

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 2025

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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 2025 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 2025.

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 1 606 490 727	R 163 517 615	R 161 278 681	R -2 238 934	-1%	10%
Operating Expenditure	R 1 458 809 231	R 52 787 338	R 36 079 782	R -16 707 556	-32%	2%
Capital	R 293 798 527	R 8 540 000	R 1 983 978	R -6 556 022	-77%	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 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	548 246	48 066	48 066	42 723	5 344	13%	548 246
Service charges - Water	103 605	8 319	8 319	7 057	1 262	18%	103 605
Service charges - Waste Water Management	61 128	4 874	4 874	5 102	(228)	-4%	61 128
Service charges - Waste management	42 709	3 759	3 759	3 559	200	6%	42 709
Sale of Goods and Rendering of Services	14 664	1 315	1 315	852	463	54%	14 664
Agency services	7 194	456	456	612	(155)	-25%	7 194
Interest earned from Receivables	3 821	277	277	318	(41)	-13%	3 821
Interest from Current and Non Current Assets	81 529	848	848	682	166	24%	81 529
Rental from Fixed Assets	1 759	365	365	147	218	148%	1 759
Operational Revenue	4 885	387	387	404	(17)	-4%	4 885
Non-Exchange Revenue							
Property rates	212 727	17 909	17 909	17 571	337	2%	212 727
Surcharges and Taxes		-	-	-	-		-
Fines, penalties and forfeits	38 363	26	26	28	(2)	-7%	38 363
Licence and permits	5 669	441	441	478	(36)	-8%	5 669
Transfers and subsidies - Operational	342 208	71 164	71 164	81 255	(10 091)	-12%	342 208
Interest	2 253	177	177	188	(11)	-6%	2 253
Operational Revenue	12 484	1 050	1 050	1 040	9	1%	12 484
Gains on disposal of Assets	2 680	214	214	17	197	1183%	2 680
Total Revenue (excluding capital transfers and contributions)	1 485 925	159 648	159 648	162 033	(2 385)	-1%	1 485 925

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 July 2025.

- **Service charges - Electricity** stands at 13% above the YTD budgeted projections mainly due to increased consumption. The Adjustment budget will be aligned to the audited outcomes.
- **Service charges - Water** stands at 18% above the YTD budgeted projections. Material variances were observed in some areas such as Chatsworth, etc.
- **Sale of Goods & Rendering of Services** stands above the YTD budgeted projections mainly due to Additional Fees: Unauthorised Land Use and Building Plan Fees line items.
- **Rental from Fixed Assets** stands above the YTD budgeted projections mainly due to the rental of sportsgrounds.
- **Transfers and subsidies – Operational** stands at 12% below the YTD budgeted projections due to the revenue being recognised based on the monthly expenditure of the grants.
- **Gains on disposal of Assets** refer to Sale of land transactions that realised.
- Revenue for the month of **July 2025** was **R156.648 million** whilst the overall YTD performance **excluding capital transfers** is more or less in line with 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 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	368 788	24 055	24 055	26 356	(2 301)	-9%	368 788
Remuneration of councillors	12 630	1 024	1 024	1 052	(28)	-3%	12 630
Bulk purchases - electricity	479 999	383	383	455	(72)	-16%	479 999
Inventory consumed	72 865	2 149	2 149	2 914	(765)	-26%	72 865
Debt impairment	5 959	–	–	–	–		5 959
Depreciation and amortisation	133 697	–	–	–	–		133 697
Interest	9 954	–	–	–	–		9 954
Contracted services	231 960	1 477	1 477	17 575	(16 097)	-92%	231 960
Transfers and subsidies	4 073	146	146	144	2	1%	4 073
Irrecoverable debts written off	41 008	105	105	–	105	#DIV/0!	41 008
Operational costs	67 124	6 739	6 739	4 290	2 449	57%	67 124
Losses on Disposal of Assets	17 260	–	–	–	–		17 260
Other Losses	13 490	–	–	–	–		13 490
Total Expenditure	1 458 809	36 080	36 080	52 787	(16 708)	-32%	1 458 809

- **Employee Related Costs** is lower than the YTD budgeted projections mainly due to vacant posts and underspending on various line items.
- **Inventory consumed** stands at 26% below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Contracted Services** is below the YTD budgeted projections mainly due to the underspending on the Top structure projects.
- **Operational costs** stands at 57% above the YTD budgeted projections mainly due to the annual Insurance premium being paid.
- Expenditure for the month of **July 2025** was **R36.080 million** whilst the overall YTD performance stands at **32% 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 2025/26						
	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	94 706	1 489	1 489	4 000	(2 511)	-63%	94 706
Vote 4 - Electricity Services	75 133	–	–	1 025	(1 025)	-100%	75 133
Vote 6 - Development Services	58 712	301	301	3 375	(3 074)	-91%	58 712
Total Capital Multi-year expenditure	228 552	1 790	1 790	8 400	(6 610)	-79%	228 552
<u>Single Year expenditure appropriation</u>							
Vote 1 - Corporate Services	573	–	–	–	–		573
Vote 2 - Civil Services	49 284	25	25	–	25	#DIV/0!	49 284
Vote 3 - Council	12	–	–	–	–		12
Vote 4 - Electricity Services	13 033	169	169	140	29	21%	13 033
Vote 5 - Financial Services	168	–	–	–	–		168
Vote 6 - Development Services	364	–	–	–	–		364
Vote 7 - Municipal Manager	12	–	–	–	–		12
Vote 8 - Protection Services	1 800	–	–	–	–		1 800
Total Capital single-year expenditure	65 247	194	194	140	54	38%	65 247
Total Capital Expenditure	293 799	1 984	1 984	8 540	(6 556)	-77%	293 799
<u>Capital Expenditure - Functional Classification</u>							
<i>Governance and administration</i>	4 267	–	–	–	–		4 267
Executive and council	24	–	–	–	–		24
Finance and administration	4 243	–	–	–	–		4 243
<i>Community and public safety</i>	14 390	–	–	–	–		14 390
Community and social services	10 343	–	–	–	–		10 343
Sport and recreation	2 247	–	–	–	–		2 247
Public safety	1 800	–	–	–	–		1 800
<i>Economic and environmental services</i>	97 186	507	507	3 312	(2 805)	-85%	97 186
Planning and development	12 760	–	–	338	(338)	-100%	12 760
Road transport	84 426	507	507	2 974	(2 467)	-83%	84 426
<i>Trading services</i>	177 955	1 477	1 477	5 228	(3 751)	-72%	177 955
Energy sources	86 083	169	169	1 165	(996)	-86%	86 083
Water management	31 588	52	52	486	(434)	-89%	31 588
Waste water management	21 338	14	14	577	(563)	-98%	21 338
Waste management	38 946	1 243	1 243	3 000	(1 757)	-59%	38 946
Total Capital Expenditure - Functional Classification	293 799	1 984	1 984	8 540	(6 556)	-77%	293 799
<u>Funded by:</u>							
National Government	60 270	1 330	1 330	2 400	(1 070)	-45%	60 270
Provincial Government	60 016	301	301	3 375	(3 074)	-91%	60 016
Transfers recognised - capital	120 287	1 631	1 631	5 775	(4 144)	-72%	120 287
Borrowing	30 000	–	–	–	–		30 000
Internally generated funds	143 512	353	353	2 765	(2 412)	-87%	143 512
Total Capital Funding	293 799	1 984	1 984	8 540	(6 556)	-77%	293 799

