

# 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 August 2024

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# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

### **1.1 In -Year Report – Monthly Budget Statement**

The monthly budget statement for August 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 August 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 %
<b>Operating Revenue</b>	R 1 458 996 894	R 253 994 439	R 241 756 656	R -12 237 783	-5%	17%
<b>Operating Expenditure</b>	R 1 189 045 717	R 142 693 673	R 123 843 030	R -18 850 643	-13%	10%
<b>Capital</b>	R 376 477 670	R 29 911 030	R 9 805 028	R -20 106 002	-67%	3%

**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) - M02 August								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue</b>								
<b>Exchange Revenue</b>								
Service charges - Electricity	443 249	451 420	51 886	93 991	81 074	12 916	16%	451 420
Service charges - Water	92 982	97 940	6 918	13 210	12 492	718	6%	97 940
Service charges - Waste Water Management	60 461	57 022	5 383	9 891	9 506	385	4%	57 022
Service charges - Waste management	33 963	38 087	3 206	6 348	6 307	41	1%	38 087
Sale of Goods and Rendering of Services	14 571	13 619	1 005	1 827	1 938	(111)	-6%	13 619
Agency services	5 348	6 787	581	1 025	1 051	(27)	-3%	6 787
Interest earned from Receivables	3 695	3 407	305	603	568	36	6%	3 407
Interest from Current and Non Current Assets	84 764	88 998	1 447	2 620	1 474	1 146	78%	88 998
Rental from Fixed Assets	1 382	1 930	137	486	313	173	55%	1 930
Operational Revenue	44 525	4 028	1 238	1 407	662	745	112%	4 028
<b>Non-Exchange Revenue</b>								
Property rates	163 175	199 371	16 767	33 313	27 914	5 399	19%	199 371
Fines, penalties and forfeits	38 582	38 991	20	53	45	8	18%	38 991
Licence and permits	5 079	5 467	387	758	902	(144)	-16%	5 467
Transfers and subsidies - Operational	171 662	190 028	2 566	68 603	66 479	2 123	3%	190 028
Interest	1 548	1 324	129	260	221	39	18%	1 324
Operational Revenue	11 094	12 062	990	1 972	2 010	(38)	-2%	12 062
Gains on disposal of Assets	2 963	2 453	-	-	27	(27)	-100%	2 453
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 179 044</b>	<b>1 212 935</b>	<b>92 969</b>	<b>236 366</b>	<b>212 984</b>	<b>23 382</b>	<b>11%</b>	<b>1 212 935</b>

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

- **Service charges - Electricity** stands at 16% above the YTD budgeted projections mainly due to increased consumption and a journal correction that was done in August for billings of July 2024.
- **Property rates** stands at 19% above the YTD budgeted projections mainly due to the increase in properties that was levied annually instead of monthly.
- **Interest from Current and Non-current Assets** is above YTD budgeted projections which refer to the interest received from the call account investment that was not invested at the time of the budget approval.
- **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 **August 2024** was **R92.969 million** whilst the overall YTD performance **excluding capital transfers** stands at **11% 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) - M02 August								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Expenditure By Type</b>								
Employee related costs	315 709	341 481	23 589	45 003	51 634	(6 631)	-13%	341 481
Remuneration of councillors	12 005	13 273	975	1 950	2 018	(68)	-3%	13 273
Bulk purchases - electricity	340 332	384 927	57 276	57 661	58 526	(865)	-1%	384 927
Inventory consumed	50 912	68 908	2 092	3 938	2 998	940	31%	68 908
Debt impairment	10 371	3 405	-	-	-	-		3 405
Depreciation and amortisation	111 938	128 253	-	-	-	-		128 253
Interest	12 335	14 689	-	-	-	-		14 689
Contracted services	71 683	83 092	4 357	7 409	14 195	(6 786)	-48%	83 092
Transfers and subsidies	4 424	5 902	107	613	803	(190)	-24%	5 902
Irrecoverable debts written off	34 705	45 024	-	-	-	-		45 024
Operational costs	45 272	65 587	2 501	7 269	12 520	(5 251)	-42%	65 587
Losses on Disposal of Assets	10 452	22 793	-	-	-	-		22 793
Other Losses	5 358	11 710	-	-	-	-		11 710
<b>Total Expenditure</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>90 896</b>	<b>123 843</b>	<b>142 694</b>	<b>(18 851)</b>	<b>-13%</b>	<b>1 189 046</b>

- **Employee Related Cost** is 13% below YTD budgeted projections mainly due to vacant posts and underspending on various line items.
- **Transfer and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- **Contract Services and Operational costs** is below the YTD budgeted projections due to underspending or none performance on various line items such as Housing Top structure, Vehicle breakages and Insurance.
- Expenditure for the month of **August 2024** was **R90.896 million** whilst the overall YTD performance stands at **13% below** the budgeted projections.

### 3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August								
Vote Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Multi-Year expenditure appropriation</b>								
Vote 2 - Civil Services	49 401	57 326	1 127	1 127	7 500	(6 373)	-85%	57 326
Vote 4 - Electricity Services	35 691	55 129	91	1 484	5 180	(3 696)	-71%	55 129
Vote 6 - Development Services	54 098	165 889	2 232	2 232	12 779	(10 548)	-83%	165 889
<b>Total Capital Multi-year expenditure</b>	<b>139 189</b>	<b>278 343</b>	<b>3 450</b>	<b>4 842</b>	<b>25 459</b>	<b>(20 617)</b>	<b>-81%</b>	<b>278 343</b>
<b>Single Year expenditure appropriation</b>								
Vote 1 - Corporate Services	237	778	-	-	-	-		778
Vote 2 - Civil Services	59 014	69 710	349	393	2 936	(2 543)	-87%	69 710
Vote 3 - Council	11	1 278	-	-	24	(24)	-100%	1 278
Vote 4 - Electricity Services	31 729	13 843	3 975	4 481	648	3 833	592%	13 843
Vote 5 - Financial Services	3 220	698	9	9	-	9	#DIV/0!	698
Vote 6 - Development Services	1 645	8 935	18	45	20	25	124%	8 935
Vote 7 - Municipal Manager	21	12	4	4	2	2	92%	12
Vote 8 - Protection Services	3 043	2 882	32	32	823	(790)	-96%	2 882
<b>Total Capital single-year expenditure</b>	<b>98 920</b>	<b>98 134</b>	<b>4 387</b>	<b>4 963</b>	<b>4 452</b>	<b>511</b>	<b>11%</b>	<b>98 134</b>
<b>Total Capital Expenditure</b>	<b>238 110</b>	<b>376 478</b>	<b>7 837</b>	<b>9 805</b>	<b>29 911</b>	<b>(20 106)</b>	<b>-67%</b>	<b>376 478</b>
<b>Capital Expenditure - Functional Classification</b>								
<b>Governance and administration</b>	<b>8 047</b>	<b>4 525</b>	<b>59</b>	<b>59</b>	<b>41</b>	<b>18</b>	<b>44%</b>	<b>4 525</b>
Executive and council	32	1 290	4	4	26	(22)	-85%	1 290
Finance and administration	8 015	3 236	55	55	15	40	263%	3 236
<b>Community and public safety</b>	<b>24 982</b>	<b>24 932</b>	<b>57</b>	<b>73</b>	<b>6 571</b>	<b>(6 498)</b>	<b>-99%</b>	<b>24 932</b>
Community and social services	693	1 130	-	-	-	-		1 130
Sport and recreation	21 247	20 920	25	41	5 749	(5 708)	-99%	20 920
Public safety	3 043	2 882	32	32	823	(790)	-96%	2 882
<b>Economic and environmental services</b>	<b>88 852</b>	<b>156 971</b>	<b>2 912</b>	<b>2 937</b>	<b>10 669</b>	<b>(7 732)</b>	<b>-72%</b>	<b>156 971</b>
Planning and development	17 639	24 829	43	68	1 358	(1 291)	-95%	24 829
Road transport	71 213	132 142	2 869	2 869	9 310	(6 441)	-69%	132 142
<b>Trading services</b>	<b>116 228</b>	<b>190 050</b>	<b>4 809</b>	<b>6 736</b>	<b>12 630</b>	<b>(5 894)</b>	<b>-47%</b>	<b>190 050</b>
Energy sources	66 459	67 741	4 020	5 918	5 813	106	2%	67 741
Water management	25 826	49 869	377	406	2 883	(2 477)	-86%	49 869
Waste water management	20 671	39 350	396	396	2 355	(1 958)	-83%	39 350
Waste management	3 272	33 090	16	16	1 580	(1 564)	-99%	33 090
<b>Total Capital Expenditure - Functional Classification</b>	<b>238 110</b>	<b>376 478</b>	<b>7 837</b>	<b>9 805</b>	<b>29 911</b>	<b>(20 106)</b>	<b>-67%</b>	<b>376 478</b>
<b>Funded by:</b>								
National Government	46 713	52 150	590	1 983	7 018	(5 035)	-72%	52 150
Provincial Government	65 573	174 809	2 232	2 232	12 779	(10 548)	-83%	174 809
Transfers and subsidies - capital (monetary allocations)	1 200	19 033	272	515	2 300	(1 785)	-78%	19 033
<b>Transfers recognised - capital</b>	<b>113 486</b>	<b>245 992</b>	<b>3 094</b>	<b>4 729</b>	<b>22 097</b>	<b>(17 368)</b>	<b>-79%</b>	<b>245 992</b>
<b>Borrowing</b>	<b>-</b>	<b>36 951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>36 951</b>
<b>Internally generated funds</b>	<b>124 624</b>	<b>93 535</b>	<b>4 742</b>	<b>5 076</b>	<b>7 814</b>	<b>(2 738)</b>	<b>-35%</b>	<b>93 535</b>
<b>Total Capital Funding</b>	<b>238 110</b>	<b>376 478</b>	<b>7 837</b>	<b>9 805</b>	<b>29 911</b>	<b>(20 106)</b>	<b>-67%</b>	<b>376 478</b>

- Capital expenditure for the month of **August 2024** amounts to **R7 836 682** and stands at **67%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors.
- The YTD actual is **R9 805 028 (2.6%)** compared to the total budget of **R376 477 670**.
- Commitments are R7 939 375.

