

WC015 Swartland Municipality

In - Year Report of Municipalities

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



Monthly Budget Statement October 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 October 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

Currently none, it will be reviewed and assessed at the end of each quarter.

Section 2 - Resolutions

RECOMMENDATION:

That the Executive Mayor takes cognisance of the monthly budget statement for October 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	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %	Total Budget vs YTD Actual Variance %
Operating Revenue	R 1 458 996 894	R 452 498 401	R 443 881 154	R -8 617 247	-2%	30%
Operating Expenditure	R 1 189 045 717	R 309 969 825	R 320 040 149	R 10 070 324	3%	27%
Capital	R 376 477 670	R 82 993 683	R 53 530 006	R -29 463 677	-36%	14%

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

3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	443 249	451 420	41 020	177 075	160 411	16 664	10%	451 420
Service charges - Water	92 982	97 940	5 673	25 438	25 212	226	1%	97 940
Service charges - Waste Water Management	60 461	57 022	5 135	20 106	19 023	1 083	6%	57 022
Service charges - Waste management	33 963	38 087	3 249	12 784	12 643	142	1%	38 087
Sale of Goods and Rendering of Services	14 571	13 619	2 398	5 527	4 044	1 483	37%	13 619
Agency services	5 348	6 787	627	2 294	2 311	(17)	-1%	6 787
Interest earned from Receivables	3 695	3 407	348	1 280	1 136	144	13%	3 407
Interest from Current and Non Current Assets	84 764	88 998	1 052	4 653	3 019	1 634	54%	88 998
Rental from Fixed Assets	1 382	1 930	155	749	626	123	20%	1 930
Operational Revenue	44 525	4 028	595	2 680	1 330	1 350	101%	4 028
Non-Exchange Revenue								
Property rates	163 175	199 371	16 578	66 707	61 814	4 893	8%	199 371
Fines, penalties and forfeits	38 582	38 991	16	92	102	(10)	-10%	38 991
Licence and permits	5 079	5 467	509	1 667	1 823	(156)	-9%	5 467
Transfers and subsidies - Operational	171 662	190 028	2 685	74 153	72 540	1 613	2%	190 028
Interest	1 548	1 324	150	556	441	115	26%	1 324
Operational Revenue	11 094	12 062	955	3 905	4 021	(116)	-3%	12 062
Gains on disposal of Assets	2 963	2 453	-	-	(17)	17	-100%	2 453
Total Revenue (excluding capital transfers and contributions)	1 179 044	1 212 935	81 146	399 664	370 478	29 186	8%	1 212 935

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

- **Service Charges: Electricity** stands at 10% above the YTD budgeted projections mainly due to no load-shedding in the first few months. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2025.
- **Interest from Current and Non-current Assets** is above YTD budgeted projections which refer to the interest received from the call account investment that was not invested at the time of the budget approval.
- **Operational Revenue (exchange)** stands above the YTD budgeted projections mainly due to development charges received that was not known at the time of the budget approval.
- Revenue for the month of **October 2024** was **R81.146 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) - M04 October								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Expenditure By Type								
Employee related costs	315 709	341 481	25 442	98 212	103 315	(5 103)	-5%	341 481
Remuneration of councillors	12 005	13 273	975	3 900	4 035	(135)	-3%	13 273
Bulk purchases - electricity	340 332	384 927	28 968	134 610	128 753	5 858	5%	384 927
Inventory consumed	50 912	68 908	2 905	8 807	7 717	1 091	14%	68 908
Debt impairment	10 371	3 405	-	-	-	-	-	3 405
Depreciation and amortisation	111 938	128 253	8 827	35 024	14 250	20 774	146%	128 253
Interest	12 335	14 689	-	-	-	-	-	14 689
Contracted services	71 683	83 092	6 712	19 613	26 391	(6 778)	-26%	83 092
Transfers and subsidies	4 424	5 902	350	2 041	2 139	(97)	-5%	5 902
Irrecoverable debts written off	34 705	45 024	-	-	-	-	-	45 024
Operational costs	45 272	65 587	7 775	17 833	23 371	(5 538)	-24%	65 587
Losses on Disposal of Assets	10 452	22 793	-	-	-	-	-	22 793
Other Losses	5 358	11 710	-	-	-	-	-	11 710
Total Expenditure	1 025 495	1 189 046	81 955	320 040	309 970	10 070	3%	1 189 046

- **Depreciation and amortisation** – Previously the system setup of the latest mscoa version could only be done after the finalization of the regulatory audit but we managed to improve system performance, enabling the processing of depreciation for July to October. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2025.
- **Inventory consumed** is 14% above the YTD budgeted projections mainly due to various items such as the fuel consumption on council's fleet. Monthly cash flows will be reviewed and adjusted with the mid-year adjustments budget.
- **Contract Services and Operational costs** is below the YTD budgeted projections due to underspending or none performance on various line items such as Housing Top structure and Vehicle breakages.
- Expenditure for the month of **October 2024** was **R81.955 million** whilst the overall YTD performance stands at **3% above** the budgeted projections, which is within the operational risk appetite.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October								
Vote Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 2 - Civil Services	49 401	57 326	8 871	10 354	22 386	(12 032)	-54%	57 326
Vote 4 - Electricity Services	35 691	55 129	571	2 721	11 103	(8 383)	-75%	55 129
Vote 6 - Development Services	54 098	165 889	15 775	27 408	21 778	5 631	26%	165 889
Total Capital Multi-year expenditure	139 189	278 343	25 217	40 483	55 268	(14 784)	-27%	278 343
Single Year expenditure appropriation								
Vote 1 - Corporate Services	237	778	17	22	20	2	12%	778
Vote 2 - Civil Services	59 014	69 710	1 798	2 401	24 680	(22 279)	-90%	69 710
Vote 3 - Council	11	1 278	866	866	50	816	1622%	1 278
Vote 4 - Electricity Services	31 729	13 843	687	8 018	1 587	6 431	405%	13 843
Vote 5 - Financial Services	3 220	698	228	237	80	157	196%	698
Vote 6 - Development Services	1 645	8 935	390	461	470	(9)	-2%	8 935
Vote 7 - Municipal Manager	21	12	-	4	7	(3)	-45%	12
Vote 8 - Protection Services	3 043	2 882	761	1 039	833	206	25%	2 882
Total Capital single-year expenditure	98 920	98 134	4 747	13 047	27 726	(14 679)	-53%	98 134
Total Capital Expenditure	238 110	376 478	29 965	53 530	82 994	(29 464)	-36%	376 478
Capital Expenditure - Functional Classification								
Governance and administration	8 047	4 525	1 117	1 246	298	948	318%	4 525
Executive and council	32	1 290	866	870	57	812	1419%	1 290
Finance and administration	8 015	3 236	251	376	241	135	56%	3 236
Community and public safety	24 982	24 932	4 095	4 509	15 471	(10 962)	-71%	24 932
Community and social services	693	1 130	5	11	-	11	#DIV/0!	1 130
Sport and recreation	21 247	20 920	3 329	3 459	14 639	(11 179)	-76%	20 920
Public safety	3 043	2 882	761	1 039	833	206	25%	2 882
Economic and environmental services	88 852	156 971	10 401	16 800	30 727	(13 928)	-45%	156 971
Planning and development	17 639	24 829	26	1 284	2 228	(944)	-42%	24 829
Road transport	71 213	132 142	10 375	15 516	28 499	(12 983)	-46%	132 142
Trading services	116 228	190 050	14 352	30 975	36 497	(5 522)	-15%	190 050
Energy sources	66 459	67 741	1 249	10 643	12 622	(1 979)	-16%	67 741
Water management	25 826	49 869	2 986	5 981	9 071	(3 091)	-34%	49 869
Waste water management	20 671	39 350	5 172	9 391	3 796	5 596	147%	39 350
Waste management	3 272	33 090	4 945	4 961	11 009	(6 048)	-55%	33 090
Total Capital Expenditure - Functional Classification	238 110	376 478	29 965	53 530	82 994	(29 464)	-36%	376 478
Funded by:								
National Government	46 713	52 150	7 086	9 713	19 663	(9 950)	-51%	52 150
Provincial Government	65 573	174 809	15 780	27 419	21 778	5 642	26%	174 809
Transfers and subsidies - capital (monetary allocations) (Nat/Prov)	1 200	19 033	607	1 806	10 309	(8 503)	-82%	19 033
Transfers recognised - capital	113 486	245 992	23 473	38 937	51 749	(12 812)	-25%	245 992
Borrowing	-	36 951	-	-	3 000	(3 000)	-100%	36 951
Internally generated funds	124 624	93 535	6 492	14 593	28 244	(13 652)	-48%	93 535
Total Capital Funding	238 110	376 478	29 965	53 530	82 994	(29 464)	-36%	376 478

- Capital expenditure for the month of **October 2024** amounts to **R29 964 516** and stands at **35.5%** 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 **R53 530 006**, **14.22%** of the total budget of **R376 477 670**.
- Commitments are R31 647 299.

