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
September 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 September 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 September 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 312 468 795	R 281 311 088	R -31 157 707	**-10%**
Operating Expenditure	R 1 029 331 855	R 1 072 205 062	R 198 627 993	R 184 988 220	R -13 639 773	**-7%**
Capital	R 191 095 805	R 240 803 827	R 32 921 919	R 8 175 529	R -24 746 390	**-75%**

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) - M03 September									
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	38 929	112 875	122 092	(9 217)	-8%	421 007
Service charges - Water	84 142	91 857	91 857	5 815	18 066	23 975	(5 909)	-25%	91 857
Service charges - Waste Water Management	52 452	51 053	51 053	4 488	13 232	12 457	775	6%	51 053
Service charges - Waste management	32 770	32 997	32 997	2 799	8 387	7 994	393	5%	32 997
Sale of Goods and Rendering of Services		13 113	13 113	1 221	3 069	2 383	687	29%	13 113
Agency services	5 511	6 403	6 403	665	1 670	1 652	18	1%	6 403
Interest			–				–		–
Interest earned from Receivables	4 048	2 640	2 640	242	757	660	97	15%	2 640
Interest from Current and Non Current Assets	58 939	55 954	55 954	740	2 519	1 555	964	62%	55 954
Dividends			–				–		–
Rent on Land			–				–		–
Rental from Fixed Assets	1 590	1 967	1 967	121	522	448	74	16%	1 967
Licence and permits			–				–		–
Operational Revenue		3 933	3 933	461	1 342	828	514	62%	3 933
Non-Exchange Revenue									–
Property rates	152 117	167 830	167 830	16 619	45 187	39 912	5 274	13%	167 830
Surcharges and Taxes			–				–		–
Fines, penalties and forfeits	34 692	32 076	32 076	99	135	44	91	206%	32 076
Licence and permits	5 088	5 158	5 158	380	1 235	1 331	(96)	-7%	5 158
Transfers and subsidies - Operational	173 875	168 036	168 501	6 135	65 816	65 997	(182)	0%	168 501
Interest		1 060	1 060	122	373	265	108	41%	1 060
Fuel Levy			–				–		–
Operational Revenue	16 837	15 402	15 402	956	2 874	3 850	(976)	-25%	15 402
Gains on disposal of Assets	9 945	14 613	14 613	–	61	179	(119)	-66%	14 613
Other Gains							–		–
Discontinued Operations							–		–
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 085 563**	**79 791**	**278 119**	**285 622**	**(7 503)**	**-3%**	**1 085 563**

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

- **Service charges - Water revenue** stands at 25% below the YTD budgeted mainly due to lower consumption by users.
- **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 62% above YTD budgeted projections refer to the interest received on the positive current account balance.
- **Property rates** stands at 13% above the YTD budgeted projections mainly due to the increase in State owned properties that was levied annually instead of monthly.
- **Gains on disposal of Assets** refer to Sale of land transactions that realised.
- Revenue for the month of **September 2023** was **R79.791 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) - M03 September									
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 By Type									
Employee related costs	291 907	316 394	316 751	23 188	66 723	70 091	(3 368)	-5%	316 751
Remuneration of councillors	11 225	12 081	12 081	1 468	3 343	2 863	480	17%	12 081
Bulk purchases - electricity	289 451	356 097	356 097	33 664	82 436	79 995	2 441	3%	356 097
Inventory consumed	51 767	61 034	64 089	1 971	5 138	4 739	399	8%	64 089
Debt impairment	(5 478)	4 424	4 424	–	–	–	–		4 424
Depreciation and amortisation	93 100	112 614	112 614	–	–	10 758	(10 758)	-100%	112 614
Interest	15 655	14 486	14 486	–	–	–	–		14 486
Contracted services	90 997	70 092	68 106	4 809	10 600	15 123	(4 523)	-30%	68 106
Transfers and subsidies	4 246	5 060	4 910	988	1 655	2 006	(351)	-17%	4 910
Irrecoverable debts written off	43 096	32 910	32 910	–	–	–	–		32 910
Operational costs	39 690	57 831	57 430	6 420	15 093	13 053	2 039	16%	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**	**72 508**	**184 988**	**198 628**	**(13 640)**	**-7%**	**1 072 205**

- **Remuneration of Councillors** is 17% 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.
- **Depreciation and amortisation –** The system setup of the latest mscoa version is in testing phase and we will be able to process transactions by end of October 2023.
- **Contract Services** is 30% below the YTD budgeted projections due to underspending on various repairs & maintenance 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 16% above the YTD budgeted projections mainly due to the Salga membership and Software licenses that was paid.
- Expenditure for the month of **September 2023** was **R72.508 million** whilst the overall YTD performance stands at **7% 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) - M03 September

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	1 345	2 648	3 844	(1 195)	-31%	54 578
Vote 4 - Electricity Services	30 367	40 500	41 992	871	871	2 236	(1 365)	-61%	41 992
Vote 6 - Development Services	1 678	55 314	55 314	–	–	16 966	(16 966)	-100%	55 314
Total Capital Multi-year expenditure	**112 650**	**149 739**	**151 884**	**2 216**	**3 520**	**23 046**	**(19 526)**	**-85%**	**151 884**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	5	6	–	6	#DIV/0!	176
Vote 2 - Civil Services	26 520	35 808	63 501	2 902	3 518	7 981	(4 463)	-56%	63 501
Vote 3 - Council	664	692	692	–	–	5	(5)	-100%	692
Vote 4 - Electricity Services	18 239	14 758	16 672	341	1 128	1 170	(42)	-4%	16 672
Vote 5 - Financial Services	665	2 192	2 192	–	–	37	(37)	-100%	2 192
Vote 6 - Development Services	5 256	1 776	1 776	–	–	10	(10)	-100%	1 776
Vote 7 - Municipal Manager	12	12	12	–	–	5	(5)	-100%	12
Vote 8 - Protection Services	4 045	3 899	3 899	3	3	668	(666)	-100%	3 899
Total Capital single-year expenditure	55 996	59 313	88 920	3 251	4 656	9 876	**(5 220)**	**-53%**	88 920
Total Capital Expenditure	**168 647**	**209 052**	**240 804**	**5 467**	**8 176**	**32 922**	**(24 746)**	**-75%**	**240 804**
Capital Expenditure - Functional Classification									
Governance and administration	**4 751**	**8 444**	**8 444**	**29**	**51**	**1 005**	(954)	-95%	**8 444**
Executive and council	676	704	704	–	–	10	(10)	-100%	704
Finance and administration	4 075	7 740	7 740	29	51	995	(944)	-95%	7 740
Community and public safety	**6 585**	**32 539**	**32 582**	**832**	**1 359**	**2 803**	(1 444)	-52%	**32 582**
Community and social services	407	1 250	1 250	5	6	300	(294)	-98%	1 250
Sport and recreation	2 132	27 390	27 432	824	1 350	1 835	(485)	-26%	27 432
Public safety	4 045	3 899	3 899	3	3	668	(666)	-100%	3 899
Economic and environmental services	**57 365**	**81 843**	**92 258**	**228**	**1 531**	**18 487**	(16 956)	-92%	**92 258**
Planning and development	3 389	14 612	14 612	28	28	10 104	(10 076)	-100%	14 612
Road transport	53 976	67 231	77 647	199	1 503	8 383	(6 880)	-82%	77 647
Trading services	**99 946**	**86 227**	**107 520**	**4 379**	**5 234**	**10 627**	(5 393)	-51%	**107 520**
Energy sources	45 870	53 741	57 146	1 212	1 977	3 380	(1 403)	-42%	57 146
Water management	30 998	14 564	26 953	62	152	1 210	(1 059)	-87%	26 953
Waste water management	16 648	13 915	19 414	2 726	2 726	5 637	(2 911)	-52%	19 414
Waste management	6 429	4 007	4 007	379	379	400	(21)	-5%	4 007
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classific	**168 647**	**209 052**	**240 804**	**5 467**	**8 176**	**32 922**	**(24 746)**	**-75%**	**240 804**
Funded by:									
National Government	51 410	48 366	48 366	1 459	3 188	4 116	(928)	-23%	48 366
Provincial Government	7 221	57 796	66 389	4	4	16 966	(16 962)	-100%	66 389
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary alloc	11 210	1 225	21 225	–	–	1 725	(1 725)	-100%	21 225
Transfers recognised - capital	69 841	107 387	135 980	1 463	3 192	22 807	(19 615)	-86%	135 980
Borrowing	–	–	–				–		–
Internally generated funds	98 806	101 665	104 824	4 004	4 983	10 115	(5 132)	-51%	104 824
Total Capital Funding	**168 647**	**209 052**	**240 804**	**5 467**	**8 176**	**32 922**	**(24 746)**	**-75%**	**240 804**

- Capital expenditure for the month of **September 2023** amounts to **R5 467 056** and stands at **75%** 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 **R8 175 529.02 (3.40%)** compared to the total budget of **R240 803 827.**
- Commitments are R31 515 146.

