

# WC015 Swartland Municipality

## In - Year Report of Municipalities

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



## Monthly Budget Statement September 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 September 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 September 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 354 401 109	R 336 122 589	R -18 278 520	-5%	23%
Operating Expenditure	R 1 189 045 717	R 226 133 257	R 238 085 278	R 11 952 021	5%	20%
Capital	R 376 477 670	R 51 827 595	R 23 565 490	R -28 262 105	-55%	6%

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

### 3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue</b>								
<b>Exchange Revenue</b>								
Service charges - Electricity	443 249	451 420	42 064	136 054	122 536	13 518	11%	451 420
Service charges - Water	92 982	97 940	6 555	19 765	18 454	1 310	7%	97 940
Service charges - Waste Water Management	60 461	57 022	5 080	14 971	14 261	710	5%	57 022
Service charges - Waste management	33 963	38 087	3 187	9 535	9 464	71	1%	38 087
Sale of Goods and Rendering of Services	14 571	13 619	1 302	3 129	2 836	293	10%	13 619
Agency services	5 348	6 787	643	1 667	1 716	(49)	-3%	6 787
Interest earned from Receivables	3 695	3 407	329	932	852	81	9%	3 407
Interest from Current and Non Current Assets	84 764	88 998	980	3 601	2 235	1 366	61%	88 998
Rental from Fixed Assets	1 382	1 930	108	593	469	125	27%	1 930
Operational Revenue	44 525	4 028	676	2 084	993	1 091	110%	4 028
<b>Non-Exchange Revenue</b>								
Property rates	163 175	199 371	16 816	50 128	44 709	5 419	12%	199 371
Surcharges and Taxes			-	-	-	-		-
Fines, penalties and forfeits	38 582	38 991	23	76	73	3	3%	38 991
Licence and permits	5 079	5 467	400	1 158	1 347	(189)	-14%	5 467
Transfers and subsidies - Operational	171 662	190 028	2 865	71 468	69 555	1 913	3%	190 028
Interest	1 548	1 324	146	406	331	75	23%	1 324
Operational Revenue	11 094	12 062	978	2 950	3 016	(66)	-2%	12 062
Gains on disposal of Assets	2 963	2 453	-	-	40	(40)	-100%	2 453
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 179 044</b>	<b>1 212 935</b>	<b>82 151</b>	<b>318 518</b>	<b>292 886</b>	<b>25 632</b>	<b>9%</b>	<b>1 212 935</b>

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 September 2024.

- **Property rates** stands at 12% above the YTD budgeted projections mainly due to the increase in properties that was levied annually instead of monthly.
- **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 and also an additional R70 million that was invested in September.
- **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 **September 2024** was **R82.151 million** whilst the overall YTD performance **excluding capital transfers** stands at **9% 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) - M03 September								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Expenditure By Type</b>								
Employee related costs	315 709	341 481	27 767	72 769	77 474	(4 705)	-6%	341 481
Remuneration of councillors	12 005	13 273	975	2 925	3 026	(101)	-3%	13 273
Bulk purchases - electricity	340 332	384 927	47 981	105 642	98 923	6 719	7%	384 927
Inventory consumed	50 912	68 908	1 965	5 902	4 983	919	18%	68 908
Debt impairment	10 371	3 405	-	-	-	-	-	3 405
Depreciation and amortisation	111 938	128 253	26 197	26 197	-	26 197	#DIV/0!	128 253
Interest	12 335	14 689	-	-	-	-	-	14 689
Contracted services	71 683	83 092	5 492	12 901	20 462	(7 561)	-37%	83 092
Transfers and subsidies	4 424	5 902	1 078	1 691	1 851	(160)	-9%	5 902
Irrecoverable debts written off	34 705	45 024	-	-	-	-	-	45 024
Operational costs	45 272	65 587	2 789	10 057	19 414	(9 356)	-48%	65 587
Losses on Disposal of Assets	10 452	22 793	-	-	-	-	-	22 793
Other Losses	5 358	11 710	-	-	-	-	-	11 710
<b>Total Expenditure</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>114 242</b>	<b>238 085</b>	<b>226 133</b>	<b>11 952</b>	<b>5%</b>	<b>1 189 046</b>
<b>Surplus/(Deficit)</b>	<b>153 548</b>	<b>23 889</b>	<b>(32 091)</b>	<b>80 432</b>	<b>66 752</b>	<b>13 680</b>	<b>0</b>	<b>23 889</b>
Transfers and subsidies - capital (monetary allocations)	113 470	246 062	12 214	17 605	61 516	(43 911)	(0)	246 062
Transfers and subsidies - capital (in-kind)	307	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>267 325</b>	<b>269 951</b>	<b>(19 876)</b>	<b>98 037</b>	<b>128 268</b>	<b>(30 231)</b>	<b>(0)</b>	<b>269 951</b>
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>267 325</b>	<b>269 951</b>	<b>(19 876)</b>	<b>98 037</b>	<b>128 268</b>	<b>(30 231)</b>	<b>(0)</b>	<b>269 951</b>

- **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 September. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2025.
- **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, Vehicle breakages and Insurance.
- Expenditure for the month of **September 2024** was **R114.242 million** whilst the overall YTD performance stands at **5% 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) - M03 September								
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
<b>R thousands</b>								
<b>Multi-Year expenditure appropriation</b>								
Vote 2 - Civil Services	49 401	57 326	356	1 483	14 500	(13 017)	-90%	57 326
Vote 4 - Electricity Services	35 691	55 129	666	2 150	8 142	(5 992)	-74%	55 129
Vote 6 - Development Services	54 098	165 889	9 401	11 633	17 125	(5 492)	-32%	165 889
<b>Total Capital Multi-year expenditure</b>	<b>139 189</b>	<b>278 343</b>	<b>10 424</b>	<b>15 266</b>	<b>39 766</b>	<b>(24 500)</b>	<b>-62%</b>	<b>278 343</b>
<b>Single Year expenditure appropriation</b>								
Vote 1 - Corporate Services	237	778	6	6	20	(14)	-70%	778
Vote 2 - Civil Services	59 014	69 710	210	602	10 024	(9 422)	-94%	69 710
Vote 3 - Council	11	1 278	-	-	37	(37)	-100%	1 278
Vote 4 - Electricity Services	31 729	13 843	2 850	7 330	1 055	6 275	595%	13 843
Vote 5 - Financial Services	3 220	698	-	9	40	(31)	-78%	698
Vote 6 - Development Services	1 645	8 935	26	71	47	24	50%	8 935
Vote 7 - Municipal Manager	21	12	-	4	5	(1)	-23%	12
Vote 8 - Protection Services	3 043	2 882	246	278	833	(554)	-67%	2 882
<b>Total Capital single-year expenditure</b>	<b>98 920</b>	<b>98 134</b>	<b>3 337</b>	<b>8 300</b>	<b>12 061</b>	<b>(3 762)</b>	<b>-31%</b>	<b>98 134</b>
<b>Total Capital Expenditure</b>	<b>238 110</b>	<b>376 478</b>	<b>13 760</b>	<b>23 565</b>	<b>51 828</b>	<b>(28 262)</b>	<b>-55%</b>	<b>376 478</b>
<b>Capital Expenditure - Functional Classification</b>								
<b>Governance and administration</b>	<b>8 047</b>	<b>4 525</b>	<b>70</b>	<b>129</b>	<b>135</b>	<b>(6)</b>	<b>-5%</b>	<b>4 525</b>
Executive and council	32	1 290	-	4	42	(39)	-91%	1 290
Finance and administration	8 015	3 236	70	125	93	32	35%	3 236
<b>Community and public safety</b>	<b>24 982</b>	<b>24 932</b>	<b>341</b>	<b>415</b>	<b>10 443</b>	<b>(10 028)</b>	<b>-96%</b>	<b>24 932</b>
Community and social services	693	1 130	6	6	-	6	#DIV/0!	1 130
Sport and recreation	21 247	20 920	90	130	9 611	(9 480)	-99%	20 920
Public safety	3 043	2 882	246	278	833	(554)	-67%	2 882
<b>Economic and environmental services</b>	<b>88 852</b>	<b>156 971</b>	<b>3 462</b>	<b>6 398</b>	<b>18 146</b>	<b>(11 748)</b>	<b>-65%</b>	<b>156 971</b>
Planning and development	17 639	24 829	1 190	1 258	1 777	(520)	-29%	24 829
Road transport	71 213	132 142	2 272	5 141	16 369	(11 228)	-69%	132 142
<b>Trading services</b>	<b>116 228</b>	<b>190 050</b>	<b>9 888</b>	<b>16 624</b>	<b>23 103</b>	<b>(6 479)</b>	<b>-28%</b>	<b>190 050</b>
Energy sources	66 459	67 741	3 476	9 394	9 175	220	2%	67 741
Water management	25 826	49 869	2 589	2 995	5 943	(2 949)	-50%	49 869
Waste water management	20 671	39 350	3 823	4 219	3 297	922	28%	39 350
Waste management	3 272	33 090	-	16	4 688	(4 672)	-100%	33 090
<b>Total Capital Expenditure - Functional Classification</b>	<b>238 110</b>	<b>376 478</b>	<b>13 760</b>	<b>23 565</b>	<b>51 828</b>	<b>(28 262)</b>	<b>-55%</b>	<b>376 478</b>
<b>Funded by:</b>								
National Government	46 713	52 150	644	2 627	12 768	(10 141)	-79%	52 150
Provincial Government	65 573	174 809	9 407	11 639	17 125	(5 486)	-32%	174 809
Transfers and subsidies - capital (monetary allocations) (Nat/Prov)	1 200	19 033	684	1 199	6 300	(5 101)	-81%	19 033
<b>Transfers recognised - capital</b>	<b>113 486</b>	<b>245 992</b>	<b>10 735</b>	<b>15 464</b>	<b>36 193</b>	<b>(20 728)</b>	<b>-57%</b>	<b>245 992</b>
Borrowing	-	36 951	-	-	2 000	(2 000)	-100%	36 951
Internally generated funds	124 624	93 535	3 025	8 101	13 635	(5 534)	-41%	93 535
<b>Total Capital Funding</b>	<b>238 110</b>	<b>376 478</b>	<b>13 760</b>	<b>23 565</b>	<b>51 828</b>	<b>(28 262)</b>	<b>-55%</b>	<b>376 478</b>

- Capital expenditure for the month of **September 2024** amounts to **R13 760 462** and stands at **54.53%** 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 **R23 565 491**, a mere **6.26%** of the total budget of **R376 477 670**.
- Commitments are R21 780 066.