- Capital expenditure for the month of **July 2025** amounts to **R1 983 978** and stands at **76.77%** 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 983 978, 0.68%** of the total budget of **R293 798 527**.
- Commitments are R26 435 548.

2025-2026 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?
Roads											
1	Roads Swartland: Resealing of Roads	20 500 000	-	-	-	-		Procurement	Swartland	2%	N/A
2	Roads Swartland: Construction of New Roads	39 027 405	246 404	246 404	1 000 000	-753 596	-75%	Construction and Pre-implementation	Swartland	5%	Note: Project to be implemented with 2 contracts. T14.24.25 currently in construction and T27.24.25 currently in contractual documentation phase.
Refuse											
3	Highlands: Development of new cell	23 435 581	1 242 669	1 242 669	3 000 000	-1 757 331	-59%	Construction	Swartland	10%	N/A
4	Highlands: Security Wall	9 600 000	-	-	-	-		Procurement	Swartland	5%	N/A
Water											
5	Water networks: Upgrades and Replacement	10 700 000	-	-	-	-		Procurement	Swartland	3%	N/A
Electrical Services											
6	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	52 100 000	-	-	525 000	-525 000	-100%	Procurement	Wesbank	2%	
7	Malmesbury De Hoop Serviced Sites	10 315 000	-	-	500 000	-500 000	-100%	Procurement	Malmesbury	2%	
8	Moorreesburg 600 IRDP even. Electrical infrastructure and connections	7 550 000	-	-	-	-		Contractor appointed	Moorreesburg	4%	
Housing											
9	Malmesbury De Hoop Housing Project	40 500 000	301 354	301 354	3 375 000	-3 073 646	-91%	Construction	Malmesbury	7%	N/A
10	Kalbaskraal SEF	9 300 000	-	-	-	-		Procurement	Kalbaskraal	2%	Tender closed 25 July 2025.
TOTAL		223 027 986	1 790 427	1 790 427	8 400 000	-6 609 573	-79%				

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 2025/26		
		Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.1%	0.0%	1.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	20.9%	0.0%	20.9%
<u>Safety of Capital</u>				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	7.8%	7.2%
Gearing	Long Term Borrowing/ Funds & Reserves	10.7%	9.1%	10.7%
<u>Liquidity</u>				
Current Ratio	Current assets/current liabilities	7:1	3:1	7:1
Liquidity Ratio	Monetary Assets/Current Liabilities	7:1	2:1	7:1
<u>Revenue Management</u>				
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	95.0%	98.14%	95.0%
<u>Creditors Management</u>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	99.63%	100.0%
<u>Other Indicators</u>				
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	5.01%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	22.98%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	24.8%	15.1%	24.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.9%	1.4%	5.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	9.7%	0.0%	9.7%
<u>IDP regulation financial viability indicators</u>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	12.2%	0.0%	12.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	18.4%	2.4%	18.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	9	9	9

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 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	212 727	17 909	17 909	17 571	337	2%	212 727
Service charges	755 688	65 019	65 019	58 441	6 577	11%	755 688
Investment revenue	81 529	848	848	682	166	24%	81 529
Transfers and subsidies - Operational	342 208	71 164	71 164	177 135	(105 971)	(0)	342 208
Other own revenue	93 773	4 709	4 709	4 083	625	15%	93 773
Total Revenue (excluding capital transfers and contributions)	1 485 925	159 648	159 648	257 912	(98 265)	-38%	1 485 925
Employee costs	368 788	24 055	24 055	26 356	(2 301)	-9%	368 788
Remuneration of Councillors	12 630	1 024	1 024	1 052	(28)	-3%	12 630
Depreciation and amortisation	133 697	–	–	–	–		133 697
Interest	9 954	–	–	–	–		9 954
Inventory consumed and bulk purchases	552 865	2 532	2 532	3 369	(837)	-25%	552 865
Transfers and subsidies	4 073	146	146	144	2	1%	4 073
Other expenditure	376 802	8 322	8 322	21 865	(13 543)	-62%	376 802
Total Expenditure	1 458 809	36 080	36 080	52 787	(16 708)	-32%	1 458 809
Surplus/(Deficit)	27 116	123 568	123 568	205 125	(81 557)	-40%	27 116
Transfers and subsidies - capital (monetary allocations)	120 566	1 631	1 631	1 485	146	10%	120 566
Transfers and subsidies - capital (in-kind)	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	147 681	125 199	125 199	206 610	(81 411)	-39%	147 681
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
Surplus/ (Deficit) for the year	147 681	125 199	125 199	206 610	(81 411)	-39%	147 681
Capital expenditure & funds sources							
Capital expenditure	293 799	1 984	1 984	8 540	(6 556)	-77%	293 799
Capital transfers recognised	120 287	1 631	1 631	5 775	(4 144)	-72%	120 287
Borrowing	30 000	–	–	–	–		30 000
Internally generated funds	143 512	353	353	2 765	(2 412)	-87%	143 512
Total sources of capital funds	293 799	1 984	1 984	8 540	(6 556)	-77%	293 799
Financial position							
Total current assets	1 146 461		1 128 323				1 146 461
Total non current assets	2 670 947		2 912 786				2 670 947
Total current liabilities	156 461		325 589				156 461
Total non current liabilities	227 630		199 419				227 630
Community wealth/Equity	3 433 317		3 390 902				3 433 317
Cash flows							
Net cash from (used) operating	341 602	137 168	137 168	72 458	(64 710)	-89%	341 602
Net cash from (used) investing	148	(5 698)	(5 698)	(8 540)	(2 842)	33%	148
Net cash from (used) financing	23 956	539	539	–	(539)	#DIV/0!	23 956
Cash/cash equivalents at the month/year end	895 335	–	661 639	593 547	(68 091)	-11%	895 335
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	12 069	2 025	1 846	1 625	4 579	36 700	132 699
Creditors Age Analysis							
Total Creditors	–	–	–	–	–	–	1 495

