

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 October 2023

Table of Contents

PART 1: IN-YEAR REPORT	PAGE
Section 1 – Mayor’s Report	3
Section 2 – Resolutions	3
Section 3 – Executive Summary	3-8
Section 4 – In-year budget statement tables	9-15
 PART 2 – SUPPORTING DOCUMENTATION	
Section 5 – Debtors' analysis	16
Section 6 – Creditors' analysis	17
Section 7 – Investment portfolio analysis	18
Section 8 – Allocation and grant receipts and expenditure	19-20
Section 9 – Expenditure on Councillor, Senior Managers and Other Staff.....	21
Section 10 – Material variances to the SDBIP	21
Section 11– Capital programme performance	22
Section 12 – Other supporting documentation	23-27
Section 13 – Quality certification	28-29

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for October 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 October 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 1 221 543 459	R 382 712 591	R 348 392 970	R -34 319 621	-9%
Operating Expenditure	R 1 029 331 855	R 1 072 205 062	R 281 070 918	R 277 828 802	R -3 242 116	-1%
Capital	R 191 095 805	R 240 803 827	R 54 370 341	R 22 456 456	R -31 913 885	-59%

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) - M04 October									
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	33 851	146 725	158 299	(11 573)	-7%	421 007
Service charges - Water	84 142	91 857	91 857	6 568	24 634	31 966	(7 333)	-23%	91 857
Service charges - Waste Water Management	52 452	51 053	51 053	4 699	17 931	16 643	1 287	8%	51 053
Service charges - Waste management	32 770	32 997	32 997	2 822	11 210	10 669	541	5%	32 997
Sale of Goods and Rendering of Services		13 113	13 113	2 053	5 122	3 562	1 560	44%	13 113
Agency services	5 511	6 403	6 403	594	2 264	2 286	(22)	-1%	6 403
Interest earned from Receivables	4 048	2 640	2 640	292	1 049	880	169	19%	2 640
Interest from Current and Non Current Assets	58 939	55 954	55 954	759	3 278	2 073	1 205	58%	55 954
Rental from Fixed Assets	1 590	1 967	1 967	126	648	601	47	8%	1 967
Operational Revenue		3 933	3 933	649	1 991	1 184	808	68%	3 933
Non-Exchange Revenue									
Property rates	152 117	167 830	167 830	13 142	58 328	54 050	4 279	8%	167 830
Fines, penalties and forfeits	34 692	32 076	32 076	19	154	59	95	162%	32 076
Licence and permits	5 088	5 158	5 158	447	1 683	1 841	(159)	-9%	5 158
Transfers and subsidies - Operational	173 875	168 036	168 501	–	65 816	65 997	(182)	0%	168 501
Interest		1 060	1 060	123	496	353	143	40%	1 060
Operational Revenue	16 837	15 402	15 402	938	3 812	5 134	(1 322)	-26%	15 402
Gains on disposal of Assets	9 945	14 613	14 613	–	61	269	(208)	-77%	14 613
Total Revenue (excluding capital transfers and contributions)	996 623	1 085 098	1 085 563	67 082	345 201	355 866	(10 665)	-3%	1 085 563

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

- **Service charges - electricity revenue** stands at 7% 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 23% 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.
- **Interest from Current and Non-current Assets** refer to interest that will be received on investments that will only mature in November 2023, May and June 2024. The 58% above YTD budgeted projections refer to the interest received on the positive current account balance.
- **Property rates** stands at 8% above the YTD budgeted projections mainly due to the increase in State owned properties that was levied annually instead of monthly.
- Revenue for the month of **October 2023** was **R67.082 million** whilst the overall YTD performance **excluding capital transfers** stands at **3% 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) - M04 October									
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	23 267	89 991	93 595	(3 605)	-4%	316 751
Remuneration of councillors	11 225	12 081	12 081	944	4 287	3 818	470	12%	12 081
Bulk purchases - electricity	289 451	356 097	356 097	24 858	107 294	117 756	(10 462)	-9%	356 097
Inventory consumed	51 767	61 034	64 089	2 475	7 613	6 802	811	12%	64 089
Debt impairment	(5 478)	4 424	4 424	-	-	-	-	-	4 424
Depreciation and amortisation	93 100	112 614	112 614	31 437	31 437	21 516	9 922	46%	112 614
Interest	15 655	14 486	14 486	-	-	-	-	-	14 486
Contracted services	90 997	70 092	68 106	6 381	16 981	19 343	(2 362)	-12%	68 106
Transfers and subsidies	4 246	5 060	4 910	257	1 912	2 151	(239)	-11%	4 910
Irrecoverable debts written off	43 096	32 910	32 910	-	-	-	-	-	32 910
Operational costs	39 690	57 831	57 430	3 215	18 307	16 090	2 217	14%	57 430
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	1 072 205	92 834	277 822	281 071	(3 249)	-1%	1 072 205

- **Remuneration of Councillors** is 12% 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 9% 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.
- **Depreciation and amortisation** – The system setup of the latest mSCOA version for Depreciation was in testing phase and the depreciation runs for July to October were processed successfully at the end of October 2023. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2024.
- **Contracted Services** is 12% below the YTD budgeted projections due to underspending on various line items.
- **Transfer and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- **Operational costs** stands at 14% above the YTD budgeted projections mainly due to Protective clothing and Audit cost that was paid.
- Expenditure for the month of **October 2023** was **R92.834 million** whilst the overall YTD performance stands at **1% 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) - M04 October									
Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	80 605	53 925	54 578	7 384	10 032	8 844	1 189	13%	54 578
Vote 4 - Electricity Services	30 367	40 500	41 992	1 433	2 304	3 561	(1 257)	-35%	41 992
Vote 6 - Development Services	1 678	55 314	55 314	1 758	1 758	21 079	(19 321)	-92%	55 314
Total Capital Multi-year expenditure	112 650	149 739	151 884	10 574	14 094	33 483	(19 389)	-58%	151 884
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	4	10	40	(30)	-76%	176
Vote 2 - Civil Services	26 520	35 808	63 501	3 093	6 612	15 418	(8 807)	-57%	63 501
Vote 3 - Council	664	692	692	-	-	687	(687)	-100%	692
Vote 4 - Electricity Services	18 239	14 758	16 672	391	1 519	1 671	(152)	-9%	16 672
Vote 5 - Financial Services	665	2 192	2 192	37	37	2 225	(2 189)	-98%	2 192
Vote 6 - Development Services	5 256	1 776	1 776	156	156	30	126	420%	1 776
Vote 7 - Municipal Manager	12	12	12	-	-	7	(7)	-100%	12
Vote 8 - Protection Services	4 045	3 899	3 899	26	29	808	(779)	-96%	3 899
Total Capital single-year expenditure	55 996	59 313	88 920	3 707	8 362	20 887	(12 525)	-60%	88 920
Total Capital Expenditure	168 647	209 052	240 804	14 281	22 456	54 370	(31 914)	-59%	240 804
Capital Expenditure - Functional Classification									
Governance and administration	4 751	8 444	8 444	761	812	4 277	(3 465)	-81%	8 444
Executive and council	676	704	704	-	-	694	(694)	-100%	704
Finance and administration	4 075	7 740	7 740	761	812	3 583	(2 771)	-77%	7 740
Community and public safety	6 585	32 539	32 582	905	2 264	4 080	(1 816)	-45%	32 582
Community and social services	407	1 250	1 250	4	10	546	(537)	-98%	1 250
Sport and recreation	2 132	27 390	27 432	875	2 225	2 725	(500)	-18%	27 432
Public safety	4 045	3 899	3 899	26	29	808	(779)	-96%	3 899
Economic and environmental services	57 365	81 843	92 258	9 493	11 024	27 194	(16 170)	-59%	92 258
Planning and development	3 389	14 612	14 612	1 772	1 800	10 361	(8 561)	-83%	14 612
Road transport	53 976	67 231	77 647	7 721	9 224	16 833	(7 609)	-45%	77 647
Trading services	99 946	86 227	107 520	3 122	8 357	18 820	(10 463)	-56%	107 520
Energy sources	45 870	53 741	57 146	1 804	3 781	5 193	(1 412)	-27%	57 146
Water management	30 998	14 564	26 953	794	946	5 332	(4 386)	-82%	26 953
Waste water management	16 648	13 915	19 414	524	3 250	7 347	(4 097)	-56%	19 414
Waste management	6 429	4 007	4 007	-	379	949	(569)	-60%	4 007
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	168 647	209 052	240 804	14 281	22 456	54 370	(31 914)	-59%	240 804
Funded by:									
National Government	51 410	48 366	48 366	4 223	7 411	8 116	(705)	-9%	48 366
Provincial Government	7 221	57 796	66 389	1 992	1 996	22 499	(20 503)	-91%	66 389
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocation)	11 210	1 225	21 225	1 537	1 537	4 425	(2 888)	-65%	21 225
Transfers recognised - capital	69 841	107 387	135 980	7 752	10 944	35 040	(24 096)	-69%	135 980
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	98 806	101 665	104 824	6 529	11 513	19 331	(7 818)	-40%	104 824
Total Capital Funding	168 647	209 052	240 804	14 281	22 456	54 370	(31 914)	-59%	240 804

- Capital expenditure for the month of **October 2023** amounts to **R14 280 927** and stands at **59%** 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 **R22 456 456 (9.33%)** compared to the total budget of **R240 803 827**.
- Commitments are R38 435 053.