## 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?
<b>WASTE MANAGEMENT</b>											
1	Highlands: Development of new cell	29 620 588	-	-	4 500 000	-4 500 000	-100%	Tender/construction phase	Swartland	10%	Awaiting EIA
<b>ROADS</b>											
2	Roads Swartland: Construction of New Roads	26 594 902	283 692	1 410 308	4 000 000	-2 589 692	-65%	Tender phase/planning and design	Swartland	2%	Tender process delayed
3	Access road and Intersection Upgrading: Illinge Lethu	9 749 214	-	213 337	3 000 000	-2 786 663	-93%	Construction	Illinge Lethu	5%	
<b>SPORT &amp; RECREATION</b>											
4	Swimming Pool: Wesbank	11 060 700	72 651	72 651	8 000 000	-7 927 349	-99%	Construction	Wesbank	70%	
<b>HOUSING</b>											
5	Moorreesburg Serviced Sites	58 466 165	2 927 366	3 451 203	6 255 879	-2 804 676	-45%	Construction	Moorreesburg	38%	
6	Malmesbury De Hoop Serviced Sites	76 686 000	4 546 717	5 069 736	7 684 764	-2 615 028	-34%	Construction	Malmesbury	50%	
7	Darling Serviced Sites	17 757 001	1 856 373	3 041 272	1 900 000	1 141 272	60%	Construction	Darling	70%	
8	Silvertown	12 000 000	70 742	70 742	1 284 000	-1 213 258	-94%	Planning	Chatsworth	5%	
<b>ELECTRICAL SERVICES</b>											
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	31 410 560	25 981	38 601	-76 364	114 965	-151%	Technical planning and design	Malmesbury	5%	Preliminary design complete. Working on tender document
10	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	22 818 000	640 166	2 111 463	7 818 000	-5 706 537	-73%	Construction	Malmesbury	12%	11.6% of second year of 2 year tender
<b>TOTAL</b>		<b>296 163 130</b>	<b>10 423 688</b>	<b>15 479 313</b>	<b>44 366 279</b>	<b>-28 886 966</b>	<b>-65%</b>				

### 3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September				
Description of financial indicator	Basis of calculation	Budget Year 2024/25		
		Original Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	2.2%	11.0%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	42.8%	0.0%	42.8%
<b><u>Safety of Capital</u></b>				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	8.0%	7.2%
Gearing	Long Term Borrowing/ Funds & Reserves	17.5%	9.3%	17.5%
<b><u>Liquidity</u></b>				
Current Ratio	Current assets/current liabilities	4:1	5:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	3:1	4:1
<b><u>Revenue Management</u></b>				
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	96.6%	97.0%
<b><u>Creditors Management</u></b>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	99.44%	100.0%
<b><u>Other Indicators</u></b>				
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%	22.8%	28.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.9%	4.8%	5.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.8%	8.2%	11.8%
<b><u>IDP regulation financial viability indicators</u></b>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	13.3%	18.2%	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 - M03 September								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	163 175	199 371	16 816	50 128	44 709	5 419	12%	199 371
Service charges	630 655	644 470	56 886	180 325	164 715	15 610	9%	644 470
Investment revenue	84 764	88 998	980	3 601	2 235	1 366	61%	88 998
Transfers and subsidies - Operational	171 662	190 028	2 865	71 468	69 555	1 913	0	190 028
Other own revenue	128 788	90 067	4 605	12 996	11 671	1 325	11%	90 067
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 179 044</b>	<b>1 212 935</b>	<b>82 151</b>	<b>318 518</b>	<b>292 886</b>	<b>25 632</b>	<b>9%</b>	<b>1 212 935</b>
Employee costs	315 709	341 481	27 767	72 769	77 474	(4 705)	-6%	341 481
Remuneration of Councillors	12 005	13 273	975	2 925	3 026	(101)	-3%	13 273
Depreciation and amortisation	111 938	128 253	26 197	26 197	-	26 197	#DIV/0!	128 253
Interest	12 335	14 689	-	-	-	-	-	14 689
Inventory consumed and bulk purchases	391 244	453 835	49 946	111 544	103 906	7 638	7%	453 835
Transfers and subsidies	4 424	5 902	1 078	1 691	1 851	(160)	-9%	5 902
Other expenditure	177 841	231 611	8 280	22 958	39 876	(16 918)	-42%	231 611
<b>Total Expenditure</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>114 242</b>	<b>238 085</b>	<b>226 133</b>	<b>11 952</b>	<b>5%</b>	<b>1 189 046</b>
<b>Surplus/(Deficit)</b>	<b>153 548</b>	<b>23 889</b>	<b>(32 091)</b>	<b>80 432</b>	<b>66 752</b>	<b>13 680</b>	<b>20%</b>	<b>23 889</b>
Transfers and subsidies - capital (monetary)	113 470	246 062	12 214	17 605	61 516	(43 911)	-71%	246 062
Transfers and subsidies - capital (in-kind)	307	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>267 325</b>	<b>269 951</b>	<b>(19 876)</b>	<b>98 037</b>	<b>128 268</b>	<b>(30 231)</b>	<b>-24%</b>	<b>269 951</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>267 325</b>	<b>269 951</b>	<b>(19 876)</b>	<b>98 037</b>	<b>128 268</b>	<b>(30 231)</b>	<b>-24%</b>	<b>269 951</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>238 110</b>	<b>376 478</b>	<b>13 760</b>	<b>23 565</b>	<b>51 828</b>	<b>(28 262)</b>	<b>-55%</b>	<b>376 478</b>
Capital transfers recognised	113 486	245 992	10 735	15 464	36 193	(20 728)	-57%	245 992
Borrowing	-	36 951	-	-	2 000	(2 000)	-100%	36 951
Internally generated funds	<b>124 624</b>	<b>93 535</b>	<b>3 025</b>	<b>8 101</b>	<b>13 635</b>	<b>(5 534)</b>	<b>-41%</b>	<b>93 535</b>
<b>Total sources of capital funds</b>	<b>238 110</b>	<b>376 478</b>	<b>13 760</b>	<b>23 565</b>	<b>51 828</b>	<b>(28 262)</b>	<b>-55%</b>	<b>376 478</b>
<b>Financial position</b>								
Total current assets	677 624	669 334		845 713				669 334
Total non current assets	2 683 524	2 907 287		2 612 922				2 907 287
Total current liabilities	169 257	160 289		178 195				160 289
Total non current liabilities	180 345	219 781		180 437				219 781
Community wealth/Equity	<b>3 011 546</b>	<b>3 196 551</b>		<b>3 001 966</b>				<b>3 196 551</b>
<b>Cash flows</b>								
Net cash from (used) operating	306 894	470 661	63 566	154 200	142 418	(11 782)	-8%	470 661
Net cash from (used) investing	(508 197)	(430 201)	(11 801)	(33 444)	(108 164)	(74 720)	69%	(430 201)
Net cash from (used) financing	(50 223)	29 182	174	557	(2 704)	(3 262)	121%	29 182
<b>Cash/cash equivalents at the month/year end</b>	<b>470 491</b>	<b>464 184</b>	<b>-</b>	<b>515 856</b>	<b>426 093</b>	<b>(89 763)</b>	<b>-21%</b>	<b>464 184</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>								
Total By Income Source	73 808	21 829	2 112	1 449	1 376	16 170	12 944	134 414
<b>Creditors Age Analysis</b>								
Total Creditors	6 363	35	-	-	-	-	-	6 398