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 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue - Functional							
<i>Governance and administration</i>	389 717	54 025	54 025	53 641	385	1%	389 717
Executive and council	265	20	20	22	(2)	-9%	265
Finance and administration	389 452	54 005	54 005	53 619	387	1%	389 452
Internal audit	-	-	-	-	-		-
<i>Community and public safety</i>	262 229	2 969	2 969	10 944	(7 975)	-73%	262 229
Community and social services	13 027	1 187	1 187	1 074	112	10%	13 027
Sport and recreation	5 939	341	341	281	60	22%	5 939
Public safety	49 236	1 123	1 123	887	236	27%	49 236
Housing	194 028	318	318	8 701	(8 383)	-96%	194 028
Health	-	-	-	-	-		-
<i>Economic and environmental services</i>	39 587	1 937	1 937	2 630	(692)	-26%	39 587
Planning and development	5 592	897	897	465	431	93%	5 592
Road transport	33 995	1 041	1 041	2 165	(1 124)	-52%	33 995
Environmental protection	-	-	-	-	-		-
<i>Trading services</i>	914 931	102 347	102 347	96 301	6 045	6%	914 931
Energy sources	586 262	53 306	53 306	49 457	3 849	8%	586 262
Water management	135 595	15 582	15 582	14 405	1 177	8%	135 595
Waste water management	106 188	19 304	19 304	19 647	(343)	-2%	106 188
Waste management	86 886	14 155	14 155	12 793	1 362	11%	86 886
<i>Other</i>	26	-	-	2	(2)	-100%	26
Total Revenue - Functional	1 606 491	161 279	161 279	163 518	(2 239)	-1%	1 606 491
Expenditure - Functional							
<i>Governance and administration</i>	198 566	14 194	14 194	13 261	933	7%	198 566
Executive and council	30 531	2 586	2 586	1 966	620	32%	30 531
Finance and administration	165 245	11 345	11 345	11 082	263	2%	165 245
Internal audit	2 789	263	263	212	51	24%	2 789
<i>Community and public safety</i>	322 271	8 542	8 542	21 378	(12 835)	-60%	322 271
Community and social services	30 804	1 877	1 877	2 143	(266)	-12%	30 804
Sport and recreation	42 431	2 100	2 100	2 628	(528)	-20%	42 431
Public safety	107 805	4 335	4 335	5 061	(725)	-14%	107 805
Housing	141 231	231	231	11 546	(11 316)	-98%	141 231
<i>Economic and environmental services</i>	108 231	2 596	2 596	3 482	(886)	-25%	108 231
Planning and development	17 956	1 161	1 161	1 368	(207)	-15%	17 956
Road transport	90 275	1 435	1 435	2 114	(680)	-32%	90 275
<i>Trading services</i>	827 409	10 730	10 730	14 599	(3 869)	-27%	827 409
Energy sources	556 387	2 550	2 550	3 634	(1 084)	-30%	556 387
Water management	117 662	1 954	1 954	2 469	(515)	-21%	117 662
Waste water management	85 910	3 600	3 600	4 226	(626)	-15%	85 910
Waste management	67 452	2 626	2 626	4 270	(1 644)	-39%	67 452
<i>Other</i>	2 332	18	18	67	(50)	-74%	2 332
Total Expenditure - Functional	1 458 809	36 080	36 080	52 787	(16 708)	-32%	1 458 809
Surplus/ (Deficit) for the year	147 681	125 199	125 199	110 730	14 469	13%	147 681

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 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue by Vote							
Vote 1 - Corporate Services	11 982	1 181	1 181	995	186	19%	11 982
Vote 2 - Civil Services	354 006	49 605	49 605	48 189	1 417	3%	354 006
Vote 3 - Council	265	20	20	22	(2)	-9%	265
Vote 4 - Electricity Services	586 280	53 307	53 307	49 459	3 849	8%	586 280
Vote 5 - Financial Services	387 011	53 770	53 770	53 498	272	1%	387 011
Vote 6 - Development Services	204 042	1 362	1 362	9 313	(7 951)	-85%	204 042
Vote 7 - Municipal Manager	–	–	–	–	–	–	–
Vote 8 - Protection Services	62 905	2 033	2 033	2 042	(9)	0%	62 905
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–
Total Revenue by Vote	1 606 491	161 279	161 279	163 518	(2 239)	-1%	1 606 491
Expenditure by Vote							
Vote 1 - Corporate Services	49 233	2 954	2 954	3 511	(557)	-16%	49 233
Vote 2 - Civil Services	431 330	12 947	12 947	17 475	(4 528)	-26%	431 330
Vote 3 - Council	25 469	2 260	2 260	1 596	665	42%	25 469
Vote 4 - Electricity Services	559 645	4 737	4 737	3 598	1 139	32%	559 645
Vote 5 - Financial Services	84 577	4 926	4 926	5 649	(722)	-13%	84 577
Vote 6 - Development Services	172 555	2 225	2 225	13 832	(11 607)	-84%	172 555
Vote 7 - Municipal Manager	11 298	823	823	847	(23)	-3%	11 298
Vote 8 - Protection Services	124 701	5 207	5 207	6 280	(1 073)	-17%	124 701
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–
Total Expenditure by Vote	1 458 809	36 080	36 080	52 787	(16 708)	-32%	1 458 809
Surplus/ (Deficit) for the year	147 681	125 199	125 199	110 730	14 469	13%	147 681

