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 November 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 November 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 November 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 1 222 223 459	R 451 747 123	R 417 796 189	R -33 950 934	**-8%**
Operating Expenditure	R 1 029 331 855	R 1 073 385 062	R 375 829 815	R 353 491 133	R -22 338 682	**-6%**
Capital	R 191 095 805	R 240 803 827	R 88 946 417	R 33 171 726	R -55 774 691	**-63%**

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) - M05 November									
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	421 007	35 006	181 731	193 663	(11 932)	-6%	421 007
Service charges - Water	84 142	91 857	91 857	7 460	32 094	40 050	(7 956)	-20%	91 857
Service charges - Waste Water Management	52 452	51 053	51 053	4 725	22 655	20 830	1 825	9%	51 053
Service charges - Waste management	32 770	32 997	32 997	2 849	14 059	13 375	685	5%	32 997
Sale of Goods and Rendering of Services		13 113	13 113	1 314	6 436	4 547	1 889	42%	13 113
Agency services	5 511	6 403	6 403	462	2 726	2 772	(47)	-2%	6 403
Interest earned from Receivables	4 048	2 640	2 640	310	1 359	1 100	259	24%	2 640
Interest from Current and Non Current Assets	58 939	55 954	55 954	1 105	4 383	2 592	1 791	69%	55 954
Rental from Fixed Assets	1 590	1 967	1 967	167	814	750	64	9%	1 967
Operational Revenue		3 933	3 933	1 178	3 169	1 513	1 655	109%	3 933
Non-Exchange Revenue									–
Property rates	152 117	167 830	167 830	13 216	71 545	68 187	3 358	5%	167 830
Fines, penalties and forfeits	34 692	32 076	32 076	75	229	74	156	212%	32 076
Licence and permits	5 088	5 158	5 158	482	2 165	2 233	(68)	-3%	5 158
Transfers and subsidies - Operational	173 875	168 036	169 181	–	65 816	65 997	(182)	0%	169 181
Interest		1 060	1 060	139	635	442	193	44%	1 060
Operational Revenue	16 837	15 402	15 402	917	4 712	6 417	(1 705)	-27%	15 402
Gains on disposal of Assets	9 945	14 613	14 613	–	61	359	(298)	-83%	14 613
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 086 243**	**69 403**	**414 587**	**424 900**	**(10 313)**	**-2%**	**1 086 243**

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 November 2023.

- **Service charges - electricity revenue** stands at 6% below the YTD budgeted projections mainly due to the effect of load shedding. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2024.
- **Service charges - Water revenue** stands at 20% below the YTD budgeted mainly due to lower consumption by users. We expect the water consumption to increase during the upcoming months, after which variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2024.
- **Sale of Goods and Rendering of Services** stands at 42% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items such as Caravan sites and Building fees.
- **Interest from Current and Non-current Assets** refer to interest that will be received on investments that will only mature in May and June 2024. The 69% above YTD budgeted projections refer to the interest received on the positive current account balance.
- Revenue for the month of **November 2023** was **R69.403 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) - M05 November									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Expenditure By Type									
Employee related costs	291 907	316 394	316 751	36 881	126 872	132 397	(5 525)	-4%	316 751
Remuneration of councillors	11 225	12 081	12 081	969	5 256	4 772	484	10%	12 081
Bulk purchases - electricity	289 451	356 097	356 097	24 274	131 568	150 039	(18 471)	-12%	356 097
Inventory consumed	51 767	61 034	64 428	2 577	10 190	9 002	1 188	13%	64 428
Debt impairment	(5 478)	4 424	4 424	–	–	–	–		4 424
Depreciation and amortisation	93 100	112 614	112 614	–	31 437	32 273	(836)	-3%	112 614
Interest	15 655	14 486	14 486	–	–	–	–		14 486
Contracted services	90 997	70 092	68 954	7 146	24 127	25 358	(1 231)	-5%	68 954
Transfers and subsidies	4 246	5 060	4 910	504	2 416	2 187	230	10%	4 910
Irrecoverable debts written off	43 096	32 910	32 910	–	–	–	–		32 910
Operational costs	39 690	57 831	57 422	3 311	21 625	19 802	1 823	9%	57 422
Losses on Disposal of Assets	8 875	16 413	16 413	–	–	–	–		16 413
Other Losses		11 894	11 894	–	–	–	–		11 894
Total Expenditure	**934 531**	**1 071 330**	**1 073 385**	**75 662**	**353 491**	**375 830**	**(22 339)**	**-6%**	**1 073 385**

- **Remuneration of Councillors** is 10% above the YTD budgeted projections due to the upper limits increased salaries, allowances and benefits payable in respect of the 2022/23 financial year for which adequate provision has been made in the 2023/24 operating budget. The cash flow will be adjusted with the mid-year adjustments budget.
- **Bulk purchases - electricity** is 12% below the YTD budgeted projections mainly due to the effect of load shedding. After the mid-year assessment, variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2024.
- **Inventory consumed** is 13% above the YTD budgeted projections mainly due to various items such as the fuel consumption on council's fleet.
- Expenditure for the month of **November 2023** was **R75.662 million** whilst the overall YTD performance stands at **6% 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) - M05 November

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	54 578	5 190	15 222	14 844	379	3%	54 578
Vote 4 - Electricity Services	30 367	40 500	41 992	1 340	3 645	6 094	(2 449)	-40%	41 992
Vote 6 - Development Services	1 678	55 314	55 314	227	1 985	26 525	(24 540)	-93%	55 314
Total Capital Multi-year expenditure	**112 650**	**149 739**	**151 884**	**6 757**	**20 851**	**47 462**	**(26 611)**	**-56%**	**151 884**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	7	16	66	(50)	-75%	176
Vote 2 - Civil Services	26 520	35 808	63 501	1 608	8 220	29 674	(21 453)	-72%	63 501
Vote 3 - Council	664	692	692	–	–	689	(689)	-100%	692
Vote 4 - Electricity Services	18 239	14 758	16 672	200	1 719	4 863	(3 144)	-65%	16 672
Vote 5 - Financial Services	665	2 192	2 192	2 101	2 138	2 240	(102)	-5%	2 192
Vote 6 - Development Services	5 256	1 776	1 776	22	178	199	(21)	-10%	1 776
Vote 7 - Municipal Manager	12	12	12	3	3	9	(6)	-69%	12
Vote 8 - Protection Services	4 045	3 899	3 899	17	46	3 744	(3 699)	-99%	3 899
Total Capital single-year expenditure	55 996	59 313	88 920	3 958	12 320	41 484	**(29 164)**	**-70%**	88 920
Total Capital Expenditure	**168 647**	**209 052**	**240 804**	**10 715**	**33 172**	**88 946**	**(55 775)**	**-63%**	**240 804**
Capital Expenditure - Functional Classification									
Governance and administration	**4 751**	**8 444**	**8 301**	**2 141**	**2 953**	**6 485**	(3 532)	-54%	**8 301**
Executive and council	676	704	704	3	3	698	(695)	-100%	704
Finance and administration	4 075	7 740	7 597	2 138	2 950	5 787	(2 837)	-49%	7 597
Community and public safety	**6 585**	**32 539**	**32 058**	**1 146**	**3 410**	**10 036**	(6 625)	-66%	**32 058**
Community and social services	407	1 250	1 056	483	493	756	(264)	-35%	1 056
Sport and recreation	2 132	27 390	27 102	647	2 872	5 535	(2 663)	-48%	27 102
Public safety	4 045	3 899	3 899	17	46	3 744	(3 699)	-99%	3 899
Economic and environmental services	**57 365**	**81 843**	**92 256**	**5 214**	**16 238**	**40 089**	(23 851)	-59%	**92 256**
Planning and development	3 389	14 612	14 609	227	2 027	12 106	(10 079)	-83%	14 609
Road transport	53 976	67 231	77 647	4 987	14 211	27 983	(13 772)	-49%	77 647
Trading services	**99 946**	**86 227**	**108 189**	**2 214**	**10 570**	**32 336**	(21 766)	-67%	**108 189**
Energy sources	45 870	53 741	57 146	1 540	5 322	10 226	(4 904)	-48%	57 146
Water management	30 998	14 564	24 812	87	1 033	10 557	(9 524)	-90%	24 812
Waste water management	16 648	13 915	22 030	587	3 836	9 700	(5 863)	-60%	22 030
Waste management	6 429	4 007	4 201	–	379	1 854	(1 474)	-80%	4 201
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classifi	**168 647**	**209 052**	**240 804**	**10 715**	**33 172**	**88 946**	**(55 775)**	**-63%**	**240 804**
Funded by:									
National Government	51 410	48 366	48 366	4 322	11 733	13 316	(1 583)	-12%	48 366
Provincial Government	7 221	57 796	66 389	227	2 223	31 031	(28 808)	-93%	66 389
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary al	11 210	1 225	21 225	–	1 537	9 975	(8 438)	-85%	21 225
Transfers recognised - capital	69 841	107 387	135 980	4 549	15 493	54 322	(38 829)	-71%	135 980
Borrowing	–	–	–				–		–
Internally generated funds	98 806	101 665	104 824	6 166	17 679	34 625	(16 946)	-49%	104 824
Total Capital Funding	**168 647**	**209 052**	**240 804**	**10 715**	**33 172**	**88 946**	**(55 775)**	**-63%**	**240 804**

- Capital expenditure for the month of **November 2023** amounts to **R10 715 269** and stands at **63%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors. Variances will be addressed in the mid-year adjustments budget following consultations with the various directorates as each director remains responsible for their respective budgets.
- The YTD actual is **R33 171 726 (13.78%)** compared to the total budget of **R240 803 827.**
- Commitments are R49 840 539.