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	230 788	1 200 000	8 362 489	97%	Construction	Swartland	15%	
ROADS											
2	Roads Swartland: Resealing of Roads	9 250 000	1 256 416	1 256 416	1 250 000	7 993 584	86%	Construction	Swartland	15%	
3	Roads Swartland: Construction of New Roads	24 458 000	2 546 394	6 304 512	5 458 000	18 153 488	74%	Construction	Swartland	15%	
4	Access road and Intersection Upgrading: Illinge Lethu	10 416 105	336 984	336 984	1 000 000	10 079 121	97%	Planning	Illinge Lethu	1%	
SPORTGROUNDS											
5	Upgrading of Illinge Lethu Sports Fields	10 900 000	701 269	1 515 282	2 350 000	9 384 718	86%	Tenders process	Illinge Lethu	7%	
SWIMMING POOLS											
6	Swimming Pool: Wesbank	12 000 000	-	-	-	12 000 000	100%	Tenders process	Wesbank	3%	
HOUSING											
7	Malmesbury De Hoop Serviced Sites	45 000 000	-	-	12 098 181	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	1 054 030	1 925 309	2 658 000	21 732 691	92%	Contract Awarded to VE Electrical. Material orders placed	Malmesbury	0%	Expenditure will be paid from INEP Vote first and then CRR Vote.
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	16 042 000	-	-	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	-	-	-	5 000 000	100%	Tender for some material Awarded. Awaiting delivery. Some material still to be ordered	Swartland	0%	Installation will be done in-house once material received
TOTAL		165 317 382	6 125 882	11 569 291	26 056 181	153 748 091	93%				
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 - M04 October					
Description of financial indicator	Basis of calculation	Budget Year 2023/24			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	11.9%	11.9%	11.3%	11.9%
Borrowed funding of 'own n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	9.5%	9.4%	9.3%	9.4%
Gearing	Long Term Borrowing/ Funds & Reserves	24.8%	24.8%	30.8%	24.8%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	6:1	6:1	7:1	6:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.00%	99.05%	97.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.00%	99.68%	100.0%
<u>Funding of Provisions</u>					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions				
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.0%	3.6%	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%	26.1%	29.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	6.1%	6.1%	5.8%	6.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.7%	11.7%	9.1%	11.7%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	17.2%	7.5%	27.9%	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 - M04 October									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	152 117	167 830	167 830	13 142	58 328	54 050	4 279	8%	167 830
Service charges	533 980	596 914	596 914	47 940	200 499	217 577	(17 078)	-8%	596 914
Investment revenue	58 939	55 954	–	759	3 278	2 073	1 205	58%	55 954
Transfers and subsidies - Operational	58 939	168 036	55 954	–	65 816	65 997	(182)	-0%	168 501
Other own revenue	192 648	96 364	264 865	5 242	17 279	16 169	1 111	7%	96 364
Total Revenue (excluding capital transfers and contributions)	996 623	1 085 098	1 085 563	67 082	345 201	355 866	(10 665)	-3%	1 085 563
Employee costs	291 907	316 394	316 751	23 267	89 991	93 595	(3 605)	-4%	316 751
Remuneration of Councillors	11 225	12 081	12 081	944	4 287	3 818	470	12%	12 081
Depreciation and amortisation	93 100	112 614	112 614	31 437	31 437	21 516	9 922	46%	112 614
Interest	15 655	14 486	14 486	–	–	–	–		14 486
Inventory consumed and bulk purchases	341 218	417 131	420 187	27 333	114 907	124 558	(9 651)	-8%	420 187
Transfers and subsidies	4 246	5 060	4 910	257	1 912	2 151	(239)	-11%	4 910
Other expenditure	177 180	193 564	191 176	9 602	35 295	35 433	(139)	-0%	191 176
Total Expenditure	934 531	1 071 330	1 072 205	92 841	277 829	281 071	(3 242)	-1%	1 072 205
Surplus/(Deficit)	62 092	13 768	13 358	(25 759)	67 372	74 795	(7 423)	-10%	13 358
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	149 338	(25 759)	70 564	101 642	(31 077)	-31%	149 338
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	138 212	121 155	149 338	(25 759)	70 564	101 642	(31 077)	-31%	149 338
<u>Capital expenditure & funds sources</u>									
Capital expenditure	168 647	209 052	240 804	14 281	22 456	54 370	(31 914)	-59%	240 804
Capital transfers recognised	69 841	107 387	135 980	7 752	10 944	35 040	(24 096)	-69%	135 980
Internally generated funds	98 806	101 665	104 824	6 529	11 513	19 331	(7 818)	-40%	104 824
Total sources of capital funds	168 647	209 052	240 804	14 281	22 456	54 370	(31 914)	-59%	240 804
<u>Financial position</u>									
Total current assets	879 602	863 166	859 598		943 702				859 598
Total non current assets	2 234 437	2 322 092	2 353 843		2 236 544				2 353 843
Total current liabilities	144 679	144 717	144 717		130 051				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	2 843 736		2 756 081				2 843 736
<u>Cash flows</u>									
Net cash from (used) operating	234 306	224 935	253 092	16 758	167 744	112 837	(54 907)	-49%	253 092
Net cash from (used) investing	(170 142)	(194 439)	(226 191)	(9 645)	(17 199)	(49 166)	(31 966)	65%	(226 191)
Net cash from (used) financing	(7 238)	(8 261)	(8 261)	406	749	167	(583)	-350%	(8 261)
Cash/cash equivalents at the month/year	722 017	684 449	680 855	662 215	813 509	726 053	(87 456)	-12%	680 855
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
<u>Debtors Age Analysis</u>									
Total By Income Source	53 660	14 285	3 498	2 811	1 736	1 206	2 033	29 103	108 331
<u>Creditors Age Analysis</u>									
Total Creditors	11 478	210	–	–	–	–	–	58	11 746

