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 May 2023

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor's Report

1.1 In -Year Report – Monthly Budget Statement

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

1.2 Financial problems or risks facing the municipality

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

Section 2 - Resolutions

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	Adjustments Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 1 093 983 966	R 1 098 017 584	R 912 914 520	R 878 148 791	R -34 765 729	**-4%**
Operating Expenditure	R 1 029 331 855	R 1 025 575 991	R 830 966 749	R 732 984 367	R -97 982 382	**-12%**
Capital	R 191 095 805	R 178 839 804	R 153 853 239	R 127 170 442	R -26 682 797	**-17%**

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) - M11 May									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Property rates	141 486	148 224	148 224	12 266	140 190	135 806	4 384	3%	148 224
Service charges - electricity revenue	369 387	400 667	385 970	29 219	331 801	357 376	(25 575)	-7%	385 970
Service charges - water revenue	79 785	80 786	80 786	6 132	78 502	74 794	3 708	5%	80 786
Service charges - sanitation revenue	48 956	51 390	51 797	4 398	48 122	47 353	769	2%	51 797
Service charges - refuse revenue	29 734	31 991	32 591	2 773	30 003	27 794	2 209	8%	32 591
									–
Rental of facilities and equipment	1 422	1 627	1 807	131	1 573	1 635	(62)	-4%	1 807
Interest earned - external investments	35 489	35 667	55 754	490	7 375	6 266	1 108	18%	55 754
Interest earned - outstanding debtors	2 646	3 458	3 161	406	3 628	3 161	467	15%	3 161
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	27 864	34 607	30 263	37	290	241	49	21%	30 263
Licences and permits	4 686	4 778	4 902	463	4 695	4 530	165	4%	4 902
Agency services	5 264	6 040	6 040	331	5 194	5 617	(423)	-8%	6 040
Transfers and subsidies	172 790	186 257	189 755	–	167 038	172 619	(5 581)	-3%	189 755
Other revenue	15 678	15 508	16 412	1 145	15 035	14 772	263	2%	16 412
Gains	8 068	15 877	11 666	–	9 212	7 938	1 274	16%	11 666
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**1 019 127**	**57 790**	**842 657**	**859 900**	**(17 243)**	**-2%**	**1 019 127**

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

- **Service charges - electricity revenue** stands at 7% below the YTD budgeted projections mainly due to the effect of load shedding.
- **Fines, penalties and forfeits** stands at 21% above the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Transfers and subsidies** stands at 3% below YTD budgeted projections due to the revenue being recognised each quarter based on the expenditure of the grants for that quarter.
- **Gains** mainly refer to sale of land transactions that realised.
- Revenue for the month of **May 2023** was **R57.790 million** whilst the overall YTD performance **excluding capital transfers** stands at **2% below** the budgeted projections**.**

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type									
Employee related costs	265 587	294 029	298 366	22 162	251 528	259 719	(8 191)	-3%	298 366
Remuneration of councillors	10 929	11 251	11 560	986	10 338	10 535	(197)	-2%	11 560
Debt impairment	39 382	37 654	31 448	(1)	2 405	6 050	(3 645)	-60%	31 448
Depreciation & asset impairment	97 550	106 565	106 565	7 697	83 252	94 163	(10 911)	-12%	106 565
Finance charges	15 738	12 361	15 565	–	5 218	5 090	127	3%	15 565
Bulk purchases - electricity	292 405	332 200	312 398	20 644	236 652	288 699	(52 047)	-18%	312 398
Inventory consumed	39 915	47 513	52 621	2 006	20 841	19 631	1 211	6%	52 621
Contracted services	94 571	105 260	109 982	8 057	81 105	100 330	(19 225)	-19%	109 982
Transfers and subsidies	3 774	4 368	4 607	45	4 155	4 063	92	2%	4 607
Other expenditure	35 846	51 359	52 718	1 992	35 053	40 382	(5 328)	-13%	52 718
Losses	16 586	26 772	29 745	–	2 438	2 306	132	6%	29 745
Total Expenditure	**912 284**	**1 029 332**	**1 025 576**	**63 588**	**732 984**	**830 967**	**(97 982)**	**-12%**	**1 025 576**

- The variance on **Depreciation** is due to the practical planned completion date of the Moorreesburg and Darling WWTW's that changed to the 2023/24 financial year.
- The variance on **Bulk purchases - electricity** is mainly due to the effect of load shedding.
- **Contracted services** stands at 18% below the YTD budgeted projections mainly due to underspending on various line items such as De-Hoop Housing Top structure and various line items.
- **Other expenditure** stands at 13% below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **May 2023** was **R63.588 million** whilst the overall YTD performance stands at **12% 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) - M11 May									
Vote Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital Expenditure - Functional Classification									
Governance and administration	**16 508**	**10 660**	**5 092**	**456**	**3 213**	**4 538**	(1 325)	-29%	**5 092**
Executive and council	17	664	651	–	18	676	(658)	-97%	651
Finance and administration	16 491	9 995	4 441	456	3 195	3 862	(667)	-17%	4 441
Internal audit	–			–	–	–	–		
Community and public safety	**7 441**	**7 366**	**7 273**	**691**	**4 941**	**7 262**	(2 322)	-32%	**7 273**
Community and social services	124	413	408	7	342	398	(56)	-14%	408
Sport and recreation	4 421	3 038	2 817	610	1 989	2 817	(828)	-29%	2 817
Public safety	2 896	3 915	4 047	74	2 610	4 047	(1 438)	-36%	4 047
Housing	–						–		
Health							–		
Economic and environmental services	**53 418**	**71 549**	**60 647**	**12 158**	**48 045**	**49 310**	(1 265)	-3%	**60 647**
Planning and development	9 100	9 030	4 114	571	2 460	3 779	(1 318)	-35%	4 114
Road transport	44 318	62 519	56 533	11 586	45 585	45 531	53	0%	56 533
Environmental protection							–		
Trading services	**97 535**	**101 521**	**105 828**	**15 563**	**70 971**	**92 742**	(21 771)	-23%	**105 828**
Energy sources	23 596	43 000	44 253	7 295	31 351	45 028	(13 678)	-30%	44 253
Water management	9 324	29 372	38 109	4 132	27 291	29 279	(1 988)	-7%	38 109
Waste water management	63 368	24 364	19 204	4 153	8 735	14 173	(5 438)	-38%	19 204
Waste management	1 247	4 786	4 262	(16)	3 595	4 262	(667)	-16%	4 262
Total Capital Expenditure - Functional Classification	**174 902**	**191 096**	**178 840**	**28 869**	**127 170**	**153 853**	**(26 683)**	**-17%**	**178 840**
Funded by:									
National Government	34 655	41 410	51 410	8 433	44 178	48 039	(3 861)	-8%	51 410
Provincial Government	11 275	21 339	16 277	1 486	3 838	5 227	(1 389)	-27%	16 277
Transfers and subsidies - capital (monetary	976	12 534	11 203	994	6 751	10 860	(4 109)	-38%	11 203
Transfers recognised - capital	**46 906**	**75 283**	**78 891**	**10 913**	**54 767**	**64 126**	**(9 360)**	**-15%**	**78 891**
Borrowing	–	–		–	–	–	–		–
Internally generated funds	127 996	115 813	99 949	17 956	72 404	89 727	(17 323)	-19%	99 949
Total Capital Funding	**174 902**	**191 096**	**178 840**	**28 869**	**127 170**	**153 853**	**(26 683)**	**-17%**	**178 840**

- Capital expenditure for the month of May **2023** amounts to **R 28 868 542** and stands at **17%** 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 **R 127 170 442 (71.11%)** compared to the total budget of **R 178 839 804**. This will result in bottlenecks prior to year-end and has the very real potential of material under-performance and a challenging year-end closure.
- Commitments are **R11 364 891.**

2022-2023 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Adjustments Budget_2	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
ROADS											
1	Roads Swartland: Resealing of Roads	21 500 788	-	21 499 688	21 500 788	1 100	0%	Construction	Swartland	100%	
2	Construction: Side walks and Recreational nodes (Ilinge Lethu Wesbank)	10 843 025	994 010	6 438 236	10 500 000	4 404 789	41%	Construction	Malmesbury	95%	
3	Roads Swartland: Construction of New Roads	9 000 000	1 447 841	4 961 210	8 900 000	4 038 790	45%	Construction	Swartland	85%	
4	Upgrading of N7/Voortrekker Northern Interchange	8 000 000	8 000 000	8 000 000	-	-	0%	Construction	Malmesbury	100%	
SEWERAGE											
5	Sewerage: Moorreesburg	7 835 203	2 403 608	3 219 747	7 500 000	4 615 457	59%	Construction	Moorreesburg	98%	
WATER											
6	Swartland Bulk Water System S3.3 S3.4 Panorama to Wesbank I1/4	20 191 500	2 653 062	18 114 278	17 500 000	2 077 222	10%	Construction	Swartland	98%	
7	Generator Installation	10 659 775	-	-	-	10 659 775	100%	Tender	Swartland	12%	
ELECTRICAL SERVICES											
8	Saamstaan/De Hoop:housing development: Elec Bulk supply, Infrastructure Connections	18 500 000	4 443 727	16 263 023	17 500 000	2 236 977	12%	Construction	Malmesbury	93%	Contractor on site and progressing according to plan. Expenditure will be paid from INEP Funds first and then CRR
9	132/11kV Eskom Schoonspruit substation, 132kV transmission line and servitudes	10 000 000	1 486 662	2 274 746	9 500 000	7 725 254	77%	Construction	Malmesbury	30%	
10	Replace oil insulated switchgear and equipment	4 850 000	3 025	4 838 903	4 850 000	11 097	0%	Construction	Swartland	92%	100% procurement, 82% departmental installation
TOTAL		**121 380 291**	**21 431 935**	**85 609 831**	**97 750 788**	**35 770 460**	**30%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May						
Description of financial indicator	Basis of calculation	Ref	Budget Year 2022/23			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		11,6%	11,9%	12,1%	11,9%
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		7,0%	7,0%	8,2%	7,0%
Gearing	Long Term Borrowing/ Funds & Reserves		32,8%	32,8%	32,4%	32,8%
Liquidity						
Current Ratio	Current assets/current liabilities	1	6:1	6:1	6:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities		5:1	5:1	5:1	5:1
Revenue Management						0,0%
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		97,0%	97,0%	100,14%	97,0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100,0%	100,0%	98,73%	100,0%
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	6,0%	6,0%	4,69%	6,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	21,0%	21,0%	18,38%	21,0%
Employee costs	Employee costs/Total Revenue - capital revenue		28,9%	29,3%	29,8%	29,3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		6,3%	6,5%	6,7%	6,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11,7%	12,0%	10,5%	12,0%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		18,2	18,1	12,95	18,1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		20,2%	11,1%	9,7%	11,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		8,9	9,7	8,8	9,7