## 2024-2025 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Month Actual	YTD Expenditure	YTD Budget	YTD Variance R'000	YTD Variance %	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
<b>WASTE MANAGEMENT</b>											
1	Highlands: Development of new cell	29 620 588	-	-	1 500 000	-1 500 000	-100%	Tender phase	Swartland	2%	
<b>ROADS</b>											
2	Roads Swartland: Construction of New Roads	26 594 902	1 126 617	1 126 617	1 000 000	126 617	13%	Tender phase/planning and design	Swartland	1%	
3	Access road and Intersection Upgrading: Illinge Lethu	9 749 214	213 337	213 337	1 000 000	-786 663	-79%	Tender phase	Illinge Lethu	2%	
<b>SPORT &amp; RECREATION</b>											
4	Swimming Pool: Wesbank	11 060 700	-	-	5 000 000	-5 000 000	-100%	Construction	Wesbank	40%	
<b>HOUSING</b>											
5	Moorreesburg Serviced Sites	58 466 165	523 837	523 837	4 852 691	-4 328 854	-89%	Construction	Moorreesburg	7%	
6	Malmesbury De Hoop Serviced Sites	76 686 000	523 019	523 019	5 456 873	-4 933 854	-90%	Construction	Malmesbury	50%	
7	Darling Serviced Sites	17 757 001	1 184 899	1 184 899	1 473 831	-288 932	-20%	Construction	Darling	65%	
8	Silvertown	12 000 000	-	-	996 000	-996 000	-100%	Planning	Chatsworth	5%	
<b>ELECTRICAL SERVICES</b>											
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	31 410 560	12 620	12 620	-38 182	50 802	-133%	Technical planning and design	Malmesbury	5%	Preliminary design complete
10	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	22 818 000	78 783	1 471 297	4 818 000	-3 346 703	-69%	Construction	Malmesbury	9%	9.25% of second year of 2 year tender
<b>TOTAL</b>		<b>296 163 130</b>	<b>3 663 112</b>	<b>5 055 625</b>	<b>26 059 213</b>	<b>-21 003 588</b>	<b>-81%</b>				

### 3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August				
Description of financial indicator	Basis of calculation	Budget Year 2024/25		
		Original Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	2.2%	0.0%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	42.8%	0.0%	42.8%
<b><u>Safety of Capital</u></b>				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	8.2%	7.2%
Gearing	Long Term Borrowing/ Funds & Reserves	17.5%	9.3%	17.5%
<b><u>Liquidity</u></b>				
Current Ratio	Current assets/current liabilities	4:1	5:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	3:1	4:1
<b><u>Revenue Management</u></b>				
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.7%	97.0%
<b><u>Creditors Management</u></b>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	99.48%	100.0%
<b><u>Other Indicators</u></b>				
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	4.09%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	20.90%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	28.2%	19.0%	28.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.9%	3.9%	5.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.8%	0.0%	2.3%
<b><u>IDP regulation financial viability indicators</u></b>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	13.3%	14.3%	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 - M02 August								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Financial Performance</b>								
Property rates	163 175	199 371	16 767	33 313	27 914	5 399	19%	199 371
Service charges	630 655	644 470	67 394	123 439	109 379	14 060	13%	644 470
Investment revenue	84 764	88 998	1 447	2 620	1 474	1 146	78%	88 998
Transfers and subsidies - Operational	171 662	190 028	2 566	68 603	66 479	2 123	0	190 028
Other own revenue	128 788	90 067	4 794	8 391	7 738	654	8%	90 067
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 179 044</b>	<b>1 212 935</b>	<b>92 969</b>	<b>236 366</b>	<b>212 984</b>	<b>23 382</b>	<b>11%</b>	<b>1 212 935</b>
Employee costs	315 709	341 481	23 589	45 003	51 634	(6 631)	-13%	341 481
Remuneration of Councillors	12 005	13 273	975	1 950	2 018	(68)	-3%	13 273
Depreciation and amortisation	111 938	128 253	–	–	–	–	–	128 253
Interest	12 335	14 689	–	–	–	–	–	14 689
Inventory consumed and bulk purchases	391 244	453 835	59 368	61 599	61 524	75	0%	453 835
Transfers and subsidies	4 424	5 902	107	613	803	(190)	-24%	5 902
Other expenditure	177 841	231 611	6 858	14 678	26 715	(12 037)	-45%	231 611
<b>Total Expenditure</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>90 896</b>	<b>123 843</b>	<b>142 694</b>	<b>(18 851)</b>	<b>-13%</b>	<b>1 189 046</b>
<b>Surplus/(Deficit)</b>	<b>153 548</b>	<b>23 889</b>	<b>2 072</b>	<b>112 523</b>	<b>70 290</b>	<b>42 233</b>	<b>60%</b>	<b>23 889</b>
Transfers and subsidies - capital (monetary)	113 470	246 062	3 547	5 390	41 010	(35 620)	-87%	246 062
Transfers and subsidies - capital (in-kind)	307	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>267 325</b>	<b>269 951</b>	<b>5 619</b>	<b>117 914</b>	<b>111 301</b>	<b>6 613</b>	<b>6%</b>	<b>269 951</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>267 325</b>	<b>269 951</b>	<b>5 619</b>	<b>117 914</b>	<b>111 301</b>	<b>6 613</b>	<b>6%</b>	<b>269 951</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	<b>238 110</b>	<b>376 478</b>	<b>7 837</b>	<b>9 805</b>	<b>29 911</b>	<b>(20 106)</b>	<b>-67%</b>	<b>376 478</b>
Capital transfers recognised	113 486	245 992	3 094	4 729	22 097	(17 368)	-79%	245 992
Borrowing	–	36 951	–	–	–	–	–	36 951
Internally generated funds	<b>124 624</b>	<b>93 535</b>	<b>4 742</b>	<b>5 076</b>	<b>7 814</b>	<b>(2 738)</b>	<b>-35%</b>	<b>93 535</b>
<b>Total sources of capital funds</b>	<b>238 110</b>	<b>376 478</b>	<b>7 837</b>	<b>9 805</b>	<b>29 911</b>	<b>(20 106)</b>	<b>-67%</b>	<b>376 478</b>
<b>Financial position</b>								
Total current assets	677 624	669 334		861 296				669 334
Total non current assets	2 683 524	2 907 287		2 625 359				2 907 287
Total current liabilities	169 257	160 289		186 337				160 289
Total non current liabilities	180 345	219 781		180 437				219 781
Community wealth/Equity	<b>3 011 546</b>	<b>3 196 551</b>		<b>3 001 966</b>				<b>3 196 551</b>
<b>Cash flows</b>								
Net cash from (used) operating	306 894	470 661	118 002	160 634	94 945	(65 689)	-69%	470 661
Net cash from (used) investing	(508 197)	(430 201)	(12 947)	(21 643)	(72 109)	(50 466)	70%	(430 201)
Net cash from (used) financing	(50 223)	29 182	223	384	(1 803)	(2 187)	121%	29 182
<b>Cash/cash equivalents at the month/year end</b>	<b>470 491</b>	<b>464 184</b>	<b>–</b>	<b>533 918</b>	<b>415 576</b>	<b>(118 341)</b>	<b>-28%</b>	<b>464 184</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>								
Total By Income Source	75 167	14 514	1 609	1 521	1 419	4 089	32 106	133 052
<b>Creditors Age Analysis</b>								
Total Creditors	5 682	268	–	–	–	–	–	5 950