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	290 544	319 063	319 528	14 550	94 328	89 155	5 173	6%	319 528
Executive and council	103	305	305	18	21	83	(62)	-75%	305
Finance and administration	290 441	318 758	319 223	14 531	94 308	89 072	5 236	6%	319 223
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	84 174	127 957	127 957	1 264	9 249	24 181	(14 932)	-62%	127 957
Community and social services	14 502	13 893	13 893	100	3 029	3 519	(490)	-14%	13 893
Sport and recreation	5 355	16 216	16 216	1 053	2 851	4 157	(1 306)	-31%	16 216
Public safety	42 679	42 089	42 089	94	3 252	2 556	696	27%	42 089
Housing	21 638	55 758	55 758	16	117	13 949	(13 831)	-99%	55 758
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	43 503	33 128	43 544	1 710	7 725	9 629	(1 904)	-20%	43 544
Planning and development	4 946	4 789	4 789	623	2 165	1 305	860	66%	4 789
Road transport	38 558	28 339	38 756	1 087	5 560	8 324	(2 764)	-33%	38 756
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	654 507	712 303	730 480	49 555	237 080	259 737	(22 658)	-9%	730 480
Energy sources	393 023	456 425	457 825	34 200	152 085	168 725	(16 639)	-10%	457 825
Water management	123 175	113 187	124 465	6 964	32 531	40 252	(7 721)	-19%	124 465
Waste water management	83 402	86 097	91 596	5 141	32 088	30 811	1 278	4%	91 596
Waste management	54 906	56 595	56 595	3 251	20 375	19 950	425	2%	56 595
<i>Other</i>	15	34	34	3	11	10	1	9%	34
Total Revenue - Functional	1 072 743	1 192 485	1 221 543	67 082	348 393	382 713	(34 320)	-9%	1 221 543
Expenditure - Functional									
<i>Governance and administration</i>	135 064	171 937	171 646	13 131	49 364	48 135	1 229	3%	171 646
Executive and council	22 144	25 835	25 755	1 673	10 852	9 324	1 529	16%	25 755
Finance and administration	111 032	142 949	142 739	11 305	37 905	37 912	(7)	0%	142 739
Internal audit	1 889	3 152	3 152	152	607	900	(293)	-33%	3 152
<i>Community and public safety</i>	167 610	154 654	154 769	11 499	36 131	37 527	(1 396)	-4%	154 769
Community and social services	23 083	26 330	26 318	2 208	7 185	7 494	(309)	-4%	26 318
Sport and recreation	31 643	34 938	34 980	3 605	9 715	9 800	(84)	-1%	34 980
Public safety	86 711	88 686	88 770	4 984	17 815	18 893	(1 078)	-6%	88 770
Housing	26 174	4 701	4 701	702	1 415	1 341	74	6%	4 701
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	75 256	85 081	85 905	13 062	21 449	18 387	3 063	17%	85 905
Planning and development	14 561	16 200	16 680	1 091	4 135	4 918	(782)	-16%	16 680
Road transport	60 695	68 882	69 225	11 971	17 314	13 469	3 845	29%	69 225
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	554 307	657 274	657 502	55 094	170 289	176 388	(6 099)	-3%	657 502
Energy sources	338 635	414 005	414 021	32 105	121 468	131 315	(9 847)	-7%	414 021
Water management	86 075	107 650	107 676	8 073	14 459	12 533	1 926	15%	107 676
Waste water management	69 307	77 428	77 481	9 999	19 231	17 668	1 563	9%	77 481
Waste management	60 290	58 190	58 323	4 917	15 131	14 872	259	2%	58 323
<i>Other</i>	2 294	2 384	2 384	48	589	634	(44)	-7%	2 384
Total Expenditure - Functional	934 531	1 071 330	1 072 205	92 834	277 822	281 071	(3 249)	-1%	1 072 205
Surplus/ (Deficit) for the year	138 212	121 155	149 338	(25 752)	70 571	101 642	(31 071)	-31%	149 338

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) - M04 October									
Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Corporate Services	13 416	12 735	13 200	45	2 921	3 334	(413)	-12,4%	13 200
Vote 2 - Civil Services	293 035	299 716	326 909	15 566	88 340	98 927	(10 586)	-10,7%	326 909
Vote 3 - Council	103	305	305	18	21	83	(62)	-75,2%	305
Vote 4 - Electricity Services	393 023	456 443	457 843	34 201	152 091	168 731	(16 641)	-9,9%	457 843
Vote 5 - Financial Services	287 844	304 521	304 521	14 458	93 846	88 479	5 367	6,1%	304 521
Vote 6 - Development Services	31 971	64 870	64 870	1 634	3 927	16 416	(12 489)	-76,1%	64 870
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	53 349	53 895	53 895	1 160	7 248	6 743	505	7,5%	53 895
Total Revenue by Vote	1 072 743	1 192 485	1 221 543	67 082	348 393	382 713	(34 320)	-9,0%	1 221 543
Expenditure by Vote									
Vote 1 - Corporate Services	37 800	42 202	42 667	4 131	12 050	11 901	149	1,3%	42 667
Vote 2 - Civil Services	325 328	369 407	370 008	41 086	81 410	74 695	6 715	9,0%	370 008
Vote 3 - Council	18 881	23 068	22 988	1 360	9 605	8 520	1 086	12,7%	22 988
Vote 4 - Electricity Services	342 784	419 094	418 968	32 647	124 827	131 575	(6 748)	-5,1%	418 968
Vote 5 - Financial Services	52 095	73 728	73 178	4 196	16 758	19 238	(2 480)	-12,9%	73 178
Vote 6 - Development Services	50 629	32 212	32 622	2 680	8 531	9 518	(987)	-10,4%	32 622
Vote 7 - Municipal Manager	7 573	8 927	8 997	666	2 731	2 671	59	2,2%	8 997
Vote 8 - Protection Services	99 441	102 693	102 777	6 069	21 910	22 953	(1 043)	-4,5%	102 777
Total Expenditure by Vote	934 531	1 071 330	1 072 205	92 834	277 822	281 071	(3 249)	-1,2%	1 072 205
Surplus/ (Deficit) for the year	138 212	121 155	149 338	(25 752)	70 571	101 642	(31 071)	-30,6%	149 338

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) - M04 October									
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	33 851	146 725	158 299	(11 573)	-7%	421 007
Service charges - Water	84 142	91 857	91 857	6 568	24 634	31 966	(7 333)	-23%	91 857
Service charges - Waste Water Management	52 452	51 053	51 053	4 699	17 931	16 643	1 287	8%	51 053
Service charges - Waste management	32 770	32 997	32 997	2 822	11 210	10 669	541	5%	32 997
Sale of Goods and Rendering of Services		13 113	13 113	2 053	5 122	3 562	1 560	44%	13 113
Agency services	5 511	6 403	6 403	594	2 264	2 286	(22)	-1%	6 403
Interest earned from Receivables	4 048	2 640	2 640	292	1 049	880	169	19%	2 640
Interest from Current and Non Current Assets	58 939	55 954	55 954	759	3 278	2 073	1 205	58%	55 954
Rental from Fixed Assets	1 590	1 967	1 967	126	648	601	47	8%	1 967
Operational Revenue		3 933	3 933	649	1 991	1 184	808	68%	3 933
Non-Exchange Revenue									
Property rates	152 117	167 830	167 830	13 142	58 328	54 050	4 279	8%	167 830
Fines, penalties and forfeits	34 692	32 076	32 076	19	154	59	95	162%	32 076
Licence and permits	5 088	5 158	5 158	447	1 683	1 841	(159)	-9%	5 158
Transfers and subsidies - Operational	173 875	168 036	168 501	–	65 816	65 997	(182)	0%	168 501
Interest		1 060	1 060	123	496	353	143	40%	1 060
Operational Revenue	16 837	15 402	15 402	938	3 812	5 134	(1 322)	-26%	15 402
Gains on disposal of Assets	9 945	14 613	14 613	–	61	269	(208)	-77%	14 613
Total Revenue (excluding capital transfers and contributions)	996 623	1 085 098	1 085 563	67 082	345 201	355 866	(10 665)	-3%	1 085 563
Expenditure By Type									
Employee related costs	291 907	316 394	316 751	23 267	89 991	93 595	(3 605)	-4%	316 751
Remuneration of councillors	11 225	12 081	12 081	944	4 287	3 818	470	12%	12 081
Bulk purchases - electricity	289 451	356 097	356 097	24 858	107 294	117 756	(10 462)	-9%	356 097
Inventory consumed	51 767	61 034	64 089	2 475	7 613	6 802	811	12%	64 089
Debt impairment	(5 478)	4 424	4 424	–	–	–	–	–	4 424
Depreciation and amortisation	93 100	112 614	112 614	31 437	31 437	21 516	9 922	46%	112 614
Interest	15 655	14 486	14 486	–	–	–	–	–	14 486
Contracted services	90 997	70 092	68 106	6 381	16 981	19 343	(2 362)	-12%	68 106
Transfers and subsidies	4 246	5 060	4 910	257	1 912	2 151	(239)	-11%	4 910
Irrecoverable debts written off	43 096	32 910	32 910	–	–	–	–	–	32 910
Operational costs	39 690	57 831	57 430	3 215	18 307	16 090	2 217	14%	57 430
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	1 072 205	92 834	277 822	281 071	(3 249)	-1%	1 072 205
Surplus/(Deficit)	62 092	13 768	13 358	(25 752)	67 378	74 795	(7 417)	(0)	13 358
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)		–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & Income Tax	138 212	121 155	149 338	(25 752)	70 571	101 642			149 338
Surplus/(Deficit) after income tax	138 212	121 155	149 338	(25 752)	70 571	101 642			149 338
Share of Surplus/Deficit attributable to Joint Venture									–
Share of Surplus/Deficit attributable to Minorities									–
Surplus/(Deficit) attributable to municipality	138 212	121 155	149 338	(25 752)	70 571	101 642			149 338
Surplus/ (Deficit) for the year	138 212	121 155	149 338	(25 752)	70 571	101 642			149 338