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	8 593 277	-	230 788	3 000 000	8 362 489	97%	Construction	Swartland	17%	
	ROADS										
2	Roads Swartland: Resealing of Roads	9 250 000	2 545 428	3 801 844	3 250 000	5 448 156	59%	Construction	Swartland	90%	
3	Roads Swartland: Construction of New Roads	24 458 000	2 441 367	6 490 569	8 958 000	17 967 431	73%	Construction	Swartland	30%	
4	Access road and Intersection Upgrading: Illinge Lethu	10 416 105	-	666 891	4 000 000	9 749 214	94%	Planning	Illinge Lethu	1%	
	SPORTGROUNDS										
5	Upgrading of Ilinge Lethu Sports Fields	10 900 000	554 805	2 070 086	3 550 000	8 829 914	81%	Tenders process	Ilinge Lethu	20%	
	SWIMMING POOLS										
6	Swimming Pool: Wesbank	12 000 000	-	-	-	12 000 000	100%	Tenders process	Wesbank	5%	
	HOUSING										
7	Malmesbury De Hoop Serviced Sites	45 000 000	-	-	16 210 908	45 000 000	100%	Contract awarded to Asla/Devco. Awaits permit from Dept. of Labour	Malmesbury	0%	
	ELECTRICAL SERVICES										
8	Malmesbury: Saamstaan/De Hoop area: Upgrading of bulk electricity supply: Phase 1	23 658 000	1 325 764	3 251 073	4 658 000	20 406 927	86%	Contract awarded to VE Electrical. Material orders placed	Malmesbury	15%	Expenditure will be paid from INEP Vote first and then CRR Vote.
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	16 042 000	-	-	42 000	16 042 000	100%	Contract awarded to VE Electrical. Material orders placed	Malmesbury	0%	
10	Replace oil insulated switchgear and equipment	5 000 000	-	-	1 000 000	5 000 000	100%	Tender for some material awarded and awaiting delivery. Some material still to be ordered.	Swartland	20%	Installation will be done in-house once material received. 4x RMU's delivered
	TOTAL	**165 317 382**	**6 867 365**	**16 511 252**	**44 668 908**	**148 806 130**	**90%**				

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

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November					
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%	11.8%	8.9%	11.8%
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%	9.4%	10.0%	9.4%
Gearing	Long Term Borrowing/ Funds & Reserves	24.8%	24.8%	30.8%	24.8%
Liquidity					
Current Ratio	Current assets/current liabilities	6:1	6:1	6:1	6:1
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.00%	97.75%	97.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.00%	99.19%	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%	3.6%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	21.0%	16.1%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.2%	29.2%	30.6%	29.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	6.1%	6.2%	6.7%	6.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.7%	11.7%	7.6%	11.7%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	17.2%	7.5%	3.5%	17.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.3%	9.1%	4.7%	11.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	10	10	9	10

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

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M05 November									
	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	13 216	71 545	68 187	3 358	5%	167 830
Service charges	533 980	596 914	596 914	50 040	250 539	267 917	(17 378)	-6%	596 914
Investment revenue	58 939	55 954	–	1 105	4 383	2 592	1 791	69%	55 954
Transfers and subsidies - Operational	58 939	168 036	55 954	–	65 816	65 997	(182)	-0%	169 181
Other own revenue	192 648	96 364	265 545	5 043	22 305	20 207	2 098	10%	96 364
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 086 243**	**69 403**	**414 587**	**424 900**	**(10 313)**	**-2%**	**1 086 243**
Employee costs	291 907	316 394	316 751	36 881	126 872	132 397	(5 525)	-4%	316 751
Remuneration of Councillors	11 225	12 081	12 081	969	5 256	4 772	484	10%	12 081
Depreciation and amortisation	93 100	112 614	112 614	–	31 437	32 273	(836)	-3%	112 614
Interest	15 655	14 486	14 486	–	–	–	–		14 486
Inventory consumed and bulk purchases	341 218	417 131	420 526	26 851	141 758	159 041	(17 283)	-11%	420 526
Transfers and subsidies	4 246	5 060	4 910	504	2 416	2 187	230	10%	4 910
Other expenditure	177 180	193 564	192 017	10 457	45 751	45 160	592	1%	192 017
Total Expenditure	**934 531**	**1 071 330**	**1 073 385**	**75 662**	**353 491**	**375 830**	**(22 339)**	**-6%**	**1 073 385**
Surplus/(Deficit)	**62 092**	**13 768**	**12 858**	**(6 259)**	**61 096**	**49 071**	**12 026**	**25%**	**12 858**
Transfers and subsidies - capital (monetary allocations)	76 120	107 387	135 980	–	3 192	26 847	(23 655)	-88%	135 980
Surplus/(Deficit) after capital transfers & contributions	**138 212**	**121 155**	**148 838**	**(6 259)**	**64 305**	**75 917**	**(11 612)**	**-15%**	**148 838**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**148 838**	**(6 259)**	**64 305**	**75 917**	**(11 612)**	**-15%**	**148 838**
Capital expenditure & funds sources									
Capital expenditure	**168 647**	**209 052**	**240 804**	**10 715**	**33 172**	**88 946**	**(55 775)**	**-63%**	**240 804**
Capital transfers recognised	69 841	107 387	135 980	4 549	15 493	54 322	(38 829)	-71%	135 980
Internally generated funds	**98 806**	**101 665**	**104 824**	**6 166**	**17 679**	**34 625**	**(16 946)**	**-49%**	**104 824**
Total sources of capital funds	**168 647**	**209 052**	**240 804**	**10 715**	**33 172**	**88 946**	**(55 775)**	**-63%**	**240 804**
Financial position									
Total current assets	879 602	863 166	859 098		944 986				859 098
Total non current assets	2 234 437	2 322 092	2 353 843		2 247 258				2 353 843
Total current liabilities	144 679	144 717	144 717		148 321				144 717
Total non current liabilities	223 551	224 988	224 988		223 551				224 988
Community wealth/Equity	**2 745 810**	**2 815 553**	**2 843 236**		**2 756 067**				**2 843 236**
Cash flows									
Net cash from (used) operating	234 306	224 935	252 572	30 050	197 794	114 467	(83 328)	-73%	252 572
Net cash from (used) investing	(170 142)	(194 439)	(226 191)	(12 451)	(29 650)	(74 950)	(45 299)	60%	(226 191)
Net cash from (used) financing	(7 238)	(8 261)	(8 261)	43	792	208	(584)	-280%	(8 261)
Cash/cash equivalents at the month/yea	**722 017**	**684 449**	**680 335**	**662 215**	**831 151**	**701 940**	**(129 211)**	**-18%**	**680 335**
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	56 106	13 415	4 738	2 812	2 512	1 559	2 117	28 980	112 238
Creditors Age Analysis									
Total Creditors	5 105	14	–	–	–	–	–	58	5 176

