

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 November 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 November 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 November 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 552 059 134	R 556 342 891	R 4 283 757	1%	38%
Operating Expenditure	R 1 189 045 717	R 408 712 609	R 414 011 025	R 5 298 416	1%	35%
Capital	R 376 477 670	R 113 455 393	R 84 558 180	R -28 897 213	-25%	22%

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) - M05 November								
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	43 033	220 107	199 194	20 913	10%	451 420
Service charges - Water	92 982	97 940	9 589	35 027	32 995	2 032	6%	97 940
Service charges - Waste Water Management	60 461	57 022	5 034	25 140	23 759	1 381	6%	57 022
Service charges - Waste management	33 963	38 087	3 204	15 988	15 831	158	1%	38 087
Sale of Goods and Rendering of Services	14 571	13 619	1 377	6 904	5 103	1 801	35%	13 619
Agency services	5 348	6 787	487	2 781	2 773	9	0%	6 787
Interest earned from Receivables	3 695	3 407	323	1 603	1 420	183	13%	3 407
Interest from Current and Non Current Assets	84 764	88 998	1 103	5 756	3 761	1 995	53%	88 998
Rental from Fixed Assets	1 382	1 930	131	879	786	93	12%	1 930
Operational Revenue	44 525	4 028	528	3 208	1 664	1 544	93%	4 028
Non-Exchange Revenue								
Property rates	163 175	199 371	16 921	83 628	78 713	4 915	6%	199 371
Fines, penalties and forfeits	38 582	38 991	25	117	133	(17)	-12%	38 991
Licence and permits	5 079	5 467	423	2 089	2 292	(203)	-9%	5 467
Transfers and subsidies - Operational	171 662	190 028	3 069	77 222	75 525	1 697	2%	190 028
Interest	1 548	1 324	142	698	552	147	27%	1 324
Operational Revenue	11 094	12 062	954	4 860	5 026	(166)	-3%	12 062
Gains on disposal of Assets	2 963	2 453	-	-	8	(8)	-100%	2 453
Total Revenue (excluding capital transfers and contributions)	1 179 044	1 212 935	86 343	486 006	449 533	36 473	8%	1 212 935

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

- **Service Charges: Electricity** stands at 10% above the YTD budgeted projections mainly due to no load-shedding in the first few months. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2025.
- **Sale of Goods and Rendering of Services** stands at 35% 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 **November 2024** was **R86.343 million** whilst the overall YTD performance **excluding capital transfers** stands at **8% above** the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November								
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	38 832	137 043	144 282	(7 238)	-5%	341 481
Remuneration of councillors	12 005	13 273	1 526	5 426	5 044	383	8%	13 273
Bulk purchases - electricity	340 332	384 927	29 477	164 087	157 882	6 205	4%	384 927
Inventory consumed	50 912	68 908	3 345	12 152	13 548	(1 396)	-10%	68 908
Debt impairment	10 371	3 405	-	-	-	-		3 405
Depreciation and amortisation	111 938	128 253	9 031	44 056	28 501	15 555	55%	128 253
Interest	12 335	14 689	-	-	-	-		14 689
Contracted services	71 683	83 092	5 024	24 638	29 771	(5 133)	-17%	83 092
Transfers and subsidies	4 424	5 902	1 040	3 081	2 737	344	13%	5 902
Irrecoverable debts written off	34 705	45 024	-	-	-	-		45 024
Operational costs	45 272	65 587	4 256	22 088	26 949	(4 861)	-18%	65 587
Losses on Disposal of Assets	10 452	22 793	1 439	1 439	-	1 439	#DIV/0!	22 793
Other Losses	5 358	11 710	-	-	-	-		11 710
Total Expenditure	1 025 495	1 189 046	93 971	414 011	408 713	5 298	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 November. 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, Commission: Pre-paid Electricity and Vehicle breakages.
- Expenditure for the month of **November 2024** was **R93.971 million** whilst the overall YTD performance stands at **1% 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) - M05 November								
Vote Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 2 - Civil Services	49 401	57 326	8 699	19 054	28 697	(9 644)	-34%	57 326
Vote 4 - Electricity Services	35 691	55 129	779	3 499	14 065	(10 566)	-75%	55 129
Vote 6 - Development Services	54 098	165 889	16 501	43 910	26 277	17 633	67%	165 889
Total Capital Multi-year expenditure	139 189	278 343	25 979	66 463	69 039	(2 577)	-4%	278 343
Single Year expenditure appropriation								
Vote 1 - Corporate Services	237	778	1	24	330	(306)	-93%	778
Vote 2 - Civil Services	59 014	69 710	4 445	6 845	37 077	(30 231)	-82%	69 710
Vote 3 - Council	11	1 278	-	866	929	(63)	-7%	1 278
Vote 4 - Electricity Services	31 729	13 843	302	8 320	4 246	4 074	96%	13 843
Vote 5 - Financial Services	3 220	698	5	241	398	(156)	-39%	698
Vote 6 - Development Services	1 645	8 935	1	462	506	(44)	-9%	8 935
Vote 7 - Municipal Manager	21	12	-	4	9	(5)	-57%	12
Vote 8 - Protection Services	3 043	2 882	295	1 334	923	412	45%	2 882
Total Capital single-year expenditure	98 920	98 134	5 049	18 095	44 416	(26 321)	-59%	98 134
Total Capital Expenditure	238 110	376 478	31 028	84 558	113 455	(28 897)	-25%	376 478
Capital Expenditure - Functional Classification								
Governance and administration	8 047	4 525	5	1 250	2 842	(1 591)	-56%	4 525
Executive and council	32	1 290	-	870	938	(68)	-7%	1 290
Finance and administration	8 015	3 236	5	381	1 904	(1 523)	-80%	3 236
Community and public safety	24 982	24 932	5 358	9 868	18 897	(9 030)	-48%	24 932
Community and social services	693	1 130	1	12	10	2	20%	1 130
Sport and recreation	21 247	20 920	5 062	8 522	17 965	(9 443)	-53%	20 920
Public safety	3 043	2 882	295	1 334	923	412	45%	2 882
Economic and environmental services	88 852	156 971	11 387	28 187	38 514	(10 327)	-27%	156 971
Planning and development	17 639	24 829	1 879	3 163	2 667	495	19%	24 829
Road transport	71 213	132 142	9 509	25 025	35 847	(10 823)	-30%	132 142
Trading services	116 228	190 050	14 278	45 253	53 202	(7 949)	-15%	190 050
Energy sources	66 459	67 741	1 081	11 724	17 357	(5 633)	-32%	67 741
Water management	25 826	49 869	7 387	13 368	14 038	(671)	-5%	49 869
Waste water management	20 671	39 350	1 524	10 915	7 798	3 117	40%	39 350
Waste management	3 272	33 090	4 286	9 247	14 009	(4 762)	-34%	33 090
Total Capital Expenditure - Functional Classification	238 110	376 478	31 028	84 558	113 455	(28 897)	-25%	376 478
Funded by:								
National Government	46 713	52 150	5 657	15 369	26 563	(11 193)	-42%	52 150
Provincial Government	65 573	174 809	16 501	43 921	26 297	17 624	67%	174 809
Transfers and subsidies - capital (monetary allocations)	1 200	19 033	901	2 707	13 309	(10 602)	-80%	19 033
Transfers recognised - capital	113 486	245 992	23 060	61 997	66 168	(4 171)	-6%	245 992
Borrowing	-	36 951	-	-	4 000	(4 000)	-100%	36 951
Internally generated funds	124 624	93 535	7 969	22 561	43 287	(20 726)	-48%	93 535
Total Capital Funding	238 110	376 478	31 028	84 558	113 455	(28 897)	-25%	376 478

- Capital expenditure for the month of **November 2024** amounts to **R31 028 173** and stands at **25.47%** 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 **R84 558 180, 22.46%** of the total budget of **R376 477 670**.
- Commitments are R36 790 945.

