

WC015 Swartland Municipality

In - Year Report of Municipalities

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



Monthly Budget Statement May 2024

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for May 2024 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Financial problems or risks facing the municipality

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

Section 2 - Resolutions

RECOMMENDATION:

That the Executive Mayor takes cognisance of the monthly budget statement for May 2024.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	Adjustments Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 1 192 485 181	R 1 252 422 714	R 1 014 939 276	R 1 094 648 013	R 79 708 737	8%
Operating Expenditure	R 1 071 330 062	R 1 071 352 206	R 823 342 813	R 788 057 664	R -35 285 149	-4%
Capital	R 209 052 395	R 248 689 919	R 204 875 066	R 190 437 825	R -14 437 241	-7%

Note: Operating revenue includes capital transfers compared to the revenue schedule under 3.2.1.

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	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	399 716	37 079	400 280	385 858	14 422	4%	399 716
Service charges - Water	84 142	91 857	91 857	7 351	86 633	84 224	2 409	3%	91 857
Service charges - Waste Water Management	52 452	51 053	52 364	4 789	53 442	48 215	5 226	11%	52 364
Service charges - Waste management	32 770	32 997	32 997	2 814	31 110	29 864	1 245	4%	32 997
Sale of Goods and Rendering of Services		13 113	13 327	1 032	13 158	12 044	1 114	9%	13 327
Agency services	5 511	6 403	6 403	297	5 038	5 923	(885)	-15%	6 403
Interest earned from Receivables	4 048	2 640	3 199	323	3 345	2 973	371	12%	3 199
Interest from Current and Non Current Assets	58 939	55 954	83 051	4 131	12 819	9 726	3 094	32%	83 051
Rental from Fixed Assets	1 590	1 967	2 035	133	1 617	1 785	(168)	-9%	2 035
Operational Revenue		3 933	41 904	33 193	55 500	7 749	47 751	616%	41 904
Non-Exchange Revenue									
Property rates	152 117	167 830	167 830	13 242	150 504	153 597	(3 093)	-2%	167 830
Fines, penalties and forfeits	34 692	32 076	39 507	84	411	162	249	154%	39 507
Licence and permits	5 088	5 158	5 194	415	4 730	4 800	(70)	-1%	5 194
Transfers and subsidies - Operational	173 875	168 036	172 097	(80)	167 752	164 337	3 415	2%	172 097
Interest		1 060	1 463	133	1 412	1 354	58	4%	1 463
Operational Revenue	16 837	15 402	15 402	895	10 262	14 118	(3 857)	-27%	15 402
Gains on disposal of Assets	9 945	14 613	4 169	-	2 034	2 726	(692)	-25%	4 169
Total Revenue (excluding capital transfers and contributions)	996 623	1 085 098	1 132 514	105 832	1 000 046	929 457	70 589	8%	1 132 514

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

- **Operational Revenue (Exchange Revenue)** stands above the YTD budgeted projections mainly due to the capital cost from vested infrastructure from the Swartland De Werf development that was accounted for, with the monthly cashflow budgeted for in June 2024.
- **Interest from Current and Non Current Assets** stands at 32% above the YTD budgeted projections due to interest received on a R40 million investment that matured.
- **Operational Revenue (Non-Exchange Revenue)** stands at 27% below the YTD budgeted projections mainly due to availability charges that is below the budgeted cash flows.
- Revenue for the month of **May 2024** was **R105.832 million** whilst the overall YTD performance **excluding capital transfers** stands at **8% above** the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
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	318 241	23 757	272 057	278 785	(6 728)	-2%	318 241
Remuneration of councillors	11 225	12 081	12 419	981	11 030	11 330	(301)	-3%	12 419
Bulk purchases - electricity	289 451	356 097	333 881	25 511	278 365	276 493	1 872	1%	333 881
Inventory consumed	51 767	61 034	59 988	1 951	21 990	24 782	(2 793)	-11%	59 988
Debt impairment	(5 478)	4 424	700	-	-	-	-	-	700
Depreciation and amortisation	93 100	112 614	118 670	7 911	85 780	98 395	(12 616)	-13%	118 670
Interest	15 655	14 486	12 944	-	4 750	5 594	(844)	-15%	12 944
Contracted services	90 997	70 092	77 317	5 957	59 841	72 512	(12 671)	-17%	77 317
Transfers and subsidies	4 246	5 060	5 426	48	4 424	4 459	(35)	-1%	5 426
Irrecoverable debts written off	43 096	32 910	44 101	-	7 045	6 490	555	9%	44 101
Operational costs	39 690	57 831	58 574	4 028	39 996	44 502	(4 506)	-10%	58 574
Losses on Disposal of Assets	8 875	16 413	15 374	(162)	2 780	-	2 780	#DIV/0!	15 374
Other Losses	-	11 894	13 717	-	-	-	-	-	13 717
Total Expenditure	934 531	1 071 330	1 071 352	69 982	788 058	823 343	(35 285)	-4%	1 071 352

- **Depreciation and amortisation** is 13% below YTD budgeted projections due to the monthly transactions that is below the budgeted cash flows.
- **Inventory Consumed, Contracted Services** and **Operational costs** is below the YTD budgeted projections mainly due to under performance on various line items.
- Expenditure for the month of **May 2024** was **R69.982 million** whilst the overall YTD performance stands at **4% below** the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May									
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	51 025	1 267	37 664	47 325	(9 661)	-20%	51 025
Vote 4 - Electricity Services	30 367	40 500	36 581	545	23 163	27 992	(4 829)	-17%	36 581
Vote 6 - Development Services	1 678	55 314	55 007	7 425	32 178	55 007	(22 829)	-42%	55 007
Total Capital Multi-year expenditure	112 650	149 739	142 613	9 236	93 004	130 324	(37 319)	-29%	142 613
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	8	164	175	(11)	-6%	176
Vote 2 - Civil Services	26 520	35 808	65 767	13 240	57 621	46 434	11 188	24%	65 767
Vote 3 - Council	664	692	12	3	11	12	(1)	-8%	12
Vote 4 - Electricity Services	18 239	14 758	27 302	24 127	33 890	15 071	18 819	125%	27 302
Vote 5 - Financial Services	665	2 192	2 443	44	2 457	2 584	(126)	-5%	2 443
Vote 6 - Development Services	5 256	1 776	7 276	161	1 260	7 204	(5 944)	-83%	7 276
Vote 7 - Municipal Manager	12	12	12	-	21	21	(0)	0%	12
Vote 8 - Protection Services	4 045	3 899	3 088	1 082	2 009	3 052	(1 043)	-34%	3 088
Total Capital single-year expenditure	55 996	59 313	106 077	38 665	97 434	74 551	22 882	31%	106 077
Total Capital Expenditure	168 647	209 052	248 690	47 902	190 438	204 875	(14 437)	-7%	248 690
Capital Expenditure - Functional Classification									
Governance and administration	4 751	8 444	7 235	650	6 213	7 331	(1 118)	-15%	7 235
Executive and council	676	704	24	3	32	33	(1)	-3%	24
Finance and administration	4 075	7 740	7 211	648	6 181	7 298	(1 117)	-15%	7 211
Community and public safety	6 585	32 539	26 434	2 565	17 519	22 628	(5 109)	-23%	26 434
Community and social services	407	1 250	890	-	619	890	(271)	-30%	890
Sport and recreation	2 132	27 390	22 456	1 483	14 890	18 686	(3 796)	-20%	22 456
Public safety	4 045	3 899	3 088	1 082	2 009	3 052	(1 043)	-34%	3 088
Economic and environmental services	57 365	81 843	101 775	5 475	72 739	90 701	(17 962)	-20%	101 775
Planning and development	3 389	14 612	24 002	822	14 185	23 609	(9 424)	-40%	24 002
Road transport	53 976	67 231	77 773	4 653	58 554	67 092	(8 538)	-13%	77 773
Trading services	99 946	86 227	113 245	39 212	93 966	84 215	9 751	12%	113 245
Energy sources	45 870	53 741	62 877	24 662	56 347	42 070	14 277	34%	62 877
Water management	30 998	14 564	25 034	9 294	18 606	19 670	(1 064)	-5%	25 034
Waste water management	16 648	13 915	21 634	4 745	16 233	18 777	(2 544)	-14%	21 634
Waste management	6 429	4 007	3 701	512	2 781	3 699	(917)	-25%	3 701
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Cla	168 647	209 052	248 690	47 902	190 438	204 875	(14 437)	-7%	248 690
Funded by:									
National Government	51 410	48 366	46 713	736	43 635	42 713	922	2%	46 713
Provincial Government	7 221	57 796	71 996	9 888	42 229	71 996	(29 767)	-41%	71 996
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetar	11 210	1 225	1 200	-	1 200	3 263	(2 062)	-63%	1 200
Transfers recognised - capital	69 841	107 387	119 909	10 624	87 064	117 971	(30 908)	-26%	119 909
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	98 806	101 665	128 781	37 277	103 374	86 904	16 470	19%	128 781
Total Capital Funding	168 647	209 052	248 690	47 902	190 438	204 875	(14 437)	-7%	248 690

- Capital expenditure for the month of **May 2024** amounts to **R47 901 523** and stands at **7%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors.
- The YTD actual is at **R190 437 825 (76.58%)** compared to the total budget of **R248 689 919**. This will result in bottlenecks in the last quarter prior to year-end and has the very real potential of material under-performance and a challenging year-end closure.
- Commitments are R3 253 921.