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 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	548 246	48 066	48 066	42 723	5 344	13%	548 246
Service charges - Water	103 605	8 319	8 319	7 057	1 262	18%	103 605
Service charges - Waste Water Management	61 128	4 874	4 874	5 102	(228)	-4%	61 128
Service charges - Waste management	42 709	3 759	3 759	3 559	200	6%	42 709
Sale of Goods and Rendering of Services	14 664	1 315	1 315	852	463	54%	14 664
Agency services	7 194	456	456	612	(155)	-25%	7 194
Interest earned from Receivables	3 821	277	277	318	(41)	-13%	3 821
Interest from Current and Non Current Assets	81 529	848	848	682	166	24%	81 529
Rental from Fixed Assets	1 759	365	365	147	218	148%	1 759
Operational Revenue	4 885	387	387	404	(17)	-4%	4 885
Non-Exchange Revenue							
Property rates	212 727	17 909	17 909	17 571	337	2%	212 727
Fines, penalties and forfeits	38 363	26	26	28	(2)	-7%	38 363
Licence and permits	5 669	441	441	478	(36)	-8%	5 669
Transfers and subsidies - Operational	342 208	71 164	71 164	81 255	(10 091)	-12%	342 208
Interest	2 253	177	177	188	(11)	-6%	2 253
Operational Revenue	12 484	1 050	1 050	1 040	9	1%	12 484
Gains on disposal of Assets	2 680	214	214	17	197	1183%	2 680
Total Revenue (excluding capital transfers and contributions)	1 485 925	159 648	159 648	162 033	(2 385)	-1%	1 485 925
Expenditure By Type							
Employee related costs	368 788	24 055	24 055	26 356	(2 301)	-9%	368 788
Remuneration of councillors	12 630	1 024	1 024	1 052	(28)	-3%	12 630
Bulk purchases - electricity	479 999	383	383	455	(72)	-16%	479 999
Inventory consumed	72 865	2 149	2 149	2 914	(765)	-26%	72 865
Debt impairment	5 959	—	—	—	—		5 959
Depreciation and amortisation	133 697	—	—	—	—		133 697
Interest	9 954	—	—	—	—		9 954
Contracted services	231 960	1 477	1 477	17 575	(16 097)	-92%	231 960
Transfers and subsidies	4 073	146	146	144	2	1%	4 073
Irrecoverable debts written off	41 008	105	105	—	105	#DIV/0!	41 008
Operational costs	67 124	6 739	6 739	4 290	2 449	57%	67 124
Losses on Disposal of Assets	17 260	—	—	—	—		17 260
Other Losses	13 490	—	—	—	—		13 490
Total Expenditure	1 458 809	36 080	36 080	52 787	(16 708)	-32%	1 458 809
Surplus/(Deficit)	27 116	123 568	123 568	109 245	14 323	13%	27 116
Transfers and subsidies - capital (monetary)	120 566	1 631	1 631	1 485	146	10%	120 566
Transfers and subsidies - capital (in-kind)	—	—	—	—	—		—
Surplus/(Deficit) after capital transfers & Intercompany/Parent subsidiary transactions	147 681	125 199	125 199	110 730	14 469	13%	147 681
Surplus/ (Deficit) for the year	147 681	125 199	125 199	110 730	14 469	13%	147 681

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 2025/26							
	Original Budget	Adjusted 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	94 706	–	1 489	1 489	4 000	(2 511)	-63%	94 706
Vote 4 - Electricity Services	75 133	–	–	–	1 025	(1 025)	-100%	75 133
Vote 6 - Development Services	58 712	–	301	301	3 375	(3 074)	-91%	58 712
Total Capital Multi-year expenditure	228 552	–	1 790	1 790	8 400	(6 610)	-79%	228 552
<u>Single Year expenditure appropriation</u>								
Vote 1 - Corporate Services	573	–	–	–	–	–		573
Vote 2 - Civil Services	49 284	–	25	25	–	25	#DIV/0!	49 284
Vote 3 - Council	12	–	–	–	–	–		12
Vote 4 - Electricity Services	13 033	–	169	169	140	29	21%	13 033
Vote 5 - Financial Services	168	–	–	–	–	–		168
Vote 6 - Development Services	364	–	–	–	–	–		364
Vote 7 - Municipal Manager	12	–	–	–	–	–		12
Vote 8 - Protection Services	1 800	–	–	–	–	–		1 800
Total Capital single-year expenditure	65 247	–	194	194	140	54	38%	65 247
Total Capital Expenditure	293 799	–	1 984	1 984	8 540	(6 556)	-77%	293 799
<u>Capital Expenditure - Functional Classification</u>								
<i>Governance and administration</i>	4 267	–	–	–	–	–		4 267
Executive and council	24		–	–	–	–		24
Finance and administration	4 243		–	–	–	–		4 243
<i>Community and public safety</i>	14 390	–	–	–	–	–		14 390
Community and social services	10 343		–	–	–	–		10 343
Sport and recreation	2 247		–	–	–	–		2 247
Public safety	1 800		–	–	–	–		1 800
<i>Economic and environmental services</i>	97 186	–	507	507	3 312	(2 805)	-85%	97 186
Planning and development	12 760		–	–	338	(338)	-100%	12 760
Road transport	84 426		507	507	2 974	(2 467)	-83%	84 426
<i>Trading services</i>	177 955	–	1 477	1 477	5 228	(3 751)	-72%	177 955
Energy sources	86 083		169	169	1 165	(996)	-86%	86 083
Water management	31 588		52	52	486	(434)	-89%	31 588
Waste water management	21 338		14	14	577	(563)	-98%	21 338
Waste management	38 946		1 243	1 243	3 000	(1 757)	-59%	38 946
Total Capital Expenditure - Functional Classification	293 799	–	1 984	1 984	8 540	(6 556)	-77%	293 799
<u>Funded by:</u>								
National Government	60 270		1 330	1 330	2 400	(1 070)	-45%	60 270
Provincial Government	60 016		301	301	3 375	(3 074)	-91%	60 016
Transfers recognised - capital	120 287	–	1 631	1 631	5 775	(4 144)	-72%	120 287
Borrowing	30 000		–	–	–	–		30 000
Internally generated funds	143 512		353	353	2 765	(2 412)	-87%	143 512
Total Capital Funding	293 799	–	1 984	1 984	8 540	(6 556)	-77%	293 799