2024-2025 Top 10 Capital Projects											
No	PROJECT DESCRIPTION	Approved budget	Month Actual	YTD Expenditure	YTD Budget	YTD Variance R'000	YTD Variance %	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
WASTE MANAGEMENT											
1	Highlands: Development of new cell	29 620 588	4 093 201	9 038 596	10 500 000	-1 461 404	-14%	Tender/construction phase	Swartland	25%	Awaiting RoD for Second phase of Construction
ROADS											
2	Roads Swartland: Construction of New Roads	26 386 431	266 557	3 392 581	9 686 431	-6 293 850	-65%	Tender phase/planning and design	Swartland	8%	Tender process delayed
3	Access road and Intersection Upgrading: Illinge Lethu	9 749 214	135 401	585 155	7 000 000	-6 414 845	-92%	Construction	Illinge Lethu	25%	
SPORT & RECREATION											
4	Swimming Pool: Wesbank	12 260 700	4 339 462	6 622 373	12 260 700	-5 638 327	-46%	Construction	Wesbank	90%	
HOUSING											
5	Moorreesburg Serviced Sites	58 466 165	9 012 882	19 586 879	9 237 654	10 349 225	112%	Construction	Moorreesburg	72%	
6	Malmesbury De Hoop Serviced Sites	76 686 000	6 793 961	20 194 820	12 337 782	7 857 038	64%	Construction	Malmesbury	77%	
7	Darling Serviced Sites	17 757 001	694 652	4 057 476	2 805 607	1 251 869	45%	Construction	Darling	93%	
8	Silvertown: IBS	12 000 000	-	70 742	1 896 000	-1 825 258	-96%	Planning	Chatsworth	10%	Reveived PID approval
ELECTRICAL SERVICES											
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	30 990 560	22 269	85 366	-152 728	238 094	-156%	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	756 436	3 414 023	13 818 000	-10 403 977	-75%	Construction	Malmesbury	16%	16% of second year of 2 year tender. 70% overall
TOTAL		296 734 659	26 114 821	67 048 009	79 389 446	-12 341 437	-16%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November				
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%	9.5%	7.2%
Gearing	Long Term Borrowing/ Funds & Reserves	17.5%	9.3%	17.5%
<u>Liquidity</u>				
Current Ratio	Current assets/current liabilities	4:1	4:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	3:1	4:1
<u>Revenue Management</u>				
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	98.4%	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%	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%	28.2%	28.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.9%	6.5%	5.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.8%	1.9%	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%	38.8%	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 - M05 November								
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	16 921	83 628	78 713	4 915	6%	199 371
Service charges	630 655	644 470	60 859	296 262	271 779	24 483	9%	644 470
Investment revenue	84 764	88 998	1 103	5 756	3 761	1 995	53%	88 998
Transfers and subsidies - Operational	171 662	190 028	3 069	77 222	75 525	1 697	0	190 028
Other own revenue	128 788	90 067	4 390	23 138	19 755	3 383	17%	90 067
Total Revenue (excluding capital transfers and contributions)	1 179 044	1 212 935	86 343	486 006	449 533	36 473	8%	1 212 935
Employee costs	315 709	341 481	38 832	137 043	144 282	(7 238)	-5%	341 481
Remuneration of Councillors	12 005	13 273	1 526	5 426	5 044	383	8%	13 273
Depreciation and amortisation	111 938	128 253	9 031	44 056	28 501	15 555	55%	128 253
Interest	12 335	14 689	–	–	–	–		14 689
Inventory consumed and bulk purchases	391 244	453 835	32 828	176 245	171 431	4 814	3%	453 835
Transfers and subsidies	4 424	5 902	1 040	3 081	2 737	344	13%	5 902
Other expenditure	177 841	231 611	10 714	48 160	56 719	(8 559)	-15%	231 611
Total Expenditure	1 025 495	1 189 046	93 971	414 011	408 713	5 298	1%	1 189 046
Surplus/(Deficit)	153 548	23 889	(7 628)	71 995	40 821	31 175	76%	23 889
Transfers and subsidies - capital (monetary)	113 470	246 062	26 119	70 337	102 526	(32 189)	-31%	246 062
Transfers and subsidies - capital (in-kind)	307	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	267 325	269 951	18 491	142 332	143 347	(1 015)	-1%	269 951
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	267 325	269 951	18 491	142 332	143 347	(1 015)	-1%	269 951
Capital expenditure & funds sources								
Capital expenditure	238 110	376 478	31 028	84 558	113 455	(28 897)	-25%	376 478
Capital transfers recognised	113 486	245 992	23 060	61 997	66 168	(4 171)	-6%	245 992
Borrowing	–	36 951	–	–	4 000	(4 000)	-100%	36 951
Internally generated funds	124 624	93 535	7 969	22 561	43 287	(20 726)	-48%	93 535
Total sources of capital funds	238 110	376 478	31 028	84 558	113 455	(28 897)	-25%	376 478
Financial position								
Total current assets	677 624	669 334		892 673				669 334
Total non current assets	2 683 524	2 907 287		2 654 617				2 907 287
Total current liabilities	169 257	160 289		222 554				160 289
Total non current liabilities	180 345	219 781		180 437				219 781
Community wealth/Equity	3 011 546	3 196 551		3 001 966				3 196 551
Cash flows								
Net cash from (used) operating	306 894	470 661	66 875	266 676	237 363	(29 313)	-12%	470 661
Net cash from (used) investing	(508 197)	(430 201)	(14 832)	(85 045)	(180 273)	(95 227)	53%	(430 201)
Net cash from (used) financing	(50 223)	29 182	169	994	(4 507)	(5 501)	122%	29 182
Cash/cash equivalents at the month/year end	470 491	464 184	–	577 168	447 126	(130 042)	-29%	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	67 412	13 622	3 089	3 024	1 758	2 495	33 703	128 921
Creditors Age Analysis								
Total Creditors	8 144	11	–	–	–	–	–	8 155