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue - Functional</b>								
<i><b>Governance and administration</b></i>	<b>335 325</b>	<b>377 656</b>	<b>18 755</b>	<b>88 570</b>	<b>79 857</b>	8 713	11%	<b>377 656</b>
Executive and council	154	352	10	22	142	(120)	-85%	352
Finance and administration	335 171	377 305	18 744	88 548	79 715	8 833	11%	377 305
<i><b>Community and public safety</b></i>	<b>132 967</b>	<b>257 564</b>	<b>13 977</b>	<b>21 334</b>	<b>54 493</b>	(33 159)	-61%	<b>257 564</b>
Community and social services	14 480	14 098	1 132	3 155	3 513	(358)	-10%	14 098
Sport and recreation	15 078	10 771	538	1 121	2 478	(1 358)	-55%	10 771
Public safety	49 108	48 570	1 609	3 760	2 470	1 291	52%	48 570
Housing	54 302	184 126	10 698	13 298	46 031	(32 734)	-71%	184 126
<i><b>Economic and environmental services</b></i>	<b>37 056</b>	<b>30 176</b>	<b>1 556</b>	<b>5 176</b>	<b>7 601</b>	(2 426)	-32%	<b>30 176</b>
Planning and development	5 718	5 107	482	1 431	1 072	359	34%	5 107
Road transport	31 338	25 069	1 074	3 745	6 530	(2 785)	-43%	25 069
<i><b>Trading services</b></i>	<b>787 454</b>	<b>793 563</b>	<b>60 075</b>	<b>221 034</b>	<b>212 441</b>	<b>8 593</b>	4%	<b>793 563</b>
Energy sources	498 206	488 849	44 140	144 432	132 791	11 641	9%	488 849
Water management	129 142	127 631	6 854	27 683	28 185	(502)	-2%	127 631
Waste water management	102 317	96 863	5 462	30 034	28 867	1 167	4%	96 863
Waste management	57 789	80 220	3 620	18 885	22 598	(3 713)	-16%	80 220
<i><b>Other</b></i>	<b>19</b>	<b>38</b>	<b>3</b>	<b>9</b>	<b>9</b>	<b>(0)</b>	<b>-5%</b>	<b>38</b>
<b>Total Revenue - Functional</b>	<b>1 292 821</b>	<b>1 458 997</b>	<b>94 366</b>	<b>336 123</b>	<b>354 401</b>	<b>(18 279)</b>	<b>-5%</b>	<b>1 458 997</b>
<b>Expenditure - Functional</b>								
<i><b>Governance and administration</b></i>	<b>165 465</b>	<b>190 151</b>	<b>14 775</b>	<b>37 871</b>	<b>42 509</b>	(4 638)	-11%	<b>190 151</b>
Executive and council	25 663	30 451	2 585	6 654	9 952	(3 298)	-33%	30 451
Finance and administration	137 875	156 988	11 895	30 590	31 937	(1 347)	-4%	156 988
Internal audit	1 927	2 711	296	627	620	6	1%	2 711
<i><b>Community and public safety</b></i>	<b>163 105</b>	<b>195 859</b>	<b>12 583</b>	<b>28 344</b>	<b>32 792</b>	(4 448)	-14%	<b>195 859</b>
Community and social services	26 369	28 670	2 502	5 899	6 709	(810)	-12%	28 670
Sport and recreation	35 933	40 196	3 340	7 171	7 907	(735)	-9%	40 196
Public safety	96 053	104 801	6 229	14 393	16 667	(2 274)	-14%	104 801
Housing	4 750	22 192	512	880	1 509	(630)	-42%	22 192
<i><b>Economic and environmental services</b></i>	<b>72 830</b>	<b>91 889</b>	<b>11 216</b>	<b>16 551</b>	<b>10 577</b>	5 974	56%	<b>91 889</b>
Planning and development	15 525	16 965	1 313	3 368	3 900	(532)	-14%	16 965
Road transport	57 305	74 923	9 903	13 183	6 677	6 506	97%	74 923
<i><b>Trading services</b></i>	<b>621 656</b>	<b>708 641</b>	<b>75 614</b>	<b>155 169</b>	<b>139 659</b>	<b>15 510</b>	11%	<b>708 641</b>
Energy sources	391 682	452 643	54 673	116 604	107 942	8 662	8%	452 643
Water management	91 862	108 519	6 505	10 419	7 291	3 128	43%	108 519
Waste water management	78 216	81 920	9 816	16 628	11 617	5 011	43%	81 920
Waste management	59 896	65 559	4 620	11 518	12 809	(1 292)	-10%	65 559
<i><b>Other</b></i>	<b>2 439</b>	<b>2 506</b>	<b>54</b>	<b>151</b>	<b>596</b>	<b>(445)</b>	<b>-75%</b>	<b>2 506</b>
<b>Total Expenditure - Functional</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>114 242</b>	<b>238 085</b>	<b>226 133</b>	<b>11 952</b>	<b>5%</b>	<b>1 189 046</b>
<b>Surplus/ (Deficit) for the year</b>	<b>267 325</b>	<b>269 951</b>	<b>(19 876)</b>	<b>98 037</b>	<b>128 268</b>	<b>(30 231)</b>	<b>-24%</b>	<b>269 951</b>

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September								
Vote Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue by Vote</b>								
Vote 1 - Corporate Services	15 130	13 430	1 161	3 177	3 357	(181)	-5.4%	13 430
Vote 2 - Civil Services	323 767	327 034	16 210	78 401	85 218	(6 816)	-8.0%	327 034
Vote 3 - Council	154	352	10	22	142	(120)	-84.7%	352
Vote 4 - Electricity Services	498 222	488 867	44 141	144 436	132 795	11 640	8.8%	488 867
Vote 5 - Financial Services	331 234	374 410	18 585	87 998	79 241	8 757	11.1%	374 410
Vote 6 - Development Services	64 426	193 449	11 600	15 453	47 956	(32 503)	-67.8%	193 449
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	59 887	61 454	2 658	6 635	5 691	944	16.6%	61 454
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>1 292 821</b>	<b>1 458 997</b>	<b>94 366</b>	<b>336 123</b>	<b>354 401</b>	<b>(18 279)</b>	<b>-5.2%</b>	<b>1 458 997</b>
<b>Expenditure by Vote</b>								
Vote 1 - Corporate Services	43 205	46 705	3 475	8 871	10 243	(1 372)	-13.4%	46 705
Vote 2 - Civil Services	355 064	393 895	36 994	63 084	50 924	12 160	23.9%	393 895
Vote 3 - Council	21 803	26 049	2 298	5 856	8 983	(3 127)	-34.8%	26 049
Vote 4 - Electricity Services	392 325	458 585	54 915	119 566	108 950	10 616	9.7%	458 585
Vote 5 - Financial Services	63 358	81 720	5 445	14 310	15 914	(1 605)	-10.1%	81 720
Vote 6 - Development Services	30 997	51 379	2 772	6 632	8 078	(1 445)	-17.9%	51 379
Vote 7 - Municipal Manager	8 465	10 030	779	2 073	2 263	(190)	-8.4%	10 030
Vote 8 - Protection Services	110 278	120 682	7 564	17 693	20 778	(3 085)	-14.8%	120 682
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>114 242</b>	<b>238 085</b>	<b>226 133</b>	<b>11 952</b>	<b>5.3%</b>	<b>1 189 046</b>
<b>Surplus/ (Deficit) for the year</b>	<b>267 325</b>	<b>269 951</b>	<b>(19 876)</b>	<b>98 037</b>	<b>128 268</b>	<b>(30 231)</b>	<b>-23.6%</b>	<b>269 951</b>

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue</b>								
<b>Exchange Revenue</b>								
Service charges - Electricity	443 249	451 420	42 064	136 054	122 536	13 518	11%	451 420
Service charges - Water	92 982	97 940	6 555	19 765	18 454	1 310	7%	97 940
Service charges - Waste Water Management	60 461	57 022	5 080	14 971	14 261	710	5%	57 022
Service charges - Waste management	33 963	38 087	3 187	9 535	9 464	71	1%	38 087
Sale of Goods and Rendering of Services	14 571	13 619	1 302	3 129	2 836	293	10%	13 619
Agency services	5 348	6 787	643	1 667	1 716	(49)	-3%	6 787
Interest earned from Receivables	3 695	3 407	329	932	852	81	9%	3 407
Interest from Current and Non Current Assets	84 764	88 998	980	3 601	2 235	1 366	61%	88 998
Rental from Fixed Assets	1 382	1 930	108	593	469	125	27%	1 930
Operational Revenue	44 525	4 028	676	2 084	993	1 091	110%	4 028
<b>Non-Exchange Revenue</b>								
Property rates	163 175	199 371	16 816	50 128	44 709	5 419	12%	199 371
Surcharges and Taxes			-	-	-	-		-
Fines, penalties and forfeits	38 582	38 991	23	76	73	3	3%	38 991
Licence and permits	5 079	5 467	400	1 158	1 347	(189)	-14%	5 467
Transfers and subsidies - Operational	171 662	190 028	2 865	71 468	69 555	1 913	3%	190 028
Interest	1 548	1 324	146	406	331	75	23%	1 324
Operational Revenue	11 094	12 062	978	2 950	3 016	(66)	-2%	12 062
Gains on disposal of Assets	2 963	2 453	-	-	40	(40)	-100%	2 453
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 179 044</b>	<b>1 212 935</b>	<b>82 151</b>	<b>318 518</b>	<b>292 886</b>	<b>25 632</b>	<b>9%</b>	<b>1 212 935</b>
<b>Expenditure By Type</b>								
Employee related costs	315 709	341 481	27 767	72 769	77 474	(4 705)	-6%	341 481
Remuneration of councillors	12 005	13 273	975	2 925	3 026	(101)	-3%	13 273
Bulk purchases - electricity	340 332	384 927	47 981	105 642	98 923	6 719	7%	384 927
Inventory consumed	50 912	68 908	1 965	5 902	4 983	919	18%	68 908
Debt impairment	10 371	3 405	-	-	-	-		3 405
Depreciation and amortisation	111 938	128 253	26 197	26 197	-	26 197	#DIV/0!	128 253
Interest	12 335	14 689	-	-	-	-		14 689
Contracted services	71 683	83 092	5 492	12 901	20 462	(7 561)	-37%	83 092
Transfers and subsidies	4 424	5 902	1 078	1 691	1 851	(160)	-9%	5 902
Irrecoverable debts written off	34 705	45 024	-	-	-	-		45 024
Operational costs	45 272	65 587	2 789	10 057	19 414	(9 356)	-48%	65 587
Losses on Disposal of Assets	10 452	22 793	-	-	-	-		22 793
Other Losses	5 358	11 710	-	-	-	-		11 710
<b>Total Expenditure</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>114 242</b>	<b>238 085</b>	<b>226 133</b>	<b>11 952</b>	<b>5%</b>	<b>1 189 046</b>
<b>Surplus/(Deficit)</b>								
Transfers and subsidies - capital (monetary allocations)	113 470	246 062	12 214	17 605	61 516	(43 911)	(0)	246 062
Transfers and subsidies - capital (in-kind)	307	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; Intercompany/Parent subsidiary transactions</b>	<b>267 325</b>	<b>269 951</b>	<b>(19 876)</b>	<b>98 037</b>	<b>128 268</b>	<b>(30 231)</b>	<b>(0)</b>	<b>269 951</b>
<b>Surplus/ (Deficit) for the year</b>	<b>267 325</b>	<b>269 951</b>	<b>(19 876)</b>	<b>98 037</b>	<b>128 268</b>	<b>(30 231)</b>	<b>(0)</b>	<b>269 951</b>