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue - Functional</b>								
<b>Governance and administration</b>	<b>335 325</b>	<b>377 656</b>	<b>19 167</b>	<b>69 816</b>	<b>61 366</b>	8 449	14%	<b>377 656</b>
Executive and council	154	352	1	11	35	(24)	-68%	352
Finance and administration	335 171	377 305	19 166	69 804	61 331	8 473	14%	377 305
<b>Community and public safety</b>	<b>132 967</b>	<b>257 564</b>	<b>5 083</b>	<b>7 356</b>	<b>36 321</b>	(28 965)	-80%	<b>257 564</b>
Community and social services	14 480	14 098	992	2 023	2 348	(325)	-14%	14 098
Sport and recreation	15 078	10 771	268	583	1 640	(1 057)	-64%	10 771
Public safety	49 108	48 570	1 240	2 151	1 647	505	31%	48 570
Housing	54 302	184 126	2 583	2 599	30 688	(28 088)	-92%	184 126
<b>Economic and environmental services</b>	<b>37 056</b>	<b>30 176</b>	<b>2 308</b>	<b>3 620</b>	<b>5 133</b>	(1 513)	-29%	<b>30 176</b>
Planning and development	5 718	5 107	477	949	752	198	26%	5 107
Road transport	31 338	25 069	1 831	2 671	4 381	(1 711)	-39%	25 069
<b>Trading services</b>	<b>787 454</b>	<b>793 563</b>	<b>69 955</b>	<b>160 959</b>	<b>151 168</b>	<b>9 791</b>	6%	<b>793 563</b>
Energy sources	498 206	488 849	52 473	100 292	88 938	11 354	13%	488 849
Water management	129 142	127 631	7 595	20 829	21 073	(244)	-1%	127 631
Waste water management	102 317	96 863	6 239	24 572	23 537	1 036	4%	96 863
Waste management	57 789	80 220	3 648	15 265	17 620	(2 355)	-13%	80 220
<b>Other</b>	<b>19</b>	<b>38</b>	<b>3</b>	<b>6</b>	<b>6</b>	<b>(0)</b>	<b>-5%</b>	<b>38</b>
<b>Total Revenue - Functional</b>	<b>1 292 821</b>	<b>1 458 997</b>	<b>96 515</b>	<b>241 757</b>	<b>253 994</b>	<b>(12 238)</b>	<b>-5%</b>	<b>1 458 997</b>
<b>Expenditure - Functional</b>								
<b>Governance and administration</b>	<b>165 465</b>	<b>190 151</b>	<b>10 506</b>	<b>23 096</b>	<b>27 309</b>	(4 213)	-15%	<b>190 151</b>
Executive and council	25 663	30 451	1 580	4 069	5 143	(1 074)	-21%	30 451
Finance and administration	137 875	156 988	8 750	18 695	21 752	(3 057)	-14%	156 988
Internal audit	1 927	2 711	176	331	414	(83)	-20%	2 711
<b>Community and public safety</b>	<b>163 105</b>	<b>195 859</b>	<b>8 462</b>	<b>15 761</b>	<b>21 634</b>	(5 873)	-27%	<b>195 859</b>
Community and social services	26 369	28 670	1 767	3 398	4 093	(696)	-17%	28 670
Sport and recreation	35 933	40 196	2 060	3 831	5 348	(1 517)	-28%	40 196
Public safety	96 053	104 801	4 449	8 164	11 187	(3 023)	-27%	104 801
Housing	4 750	22 192	185	368	1 006	(638)	-63%	22 192
<b>Economic and environmental services</b>	<b>72 830</b>	<b>91 889</b>	<b>2 953</b>	<b>5 335</b>	<b>7 414</b>	(2 078)	-28%	<b>91 889</b>
Planning and development	15 525	16 965	1 033	2 055	2 605	(550)	-21%	16 965
Road transport	57 305	74 923	1 920	3 281	4 809	(1 528)	-32%	74 923
<b>Trading services</b>	<b>621 656</b>	<b>708 641</b>	<b>68 928</b>	<b>79 555</b>	<b>86 215</b>	<b>(6 660)</b>	<b>-8%</b>	<b>708 641</b>
Energy sources	391 682	452 643	59 556	61 931	64 646	(2 715)	-4%	452 643
Water management	91 862	108 519	2 119	3 914	4 939	(1 025)	-21%	108 519
Waste water management	78 216	81 920	3 761	6 812	7 911	(1 100)	-14%	81 920
Waste management	59 896	65 559	3 492	6 898	8 719	(1 821)	-21%	65 559
<b>Other</b>	<b>2 439</b>	<b>2 506</b>	<b>47</b>	<b>97</b>	<b>122</b>	<b>(26)</b>	<b>-21%</b>	<b>2 506</b>
<b>Total Expenditure - Functional</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>90 896</b>	<b>123 843</b>	<b>142 694</b>	<b>(18 851)</b>	<b>-13%</b>	<b>1 189 046</b>
<b>Surplus/ (Deficit) for the year</b>	<b>267 325</b>	<b>269 951</b>	<b>5 619</b>	<b>117 914</b>	<b>111 301</b>	<b>6 613</b>	<b>6%</b>	<b>269 951</b>

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

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August								
Vote Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue by Vote</b>								
Vote 1 - Corporate Services	15 130	13 430	992	2 016	2 238	(222)	-9.9%	13 430
Vote 2 - Civil Services	323 767	327 034	18 593	62 191	66 064	(3 873)	-5.9%	327 034
Vote 3 - Council	154	352	1	11	35	(24)	-67.8%	352
Vote 4 - Electricity Services	498 222	488 867	52 475	100 295	88 941	11 353	12.8%	488 867
Vote 5 - Financial Services	331 234	374 410	19 003	69 413	61 015	8 398	13.8%	374 410
Vote 6 - Development Services	64 426	193 449	3 223	3 853	31 995	(28 142)	-88.0%	193 449
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	59 887	61 454	2 229	3 977	3 706	272	7.3%	61 454
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>1 292 821</b>	<b>1 458 997</b>	<b>96 515</b>	<b>241 757</b>	<b>253 994</b>	<b>(12 238)</b>	<b>-4.8%</b>	<b>1 458 997</b>
<b>Expenditure by Vote</b>								
Vote 1 - Corporate Services	43 205	46 705	2 880	5 395	6 738	(1 343)	-19.9%	46 705
Vote 2 - Civil Services	355 064	393 895	13 483	26 091	34 882	(8 792)	-25.2%	393 895
Vote 3 - Council	21 803	26 049	1 321	3 558	4 497	(939)	-20.9%	26 049
Vote 4 - Electricity Services	392 325	458 585	60 499	64 650	65 467	(817)	-1.2%	458 585
Vote 5 - Financial Services	63 358	81 720	4 647	8 865	10 653	(1 788)	-16.8%	81 720
Vote 6 - Development Services	30 997	51 379	2 006	3 860	5 405	(1 545)	-28.6%	51 379
Vote 7 - Municipal Manager	8 465	10 030	591	1 294	1 509	(215)	-14.2%	10 030
Vote 8 - Protection Services	110 278	120 682	5 469	10 129	13 541	(3 412)	-25.2%	120 682
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>90 896</b>	<b>123 843</b>	<b>142 694</b>	<b>(18 851)</b>	<b>-13.2%</b>	<b>1 189 046</b>
<b>Surplus/ (Deficit) for the year</b>	<b>267 325</b>	<b>269 951</b>	<b>5 619</b>	<b>117 914</b>	<b>111 301</b>	<b>6 613</b>	<b>5.9%</b>	<b>269 951</b>

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Revenue</b>								
<b>Exchange Revenue</b>								
Service charges - Electricity	443 249	451 420	51 886	93 991	81 074	12 916	16%	451 420
Service charges - Water	92 982	97 940	6 918	13 210	12 492	718	6%	97 940
Service charges - Waste Water Management	60 461	57 022	5 383	9 891	9 506	385	4%	57 022
Service charges - Waste management	33 963	38 087	3 206	6 348	6 307	41	1%	38 087
Sale of Goods and Rendering of Services	14 571	13 619	1 005	1 827	1 938	(111)	-6%	13 619
Agency services	5 348	6 787	581	1 025	1 051	(27)	-3%	6 787
Interest earned from Receivables	3 695	3 407	305	603	568	36	6%	3 407
Interest from Current and Non Current Assets	84 764	88 998	1 447	2 620	1 474	1 146	78%	88 998
Rental from Fixed Assets	1 382	1 930	137	486	313	173	55%	1 930
Operational Revenue	44 525	4 028	1 238	1 407	662	745	112%	4 028
<b>Non-Exchange Revenue</b>								
Property rates	163 175	199 371	16 767	33 313	27 914	5 399	19%	199 371
Fines, penalties and forfeits	38 582	38 991	20	53	45	8	18%	38 991
Licence and permits	5 079	5 467	387	758	902	(144)	-16%	5 467
Transfers and subsidies - Operational	171 662	190 028	2 566	68 603	66 479	2 123	3%	190 028
Interest	1 548	1 324	129	260	221	39	18%	1 324
Operational Revenue	11 094	12 062	990	1 972	2 010	(38)	-2%	12 062
Gains on disposal of Assets	2 963	2 453	-	-	27	(27)	-100%	2 453
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 179 044</b>	<b>1 212 935</b>	<b>92 969</b>	<b>236 366</b>	<b>212 984</b>	<b>23 382</b>	<b>11%</b>	<b>1 212 935</b>
<b>Expenditure By Type</b>								
Employee related costs	315 709	341 481	23 589	45 003	51 634	(6 631)	-13%	341 481
Remuneration of councillors	12 005	13 273	975	1 950	2 018	(68)	-3%	13 273
Bulk purchases - electricity	340 332	384 927	57 276	57 661	58 526	(865)	-1%	384 927
Inventory consumed	50 912	68 908	2 092	3 938	2 998	940	31%	68 908
Debt impairment	10 371	3 405	-	-	-	-	-	3 405
Depreciation and amortisation	111 938	128 253	-	-	-	-	-	128 253
Interest	12 335	14 689	-	-	-	-	-	14 689
Contracted services	71 683	83 092	4 357	7 409	14 195	(6 786)	-48%	83 092
Transfers and subsidies	4 424	5 902	107	613	803	(190)	-24%	5 902
Irrecoverable debts written off	34 705	45 024	-	-	-	-	-	45 024
Operational costs	45 272	65 587	2 501	7 269	12 520	(5 251)	-42%	65 587
Losses on Disposal of Assets	10 452	22 793	-	-	-	-	-	22 793
Other Losses	5 358	11 710	-	-	-	-	-	11 710
<b>Total Expenditure</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>90 896</b>	<b>123 843</b>	<b>142 694</b>	<b>(18 851)</b>	<b>-13%</b>	<b>1 189 046</b>
<b>Surplus/(Deficit)</b>	<b>153 548</b>	<b>23 889</b>	<b>2 072</b>	<b>112 523</b>	<b>70 290</b>	<b>42 233</b>	<b>0</b>	<b>23 889</b>
Transfers and subsidies - capital (monetary allocations)	113 470	246 062	3 547	5 390	41 010	(35 620)	(0)	246 062
Transfers and subsidies - capital (in-kind)	307	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>267 325</b>	<b>269 951</b>	<b>5 619</b>	<b>117 914</b>	<b>111 301</b>	<b>6 613</b>	<b>0</b>	<b>269 951</b>
Intercompany/Parent subsidiary transactions						-		
<b>Surplus/ (Deficit) for the year</b>	<b>267 325</b>	<b>269 951</b>	<b>5 619</b>	<b>117 914</b>	<b>111 301</b>	<b>6 613</b>	<b>0</b>	<b>269 951</b>