2023-2024 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Adjustments Budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% Variance	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
CIVIL											
1	Generator Installations	8 506 517	1 475 080	7 435 968	8 506 517	1 070 549	13%	Construction	Swartland	90%	
ROADS											
2	Roads Swartland: Resealing of Roads	9 251 164	-	9 251 164	9 251 164	0	0%	Construction	Swartland	99%	
3	Roads Swartland: Construction of New Roads	25 128 506	45 506	21 627 717	25 128 506	3 500 790	14%	Construction	Swartland	80%	
SPORTGROUNDS											
4	Upgrading of Ilinge Lethu Sports Fields	9 776 494	293 780	8 564 288	9 776 494	1 212 206	12%	Tenders process	Ilinge Lethu	85%	
SWIMMING POOLS											
5	Swimming Pool: Wesbank	7 300 000	985 030	4 864 501	4 800 000	2 435 499	33%	Tenders process	Wesbank	80%	
HOUSING											
6	Malmesbury De Hoop Serviced Sites	48 957 000	6 845 678	35 512 875	48 957 003	13 444 125	27%	Contract awarded to Asla/Devco. Contractor on site	Malmesbury	68%	
7	Purchasing of Land: Silvertown	5 500 000	-	-	5 500 000	5 500 000	100%	Contract has been concluded by dept of infrastructure	Chatsworth	70%	
ELECTRICAL SERVICES											
8	Malmesbury De Hoop Development: Electrical Bulk supply upgrading (INEP)	23 658 000	532 774	23 521 599	19 658 000	136 401	1%	Contract awarded to VE Electrical. Material orders placed	Malmesbury	92%	Expenditure will be paid from INEP Vote first and then CRR Vote.
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes (CRR)	10 931 440	12 372	103 892	6 342 000	10 827 548	99%	Contract awarded to VE Electrical. Material orders placed	Malmesbury	0%	
10	Replace oil insulated switchgear and equipment	5 000 000	24 798	4 403 056	4 900 000	596 944	12%	4x RMU's delivered 4/6 Minisubstations delivered. Some material still to be ordered.	Swartland	64%	Installation will be done in-house once material received. 4/5 RMU's delivered, 6/7 Minisubstations delivered
TOTAL		154 009 121	10 215 018	115 285 059	142 819 684	38 724 062	23%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May					
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%	12.3%	11.5%	12.3%
Borrowed funding of 'own' 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%	6.8%	7.8%	6.8%
Gearing	Long Term Borrowing/ Funds & Reserves	24.8%	11.0%	14.6%	11.0%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	6:1	4:1	6:1	4:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.00%	97.87%	97.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.00%	99.38%	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%	3.60%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	21.0%	19.59%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	29.2%	28.1%	27.2%	28.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	6.1%	6.3%	5.9%	6.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.7%	11.6%	9.1%	11.6%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	17.2%	7.8%	6.5%	7.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.3%	8.2%	4.7%	8.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	10	6	9	6

Note: Ratios will improve more positively over the reporting period as the formula only provides that it calculates the year to date. It is envisaged that most ratios will be more in line with the budget nearing the end of the reporting period.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M11 May									
Description	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									
Financial Performance									
Property rates	152 117	167 830	167 830	13 242	150 504	153 597	(3 093)	-2%	167 830
Service charges	533 980	596 914	576 934	52 033	571 464	548 162	23 302	4%	576 934
Investment revenue	58 939	55 954	83 051	4 131	12 819	9 726	3 094	32%	83 051
Transfers and subsidies - Operational	58 939	168 036	172 097	(80)	167 752	164 337	3 415	2%	172 097
Other own revenue	192 648	96 364	132 602	36 505	97 506	53 634	43 872	82%	132 602
Total Revenue (excluding capital transfers and contributions)	996 623	1 085 098	1 132 514	105 832	1 000 046	929 457	70 589	8%	1 132 514
Employee costs	291 907	316 394	318 241	23 757	272 057	278 785	(6 728)	-2%	318 241
Remuneration of Councillors	11 225	12 081	12 419	981	11 030	11 330	(301)	-3%	12 419
Depreciation and amortisation	93 100	112 614	118 670	7 911	85 780	98 395	(12 616)	-13%	118 670
Interest	15 655	14 486	12 944	-	4 750	5 594	(844)	-15%	12 944
Inventory consumed and bulk purchases	341 218	417 131	393 869	27 462	300 355	301 275	(920)	-0%	393 869
Transfers and subsidies	4 246	5 060	5 426	48	4 424	4 459	(35)	-1%	5 426
Other expenditure	177 180	193 564	209 783	9 823	109 662	123 504	(13 842)	-11%	209 783
Total Expenditure	934 531	1 071 330	1 071 352	69 982	788 058	823 343	(35 285)	-4%	1 071 352
Surplus/(Deficit)	62 092	13 768	61 162	35 851	211 988	106 114	105 874	100%	61 162
Transfers and subsidies - capital (monetary allocations)	76 120	107 387	119 909	7 360	94 444	85 482	8 962	10%	119 909
Surplus/(Deficit) after capital transfers & contributions	138 212	121 155	181 071	43 211	306 590	191 596	114 994	60%	181 071
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	138 212	121 155	181 071	43 211	306 590	191 596	114 994	60%	181 071
Capital expenditure & funds sources									
Capital expenditure	168 647	209 052	248 690	47 902	190 438	204 875	(14 437)	-7%	248 690
Capital transfers recognised	69 841	107 387	119 909	10 624	87 064	117 971	(30 908)	-26%	119 909
Internally generated funds	98 806	101 665	128 781	37 277	103 374	86 904	16 470	19%	128 781
Total sources of capital funds	168 647	209 052	248 690	47 902	190 438	204 875	(14 437)	-7%	248 690
Financial position									
Total current assets	879 602	863 166	550 837		703 926				550 837
Total non current assets	2 234 437	2 322 092	2 681 855		2 647 398				2 681 855
Total current liabilities	144 679	144 717	123 924		108 425				123 924
Total non current liabilities	223 551	224 988	182 217		180 253				182 217
Community wealth/Equity	2 745 810	2 815 553	2 926 550		2 756 056				2 926 550
Cash flows									
Net cash from (used) operating	234 306	224 935	267 554	100 429	539 413	266 602	(272 810)	-102%	267 554
Net cash from (used) investing	(170 142)	(194 439)	(543 469)	(12 590)	(431 494)	(373 625)	57 869	-15%	(543 469)
Net cash from (used) financing	(7 238)	(8 261)	(51 559)	(42 799)	(47 608)	(25 571)	22 037	-86%	(51 559)
Cash/cash equivalents at the month/year	722 017	684 449	394 543	722 017	782 327	589 423	(192 904)	-33%	394 543
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	57 722	12 368	3 244	2 950	1 682	3 514	4 373	29 731	115 585
Creditors Age Analysis									
Total Creditors	4 347	20	4	17	-	-	-	-	4 388

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May									
Description	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									
Governance and administration	290 544	319 063	338 532	18 237	247 907	247 855	53	0%	338 532
Executive and council	103	305	335	22	126	290	(164)	-56%	335
Finance and administration	290 441	318 758	337 778	18 215	247 781	247 355	426	0%	337 778
Internal audit	-	-	418	-	-	209	(209)	-100%	418
Community and public safety	84 174	127 957	140 937	9 329	74 217	73 091	1 126	2%	140 937
Community and social services	14 502	13 893	14 681	1 053	12 118	11 055	1 064	10%	14 681
Sport and recreation	5 355	16 216	15 123	359	14 574	12 288	2 287	19%	15 123
Public safety	42 679	42 089	50 102	(447)	10 458	7 980	2 478	31%	50 102
Housing	21 638	55 758	61 030	8 364	37 066	41 769	(4 702)	-11%	61 030
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	43 503	33 128	33 277	(630)	31 016	27 833	3 182	11%	33 277
Planning and development	4 946	4 789	4 992	516	5 249	4 532	716	16%	4 992
Road transport	38 558	28 339	28 285	(1 146)	25 767	23 301	2 466	11%	28 285
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	654 507	712 303	739 643	86 254	741 475	666 130	75 345	11%	739 643
Energy sources	393 023	456 425	448 917	59 352	460 069	416 841	43 229	10%	448 917
Water management	123 175	113 187	125 708	16 020	119 241	109 297	9 944	9%	125 708
Waste water management	83 402	86 097	108 423	7 633	108 211	87 005	21 206	24%	108 423
Waste management	54 906	56 595	56 595	3 248	53 953	52 987	966	2%	56 595
Other	15	34	34	3	32	30	2	7%	34
Total Revenue - Functional	1 072 743	1 192 485	1 252 423	113 192	1 094 648	1 014 939	79 709	8%	1 252 423
Expenditure - Functional									
Governance and administration	135 064	171 937	185 495	11 658	136 608	150 781	(14 174)	-9%	185 495
Executive and council	22 144	25 835	26 873	1 535	23 903	24 406	(503)	-2%	26 873
Finance and administration	111 032	142 949	155 047	10 006	110 985	123 236	(12 251)	-10%	155 047
Internal audit	1 889	3 152	3 575	117	1 720	3 139	(1 420)	-45%	3 575
Community and public safety	167 610	154 654	165 699	11 159	112 517	117 014	(4 497)	-4%	165 699
Community and social services	23 083	26 330	27 619	2 116	21 375	23 364	(1 989)	-9%	27 619
Sport and recreation	31 643	34 938	36 012	2 652	29 570	30 954	(1 384)	-4%	36 012
Public safety	86 711	88 686	97 304	6 076	57 831	58 679	(848)	-1%	97 304
Housing	26 174	4 701	4 764	315	3 742	4 018	(276)	-7%	4 764
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	75 256	85 081	80 857	5 697	61 293	66 761	(5 467)	-8%	80 857
Planning and development	14 561	16 200	16 738	1 243	12 999	14 958	(1 958)	-13%	16 738
Road transport	60 695	68 882	64 119	4 454	48 294	51 803	(3 509)	-7%	64 119
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	554 307	657 274	636 917	41 416	475 398	486 917	(11 519)	-2%	636 917
Energy sources	338 635	414 005	392 764	29 022	321 499	322 381	(882)	0%	392 764
Water management	86 075	107 650	101 792	3 800	46 995	46 210	785	2%	101 792
Waste water management	69 307	77 428	78 564	5 235	61 985	67 221	(5 236)	-8%	78 564
Waste management	60 290	58 190	63 797	3 359	44 919	51 106	(6 186)	-12%	63 797
Other	2 294	2 384	2 385	52	2 242	1 870	372	20%	2 385
Total Expenditure - Functional	934 531	1 071 330	1 071 352	69 982	788 058	823 343	(35 285)	-4%	1 071 352
Surplus/ (Deficit) for the year	138 212	121 155	181 071	43 211	306 590	191 596	114 994	60%	181 071