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November								
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	18 765	125 855	117 090	8 765	7%	377 656
Executive and council	154	352	3	29	185	(155)	-84%	352
Finance and administration	335 171	377 305	18 762	125 826	116 905	8 921	8%	377 305
Community and public safety	132 967	257 564	23 123	66 518	91 036	(24 518)	-27%	257 564
Community and social services	14 480	14 098	1 579	5 831	5 874	(43)	-1%	14 098
Sport and recreation	15 078	10 771	1 224	4 120	4 326	(206)	-5%	10 771
Public safety	49 108	48 570	1 488	6 515	4 116	2 399	58%	48 570
Housing	54 302	184 126	18 831	50 052	76 719	(26 667)	-35%	184 126
Economic and environmental services	37 056	30 176	1 758	10 852	12 500	(1 648)	-13%	30 176
Planning and development	5 718	5 107	564	2 701	1 891	809	43%	5 107
Road transport	31 338	25 069	1 194	8 151	10 609	(2 457)	-23%	25 069
Trading services	787 454	793 563	68 814	353 103	331 418	21 685	7%	793 563
Energy sources	498 206	488 849	44 336	231 276	214 151	17 125	8%	488 849
Water management	129 142	127 631	10 095	43 843	45 043	(1 200)	-3%	127 631
Waste water management	102 317	96 863	5 995	41 563	39 538	2 024	5%	96 863
Waste management	57 789	80 220	8 388	36 421	32 686	3 735	11%	80 220
Other	19	38	3	15	16	(1)	-5%	38
Total Revenue - Functional	1 292 821	1 458 997	112 462	556 343	552 059	4 284	1%	1 458 997
Expenditure - Functional								
Governance and administration	165 465	190 151	17 622	71 769	73 003	(1 234)	-2%	190 151
Executive and council	25 663	30 451	2 395	13 486	14 064	(578)	-4%	30 451
Finance and administration	137 875	156 988	14 867	57 143	57 811	(668)	-1%	156 988
Internal audit	1 927	2 711	360	1 140	1 127	13	1%	2 711
Community and public safety	163 105	195 859	15 015	54 406	62 977	(8 571)	-14%	195 859
Community and social services	26 369	28 670	3 048	11 080	12 340	(1 260)	-10%	28 670
Sport and recreation	35 933	40 196	4 159	14 186	15 560	(1 374)	-9%	40 196
Public safety	96 053	104 801	7 374	27 414	30 379	(2 965)	-10%	104 801
Housing	4 750	22 192	433	1 726	4 698	(2 972)	-63%	22 192
Economic and environmental services	72 830	91 889	6 743	30 210	26 438	3 771	14%	91 889
Planning and development	15 525	16 965	1 711	6 309	7 006	(697)	-10%	16 965
Road transport	57 305	74 923	5 032	23 901	19 432	4 469	23%	74 923
Trading services	621 656	708 641	53 695	256 530	245 532	10 999	4%	708 641
Energy sources	391 682	452 643	35 075	184 500	177 488	7 012	4%	452 643
Water management	91 862	108 519	4 735	19 280	17 237	2 043	12%	108 519
Waste water management	78 216	81 920	8 363	31 448	26 918	4 530	17%	81 920
Waste management	59 896	65 559	5 522	21 301	23 888	(2 587)	-11%	65 559
Other	2 439	2 506	896	1 097	763	333	44%	2 506
Total Expenditure - Functional	1 025 495	1 189 046	93 971	414 011	408 713	5 298	1%	1 189 046
Surplus/ (Deficit) for the year	267 325	269 951	18 491	142 332	143 347	(1 015)	-1%	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) - M05 November								
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								
<u>Revenue by Vote</u>								
Vote 1 - Corporate Services	15 130	13 430	1 502	5 818	5 596	222	4.0%	13 430
Vote 2 - Civil Services	323 767	327 034	25 705	127 716	126 337	1 379	1.1%	327 034
Vote 3 - Council	154	352	3	29	185	(155)	-84.1%	352
Vote 4 - Electricity Services	498 222	488 867	44 338	231 283	214 159	17 124	8.0%	488 867
Vote 5 - Financial Services	331 234	374 410	18 674	124 981	116 115	8 866	7.6%	374 410
Vote 6 - Development Services	64 426	193 449	19 825	55 077	80 224	(25 147)	-31.3%	193 449
Vote 7 - Municipal Manager	—	—	—	—	—	—	—	—
Vote 8 - Protection Services	59 887	61 454	2 414	11 438	9 444	1 994	21.1%	61 454
Vote 9 - [NAME OF VOTE 9]	—	—	—	—	—	—	—	—
Total Revenue by Vote	1 292 821	1 458 997	112 462	556 343	552 059	4 284	0.8%	1 458 997
<u>Expenditure by Vote</u>								
Vote 1 - Corporate Services	43 205	46 705	5 342	17 685	18 848	(1 163)	-6.2%	46 705
Vote 2 - Civil Services	355 064	393 895	29 117	118 210	111 296	6 914	6.2%	393 895
Vote 3 - Council	21 803	26 049	2 021	11 957	12 361	(405)	-3.3%	26 049
Vote 4 - Electricity Services	392 325	458 585	35 693	188 960	179 680	9 280	5.2%	458 585
Vote 5 - Financial Services	63 358	81 720	8 499	27 596	28 496	(901)	-3.2%	81 720
Vote 6 - Development Services	30 997	51 379	3 271	12 448	16 614	(4 166)	-25.1%	51 379
Vote 7 - Municipal Manager	8 465	10 030	1 141	3 893	4 021	(128)	-3.2%	10 030
Vote 8 - Protection Services	110 278	120 682	8 887	33 263	37 397	(4 133)	-11.1%	120 682
Vote 9 - [NAME OF VOTE 9]	—	—	—	—	—	—	—	—
Total Expenditure by Vote	1 025 495	1 189 046	93 971	414 011	408 713	5 298	1.3%	1 189 046
Surplus/ (Deficit) for the year	267 325	269 951	18 491	142 332	143 347	(1 015)	-0.7%	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) - M05 November								
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	43 033	220 107	199 194	20 913	10%	451 420
Service charges - Water	92 982	97 940	9 589	35 027	32 995	2 032	6%	97 940
Service charges - Waste Water Management	60 461	57 022	5 034	25 140	23 759	1 381	6%	57 022
Service charges - Waste management	33 963	38 087	3 204	15 988	15 831	158	1%	38 087
Sale of Goods and Rendering of Services	14 571	13 619	1 377	6 904	5 103	1 801	35%	13 619
Agency services	5 348	6 787	487	2 781	2 773	9	0%	6 787
Interest earned from Receivables	3 695	3 407	323	1 603	1 420	183	13%	3 407
Interest from Current and Non Current Assets	84 764	88 998	1 103	5 756	3 761	1 995	53%	88 998
Rental from Fixed Assets	1 382	1 930	131	879	786	93	12%	1 930
Operational Revenue	44 525	4 028	528	3 208	1 664	1 544	93%	4 028
Non-Exchange Revenue								
Property rates	163 175	199 371	16 921	83 628	78 713	4 915	6%	199 371
Fines, penalties and forfeits	38 582	38 991	25	117	133	(17)	-12%	38 991
Licence and permits	5 079	5 467	423	2 089	2 292	(203)	-9%	5 467
Transfers and subsidies - Operational	171 662	190 028	3 069	77 222	75 525	1 697	2%	190 028
Interest	1 548	1 324	142	698	552	147	27%	1 324
Operational Revenue	11 094	12 062	954	4 860	5 026	(166)	-3%	12 062
Gains on disposal of Assets	2 963	2 453	-	-	8	(8)	-100%	2 453
Total Revenue (excluding capital transfers and contributions)	1 179 044	1 212 935	86 343	486 006	449 533	36 473	8%	1 212 935
Expenditure By Type								
Employee related costs	315 709	341 481	38 832	137 043	144 282	(7 238)	-5%	341 481
Remuneration of councillors	12 005	13 273	1 526	5 426	5 044	383	8%	13 273
Bulk purchases - electricity	340 332	384 927	29 477	164 087	157 882	6 205	4%	384 927
Inventory consumed	50 912	68 908	3 351	12 158	13 549	(1 391)	-10%	68 908
Debt impairment	10 371	3 405	-	-	-	-		3 405
Depreciation and amortisation	111 938	128 253	9 031	44 056	28 501	15 555	55%	128 253
Interest	12 335	14 689	-	-	-	-		14 689
Contracted services	71 683	83 092	5 019	24 632	29 770	(5 138)	-17%	83 092
Transfers and subsidies	4 424	5 902	1 040	3 081	2 737	344	13%	5 902
Irrecoverable debts written off	34 705	45 024	-	-	-	-		45 024
Operational costs	45 272	65 587	4 256	22 088	26 949	(4 861)	-18%	65 587
Losses on Disposal of Assets	10 452	22 793	1 439	1 439	-	1 439	#DIV/0!	22 793
Other Losses	5 358	11 710	-	-	-	-		11 710
Total Expenditure	1 025 495	1 189 046	93 971	414 011	408 713	5 298	1%	1 189 046
Surplus/(Deficit)	153 548	23 889	(7 628)	71 995	40 821	31 175	0	23 889
Transfers and subsidies - capital (monetary allocations)	113 470	246 062	26 119	70 337	102 526	(32 189)	(0)	246 062
Transfers and subsidies - capital (in-kind)	307	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers &	267 325	269 951	18 491	142 332	143 347	(1 015)	(0)	269 951
Intercompany/Parent subsidiary transactions						-		
Surplus/ (Deficit) for the year	267 325	269 951	18 491	142 332	143 347	(1 015)	(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) - M05 November								
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								
<u>Multi-Year expenditure appropriation</u>								
Vote 2 - Civil Services	49 401	57 326	8 699	19 054	28 697	(9 644)	-34%	57 326
Vote 4 - Electricity Services	35 691	55 129	779	3 499	14 065	(10 566)	-75%	55 129
Vote 6 - Development Services	54 098	165 889	16 501	43 910	26 277	17 633	67%	165 889
Total Capital Multi-year expenditure	139 189	278 343	25 979	66 463	69 039	(2 577)	-4%	278 343
<u>Single Year expenditure appropriation</u>								
Vote 1 - Corporate Services	237	778	1	24	330	(306)	-93%	778
Vote 2 - Civil Services	59 014	69 710	4 445	6 845	37 077	(30 231)	-82%	69 710
Vote 3 - Council	11	1 278	-	866	929	(63)	-7%	1 278
Vote 4 - Electricity Services	31 729	13 843	302	8 320	4 246	4 074	96%	13 843
Vote 5 - Financial Services	3 220	698	5	241	398	(156)	-39%	698
Vote 6 - Development Services	1 645	8 935	1	462	506	(44)	-9%	8 935
Vote 7 - Municipal Manager	21	12	-	4	9	(5)	-57%	12
Vote 8 - Protection Services	3 043	2 882	295	1 334	923	412	45%	2 882
Total Capital single-year expenditure	98 920	98 134	5 049	18 095	44 416	(26 321)	-59%	98 134
Total Capital Expenditure	238 110	376 478	31 028	84 558	113 455	(28 897)	-25%	376 478
<u>Capital Expenditure - Functional Classification</u>								
<i>Governance and administration</i>	8 047	4 525	5	1 250	2 842	(1 591)	-56%	4 525
Executive and council	32	1 290	-	870	938	(68)	-7%	1 290
Finance and administration	8 015	3 236	5	381	1 904	(1 523)	-80%	3 236
<i>Community and public safety</i>	24 982	24 932	5 358	9 868	18 897	(9 030)	-48%	24 932
Community and social services	693	1 130	1	12	10	2	20%	1 130
Sport and recreation	21 247	20 920	5 062	8 522	17 965	(9 443)	-53%	20 920
Public safety	3 043	2 882	295	1 334	923	412	45%	2 882
<i>Economic and environmental services</i>	88 852	156 971	11 387	28 187	38 514	(10 327)	-27%	156 971
Planning and development	17 639	24 829	1 879	3 163	2 667	495	19%	24 829
Road transport	71 213	132 142	9 509	25 025	35 847	(10 823)	-30%	132 142
<i>Trading services</i>	116 228	190 050	14 278	45 253	53 202	(7 949)	-15%	190 050
Energy sources	66 459	67 741	1 081	11 724	17 357	(5 633)	-32%	67 741
Water management	25 826	49 869	7 387	13 368	14 038	(671)	-5%	49 869
Waste water management	20 671	39 350	1 524	10 915	7 798	3 117	40%	39 350
Waste management	3 272	33 090	4 286	9 247	14 009	(4 762)	-34%	33 090
Total Capital Expenditure - Functional Classification	238 110	376 478	31 028	84 558	113 455	(28 897)	-25%	376 478
<u>Funded by:</u>								
National Government	46 713	52 150	5 657	15 369	26 563	(11 193)	-42%	52 150
Provincial Government	65 573	174 809	16 501	43 921	26 297	17 624	67%	174 809
Transfers and subsidies - capital (monetary allocations)	1 200	19 033	901	2 707	13 309	(10 602)	-80%	19 033
Transfers recognised - capital	113 486	245 992	23 060	61 997	66 168	(4 171)	-6%	245 992
Borrowing	-	36 951	-	-	4 000	(4 000)	-100%	36 951
Internally generated funds	124 624	93 535	7 969	22 561	43 287	(20 726)	-48%	93 535
Total Capital Funding	238 110	376 478	31 028	84 558	113 455	(28 897)	-25%	376 478