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

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August								
Vote Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Multi-Year expenditure appropriation</b>								
Vote 2 - Civil Services	49 401	57 326	1 127	1 127	7 500	(6 373)	-85%	57 326
Vote 4 - Electricity Services	35 691	55 129	91	1 484	5 180	(3 696)	-71%	55 129
Vote 6 - Development Services	54 098	165 889	2 232	2 232	12 779	(10 548)	-83%	165 889
<b>Total Capital Multi-year expenditure</b>	<b>139 189</b>	<b>278 343</b>	<b>3 450</b>	<b>4 842</b>	<b>25 459</b>	<b>(20 617)</b>	<b>-81%</b>	<b>278 343</b>
<b>Single Year expenditure appropriation</b>								
Vote 1 - Corporate Services	237	778	-	-	-	-		778
Vote 2 - Civil Services	59 014	69 710	349	393	2 936	(2 543)	-87%	69 710
Vote 3 - Council	11	1 278	-	-	24	(24)	-100%	1 278
Vote 4 - Electricity Services	31 729	13 843	3 975	4 481	648	3 833	592%	13 843
Vote 5 - Financial Services	3 220	698	9	9	-	9	#DIV/0!	698
Vote 6 - Development Services	1 645	8 935	18	45	20	25	124%	8 935
Vote 7 - Municipal Manager	21	12	4	4	2	2	92%	12
Vote 8 - Protection Services	3 043	2 882	32	32	823	(790)	-96%	2 882
<b>Total Capital single-year expenditure</b>	<b>98 920</b>	<b>98 134</b>	<b>4 387</b>	<b>4 963</b>	<b>4 452</b>	<b>511</b>	<b>11%</b>	<b>98 134</b>
<b>Total Capital Expenditure</b>	<b>238 110</b>	<b>376 478</b>	<b>7 837</b>	<b>9 805</b>	<b>29 911</b>	<b>(20 106)</b>	<b>-67%</b>	<b>376 478</b>
<b>Capital Expenditure - Functional Classification</b>								
<b>Governance and administration</b>	<b>8 047</b>	<b>4 525</b>	<b>59</b>	<b>59</b>	<b>41</b>	<b>18</b>	<b>44%</b>	<b>4 525</b>
Executive and council	32	1 290	4	4	26	(22)	-85%	1 290
Finance and administration	8 015	3 236	55	55	15	40	263%	3 236
<b>Community and public safety</b>	<b>24 982</b>	<b>24 932</b>	<b>57</b>	<b>73</b>	<b>6 571</b>	<b>(6 498)</b>	<b>-99%</b>	<b>24 932</b>
Community and social services	693	1 130	-	-	-	-		1 130
Sport and recreation	21 247	20 920	25	41	5 749	(5 708)	-99%	20 920
Public safety	3 043	2 882	32	32	823	(790)	-96%	2 882
<b>Economic and environmental services</b>	<b>88 852</b>	<b>156 971</b>	<b>2 912</b>	<b>2 937</b>	<b>10 669</b>	<b>(7 732)</b>	<b>-72%</b>	<b>156 971</b>
Planning and development	17 639	24 829	43	68	1 358	(1 291)	-95%	24 829
Road transport	71 213	132 142	2 869	2 869	9 310	(6 441)	-69%	132 142
<b>Trading services</b>	<b>116 228</b>	<b>190 050</b>	<b>4 809</b>	<b>6 736</b>	<b>12 630</b>	<b>(5 894)</b>	<b>-47%</b>	<b>190 050</b>
Energy sources	66 459	67 741	4 020	5 918	5 813	106	2%	67 741
Water management	25 826	49 869	377	406	2 883	(2 477)	-86%	49 869
Waste water management	20 671	39 350	396	396	2 355	(1 958)	-83%	39 350
Waste management	3 272	33 090	16	16	1 580	(1 564)	-99%	33 090
<b>Total Capital Expenditure - Functional Classification</b>	<b>238 110</b>	<b>376 478</b>	<b>7 837</b>	<b>9 805</b>	<b>29 911</b>	<b>(20 106)</b>	<b>-67%</b>	<b>376 478</b>
<b>Funded by:</b>								
National Government	46 713	52 150	590	1 983	7 018	(5 035)	-72%	52 150
Provincial Government	65 573	174 809	2 232	2 232	12 779	(10 548)	-83%	174 809
Transfers and subsidies - capital (monetary allocations)	1 200	19 033	272	515	2 300	(1 785)	-78%	19 033
<b>Transfers recognised - capital</b>	<b>113 486</b>	<b>245 992</b>	<b>3 094</b>	<b>4 729</b>	<b>22 097</b>	<b>(17 368)</b>	<b>-79%</b>	<b>245 992</b>
<b>Borrowing</b>	<b>-</b>	<b>36 951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>36 951</b>
<b>Internally generated funds</b>	<b>124 624</b>	<b>93 535</b>	<b>4 742</b>	<b>5 076</b>	<b>7 814</b>	<b>(2 738)</b>	<b>-35%</b>	<b>93 535</b>
<b>Total Capital Funding</b>	<b>238 110</b>	<b>376 478</b>	<b>7 837</b>	<b>9 805</b>	<b>29 911</b>	<b>(20 106)</b>	<b>-67%</b>	<b>376 478</b>

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

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M02 August				
Description	2023/24	Budget Year 2024/25		
	Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>				
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	470 491	464 184	605 436	464 184
Trade and other receivables from exchange transactions	102 876	97 905	122 969	97 905
Receivables from non-exchange transactions	34 292	32 595	31 566	32 595
Current portion of non-current receivables	(335)	–	(287)	–
Inventory	21 603	29 555	24 604	29 555
VAT	32 467	44 910	10 229	44 910
Other current assets	16 230	185	66 780	185
<b>Total current assets</b>	<b>677 624</b>	<b>669 334</b>	<b>861 296</b>	<b>669 334</b>
<b>Non current assets</b>				
Investments	333 119	333 028	300 000	333 028
Investment property	24 941	20 041	24 544	20 041
Property, plant and equipment	2 320 841	2 552 627	2 296 141	2 552 627
Heritage assets	4 121	1 345	4 171	1 345
Intangible assets	503	246	503	246
<b>Total non current assets</b>	<b>2 683 524</b>	<b>2 907 287</b>	<b>2 625 359</b>	<b>2 907 287</b>
<b>TOTAL ASSETS</b>	<b>3 361 148</b>	<b>3 576 621</b>	<b>3 486 655</b>	<b>3 576 621</b>
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Bank overdraft	–	–	–	–
Financial liabilities	5 456	3 544	10 911	3 544
Consumer deposits	19 660	18 846	19 876	18 846
Trade and other payables from exchange transactions	81 064	87 948	60 963	87 948
Trade and other payables from non-exchange transactions	30 494	–	64 590	–
Provision	23 154	13 758	29 380	13 758
VAT	9 430	36 194	616	36 194
<b>Total current liabilities</b>	<b>169 257</b>	<b>160 289</b>	<b>186 337</b>	<b>160 289</b>
<b>Non current liabilities</b>				
Financial liabilities	33 358	62 019	27 924	62 019
Provision	70 059	82 158	69 487	82 158
Other non-current liabilities	76 928	75 605	83 026	75 605
<b>Total non current liabilities</b>	<b>180 345</b>	<b>219 781</b>	<b>180 437</b>	<b>219 781</b>
<b>TOTAL LIABILITIES</b>	<b>349 602</b>	<b>380 070</b>	<b>366 774</b>	<b>380 070</b>
<b>NET ASSETS</b>	<b>3 011 546</b>	<b>3 196 551</b>	<b>3 119 880</b>	<b>3 196 551</b>
<b>COMMUNITY WEALTH/EQUITY</b>				
Accumulated surplus/(deficit)	2 712 125	2 841 942	2 702 545	2 841 942
Reserves and funds	299 421	354 610	299 421	354 610
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3 011 546</b>	<b>3 196 551</b>	<b>3 001 966</b>	<b>3 196 551</b>

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

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

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M02 August								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>								
<b>Receipts</b>								
Property rates	155 016	194 714	13 590	39 722	32 452	7 270	22%	194 714
Service charges	599 122	643 646	59 527	119 006	107 274	11 732	11%	643 646
Other revenue	43 341	284 882	13 829	30 211	47 480	(17 269)	-36%	284 882
Transfers and Subsidies - Operational	171 246	190 068	68 211	79 696	31 678	48 018	152%	190 068
Transfers and Subsidies - Capital	133 513	246 022	12 491	50 782	41 004	9 778	24%	246 022
Interest	55 995	88 998	1 173	2 620	14 833	(12 213)	-82%	88 998
Dividends	-	-	-	-	-	-		-
<b>Payments</b>								
Suppliers and employees	(839 717)	(1 163 758)	(50 819)	(161 403)	(177 458)	(16 055)	9%	(1 163 758)
Interest	(6 897)	(8 010)	-	-	(1 335)	(1 335)	100%	(8 010)
Transfers and Subsidies	(4 724)	(5 902)	-	-	(984)	(984)	100%	(5 902)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>306 894</b>	<b>470 661</b>	<b>118 002</b>	<b>160 634</b>	<b>94 945</b>	<b>(65 689)</b>	<b>-69%</b>	<b>470 661</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	1 829	2 453	-	-	-	-		2 453
Decrease (increase) in non-current receivables	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(300 000)	-	-	-	-	-		-
<b>Payments</b>								
Capital assets	(210 026)	(432 655)	(12 947)	(21 643)	(72 109)	(50 466)	70%	(432 655)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(508 197)</b>	<b>(430 201)</b>	<b>(12 947)</b>	<b>(21 643)</b>	<b>(72 109)</b>	<b>(50 466)</b>	<b>70%</b>	<b>(430 201)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	40 000	-	-	-	-		40 000
Increase (decrease) in consumer deposits	1 814	500	223	384	83	300	360%	500
<b>Payments</b>								
Repayment of borrowing	(52 037)	(11 318)	-	-	(1 886)	(1 886)	100%	(11 318)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(50 223)</b>	<b>29 182</b>	<b>223</b>	<b>384</b>	<b>(1 803)</b>	<b>(2 187)</b>	<b>121%</b>	<b>29 182</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(251 526)</b>	<b>69 641</b>	<b>105 279</b>	<b>139 375</b>	<b>21 033</b>			<b>69 641</b>
Cash/cash equivalents at beginning:	722 017	394 543	-	394 543	394 543			394 543
Cash/cash equivalents at month/year end:	470 491	464 184		533 918	415 576			464 184

The Cash and cash equivalents as at 31 August 2024 include investments made to the amount of R738 651 091.