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May									
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	14 795	1 122	12 536	10 807	1 729	16.0%	14 795
Vote 2 - Civil Services	293 035	299 716	321 785	25 357	309 745	272 546	37 199	13.6%	321 785
Vote 3 - Council	103	305	335	22	126	290	(164)	-56.4%	335
Vote 4 - Electricity Services	393 023	456 443	448 935	59 354	460 084	416 857	43 227	10.4%	448 935
Vote 5 - Financial Services	287 844	304 521	333 604	18 046	245 249	245 068	182	0.1%	333 604
Vote 6 - Development Services	31 971	64 870	70 359	9 014	46 627	50 126	(3 500)	-7.0%	70 359
Vote 7 - Municipal Manager	-	-	418	-	-	209	(209)	-100.0%	418
Vote 8 - Protection Services	53 349	53 895	62 192	278	20 281	19 036	1 245	6.5%	62 192
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	1 072 743	1 192 485	1 252 423	113 192	1 094 648	1 014 939	79 709	7.9%	1 252 423
Expenditure by Vote									
Vote 1 - Corporate Services	37 800	42 202	45 200	3 217	36 986	39 384	(2 398)	-6.1%	45 200
Vote 2 - Civil Services	325 328	369 407	367 605	21 405	249 463	267 000	(17 537)	-6.6%	367 605
Vote 3 - Council	18 881	23 068	23 556	1 764	20 573	21 660	(1 087)	-5.0%	23 556
Vote 4 - Electricity Services	342 784	419 094	397 769	28 945	324 031	326 267	(2 235)	-0.7%	397 769
Vote 5 - Financial Services	52 095	73 728	82 010	4 935	53 472	60 195	(6 724)	-11.2%	82 010
Vote 6 - Development Services	50 629	32 212	33 065	2 436	26 069	28 770	(2 701)	-9.4%	33 065
Vote 7 - Municipal Manager	7 573	8 927	9 968	98	7 400	8 611	(1 211)	-14.1%	9 968
Vote 8 - Protection Services	99 441	102 693	112 180	7 181	70 063	71 456	(1 393)	-1.9%	112 180
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	934 531	1 071 330	1 071 352	69 982	788 058	823 343	(35 285)	-4.3%	1 071 352
Surplus/ (Deficit) for the year	138 212	121 155	181 071	43 211	306 590	191 596	114 994	60.0%	181 071

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
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	399 716	37 079	400 280	385 858	14 422	4%	399 716
Service charges - Water	84 142	91 857	91 857	7 351	86 633	84 224	2 409	3%	91 857
Service charges - Waste Water Management	52 452	51 053	52 364	4 789	53 442	48 215	5 226	11%	52 364
Service charges - Waste management	32 770	32 997	32 997	2 814	31 110	29 864	1 245	4%	32 997
Sale of Goods and Rendering of Services		13 113	13 327	1 032	13 158	12 044	1 114	9%	13 327
Agency services	5 511	6 403	6 403	297	5 038	5 923	(885)	-15%	6 403
Interest earned from Receivables	4 048	2 640	3 199	323	3 345	2 973	371	12%	3 199
Interest from Current and Non Current Assets	58 939	55 954	83 051	4 131	12 819	9 726	3 094	32%	83 051
Rental from Fixed Assets	1 590	1 967	2 035	133	1 617	1 785	(168)	-9%	2 035
Operational Revenue		3 933	41 904	33 193	55 500	7 749	47 751	616%	41 904
Non-Exchange Revenue									
Property rates	152 117	167 830	167 830	13 242	150 504	153 597	(3 093)	-2%	167 830
Fines, penalties and forfeits	34 692	32 076	39 507	84	411	162	249	154%	39 507
Licence and permits	5 088	5 158	5 194	415	4 730	4 800	(70)	-1%	5 194
Transfers and subsidies - Operational	173 875	168 036	172 097	(80)	167 752	164 337	3 415	2%	172 097
Interest		1 060	1 463	133	1 412	1 354	58	4%	1 463
Operational Revenue	16 837	15 402	15 402	895	10 262	14 118	(3 857)	-27%	15 402
Gains on disposal of Assets	9 945	14 613	4 169	-	2 034	2 726	(692)	-25%	4 169
Total Revenue (excluding capital transfers and contributions)	996 623	1 085 098	1 132 514	105 832	1 000 046	929 457	70 589	8%	1 132 514
Expenditure By Type									
Employee related costs	291 907	316 394	318 241	23 757	272 057	278 785	(6 728)	-2%	318 241
Remuneration of councillors	11 225	12 081	12 419	981	11 030	11 330	(301)	-3%	12 419
Bulk purchases - electricity	289 451	356 097	333 881	25 511	278 365	276 493	1 872	1%	333 881
Inventory consumed	51 767	61 034	59 988	1 951	21 990	24 782	(2 793)	-11%	59 988
Debt impairment	(5 478)	4 424	700	-	-	-	-	-	700
Depreciation and amortisation	93 100	112 614	118 670	7 911	85 780	98 395	(12 616)	-13%	118 670
Interest	15 655	14 486	12 944	-	4 750	5 594	(844)	-15%	12 944
Contracted services	90 997	70 092	77 317	5 957	59 841	72 512	(12 671)	-17%	77 317
Transfers and subsidies	4 246	5 060	5 426	48	4 424	4 459	(35)	-1%	5 426
Irrecoverable debts written off	43 096	32 910	44 101	-	7 045	6 490	555	9%	44 101
Operational costs	39 690	57 831	58 574	4 028	39 996	44 502	(4 506)	-10%	58 574
Losses on Disposal of Assets	8 875	16 413	15 374	(162)	2 780	-	2 780	#DIV/0!	15 374
Other Losses		11 894	13 717	-	-	-	-	-	13 717
Total Expenditure	934 531	1 071 330	1 071 352	69 982	788 058	823 343	(35 285)	-4%	1 071 352
Surplus/(Deficit)	62 092	13 768	61 162	35 851	211 988	106 114	105 874	0	61 162
Transfers and subsidies - capital (monetary)	76 120	107 387	119 909	7 360	94 444	85 482	8 962	0	119 909
Transfers and subsidies - capital (in-kind)		-	-	-	158	-	158	#DIV/0!	-
Surplus/(Deficit) after capital transfers & Income Tax	138 212	121 155	181 071	43 211	306 590	191 596			181 071
Surplus/(Deficit) after income tax	138 212	121 155	181 071	43 211	306 590	191 596			181 071
Share of Surplus/Deficit attributable to Joint Venture									-
Share of Surplus/Deficit attributable to Minorities									-
Surplus/(Deficit) attributable to	138 212	121 155	181 071	43 211	306 590	191 596			181 071
Surplus/ (Deficit) for the year	138 212	121 155	181 071	43 211	306 590	191 596			181 071

