

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 July 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 July 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 July 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 154 164 288	R 145 241 198	R -8 923 090	-6%	10%
Operating Expenditure	R 1 189 045 717	R 43 904 104	R 32 946 652	R -10 957 452	-25%	3%
Capital	R 376 477 670	R 15 853 085	R 1 968 346	R -13 884 739	-88%	1%

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) - M01 July							
Description	Budget Year 2024/25						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	451 420	42 104	42 104	39 982	2 122	5%	451 420
Service charges - Water	97 940	6 292	6 292	7 100	(808)	-11%	97 940
Service charges - Waste Water Management	57 022	4 508	4 508	4 763	(255)	-5%	57 022
Service charges - Waste management	38 087	3 142	3 142	3 150	(8)	0%	38 087
Sale of Goods and Rendering of Services	13 619	822	822	889	(67)	-8%	13 619
Agency services	6 787	443	443	462	(19)	-4%	6 787
Interest earned from Receivables	3 407	298	298	284	14	5%	3 407
Interest from Current and Non Current Assets	88 998	1 173	1 173	732	441	60%	88 998
Rental from Fixed Assets	1 930	349	349	158	190	120%	1 930
Operational Revenue	4 028	169	169	328	(159)	-48%	4 028
Non-Exchange Revenue							
Property rates	199 371	16 545	16 545	10 912	5 633	52%	199 371
Fines, penalties and forfeits	38 991	32	32	23	9	39%	38 991
Licence and permits	5 467	371	371	451	(81)	-18%	5 467
Transfers and subsidies - Operational	190 028	66 036	66 036	63 294	2 742	4%	190 028
Interest	1 324	131	131	110	21	19%	1 324
Operational Revenue	12 062	982	982	1 005	(23)	-2%	12 062
Gains on disposal of Assets	2 453	—	—	15	(15)	-100%	2 453
Total Revenue (excluding capital transfers and contributions)	1 212 935	143 398	143 398	133 659	9 739	7%	1 212 935

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

- **Property rates** stands at 52% 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 60% 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.
- Variances on **Rental from Fixed Assets, Fines, penalties and forfeits** and also **Interest** stands above the YTD budgeted projections with the amounts being insignificant from a material point of view.
- Revenue for the month of **July 2024** was **R143.398 million** whilst the overall YTD performance **excluding capital transfers** stands at **7% 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) - M01 July							
Description	Budget Year 2024/25						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	341 481	21 414	21 414	25 793	(4 379)	-17%	341 481
Remuneration of councillors	13 273	975	975	1 009	(34)	-3%	13 273
Bulk purchases - electricity	384 927	385	385	3 664	(3 279)	-89%	384 927
Inventory consumed	68 908	1 718	1 718	1 736	(19)	-1%	68 908
Debt impairment	3 405	-	-	-	-		3 405
Depreciation and amortisation	128 253	-	-	-	-		128 253
Interest	14 689	-	-	-	-		14 689
Contracted services	83 092	3 181	3 181	7 105	(3 924)	-55%	83 092
Transfers and subsidies	5 902	506	506	354	152	43%	5 902
Irrecoverable debts written off	45 024	-	-	-	-		45 024
Operational costs	65 587	4 768	4 768	4 243	525	12%	65 587
Losses on Disposal of Assets	22 793	-	-	-	-		22 793
Other Losses	11 710	-	-	-	-		11 710
Total Expenditure	1 189 046	32 947	32 947	43 904	(10 957)	-25%	1 189 046

- **Employee Related Cost** is 17% below YTD budgeted projections mainly due to vacant posts and underspending on various line items.
- The variance on **Bulk purchases - electricity** is due to invoices that were received earlier and could still be paid for 30 June compared to previous years where some invoices were received late and could only be paid in July.
- **Contract Services** is 55% below the YTD budgeted projections due to underspending or none performance 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.
- Expenditure for the month of **July 2024** was **R32.947 million** whilst the overall YTD performance stands at **25% 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) - M01 July							
Vote Description	Budget Year 2024/25						
	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	57 326	–	–	2 500	(2 500)	-100%	57 326
Vote 4 - Electricity Services	55 129	1 393	1 393	3 018	(1 625)	-54%	55 129
Vote 6 - Development Services	165 889	–	–	9 392	(9 392)	-100%	165 889
Total Capital Multi-year expenditure	278 343	1 393	1 393	14 910	(13 518)	-91%	278 343
<u>Single Year expenditure appropriation</u>							
Vote 1 - Corporate Services	778	–	–	–	–		778
Vote 2 - Civil Services	69 710	44	44	578	(534)	-92%	69 710
Vote 3 - Council	1 278	–	–	–	–		1 278
Vote 4 - Electricity Services	13 843	506	506	365	141	39%	13 843
Vote 5 - Financial Services	698	–	–	–	–		698
Vote 6 - Development Services	8 935	27	27	–	27	#DIV/0!	8 935
Vote 7 - Municipal Manager	12	–	–	–	–		12
Vote 8 - Protection Services	2 882	–	–	–	–		2 882
Total Capital single-year expenditure	98 134	576	576	943	(367)	-39%	98 134
Total Capital Expenditure	376 478	1 968	1 968	15 853	(13 885)	-88%	376 478
<u>Capital Expenditure - Functional Classification</u>							
<i>Governance and administration</i>	4 525	–	–	8	(8)	-100%	4 525
Executive and council	1 290	–	–	–	–		1 290
Finance and administration	3 236	–	–	8	(8)	-100%	3 236
<i>Community and public safety</i>	24 932	16	16	2 500	(2 484)	-99%	24 932
Community and social services	1 130	–	–	–	–		1 130
Sport and recreation	20 920	16	16	2 500	(2 484)	-99%	20 920
Public safety	2 882	–	–	–	–		2 882
<i>Economic and environmental services</i>	156 971	25	25	6 459	(6 434)	-100%	156 971
Planning and development	24 829	25	25	996	(971)	-97%	24 829
Road transport	132 142	–	–	5 463	(5 463)	-100%	132 142
<i>Trading services</i>	190 050	1 927	1 927	6 887	(4 960)	-72%	190 050
Energy sources	67 741	1 898	1 898	3 376	(1 477)	-44%	67 741
Water management	49 869	29	29	1 541	(1 512)	-98%	49 869
Waste water management	39 350	–	–	1 470	(1 470)	-100%	39 350
Waste management	33 090	–	–	500	(500)	-100%	33 090
Total Capital Expenditure - Functional Classification	376 478	1 968	1 968	15 853	(13 885)	-88%	376 478
<u>Funded by:</u>							
National Government	52 150	1 393	1 393	3 818	(2 425)	-64%	52 150
Provincial Government	174 809	–	–	9 392	(9 392)	-100%	174 809
Transfers and subsidies - capital (monetary allocations) (Nat	19 033	242	242	275	(33)	-12%	19 033
Transfers recognised - capital	245 992	1 635	1 635	13 485	(11 850)	-88%	245 992
Borrowing	36 951	–	–	–	–		36 951
Internally generated funds	93 535	334	334	2 368	(2 034)	-86%	93 535
Total Capital Funding	376 478	1 968	1 968	15 853	(13 885)	-88%	376 478

- Capital expenditure for the month of **July 2024** amounts to **R1 968 346** and stands at **87.58%** 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 **R1 968 346.22 (0.52%)** compared to the total budget of **R376 477 670**.
- Commitments are R9 925 467.