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November									
	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 - Functional									
Governance and administration	**290 544**	**319 063**	**319 528**	**15 121**	**109 449**	**104 437**	5 012	5%	**319 528**
Executive and council	103	305	305	0	21	106	(85)	-80%	305
Finance and administration	290 441	318 758	319 223	15 120	109 428	104 331	5 097	5%	319 223
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**84 174**	**127 957**	**127 957**	**662**	**9 911**	**24 670**	(14 760)	-60%	**127 957**
Community and social services	14 502	13 893	13 893	116	3 145	3 634	(490)	-13%	13 893
Sport and recreation	5 355	16 216	16 216	430	3 281	4 486	(1 205)	-27%	16 216
Public safety	42 679	42 089	42 089	100	3 352	2 587	765	30%	42 089
Housing	21 638	55 758	55 758	16	133	13 963	(13 830)	-99%	55 758
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**43 503**	**33 128**	**43 544**	**1 447**	**9 172**	**10 893**	(1 722)	-16%	**43 544**
Planning and development	4 946	4 789	4 789	513	2 677	1 665	1 012	61%	4 789
Road transport	38 558	28 339	38 756	934	6 494	9 228	(2 734)	-30%	38 756
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**654 507**	**712 303**	**731 160**	**52 171**	**289 251**	**311 734**	**(22 483)**	-7%	**731 160**
Energy sources	393 023	456 425	458 505	36 152	188 237	204 455	(16 218)	-8%	458 505
Water management	123 175	113 187	124 465	7 741	40 272	48 849	(8 577)	-18%	124 465
Waste water management	83 402	86 097	91 596	4 991	37 080	35 338	1 742	5%	91 596
Waste management	54 906	56 595	56 595	3 287	23 662	23 091	571	2%	56 595
Other	**15**	**34**	**34**	**3**	**14**	**13**	**1**	**9%**	**34**
Total Revenue - Functional	**1 072 743**	**1 192 485**	**1 222 223**	**69 403**	**417 796**	**451 747**	**(33 951)**	**-8%**	**1 222 223**
Expenditure - Functional									
Governance and administration	**135 064**	**171 937**	**169 844**	**14 298**	**63 668**	**64 902**	(1 234)	-2%	**169 844**
Executive and council	22 144	25 835	25 791	1 998	12 850	11 185	1 666	15%	25 791
Finance and administration	111 032	142 949	140 901	12 060	49 971	52 471	(2 500)	-5%	140 901
Internal audit	1 889	3 152	3 152	240	847	1 246	(400)	-32%	3 152
Community and public safety	**167 610**	**154 654**	**155 551**	**14 144**	**50 275**	**52 388**	(2 113)	-4%	**155 551**
Community and social services	23 083	26 330	26 796	3 001	10 187	10 624	(438)	-4%	26 796
Sport and recreation	31 643	34 938	35 034	3 584	13 299	13 703	(404)	-3%	35 034
Public safety	86 711	88 686	88 921	7 208	25 023	26 207	(1 185)	-5%	88 921
Housing	26 174	4 701	4 801	352	1 767	1 854	(87)	-5%	4 801
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**75 256**	**85 081**	**86 130**	**4 904**	**26 354**	**25 999**	355	1%	**86 130**
Planning and development	14 561	16 200	16 680	2 032	6 167	6 827	(659)	-10%	16 680
Road transport	60 695	68 882	69 450	2 872	20 186	19 172	1 014	5%	69 450
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**554 307**	**657 274**	**659 476**	**42 231**	**212 520**	**231 813**	**(19 293)**	-8%	**659 476**
Energy sources	338 635	414 005	415 291	28 202	149 670	168 832	(19 162)	-11%	415 291
Water management	86 075	107 650	107 770	3 582	18 041	17 657	384	2%	107 770
Waste water management	69 307	77 428	77 734	5 471	24 702	24 939	(237)	-1%	77 734
Waste management	60 290	58 190	58 681	4 975	20 106	20 384	(278)	-1%	58 681
Other	**2 294**	**2 384**	**2 384**	**85**	**674**	**727**	**(54)**	**-7%**	**2 384**
Total Expenditure - Functional	**934 531**	**1 071 330**	**1 073 385**	**75 662**	**353 491**	**375 830**	**(22 339)**	**-6%**	**1 073 385**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**148 838**	**(6 259)**	**64 305**	**75 917**	**(11 612)**	**-15%**	**148 838**

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) - M05 November									
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	13 200	74	2 995	3 375	(380)	-11,3%	13 200
Vote 2 - Civil Services	293 035	299 716	326 909	16 270	104 610	115 414	(10 804)	-9,4%	326 909
Vote 3 - Council	103	305	305	0	21	106	(85)	-80,5%	305
Vote 4 - Electricity Services	393 023	456 443	458 523	36 153	188 244	204 464	(16 220)	-7,9%	458 523
Vote 5 - Financial Services	287 844	304 521	304 521	14 999	108 845	103 643	5 202	5,0%	304 521
Vote 6 - Development Services	31 971	64 870	64 870	884	4 811	17 075	(12 264)	-71,8%	64 870
Vote 7 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 8 - Protection Services	53 349	53 895	53 895	1 022	8 270	7 670	600	7,8%	53 895
Total Revenue by Vote	**1 072 743**	**1 192 485**	**1 222 223**	**69 403**	**417 796**	**451 747**	**(33 951)**	**-7,5%**	**1 222 223**
Expenditure by Vote									
Vote 1 - Corporate Services	37 800	42 202	42 234	4 524	16 581	16 556	26	0,2%	42 234
Vote 2 - Civil Services	325 328	369 407	370 964	21 614	103 024	103 722	(698)	-0,7%	370 964
Vote 3 - Council	18 881	23 068	23 025	1 630	11 236	10 142	1 094	10,8%	23 025
Vote 4 - Electricity Services	342 784	419 094	420 038	28 472	153 299	169 765	(16 466)	-9,7%	420 038
Vote 5 - Financial Services	52 095	73 728	71 978	6 043	22 800	26 990	(4 189)	-15,5%	71 978
Vote 6 - Development Services	50 629	32 212	32 722	3 503	12 033	13 181	(1 147)	-8,7%	32 722
Vote 7 - Municipal Manager	7 573	8 927	8 997	896	3 627	3 606	21	0,6%	8 997
Vote 8 - Protection Services	99 441	102 693	103 428	8 980	30 890	31 869	(979)	-3,1%	103 428
Total Expenditure by Vote	**934 531**	**1 071 330**	**1 073 385**	**75 662**	**353 491**	**375 830**	**(22 339)**	**-5,9%**	**1 073 385**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**148 838**	**(6 259)**	**64 305**	**75 917**	**(11 612)**	**-15,3%**	**148 838**

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) - M05 November									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	364 616	421 007	421 007	35 006	181 731	193 663	(11 932)	-6%	421 007
Service charges - Water	84 142	91 857	91 857	7 460	32 094	40 050	(7 956)	-20%	91 857
Service charges - Waste Water Management	52 452	51 053	51 053	4 725	22 655	20 830	1 825	9%	51 053
Service charges - Waste management	32 770	32 997	32 997	2 849	14 059	13 375	685	5%	32 997
Sale of Goods and Rendering of Services		13 113	13 113	1 314	6 436	4 547	1 889	42%	13 113
Agency services	5 511	6 403	6 403	462	2 726	2 772	(47)	-2%	6 403
Interest earned from Receivables	4 048	2 640	2 640	310	1 359	1 100	259	24%	2 640
Interest from Current and Non Current Assets	58 939	55 954	55 954	1 105	4 383	2 592	1 791	69%	55 954
Rental from Fixed Assets	1 590	1 967	1 967	167	814	750	64	9%	1 967
Operational Revenue		3 933	3 933	1 178	3 169	1 513	1 655	109%	3 933
Non-Exchange Revenue									–
Property rates	152 117	167 830	167 830	13 216	71 545	68 187	3 358	5%	167 830
Fines, penalties and forfeits	34 692	32 076	32 076	75	229	74	156	212%	32 076
Licence and permits	5 088	5 158	5 158	482	2 165	2 233	(68)	-3%	5 158
Transfers and subsidies - Operational	173 875	168 036	169 181	–	65 816	65 997	(182)	0%	169 181
Interest		1 060	1 060	139	635	442	193	44%	1 060
Operational Revenue	16 837	15 402	15 402	917	4 712	6 417	(1 705)	-27%	15 402
Gains on disposal of Assets	9 945	14 613	14 613	–	61	359	(298)	-83%	14 613
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 086 243**	**69 403**	**414 587**	**424 900**	**(10 313)**	**-2%**	**1 086 243**
Expenditure By Type									
Employee related costs	291 907	316 394	316 751	36 881	126 872	132 397	(5 525)	-4%	316 751
Remuneration of councillors	11 225	12 081	12 081	969	5 256	4 772	484	10%	12 081
Bulk purchases - electricity	289 451	356 097	356 097	24 274	131 568	150 039	(18 471)	-12%	356 097
Inventory consumed	51 767	61 034	64 428	2 577	10 190	9 002	1 188	13%	64 428
Debt impairment	(5 478)	4 424	4 424	–	–	–	–		4 424
Depreciation and amortisation	93 100	112 614	112 614	–	31 437	32 273	(836)	-3%	112 614
Interest	15 655	14 486	14 486	–	–	–	–		14 486
Contracted services	90 997	70 092	68 954	7 146	24 127	25 358	(1 231)	-5%	68 954
Transfers and subsidies	4 246	5 060	4 910	504	2 416	2 187	230	10%	4 910
Irrecoverable debts written off	43 096	32 910	32 910	–	–	–	–		32 910
Operational costs	39 690	57 831	57 422	3 311	21 625	19 802	1 823	9%	57 422
Losses on Disposal of Assets	8 875	16 413	16 413	–	–	–	–		16 413
Other Losses		11 894	11 894	–	–	–	–		11 894
Total Expenditure	**934 531**	**1 071 330**	**1 073 385**	**75 662**	**353 491**	**375 830**	**(22 339)**	**-6%**	**1 073 385**
Surplus/(Deficit)	**62 092**	**13 768**	**12 858**	**(6 259)**	**61 096**	**49 071**	**12 026**	**0**	**12 858**
Transfers and subsidies - capital (monetary	76 120	107 387	135 980	–	3 192	26 847	(23 655)	(0)	135 980
Transfers and subsidies - capital (in-kind)		–		–	17	–	17	**#DIV/0!**	–
Surplus/(Deficit) after capital transfers &	**138 212**	**121 155**	**148 838**	**(6 259)**	**64 305**	**75 917**			**148 838**
Income Tax									–
Surplus/(Deficit) after income tax	**138 212**	**121 155**	**148 838**	**(6 259)**	**64 305**	**75 917**			**148 838**
Share of Surplus/Deficit attributable to Joint Venture									–
Share of Surplus/Deficit attributable to Minorities									–
Surplus/(Deficit) attributable to municipality	**138 212**	**121 155**	**148 838**	**(6 259)**	**64 305**	**75 917**			**148 838**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**148 838**	**(6 259)**	**64 305**	**75 917**			**148 838**