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) - M04 October									
Vote Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	80 605	53 925	54 578	7 384	10 032	8 844	1 189	13%	54 578
Vote 4 - Electricity Services	30 367	40 500	41 992	1 433	2 304	3 561	(1 257)	-35%	41 992
Vote 6 - Development Services	1 678	55 314	55 314	1 758	1 758	21 079	(19 321)	-92%	55 314
Total Capital Multi-year expenditure	112 650	149 739	151 884	10 574	14 094	33 483	(19 389)	-58%	151 884
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	4	10	40	(30)	-76%	176
Vote 2 - Civil Services	26 520	35 808	63 501	3 093	6 612	15 418	(8 807)	-57%	63 501
Vote 3 - Council	664	692	692	-	-	687	(687)	-100%	692
Vote 4 - Electricity Services	18 239	14 758	16 672	391	1 519	1 671	(152)	-9%	16 672
Vote 5 - Financial Services	665	2 192	2 192	37	37	2 225	(2 189)	-98%	2 192
Vote 6 - Development Services	5 256	1 776	1 776	156	156	30	126	420%	1 776
Vote 7 - Municipal Manager	12	12	12	-	-	7	(7)	-100%	12
Vote 8 - Protection Services	4 045	3 899	3 899	26	29	808	(779)	-96%	3 899
Total Capital single-year expenditure	55 996	59 313	88 920	3 707	8 362	20 887	(12 525)	-60%	88 920
Total Capital Expenditure	168 647	209 052	240 804	14 281	22 456	54 370	(31 914)	-59%	240 804
Capital Expenditure - Functional Classification									
Governance and administration	4 751	8 444	8 444	761	812	4 277	(3 465)	-81%	8 444
Executive and council	676	704	704	-	-	694	(694)	-100%	704
Finance and administration	4 075	7 740	7 740	761	812	3 583	(2 771)	-77%	7 740
Community and public safety	6 585	32 539	32 582	905	2 264	4 080	(1 816)	-45%	32 582
Community and social services	407	1 250	1 250	4	10	546	(537)	-98%	1 250
Sport and recreation	2 132	27 390	27 432	875	2 225	2 725	(500)	-18%	27 432
Public safety	4 045	3 899	3 899	26	29	808	(779)	-96%	3 899
Economic and environmental services	57 365	81 843	92 258	9 493	11 024	27 194	(16 170)	-59%	92 258
Planning and development	3 389	14 612	14 612	1 772	1 800	10 361	(8 561)	-83%	14 612
Road transport	53 976	67 231	77 647	7 721	9 224	16 833	(7 609)	-45%	77 647
Trading services	99 946	86 227	107 520	3 122	8 357	18 820	(10 463)	-56%	107 520
Energy sources	45 870	53 741	57 146	1 804	3 781	5 193	(1 412)	-27%	57 146
Water management	30 998	14 564	26 953	794	946	5 332	(4 386)	-82%	26 953
Waste water management	16 648	13 915	19 414	524	3 250	7 347	(4 097)	-56%	19 414
Waste management	6 429	4 007	4 007	-	379	949	(569)	-60%	4 007
Other									
Total Capital Expenditure - Functional Classification	168 647	209 052	240 804	14 281	22 456	54 370	(31 914)	-59%	240 804
Funded by:									
National Government	51 410	48 366	48 366	4 223	7 411	8 116	(705)	-9%	48 366
Provincial Government	7 221	57 796	66 389	1 992	1 996	22 499	(20 503)	-91%	66 389
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary al	11 210	1 225	21 225	1 537	1 537	4 425	(2 888)	-65%	21 225
Transfers recognised - capital	69 841	107 387	135 980	7 752	10 944	35 040	(24 096)	-69%	135 980
Borrowing									
Internally generated funds	98 806	101 665	104 824	6 529	11 513	19 331	(7 818)	-40%	104 824
Total Capital Funding	168 647	209 052	240 804	14 281	22 456	54 370	(31 914)	-59%	240 804

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M04 October					
Description	2022/23	Budget Year 2023/24			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash and cash equivalents	722 017	684 449	680 855	798 135	680 855
Trade and other receivables from exchange transactions	87 081	108 621	108 621	93 861	108 621
Receivables from non-exchange transactions	38 451	33 732	33 732	30 330	33 732
Current portion of non-current receivables	–	4	4	4	4
Inventory	23 023	23 136	23 163	28 336	23 163
VAT	9 031	13 043	13 043	(6 944)	13 043
Other current assets	–	180	180	(20)	180
Total current assets	879 602	863 166	859 598	943 702	859 598
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	2 212 180	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	–	–	–	(1)	–
Total non current assets	2 234 437	2 322 092	2 353 843	2 236 544	2 353 843
TOTAL ASSETS	3 114 039	3 185 258	3 213 441	3 180 246	3 213 441
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	8 761	9 325	9 325	8 761	9 325
Consumer deposits	17 846	17 450	17 450	18 583	17 450
Trade and other payables from exchange transactions	103 492	103 302	103 302	53 868	103 302
Trade and other payables from non-exchange transactions	303	216	216	40 086	216
Provision	4 916	10 898	10 898	10 640	10 898
VAT	–	–	–	(1 887)	–
Other current liabilities	9 360	3 527	3 527	–	3 527
Total current liabilities	144 679	144 717	144 717	130 051	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	353 602	369 705
NET ASSETS	2 745 810	2 815 553	2 843 736	2 826 645	2 843 736
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated surplus/(deficit)	2 486 549	2 522 094	2 550 277	2 489 923	2 550 277
Reserves and funds	259 260	293 459	293 459	266 157	293 459
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2 745 810	2 815 553	2 843 736	2 756 081	2 843 736

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 - M04 October									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	152 117	164 473	164 473	14 918	72 694	54 824	17 869	33%	164 473
Service charges	523 091	590 304	590 304	54 087	207 269	217 577	(10 308)	-5%	590 304
Other revenue	54 436	37 148	37 148	11 140	39 218	21 275	17 943	84%	37 148
Transfers and Subsidies - Operational	173 875	168 036	168 178	–	75 254	53 945	21 309	40%	168 178
Transfers and Subsidies - Capital	60 836	107 387	135 980	3 199	28 124	35 796	(7 671)	-21%	135 980
Interest	61 933	55 954	55 954	–	–	2 073	(2 073)	-100%	55 954
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(777 557)	(883 983)	(884 711)	(66 586)	(254 815)	(270 467)	(15 652)	6%	(884 711)
Interest	(10 180)	(9 324)	(9 324)	–	–	–	–		(9 324)
Transfers and Subsidies	(4 246)	(5 060)	(4 910)	–	–	(2 186)	(2 186)	100%	(4 910)
NET CASH FROM/(USED) OPERATING ACTIVITIES	234 306	224 935	253 092	16 758	167 744	112 837	(54 907)	-49%	253 092
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	–	1	#DIV/0!	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
Payments									
Capital assets	(172 328)	(209 052)	(240 804)	(9 646)	(17 261)	(49 166)	(31 905)	65%	(240 804)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(170 142)	(194 439)	(226 191)	(9 645)	(17 199)	(49 166)	(31 966)	65%	(226 191)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 396	500	500	406	749	167	583	350%	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)	406	749	167	(583)	-350%	(8 261)
NET INCREASE/ (DECREASE) IN CASH HELD	56 926	22 234	18 640	7 519	151 294	63 838			18 640
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	680 855		813 509	726 053			680 855