2023-2024 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Adjustments Budget	Month Actual - 30 Sep	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	-	-	-	8 593 277	100%	Construction	Swartland	15%	
	ROADS										
2	Roads Swartland: Resealing of Roads	9 250 000	-	-	-	9 250 000	100%	Construction	Swartland	15%	
3	Roads Swartland: Construction of New Roads	24 458 000	199 356	1 502 807	2 458 000	22 955 193	94%	Construction	Swartland	15%	
4	Access road and Intersection Upgrading: Illinge Lethu	10 416 105	-	-	-	10 416 105	100%	Planning	Illinge Lethu	1%	
	SPORTGROUNDS										
5	Upgrading of Ilinge Lethu Sports Fields	11 300 000	388 481	814 013	1 750 000	10 485 987	93%	Tenders process	Ilinge 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	-	-	7 985 454	45 000 000	100%	BAC Approved. Awaiting Appeal period	Malmesbury	0%	
	ELECTRICAL SERVICES										
8	Malmesbury: Saamstaan/De Hoop area: Upgrading of bulk electricity supply: Phase 1	23 658 000	871 279	871 279	1 658 000	22 786 722	96%	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	**165 717 382**	**1 459 116**	**3 188 099**	**13 893 454**	**162 529 283**	**98%**				

<u>NOTE</u>: 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 - M03 September					
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%	11,9%	0,0%	11,9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0,0%	0,0%	0,0%	0,0%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	9,5%	9,4%	9,1%	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	8:1	6:1
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97,0%	97,00%	98,8%	97,0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,00%	99,0%	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%	24,0%	29,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	6,1%	6,1%	5,1%	6,1%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11,7%	11,7%	0,0%	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%	21,2%	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 - M03 September									
	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	16 619	45 187	39 912	5 274	13%	167 830
Service charges	533 980	596 914	596 914	52 031	152 560	166 518	(13 958)	-8%	596 914
Investment revenue	58 939	55 954	–	740	2 519	1 555	964	62%	55 954
Transfers and subsidies - Operational	58 939	168 036	55 954	6 135	65 816	65 997	(182)	-0%	168 501
Other own revenue	192 648	96 364	264 865	4 267	12 038	11 640	398	3%	96 364
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 085 563**	**79 791**	**278 119**	**285 622**	**(7 503)**	**-3%**	**1 085 563**
Employee costs	291 907	316 394	316 751	23 188	66 723	70 091	(3 368)	-5%	316 751
Remuneration of Councillors	11 225	12 081	12 081	1 468	3 343	2 863	480	17%	12 081
Depreciation and amortisation	93 100	112 614	112 614	–	–	10 758	(10 758)	-100%	112 614
Interest	15 655	14 486	14 486	–	–	–	–		14 486
Inventory consumed and bulk purchases	341 218	417 131	420 187	35 635	87 574	84 734	2 840	3%	420 187
Transfers and subsidies	4 246	5 060	4 910	988	1 655	2 006	(351)	-17%	4 910
Other expenditure	177 180	193 564	191 176	11 229	25 692	28 176	(2 484)	-9%	191 176
Total Expenditure	**934 531**	**1 071 330**	**1 072 205**	**72 508**	**184 988**	**198 628**	**(13 640)**	**-7%**	**1 072 205**
Surplus/(Deficit)	**62 092**	**13 768**	**13 358**	**7 283**	**93 131**	**86 994**	**6 137**	**7%**	**13 358**
Transfers and subsidies - capital (monetary allocations)	76 120	107 387	135 980	3 192	3 192	26 847	(23 655)	-88%	135 980
Surplus/(Deficit) after capital transfers & contributions	**138 212**	**121 155**	**149 338**	**10 475**	**96 323**	**113 841**	**(17 518)**	**-15%**	**149 338**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**149 338**	**10 475**	**96 323**	**113 841**	**(17 518)**	**-15%**	**149 338**
Capital expenditure & funds sources									
Capital expenditure	**168 647**	**209 052**	**240 804**	**5 467**	**8 176**	**32 922**	**(24 746)**	**-75%**	**240 804**
Capital transfers recognised	69 841	107 387	135 980	1 463	3 192	22 807	(19 615)	-86%	135 980
Internally generated funds	**98 806**	**101 665**	**104 824**	**4 004**	**4 983**	**10 115**	**(5 132)**	**-51%**	**104 824**
Total sources of capital funds	**168 647**	**209 052**	**240 804**	**5 467**	**8 176**	**32 922**	**(24 746)**	**-75%**	**240 804**
Financial position									
Total current assets	879 602	863 166	859 598		947 501				859 598
Total non current assets	2 234 437	2 322 092	2 353 843		2 253 701				2 353 843
Total current liabilities	144 679	144 717	144 717		125 082				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**		**2 756 247**				**2 843 736**
Cash flows									
Net cash from (used) operating	234 306	224 935	253 092	29 425	150 986	258 770	107 783	42%	253 092
Net cash from (used) investing	(170 142)	(194 439)	(226 191)	(5 497)	(7 554)	(31 792)	(24 238)	76%	(226 191)
Net cash from (used) financing	(7 238)	(8 261)	(8 261)	122	343	125	(218)	-175%	(8 261)
Cash/cash equivalents at the month/year	**722 017**	**684 449**	**680 855**	**662 215**	**805 990**	**889 317**	**83 327**	**9%**	**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**
Debtors Age Analysis									
Total By Income Source	59 539	11 598	3 373	1 909	1 306	1 139	2 135	28 836	109 835
Creditors Age Analysis									
Total Creditors	8 677	–	–	0	–	–	–	58	8 735