2024-2025 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Month Actual	YTD Expenditure	YTD Budget	Variance R'000	% 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	-	-	500 000	29 620 588	100%	Tender phase	Swartland		
ROADS											
2	Roads Swartland: Construction of New Roads	26 594 902	-	-	-	26 594 902	100%	Tender phase/planning and design	Swartland		
3	Access road and Intersection Upgrading: Illinge Lethu	9 749 214	-	-	-	9 749 214	100%	Tender phase	Illinge Lethu		
SPORT & RECREATION											
4	Swimming Pool: Wesbank	11 060 700	-	-	2 000 000	11 060 700	100%	Construction	Wesbank		
HOUSING											
5	Moorreesburg Serviced Sites	58 466 165	-	-	3 566 436	58 466 165	100%	Construction	Moorreesburg	6%	
6	Malmesbury De Hoop Serviced Sites	76 686 000	-	-	4 010 472	76 686 000	100%	Construction	Malmesbury	6%	
7	Darling Serviced Sites	17 757 001	-	-	1 083 177	17 757 001	100%	Construction	Darling	46%	
8	Silvertown	12 000 000	-	-	732 000	12 000 000	100%	Planning	Chatsworth	2%	
ELECTRICAL SERVICES											
9	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	31 410 560	-	-	-	31 410 560	100%	Technical planning and design	Malmesbury	5%	
10	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	22 818 000	1 392 514	1 392 514	2 818 000	21 425 486	94%	Construction	Malmesbury	8% of second year of 2 year tender	
TOTAL		296 163 130	1 392 514	1 392 514	14 710 085	294 770 616	100%				
NOTE: Project status (column J): If the project is in the SCM process of being procured. Please state in which stage (column L) (planning, specification, advertising, etc)											

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July				
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%	0.0%	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%	7.3%	7.2%
Gearing	Long Term Borrowing/ Funds & Reserves	17.5%	10.8%	17.5%
<u>Liquidity</u>				
Current Ratio	Current assets/current liabilities	4:1	5:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	4:1	4:1
<u>Revenue Management</u>				
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.9%	97.0%
<u>Creditors Management</u>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%
<u>Other Indicators</u>				
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	3.3%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	19.8%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	28.2%	14.9%	28.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.9%	2.7%	5.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.8%	0.0%	2.3%
<u>IDP regulation financial viability indicators</u>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	13.3%	6.6%	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 - M01 July							
Description	Budget Year 2024/25						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	199 371	16 545	16 545	10 912	5 633	52%	199 371
Service charges	644 470	56 045	56 045	54 995	1 051	2%	644 470
Investment revenue	88 998	1 173	1 173	732	441	60%	88 998
Transfers and subsidies - Operational	190 028	66 036	66 036	63 294	2 742	0	190 028
Other own revenue	90 067	3 597	3 597	3 726	(129)	-3%	90 067
Total Revenue (excluding capital transfers and contributions)	1 212 935	143 398	143 398	133 659	9 739	7%	1 212 935
Employee costs	341 481	21 414	21 414	25 793	(4 379)	-17%	341 481
Remuneration of Councillors	13 273	975	975	1 009	(34)	-3%	13 273
Depreciation and amortisation	128 253	–	–	–	–		128 253
Interest	14 689	–	–	–	–		14 689
Inventory consumed and bulk purchases	453 835	2 231	2 231	5 632	(3 401)	-60%	453 835
Transfers and subsidies	5 902	506	506	354	152	43%	5 902
Other expenditure	231 611	7 820	7 820	11 116	(3 296)	-30%	231 611
Total Expenditure	1 189 046	32 947	32 947	43 904	(10 957)	-25%	1 189 046
Surplus/(Deficit)	23 889	110 451	110 451	89 755	20 696	23%	23 889
Transfers and subsidies - capital (monetary)	246 062	1 844	1 844	20 505	(18 662)	-91%	246 062
Transfers and subsidies - capital (in-kind)	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	269 951	112 295	112 295	110 260	2 034	2%	269 951
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
Surplus/ (Deficit) for the year	269 951	112 295	112 295	110 260	2 034	2%	269 951
Capital expenditure & funds sources							
Capital expenditure	376 478	1 968	1 968	15 853	(13 885)	-88%	376 478
Capital transfers recognised	245 992	1 635	1 635	13 485	(11 850)	-88%	245 992
Borrowing	36 951	–	–	–	–		36 951
Internally generated funds	93 535	334	334	2 368	(2 034)	-86%	93 535
Total sources of capital funds	376 478	1 968	1 968	15 853	(13 885)	-88%	376 478
Financial position							
Total current assets	669 334		844 308				669 334
Total non current assets	2 907 287		2 628 883				2 907 287
Total current liabilities	160 289		161 047				160 289
Total non current liabilities	219 781		181 612				219 781
Community wealth/Equity	3 196 551		3 037 942				3 196 551
Cash flows							
Net cash from (used) operating	470 661	118 002	118 002	(95 994)	(213 997)	223%	470 661
Net cash from (used) investing	(430 201)	(12 947)	(12 947)	(36 055)	(23 107)	64%	(430 201)
Net cash from (used) financing	29 182	223	223	(901)	(1 125)	125%	29 182
Cash/cash equivalents at the month/year end	464 184	499 822	499 822	261 593	(238 229)	-91%	464 184
Debtors & creditors analysis	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	11 453	1 749	1 530	2 179	5 094	29 842	118 553
Creditors Age Analysis							
Total Creditors	–	–	–	–	–	–	3 526

