212	220	220	18	159	167	8	**4.6%**	220
Water Supply Infrastructure	16 071	17 453	17 453	1 358	12 050	12 807	757	**5.9%**	17 453
Dams and Weirs	253	263	263	21	190	200	9	**4.6%**	263
Boreholes	183	181	181	16	138	158	20	**12.6%**	181
Reservoirs	2 661	2 791	2 791	226	2 005	2 102	97	**4.6%**	2 791
Pump Stations	647	631	631	56	497	501	4	**0.8%**	631
Water Treatment Works	156	135	135	11	97	101	5	**4.6%**	135
Bulk Mains	1 541	1 526	1 526	173	1 534	1 479	(55)	**-3.7%**	1 526
Distribution	10 630	11 926	11 926	856	7 589	8 265	676	**8.2%**	11 926
Sanitation Infrastructure	16 050	19 426	19 426	1 367	12 126	13 126	1 000	**7.6%**	19 426
Pump Station	14 999	15 565	15 565	1 274	11 300	11 709	409	**3.5%**	15 565
Reticulation	1 051	3 860	3 860	90	799	1 399	599	**42.9%**	3 860
Waste Water Treatment Works		–		3	27	18	(9)	**-49.0%**	
Solid Waste Infrastructure	3 999	4 505	4 505	82	730	3 612	2 882	**79.8%**	4 505
Landfill Sites	3 849	4 371	4 371	67	595	3 485	2 889	**82.9%**	4 371
Waste Drop-off Points	150	133	133	15	135	128	(7)	**-5.7%**	133
Community Assets	**5 588**	**8 078**	**8 078**	**489**	**4 336**	**5 184**	**848**	**16.4%**	**8 078**
Community Facilities	2 654	4 602	4 602	221	1 958	2 578	620	**24.0%**	4 602
Halls	926	1 813	1 813	79	698	715	17	2.4%	1 813
Centres	314	423	423	27	237	513	276	53.8%	423
Clinics/Care Centres	51	410	410	4	38	311	273	87.8%	410
Museums	15	16	16	1	11	11	(0)	-3.5%	16
Libraries	454	472	472	39	342	359	17	4.6%	472
Cemeteries/Crematoria	211	219	219	17	149	167	17	10.3%	219
Purls	33	664	664	3	23	22	(1)	-2.5%	664
Public Open Space	367	383	383	29	257	290	32	11.1%	383
Public Ablution Facilities	182	185	185	17	149	151	3	1.7%	185
Taxi Ranks/Bus Terminals	100	17	17	6	53	39	(14)	-35.3%	17
Sport and Recreation Facilities	2 934	3 476	3 476	268	2 378	2 607	228	**8.8%**	3 476
Indoor Facilities	1 400	1 641	1 641	118	1 047	1 197	150	12.6%	1 641
Outdoor Facilities	1 534	1 836	1 836	150	1 331	1 409	78	5.5%	1 836
Investment properties	**32**	**61**	**61**	**3**	**24**	**44**	20	45.5%	**61**
Revenue Generating	32	61	61	3	24	44	20	**45.5%**	61
Improved Property	32	61	61	3	24	44	20	45.5%	61
Other assets	**2 102**	**2 781**	**2 781**	**179**	**1 585**	**2 092**	**507**	**24.3%**	**2 781**
Operational Buildings	1 916	2 542	2 542	165	1 460	1 921	461	**24.0%**	2 542
Municipal Offices	1 644	1 999	1 999	142	1 258	1 508	251	16.6%	1 999
Workshops	2	2	2	0	2	2	(0)	-3.5%	2
Yards	5	5	5	0	1	3	3	83.4%	5
Stores	266	537	537	23	200	408	208	50.9%	537
Housing	185	239	239	14	125	171	47	**27.2%**	239
Staff Housing	172	210	210	13	111	156	46	29.1%	210
Social Housing	13	28	28	2	14	15	1	6.9%	28

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Intangible Assets	**69**	**197**	**197**	**9**	**78**	**153**	**75**	49.2%	**197**
Servitudes				–	–	–	–		–
Licences and Rights	69	197	197	9	78	153	75	**49.2%**	197
Computer Software and Applications	69	197	197	9	78	153	75	49.2%	197
Computer Equipment	**1 518**	**2 725**	**2 725**	**161**	**1 436**	**1 876**	**440**	23.4%	**2 725**
Computer Equipment	1 518	2 725	2 725	161	1 436	1 876	440	23.4%	2 725
Furniture and Office Equipment	**543**	**807**	**807**	**52**	**467**	**636**	**169**	26.6%	**807**
Furniture and Office Equipment	543	807	807	52	467	636	169	26.6%	807
Machinery and Equipment	**2 264**	**2 734**	**2 734**	**221**	**1 965**	**2 325**	**360**	15.5%	**2 734**
Machinery and Equipment	2 264	2 734	2 734	221	1 965	2 325	360	15.5%	2 734
Transport Assets	**3 320**	**5 802**	**5 802**	**310**	**2 804**	**4 200**	**1 396**	33.2%	**5 802**
Transport Assets	3 320	5 802	5 802	310	2 804	4 200	1 396	33.2%	5 802
Total Depreciation	**94 181**	**112 614**	**112 614**	**7 907**	**70 217**	**80 031**	**9 814**	**12.3%**	**112 614**

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

- [X] the monthly budget statement
- [X] 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 **March 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: 12 April 2024

The Executive Mayor

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

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature ______________________

Date: 12 April 2024