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September								
Vote Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Multi-Year expenditure appropriation</b>								
Vote 2 - Civil Services	49 401	57 326	356	1 483	14 500	(13 017)	-90%	57 326
Vote 4 - Electricity Services	35 691	55 129	666	2 150	8 142	(5 992)	-74%	55 129
Vote 6 - Development Services	54 098	165 889	9 401	11 633	17 125	(5 492)	-32%	165 889
<b>Total Capital Multi-year expenditure</b>	<b>139 189</b>	<b>278 343</b>	<b>10 424</b>	<b>15 266</b>	<b>39 766</b>	<b>(24 500)</b>	<b>-62%</b>	<b>278 343</b>
<b>Single Year expenditure appropriation</b>								
Vote 1 - Corporate Services	237	778	6	6	20	(14)	-70%	778
Vote 2 - Civil Services	59 014	69 710	210	602	10 024	(9 422)	-94%	69 710
Vote 3 - Council	11	1 278	-	-	37	(37)	-100%	1 278
Vote 4 - Electricity Services	31 729	13 843	2 850	7 330	1 055	6 275	595%	13 843
Vote 5 - Financial Services	3 220	698	-	9	40	(31)	-78%	698
Vote 6 - Development Services	1 645	8 935	26	71	47	24	50%	8 935
Vote 7 - Municipal Manager	21	12	-	4	5	(1)	-23%	12
Vote 8 - Protection Services	3 043	2 882	246	278	833	(554)	-67%	2 882
<b>Total Capital single-year expenditure</b>	<b>98 920</b>	<b>98 134</b>	<b>3 337</b>	<b>8 300</b>	<b>12 061</b>	<b>(3 762)</b>	<b>-31%</b>	<b>98 134</b>
<b>Total Capital Expenditure</b>	<b>238 110</b>	<b>376 478</b>	<b>13 760</b>	<b>23 565</b>	<b>51 828</b>	<b>(28 262)</b>	<b>-55%</b>	<b>376 478</b>
<b>Capital Expenditure - Functional Classification</b>								
<b>Governance and administration</b>	<b>8 047</b>	<b>4 525</b>	<b>70</b>	<b>129</b>	<b>135</b>	<b>(6)</b>	<b>-5%</b>	<b>4 525</b>
Executive and council	32	1 290	-	4	42	(39)	-91%	1 290
Finance and administration	8 015	3 236	70	125	93	32	35%	3 236
<b>Community and public safety</b>	<b>24 982</b>	<b>24 932</b>	<b>341</b>	<b>415</b>	<b>10 443</b>	<b>(10 028)</b>	<b>-96%</b>	<b>24 932</b>
Community and social services	693	1 130	6	6	-	6	#DIV/0!	1 130
Sport and recreation	21 247	20 920	90	130	9 611	(9 480)	-99%	20 920
Public safety	3 043	2 882	246	278	833	(554)	-67%	2 882
<b>Economic and environmental services</b>	<b>88 852</b>	<b>156 971</b>	<b>3 462</b>	<b>6 398</b>	<b>18 146</b>	<b>(11 748)</b>	<b>-65%</b>	<b>156 971</b>
Planning and development	17 639	24 829	1 190	1 258	1 777	(520)	-29%	24 829
Road transport	71 213	132 142	2 272	5 141	16 369	(11 228)	-69%	132 142
<b>Trading services</b>	<b>116 228</b>	<b>190 050</b>	<b>9 888</b>	<b>16 624</b>	<b>23 103</b>	<b>(6 479)</b>	<b>-28%</b>	<b>190 050</b>
Energy sources	66 459	67 741	3 476	9 394	9 175	220	2%	67 741
Water management	25 826	49 869	2 589	2 995	5 943	(2 949)	-50%	49 869
Waste water management	20 671	39 350	3 823	4 219	3 297	922	28%	39 350
Waste management	3 272	33 090	-	16	4 688	(4 672)	-100%	33 090
<b>Total Capital Expenditure - Functional Classification</b>	<b>238 110</b>	<b>376 478</b>	<b>13 760</b>	<b>23 565</b>	<b>51 828</b>	<b>(28 262)</b>	<b>-55%</b>	<b>376 478</b>
<b>Funded by:</b>								
National Government	46 713	52 150	644	2 627	12 768	(10 141)	-79%	52 150
Provincial Government	65 573	174 809	9 407	11 639	17 125	(5 486)	-32%	174 809
Transfers and subsidies - capital (monetary allocations) (Nat/Prov)	1 200	19 033	684	1 199	6 300	(5 101)	-81%	19 033
<b>Transfers recognised - capital</b>	<b>113 486</b>	<b>245 992</b>	<b>10 735</b>	<b>15 464</b>	<b>36 193</b>	<b>(20 728)</b>	<b>-57%</b>	<b>245 992</b>
<b>Borrowing</b>	<b>-</b>	<b>36 951</b>	<b>-</b>	<b>-</b>	<b>2 000</b>	<b>(2 000)</b>	<b>-100%</b>	<b>36 951</b>
<b>Internally generated funds</b>	<b>124 624</b>	<b>93 535</b>	<b>3 025</b>	<b>8 101</b>	<b>13 635</b>	<b>(5 534)</b>	<b>-41%</b>	<b>93 535</b>
<b>Total Capital Funding</b>	<b>238 110</b>	<b>376 478</b>	<b>13 760</b>	<b>23 565</b>	<b>51 828</b>	<b>(28 262)</b>	<b>-55%</b>	<b>376 478</b>

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M03 September				
Description	2023/24	Budget Year 2024/25		
	Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>				
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	470 491	464 184	583 064	464 184
Trade and other receivables from exchange transactions	102 876	97 905	126 862	97 905
Receivables from non-exchange transactions	34 292	32 595	30 119	32 595
Current portion of non-current receivables	(335)	–	(287)	–
Inventory	21 603	29 555	26 800	29 555
VAT	32 467	44 910	12 806	44 910
Other current assets	16 230	185	66 349	185
<b>Total current assets</b>	<b>677 624</b>	<b>669 334</b>	<b>845 713</b>	<b>669 334</b>
<b>Non current assets</b>				
Investments	333 119	333 028	300 000	333 028
Investment property	24 941	20 041	24 445	20 041
Property, plant and equipment	2 320 841	2 552 627	2 283 829	2 552 627
Heritage assets	4 121	1 345	4 171	1 345
Intangible assets	503	246	478	246
<b>Total non current assets</b>	<b>2 683 524</b>	<b>2 907 287</b>	<b>2 612 922</b>	<b>2 907 287</b>
<b>TOTAL ASSETS</b>	<b>3 361 148</b>	<b>3 576 621</b>	<b>3 458 636</b>	<b>3 576 621</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Bank overdraft	–	–	–	–
Financial liabilities	5 456	3 544	10 911	3 544
Consumer deposits	19 660	18 846	20 005	18 846
Trade and other payables from exchange transactions	81 064	87 948	67 539	87 948
Trade and other payables from non-exchange transactions	30 494	–	49 965	–
Provision	23 154	13 758	28 690	13 758
VAT	9 430	36 194	1 085	36 194
<b>Total current liabilities</b>	<b>169 257</b>	<b>160 289</b>	<b>178 195</b>	<b>160 289</b>
<b>Non current liabilities</b>				
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
<b>Total non current liabilities</b>	<b>180 345</b>	<b>219 781</b>	<b>180 437</b>	<b>219 781</b>
<b>TOTAL LIABILITIES</b>	<b>349 602</b>	<b>380 070</b>	<b>358 632</b>	<b>380 070</b>
<b>NET ASSETS</b>	<b>3 011 546</b>	<b>3 196 551</b>	<b>3 100 003</b>	<b>3 196 551</b>
<b>COMMUNITY WEALTH/EQUITY</b>				
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
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3 011 546</b>	<b>3 196 551</b>	<b>3 001 966</b>	<b>3 196 551</b>

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

#### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M03 September								
Description	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								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Property rates	155 016	194 714	94 803	64 525	48 678	15 846	33%	194 714
Service charges	599 122	643 646	58 070	177 076	160 912	16 164	10%	643 646
Other revenue	43 341	284 882	18 682	48 893	71 221	(22 328)	-31%	284 882
Transfers and Subsidies - Operational	171 246	190 068	454	80 151	47 517	32 634	69%	190 068
Transfers and Subsidies - Capital	133 513	246 022		50 782	61 506	(10 724)	-17%	246 022
Interest	55 995	88 998	1 357	3 977	22 249	(18 272)	-82%	88 998
Dividends	-	-		-	-	-		-
<b>Payments</b>								
Suppliers and employees	(839 717)	(1 163 758)	(109 800)	(271 203)	(266 187)	5 016	-2%	(1 163 758)
Interest	(6 897)	(8 010)	-	-	(2 002)	(2 002)	100%	(8 010)
Transfers and Subsidies	(4 724)	(5 902)	-	-	(1 476)	(1 476)	100%	(5 902)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>306 894</b>	<b>470 661</b>	<b>63 566</b>	<b>154 200</b>	<b>142 418</b>	<b>(11 782)</b>	<b>-8%</b>	<b>470 661</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
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)	-	-	-	-	-		-
<b>Payments</b>								
Capital assets	(210 026)	(432 655)	(11 801)	(33 444)	(108 164)	(74 720)	69%	(432 655)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(508 197)</b>	<b>(430 201)</b>	<b>(11 801)</b>	<b>(33 444)</b>	<b>(108 164)</b>	<b>(74 720)</b>	<b>69%</b>	<b>(430 201)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	40 000	-	-	-	-		40 000
Increase (decrease) in consumer deposits	1 814	500	174	557	125	432	346%	500
<b>Payments</b>								
Repayment of borrowing	(52 037)	(11 318)	-	-	(2 829)	(2 829)	100%	(11 318)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(50 223)</b>	<b>29 182</b>	<b>174</b>	<b>557</b>	<b>(2 704)</b>	<b>(3 262)</b>	<b>121%</b>	<b>29 182</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(251 526)</b>	<b>69 641</b>	<b>51 938</b>	<b>121 313</b>	<b>31 550</b>			<b>69 641</b>
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		515 856	426 093			464 184