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May									
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	51 025	1 267	37 664	47 325	(9 661)	-20%	51 025
Vote 4 - Electricity Services	30 367	40 500	36 581	545	23 163	27 992	(4 829)	-17%	36 581
Vote 6 - Development Services	1 678	55 314	55 007	7 425	32 178	55 007	(22 829)	-42%	55 007
Total Capital Multi-year expenditure	112 650	149 739	142 613	9 236	93 004	130 324	(37 319)	-29%	142 613
Single Year expenditure appropriation									
Vote 1 - Corporate Services	596	176	176	8	164	175	(11)	-6%	176
Vote 2 - Civil Services	26 520	35 808	65 767	13 240	57 621	46 434	11 188	24%	65 767
Vote 3 - Council	664	692	12	3	11	12	(1)	-8%	12
Vote 4 - Electricity Services	18 239	14 758	27 302	24 127	33 890	15 071	18 819	125%	27 302
Vote 5 - Financial Services	665	2 192	2 443	44	2 457	2 584	(126)	-5%	2 443
Vote 6 - Development Services	5 256	1 776	7 276	161	1 260	7 204	(5 944)	-83%	7 276
Vote 7 - Municipal Manager	12	12	12	-	21	21	(0)	0%	12
Vote 8 - Protection Services	4 045	3 899	3 088	1 082	2 009	3 052	(1 043)	-34%	3 088
Total Capital single-year expenditure	55 996	59 313	106 077	38 665	97 434	74 551	22 882	31%	106 077
Total Capital Expenditure	168 647	209 052	248 690	47 902	190 438	204 875	(14 437)	-7%	248 690
Capital Expenditure - Functional Classification									
Governance and administration	4 751	8 444	7 235	650	6 213	7 331	(1 118)	-15%	7 235
Executive and council	676	704	24	3	32	33	(1)	-3%	24
Finance and administration	4 075	7 740	7 211	648	6 181	7 298	(1 117)	-15%	7 211
Community and public safety	6 585	32 539	26 434	2 565	17 519	22 628	(5 109)	-23%	26 434
Community and social services	407	1 250	890	-	619	890	(271)	-30%	890
Sport and recreation	2 132	27 390	22 456	1 483	14 890	18 686	(3 796)	-20%	22 456
Public safety	4 045	3 899	3 088	1 082	2 009	3 052	(1 043)	-34%	3 088
Economic and environmental services	57 365	81 843	101 775	5 475	72 739	90 701	(17 962)	-20%	101 775
Planning and development	3 389	14 612	24 002	822	14 185	23 609	(9 424)	-40%	24 002
Road transport	53 976	67 231	77 773	4 653	58 554	67 092	(8 538)	-13%	77 773
Trading services	99 946	86 227	113 245	39 212	93 966	84 215	9 751	12%	113 245
Energy sources	45 870	53 741	62 877	24 662	56 347	42 070	14 277	34%	62 877
Water management	30 998	14 564	25 034	9 294	18 606	19 670	(1 064)	-5%	25 034
Waste water management	16 648	13 915	21 634	4 745	16 233	18 777	(2 544)	-14%	21 634
Waste management	6 429	4 007	3 701	512	2 781	3 699	(917)	-25%	3 701
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	168 647	209 052	248 690	47 902	190 438	204 875	(14 437)	-7%	248 690
Funded by:									
National Government	51 410	48 366	46 713	736	43 635	42 713	922	2%	46 713
Provincial Government	7 221	57 796	71 996	9 888	42 229	71 996	(29 767)	-41%	71 996
District Municipality	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocation)	11 210	1 225	1 200	-	1 200	3 263	(2 062)	-63%	1 200
Transfers recognised - capital	69 841	107 387	119 909	10 624	87 064	117 971	(30 908)	-26%	119 909
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	98 806	101 665	128 781	37 277	103 374	86 904	16 470	19%	128 781
Total Capital Funding	168 647	209 052	248 690	47 902	190 438	204 875	(14 437)	-7%	248 690

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M11 May					
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	394 543	530 043	394 543
Trade and other receivables from exchange transactions	87 081	108 621	92 404	103 513	92 404
Receivables from non-exchange transactions	38 451	33 732	33 141	25 285	33 141
Current portion of non-current receivables	–	4	(139)	4	(139)
Inventory	23 023	23 136	20 653	54 547	20 653
VAT	9 031	13 043	10 049	(9 618)	10 049
Other current assets	–	180	185	151	185
Total current assets	879 602	863 166	550 837	703 926	550 837
Non current assets					
Investments	–	–	333 028	300 000	333 028
Investment property	20 837	24 927	20 255	22 429	20 255
Property, plant and equipment	2 211 648	2 295 581	2 326 830	2 323 118	2 326 830
Heritage assets	1 345	1 120	1 345	1 345	1 345
Intangible assets	606	464	396	511	396
Non-current receivables from non-exchange transactions	–	–	–	(5)	–
Total non current assets	2 234 437	2 322 092	2 681 855	2 647 398	2 681 855
TOTAL ASSETS	3 114 039	3 185 258	3 232 691	3 351 325	3 232 691
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	8 761	9 325	3 544	2 550	3 544
Consumer deposits	17 846	17 450	18 346	19 570	18 346
Trade and other payables from exchange transactions	103 492	103 302	87 406	49 502	87 406
Trade and other payables from non-exchange transactions	303	216	75	52 114	75
Provision	4 916	10 898	13 535	7 612	13 535
VAT	–	–	1 019	(22 923)	1 019
Other current liabilities	9 360	3 527	–	–	–
Total current liabilities	144 679	144 717	123 924	108 425	123 924
Non current liabilities					
Financial liabilities	82 090	72 637	33 336	38 792	33 336
Provision	58 487	70 963	75 478	70 631	75 478
Long term portion of trade payables	–	–	–	–	–
Other non-current liabilities	82 974	81 388	73 403	70 830	73 403
Total non current liabilities	223 551	224 988	182 217	180 253	182 217
TOTAL LIABILITIES	368 230	369 705	306 141	288 678	306 141
NET ASSETS	2 745 810	2 815 553	2 926 550	3 062 647	2 926 550
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	2 486 549	2 522 094	2 622 831	2 489 899	2 622 831
Reserves and funds	259 260	293 459	303 719	266 157	303 719
Other	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2 745 810	2 815 553	2 926 550	2 756 056	2 926 550

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M11 May									
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	165 936	38 864	304 139	150 767	153 371	102%	165 936
Service charges	523 091	590 304	576 027	58 523	596 725	546 024	50 700	9%	576 027
Other revenue	54 436	37 148	42 904	11 667	112 463	57 917	54 546	94%	42 904
Transfers and Subsidies - Operational	173 875	168 036	170 982	36 024	171 102	161 836	9 267	6%	170 982
Transfers and Subsidies - Capital	60 836	107 387	111 402	19 197	137 613	98 438	39 175	40%	111 402
Interest	61 933	55 954	83 051	-	-	5 702	(5 702)	-100%	83 051
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(777 557)	(883 983)	(870 425)	(63 846)	(777 879)	(744 180)	33 699	-5%	(870 425)
Interest	(10 180)	(9 324)	(6 897)	-	(4 750)	(5 594)	(844)	15%	(6 897)
Transfers and Subsidies	(4 246)	(5 060)	(5 426)	-	-	(4 308)	(4 308)	100%	(5 426)
NET CASH FROM/(USED) OPERATING ACTIVITIES	234 306	224 935	267 554	100 429	539 413	266 602	(272 810)	-102%	267 554
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	2 186	14 613	4 169	-	2 034	-	2 034	#DIV/0!	4 169
Decrease (increase) in non-current receivables	-	-	-	1	2	-	2	#DIV/0!	-
Decrease (increase) in non-current investments	-	-	(333 028)	-	(300 000)	(333 028)	33 028	-10%	(333 028)
Payments									
Capital assets	(172 328)	(209 052)	(214 610)	(12 590)	(133 530)	(194 194)	(60 664)	31%	(214 610)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(170 142)	(194 439)	(543 469)	(12 590)	(431 494)	(373 625)	57 869	-15%	(543 469)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 396	500	500	499	1 901	458	1 443	315%	500
Payments									
Repayment of borrowing	(8 634)	(8 761)	(52 059)	(43 298)	(49 509)	(26 029)	23 480	-90%	(52 059)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(7 238)	(8 261)	(51 559)	(42 799)	(47 608)	(25 571)	22 037	-86%	(51 559)
NET INCREASE/ (DECREASE) IN CASH HELD	56 926	22 234	(327 474)	45 040	60 310	(132 594)			(327 474)
Cash/cash equivalents at beginning:	665 091	662 215	722 017	722 017	722 017	722 017			722 017
Cash/cash equivalents at month/year end:	722 017	684 449	394 543		782 327	589 423			394 543

Cash and cash equivalents as at 31 May 2024 include investments made to the amount of R733 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May											
Description	NT Code	Budget Year 2023/24									Total over 90 days
		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	
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	8 872	4 429	1 622	900	648	672	968	8 074	26 184	11 262
Trade and Other Receivables from Exchange Transactions - Electricity	1300	31 109	3 148	244	129	87	65	193	1 555	36 531	2 029
Receivables from Non-exchange Transactions - Property Rates	1400	11 873	1 941	424	1 048	202	1 885	1 762	8 981	28 116	13 878
Receivables from Exchange Transactions - Waste Water Management	1500	4 178	1 488	455	388	354	370	655	4 967	12 855	6 734
Receivables from Exchange Transactions - Waste Management	1600	3 344	1 112	381	317	286	386	604	4 449	10 879	6 042
Receivables from Exchange Transactions - Property Rental Debtors	1700	36	26	5	3	2	2	4	35	113	46
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 689)	224	113	164	103	133	187	1 671	906	2 258
Total By Income Source	2000	57 722	12 368	3 244	2 950	1 682	3 514	4 373	29 731	115 585	42 250
2022/23 - totals only		46 648	9 554	2 674	2 581	1 644	3 050	5 599	24 311	96 061	37 185
Debtors Age Analysis By Customer Group											
Organs of State	2200	1 969	634	71	849	53	169	128	2 112	5 985	3 312
Commercial	2300	26 229	1 362	170	131	62	78	118	1 484	29 635	1 874
Households	2400	29 525	10 372	3 003	1 969	1 567	3 266	4 127	26 135	79 965	37 065
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	57 722	12 368	3 244	2 950	1 682	3 514	4 373	29 731	115 585	42 250

Total Debtors has decreased from **R117 259 165** in April to **R 115 584 898** in May 2024.