Note: Ratios in the main will improve more positively over the reporting period as some YTD actuals only takes into account the month-to-month movements. It's envisaged that most ratios will be more in line with the budget nearing the end of the reporting period, but with the creditor payment period potentially worsening due to the current much lower capital spending.

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 - M11 May									
Description	2021/22	Budget Year 2022/23							
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	141 486	148 224	148 224	12 266	140 190	135 806	4 384	3%	148 224
Service charges	527 861	564 834	551 144	42 523	488 428	507 316	(18 888)	-4%	551 144
Investment revenue	35 489	35 667	55 754	490	7 375	6 266	1 108	18%	55 754
Transfers and subsidies	172 790	186 257	189 755	–	167 038	172 619	(5 581)	-3%	189 755
Other own revenue	65 629	81 894	74 250	2 512	39 627	37 894	1 733	5%	74 250
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**1 019 127**	**57 790**	**842 657**	**859 900**	**(17 243)**	**-2%**	**1 019 127**
Employee costs	265 587	294 029	298 366	22 162	251 528	259 719	(8 191)	-3%	298 366
Remuneration of Councillors	10 929	11 251	11 560	986	10 338	10 535	(197)	-2%	11 560
Depreciation & asset impairment	97 550	106 565	106 565	7 697	83 252	94 163	(10 911)	-12%	106 565
Finance charges	15 738	12 361	15 565	–	5 218	5 090	127	3%	15 565
Inventory consumed and bulk purchases	332 320	379 713	365 020	22 650	257 493	308 330	(50 837)	-16%	365 020
Transfers and subsidies	3 774	4 368	4 607	45	4 155	4 063	92	2%	4 607
Other expenditure	186 385	221 044	223 893	10 048	121 000	149 067	(28 067)	-19%	223 893
Total Expenditure	**912 284**	**1 029 332**	**1 025 576**	**63 588**	**732 984**	**830 967**	**(97 982)**	**-12%**	**1 025 576**
Surplus/(Deficit)	**30 972**	**(12 457)**	**(6 449)**	**(5 797)**	**109 673**	**28 934**	**80 739**	**279%**	**(6 449)**
Transfers and subsidies - capital	46 181	62 749	67 687	–	35 492	43 823	(8 331)	-19%	67 687
Transfers and subsidies - capital	5 170	14 360	11 203	–	–	9 192	(9 192)	-100%	11 203
Surplus/(Deficit) after capital transfers & contributions	**82 323**	**64 652**	**72 442**	**(5 797)**	**145 164**	**81 948**	**63 217**	**77%**	**72 442**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**72 442**	**(5 797)**	**145 164**	**81 948**	**63 217**	**77%**	**72 442**
Capital expenditure & funds sources									
Capital expenditure	**174 902**	**191 096**	**178 840**	**28 869**	**127 170**	**153 853**	**(26 683)**	**-17%**	**178 840**
Capital transfers recognised	46 906	75 283	78 891	10 913	54 767	64 126	(9 360)	-15%	78 891
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**127 996**	**115 813**	**99 949**	**17 956**	**72 404**	**89 727**	**(17 323)**	**-19%**	**99 949**
Total sources of capital funds	**174 902**	**191 096**	**178 840**	**28 869**	**127 170**	**153 853**	**(26 683)**	**-17%**	**178 840**
Financial position									
Total current assets	794 751	817 340	817 340		914 970				817 340
Total non current assets	2 184 164	2 242 407	2 242 407		2 217 930				2 242 407
Total current liabilities	132 067	137 413	137 413		152 824				137 413
Total non current liabilities	224 232	227 607	227 607		219 730				227 607
Community wealth/Equity	**2 622 616**	**2 694 728**	**2 694 728**		**2 615 181**				**2 694 728**
Cash flows									
Net cash from (used) operating	189 054	157 405	172 560	15 847	227 264	145 016	(82 248)	-57%	172 560
Net cash from (used) investing	(155 705)	(175 219)	(167 174)	(18 599)	(117 949)	(167 233)	(49 284)	29%	(167 174)
Net cash from (used) financing	(8 462)	(11 500)	(8 261)	(75)	(797)	9 625	10 422	108%	(8 261)
Cash/cash equivalents at the month/year e	**665 091**	**612 926**	**662 215**	**–**	**773 609**	**652 499**	**(121 110)**	**-19%**	**662 215**
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	46 648	9 554	2 674	2 581	1 644	3 050	5 599	24 311	96 061
Creditors Age Analysis									
Total Creditors	27 160	73	10	6	–	–	–	61	27 310

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue - Functional									
Governance and administration	**239 519**	**267 475**	**283 946**	**13 484**	**224 257**	**216 901**	7 356	3%	**283 946**
Executive and council	266	299	299	10	77	260	(183)	-70%	299
Finance and administration	239 253	267 175	283 229	13 474	224 180	216 641	7 539	3%	283 229
Internal audit	–	–	418	–	–	–	–		418
Community and public safety	**104 273**	**114 566**	**96 077**	**259**	**40 919**	**49 587**	(8 668)	-17%	**96 077**
Community and social services	12 768	14 550	14 640	118	10 187	11 336	(1 149)	-10%	14 640
Sport and recreation	6 216	4 716	5 123	104	5 321	4 578	743	16%	5 123
Public safety	35 475	41 252	38 405	20	7 619	6 202	1 417	23%	38 405
Housing	49 814	54 049	37 909	16	17 792	27 471	(9 679)	-35%	37 909
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**25 138**	**42 647**	**43 561**	**1 142**	**22 348**	**35 848**	(13 500)	-38%	**43 561**
Planning and development	5 360	4 266	4 571	339	4 547	4 082	465	11%	4 571
Road transport	19 778	38 381	38 990	803	17 801	31 767	(13 966)	-44%	38 990
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**625 653**	**669 263**	**674 401**	**42 906**	**590 606**	**610 548**	(19 942)	-3%	**674 401**
Energy sources	384 053	424 953	410 289	29 268	347 760	379 825	(32 065)	-8%	410 289
Water management	98 419	113 350	126 281	6 278	117 427	107 923	9 504	9%	126 281
Waste water management	94 784	79 832	85 247	4 468	76 522	75 752	770	1%	85 247
Waste management	48 397	51 128	52 583	2 891	48 897	47 048	1 849	4%	52 583
Other	**23**	**32**	**32**	**–**	**19**	**30**	**(11)**	**-37%**	**32**
Total Revenue - Functional	**994 607**	**1 093 984**	**1 098 018**	**57 790**	**878 149**	**912 915**	**(34 766)**	**-4%**	**1 098 018**
Expenditure - Functional									
Governance and administration	**132 858**	**163 385**	**161 656**	**10 316**	**121 978**	**134 331**	(12 353)	-9%	**161 656**
Executive and council	21 809	24 245	24 851	1 403	20 553	22 103	(1 551)	-7%	24 851
Finance and administration	109 291	136 996	134 247	8 770	99 816	110 150	(10 334)	-9%	134 247
Internal audit	1 758	2 144	2 558	143	1 609	2 077	(468)	-23%	2 558
Community and public safety	**167 290**	**177 068**	**174 942**	**11 266**	**123 717**	**137 486**	(13 769)	-10%	**174 942**
Community and social services	22 749	24 900	24 488	1 785	19 178	21 286	(2 109)	-10%	24 488
Sport and recreation	31 043	31 657	32 420	2 339	27 375	27 838	(463)	-2%	32 420
Public safety	74 076	82 053	79 591	5 334	49 002	52 905	(3 903)	-7%	79 591
Housing	39 422	38 458	38 444	1 808	28 162	35 457	(7 294)	-21%	38 444
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**73 145**	**81 908**	**85 817**	**5 569**	**63 261**	**69 909**	(6 648)	-10%	**85 817**
Planning and development	13 091	16 545	16 483	1 421	12 048	14 601	(2 553)	-17%	16 483
Road transport	60 053	65 362	69 334	4 148	51 214	55 308	(4 095)	-7%	69 334
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**537 262**	**604 693**	**600 880**	**36 390**	**421 922**	**487 108**	(65 186)	-13%	**600 880**
Energy sources	328 076	386 254	367 214	23 918	276 717	331 291	(54 574)	-16%	367 214
Water management	79 122	91 450	96 426	3 991	42 752	43 558	(806)	-2%	96 426
Waste water management	74 551	74 589	73 962	4 736	57 745	60 165	(2 421)	-4%	73 962
Waste management	55 513	52 399	63 279	3 745	44 708	52 094	(7 387)	-14%	63 279
Other	**1 729**	**2 279**	**2 280**	**46**	**2 106**	**2 132**	**(26)**	**-1%**	**2 280**
Total Expenditure - Functional	**912 284**	**1 029 332**	**1 025 576**	**63 588**	**732 984**	**830 967**	**(97 982)**	**-12%**	**1 025 576**
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**72 442**	**(5 797)**	**145 164**	**81 948**	**63 217**	**77%**	**72 442**