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) - M05 November

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	54 578	5 190	15 222	14 844	379	3%	54 578
Vote 4 - Electricity Services	30 367	40 500	41 992	1 340	3 645	6 094	(2 449)	-40%	41 992
Vote 6 - Development Services	1 678	55 314	55 314	227	1 985	26 525	(24 540)	-93%	55 314
Total Capital Multi-year expenditure	**112 650**	**149 739**	**151 884**	**6 757**	**20 851**	**47 462**	**(26 611)**	**-56%**	**151 884**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	7	16	66	(50)	-75%	176
Vote 2 - Civil Services	26 520	35 808	63 501	1 608	8 220	29 674	(21 453)	-72%	63 501
Vote 3 - Council	664	692	692	–	–	689	(689)	-100%	692
Vote 4 - Electricity Services	18 239	14 758	16 672	200	1 719	4 863	(3 144)	-65%	16 672
Vote 5 - Financial Services	665	2 192	2 192	2 101	2 138	2 240	(102)	-5%	2 192
Vote 6 - Development Services	5 256	1 776	1 776	22	178	199	(21)	-10%	1 776
Vote 7 - Municipal Manager	12	12	12	3	3	9	(6)	-69%	12
Vote 8 - Protection Services	4 045	3 899	3 899	17	46	3 744	(3 699)	-99%	3 899
Total Capital single-year expenditure	55 996	59 313	88 920	3 958	12 320	41 484	**(29 164)**	**-70%**	88 920
Total Capital Expenditure	**168 647**	**209 052**	**240 804**	**10 715**	**33 172**	**88 946**	**(55 775)**	**-63%**	**240 804**
Capital Expenditure - Functional Classification									
Governance and administration	**4 751**	**8 444**	**8 301**	**2 141**	**2 953**	**6 485**	(3 532)	-54%	**8 301**
Executive and council	676	704	704	3	3	698	(695)	-100%	704
Finance and administration	4 075	7 740	7 597	2 138	2 950	5 787	(2 837)	-49%	7 597
Community and public safety	**6 585**	**32 539**	**32 058**	**1 146**	**3 410**	**10 036**	(6 625)	-66%	**32 058**
Community and social services	407	1 250	1 056	483	493	756	(264)	-35%	1 056
Sport and recreation	2 132	27 390	27 102	647	2 872	5 535	(2 663)	-48%	27 102
Public safety	4 045	3 899	3 899	17	46	3 744	(3 699)	-99%	3 899
Economic and environmental services	**57 365**	**81 843**	**92 256**	**5 214**	**16 238**	**40 089**	(23 851)	-59%	**92 256**
Planning and development	3 389	14 612	14 609	227	2 027	12 106	(10 079)	-83%	14 609
Road transport	53 976	67 231	77 647	4 987	14 211	27 983	(13 772)	-49%	77 647
Trading services	**99 946**	**86 227**	**108 189**	**2 214**	**10 570**	**32 336**	(21 766)	-67%	**108 189**
Energy sources	45 870	53 741	57 146	1 540	5 322	10 226	(4 904)	-48%	57 146
Water management	30 998	14 564	24 812	87	1 033	10 557	(9 524)	-90%	24 812
Waste water management	16 648	13 915	22 030	587	3 836	9 700	(5 863)	-60%	22 030
Waste management	6 429	4 007	4 201	–	379	1 854	(1 474)	-80%	4 201
Other		–		–	–	–	–		–
Total Capital Expenditure - Functional Classifi	**168 647**	**209 052**	**240 804**	**10 715**	**33 172**	**88 946**	**(55 775)**	**-63%**	**240 804**
Funded by:									
National Government	51 410	48 366	48 366	4 322	11 733	13 316	(1 583)	-12%	48 366
Provincial Government	7 221	57 796	66 389	227	2 223	31 031	(28 808)	-93%	66 389
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary al	11 210	1 225	21 225	–	1 537	9 975	(8 438)	-85%	21 225
Transfers recognised - capital	69 841	107 387	135 980	4 549	15 493	54 322	(38 829)	-71%	135 980
Borrowing	–	–	–				–		–
Internally generated funds	98 806	101 665	104 824	6 166	17 679	34 625	(16 946)	-49%	104 824
Total Capital Funding	**168 647**	**209 052**	**240 804**	**10 715**	**33 172**	**88 946**	**(55 775)**	**-63%**	**240 804**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M05 November					
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	680 335	793 500	680 335
Trade and other receivables from exchange transactions	87 081	108 621	108 621	97 374	108 621
Receivables from non-exchange transactions	38 451	33 732	33 732	29 946	33 732
Current portion of non-current receivables	–	4	4	4	4
Inventory	23 023	23 136	23 183	32 263	23 183
VAT	9 031	13 043	13 043	(8 149)	13 043
Other current assets	–	180	180	48	180
Total current assets	**879 602**	**863 166**	**859 098**	**944 986**	**859 098**
Non current assets					
Investments	–	–	–	–	–
Investment property	20 837	24 927	24 927	22 448	24 927
Property, plant and equipment	2 211 648	2 295 581	2 327 332	2 222 895	2 327 332
Heritage assets	1 345	1 120	1 120	1 345	1 120
Intangible assets	606	464	464	572	464
Non-current receivables from non-exchange transactions	–	–	–	(2)	–
Total non current assets	**2 234 437**	**2 322 092**	**2 353 843**	**2 247 258**	**2 353 843**
TOTAL ASSETS	**3 114 039**	**3 185 258**	**3 212 941**	**3 192 244**	**3 212 941**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	8 761	9 325	9 325	8 761	9 325
Consumer deposits	17 846	17 450	17 450	18 649	17 450
Trade and other payables from exchange transactions	103 492	103 302	103 302	47 928	103 302
Trade and other payables from non-exchange transactions	303	216	216	67 112	216
Provision	4 916	10 898	10 898	10 164	10 898
VAT	–	–	–	(4 293)	–
Other current liabilities	9 360	3 527	3 527	–	3 527
Total current liabilities	**144 679**	**144 717**	**144 717**	**148 321**	**144 717**
Non current liabilities					
Financial liabilities	82 090	72 637	72 637	82 090	72 637
Provision	58 487	70 963	70 963	70 631	70 963
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	82 974	81 388	81 388	70 830	81 388
Total non current liabilities	**223 551**	**224 988**	**224 988**	**223 551**	**224 988**
TOTAL LIABILITIES	**368 230**	**369 705**	**369 705**	**371 872**	**369 705**
NET ASSETS	**2 745 810**	**2 815 553**	**2 843 236**	**2 820 373**	**2 843 236**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	2 486 549	2 522 094	2 549 777	2 489 910	2 549 777
Reserves and funds	259 260	293 459	293 459	266 157	293 459
Other			–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**2 745 810**	**2 815 553**	**2 843 236**	**2 756 067**	**2 843 236**

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 - M05 November									
	2022/23	Budget Year 2023/24							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	152 117	164 473	164 473	24 046	96 740	68 531	28 209	41%	164 473
Service charges	523 091	590 304	590 304	51 224	258 493	267 917	(9 424)	-4%	590 304
Other revenue	54 436	37 148	37 148	10 142	49 360	26 440	22 920	87%	37 148
Transfers and Subsidies - Operational	173 875	168 036	168 858	5 473	80 727	53 945	26 782	50%	168 858
Transfers and Subsidies - Capital	60 836	107 387	135 980	21 614	49 738	44 745	4 994	11%	135 980
Interest	61 933	55 954	55 954	–	–	2 592	(2 592)	-100%	55 954
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(777 557)	(883 983)	(885 911)	(82 449)	(337 264)	(347 489)	(10 226)	3%	(885 911)
Interest	(10 180)	(9 324)	(9 324)	–	–	–	–		(9 324)
Transfers and Subsidies	(4 246)	(5 060)	(4 910)	–	–	(2 213)	(2 213)	100%	(4 910)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**234 306**	**224 935**	**252 572**	**30 050**	**197 794**	**114 467**	**(83 328)**	**-73%**	**252 572**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	2 186	14 613	14 613	–	61	–	61	#DIV/0!	14 613
Decrease (increase) in non-current receivables	–	–	–	–	1	–	1	#DIV/0!	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
Payments				–					
Capital assets	(172 328)	(209 052)	(240 804)	(12 451)	(29 712)	(74 950)	(45 238)	60%	(240 804)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(170 142)**	**(194 439)**	**(226 191)**	**(12 451)**	**(29 650)**	**(74 950)**	**(45 299)**	**60%**	**(226 191)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 396	500	500	43	792	208	584	280%	500
Payments									
Repayment of borrowing	(8 634)	(8 761)	(8 761)	–	–	–	–		(8 761)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(7 238)**	**(8 261)**	**(8 261)**	**43**	**792**	**208**	**(584)**	**-280%**	**(8 261)**
NET INCREASE/ (DECREASE) IN CASH HELD	**56 926**	**22 234**	**18 120**	**17 642**	**168 936**	**39 725**			**18 120**
Cash/cash equivalents at beginning:	665 091	662 215	662 215	662 215	662 215	662 215			662 215
Cash/cash equivalents at month/year end:	722 017	684 449	680 335		831 151	701 940			680 335

Cash and cash equivalents as at 30 November 2023 include investments made to the amount of R690 000 000.