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August												
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			
<b>R thousands</b>												
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	1200	7 879	2 927	1 276	604	724	647	1 037	8 052	23 147	11 064	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	44 501	4 105	123	71	47	68	238	1 690	50 842	2 113	
Receivables from Non-exchange Transactions - Property Rates	1400	15 836	3 987	403	209	140	112	1 440	11 239	33 365	13 140	
Receivables from Exchange Transactions - Waste Water Management	1500	4 604	1 678	396	337	306	288	639	4 790	13 037	6 359	
Receivables from Exchange Transactions - Waste Management	1600	3 785	1 345	334	277	250	235	529	4 523	11 278	5 815	
Receivables from Exchange Transactions - Property Rental Debtors	1700	36	27	4	2	2	2	4	36	112	45	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(1 473)	444	92	109	52	67	204	1 776	1 272	2 209	
<b>Total By Income Source</b>	<b>2000</b>	<b>75 167</b>	<b>14 514</b>	<b>2 628</b>	<b>1 609</b>	<b>1 521</b>	<b>1 419</b>	<b>4 089</b>	<b>32 106</b>	<b>133 052</b>	<b>40 744</b>	
<b>2023/24 - totals only</b>		<b>57 433</b>	<b>11 934</b>	<b>2 558</b>	<b>1 499</b>	<b>1 325</b>	<b>1 114</b>	<b>3 109</b>	<b>27 812</b>	<b>106 783</b>	<b>34 857</b>	
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	3 089	1 338	59	64	40	33	981	2 371	7 975	3 490	
Commercial	2300	35 880	1 730	157	84	38	42	155	1 537	39 623	1 856	
Households	2400	36 198	11 445	2 412	1 461	1 443	1 344	2 953	28 198	85 454	35 399	
Other	2500	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>75 167</b>	<b>14 514</b>	<b>2 628</b>	<b>1 609</b>	<b>1 521</b>	<b>1 419</b>	<b>4 089</b>	<b>32 106</b>	<b>133 052</b>	<b>40 744</b>	

Total Debtors has increased from R 118 553 242 in July to R 133 052 437 in August 2024.

The collection rate for August 2024 was 96.27% compared to 100.46% in July 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 - M02 August												
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		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	5 682	268								5 950	16 777
Auditor General	0800										-	
Other	0900										-	
Medical Aid deductions	1000										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>5 682</b>	<b>268</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 950</b>	<b>16 777</b>

### 6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
MUNSOFT (PTY) LTD	264 500.00	27/06/2024	Dispute by user department regarding the invoice	Resolved, was paid in September
NICHEN SERVICES	3 500.00	27/06/2024	Query by the user department regarding the service	Awaiting authorisation from user department
WATER AFFAIRS & FORESTRY	26.00	30/06/2024	Query on the invoice	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 - M02 August											
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									
<b>Municipality</b>											
ABSA		3 Years	Fixed	Fixed	11.07%	28/06/2026	300 000	33 210		-	333 210
STANDARD BANK		12 Months	Fixed	Fixed	9.68%	27/06/2025	250 000	23 736		-	273 736
STANDARD BANK		10.5 Months	Fixed	Fixed	9.54%	16/05/2025	40 000	3 304		-	43 304
STANDARD BANK		12 Months	Fixed	Fixed	9.63%	27/06/2025	35 000	3 306		-	38 306
GRINDROD BANK		12 Months	Fixed	Fixed	10.15%	27/06/2025	90 000	8 960		-	98 960
GRINDROD BANK		28 Days	Call Account	Fixed	9.10%	31/07/2024	23 699	183	(242)	194	23 834
<b>Municipality sub-total</b>							<b>738 699</b>	<b>72 698</b>	<b>(242)</b>	<b>194</b>	<b>811 349</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	2						<b>738 699</b>	<b>72 698</b>	<b>(242)</b>	<b>194</b>	<b>811 349</b>

- As at 31 August 2024 investments made amount to R738 651 091.

Commitments against Cash & Cash Equivalents			
	31 July 2024	Transactions / Movement 2024/2025	Current Month
<b>Cash &amp; Cash Equivalents:</b>	<b>R 868 772 461</b>		<b>R 905 609 861</b>
Primary Bank Account	R 126 572 536	R 36 135 493	R 162 708 029
Short Term Investments (Less than 6 months)	R 23 699 452	R -48 361	R 23 651 091
Medium Term Investments (More than 6 months)	R 415 000 000		R 415 000 000
Longterm Investments	R 300 000 000		R 300 000 000
Cash Floats	R 3 500 473	R 750 268	R 4 250 741
<b>Commitments:</b>	<b>R 778 764 971</b>		<b>R 748 921 083</b>
Unspent Committed Conditional Grants	R 30 493 916		R 30 493 916
Capital funding requirement 2024/25 (Grants & Loans)	R 281 307 765	R -3 094 295	R 278 213 470
Capital Replacement Reserve Movement	R 93 201 558	R -4 742 387	R 88 459 171
Loan repayment due Dec / June	R 14 689 377		R 14 689 377
Consumer Deposits	R 19 775 856	R 100 447	R 19 876 303
Creditor payments	R 3 526 117	R 2 423 595	R 5 949 711
Salaries	R 332 365 284	R -24 531 248	R 307 834 036
Bad Debt Contributions	R 3 405 098		R 3 405 098
<b>Working Capital</b>			<b>R 156 688 778</b>

## Section 8 – Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	<b>146 615</b>	<b>156 957</b>	<b>1 999</b>	<b>66 067</b>	<b>66 067</b>	<b>-</b>		<b>156 957</b>
Local Government Equitable Share	143 235	153 764	-	64 068	64 068	-		153 764
Finance Management	1 550	1 600	1 600	1 600	1 600	-		1 600
EPWP Incentive	1 830	1 593	399	399	399	-		1 593
						-		
<b>Provincial Government:</b>	<b>22 701</b>	<b>31 428</b>	<b>9 482</b>	<b>13 450</b>	<b>13 450</b>	<b>-</b>		<b>31 428</b>
Community Development Workers	38	38	38	38	38	-		38
Human Settlements	-	9 345	-	-	-	-		9 345
Title deeds Restoration	-	30	-	-	-	-		30
Municipal Accreditation and Capacity Building Grant	245	249	-	-	-	-		249
Libraries	12 254	12 002	-	3 968	3 968	-		12 002
Proclaimed Roads Subsidy	170	170	-	-	-	-		170
Establishment of a K9 Unit	3 305	3 732	3 732	3 732	3 732	-		3 732
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	5 712	5 712	5 712	-		5 712
WC Mun Energy Resilience Grant	680	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant	500	-	-	-	-	-		-
Thusong Grant	-	150	-	-	-	-		150
						-		
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Operating Transfers and Grants</b>	<b>169 316</b>	<b>188 385</b>	<b>11 481</b>	<b>79 517</b>	<b>79 517</b>	<b>-</b>		<b>188 385</b>
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	<b>46 713</b>	<b>52 150</b>	<b>-</b>	<b>12 491</b>	<b>12 491</b>	<b>-</b>		<b>52 150</b>
Municipal Infrastructure Grant (MIG)	23 055	29 332	-	5 491	5 491	-		29 332
Integrated National Electrification Programme (municipal)	23 658	22 818	-	7 000	7 000	-		22 818
						-		
<b>Provincial Government:</b>	<b>64 291</b>	<b>174 879</b>	<b>38 291</b>	<b>38 341</b>	<b>38 341</b>	<b>-</b>		<b>174 879</b>
<i>Human Settlements</i>	61 308	174 289	38 251	38 251	38 251	-		174 289
<i>RSEP/VPUU Municipal Projects</i>	500	-	-	-	-	-		-
<i>Libraries</i>	50	50	-	50	50	-		50
<i>Establishment of a K9 Unit</i>	40	40	40	40	40	-		40
<i>Sport Development</i>	966	500	-	-	-	-		500
<i>Non-Motorised Transport</i>	500	-	-	-	-	-		-
<i>Fire Service Capacity Building Grant</i>	926	-	-	-	-	-		-
						-		
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Transfers and Grants</b>	<b>111 004</b>	<b>227 029</b>	<b>38 291</b>	<b>50 832</b>	<b>50 832</b>	<b>-</b>		<b>227 029</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>280 320</b>	<b>415 414</b>	<b>49 772</b>	<b>130 349</b>	<b>130 349</b>	<b>-</b>		<b>415 414</b>