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M05 November				
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	636 448	464 184
Trade and other receivables from exchange transactions	102 876	97 905	117 396	97 905
Receivables from non-exchange transactions	34 292	32 595	29 003	32 595
Current portion of non-current receivables	(335)	–	(287)	–
Inventory	21 603	29 555	32 620	29 555
VAT	32 467	44 910	11 087	44 910
Other current assets	16 230	185	66 406	185
Total current assets	677 624	669 334	892 673	669 334
Non current assets				
Investments	333 119	333 028	300 000	333 028
Investment property	24 941	20 041	24 379	20 041
Property, plant and equipment	2 320 841	2 552 627	2 325 607	2 552 627
Heritage assets	4 121	1 345	4 171	1 345
Intangible assets	503	246	460	246
Total non current assets	2 683 524	2 907 287	2 654 617	2 907 287
TOTAL ASSETS	3 361 148	3 576 621	3 547 289	3 576 621
LIABILITIES				
Current liabilities				
Bank overdraft	–	–	–	–
Financial liabilities	5 456	3 544	10 911	3 544
Consumer deposits	19 660	18 846	20 305	18 846
Trade and other payables from exchange transactions	81 064	87 948	73 629	87 948
Trade and other payables from non-exchange transactions	30 494	–	90 967	–
Provision	23 154	13 758	27 648	13 758
VAT	9 430	36 194	(907)	36 194
Total current liabilities	169 257	160 289	222 554	160 289
Non current liabilities				
Financial liabilities	33 358	62 019	27 924	62 019
Provision	70 059	82 158	69 487	82 158
Other non-current liabilities	76 928	75 605	83 026	75 605
Total non current liabilities	180 345	219 781	180 437	219 781
TOTAL LIABILITIES	349 602	380 070	402 991	380 070
NET ASSETS	3 011 546	3 196 551	3 144 298	3 196 551
COMMUNITY WEALTH/EQUITY				
Accumulated surplus/(deficit)	2 712 125	2 841 942	2 702 545	2 841 942
Reserves and funds	299 421	354 610	299 421	354 610
TOTAL COMMUNITY WEALTH/EQUITY	3 011 546	3 196 551	3 001 966	3 196 551

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M05 November								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	155 016	194 714	20 940	105 393	81 131	24 262	30%	194 714
Service charges	599 122	643 646	73 564	309 267	268 186	41 081	15%	643 646
Other revenue	43 341	284 882	17 640	80 856	118 701	(37 845)	-32%	284 882
Transfers and Subsidies - Operational	171 246	190 068	4 099	85 215	79 195	6 020	8%	190 068
Transfers and Subsidies - Capital	133 513	246 022	35 376	144 172	102 509	41 663	41%	246 022
Interest	55 995	88 998	1 052	6 133	37 082	(30 949)	-83%	88 998
Dividends	-	-	-	-	-	-		-
Payments								
Suppliers and employees	(839 717)	(1 163 758)	(85 797)	(464 360)	(443 645)	20 716	-5%	(1 163 758)
Interest	(6 897)	(8 010)	-	-	(3 337)	(3 337)	100%	(8 010)
Transfers and Subsidies	(4 724)	(5 902)	-	-	(2 459)	(2 459)	100%	(5 902)
NET CASH FROM/(USED) OPERATING ACTIVITIES	306 894	470 661	66 875	266 676	237 363	(29 313)	-12%	470 661
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	1 829	2 453	-	-	-	-		2 453
Decrease (increase) in non-current receivables	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(300 000)	-	-	-	-	-		-
Payments								
Capital assets	(210 026)	(432 655)	(14 832)	(85 045)	(180 273)	(95 227)	53%	(432 655)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(508 197)	(430 201)	(14 832)	(85 045)	(180 273)	(95 227)	53%	(430 201)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	40 000	-	-	-	-		40 000
Increase (decrease) in consumer deposits	1 814	500	169	994	208	786	377%	500
Payments								
Repayment of borrowing	(52 037)	(11 318)	-	-	(4 716)	(4 716)	100%	(11 318)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(50 223)	29 182	169	994	(4 507)	(5 501)	122%	29 182
NET INCREASE/ (DECREASE) IN CASH HELD	(251 526)	69 641	52 212	182 625	52 583			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		577 168	447 126			464 184

The Cash and cash equivalents as at 30 November 2024 include investments made to the amount of R539 615 795.