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
Governance and administration	**290 544**	**319 063**	**319 528**	**18 130**	**79 779**	**73 845**	5 934	8%	**319 528**
Executive and council	103	305	305	1	2	55	(53)	-96%	305
Finance and administration	290 441	318 758	319 223	18 129	79 776	73 789	5 987	8%	319 223
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**84 174**	**127 957**	**127 957**	**7 222**	**7 984**	**23 604**	(15 620)	-66%	**127 957**
Community and social services	14 502	13 893	13 893	2 654	2 928	3 385	(457)	-13%	13 893
Sport and recreation	5 355	16 216	16 216	1 378	1 798	3 767	(1 970)	-52%	16 216
Public safety	42 679	42 089	42 089	3 121	3 157	2 519	638	25%	42 089
Housing	21 638	55 758	55 758	68	101	13 933	(13 832)	-99%	55 758
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**43 503**	**33 128**	**43 544**	**3 093**	**6 015**	**8 024**	(2 009)	-25%	**43 544**
Planning and development	4 946	4 789	4 789	514	1 542	875	667	76%	4 789
Road transport	38 558	28 339	38 756	2 579	4 473	7 149	(2 676)	-37%	38 756
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**654 507**	**712 303**	**730 480**	**54 536**	**187 525**	**206 988**	**(19 463)**	-9%	**730 480**
Energy sources	393 023	456 425	457 825	40 149	117 886	132 151	(14 266)	-11%	457 825
Water management	123 175	113 187	124 465	6 292	25 567	31 745	(6 178)	-19%	124 465
Waste water management	83 402	86 097	91 596	4 839	26 948	26 277	671	3%	91 596
Waste management	54 906	56 595	56 595	3 256	17 124	16 815	309	2%	56 595
Other	**15**	**34**	**34**	**3**	**9**	**8**	**1**	**9%**	**34**
Total Revenue - Functional	**1 072 743**	**1 192 485**	**1 221 543**	**82 984**	**281 311**	**312 469**	**(31 158)**	**-10%**	**1 221 543**
Expenditure - Functional									
Governance and administration	**135 064**	**171 937**	**171 646**	**14 625**	**36 233**	**36 566**	(333)	-1%	**171 646**
Executive and council	22 144	25 835	25 755	4 796	9 179	7 532	1 647	22%	25 755
Finance and administration	111 032	142 949	142 739	9 664	26 599	28 355	(1 755)	-6%	142 739
Internal audit	1 889	3 152	3 152	165	454	680	(225)	-33%	3 152
Community and public safety	**167 610**	**154 654**	**154 769**	**9 118**	**24 632**	**27 723**	(3 091)	-11%	**154 769**
Community and social services	23 083	26 330	26 318	1 710	4 977	5 605	(628)	-11%	26 318
Sport and recreation	31 643	34 938	34 980	2 166	6 111	7 212	(1 101)	-15%	34 980
Public safety	86 711	88 686	88 770	4 936	12 831	14 032	(1 201)	-9%	88 770
Housing	26 174	4 701	4 701	306	714	875	(162)	-18%	4 701
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**75 256**	**85 081**	**85 905**	**3 048**	**8 387**	**12 233**	(3 845)	-31%	**85 905**
Planning and development	14 561	16 200	16 680	1 001	3 044	3 732	(687)	-18%	16 680
Road transport	60 695	68 882	69 225	2 047	5 343	8 501	(3 158)	-37%	69 225
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**554 307**	**657 274**	**657 502**	**45 274**	**115 194**	**121 528**	**(6 334)**	-5%	**657 502**
Energy sources	338 635	414 005	414 021	36 300	89 362	89 564	(202)	0%	414 021
Water management	86 075	107 650	107 676	2 186	6 386	8 584	(2 198)	-26%	107 676
Waste water management	69 307	77 428	77 481	3 369	9 232	12 347	(3 115)	-25%	77 481
Waste management	60 290	58 190	58 323	3 420	10 214	11 033	(819)	-7%	58 323
Other	**2 294**	**2 384**	**2 384**	**443**	**541**	**577**	**(36)**	**-6%**	**2 384**
Total Expenditure - Functional	**934 531**	**1 071 330**	**1 072 205**	**72 508**	**184 988**	**198 628**	**(13 640)**	**-7%**	**1 072 205**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**149 338**	**10 475**	**96 323**	**113 841**	**(17 518)**	**-15%**	**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) - M03 September									
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	2 739	2 876	3 288	(412)	-12,5%	13 200
Vote 2 - Civil Services	293 035	299 716	326 909	17 039	72 775	82 504	(9 729)	-11,8%	326 909
Vote 3 - Council	103	305	305	1	2	55	(53)	-95,7%	305
Vote 4 - Electricity Services	393 023	456 443	457 843	40 150	117 890	132 157	(14 267)	-10,8%	457 843
Vote 5 - Financial Services	287 844	304 521	304 521	17 930	79 388	73 295	6 093	8,3%	304 521
Vote 6 - Development Services	31 971	64 870	64 870	945	2 293	15 629	(13 337)	-85,3%	64 870
Vote 7 - Municipal Manager	–	–	–	–	–	–	–		–
Vote 8 - Protection Services	53 349	53 895	53 895	4 180	6 088	5 540	547	9,9%	53 895
Total Revenue by Vote	**1 072 743**	**1 192 485**	**1 221 543**	**82 984**	**281 311**	**312 469**	**(31 158)**	**-10,0%**	**1 221 543**
Expenditure by Vote									
Vote 1 - Corporate Services	37 800	42 202	42 667	3 040	7 919	8 785	(865)	-9,8%	42 667
Vote 2 - Civil Services	325 328	369 407	370 008	14 400	40 324	52 313	(11 989)	-22,9%	370 008
Vote 3 - Council	18 881	23 068	22 988	4 477	8 245	6 927	1 318	19,0%	22 988
Vote 4 - Electricity Services	342 784	419 094	418 968	37 564	92 180	89 690	2 490	2,8%	418 968
Vote 5 - Financial Services	52 095	73 728	73 178	4 359	12 562	14 733	(2 171)	-14,7%	73 178
Vote 6 - Development Services	50 629	32 212	32 622	2 076	5 851	7 051	(1 200)	-17,0%	32 622
Vote 7 - Municipal Manager	7 573	8 927	8 997	665	2 065	2 033	32	1,6%	8 997
Vote 8 - Protection Services	99 441	102 693	102 777	5 929	15 842	17 096	(1 254)	-7,3%	102 777
Total Expenditure by Vote	**934 531**	**1 071 330**	**1 072 205**	**72 508**	**184 988**	**198 628**	**(13 640)**	**-6,9%**	**1 072 205**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**149 338**	**10 475**	**96 323**	**113 841**	**(17 518)**	**-15,4%**	**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) - M03 September									
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
<u>Revenue</u>									
Exchange Revenue									
Service charges - Electricity	364 616	421 007	421 007	38 929	112 875	122 092	(9 217)	-8%	421 007
Service charges - Water	84 142	91 857	91 857	5 815	18 066	23 975	(5 909)	-25%	91 857
Service charges - Waste Water Management	52 452	51 053	51 053	4 488	13 232	12 457	775	6%	51 053
Service charges - Waste management	32 770	32 997	32 997	2 799	8 387	7 994	393	5%	32 997
Sale of Goods and Rendering of Services		13 113	13 113	1 221	3 069	2 383	687	29%	13 113
Agency services	5 511	6 403	6 403	665	1 670	1 652	18	1%	6 403
Interest earned from Receivables	4 048	2 640	2 640	242	757	660	97	15%	2 640
Interest from Current and Non Current Assets	58 939	55 954	55 954	740	2 519	1 555	964	62%	55 954
Rental from Fixed Assets	1 590	1 967	1 967	121	522	448	74	16%	1 967
Operational Revenue		3 933	3 933	461	1 342	828	514	62%	3 933
Non-Exchange Revenue									–
Property rates	152 117	167 830	167 830	16 619	45 187	39 912	5 274	13%	167 830
Fines, penalties and forfeits	34 692	32 076	32 076	99	135	44	91	206%	32 076
Licence and permits	5 088	5 158	5 158	380	1 235	1 331	(96)	-7%	5 158
Transfers and subsidies - Operational	173 875	168 036	168 501	6 135	65 816	65 997	(182)	0%	168 501
Interest		1 060	1 060	122	373	265	108	41%	1 060
Operational Revenue	16 837	15 402	15 402	956	2 874	3 850	(976)	-25%	15 402
Gains on disposal of Assets	9 945	14 613	14 613	–	61	179	(119)	-66%	14 613
Total Revenue (excluding capital transfers and contributions)	**996 623**	**1 085 098**	**1 085 563**	**79 791**	**278 119**	**285 622**	**(7 503)**	**-3%**	**1 085 563**
<u>**Expenditure By Type**</u>									
Employee related costs	291 907	316 394	316 751	23 188	66 723	70 091	(3 368)	-5%	316 751
Remuneration of councillors	11 225	12 081	12 081	1 468	3 343	2 863	480	17%	12 081
Bulk purchases - electricity	289 451	356 097	356 097	33 664	82 436	79 995	2 441	3%	356 097
Inventory consumed	51 767	61 034	64 089	1 971	5 138	4 739	399	8%	64 089
Debt impairment	(5 478)	4 424	4 424	–	–	–	–		4 424
Depreciation and amortisation	93 100	112 614	112 614	–	–	10 758	(10 758)	-100%	112 614
Interest	15 655	14 486	14 486	–	–	–	–		14 486
Contracted services	90 997	70 092	68 106	4 809	10 600	15 123	(4 523)	-30%	68 106
Transfers and subsidies	4 246	5 060	4 910	988	1 655	2 006	(351)	-17%	4 910
Irrecoverable debts written off	43 096	32 910	32 910	–	–	–	–		32 910
Operational costs	39 690	57 831	57 430	6 420	15 093	13 053	2 039	16%	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**	**72 508**	**184 988**	**198 628**	**(13 640)**	**-7%**	**1 072 205**
Surplus/(Deficit)	**62 092**	**13 768**	**13 358**	**7 283**	**93 131**	**86 994**	**6 137**	**0**	**13 358**
Transfers and subsidies - capital (monetary	76 120	107 387	135 980	3 192	3 192	26 847	(23 655)	**(0)**	135 980
Transfers and subsidies - capital (in-kind)		–					–		–
Surplus/(Deficit) after capital transfers &	**138 212**	**121 155**	**149 338**	**10 475**	**96 323**	**113 841**			**149 338**
Income Tax									–
Surplus/(Deficit) after income tax	**138 212**	**121 155**	**149 338**	**10 475**	**96 323**	**113 841**			**149 338**
Share of Surplus/Deficit attributable to Joint Venture									–
Share of Surplus/Deficit attributable to Minorities									–
Surplus/(Deficit) attributable to	**138 212**	**121 155**	**149 338**	**10 475**	**96 323**	**113 841**			**149 338**
Surplus/ (Deficit) for the year	**138 212**	**121 155**	**149 338**	**10 475**	**96 323**	**113 841**			**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) - M03 September