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) - M11 May									
Vote Description	2021/22	Budget Year 2022/23							
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	12 492	12 358	12 799	75	9 511	9 427	83	0,9%	12 799
Vote 2 - Civil Services	256 272	287 762	298 254	13 794	253 829	255 423	(1 594)	-0,6%	298 254
Vote 3 - Council	266	299	299	10	77	260	(183)	-70,4%	299
Vote 4 - Electricity Services	384 053	424 953	410 289	29 268	347 760	379 825	(32 065)	-8,4%	410 289
Vote 5 - Financial Services	237 101	253 248	278 835	13 377	222 576	215 264	7 312	3,4%	278 835
Vote 6 - Development Services	58 806	63 075	47 587	457	26 842	36 189	(9 347)	-25,8%	47 587
Vote 7 - Municipal Manager	–	–	418	–	–	–	–		418
Vote 8 - Protection Services	45 617	52 289	49 537	810	17 554	16 527	1 027	6,2%	49 537
Total Revenue by Vote	**994 607**	**1 093 984**	**1 098 018**	**57 790**	**878 149**	**912 915**	**(34 766)**	**-3,8%**	**1 098 018**
Expenditure by Vote									
Vote 1 - Corporate Services	35 621	41 327	41 627	3 166	33 050	36 026	(2 976)	-8,3%	41 627
Vote 2 - Civil Services	308 064	327 711	346 428	20 030	238 928	256 589	(17 661)	-6,9%	346 428
Vote 3 - Council	18 175	19 043	19 652	1 171	17 746	17 824	(79)	-0,4%	19 652
Vote 4 - Electricity Services	342 334	402 200	383 165	24 210	281 478	335 483	(54 005)	-16,1%	383 165
Vote 5 - Financial Services	51 960	68 681	67 075	4 061	46 580	52 972	(6 392)	-12,1%	67 075
Vote 6 - Development Services	62 100	64 490	64 188	3 986	48 820	58 511	(9 690)	-16,6%	64 188
Vote 7 - Municipal Manager	7 507	10 335	10 747	591	6 306	9 008	(2 702)	-30,0%	10 747
Vote 8 - Protection Services	86 523	95 545	92 694	6 372	60 077	64 555	(4 478)	-6,9%	92 694
Total Expenditure by Vote	**912 284**	**1 029 332**	**1 025 576**	**63 588**	**732 984**	**830 967**	**(97 982)**	**-11,8%**	**1 025 576**
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**72 442**	**(5 797)**	**145 164**	**81 948**	**63 217**	**77,1%**	**72 442**

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) - M11 May									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue By Source									
Property rates	141 486	148 224	148 224	12 266	140 190	135 806	4 384	3%	148 224
Service charges - electricity revenue	369 387	400 667	385 970	29 219	331 801	357 376	(25 575)	-7%	385 970
Service charges - water revenue	79 785	80 786	80 786	6 132	78 502	74 794	3 708	5%	80 786
Service charges - sanitation revenue	48 956	51 390	51 797	4 398	48 122	47 353	769	2%	51 797
Service charges - refuse revenue	29 734	31 991	32 591	2 773	30 003	27 794	2 209	8%	32 591
Rental of facilities and equipment	1 422	1 627	1 807	131	1 573	1 635	(62)	-4%	1 807
Interest earned - external investments	35 489	35 667	55 754	490	7 375	6 266	1 108	18%	55 754
Interest earned - outstanding debtors	2 646	3 458	3 161	406	3 628	3 161	467	15%	3 161
Dividends received	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	27 864	34 607	30 263	37	290	241	49	21%	30 263
Licences and permits	4 686	4 778	4 902	463	4 695	4 530	165	4%	4 902
Agency services	5 264	6 040	6 040	331	5 194	5 617	(423)	-8%	6 040
Transfers and subsidies	172 790	186 257	189 755	–	167 038	172 619	(5 581)	-3%	189 755
Other revenue	15 678	15 508	16 412	1 145	15 035	14 772	263	2%	16 412
Gains	8 068	15 877	11 666	–	9 212	7 938	1 274	16%	11 666
Total Revenue (excluding capital transfers and contributions)	**943 256**	**1 016 875**	**1 019 127**	**57 790**	**842 657**	**859 900**	**(17 243)**	**-2%**	**1 019 127**
Expenditure By Type									
Employee related costs	265 587	294 029	298 366	22 162	251 528	259 719	(8 191)	-3%	298 366
Remuneration of councillors	10 929	11 251	11 560	986	10 338	10 535	(197)	-2%	11 560
Debt impairment	39 382	37 654	31 448	(1)	2 405	6 050	(3 645)	-60%	31 448
Depreciation & asset impairment	97 550	106 565	106 565	7 697	83 252	94 163	(10 911)	-12%	106 565
Finance charges	15 738	12 361	15 565	–	5 218	5 090	127	3%	15 565
Bulk purchases - electricity	292 405	332 200	312 398	20 644	236 652	288 699	(52 047)	-18%	312 398
Inventory consumed	39 915	47 513	52 621	2 006	20 841	19 631	1 211	6%	52 621
Contracted services	94 571	105 260	109 982	8 057	81 105	100 330	(19 225)	-19%	109 982
Transfers and subsidies	3 774	4 368	4 607	45	4 155	4 063	92	2%	4 607
Other expenditure	35 846	51 359	52 718	1 992	35 053	40 382	(5 328)	-13%	52 718
Losses	16 586	26 772	29 745	–	2 438	2 306	132	6%	29 745
Total Expenditure	**912 284**	**1 029 332**	**1 025 576**	**63 588**	**732 984**	**830 967**	**(97 982)**	**-12%**	**1 025 576**
Surplus/(Deficit)	**30 972**	**(12 457)**	**(6 449)**	**(5 797)**	**109 673**	**28 934**	**80 739**	**0**	**(6 449)**
Transfers and subsidies - capital (monetary allocations) (National /	46 181	62 749	67 687	–	35 492	43 823	(8 331)	**(0)**	67 687
Transfers and subsidies - capital (monetary allocations) (National /	5 170	14 360	11 203	–	–	9 192	(9 192)	**(0)**	11 203
Transfers and subsidies - capital (in-kind - all)			–				–		–
Surplus/(Deficit) after capital transfers & contributions	**82 323**	**64 652**	**72 442**	**(5 797)**	**145 164**	**81 948**			**72 442**
Taxation							–		
Surplus/(Deficit) after taxation	**82 323**	**64 652**	**72 442**	**(5 797)**	**145 164**	**81 948**			**72 442**
Attributable to minorities									
Surplus/(Deficit) attributable to	**82 323**	**64 652**	**72 442**	**(5 797)**	**145 164**	**81 948**			**72 442**
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	**82 323**	**64 652**	**72 442**	**(5 797)**	**145 164**	**81 948**			**72 442**

