

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 December 2024

Table of Contents

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for December 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 December 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 704 398 412	R 709 559 560	R 5 161 148	1%	49%
Operating Expenditure	R 1 189 045 717	R 496 033 464	R 493 435 279	R -2 598 185	-1%	41%
Capital	R 376 477 670	R 135 002 170	R 112 174 134	R -22 828 036	-17%	30%

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) - M06 December								
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	40 551	260 658	238 995	21 662	9%	451 420
Service charges - Water	92 982	97 940	9 324	44 352	43 394	957	2%	97 940
Service charges - Waste Water Management	60 461	57 022	5 396	30 536	28 515	2 021	7%	57 022
Service charges - Waste management	33 963	38 087	3 204	19 192	19 005	187	1%	38 087
Sale of Goods and Rendering of Services	14 571	13 619	1 147	8 051	6 490	1 561	24%	13 619
Agency services	5 348	6 787	433	3 215	3 371	(156)	-5%	6 787
Interest earned from Receivables	3 695	3 407	331	1 934	1 703	230	14%	3 407
Interest from Current and Non Current Assets	84 764	88 998	1 081	6 837	4 522	2 315	51%	88 998
Rental from Fixed Assets	1 382	1 930	114	994	952	42	4%	1 930
Operational Revenue	44 525	4 028	684	3 891	2 005	1 886	94%	4 028
Non-Exchange Revenue								
Property rates	163 175	199 371	16 961	100 589	96 126	4 463	5%	199 371
Surcharges and Taxes			-	-	-	-		-
Fines, penalties and forfeits	38 582	38 991	17	134	156	(22)	-14%	38 991
Licence and permits	5 079	5 467	321	2 410	2 722	(312)	-11%	5 467
Transfers and subsidies - Operational	171 662	190 028	53 516	130 738	125 778	4 960	4%	190 028
Interest	1 548	1 324	145	843	662	181	27%	1 324
Operational Revenue	11 094	12 062	970	5 830	6 031	(201)	-3%	12 062
Gains on disposal of Assets	2 963	2 453	1 376	1 376	937	439	47%	2 453
Total Revenue (excluding capital transfers and contributions)	1 179 044	1 212 935	135 573	621 580	581 367	40 212	7%	1 212 935

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

- **Service Charges: Electricity** stands at 9% 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.
- **Sale of Goods and Rendering of Services** stands at 24% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items such as Caravan sites and Building fees.
- **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 **December 2024** was **R135.573 million** whilst the overall YTD performance **excluding capital transfers** stands at **7% above** the budgeted projections. **Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2025.**

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December								
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	25 668	162 712	170 128	(7 416)	-4%	341 481
Remuneration of councillors	12 005	13 273	1 024	6 451	6 053	398	7%	13 273
Bulk purchases - electricity	340 332	384 927	28 980	193 067	186 804	6 263	3%	384 927
Inventory consumed	50 912	68 908	1 924	14 083	16 198	(2 116)	-13%	68 908
Debt impairment	10 371	3 405	-	-	-	-		3 405
Depreciation and amortisation	111 938	128 253	8 912	52 968	42 751	10 217	24%	128 253
Interest	12 335	14 689	2 040	2 040	4 005	(1 965)	-49%	14 689
Contracted services	71 683	83 092	6 470	31 102	35 960	(4 859)	-14%	83 092
Transfers and subsidies	4 424	5 902	61	3 142	3 242	(101)	-3%	5 902
Irrecoverable debts written off	34 705	45 024	-	-	-	-		45 024
Operational costs	45 272	65 587	4 344	26 432	30 892	(4 460)	-14%	65 587
Losses on Disposal of Assets	10 452	22 793	-	1 439	-	1 439	#DIV/0!	22 793
Other Losses	5 358	11 710	-	-	-	-		11 710
Total Expenditure	1 025 495	1 189 046	79 424	493 435	496 033	(2 598)	-1%	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 December. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2025.
- **Inventory consumed, 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, Commission: Pre-paid Electricity and Vehicle breakages.
- Expenditure for the month of **December 2024** was **R79.424 million** whilst the overall YTD performance stands at **1% below** the budgeted projections, which is within the operational risk appetite. **Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2025.**

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) - M06 December								
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	4 454	23 508	31 197	(7 689)	-25%	57 326
Vote 4 - Electricity Services	35 691	55 129	170	3 669	20 577	(16 908)	-82%	55 129
Vote 6 - Development Services	54 098	165 889	7 142	51 052	30 622	20 430	67%	165 889
Total Capital Multi-year expenditure	139 189	278 343	11 766	78 229	82 397	(4 168)	-5%	278 343
Single Year expenditure appropriation								
Vote 1 - Corporate Services	237	778	-	24	340	(316)	-93%	778
Vote 2 - Civil Services	59 014	69 710	15 235	22 080	44 127	(22 047)	-50%	69 710
Vote 3 - Council	11	878	130	995	941	54	6%	878
Vote 4 - Electricity Services	31 729	13 843	298	8 617	5 349	3 269	61%	13 843
Vote 5 - Financial Services	3 220	698	58	299	398	(98)	-25%	698
Vote 6 - Development Services	1 645	8 935	-	462	511	(49)	-10%	8 935
Vote 7 - Municipal Manager	21	412	4	8	11	(3)	-29%	412
Vote 8 - Protection Services	3 043	2 882	126	1 460	929	531	57%	2 882
Total Capital single-year expenditure	98 920	98 134	15 850	33 945	52 606	(18 660)	-35%	98 134
Total Capital Expenditure	238 110	376 478	27 616	112 174	135 002	(22 828)	-17%	376 478
Capital Expenditure - Functional Classification								
Governance and administration	8 047	4 525	234	1 484	3 014	(1 530)	-51%	4 525
Executive and council	32	1 290	134	1 003	952	51	5%	1 290
Finance and administration	8 015	3 236	100	481	2 061	(1 581)	-77%	3 236
Community and public safety	24 982	24 932	3 165	13 032	19 419	(6 386)	-33%	24 932
Community and social services	693	1 130	-	12	20	(8)	-40%	1 130
Sport and recreation	21 247	20 920	3 039	11 561	18 470	(6 909)	-37%	20 920
Public safety	3 043	2 882	126	1 460	929	531	57%	2 882
Economic and environmental services	88 852	156 971	12 219	40 406	43 467	(3 062)	-7%	156 971
Planning and development	17 639	24 829	2 126	5 288	3 068	2 220	72%	24 829
Road transport	71 213	132 142	10 093	35 118	40 399	(5 282)	-13%	132 142
Trading services	116 228	190 050	11 999	57 252	69 102	(11 850)	-17%	190 050
Energy sources	66 459	67 741	426	12 149	24 965	(12 815)	-51%	67 741
Water management	25 826	49 869	3 734	17 102	17 436	(335)	-2%	49 869
Waste water management	20 671	39 350	2 608	13 523	9 692	3 831	40%	39 350
Waste management	3 272	33 090	5 231	14 478	17 009	(2 531)	-15%	33 090
Total Capital Expenditure - Functional Classification	238 110	376 478	27 616	112 174	135 002	(22 828)	-17%	376 478
Funded by:								
National Government	46 713	52 150	4 823	20 192	31 874	(11 682)	-37%	52 150
Provincial Government	65 573	174 809	7 142	51 063	30 652	20 410	67%	174 809
Transfers and subsidies - capital (monetary allocations) (Nat/Prov)	1 200	19 033	3 429	6 135	15 667	(9 531)	-61%	19 033
Transfers recognised - capital	113 486	245 992	15 393	77 390	78 193	(803)	-1%	245 992
Borrowing	-	36 951	-	-	9 050	(9 050)	-100%	36 951
Internally generated funds	124 624	93 535	12 223	34 784	47 759	(12 975)	-27%	93 535
Total Capital Funding	238 110	376 478	27 616	112 174	135 002	(22 828)	-17%	376 478

- Capital expenditure for the month of **December 2024** amounts to **R27 615 954** and stands at **16.91%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors. Variances will be addressed in the mid-year adjustments budget following consultations with the various directorates as each director remains responsible for their respective budgets.
- The YTD actual is **R112 174 134**, a mere **29.8%** of the total budget of **R376 477 670**.
- Commitments are R14 729 875.