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July							
Description	Budget Year 2024/25						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Revenue - Functional</u>							
<i>Governance and administration</i>	377 656	50 649	50 649	42 775	7 874	18%	377 656
Executive and council	352	10	10	14	(4)	-27%	352
Finance and administration	377 305	50 638	50 638	42 761	7 878	18%	377 305
<i>Community and public safety</i>	257 564	2 274	2 274	18 094	(15 820)	-87%	257 564
Community and social services	14 098	1 031	1 031	1 169	(138)	-12%	14 098
Sport and recreation	10 771	315	315	758	(443)	-58%	10 771
Public safety	48 570	911	911	823	88	11%	48 570
Housing	184 126	16	16	15 344	(15 327)	-100%	184 126
<i>Economic and environmental services</i>	30 176	1 312	1 312	2 490	(1 178)	-47%	30 176
Planning and development	5 107	472	472	363	109	30%	5 107
Road transport	25 069	840	840	2 127	(1 287)	-61%	25 069
<i>Trading services</i>	793 563	91 004	91 004	90 802	201	0%	793 563
Energy sources	488 849	47 819	47 819	45 455	2 364	5%	488 849
Water management	127 631	13 235	13 235	14 530	(1 295)	-9%	127 631
Waste water management	96 863	18 333	18 333	18 209	124	1%	96 863
Waste management	80 220	11 617	11 617	12 608	(991)	-8%	80 220
<i>Other</i>	38	3	3	3	(0)	-5%	38
Total Revenue - Functional	1 458 997	145 241	145 241	154 164	(8 923)	-6%	1 458 997
<u>Expenditure - Functional</u>							
<i>Governance and administration</i>	190 151	12 590	12 590	12 842	(253)	-2%	190 151
Executive and council	30 451	2 490	2 490	2 038	452	22%	30 451
Finance and administration	156 988	9 945	9 945	10 599	(654)	-6%	156 988
Internal audit	2 711	155	155	206	(50)	-24%	2 711
<i>Community and public safety</i>	195 859	7 299	7 299	10 463	(3 165)	-30%	195 859
Community and social services	28 670	1 630	1 630	2 003	(373)	-19%	28 670
Sport and recreation	40 196	1 771	1 771	2 542	(771)	-30%	40 196
Public safety	104 801	3 715	3 715	5 417	(1 702)	-31%	104 801
Housing	22 192	183	183	501	(318)	-64%	22 192
<i>Economic and environmental services</i>	91 889	2 382	2 382	3 524	(1 142)	-32%	91 889
Planning and development	16 965	1 022	1 022	1 301	(280)	-22%	16 965
Road transport	74 923	1 361	1 361	2 223	(862)	-39%	74 923
<i>Trading services</i>	708 641	10 627	10 627	17 014	(6 388)	-38%	708 641
Energy sources	452 643	2 374	2 374	6 573	(4 198)	-64%	452 643
Water management	108 519	1 796	1 796	2 356	(561)	-24%	108 519
Waste water management	81 920	3 051	3 051	3 877	(827)	-21%	81 920
Waste management	65 559	3 406	3 406	4 208	(802)	-19%	65 559
<i>Other</i>	2 506	49	49	60	(11)	-18%	2 506
Total Expenditure - Functional	1 189 046	32 947	32 947	43 904	(10 957)	-25%	1 189 046
Surplus/ (Deficit) for the year	269 951	112 295	112 295	110 260	2 034	2%	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) - M01 July							
Vote Description	Budget Year 2024/25						
	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	13 430	1 024	1 024	1 119	(95)	-8.5%	13 430
Vote 2 - Civil Services	327 034	43 598	43 598	47 237	(3 639)	-7.7%	327 034
Vote 3 - Council	352	10	10	14	(4)	-26.5%	352
Vote 4 - Electricity Services	488 867	47 820	47 820	45 457	2 363	5.2%	488 867
Vote 5 - Financial Services	374 410	50 411	50 411	42 603	7 808	18.3%	374 410
Vote 6 - Development Services	193 449	630	630	15 946	(15 315)	-96.0%	193 449
Vote 7 - Municipal Manager	-	-	-	-	-		-
Vote 8 - Protection Services	61 454	1 749	1 749	1 789	(41)	-2.3%	61 454
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-		-
Total Revenue by Vote	1 458 997	145 241	145 241	154 164	(8 923)	-5.8%	1 458 997
<u>Expenditure by Vote</u>							
Vote 1 - Corporate Services	46 705	2 516	2 516	3 346	(830)	-24.8%	46 705
Vote 2 - Civil Services	393 895	12 608	12 608	16 657	(4 049)	-24.3%	393 895
Vote 3 - Council	26 049	2 237	2 237	1 715	522	30.4%	26 049
Vote 4 - Electricity Services	458 585	4 151	4 151	6 758	(2 607)	-38.6%	458 585
Vote 5 - Financial Services	81 720	4 218	4 218	5 426	(1 207)	-22.3%	81 720
Vote 6 - Development Services	51 379	1 854	1 854	2 678	(824)	-30.8%	51 379
Vote 7 - Municipal Manager	10 030	703	703	752	(50)	-6.6%	10 030
Vote 8 - Protection Services	120 682	4 660	4 660	6 573	(1 913)	-29.1%	120 682
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-		-
Total Expenditure by Vote	1 189 046	32 947	32 947	43 904	(10 957)	-25.0%	1 189 046
Surplus/ (Deficit) for the year	269 951	112 295	112 295	110 260	2 034	1.8%	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) - M01 July							
Description	Budget Year 2024/25						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	451 420	42 104	42 104	39 982	2 122	5%	451 420
Service charges - Water	97 940	6 292	6 292	7 100	(808)	-11%	97 940
Service charges - Waste Water Management	57 022	4 508	4 508	4 763	(255)	-5%	57 022
Service charges - Waste management	38 087	3 142	3 142	3 150	(8)	0%	38 087
Sale of Goods and Rendering of Services	13 619	822	822	889	(67)	-8%	13 619
Agency services	6 787	443	443	462	(19)	-4%	6 787
Interest earned from Receivables	3 407	298	298	284	14	5%	3 407
Interest from Current and Non Current Assets	88 998	1 173	1 173	732	441	60%	88 998
Rental from Fixed Assets	1 930	349	349	158	190	120%	1 930
Operational Revenue	4 028	169	169	328	(159)	-48%	4 028
Non-Exchange Revenue							
Property rates	199 371	16 545	16 545	10 912	5 633	52%	199 371
Fines, penalties and forfeits	38 991	32	32	23	9	39%	38 991
Licence and permits	5 467	371	371	451	(81)	-18%	5 467
Transfers and subsidies - Operational	190 028	66 036	66 036	63 294	2 742	4%	190 028
Interest	1 324	131	131	110	21	19%	1 324
Operational Revenue	12 062	982	982	1 005	(23)	-2%	12 062
Gains on disposal of Assets	2 453	-	-	15	(15)	-100%	2 453
Total Revenue (excluding capital transfers and contributions)	1 212 935	143 398	143 398	133 659	9 739	7%	1 212 935
Expenditure By Type							
Employee related costs	341 481	21 414	21 414	25 793	(4 379)	-17%	341 481
Remuneration of councillors	13 273	975	975	1 009	(34)	-3%	13 273
Bulk purchases - electricity	384 927	385	385	3 664	(3 279)	-89%	384 927
Inventory consumed	68 908	1 846	1 846	1 968	(122)	-6%	68 908
Debt impairment	3 405	-	-	-	-		3 405
Depreciation and amortisation	128 253	-	-	-	-		128 253
Interest	14 689	-	-	-	-		14 689
Contracted services	83 092	3 053	3 053	6 873	(3 821)	-56%	83 092
Transfers and subsidies	5 902	506	506	354	152	43%	5 902
Irrecoverable debts written off	45 024	-	-	-	-		45 024
Operational costs	65 587	4 768	4 768	4 243	525	12%	65 587
Losses on Disposal of Assets	22 793	-	-	-	-		22 793
Other Losses	11 710	-	-	-	-		11 710
Total Expenditure	1 189 046	32 947	32 947	43 904	(10 957)	-25%	1 189 046
Surplus/(Deficit)	23 889	110 451	110 451	89 755	20 696	0	23 889
Transfers and subsidies - capital (monetary allocations)	246 062	1 844	1 844	20 505	(18 662)	(0)	246 062
Surplus/(Deficit) after capital transfers & contributions	269 951	112 295	112 295	110 260	2 034	0	269 951
Intercompany/Parent subsidiary transactions					-		
Surplus/ (Deficit) for the year	269 951	112 295	112 295	110 260	2 034	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) - M01 July							
Vote Description	Budget Year 2024/25						
	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	57 326	–	–	2 500	(2 500)	-100%	57 326
Vote 4 - Electricity Services	55 129	1 393	1 393	3 018	(1 625)	-54%	55 129
Vote 6 - Development Services	165 889	–	–	9 392	(9 392)	-100%	165 889
Total Capital Multi-year expenditure	278 343	1 393	1 393	14 910	(13 518)	-91%	278 343
<u>Single Year expenditure appropriation</u>							
Vote 1 - Corporate Services	778	–	–	–	–		778
Vote 2 - Civil Services	69 710	44	44	578	(534)	-92%	69 710
Vote 3 - Council	1 278	–	–	–	–		1 278
Vote 4 - Electricity Services	13 843	506	506	365	141	39%	13 843
Vote 5 - Financial Services	698	–	–	–	–		698
Vote 6 - Development Services	8 935	27	27	–	27	#DIV/0!	8 935
Vote 7 - Municipal Manager	12	–	–	–	–		12
Vote 8 - Protection Services	2 882	–	–	–	–		2 882
Total Capital single-year expenditure	98 134	576	576	943	(367)	-39%	98 134
Total Capital Expenditure	376 478	1 968	1 968	15 853	(13 885)	-88%	376 478
<u>Capital Expenditure - Functional Classification</u>							
<i>Governance and administration</i>	4 525	–	–	8	(8)	-100%	4 525
Executive and council	1 290	–	–	–	–		1 290
Finance and administration	3 236	–	–	8	(8)	-100%	3 236
<i>Community and public safety</i>	24 932	16	16	2 500	(2 484)	-99%	24 932
Community and social services	1 130	–	–	–	–		1 130
Sport and recreation	20 920	16	16	2 500	(2 484)	-99%	20 920
Public safety	2 882	–	–	–	–		2 882
<i>Economic and environmental services</i>	156 971	25	25	6 459	(6 434)	-100%	156 971
Planning and development	24 829	25	25	996	(971)	-97%	24 829
Road transport	132 142	–	–	5 463	(5 463)	-100%	132 142
<i>Trading services</i>	190 050	1 927	1 927	6 887	(4 960)	-72%	190 050
Energy sources	67 741	1 898	1 898	3 376	(1 477)	-44%	67 741
Water management	49 869	29	29	1 541	(1 512)	-98%	49 869
Waste water management	39 350	–	–	1 470	(1 470)	-100%	39 350
Waste management	33 090	–	–	500	(500)	-100%	33 090
Total Capital Expenditure - Functional Classification	376 478	1 968	1 968	15 853	(13 885)	-88%	376 478
<u>Funded by:</u>							
National Government	52 150	1 393	1 393	3 818	(2 425)	-64%	52 150
Provincial Government	174 809	–	–	9 392	(9 392)	-100%	174 809
Transfers and subsidies - capital (monetary allocations)	19 033	242	242	275	(33)	-12%	19 033
Transfers recognised - capital	245 992	1 635	1 635	13 485	(11 850)	-88%	245 992
Borrowing	36 951	–	–	–	–		36 951
Internally generated funds	93 535	334	334	2 368	(2 034)	-86%	93 535
Total Capital Funding	376 478	1 968	1 968	15 853	(13 885)	-88%	376 478