The collection rate for **May 2024** was **98.55%** compared to **97.21%** in April 2024. (Amounts received in the current month for the previous month's debtors raised).

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May											
Description	NT Code	Budget Year 2023/24								Total	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		
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	4 347	20	4	17	-	-	-	-	4 388	27 310
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	4 347	20	4	17	-	-	-	-	4 388	27 310

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
CK RUMBOLL	17 250.00	16/02/2024	Current dispute on this invoice	Query not resolved as of yet
CITY OF CAPE TOWN	3 925.00	22/03/2024	Service not rendered yet	Awaiting authorization from user department
ADJUVO ENTERPRISES (PTY) Ltd	14 039.20	19/04/2024	Query on the invoice	Paid in the first week of June 2024
JB'S NISSAN (DIENS EN HERSTEL)	4 549.45	18/04/2024	Service still to be completed	Awaiting authorization from user department
WORK ZONE CLOTHING	920.00	17/04/2024	Query on the invoice	Paid in the first week of June 2024
SWARTLAND VERWE & HARDE	471.80	17/04/2024	Query on the goods	Awaiting authorization from user department

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May											
Investments by maturity Name of institution & investment ID	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											
Municipality											
		Yrs/Months									
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)	-	-
STANDARD BANK		4 Months	Fixed	Fixed	9.250	28/06/2024	40 000	1 216	-	-	41 216
STANDARD BANK		4 Months	Fixed	Fixed	9.250	28/06/2024	23 000	699	-	-	23 699
GRINDROD BANK		4 Months	Fixed	Fixed	9.100	28/06/2024	20 000	424	-	-	20 424
Municipality sub-total							773 000		(43 440)	-	803 929
TOTAL INVESTMENTS AND INTEREST	2						773 000		(43 440)	-	803 929

- As at 31 May 2024 investments made amount to R 733 000 000.
- During the month of May 2024, R40 000 000 matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	30 April 2024	Transactions / Movement 2023/2024	Current Month
Cash & Cash Equivalents:	R 841 356 915		R 830 023 169
Primary Bank Account	R 64 783 296	R 28 620 335	R 93 403 631
Short Term Investments (Less than 6 months)	R 83 000 000		R 83 000 000
Medium Term Investments (More than 6 months)	R 390 000 000	R -40 000 000	R 350 000 000
Longterm Investments	R 300 000 000		R 300 000 000
Cash Floats	R 3 573 619	R 45 919	R 3 619 538
Commitments:	R 255 875 039		R 173 252 426
Unspent Borrowings	R -		R -
Unspent Committed Conditional Grants	R 3 314 878	R -1 475 080	R 1 839 798
Capital funding requirement 2023/24 (Grants & Loans)	R 43 469 491	R -10 624 341	R 32 845 150
Capital Replacement Reserve Movement	R 62 684 126	R -37 277 182	R 25 406 945
Loan repayment due Dec / June	R 4 573 831		R 4 573 831
Consumer Deposits	R 19 443 324	R 126 260	R 19 569 584
Creditor payments	R 13 022 097	R -8 634 184	R 4 387 913
Salaries	R 72 311 313	R -24 738 086	R 47 573 228
Bad Debt Contributions	R 37 055 979		R 37 055 979
Working Capital			R 656 770 743

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May									
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	-	146 615	146 615	-		146 615
Local Government Equitable Share	126 228	143 235	143 235	-	143 235	143 235	-		143 235
Finance Management	1 550	1 550	1 550	-	1 550	1 550	-		1 550
EPWP Incentive	1 873	1 830	1 830	-	1 830	1 830	-		1 830
									-
Provincial Government:	22 726	21 055	22 801	-	22 801	22 801	-		22 801
Community Development: Workers	38	38	38	-	38	38	-		38
Municipal Accreditation and Capacity Building Grant	255	245	245	-	245	245	-		245
Libraries	11 573	11 788	12 254	-	12 254	12 254	-		12 254
Proclaimed Roads Subsidy	4 470	170	170	-	170	170	-		170
Establishment of a K9 Unit	2 390	3 305	3 305	-	3 305	3 305	-		3 305
Establishment of Law Enforcement Rural Safety Unit	4 000	5 509	5 509	-	5 509	5 509	-		5 509
WC Municipal Energy Resilience Grant			680	-	680	680	-		680
WC Financial Management Capability Grant (Bursaries)			100	-	100	100	-		100
Municipal Service Delivery and Capacity Building Grant			500	-	500	500	-		500
District Municipality:	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	152 377	167 670	169 416	-	169 416	169 416	-		169 416
Capital Transfers and Grants									
National Government:	51 410	48 366	46 713	-	46 713	46 713	-		46 713
Municipal Infrastructure Grant (MIG)	33 810	24 708	23 055	-	23 055	23 055	-		23 055
Integrated National Electrification Programme (municipal)	17 600	23 658	23 658	-	23 658	23 658	-		23 658
Provincial Government:	3 895	57 796	63 489	-	63 391	63 391	-		63 489
Human Settlements	2 615	55 314	60 507	-	60 408	60 408	-		60 507
RSEP/VPUJ Municipal Projects	1 200	500	500	-	500	500	-		500
Libraries	50	50	50	-	50	50	-		50
Fire Service Capacity Building Grant	-	926	926	-	926	926	-		926
Establishment of a K9 Unit	30	40	40	-	40	40	-		40
Sport Development	-	966	966	-	966	966	-		966
Non-motorised Transport Infrastructure	-		500	-	500	500	-		500
Total Capital Transfers and Grants	55 305	106 162	110 202	-	110 104	110 104	-		110 202
TOTAL RECEIPTS OF TRANSFERS & GRANTS	207 682	273 832	279 618	-	279 520	279 520	-		279 618

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May									
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	6 808	77 368	78 954	(1 586)	-2.0%	146 615
Local Government Equitable Share	126 228	143 235	143 235	6 554	74 521	77 650	(3 129)	-4.0%	143 235
Finance Management	1 550	1 550	1 550	104	1 283	577	706	122.3%	1 550
EPWP Incentive	1 873	1 830	1 830	150	1 563	727	837	115.2%	1 830
Provincial Government:	29 051	21 055	23 460	2 095	22 647	24 843	(2 196)	-8.8%	23 460
Community Development Workers	35	38	38	29	32	35	(3)	-8.7%	38
Municipal Accreditation and Capacity Building Grant	197	245	245	–	156	219	(63)	-28.8%	245
Libraries	11 573	11 788	12 254	984	10 289	10 570	(281)	-2.7%	12 254
Proclaimed Roads Subsidy	4 470	170	170	–	170	155	15	9.6%	170
Establishment of a K9 Unit	6 037	3 305	3 305	534	5 300	5 967	(667)	-11.2%	3 305
Establishment of Law Enforcement Rural Safety Unit	6 738	5 509	5 509	548	5 938	6 168	(231)	-3.7%	5 509
WC Municipal Energy Resilience Grant	–	–	680	–	587	680	(93)	-13.7%	680
Human Settlements Development Grant	–	–	80	–	91	66	25	37.6%	80
WC Financial Management Capability Grant (Bursaries)	–	–	261	–	85	218	(133)	-61.2%	261
Municipal Service Delivery and Capacity Building Grant	–	–	500	–	–	417	(417)	-100.0%	500
WC Financial Management Capability Grant (Internal Audit)	–	–	418	–	–	348	(348)	-100.0%	418
Total operating expenditure of Transfers and Grants:	158 702	167 670	170 075	8 903	100 015	103 797	(3 783)	-3.6%	170 075
Capital expenditure of Transfers and Grants									
National Government:	50 700	48 366	46 713	736	43 635	42 713	922	2.2%	46 713
Municipal Infrastructure Grant (MIG)	33 100	24 708	23 055	203	21 519	23 055	(1 536)	-6.7%	23 055
Integrated National Electrification Programme (municipal)	17 600	23 658	23 658	533	22 116	19 658	2 458	12.5%	23 658
Provincial Government:	7 308	57 796	72 082	9 888	42 229	71 996	(29 767)	-41.3%	72 082
Human Settlements	3 483	55 314	60 507	7 425	32 178	60 507	(28 329)	-46.8%	60 507
RSEP/VPUU Municipal Projects	1 200	500	500	–	500	500	–	–	500
Libraries	50	50	50	–	48	50	(2)	-4.0%	50
Fire Service Capacity Building Grant	–	926	926	926	926	926	–	–	926
Establishment of a K9 Unit	137	40	40	7	26	40	(14)	-35.8%	40
Sport Development	–	966	966	–	942	966	(24)	-2.5%	966
Emergency Municipal Load-Shedding Relief	2 438	–	8 593	1 475	7 436	8 507	(1 071)	-12.6%	8 593
Non-motorised Transport Infrastructure	–	–	500	56	174	500	(326)	-65.3%	500
Total capital expenditure of Transfers and Grants	58 008	106 162	118 795	10 624	85 864	114 709	(28 845)	-25.1%	118 795
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	216 710	273 832	288 870	19 528	185 878	218 506	(32 628)	-14.9%	288 870