The Cash and cash equivalents as at 30 September 2024 include investments made to the amount of R841 855 613.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Debtors' analysis**

#### **5.1 Supporting Table SC3**

<b>WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September</b>											
Description	NT Code	Budget Year 2024/25									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	
<b>R thousands</b>											
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	8 520	3 452	1 393	1 043	531	631	4 116	5 129	24 814	11 450
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39 461	10 898	789	80	60	42	629	1 286	53 245	2 097
Receivables from Non-exchange Transactions - Property Rates	1400	15 597	4 036	1 315	292	184	131	5 605	5 106	32 265	11 317
Receivables from Exchange Transactions - Waste Water Management	1500	4 669	1 797	526	341	310	284	2 585	2 895	13 408	6 416
Receivables from Exchange Transactions - Waste Management	1600	3 812	1 388	443	290	258	235	2 289	2 829	11 544	5 901
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	25	4	3	2	2	18	25	113	49
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	1 714	234	257	64	104	52	928	(4 327)	(974)	(3 179)
<b>Total By Income Source</b>	<b>2000</b>	<b>73 808</b>	<b>21 829</b>	<b>4 727</b>	<b>2 112</b>	<b>1 449</b>	<b>1 376</b>	<b>16 170</b>	<b>12 944</b>	<b>134 414</b>	<b>34 051</b>
<b>2023/24 - totals only</b>		<b>59 539</b>	<b>11 598</b>	<b>3 373</b>	<b>1 909</b>	<b>1 306</b>	<b>1 139</b>	<b>2 135</b>	<b>28 836</b>	<b>109 835</b>	<b>35 325</b>
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	2 844	2 113	875	54	60	37	1 608	(2 397)	5 194	(638)
Commercial	2300	31 907	7 374	261	76	80	38	541	944	41 220	1 678
Households	2400	39 058	12 342	3 591	1 982	1 309	1 302	14 021	14 397	88 000	33 010
Other	2500	–	–	–	–	–	–	–	–	–	–
<b>Total By Customer Group</b>	<b>2600</b>	<b>73 808</b>	<b>21 829</b>	<b>4 727</b>	<b>2 112</b>	<b>1 449</b>	<b>1 376</b>	<b>16 170</b>	<b>12 944</b>	<b>134 414</b>	<b>34 051</b>

Total Debtors has increased from **R 133 052 437** in August 2024 to **R 134 414 401** in September 2024.

The collection rate for September 2024 was **88.11%** compared to **96.27%** in August 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 - M03 September												
Description R thousands	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		
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	6 363	35	0							6 398	8 735
Auditor General	0800										-	
Other	0900										-	
Medical Aid deductions	1000										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>6 363</b>	<b>35</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 398</b>	<b>8 735</b>

### 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
Kaap Agri Bedryf Bpk	1 841.00	26/08/2024	Query on the invoice by user department	Paid on 02 October 2024
Kaap Agri Bedryf Bpk	1 535.40	19/08/2024	Query on goods received by user department	Awaiting autorisation from user department
MISSING CHILDREN SOUTH	3 867.08	14/08/2024	Service rendered at end of September 2024	Paid on 03 October 2024
KHWATTU Culture and Ed	14 400.00	06/12/2024	Service to be rendered in December 2024 (Sondeza)	Will not be taken into account for late payments
ELIZABETHFONTEIN PRIMER	5 000.00	05/08/2024		
HR ENGINEERING	1 305.00	05/08/2024	Query on the invoice by user department	Awaiting Autorisation from user department
Supa Quick Moorreesburg	362.25	30/08/2024	Administrative (Supporting documentation incomplete)	Awaiting Autorisation from user department
TFC OPERATIONS (PTY) LTD	6 426.18	19/08/2024	Administrative (Original record of payment process lost on the system )	Paid on 02 October 2024
WATER AFFAIRS & FORETSTRY	26.00	30/06/2024	Dispute on the invoice	User department reports that the invoice will be removed and repalced by a new invoice

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September											
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate a	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months									
R thousands											
<b>Municipality</b>											
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	-	3 229	-	70 000	73 229
GRINDROD BANK		Immediate	Call Account	Fixed	9.10%		23 699	552	(515)	-	23 737
<b>Municipality sub-total</b>							771 818	76 296	(515)	70 000	917 600
<b>TOTAL INVESTMENTS AND IN</b>							771 818	76 296	(515)	70 000	917 600

- As at 30 September 2024 investments made amount to R841 855 613.

Commitments against Cash & Cash Equivalents			
	31 August 2024	Transactions / Movement 2024/2025	Current Month
<b>Cash &amp; Cash Equivalents:</b>	<b>R 905 609 861</b>		<b>R 883 044 166</b>
Primary Bank Account	R 162 708 029	R -92 729 835	R 69 978 194
Short Term Investments (Less than 6 months)	R 23 651 091	R 85 508	R 23 736 599
Medium Term Investments (More than 6 months)	R 415 000 000	R 70 000 000	R 485 000 000
Longterm Investments	R 300 000 000		R 300 000 000
Cash Floats	R 4 250 741	R 78 631	R 4 329 372
<b>Commitments:</b>	<b>R 748 921 083</b>		<b>R 706 995 675</b>
Unspent Committed Conditional Grants	R 30 493 916	R -	R 30 493 916
Capital funding requirement 2024/25 (Grants & Loans)	R 278 213 470	R -10 735 484	R 267 477 986
Capital Replacement Reserve Movement	R 88 459 171	R -3 024 978	R 85 434 194
Loan repayment due Dec / June	R 14 689 377		R 14 689 377
Consumer Deposits	R 19 876 303	R 128 794	R 20 005 097
Creditor payments	R 5 949 711	R 447 903	R 6 397 614
Salaries	R 307 834 036	R -28 741 643	R 279 092 393
Bad Debt Contributions	R 3 405 098		R 3 405 098
<b>Working Capital</b>			<b>R 176 048 491</b>

## Section 8 – Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	<b>146 615</b>	<b>156 957</b>	<b>-</b>	<b>66 067</b>	<b>66 067</b>	<b>-</b>		<b>156 957</b>
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
<b>Provincial Government:</b>	<b>22 701</b>	<b>31 428</b>	<b>-</b>	<b>13 450</b>	<b>13 450</b>	<b>-</b>		<b>31 428</b>
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	-	3 968	3 968	-		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
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Operating Transfers and Grants</b>	<b>169 316</b>	<b>188 385</b>	<b>-</b>	<b>79 517</b>	<b>79 517</b>	<b>-</b>		<b>188 385</b>
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	<b>46 713</b>	<b>52 150</b>	<b>-</b>	<b>12 491</b>	<b>12 491</b>	<b>-</b>		<b>52 150</b>
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
<b>Provincial Government:</b>	<b>64 291</b>	<b>174 879</b>	<b>-</b>	<b>38 341</b>	<b>38 341</b>	<b>-</b>		<b>174 879</b>
Human Settlements	61 308	174 289	-	38 251	38 251	-		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	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Transfers and Grants</b>	<b>111 004</b>	<b>227 029</b>	<b>-</b>	<b>50 832</b>	<b>50 832</b>	<b>-</b>		<b>227 029</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>280 320</b>	<b>415 414</b>	<b>-</b>	<b>130 349</b>	<b>130 349</b>	<b>-</b>		<b>415 414</b>

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September								
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								
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>146 615</b>	<b>156 957</b>	<b>7 565</b>	<b>24 055</b>	<b>26 322</b>	<b>(2 267)</b>	<b>-8.6%</b>	<b>156 957</b>
Local Government Equitable Share	143 235	153 764	7 330	23 323	25 565	(2 241)	-8.8%	153 764
Finance Management	1 550	1 600	69	338	369	(32)	-8.5%	1 600
EPWP Incentive	1 830	1 593	167	394	388	6	1.5%	1 593
						-		
<b>Provincial Government:</b>	<b>22 775</b>	<b>31 428</b>	<b>2 511</b>	<b>6 325</b>	<b>6 449</b>	<b>(124)</b>	<b>-1.9%</b>	<b>31 428</b>
Community Development Workers	37	38	-	-	8	(8)	-100.0%	38
Human Settlements	80	9 345	-	-	-	-		9 345
Title deeds Restoration	-	30	-	-	-	-		30
Municipal Accreditation and Capacity Building Grant	156	249	-	-	62	(62)	-100.0%	249
Libraries	12 254	12 002	988	2 707	3 054	(347)	-11.4%	12 002
Proclaimed Roads Subsidy	170	170	-	-	37	(37)	-100.0%	170
Establishment of a K9 Unit	3 305	3 732	657	1 643	1 557	86	5.5%	3 732
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	865	1 973	1 699	274	16.1%	5 712
WC Mun Energy Resilience Grant	680	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant	500	-	-	-	-	-		-
Thusong Grant	-	150	2	2	33	(31)	-95.2%	150
WC Financial Management Capability Grant (Bursaries)	85	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total operating expenditure of Transfers and Grants:</b>	<b>169 390</b>	<b>188 385</b>	<b>10 076</b>	<b>30 380</b>	<b>32 771</b>	<b>(2 391)</b>	<b>-7.3%</b>	<b>188 385</b>
<b>Capital expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>46 713</b>	<b>52 150</b>	<b>644</b>	<b>2 627</b>	<b>12 768</b>	<b>(10 141)</b>	<b>-79.4%</b>	<b>52 150</b>
Municipal Infrastructure Grant (MIG)	23 055	29 332	4	515	4 950	(4 435)	-89.6%	29 332
Integrated National Electrification Programme (municipal)	23 658	22 818	640	2 111	7 818	(5 707)	-73.0%	22 818
						-		
<b>Provincial Government:</b>	<b>57 179</b>	<b>174 879</b>	<b>9 407</b>	<b>11 639</b>	<b>17 125</b>	<b>(5 486)</b>	<b>-32.0%</b>	<b>174 879</b>
Human Settlements	54 196	174 289	9 401	11 633	17 125	(5 492)	-32.1%	174 289
RSEP/VPUU Municipal Projects	500	-	-	-	-	-		-
Libraries	50	50	6	6	-	6	#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	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>	<b>103 892</b>	<b>227 029</b>	<b>10 051</b>	<b>14 266</b>	<b>29 893</b>	<b>(15 627)</b>	<b>-52.3%</b>	<b>227 029</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>273 282</b>	<b>415 414</b>	<b>20 127</b>	<b>44 646</b>	<b>62 664</b>	<b>(18 018)</b>	<b>-28.8%</b>	<b>415 414</b>

## 8.3 Supporting Table SC7 (2)

None.