2024-2025 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Month Actual	YTD Expenditure	YTD Budget	YTD Variance R'000	YTD Variance %	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
WASTE MANAGEMENT											
1	Highlands: Development of new cell	29 620 588	4 945 395	4 945 395	7 500 000	-2 554 605	-34%	Tender/construction phase	Swartland	25%	Awaiting RoD for Second phase of Construction
ROADS											
2	Roads Swartland: Construction of New Roads	26 594 902	1 715 716	3 126 024	6 686 431	-3 560 407	-53%	Tender phase/planning and design	Swartland	5%	Tender process delayed
3	Access road and Intersection Upgrading: Illinge Lethu	9 749 214	236 416	449 753	5 000 000	-4 550 247	-91%	Construction	Illinge Lethu	10%	
SPORT & RECREATION											
4	Swimming Pool: Wesbank	11 060 700	2 210 260	2 282 911	11 200 000	-8 917 089	-80%	Construction	Wesbank	85%	
HOUSING											
5	Moorreesburg Serviced Sites	58 466 165	7 122 794	10 573 997	7 775 999	2 797 998	36%	Construction	Moorreesburg	61%	
6	Malmesbury De Hoop Serviced Sites	76 686 000	8 331 123	13 400 859	10 044 146	3 356 713	33%	Construction	Malmesbury	62%	
7	Darling Serviced Sites	17 757 001	321 552	3 362 823	2 361 682	1 001 141	42%	Construction	Darling	80%	
8	Silvertown: IBS	12 000 000	-	70 742	1 596 000	-1 525 258	-96%	Planning	Chatsworth	7%	
ELECTRICAL SERVICES											
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	31 410 560	24 496	63 097	-114 546	177 643	-155%	Technical planning and design	Malmesbury	6%	Preliminary design complete. Working on tender document. Eskom DRT meeting in December 2024
10	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	22 818 000	546 124	2 657 587	10 818 000	-8 160 413	-75%	Construction	Malmesbury	15%	15% of second year of 2 year tender. 65% overall
TOTAL		296 163 130	25 453 875	40 933 188	62 867 712	-21 934 524	-35%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October				
Description of financial indicator	Basis of calculation	Budget Year 2024/25		
		Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	2.2%	2.8%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	42.8%	0.0%	42.8%
<u>Safety of Capital</u>				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	8.8%	7.2%
Gearing	Long Term Borrowing/ Funds & Reserves	17.5%	9.3%	17.5%
<u>Liquidity</u>				
Current Ratio	Current assets/current liabilities	4:1	4:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	3:1	4:1
<u>Revenue Management</u>				
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	98.6%	97.0%
<u>Creditors Management</u>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	99.44%	100.0%
<u>Other Indicators</u>				
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	7.25%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	21.99%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	28.2%	24.6%	28.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.9%	6.1%	5.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.8%	2.2%	11.8%
<u>IDP regulation financial viability indicators</u>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	13.3%	30.9%	13.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.1%	4.7%	16.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.3	9	6.3

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

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M04 October								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Financial Performance								
Property rates	163 175	199 371	16 578	66 707	61 814	4 893	8%	199 371
Service charges	630 655	644 470	55 078	235 403	217 289	18 114	8%	644 470
Investment revenue	84 764	88 998	1 052	4 653	3 019	1 634	54%	88 998
Transfers and subsidies - Operational	171 662	190 028	2 685	74 153	72 540	1 613	0	190 028
Other own revenue	128 788	90 067	5 752	18 749	15 815	2 933	19%	90 067
Total Revenue (excluding capital transfers and contributions)	1 179 044	1 212 935	81 146	399 664	370 478	29 186	8%	1 212 935
Employee costs	315 709	341 481	25 442	98 212	103 315	(5 103)	-5%	341 481
Remuneration of Councillors	12 005	13 273	975	3 900	4 035	(135)	-3%	13 273
Depreciation and amortisation	111 938	128 253	8 827	35 024	14 250	20 774	146%	128 253
Interest	12 335	14 689	–	–	–	–	–	14 689
Inventory consumed and bulk purchases	391 244	453 835	31 873	143 417	136 469	6 948	5%	453 835
Transfers and subsidies	4 424	5 902	350	2 041	2 139	(97)	-5%	5 902
Other expenditure	177 841	231 611	14 488	37 446	49 762	(12 316)	-25%	231 611
Total Expenditure	1 025 495	1 189 046	81 955	320 040	309 970	10 070	3%	1 189 046
Surplus/(Deficit)	153 548	23 889	(809)	79 624	60 508	19 116	32%	23 889
Transfers and subsidies - capital (monetary allocations)	113 470	246 062	26 612	44 217	82 021	(37 803)	-46%	246 062
Transfers and subsidies - capital (in-kind)	307	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	267 325	269 951	25 804	123 841	142 529	(18 688)	-13%	269 951
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	267 325	269 951	25 804	123 841	142 529	(18 688)	-13%	269 951
Capital expenditure & funds sources								
Capital expenditure	238 110	376 478	29 965	53 530	82 994	(29 464)	-36%	376 478
Capital transfers recognised	113 486	245 992	23 473	38 937	51 749	(12 812)	-25%	245 992
Borrowing	–	36 951	–	–	3 000	(3 000)	-100%	36 951
Internally generated funds	124 624	93 535	6 492	14 593	28 244	(13 652)	-48%	93 535
Total sources of capital funds	238 110	376 478	29 965	53 530	82 994	(29 464)	-36%	376 478
Financial position								
Total current assets	677 624	669 334		871 968				669 334
Total non current assets	2 683 524	2 907 287		2 634 060				2 907 287
Total current liabilities	169 257	160 289		199 784				160 289
Total non current liabilities	180 345	219 781		180 437				219 781
Community wealth/Equity	3 011 546	3 196 551		3 001 966				3 196 551
Cash flows								
Net cash from (used) operating	306 894	470 661	66 875	221 075	189 891	(31 184)	-16%	470 661
Net cash from (used) investing	(508 197)	(430 201)	(14 832)	(48 276)	(144 218)	(95 942)	67%	(430 201)
Net cash from (used) financing	(50 223)	29 182	169	726	(3 606)	(4 332)	120%	29 182
Cash/cash equivalents at the month/year end	470 491	464 184	–	568 068	436 609	(131 458)	-30%	464 184
Debtors & creditors analysis	0-30 Days	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis								
Total By Income Source	60 000	12 448	3 316	1 875	1 338	2 545	33 357	118 886
Creditors Age Analysis								
Total Creditors	18 077	17	–	–	–	–	–	18 113