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	1 345	2 648	3 844	(1 195)	-31%	54 578
Vote 4 - Electricity Services	30 367	40 500	41 992	871	871	2 236	(1 365)	-61%	41 992
Vote 6 - Development Services	1 678	55 314	55 314	–	–	16 966	(16 966)	-100%	55 314
Total Capital Multi-year expenditure	**112 650**	**149 739**	**151 884**	**2 216**	**3 520**	**23 046**	**(19 526)**	**-85%**	**151 884**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	5	6	–	6	#DIV/0!	176
Vote 2 - Civil Services	26 520	35 808	63 501	2 902	3 518	7 981	(4 463)	-56%	63 501
Vote 3 - Council	664	692	692	–	–	5	(5)	-100%	692
Vote 4 - Electricity Services	18 239	14 758	16 672	341	1 128	1 170	(42)	-4%	16 672
Vote 5 - Financial Services	665	2 192	2 192	–	–	37	(37)	-100%	2 192
Vote 6 - Development Services	5 256	1 776	1 776	–	–	10	(10)	-100%	1 776
Vote 7 - Municipal Manager	12	12	12	–	–	5	(5)	-100%	12
Vote 8 - Protection Services	4 045	3 899	3 899	3	3	668	(666)	-100%	3 899
Total Capital single-year expenditure	55 996	59 313	88 920	3 251	4 656	9 876	**(5 220)**	**-53%**	88 920
Total Capital Expenditure	**168 647**	**209 052**	**240 804**	**5 467**	**8 176**	**32 922**	**(24 746)**	**-75%**	**240 804**
Capital Expenditure - Functional Classification									
Governance and administration	**4 751**	**8 444**	**8 444**	**29**	**51**	**1 005**	(954)	-95%	**8 444**
Executive and council	676	704	704	–	–	10	(10)	-100%	704
Finance and administration	4 075	7 740	7 740	29	51	995	(944)	-95%	7 740
Community and public safety	**6 585**	**32 539**	**32 582**	**832**	**1 359**	**2 803**	(1 444)	-52%	**32 582**
Community and social services	407	1 250	1 250	5	6	300	(294)	-98%	1 250
Sport and recreation	2 132	27 390	27 432	824	1 350	1 835	(485)	-26%	27 432
Public safety	4 045	3 899	3 899	3	3	668	(666)	-100%	3 899
Economic and environmental services	**57 365**	**81 843**	**92 258**	**228**	**1 531**	**18 487**	(16 956)	-92%	**92 258**
Planning and development	3 389	14 612	14 612	28	28	10 104	(10 076)	-100%	14 612
Road transport	53 976	67 231	77 647	199	1 503	8 383	(6 880)	-82%	77 647
Trading services	**99 946**	**86 227**	**107 520**	**4 379**	**5 234**	**10 627**	(5 393)	-51%	**107 520**
Energy sources	45 870	53 741	57 146	1 212	1 977	3 380	(1 403)	-42%	57 146
Water management	30 998	14 564	26 953	62	152	1 210	(1 059)	-87%	26 953
Waste water management	16 648	13 915	19 414	2 726	2 726	5 637	(2 911)	-52%	19 414
Waste management	6 429	4 007	4 007	379	379	400	(21)	-5%	4 007
Other		–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classific	**168 647**	**209 052**	**240 804**	**5 467**	**8 176**	**32 922**	**(24 746)**	**-75%**	**240 804**
Funded by:									
National Government	51 410	48 366	48 366	1 459	3 188	4 116	(928)	-23%	48 366
Provincial Government	7 221	57 796	66 389	4	4	16 966	(16 962)	-100%	66 389
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary alloc	11 210	1 225	21 225	–	–	1 725	(1 725)	-100%	21 225
Transfers recognised - capital	69 841	107 387	135 980	1 463	3 192	22 807	(19 615)	-86%	135 980
Borrowing	–	–	–				–		–
Internally generated funds	98 806	101 665	104 824	4 004	4 983	10 115	(5 132)	-51%	104 824
Total Capital Funding	**168 647**	**209 052**	**240 804**	**5 467**	**8 176**	**32 922**	**(24 746)**	**-75%**	**240 804**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M03 September					
Description	2022/23	Budget Year 2023/24			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	722 017	684 449	680 855	799 926	680 855
Trade and other receivables from exchange transactions	87 081	108 621	108 621	95 426	108 621
Receivables from non-exchange transactions	38 451	33 732	33 732	31 162	33 732
Current portion of non-current receivables	–	4	4	4	4
Inventory	23 023	23 136	23 163	27 117	23 163
VAT	9 031	13 043	13 043	(6 185)	13 043
Other current assets	–	180	180	51	180
Total current assets	**879 602**	**863 166**	**859 598**	**947 501**	**859 598**
Non current assets					
Investments	–	–	–		–
Investment property	20 837	24 927	24 927	22 458	24 927
Property, plant and equipment	2 211 648	2 295 581	2 327 332	2 229 291	2 327 332
Heritage assets	1 345	1 120	1 120	1 345	1 120
Intangible assets	606	464	464	606	464
Total non current assets	**2 234 437**	**2 322 092**	**2 353 843**	**2 253 701**	**2 353 843**
TOTAL ASSETS	**3 114 039**	**3 185 258**	**3 213 441**	**3 201 202**	**3 213 441**
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	18 182	17 450
Trade and other payables from exchange transactions	103 492	103 302	103 302	52 054	103 302
Trade and other payables from non-exchange transactions	303	216	216	36 847	216
Provision	4 916	10 898	10 898	11 125	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**	**125 082**	**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**	**348 633**	**369 705**
NET ASSETS	**2 745 810**	**2 815 553**	**2 843 736**	**2 852 570**	**2 843 736**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	2 486 549	2 522 094	2 550 277	2 490 090	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**	**2 756 247**	**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 - M03 September									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	152 117	164 473	164 473	29 745	57 776	41 118	16 658	41%	164 473
Service charges	523 091	590 304	590 304	54 105	153 182	166 518	(13 335)	-8%	590 304
Other revenue	54 436	37 148	37 148	10 525	28 078	15 841	12 237	77%	37 148
Transfers and Subsidies - Operational	173 875	168 036	168 178	4 151	75 254	53 945	21 309	40%	168 178
Transfers and Subsidies - Capital	60 836	107 387	135 980	12 410	24 925	26 847	(1 922)	-7%	135 980
Interest	61 933	55 954	55 954	–	–	1 555	(1 555)	-100%	55 954
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(777 557)	(883 983)	(884 711)	(81 512)	(188 229)	(45 004)	143 225	-318%	(884 711)
Interest	(10 180)	(9 324)	(9 324)	–	–	–	–		(9 324)
Transfers and Subsidies	(4 246)	(5 060)	(4 910)	–	–	(2 050)	(2 050)	100%	(4 910)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**234 306**	**224 935**	**253 092**	**29 425**	**150 986**	**258 770**	**107 783**	**42%**	**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	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–		–
Payments									
Capital assets	(172 328)	(209 052)	(240 804)	(5 497)	(7 615)	(31 792)	(24 177)	76%	(240 804)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(170 142)**	**(194 439)**	**(226 191)**	**(5 497)**	**(7 554)**	**(31 792)**	**(24 238)**	**76%**	**(226 191)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 396	500	500	122	343	125	218	175%	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)**	**122**	**343**	**125**	**(218)**	**-175%**	**(8 261)**
NET INCREASE/ (DECREASE) IN CASH HELD	**56 926**	**22 234**	**18 640**	**24 050**	**143 775**	**227 102**			**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		805 990	889 317			680 855