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M01 July			
Description	Budget Year 2024/25		
	Original Budget	YearTD actual	Full Year Forecast
R thousands			
<u>ASSETS</u>			
Current assets			
Cash and cash equivalents	464 184	568 792	464 184
Trade and other receivables from exchange transactions	97 905	102 430	97 905
Receivables from non-exchange transactions	32 595	20 677	32 595
Inventory	29 555	60 096	29 555
VAT	44 910	25 868	44 910
Other current assets	185	66 584	185
Total current assets	669 334	844 308	669 334
Non current assets			
Investments	333 028	300 000	333 028
Investment property	20 041	20 011	20 041
Property, plant and equipment	2 552 627	2 306 973	2 552 627
Heritage assets	1 345	1 395	1 345
Intangible assets	246	503	246
Total non current assets	2 907 287	2 628 883	2 907 287
TOTAL ASSETS	3 576 621	3 473 191	3 576 621
<u>LIABILITIES</u>			
Current liabilities			
Bank overdraft	–		–
Financial liabilities	3 544	10 911	3 544
Consumer deposits	18 846	19 776	18 846
Trade and other payables from exchange transactions	87 948	57 360	87 948
Provision	13 758	21 222	13 758
VAT	36 194	8 527	36 194
Total current liabilities	160 289	161 047	160 289
Non current liabilities			
Financial liabilities	62 019	27 924	62 019
Provision	82 158	70 662	82 158
Other non-current liabilities	75 605	83 026	75 605
Total non current liabilities	219 781	181 612	219 781
TOTAL LIABILITIES	380 070	342 659	380 070
NET ASSETS	3 196 551	3 130 532	3 196 551
<u>COMMUNITY WEALTH/EQUITY</u>			
Accumulated surplus/(deficit)	2 841 942	2 778 681	2 841 942
Reserves and funds	354 610	259 260	354 610
Other	–		–
TOTAL COMMUNITY WEALTH/EQUITY	3 196 551	3 037 942	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 - M01 July							
Description	Budget Year 2024/25						
	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	194 714	13 590	13 590	16 226	(2 636)	-16%	194 714
Service charges	643 646	59 527	59 527	53 637	5 890	11%	643 646
Other revenue	284 882	13 829	13 829	23 740	(9 911)	-42%	284 882
Transfers and Subsidies - Operational	190 068	68 211	68 211	15 839	52 372	331%	190 068
Transfers and Subsidies - Capital	246 022	12 491	12 491	20 502	(8 011)	-39%	246 022
Interest	88 998	1 173	1 173	7 416	(6 243)	-84%	88 998
Dividends	-	-	-	-	-		-
Payments							
Suppliers and employees	(1 163 758)	(50 819)	(50 819)	(88 729)	(37 910)	43%	(1 163 758)
Interest	(8 010)	-	-	(98 615)	(98 615)	100%	(8 010)
Transfers and Subsidies	(5 902)	-	-	(46 011)	(46 011)	100%	(5 902)
NET CASH FROM/(USED) OPERATING ACTIVITIES	470 661	118 002	118 002	(95 994)	(213 997)	223%	470 661
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	2 453	-	-	-	-		2 453
Decrease (increase) in non-current receivables	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-		-
Payments							
Capital assets	(432 655)	(12 947)	(12 947)	(36 055)	(23 107)	64%	(432 655)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(430 201)	(12 947)	(12 947)	(36 055)	(23 107)	64%	(430 201)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-		-
Borrowing long term/refinancing	40 000	-	-	-	-		40 000
Increase (decrease) in consumer deposits	500	223	223	42	182	436%	500
Payments							
Repayment of borrowing	(11 318)	-	-	(943)	(943)	100%	(11 318)
NET CASH FROM/(USED) FINANCING ACTIVITIES	29 182	223	223	(901)	(1 125)	125%	29 182
NET INCREASE/ (DECREASE) IN CASH HELD	69 641	105 279	105 279	(132 950)			69 641
Cash/cash equivalents at beginning:	394 543	394 543	394 543	394 543			394 543
Cash/cash equivalents at month/year end:	464 184	499 822	499 822	261 593			464 184