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
<i>Governance and administration</i>	335 325	377 656	18 521	107 091	98 598	8 493	9%	377 656
Executive and council	154	352	5	27	165	(138)	-84%	352
Finance and administration	335 171	377 305	18 516	107 064	98 434	8 631	9%	377 305
<i>Community and public safety</i>	132 967	257 564	22 061	43 395	72 795	(29 400)	-40%	257 564
Community and social services	14 480	14 098	1 097	4 252	4 698	(446)	-9%	14 098
Sport and recreation	15 078	10 771	1 775	2 896	3 429	(533)	-16%	10 771
Public safety	49 108	48 570	1 266	5 027	3 293	1 734	53%	48 570
Housing	54 302	184 126	17 923	31 221	61 375	(30 155)	-49%	184 126
<i>Economic and environmental services</i>	37 056	30 176	3 919	9 094	10 146	(1 051)	-10%	30 176
Planning and development	5 718	5 107	706	2 137	1 507	630	42%	5 107
Road transport	31 338	25 069	3 213	6 958	8 639	(1 681)	-19%	25 069
<i>Trading services</i>	787 454	793 563	63 255	284 289	270 947	13 342	5%	793 563
Energy sources	498 206	488 849	42 508	186 940	172 976	13 963	8%	488 849
Water management	129 142	127 631	6 065	33 748	36 102	(2 353)	-7%	127 631
Waste water management	102 317	96 863	5 534	35 568	34 220	1 349	4%	96 863
Waste management	57 789	80 220	9 148	28 033	27 649	383	1%	80 220
<i>Other</i>	19	38	3	12	13	(1)	-5%	38
Total Revenue - Functional	1 292 821	1 458 997	107 759	443 881	452 498	(8 617)	-2%	1 458 997
Expenditure - Functional								
<i>Governance and administration</i>	165 465	190 151	16 276	54 147	55 579	(1 432)	-3%	190 151
Executive and council	25 663	30 451	4 437	11 091	11 885	(793)	-7%	30 451
Finance and administration	137 875	156 988	11 686	42 277	42 868	(592)	-1%	156 988
Internal audit	1 927	2 711	153	779	827	(47)	-6%	2 711
<i>Community and public safety</i>	163 105	195 859	11 047	39 391	45 417	(6 026)	-13%	195 859
Community and social services	26 369	28 670	2 132	8 032	8 893	(862)	-10%	28 670
Sport and recreation	35 933	40 196	2 855	10 026	11 116	(1 089)	-10%	40 196
Public safety	96 053	104 801	5 647	20 040	22 363	(2 324)	-10%	104 801
Housing	4 750	22 192	413	1 293	3 044	(1 751)	-58%	22 192
<i>Economic and environmental services</i>	72 830	91 889	6 915	23 467	17 900	5 567	31%	91 889
Planning and development	15 525	16 965	1 229	4 598	5 190	(592)	-11%	16 965
Road transport	57 305	74 923	5 686	18 869	12 710	6 159	48%	74 923
<i>Trading services</i>	621 656	708 641	47 666	202 835	190 408	12 427	7%	708 641
Energy sources	391 682	452 643	32 822	149 426	142 581	6 845	5%	452 643
Water management	91 862	108 519	4 126	14 545	11 655	2 890	25%	108 519
Waste water management	78 216	81 920	6 457	23 085	18 376	4 709	26%	81 920
Waste management	59 896	65 559	4 262	15 779	17 796	(2 017)	-11%	65 559
<i>Other</i>	2 439	2 506	50	201	666	(466)	-70%	2 506
Total Expenditure - Functional	1 025 495	1 189 046	81 955	320 040	309 970	10 070	3%	1 189 046
Surplus/ (Deficit) for the year	267 325	269 951	25 804	123 841	142 529	(18 688)	-13%	269 951

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October								
Vote Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue by Vote								
Vote 1 - Corporate Services	15 130	13 430	1 139	4 316	4 477	(161)	-3.6%	13 430
Vote 2 - Civil Services	323 767	327 034	23 609	102 011	105 293	(3 282)	-3.1%	327 034
Vote 3 - Council	154	352	5	27	165	(138)	-83.9%	352
Vote 4 - Electricity Services	498 222	488 867	42 509	186 945	172 983	13 962	8.1%	488 867
Vote 5 - Financial Services	331 234	374 410	18 309	106 307	97 802	8 505	8.7%	374 410
Vote 6 - Development Services	64 426	193 449	19 799	35 252	64 143	(28 891)	-45.0%	193 449
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	59 887	61 454	2 389	9 024	7 637	1 387	18.2%	61 454
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-
Total Revenue by Vote	1 292 821	1 458 997	107 759	443 881	452 498	(8 617)	-1.9%	1 458 997
Expenditure by Vote								
Vote 1 - Corporate Services	43 205	46 705	3 472	12 343	13 725	(1 382)	-10.1%	46 705
Vote 2 - Civil Services	355 064	393 895	26 009	89 093	78 234	10 860	13.9%	393 895
Vote 3 - Council	21 803	26 049	4 080	9 936	10 592	(656)	-6.2%	26 049
Vote 4 - Electricity Services	392 325	458 585	33 700	153 266	144 021	9 245	6.4%	458 585
Vote 5 - Financial Services	63 358	81 720	4 787	19 097	20 921	(1 825)	-8.7%	81 720
Vote 6 - Development Services	30 997	51 379	2 545	9 177	11 812	(2 635)	-22.3%	51 379
Vote 7 - Municipal Manager	8 465	10 030	679	2 752	3 017	(266)	-8.8%	10 030
Vote 8 - Protection Services	110 278	120 682	6 683	24 377	27 648	(3 271)	-11.8%	120 682
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-
Total Expenditure by Vote	1 025 495	1 189 046	81 955	320 040	309 970	10 070	3.2%	1 189 046
Surplus/ (Deficit) for the year	267 325	269 951	25 804	123 841	142 529	(18 688)	-13.1%	269 951

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Service charges - Electricity	443 249	451 420	41 020	177 075	160 411	16 664	10%	451 420
Service charges - Water	92 982	97 940	5 673	25 438	25 212	226	1%	97 940
Service charges - Waste Water Management	60 461	57 022	5 135	20 106	19 023	1 083	6%	57 022
Service charges - Waste management	33 963	38 087	3 249	12 784	12 643	142	1%	38 087
Sale of Goods and Rendering of Services	14 571	13 619	2 398	5 527	4 044	1 483	37%	13 619
Agency services	5 348	6 787	627	2 294	2 311	(17)	-1%	6 787
Interest earned from Receivables	3 695	3 407	348	1 280	1 136	144	13%	3 407
Interest from Current and Non Current Assets	84 764	88 998	1 052	4 653	3 019	1 634	54%	88 998
Rental from Fixed Assets	1 382	1 930	155	749	626	123	20%	1 930
Operational Revenue	44 525	4 028	595	2 680	1 330	1 350	101%	4 028
Non-Exchange Revenue								
Property rates	163 175	199 371	16 578	66 707	61 814	4 893	8%	199 371
Fines, penalties and forfeits	38 582	38 991	16	92	102	(10)	-10%	38 991
Licence and permits	5 079	5 467	509	1 667	1 823	(156)	-9%	5 467
Transfers and subsidies - Operational	171 662	190 028	2 685	74 153	72 540	1 613	2%	190 028
Interest	1 548	1 324	150	556	441	115	26%	1 324
Operational Revenue	11 094	12 062	955	3 905	4 021	(116)	-3%	12 062
Gains on disposal of Assets	2 963	2 453	-	-	(17)	17	-100%	2 453
Total Revenue (excluding capital transfers and contributions)	1 179 044	1 212 935	81 146	399 664	370 478	29 186	8%	1 212 935
Expenditure By Type								
Employee related costs	315 709	341 481	25 442	98 212	103 315	(5 103)	-5%	341 481
Remuneration of councillors	12 005	13 273	975	3 900	4 035	(135)	-3%	13 273
Bulk purchases - electricity	340 332	384 927	28 968	134 610	128 753	5 858	5%	384 927
Inventory consumed	50 912	68 908	2 905	8 807	7 717	1 091	14%	68 908
Debt impairment	10 371	3 405	-	-	-	-	-	3 405
Depreciation and amortisation	111 938	128 253	8 827	35 024	14 250	20 774	146%	128 253
Interest	12 335	14 689	-	-	-	-	-	14 689
Contracted services	71 683	83 092	6 712	19 613	26 391	(6 778)	-26%	83 092
Transfers and subsidies	4 424	5 902	350	2 041	2 139	(97)	-5%	5 902
Irrecoverable debts written off	34 705	45 024	-	-	-	-	-	45 024
Operational costs	45 272	65 587	7 775	17 833	23 371	(5 538)	-24%	65 587
Losses on Disposal of Assets	10 452	22 793	-	-	-	-	-	22 793
Other Losses	5 358	11 710	-	-	-	-	-	11 710
Total Expenditure	1 025 495	1 189 046	81 955	320 040	309 970	10 070	3%	1 189 046
Surplus/(Deficit)	153 548	23 889	(809)	79 624	60 508	19 116	0	23 889
Transfers and subsidies - capital (monetary allocations)	113 470	246 062	26 612	44 217	82 021	(37 803)	(0)	246 062
Transfers and subsidies - capital (in-kind)	307	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	267 325	269 951	25 804	123 841	142 529	(18 688)	(0)	269 951
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	267 325	269 951	25 804	123 841	142 529	(18 688)	(0)	269 951