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>146 615</b>	<b>156 957</b>	<b>7 054</b>	<b>16 490</b>	<b>18 203</b>	<b>(1 714)</b>	<b>-9.4%</b>	<b>156 957</b>
Local Government Equitable Share	143 235	153 764	6 659	15 993	17 700	(1 707)	-9.6%	153 764
Finance Management	1 550	1 600	222	269	246	23	9.3%	1 600
EPWP Incentive	1 830	1 593	173	227	257	(30)	-11.5%	1 593
						-		
<b>Provincial Government:</b>	<b>22 775</b>	<b>31 428</b>	<b>2 040</b>	<b>3 814</b>	<b>4 287</b>	<b>(473)</b>	<b>-11.0%</b>	<b>31 428</b>
Community Development: Workers	37	38	-	-	5	(5)	-100.0%	38
Human Settlements	80	9 345	-	-	-	-		9 345
Title deeds Restoration	-	30	-	-	-	-		30
Municipal Accreditation and Capacity Building Grant	156	249	-	-	42	(42)	-100.0%	249
Libraries	12 254	12 002	838	1 719	2 045	(327)	-16.0%	12 002
Proclaimed Roads Subsidy	170	170	-	-	26	(26)	-100.0%	170
Establishment of a K9 Unit	3 305	3 732	575	987	1 038	(52)	-5.0%	3 732
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	627	1 109	1 132	(23)	-2.0%	5 712
WC Mun Energy Resilience Grant	680	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant	500	-	-	-	-	-		-
Thusong Grant	-	150	-	-	-	-		150
WC Financial Management Capability Grant (Bursaries)	85	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total operating expenditure of Transfers and Grants:</b>	<b>169 390</b>	<b>188 385</b>	<b>9 094</b>	<b>20 304</b>	<b>22 491</b>	<b>(2 187)</b>	<b>-9.7%</b>	<b>188 385</b>
<b>Capital expenditure of Transfers and Grants</b>								
<b>National Government:</b>	<b>46 713</b>	<b>52 150</b>	<b>590</b>	<b>1 983</b>	<b>7 018</b>	<b>(5 035)</b>	<b>-71.7%</b>	<b>52 150</b>
Municipal Infrastructure Grant (MIG)	23 055	29 332	511	511	2 200	(1 689)	-76.8%	29 332
Integrated National Electrification Programme (municipal)	23 658	22 818	79	1 471	4 818	(3 347)	-69.5%	22 818
						-		
<b>Provincial Government:</b>	<b>57 179</b>	<b>174 879</b>	<b>2 232</b>	<b>2 232</b>	<b>12 779</b>	<b>(10 548)</b>	<b>-82.5%</b>	<b>174 879</b>
Human Settlements	54 196	174 289	2 232	2 232	12 779	(10 548)	-82.5%	174 289
RSEP/VPUU Municipal Projects	500	-	-	-	-	-		-
Libraries	50	50	-	-	-	-		50
Establishment of a K9 Unit	40	40	-	-	-	-		40
Sport Development	966	500	-	-	-	-		500
Non-Motorised Transport	500	-	-	-	-	-		-
Fire Service Capacity Building Grant	926	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>	<b>103 892</b>	<b>227 029</b>	<b>2 822</b>	<b>4 214</b>	<b>19 797</b>	<b>(15 583)</b>	<b>-78.7%</b>	<b>227 029</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>273 282</b>	<b>415 414</b>	<b>11 916</b>	<b>24 518</b>	<b>42 288</b>	<b>(17 770)</b>	<b>-42.0%</b>	<b>415 414</b>

## 8.3 Supporting Table SC7 (2)

None.

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

### **9.1 Supporting Table SC8**

<b>WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August</b>								
Summary of Employee and Councillor remuneration	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B						D
<b><u>Councillors (Political Office Bearers plus Other)</u></b>								
Basic Salaries and Wages	8 945	10 018	725	1 451	1 523	(72)	-5%	10 018
Pension and UIF Contributions	925	977	74	149	148	0	0%	977
Medical Aid Contributions	203	213	18	35	32	3	8%	213
Cellphone Allowance	1 122	1 181	90	180	179	1	0%	1 181
Other benefits and allowances	811	885	68	135	135	1	0%	885
<b>Sub Total - Councillors</b>	<b>12 005</b>	<b>13 273</b>	<b>975</b>	<b>1 950</b>	<b>2 018</b>	<b>(68)</b>	<b>-3%</b>	<b>13 273</b>
<b><u>Senior Managers of the Municipality</u></b>								
Basic Salaries and Wages	10 224	10 180	847	1 696	1 874	(179)	-10%	10 180
Pension and UIF Contributions	1 789	1 953	147	294	325	(32)	-10%	1 953
Medical Aid Contributions	418	468	36	71	78	(7)	-9%	468
Performance Bonus	1 155	1 215	-	-	-	-	-	1 215
Motor Vehicle Allowance	1 049	1 043	80	159	150	9	6%	1 043
Cellphone Allowance	257	266	22	43	43	-	-	266
Other benefits and allowances	309	285	26	52	56	(4)	-6%	285
Payments in lieu of leave	-	35	-	-	-	-	-	35
Post-retirement benefit obligations	1 601	1 601	-	-	-	-	-	1 601
<b>Sub Total - Senior Managers of Municipality</b>	<b>16 802</b>	<b>17 045</b>	<b>1 157</b>	<b>2 315</b>	<b>2 532</b>	<b>(217)</b>	<b>-9%</b>	<b>17 045</b>
<b><u>Other Municipal Staff</u></b>								
Basic Salaries and Wages	174 911	197 651	14 741	29 269	32 754	(3 485)	-11%	197 651
Pension and UIF Contributions	31 719	35 522	2 664	5 338	5 920	(582)	-10%	35 522
Medical Aid Contributions	14 035	15 634	1 205	2 415	2 606	(190)	-7%	15 634
Overtime	19 680	15 726	1 282	1 312	2 621	(1 309)	-50%	15 726
Motor Vehicle Allowance	6 028	6 354	570	1 149	1 019	130	13%	6 354
Cellphone Allowance	682	708	56	112	119	(7)	-6%	708
Housing Allowances	1 144	1 279	97	196	214	(17)	-8%	1 279
Other benefits and allowances	34 955	35 729	1 816	2 895	3 402	(507)	-15%	35 729
Payments in lieu of leave	3 002	3 139	-	-	0	(0)	-100%	3 139
Long service awards	2 753	2 696	-	-	444	(444)	-100%	2 696
Post-retirement benefit obligations	9 998	9 998	-	-	-	-	-	9 998
<b>Sub Total - Other Municipal Staff</b>	<b>298 907</b>	<b>324 436</b>	<b>22 432</b>	<b>42 688</b>	<b>49 099</b>	<b>(6 411)</b>	<b>-13%</b>	<b>324 436</b>
<b>Total Parent Municipality</b>	<b>327 714</b>	<b>354 754</b>	<b>24 564</b>	<b>46 953</b>	<b>53 648</b>	<b>(6 696)</b>	<b>-12%</b>	<b>354 754</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>327 714</b>	<b>354 754</b>	<b>24 564</b>	<b>46 953</b>	<b>53 648</b>	<b>(6 696)</b>	<b>-12%</b>	<b>354 754</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>315 709</b>	<b>341 481</b>	<b>23 589</b>	<b>45 003</b>	<b>51 631</b>	<b>(6 628)</b>	<b>-13%</b>	<b>341 481</b>

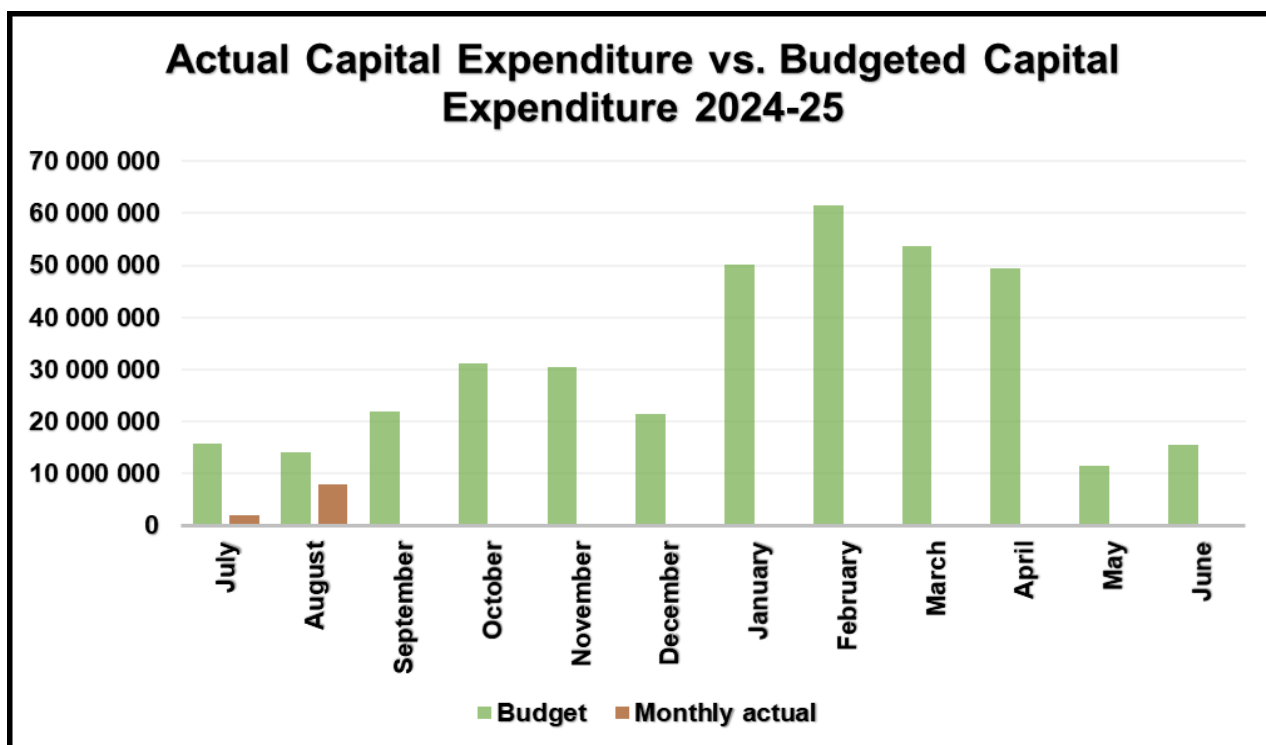
## **Section 10 – Material variances to the SDBIP**

No material variances to the SDBIP.