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May					
Description	Budget Year 2023/24				
	Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
Provincial Government:	659	-	176	483	73.3%
Human Settlements Development Grant	80	-	91	(12)	-14.6%
WC Financial Management Capability Grant (Bursaries)	161	-	85	77	47.6%
WC Financial Management Capability Grant (Internal Audit)	418	-	-	418	100.0%
				-	
Total operating expenditure of Approved Roll-overs	659	-	176	483	73.3%
Capital expenditure of Approved Roll-overs					
Provincial Government:	8 507	1 475	7 436	1 071	12.6%
Emergency Municipal Load-Shedding Relief	8 507	1 475	7 436	1 071	12.6%
				-	
Total capital expenditure of Approved Roll-overs	8 507	1 475	7 436	1 071	12.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	9 165	1 475	7 612	1 554	17.0%

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 - M11 May									
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									
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	8 365	9 058	9 262	730	8 219	8 471	(252)	-3%	9 262
Pension and UIF Contributions	901	976	995	74	850	903	(53)	-6%	995
Medical Aid Contributions	154	156	301	18	185	271	(86)	-32%	301
Cellphone Allowance	994	1 015	1 097	91	1 032	990	41	4%	1 097
Other benefits and allowances	811	877	764	68	743	694	49	7%	764
Sub Total - Councillors	11 225	12 081	12 419	981	11 030	11 330	(301)	-3%	12 419
Senior Managers of the Municipality									
Basic Salaries and Wages	8 934	9 291	9 408	1 232	9 321	9 505	(184)	-2%	9 408
Pension and UIF Contributions	1 638	1 750	1 885	146	1 635	1 717	(81)	-5%	1 885
Medical Aid Contributions	415	429	443	36	383	403	(21)	-5%	443
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	250	-	-	-	1 149	977	172	18%	-
Motor Vehicle Allowance	868	761	1 050	80	970	932	38	4%	1 050
Cellphone Allowance	243	251	263	22	235	234	1	0%	263
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	291	193	342	26	283	273	10	4%	342
Payments in lieu of leave	-	33	33	-	-	-	-	-	33
Long service awards	24	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	1 519	1 519	1 519	-	-	-	-	-	1 519
Sub Total - Senior Managers of Municipality	14 182	14 228	14 944	1 541	13 976	14 041	(66)	0%	14 944
Other Municipal Staff									
Basic Salaries and Wages	163 400	183 305	182 544	14 339	160 165	164 301	(4 136)	-3%	182 544
Pension and UIF Contributions	29 304	32 503	32 851	2 646	29 055	30 011	(956)	-3%	32 851
Medical Aid Contributions	12 728	14 196	14 735	1 195	12 827	13 399	(572)	-4%	14 735
Overtime	18 820	14 882	15 278	1 607	17 162	13 857	3 306	24%	15 278
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	5 687	6 189	6 265	530	5 566	5 833	(267)	-5%	6 265
Cellphone Allowance	676	684	707	57	625	657	(32)	-5%	707
Housing Allowances	996	1 151	1 206	99	1 045	1 096	(51)	-5%	1 206
Other benefits and allowances	32 175	33 872	34 328	1 744	31 636	32 998	(1 362)	-4%	34 328
Payments in lieu of leave	2 642	2 988	2 988	-	-	-	-	-	2 988
Long service awards	1 798	2 898	2 898	-	-	2 591	(2 591)	-100%	2 898
Post-retirement benefit obligations	9 498	9 498	9 498	-	-	-	-	-	9 498
Sub Total - Other Municipal Staff	277 725	302 166	303 297	22 216	258 081	264 743	(6 662)	-3%	303 297
Total Parent Municipality	303 132	328 475	330 660	24 738	283 087	290 115	(7 028)	-2%	330 660
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL MANAGERS AND STAFF	291 907	316 394	318 241	23 757	272 057	278 785	(6 728)	-2%	318 241

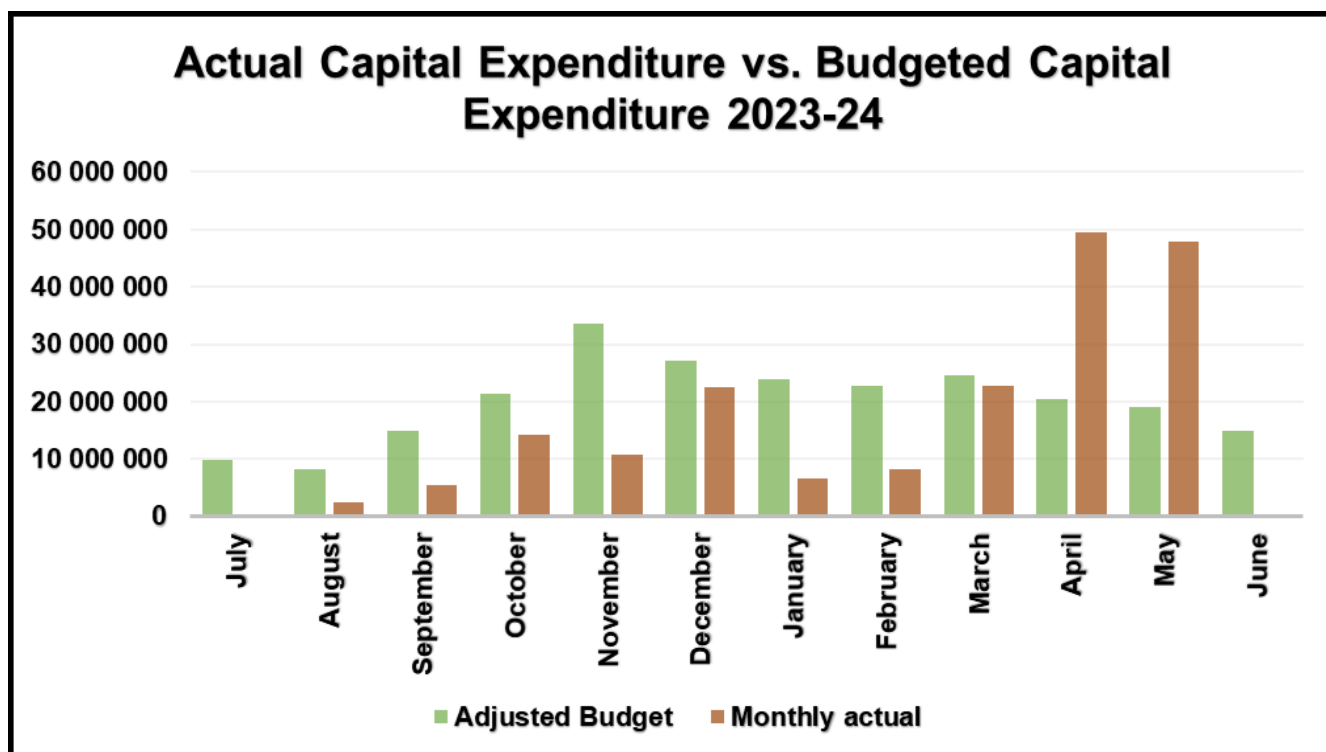
Section 10 – Material variances to the SDBIP

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

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
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 Adjusted 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	10 265	2 481	2 708	19 996	17 287	86.5%	1%
September	2 496	13 946	14 926	5 467	8 176	34 922	26 746	76.6%	3%
October	11 687	17 373	20 948	14 281	22 456	55 870	33 414	59.8%	9%
November	9 644	25 784	33 076	10 715	33 172	88 946	55 775	62.7%	13%
December	14 890	19 453	26 648	22 478	55 649	115 594	59 945	51.9%	22%
January	10 542	18 184	8 953	6 653	62 303	124 547	62 245	50.0%	25%
February	13 568	18 105	19 544	8 145	70 447	144 092	73 644	51.1%	28%
March	18 125	23 948	28 174	22 679	93 126	172 266	79 139	45.9%	37%
April	14 470	20 389	19 750	49 410	142 536	192 015	49 479	25.8%	57%
May	28 869	19 164	12 860	47 902	190 438	204 875	14 437	7.0%	77%
June	41 476	14 858	43 815			248 690	-		
Total Capital expenditure	168 647	209 052	248 690	190 438					