__Note:__ The **audited** Cash balance will be incorporated with the mid-year adjustments budget at the end of January 2024.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November											
Description	NT Code	Budget Year 2023/24									
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	8 588	3 141	1 203	970	908	692	729	7 549	23 780	10 848
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30 032	4 470	246	172	99	45	65	1 548	36 676	1 928
Receivables from Non-exchange Transactions - Property Rates	1400	12 081	2 583	2 207	694	630	177	248	9 908	28 528	11 657
Receivables from Exchange Transactions - Waste Water Management	1500	3 942	1 495	494	409	390	285	509	4 540	12 063	6 133
Receivables from Exchange Transactions - Waste Management	1600	3 340	1 143	420	353	332	226	391	4 060	10 263	5 360
Receivables from Exchange Transactions - Property Rental Debtors	1700	36	23	5	4	4	3	4	31	109	45
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 914)	560	162	211	150	131	171	1 345	817	2 009
Total By Income Source	**2000**	**56 106**	**13 415**	**4 738**	**2 812**	**2 512**	**1 559**	**2 117**	**28 980**	**112 238**	**37 980**
2022/23 - totals only		48 536	20 397	2 965	2 652	1 482	1 132	1 825	23 265	102 253	**30 354**
Debtors Age Analysis By Customer Group											
Organs of State	2200	1 415	210	1 376	102	50	28	55	2 332	5 568	2 567
Commercial	2300	25 933	1 927	119	75	79	111	68	1 320	29 632	1 653
Households	2400	28 758	11 277	3 243	2 635	2 383	1 420	1 994	25 328	77 039	33 761
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**56 106**	**13 415**	**4 738**	**2 812**	**2 512**	**1 559**	**2 117**	**28 980**	**112 238**	**37 980**

Total Debtors has increased from **R 108 330 773** in October to **R 112 238 368** in November 2023.

The collection rate for **November 2023** was **97.97%** compared to **91.96%** in October 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 - M05 November											
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	5 105	14	–	–	–	–	–	58	**5 176**	28 992
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**5 105**	**14**	**–**	**–**	**–**	**–**	**–**	**58**	**5 176**	28 992

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	Querry not resolved as of yet
Media 24 - Swartland	2 898.00	24/10/2023	Querrry on the invoice	Querry resolved, paid in December 2023
MPUKO CONSTRUCTION	3 392.50	20/10/2023	Querry on the service delivered (Not complete)	At user deparment for authorisation
MPUKO CONSTRUCTION	7 252.50	20/10/2023	Querry on the service delivered (Not complete)	At user deparment for authorisation

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November											
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
ABSA		4 Months	Fixed	Fixed	9,55	10/11/2023	10 000	322	(10 322)	–	–
Municipality sub-total							700 000		(10 322)	–	762 029
TOTAL INVESTMENTS AND INTEREST	2						700 000		(10 322)	–	762 029

- As at 30 November 2023 investments made amount to R 690 000 000.
- During the month of November 2023, R10 million matured and no investments were made.

Commitments against Cash & Cash Equivalents						
	31 October 2023		Transactions / Movement 2023/2024		Current Month	
Cash & Cash Equivalents:	**R**	**798 117 976**			**R**	**793 482 620**
Primary Bank Account	R	93 380 203	R	5 992 717	R	99 372 920
Short Term Investments (Less than 6 months)	R	10 000 000	R	-10 000 000	R	-
Medium Term Investments (More than 6 months)	R	390 000 000	R	-	R	390 000 000
Longterm Investments	R	300 000 000	R	-	R	300 000 000
Cash Floats	R	4 737 773	R	-628 073	R	4 109 700
Commitments:	**R**	**534 592 901**			**R**	**479 524 241**
Unspent Borrowings	R	-	R	-	R	-
Unspent Committed Conditional Grants	R	9 129 590	R	-	R	9 129 590
Capital funding requirement 2023/24 (Grants & Loans)	R	125 536 383	R	-5 049 011	R	120 487 371
Cash Portion of Housing Development Fund	R	-	R	-	R	-
Capital Replacement Reserve Movement	R	92 810 988	R	-5 666 258	R	87 144 730
Loan repayment due Dec / June	R	9 323 960	R	-	R	9 323 960
Consumer Deposits	R	18 582 528	R	66 118	R	18 648 646
Creditor payments	R	11 745 500	R	-6 569 198	R	5 176 302
Salaries	R	234 554 361	R	-37 850 311	R	196 704 050
Bad Debt Contributions	R	32 909 592	R	-	R	32 909 592
Working Capital					**R**	**313 958 379**

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 - M05 November									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**129 651**	**146 615**	**146 615**	**823**	**62 512**	**62 512**	**–**		**146 615**
Local Government Equitable Share	126 228	143 235	143 235	–	59 681	59 681	–		143 235
Finance Management	1 550	1 550	1 550	–	1 550	1 550	–		1 550
EPWP Incentive	1 873	1 830	1 830	823	1 281	1 281	–		1 830
									–
Provincial Government:	**22 726**	**21 055**	**21 735**	**4 650**	**17 669**	**17 669**	**–**		**21 735**
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	11 788	3 970	7 892	7 892	–		11 788
Proclaimed Roads Subsidy	4 470	170	170	–	–	–	–		170
Establishment of a K9 Unit	2 390	3 305	3 305	–	3 305	3 305	–		3 305
Establishment of Law Enforcement Rural Safety Unit	4 000	5 509	5 509	–	5 509	5 509	–		5 509
WC Municipal Energy Resilience Grant			680	680	680	680			680
Total Operating Transfers and Grants	**152 377**	**167 670**	**168 350**	**5 473**	**80 181**	**80 181**	**–**		**168 350**
Capital Transfers and Grants									
National Government:	**51 410**	**48 366**	**48 366**	**8 158**	**27 558**	**27 558**	–		48 366
Municipal Infrastructure Grant (MIG)	33 810	24 708	24 708	–	12 900	12 900	–		24 708
Integrated National Electrification Programme (municipal)	17 600	23 658	23 658	8 158	14 658	14 658	–		23 658
									–
Provincial Government:	**3 895**	**57 796**	**57 796**	**13 456**	**17 671**	**17 671**	–		**57 796**
Human Settlements	2 615	55 314	55 314	11 990	15 189	15 189	–		55 314
RSEP/VPUU Municipal Projects	1 200	500	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	–		966
							–		
Total Capital Transfers and Grants	**55 305**	**106 162**	**106 162**	**21 614**	**45 229**	**45 229**	**–**		**106 162**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**207 682**	**273 832**	**274 512**	**27 087**	**125 410**	**125 410**	**–**		**274 512**

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November									
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**	**6 962**	**36 523**	**38 374**	**(1 851)**	**-4,8%**	**146 615**
Local Government Equitable Share	126 228	143 235	143 235	6 773	35 624	37 070	(1 446)	-3,9%	143 235
Finance Management	1 550	1 550	1 550	43	335	577	(242)	-41,9%	1 550
EPWP Incentive	1 873	1 830	1 830	145	564	727	(163)	-22,4%	1 830
							–		
Provincial Government:	**29 051**	**21 055**	**21 735**	**2 587**	**10 199**	**10 941**	**(743)**	**-6,8%**	**21 735**
Community Development: Workers	35	38	38	–	1	14	(14)	-95,2%	38
Municipal Accreditation and Capacity Building Gr	197	245	245	17	87	97	(11)	-11,0%	245
Libraries	11 573	11 788	11 788	1 417	4 858	5 084	(226)	-4,4%	11 788
Proclaimed Roads Subsidy	4 470	170	170	–	–	61	(61)	-100,0%	170
Establishment of a K9 Unit	6 037	3 305	3 305	586	2 565	2 752	(187)	-6,8%	3 305
Establishment of Law Enforcement Rural Safety U	6 738	5 509	5 509	566	2 688	2 934	(246)	-8,4%	5 509
WC Municipal Energy Resilience Grant			680	–	–	–			680
Total operating expenditure of Transfers and Gr	**158 702**	**167 670**	**168 350**	**9 549**	**46 722**	**49 315**	**(2 594)**	**-5,3%**	**168 350**
Capital expenditure of Transfers and Grants									
National Government:	50 700	48 366	48 366	4 322	11 733	13 316	(1 583)	**-11,9%**	48 366
Municipal Infrastructure Grant (MIG)	33 100	24 708	24 708	2 996	8 482	8 658	(176)	-2,0%	24 708
Integrated National Electrification Programme (m	17 600	23 658	23 658	1 326	3 251	4 658	(1 407)	-30,2%	23 658
							–		
Provincial Government:	**4 870**	**57 796**	**66 389**	**227**	**2 223**	**31 031**	**(28 808)**	**-92,8%**	**66 389**
Human Settlements	3 483	55 314	55 314	227	1 985	26 525	(24 540)	-92,5%	55 314
RSEP/VPUU Municipal Projects	1 200	500	500	–	–	150	(150)	-100,0%	500
Libraries	50	50	50	–	8	10	(2)	-23,7%	50
Fire Service Capacity Building Grant	–	926	926	–	–	926	(926)	-100,0%	926
Establishment of a K9 Unit	137	40	40	–	–	20	(20)	-100,0%	40
Sport Development	–	966	966	–	–	400	(400)	-100,0%	966
Emergency Municipal Load-Shedding Relief	2 438	–	8 593	–	231	3 000	(2 769)	-92,3%	8 593
							–		
Total capital expenditure of Transfers and Grant	**55 570**	**106 162**	**114 755**	**4 549**	**13 956**	**44 347**	**(30 391)**	**-68,5%**	**114 755**
TOTAL EXPENDITURE OF TRANSFERS AND GRA	**214 271**	**273 832**	**283 105**	**14 098**	**60 678**	**93 662**	**(32 985)**	**-35,2%**	**283 105**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November					
Description	Budget Year 2023/24				
R thousands	Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE					
Capital expenditure of Approved Roll-overs					
Provincial Government:	**8 593**	**–**	**231**	8 362	97,3%
Emergency Municipal Load-Shedding Relief	**8 593**	**–**	**231**	8 362	97,3%
				–	
Total capital expenditure of Approved Roll-overs	**8 593**	**–**	**231**	**8 362**	**97,3%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	**8 593**	**–**	**231**	**8 362**	**97,3%**