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

### **9.1 Supporting Table SC8**

<b>WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September</b>								
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
<b><u>Councillors (Political Office Bearers plus Other)</u></b>								
Basic Salaries and Wages	8 945	10 018	725	2 176	2 284	(108)	-5%	10 018
Pension and UIF Contributions	925	977	74	223	223	1	0%	977
Medical Aid Contributions	203	213	18	53	49	4	8%	213
Cellphone Allowance	1 122	1 181	90	270	269	1	0%	1 181
Other benefits and allowances	811	885	68	203	202	1	0%	885
<b>Sub Total - Councillors</b>	<b>12 005</b>	<b>13 273</b>	<b>975</b>	<b>2 925</b>	<b>3 026</b>	<b>(101)</b>	<b>-3%</b>	<b>13 273</b>
<b><u>Senior Managers of the Municipality</u></b>								
Basic Salaries and Wages	10 224	10 180	956	2 652	2 812	(160)	-6%	10 180
Pension and UIF Contributions	1 789	1 953	166	460	488	(28)	-6%	1 953
Medical Aid Contributions	418	468	36	107	117	(10)	-8%	468
Performance Bonus	1 155	1 215	-	-	-	-		1 215
Motor Vehicle Allowance	1 049	1 043	80	239	226	12	5%	1 043
Cellphone Allowance	257	266	22	65	65	-		266
Other benefits and allowances	309	285	27	79	84	(4)	-5%	285
Payments in lieu of leave	-	35	-	-	-	-		35
Post-retirement benefit obligations	1 601	1 601	-	-	-	-		1 601
<b>Sub Total - Senior Managers of Municipality</b>	<b>16 802</b>	<b>17 045</b>	<b>1 286</b>	<b>3 601</b>	<b>3 799</b>	<b>(198)</b>	<b>-5%</b>	<b>17 045</b>
<b><u>Other Municipal Staff</u></b>								
Basic Salaries and Wages	174 911	197 651	16 678	45 947	49 074	(3 126)	-6%	197 651
Pension and UIF Contributions	31 719	35 522	3 006	8 345	8 881	(536)	-6%	35 522
Medical Aid Contributions	14 035	15 634	1 246	3 661	3 908	(248)	-6%	15 634
Overtime	19 680	15 726	2 876	4 188	3 991	197	5%	15 726
Motor Vehicle Allowance	6 028	6 354	569	1 718	1 543	175	11%	6 354
Cellphone Allowance	682	708	57	169	179	(10)	-5%	708
Housing Allowances	1 144	1 279	110	307	325	(18)	-6%	1 279
Other benefits and allowances	34 955	35 729	1 939	4 834	5 108	(274)	-5%	35 729
Payments in lieu of leave	3 002	3 139	-	-	1	(1)	-100%	3 139
Long service awards	2 753	2 696	-	-	666	(666)	-100%	2 696
Post-retirement benefit obligations	9 998	9 998	-	-	-	-		9 998
<b>Sub Total - Other Municipal Staff</b>	<b>298 907</b>	<b>324 436</b>	<b>26 481</b>	<b>69 168</b>	<b>73 675</b>	<b>(4 507)</b>	<b>-6%</b>	<b>324 436</b>
<b>Total Parent Municipality</b>	<b>327 714</b>	<b>354 754</b>	<b>28 742</b>	<b>75 694</b>	<b>80 500</b>	<b>(4 806)</b>	<b>-6%</b>	<b>354 754</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>327 714</b>	<b>354 754</b>	<b>28 742</b>	<b>75 694</b>	<b>80 500</b>	<b>(4 806)</b>	<b>-6%</b>	<b>354 754</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>315 709</b>	<b>341 481</b>	<b>27 767</b>	<b>72 769</b>	<b>77 474</b>	<b>(4 705)</b>	<b>-6%</b>	<b>341 481</b>

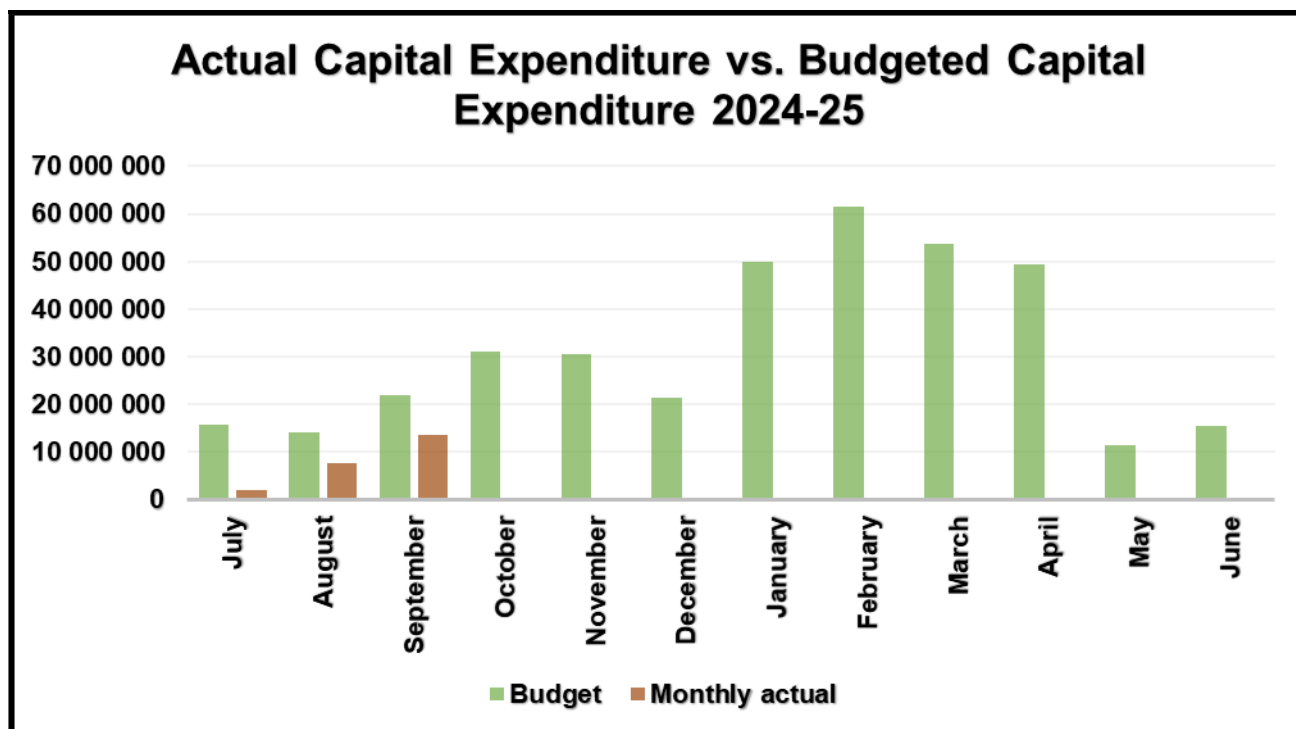
## **Section 10 – Material variances to the SDBIP**

No material variances to the SDBIP.