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	1 985 507	11 024 102	13 500 000	-2 475 898	-18%	Tender/construction phase	Swartland	25%	Awaiting RoD for Second phase of Construction
ROADS											
2	Roads Swartland: Construction of New Roads	26 386 431	1 366 170	4 758 751	11 186 431	-6 427 680	-57%	Tender phase/planning and design	Swartland	8%	Project rescheduled and budget ammended with adjustment budget
3	Access road and Intersection Upgrading: Illinge Lethu	9 749 214	1 096 089	1 681 244	8 000 000	-6 318 756	-79%	Construction completion 20%	Illinge Lethu	25%	Project on schedule
SPORT & RECREATION											
4	Swimming Pool: Wesbank	12 260 700	1 102 821	7 725 195	12 260 700	-4 535 505	-37%	Complete	Wesbank	100%	Project complete
HOUSING											
5	Moorreesburg Serviced Sites	58 466 165	1 028 479	20 615 357	10 640 842	9 974 515	94%	Construction	Moorreesburg	72%	
6	Malmesbury De Hoop Serviced Sites	76 686 000	2 760 114	22 954 934	14 565 673	8 389 261	58%	Construction	Malmesbury	77%	
7	Darling Serviced Sites	17 757 001	3 353 318	7 410 794	3 231 776	4 179 018	129%	Construction	Darling	93%	
8	Silvertown: IBS	12 000 000	-	70 742	2 184 000	-2 113 258	-97%	Planning	Chatsworth	10%	Received PID approval
ELECTRICAL SERVICES											
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	30 990 560	13 609	98 975	2 859 090	-2 760 115	-97%	Technical planning and design	Malmesbury	7%	Preliminary design complete. Working on tender document. Eskom DRT meeting early 2025
10	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	22 818 000	156 087	3 570 110	16 818 000	-13 247 890	-79%	Construction	Malmesbury	17%	17% of second year of 2 year tender. 72% overall
TOTAL		296 734 659	12 862 194	79 910 203	95 246 512	-15 336 309	-16%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December				
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%	2.2%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. 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%	9.2%	7.2%
Gearing	Long Term Borrowing/ Funds & Reserves	17.5%	8.4%	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%	97.8%	97.0%
<u>Creditors Management</u>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	99.46%	100.0%
<u>Other Indicators</u>				
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.50%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	22.13%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	28.2%	26.2%	28.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.9%	6.0%	5.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.8%	1.8%	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%	45.4%	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	10	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 - M06 December								
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	16 961	100 589	96 126	4 463	5%	199 371
Service charges	630 655	644 470	58 475	354 737	329 910	24 827	8%	644 470
Investment revenue	84 764	88 998	1 081	6 837	4 522	2 315	51%	88 998
Transfers and subsidies - Operational	171 662	190 028	53 516	130 738	125 778	4 960	0	190 028
Other own revenue	128 788	90 067	5 540	28 678	25 031	3 647	15%	90 067
Total Revenue (excluding capital transfers and contributions)	1 179 044	1 212 935	135 573	621 580	581 367	40 212	7%	1 212 935
Employee costs	315 709	341 481	25 668	162 712	170 128	(7 416)	-4%	341 481
Remuneration of Councillors	12 005	13 273	1 024	6 451	6 053	398	7%	13 273
Depreciation and amortisation	111 938	128 253	8 912	52 968	42 751	10 217	24%	128 253
Interest	12 335	14 689	2 040	2 040	4 005	(1 965)	-49%	14 689
Inventory consumed and bulk purchases	391 244	453 835	30 905	207 150	203 002	4 148	2%	453 835
Transfers and subsidies	4 424	5 902	61	3 142	3 242	(101)	-3%	5 902
Other expenditure	177 841	231 611	10 814	58 974	66 853	(7 879)	-12%	231 611
Total Expenditure	1 025 495	1 189 046	79 424	493 435	496 033	(2 598)	-1%	1 189 046
Surplus/(Deficit)	153 548	23 889	56 149	128 144	85 334	42 811	50%	23 889
Transfers and subsidies - capital (monetary)	113 470	246 062	17 643	87 980	123 031	(35 051)	-28%	246 062
Transfers and subsidies - capital (in-kind)	307	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	267 325	269 951	73 792	216 124	208 365	7 759	4%	269 951
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	267 325	269 951	73 792	216 124	208 365	7 759	4%	269 951
Capital expenditure & funds sources								
Capital expenditure	238 110	376 478	27 616	112 174	135 002	(22 828)	-17%	376 478
Capital transfers recognised	113 486	245 992	15 393	77 390	78 193	(803)	-1%	245 992
Borrowing	-	36 951	-	-	9 050	(9 050)	-100%	36 951
Internally generated funds	124 624	93 535	12 223	34 784	47 759	(12 975)	-27%	93 535
Total sources of capital funds	238 110	376 478	27 616	112 174	135 002	(22 828)	-17%	376 478
Financial position								
Total current assets	677 624	669 334		936 054				669 334
Total non current assets	2 683 524	2 907 287		2 673 321				2 907 287
Total current liabilities	169 257	160 289		213 492				160 289
Total non current liabilities	180 345	219 781		177 803				219 781
Community wealth/Equity	3 011 546	3 196 551		3 001 956				3 196 551
Cash flows								
Net cash from (used) operating	306 894	470 661	131 708	338 384	284 836	(53 548)	-19%	470 661
Net cash from (used) investing	(508 197)	(430 201)	(29 325)	(114 370)	(216 327)	(101 957)	47%	(430 201)
Net cash from (used) financing	(50 223)	29 182	174	1 168	(5 409)	(6 577)	122%	29 182
Cash/cash equivalents at the month/year end	470 491	464 184	-	619 724	457 643	(162 082)	-35%	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	66 088	15 050	2 993	2 779	2 821	2 891	34 424	131 174
Creditors Age Analysis								
Total Creditors	4 006	77	-	0	-	-	-	4 084