Cash and cash equivalents as at 31 October 2023 include investments made to the amount of R700 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 - M04 October											
Description	NT Code	Budget Year 2023/24									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	7 518	2 760	1 164	1 011	803	425	686	7 515	21 882	10 440
Trade and Other Receivables from Exchange Transactions - Electricity	1300	28 837	4 606	287	124	51	44	65	1 560	35 573	1 843
Receivables from Non-exchange Transactions - Property Rates	1400	11 975	3 815	911	721	198	147	210	10 215	28 193	11 492
Receivables from Exchange Transactions - Waste Water Management	1500	3 882	1 505	486	423	304	273	513	4 469	11 856	5 982
Receivables from Exchange Transactions - Waste Management	1600	3 339	1 154	410	363	243	216	392	4 020	10 138	5 234
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	23	5	4	3	2	3	29	105	42
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 927)	422	233	164	134	98	164	1 296	584	1 856
Total By Income Source	2000	53 660	14 285	3 498	2 811	1 736	1 206	2 033	29 103	108 331	36 889
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	1 517	1 528	112	56	29	30	49	2 340	5 662	2 505
Commercial	2300	23 859	2 900	117	88	113	38	67	1 317	28 498	1 623
Households	2400	28 284	9 857	3 269	2 667	1 593	1 138	1 917	25 446	74 170	32 761
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	53 660	14 285	3 498	2 811	1 736	1 206	2 033	29 103	108 331	36 889

Total Debtors has decreased from **R 109 834 742** in September to **R 108 330 773** in October 2023.

The collection rate for **October 2023** was **91.96%** compared to **99.67%** in September 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 - M04 October											
Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	11 478	210	-	-	-	-	-	58	11 746	21 575
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	11 478	210	-	-	-	-	-	58	11 746	21 575

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	Query not resolved as of yet
JB Nissan	191 113,60	23/05/2023	Query on the goods received	Query not resolved as of yet
JB Nissan	18 625,29	19/09/2023	Query on the invoice	Query resolved, in payment process

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October											
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate ^a	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months									
Municipality											
ABSA		3 Years	Fixed	Fixed	11,070	28/06/2026	300 000	33 028	–	–	333 028
NEDBANK		12 Months	Fixed	Fixed	10,380	28/06/2024	200 000	20 532	–	–	220 532
STANDARD BANK		12 Months	Fixed	Fixed	10,130	28/06/2024	150 000	15 028	–	–	165 028
STANDARD BANK		10 Months	Fixed	Fixed	10,125	15/05/2024	40 000	3 440	–	–	43 440
ABSA		4 Months	Fixed	Fixed	9,550	10/11/2023	10 000	322	–	–	10 322
											–
Municipality sub-total							700 000		–	–	772 351
TOTAL INVESTMENTS AND INTEREST	2						700 000		–	–	772 351

- As at 31 October 2023 investments made amount to R 700 000 000. No investments matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	30 September 2023	Transactions / Movement 2023/2024	Current Month
Cash & Cash Equivalents:	R 799 908 834		R 798 117 976
Primary Bank Account	R 96 067 798	R -2 687 595	R 93 380 203
Short Term Investments (Less than 6 months)	R 10 000 000	R -	R 10 000 000
Medium Term Investments (More than 6 months)	R 390 000 000	R -	R 390 000 000
Longterm Investments	R 300 000 000	R -	R 300 000 000
Cash Floats	R 3 841 036	R 896 737	R 4 737 773
Commitments:	R 569 904 734		R 534 592 901
Unspent Borrowings	R -	R -	R -
Unspent Committed Conditional Grants	R 9 360 378	R -230 788	R 9 129 590
Capital funding requirement 2023/24 (Grants & Loans)	R 133 288 017	R -7 751 634	R 125 536 383
Cash Portion of Housing Development Fund	R -		R -
Capital Replacement Reserve Movement	R 99 340 281	R -6 529 293	R 92 810 988
Loan repayment due Dec / June	R 9 323 960	R -	R 9 323 960
Consumer Deposits	R 18 182 205	R 400 323	R 18 582 528
Creditor payments	R 8 734 648	R 3 010 852	R 11 745 500
Salaries	R 258 765 653	R -24 211 292	R 234 554 361
Bad Debt Contributions	R 32 909 592		R 32 909 592
Working Capital			R 263 525 074

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 - M04 October									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	129 651	146 615	146 615	–	61 689	61 689	–		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	–	458	458	–		1 830
									–
Provincial Government:	22 726	21 055	21 055	–	13 019	13 019	–		21 055
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	–	3 922	3 922	–		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
									–
Total Operating Transfers and Grants	152 377	167 670	167 670	–	74 708	74 708	–		167 670
Capital Transfers and Grants									
National Government:	51 410	48 366	48 366	–	19 400	19 400	–		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	–	6 500	6 500	–		23 658
									–
Provincial Government:	3 895	57 796	57 796	3 199	4 215	4 215	–		57 796
Human Settlements	2 615	55 314	55 314	3 199	3 199	3 199	–		55 314
RSEP/VPUU Municipal Projects	1 200	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
									–
Total Capital Transfers and Grants	55 305	106 162	106 162	3 199	23 615	23 615	–		106 162
TOTAL RECEIPTS OF TRANSFERS & GRANTS	207 682	273 832	273 832	3 199	98 323	98 323	–		273 832

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	129 651	146 615	146 615	6 960	32 344	34 062	(1 718)	-5,0%	146 615
Local Government Equitable Share	126 228	143 235	143 235	6 639	31 634	33 036	(1 402)	-4,2%	143 235
Finance Management	1 550	1 550	1 550	183	292	448	(156)	-34,8%	1 550
EPWP Incentive	1 873	1 830	1 830	138	419	578	(160)	-27,6%	1 830
							-		
Provincial Government:	29 051	21 055	21 055	1 989	7 612	7 732	(121)	-1,6%	21 055
Community Development Workers	35	38	38	-	1	11	(10)	-93,6%	38
Municipal Accreditation and Capacity Building Grant	197	245	245	17	69	77	(8)	-10,5%	245
Libraries	11 573	11 788	11 788	876	3 441	3 568	(127)	-3,5%	11 788
Proclaimed Roads Subsidy	4 470	170	170	-	-	46	(46)	-100,0%	170
Establishment of a K9 Unit	6 037	3 305	3 305	557	1 979	1 976	2	0,1%	3 305
Establishment of Law Enforcement Rural Safety Unit	6 738	5 509	5 509	538	2 122	2 054	68	3,3%	5 509
Total operating expenditure of Transfers and Grants	158 702	167 670	167 670	8 948	39 956	41 794	(1 838)	-4,4%	167 670
Capital expenditure of Transfers and Grants									
National Government:	50 700	48 366	48 366	4 223	7 411	8 116	(705)	-8,7%	48 366
Municipal Infrastructure Grant (MIG)	33 100	24 708	24 708	3 169	5 485	5 458	27	0,5%	24 708
Integrated National Electrification Programme (mun)	17 600	23 658	23 658	1 054	1 925	2 658	(733)	-27,6%	23 658
							-		
Provincial Government:	4 870	57 796	66 389	1 992	1 996	22 499	(20 503)	-91,1%	66 389
Human Settlements	3 483	55 314	55 314	1 758	1 758	21 079	(19 321)	-91,7%	55 314
RSEP/VPUU Municipal Projects	1 200	500	500	-	-	-	-		500
Libraries	50	50	50	4	8	-	8	#DIV/0!	50
Fire Service Capacity Building Grant	-	926	926	-	-	-	-		926
Establishment of a K9 Unit	137	40	40	-	-	20	(20)	-100,0%	40
Sport Development	-	966	966	-	-	200	(200)	-100,0%	966
Emergency Municipal Load-Shedding Relief	2 438	-	8 593	231	231	1 200	(969)	-80,8%	8 593
							-		
Total capital expenditure of Transfers and Grants	55 570	106 162	114 755	6 215	9 407	30 615	(21 208)	-69,3%	114 755
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	214 271	273 832	282 425	15 163	49 363	72 409	(23 046)	-31,8%	282 425