Cash and cash equivalents as at 30 September 2023 include investments made to the amount of R700 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September											
Description		Budget Year 2023/24									
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	7 068	2 576	1 158	868	457	398	815	7 262	20 601	9 799
Trade and Other Receivables from Exchange Transactions - Electricity	1300	33 761	3 267	200	64	55	44	76	1 577	39 044	1 816
Receivables from Non-exchange Transactions - Property Rates	1400	13 568	2 718	902	242	168	129	181	10 416	28 325	11 137
Receivables from Exchange Transactions - Waste Water Management	1500	3 837	1 523	501	326	287	273	503	4 360	11 611	5 750
Receivables from Exchange Transactions - Waste Management	1600	3 337	1 155	419	262	233	213	388	3 953	9 960	5 049
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	25	5	3	2	2	3	28	103	38
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(2 067)	334	188	144	104	80	168	1 239	190	1 736
Total By Income Source	**2000**	**59 539**	**11 598**	**3 373**	**1 909**	**1 306**	**1 139**	**2 135**	**28 836**	**109 835**	**35 325**
2022/23 - totals only		55 606	13 564	3 423	1 708	1 264	1 084	2 001	23 142	101 792	**29 199**
Debtors Age Analysis By Customer Group											
Organs of State	2200	2 897	125	60	29	30	27	43	2 322	5 535	2 453
Commercial	2300	26 313	1 355	118	119	41	38	72	1 292	29 349	1 563
Households	2400	30 329	10 118	3 195	1 761	1 234	1 073	2 019	25 221	74 951	31 309
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**59 539**	**11 598**	**3 373**	**1 909**	**1 306**	**1 139**	**2 135**	**28 836**	**109 835**	**35 325**

Total Debtors has increased from **R 106 783 078** in August to **R 109 834 742** in September 2023.

The collection rate for **September 2023** was **99.67%** compared to **97.69%** in August 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 - M03 September											
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	8 677	–	–	0	–	–	–	58	8 735	38 812
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**8 677**	**–**	**–**	**0**	**–**	**–**	**–**	**58**	**8 735**	38 812

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
TIPS TOP FIRST TRADING	120,00	22/06/2023	Querry on the invoice	Awating approval from user department

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September												
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	9,550	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 30 September 2023 investments made amount to R 700 000 000. No investments matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	31 August 2023	Transactions / Movement 2023/2024	Current Month
Cash & Cash Equivalents:	**R 790 313 001**		**R 799 908 834**
Primary Bank Account	R 86 972 634	R 9 095 164	R 96 067 798
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 3 340 367	R 500 669	R 3 841 036
Commitments:	**R 607 589 885**		**R 569 904 734**
Unspent Borrowings	R -	R -	R -
Unspent Committed Conditional Grants	R 9 360 378	R -	R 9 360 378
Capital funding requirement 2023/24 (Grants & Loans)	R 134 751 237	R -1 463 220	R 133 288 017
Cash Portion of Housing Development Fund	R -		R -
Capital Replacement Reserve Movement	R 103 344 117	R -4 003 836	R 99 340 281
Loan repayment due Dec / June	R 9 323 960	R -	R 9 323 960
Consumer Deposits	R 18 059 037	R 123 168	R 18 182 205
Creditor payments	R 16 777 359	R -8 042 710	R 8 734 648
Salaries	R 283 064 205	R -24 298 552	R 258 765 653
Bad Debt Contributions	R 32 909 592	R -	R 32 909 592
Working Capital			**R 230 004 100**

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 - M03 September									
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	–	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	3 960	7 560	7 560	–		21 055
Community Development Workers	38	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	3 972	3 972	–		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
							–		–
Total Operating Transfers and Grants	152 377	167 670	167 670	3 960	69 249	69 249	–		167 670
Capital Transfers and Grants									
National Government:	51 410	48 366	48 366	9 600	19 400	19 400	–		48 366
Municipal Infrastructure Grant (MIG)	33 810	24 708	24 708	9 600	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	976	4 938	4 938	–		57 796
Human Settlements	2 615	55 314	55 314	–	–	–	–		55 314
RSEP/VPUU Municipal Projects	1 200	500	500	–	–	–	–		500
Libraries	50	50	50	50	3 972	3 972	–		50
Fire Service Capacity Building Grant	–	926	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	10 576	24 338	24 338	–		106 162
TOTAL RECEIPTS OF TRANSFERS & GRANTS	207 682	273 832	273 832	14 536	93 587	93 587	–		273 832

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September									
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
<u>EXPENDITURE</u>									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:	**129 651**	**146 615**	**146 615**	**7 001**	**22 602**	**24 272**	**(1 670)**	**-6,9%**	**146 615**
Local Government Equitable Share	126 228	143 235	143 235	6 842	22 212	23 497	(1 285)	-5,5%	143 235
Finance Management	1 550	1 550	1 550	29	109	346	(236)	-68,4%	1 550
EPWP Incentive	1 873	1 830	1 830	129	281	430	(149)	-34,6%	1 830
							–		
Provincial Government:	**29 051**	**21 055**	**21 055**	**2 087**	**5 623**	**5 788**	**(165)**	**-2,9%**	**21 055**
Community Development Workers	35	38	38	–	1	8	(7)	-91,1%	38
Municipal Accreditation and Capacity Building Grar	197	245	245	17	52	58	(6)	-9,8%	245
Libraries	11 573	11 788	11 788	863	2 565	2 692	(127)	-4,7%	11 788
Proclaimed Roads Subsidy	4 470	170	170	–	–	37	(37)	-100,0%	170
Establishment of a K9 Unit	6 037	3 305	3 305	620	1 422	1 457	(35)	-2,4%	3 305
Establishment of Law Enforcement Rural Safety Ur	6 738	5 509	5 509	587	1 584	1 537	46	3,0%	5 509
Total operating expenditure of Transfers and Grar	**158 702**	**167 670**	**167 670**	**9 088**	**28 225**	**30 061**	**(1 836)**	**-6,1%**	**167 670**
<u>Capital expenditure of Transfers and Grants</u>									
National Government:	50 700	48 366	48 366	1 459	3 188	4 116	(928)	**-22,5%**	48 366
Municipal Infrastructure Grant (MIG)	33 100	24 708	24 708	588	2 317	2 458	(141)	-5,7%	24 708
Integrated National Electrification Programme (mun	17 600	23 658	23 658	871	871	1 658	(787)	-47,5%	23 658
							–		
Provincial Government:	**4 870**	**57 796**	**66 389**	**4**	**4**	**16 966**	**(16 962)**	**-100,0%**	**66 389**
Human Settlements	3 483	55 314	55 314	–	–	16 966	(16 966)	-100,0%	55 314
RSEP/VPUU Municipal Projects	1 200	500	500	–	–	–	–		500
Libraries	50	50	50	4	4	–	4	#DIV/0!	50
Fire Service Capacity Building Grant	–	926	926	–	–	–	–		926
Establishment of a K9 Unit	137	40	40	–	–	–	–		40
Sport Development	–	966	966	–	–	–	–		966
Emergency Municipal Load-Shedding Relief	2 438	–	8 593	–	–	–	–		8 593
							–		
Total capital expenditure of Transfers and Grants	**55 570**	**106 162**	**114 755**	**1 463**	**3 192**	**21 082**	**(17 890)**	**-84,9%**	**114 755**
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	**214 271**	**273 832**	**282 425**	**10 551**	**31 417**	**51 143**	**(19 726)**	**-38,6%**	**282 425**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September					
Description	Budget Year 2023/24				
R thousands	Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
<u>EXPENDITURE</u>					
<u>Capital expenditure of Approved Roll-overs</u>					
Provincial Government:	**8 593**	–	–	8 593	100,0%
Emergency Municipal Load-Shedding Relief	**8 593**	**–**	**–**	8 593	100,0%
				–	
Total capital expenditure of Approved Roll-overs	**8 593**	–	–	**8 593**	**100,0%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	**8 593**	–	–	**8 593**	**100,0%**