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December								
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								
Governance and administration	335 325	377 656	45 862	171 718	160 824	10 894	7%	377 656
Executive and council	154	352	0	30	212	(182)	-86%	352
Finance and administration	335 171	377 305	45 862	171 688	160 612	11 076	7%	377 305
Community and public safety	132 967	257 564	12 926	79 444	109 413	(29 969)	-27%	257 564
Community and social services	14 480	14 098	1 063	6 894	7 062	(168)	-2%	14 098
Sport and recreation	15 078	10 771	2 362	6 482	5 349	1 133	21%	10 771
Public safety	49 108	48 570	1 251	7 766	4 940	2 826	57%	48 570
Housing	54 302	184 126	8 250	58 302	92 063	(33 761)	-37%	184 126
Economic and environmental services	37 056	30 176	3 500	14 352	15 068	(716)	-5%	30 176
Planning and development	5 718	5 107	471	3 171	2 393	779	33%	5 107
Road transport	31 338	25 069	3 030	11 181	12 676	(1 495)	-12%	25 069
Trading services	787 454	793 563	90 938	444 041	419 074	24 967	6%	793 563
Energy sources	498 206	488 849	44 059	275 335	258 764	16 571	6%	488 849
Water management	129 142	127 631	16 733	60 576	61 536	(960)	-2%	127 631
Waste water management	102 317	96 863	17 725	59 288	55 000	4 288	8%	96 863
Waste management	57 789	80 220	12 421	48 842	43 773	5 068	12%	80 220
Other	19	38	(10)	5	19	(14)	-75%	38
Total Revenue - Functional	1 292 821	1 458 997	153 217	709 560	704 398	5 161	1%	1 458 997
Expenditure - Functional								
Governance and administration	165 465	190 151	12 926	84 695	86 668	(1 973)	-2%	190 151
Executive and council	25 663	30 451	1 616	15 102	15 810	(707)	-4%	30 451
Finance and administration	137 875	156 988	11 070	68 213	69 523	(1 311)	-2%	156 988
Internal audit	1 927	2 711	241	1 380	1 335	46	3%	2 711
Community and public safety	163 105	195 859	11 458	65 864	75 612	(9 748)	-13%	195 859
Community and social services	26 369	28 670	2 198	13 278	14 550	(1 272)	-9%	28 670
Sport and recreation	35 933	40 196	2 982	17 168	18 816	(1 648)	-9%	40 196
Public safety	96 053	104 801	5 965	33 379	36 012	(2 633)	-7%	104 801
Housing	4 750	22 192	313	2 039	6 233	(4 194)	-67%	22 192
Economic and environmental services	72 830	91 889	5 559	35 769	33 855	1 914	6%	91 889
Planning and development	15 525	16 965	1 189	7 498	8 313	(815)	-10%	16 965
Road transport	57 305	74 923	4 370	28 271	25 542	2 729	11%	74 923
Trading services	621 656	708 641	49 431	305 961	298 662	7 300	2%	708 641
Energy sources	391 682	452 643	33 739	218 239	212 907	5 332	3%	452 643
Water management	91 862	108 519	3 694	22 975	21 641	1 333	6%	108 519
Waste water management	78 216	81 920	7 338	38 786	34 961	3 825	11%	81 920
Waste management	59 896	65 559	4 660	25 961	29 153	(3 192)	-11%	65 559
Other	2 439	2 506	50	1 146	1 237	(91)	-7%	2 506
Total Expenditure - Functional	1 025 495	1 189 046	79 424	493 435	496 033	(2 598)	-1%	1 189 046
Surplus/ (Deficit) for the year	267 325	269 951	73 792	216 124	208 365	7 759	4%	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) - M06 December								
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	972	6 790	6 715	75	1.1%	13 430
Vote 2 - Civil Services	323 767	327 034	51 467	179 183	171 146	8 037	4.7%	327 034
Vote 3 - Council	154	352	0	30	212	(182)	-86.0%	352
Vote 4 - Electricity Services	498 222	488 867	44 060	275 343	258 774	16 570	6.4%	488 867
Vote 5 - Financial Services	331 234	374 410	45 770	170 751	159 664	11 087	6.9%	374 410
Vote 6 - Development Services	64 426	193 449	8 938	64 015	96 540	(32 524)	-33.7%	193 449
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	59 887	61 454	2 009	13 447	11 348	2 099	18.5%	61 454
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-
Total Revenue by Vote	1 292 821	1 458 997	153 217	709 560	704 398	5 161	0.7%	1 458 997
Expenditure by Vote								
Vote 1 - Corporate Services	43 205	46 746	3 442	21 127	22 758	(1 630)	-7.2%	46 746
Vote 2 - Civil Services	355 064	393 895	27 171	145 381	140 517	4 864	3.5%	393 895
Vote 3 - Council	21 803	26 049	1 294	13 250	13 783	(532)	-3.9%	26 049
Vote 4 - Electricity Services	392 325	458 585	31 535	220 495	215 538	4 956	2.3%	458 585
Vote 5 - Financial Services	63 358	81 680	5 537	33 133	34 066	(933)	-2.7%	81 680
Vote 6 - Development Services	30 997	51 379	2 447	14 895	20 368	(5 473)	-26.9%	51 379
Vote 7 - Municipal Manager	8 465	10 030	749	4 642	4 777	(135)	-2.8%	10 030
Vote 8 - Protection Services	110 278	120 682	7 249	40 512	44 226	(3 714)	-8.4%	120 682
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-
Total Expenditure by Vote	1 025 495	1 189 046	79 424	493 435	496 033	(2 598)	-0.5%	1 189 046
Surplus/ (Deficit) for the year	267 325	269 951	73 792	216 124	208 365	7 759	3.7%	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) - M06 December								
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	40 551	260 658	238 995	21 662	9%	451 420
Service charges - Water	92 982	97 940	9 324	44 352	43 394	957	2%	97 940
Service charges - Waste Water Management	60 461	57 022	5 396	30 536	28 515	2 021	7%	57 022
Service charges - Waste management	33 963	38 087	3 204	19 192	19 005	187	1%	38 087
Sale of Goods and Rendering of Services	14 571	13 619	1 147	8 051	6 490	1 561	24%	13 619
Agency services	5 348	6 787	433	3 215	3 371	(156)	-5%	6 787
Interest earned from Receivables	3 695	3 407	331	1 934	1 703	230	14%	3 407
Interest from Current and Non Current Assets	84 764	88 998	1 081	6 837	4 522	2 315	51%	88 998
Rental from Fixed Assets	1 382	1 930	114	994	952	42	4%	1 930
Operational Revenue	44 525	4 028	684	3 891	2 005	1 886	94%	4 028
Non-Exchange Revenue								
Property rates	163 175	199 371	16 961	100 589	96 126	4 463	5%	199 371
Fines, penalties and forfeits	38 582	38 991	17	134	156	(22)	-14%	38 991
Licence and permits	5 079	5 467	321	2 410	2 722	(312)	-11%	5 467
Transfers and subsidies - Operational	171 662	190 028	53 516	130 738	125 778	4 960	4%	190 028
Interest	1 548	1 324	145	843	662	181	27%	1 324
Operational Revenue	11 094	12 062	970	5 830	6 031	(201)	-3%	12 062
Gains on disposal of Assets	2 963	2 453	1 376	1 376	937	439	47%	2 453
Total Revenue (excluding capital transfers and contributions)	1 179 044	1 212 935	135 573	621 580	581 367	40 212	7%	1 212 935
Expenditure By Type								
Employee related costs	315 709	341 481	25 668	162 712	170 128	(7 416)	-4%	341 481
Remuneration of councillors	12 005	13 273	1 024	6 451	6 053	398	7%	13 273
Bulk purchases - electricity	340 332	384 927	28 980	193 067	186 804	6 263	3%	384 927
Inventory consumed	50 912	68 908	1 924	14 083	16 198	(2 116)	-13%	68 908
Debt impairment	10 371	3 405	-	-	-	-	-	3 405
Depreciation and amortisation	111 938	128 253	8 912	52 968	42 751	10 217	24%	128 253
Interest	12 335	14 689	2 040	2 040	4 005	(1 965)	-49%	14 689
Contracted services	71 683	83 092	6 470	31 102	35 960	(4 859)	-14%	83 092
Transfers and subsidies	4 424	5 902	61	3 142	3 242	(101)	-3%	5 902
Irrecoverable debts written off	34 705	45 024	-	-	-	-	-	45 024
Operational costs	45 272	65 587	4 344	26 432	30 892	(4 460)	-14%	65 587
Losses on Disposal of Assets	10 452	22 793	-	1 439	-	1 439	#DIV/0!	22 793
Other Losses	5 358	11 710	-	-	-	-	-	11 710
Total Expenditure	1 025 495	1 189 046	79 424	493 435	496 033	(2 598)	-1%	1 189 046
Surplus/(Deficit)	153 548	23 889	56 149	128 144	85 334	42 811	0	23 889
Transfers and subsidies - capital (monetary allocations)	113 470	246 062	17 643	87 980	123 031	(35 051)	(0)	246 062
Transfers and subsidies - capital (in-kind)	307	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & intercompany/Parent subsidiary transactions	267 325	269 951	73 792	216 124	208 365	7 759	0	269 951
Surplus/ (Deficit) for the year	267 325	269 951	73 792	216 124	208 365	7 759	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) - M06 December								
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	4 454	23 508	31 197	(7 689)	-25%	57 326
Vote 4 - Electricity Services	35 691	55 129	170	3 669	20 577	(16 908)	-82%	55 129
Vote 6 - Development Services	54 098	165 889	7 142	51 052	30 622	20 430	67%	165 889
Total Capital Multi-year expenditure	139 189	278 343	11 766	78 229	82 397	(4 168)	-5%	278 343
Single Year expenditure appropriation								
Vote 1 - Corporate Services	237	778	-	24	340	(316)	-93%	778
Vote 2 - Civil Services	59 014	69 710	15 235	22 080	44 127	(22 047)	-50%	69 710
Vote 3 - Council	11	878	130	995	941	54	6%	878
Vote 4 - Electricity Services	31 729	13 843	298	8 617	5 349	3 269	61%	13 843
Vote 5 - Financial Services	3 220	698	58	299	398	(98)	-25%	698
Vote 6 - Development Services	1 645	8 935	-	462	511	(49)	-10%	8 935
Vote 7 - Municipal Manager	21	412	4	8	11	(3)	-29%	412
Vote 8 - Protection Services	3 043	2 882	126	1 460	929	531	57%	2 882
Total Capital single-year expenditure	98 920	98 134	15 850	33 945	52 606	(18 660)	-35%	98 134
Total Capital Expenditure	238 110	376 478	27 616	112 174	135 002	(22 828)	-17%	376 478
Capital Expenditure - Functional Classification								
Governance and administration	8 047	4 525	234	1 484	3 014	(1 530)	-51%	4 525
Executive and council	32	1 290	134	1 003	952	51	5%	1 290
Finance and administration	8 015	3 236	100	481	2 061	(1 581)	-77%	3 236
Community and public safety	24 982	24 932	3 165	13 032	19 419	(6 386)	-33%	24 932
Community and social services	693	1 130	-	12	20	(8)	-40%	1 130
Sport and recreation	21 247	20 920	3 039	11 561	18 470	(6 909)	-37%	20 920
Public safety	3 043	2 882	126	1 460	929	531	57%	2 882
Economic and environmental services	88 852	156 971	12 219	40 406	43 467	(3 062)	-7%	156 971
Planning and development	17 639	24 829	2 126	5 288	3 068	2 220	72%	24 829
Road transport	71 213	132 142	10 093	35 118	40 399	(5 282)	-13%	132 142
Trading services	116 228	190 050	11 999	57 252	69 102	(11 850)	-17%	190 050
Energy sources	66 459	67 741	426	12 149	24 965	(12 815)	-51%	67 741
Water management	25 826	49 869	3 734	17 102	17 436	(335)	-2%	49 869
Waste water management	20 671	39 350	2 608	13 523	9 692	3 831	40%	39 350
Waste management	3 272	33 090	5 231	14 478	17 009	(2 531)	-15%	33 090
Total Capital Expenditure - Functional Classification	238 110	376 478	27 616	112 174	135 002	(22 828)	-17%	376 478
Funded by:								
National Government	46 713	52 150	4 823	20 192	31 874	(11 682)	-37%	52 150
Provincial Government	65 573	174 809	7 142	51 063	30 652	20 410	67%	174 809
Transfers and subsidies - capital (monetary allocations) (Nat/Prov)	1 200	19 033	3 429	6 135	15 667	(9 531)	-61%	19 033
Transfers recognised - capital	113 486	245 992	15 393	77 390	78 193	(803)	-1%	245 992
Borrowing	-	36 951	-	-	9 050	(9 050)	-100%	36 951
Internally generated funds	124 624	93 535	12 223	34 784	47 759	(12 975)	-27%	93 535
Total Capital Funding	238 110	376 478	27 616	112 174	135 002	(22 828)	-17%	376 478