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) - M11 May									
Vote Description	2021/22	Budget Year 2022/23							
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	87 523	84 445	83 689	16 523	64 857	69 969	(5 112)	-7%	83 689
Vote 4 - Electricity Services	14 801	30 600	30 600	5 714	19 896	31 600	(11 704)	-37%	30 600
Vote 6 - Development Services	8 463	17 459	1 945	21	761	1 845	(1 084)	-59%	1 945
Total Capital Multi-year expenditure	**110 787**	**132 504**	**116 234**	**22 258**	**85 515**	**103 414**	**(17 899)**	**-17%**	**116 234**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	513	404	595	208	523	579	(55)	-10%	595
Vote 2 - Civil Services	45 642	31 699	34 974	2 530	19 230	23 116	(3 886)	-17%	34 974
Vote 3 - Council	9	654	641	–	6	664	(658)	-99%	641
Vote 4 - Electricity Services	10 891	15 404	16 444	1 836	13 890	16 241	(2 351)	-14%	16 444
Vote 5 - Financial Services	802	711	705	–	285	285	(0)	0%	705
Vote 6 - Development Services	3 355	5 795	5 190	1 963	5 100	5 495	(395)	-7%	5 190
Vote 7 - Municipal Manager	7	10	10	–	12	12	(0)	0%	10
Vote 8 - Protection Services	2 896	3 915	4 047	74	2 610	4 047	(1 438)	-36%	4 047
Total Capital single-year expenditure	64 114	58 591	62 606	6 611	41 656	50 439	**(8 784)**	**-17%**	62 606
Total Capital Expenditure	**174 902**	**191 096**	**178 840**	**28 869**	**127 170**	**153 853**	**(26 683)**	**-17%**	**178 840**
Capital Expenditure - Functional Classification									
Governance and administration	**16 508**	**10 660**	**5 092**	**456**	**3 213**	**4 538**	(1 325)	-29%	**5 092**
Executive and council	17	664	651	–	18	676	(658)	-97%	651
Finance and administration	16 491	9 995	4 441	456	3 195	3 862	(667)	-17%	4 441
Internal audit	–			–	–	–	–		
Community and public safety	**7 441**	**7 366**	**7 273**	**691**	**4 941**	**7 262**	(2 322)	-32%	**7 273**
Community and social services	124	413	408	7	342	398	(56)	-14%	408
Sport and recreation	4 421	3 038	2 817	610	1 989	2 817	(828)	-29%	2 817
Public safety	2 896	3 915	4 047	74	2 610	4 047	(1 438)	-36%	4 047
Housing	–						–		
Health							–		
Economic and environmental services	**53 418**	**71 549**	**60 647**	**12 158**	**48 045**	**49 310**	(1 265)	-3%	**60 647**
Planning and development	9 100	9 030	4 114	571	2 460	3 779	(1 318)	-35%	4 114
Road transport	44 318	62 519	56 533	11 586	45 585	45 531	53	0%	56 533
Environmental protection							–		
Trading services	**97 535**	**101 521**	**105 828**	**15 563**	**70 971**	**92 742**	(21 771)	-23%	**105 828**
Energy sources	23 596	43 000	44 253	7 295	31 351	45 028	(13 678)	-30%	44 253
Water management	9 324	29 372	38 109	4 132	27 291	29 279	(1 988)	-7%	38 109
Waste water management	63 368	24 364	19 204	4 153	8 735	14 173	(5 438)	-38%	19 204
Waste management	1 247	4 786	4 262	(16)	3 595	4 262	(667)	-16%	4 262
Total Capital Expenditure - Functional Classification	**174 902**	**191 096**	**178 840**	**28 869**	**127 170**	**153 853**	**(26 683)**	**-17%**	**178 840**
Funded by:									
National Government	34 655	41 410	51 410	8 433	44 178	48 039	(3 861)	-8%	51 410
Provincial Government	11 275	21 339	16 277	1 486	3 838	5 227	(1 389)	-27%	16 277
Transfers and subsidies - capital (monetary	976	12 534	11 203	994	6 751	10 860	(4 109)	-38%	11 203
Transfers recognised - capital	**46 906**	**75 283**	**78 891**	**10 913**	**54 767**	**64 126**	**(9 360)**	**-15%**	**78 891**
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	127 996	115 813	99 949	17 956	72 404	89 727	(17 323)	-19%	99 949
Total Capital Funding	**174 902**	**191 096**	**178 840**	**28 869**	**127 170**	**153 853**	**(26 683)**	**-17%**	**178 840**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M11 May					
Description	2021/22	Budget Year 2022/23			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	665 091	662 215	662 215	77 290	662 215
Call investment deposits		–	–	680 000	–
Consumer debtors	99 115	113 222	113 222	92 340	113 222
Other debtors	8 909	19 572	19 572	23 750	19 572
Current portion of long-term receivables	4	4	4	4	4
Inventory	21 632	22 327	22 327	41 585	22 327
Total current assets	**794 751**	**817 340**	**817 340**	**914 970**	**817 340**
Non current assets					
Long-term receivables	36	11	11	(0)	11
Investments		–	–		–
Investment property	34 326	25 370	25 370	24 707	25 370
Investments in Associate		–	–		–
Property, plant and equipment	2 148 179	2 215 238	2 215 238	2 191 775	2 215 238
Biological		–	–		–
Intangible	504	668	668	329	668
Other non-current assets	1 120	1 120	1 120	1 120	1 120
Total non current assets	**2 184 164**	**2 242 407**	**2 242 407**	**2 217 930**	**2 242 407**
TOTAL ASSETS	**2 978 915**	**3 059 748**	**3 059 748**	**3 132 900**	**3 059 748**
LIABILITIES					
Current liabilities					
Bank overdraft		–	–		–
Borrowing	8 634	8 933	8 933	8 634	8 933
Consumer deposits	16 450	16 950	16 950	17 762	16 950
Trade and other payables	94 958	98 306	98 306	119 248	98 306
Provisions	12 025	13 225	13 225	7 180	13 225
Total current liabilities	**132 067**	**137 413**	**137 413**	**152 824**	**137 413**
Non current liabilities					
Borrowing	90 851	81 791	81 791	86 348	81 791
Provisions	133 381	145 816	145 816	133 381	145 816
Total non current liabilities	**224 232**	**227 607**	**227 607**	**219 730**	**227 607**
TOTAL LIABILITIES	**356 299**	**365 020**	**365 020**	**372 554**	**365 020**
NET ASSETS	**2 622 616**	**2 694 728**	**2 694 728**	**2 760 346**	**2 694 728**
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	2 356 459	2 445 727	2 445 727	2 349 024	2 445 727
Reserves	266 157	249 000	249 000	266 157	249 000
TOTAL COMMUNITY WEALTH/EQUITY	**2 622 616**	**2 694 728**	**2 694 728**	**2 615 181**	**2 694 728**

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 - M11 May									
Description	2021/22	Budget Year 2022/23							
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	141 486	142 295	145 260	13 623	148 600	130 437	18 163	14%	145 260
Service charges	528 227	544 934	531 174	52 225	484 204	499 523	(15 319)	-3%	531 174
Other revenue	15 678	34 950	35 346	7 886	64 894	32 038	32 856	103%	35 346
Transfers and Subsidies - Operational	172 866	186 253	187 549	–	150 336	170 732	(20 396)	-12%	187 549
Transfers and Subsidies - Capital	51 351	77 109	78 423	3 080	86 851	70 683	16 168	23%	78 423
Interest	38 645	35 667	55 754	–	7 375	32 694	(25 320)	-77%	55 754
Dividends			–	–					
Payments									
Suppliers and employees	(744 369)	(849 254)	(846 159)	(60 967)	(705 622)	(778 483)	(72 861)	9%	(846 159)
Finance charges	(11 055)	(10 180)	(10 180)	–	(5 218)	(9 332)	(4 114)	44%	(10 180)
Transfers and Grants	(3 774)	(4 368)	(4 607)	–	(4 155)	(3 276)	879	-27%	(4 607)
NET CASH FROM/(USED) OPERATING ACTIVIT	**189 054**	**157 405**	**172 560**	**15 847**	**227 264**	**145 016**	**(82 248)**	**-57%**	**172 560**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	7 381	15 877	11 666	–	9 220	7 938	1 282	16%	11 666
Decrease (increase) in non-current receivables		–	–	–	1	–	1	#DIV/0!	–
Decrease (increase) in non-current investments		–	–	–	–	–	–		–
Payments									
Capital assets	(163 087)	(191 096)	(178 840)	(18 599)	(127 170)	(175 171)	(48 001)	27%	(178 840)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**(155 705)**	**(175 219)**	**(167 174)**	**(18 599)**	**(117 949)**	**(167 233)**	**(49 284)**	**29%**	**(167 174)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1	(500)	500	(75)	(797)	(458)	(338)	74%	500
Payments									
Repayment of borrowing	(8 463)	(11 000)	(8 761)	–	–	10 083	10 083	100%	(8 761)
NET CASH FROM/(USED) FINANCING ACTIVITI	**(8 462)**	**(11 500)**	**(8 261)**	**(75)**	**(797)**	**9 625**	**10 422**	**108%**	**(8 261)**
NET INCREASE/ (DECREASE) IN CASH HELD	**24 887**	**(29 314)**	**(2 876)**	**(2 826)**	**108 518**	**(12 592)**			**(2 876)**
Cash/cash equivalents at beginning:	640 204	642 240	665 091		665 091	665 091			665 091
Cash/cash equivalents at month/year end:	665 091	612 926	662 215		773 609	652 499			662 215

Cash and cash equivalents as at 31 May 2023 include investments made to the amount of R680 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 - M11 May													
Description		Budget Year 2022/23											
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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Wate	1200	7 434	2 738	1 250	1 500	733	743	874	6 336	21 608	10 185		
Trade and Other Receivables from Exchange Transactions - Elec	1300	23 650	2 672	154	91	72	203	203	1 317	28 363	1 887		
Receivables from Non-exchange Transactions - Property Rates	1400	10 965	1 761	404	266	218	1 099	3 385	8 366	26 463	13 334		
Receivables from Exchange Transactions - Waste Water Manage	1500	3 730	1 235	395	334	312	401	521	3 758	10 686	5 325		
Receivables from Exchange Transactions - Waste Management	1600	2 893	886	311	268	239	433	499	3 412	8 941	4 850		
Receivables from Exchange Transactions - Property Rental Debto	1700	35	23	6	2	2	2	3	30	102	38		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expend	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(2 059)	239	154	121	69	170	114	1 092	(101)	1 565		
Total By Income Source	**2000**	**46 648**	**9 554**	**2 674**	**2 581**	**1 644**	**3 050**	**5 599**	**24 311**	**96 061**	**37 185**	**–**	**–**
2021/22 - totals only		47 668	10 677	3 292	2 650	1 833	1 498	2 632	19 619	89 869	**28 232**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 213	134	74	51	57	151	1 090	2 261	5 032	3 611		
Commercial	2300	20 681	1 760	141	125	110	192	113	1 096	24 219	1 637		
Households	2400	24 754	7 660	2 459	2 405	1 476	2 707	4 395	20 954	66 810	31 937		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**46 648**	**9 554**	**2 674**	**2 581**	**1 644**	**3 050**	**5 599**	**24 311**	**96 061**	**37 185**	**–**	**–**

Total Debtors has decreased from **R 104 256 592** in April to **R 96 061 026** in May 2023.