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August							
Month	Budget Year 2024/25						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
<b>Monthly expenditure performance trend</b>							
July	15 853	1 968	1 968	15 853	13 885	87.6%	1%
August	14 036	7 837	9 805	29 889	20 084	67.2%	3%
September	21 906			51 795	-		
October	31 155			82 950	-		
November	30 463			113 413	-		
December	21 524			134 937	-		
January	50 058			184 995	-		
February	61 557			246 553	-		
March	53 590			300 143	-		
April	49 340			349 483	-		
May	11 567			361 050	-		
June	15 428			376 478	-		
<b>Total Capital expenditure</b>	<b>376 478</b>	<b>9 805</b>					



## Section 12 – Other Supporting Documentation

### 12.1 Supporting Table SC13a,b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02  
August

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>148 372</b>	<b>275 466</b>	<b>7 257</b>	<b>8 792</b>	<b>19 827</b>	<b>11 035</b>	<b>55.7%</b>	<b>275 466</b>
Roads Infrastructure	60 113	117 253	2 656	2 656	8 433	5 778	68.5%	117 253
<i>Roads</i>	60 113	117 253	2 656	2 656	8 433	5 778	68.5%	117 253
Storm water Infrastructure	1 529	1 509	–	–	500	500	100.0%	1 509
<i>Storm water Conveyance</i>	1 529	1 509	–	–	500	500	100.0%	1 509
Electrical Infrastructure	58 109	61 979	3 867	5 372	5 292	(80)	-1.5%	61 979
<i>MV Substations</i>	20 289	31 611	13	13	(38)	(51)	133.1%	31 611
<i>MV Switching Stations</i>	4 830	5 350	3 713	3 713	–	(3 713)	#DIV/0!	5 350
<i>MV Networks</i>	32 064	22 818	79	1 471	4 818	3 347	69.5%	22 818
<i>LV Networks</i>	926	2 200	62	175	512	337	65.8%	2 200
Water Supply Infrastructure	17 173	38 951	346	375	2 101	1 726	82.2%	38 951
<i>Distribution</i>	17 173	38 951	346	375	2 101	1 726	82.2%	38 951
Sanitation Infrastructure	9 351	26 154	389	389	2 000	1 611	80.6%	26 154
<i>Pump Station</i>	1 212	–	–	–	–	–	–	–
<i>Reticulation</i>	8 138	26 154	389	389	2 000	1 611	80.6%	26 154
Solid Waste Infrastructure	2 098	29 621	–	–	1 500	1 500	100.0%	29 621
<i>Landfill Sites</i>	2 098	29 621	–	–	1 500	1 500	100.0%	29 621
<b>Community Assets</b>	<b>10 446</b>	<b>14 141</b>	<b>–</b>	<b>–</b>	<b>5 000</b>	<b>5 000</b>	<b>100.0%</b>	<b>14 141</b>
Community Facilities	2 615	1 800	–	–	–	–	–	1 800
<i>Cemeteries/Crematoria</i>	453	–	–	–	–	–	–	–
<i>Police</i>	–	–	–	–	–	–	–	–
<i>PurIs</i>	1 212	1 100	–	–	–	–	–	1 100
<i>Public Ablution Facilities</i>	–	700	–	–	–	–	–	700
Sport and Recreation Facilities	7 831	12 341	–	–	5 000	5 000	100.0%	12 341
<i>Indoor Facilities</i>	–	980	–	–	–	–	–	980
<i>Outdoor Facilities</i>	7 831	11 361	–	–	5 000	5 000	100.0%	11 361
<b>Other assets</b>	<b>19 457</b>	<b>16 977</b>	<b>–</b>	<b>–</b>	<b>1 355</b>	<b>1 355</b>	<b>100.0%</b>	<b>16 977</b>
Operational Buildings	2 955	650	–	–	–	–	–	650
<i>Municipal Offices</i>	2 906	300	–	–	–	–	–	300
<i>Stores</i>	48	350	–	–	–	–	–	350
Housing	16 503	16 327	–	–	1 355	1 355	100.0%	16 327
<i>Social Housing</i>	16 503	16 327	–	–	1 355	1 355	100.0%	16 327
<b>Intangible Assets</b>	<b>–</b>	<b>400</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>400</b>
Licences and Rights	–	400	–	–	–	–	–	400
<i>Computer Software and Applications</i>	–	400	–	–	–	–	–	400
<b>Computer Equipment</b>	<b>2 306</b>	<b>1 790</b>	<b>50</b>	<b>50</b>	<b>15</b>	<b>(35)</b>	<b>-230.3%</b>	<b>1 790</b>
Computer Equipment	2 306	1 790	50	50	15	(35)	-230.3%	1 790
<b>Furniture and Office Equipment</b>	<b>1 140</b>	<b>920</b>	<b>22</b>	<b>48</b>	<b>8</b>	<b>(40)</b>	<b>-535.8%</b>	<b>920</b>
Furniture and Office Equipment	1 140	920	22	48	8	(40)	-535.8%	920
<b>Machinery and Equipment</b>	<b>12 905</b>	<b>2 187</b>	<b>133</b>	<b>300</b>	<b>184</b>	<b>(116)</b>	<b>-63.2%</b>	<b>2 187</b>
Machinery and Equipment	12 905	2 187	133	300	184	(116)	-63.2%	2 187
<b>Transport Assets</b>	<b>10 690</b>	<b>15 638</b>	<b>28</b>	<b>28</b>	<b>721</b>	<b>693</b>	<b>96.1%</b>	<b>15 638</b>
Transport Assets	10 690	15 638	28	28	721	693	96.1%	15 638
<b>Land</b>	<b>149</b>	<b>8 700</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8 700</b>
Land	149	8 700	–	–	–	–	–	8 700
<b>Total Capital Expenditure on new assets</b>	<b>205 466</b>	<b>336 219</b>	<b>7 491</b>	<b>9 217</b>	<b>27 109</b>	<b>17 892</b>	<b>66.0%</b>	<b>336 219</b>

**WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August**

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	22 862	3 000	-	-	-	-		3 000
Roads Infrastructure	21 500	-	-	-	-	-		-
<i>Roads</i>	21 500							
Sanitation Infrastructure	1 362	3 000	-	-	-	-		3 000
<i>Reticulation</i>	1 362	3 000	-	-	-	-		3 000
<b>Community Assets</b>	-	250	-	-	-	-		250
Community Facilities	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	250	-	-	-	-		250
<i>Outdoor Facilities</i>		250	-	-	-	-		250
<b>Machinery and Equipment</b>	-	160	-	-	80	80	100.0%	160
Machinery and Equipment		160	-	-	80	80	100.0%	160
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>22 862</b>	<b>3 410</b>	<b>-</b>	<b>-</b>	<b>80</b>	<b>80</b>	<b>100.0%</b>	<b>3 410</b>

**WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August**

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	8 060	30 744	346	588	2 022	1 434	70.9%	30 744
Roads Infrastructure	667	9 749	213	213	1 000	787	78.7%	9 749
<i>Roads</i>	667	9 749	213	213	1 000	787	78.7%	9 749
Storm water Infrastructure	246	250	-	-	-	-		250
<i>Storm water Conveyance</i>	246	250	-	-	-	-		250
Electrical Infrastructure	3 554	4 483	133	375	386	11	2.8%	4 483
<i>MV Networks</i>	945	2 633	59	301	323	21	6.6%	2 633
<i>LV Networks</i>	2 610	1 850	74	74	63	(11)	-16.9%	1 850
Water Supply Infrastructure	1 550	10 434	-	-	782	782	100.0%	10 434
<i>Bulk Mains</i>	499	500	-	-	-	-		500
<i>Distribution</i>	1 000	9 734	-	-	800	800	100.0%	9 734
<i>PRV Stations</i>	51	200	-	-	(18)	(18)	100.0%	200
Sanitation Infrastructure	2 043	5 827	-	-	(145)	(145)	100.0%	5 827
<i>Waste Water Treatment Works</i>	2 043	5 827	-	-	(145)	(145)	100.0%	5 827
<b>Community Assets</b>	10 755	6 105	-	-	700	700	100.0%	6 105
Community Facilities	24	-	-	-	-	-		-
<i>Cemeteries/Crematoria</i>	24	-	-	-	-	-		-
Sport and Recreation Facilities	10 732	6 105	-	-	700	700	100.0%	6 105
<i>Outdoor Facilities</i>	10 732	6 105	-	-	700	700	100.0%	6 105
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>18 816</b>	<b>36 848</b>	<b>346</b>	<b>588</b>	<b>2 722</b>	<b>2 134</b>	<b>78.4%</b>	<b>36 848</b>