Section 9 – Expenditure on Councillor, Senior Managers and Other Staff

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November									
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
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	8 365	9 058	9 058	721	3 922	3 578	344	10%	9 058
Pension and UIF Contributions	901	976	976	75	414	386	28	7%	976
Medical Aid Contributions	154	156	239	16	81	118	(37)	-31%	239
Cellphone Allowance	994	1 015	1 015	89	501	401	100	25%	1 015
Other benefits and allowances	811	877	793	68	338	289	48	17%	793
Sub Total - Councillors	**11 225**	**12 081**	**12 081**	**969**	**5 256**	**4 772**	**484**	**10%**	**12 081**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 934	9 291	9 142	768	3 842	4 229	(386)	-9%	9 142
Pension and UIF Contributions	1 638	1 750	1 750	144	719	725	(6)	-1%	1 750
Medical Aid Contributions	415	429	429	35	177	178	(0)	0%	429
Motor Vehicle Allowance	868	761	761	73	364	302	61	20%	761
Cellphone Allowance	243	251	251	22	106	102	4	4%	251
Other benefits and allowances	291	193	342	26	126	117	9	8%	342
Payments in lieu of leave	–	33	33	–	–	–	–		33
Post-retirement benefit obligations	1 519	1 519	1 519	–	–	–	–		1 519
Sub Total - Senior Managers of Municipali	**14 182**	**14 228**	**14 228**	**1 068**	**5 333**	**5 652**	**(319)**	**-6%**	**14 228**
Other Municipal Staff									
Basic Salaries and Wages	163 400	183 305	183 647	14 689	71 910	75 507	(3 596)	-5%	183 647
Pension and UIF Contributions	29 304	32 503	32 503	2 662	13 135	13 388	(252)	-2%	32 503
Medical Aid Contributions	12 728	14 196	14 196	1 121	5 670	5 797	(127)	-2%	14 196
Overtime	18 820	14 882	14 882	1 778	6 533	5 426	1 107	20%	14 882
Motor Vehicle Allowance	5 687	6 189	6 189	499	2 443	2 482	(39)	-2%	6 189
Cellphone Allowance	676	684	684	57	285	288	(2)	-1%	684
Housing Allowances	996	1 151	1 151	109	467	458	9	2%	1 151
Other benefits and allowances	32 175	33 872	33 887	14 915	21 109	22 100	(991)	-4%	33 887
Payments in lieu of leave	2 642	2 988	2 988	–	–	–	–		2 988
Long service awards	1 798	2 898	2 898	(14)	(14)	1 151	(1 165)	-101%	2 898
Post-retirement benefit obligations	9 498	9 498	9 498	–	–	–	–		9 498
Sub Total - Other Municipal Staff	**277 725**	**302 166**	**302 523**	**35 814**	**121 539**	**126 596**	**(5 057)**	**-4%**	**302 523**
Total Parent Municipality	**303 132**	**328 475**	**328 832**	**37 850**	**132 128**	**137 020**	**(4 892)**	**-4%**	**328 832**
Total Municipal Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL MANAGERS AND STAFF	**291 907**	**316 394**	**316 751**	**36 881**	**126 872**	**132 248**	**(5 376)**	**-4%**	**316 751**

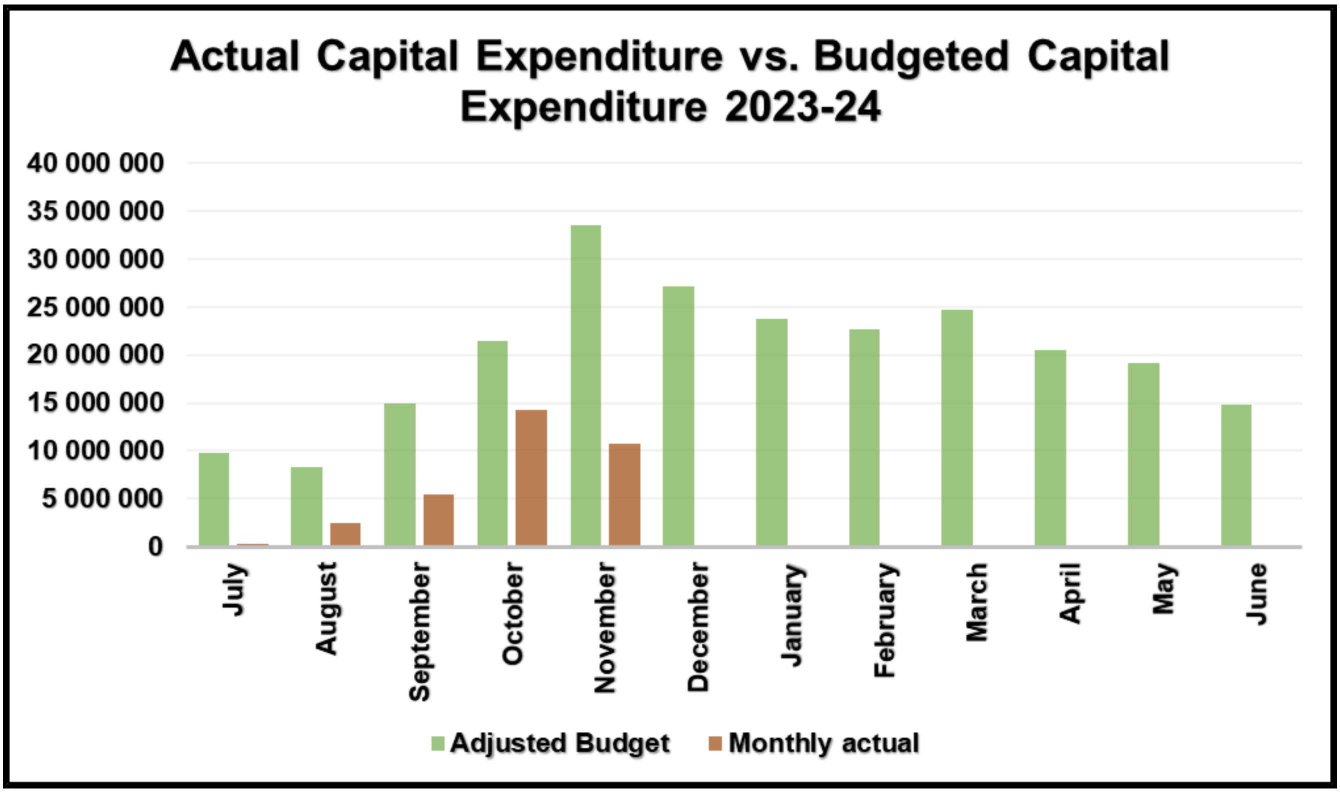
Section 10 – Material variances to the SDBIP

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 - M05 November									
	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 Original 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	8 265	2 481	2 708	17 996	15 287	84,9%	1%
September	2 496	13 946	14 926	5 467	8 176	32 922	24 746	75,2%	4%
October	11 687	17 373	21 448	14 281	22 456	54 370	31 914	58,7%	11%
November	9 644	25 784	33 576	10 715	33 172	87 946	54 775	62,3%	16%
December	14 890	19 453	27 148			115 094	–		
January	10 542	18 184	23 807			138 901	–		
February	13 568	18 105	22 738			161 639	–		
March	18 125	23 948	24 653			186 292	–		
April	14 470	20 389	20 489			206 781	–		
May	28 869	19 164	19 164			225 945	–		
June	41 476	14 858	14 858			240 804	–		
Total Capital expenditure	**168 647**	**209 052**	**240 804**	**33 172**					