Section 12 – Other Supporting Documentation

12.1 Supporting Table SC13a,b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May									
Description	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	150 105	41 072	119 953	109 408	(10 546)	-9.6%	150 105
Roads Infrastructure	30 598	55 914	66 673	4 653	47 454	54 992	7 538	13.7%	66 673
Roads	30 598	55 914	66 673	4 653	47 454	54 992	7 538	13.7%	66 673
Road Structures	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	2 169	2 103	2 103	167	(1 936)	-1161.7%	2 169
Storm water Conveyance	–	–	2 169	2 103	2 103	167	(1 936)	-1161.7%	2 169
Electrical Infrastructure	37 171	46 400	52 789	23 724	50 716	32 423	(18 293)	-56.4%	52 789
MV Substations	13 107	16 542	11 131	9 229	9 436	6 525	(2 911)	-44.6%	11 131
MV Switching Stations	5 129	5 350	5 350	172	4 542	5 320	778	14.6%	5 350
MV Networks	17 600	23 658	35 458	14 281	35 864	19 658	(16 206)	-82.4%	35 458
LV Networks	1 336	850	850	42	874	920	46	5.0%	850
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	2 965	9 797	15 877	7 920	12 129	9 834	(2 295)	-23.3%	15 877
Boreholes	658	500	–	–	–	–	–	–	–
Distribution	2 307	9 297	15 877	7 920	12 129	9 834	(2 295)	-23.3%	15 877
Sanitation Infrastructure	1 928	10 420	10 097	2 436	5 944	9 492	3 548	37.4%	10 097
Pump Station	536	1 100	1 316	544	1 265	1 316	51	3.9%	1 316
Reticulation	1 392	9 320	8 781	1 892	4 679	8 176	3 497	42.8%	8 781
Solid Waste Infrastructure	–	2 500	2 500	236	1 607	2 500	893	35.7%	2 500
Landfill Sites	–	2 000	2 500	236	1 607	2 500	893	35.7%	2 500
Waste Drop-off Points	–	500	–	–	–	–	–	–	–
Community Assets	3 044	15 700	11 840	1 278	6 156	8 068	1 912	23.7%	11 840
Community Facilities	343	3 000	2 640	239	2 242	2 640	398	15.1%	2 640
Cemeteries/Crematoria	–	900	540	–	453	540	87	16.2%	540
Parks	343	1 100	1 100	142	1 082	1 100	18	1.6%	1 100
Markets	–	1 000	1 000	96	707	1 000	293	29.3%	1 000
Sport and Recreation Facilities	2 701	12 700	9 200	1 039	3 915	5 428	1 513	27.9%	9 200
Outdoor Facilities	2 701	12 700	9 200	1 039	3 915	5 428	1 513	27.9%	9 200
Investment properties	345	–	–	–	–	–	–	–	–
Revenue Generating	345	–	–	–	–	–	–	–	–
Unimproved Property	345	–	–	–	–	–	–	–	–
Other assets	1 069	16 514	20 360	1 295	15 671	19 977	4 306	21.6%	20 360
Operational Buildings	103	3 000	2 953	586	2 287	2 964	676	22.8%	2 953
Municipal Offices	103	2 900	2 900	586	2 239	2 911	672	23.1%	2 900
Stores	–	100	53	–	48	53	5	8.6%	53
Housing	966	13 514	17 407	709	13 384	17 014	3 630	21.3%	17 407
Social Housing	966	13 514	17 407	709	13 384	17 014	3 630	21.3%	17 407
Intangible Assets	30	–	–	–	–	–	–	–	–
Licences and Rights	30	–	–	–	–	–	–	–	–
Computer Software and Applications	30	–	–	–	–	–	–	–	–
Computer Equipment	3 485	2 052	2 234	130	1 593	2 538	945	37.2%	2 234
Computer Equipment	3 485	2 052	2 234	130	1 593	2 538	945	37.2%	2 234
Furniture and Office Equipment	473	586	824	299	882	960	79	8.2%	824
Furniture and Office Equipment	473	586	824	299	882	960	79	8.2%	824
Machinery and Equipment	5 571	3 431	13 239	2 800	10 424	12 902	2 479	19.2%	13 239
Machinery and Equipment	5 571	3 431	13 239	2 800	10 424	12 902	2 479	19.2%	13 239
Transport Assets	14 250	11 962	10 773	71	8 026	10 736	2 710	25.2%	10 773
Transport Assets	14 250	11 962	10 773	71	8 026	10 736	2 710	25.2%	10 773
Land	533	–	5 500	–	–	5 500	5 500	100.0%	5 500
Land	533	–	5 500	–	–	5 500	5 500	100.0%	5 500
Total Capital Expenditure on new asset	101 461	175 276	214 874	46 945	162 705	170 090	7 384	4.3%	214 874

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

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	13 151	-	13 147	13 151	4	0.0%	13 151
Roads Infrastructure	21 500	10 000	9 251	-	9 251	9 251	0	0.0%	9 251
<i>Roads</i>	21 500	10 000	9 251	-	9 251	9 251	0	0.0%	9 251
<i>Road Structures</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	1 362	1 500	3 900	-	3 896	3 900	4	0.1%	3 900
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	1 362	1 500	3 900	-	3 896	3 900	4	0.1%	3 900
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	22 862	11 500	13 151	-	13 147	13 151	4	0.0%	13 151

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May

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	9 722	663	6 076	10 692	4 616	43.2%	9 722
Roads Infrastructure	-	-	667	-	667	1 667	1 000	60.0%	667
<i>Roads</i>	-	-	667	-	667	1 667	1 000	60.0%	667
Storm water Infrastructure	225	250	250	-	246	250	4	1.5%	250
<i>Storm water Conveyance</i>	225	250	250	-	246	250	4	1.5%	250
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	7 430	3 650	5 142	558	2 995	4 682	1 687	36.0%	5 142
<i>MV Networks</i>	555	1 100	1 100	20	920	930	10	1.1%	1 100
<i>LV Networks</i>	6 874	2 550	4 042	539	2 075	3 752	1 677	44.7%	4 042
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	28 513	4 300	2 053	104	950	2 732	1 782	65.2%	2 053
<i>Bulk Mains</i>	-	500	500	-	48	500	452	90.4%	500
<i>Distribution</i>	28 517	3 700	1 453	104	851	2 132	1 281	60.1%	1 453
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	(4)	100	100	-	51	100	49	49.1%	100
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	8 157	1 611	1 611	-	1 218	1 361	143	10.5%	1 611
<i>Waste Water Treatment Works</i>	8 157	1 611	1 611	-	1 218	1 361	143	10.5%	1 611
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	12 466	10 943	294	8 510	10 943	2 433	22.2%	10 943
Community Facilities	-	200	200	-	24	200	176	88.1%	200
<i>Cemeteries/Crematoria</i>	-	200	200	-	24	200	176	88.1%	200
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	12 266	10 743	294	8 486	10 743	2 257	21.0%	10 743
<i>Outdoor Facilities</i>	-	12 266	10 743	294	8 486	10 743	2 257	21.0%	10 743
Total Capital Expenditure on upgrading of existing assets	44 324	22 277	20 665	957	14 586	21 634	7 049	32.6%	20 665

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May									
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	48 770	3 291	41 574	43 840	2 266	5.2%	48 770
Roads Infrastructure	9 657	5 789	6 142	590	5 743	5 733	(10)	-0.2%	6 142
<i>Roads</i>	9 564	5 717	5 706	311	5 305	5 276	(29)	-0.6%	5 706
<i>Road Furniture</i>	93	71	436	278	438	457	19	4.1%	436
Storm water Infrastructure	18 616	20 911	21 021	1 698	17 753	18 481	728	3.9%	21 021
<i>Storm water Conveyance</i>	18 616	20 911	21 021	1 698	17 753	18 481	728	3.9%	21 021
Electrical Infrastructure	3 693	3 267	3 407	135	3 295	3 289	(6)	-0.2%	3 407
<i>MV Substations</i>	240	178	178	1	171	162	(9)	-5.3%	178
<i>LV Networks</i>	3 454	3 089	3 229	134	3 124	3 127	3	0.1%	3 229
Water Supply Infrastructure	1 590	1 862	2 031	185	1 648	1 848	200	10.8%	2 031
<i>Reservoirs</i>	1 195	1 219	1 388	166	1 269	1 249	(20)	-1.6%	1 388
<i>Pump Stations</i>	142	153	153	-	25	140	115	82.1%	153
<i>Distribution</i>	253	490	490	19	354	459	105	22.8%	490
Sanitation Infrastructure	4 412	5 874	6 500	503	4 964	5 853	889	15.2%	6 500
<i>Pump Station</i>	1 040	1 001	1 005	50	878	917	40	4.3%	1 005
<i>Waste Water Treatment Works</i>	3 372	4 873	5 495	453	4 086	4 936	850	17.2%	5 495
Solid Waste Infrastructure	10 017	8 349	9 669	181	8 170	8 635	465	5.4%	9 669
<i>Landfill Sites</i>	10 017	8 349	9 669	181	8 170	8 635	465	5.4%	9 669
Community Assets	3 418	3 224	3 530	299	2 671	3 092	422	13.6%	3 530
Community Facilities	1 892	2 307	2 252	228	2 013	1 974	(40)	-2.0%	2 252
<i>Halls</i>	406	423	411	103	346	372	25	6.8%	411
<i>Centres</i>	1 267	1 621	1 617	111	1 463	1 400	(62)	-4.4%	1 617
<i>Libraries</i>	47	50	50	-	50	46	(4)	-9.6%	50
<i>Cemeteries/Crematoria</i>	113	114	100	-	80	90	9	10.3%	100
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Parks</i>	59	100	75	15	74	66	(8)	-11.9%	75
Sport and Recreation Facilities	1 526	917	1 278	71	657	1 119	462	41.3%	1 278
<i>Indoor Facilities</i>	90	100	87	2	56	69	13	18.6%	87
<i>Outdoor Facilities</i>	1 437	817	1 191	69	601	1 050	449	42.8%	1 191
Other assets	2 127	2 948	3 558	442	2 384	3 297	913	27.7%	3 558
Operational Buildings	1 290	2 291	2 141	386	1 244	2 016	772	38.3%	2 141
<i>Municipal Offices</i>	1 290	2 291	2 141	386	1 244	2 016	772	38.3%	2 141
Housing	836	657	1 417	56	1 139	1 281	141	11.0%	1 417
<i>Staff Housing</i>	160	217	367	5	323	293	(30)	-10.3%	367
<i>Social Housing</i>	677	440	1 050	51	816	987	171	17.4%	1 050
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	3 750	5 092	5 606	171	4 330	4 683	353	7.5%	5 606
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	3 750	5 092	5 606	171	4 330	4 683	353	7.5%	5 606
<i>Computer Software and Applications</i>	3 750	5 092	5 606	171	4 330	4 683	353	7.5%	5 606
Computer Equipment	223	428	404	18	130	371	240	64.9%	404
Computer Equipment	223	428	404	18	130	371	240	64.9%	404
Furniture and Office Equipment	21	58	58	9	17	47	29	63.3%	58
Furniture and Office Equipment	21	58	58	9	17	47	29	63.3%	58
Machinery and Equipment	992	1 361	1 433	380	1 234	1 379	145	10.5%	1 433
Machinery and Equipment	992	1 361	1 433	380	1 234	1 379	145	10.5%	1 433
Transport Assets	6 624	7 228	8 099	510	6 303	7 677	1 374	17.9%	8 099
Transport Assets	6 624	7 228	8 099	510	6 303	7 677	1 374	17.9%	8 099
Land	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	65 140	66 391	71 458	5 120	58 642	64 385	5 743	8.9%	71 458