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 - M05 November											
Description	NT Code	Budget Year 2024/25									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	11 088	2 756	1 103	999	1 089	870	1 037	9 022	27 964	13 018
Trade and Other Receivables from Exchange Transactions - Electricity	1300	37 478	4 152	283	157	121	78	79	1 503	43 851	1 938
Receivables from Non-exchange Transactions - Property Rates	1400	14 183	3 314	1 295	1 015	867	209	265	11 116	32 265	13 473
Receivables from Exchange Transactions - Waste Water Management	1500	4 319	1 674	494	416	379	290	530	5 277	13 380	6 892
Receivables from Exchange Transactions - Waste Management	1600	3 799	1 337	464	384	341	250	442	4 868	11 885	6 286
Receivables from Exchange Transactions - Property Rental Debtors	1700	36	25	4	3	3	3	4	40	118	53
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(3 490)	364	173	114	224	58	138	1 875	(542)	2 410
Total By Income Source	2000	67 412	13 622	3 817	3 089	3 024	1 758	2 495	33 703	128 921	44 070
2023/24 - totals only		56 106	13 415	4 738	2 812	2 512	1 559	2 117	28 980	112 238	37 980
Debtors Age Analysis By Customer Group											
Organs of State	2200	(870)	1 102	198	196	182	28	74	2 692	3 602	3 172
Commercial	2300	31 373	1 597	325	182	133	73	88	1 274	35 046	1 750
Households	2400	36 910	10 923	3 294	2 711	2 709	1 657	2 333	29 737	90 273	39 147
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	67 412	13 622	3 817	3 089	3 024	1 758	2 495	33 703	128 921	44 070

Total Debtors has increased from **R 118 885 533** in October 2024 to **R 128 920 781** in November 2024.

The collection rate for November 2024 was **95.89%** compared to **114.90 %** in October 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 - M05 November											
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	8 144	11							8 155	5 176
Auditor General	0800									-	
Other	0900									-	
Medical Aid deductions	1000									-	
Total By Customer Type	1000	8 144	11	-	-	-	-	-	-	8 155	5 176

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
AUTOMODELL BK	375.48	2024/10/25	Query on the service	Query resolved and paid on 5 December 2024
BRITLOW CONSTRUCTION CC	10 580.00	2024/10/08	Query on the service	Awaiting authorisation from user department

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November											
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate a	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months									
Municipality											
ABSA		3 Years	Fixed	Fixed	11.07%	28/06/2026	333 119	33 210	-	-	366 329
NEDBANK		12 Months	Fixed	Fixed	9.68%	27/06/2025	40 000	3 304	-	-	43 304
NEDBANK		10.5 Months	Fixed	Fixed	9.54%	16/05/2025	35 000	3 306	-	-	38 306
NEDBANK		12 Months	Fixed	Fixed	9.63%	27/06/2025	250 000	23 736	-	-	273 736
GRINDROD BANK		12 Months	Fixed	Fixed	10.15%	27/06/2025	90 000	8 960	-	-	98 960
ABSA		6 Months	Fixed	Fixed	9.20%	06/03/2025	70 000	3 229	-	-	73 229
GRINDROD BANK		Immediate	Call Account	Fixed	9.10%		23 699	725	(1 333)	-	23 091
Municipality sub-total							841 818	76 469	(1 333)	-	916 954
TOTAL INVESTMENTS AND IN	2						841 818	76 469	(1 333)	-	916 954

- As at 30 November 2024 total investments made amount to R806 496 781.

Commitments against Cash & Cash Equivalents			
	31 October 2024	Transactions / Movement 2024/2025	Current Month
Cash & Cash Equivalents:	R 928 827 152		R 936 427 774
Primary Bank Account	R 117 262 718	R 8 339 522	R 125 602 240
Short Term Investments (Less than 6 months)	R 23 091 388	R -1 594 607	R 21 496 781
Medium Term Investments (More than 6 months)	R 485 000 000	R -	R 485 000 000
Longterm Investments	R 300 000 000	R -	R 300 000 000
Cash Floats	R 3 473 046	R 855 707	R 4 328 753
Commitments:	R 662 406 707		R 580 203 203
Unspent Committed Conditional Grants	R 30 493 916	R -1 049 426	R 29 444 490
Capital funding requirement 2024/25 (Grants & Loans)	R 244 004 993	R -23 059 565	R 220 945 429
Capital Replacement Reserve Movement	R 78 942 670	R -7 968 609	R 70 974 061
Loan repayment due Dec / June	R 14 689 377	R -	R 14 689 377
Consumer Deposits	R 20 114 713	R 190 664	R 20 305 377
Creditor payments	R 18 113 072	R -9 958 547	R 8 154 526
Salaries	R 252 642 867	R -40 358 022	R 212 284 845
Bad Debt Contributions	R 3 405 098		R 3 405 098
Working Capital			R 356 224 571

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 - M05 November								
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	716	66 783	66 783	–		156 957
Local Government Equitable Share	143 235	153 764	–	64 068	64 068	–		153 764
Finance Management	1 550	1 600	–	1 600	1 600	–		1 600
EPWP Incentive	1 830	1 593	716	1 115	1 115	–		1 593
Provincial Government:	22 985	31 844	249	17 717	17 717	–		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	–		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
District Municipality:	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–		–
Total Operating Transfers and Grants	169 600	188 801	965	84 500	84 500	–		188 801
Capital Transfers and Grants								
National Government:	46 713	52 150	19 496	31 987	31 987	–		52 150
Municipal Infrastructure Grant (MIG)	23 055	29 332	9 496	14 987	14 987	–		29 332
Integrated National Electrification Programme (municipal)	23 658	22 818	10 000	17 000	17 000	–		22 818
Provincial Government:	64 291	174 879	40 569	114 285	114 285	–		174 879
Human Settlements	61 308	174 289	40 569	114 195	114 195	–		174 289
RSEP/VPUU Municipal Projects	500	–	–	–	–	–		–
Libraries	50	50	–	50	50	–		50
Establishment of a K9 Unit	40	40	–	40	40	–		40
Sport Development	966	500	–	–	–	–		500
Non-Motorised Transport	500	–	–	–	–	–		–
Fire Service Capacity Building Grant	926	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–		–
Total Capital Transfers and Grants	111 004	227 029	60 065	146 272	146 272	–		227 029
TOTAL RECEIPTS OF TRANSFERS & GRANTS	280 604	415 831	61 030	230 772	230 772	–		415 831