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October								
Vote Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 2 - Civil Services	49 401	57 326	8 871	10 354	22 386	(12 032)	-54%	57 326
Vote 4 - Electricity Services	35 691	55 129	571	2 721	11 103	(8 383)	-75%	55 129
Vote 6 - Development Services	54 098	165 889	15 775	27 408	21 778	5 631	26%	165 889
Total Capital Multi-year expenditure	139 189	278 343	25 217	40 483	55 268	(14 784)	-27%	278 343
Single Year expenditure appropriation								
Vote 1 - Corporate Services	237	778	17	22	20	2	12%	778
Vote 2 - Civil Services	59 014	69 710	1 798	2 401	24 680	(22 279)	-90%	69 710
Vote 3 - Council	11	1 278	866	866	50	816	16222%	1 278
Vote 4 - Electricity Services	31 729	13 843	687	8 018	1 587	6 431	405%	13 843
Vote 5 - Financial Services	3 220	698	228	237	80	157	196%	698
Vote 6 - Development Services	1 645	8 935	390	461	470	(9)	-2%	8 935
Vote 7 - Municipal Manager	21	12	-	4	7	(3)	-45%	12
Vote 8 - Protection Services	3 043	2 882	761	1 039	833	206	25%	2 882
Total Capital single-year expenditure	98 920	98 134	4 747	13 047	27 726	(14 679)	-53%	98 134
Total Capital Expenditure	238 110	376 478	29 965	53 530	82 994	(29 464)	-36%	376 478
Capital Expenditure - Functional Classification								
Governance and administration	8 047	4 525	1 117	1 246	298	948	318%	4 525
Executive and council	32	1 290	866	870	57	812	1419%	1 290
Finance and administration	8 015	3 236	251	376	241	135	56%	3 236
Community and public safety	24 982	24 932	4 095	4 509	15 471	(10 962)	-71%	24 932
Community and social services	693	1 130	5	11	-	11	#DIV/0!	1 130
Sport and recreation	21 247	20 920	3 329	3 459	14 639	(11 179)	-76%	20 920
Public safety	3 043	2 882	761	1 039	833	206	25%	2 882
Economic and environmental services	88 852	156 971	10 401	16 800	30 727	(13 928)	-45%	156 971
Planning and development	17 639	24 829	26	1 284	2 228	(944)	-42%	24 829
Road transport	71 213	132 142	10 375	15 516	28 499	(12 983)	-46%	132 142
Trading services	116 228	190 050	14 352	30 975	36 497	(5 522)	-15%	190 050
Energy sources	66 459	67 741	1 249	10 643	12 622	(1 979)	-16%	67 741
Water management	25 826	49 869	2 986	5 981	9 071	(3 091)	-34%	49 869
Waste water management	20 671	39 350	5 172	9 391	3 796	5 596	147%	39 350
Waste management	3 272	33 090	4 945	4 961	11 009	(6 048)	-55%	33 090
Total Capital Expenditure - Functional Classification	238 110	376 478	29 965	53 530	82 994	(29 464)	-36%	376 478
Funded by:								
National Government	46 713	52 150	7 086	9 713	19 663	(9 950)	-51%	52 150
Provincial Government	65 573	174 809	15 780	27 419	21 778	5 642	26%	174 809
Transfers and subsidies - capital (monetary allocations) (Nat/Prov)	1 200	19 033	607	1 806	10 309	(8 503)	-82%	19 033
Transfers recognised - capital	113 486	245 992	23 473	38 937	51 749	(12 812)	-25%	245 992
Borrowing	-	36 951	-	-	3 000	(3 000)	-100%	36 951
Internally generated funds	124 624	93 535	6 492	14 593	28 244	(13 652)	-48%	93 535
Total Capital Funding	238 110	376 478	29 965	53 530	82 994	(29 464)	-36%	376 478

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M04 October				
Description	2023/24	Budget Year 2024/25		
	Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
R thousands				
ASSETS				
Current assets				
Cash and cash equivalents	470 491	464 184	628 847	464 184
Trade and other receivables from exchange transactions	102 876	97 905	109 132	97 905
Receivables from non-exchange transactions	34 292	32 595	28 064	32 595
Current portion of non-current receivables	(335)	–	(287)	–
Inventory	21 603	29 555	28 994	29 555
VAT	32 467	44 910	10 877	44 910
Other current assets	16 230	185	66 342	185
Total current assets	677 624	669 334	871 968	669 334
Non current assets				
Investments	333 119	333 028	300 000	333 028
Investment property	24 941	20 041	24 411	20 041
Property, plant and equipment	2 320 841	2 552 627	2 305 009	2 552 627
Heritage assets	4 121	1 345	4 171	1 345
Intangible assets	503	246	469	246
Total non current assets	2 683 524	2 907 287	2 634 060	2 907 287
TOTAL ASSETS	3 361 148	3 576 621	3 506 028	3 576 621
LIABILITIES				
Current liabilities				
Bank overdraft	–	–	–	–
Financial liabilities	5 456	3 544	10 911	3 544
Consumer deposits	19 660	18 846	20 115	18 846
Trade and other payables from exchange transactions	81 064	87 948	80 982	87 948
Trade and other payables from non-exchange transactions	30 494	–	60 182	–
Provision	23 154	13 758	28 197	13 758
VAT	9 430	36 194	(604)	36 194
Total current liabilities	169 257	160 289	199 784	160 289
Non current liabilities				
Financial liabilities	33 358	62 019	27 924	62 019
Provision	70 059	82 158	69 487	82 158
Other non-current liabilities	76 928	75 605	83 026	75 605
Total non current liabilities	180 345	219 781	180 437	219 781
TOTAL LIABILITIES	349 602	380 070	380 221	380 070
NET ASSETS	3 011 546	3 196 551	3 125 807	3 196 551
COMMUNITY WEALTH/EQUITY				
Accumulated surplus/(deficit)	2 712 125	2 841 942	2 702 545	2 841 942
Reserves and funds	299 421	354 610	299 421	354 610
TOTAL COMMUNITY WEALTH/EQUITY	3 011 546	3 196 551	3 001 966	3 196 551

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M04 October								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	155 016	194 714	20 940	85 465	64 905	20 560	32%	194 714
Service charges	599 122	643 646	73 564	250 640	214 549	36 091	17%	643 646
Other revenue	43 341	284 882	17 640	66 533	94 961	(28 428)	-30%	284 882
Transfers and Subsidies - Operational	171 246	190 068	4 099	84 250	63 356	20 894	33%	190 068
Transfers and Subsidies - Capital	133 513	246 022	35 376	86 157	82 007	4 150	5%	246 022
Interest	55 995	88 998	1 052	5 030	29 666	(24 636)	-83%	88 998
Dividends	-	-	-	-	-	-		-
Payments								
Suppliers and employees	(839 717)	(1 163 758)	(85 797)	(357 000)	(354 916)	2 084	-1%	(1 163 758)
Interest	(6 897)	(8 010)	-	-	(2 670)	(2 670)	100%	(8 010)
Transfers and Subsidies	(4 724)	(5 902)	-	-	(1 967)	(1 967)	100%	(5 902)
NET CASH FROM/(USED) OPERATING ACTIVITIES	306 894	470 661	66 875	221 075	189 891	(31 184)	-16%	470 661
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	1 829	2 453	-	-	-	-		2 453
Decrease (increase) in non-current receivables	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(300 000)	-	-	-	-	-		-
Payments								
Capital assets	(210 026)	(432 655)	(14 832)	(48 276)	(144 218)	(95 942)	67%	(432 655)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(508 197)	(430 201)	(14 832)	(48 276)	(144 218)	(95 942)	67%	(430 201)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	40 000	-	-	-	-		40 000
Increase (decrease) in consumer deposits	1 814	500	169	726	167	560	336%	500
Payments								
Repayment of borrowing	(52 037)	(11 318)	-	-	(3 773)	(3 773)	100%	(11 318)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(50 223)	29 182	169	726	(3 606)	(4 332)	120%	29 182
NET INCREASE/ (DECREASE) IN CASH HELD	(251 526)	69 641	52 212	173 525	42 066			69 641
Cash/cash equivalents at beginning:	722 017	394 543	-	394 543	394 543			394 543
Cash/cash equivalents at month/year end:	470 491	464 184		568 068	436 609			464 184

The Cash and cash equivalents as at 31 October 2024 include investments made to the amount of R541 210 402.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October												
Description	NT Code	Budget Year 2024/25									Total	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			
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	7 628	2 480	1 137	1 167	915	496	1 172	8 708	23 703	12 457	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34 440	3 594	567	140	86	53	74	1 556	40 510	1 910	
Receivables from Non-exchange Transactions - Property Rates	1400	13 456	3 198	1 230	988	239	163	219	11 295	30 789	12 904	
Receivables from Exchange Transactions - Waste Water Management	1500	4 255	1 602	488	407	305	288	525	5 127	12 996	6 651	
Receivables from Exchange Transactions - Waste Management	1600	3 779	1 273	444	374	268	241	436	4 772	11 588	6 091	
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	24	6	3	3	2	3	39	114	50	
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	
Other	1900	(3 593)	277	135	237	60	96	115	1 860	(814)	2 368	
Total By Income Source	2000	60 000	12 448	4 006	3 316	1 875	1 338	2 545	33 357	118 886	42 431	
2023/24 - totals only		53 660	14 285	3 498	2 811	1 736	1 206	2 033	29 103	108 331	36 889	
Debtors Age Analysis By Customer Group												
Organs of State	2200	(1 774)	208	205	192	28	47	53	2 691	1 651	3 011	
Commercial	2300	28 828	1 676	225	138	77	67	63	1 249	32 322	1 593	
Households	2400	32 946	10 564	3 576	2 986	1 770	1 224	2 429	29 417	84 912	37 827	
Other	2500	–	–	–	–	–	–	–	–	–	–	
Total By Customer Group	2600	60 000	12 448	4 006	3 316	1 875	1 338	2 545	33 357	118 886	42 431	

Total Debtors has decreased from **R 134 414 401** in September 2024 to **R 118 885 533** in October 2024.