The collection rate for May 2023 was **107.06%** compared to **84.81%** in April 2023. (Amounts received in the current month for the previous month's debtors raised).

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description R thousands	NT Code	Budget Year 2022/23 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	Prior year totals for chart (same period)
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	27 160	73	10	6	–	–	–	61	27 310	29 404
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**27 160**	**73**	**10**	**6**	**–**	**–**	**–**	**61**	**27 310**	**29 404**

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older

Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
WKDM	57 953.11	30/06/2019	Dispute regarding meter installations by Director: Civil	In the process of cancelling the invoice.
Eskom	6 326.74	30/01/2023	Director: Electric has a querry on the invoice	Will be paid as soon as the querry is resolved.
JHL Ingenieurs Verskaffers	2 978.46	03/11/2022	Service not completed sufficiently	Will be paid when service meets requirements.
Cigicell	53 365.56	31/03/2023	Querry on the invoice	In process of reconciliation with supplier.
Proffesional Emergency	9 590.00	22/03/2023	Service not completed	Will be paid as soons as service is completed.
AL ABBOTT & ASSOCIATES	5 796.00	23/04/2023	Querry on the invoice	Resolved and paid in June 2023.
Henrit Agri	57.50	31/03/2023	Querry on the goods received	In the payment process.
SWARTLAND WORKWEAR - K2	10 898.55	19/04/2023	Querry on the goods received	Will be paid as soon as the querry is resolved.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May										
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Closing Balance
R thousands	Yrs/Months									
Municipality										
NEDBANK	12 Months	Fixed	Yes	Fixed	8,35%	29/06/2023	400 000	33 217		433 217
NEDBANK	4.5 Months	Fixed	Yes	Fixed	6,26%	17/11/2022	20 000	1 729	(21 729)	–
ABSA	12 Months	Fixed	Yes	Fixed	7,78%	29/06/2023	160 000	12 380		172 380
NEDBANK	9 Months	Fixed	Yes	Fixed	8,54%	19/06/2023	60 000	3 661		63 661
ABSA	3 Months	Fixed	Yes	Fixed	8,47%	16/06/2023	60 000	1 281		61 281
Municipality sub-total							700 000		(21 729)	730 539
TOTAL INVESTMENTS AND INTEREST							700 000		(21 729)	730 539

- As at 31 May 2023 investments made amount to R 680 000 000.
- During the month of May 2023, no investments matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	30 April 2023	Transactions / Movement 2022/2023	Current Month
Cash & Cash Equivalents:	**R 770 234 917**		**R 757 271 922**
Primary Bank Account	R 85 635 925	R -11 566 160	R 74 069 766
Short Term Investments (Less than 6 months)	R 60 000 000	R -	R 60 000 000
Medium Term Investments (More than 6 months)	R 620 000 000	R -	R 620 000 000
Longterm Investments	R -		R -
Cash Floats	R 4 598 991	R -1 396 835	R 3 202 157
Commitments:	**R 231 737 267**		**R 185 064 679**
Unspent Committed Conditional Grants	R 704 502		R 704 502
Capital funding requirement 2022/23 (Grants & Loans)	R 35 036 342	R -10 912 739	R 24 123 603
Cash Portion of Housing Development Fund	R 1 893		R 1 893
Capital Replacement Reserve Movement	R 45 501 562	R -17 955 802	R 27 545 759
Loan repayment due Dec / June	R 10 347 310	R -	R 10 347 310
Consumer Deposits	R 17 650 231	R 111 785	R 17 762 016
Creditor payments	R 22 079 552	R 5 230 633	R 27 310 185
Salaries	R 71 256 648	R -23 147 855	R 48 108 793
Bad Debt Contributions	R 29 041 026	R 1 392	R 29 042 418
Working Capital			**R 572 207 243**

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 - M11 May								
	2021/22	Budget Year 2022/23						
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
RECEIPTS:								
Operating Transfers and Grants								
National Government:	112 178	129 651	129 651	–	129 651	129 651	–	129 651
Local Government Equitable Share	108 796	126 228	126 228	–	126 228	126 228	–	126 228
Finance Management	1 550	1 550	1 550	–	1 550	1 550	–	1 550
EPWP Incentive	1 832	1 873	1 873	–	1 873	1 873	–	1 873
Provincial Government:	55 872	56 273	57 545	–	37 810	37 810	–	57 545
Community Development: Workers	38	38	38	–	38	38	–	38
Human Settlements	34 725	33 546	33 500	–	13 766	13 766	–	33 500
Municipal Accreditation and Capacity Building Grant	508	256	256	–	255	255	–	256
Libraries	11 351	11 573	11 573	–	11 573	11 573	–	11 573
Proclaimed Roads Subsidy	175	4 470	4 470	–	4 470	4 470	–	4 470
Financial Management Support Grant: Student Bursaries	250	–	300	–	300	300	–	300
Thusong Grant	–	–	–	–	–	–	–	–
Establishment of a K9 Unit	4 511	2 390	2 390	–	2 390	2 390	–	2 390
Establishment of a Law Enforcement Reaction Unit	2 214	4 000	4 000	–	4 000	4 000	–	4 000
WC Mun Energy Resiliance Grant	400	–	–	–	–	–	–	–
LG Public Employment Support Grant	1 700	–	–	–	–	–	–	–
WC Financial Management Capability Grant	–	–	418	–	418	418	–	418
Municipal Water Resiliance Grant	–	–	600	–	600	600	–	600
Total Operating Transfers and Grants	168 050	185 924	187 196	–	167 461	167 461	–	187 196
Capital Transfers and Grants								
National Government:	34 656	51 410	51 410	–	51 410	51 410	–	51 410
Municipal Infrastructure Grant (MIG)	26 301	33 810	33 810	–	33 810	33 810	–	33 810
Energy Efficiency and Demand Side Management Grant	–	–	–	–	–	–	–	–
Integrated National Electrification Programme (municipal)	8 355	17 600	17 600	–	17 600	17 600	–	17 600
Provincial Government:	21 081	21 339	16 170	–	14 840	14 840	–	16 170
Human Settlements	18 424	20 059	3 945	–	2 615	2 615	–	3 945
RSEP/VPUU Municipal Projects		1 200	1 200	–	1 200	1 200	–	1 200
Libraries	50	50	50	–	50	50	–	50
Fire Service Capacity Building Grant	–	–	–	–	–	–	–	–
Establishment of a K9 Unit	343	30	30	–	30	30	–	30
Sport Development	983	–	–	–	–	–	–	–
Non-Motorised Transport	1 282	–	–	–	–	–	–	–
Emergency Municipal Load-Shedding Relief	–	–	10 945	–	10 945	10 945	–	10 945
							–	
Total Capital Transfers and Grants	55 737	72 749	67 580	–	66 250	66 250	–	67 580
TOTAL RECEIPTS OF TRANSFERS & GRANTS	223 787	258 673	254 776	–	233 711	233 711	–	254 776

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May									
Description	2021/22	Budget Year 2022/23							
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:	**112 204**	**129 651**	**129 651**	**6 352**	**74 526**	**76 949**	**(2 423)**	**-3,1%**	**129 651**
Local Government Equitable Share	108 796	126 228	126 228	6 297	71 678	73 808	(2 131)	-2,9%	126 228
Finance Management	1 576	1 550	1 550	55	975	1 424	(449)	-31,5%	1 550
EPWP Incentive	1 832	1 873	1 873	–	1 873	1 717	156	9,1%	1 873
							–		
Provincial Government:	**54 348**	**56 273**	**59 751**	**3 416**	**51 092**	**58 540**	**(7 448)**	**-12,7%**	**59 751**
Community Development Workers	38	38	38	14	18	33	(15)	-46,3%	38
Human Settlements	35 611	33 546	33 500	1 518	24 668	31 114	(6 446)	-20,7%	33 500
Municipal Accreditation and Capacity Building Gran	253	256	256	17	179	235	(55)	-23,5%	256
Libraries	11 330	11 573	11 573	849	9 525	10 123	(598)	-5,9%	11 573
Proclaimed Roads Subsidy	175	4 470	4 470	–	4 470	4 146	324	7,8%	4 470
Financial Management Support Grant: Student Burs	229	–	321	–	–	–	–		321
Establishment of a K9 Unit	5 489	2 390	2 390	478	5 484	5 645	(162)	-2,9%	2 390
Establishment of a Law Enforcement Reaction Unit	(13)	4 000	5 329	539	5 893	6 051	(159)	-2,6%	5 329
WC Mun Energy Resiliance Grant	400	–	–	–	–	–	–		–
LG Public Employment Support Grant	837	–	855	–	855	684	171	25,0%	855
WC Financial Management Capability Grant	–	–	418	–	–	209	(209)	-100,0%	418
Municipal Water Resiliance Grant	–	–	600	–	–	300	(300)	-100,0%	600
							–		
Total operating expenditure of Transfers and Grants	**166 552**	**185 924**	**189 402**	**9 769**	**125 618**	**135 490**	**(9 872)**	**-7,3%**	**189 402**
Capital expenditure of Transfers and Grants									
National Government:	**34 655**	**51 410**	**51 410**	**8 433**	**44 178**	**48 039**	**(3 861)**	**-8,0%**	**51 410**
Municipal Infrastructure Grant (MIG)	26 301	33 810	33 810	4 207	28 738	31 439	(2 701)	-8,6%	33 810
Integrated National Electrification Programme (muni	8 354	17 600	17 600	4 226	15 439	16 600	(1 161)	-7,0%	17 600
							–		
Provincial Government:	**11 275**	**21 339**	**16 277**	**1 486**	**3 838**	**5 227**	**(1 389)**	**-26,6%**	**16 277**
Human Settlements	8 698	20 059	3 945	1 457	2 457	3 850	(1 393)	-36,2%	3 945
RSEP/VPUU Municipal Projects	–	1 200	1 200	–	1 200	1 200	–		1 200
Libraries	66	50	50	7	50	40	10	24,5%	50
Establishment of a K9 Unit	246	30	137	22	131	137	(7)	-4,7%	137
Sport Development	983	–	–	–	–	–			–
Non-Motorised Transport	1 282	–	–	–	–	–			–
Emergency Municipal Load-Shedding Relief	–	–	10 945	–	–	–	–		10 945
							–		
Total capital expenditure of Transfers and Grants	**45 930**	**72 749**	**67 687**	**9 919**	**48 016**	**53 266**	**(5 251)**	**-9,9%**	**67 687**
TOTAL EXPENDITURE OF TRANSFERS AND GRANT	**212 483**	**258 673**	**257 089**	**19 687**	**173 634**	**188 756**	**(15 123)**	**-8,0%**	**257 089**