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September							
Month	Budget Year 2024/25						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>							
<b>Monthly expenditure performance trend</b>							
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			82 950	-		
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	-		
<b>Total Capital expenditure</b>	<b>376 478</b>	<b>23 565</b>					



## Section 12 – Other Supporting Documentation

### 12.1 Supporting Table SC13a,b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03  
September

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>148 372</b>	<b>275 466</b>	<b>10 187</b>	<b>18 979</b>	<b>33 769</b>	<b>14 790</b>	<b>43.8%</b>	<b>275 466</b>
Roads Infrastructure	60 113	117 253	2 272	4 927	13 583	8 655	63.7%	117 253
<i>Roads</i>	60 113	117 253	2 272	4 927	13 583	8 655	63.7%	117 253
Storm water Infrastructure	1 529	1 509	–	–	1 000	1 000	100.0%	1 509
<i>Storm water Conveyance</i>	1 529	1 509	–	–	1 000	1 000	100.0%	1 509
Electrical Infrastructure	58 109	61 979	1 629	7 001	8 249	1 247	15.1%	61 979
<i>MV Substations</i>	20 289	31 611	52	65	(76)	(141)	185.3%	31 611
<i>MV Switching Stations</i>	4 830	5 350	851	4 564	(87)	(4 651)	5345.9%	5 350
<i>MV Networks</i>	32 064	22 818	640	2 111	7 818	5 707	73.0%	22 818
<i>LV Networks</i>	926	2 200	86	261	594	333	56.1%	2 200
Water Supply Infrastructure	17 173	38 951	2 506	2 881	3 860	979	25.4%	38 951
<i>Distribution</i>	17 173	38 951	2 506	2 881	3 860	979	25.4%	38 951
Sanitation Infrastructure	9 351	26 154	3 781	4 170	2 578	(1 591)	-61.7%	26 154
<i>Pump Station</i>	1 212	–	–	–	–	–	–	–
<i>Reticulation</i>	8 138	26 154	3 781	4 170	2 578	(1 591)	-61.7%	26 154
Solid Waste Infrastructure	2 098	29 621	–	–	4 500	4 500	100.0%	29 621
<i>Landfill Sites</i>	2 098	29 621	–	–	4 500	4 500	100.0%	29 621
<b>Community Assets</b>	<b>10 446</b>	<b>14 141</b>	<b>73</b>	<b>73</b>	<b>8 000</b>	<b>7 927</b>	<b>99.1%</b>	<b>14 141</b>
Community Facilities	2 615	1 800	–	–	–	–	–	1 800
<i>Cemeteries/Crematoria</i>	453	–	–	–	–	–	–	–
<i>Police</i>	–	–	–	–	–	–	–	–
<i>Purls</i>	1 212	1 100	–	–	–	–	–	1 100
<i>Public Ablution Facilities</i>	–	700	–	–	–	–	–	700
Sport and Recreation Facilities	7 831	12 341	73	73	8 000	7 927	99.1%	12 341
<i>Indoor Facilities</i>	–	980	–	–	–	–	–	980
<i>Outdoor Facilities</i>	7 831	11 361	73	73	8 000	7 927	99.1%	11 361
<b>Other assets</b>	<b>19 457</b>	<b>16 977</b>	<b>1 173</b>	<b>1 173</b>	<b>1 747</b>	<b>574</b>	<b>32.9%</b>	<b>16 977</b>
Operational Buildings	2 955	650	–	–	–	–	–	650
<i>Municipal Offices</i>	2 906	300	–	–	–	–	–	300
<i>Stores</i>	48	350	–	–	–	–	–	350
Housing	16 503	16 327	1 173	1 173	1 747	574	32.9%	16 327
<i>Social Housing</i>	16 503	16 327	1 173	1 173	1 747	574	32.9%	16 327
<b>Intangible Assets</b>	<b>–</b>	<b>400</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>400</b>
Licences and Rights	–	400	–	–	–	–	–	400
<i>Computer Software and Applications</i>	–	400	–	–	–	–	–	400
<b>Computer Equipment</b>	<b>2 306</b>	<b>1 790</b>	<b>40</b>	<b>89</b>	<b>23</b>	<b>(67)</b>	<b>-297.3%</b>	<b>1 790</b>
Computer Equipment	2 306	1 790	40	89	23	(67)	-297.3%	1 790
<b>Furniture and Office Equipment</b>	<b>1 140</b>	<b>920</b>	<b>144</b>	<b>192</b>	<b>89</b>	<b>(103)</b>	<b>-116.9%</b>	<b>920</b>
Furniture and Office Equipment	1 140	920	144	192	89	(103)	-116.9%	920
<b>Machinery and Equipment</b>	<b>12 905</b>	<b>2 187</b>	<b>119</b>	<b>419</b>	<b>354</b>	<b>(65)</b>	<b>-18.3%</b>	<b>2 187</b>
Machinery and Equipment	12 905	2 187	119	419	354	(65)	-18.3%	2 187
<b>Transport Assets</b>	<b>10 690</b>	<b>15 638</b>	<b>228</b>	<b>256</b>	<b>641</b>	<b>385</b>	<b>60.0%</b>	<b>15 638</b>
Transport Assets	10 690	15 638	228	256	641	385	60.0%	15 638
<b>Land</b>	<b>149</b>	<b>8 700</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8 700</b>
Land	149	8 700	–	–	–	–	–	8 700
<b>Total Capital Expenditure on new assets</b>	<b>205 466</b>	<b>336 219</b>	<b>11 964</b>	<b>21 180</b>	<b>44 622</b>	<b>23 442</b>	<b>52.5%</b>	<b>336 219</b>

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

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>22 862</b>	<b>3 000</b>	-	-	-	-		<b>3 000</b>
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
<b>Community Assets</b>	-	<b>250</b>	-	-	<b>100</b>	<b>100</b>	<b>100.0%</b>	<b>250</b>
Community Facilities	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	250	-	-	100	100	100.0%	250
<i>Outdoor Facilities</i>		250	-	-	100	100	100.0%	250
<b>Machinery and Equipment</b>	-	<b>160</b>	-	-	<b>160</b>	<b>160</b>	<b>100.0%</b>	<b>160</b>
Machinery and Equipment		160	-	-	160	160	100.0%	160
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>22 862</b>	<b>3 410</b>	-	-	<b>260</b>	<b>260</b>	<b>100.0%</b>	<b>3 410</b>

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

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>8 060</b>	<b>30 744</b>	<b>1 793</b>	<b>2 381</b>	<b>5 495</b>	<b>3 114</b>	<b>56.7%</b>	<b>30 744</b>
Roads Infrastructure	667	9 749	-	213	3 000	2 787	92.9%	9 749
<i>Roads</i>	667	9 749	-	213	3 000	2 787	92.9%	9 749
Storm water Infrastructure	246	250	-	-	-	-		250
<i>Storm water Conveyance</i>	246	250	-	-	-	-		250
Electrical Infrastructure	3 554	4 483	1 710	2 085	723	(1 362)	-188.6%	4 483
<i>MV Networks</i>	945	2 633	1 660	1 961	510	(1 452)	-284.9%	2 633
<i>LV Networks</i>	2 610	1 850	50	124	213	89	41.9%	1 850
Water Supply Infrastructure	1 550	10 434	83	83	2 064	1 981	96.0%	10 434
<i>Bulk Mains</i>	499	500	-	-	-	-		500
<i>Distribution</i>	1 000	9 734	83	83	2 100	2 017	96.1%	9 734
<i>PRV Stations</i>	51	200	-	-	(36)	(36)	100.0%	200
Sanitation Infrastructure	2 043	5 827	-	-	(291)	(291)	100.0%	5 827
<i>Waste Water Treatment Works</i>	2 043	5 827	-	-	(291)	(291)	100.0%	5 827
<b>Community Assets</b>	<b>10 755</b>	<b>6 105</b>	<b>4</b>	<b>4</b>	<b>1 450</b>	<b>1 446</b>	<b>99.7%</b>	<b>6 105</b>
Community Facilities	24	-	-	-	-	-		-
<i>Cemeteries/Crematoria</i>	24	-	-	-	-	-		-
Sport and Recreation Facilities	10 732	6 105	4	4	1 450	1 446	99.7%	6 105
<i>Outdoor Facilities</i>	10 732	6 105	4	4	1 450	1 446	99.7%	6 105
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>18 816</b>	<b>36 848</b>	<b>1 797</b>	<b>2 385</b>	<b>6 945</b>	<b>4 560</b>	<b>65.7%</b>	<b>36 848</b>



## 12.2 Supporting Table SC13c and d

### WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>46 909</b>	<b>49 514</b>	<b>4 567</b>	<b>11 026</b>	<b>11 855</b>	<b>829</b>	<b>7.0%</b>	<b>49 514</b>
Roads Infrastructure	6 108	6 026	589	1 442	1 586	144	9.1%	6 026
Roads	5 670	5 953	589	1 442	1 467	26	1.7%	5 953
Road Furniture	438	73	–	–	118	118	100.0%	73
Storm water Infrastructure	20 157	22 254	2 201	5 511	5 141	(370)	-7.2%	22 254
Storm water Conveyance	20 157	22 254	2 201	5 511	5 141	(370)	-7.2%	22 254
Electrical Infrastructure	3 570	5 322	258	644	1 199	555	46.3%	5 322
MV Substations	171	191	52	124	48	(76)	-158.3%	191
MV Networks	–	1 900	–	–	384	384	100.0%	1 900
LV Networks	3 399	3 231	205	520	768	247	32.2%	3 231
Capital Spares			–			–		–
Water Supply Infrastructure	1 845	1 707	185	405	427	22	5.1%	1 707
Reservoirs	1 355	1 256	171	358	314	(44)	-14.0%	1 256
Pump Stations	104	161	–	1	40	39	96.5%	161
Distribution	385	290	13	46	73	27	36.9%	290
Sanitation Infrastructure	5 491	5 464	618	938	1 366	428	31.4%	5 464
Pump Station	985	1 031	71	140	258	118	45.8%	1 031
Waste Water Treatment Works	4 507	4 434	547	798	1 108	310	28.0%	4 434
Solid Waste Infrastructure	9 738	8 741	717	2 087	2 137	50	2.3%	8 741
Landfill Sites	9 738	8 741	717	2 087	2 137	50	2.3%	8 741
<b>Community Assets</b>	<b>3 022</b>	<b>3 585</b>	<b>397</b>	<b>793</b>	<b>890</b>	<b>98</b>	<b>11.0%</b>	<b>3 585</b>
Community Facilities	2 114	2 543	232	579	633	55	8.6%	2 543
Halls	378	442	22	38	111	72	65.4%	442
Centres	1 515	1 832	166	457	458	1	0.2%	1 832
Libraries	50	50	29	29	11	(18)	-167.1%	50
Cemeteries/Crematoria	96	118	14	43	30	(13)	-43.8%	118
Parks	74	100	2	12	24	12	50.1%	100
Sport and Recreation Facilities	908	1 042	165	214	257	43	16.7%	1 042
Indoor Facilities	61	100	17	20	25	5	19.0%	100
Outdoor Facilities	847	942	148	194	232	38	16.5%	942
<b>Other assets</b>	<b>3 199</b>	<b>1 923</b>	<b>230</b>	<b>370</b>	<b>476</b>	<b>105</b>	<b>22.2%</b>	<b>1 923</b>
Operational Buildings	1 996	1 148	158	270	282	12	4.2%	1 148
Municipal Offices	1 996	1 148	158	270	282	12	4.2%	1 148
Housing	1 203	775	72	100	194	94	48.3%	775
Staff Housing	323	228	17	26	57	31	54.0%	228
Social Housing	879	547	54	74	137	63	45.9%	547
<b>Intangible Assets</b>	<b>4 633</b>	<b>6 669</b>	<b>229</b>	<b>1 427</b>	<b>1 667</b>	<b>240</b>	<b>14.4%</b>	<b>6 669</b>
Licences and Rights	4 633	6 669	229	1 427	1 667	240	14.4%	6 669
Computer Software and Applications	4 633	6 669	229	1 427	1 667	240	14.4%	6 669
<b>Computer Equipment</b>	<b>234</b>	<b>402</b>	<b>9</b>	<b>38</b>	<b>100</b>	<b>62</b>	<b>62.0%</b>	<b>402</b>
Computer Equipment	234	402	9	38	100	62	62.0%	402
<b>Furniture and Office Equipment</b>	<b>25</b>	<b>58</b>	<b>–</b>	<b>1</b>	<b>14</b>	<b>13</b>	<b>95.5%</b>	<b>58</b>
Furniture and Office Equipment	25	58	–	1	14	13	95.5%	58
<b>Machinery and Equipment</b>	<b>1 308</b>	<b>1 392</b>	<b>106</b>	<b>194</b>	<b>330</b>	<b>135</b>	<b>41.0%</b>	<b>1 392</b>
Machinery and Equipment	1 308	1 392	106	194	330	135	41.0%	1 392
<b>Transport Assets</b>	<b>7 542</b>	<b>8 083</b>	<b>619</b>	<b>1 553</b>	<b>3 853</b>	<b>2 300</b>	<b>59.7%</b>	<b>8 083</b>
Transport Assets	7 542	8 083	619	1 553	3 853	2 300	59.7%	8 083
<b>Total Repairs and Maintenance Expenditure</b>	<b>66 872</b>	<b>71 627</b>	<b>6 158</b>	<b>15 401</b>	<b>19 184</b>	<b>3 782</b>	<b>19.7%</b>	<b>71 627</b>