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M01 July			
Description	Budget Year 2025/26		
	Original Budget	YearTD actual	Full Year Forecast
R thousands			
<u>ASSETS</u>			
Current assets			
Cash and cash equivalents	895 335	784 259	895 335
Trade and other receivables from exchange transactions	121 920	129 833	121 920
Receivables from non-exchange transactions	52 683	48 566	52 683
Current portion of non-current receivables	(287)	(287)	(287)
Inventory	40 407	19 368	40 407
VAT	35 344	146 402	35 344
Other current assets	1 058	181	1 058
Total current assets	1 146 461	1 128 323	1 146 461
Non current assets			
Investments	—	366 329	—
Investment property	23 852	23 500	23 852
Property, plant and equipment	2 642 408	2 517 987	2 642 408
Heritage assets	4 121	4 121	4 121
Intangible assets	566	849	566
Total non current assets	2 670 947	2 912 786	2 670 947
TOTAL ASSETS	3 817 408	4 041 108	3 817 408
<u>LIABILITIES</u>			
Current liabilities			
Bank overdraft	—	—	—
Financial liabilities	8 325	6 044	8 325
Consumer deposits	20 160	21 331	20 160
Trade and other payables from exchange transactions	90 183	57 677	90 183
Trade and other payables from non-exchange transactions	4 581	83 520	4 581
Provision	23 708	23 760	23 708
VAT	9 505	133 258	9 505
Total current liabilities	156 461	325 589	156 461
Non current liabilities			
Financial liabilities	48 988	27 292	48 988
Provision	83 898	81 974	83 898
Other non-current liabilities	94 744	90 153	94 744
Total non current liabilities	227 630	199 419	227 630
TOTAL LIABILITIES	384 091	525 008	384 091
NET ASSETS	3 433 317	3 516 101	3 433 317
<u>COMMUNITY WEALTH/EQUITY</u>			
Accumulated surplus/(deficit)	2 974 224	3 091 480	2 974 224
Reserves and funds	459 093	299 421	459 093
TOTAL COMMUNITY WEALTH/EQUITY	3 433 317	3 390 902	3 433 317

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 2025/26						
	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	203 845	15 929	15 929	16 987	(1 058)	-6%	203 845
Service charges	741 336	57 187	57 187	61 778	(4 591)	-7%	741 336
Other revenue	323 218	25 767	25 767	25 377	390	2%	323 218
Transfers and Subsidies - Operational	343 708	68 879	68 879	71 874	(2 995)	-4%	343 708
Transfers and Subsidies - Capital	115 548	15 995	15 995	9 629	6 366	66%	115 548
Interest	81 529	1 183	1 183	681	502	74%	81 529
Dividends	-	-	-	-	-		-
Payments							
Suppliers and employees	(1 460 203)	(47 772)	(47 772)	(113 253)	(65 481)	58%	(1 460 203)
Interest	(3 305)	-	-	(275)	(275)	100%	(3 305)
Transfers and Subsidies	(4 073)	-	-	(339)	(339)	100%	(4 073)
NET CASH FROM/(USED) OPERATING ACTIVITIES	341 602	137 168	137 168	72 458	(64 710)	-89%	341 602
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	2 680	214	214	-	214	#DIV/0!	2 680
Decrease (increase) in non-current receivables	-	-	-	-	-		-
Decrease (increase) in non-current investments	333 119	-	-	-	-		333 119
Payments							
Capital assets	(335 652)	(5 912)	(5 912)	(8 540)	(2 628)	31%	(335 652)
NET CASH FROM/(USED) INVESTING ACTIVITIES	148	(5 698)	(5 698)	(8 540)	(2 842)	33%	148
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-		-
Borrowing long term/refinancing	30 000	-	-	-	-		30 000
Increase (decrease) in consumer deposits	-	539	539	-	539	#DIV/0!	-
Payments							
Repayment of borrowing	(6 044)	-	-	-	-		(6 044)
NET CASH FROM/(USED) FINANCING ACTIVITIES	23 956	539	539	-	(539)	#DIV/0!	23 956
NET INCREASE/ (DECREASE) IN CASH HELD	365 706	132 010	132 010	63 918			365 706
Cash/cash equivalents at beginning:	529 629	677 020	529 629	529 629			529 629
Cash/cash equivalents at month/year end:	895 335		661 639	593 547			895 335

The Cash and cash equivalents as at 31 July 2025 include investments made to the amount of R600 000 000.

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 2025/26									
		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	8 699	3 046	1 063	888	892	751	1 118	9 431	25 888	13 079
Trade and Other Receivables from Exchange Transactions - Electricity	1300	38 432	3 343	214	95	60	36	365	1 598	44 144	2 155
Receivables from Non-exchange Transactions - Property Rates	1400	17 608	2 502	412	233	159	132	1 424	12 975	35 443	14 922
Receivables from Exchange Transactions - Waste Water Management	1500	4 882	1 571	458	396	359	339	814	5 467	14 285	7 374
Receivables from Exchange Transactions - Waste Management	1600	4 324	1 248	401	343	309	292	705	5 217	12 838	6 866
Receivables from Exchange Transactions - Property Rental Debtors	1700	31	45	4	2	2	1	1	39	126	46
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(2 798)	313	127	68	65	75	151	1 973	(25)	2 333
Total By Income Source	2000	71 178	12 069	2 679	2 025	1 846	1 625	4 579	36 700	132 699	46 774
2024/25 - totals only		64 520	11 453	2 186	1 749	1 530	2 179	5 094	29 842	118 553	40 394
Debtors Age Analysis By Customer Group											
Organs of State	2200	2 090	184	45	33	28	20	158	2 548	5 106	2 788
Commercial	2300	32 366	1 850	270	82	48	31	191	1 406	36 245	1 758
Households	2400	36 722	10 035	2 364	1 910	1 769	1 574	4 229	32 746	91 348	42 228
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	71 178	12 069	2 679	2 025	1 846	1 625	4 579	36 700	132 699	46 774

Total Debtors has increased from **R 127 971 550** in June 2025 to **R 132 699 457** in July 2025.