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 - M03 September									
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	1 110	2 498	2 147	351	16%	9 058
Pension and UIF Contributions	901	976	976	118	268	231	36	16%	976
Medical Aid Contributions	154	156	197	16	49	86	(37)	-43%	197
Cellphone Allowance	994	1 015	1 015	156	326	241	86	36%	1 015
Other benefits and allowances	811	877	835	68	203	158	44	28%	835
Sub Total - Councillors	**11 225**	**12 081**	**12 081**	**1 468**	**3 343**	**2 863**	**480**	**17%**	**12 081**
Senior Managers of the Municipality									
Basic Salaries and Wages	8 934	9 291	9 217	768	2 305	2 533	(228)	-9%	9 217
Pension and UIF Contributions	1 638	1 750	1 750	144	431	434	(3)	-1%	1 750
Medical Aid Contributions	415	429	429	35	106	106	(0)	0%	429
Motor Vehicle Allowance	868	761	761	73	218	179	39	22%	761
Cellphone Allowance	243	251	251	22	62	61	1	2%	251
Other benefits and allowances	291	193	267	25	75	69	6	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 Municipalit	**14 182**	**14 228**	**14 228**	**1 067**	**3 198**	**3 383**	**(185)**	**-5%**	**14 228**
Other Municipal Staff									
Basic Salaries and Wages	163 400	183 305	183 662	14 375	42 776	45 203	(2 427)	-5%	183 662
Pension and UIF Contributions	29 304	32 503	32 503	2 621	7 836	8 020	(184)	-2%	32 503
Medical Aid Contributions	12 728	14 196	14 196	1 144	3 417	3 473	(56)	-2%	14 196
Overtime	18 820	14 882	14 882	1 631	3 178	2 729	450	16%	14 882
Motor Vehicle Allowance	5 687	6 189	6 189	491	1 460	1 477	(17)	-1%	6 189
Cellphone Allowance	676	684	684	57	171	173	(1)	-1%	684
Housing Allowances	996	1 151	1 151	93	278	272	6	2%	1 151
Other benefits and allowances	32 175	33 872	33 872	1 709	4 409	4 592	(183)	-4%	33 872
Payments in lieu of leave	2 642	2 988	2 988	–	–	–	–		2 988
Long service awards	1 798	2 898	2 898	–	–	681	(681)	-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**	**22 120**	**63 525**	**66 619**	**(3 094)**	**-5%**	**302 523**
Total Parent Municipality	**303 132**	**328 475**	**328 832**	**24 656**	**70 067**	**72 865**	**(2 798)**	**-4%**	**328 832**
Total Municipal Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL MANAGERS AND STAFF	**291 907**	**316 394**	**316 751**	**23 188**	**66 723**	**70 002**	**(3 278)**	**-5%**	**316 751**

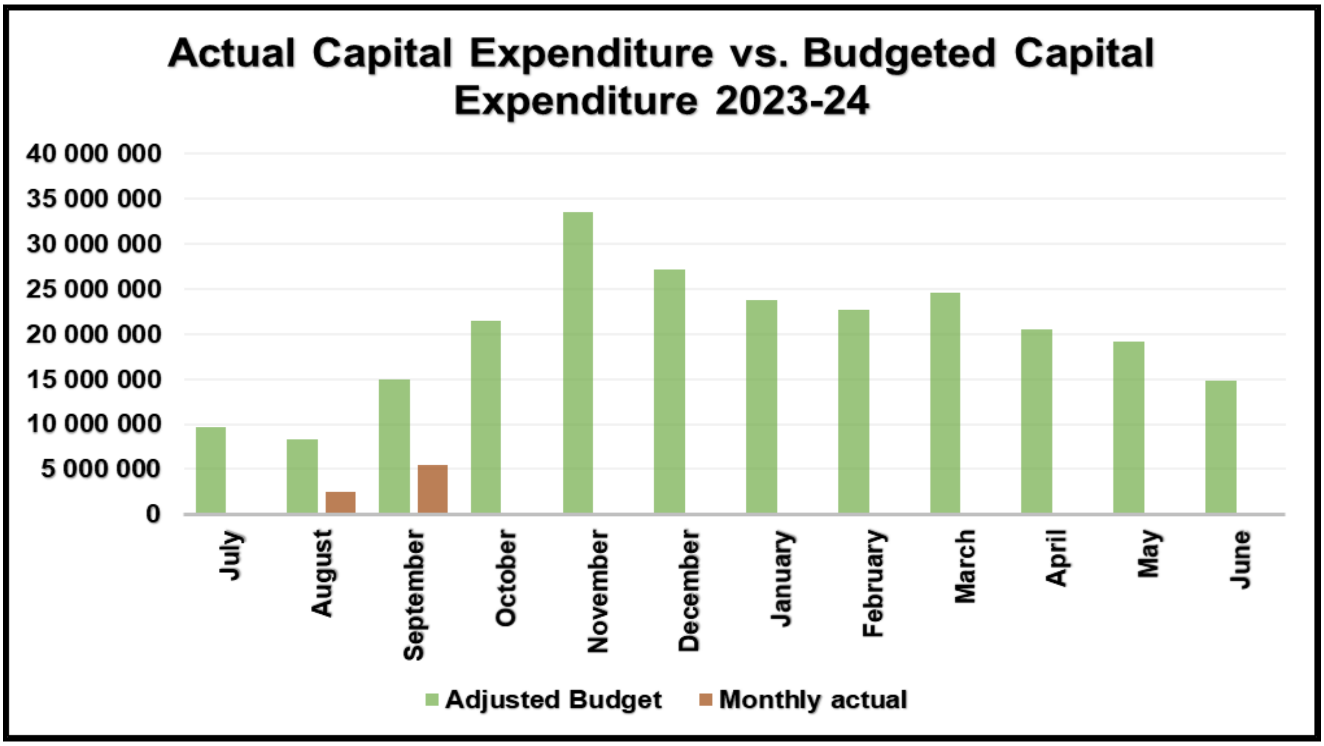
Section 10 – Material variances to the SDBIP

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 - M03 September									
	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			54 370	–		
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	8 176					