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M06 December				
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	676 052	464 184
Trade and other receivables from exchange transactions	102 876	97 905	118 410	97 905
Receivables from non-exchange transactions	34 292	32 595	28 955	32 595
Current portion of non-current receivables	(335)	–	(287)	–
Inventory	21 603	29 555	36 883	29 555
VAT	32 467	44 910	9 639	44 910
Other current assets	16 230	185	66 401	185
Total current assets	677 624	669 334	936 054	669 334
Non current assets				
Investments	333 119	333 028	300 000	333 028
Investment property	24 941	20 041	24 346	20 041
Property, plant and equipment	2 320 841	2 552 627	2 344 353	2 552 627
Heritage assets	4 121	1 345	4 171	1 345
Intangible assets	503	246	452	246
Total non current assets	2 683 524	2 907 287	2 673 321	2 907 287
TOTAL ASSETS	3 361 148	3 576 621	3 609 375	3 576 621
LIABILITIES				
Current liabilities				
Bank overdraft	–	–	–	–
Financial liabilities	5 456	3 544	10 911	3 544
Consumer deposits	19 660	18 846	20 395	18 846
Trade and other payables from exchange transactions	81 064	87 948	68 864	87 948
Trade and other payables from non-exchange transactions	30 494	–	86 884	–
Provision	23 154	13 758	27 241	13 758
VAT	9 430	36 194	(804)	36 194
Total current liabilities	169 257	160 289	213 492	160 289
Non current liabilities				
Financial liabilities	33 358	62 019	25 290	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	177 803	219 781
TOTAL LIABILITIES	349 602	380 070	391 295	380 070
NET ASSETS	3 011 546	3 196 551	3 218 080	3 196 551
COMMUNITY WEALTH/EQUITY				
Accumulated surplus/(deficit)	2 712 125	2 841 942	2 702 535	2 841 942
Reserves and funds	299 421	354 610	299 421	354 610
TOTAL COMMUNITY WEALTH/EQUITY	3 011 546	3 196 551	3 001 956	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 - M06 December								
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	80 605	125 998	97 357	28 642	29%	194 714
Service charges	599 122	643 646	63 148	372 415	321 823	50 592	16%	643 646
Other revenue	43 341	284 882	13 941	94 797	142 441	(47 644)	-33%	284 882
Transfers and Subsidies - Operational	171 246	190 068	52 836	138 051	95 034	43 017	45%	190 068
Transfers and Subsidies - Capital	133 513	246 022	13 496	157 668	123 011	34 657	28%	246 022
Interest	55 995	88 998	1 081	7 214	44 499	(37 285)	-84%	88 998
Dividends	-	-	-	-	-	-		-
Payments								
Suppliers and employees	(839 717)	(1 163 758)	(91 359)	(555 719)	(532 373)	23 346	-4%	(1 163 758)
Interest	(6 897)	(8 010)	(2 040)	(2 040)	(4 005)	(1 965)	49%	(8 010)
Transfers and Subsidies	(4 724)	(5 902)	-	-	(2 951)	(2 951)	100%	(5 902)
NET CASH FROM/(USED) OPERATING ACTIVITIES	306 894	470 661	131 708	338 384	284 836	(53 548)	-19%	470 661
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	1 829	2 453	1 376	1 376	-	1 376	#DIV/0!	2 453
Decrease (increase) in non-current receivables	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(300 000)	-	-	-	-	-		-
Payments								
Capital assets	(210 026)	(432 655)	(30 701)	(115 747)	(216 327)	(100 581)	46%	(432 655)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(508 197)	(430 201)	(29 325)	(114 370)	(216 327)	(101 957)	47%	(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	174	1 168	250	918	367%	500
Payments								
Repayment of borrowing	(52 037)	(11 318)	-	-	(5 659)	(5 659)	100%	(11 318)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(50 223)	29 182	174	1 168	(5 409)	(6 577)	122%	29 182
NET INCREASE/ (DECREASE) IN CASH HELD	(251 526)	69 641	102 557	225 181	63 100			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		619 724	457 643			464 184

The Cash and cash equivalents as at 31 December 2024 include investments made to the amount of R599 772 810.