The collection rate for July 2025 was **103.53%** compared to **109.77%** in June 2025. (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 2025/26									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	1 495	-	-	-	-				1 495	3 526
Auditor General	0800									-	
Other	0900									-	
Medical Aid deductions	1000									-	
Total By Customer Type	1000	1 495	-	-	-	-	-	-	-	1 495	3 526

6.2 Outstanding Creditors: 30 days and older

- None for the month of July 2025.

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 ^a	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months									
Municipality											
ABSA		3 Years	Fixed	Fixed	11.07%	28/06/2026	366 329	33 028	-	-	399 357
NEDBANK		12 months	Fixed	Fixed	8.07%	29/06/2026	250 000	20 067	-	-	270 067
ABSA		12 months	Fixed	Fixed	8.16%	29/06/2026	250 000	20 288	-	-	270 288
AFRICAN BANK		5 months	Fixed	Fixed	8.45%	20/11/2025	50 000	1 644	-	-	51 644
AFRICAN BANK		11 months	Fixed	Fixed	8.65%	20/05/2026	50 000	3 827	-	-	53 827
											-
Municipality sub-total							966 329	78 854	-	-	1 045 183
TOTAL INVESTMENTS AND	2						966 329	78 854	-	-	1 045 183

- During the month of July 2025, an amount of R600 000 000 was invested, in addition to the long-term investment of R300 000 000.

Commitments against Cash & Cash Equivalents			
	30 June 2025	Transactions / Movement 2025/2026	Current Month
Cash & Cash Equivalents:	R 977 001 168		R 1 084 240 650
Primary Bank Account	R 673 893 638	R -493 012 073	R 180 881 565
Short Term Investments (Less than 6 months)	R -	R 50 000 000	R 50 000 000
Medium Term Investments (More than 6 months)	R -	R 550 000 000	R 550 000 000
Longterm Investments	R 300 000 000		R 300 000 000
Cash Floats	R 3 107 530	R 251 555	R 3 359 085
Commitments:	R 737 624 019		R 710 165 422
Unspent Committed Conditional Grants	R 23 272 681		R 23 272 681
Capital funding requirement 2025/26 (Grants & Loans)	R 150 286 604	R -1 630 979	R 148 655 625
Capital Replacement Reserve Movement	R 143 511 923	R -352 998	R 143 158 925
Loan repayment due Dec / June	R 9 954 006	R -	R 9 954 006
Consumer Deposits	R 20 857 367	R 473 388	R 21 330 755
Creditor payments	R 2 363 740	R -868 337	R 1 495 403
Salaries	R 381 418 232	R -25 079 670	R 356 338 562
Bad Debt Contributions/Impairment	R 5 959 466		R 5 959 466
Working Capital	R 239 377 149		R 374 075 228

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 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
RECEIPTS:							
<u>Operating Transfers and Grants</u>							
National Government:	172 480	68 879	68 879	68 879	–		172 480
Local Government Equitable Share	165 310	68 879	68 879	68 879	–		165 310
Finance Management	1 700	–	–	–	–		1 700
EPWP Incentive	1 969	–	–	–	–		1 969
Integrated National Electrification Programme	3 501	–	–	–	–		3 501
Provincial Government:	171 367	–	–	–	–		171 367
Community Development Workers	59	–	–	–	–		59
Human Settlements	136 182	–	–	–	–		136 182
Emergency Fire Kits	573	–	–	–	–		573
Title Deeds Restoration	81	–	–	–	–		81
Libraries	12 384	–	–	–	–		12 384
Maintenance and Construction of Transport Infrastructure	11 900	–	–	–	–		11 900
Establishment of a K9 Unit	4 350	–	–	–	–		4 350
Establishment of a Reaction/Rural Safety Unit	5 838	–	–	–	–		5 838
Total Operating Transfers and Grants	343 847	68 879	68 879	68 879	–		343 847
<u>Capital Transfers and Grants</u>							
National Government:	60 270	15 995	15 995	15 995	–		60 270
Municipal Infrastructure Grant (MIG)	25 405	2 400	2 400	2 400	–		25 405
Integrated National Electrification Programme	17 821	9 595	9 595	9 595	–		17 821
Water Services Infrastructure Grant	17 044	4 000	4 000	4 000	–		17 044
Provincial Government:	60 302	–	–	–	–		60 302
Human Settlements	58 112	–	–	–	–		58 112
Libraries	50	–	–	–	–		50
Municipal Fire Service Capacity Support Grant	550	–	–	–	–		550
Regional Socio-Economic Projects (RSEP)	90	–	–	–	–		90
Municipal Water Resilience Grant	1 500	–	–	–	–		1 500
Total Capital Transfers and Grants	120 572	15 995	15 995	15 995	–		120 572
TOTAL RECEIPTS OF TRANSFERS & GRANTS	464 419	84 874	84 874	84 874	–		464 419

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July							
Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
EXPENDITURE							
<u>Operating expenditure of Transfers and Grants</u>							
National Government:	172 480	10 373	10 373	10 837	(464)	-4.3%	172 480
Local Government Equitable Share	165 310	10 268	10 268	10 542	(274)	-2.6%	165 310
Finance Management	1 700	44	44	131	(87)	-66.5%	1 700
EPWP Incentive	1 969	61	61	164	(103)	-62.6%	1 969
Integrated National Electrification Programme	3 501	–	–	–	–		3 501
Provincial Government:	170 794	2 098	2 098	13 657	(11 559)	-84.6%	170 794
Community Development Workers	59	–	–	4	(4)	-100.0%	59
Human Settlements	135 609	–	–	11 301	(11 301)	-100.0%	135 609
Emergency Fire Kits	573	–	–	42	(42)	-100.0%	573
Title Deeds Restoration	81	–	–	6	(6)	-100.0%	81
Municipal Accreditation and Capacity Building Grant	–	21	21	–	21	#DIV/0!	–
Libraries	12 384	979	979	1 062	(83)	-7.8%	12 384
Maintenance and Construction of Transport Infrastructure	11 900	–	–	11	(11)	-100.0%	11 900
Establishment of a K9 Unit	4 350	431	431	526	(95)	-18.0%	4 350
Establishment of a Reaction/Rural Safety Unit	5 838	667	667	706	(39)	-5.5%	5 838
Other grant providers:	–	102	102	–	102	#DIV/0!	–
CHIETA	–	102	102	–	102	#DIV/0!	–
Total operating expenditure of Transfers and Grants:	343 274	12 573	12 573	24 494	(11 921)	-48.7%	343 274
<u>Capital expenditure of Transfers and Grants</u>							
National Government:	60 270	1 330	1 330	2 400	(1 070)	-44.6%	60 270
Municipal Infrastructure Grant (MIG)	25 405	1 330	1 330	2 000	(670)	-33.5%	25 405
Integrated National Electrification Programme	17 821	–	–	400	(400)	-100.0%	17 821
Water Services Infrastructure Grant	17 044	–	–	–	–		17 044
Provincial Government:	60 302	301	301	3 375	(3 074)	-91.1%	60 302
Human Settlements	58 112	301	301	3 375	(3 074)	-91.1%	58 112
Libraries	50	–	–	–	–		50
Municipal Fire Service Capacity Support Grant	550	–	–	–	–		550
Regional Socio-Economic Projects (RSEP)	90	–	–	–	–		90
Municipal Water Resilience Grant	1 500	–	–	–	–		1 500
Total capital expenditure of Transfers and Grants	120 572	1 631	1 631	5 775	(4 144)	-71.8%	120 572
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	463 846	14 204	14 204	30 269	(16 065)	-53.1%	463 846