The collection rate for October 2024 was **114.90%** compared to **88.11%** in September 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 - M04 October											
Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	18 077	17	20						18 113	11 746
Auditor General	0800									-	
Other	0900									-	
Medical Aid deductions	1000									-	
Total By Customer Type	1000	18 077	17	20	-	-	-	-	-	18 113	11 746

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
KHWATTU Culture and Ed	14 400.00	06/12/2024	Services to be rendered in December 2024 (Sondeza youth camp)	Will not be taken into account for late payments.
ELIZABETHFONTEIN PRIMER	5 000.00	05/08/2024		
BUFFELSFONTEIN WILDNATU	12 960.00	24/08/2024		
M & E ROOFING	1 800.00	23/09/2024	Administrative	Paid on 01 November 2024.
MALMESBURY SUPERSPAR	432.12	13/08/2024	Query on the invoice	Query resolved by user department and paid on 07 November 2024.
MC BOTHA INCORPORATED	- 230.29	09/09/2024	Credit note on prior invoice	Will not be taken into account for late payments.
SWARTLAND WORKWEAR - K2	2 066.55	04/09/2024	Query on the goods received	Awaiting authorisation from user department.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October											
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate a	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months									
Municipality											
ABSA		3 Years	Fixed	Fixed	11.07%	28/06/2026	333 119	33 210	-	-	366 329
NEDBANK		12 Months	Fixed	Fixed	9.68%	27/06/2025	40 000	3 304	-	-	43 304
NEDBANK		10.5 Months	Fixed	Fixed	9.54%	16/05/2025	35 000	3 306	-	-	38 306
NEDBANK		12 Months	Fixed	Fixed	9.63%	27/06/2025	250 000	23 736	-	-	273 736
GRINDROD BANK		12 Months	Fixed	Fixed	10.15%	27/06/2025	90 000	8 960	-	-	98 960
ABSA		6 Months	Fixed	Fixed	9.20%	06/03/2025	70 000	3 229	-	-	73 229
GRINDROD BANK		Immediate	Call Account	Fixed	9.10%		23 699	725	(1 333)	-	23 091
Municipality sub-total							841 818	76 469	(1 333)	-	916 954
TOTAL INVESTMENTS AND IN	2						841 818	76 469	(1 333)	-	916 954

- As at 31 October 2024 investments made amount to R841 818 466.

Commitments against Cash & Cash Equivalents			
	30 September 2024	Transactions / Movement 2024/2025	Current Month
Cash & Cash Equivalents:	R 883 044 166		R 929 435 216
Primary Bank Account	R 69 978 194	R 47 284 524	R 117 262 718
Short Term Investments (Less than 6 months)	R 23 736 599	R -37 147	R 23 699 452
Medium Term Investments (More than 6 months)	R 485 000 000		R 485 000 000
Longterm Investments	R 300 000 000		R 300 000 000
Cash Floats	R 4 329 372	R -856 327	R 3 473 046
Commitments:	R 706 963 346		R 662 406 707
Unspent Committed Conditional Grants	R 30 493 916	R -	R 30 493 916
Capital funding requirement 2024/25 (Grants & Loans)	R 267 477 986	R -23 472 993	R 244 004 993
Capital Replacement Reserve Movement	R 85 434 194	R -6 491 524	R 78 942 670
Loan repayment due Dec / June	R 14 689 377	R -	R 14 689 377
Consumer Deposits	R 20 005 097	R 109 616	R 20 114 713
Creditor payments	R 6 397 614	R 11 715 458	R 18 113 072
Salaries	R 279 060 065	R -26 417 198	R 252 642 867
Bad Debt Contributions	R 3 405 098		R 3 405 098
Working Capital			R 267 028 509

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	146 615	156 957	-	66 067	66 067	-		156 957
Local Government Equitable Share	143 235	153 764	-	64 068	64 068	-		153 764
Finance Management	1 550	1 600	-	1 600	1 600	-		1 600
EPWP Incentive	1 830	1 593	-	399	399	-		1 593
Provincial Government:	22 701	31 428	4 018	17 468	17 468	-		31 428
Community Development Workers	38	38	-	38	38	-		38
Human Settlements	-	9 345	-	-	-	-		9 345
Title deeds Restoration	-	30	-	-	-	-		30
Municipal Accreditation and Capacity Building Grant	245	249	-	-	-	-		249
Libraries	12 254	12 002	4 018	7 986	7 986	-		12 002
Proclaimed Roads Subsidy	170	170	-	-	-	-		170
Establishment of a K9 Unit	3 305	3 732	-	3 732	3 732	-		3 732
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	-	5 712	5 712	-		5 712
WC Mun Energy Resilience Grant	680	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant	500	-	-	-	-	-		-
Thusong Grant	-	150	-	-	-	-		150
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Total Operating Transfers and Grants	169 316	188 385	4 018	83 535	83 535	-		188 385
Capital Transfers and Grants								
National Government:	46 713	52 150	-	12 491	12 491	-		52 150
Municipal Infrastructure Grant (MIG)	23 055	29 332	-	5 491	5 491	-		29 332
Integrated National Electrification Programme (municipal)	23 658	22 818	-	7 000	7 000	-		22 818
Provincial Government:	64 291	174 879	35 376	73 716	73 716	-		174 879
Human Settlements	61 308	174 289	35 376	73 626	73 626	-		174 289
RSEP/VPUU Municipal Projects	500	-	-	-	-	-		-
Libraries	50	50	-	50	50	-		50
Establishment of a K9 Unit	40	40	-	40	40	-		40
Sport Development	966	500	-	-	-	-		500
Non-Motorised Transport	500	-	-	-	-	-		-
Fire Service Capacity Building Grant	926	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Total Capital Transfers and Grants	111 004	227 029	35 376	86 207	86 207	-		227 029
TOTAL RECEIPTS OF TRANSFERS & GRANTS	280 320	415 414	39 394	169 742	169 742	-		415 414

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original 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:	146 615	156 957	6 845	30 901	34 102	(3 201)	-9.4%	156 957
Local Government Equitable Share	143 235	153 764	6 581	29 905	33 090	(3 185)	-9.6%	153 764
Finance Management	1 550	1 600	53	390	492	(102)	-20.7%	1 600
EPWP Incentive	1 830	1 593	211	605	520	86	16.5%	1 593
						-		
Provincial Government:	22 775	31 428	2 292	8 617	8 586	30	0.4%	31 428
Community Development Workers	37	38	-	-	11	(11)	-100.0%	38
Human Settlements	80	9 345	-	-	-	-		9 345
Title deeds Restoration	-	30	-	-	-	-		30
Municipal Accreditation and Capacity Building Grant	156	249	-	-	83	(83)	-100.0%	249
Libraries	12 254	12 002	947	3 653	4 061	(408)	-10.0%	12 002
Proclaimed Roads Subsidy	170	170	163	163	46	117	253.0%	170
Establishment of a K9 Unit	3 305	3 732	541	2 184	2 076	108	5.2%	3 732
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	642	2 615	2 266	349	15.4%	5 712
WC Mun Energy Resilience Grant	680	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant	500	-	-	-	-	-		-
Thusong Grant	-	150	-	2	43	(42)	-96.4%	150
WC Financial Management Capability Grant (Bursaries)	85	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	169 390	188 385	9 138	39 518	42 688	(3 171)	-7.4%	188 385
Capital expenditure of Transfers and Grants								
National Government:	46 713	52 150	7 086	9 713	19 663	(9 950)	-50.6%	52 150
Municipal Infrastructure Grant (MIG)	23 055	29 332	6 540	7 055	8 845	(1 790)	-20.2%	29 332
Integrated National Electrification Programme (municipal)	23 658	22 818	546	2 658	10 818	(8 160)	-75.4%	22 818
						-		
Provincial Government:	57 179	174 879	15 780	27 419	21 778	5 642	25.9%	174 879
Human Settlements	54 196	174 289	15 775	27 408	21 778	5 631	25.9%	174 289
RSEP/VPUU Municipal Projects	500	-	-	-	-	-		-
Libraries	50	50	5	11	-	11	#DIV/0!	50
Establishment of a K9 Unit	40	40	-	-	-	-		40
Sport Development	966	500	-	-	-	-		500
Non-Motorised Transport	500	-	-	-	-	-		-
Fire Service Capacity Building Grant	926	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	103 892	227 029	22 866	37 132	41 441	(4 309)	-10.4%	227 029
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	273 282	415 414	32 004	76 649	84 129	(7 480)	-8.9%	415 414

8.3 Supporting Table SC7 (2)

Approved roll-overs will be incorporated with the mid-year adjustments budget.