Cash and cash equivalents as at 31 July 2024 include investments made to the amount of R738 699 452.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July											
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	6 921	3 179	783	806	687	570	1 107	7 610	21 661	10 779
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34 191	3 237	216	88	89	63	271	1 659	39 815	2 170
Receivables from Non-exchange Transactions - Property Rates	1400	15 840	2 315	324	180	127	892	2 151	9 953	31 781	13 302
Receivables from Exchange Transactions - Waste Water Management	1500	4 568	1 409	390	330	304	282	699	4 595	12 576	6 210
Receivables from Exchange Transactions - Waste Management	1600	3 763	1 101	336	275	251	230	658	4 281	10 895	5 695
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	24	4	3	2	2	4	35	109	46
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(798)	188	132	67	71	140	205	1 710	1 715	2 193
Total By Income Source	2000	64 520	11 453	2 186	1 749	1 530	2 179	5 094	29 842	118 553	40 394
2023/24 - totals only		55 729	9 183	1 900	1 455	1 272	1 251	4 502	26 496	101 789	34 976
Debtors Age Analysis By Customer Group											
Organs of State	2200	2 945	957	106	41	33	824	323	2 215	7 444	3 436
Commercial	2300	27 810	1 486	153	63	47	63	204	1 489	31 315	1 866
Households	2400	33 765	9 011	1 927	1 644	1 451	1 292	4 567	26 138	79 794	35 092
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	64 520	11 453	2 186	1 749	1 530	2 179	5 094	29 842	118 553	40 394

Total Debtors has increased from **R 112 176 890** in June to **R 118 553 242** in July 2024.

The collection rate for July 2024 was **100.46%** compared to **98.86%** in June 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 - M01 July											
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	3 526								3 526	46 810
Auditor General	0800									-	
Other	0900									-	
Medical Aid deductions	1000									-	
Total By Customer Type	1000	3 526	-	-	-	-	-	-	-	3 526	46 810

6.2 Outstanding Creditors: 30 days and older

None

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July										
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate	Expiry date of investment	Opening balance	Interest to be realised	Investment Top Up	Closing Balance
R thousands		Yrs/Months								
Municipality										
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	–	23 736	250 000	273 736
STANDARD BANK		10.5 Months	Fixed	Fixed	9.54%	16/05/2025	–	3 304	40 000	43 304
STANDARD BANK		12 Months	Fixed	Fixed	9.63%	27/06/2025	–	3 306	35 000	38 306
GRINDROD BANK		12 Months	Fixed	Fixed	10.15%	27/06/2025	–	8 960	90 000	98 960
GRINDROD BANK		28 Days	Call Account	Fixed	9.10%	31/07/2024	–	165	23 699	23 865
Municipality sub-total							300 000	72 681	438 699	811 380
TOTAL INVESTMENTS AND INTEREST	2						300 000	72 681	438 699	811 380

- During the month of July 2024, an amount of R438 699 452 was invested, in addition to the long-term investment of R300 000 000.

Commitments against Cash & Cash Equivalents			
	30 June 2024	Transactions / Movement 2024/2025	Current Month
Cash & Cash Equivalents:	R 770 471 553		R 868 772 461
Primary Bank Account	R 466 650 406	R -340 077 870	R 126 572 536
Short Term Investments (Less than 6 months)	R -	R 23 699 452	R 23 699 452
Medium Term Investments (More than 6 months)	R -	R 415 000 000	R 415 000 000
Longterm Investments	R 300 000 000	R -	R 300 000 000
Cash Floats	R 3 821 147	R -320 674	R 3 500 473
Commitments:	R 771 780 228		R 735 767 198
Unspent Committed Conditional Grants	R 769 248	R -	R 769 248
Capital funding requirement 2024/25 (Grants & Loans)	R 282 942 429	R -1 634 664	R 281 307 765
Capital Replacement Reserve Movement	R 93 535 241	R -333 682	R 93 201 558
Loan repayment due Dec / June	R 14 689 377		R 14 689 377
Consumer Deposits	R 19 659 688	R 116 168	R 19 775 856
Creditor payments	R 15 297 779	R -11 771 663	R 3 526 117
Salaries	R 341 481 368	R -22 389 189	R 319 092 179
Bad Debt Contributions	R 3 405 098	R -	R 3 405 098
Working Capital			R 133 005 263

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 - M01 July							
Description	Budget Year 2024/25						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
RECEIPTS:							
Operating Transfers and Grants							
National Government:	156 957	64 068	64 068	64 068	–		156 957
Local Government Equitable Share	153 764	64 068	64 068	64 068	–		153 764
Finance Management	1 600	–	–	–	–		1 600
EPWP Incentive	1 593	–	–	–	–		1 593
Provincial Government:	31 428	3 968	3 968	3 968	–		31 428
Community Development Workers	38	–	–	–	–		38
Human Settlements	9 345	–	–	–	–		9 345
Title deeds Restoration	30	–	–	–	–		30
Municipal Accreditation and Capacity Building Grant	249	–	–	–	–		249
Libraries	12 002	3 968	3 968	3 968	–		12 002
Proclaimed Roads Subsidy	170	–	–	–	–		170
Establishment of a K9 Unit	3 732	–	–	–	–		3 732
Establishment of a Law Enforcement Reaction Unit	5 712	–	–	–	–		5 712
Thusong Grant	150	–	–	–	–		150
District Municipality:	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–		–
Total Operating Transfers and Grants	188 385	68 036	68 036	68 036	–		188 385
Capital Transfers and Grants							
National Government:	52 150	12 491	12 491	12 491	–		52 150
Municipal Infrastructure Grant (MIG)	29 332	5 491	5 491	5 491	–		29 332
Integrated National Electrification Programme (municipal)	22 818	7 000	7 000	7 000	–		22 818
Provincial Government:	174 879	50	50	50	–		174 879
Human Settlements	174 289	–	–	–	–		174 289
Libraries	50	50	50	50	–		50
Establishment of a K9 Unit	40	–	–	–	–		40
Sport Development	500	–	–	–	–		500
District Municipality:	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–		–
Total Capital Transfers and Grants	227 029	12 541	12 541	12 541	–		227 029
TOTAL RECEIPTS OF TRANSFERS & GRANTS	415 414	80 577	80 577	80 577	–		415 414

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July							
Description	Budget Year 2024/25						
	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:	156 957	9 436	9 436	10 573	(1 137)	-10.8%	156 957
Local Government Equitable Share	153 764	9 334	9 334	10 324	(990)	-9.6%	153 764
Finance Management	1 600	47	47	123	(76)	-61.6%	1 600
EPWP Incentive	1 593	54	54	126	(72)	-56.8%	1 593
					-		
Provincial Government:	31 428	1 774	1 774	2 130	(356)	-16.7%	31 428
Community Development Workers	38	-	-	2	(2)	-100.0%	38
Human Settlements	9 345	-	-	-	-		9 345
Title deeds Restoration	30	-	-	-	-		30
Municipal Accreditation and Capacity Building Grant	249	-	-	21	(21)	-100.0%	249
Libraries	12 002	881	881	1 010	(129)	-12.8%	12 002
Proclaimed Roads Subsidy	170	-	-	13	(13)	-100.0%	170
Establishment of a K9 Unit	3 732	412	412	519	(108)	-20.7%	3 732
Establishment of a Law Enforcement Reaction Unit	5 712	481	481	565	(83)	-14.8%	5 712
Thusong Grant	150	-	-	-	-		150
District Municipality:	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	188 385	11 210	11 210	12 704	(1 494)	-11.8%	188 385
Capital expenditure of Transfers and Grants							
National Government:	52 150	1 393	1 393	3 818	(2 425)	-63.5%	52 150
Municipal Infrastructure Grant (MIG)	29 332	-	-	1 000	(1 000)	-100.0%	29 332
Integrated National Electrification Programme (municipal)	22 818	1 393	1 393	2 818	(1 425)	-50.6%	22 818
					-		
Provincial Government:	174 879	-	-	9 392	(9 392)	-100.0%	174 879
Human Settlements	174 289	-	-	9 392	(9 392)	-100.0%	174 289
Libraries	50	-	-	-			50
Establishment of a K9 Unit	40	-	-	-			40
Sport Development	500	-	-	-			500
District Municipality:	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	227 029	1 393	1 393	13 210	(11 818)	-89.5%	227 029
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	415 414	12 602	12 602	25 914	(13 311)	-51.4%	415 414

8.3 Supporting Table SC7 (2)

None.