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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	6 483	70 279	78 275	7 996	10.2%	89 428
Roads Infrastructure	24 500	28 632	28 632	2 145	23 248	25 378	2 129	8.4%	28 632
<i>Roads</i>	23 187	26 564	26 564	2 027	21 973	24 055	2 082	8.7%	26 564
<i>Road Structures</i>	870	1 606	1 606	71	767	817	50	6.2%	1 606
<i>Road Furniture</i>	443	461	461	47	508	506	(3)	-0.5%	461
Storm water Infrastructure	4 629	4 824	4 824	394	4 269	4 438	169	3.8%	4 824
<i>Drainage Collection</i>	906	941	941	76	826	866	40	4.6%	941
<i>Storm water Conveyance</i>	3 723	3 883	3 883	318	3 443	3 572	129	3.6%	3 883
Electrical Infrastructure	13 496	14 589	14 589	1 137	12 331	12 731	400	3.1%	14 589
<i>Power Plants</i>	3	3	3	0	2	2	0	1.6%	3
<i>HV Transmission Conductors</i>	29	30	30	2	26	27	0	1.6%	30
<i>MV Substations</i>	2 058	2 033	2 033	169	1 836	1 870	34	1.8%	2 033
<i>MV Switching Stations</i>	1 247	1 292	1 292	106	1 144	1 189	44	3.7%	1 292
<i>MV Networks</i>	6 962	8 242	8 242	611	6 624	6 891	267	3.9%	8 242
<i>LV Networks</i>	2 986	2 769	2 769	230	2 502	2 549	47	1.8%	2 769
<i>Capital Spares</i>	212	220	220	18	195	202	8	3.7%	220
Water Supply Infrastructure	16 071	17 453	17 453	1 358	14 723	15 432	709	4.6%	17 453
<i>Dams and Weirs</i>	253	263	263	21	233	242	9	3.7%	263
<i>Boreholes</i>	183	181	181	16	169	193	25	12.7%	181
<i>Reservoirs</i>	2 661	2 791	2 791	226	2 449	2 544	95	3.7%	2 791
<i>Pump Stations</i>	647	631	631	56	607	612	5	0.8%	631
<i>Water Treatment Works</i>	156	135	135	11	118	124	5	4.4%	135
<i>Bulk Mains</i>	1 541	1 526	1 526	173	1 874	1 865	(9)	-0.5%	1 526
<i>Distribution</i>	10 630	11 926	11 926	856	9 273	9 851	578	5.9%	11 926
Sanitation Infrastructure	16 050	19 426	19 426	1 367	14 816	15 871	1 055	6.7%	19 426
<i>Pump Station</i>	14 999	15 565	15 565	1 274	13 806	14 148	341	2.4%	15 565
<i>Reticulation</i>	1 051	3 860	3 860	90	977	1 694	717	42.3%	3 860
<i>Waste Water Treatment Works</i>		-		3	33	30	(3)	-9.3%	
Solid Waste Infrastructure	3 999	4 505	4 505	82	892	4 426	3 533	79.8%	4 505
<i>Landfill Sites</i>	3 849	4 371	4 371	67	728	4 259	3 532	82.9%	4 371
<i>Waste Drop-off Points</i>	150	133	133	15	165	167	2	1.0%	133
Community Assets	5 588	8 078	8 078	489	5 298	6 393	1 095	17.1%	8 078
Community Facilities	2 654	4 602	4 602	221	2 392	3 186	794	24.9%	4 602
<i>Halls</i>	926	1 813	1 813	79	853	867	14	1.6%	1 813
<i>Centres</i>	314	423	423	27	289	665	376	56.5%	423
<i>Clinics/Care Centres</i>	51	410	410	4	47	377	330	87.6%	410
<i>Museums</i>	15	16	16	1	14	14	0	1.6%	16
<i>Libraries</i>	454	472	472	39	418	434	16	3.7%	472
<i>Cemeteries/Crematoria</i>	211	219	219	17	182	202	19	9.5%	219
<i>Parks</i>	33	664	664	3	28	29	1	2.6%	664
<i>Public Open Space</i>	367	383	383	29	315	352	38	10.7%	383
<i>Public Ablution Facilities</i>	182	185	185	17	182	186	4	2.3%	185
<i>Taxi Ranks/Bus Terminals</i>	100	17	17	6	65	61	(4)	-6.5%	17
Sport and Recreation Facilities	2 934	3 476	3 476	268	2 906	3 207	301	9.4%	3 476
<i>Indoor Facilities</i>	1 400	1 641	1 641	118	1 279	1 493	214	14.3%	1 641
<i>Outdoor Facilities</i>	1 534	1 836	1 836	150	1 627	1 714	87	5.1%	1 836
Investment properties	32	61	61	3	29	62	33	53.3%	61
Revenue Generating	32	61	61	3	29	62	33	53.3%	61
<i>Improved Property</i>	32	61	61	3	29	62	33	53.3%	61
Other assets	2 102	2 781	2 781	179	1 936	2 542	605	23.8%	2 781
Operational Buildings	1 916	2 542	2 542	165	1 784	2 330	546	23.4%	2 542
<i>Municipal Offices</i>	1 644	1 999	1 999	142	1 537	1 830	294	16.0%	1 999
<i>Workshops</i>	2	2	2	0	2	2	0	1.6%	2
<i>Yards</i>	5	5	5	0	1	4	4	84.2%	5
<i>Stores</i>	266	537	537	23	245	494	249	50.4%	537
Housing	185	239	239	14	152	211	59	27.9%	239
<i>Staff Housing</i>	172	210	210	13	136	192	57	29.5%	210
<i>Social Housing</i>	13	28	28	2	17	19	2	11.6%	28

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May									
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	9	95	187	92	49.1%	197
Servitudes				–	–	–	–		–
Licences and Rights	69	197	197	9	95	187	92	49.1%	197
<i>Computer Software and Applications</i>	69	197	197	9	95	187	92	49.1%	197
<u>Computer Equipment</u>	1 518	2 725	2 725	161	1 754	2 231	478	21.4%	2 725
Computer Equipment	1 518	2 725	2 725	161	1 754	2 231	478	21.4%	2 725
<u>Furniture and Office Equipment</u>	543	807	807	52	570	787	218	27.6%	807
Furniture and Office Equipment	543	807	807	52	570	787	218	27.6%	807
<u>Machinery and Equipment</u>	2 264	2 734	2 734	221	2 400	2 878	478	16.6%	2 734
Machinery and Equipment	2 264	2 734	2 734	221	2 400	2 878	478	16.6%	2 734
<u>Transport Assets</u>	3 320	5 802	5 802	314	3 418	5 039	1 621	32.2%	5 802
Transport Assets	3 320	5 802	5 802	314	3 418	5 039	1 621	32.2%	5 802
Total Depreciation	94 181	112 614	112 614	7 911	85 780	98 395	12 616	12.8%	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 **May 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton
Chief Financial Officer of Swartland Municipality (WC015)

Signature



Print Name: Joggie Scholtz
Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 13 June 2024