Note: The audited Cash balance will be incorporated with the mid-year adjustments budget at the end of January 2025.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December												
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	11 373	3 808	1 208	891	902	1 019	1 291	9 443	29 935	13 546	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34 775	4 795	379	154	122	114	116	1 513	41 968	2 019	
Receivables from Non-exchange Transactions - Property Rates	1400	14 454	3 278	1 285	992	895	790	340	11 076	33 110	14 093	
Receivables from Exchange Transactions - Waste Water Management	1500	4 355	1 588	590	420	389	357	544	5 464	13 706	7 173	
Receivables from Exchange Transactions - Waste Management	1600	3 800	1 266	513	393	359	324	459	5 015	12 128	6 549	
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	24	6	3	3	3	4	41	120	54	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(2 704)	291	147	141	109	214	137	1 872	207	2 473	
Total By Income Source	2000	66 088	15 050	4 129	2 993	2 779	2 821	2 891	34 424	131 174	45 907	
2023/24 - totals only		61 002	11 432	3 607	3 194	2 566	2 314	2 461	28 632	115 208	39 167	
Debtors Age Analysis By Customer Group												
Organs of State	2200	(632)	1 420	224	191	193	178	70	2 708	4 352	3 340	
Commercial	2300	30 745	2 411	284	119	125	91	122	1 265	35 161	1 721	
Households	2400	35 975	11 219	3 621	2 683	2 461	2 552	2 700	30 450	91 661	40 845	
Other	2500	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	66 088	15 050	4 129	2 993	2 779	2 821	2 891	34 424	131 174	45 907	

Total Debtors has increased from **R 128 920 781** in November 2024 to **R 131 174 056** in December 2024.

The collection rate for December 2024 was **94.77%** compared to **95.89%** in November 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 - M06 December												
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	4 006	77	-	-	0					4 084	3 272
Auditor General	0800										-	
Other	0900										-	
Medical Aid deductions	1000										-	
Total By Customer Type	1000	4 006	77	-	-	0	-	-	-	-	4 084	3 272

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
AGRIMARK OPERATIONS LTD	2 298.97	2024/11/12	Query on the invoice	Paid in January 2025
AGRIMARK OPERATIONS LTD	2 299.00	2024/11/12	Query on the invoice	Paid in January 2025
AGRIMARK OPERATIONS LTD	2 299.00	2024/11/14	Query on the invoice	Paid in January 2025
AGRIMARK OPERATIONS LTD	8 144.07	2024/11/27	Query on the invoice	Paid in January 2025
MALMESBURY SUPERSPAR	22 415.89	2024/10/25	Query on the invoice	Paid in January 2025
MALMESBURY SUPERSPAR	19 802.63	2024/10/26	Query on the invoice	Paid in January 2025
WOT PROJECTS (PTY) LTD	2 800.00	2024/11/29	Query on the goods received	Awaiting authorisation from the user department
WOT PROJECTS (PTY) LTD	17 400.00	2024/11/29	Query on the goods received	Awaiting authorisation from the user department

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December											
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											
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	3 306	-	-	43 306
NEDBANK		10.5 Months	Fixed	Fixed	9.54%	16/05/2025	35 000	23 736	-	-	58 736
NEDBANK		12 Months	Fixed	Fixed	9.63%	27/06/2025	250 000	8 960	-	-	258 960
GRINDROD BANK		12 Months	Fixed	Fixed	10.15%	27/06/2025	90 000	3 229	-	-	93 229
ABSA		6 Months	Fixed	Fixed	9.20%	06/03/2025	70 000	1 041	(3 087)	-	67 954
GRINDROD BANK		Immediate	Call Account	Fixed	9.10%		23 699	2 777		60 000	86 476
Municipality sub-total							841 818	76 258	(3 087)	60 000	974 990
TOTAL INVESTMENTS AND INTE							841 818	76 258	(3 087)	60 000	974 990

- As at 31 December 2024 total investments made amount to R866 653 796.
- During the month of December 2024, no investments matured and an amount of R60 000 000 was invested.

Commitments against Cash & Cash Equivalents			
	30 November 2024	Transactions / Movement 2024/2025	Current Month
Cash & Cash Equivalents:	R 936 427 774		R 972 788 378
Primary Bank Account	R 125 602 240	R -20 075 467	R 105 526 773
Short Term Investments (Less than 6 months)	R 21 496 781	R 60 000 000	R 81 496 781
Medium Term Investments (More than 6 months)	R 485 000 000	R -3 086 894	R 481 913 106
Longterm Investments	R 300 000 000		R 300 000 000
Cash Floats	R 4 328 753	R -477 035	R 3 851 718
Commitments:	R 580 203 203		R 519 873 511
Unspent Committed Conditional Grants	R 29 444 490	R -	R 29 444 490
Capital funding requirement 2024/25 (Grants & Loans)	R 220 945 429	R -15 393 133	R 205 552 295
Capital Replacement Reserve Movement	R 70 974 061	R -12 222 821	R 58 751 240
Loan repayment due Dec / June	R 14 689 377	R -2 040 124	R 12 649 253
Consumer Deposits	R 20 305 377	R 90 074	R 20 395 451
Creditor payments	R 8 154 526	R -4 070 777	R 4 083 749
Salaries	R 212 284 845	R -26 692 911	R 185 591 934
Bad Debt Contributions	R 3 405 098		R 3 405 098
Working Capital			R 452 914 867

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 - M06 December								
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	51 255	118 038	118 038	-		156 957
Local Government Equitable Share	143 235	153 764	51 255	115 323	115 323	-		153 764
Finance Management	1 550	1 600	-	1 600	1 600	-		1 600
EPWP Incentive	1 830	1 593	-	1 115	1 115	-		1 593
						-		
Provincial Government:	22 985	31 844	417	18 134	18 134	-		31 844
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	249	-		249
Libraries	12 254	12 002	-	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
Fire Kits	284	417	417	417	417	-		417
						-		
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Total Operating Transfers and Grants	169 600	188 801	51 672	136 172	136 172	-		188 801
Capital Transfers and Grants								
National Government:	46 713	52 150	9 057	41 044	41 044	-		52 150
Municipal Infrastructure Grant (MIG)	23 055	29 332	9 057	24 044	24 044	-		29 332
Integrated National Electrification Programme (municipal)	23 658	22 818	-	17 000	17 000	-		22 818
						-		
Provincial Government:	64 291	174 879	5 184	119 469	119 469	-		174 879
Human Settlements	61 308	174 289	5 184	119 379	119 379	-		174 289
RSEP/PUU 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	14 241	160 513	160 513	-		227 029
TOTAL RECEIPTS OF TRANSFERS & GRANTS	280 604	415 831	65 912	296 685	296 685	-		415 831

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December								
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	6 932	45 017	49 722	(4 705)	-9.5%	156 957
Local Government Equitable Share	143 235	153 764	6 855	43 792	48 201	(4 410)	-9.1%	153 764
Finance Management	1 550	1 600	96	549	738	(190)	-25.7%	1 600
EPWP Incentive	1 830	1 593	(19)	677	783	(106)	-13.5%	1 593
						-		
Provincial Government:	23 057	31 844	2 162	13 679	14 350	(671)	-4.7%	31 844
Community Development Workers	37	38	7	9	17	(8)	-48.6%	38
Human Settlements	80	9 345	-	-	-	-		9 345
Title deeds Restoration	-	30	-	-	-	-		30
Municipal Accreditation and Capacity Building Grant	156	249	21	41	125	(83)	-66.7%	249
Libraries	12 254	12 002	943	6 052	6 834	(782)	-11.4%	12 002
Proclaimed Roads Subsidy	170	170	-	163	74	88	118.9%	170
Establishment of a K9 Unit	3 305	3 732	534	3 498	3 306	192	5.8%	3 732
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	657	3 914	3 747	167	4.5%	5 712
WC Mun Energy Resilience Grant	680	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant	500	-	-	-	-	-		-
Thusong Grant	-	150	-	2	65	(64)	-97.6%	150
WC Financial Management Capability Grant (Bursaries)	85	-	-	-	-	-		-
Fire Kits	282	417	-	-	181	(181)	-100.0%	417
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	169 672	188 801	9 094	58 696	64 072	(5 376)	-8.4%	188 801
Capital expenditure of Transfers and Grants								
National Government:	46 713	52 150	4 823	20 192	31 874	(11 682)	-36.7%	52 150
Municipal Infrastructure Grant (MIG)	23 055	29 332	4 666	16 622	15 056	1 566	10.4%	29 332
Integrated National Electrification Programme (municipal)	23 658	22 818	156	3 570	16 818	(13 248)	-78.8%	22 818
						-		
Provincial Government:	57 179	174 879	7 142	51 063	30 652	20 410	66.6%	174 879
Human Settlements	54 196	174 289	7 142	51 052	30 622	20 430	66.7%	174 289
RSEP/VPUU Municipal Projects	500	-	-	-	-	-		-
Libraries	50	50	-	11	20	(9)	-45.5%	50
Establishment of a K9 Unit	40	40	-	-	10	(10)	-100.0%	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	11 964	71 255	62 527	8 728	14.0%	227 029
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	273 564	415 831	21 058	129 951	126 599	3 352	2.6%	415 831