Note: As stated in our K9-Unit expenditure plan which formed part of our roll-over application to PT, the grant is not sufficient to fully fund the K9-Unit for the 2022/23 MTREF period. The co-funding from council is not sustainable as the unit provides a service across municipal boundaries without the receiving municipalities contributing to the operations.

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May						
Description	Ref	Budget Year 2022/23				
R thousands		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
					–	
Provincial Government:		3 703	–	3 703	–	
Human Settlements		3 703	–	3 703	–	
Financial Management Support Grant: Student Bursaries		21	–	–	21	100.0%
Establishment of a Law Enforcement Reaction Unit		1 350	–	1 350	–	
LG Public Employment Support Grant		855	–	855	–	
					–	
Total operating expenditure of Approved Roll-overs		3 703	–	3 703	–	
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Other capital transfers [insert description]					–	
Provincial Government:		107	22	107	–	
Establishment of a K9 Unit		107	22	107	–	
					–	
Total capital expenditure of Approved Roll-overs		107	22	107	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3 810	22	3 810	–	

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 - M11 May									
	2021/22	Budget Year 2022/23							
Summary of Employee and Councillor remuneration 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	8 001	8 225	8 705	732	7 709	7 924	(215)	-3%	8 705
Pension and UIF Contributions	933	1 098	942	81	833	860	(27)	-3%	942
Medical Aid Contributions	134	151	157	20	142	143	(1)	-1%	157
Cellphone Allowance	939	1 021	1 021	85	909	936	(28)	-3%	1 021
Other benefits and allowances	922	756	735	68	745	671	74	11%	735
Sub Total - Councillors	**10 929**	**11 251**	**11 560**	**986**	**10 338**	**10 535**	**(197)**	**-2%**	**11 560**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 818	9 227	9 227	732	8 385	8 483	(99)	-1%	9 227
Pension and UIF Contributions	1 528	1 716	1 716	137	1 542	1 573	(31)	-2%	1 716
Medical Aid Contributions	458	558	558	35	386	512	(126)	-25%	558
Performance Bonus	280	276	276	–	250	–	250	#DIV/0!	276
Motor Vehicle Allowance	1 031	909	909	72	796	962	(166)	-17%	909
Cellphone Allowance	245	286	286	20	223	224	(2)	-1%	286
Other benefits and allowances	239	278	278	24	273	274	(1)	-1%	278
Payments in lieu of leave	–	33	33	–	–	–	–		33
Long service awards	32	29	29	–	–	–	–		29
Post-retirement benefit obligations	1 216	1 327	1 327	–	–	–	–		1 327
Sub Total - Senior Managers of Municipality	**13 846**	**14 639**	**14 639**	**1 021**	**11 854**	**12 029**	**(175)**	**-1%**	**14 639**
Other Municipal Staff									
Basic Salaries and Wages	150 113	168 420	170 593	13 550	149 280	155 844	(6 563)	-4%	170 593
Pension and UIF Contributions	26 736	30 125	30 409	2 451	26 777	27 842	(1 065)	-4%	30 409
Medical Aid Contributions	11 398	13 679	13 750	1 124	11 604	12 596	(992)	-8%	13 750
Overtime	16 027	14 342	15 334	1 812	16 197	13 937	2 260	16%	15 334
Motor Vehicle Allowance	5 455	6 291	6 291	482	5 285	5 638	(353)	-6%	6 291
Cellphone Allowance	639	626	626	56	607	617	(10)	-2%	626
Housing Allowances	943	1 183	1 183	86	910	1 085	(175)	-16%	1 183
Other benefits and allowances	28 424	30 962	31 778	1 580	29 014	29 818	(804)	-3%	31 778
Payments in lieu of leave	2 046	2 880	2 880	–	–	79	(79)	-100%	2 880
Long service awards	2 291	2 509	2 509	–	–	–	–		2 509
Post-retirement benefit obligations	7 669	8 373	8 373	–	–	–	–		8 373
Sub Total - Other Municipal Staff	**251 741**	**279 390**	**283 727**	**21 141**	**239 674**	**247 455**	**(7 781)**	**-3%**	**283 727**
Total Parent Municipality	**276 516**	**305 281**	**309 926**	**23 148**	**261 866**	**270 019**	**(8 153)**	**-3%**	**309 926**
TOTAL MANAGERS AND STAFF	**265 587**	**294 029**	**298 366**	**22 162**	**251 528**	**259 484**	**(7 956)**	**-3%**	**298 366**

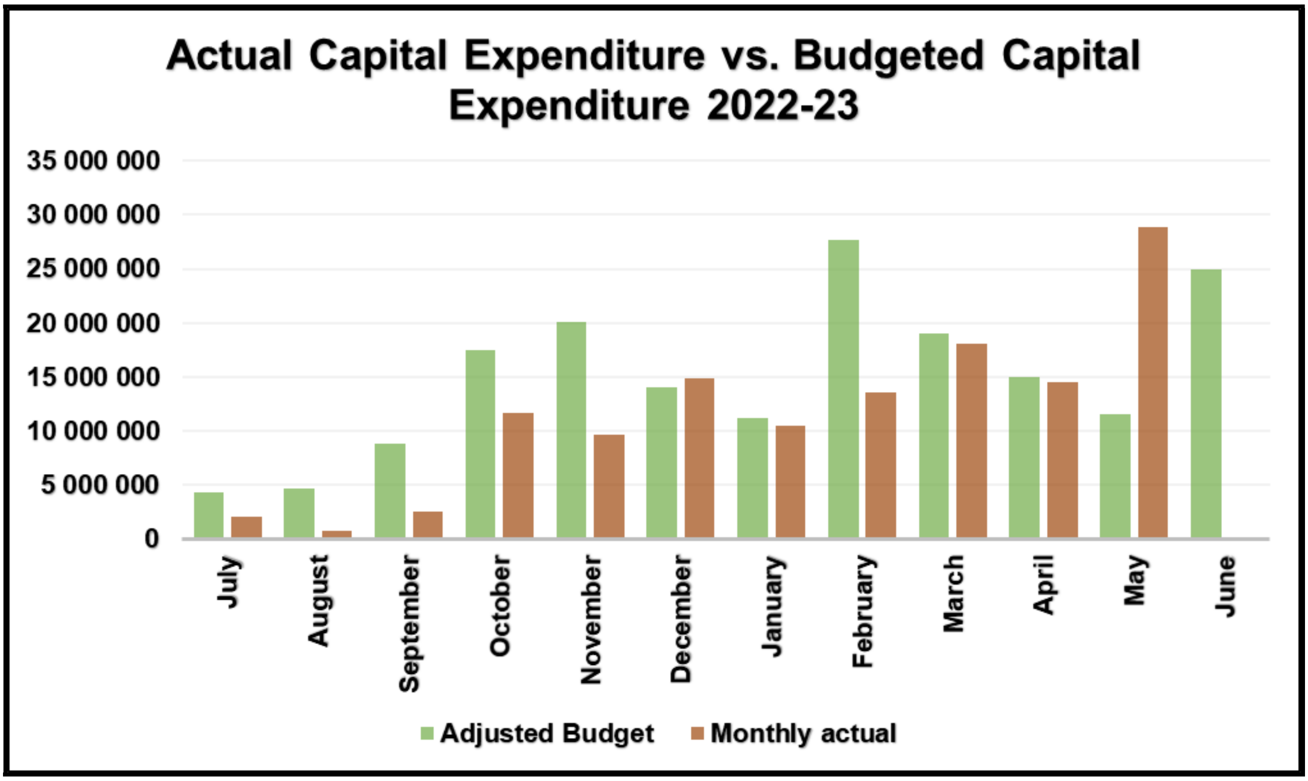
Section 10 – Material variances to the SDBIP