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November								
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	7 184	38 085	42 115	(4 030)	-9.6%	156 957
Local Government Equitable Share	143 235	153 764	7 032	36 937	40 849	(3 912)	-9.6%	153 764
Finance Management	1 550	1 600	62	453	615	(163)	-26.4%	1 600
EPWP Incentive	1 830	1 593	90	696	651	45	6.9%	1 593
						-		
Provincial Government:	23 057	31 844	2 901	11 518	12 176	(659)	-5.4%	31 844
Community Development: Workers	37	38	2	2	14	(12)	-83.9%	38
Human Settlements	80	9 345	-	-	-	-		9 345
Title deeds Restoration	-	30	-	-	-	-		30
Municipal Accreditation and Capacity Building Grant	156	249	21	21	104	(83)	-80.0%	249
Libraries	12 254	12 002	1 456	5 110	5 825	(715)	-12.3%	12 002
Proclaimed Roads Subsidy	170	170	-	163	61	102	168.7%	170
Establishment of a K9 Unit	3 305	3 732	780	2 964	2 788	176	6.3%	3 732
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	641	3 256	3 180	77	2.4%	5 712
WC Mun Energy Resilience Grant	680	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant	500	-	-	-	-	-		-
Thusong Grant	-	150	-	2	54	(53)	-97.1%	150
WC Financial Management Capability Grant (Bursaries)	85	-	-	-	-	-		-
Fire Kits	282	417	-	-	151	(151)	-100.0%	417
District Municipality:	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	169 672	188 801	10 085	49 603	54 291	(4 689)	-8.6%	188 801
Capital expenditure of Transfers and Grants								
National Government:	46 713	52 150	5 657	15 369	26 563	(11 193)	-42.1%	52 150
Municipal Infrastructure Grant (MIG)	23 055	29 332	4 900	11 955	12 745	(790)	-6.2%	29 332
Integrated National Electrification Programme (municipal)	23 658	22 818	756	3 414	13 818	(10 404)	-75.3%	22 818
						-		
Provincial Government:	57 179	174 879	16 501	43 921	26 297	17 624	67.0%	174 879
Human Settlements	54 196	174 289	16 501	43 910	26 277	17 633	67.1%	174 289
RSEP/PUU Municipal Projects	500	-	-	-	-	-		-
Libraries	50	50	-	11	10	1	9.1%	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	22 158	59 290	52 860	6 430	12.2%	227 029
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	273 564	415 831	32 243	108 893	107 151	1 742	1.6%	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 - M05 November								
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
<u>Councillors (Political Office Bearers plus Other)</u>								
Basic Salaries and Wages	8 945	10 018	1 230	4 132	3 807	325	9%	10 018
Pension and UIF Contributions	925	977	119	417	371	46	12%	977
Medical Aid Contributions	203	213	20	90	81	9	11%	213
Cellphone Allowance	1 122	1 181	90	450	449	2	0%	1 181
Other benefits and allowances	811	885	68	338	336	1	0%	885
Sub Total - Councillors	12 005	13 273	1 526	5 426	5 044	383	8%	13 273
<u>Senior Managers of the Municipality</u>								
Basic Salaries and Wages	10 224	10 180	891	4 405	4 686	(281)	-6%	10 180
Pension and UIF Contributions	1 789	1 953	153	766	814	(47)	-6%	1 953
Medical Aid Contributions	418	468	36	179	195	(16)	-8%	468
Performance Bonus	1 155	1 215	-	-	-	-		1 215
Motor Vehicle Allowance	1 049	1 043	80	398	378	19	5%	1 043
Cellphone Allowance	257	266	22	108	108	-		266
Other benefits and allowances	309	285	28	134	139	(5)	-4%	285
Payments in lieu of leave	-	35	-	-	-	-		35
Post-retirement benefit obligations	1 601	1 601	-	-	-	-		1 601
Sub Total - Senior Managers of Municipality	16 802	17 045	1 209	5 990	6 333	(343)	-5%	17 045
<u>Other Municipal Staff</u>								
Basic Salaries and Wages	174 911	197 651	15 641	77 222	81 291	(4 069)	-5%	197 651
Pension and UIF Contributions	31 719	35 522	2 834	13 980	14 801	(820)	-6%	35 522
Medical Aid Contributions	14 035	15 634	1 208	6 076	6 514	(438)	-7%	15 634
Overtime	19 680	15 726	1 838	8 078	7 153	925	13%	15 726
Motor Vehicle Allowance	6 028	6 354	569	2 843	2 591	252	10%	6 354
Cellphone Allowance	682	708	57	282	298	(16)	-5%	708
Housing Allowances	1 144	1 279	102	510	543	(34)	-6%	1 279
Other benefits and allowances	34 955	35 729	15 223	21 910	23 645	(1 735)	-7%	35 729
Payments in lieu of leave	3 002	3 139	-	-	1	(1)	-100%	3 139
Long service awards	2 753	2 696	151	151	1 111	(959)	-86%	2 696
Post-retirement benefit obligations	9 998	9 998	-	-	-	-		9 998
Sub Total - Other Municipal Staff	298 907	324 436	37 623	131 053	137 948	(6 895)	-5%	324 436
Total Parent Municipality	327 714	354 754	40 358	142 470	149 325	(6 856)	-5%	354 754
TOTAL SALARY, ALLOWANCES & BENEFITS	327 714	354 754	40 358	142 470	149 325	(6 856)	-5%	354 754
TOTAL MANAGERS AND STAFF	315 709	341 481	38 832	137 043	144 282	(7 238)	-5%	341 481

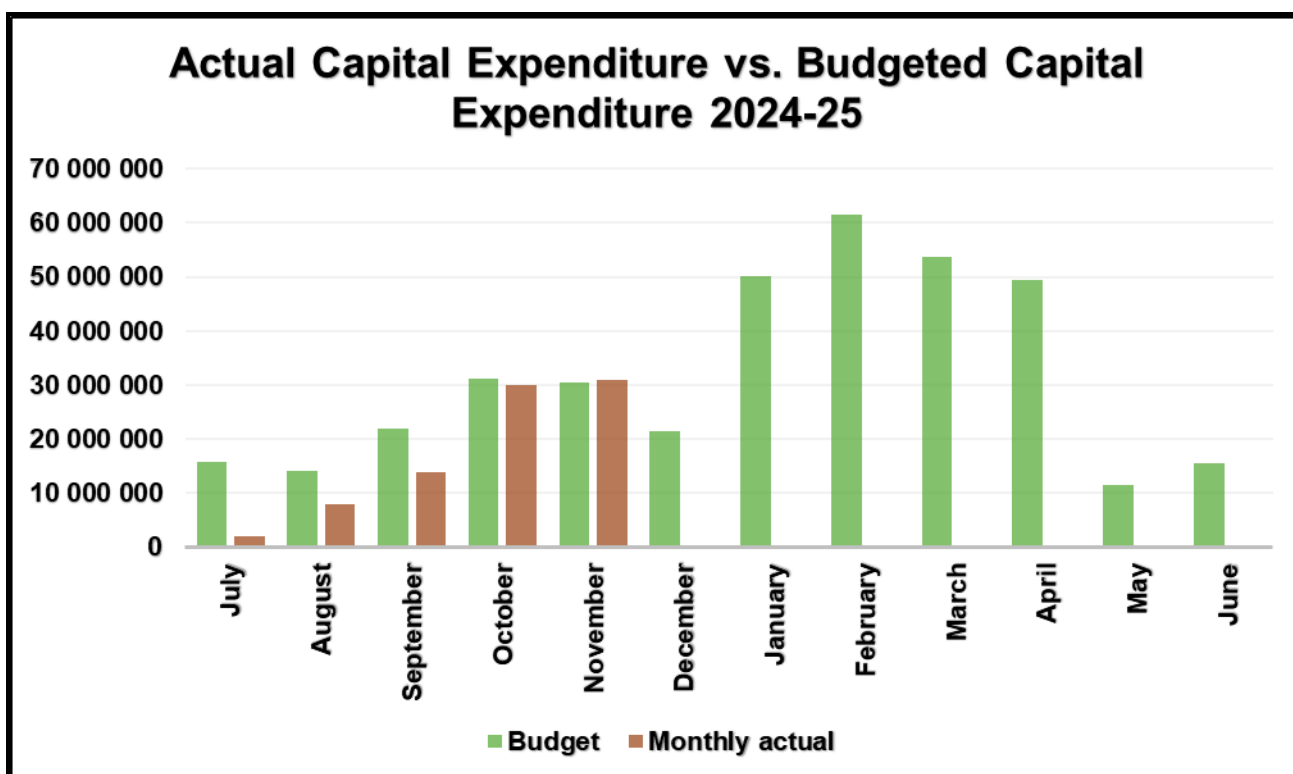
Section 10 – Material variances to the SDBIP

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 - M05 November							
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			134 937	–		
January	50 058			184 995	–		
February	61 557			246 553	–		
March	53 590			300 143	–		
April	49 340			349 483	–		
May	11 567			361 050	–		
June	15 428			376 478	–		
Total Capital expenditure	376 478	84 558					