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 - M06 December								
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	770	4 902	4 568	334	7%	10 018
Pension and UIF Contributions	925	977	79	496	445	50	11%	977
Medical Aid Contributions	203	213	18	108	97	10	11%	213
Cellphone Allowance	1 122	1 181	90	541	538	2	0%	1 181
Other benefits and allowances	811	885	68	405	404	2	0%	885
Sub Total - Councillors	12 005	13 273	1 024	6 451	6 053	398	7%	13 273
Senior Managers of the Municipality								
Basic Salaries and Wages	10 224	10 180	889	5 294	5 623	(329)	-6%	10 180
Pension and UIF Contributions	1 789	1 953	154	920	976	(56)	-6%	1 953
Medical Aid Contributions	418	468	35	214	234	(20)	-9%	468
Performance Bonus	1 155	1 215	-	-	-	-		1 215
Motor Vehicle Allowance	1 049	1 043	80	477	455	22	5%	1 043
Cellphone Allowance	257	266	22	130	130	-		266
Other benefits and allowances	309	285	28	162	167	(5)	-3%	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	1 206	7 197	7 601	(404)	-5%	17 045
Other Municipal Staff								
Basic Salaries and Wages	174 911	197 651	15 702	92 924	97 672	(4 748)	-5%	197 651
Pension and UIF Contributions	31 719	35 522	2 844	16 824	17 761	(937)	-5%	35 522
Medical Aid Contributions	14 035	15 634	1 205	7 281	7 817	(536)	-7%	15 634
Overtime	19 680	15 726	2 050	10 128	8 464	1 664	20%	15 726
Motor Vehicle Allowance	6 028	6 354	580	3 424	3 119	305	10%	6 354
Cellphone Allowance	682	708	57	339	358	(18)	-5%	708
Housing Allowances	1 144	1 279	101	611	652	(41)	-6%	1 279
Other benefits and allowances	34 955	35 729	1 923	23 832	25 350	(1 518)	-6%	35 729
Payments in lieu of leave	3 002	3 139	-	-	1	(1)	-100%	3 139
Long service awards	2 753	2 696	-	151	1 333	(1 181)	-89%	2 696
Post-retirement benefit obligations	9 998	9 998	-	-	-	-		9 998
Sub Total - Other Municipal Staff	298 907	324 436	24 462	155 515	162 527	(7 012)	-4%	324 436
Total Parent Municipality	327 714	354 754	26 693	169 163	176 180	(7 018)	-4%	354 754
TOTAL SALARY, ALLOWANCES & BENEFITS	327 714	354 754	26 693	169 163	176 180	(7 018)	-4%	354 754
TOTAL MANAGERS AND STAFF	315 709	341 481	25 668	162 712	170 128	(7 416)	-4%	341 481

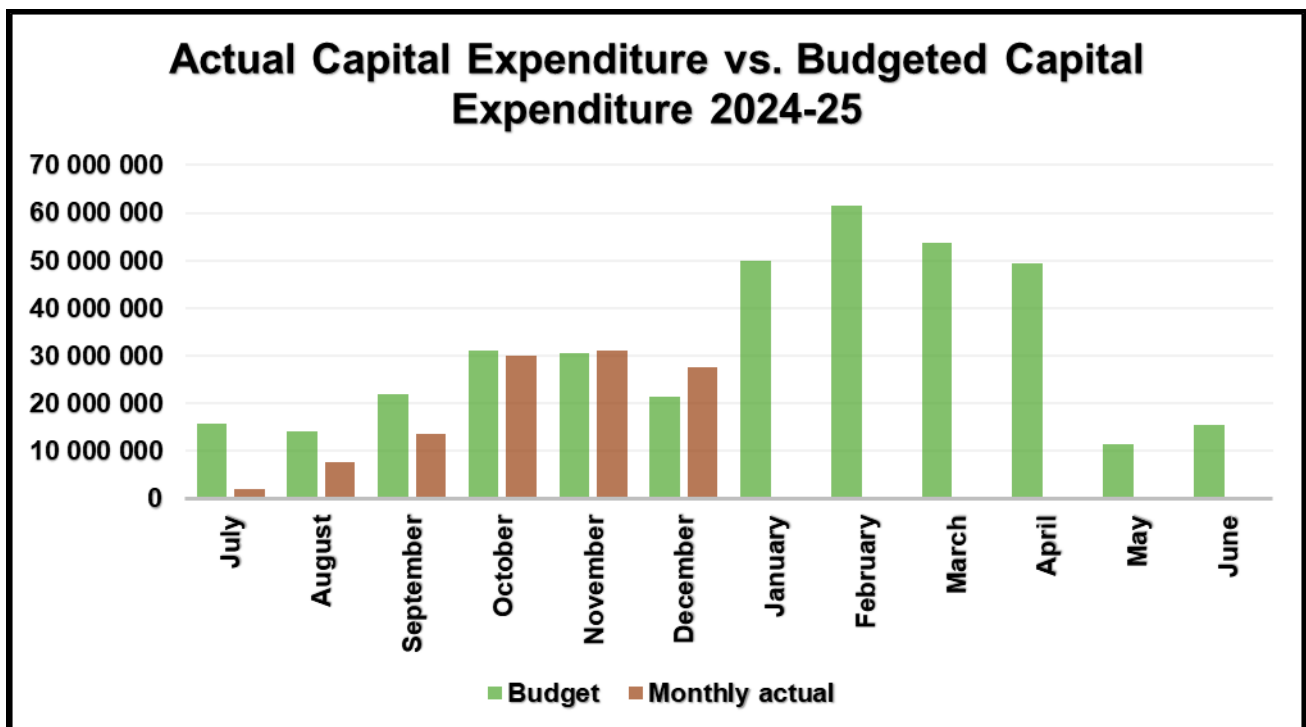
Section 10 – Material variances to the SDBIP

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

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December							
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	31 028	84 558	113 413	28 855	25.4%	22%
December	21 524	27 616	112 174	134 937	22 763	16.9%	30%
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	112 174					