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 - M03 September									
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**	**129 141**	**1 740**	**3 342**	**14 806**	11 463	**77,4%**	**129 141**
Roads Infrastructure	30 598	55 914	55 914	199	1 503	9 133	7 630	**83,5%**	55 914
Roads	30 598	55 914	55 914	199	1 503	9 133	7 630	**83,5%**	55 914
Road Structures			–	–	–	–	–		–
Storm water Infrastructure	–	–	1 509	–	–	–	–		1 509
Storm water Conveyance			1 509	–	–	–	–		1 509
Electrical Infrastructure	37 171	46 400	46 400	1 141	1 353	1 930	577	**29,9%**	46 400
MV Substations	13 107	16 542	16 542	27	27	98	71	**72,4%**	16 542
MV Switching Stations	5 129	5 350	5 350	146	146	–	(146)	**#DIV/0!**	5 350
MV Networks	17 600	23 658	23 658	871	871	1 658	787	**47,5%**	23 658
LV Networks	1 336	850	850	97	309	174	(135)	**-77,4%**	850
Capital Spares			–	–	–	–	–		–
Water Supply Infrastructure	2 965	9 797	11 880	44	131	2 747	2 616	**95,2%**	11 880
Boreholes	658	500	500	–	–	400	400	**100,0%**	500
Distribution	2 307	9 297	11 380	44	131	2 347	2 216	**94,4%**	11 380
Sanitation Infrastructure	1 928	10 420	10 937	–	–	996	996	**100,0%**	10 937
Pump Station	536	1 100	1 100	–	–	216	216	**100,0%**	1 100
Reticulation	1 392	9 320	9 837	–	–	780	780	**100,0%**	9 837
Solid Waste Infrastructure	–	2 500	2 500	356	356	–	(356)	**#DIV/0!**	2 500
Landfill Sites	–	2 000	2 000	356	356	–	(356)	**#DIV/0!**	2 000
Waste Drop-off Points	–	500	500	–	–	–	–		500
Community Assets	**3 044**	**15 700**	**15 700**	**–**	**–**	**300**	**300**	**100,0%**	**15 700**
Community Facilities	343	3 000	3 000	–	–	300	300	**100,0%**	3 000
Cemeteries/Crematoria		900	900	–	–	300	300	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	–	–	–	–		12 700
Outdoor Facilities	2 701	12 700	12 700	–	–	–	–		12 700
Investment properties	**345**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating	345	–	–	–	–	–	–		–
Unimproved Property	345						–		–
Other assets	**1 069**	**16 514**	**16 514**	**–**	**–**	**11 086**	**11 086**	**100,0%**	**16 514**
Operational Buildings	103	3 000	3 000	–	–	1 000	1 000	**100,0%**	3 000
Municipal Offices	103	2 900	2 900	–	–	1 000	1 000	100,0%	2 900
Stores		100	100	–	–	–	–		100
Housing	966	13 514	13 514	–	–	10 086	10 086	**100,0%**	13 514
Social Housing	966	13 514	13 514	–	–	10 086	10 086	100,0%	13 514
Intangible Assets	**30**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights	30	–	–	–	–	–	–		–
Computer Software and Applications	30						–		–
Computer Equipment	**3 485**	**2 052**	**2 566**	**–**	**574**	**581**	**7**	1,2%	**2 566**
Computer Equipment	3 485	2 052	2 566	–	574	581	7	1,2%	2 566
Furniture and Office Equipment	**473**	**586**	**586**	**5**	**6**	**57**	**50**	89,0%	**586**
Furniture and Office Equipment	473	586	586	5	6	57	50	89,0%	586
Machinery and Equipment	**5 571**	**3 431**	**12 523**	**202**	**230**	**796**	**565**	71,1%	**12 523**
Machinery and Equipment	5 571	3 431	12 523	202	230	796	565	71,1%	12 523
Transport Assets	**14 250**	**11 962**	**11 962**	**435**	**435**	**496**	**61**	12,3%	**11 962**
Transport Assets	14 250	11 962	11 962	435	435	496	61	12,3%	11 962
Land	**533**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land	533						–		–
Total Capital Expenditure on new assets	**101 461**	**175 276**	**188 991**	**2 383**	**4 588**	**28 121**	**23 533**	**83,7%**	**188 991**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

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**	**11 500**	**1 769**	**1 769**	**2 750**	981	**35,7%**	**11 500**
Roads Infrastructure	21 500	10 000	10 000	–	–	(750)	(750)	**100,0%**	10 000
Roads	21 500	10 000	10 000	–	–	(750)	(750)	**100,0%**	10 000
Road Structures							–		
Sanitation Infrastructure	1 362	1 500	1 500	1 769	1 769	3 500	1 731	**49,5%**	1 500
Pump Station							–		–
Reticulation	1 362	1 500	1 500	1 769	1 769	3 500	1 731	**49,5%**	1 500
Waste Water Treatment Works							–		–
Total Capital Expenditure on renewal of existi	**22 862**	**11 500**	**11 500**	**1 769**	**1 769**	**2 750**	**981**	35,7%	**11 500**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

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**	**27 846**	**927**	**1 004**	**301**	(704)	**-234,0%**	**27 846**
Roads Infrastructure	–	–	10 416	–	–	–	–		10 416
Roads	–	–	10 416	–	–	–	–		10 416
Storm water Infrastructure	225	250	250	67	67	–	(67)	**#DIV/0!**	250
Storm water Conveyance	225	250	250	67	67	–	(67)	**#DIV/0!**	250
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	7 430	3 650	6 542	71	148	890	742	**83,4%**	6 542
MV Networks	555	1 100	2 500	49	49	120	71	**59,3%**	2 500
LV Networks	6 874	2 550	4 042	22	99	770	671	**87,1%**	4 042
Capital Spares		–	–	–	–	–	–		–
Water Supply Infrastructure	28 513	4 300	9 028	–	–	(1 700)	(1 700)	**100,0%**	9 028
Bulk Mains		500	500	–	–	–	–		500
Distribution	28 517	3 700	8 428	–	–	(1 700)	(1 700)	**100,0%**	8 428
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	(4)	100	100	–	–	–	–		100
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	8 157	1 611	1 611	790	790	1 111	321	**28,9%**	1 611
Waste Water Treatment Works	8 157	1 611	1 611	790	790	1 111	321	**28,9%**	1 611
Outfall Sewers	–	–	–	–	–	–	–		–
Community Assets	**–**	**12 466**	**12 466**	**388**	**814**	**1 750**	**936**	**53,5%**	**12 466**
Community Facilities	–	200	200	–	–	–	–		200
Cemeteries/Crematoria	–	200	200	–	–	–	–		200
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	12 266	12 266	388	814	1 750	936	**53,5%**	12 266
Outdoor Facilities	–	12 266	12 266	388	814	1 750	936	53,5%	12 266
Total Capital Expenditure on upgrading o	**44 324**	**22 277**	**40 312**	**1 315**	**1 818**	**2 051**	**232**	**11,3%**	**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 - M03 September