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October						
Description	Budget Year 2023/24					
	Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %	
R thousands						
EXPENDITURE						
Capital expenditure of Approved Roll-overs						
Provincial Government:	8 593	231	231	8 362	97,3%	
Emergency Municipal Load-Shedding Relief	8 593	231	231	8 362	97,3%	
				-		
Total capital expenditure of Approved Roll-overs	8 593	231	231	8 362	97,3%	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	8 593	231	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 - M04 October									
Summary of Employee and Councillor remuneration	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	8 365	9 058	9 058	703	3 201	2 862	339	12%	9 058
Pension and UIF Contributions	901	976	976	71	339	308	31	10%	976
Medical Aid Contributions	154	156	197	16	65	102	(37)	-36%	197
Cellphone Allowance	994	1 015	1 015	86	412	321	91	28%	1 015
Other benefits and allowances	811	877	835	68	270	224	46	21%	835
Sub Total - Councillors	11 225	12 081	12 081	944	4 287	3 818	470	12%	12 081
Senior Managers of the Municipality									
Basic Salaries and Wages	8 934	9 291	9 217	768	3 074	3 360	(286)	-9%	9 217
Pension and UIF Contributions	1 638	1 750	1 750	144	575	576	(1)	0%	1 750
Medical Aid Contributions	415	429	429	35	142	141	1	0%	429
Motor Vehicle Allowance	868	761	761	73	291	241	50	21%	761
Cellphone Allowance	243	251	251	22	84	82	2	3%	251
Other benefits and allowances	291	193	267	25	100	93	7	8%	267
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 Municipality	14 182	14 228	14 228	1 067	4 266	4 493	(227)	-5%	14 228
Other Municipal Staff									
Basic Salaries and Wages	163 400	183 305	183 662	14 446	57 222	60 006	(2 784)	-5%	183 662
Pension and UIF Contributions	29 304	32 503	32 503	2 637	10 473	10 639	(166)	-2%	32 503
Medical Aid Contributions	12 728	14 196	14 196	1 132	4 549	4 607	(58)	-1%	14 196
Overtime	18 820	14 882	14 882	1 577	4 755	4 077	678	17%	14 882
Motor Vehicle Allowance	5 687	6 189	6 189	484	1 944	1 980	(35)	-2%	6 189
Cellphone Allowance	676	684	684	57	229	230	(2)	-1%	684
Housing Allowances	996	1 151	1 151	81	358	365	(7)	-2%	1 151
Other benefits and allowances	32 175	33 872	33 872	1 785	6 194	6 165	29	0%	33 872
Payments in lieu of leave	2 642	2 988	2 988	–	–	–	–		2 988
Long service awards	1 798	2 898	2 898	–	–	916	(916)	-100%	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	22 200	85 725	88 984	(3 260)	-4%	302 523
Total Parent Municipality	303 132	328 475	328 832	24 211	94 278	97 295	(3 017)	-3%	328 832
Total Municipal Entities	–	–	–	–	–	–	–		–
TOTAL MANAGERS AND STAFF	291 907	316 394	316 751	23 267	89 991	93 477	(3 486)	-4%	316 751

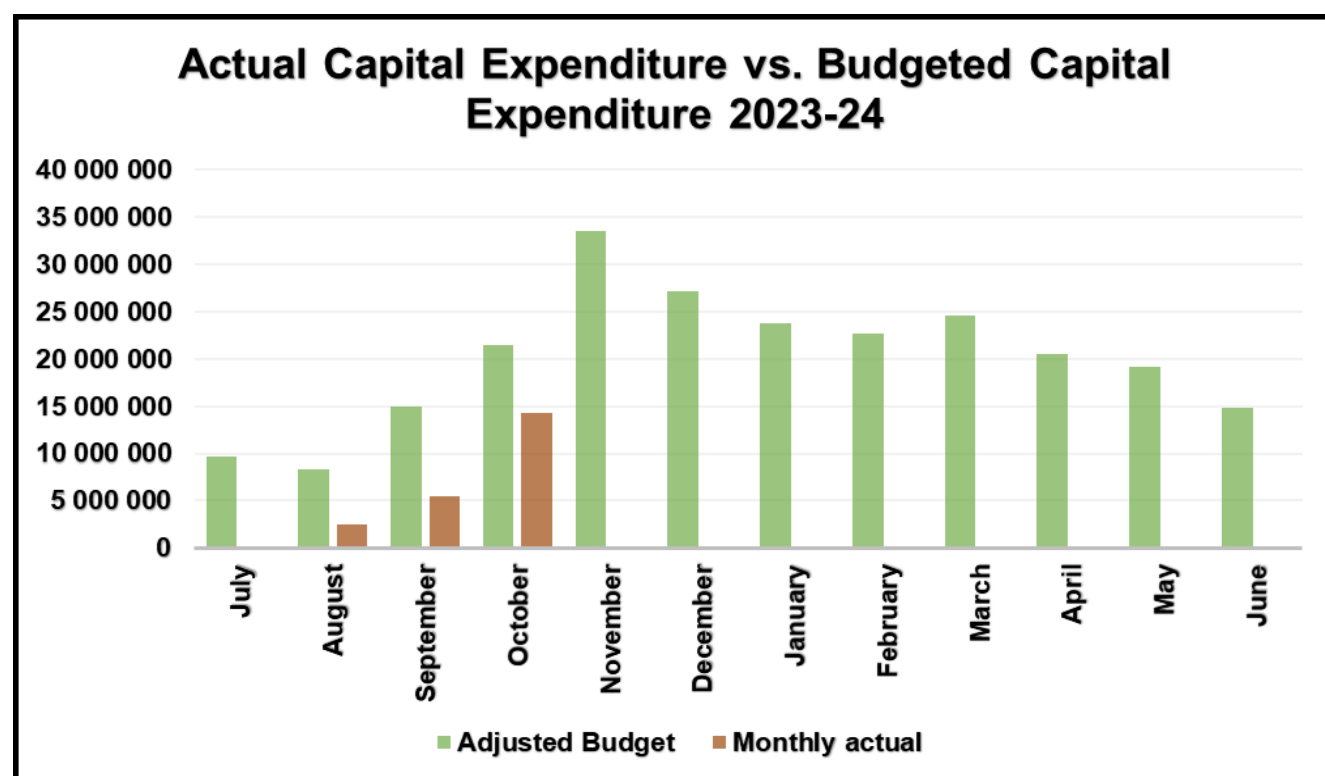
Section 10 – Material variances to the SDBIP

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 - M04 October									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	2 071	9 731	9 730	228	228	9 730	9 503	97,7%	0,1%
August	807	8 115	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			87 946	–		
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	22 456					