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October								
Summary of Employee and Councillor remuneration	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	8 945	10 018	725	2 901	3 045	(144)	-5%	10 018
Pension and UIF Contributions	925	977	74	298	297	1	0%	977
Medical Aid Contributions	203	213	18	70	65	5	8%	213
Cellphone Allowance	1 122	1 181	90	360	359	1	0%	1 181
Other benefits and allowances	811	885	68	270	269	1	0%	885
Sub Total - Councillors	12 005	13 273	975	3 900	4 035	(135)	-3%	13 273
Senior Managers of the Municipality								
Basic Salaries and Wages	10 224	10 180	863	3 515	3 749	(234)	-6%	10 180
Pension and UIF Contributions	1 789	1 953	153	613	651	(38)	-6%	1 953
Medical Aid Contributions	418	468	36	143	156	(13)	-9%	468
Performance Bonus	1 155	1 215	-	-	-	-	-	1 215
Motor Vehicle Allowance	1 049	1 043	80	318	302	16	5%	1 043
Cellphone Allowance	257	266	22	86	86	-	-	266
Other benefits and allowances	309	285	27	107	111	(5)	-4%	285
Payments in lieu of leave	-	35	-	-	-	-	-	35
Post-retirement benefit obligations	1 601	1 601	-	-	-	-	-	1 601
Sub Total - Senior Managers of Municipality	16 802	17 045	1 180	4 781	5 066	(285)	-6%	17 045
Other Municipal Staff								
Basic Salaries and Wages	174 911	197 651	15 634	61 582	64 912	(3 330)	-5%	197 651
Pension and UIF Contributions	31 719	35 522	2 802	11 147	11 841	(694)	-6%	35 522
Medical Aid Contributions	14 035	15 634	1 207	4 868	5 211	(343)	-7%	15 634
Overtime	19 680	15 726	2 052	6 240	5 843	397	7%	15 726
Motor Vehicle Allowance	6 028	6 354	557	2 275	2 067	208	10%	6 354
Cellphone Allowance	682	708	56	225	238	(13)	-6%	708
Housing Allowances	1 144	1 279	101	408	434	(26)	-6%	1 279
Other benefits and allowances	34 955	35 729	1 852	6 686	6 813	(127)	-2%	35 729
Payments in lieu of leave	3 002	3 139	-	-	1	(1)	-100%	3 139
Long service awards	2 753	2 696	-	-	888	(888)	-100%	2 696
Post-retirement benefit obligations	9 998	9 998	-	-	-	-	-	9 998
Sub Total - Other Municipal Staff	298 907	324 436	24 262	93 430	98 248	(4 818)	-5%	324 436
Total Parent Municipality	327 714	354 754	26 417	102 112	107 350	(5 238)	-5%	354 754
TOTAL SALARY, ALLOWANCES & BENEFITS	327 714	354 754	26 417	102 112	107 350	(5 238)	-5%	354 754
TOTAL MANAGERS AND STAFF	315 709	341 481	25 442	98 212	103 315	(5 103)	-5%	341 481

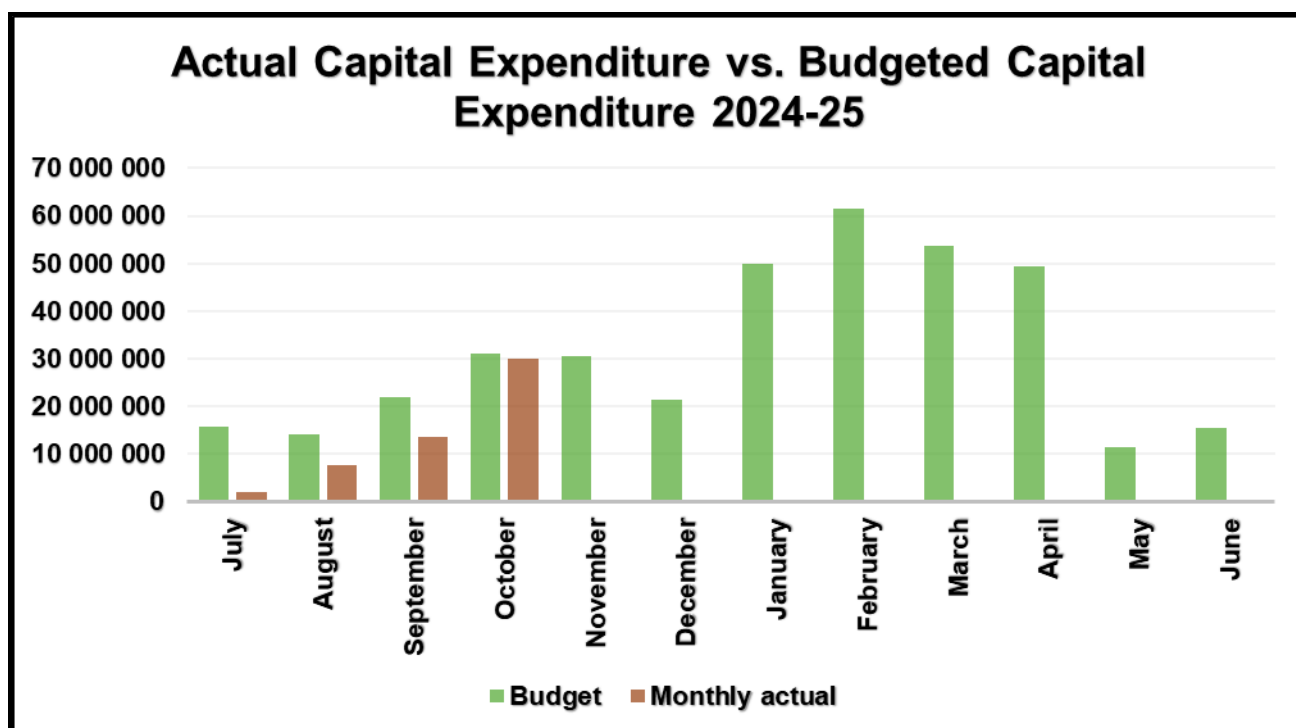
Section 10 – Material variances to the SDBIP

No material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October							
Month	Budget Year 2024/25						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
Monthly expenditure performance trend							
July	15 853	1 968	1 968	15 853	13 885	87.6%	1%
August	14 036	7 837	9 805	29 889	20 084	67.2%	3%
September	21 906	13 760	23 565	51 795	28 230	54.5%	6%
October	31 155	29 965	53 530	82 950	29 420	35.5%	14%
November	30 463			113 413	-		
December	21 524			134 937	-		
January	50 058			184 995	-		
February	61 557			246 553	-		
March	53 590			300 143	-		
April	49 340			349 483	-		
May	11 567			361 050	-		
June	15 428			376 478	-		
Total Capital expenditure	376 478	53 530					