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 - M01 July							
Summary of Employee and Councillor remuneration	Budget Year 2024/25						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
	B						D
<u>Councillors (Political Office Bearers plus Other)</u>							
Basic Salaries and Wages	10 018	725	725	761	(36)	-5%	10 018
Pension and UIF Contributions	977	74	74	74	0	0%	977
Medical Aid Contributions	213	18	18	16	1	8%	213
Cellphone Allowance	1 181	90	90	90	0	0%	1 181
Other benefits and allowances	885	68	68	67	0	0%	885
Sub Total - Councillors	13 273	975	975	1 009	(34)	-3%	13 273
<u>Senior Managers of the Municipality</u>							
Basic Salaries and Wages	10 180	849	849	937	(89)	-9%	10 180
Pension and UIF Contributions	1 953	147	147	163	(16)	-10%	1 953
Medical Aid Contributions	468	36	36	39	(3)	-9%	468
Performance Bonus	1 215	–	–	–	–		1 215
Motor Vehicle Allowance	1 043	80	80	74	6	8%	1 043
Cellphone Allowance	266	22	22	22	–		266
Other benefits and allowances	285	26	26	28	(2)	-7%	285
Payments in lieu of leave	35	–	–	–	–		35
Post-retirement benefit obligations	1 601	–	–	–	–		1 601
Sub Total - Senior Managers of Municipality	17 045	1 158	1 158	1 265	(107)	-8%	17 045
<u>Other Municipal Staff</u>							
Basic Salaries and Wages	197 651	14 528	14 528	16 372	(1 844)	-11%	197 651
Pension and UIF Contributions	35 522	2 675	2 675	2 960	(285)	-10%	35 522
Medical Aid Contributions	15 634	1 210	1 210	1 303	(93)	-7%	15 634
Overtime	15 726	30	30	1 310	(1 281)	-98%	15 726
Motor Vehicle Allowance	6 354	579	579	494	84	17%	6 354
Cellphone Allowance	708	56	56	60	(3)	-5%	708
Housing Allowances	1 279	99	99	106	(7)	-6%	1 279
Other benefits and allowances	35 729	1 079	1 079	1 700	(621)	-37%	35 729
Payments in lieu of leave	3 139	–	–	0	(0)	-100%	3 139
Long service awards	2 696	–	–	222	(222)	-100%	2 696
Post-retirement benefit obligations	9 998	–	–	–	–		9 998
Sub Total - Other Municipal Staff	324 436	20 256	20 256	24 527	(4 271)	-17%	324 436
Total Parent Municipality	354 754	22 389	22 389	26 801	(4 412)	-16%	354 754
TOTAL SALARY, ALLOWANCES & BENEFITS	354 754	22 389	22 389	26 801	(4 412)	-16%	354 754
TOTAL MANAGERS AND STAFF	341 481	21 414	21 414	25 792	(4 378)	-17%	341 481

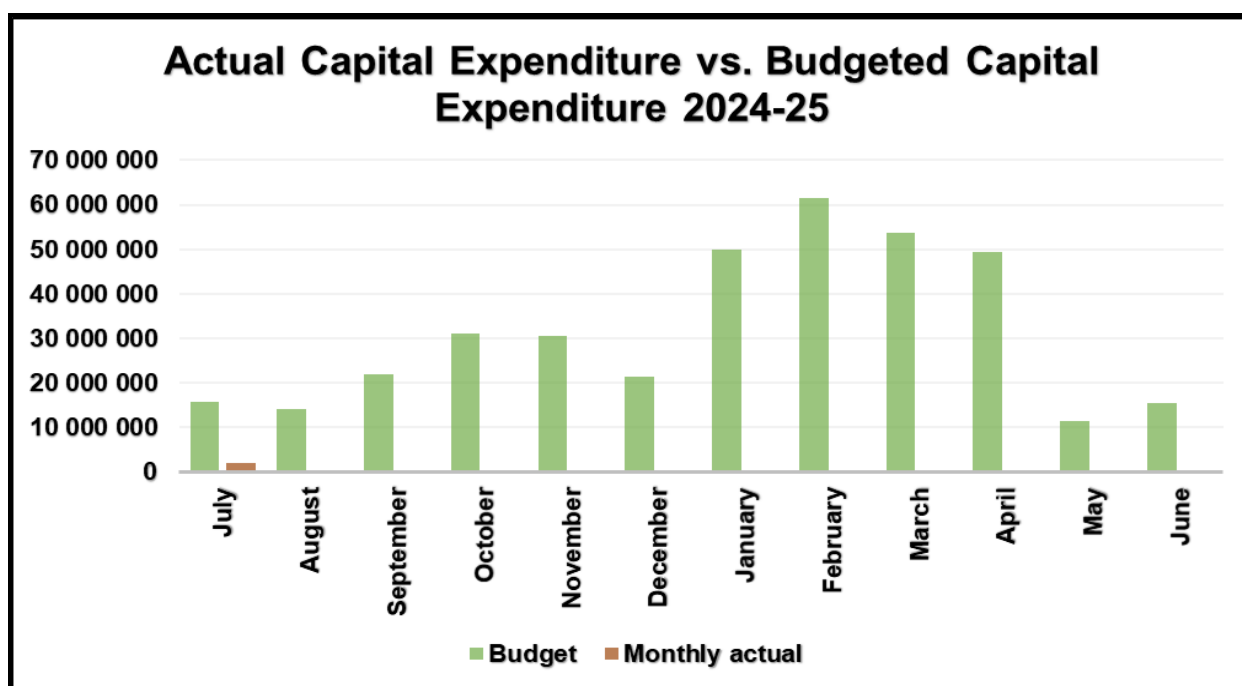
Section 10 – Material variances to the SDBIP

No material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July							
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			29 889	–		
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	–		
Total Capital expenditure	376 478	1 968					