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 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Councillors (Political Office Bearers plus Other)</u>							
Basic Salaries and Wages	9 528	769	769	794	(25)	-3%	9 528
Pension and UIF Contributions	978	79	79	82	(3)	-3%	978
Medical Aid Contributions	232	19	19	19	(0)	-1%	232
Cellphone Allowance	1 081	90	90	90	–		1 081
Other benefits and allowances	811	68	68	68	(0)	0%	811
Sub Total - Councillors	12 630	1 024	1 024	1 052	(28)	-3%	12 630
<u>Senior Managers of the Municipality</u>							
Basic Salaries and Wages	9 241	902	902	982	(80)	-8%	9 241
Pension and UIF Contributions	2 046	150	150	171	(21)	-12%	2 046
Medical Aid Contributions	469	32	32	39	(7)	-18%	469
Performance Bonus	1 302	–	–	–	–		1 302
Motor Vehicle Allowance	936	65	65	78	(13)	-16%	936
Cellphone Allowance	266	22	22	25	(4)	-14%	266
Other benefits and allowances	236	28	28	31	(2)	-8%	236
Payments in lieu of leave	37	–	–	–	–		37
Post-retirement benefit obligations	1 714	–	–	–	–		1 714
Sub Total - Senior Managers of Municipality	16 246	1 199	1 199	1 325	(126)	-10%	16 246
<u>Other Municipal Staff</u>							
Basic Salaries and Wages	214 310	16 598	16 598	17 648	(1 050)	-6%	214 310
Pension and UIF Contributions	38 600	3 031	3 031	3 217	(186)	-6%	38 600
Medical Aid Contributions	17 357	1 303	1 303	1 446	(143)	-10%	17 357
Overtime	15 909	32	32	40	(8)	-21%	15 909
Motor Vehicle Allowance	6 706	645	645	559	86	15%	6 706
Cellphone Allowance	684	57	57	54	3	6%	684
Housing Allowances	1 500	104	104	125	(21)	-17%	1 500
Other benefits and allowances	40 507	1 086	1 086	1 942	(856)	-44%	40 507
Payments in lieu of leave	3 296	–	–	–	–		3 296
Long service awards	2 966	–	–	–	–		2 966
Post-retirement benefit obligations	10 706	–	–	–	–		10 706
Sub Total - Other Municipal Staff	352 542	22 856	22 856	25 031	(2 175)	-9%	352 542
Total Parent Municipality	381 418	25 080	25 080	27 409	(2 329)	-8%	381 418
TOTAL SALARY, ALLOWANCES & BENEFITS	381 418	25 080	25 080	27 409	(2 329)	-8%	381 418
TOTAL MANAGERS AND STAFF	368 788	24 055	24 055	26 356	(2 301)	-9%	368 788

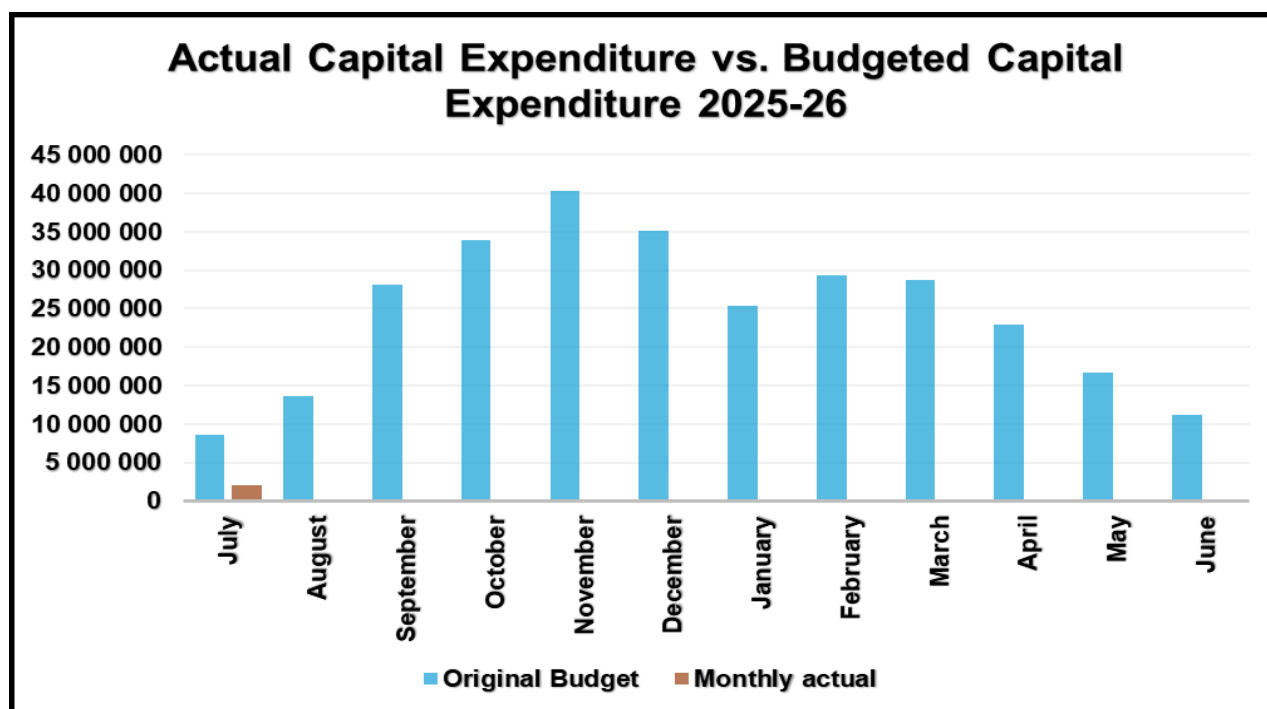
Section 10 – Material variances to the SDBIP