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 - M05 November

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	130 607	3 869	14 922	41 793	26 871	64,3%	130 607
Roads Infrastructure	30 598	55 914	56 664	2 441	10 409	24 733	14 324	57,9%	56 664
Roads	30 598	55 914	56 664	2 441	10 409	24 733	14 324	57,9%	56 664
Road Structures			–	–	–	–	–		–
Storm water Infrastructure	–	–	1 509	–	–	700	700	100,0%	1 509
Storm water Conveyance			1 509	–	–	700	700	100,0%	1 509
Electrical Infrastructure	37 171	46 400	46 400	1 410	3 931	6 476	2 545	39,3%	46 400
MV Substations	13 107	16 542	16 542	15	49	220	171	77,9%	16 542
MV Switching Stations	5 129	5 350	5 350	–	146	1 220	1 074	88,0%	5 350
MV Networks	17 600	23 658	23 658	1 326	3 251	4 658	1 407	30,2%	23 658
LV Networks	1 336	850	850	70	485	378	(107)	-28,3%	850
Capital Spares			–	–	–	–	–		–
Water Supply Infrastructure	2 965	9 797	12 380	17	199	5 878	5 679	96,6%	12 380
Boreholes	658	500	500	–	–	500	500	100,0%	500
Distribution	2 307	9 297	11 880	17	199	5 378	5 179	96,3%	11 880
Sanitation Infrastructure	1 928	10 420	11 153	–	28	3 006	2 978	99,1%	11 153
Pump Station	536	1 100	1 316	–	–	516	516	100,0%	1 316
Reticulation	1 392	9 320	9 837	–	28	2 490	2 462	98,9%	9 837
Solid Waste Infrastructure	–	2 500	2 500	–	356	1 000	644	64,4%	2 500
Landfill Sites	–	2 000	2 000	–	356	500	144	28,8%	2 000
Waste Drop-off Points	–	500	500	–	–	500	500	100,0%	500
Community Assets	3 044	15 700	15 506	544	691	1 056	365	34,6%	15 506
Community Facilities	343	3 000	2 806	522	522	1 056	534	50,6%	2 806
Cemeteries/Crematoria		900	706	453	453	706	254	35,9%	706
Parks	343	1 100	1 100	70	70	200	130	65,1%	1 100
Markets		1 000	1 000	–	–	150	150	100,0%	1 000
Sport and Recreation Facilities	2 701	12 700	12 700	22	169	–	(169)	#DIV/0!	12 700
Outdoor Facilities	2 701	12 700	12 700	22	169	–	(169)	#DIV/0!	12 700
Investment properties	345	–	–	–	–	–	–		–
Revenue Generating	345	–	–	–	–	–	–		–
Unimproved Property	345						–		–
Other assets	1 069	16 514	16 514	264	2 022	13 885	11 863	85,4%	16 514
Operational Buildings	103	3 000	3 000	37	37	2 000	1 963	98,2%	3 000
Municipal Offices	103	2 900	2 900	6	6	2 000	1 994	99,7%	2 900
Stores		100	100	31	31	–	(31)	#DIV/0!	100
Housing	966	13 514	13 514	227	1 985	11 885	9 900	83,3%	13 514
Social Housing	966	13 514	13 514	227	1 985	11 885	9 900	83,3%	13 514
Intangible Assets	30	–	–	–	–	–	–		–
Licences and Rights	30	–	–	–	–	–	–		–
Computer Software and Applications	30						–		–
Computer Equipment	3 485	2 052	2 566	–	594	1 430	836	58,5%	2 566
Computer Equipment	3 485	2 052	2 566	–	594	1 430	836	58,5%	2 566
Furniture and Office Equipment	473	586	586	12	68	300	231	77,3%	586
Furniture and Office Equipment	473	586	586	12	68	300	231	77,3%	586
Machinery and Equipment	5 571	3 431	13 239	138	734	5 254	4 520	86,0%	13 239
Machinery and Equipment	5 571	3 431	13 239	138	734	5 254	4 520	86,0%	13 239
Transport Assets	14 250	11 962	11 924	2 099	3 970	7 472	3 502	46,9%	11 924
Transport Assets	14 250	11 962	11 924	2 099	3 970	7 472	3 502	46,9%	11 924
Land	533	–	–	–	–	–	–		–
Land	533						–		–
Total Capital Expenditure on new assets	101 461	175 276	190 941	6 927	23 000	71 189	48 190	67,7%	190 941

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

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**	**13 150**	**2 912**	**6 204**	**7 150**	946	**13,2%**	**13 150**
Roads Infrastructure	21 500	10 000	9 250	2 545	3 802	3 250	(552)	**-17,0%**	9 250
Roads	21 500	10 000	9 250	2 545	3 802	3 250	(552)	**-17,0%**	9 250
Road Structures							–		
Sanitation Infrastructure	1 362	1 500	3 900	367	2 402	3 900	1 498	**38,4%**	3 900
Pump Station							–		–
Reticulation	1 362	1 500	3 900	367	2 402	3 900	1 498	**38,4%**	3 900
Waste Water Treatment Works							–		–
Total Capital Expenditure on renewal of existi	**22 862**	**11 500**	**13 150**	**2 912**	**6 204**	**7 150**	**946**	13,2%	**13 150**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

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**	**24 646**	**298**	**1 875**	**6 657**	4 783	**71,8%**	**24 646**
Roads Infrastructure	–	–	10 416	–	–	–	–		10 416
Roads	–	–	10 416	–	–	–	–		10 416
Storm water Infrastructure	225	250	250	–	67	–	(67)	**#DIV/0!**	250
Storm water Conveyance	225	250	250	–	67	–	(67)	**#DIV/0!**	250
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	7 430	3 650	6 542	44	764	3 047	2 282	**74,9%**	6 542
MV Networks	555	1 100	2 500	–	120	1 140	1 020	**89,4%**	2 500
LV Networks	6 874	2 550	4 042	44	644	1 907	1 263	**66,2%**	4 042
Capital Spares		–	–	–	–	–	–		–
Water Supply Infrastructure	28 513	4 300	5 828	51	51	2 500	2 449	**98,0%**	5 828
Bulk Mains		500	500	–	–	–	–		500
Distribution	28 517	3 700	5 228	–	–	2 500	2 500	**100,0%**	5 228
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	(4)	100	100	51	51	–	(51)	**#DIV/0!**	100
Capital Spares		–	–	–	–	–	–		–
Sanitation Infrastructure	8 157	1 611	1 611	203	993	1 111	118	**10,6%**	1 611
Waste Water Treatment Works	8 157	1 611	1 611	203	993	1 111	118	**10,6%**	1 611
Outfall Sewers	–	–	–	–	–	–	–		–
Community Assets	**–**	**12 466**	**12 066**	**579**	**2 094**	**3 950**	**1 856**	**47,0%**	**12 066**
Community Facilities	–	200	200	24	24	–	(24)	**#DIV/0!**	200
Cemeteries/Crematoria	–	200	200	24	24	–	(24)	#DIV/0!	200
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	12 266	11 866	555	2 070	3 950	1 880	**47,6%**	11 866
Outdoor Facilities	–	12 266	11 866	555	2 070	3 950	1 880	47,6%	11 866
Total Capital Expenditure on upgrading o	**44 324**	**22 277**	**36 712**	**876**	**3 968**	**10 607**	**6 639**	**62,6%**	**36 712**