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 - M04 October									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	72 662	125 032	129 141	7 710	11 053	25 464	14 412	56,6%	129 141
Roads Infrastructure	30 598	55 914	55 914	6 465	7 967	15 583	7 616	48,9%	55 914
Roads	30 598	55 914	55 914	6 465	7 967	15 583	7 616	48,9%	55 914
Road Structures	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	1 509	–	–	200	200	100,0%	1 509
Storm water Conveyance	–	–	1 509	–	–	200	200	100,0%	1 509
Electrical Infrastructure	37 171	46 400	46 400	1 168	2 521	3 093	572	18,5%	46 400
MV Substations	13 107	16 542	16 542	7	34	159	125	78,7%	16 542
MV Switching Stations	5 129	5 350	5 350	–	146	–	(146)	#DIV/0!	5 350
MV Networks	17 600	23 658	23 658	1 054	1 925	2 658	733	27,6%	23 658
LV Networks	1 336	850	850	107	415	276	(139)	-50,5%	850
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	2 965	9 797	11 880	51	181	4 562	4 381	96,0%	11 880
Boreholes	658	500	500	–	–	500	500	100,0%	500
Distribution	2 307	9 297	11 380	51	181	4 062	3 881	95,5%	11 380
Sanitation Infrastructure	1 928	10 420	10 937	28	28	1 776	1 748	98,4%	10 937
Pump Station	536	1 100	1 100	–	–	216	216	100,0%	1 100
Reticulation	1 392	9 320	9 837	28	28	1 560	1 532	98,2%	9 837
Solid Waste Infrastructure	–	2 500	2 500	–	356	250	(106)	-42,4%	2 500
Landfill Sites	–	2 000	2 000	–	356	–	(356)	#DIV/0!	2 000
Waste Drop-off Points	–	500	500	–	–	250	250	100,0%	500
Community Assets	3 044	15 700	15 700	147	147	506	360	71,0%	15 700
Community Facilities	343	3 000	3 000	–	–	506	506	100,0%	3 000
Cemeteries/Crematoria	–	900	900	–	–	506	506	100,0%	900
Parks	343	1 100	1 100	–	–	–	–	–	1 100
Markets	–	1 000	1 000	–	–	–	–	–	1 000
Sport and Recreation Facilities	2 701	12 700	12 700	147	147	–	(147)	#DIV/0!	12 700
Outdoor Facilities	2 701	12 700	12 700	147	147	–	(147)	#DIV/0!	12 700
Investment properties	345	–	–	–	–	–	–	–	–
Revenue Generating	345	–	–	–	–	–	–	–	–
Unimproved Property	345	–	–	–	–	–	–	–	–
Other assets	1 069	16 514	16 514	1 758	1 758	11 819	10 061	85,1%	16 514
Operational Buildings	103	3 000	3 000	–	–	1 500	1 500	100,0%	3 000
Municipal Offices	103	2 900	2 900	–	–	1 500	1 500	100,0%	2 900
Stores	–	100	100	–	–	–	–	–	100
Housing	966	13 514	13 514	1 758	1 758	10 319	8 561	83,0%	13 514
Social Housing	966	13 514	13 514	1 758	1 758	10 319	8 561	83,0%	13 514
Intangible Assets	30	–	–	–	–	–	–	–	–
Licences and Rights	30	–	–	–	–	–	–	–	–
Computer Software and Applications	30	–	–	–	–	–	–	–	–
Computer Equipment	3 485	2 052	2 566	20	594	738	144	19,5%	2 566
Computer Equipment	3 485	2 052	2 566	20	594	738	144	19,5%	2 566
Furniture and Office Equipment	473	586	586	49	56	221	165	74,8%	586
Furniture and Office Equipment	473	586	586	49	56	221	165	74,8%	586
Machinery and Equipment	5 571	3 431	12 523	365	595	2 210	1 615	73,1%	12 523
Machinery and Equipment	5 571	3 431	12 523	365	595	2 210	1 615	73,1%	12 523
Transport Assets	14 250	11 962	11 962	1 436	1 871	3 350	1 479	44,2%	11 962
Transport Assets	14 250	11 962	11 962	1 436	1 871	3 350	1 479	44,2%	11 962
Land	533	–	–	–	–	–	–	–	–
Land	533	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	101 461	175 276	188 991	11 484	16 073	44 308	28 235	63,7%	188 991

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	22 862	11 500	11 500	1 523	3 292	5 150	1 858	36,1%	11 500
Roads Infrastructure	21 500	10 000	10 000	1 256	1 256	1 250	(6)	-0,5%	10 000
Roads	21 500	10 000	10 000	1 256	1 256	1 250	(6)	-0,5%	10 000
Road Structures							-		
Sanitation Infrastructure	1 362	1 500	1 500	266	2 035	3 900	1 865	47,8%	1 500
Pump Station							-		-
Reticulation	1 362	1 500	1 500	266	2 035	3 900	1 865	47,8%	1 500
Waste Water Treatment Works							-		-
Total Capital Expenditure on renewal of existi	22 862	11 500	11 500	1 523	3 292	5 150	1 858	36,1%	11 500

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	44 324	9 811	27 846	572	1 577	2 362	786	33,3%	27 846
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	572	720	1 452	731	50,4%	6 542
MV Networks	555	1 100	2 500	72	120	230	110	47,7%	2 500
LV Networks	6 874	2 550	4 042	501	600	1 222	622	50,9%	4 042
Capital Spares		-	-	-	-	-	-		-
Water Supply Infrastructure	28 513	4 300	9 028	-	-	(200)	(200)	100,0%	9 028
Bulk Mains		500	500	-	-	-	-		500
Distribution	28 517	3 700	8 428	-	-	(200)	(200)	100,0%	8 428
Distribution Points	-	-	-	-	-	-	-		-
PRV Stations	(4)	100	100	-	-	-	-		100
Capital Spares		-	-	-	-	-	-		-
Sanitation Infrastructure	8 157	1 611	1 611	-	790	1 111	321	28,9%	1 611
Waste Water Treatment Works	8 157	1 611	1 611	-	790	1 111	321	28,9%	1 611
Outfall Sewers	-	-	-	-	-	-	-		-
Community Assets	-	12 466	12 466	701	1 515	2 550	1 035	40,6%	12 466
Community Facilities	-	200	200	-	-	-	-		200
Cemeteries/Crematoria	-	200	200	-	-	-	-		200
Capital Spares		-	-	-	-	-	-		-
Sport and Recreation Facilities	-	12 266	12 266	701	1 515	2 550	1 035	40,6%	12 266
Outdoor Facilities	-	12 266	12 266	701	1 515	2 550	1 035	40,6%	12 266
Total Capital Expenditure on upgrading o	44 324	22 277	40 312	1 274	3 092	4 912	1 820	37,1%	40 312

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	47 985	46 052	46 056	4 083	13 769	13 140	(629)	-4,8%	46 056
Roads Infrastructure	9 657	5 789	5 793	375	1 885	1 623	(262)	-16,1%	5 793
Roads	9 564	5 717	5 722	375	1 761	1 551	(210)	-13,5%	5 722
Road Structures		-	-	-	-	-	-		-
Road Furniture	93	71	71	-	124	72	(52)	-71,7%	71
Storm water Infrastructure	18 616	20 911	20 911	1 531	5 837	6 222	385	6,2%	20 911
Storm water Conveyance	18 616	20 911	20 911	1 531	5 837	6 222	385	6,2%	20 911
Electrical Infrastructure	3 693	3 267	3 267	348	1 235	955	(280)	-29,3%	3 267
MV Substations	240	178	178	22	157	51	(106)	-206,3%	178
LV Networks	3 454	3 089	3 089	326	1 077	903	(174)	-19,2%	3 089
Water Supply Infrastructure	1 590	1 862	1 862	171	496	505	9	1,7%	1 862
Reservoirs	1 195	1 219	1 219	171	447	330	(116)	-35,2%	1 219
Pump Stations	142	153	153	-	1	42	41	97,5%	153
Distribution	253	490	490	-	48	133	84	63,6%	490
Sanitation Infrastructure	4 412	5 874	5 874	852	1 476	1 545	69	4,5%	5 874
Pump Station	1 040	1 001	1 001	125	273	271	(2)	-0,6%	1 001
Waste Water Treatment Works	3 372	4 873	4 873	728	1 203	1 273	70	5,5%	4 873
Solid Waste Infrastructure	10 017	8 349	8 349	806	2 840	2 291	(549)	-24,0%	8 349
Landfill Sites	10 017	8 349	8 349	806	2 840	2 291	(549)	-24,0%	8 349
Community Assets	3 418	3 224	3 224	425	812	795	(17)	-2,2%	3 224
Community Facilities	1 892	2 307	2 307	163	473	576	103	17,9%	2 307
Halls	406	423	423	27	99	105	6	5,8%	423
Centres	1 267	1 621	1 621	136	307	439	132	30,2%	1 621
Libraries	47	50	50	-	5	14	9	63,1%	50
Cemeteries/Crematoria	113	114	114	-	42	17	(26)	-154,5%	114
Parks	59	100	100	-	20	2	(18)	-862,5%	100
Sport and Recreation Facilities	1 526	917	917	262	339	218	(120)	-55,1%	917
Indoor Facilities	90	100	100	32	34	17	(17)	-101,3%	100
Outdoor Facilities	1 437	817	817	230	304	201	(103)	-51,2%	817
Other assets	2 127	2 948	2 948	309	693	973	280	28,8%	2 948
Operational Buildings	1 290	2 291	2 291	159	292	544	252	46,4%	2 291
Municipal Offices	1 290	2 291	2 291	159	292	544	252	46,4%	2 291
Housing	836	657	657	149	401	429	28	6,5%	657
Staff Housing	160	217	217	88	244	209	(35)	-17,0%	217
Social Housing	677	440	440	61	157	220	63	28,8%	440
Intangible Assets	3 750	5 092	5 092	(57)	2 718	1 416	(1 302)	-92,0%	5 092
Servitudes							-		-
Licences and Rights	3 750	5 092	5 092	(57)	2 718	1 416	(1 302)	-92,0%	5 092
Computer Software and Applications	3 750	5 092	5 092	(57)	2 718	1 416	(1 302)	-92,0%	5 092
Computer Equipment	223	428	428	13	16	116	100	86,1%	428
Computer Equipment	223	428	428	13	16	116	100	86,1%	428
Furniture and Office Equipment	21	58	58	-	2	16	14	89,0%	58
Furniture and Office Equipment	21	58	58	-	2	16	14	89,0%	58
Machinery and Equipment	992	1 361	1 361	198	379	460	82	17,7%	1 361
Machinery and Equipment	992	1 361	1 361	198	379	460	82	17,7%	1 361
Transport Assets	6 624	7 228	7 224	750	1 612	1 998	386	19,3%	7 224
Transport Assets	6 624	7 228	7 224	750	1 612	1 998	386	19,3%	7 224
Land	-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	65 140	66 391	66 391	5 721	20 000	18 914	(1 086)	-5,7%	66 391