## 12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>46 909</b>	<b>49 514</b>	<b>4 037</b>	<b>6 458</b>	<b>7 945</b>	<b>1 486</b>	<b>18.7%</b>	<b>49 514</b>
Roads Infrastructure	6 108	6 026	744	853	1 094	242	22.1%	6 026
<i>Roads</i>	5 670	5 953	744	853	982	129	13.2%	5 953
<i>Road Furniture</i>	438	73	–	–	112	112	100.0%	73
Storm water Infrastructure	20 157	22 254	1 897	3 309	3 427	117	3.4%	22 254
<i>Storm water Conveyance</i>	20 157	22 254	1 897	3 309	3 427	117	3.4%	22 254
Electrical Infrastructure	3 570	5 322	249	386	802	416	51.9%	5 322
<i>MV Substations</i>	171	191	67	71	32	(39)	-123.6%	191
<i>MV Networks</i>	–	1 900	–	–	259	259	100.0%	1 900
<i>LV Networks</i>	3 399	3 231	182	315	511	197	38.4%	3 231
<i>Capital Spares</i>	–	–	–	–	–	–	–	–
Water Supply Infrastructure	1 845	1 707	174	220	284	64	22.5%	1 707
<i>Reservoirs</i>	1 355	1 256	140	186	209	23	10.9%	1 256
<i>Pump Stations</i>	104	161	1	1	27	25	94.7%	161
<i>Distribution</i>	385	290	33	33	48	16	32.7%	290
Sanitation Infrastructure	5 491	5 464	279	319	911	591	64.9%	5 464
<i>Pump Station</i>	985	1 031	56	69	172	103	60.1%	1 031
<i>Waste Water Treatment Works</i>	4 507	4 434	223	251	739	488	66.1%	4 434
Solid Waste Infrastructure	9 738	8 741	694	1 370	1 426	56	3.9%	8 741
<i>Landfill Sites</i>	9 738	8 741	694	1 370	1 426	56	3.9%	8 741
<b>Community Assets</b>	<b>3 022</b>	<b>3 585</b>	<b>233</b>	<b>396</b>	<b>594</b>	<b>198</b>	<b>33.4%</b>	<b>3 585</b>
Community Facilities	2 114	2 543	185	347	422	76	17.9%	2 543
<i>Halls</i>	378	442	13	16	74	57	78.0%	442
<i>Centres</i>	1 515	1 832	133	291	305	14	4.7%	1 832
<i>Libraries</i>	50	50	–	–	8	8	100.0%	50
<i>Cemeteries/Crematoria</i>	96	118	29	29	20	(9)	-47.2%	118
<i>Parks</i>	74	100	10	10	16	6	36.8%	100
Sport and Recreation Facilities	908	1 042	48	49	172	123	71.3%	1 042
<i>Indoor Facilities</i>	61	100	3	3	17	13	80.9%	100
<i>Outdoor Facilities</i>	847	942	45	46	155	109	70.3%	942
<b>Other assets</b>	<b>3 199</b>	<b>1 923</b>	<b>96</b>	<b>140</b>	<b>318</b>	<b>178</b>	<b>56.0%</b>	<b>1 923</b>
Operational Buildings	1 996	1 148	79	111	189	77	41.0%	1 148
<i>Municipal Offices</i>	1 996	1 148	79	111	189	77	41.0%	1 148
Housing	1 203	775	17	28	129	101	78.0%	775
<i>Staff Housing</i>	323	228	8	9	38	29	76.6%	228
<i>Social Housing</i>	879	547	9	19	91	72	78.6%	547
<b>Intangible Assets</b>	<b>4 633</b>	<b>6 669</b>	<b>217</b>	<b>1 198</b>	<b>1 112</b>	<b>(86)</b>	<b>-7.8%</b>	<b>6 669</b>
Licences and Rights	4 633	6 669	217	1 198	1 112	(86)	-7.8%	6 669
<i>Computer Software and Applications</i>	4 633	6 669	217	1 198	1 112	(86)	-7.8%	6 669
<b>Computer Equipment</b>	<b>234</b>	<b>402</b>	<b>18</b>	<b>29</b>	<b>68</b>	<b>39</b>	<b>57.8%</b>	<b>402</b>
Computer Equipment	234	402	18	29	68	39	57.8%	402
<b>Furniture and Office Equipment</b>	<b>25</b>	<b>58</b>	<b>–</b>	<b>1</b>	<b>9</b>	<b>9</b>	<b>93.3%</b>	<b>58</b>
Furniture and Office Equipment	25	58	–	1	9	9	93.3%	58
<b>Machinery and Equipment</b>	<b>1 308</b>	<b>1 392</b>	<b>62</b>	<b>89</b>	<b>218</b>	<b>129</b>	<b>59.3%</b>	<b>1 392</b>
Machinery and Equipment	1 308	1 392	62	89	218	129	59.3%	1 392
<b>Transport Assets</b>	<b>7 542</b>	<b>8 083</b>	<b>652</b>	<b>934</b>	<b>2 907</b>	<b>1 973</b>	<b>67.9%</b>	<b>8 083</b>
Transport Assets	7 542	8 083	652	934	2 907	1 973	67.9%	8 083
<b>Total Repairs and Maintenance Expenditure</b>	<b>66 872</b>	<b>71 627</b>	<b>5 315</b>	<b>9 244</b>	<b>13 171</b>	<b>3 927</b>	<b>29.8%</b>	<b>71 627</b>

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August**

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Depreciation by Asset Class/Sub-class</b>								
<b>Infrastructure</b>	<b>85 055</b>	<b>104 904</b>	-	-	-	-		<b>104 904</b>
Roads Infrastructure	25 740	32 761	-	-	-	-		32 761
<i>Roads</i>	23 944	31 036	-	-	-	-		31 036
<i>Road Structures</i>	867	1 179	-	-	-	-		1 179
<i>Road Furniture</i>	928	546	-	-	-	-		546
Storm water Infrastructure	4 704	9 972	-	-	-	-		9 972
<i>Drainage Collection</i>	933	6 049	-	-	-	-		6 049
<i>Storm water Conveyance</i>	3 771	3 923	-	-	-	-		3 923
Electrical Infrastructure	14 876	15 047	-	-	-	-		15 047
<i>Power Plants</i>	3	3	-	-	-	-		3
<i>HV Substations</i>	605	-	-	-	-	-		-
<i>HV Transmission Conductors</i>	29	29	-	-	-	-		29
<i>MV Substations</i>	2 072	2 799	-	-	-	-		2 799
<i>MV Switching Stations</i>	1 247	1 250	-	-	-	-		1 250
<i>MV Networks</i>	7 429	7 934	-	-	-	-		7 934
<i>LV Networks</i>	3 280	2 819	-	-	-	-		2 819
<i>Capital Spares</i>	212	213	-	-	-	-		213
Water Supply Infrastructure	16 774	19 045	-	-	-	-		19 045
<i>Dams and Weirs</i>	253	254	-	-	-	-		254
<i>Boreholes</i>	184	198	-	-	-	-		198
<i>Reservoirs</i>	2 660	2 663	-	-	-	-		2 663
<i>Pump Stations</i>	726	626	-	-	-	-		626
<i>Water Treatment Works</i>	126	125	-	-	-	-		125
<i>Bulk Mains</i>	2 030	2 029	-	-	-	-		2 029
<i>Distribution</i>	10 794	13 150	-	-	-	-		13 150
Sanitation Infrastructure	19 914	24 075	-	-	-	-		24 075
<i>Pump Station</i>	14 805	21 285	-	-	-	-		21 285
<i>Reticulation</i>	1 091	2 754	-	-	-	-		2 754
<i>Waste Water Treatment Works</i>	4 018	36	-	-	-	-		36
Solid Waste Infrastructure	3 048	4 004	-	-	-	-		4 004
<i>Landfill Sites</i>	2 879	3 849	-	-	-	-		3 849
<i>Waste Drop-off Points</i>	168	154	-	-	-	-		154

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August**

Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								
<b>Community Assets</b>	<b>7 076</b>	<b>8 806</b>	-	-	-	-		<b>8 806</b>
Community Facilities	2 805	3 549	-	-	-	-		3 549
Halls	678	1 347	-	-	-	-		1 347
Centres	-	316	-	-	-	-		316
Clinics/Care Centres	82	51	-	-	-	-		51
Testing Stations	258	-	-	-	-	-		-
Museums	2	15	-	-	-	-		15
Libraries	470	457	-	-	-	-		457
Cemeteries/Crematoria	321	237	-	-	-	-		237
PurIs	-	332	-	-	-	-		332
Public Open Space	643	343	-	-	-	-		343
Public Ablution Facilities	87	222	-	-	-	-		222
Markets	240	-	-	-	-	-		-
Taxi Ranks/Bus Terminals	24	17	-	-	-	-		17
Capital Spares	-	213	-	-	-	-		213
Sport and Recreation Facilities	4 271	5 257	-	-	-	-		5 257
Indoor Facilities	-	1 416	-	-	-	-		1 416
Outdoor Facilities	4 271	3 841	-	-	-	-		3 841
<b>Investment properties</b>	<b>394</b>	<b>84</b>	-	-	-	-		<b>84</b>
Revenue Generating	394	42	-	-	-	-		42
Improved Property	394	42	-	-	-	-		42
Non-revenue Generating	-	42	-	-	-	-		42
Improved Property	-	42	-	-	-	-		42
<b>Other assets</b>	<b>1 963</b>	<b>2 240</b>	-	-	-	-		<b>2 240</b>
Operational Buildings	1 685	2 070	-	-	-	-		2 070
Municipal Offices	1 380	1 800	-	-	-	-		1 800
Workshops	305	2	-	-	-	-		2
Yards	-	1	-	-	-	-		1
Stores	-	267	-	-	-	-		267
Housing	278	170	-	-	-	-		170
Staff Housing	278	148	-	-	-	-		148
Social Housing	-	22	-	-	-	-		22
<b>Intangible Assets</b>	<b>103</b>	<b>144</b>	-	-	-	-		<b>144</b>
Licences and Rights	103	144	-	-	-	-		144
Computer Software and Applications	103	144	-	-	-	-		144
<b>Computer Equipment</b>	<b>1 672</b>	<b>2 268</b>	-	-	-	-		<b>2 268</b>
Computer Equipment	1 672	2 268	-	-	-	-		2 268
<b>Furniture and Office Equipment</b>	<b>660</b>	<b>961</b>	-	-	-	-		<b>961</b>
Furniture and Office Equipment	660	961	-	-	-	-		961
<b>Machinery and Equipment</b>	<b>2 540</b>	<b>3 172</b>	-	-	-	-		<b>3 172</b>
Machinery and Equipment	2 540	3 172	-	-	-	-		3 172
<b>Transport Assets</b>	<b>3 820</b>	<b>5 929</b>	-	-	-	-		<b>5 929</b>
Transport Assets	3 820	5 929	-	-	-	-		5 929
<b>Total Depreciation</b>	<b>103 283</b>	<b>128 508</b>	-	-	-	-		<b>128 508</b>

## 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 **August 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:** 12 September 2024