No material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
	2021/22	Budget Year 2022/23							
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	383	5 812	4 276	2 071	2 071	4 276	2 204	51.6%	1%
August	7 723	7 326	4 691	807	2 879	8 967	6 088	67.9%	2%
September	2 955	11 144	8 852	2 496	5 375	17 818	12 444	69.8%	3%
October	10 728	22 597	17 514	11 687	17 062	35 332	18 270	51.7%	10%
November	19 856	22 941	20 078	9 644	26 706	55 410	28 704	51.8%	15%
December	31 307	24 099	14 077	14 890	41 597	69 487	27 891	40.1%	23%
January	4 894	13 971	11 205	10 542	52 139	80 692	28 554	35.4%	29%
February	9 666	26 266	27 642	13 568	65 707	108 334	42 627	39.3%	37%
March	16 307	19 524	19 026	18 125	83 832	127 360	43 528	34.2%	47%
April	9 786	14 844	14 960	14 470	98 302	142 320	44 018	30.9%	55%
May	9 840	9 974	11 533	28 869	127 170	153 853	26 683	17.3%	71%
June	51 457	12 596	24 987			178 840	–		
Total Capital expenditure	174 902	191 096	178 840	127 170					



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 - M11 May

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**34 171**	**80 931**	**72 301**	**18 518**	**50 050**	**59 299**	9 249	**15,6%**	**72 301**
Roads Infrastructure		12 979	40 221	33 155	11 586	22 208	22 153	(55)	**-0,2%**	33 155
Roads		12 979	40 221	33 155	11 586	22 208	22 153	(55)	**-0,2%**	33 155
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		15 873	33 400	33 815	5 965	23 927	32 365	8 438	**26,1%**	33 815
MV Substations		133	10 200	10 200	1 565	2 401	9 700	7 299	**75,3%**	10 200
MV Switching Stations		–	4 800	5 050	3	5 129	5 150	21	**0,4%**	5 050
MV Networks		14 801	17 600	17 600	4 226	15 439	16 600	1 161	**7,0%**	17 600
LV Networks		940	800	965	171	959	915	(44)	**-4,8%**	965
Water Supply Infrastructure		4 465	4 307	3 573	859	2 166	2 822	656	**23,3%**	3 573
Boreholes			740	740	–	89	740	651	**88,0%**	740
Distribution		4 465	3 567	2 833	859	2 077	2 082	5	**0,3%**	2 833
Sanitation Infrastructure		581	3 002	1 757	108	1 750	1 959	209	**10,7%**	1 757
Pump Station		526	800	551	–	406	551	145	**26,4%**	551
Reticulation		55	2 202	1 207	108	1 344	1 408	64	**4,6%**	1 207
Solid Waste Infrastructure		272	–	–	–	–	–	–		–
Landfill Sites		272	–	–	–	–	–	–		–
Community Assets		**5 645**	**4 200**	**3 743**	**614**	**2 914**	**3 742**	**827**	**22,1%**	**3 743**
Community Facilities		2 877	1 100	893	199	369	893	524	**58,7%**	893
Parks		698	1 100	893	199	369	893	524	58,7%	893
Sport and Recreation Facilities		2 769	3 100	2 850	415	2 545	2 849	303	**10,6%**	2 850
Outdoor Facilities		741	3 100	2 850	415	2 545	2 849	303	10,6%	2 850
Other assets		**18 071**	**6 476**	**2 149**	**66**	**66**	**1 336**	**1 270**	**95,0%**	**2 149**
Operational Buildings		11 275	2 000	475	–	–	3	3	**100,0%**	475
Municipal Offices		11 275	2 000	100	–	–	3	3	100,0%	100
Yards			–	375	–	–	–	–		375
Housing		6 796	4 476	1 674	66	66	1 333	1 267	**95,0%**	1 674
Social Housing		6 796	4 476	1 674	66	66	1 333	1 267	95,0%	1 674
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**420**	**420**	**–**	**–**	**0**	**0**	100,0%	**420**
Licences and Rights		–	420	420	–	–	0	0	**100,0%**	420
Computer Software and Applications			420	420	–	–	0	0	100,0%	420
Computer Equipment		**1 782**	**3 704**	**4 084**	**596**	**2 876**	**4 106**	**1 230**	30,0%	**4 084**
Computer Equipment		1 782	3 704	4 084	596	2 876	4 106	1 230	30,0%	4 084
Furniture and Office Equipment		**257**	**364**	**463**	**101**	**321**	**450**	**130**	28,8%	**463**
Furniture and Office Equipment		257	364	463	101	321	450	130	28,8%	463
Machinery and Equipment		**2 205**	**4 219**	**15 144**	**70**	**3 101**	**4 192**	**1 091**	26,0%	**15 144**
Machinery and Equipment		2 205	4 219	15 144	70	3 101	4 192	1 091	26,0%	15 144
Transport Assets		**4 369**	**13 252**	**11 978**	**1 690**	**9 965**	**12 000**	**2 036**	17,0%	**11 978**
Transport Assets		4 369	13 252	11 978	1 690	9 965	12 000	2 036	17,0%	11 978
Land		**849**	**6 630**	**421**	**198**	**440**	**721**	**281**	39,0%	**421**
Land		849	6 630	421	198	440	721	281	39,0%	421
Total Capital Expenditure on new assets	1	**67 349**	**120 197**	**110 703**	**21 854**	**69 732**	**85 846**	**16 113**	**18,8%**	**110 703**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May									
Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	35 198	20 250	22 001	–	21 500	22 113	613	2,8%	22 001
Roads Infrastructure	30 932	20 250	21 501	–	21 500	21 501	1	0,0%	21 501
Roads	30 932	20 250	21 501	–	21 500	21 501	1	0,0%	21 501
Electrical Infrastructure	4 266	–	–	–	–	–	–		–
MV Substations	3 603	–		–	–	–	–		–
LV Networks	663	–		–	–	–	–		–
Sanitation Infrastructure	–	–	500	–	–	612	612	100,0%	500
Reticulation			500	–	–	612	612	100,0%	500
Housing	670	–	–	–	–	–	–		–
Staff Housing	670	–		–	–	–	–		–
Total Capital Expenditure on renewal of existing ass	35 868	20 250	22 001	–	21 500	22 113	613	2,8%	22 001

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May										
Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		69 400	50 649	46 136	7 014	35 938	45 895	9 956	21,7%	46 136
Storm water Infrastructure		–	250	250	–	161	250	89	35,6%	250
Storm water Conveyance			250	250	–	161	250	89	35,6%	250
Electrical Infrastructure		2 560	8 450	8 620	850	6 528	10 855	4 327	39,9%	8 620
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		299	–	–	–	–	–	–		–
MV Networks		–	1 000	750	278	382	700	318	45,4%	750
LV Networks		2 261	7 450	7 870	572	6 146	10 155	4 009	39,5%	7 870
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		4 791	24 956	29 008	3 761	25 852	26 866	1 014	3,8%	29 008
Pump Stations		991	–		–	–	–	–		–
Distribution		3 800	24 856	28 908	3 761	25 852	26 786	934	3,5%	28 908
PRV Stations		–	100	100	–	–	80	80	100,0%	100
Sanitation Infrastructure		62 049	16 993	8 259	2 404	3 397	7 924	4 527	57,1%	8 259
Waste Water Treatment Works		62 049	16 993	8 259	2 404	3 397	7 924	4 527	57,1%	8 259
Sport and Recreation Facilities		2 285	–	–	–	–	–	–		–
Outdoor Facilities		2 285	–		–	–	–	–		–
Total Capital Expenditure on upgrading of existing	1	71 685	50 649	46 136	7 014	35 938	45 895	9 956	21,7%	46 136