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 - M05 November								
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	20 699	62 912	63 632	720	1.1%	275 466
Roads Infrastructure	60 113	117 253	9 373	24 439	24 137	(303)	-1.3%	117 253
<i>Roads</i>	60 113	117 253	9 373	24 439	24 137	(303)	-1.3%	117 253
Storm water Infrastructure	1 529	1 509	94	94	1 509	1 414	93.7%	1 509
<i>Storm water Conveyance</i>	1 529	1 509	94	94	1 509	1 414	93.7%	1 509
Electrical Infrastructure	58 109	61 979	932	8 579	15 726	7 147	45.4%	61 979
<i>MV Substations</i>	20 289	31 611	61	151	(133)	(284)	213.8%	31 611
<i>MV Switching Stations</i>	4 830	5 350	6	4 600	1 163	(3 437)	-295.5%	5 350
<i>MV Networks</i>	32 064	22 818	756	3 414	13 818	10 404	75.3%	22 818
<i>LV Networks</i>	926	2 200	108	414	878	464	52.8%	2 200
Water Supply Infrastructure	17 173	38 951	5 129	10 440	7 958	(2 482)	-31.2%	38 951
<i>Distribution</i>	17 173	38 951	5 129	10 440	7 958	(2 482)	-31.2%	38 951
Sanitation Infrastructure	9 351	26 154	1 077	10 320	3 802	(6 517)	-171.4%	26 154
<i>Pump Station</i>	1 212	–	–	–	–	–	–	–
<i>Reticulation</i>	8 138	26 154	1 077	10 320	3 802	(6 517)	-171.4%	26 154
Solid Waste Infrastructure	2 098	29 621	4 093	9 039	10 500	1 461	13.9%	29 621
<i>Landfill Sites</i>	2 098	29 621	4 093	9 039	10 500	1 461	13.9%	29 621
Community Assets	10 446	14 141	4 354	6 637	12 861	6 224	48.4%	14 141
Community Facilities	2 615	1 800	14	14	300	286	95.3%	1 800
<i>Cemeteries/Crematoria</i>	453	–	–	–	–	–	–	–
<i>Police</i>	–	–	–	–	–	–	–	–
<i>Parks</i>	1 212	1 100	14	14	300	286	95.3%	1 100
<i>Public Ablution Facilities</i>	–	700	–	–	–	–	–	700
Sport and Recreation Facilities	7 831	12 341	4 339	6 622	12 561	5 938	47.3%	12 341
<i>Indoor Facilities</i>	–	980	–	–	–	–	–	980
<i>Outdoor Facilities</i>	7 831	11 361	4 339	6 622	12 561	5 938	47.3%	11 361
Other assets	19 457	16 977	1 878	3 062	2 780	(282)	-10.1%	16 977
Operational Buildings	2 955	650	–	–	200	200	100.0%	650
<i>Municipal Offices</i>	2 906	300	–	–	–	–	–	300
<i>Stores</i>	48	350	–	–	200	200	100.0%	350
Housing	16 503	16 327	1 878	3 062	2 580	(482)	-18.7%	16 327
<i>Social Housing</i>	16 503	16 327	1 878	3 062	2 580	(482)	-18.7%	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	16	115	1 014	899	88.7%	1 790
Computer Equipment	2 306	1 790	16	115	1 014	899	88.7%	1 790
Furniture and Office Equipment	1 140	920	17	253	272	20	7.2%	920
Furniture and Office Equipment	1 140	920	17	253	272	20	7.2%	920
Machinery and Equipment	12 905	2 187	191	994	1 730	736	42.5%	2 187
Machinery and Equipment	12 905	2 187	191	994	1 730	736	42.5%	2 187
Transport Assets	10 690	15 638	294	2 795	13 559	10 764	79.4%	15 638
Transport Assets	10 690	15 638	294	2 795	13 559	10 764	79.4%	15 638
Land	149	8 700	–	–	–	–	–	8 700
Land	149	8 700	–	–	–	–	–	8 700
Total Capital Expenditure on new assets	205 466	336 219	27 449	76 767	95 848	19 081	19.9%	336 219

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

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	350	350	500	150	30.0%	3 000
Roads Infrastructure	21 500	–	–	–	–	–		–
<i>Roads</i>	21 500					–		
Sanitation Infrastructure	1 362	3 000	350	350	500	150	30.0%	3 000
<i>Reticulation</i>	1 362	3 000	350	350	500	150	30.0%	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	193	0	0.2%	160
Machinery and Equipment		160	193	193	193	0	0.2%	160
Total Capital Expenditure on renewal of existing ass	22 862	3 410	543	543	943	400	42.5%	3 410

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

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	2 420	6 040	13 215	7 174	54.3%	30 744
Roads Infrastructure	667	9 749	135	585	7 000	6 415	91.6%	9 749
<i>Roads</i>	667	9 749	135	585	7 000	6 415	91.6%	9 749
Storm water Infrastructure	246	250	–	76	100	25	24.5%	250
<i>Storm water Conveyance</i>	246	250	–	76	100	25	24.5%	250
Electrical Infrastructure	3 554	4 483	122	2 771	1 211	(1 560)	-128.8%	4 483
<i>MV Networks</i>	945	2 633	–	2 348	698	(1 650)	-236.5%	2 633
<i>LV Networks</i>	2 610	1 850	122	423	513	90	17.6%	1 850
Water Supply Infrastructure	1 550	10 434	2 163	2 609	5 597	2 988	53.4%	10 434
<i>Bulk Mains</i>	499	500	–	–	250	250	100.0%	500
<i>Distribution</i>	1 000	9 734	2 163	2 609	5 220	2 611	50.0%	9 734
<i>PRV Stations</i>	51	200	–	–	127	127	100.0%	200
Sanitation Infrastructure	2 043	5 827	–	–	(693)	(693)	100.0%	5 827
<i>Waste Water Treatment Works</i>	2 043	5 827	–	–	(693)	(693)	100.0%	5 827
Community Assets	10 755	6 105	616	1 208	3 450	2 242	65.0%	6 105
Community Facilities	24	–	–	–	–	–		–
<i>Cemeteries/Crematoria</i>	24	–	–	–	–	–		–
Sport and Recreation Facilities	10 732	6 105	616	1 208	3 450	2 242	65.0%	6 105
<i>Outdoor Facilities</i>	10 732	6 105	616	1 208	3 450	2 242	65.0%	6 105
Total Capital Expenditure on upgrading of existing	18 816	36 848	3 036	7 249	16 665	9 416	56.5%	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 - M05 November								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	46 909	49 514	5 311	21 985	21 087	(898)	-4.3%	49 514
Roads Infrastructure	6 108	6 026	563	3 625	2 610	(1 014)	-38.9%	6 026
<i>Roads</i>	5 670	5 953	497	3 540	2 480	(1 061)	-42.8%	5 953
<i>Road Furniture</i>	438	73	66	84	131	46	35.5%	73
Storm water Infrastructure	20 157	22 254	2 849	10 313	9 701	(612)	-6.3%	22 254
<i>Storm water Conveyance</i>	20 157	22 254	2 849	10 313	9 701	(612)	-6.3%	22 254
Electrical Infrastructure	3 570	5 322	391	1 234	2 145	911	42.5%	5 322
<i>MV Substations</i>	171	191	2	141	80	(61)	-77.1%	191
<i>MV Networks</i>	–	1 900	–	–	676	676	100.0%	1 900
<i>LV Networks</i>	3 399	3 231	389	1 093	1 389	296	21.3%	3 231
Water Supply Infrastructure	1 845	1 707	144	828	711	(117)	-16.4%	1 707
<i>Reservoirs</i>	1 355	1 256	106	638	523	(115)	-22.0%	1 256
<i>Pump Stations</i>	104	161	0	2	67	65	97.5%	161
<i>Distribution</i>	385	290	37	188	121	(67)	-55.4%	290
Sanitation Infrastructure	5 491	5 464	585	2 264	2 277	12	0.5%	5 464
<i>Pump Station</i>	985	1 031	76	328	429	102	23.7%	1 031
<i>Waste Water Treatment Works</i>	4 507	4 434	509	1 937	1 847	(89)	-4.8%	4 434
Solid Waste Infrastructure	9 738	8 741	778	3 720	3 642	(78)	-2.1%	8 741
<i>Landfill Sites</i>	9 738	8 741	778	3 720	3 642	(78)	-2.1%	8 741
Community Assets	3 022	3 585	461	1 454	1 473	18	1.2%	3 585
Community Facilities	2 114	2 543	314	1 038	1 056	18	1.7%	2 543
<i>Halls</i>	378	442	112	223	184	(39)	-21.0%	442
<i>Centres</i>	1 515	1 832	169	659	763	105	13.7%	1 832
<i>Libraries</i>	50	50	11	40	18	(22)	-122.6%	50
<i>Cemeteries/Crematoria</i>	96	118	21	100	49	(51)	-103.3%	118
<i>Parks</i>	74	100	2	16	41	25	60.2%	100
Sport and Recreation Facilities	908	1 042	147	416	417	0	0.1%	1 042
<i>Indoor Facilities</i>	61	100	41	82	35	(47)	-136.1%	100
<i>Outdoor Facilities</i>	847	942	107	335	382	48	12.5%	942
Other assets	3 199	1 923	184	867	792	(75)	-9.5%	1 923
Operational Buildings	1 996	1 148	139	637	469	(168)	-35.8%	1 148
<i>Municipal Offices</i>	1 996	1 148	139	637	469	(168)	-35.8%	1 148
Housing	1 203	775	45	230	323	93	28.9%	775
<i>Staff Housing</i>	323	228	36	97	95	(2)	-1.8%	228
<i>Social Housing</i>	879	547	9	133	228	95	41.7%	547
Intangible Assets	4 633	6 669	208	3 336	2 769	(568)	-20.5%	6 669
Licences and Rights	4 633	6 669	208	3 336	2 769	(568)	-20.5%	6 669
<i>Computer Software and Applications</i>	4 633	6 669	208	3 336	2 769	(568)	-20.5%	6 669
Computer Equipment	234	402	11	62	165	104	62.6%	402
Computer Equipment	234	402	11	62	165	104	62.6%	402
Furniture and Office Equipment	25	58	–	7	23	16	68.7%	58
Furniture and Office Equipment	25	58	–	7	23	16	68.7%	58
Machinery and Equipment	1 308	1 392	157	441	561	120	21.4%	1 392
Machinery and Equipment	1 308	1 392	157	441	561	120	21.4%	1 392
Transport Assets	7 542	8 083	845	3 333	4 750	1 417	29.8%	8 083
Transport Assets	7 542	8 083	845	3 333	4 750	1 417	29.8%	8 083
Total Repairs and Maintenance Expenditure	66 872	71 627	7 177	31 485	31 620	134	0.4%	71 627