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>	78 745	89 428	89 428	25 734	25 734	17 190	(8 544)	-49,7%	89 428
Roads Infrastructure	24 500	28 632	28 632	8 511	8 511	5 583	(2 928)	-52,4%	28 632
Roads	23 187	26 564	26 564	8 044	8 044	5 313	(2 731)	-51,4%	26 564
Road Structures	870	1 606	1 606	281	281	178	(103)	-57,8%	1 606
Road Furniture	443	461	461	186	186	92	(94)	-101,9%	461
Storm water Infrastructure	4 629	4 824	4 824	1 563	1 563	965	(598)	-62,0%	4 824
Drainage Collection	906	941	941	302	302	188	(114)	-60,6%	941
Storm water Conveyance	3 723	3 883	3 883	1 260	1 260	777	(484)	-62,3%	3 883
Electrical Infrastructure	13 496	14 589	14 589	4 520	4 520	2 805	(1 715)	-61,1%	14 589
Power Plants	3	3	3	1	1	1	(0)	-61,8%	3
HV Transmission Conductors	29	30	30	10	10	6	(4)	-62,1%	30
MV Substations	2 058	2 033	2 033	675	675	407	(268)	-65,9%	2 033
MV Switching Stations	1 247	1 292	1 292	419	419	258	(160)	-62,1%	1 292
MV Networks	6 962	8 242	8 242	2 425	2 425	1 536	(889)	-57,9%	8 242
LV Networks	2 986	2 769	2 769	920	920	554	(366)	-66,1%	2 769
Capital Spares	212	220	220	71	71	44	(27)	-62,1%	220
Water Supply Infrastructure	16 071	17 453	17 453	5 390	5 390	3 454	(1 935)	-56,0%	17 453
Dams and Weirs	253	263	263	85	85	53	(33)	-62,1%	263
Boreholes	183	181	181	62	62	41	(21)	-49,9%	181
Reservoirs	2 661	2 791	2 791	897	897	553	(343)	-62,1%	2 791
Pump Stations	647	631	631	222	222	126	(96)	-76,1%	631
Water Treatment Works	156	135	135	43	43	27	(16)	-60,5%	135
Bulk Mains	1 541	1 526	1 526	686	686	305	(381)	-124,7%	1 526
Distribution	10 630	11 926	11 926	3 394	3 394	2 349	(1 045)	-44,5%	11 926
Sanitation Infrastructure	16 050	19 426	19 426	5 424	5 424	3 481	(1 943)	-55,8%	19 426
Pump Station	14 999	15 565	15 565	5 054	5 054	3 113	(1 941)	-62,4%	15 565
Reticulation	1 051	3 860	3 860	357	357	368	10	2,8%	3 860
Waste Water Treatment Works		-	-	12	12	-	(12)	#DIV/0!	
Outfall Sewers		-	-				-		
Toilet Facilities		-	-				-		
Capital Spares		-	-				-		
Solid Waste Infrastructure	3 999	4 505	4 505	327	327	901	574	63,7%	4 505
Landfill Sites	3 849	4 371	4 371	266	266	874	608	69,5%	4 371
Waste Drop-off Points	150	133	133	60	60	27	(34)	-126,7%	133
<u>Community Assets</u>	5 588	8 078	8 078	1 939	1 939	1 314	(625)	-47,6%	8 078
Community Facilities	2 654	4 602	4 602	876	876	619	(257)	-41,5%	4 602
Halls	926	1 813	1 813	312	312	187	(125)	-66,6%	1 813
Centres	314	423	423	106	106	85	(21)	-25,1%	423
Clinics/Care Centres	51	410	410	17	17	82	65	79,2%	410
Museums	15	16	16	5	5	3	(2)	-62,1%	16
Libraries	454	472	472	153	153	94	(59)	-62,1%	472
Cemeteries/Crematoria	211	219	219	67	67	44	(23)	-52,4%	219
Parks	33	664	664	10	10	6	(4)	-60,4%	664
Public Open Space	367	383	383	115	115	77	(39)	-50,4%	383
Public Ablution Facilities	182	185	185	67	67	37	(30)	-79,8%	185
Taxi Ranks/Bus Terminals	100	17	17	24	24	3	(20)	-599,4%	17
Sport and Recreation Facilities	2 934	3 476	3 476	1 064	1 064	695	(368)	-53,0%	3 476
Indoor Facilities	1 400	1 641	1 641	468	468	328	(140)	-42,7%	1 641
Outdoor Facilities	1 534	1 836	1 836	596	596	367	(228)	-62,2%	1 836
<u>Investment properties</u>	32	61	61	11	11	8	(3)	-34,6%	61
Revenue Generating	32	61	61	11	11	8	(3)	-34,6%	61
Improved Property	32	61	61	11	11	8	(3)	-34,6%	61
<u>Other assets</u>	2 102	2 781	2 781	709	709	553	(156)	-28,1%	2 781
Operational Buildings	1 916	2 542	2 542	653	653	507	(146)	-28,8%	2 542
Municipal Offices	1 644	1 999	1 999	562	562	398	(164)	-41,3%	1 999
Workshops	2	2	2	1	1	0	(0)	-61,7%	2
Yards	5	5	5	0	0	1	1	74,0%	5
Stores	266	537	537	90	90	107	18	16,5%	537
Housing	185	239	239	56	56	46	(9)	-20,5%	239
Staff Housing	172	210	210	50	50	42	(8)	-18,0%	210
Social Housing	13	28	28	6	6	4	(2)	-45,6%	28

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Intangible Assets</u>	69	197	197	35	35	39	5	11,6%	197
Servitudes				–	–	–	–		–
Licences and Rights	69	197	197	35	35	39	5	11,6%	197
Computer Software and Applications	69	197	197	35	35	39	5	11,6%	197
<u>Computer Equipment</u>	1 518	2 725	2 725	644	644	543	(101)	-18,6%	2 725
Computer Equipment	1 518	2 725	2 725	644	644	543	(101)	-18,6%	2 725
<u>Furniture and Office Equipment</u>	543	807	807	211	211	161	(50)	-30,8%	807
Furniture and Office Equipment	543	807	807	211	211	161	(50)	-30,8%	807
<u>Machinery and Equipment</u>	2 264	2 734	2 734	881	881	547	(334)	-61,1%	2 734
Machinery and Equipment	2 264	2 734	2 734	881	881	547	(334)	-61,1%	2 734
<u>Transport Assets</u>	3 320	5 802	5 802	1 274	1 274	1 160	(113)	-9,8%	5 802
Transport Assets	3 320	5 802	5 802	1 274	1 274	1 160	(113)	-9,8%	5 802
Total Depreciation	94 181	112 614	112 614	31 437	31 437	21 516	(9 922)	-46,1%	112 614

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

- ☒ the monthly budget statement
- ☐ quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☐ mid-year budget and performance assessment

for the month of **October 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)

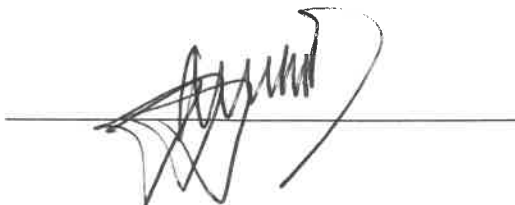
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 13 November 2023

The Executive Mayor

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

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature

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

Date: 13 November 2023