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 - M01 July							
Description	Budget Year 2024/25						
	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	275 466	1 534	1 534	12 022	10 488	87.2%	275 466
Roads Infrastructure	117 253	–	–	5 463	5 463	100.0%	117 253
<i>Roads</i>	117 253	–	–	5 463	5 463	100.0%	117 253
Storm water Infrastructure	1 509	–	–	–	–		1 509
<i>Storm water Conveyance</i>	1 509	–	–	–	–		1 509
Electrical Infrastructure	61 979	1 505	1 505	3 048	1 543	50.6%	61 979
<i>MV Substations</i>	31 611	–	–	–	–		31 611
<i>MV Switching Stations</i>	5 350	–	–	–	–		5 350
<i>MV Networks</i>	22 818	1 393	1 393	2 818	1 425	50.6%	22 818
<i>LV Networks</i>	2 200	113	113	230	117	50.9%	2 200
Water Supply Infrastructure	38 951	29	29	1 541	1 512	98.1%	38 951
<i>Distribution</i>	38 951	29	29	1 541	1 512	98.1%	38 951
Sanitation Infrastructure	26 154	–	–	1 470	1 470	100.0%	26 154
<i>Reticulation</i>	26 154	–	–	1 470	1 470	100.0%	26 154
Solid Waste Infrastructure	29 621	–	–	500	500	100.0%	29 621
<i>Landfill Sites</i>	29 621	–	–	500	500	100.0%	29 621
Community Assets	14 141	–	–	2 000	2 000	100.0%	14 141
Community Facilities	1 800	–	–	–	–		1 800
<i>Purls</i>	1 100	–	–	–	–		1 100
<i>Public Ablution Facilities</i>	700	–	–	–	–		700
Sport and Recreation Facilities	12 341	–	–	2 000	2 000	100.0%	12 341
<i>Indoor Facilities</i>	980	–	–	–	–		980
<i>Outdoor Facilities</i>	11 361	–	–	2 000	2 000	100.0%	11 361
Other assets	16 977	–	–	996	996	100.0%	16 977
Operational Buildings	650	–	–	–	–		650
<i>Municipal Offices</i>	300	–	–	–	–		300
<i>Stores</i>	350	–	–	–	–		350
Housing	16 327	–	–	996	996	100.0%	16 327
<i>Social Housing</i>	16 327	–	–	996	996	100.0%	16 327
Intangible Assets	400	–	–	–	–		400
Licences and Rights	400	–	–	–	–		400
<i>Computer Software and Applications</i>	400	–	–	–	–		400
Computer Equipment	1 790	–	–	8	8	100.0%	1 790
Computer Equipment	1 790	–	–	8	8	100.0%	1 790
Furniture and Office Equipment	920	25	25	–	(25)	#DIV/0!	920
Furniture and Office Equipment	920	25	25	–	(25)	#DIV/0!	920
Machinery and Equipment	2 187	167	167	67	(100)	-148.9%	2 187
Machinery and Equipment	2 187	167	167	67	(100)	-148.9%	2 187
Transport Assets	15 638	–	–	–	–		15 638
Transport Assets	15 638	–	–	–	–		15 638
Land	8 700	–	–	–	–		8 700
Land	8 700	–	–	–	–		8 700
Total Capital Expenditure on new assets	336 219	1 726	1 726	15 093	13 366	88.6%	336 219

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Budget Year 2024/25						
	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	3 000	-	-	-	-		3 000
Roads Infrastructure	-	-	-	-	-		-
Sanitation Infrastructure	3 000	-	-	-	-		3 000
<i>Reticulation</i>	3 000	-	-	-	-		3 000
Community Assets	250	-	-	-	-		250
Community Facilities	-	-	-	-	-		-
Sport and Recreation Facilities	250	-	-	-	-		250
<i>Outdoor Facilities</i>	250	-	-	-	-		250
Furniture and Office Equipment	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-	-	-		-
Machinery and Equipment	160	-	-	-	-		160
Machinery and Equipment	160	-	-	-	-		160
Total Capital Expenditure on renewal of existing ass	3 410	-	-	-	-		3 410

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

Description	Budget Year 2024/25						
	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	30 744	242	242	261	18	7.0%	30 744
Roads Infrastructure	9 749	-	-	-	-		9 749
<i>Roads</i>	9 749	-	-	-	-		9 749
Storm water Infrastructure	250	-	-	-	-		250
<i>Storm water Conveyance</i>	250	-	-	-	-		250
Electrical Infrastructure	4 483	242	242	261	18	7.0%	4 483
<i>MV Networks</i>	2 633	242	242	298	55	18.6%	2 633
<i>LV Networks</i>	1 850	-	-	(37)	(37)	100.0%	1 850
Water Supply Infrastructure	10 434	-	-	-	-		10 434
<i>Bulk Mains</i>	500	-	-	-	-		500
<i>Distribution</i>	9 734	-	-	-	-		9 734
<i>PRV Stations</i>	200	-	-	-	-		200
Sanitation Infrastructure	5 827	-	-	-	-		5 827
<i>Waste Water Treatment Works</i>	5 827	-	-	-	-		5 827
Community Assets	6 105	-	-	500	500	100.0%	6 105
Community Facilities	-	-	-	-	-		-
Sport and Recreation Facilities	6 105	-	-	500	500	100.0%	6 105
<i>Outdoor Facilities</i>	6 105	-	-	500	500	100.0%	6 105
Total Capital Expenditure on upgrading of existing	36 848	242	242	761	518	68.2%	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 - M01 July

Description	Budget Year 2024/25						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>							
<u>Infrastructure</u>	49 514	2 422	2 422	3 890	1 468	37.7%	49 514
Roads Infrastructure	6 026	109	109	596	487	81.7%	6 026
<i>Roads</i>	5 953	109	109	490	381	77.8%	5 953
<i>Road Furniture</i>	73	–	–	106	106	100.0%	73
Storm water Infrastructure	22 254	1 413	1 413	1 712	299	17.5%	22 254
<i>Storm water Conveyance</i>	22 254	1 413	1 413	1 712	299	17.5%	22 254
Electrical Infrastructure	5 322	137	137	271	134	49.5%	5 322
<i>MV Substations</i>	191	4	4	16	12	74.9%	191
<i>MV Networks</i>	1 900	–	–	–	–		1 900
<i>LV Networks</i>	3 231	133	133	255	122	47.9%	3 231
Water Supply Infrastructure	1 707	46	46	142	96	67.4%	1 707
<i>Reservoirs</i>	1 256	46	46	105	58	55.7%	1 256
<i>Pump Stations</i>	161	–	–	13	13	100.0%	161
<i>Distribution</i>	290	–	–	24	24	100.0%	290
Sanitation Infrastructure	5 464	41	41	455	415	91.1%	5 464
<i>Pump Station</i>	1 031	13	13	86	73	85.0%	1 031
<i>Waste Water Treatment Works</i>	4 434	28	28	369	342	92.5%	4 434
Solid Waste Infrastructure	8 741	676	676	713	37	5.2%	8 741
<i>Landfill Sites</i>	8 741	676	676	713	37	5.2%	8 741
<u>Community Assets</u>	3 585	163	163	278	116	41.5%	3 585
Community Facilities	2 543	161	161	192	31	16.1%	2 543
<i>Halls</i>	442	4	4	37	33	90.5%	442
<i>Centres</i>	1 832	158	158	142	(16)	-11.3%	1 832
<i>Libraries</i>	50	–	–	4	4	100.0%	50
<i>Cemeteries/Crematoria</i>	118	–	–	10	10	100.0%	118
<i>Parks</i>	100	–	–	–	–		100
Sport and Recreation Facilities	1 042	1	1	86	85	98.3%	1 042
<i>Indoor Facilities</i>	100	–	–	8	8	100.0%	100
<i>Outdoor Facilities</i>	942	1	1	78	76	98.1%	942
<u>Other assets</u>	1 923	43	43	158	115	72.6%	1 923
Operational Buildings	1 148	33	33	94	61	65.3%	1 148
<i>Municipal Offices</i>	1 148	33	33	94	61	65.3%	1 148
Housing	775	11	11	65	54	83.1%	775
<i>Staff Housing</i>	228	0	0	19	19	97.5%	228
<i>Social Housing</i>	547	10	10	46	35	77.1%	547
<u>Intangible Assets</u>	6 669	981	981	556	(425)	-76.4%	6 669
Licences and Rights	6 669	981	981	556	(425)	-76.4%	6 669
<i>Computer Software and Applications</i>	6 669	981	981	556	(425)	-76.4%	6 669
<u>Computer Equipment</u>	402	11	11	34	23	68.1%	402
Computer Equipment	402	11	11	34	23	68.1%	402
<u>Furniture and Office Equipment</u>	58	1	1	5	4	86.8%	58
Furniture and Office Equipment	58	1	1	5	4	86.8%	58
<u>Machinery and Equipment</u>	1 392	27	27	108	81	75.1%	1 392
Machinery and Equipment	1 392	27	27	108	81	75.1%	1 392
<u>Transport Assets</u>	8 083	282	282	1 167	885	75.9%	8 083
Transport Assets	8 083	282	282	1 167	885	75.9%	8 083
Total Repairs and Maintenance Expenditure	71 627	3 928	3 928	6 196	2 268	36.6%	71 627