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 - M06
December

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	10 962	73 874	79 479	5 605	7.1%	275 466
Roads Infrastructure	60 113	117 253	5 872	30 312	27 786	(2 525)	-9.1%	117 253
<i>Roads</i>	60 113	117 253	5 872	30 312	27 786	(2 525)	-9.1%	117 253
Storm water Infrastructure	1 529	1 509	850	944	1 509	564	37.4%	1 509
<i>Storm water Conveyance</i>	1 529	1 509	850	944	1 509	564	37.4%	1 509
Electrical Infrastructure	58 109	61 979	325	8 904	22 504	13 600	60.4%	61 979
<i>MV Substations</i>	20 289	31 611	30	181	2 903	2 722	93.8%	31 611
<i>MV Switching Stations</i>	4 830	5 350	-	4 600	1 263	(3 337)	-264.2%	5 350
<i>MV Networks</i>	32 064	22 818	156	3 570	16 818	13 248	78.8%	22 818
<i>LV Networks</i>	926	2 200	139	553	1 520	967	63.6%	2 200
Water Supply Infrastructure	17 173	38 951	1 539	11 979	9 800	(2 180)	-22.2%	38 951
<i>Distribution</i>	17 173	38 951	1 539	11 979	9 800	(2 180)	-22.2%	38 951
Sanitation Infrastructure	9 351	26 154	391	10 710	4 381	(6 330)	-144.5%	26 154
<i>Pump Station</i>	1 212	-	-	-	-	-	-	-
<i>Reticulation</i>	8 138	26 154	391	10 710	4 381	(6 330)	-144.5%	26 154
Solid Waste Infrastructure	2 098	29 621	1 986	11 024	13 500	2 476	18.3%	29 621
<i>Landfill Sites</i>	2 098	29 621	1 986	11 024	13 500	2 476	18.3%	29 621
Community Assets	10 446	14 141	1 200	7 837	12 861	5 024	39.1%	14 141
Community Facilities	2 615	1 800	79	93	300	207	69.0%	1 800
<i>Cemeteries/Crematoria</i>	453	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-
<i>Parks</i>	1 212	1 100	79	93	300	207	69.0%	1 100
<i>Public Ablution Facilities</i>	-	700	-	-	-	-	-	700
Sport and Recreation Facilities	7 831	12 341	1 121	7 744	12 561	4 817	38.4%	12 341
<i>Indoor Facilities</i>	-	980	-	-	-	-	-	980
<i>Outdoor Facilities</i>	7 831	11 361	1 121	7 744	12 561	4 817	38.4%	11 361
Other assets	19 457	16 977	2 126	5 187	3 322	(1 866)	-56.2%	16 977
Operational Buildings	2 955	650	-	-	350	350	100.0%	650
<i>Municipal Offices</i>	2 906	300	-	-	-	-	-	300
<i>Stores</i>	48	350	-	-	350	350	100.0%	350
Housing	16 503	16 327	2 126	5 187	2 972	(2 216)	-74.6%	16 327
<i>Social Housing</i>	16 503	16 327	2 126	5 187	2 972	(2 216)	-74.6%	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	42	157	1 422	1 265	89.0%	1 790
Computer Equipment	2 306	1 790	42	157	1 422	1 265	89.0%	1 790
Furniture and Office Equipment	1 140	920	78	331	336	6	1.7%	920
Furniture and Office Equipment	1 140	920	78	331	336	6	1.7%	920
Machinery and Equipment	12 905	2 187	12	1 006	1 872	867	46.3%	2 187
Machinery and Equipment	12 905	2 187	12	1 006	1 872	867	46.3%	2 187
Transport Assets	10 690	15 638	6 614	9 409	13 479	4 070	30.2%	15 638
Transport Assets	10 690	15 638	6 614	9 409	13 479	4 070	30.2%	15 638
Land	149	8 700	-	-	-	-	-	8 700
Land	149	8 700	-	-	-	-	-	8 700
Total Capital Expenditure on new assets	205 466	336 219	21 033	97 800	112 770	14 970	13.3%	336 219

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

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	1 256	1 606	1 000	(606)	-60.6%	3 000
Roads Infrastructure	21 500	-	-	-	-	-		-
<i>Roads</i>	21 500							
Sanitation Infrastructure	1 362	3 000	1 256	1 606	1 000	(606)	-60.6%	3 000
<i>Reticulation</i>	1 362	3 000	1 256	1 606	1 000	(606)	-60.6%	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	0	0.2%	160
Machinery and Equipment		160	-	193	193	0	0.2%	160
Total Capital Expenditure on renewal of existing assets	22 862	3 410	1 256	1 799	1 443	(356)	-24.7%	3 410

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

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	3 487	9 528	16 839	7 311	43.4%	30 744
Roads Infrastructure	667	9 749	1 096	1 681	8 000	6 319	79.0%	9 749
<i>Roads</i>	667	9 749	1 096	1 681	8 000	6 319	79.0%	9 749
Storm water Infrastructure	246	250	111	187	220	33	15.2%	250
<i>Storm water Conveyance</i>	246	250	111	187	220	33	15.2%	250
Electrical Infrastructure	3 554	4 483	85	2 856	1 493	(1 363)	-91.3%	4 483
<i>MV Networks</i>	945	2 633	85	2 433	820	(1 614)	-196.9%	2 633
<i>LV Networks</i>	2 610	1 850	-	423	673	250	37.2%	1 850
Water Supply Infrastructure	1 550	10 434	2 195	4 804	7 154	2 350	32.8%	10 434
<i>Bulk Mains</i>	499	500	-	-	250	250	100.0%	500
<i>Distribution</i>	1 000	9 734	2 195	4 804	6 795	1 991	29.3%	9 734
<i>PRV Stations</i>	51	200	-	-	109	109	100.0%	200
Sanitation Infrastructure	2 043	5 827	-	-	(27)	(27)	100.0%	5 827
<i>Waste Water Treatment Works</i>	2 043	5 827	-	-	(27)	(27)	100.0%	5 827
Community Assets	10 755	6 105	1 839	3 048	3 950	902	22.8%	6 105
Community Facilities	24	-	-	-	-	-		-
<i>Cemeteries/Crematoria</i>	24	-	-	-	-	-		-
Sport and Recreation Facilities	10 732	6 105	1 839	3 048	3 950	902	22.8%	6 105
<i>Outdoor Facilities</i>	10 732	6 105	1 839	3 048	3 950	902	22.8%	6 105
Total Capital Expenditure on upgrading of existing assets	18 816	36 848	5 327	12 575	20 789	8 214	39.5%	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 - M06 December

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	3 930	25 915	25 098	(817)	-3.3%	49 514
Roads Infrastructure	6 108	6 026	414	4 039	3 123	(916)	-29.3%	6 026
Roads	5 670	5 953	414	3 955	2 986	(968)	-32.4%	5 953
Road Furniture	438	73	-	84	137	52	38.4%	73
Storm water Infrastructure	20 157	22 254	1 669	11 982	11 416	(566)	-5.0%	22 254
Storm water Conveyance	20 157	22 254	1 669	11 982	11 416	(566)	-5.0%	22 254
Electrical Infrastructure	3 570	5 322	309	1 543	2 618	1 075	41.1%	5 322
MV Substations	171	191	6	148	96	(52)	-54.2%	191
MV Networks	-	1 900	-	-	877	877	100.0%	1 900
LV Networks	3 399	3 231	303	1 396	1 645	250	15.2%	3 231
Water Supply Infrastructure	1 845	1 707	110	937	853	(84)	-9.8%	1 707
Reservoirs	1 355	1 256	69	707	628	(79)	-12.6%	1 256
Pump Stations	104	161	41	43	80	38	47.0%	161
Distribution	385	290	-	188	145	(43)	-29.5%	290
Sanitation Infrastructure	5 491	5 464	660	2 924	2 732	(193)	-7.0%	5 464
Pump Station	985	1 031	16	343	515	172	33.3%	1 031
Waste Water Treatment Works	4 507	4 434	644	2 581	2 216	(364)	-16.4%	4 434
Solid Waste Infrastructure	9 738	8 741	769	4 489	4 357	(133)	-3.0%	8 741
Landfill Sites	9 738	8 741	769	4 489	4 357	(133)	-3.0%	8 741
Community Assets	3 022	3 585	319	1 773	1 772	(1)	-0.1%	3 585
Community Facilities	2 114	2 543	287	1 325	1 268	(57)	-4.5%	2 543
Halls	378	442	127	350	221	(129)	-58.4%	442
Centres	1 515	1 832	114	773	916	143	15.6%	1 832
Libraries	50	50	8	47	22	(26)	-117.0%	50
Cemeteries/Crematoria	96	118	3	104	59	(44)	-75.0%	118
Parks	74	100	34	50	49	(1)	-2.2%	100
Sport and Recreation Facilities	908	1 042	32	449	505	56	11.1%	1 042
Indoor Facilities	61	100	3	85	44	(41)	-92.4%	100
Outdoor Facilities	847	942	29	364	461	97	21.0%	942
Other assets	3 199	1 923	243	1 111	952	(158)	-16.6%	1 923
Operational Buildings	1 996	1 148	206	843	565	(279)	-49.4%	1 148
Municipal Offices	1 996	1 148	206	843	565	(279)	-49.4%	1 148
Housing	1 203	775	38	267	388	120	31.0%	775
Staff Housing	323	228	25	121	114	(7)	-6.3%	228
Social Housing	879	547	13	146	273	127	46.6%	547
Intangible Assets	4 633	6 669	174	3 511	3 325	(186)	-5.6%	6 669
Licences and Rights	4 633	6 669	174	3 511	3 325	(186)	-5.6%	6 669
Computer Software and Applications	4 633	6 669	174	3 511	3 325	(186)	-5.6%	6 669
Computer Equipment	234	402	25	87	196	110	55.8%	402
Computer Equipment	234	402	25	87	196	110	55.8%	402
Furniture and Office Equipment	25	58	-	7	27	20	74.1%	58
Furniture and Office Equipment	25	58	-	7	27	20	74.1%	58
Machinery and Equipment	1 308	1 392	177	618	676	58	8.6%	1 392
Machinery and Equipment	1 308	1 392	177	618	676	58	8.6%	1 392
Transport Assets	7 542	8 083	983	4 315	5 210	895	17.2%	8 083
Transport Assets	7 542	8 083	983	4 315	5 210	895	17.2%	8 083
Total Repairs and Maintenance Expenditure	66 872	71 627	5 851	37 336	37 256	(80)	-0.2%	71 627