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	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		**41 731**	**46 838**	**48 569**	**3 481**	**41 548**	**43 826**	2 277	**5,2%**	**48 569**
Roads Infrastructure		5 197	9 823	9 803	332	9 431	9 233	(198)	**-2,1%**	9 803
Roads		5 021	9 754	9 734	332	9 365	9 144	(220)	**-2,4%**	9 734
Road Furniture		176	69	69	–	66	89	22	**24,9%**	69
Storm water Infrastructure		18 370	19 334	19 336	1 364	16 390	17 055	664	**3,9%**	19 336
Storm water Conveyance		18 370	19 334	19 336	1 364	16 390	17 055	664	**3,9%**	19 336
Electrical Infrastructure		2 726	2 616	2 807	167	2 865	2 525	(340)	**-13,5%**	2 807
MV Substations		152	165	165	10	155	155	(1)	**-0,4%**	165
LV Networks		2 574	2 451	2 642	158	2 710	2 370	(339)	**-14,3%**	2 642
Water Supply Infrastructure		1 629	1 543	1 583	316	1 339	1 436	97	**6,7%**	1 583
Reservoirs		1 140	1 135	1 174	244	1 054	1 057	3	**0,3%**	1 174
Pump Stations		105	146	146	3	81	136	55	**40,3%**	146
Distribution		385	262	262	69	204	243	39	**16,0%**	262
Sanitation Infrastructure		5 004	5 609	4 889	542	3 860	4 635	775	**16,7%**	4 889
Pump Station		1 010	967	972	121	908	1 056	148	**14,0%**	972
Waste Water Treatment Works		3 994	4 641	3 917	422	2 952	3 579	627	**17,5%**	3 917
Solid Waste Infrastructure		8 804	7 912	10 150	759	7 663	8 942	1 280	**14,3%**	10 150
Landfill Sites		8 804	7 912	10 150	759	7 663	8 942	1 280	**14,3%**	10 150
Community Assets		**2 861**	**3 384**	**3 214**	**122**	**2 592**	**2 940**	**348**	**11,8%**	**3 214**
Community Facilities		2 082	2 227	2 014	95	1 767	1 843	76	**4,1%**	2 014
Halls		314	404	383	18	384	409	25	6,2%	383
Centres		1 566	1 544	1 354	77	1 240	1 204	(36)	-3,0%	1 354
Libraries		56	50	50	–	40	46	7	14,1%	50
Cemeteries/Crematoria		86	109	111	–	45	105	60	57,3%	111
Parks		60	120	116	–	59	78	20	25,0%	116
Sport and Recreation Facilities		779	1 156	1 200	27	825	1 097	272	**24,8%**	1 200
Indoor Facilities		96	100	100	5	48	93	45	48,2%	100
Outdoor Facilities		683	1 056	1 100	22	777	1 004	228	22,7%	1 100
Other assets		**2 013**	**1 703**	**2 104**	**93**	**2 004**	**2 100**	**96**	**4,6%**	**2 104**
Operational Buildings		1 182	996	1 286	15	1 247	1 226	(21)	**-1,7%**	1 286
Municipal Offices		1 182	996	1 286	15	1 247	1 226	(21)	-1,7%	1 286
Housing		832	707	818	78	757	874	117	**13,4%**	818
Staff Housing		257	207	203	6	145	179	34	19,0%	203
Social Housing		575	500	615	72	612	695	83	12,0%	615
Intangible Assets		**2 676**	**4 297**	**4 297**	**204**	**3 631**	**3 996**	**365**	9,1%	**4 297**
Servitudes					–	–	–	–		–
Licences and Rights		2 676	4 297	4 297	204	3 631	3 996	365	**9,1%**	4 297
Computer Software and Applications		2 676	4 297	4 297	204	3 631	3 996	365	9,1%	4 297
Computer Equipment		**355**	**337**	**337**	**16**	**152**	**313**	**161**	51,4%	**337**
Computer Equipment		355	337	337	16	152	313	161	51,4%	337
Furniture and Office Equipment		**43**	**70**	**69**	**–**	**19**	**64**	**45**	70,7%	**69**
Furniture and Office Equipment		43	70	69	–	19	64	45	70,7%	69
Machinery and Equipment		**1 130**	**1 408**	**1 325**	**296**	**941**	**1 189**	**248**	20,8%	**1 325**
Machinery and Equipment		1 130	1 408	1 325	296	941	1 189	248	20,8%	1 325
Transport Assets		**6 545**	**6 306**	**6 334**	**700**	**5 686**	**6 522**	**836**	12,8%	**6 334**
Transport Assets		6 545	6 306	6 334	700	5 686	6 522	836	12,8%	6 334
Total Repairs and Maintenance Expenditure	1	**57 354**	**64 342**	**66 249**	**4 912**	**56 573**	**60 950**	**4 377**	**7,2%**	**66 249**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Depreciation by Asset Class/Sub-class										
Infrastructure		**76 477**	**82 486**	**80 831**	**6 328**	**68 410**	**75 484**	7 075	**9,4%**	**80 831**
Roads Infrastructure		24 671	30 645	29 211	2 125	22 966	25 720	2 754	**10,7%**	29 211
Roads		23 406	29 347	27 841	2 014	21 760	24 494	2 734	**11,2%**	27 841
Road Structures		822	833	903	74	799	806	7	**0,9%**	903
Road Furniture		442	465	467	38	407	420	13	**3,1%**	467
Storm water Infrastructure		4 564	4 776	4 776	393	4 247	4 299	51	**1,2%**	4 776
Drainage Collection		889	935	935	77	831	841	10	**1,2%**	935
Storm water Conveyance		3 675	3 842	3 842	316	3 416	3 457	41	**1,2%**	3 842
Electrical Infrastructure		12 862	13 392	13 462	1 095	11 863	12 109	246	**2,0%**	13 462
Power Plants		3	3	3	0	2	3	0	**3,5%**	3
HV Transmission Conductors		29	37	37	2	26	34	7	**22,0%**	37
MV Substations		1 837	1 943	2 043	166	1 816	1 829	13	**0,7%**	2 043
MV Switching Stations		1 098	1 219	1 289	106	1 145	1 153	8	**0,7%**	1 289
MV Networks		6 905	7 291	7 191	589	6 374	6 482	108	**1,7%**	7 191
LV Networks		2 779	2 675	2 675	213	2 306	2 407	102	**4,2%**	2 675
Capital Spares		212	224	224	18	194	202	7	**3,6%**	224
Water Supply Infrastructure		15 186	16 005	15 960	1 300	14 047	14 369	322	**2,2%**	15 960
Dams and Weirs		253	281	281	21	232	253	21	**8,4%**	281
Boreholes		169	179	179	14	155	161	6	**3,6%**	179
Reservoirs		2 661	2 816	2 816	226	2 442	2 534	92	**3,6%**	2 816
Pump Stations		571	618	618	52	557	556	(1)	**-0,2%**	618
Water Treatment Works		130	139	139	11	119	125	6	**4,6%**	139
Bulk Mains		1 263	1 293	1 548	125	1 348	1 368	20	**1,5%**	1 548
Distribution		10 139	10 680	10 380	851	9 194	9 372	178	**1,9%**	10 380
Sanitation Infrastructure		16 002	17 024	16 771	1 361	14 705	15 119	415	**2,7%**	16 771
Pump Station		14 958	15 863	15 611	1 272	13 743	14 075	332	**2,4%**	15 611
Reticulation		1 044	1 160	1 160	89	962	1 044	82	**7,9%**	1 160
Solid Waste Infrastructure		3 192	643	649	54	581	3 868	3 287	**85,0%**	649
Landfill Sites		3 069	517	517	43	463	3 750	3 287	**87,7%**	517
Waste Drop-off Points		122	126	132	11	119	118	(0)	**-0,3%**	132
Rail Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**5 471**	**5 778**	**6 469**	**501**	**5 402**	**5 753**	**351**	**6,1%**	**6 469**
Community Facilities		2 625	2 786	3 325	252	2 727	2 938	211	**7,2%**	3 325
Halls		719	752	1 052	77	827	917	89	9,7%	1 052
Centres		407	431	431	35	374	388	14	3,6%	431
Clinics/Care Centres		394	435	435	33	362	391	30	7,6%	435
Museums		15	16	16	1	14	14	1	4,1%	16
Libraries		454	477	477	39	417	429	13	2,9%	477
Cemeteries/Crematoria		208	199	219	18	193	195	1	0,7%	219
Parks		27	55	62	3	28	55	27	49,1%	62
Public Open Space		207	216	427	31	333	363	30	8,2%	427
Public Ablution Facilities		178	188	189	15	163	170	6	3,7%	189
Taxi Ranks/Bus Terminals		16	17	17	1	15	16	1	4,6%	17
Sport and Recreation Facilities		2 846	2 992	3 144	249	2 675	2 815	140	**5,0%**	3 144
Indoor Facilities		1 424	1 518	1 520	121	1 307	1 368	61	4,5%	1 520
Outdoor Facilities		1 422	1 474	1 625	128	1 368	1 447	79	5,4%	1 625
Investment properties		**59**	**63**	**63**	**3**	**46**	**56**	10	17,7%	**63**
Revenue Generating		59	63	63	3	46	56	10	**17,7%**	63
Improved Property		59	63	63	3	46	56	10	17,7%	63

Description	Ref	2021/22	Budget Year 2022/23							
		Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
R thousands	1								%	
Other assets		**1 656**	**2 234**	**3 328**	**218**	**2 358**	**2 886**	**528**	**18,3%**	**3 328**
Operational Buildings		1 459	1 593	2 647	199	2 156	2 277	121	**5,3%**	2 647
Municipal Offices		936	1 025	2 075	155	1 675	1 762	87	4,9%	2 075
Workshops		2	0	4	0	2	3	1	40,9%	4
Yards		5	5	5	0	4	5	0	3,6%	5
Stores		516	563	563	44	474	507	33	6,5%	563
Housing		198	641	681	19	202	609	407	**66,8%**	681
Staff Housing		167	216	256	17	178	226	48	21,3%	256
Social Housing		31	425	425	2	24	383	359	93,7%	425
Intangible Assets		**192**	**251**	**251**	**16**	**175**	**226**	**51**	22,6%	**251**
Licences and Rights		192	251	251	16	175	226	51	**22,6%**	251
Computer Software and Applications		192	251	251	16	175	226	51	22,6%	251
Computer Equipment		**1 276**	**2 123**	**2 101**	**124**	**1 342**	**1 893**	**551**	29,1%	**2 101**
Computer Equipment		1 276	2 123	2 101	124	1 342	1 893	551	29,1%	2 101
Furniture and Office Equipment		**498**	**581**	**664**	**48**	**523**	**589**	**66**	11,3%	**664**
Furniture and Office Equipment		498	581	664	48	523	589	66	11,3%	664
Machinery and Equipment		**2 037**	**2 536**	**2 652**	**182**	**1 976**	**2 375**	**398**	16,8%	**2 652**
Machinery and Equipment		2 037	2 536	2 652	182	1 976	2 375	398	16,8%	2 652
Transport Assets		**3 150**	**5 716**	**5 411**	**276**	**3 021**	**4 900**	**1 880**	38,4%	**5 411**
Transport Assets		3 150	5 716	5 411	276	3 021	4 900	1 880	38,4%	5 411
Total Depreciation	1	**90 817**	**101 768**	**101 768**	**7 697**	**83 252**	**94 163**	**10 911**	**11,6%**	**101 768**

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

- [X] the monthly budget statement
- [ ] quarterly report on the implementation of the budget and financial state of affairs of the municipality
- [ ] mid-year budget and performance assessment

for the month of **May 2023** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

Signature ____________________

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature ____________________

Date: 13 June 2023