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Budget Year 2024/25						
	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>							
<u>Infrastructure</u>	121 985	–	–	–	–		121 985
Roads Infrastructure	32 974	–	–	–	–		32 974
<i>Roads</i>	31 036	–	–	–	–		31 036
<i>Road Structures</i>	1 179	–	–	–	–		1 179
<i>Road Furniture</i>	546	–	–	–	–		546
<i>Capital Spares</i>	213	–	–	–	–		213
Storm water Infrastructure	9 972	–	–	–	–		9 972
<i>Drainage Collection</i>	6 049	–	–	–	–		6 049
<i>Storm water Conveyance</i>	3 923	–	–	–	–		3 923
Electrical Infrastructure	15 047	–	–	–	–		15 047
<i>Power Plants</i>	3	–	–	–	–		3
<i>HV Transmission Conductors</i>	29	–	–	–	–		29
<i>MV Substations</i>	2 799	–	–	–	–		2 799
<i>MV Switching Stations</i>	1 250	–	–	–	–		1 250
<i>MV Networks</i>	7 934	–	–	–	–		7 934
<i>LV Networks</i>	2 819	–	–	–	–		2 819
<i>Capital Spares</i>	213	–	–	–	–		213
Water Supply Infrastructure	19 258	–	–	–	–		19 258
<i>Dams and Weirs</i>	254	–	–	–	–		254
<i>Boreholes</i>	198	–	–	–	–		198
<i>Reservoirs</i>	2 663	–	–	–	–		2 663
<i>Pump Stations</i>	626	–	–	–	–		626
<i>Water Treatment Works</i>	125	–	–	–	–		125
<i>Bulk Mains</i>	2 029	–	–	–	–		2 029
<i>Distribution</i>	13 150	–	–	–	–		13 150
<i>Capital Spares</i>	213	–	–	–	–		213
Sanitation Infrastructure	24 288	–	–	–	–		24 288
<i>Pump Station</i>	21 285	–	–	–	–		21 285
<i>Reticulation</i>	2 754	–	–	–	–		2 754
<i>Waste Water Treatment Works</i>	36	–	–	–	–		36
<i>Capital Spares</i>	213	–	–	–	–		213
Solid Waste Infrastructure	4 217	–	–	–	–		4 217
<i>Landfill Sites</i>	3 849	–	–	–	–		3 849
<i>Waste Drop-off Points</i>	154	–	–	–	–		154
<i>Capital Spares</i>	213	–	–	–	–		213
Rail Infrastructure	15 804	–	–	–	–		15 804
<i>Drainage Collection</i>	6 049	–	–	–	–		6 049
<i>Storm water Conveyance</i>	3 923	–	–	–	–		3 923
<i>MV Substations</i>	2 799	–	–	–	–		2 799
<i>LV Networks</i>	2 819	–	–	–	–		2 819
<i>Capital Spares</i>	213	–	–	–	–		213
Coastal Infrastructure	213	–	–	–	–		213
<i>Capital Spares</i>	213	–	–	–	–		213
Information and Communication Infrastructure	213	–	–	–	–		213
<i>Capital Spares</i>	213	–	–	–	–		213

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Budget Year 2024/25						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Community Assets</u>	9 018	–	–	–	–		9 018
Community Facilities	3 549	–	–	–	–		3 549
<i>Halls</i>	1 347	–	–	–	–		1 347
<i>Centres</i>	316	–	–	–	–		316
<i>Clinics/Care Centres</i>	51	–	–	–	–		51
<i>Museums</i>	15	–	–	–	–		15
<i>Libraries</i>	457	–	–	–	–		457
<i>Cemeteries/Crematoria</i>	237	–	–	–	–		237
<i>Parks</i>	332	–	–	–	–		332
<i>Public Open Space</i>	343	–	–	–	–		343
<i>Public Ablution Facilities</i>	222	–	–	–	–		222
<i>Taxi Ranks/Bus Terminals</i>	17	–	–	–	–		17
<i>Capital Spares</i>	213	–	–	–	–		213
Sport and Recreation Facilities	5 470	–	–	–	–		5 470
<i>Indoor Facilities</i>	1 416	–	–	–	–		1 416
<i>Outdoor Facilities</i>	3 841	–	–	–	–		3 841
<i>Capital Spares</i>	213	–	–	–	–		213
<u>Investment properties</u>	84	–	–	–	–		84
Revenue Generating	42	–	–	–	–		42
<i>Improved Property</i>	42	–	–	–	–		42
Non-revenue Generating	42	–	–	–	–		42
<i>Improved Property</i>	42	–	–	–	–		42
<u>Other assets</u>	2 665	–	–	–	–		2 665
Operational Buildings	2 282	–	–	–	–		2 282
<i>Municipal Offices</i>	1 800	–	–	–	–		1 800
<i>Workshops</i>	2	–	–	–	–		2
<i>Yards</i>	1	–	–	–	–		1
<i>Stores</i>	267	–	–	–	–		267
<i>Capital Spares</i>	213	–	–	–	–		213
Housing	383	–	–	–	–		383
<i>Staff Housing</i>	148	–	–	–	–		148
<i>Social Housing</i>	22	–	–	–	–		22
<i>Capital Spares</i>	213	–	–	–	–		213
<u>Intangible Assets</u>	144	–	–	–	–		144
Licences and Rights	144	–	–	–	–		144
<i>Computer Software and Applications</i>	144	–	–	–	–		144
<u>Computer Equipment</u>	2 268	–	–	–	–		2 268
Computer Equipment	2 268	–	–	–	–		2 268
<u>Furniture and Office Equipment</u>	961	–	–	–	–		961
Furniture and Office Equipment	961	–	–	–	–		961
<u>Machinery and Equipment</u>	3 172	–	–	–	–		3 172
Machinery and Equipment	3 172	–	–	–	–		3 172
<u>Transport Assets</u>	5 929	–	–	–	–		5 929
Transport Assets	5 929	–	–	–	–		5 929
Total Depreciation	146 227	–	–	–	–		146 227

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 **July 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature

Date: 14 August 2024

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 **July 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

Signature



Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



Date: 14 August 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: 15 August 2024