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

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								
<u>Depreciation by Asset Class/Sub-class</u>								
Infrastructure	85 055	103 245	7 463	36 073	23 901	(12 173)	-50.9%	103 245
Roads Infrastructure	25 740	32 419	2 122	10 821	7 252	(3 569)	-49.2%	32 419
Roads	23 944	31 036	1 954	9 964	6 897	(3 067)	-44.5%	31 036
Road Structures	867	838	72	368	186	(181)	-97.5%	838
Road Furniture	928	546	96	489	121	(368)	-303.2%	546
Capital Spares	-	-	-	-	47	47	100.0%	-
Storm water Infrastructure	4 704	9 972	424	2 078	2 216	138	6.2%	9 972
Drainage Collection	933	6 049	95	431	1 344	913	67.9%	6 049
Storm water Conveyance	3 771	3 923	329	1 647	872	(775)	-88.9%	3 923
Attenuation	-	-	-	-	-	-		-
Electrical Infrastructure	14 876	14 779	1 249	6 369	3 284	(3 085)	-93.9%	14 779
Power Plants	3	3	0	1	1	(1)	-87.5%	3
HV Substations	605	-	62	318	-	(318)	#DIV/0!	-
HV Transmission Conductors	29	29	2	12	6	(6)	-87.6%	29
MV Substations	2 072	2 799	186	948	622	(326)	-52.4%	2 799
MV Switching Stations	1 247	1 250	102	521	278	(243)	-87.6%	1 250
MV Networks	7 429	7 666	633	3 230	1 704	(1 526)	-89.6%	7 666
LV Networks	3 280	2 819	245	1 251	626	(624)	-99.7%	2 819
Capital Spares	212	213	17	89	47	(41)	-87.6%	213
Water Supply Infrastructure	16 774	18 959	1 350	6 886	4 260	(2 625)	-61.6%	18 959
Dams and Weirs	253	254	21	106	56	(49)	-87.6%	254
Boreholes	184	198	15	77	44	(33)	-74.5%	198
Reservoirs	2 660	2 663	218	1 112	592	(520)	-87.9%	2 663
Pump Stations	726	626	82	420	139	(281)	-202.2%	626
Water Treatment Works	126	125	10	53	28	(25)	-89.6%	125
Bulk Mains	2 030	2 029	166	849	451	(398)	-88.2%	2 029
Distribution	10 794	13 064	837	4 269	2 903	(1 366)	-47.1%	13 064
Sanitation Infrastructure	19 914	23 111	2 136	8 987	5 183	(3 804)	-73.4%	23 111
Pump Station	14 805	21 285	1 208	6 162	4 730	(1 432)	-30.3%	21 285
Reticulation	1 091	1 790	89	455	398	(57)	-14.4%	1 790
Waste Water Treatment Works	4 018	36	838	2 370	8	(2 362)	-29602.9%	36
Solid Waste Infrastructure	3 048	4 004	183	932	937	5	0.5%	4 004
Landfill Sites	2 879	3 849	170	866	855	(10)	-1.2%	3 849
Waste Drop-off Points	168	102	9	45	23	(22)	-98.4%	102
Waste Separation Facilities		53	4	22	12	(10)	-87.6%	53

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November								
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	590	2 992	1 797	(1 195)	-66.5%	7 874
Community Facilities	2 805	2 617	226	1 147	581	(566)	-97.3%	2 617
Halls	678	929	55	283	206	(76)	-37.0%	929
Centres	–	316	–	–	70	70	100.0%	316
Clinics/Care Centres	82	51	7	34	11	(23)	-204.5%	51
Testing Stations	258	–	22	111	–	(111)	#DIV/0!	–
Museums	2	15	0	1	3	2	69.7%	15
Libraries	470	457	38	196	101	(95)	-93.5%	457
Cemeteries/Crematoria	321	237	24	120	53	(68)	-128.4%	237
Parks	–	30	–	–	7	7	100.0%	30
Public Open Space	643	343	49	247	76	(171)	-224.4%	343
Public Ablution Facilities	87	222	7	36	49	13	26.6%	222
Markets	240	–	21	108	–	(108)	#DIV/0!	–
Taxi Ranks/Bus Terminals	24	17	2	10	4	(6)	-168.1%	17
Sport and Recreation Facilities	4 271	5 257	364	1 844	1 216	(629)	-51.7%	5 257
Indoor Facilities	–	1 416	–	–	315	315	100.0%	1 416
Outdoor Facilities	4 271	3 841	364	1 844	854	(991)	-116.1%	3 841
Capital Spares	–	–	–	–	47	47	100.0%	–
Investment properties	394	32	32	165	7	(158)	-2231.7%	32
Revenue Generating	394	32	32	165	7	(158)	-2231.7%	32
Improved Property	394	32	32	165	7	(158)	-2231.7%	32
Other assets	1 963	2 232	160	818	543	(275)	-50.6%	2 232
Operational Buildings	1 685	2 066	138	702	506	(196)	-38.6%	2 066
Municipal Offices	1 380	1 796	113	578	399	(179)	-44.8%	1 796
Workshops	305	2	24	124	0	(124)	-26104.9%	2
Yards	–	1	–	–	0	0	100.0%	1
Stores	–	267	–	–	59	59	100.0%	267
Housing	278	166	23	116	37	(79)	-214.7%	166
Staff Housing	278	148	23	116	33	(83)	-253.6%	148
Social Housing	–	18	–	–	4	4	100.0%	18
Biological or Cultivated Assets	–	–	–	–	–	–	–	–
Intangible Assets	103	144	8	43	32	(11)	-35.3%	144
Licences and Rights	103	144	8	43	32	(11)	-35.3%	144
Computer Software and Applications	103	144	8	43	32	(11)	-35.3%	144
Computer Equipment	1 672	2 263	150	767	503	(264)	-52.6%	2 263
Computer Equipment	1 672	2 263	150	767	503	(264)	-52.6%	2 263
Furniture and Office Equipment	660	961	64	325	214	(111)	-51.9%	961
Furniture and Office Equipment	660	961	64	325	214	(111)	-51.9%	961
Machinery and Equipment	2 540	3 172	218	1 115	705	(410)	-58.2%	3 172
Machinery and Equipment	2 540	3 172	218	1 115	705	(410)	-58.2%	3 172
Transport Assets	3 820	5 929	345	1 757	1 318	(440)	-33.4%	5 929
Transport Assets	3 820	5 929	345	1 757	1 318	(440)	-33.4%	5 929
Total Depreciation	103 283	125 851	9 031	44 056	29 019	(15 037)	-51.8%	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 November. 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 **November 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)

^A
Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 12 December 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: 12 December 2024