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**47 985**	**46 052**	**46 062**	**5 845**	**19 614**	**18 132**	(1 482)	**-8,2%**	**46 062**
Roads Infrastructure	9 657	5 789	5 846	1 029	2 914	2 116	(798)	**-37,7%**	5 846
Roads	9 564	5 717	5 722	1 011	2 772	2 037	(735)	**-36,1%**	5 722
Road Furniture	93	71	124	17	141	78	(63)	**-80,6%**	124
Storm water Infrastructure	18 616	20 911	20 911	2 494	8 331	8 926	595	**6,7%**	20 911
Storm water Conveyance	18 616	20 911	20 911	2 494	8 331	8 926	595	**6,7%**	20 911
Electrical Infrastructure	3 693	3 267	3 267	413	1 647	1 320	(327)	**-24,8%**	3 267
MV Substations	240	178	178	1	158	68	(90)	**-132,3%**	178
LV Networks	3 454	3 089	3 089	412	1 489	1 252	(237)	**-19,0%**	3 089
Water Supply Infrastructure	1 590	1 862	1 862	461	957	663	(294)	**-44,3%**	1 862
Reservoirs	1 195	1 219	1 219	246	692	434	(258)	**-59,5%**	1 219
Pump Stations	142	153	153	23	24	55	31	**56,7%**	153
Distribution	253	490	490	192	241	174	(66)	**-38,0%**	490
Sanitation Infrastructure	4 412	5 874	5 827	611	2 086	2 044	(43)	**-2,1%**	5 827
Pump Station	1 040	1 001	1 001	85	358	356	(2)	**-0,4%**	1 001
Waste Water Treatment Works	3 372	4 873	4 826	526	1 729	1 688	(41)	**-2,4%**	4 826
Solid Waste Infrastructure	10 017	8 349	8 349	838	3 678	3 063	(615)	**-20,1%**	8 349
Landfill Sites	10 017	8 349	8 349	838	3 678	3 063	(615)	**-20,1%**	8 349
Community Assets	**3 418**	**3 224**	**3 145**	**339**	**1 151**	**1 075**	**(76)**	-7,1%	**3 145**
Community Facilities	1 892	2 307	2 258	272	745	779	34	**4,4%**	2 258
Halls	406	423	413	18	116	147	31	20,8%	413
Centres	1 267	1 621	1 621	211	518	577	59	10,3%	1 621
Libraries	47	50	50	5	10	18	8	43,5%	50
Cemeteries/Crematoria	113	114	100	38	80	26	(54)	-205,5%	100
Police	–	–	–	–	–	–	–		–
Parks	59	100	75	–	20	11	(10)	-90,7%	75
Sport and Recreation Facilities	1 526	917	887	67	406	296	(110)	**-37,0%**	887
Indoor Facilities	90	100	90	–	34	26	(9)	-34,5%	90
Outdoor Facilities	1 437	817	797	67	372	271	(101)	-37,3%	797
Other assets	**2 127**	**2 948**	**3 558**	**598**	**1 291**	**1 223**	**(68)**	**-5,6%**	**3 558**
Operational Buildings	1 290	2 291	2 141	181	473	736	264	**35,8%**	2 141
Municipal Offices	1 290	2 291	2 141	181	473	736	264	35,8%	2 141
Housing	836	657	1 417	417	818	486	(332)	**-68,3%**	1 417
Staff Housing	160	217	367	56	300	227	(73)	-32,0%	367
Social Housing	677	440	1 050	361	518	259	(259)	-100,2%	1 050
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**3 750**	**5 092**	**5 092**	**242**	**2 960**	**1 854**	**(1 106)**	-59,7%	**5 092**
Servitudes							–		–
Licences and Rights	3 750	5 092	5 092	242	2 960	1 854	(1 106)	**-59,7%**	5 092
Computer Software and Applications	3 750	5 092	5 092	242	2 960	1 854	(1 106)	-59,7%	5 092
Computer Equipment	**223**	**428**	**428**	**27**	**43**	**153**	**110**	71,7%	**428**
Computer Equipment	223	428	428	27	43	153	110	71,7%	428
Furniture and Office Equipment	**21**	**58**	**58**	–	**2**	**21**	**19**	91,6%	**58**
Furniture and Office Equipment	21	58	58	–	2	21	19	91,6%	58
Machinery and Equipment	**992**	**1 361**	**1 443**	**154**	**533**	**572**	**39**	6,9%	**1 443**
Machinery and Equipment	992	1 361	1 443	154	533	572	39	6,9%	1 443
Transport Assets	**6 624**	**7 228**	**7 222**	**821**	**2 344**	**2 570**	**226**	8,8%	**7 222**
Transport Assets	6 624	7 228	7 222	821	2 344	2 570	226	8,8%	7 222
Land	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditu	**65 140**	**66 391**	**67 008**	**8 025**	**27 937**	**25 598**	**(2 339)**	**-9,1%**	**67 008**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Depreciation by Asset Class/Sub-class									
Infrastructure	**78 745**	**89 428**	**89 428**	**–**	**25 734**	**25 784**	51	**0,2%**	**89 428**
Roads Infrastructure	24 500	28 632	28 632	–	8 511	8 374	(136)	**-1,6%**	28 632
Roads	23 187	26 564	26 564	–	8 044	7 969	(74)	**-0,9%**	26 564
Road Structures	870	1 606	1 606	–	281	267	(14)	**-5,2%**	1 606
Road Furniture	443	461	461	–	186	138	(48)	**-34,6%**	461
Storm water Infrastructure	4 629	4 824	4 824	–	1 563	1 447	(116)	**-8,0%**	4 824
Drainage Collection	906	941	941	–	302	282	(20)	**-7,1%**	941
Storm water Conveyance	3 723	3 883	3 883	–	1 260	1 165	(96)	**-8,2%**	3 883
Electrical Infrastructure	13 496	14 589	14 589	–	4 520	4 208	(312)	**-7,4%**	14 589
Power Plants	3	3	3	–	1	1	(0)	**-7,8%**	3
HV Transmission Conductors	29	30	30	–	10	9	(1)	**-8,0%**	30
MV Substations	2 058	2 033	2 033	–	675	610	(65)	**-10,6%**	2 033
MV Switching Stations	1 247	1 292	1 292	–	419	388	(31)	**-8,1%**	1 292
MV Networks	6 962	8 242	8 242	–	2 425	2 304	(121)	**-5,3%**	8 242
LV Networks	2 986	2 769	2 769	–	920	831	(89)	**-10,7%**	2 769
Capital Spares	212	220	220	–	71	66	(5)	**-8,1%**	220
Water Supply Infrastructure	16 071	17 453	17 453	–	5 390	5 182	(208)	**-4,0%**	17 453
Dams and Weirs	253	263	263	–	85	79	(6)	**-8,1%**	263
Boreholes	183	181	181	–	62	62	0	**0,1%**	181
Reservoirs	2 661	2 791	2 791	–	897	830	(67)	**-8,1%**	2 791
Pump Stations	647	631	631	–	222	189	(33)	**-17,4%**	631
Water Treatment Works	156	135	135	–	43	40	(3)	**-7,0%**	135
Bulk Mains	1 541	1 526	1 526	–	686	458	(228)	**-49,8%**	1 526
Distribution	10 630	11 926	11 926	–	3 394	3 524	129	**3,7%**	11 926
Sanitation Infrastructure	16 050	19 426	19 426	–	5 424	5 222	(202)	**-3,9%**	19 426
Pump Station	14 999	15 565	15 565	–	5 054	4 670	(384)	**-8,2%**	15 565
Reticulation	1 051	3 860	3 860	–	357	552	194	**35,2%**	3 860
Waste Water Treatment Works		–		–	12	–	(12)	**#DIV/0!**	
Outfall Sewers		–					–		
Toilet Facilities		–					–		
Capital Spares							–		
Solid Waste Infrastructure	3 999	4 505	4 505	–	327	1 351	1 025	**75,8%**	4 505
Landfill Sites	3 849	4 371	4 371	–	266	1 311	1 045	**79,7%**	4 371
Waste Drop-off Points	150	133	133	–	60	40	(20)	**-51,1%**	133
Community Assets	**5 588**	**8 078**	**8 078**	**–**	**1 939**	**1 971**	**32**	**1,6%**	**8 078**
Community Facilities	2 654	4 602	4 602	–	876	928	52	**5,6%**	4 602
Halls	926	1 813	1 813	–	312	281	(31)	-11,1%	1 813
Centres	314	423	423	–	106	127	21	16,6%	423
Clinics/Care Centres	51	410	410	–	17	123	106	86,1%	410
Museums	15	16	16	–	5	5	(0)	-8,0%	16
Libraries	454	472	472	–	153	142	(11)	-8,1%	472
Cemeteries/Crematoria	211	219	219	–	67	66	(1)	-1,6%	219
Purls	33	664	664	–	10	10	(1)	-7,0%	664
Public Open Space	367	383	383	–	115	115	(0)	-0,3%	383
Public Ablution Facilities	182	185	185	–	67	56	(11)	-19,9%	185
Taxi Ranks/Bus Terminals	100	17	17	–	24	5	(19)	-366,3%	17
Sport and Recreation Facilities	2 934	3 476	3 476	–	1 064	1 043	(21)	**-2,0%**	3 476
Indoor Facilities	1 400	1 641	1 641	–	468	492	24	4,9%	1 641
Outdoor Facilities	1 534	1 836	1 836	–	596	551	(45)	-8,1%	1 836
Investment properties	**32**	**61**	**61**	**–**	**11**	**12**	1	10,3%	**61**
Revenue Generating	32	61	61	–	11	12	1	**10,3%**	61
Improved Property	32	61	61	–	11	12	1	10,3%	61
Other assets	**2 102**	**2 781**	**2 781**	**–**	**709**	**830**	**121**	**14,6%**	**2 781**
Operational Buildings	1 916	2 542	2 542	–	653	760	107	**14,1%**	2 542
Municipal Offices	1 644	1 999	1 999	–	562	597	35	5,8%	1 999
Workshops	2	2	2	–	1	1	(0)	-7,8%	2
Yards	5	5	5	–	0	1	1	82,7%	5
Stores	266	537	537	–	90	161	71	44,4%	537
Housing	185	239	239	–	56	69	14	**19,7%**	239
Staff Housing	172	210	210	–	50	63	13	21,4%	210
Social Housing	13	28	28	–	6	6	0	2,9%	28

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Intangible Assets	**69**	**197**	**197**	**–**	**35**	**59**	**24**	41,1%	**197**
Servitudes				–	–	–	–		–
Licences and Rights	69	197	197	–	35	59	24	**41,1%**	197
Computer Software and Applications	69	197	197	–	35	59	24	41,1%	197
Computer Equipment	**1 518**	**2 725**	**2 725**	**–**	**644**	**814**	**170**	20,9%	**2 725**
Computer Equipment	1 518	2 725	2 725	–	644	814	170	20,9%	2 725
Furniture and Office Equipment	**543**	**807**	**807**	**–**	**211**	**242**	**31**	12,8%	**807**
Furniture and Office Equipment	543	807	807	–	211	242	31	12,8%	807
Machinery and Equipment	**2 264**	**2 734**	**2 734**	**–**	**881**	**820**	**(61)**	-7,4%	**2 734**
Machinery and Equipment	2 264	2 734	2 734	–	881	820	(61)	-7,4%	2 734
Transport Assets	**3 320**	**5 802**	**5 802**	**–**	**1 274**	**1 741**	**467**	26,8%	**5 802**
Transport Assets	3 320	5 802	5 802	–	1 274	1 741	467	26,8%	5 802
Total Depreciation	**94 181**	**112 614**	**112 614**	**–**	**31 437**	**32 273**	**836**	**2,6%**	**112 614**

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **November 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 December 2023

The Executive Mayor

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

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature ______________________

Date: 13 Desember 2023