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	2023/24	Budget Year 2024/25						Full Year Forecast
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	85 055	103 245	7 303	43 376	35 851	(7 525)	-21.0%	103 245
Roads Infrastructure	25 740	32 419	2 192	13 013	10 877	(2 136)	-19.6%	32 419
Roads	23 944	31 036	2 019	11 983	10 345	(1 638)	-15.8%	31 036
Road Structures	867	838	74	442	279	(163)	-58.3%	838
Road Furniture	928	546	99	588	182	(406)	-223.3%	546
Capital Spares	-	-	-	-	71	71	100.0%	-
Storm water Infrastructure	4 704	9 972	421	2 499	3 324	825	24.8%	9 972
Drainage Collection	933	6 049	87	518	2 016	1 498	74.3%	6 049
Storm water Conveyance	3 771	3 923	334	1 981	1 308	(673)	-51.5%	3 923
Attenuation	-	-	-	-	-	-	-	-
Electrical Infrastructure	14 876	14 779	1 284	7 654	4 926	(2 728)	-55.4%	14 779
Power Plants	3	3	0	1	1	(0)	-50.3%	3
HV Substations	605	-	64	382	-	(382)	#DIV/0!	-
HV Transmission Conductors	29	29	2	14	10	(5)	-50.4%	29
MV Substations	2 072	2 799	187	1 135	933	(201)	-21.6%	2 799
MV Switching Stations	1 247	1 250	106	627	417	(210)	-50.4%	1 250
MV Networks	7 429	7 666	653	3 883	2 555	(1 328)	-52.0%	7 666
LV Networks	3 280	2 819	253	1 504	940	(565)	-60.1%	2 819
Capital Spares	212	213	18	107	71	(36)	-50.4%	213
Water Supply Infrastructure	16 774	18 959	1 395	8 281	6 391	(1 890)	-29.6%	18 959
Dams and Weirs	253	254	21	127	85	(43)	-50.4%	254
Boreholes	184	198	16	92	66	(26)	-39.9%	198
Reservoirs	2 660	2 663	225	1 337	888	(450)	-50.7%	2 663
Pump Stations	726	626	85	505	209	(297)	-142.3%	626
Water Treatment Works	126	125	11	63	42	(22)	-52.0%	125
Bulk Mains	2 030	2 029	172	1 021	676	(344)	-50.9%	2 029
Distribution	10 794	13 064	865	5 134	4 355	(780)	-17.9%	13 064
Sanitation Infrastructure	19 914	23 111	1 821	10 808	7 775	(3 033)	-39.0%	23 111
Pump Station	14 805	21 285	1 249	7 411	7 095	(316)	-4.4%	21 285
Reticulation	1 091	1 790	92	547	597	50	8.3%	1 790
Waste Water Treatment Works	4 018	36	480	2 850	12	(2 838)	-23714.1%	36
Solid Waste Infrastructure	3 048	4 004	189	1 121	1 406	284	20.2%	4 004
Landfill Sites	2 879	3 849	175	1 041	1 283	242	18.9%	3 849
Waste Drop-off Points	168	102	9	54	34	(20)	-59.1%	102
Waste Separation Facilities	-	53	4	26	18	(9)	-50.4%	53

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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	606	3 598	2 695	(902)	-33.5%	7 874
Community Facilities	2 805	2 617	232	1 379	872	(507)	-58.2%	2 617
Halls	678	929	57	340	310	(30)	-9.8%	929
Centres	-	316	-	-	105	105	100.0%	316
Clinics/Care Centres	82	51	7	41	17	(24)	-144.2%	51
Testing Stations	258	-	23	134	-	(134)	#DIV/0!	-
Museums	2	15	0	1	5	4	75.7%	15
Libraries	470	457	40	236	152	(84)	-55.1%	457
Cemeteries/Crematoria	321	237	24	144	79	(66)	-83.1%	237
PurIs	-	30	-	-	10	10	100.0%	30
Public Open Space	643	343	50	298	114	(183)	-160.1%	343
Public Ablution Facilities	87	222	7	44	74	30	41.2%	222
Markets	240	-	22	130	-	(130)	#DIV/0!	-
Taxi Ranks/Bus Terminals	24	17	2	12	6	(6)	-115.0%	17
Sport and Recreation Facilities	4 271	5 257	374	2 218	1 823	(395)	-21.7%	5 257
Indoor Facilities	-	1 416	-	-	472	472	100.0%	1 416
Outdoor Facilities	4 271	3 841	374	2 218	1 280	(938)	-73.3%	3 841
Capital Spares	-	-	-	-	71	71	100.0%	-
Investment properties	394	32	33	198	11	(188)	-1769.4%	32
Revenue Generating	394	32	33	198	11	(188)	-1769.4%	32
Improved Property	394	32	33	198	11	(188)	-1769.4%	32
Other assets	1 963	2 232	166	984	815	(169)	-20.7%	2 232
Operational Buildings	1 685	2 066	142	844	760	(85)	-11.1%	2 066
Municipal Offices	1 380	1 796	117	695	599	(96)	-16.1%	1 796
Workshops	305	2	25	149	1	(149)	-20909.6%	2
Yards	-	1	-	-	0	0	100.0%	1
Stores	-	267	-	-	89	89	100.0%	267
Housing	278	166	24	140	55	(84)	-152.3%	166
Staff Housing	278	148	24	140	49	(91)	-183.5%	148
Social Housing	-	18	-	-	6	6	100.0%	18
Biological or Cultivated Assets	-	-	-	-	-	-	-	-
Intangible Assets	103	144	9	52	48	(4)	-8.5%	144
Licences and Rights	103	144	9	52	48	(4)	-8.5%	144
Computer Software and Applications	103	144	9	52	48	(4)	-8.5%	144
Computer Equipment	1 672	2 263	155	922	754	(168)	-22.2%	2 263
Computer Equipment	1 672	2 263	155	922	754	(168)	-22.2%	2 263
Furniture and Office Equipment	660	961	65	389	320	(69)	-21.5%	961
Furniture and Office Equipment	660	961	65	389	320	(69)	-21.5%	961
Machinery and Equipment	2 540	3 172	220	1 335	1 057	(278)	-26.3%	3 172
Machinery and Equipment	2 540	3 172	220	1 335	1 057	(278)	-26.3%	3 172
Transport Assets	3 820	5 929	355	2 113	1 976	(136)	-6.9%	5 929
Transport Assets	3 820	5 929	355	2 113	1 976	(136)	-6.9%	5 929
Total Depreciation	103 283	125 851	8 912	52 968	43 529	(9 439)	-21.7%	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 December. 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 **December 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:

14 January 2025

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: 15 January 2025