Section 12 – Other Supporting Documentation

12.1 Supporting Table SC13a,b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04
October

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original 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	148 372	275 466	23 233	42 212	47 924	5 712	11.9%	275 466
Roads Infrastructure	60 113	117 253	10 139	15 066	18 698	3 632	19.4%	117 253
<i>Roads</i>	60 113	117 253	10 139	15 066	18 698	3 632	19.4%	117 253
Storm water Infrastructure	1 529	1 509	–	–	1 509	1 509	100.0%	1 509
<i>Storm water Conveyance</i>	1 529	1 509	–	–	1 509	1 509	100.0%	1 509
Electrical Infrastructure	58 109	61 979	646	7 648	11 352	3 705	32.6%	61 979
<i>MV Substations</i>	20 289	31 611	24	90	(115)	(204)	178.2%	31 611
<i>MV Switching Stations</i>	4 830	5 350	30	4 594	(87)	(4 681)	5380.4%	5 350
<i>MV Networks</i>	32 064	22 818	546	2 658	10 818	8 160	75.4%	22 818
<i>LV Networks</i>	926	2 200	46	306	736	430	58.4%	2 200
Water Supply Infrastructure	17 173	38 951	2 430	5 311	5 666	355	6.3%	38 951
<i>Distribution</i>	17 173	38 951	2 430	5 311	5 666	355	6.3%	38 951
Sanitation Infrastructure	9 351	26 154	5 073	9 242	3 200	(6 042)	-188.8%	26 154
<i>Pump Station</i>	1 212	–	–	–	–	–	–	–
<i>Reticulation</i>	8 138	26 154	5 073	9 242	3 200	(6 042)	-188.8%	26 154
Solid Waste Infrastructure	2 098	29 621	4 945	4 945	7 500	2 555	34.1%	29 621
<i>Landfill Sites</i>	2 098	29 621	4 945	4 945	7 500	2 555	34.1%	29 621
Community Assets	10 446	14 141	2 210	2 283	11 450	9 167	80.1%	14 141
Community Facilities	2 615	1 800	–	–	100	100	100.0%	1 800
<i>Cemeteries/Crematoria</i>	453	–	–	–	–	–	–	–
<i>Police</i>	–	–	–	–	–	–	–	–
<i>Parks</i>	1 212	1 100	–	–	100	100	100.0%	1 100
<i>Public Ablution Facilities</i>	–	700	–	–	–	–	–	700
Sport and Recreation Facilities	7 831	12 341	2 210	2 283	11 350	9 067	79.9%	12 341
<i>Indoor Facilities</i>	–	980	–	–	–	–	–	980
<i>Outdoor Facilities</i>	7 831	11 361	2 210	2 283	11 350	9 067	79.9%	11 361
Other assets	19 457	16 977	11	1 184	2 221	1 038	46.7%	16 977
Operational Buildings	2 955	650	–	–	50	50	100.0%	650
<i>Municipal Offices</i>	2 906	300	–	–	–	–	–	300
<i>Stores</i>	48	350	–	–	50	50	100.0%	350
Housing	16 503	16 327	11	1 184	2 171	988	45.5%	16 327
<i>Social Housing</i>	16 503	16 327	11	1 184	2 171	988	45.5%	16 327
Intangible Assets	–	400	–	–	–	–	–	400
Licences and Rights	–	400	–	–	–	–	–	400
<i>Computer Software and Applications</i>	–	400	–	–	–	–	–	400
Computer Equipment	2 306	1 790	10	99	69	(30)	-44.5%	1 790
Computer Equipment	2 306	1 790	10	99	69	(30)	-44.5%	1 790
Furniture and Office Equipment	1 140	920	44	236	172	(64)	-36.9%	920
Furniture and Office Equipment	1 140	920	44	236	172	(64)	-36.9%	920
Machinery and Equipment	12 905	2 187	384	803	542	(261)	-48.1%	2 187
Machinery and Equipment	12 905	2 187	384	803	542	(261)	-48.1%	2 187
Transport Assets	10 690	15 638	2 245	2 501	9 332	6 831	73.2%	15 638
Transport Assets	10 690	15 638	2 245	2 501	9 332	6 831	73.2%	15 638
Land	149	8 700	–	–	–	–	–	8 700
Land	149	8 700	–	–	–	–	–	8 700
Total Capital Expenditure on new assets	205 466	336 219	28 137	49 318	71 711	22 393	31.2%	336 219

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

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original 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	3 000	-	-	-	-		3 000
Roads Infrastructure	21 500	-	-	-	-	-		-
<i>Roads</i>	21 500	-	-	-	-	-		-
Sanitation Infrastructure	1 362	3 000	-	-	-	-		3 000
<i>Reticulation</i>	1 362	3 000	-	-	-	-		3 000
Community Assets	-	250	-	-	250	250	100.0%	250
Community Facilities	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	250	-	-	250	250	100.0%	250
<i>Outdoor Facilities</i>	-	250	-	-	250	250	100.0%	250
Machinery and Equipment	-	160	-	-	193	193	100.0%	160
Machinery and Equipment	-	160	-	-	193	193	100.0%	160
Total Capital Expenditure on renewal of existing assets	22 862	3 410	-	-	443	443	100.0%	3 410

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

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original 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	8 060	30 744	1 239	3 620	8 390	4 770	56.9%	30 744
Roads Infrastructure	667	9 749	236	450	5 000	4 550	91.0%	9 749
<i>Roads</i>	667	9 749	236	450	5 000	4 550	91.0%	9 749
Storm water Infrastructure	246	250	76	76	-	(76)	#DIV/0!	250
<i>Storm water Conveyance</i>	246	250	76	76	-	(76)	#DIV/0!	250
Electrical Infrastructure	3 554	4 483	564	2 649	973	(1 676)	-172.4%	4 483
<i>MV Networks</i>	945	2 633	387	2 348	610	(1 739)	-285.2%	2 633
<i>LV Networks</i>	2 610	1 850	177	301	363	62	17.2%	1 850
Water Supply Infrastructure	1 550	10 434	363	446	3 365	2 919	86.7%	10 434
<i>Bulk Mains</i>	499	500	-	-	-	-		500
<i>Distribution</i>	1 000	9 734	363	446	3 420	2 974	87.0%	9 734
<i>PRV Stations</i>	51	200	-	-	(55)	(55)	100.0%	200
Sanitation Infrastructure	2 043	5 827	-	-	(948)	(948)	100.0%	5 827
<i>Waste Water Treatment Works</i>	2 043	5 827	-	-	(948)	(948)	100.0%	5 827
Community Assets	10 755	6 105	588	592	2 450	1 858	75.8%	6 105
Community Facilities	24	-	-	-	-	-		-
<i>Cemeteries/Crematoria</i>	24	-	-	-	-	-		-
Sport and Recreation Facilities	10 732	6 105	588	592	2 450	1 858	75.8%	6 105
<i>Outdoor Facilities</i>	10 732	6 105	588	592	2 450	1 858	75.8%	6 105
Total Capital Expenditure on upgrading of existing assets	18 816	36 848	1 827	4 212	10 840	6 628	61.1%	36 848

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original 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	46 909	49 514	5 649	16 674	15 771	(903)	-5.7%	49 514
Roads Infrastructure	6 108	6 026	1 620	3 062	2 071	(990)	-47.8%	6 026
Roads	5 670	5 953	1 601	3 043	1 947	(1 096)	-56.3%	5 953
Road Furniture	438	73	18	18	124	106	85.2%	73
Storm water Infrastructure	20 157	22 254	1 953	7 464	6 854	(610)	-8.9%	22 254
Storm water Conveyance	20 157	22 254	1 953	7 464	6 854	(610)	-8.9%	22 254
Electrical Infrastructure	3 570	5 322	199	843	1 610	767	47.6%	5 322
MV Substations	171	191	15	139	64	(75)	-117.5%	191
MV Networks	-	1 900	-	-	522	522	100.0%	1 900
LV Networks	3 399	3 231	184	704	1 024	320	31.3%	3 231
Capital Spares	-	-	-	-	-	-	-	-
Water Supply Infrastructure	1 845	1 707	279	684	569	(115)	-20.3%	1 707
Reservoirs	1 355	1 256	174	532	419	(113)	-27.1%	1 256
Pump Stations	104	161	-	1	53	52	97.3%	161
Distribution	385	290	105	151	97	(54)	-55.9%	290
Sanitation Infrastructure	5 491	5 464	741	1 679	1 821	142	7.8%	5 464
Pump Station	985	1 031	112	252	344	92	26.8%	1 031
Waste Water Treatment Works	4 507	4 434	629	1 428	1 478	50	3.4%	4 434
Solid Waste Infrastructure	9 738	8 741	855	2 942	2 846	(96)	-3.4%	8 741
Landfill Sites	9 738	8 741	855	2 942	2 846	(96)	-3.4%	8 741
Community Assets	3 022	3 585	200	993	1 181	188	15.9%	3 585
Community Facilities	2 114	2 543	145	724	844	120	14.2%	2 543
Halls	378	442	73	112	147	36	24.4%	442
Centres	1 515	1 832	32	489	611	121	19.9%	1 832
Libraries	50	50	-	29	14	(15)	-111.9%	50
Cemeteries/Crematoria	96	118	37	80	39	(40)	-101.9%	118
Parks	74	100	3	15	33	18	54.7%	100
Sport and Recreation Facilities	908	1 042	55	269	337	68	20.1%	1 042
Indoor Facilities	61	100	21	41	33	(8)	-23.6%	100
Outdoor Facilities	847	942	34	228	304	76	24.9%	942
Other assets	3 199	1 923	313	683	632	(51)	-8.1%	1 923
Operational Buildings	1 996	1 148	228	498	373	(125)	-33.5%	1 148
Municipal Offices	1 996	1 148	228	498	373	(125)	-33.5%	1 148
Housing	1 203	775	85	185	258	74	28.5%	775
Staff Housing	323	228	35	61	76	15	19.5%	228
Social Housing	879	547	50	123	182	59	32.3%	547
Intangible Assets	4 633	6 669	1 701	3 128	2 223	(905)	-40.7%	6 669
Licences and Rights	4 633	6 669	1 701	3 128	2 223	(905)	-40.7%	6 669
Computer Software and Applications	4 633	6 669	1 701	3 128	2 223	(905)	-40.7%	6 669
Computer Equipment	234	402	13	51	130	78	60.5%	402
Computer Equipment	234	402	13	51	130	78	60.5%	402
Furniture and Office Equipment	25	58	6	7	18	11	60.1%	58
Furniture and Office Equipment	25	58	6	7	18	11	60.1%	58
Machinery and Equipment	1 308	1 392	90	284	442	158	35.7%	1 392
Machinery and Equipment	1 308	1 392	90	284	442	158	35.7%	1 392
Transport Assets	7 542	8 083	935	2 488	4 314	1 826	42.3%	8 083
Transport Assets	7 542	8 083	935	2 488	4 314	1 826	42.3%	8 083
Total Repairs and Maintenance Expenditure	66 872	71 627	8 907	24 308	24 710	402	1.6%	71 627