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
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**47 985**	**46 052**	**46 056**	**3 972**	**9 686**	**10 133**	447	**4,4%**	**46 056**
Roads Infrastructure	9 657	5 789	5 793	678	1 510	1 299	(211)	**-16,2%**	5 793
Roads	9 564	5 717	5 722	554	1 386	1 231	(155)	**-12,6%**	5 722
Road Structures		–	–	–	–	–	–		–
Road Furniture	93	71	71	124	124	68	(56)	**-81,7%**	71
Storm water Infrastructure	18 616	20 911	20 911	1 600	4 307	4 689	382	**8,2%**	20 911
Storm water Conveyance	18 616	20 911	20 911	1 600	4 307	4 689	382	**8,2%**	20 911
Electrical Infrastructure	3 693	3 267	3 267	530	887	689	(197)	**-28,7%**	3 267
MV Substations	240	178	178	16	136	35	(100)	**-285,1%**	178
LV Networks	3 454	3 089	3 089	514	751	654	(97)	**-14,9%**	3 089
Water Supply Infrastructure	1 590	1 862	1 862	65	325	400	75	**18,8%**	1 862
Reservoirs	1 195	1 219	1 219	65	276	262	(14)	**-5,2%**	1 219
Pump Stations	142	153	153	–	1	33	32	**96,8%**	153
Distribution	253	490	490	–	48	105	57	**54,2%**	490
Sanitation Infrastructure	4 412	5 874	5 874	327	623	1 263	639	**50,6%**	5 874
Pump Station	1 040	1 001	1 001	8	148	215	67	**31,1%**	1 001
Waste Water Treatment Works	3 372	4 873	4 873	320	475	1 048	573	**54,6%**	4 873
Solid Waste Infrastructure	10 017	8 349	8 349	772	2 034	1 792	(242)	**-13,5%**	8 349
Landfill Sites	10 017	8 349	8 349	772	2 034	1 792	(242)	**-13,5%**	8 349
Community Assets	**3 418**	**3 224**	**3 224**	**252**	**387**	**678**	**291**	**43,0%**	**3 224**
Community Facilities	1 892	2 307	2 307	192	310	486	176	**36,3%**	2 307
Halls	406	423	423	32	72	81	9	11,5%	423
Centres	1 267	1 621	1 621	135	171	348	178	51,0%	1 621
Libraries	47	50	50	–	5	11	6	53,5%	50
Cemeteries/Crematoria	113	114	114	12	42	24	(18)	-73,0%	114
Parks	59	100	100	13	20	22	1	6,0%	100
Sport and Recreation Facilities	1 526	917	917	60	77	192	115	**60,0%**	917
Indoor Facilities	90	100	100	–	3	17	14	82,4%	100
Outdoor Facilities	1 437	817	817	60	74	176	102	57,9%	817
Other assets	**2 127**	**2 948**	**2 948**	**260**	**384**	**675**	**290**	**43,0%**	**2 948**
Operational Buildings	1 290	2 291	2 291	85	133	383	251	**65,4%**	2 291
Municipal Offices	1 290	2 291	2 291	85	133	383	251	65,4%	2 291
Housing	836	657	657	175	252	291	39	**13,5%**	657
Staff Housing	160	217	217	147	156	197	41	20,6%	217
Social Housing	677	440	440	29	96	95	(1)	-1,3%	440
Intangible Assets	**3 750**	**5 092**	**5 092**	**1 650**	**2 775**	**1 069**	**(1 706)**	-159,5%	**5 092**
Servitudes							–		–
Licences and Rights	3 750	5 092	5 092	1 650	2 775	1 069	(1 706)	**-159,5%**	5 092
Computer Software and Applications	3 750	5 092	5 092	1 650	2 775	1 069	(1 706)	-159,5%	5 092
Computer Equipment	**223**	**428**	**428**	**3**	**3**	**92**	**88**	96,6%	**428**
Computer Equipment	223	428	428	3	3	92	88	96,6%	428
Furniture and Office Equipment	**21**	**58**	**58**	**2**	**2**	**12**	**11**	86,2%	**58**
Furniture and Office Equipment	21	58	58	2	2	12	11	86,2%	58
Machinery and Equipment	**992**	**1 361**	**1 361**	**124**	**181**	**289**	**109**	37,5%	**1 361**
Machinery and Equipment	992	1 361	1 361	124	181	289	109	37,5%	1 361
Transport Assets	**6 624**	**7 228**	**7 224**	**375**	**819**	**1 563**	**745**	47,6%	**7 224**
Transport Assets	6 624	7 228	7 224	375	819	1 563	745	47,6%	7 224
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Repairs and Maintenance Expenditu	**65 140**	**66 391**	**66 391**	**6 637**	**14 236**	**14 512**	**276**	**1,9%**	**66 391**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September									
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**	**–**	**–**	**8 595**	8 595	**100,0%**	**89 428**
Roads Infrastructure	24 500	28 632	28 632	–	–	2 791	2 791	**100,0%**	28 632
Roads	23 187	26 564	26 564	–	–	2 656	2 656	**100,0%**	26 564
Road Structures	870	1 606	1 606	–	–	89	89	**100,0%**	1 606
Road Furniture	443	461	461	–	–	46	46	**100,0%**	461
Storm water Infrastructure	4 629	4 824	4 824	–	–	482	482	**100,0%**	4 824
Drainage Collection	906	941	941	–	–	94	94	**100,0%**	941
Storm water Conveyance	3 723	3 883	3 883	–	–	388	388	**100,0%**	3 883
Electrical Infrastructure	13 496	14 589	14 589	–	–	1 403	1 403	**100,0%**	14 589
Power Plants	3	3	3	–	–	0	0	**100,0%**	3
HV Transmission Conductors	29	30	30	–	–	3	3	**100,0%**	30
MV Substations	2 058	2 033	2 033	–	–	203	203	**100,0%**	2 033
MV Switching Stations	1 247	1 292	1 292	–	–	129	129	**100,0%**	1 292
MV Networks	6 962	8 242	8 242	–	–	768	768	**100,0%**	8 242
LV Networks	2 986	2 769	2 769	–	–	277	277	**100,0%**	2 769
Capital Spares	212	220	220	–	–	22	22	**100,0%**	220
Water Supply Infrastructure	16 071	17 453	17 453	–	–	1 727	1 727	**100,0%**	17 453
Dams and Weirs	253	263	263	–	–	26	26	**100,0%**	263
Boreholes	183	181	181	–	–	21	21	**100,0%**	181
Reservoirs	2 661	2 791	2 791	–	–	277	277	**100,0%**	2 791
Pump Stations	647	631	631	–	–	63	63	**100,0%**	631
Water Treatment Works	156	135	135	–	–	13	13	**100,0%**	135
Bulk Mains	1 541	1 526	1 526	–	–	153	153	**100,0%**	1 526
Distribution	10 630	11 926	11 926	–	–	1 175	1 175	**100,0%**	11 926
Sanitation Infrastructure	16 050	19 426	19 426	–	–	1 741	1 741	**100,0%**	19 426
Pump Station	14 999	15 565	15 565	–	–	1 557	1 557	**100,0%**	15 565
Reticulation	1 051	3 860	3 860	–	–	184	184	**100,0%**	3 860
Solid Waste Infrastructure	3 999	4 505	4 505	–	–	450	450	**100,0%**	4 505
Landfill Sites	3 849	4 371	4 371	–	–	437	437	**100,0%**	4 371
Waste Drop-off Points	150	133	133	–	–	13	13	**100,0%**	133
Community Assets	**5 588**	**8 078**	**8 078**	**–**	**–**	**657**	**657**	**100,0%**	**8 078**
Community Facilities	2 654	4 602	4 602	–	–	309	309	**100,0%**	4 602
Halls	926	1 813	1 813	–	–	94	94	100,0%	1 813
Centres	314	423	423	–	–	42	42	100,0%	423
Clinics/Care Centres	51	410	410	–	–	41	41	100,0%	410
Museums	15	16	16	–	–	2	2	100,0%	16
Libraries	454	472	472	–	–	47	47	100,0%	472
Cemeteries/Crematoria	211	219	219	–	–	22	22	100,0%	219
Purls	33	664	664	–	–	3	3	100,0%	664
Public Open Space	367	383	383	–	–	38	38	100,0%	383
Public Ablution Facilities	182	185	185	–	–	19	19	100,0%	185
Taxi Ranks/Bus Terminals	100	17	17	–	–	2	2	100,0%	17
Sport and Recreation Facilities	2 934	3 476	3 476	–	–	348	348	**100,0%**	3 476
Indoor Facilities	1 400	1 641	1 641	–	–	164	164	100,0%	1 641
Outdoor Facilities	1 534	1 836	1 836	–	–	184	184	100,0%	1 836
Investment properties	**32**	**61**	**61**	**–**	**–**	**4**	4	100,0%	**61**
Revenue Generating	32	61	61	–	–	4	4	**100,0%**	61
Improved Property	32	61	61	–	–	4	4	100,0%	61
Other assets	**2 102**	**2 781**	**2 781**	**–**	**–**	**277**	**277**	**100,0%**	**2 781**
Operational Buildings	1 916	2 542	2 542	–	–	253	253	**100,0%**	2 542
Municipal Offices	1 644	1 999	1 999	–	–	199	199	100,0%	1 999
Workshops	2	2	2	–	–	0	0	100,0%	2
Yards	5	5	5	–	–	0	0	100,0%	5
Stores	266	537	537	–	–	54	54	100,0%	537
Housing	185	239	239	–	–	23	23	**100,0%**	239
Staff Housing	172	210	210	–	–	21	21	100,0%	210
Social Housing	13	28	28	–	–	2	2	100,0%	28

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September									
Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Intangible Assets	**69**	**197**	**197**	**–**	**–**	**20**	**20**	100,0%	**197**
Servitudes				–	–	–	–		–
Licences and Rights	69	197	197	–	–	20	20	**100,0%**	197
Computer Software and Applications	69	197	197	–	–	20	20	100,0%	197
Computer Equipment	**1 518**	**2 725**	**2 725**	**–**	**–**	**271**	**271**	100,0%	**2 725**
Computer Equipment	1 518	2 725	2 725	–	–	271	271	100,0%	2 725
Furniture and Office Equipment	**543**	**807**	**807**	**–**	**–**	**81**	**81**	100,0%	**807**
Furniture and Office Equipment	543	807	807	–	–	81	81	100,0%	807
Machinery and Equipment	**2 264**	**2 734**	**2 734**	**–**	**–**	**273**	**273**	100,0%	**2 734**
Machinery and Equipment	2 264	2 734	2 734	–	–	273	273	100,0%	2 734
Transport Assets	**3 320**	**5 802**	**5 802**	**–**	**–**	**580**	**580**	100,0%	**5 802**
Transport Assets	3 320	5 802	5 802	–	–	580	580	100,0%	5 802
Total Depreciation	**94 181**	**112 614**	**112 614**	**–**	**–**	**10 758**	**10 758**	**100,0%**	**112 614**

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **September 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: 12 October 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: 12 October 2023