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September**

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Depreciation by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>85 055</b>	<b>103 245</b>	<b>21 400</b>	<b>21 400</b>	<b>-</b>	<b>(21 400)</b>	<b>#DIV/0!</b>	<b>103 245</b>
Roads Infrastructure	25 740	32 419	6 507	6 507	-	(6 507)	#DIV/0!	32 419
<i>Roads</i>	23 944	31 036	5 992	5 992	-	(5 992)	#DIV/0!	31 036
<i>Road Structures</i>	867	838	221	221	-	(221)	#DIV/0!	838
<i>Road Furniture</i>	928	546	294	294	-	(294)	#DIV/0!	546
<i>Capital Spares</i>	-	-	-	-	-	-	-	-
Storm water Infrastructure	4 704	9 972	1 237	1 237	-	(1 237)	#DIV/0!	9 972
<i>Drainage Collection</i>	933	6 049	251	251	-	(251)	#DIV/0!	6 049
<i>Storm water Conveyance</i>	3 771	3 923	986	986	-	(986)	#DIV/0!	3 923
<i>Attenuation</i>	-	-	-	-	-	-	-	-
Electrical Infrastructure	14 876	14 779	3 830	3 830	-	(3 830)	#DIV/0!	14 779
<i>Power Plants</i>	3	3	1	1	-	(1)	#DIV/0!	3
<i>HV Substations</i>	605	-	191	191	-	(191)	#DIV/0!	-
<i>HV Transmission Conductors</i>	29	29	7	7	-	(7)	#DIV/0!	29
<i>MV Substations</i>	2 072	2 799	570	570	-	(570)	#DIV/0!	2 799
<i>MV Switching Stations</i>	1 247	1 250	313	313	-	(313)	#DIV/0!	1 250
<i>MV Networks</i>	7 429	7 666	1 942	1 942	-	(1 942)	#DIV/0!	7 666
<i>LV Networks</i>	3 280	2 819	752	752	-	(752)	#DIV/0!	2 819
<i>Capital Spares</i>	212	213	53	53	-	(53)	#DIV/0!	213
Water Supply Infrastructure	16 774	18 959	4 140	4 140	-	(4 140)	#DIV/0!	18 959
<i>Dams and Weirs</i>	253	254	64	64	-	(64)	#DIV/0!	254
<i>Boreholes</i>	184	198	46	46	-	(46)	#DIV/0!	198
<i>Reservoirs</i>	2 660	2 663	669	669	-	(669)	#DIV/0!	2 663
<i>Pump Stations</i>	726	626	253	253	-	(253)	#DIV/0!	626
<i>Water Treatment Works</i>	126	125	32	32	-	(32)	#DIV/0!	125
<i>Bulk Mains</i>	2 030	2 029	510	510	-	(510)	#DIV/0!	2 029
<i>Distribution</i>	10 794	13 064	2 567	2 567	-	(2 567)	#DIV/0!	13 064
Sanitation Infrastructure	19 914	23 111	5 124	5 124	-	(5 124)	#DIV/0!	23 111
<i>Pump Station</i>	14 805	21 285	3 705	3 705	-	(3 705)	#DIV/0!	21 285
<i>Reticulation</i>	1 091	1 790	274	274	-	(274)	#DIV/0!	1 790
<i>Waste Water Treatment Works</i>	4 018	36	1 145	1 145	-	(1 145)	#DIV/0!	36
Solid Waste Infrastructure	3 048	4 004	561	561	-	(561)	#DIV/0!	4 004
<i>Landfill Sites</i>	2 879	3 849	521	521	-	(521)	#DIV/0!	3 849
<i>Waste Drop-off Points</i>	168	102	27	27	-	(27)	#DIV/0!	102
<i>Waste Separation Facilities</i>	-	53	13	13	-	(13)	#DIV/0!	53

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September**

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Community Assets</b>	7 076	7 874	1 797	1 797	-	(1 797)	#DIV/0!	7 874
Community Facilities	2 805	2 617	690	690	-	(690)	#DIV/0!	2 617
Halls	678	929	170	170	-	(170)	#DIV/0!	929
Centres	-	316	-	-	-	-	-	316
Clinics/Care Centres	82	51	21	21	-	(21)	#DIV/0!	51
Testing Stations	258	-	67	67	-	(67)	#DIV/0!	-
Museums	2	15	1	1	-	(1)	#DIV/0!	15
Libraries	470	457	118	118	-	(118)	#DIV/0!	457
Cemeteries/Crematoria	321	237	72	72	-	(72)	#DIV/0!	237
Purfs	-	30	-	-	-	-	-	30
Public Open Space	643	343	149	149	-	(149)	#DIV/0!	343
Public Ablution Facilities	87	222	22	22	-	(22)	#DIV/0!	222
Markets	240	-	65	65	-	(65)	#DIV/0!	-
Taxi Ranks/Bus Terminals	24	17	6	6	-	(6)	#DIV/0!	17
Sport and Recreation Facilities	4 271	5 257	1 107	1 107	-	(1 107)	#DIV/0!	5 257
Indoor Facilities	-	1 416	-	-	-	-	-	1 416
Outdoor Facilities	4 271	3 841	1 107	1 107	-	(1 107)	#DIV/0!	3 841
Capital Spares	-	-	-	-	-	-	-	-
<b>Investment properties</b>	394	32	99	99	-	(99)	#DIV/0!	32
Revenue Generating	394	32	99	99	-	(99)	#DIV/0!	32
Improved Property	394	32	99	99	-	(99)	#DIV/0!	32
<b>Other assets</b>	1 963	2 232	492	492	-	(492)	#DIV/0!	2 232
Operational Buildings	1 685	2 066	422	422	-	(422)	#DIV/0!	2 066
Municipal Offices	1 380	1 796	347	347	-	(347)	#DIV/0!	1 796
Workshops	305	2	75	75	-	(75)	#DIV/0!	2
Yards	-	1	-	-	-	-	-	1
Stores	-	267	-	-	-	-	-	267
Housing	278	166	70	70	-	(70)	#DIV/0!	166
Staff Housing	278	148	70	70	-	(70)	#DIV/0!	148
Social Housing	-	18	-	-	-	-	-	18
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	103	144	26	26	-	(26)	#DIV/0!	144
Licences and Rights	103	144	26	26	-	(26)	#DIV/0!	144
Computer Software and Applications	103	144	26	26	-	(26)	#DIV/0!	144
<b>Computer Equipment</b>	1 672	2 263	461	461	-	(461)	#DIV/0!	2 263
Computer Equipment	1 672	2 263	461	461	-	(461)	#DIV/0!	2 263
<b>Furniture and Office Equipment</b>	660	961	195	195	-	(195)	#DIV/0!	961
Furniture and Office Equipment	660	961	195	195	-	(195)	#DIV/0!	961
<b>Machinery and Equipment</b>	2 540	3 172	671	671	-	(671)	#DIV/0!	3 172
Machinery and Equipment	2 540	3 172	671	671	-	(671)	#DIV/0!	3 172
<b>Transport Assets</b>	3 820	5 929	1 057	1 057	-	(1 057)	#DIV/0!	5 929
Transport Assets	3 820	5 929	1 057	1 057	-	(1 057)	#DIV/0!	5 929
<b>Total Depreciation</b>	103 283	125 851	26 198	26 198	-	(26 198)	#DIV/0!	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 the process and could the depreciation run for July until September be processed. 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 **September 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: 11 October 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: 14 October 2024