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

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	85 055	103 245	7 211	28 610	11 950	(16 660)	-139.4%	103 245
Roads Infrastructure	25 740	32 419	2 192	8 699	3 626	(5 073)	-139.9%	32 419
Roads	23 944	31 036	2 019	8 011	3 448	(4 562)	-132.3%	31 036
Road Structures	867	838	74	296	93	(202)	-217.5%	838
Road Furniture	928	546	99	393	61	(332)	-548.3%	546
Capital Spares	-	-	-	-	24	24	100.0%	-
Storm water Infrastructure	4 704	9 972	417	1 654	1 108	(546)	-49.3%	9 972
Drainage Collection	933	6 049	85	336	672	336	50.0%	6 049
Storm water Conveyance	3 771	3 923	332	1 318	436	(882)	-202.3%	3 923
Attenuation	-	-	-	-	-	-	-	-
Electrical Infrastructure	14 876	14 779	1 291	5 121	1 642	(3 479)	-211.9%	14 779
Power Plants	3	3	0	1	0	(1)	-201.5%	3
HV Substations	605	-	64	256	-	(256)	#DIV/0!	-
HV Transmission Conductors	29	29	2	10	3	(6)	-201.7%	29
MV Substations	2 072	2 799	192	762	311	(451)	-145.0%	2 799
MV Switching Stations	1 247	1 250	106	419	139	(280)	-201.7%	1 250
MV Networks	7 429	7 666	654	2 597	852	(1 745)	-204.8%	7 666
LV Networks	3 280	2 819	253	1 006	313	(692)	-221.0%	2 819
Capital Spares	212	213	18	71	24	(48)	-201.7%	213
Water Supply Infrastructure	16 774	18 959	1 395	5 536	2 130	(3 405)	-159.9%	18 959
Dams and Weirs	253	254	21	85	28	(57)	-201.7%	254
Boreholes	184	198	16	62	22	(40)	-180.5%	198
Reservoirs	2 660	2 663	225	894	296	(598)	-202.1%	2 663
Pump Stations	726	626	85	338	70	(268)	-385.9%	626
Water Treatment Works	126	125	11	42	14	(28)	-204.9%	125
Bulk Mains	2 030	2 029	172	682	225	(457)	-202.6%	2 029
Distribution	10 794	13 064	865	3 432	1 452	(1 981)	-136.5%	13 064
Sanitation Infrastructure	19 914	23 111	1 727	6 851	2 592	(4 259)	-164.4%	23 111
Pump Station	14 805	21 285	1 249	4 954	2 365	(2 589)	-109.5%	21 285
Reticulation	1 091	1 790	92	366	199	(167)	-83.9%	1 790
Waste Water Treatment Works	4 018	36	386	1 531	4	(1 527)	-38292.2%	36
Solid Waste Infrastructure	3 048	4 004	189	750	469	(281)	-60.0%	4 004
Landfill Sites	2 879	3 849	175	696	428	(268)	-62.7%	3 849
Waste Drop-off Points	168	102	9	36	11	(25)	-219.0%	102
Waste Separation Facilities	-	53	4	18	6	(12)	-201.7%	53

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

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Community Assets	7 076	7 874	605	2 401	898	(1 503)	-167.3%	7 874
Community Facilities	2 805	2 617	232	921	291	(630)	-216.8%	2 617
Halls	678	929	57	227	103	(124)	-120.2%	929
Centres	-	316	-	-	35	35	100.0%	316
Clinics/Care Centres	82	51	7	28	6	(22)	-389.7%	51
Testing Stations	258	-	23	89	-	(89)	#DIV/0!	-
Museums	2	15	0	1	2	1	51.3%	15
Libraries	470	457	40	158	51	(107)	-211.1%	457
Cemeteries/Crematoria	321	237	24	96	26	(70)	-264.8%	237
PurIs	-	30	-	-	3	3	100.0%	30
Public Open Space	643	343	50	198	38	(160)	-420.1%	343
Public Ablution Facilities	87	222	7	29	25	(4)	-18.0%	222
Markets	240	-	22	87	-	(87)	#DIV/0!	-
Taxi Ranks/Bus Terminals	24	17	2	8	2	(6)	-331.1%	17
Sport and Recreation Facilities	4 271	5 257	373	1 480	608	(873)	-143.6%	5 257
Indoor Facilities	-	1 416	-	-	157	157	100.0%	1 416
Outdoor Facilities	4 271	3 841	373	1 480	427	(1 054)	-246.9%	3 841
Capital Spares	-	-	-	-	24	24	100.0%	-
Investment properties	394	32	33	132	4	(129)	-3649.0%	32
Revenue Generating	394	32	33	132	4	(129)	-3649.0%	32
Improved Property	394	32	33	132	4	(129)	-3649.0%	32
Other assets	1 963	2 232	166	658	272	(386)	-142.1%	2 232
Operational Buildings	1 685	2 066	142	564	253	(311)	-122.9%	2 066
Municipal Offices	1 380	1 796	117	464	200	(265)	-132.8%	1 796
Workshops	305	2	25	100	0	(100)	-42033.4%	2
Yards	-	1	-	-	0	0	100.0%	1
Stores	-	267	-	-	30	30	100.0%	267
Housing	278	166	24	94	18	(75)	-405.9%	166
Staff Housing	278	148	24	94	16	(77)	-468.5%	148
Social Housing	-	18	-	-	2	2	100.0%	18
Biological or Cultivated Assets	-	-	-	-	-	-	-	-
Intangible Assets	103	144	9	35	16	(19)	-117.5%	144
Licences and Rights	103	144	9	35	16	(19)	-117.5%	144
Computer Software and Applications	103	144	9	35	16	(19)	-117.5%	144
Computer Equipment	1 672	2 263	155	617	251	(365)	-145.3%	2 263
Computer Equipment	1 672	2 263	155	617	251	(365)	-145.3%	2 263
Furniture and Office Equipment	660	961	66	261	107	(154)	-144.3%	961
Furniture and Office Equipment	660	961	66	261	107	(154)	-144.3%	961
Machinery and Equipment	2 540	3 172	226	897	352	(544)	-154.5%	3 172
Machinery and Equipment	2 540	3 172	226	897	352	(544)	-154.5%	3 172
Transport Assets	3 820	5 929	356	1 413	659	(754)	-114.5%	5 929
Transport Assets	3 820	5 929	356	1 413	659	(754)	-114.5%	5 929
Total Depreciation	103 283	125 851	8 827	35 024	14 510	(20 515)	-141.4%	125 851

Note: Previously the system setup of the latest mscoa version could only be done after the finalization of the regulatory audit but we managed to improve system performance, enabling the processing of depreciation for July to October. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2025.

Section 13 – Quality certification

QUALITY CERTIFICATE

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


(mark as appropriate)

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

for the month of **October 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 November 2024

The Executive Mayor

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

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature

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

Date: 13 November 2024