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 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
Monthly expenditure performance trend							
July	8 540	1 984	1 984	8 540	6 556	76.8%	2.9%
August	13 691				-		
September	28 082				-		
October	33 898				-		
November	40 308				-		
December	35 105				-		
January	25 403				-		
February	29 298				-		
March	28 660				-		
April	22 975				-		
May	16 677				-		
June	11 162				-		
Total Capital expenditure	293 799	1 984					



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 2025/26						
	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	196 140	1 984	1 984	8 102	6 118	75.5%	196 140
Roads Infrastructure	63 812	507	507	2 974	2 467	83.0%	63 812
<i>Roads</i>	63 812	507	507	2 974	2 467	83.0%	63 812
Electrical Infrastructure	76 703	169	169	1 065	896	84.1%	76 703
<i>MV Substations</i>	52 320	–	–	525	525	100.0%	52 320
<i>MV Networks</i>	10 315	–	–	500	500	100.0%	10 315
<i>LV Networks</i>	14 068	169	169	40	(129)	-322.2%	14 068
Water Supply Infrastructure	8 165	52	52	486	434	89.4%	8 165
<i>Distribution</i>	8 165	52	52	486	434	89.4%	8 165
Sanitation Infrastructure	13 843	14	14	577	563	97.6%	13 843
<i>Reticulation</i>	13 843	14	14	577	563	97.6%	13 843
Solid Waste Infrastructure	33 616	1 243	1 243	3 000	1 757	58.6%	33 616
<i>Landfill Sites</i>	33 036	1 243	1 243	3 000	1 757	58.6%	33 036
<i>Waste Drop-off Points</i>	580	–	–	–	–	–	580
Community Assets	12 028	–	–	–	–	–	12 028
Community Facilities	2 050	–	–	–	–	–	2 050
<i>Cemeteries/Crematoria</i>	300	–	–	–	–	–	300
<i>Parks</i>	1 100	–	–	–	–	–	1 100
<i>Public Ablution Facilities</i>	650	–	–	–	–	–	650
Sport and Recreation Facilities	9 978	–	–	–	–	–	9 978
<i>Indoor Facilities</i>	9 900	–	–	–	–	–	9 900
<i>Outdoor Facilities</i>	78	–	–	–	–	–	78
Other assets	12 954	–	–	338	338	100.0%	12 954
Operational Buildings	380	–	–	–	–	–	380
<i>Municipal Offices</i>	380	–	–	–	–	–	380
<i>Stores</i>	–	–	–	–	–	–	–
Housing	12 574	–	–	338	338	100.0%	12 574
<i>Staff Housing</i>	–	–	–	–	–	–	–
<i>Social Housing</i>	12 574	–	–	338	338	100.0%	12 574
Computer Equipment	2 583	–	–	–	–	–	2 583
Computer Equipment	2 583	–	–	–	–	–	2 583
Furniture and Office Equipment	665	–	–	–	–	–	665
Furniture and Office Equipment	665	–	–	–	–	–	665
Machinery and Equipment	3 258	–	–	–	–	–	3 258
Machinery and Equipment	3 258	–	–	–	–	–	3 258
Transport Assets	6 113	–	–	–	–	–	6 113
Transport Assets	6 113	–	–	–	–	–	6 113
Land	400	–	–	–	–	–	400
Land	400	–	–	–	–	–	400
Total Capital Expenditure on new assets	234 140	1 984	1 984	8 440	6 456	76.5%	234 140

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

Description	Budget Year 2025/26						
	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	25 441	-	-	-	-		25 441
Roads Infrastructure	20 500	-	-	-	-		20 500
<i>Roads</i>	20 500	-	-	-	-		20 500
Water Supply Infrastructure	480	-	-	-	-		480
<i>Pump Stations</i>	480	-	-	-	-		480
Sanitation Infrastructure	4 461	-	-	-	-		4 461
<i>Reticulation</i>	4 461	-	-	-	-		4 461
Community Assets	-	-	-	-	-		-
Community Facilities	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-		-
<i>Outdoor Facilities</i>	-	-	-	-	-		-
Machinery and Equipment	700	-	-	-	-		700
Machinery and Equipment	700	-	-	-	-		700
Total Capital Expenditure on renewal of existing as	26 141	-	-	-	-		26 141

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

Description	Budget Year 2025/26						
	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	33 517	-	-	100	100	100.0%	33 517
Roads Infrastructure	-	-	-	-	-		-
<i>Roads</i>	-	-	-	-	-		-
Storm water Infrastructure	550	-	-	-	-		550
<i>Storm water Conveyance</i>	550	-	-	-	-		550
Electrical Infrastructure	8 080	-	-	100	100	100.0%	8 080
<i>MV Switching Stations</i>	4 880	-	-	-	-		4 880
<i>MV Networks</i>	1 300	-	-	-	-		1 300
<i>LV Networks</i>	1 900	-	-	100	100	100.0%	1 900
Water Supply Infrastructure	22 887	-	-	-	-		22 887
<i>Reservoirs</i>	500	-	-	-	-		500
<i>Bulk Mains</i>	6 043	-	-	-	-		6 043
<i>Distribution</i>	15 544	-	-	-	-		15 544
<i>PRV Stations</i>	800	-	-	-	-		800
Sanitation Infrastructure	2 000	-	-	-	-		2 000
<i>Reticulation</i>	1 500	-	-	-	-		1 500
<i>Waste Water Treatment Works</i>	500	-	-	-	-		500
Community Assets	-	-	-	-	-		-
Community Facilities	-	-	-	-	-		-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-		-
<i>Outdoor Facilities</i>	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing	33 517	-	-	100	100	100.0%	33 517

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 2025/26						
	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>	69 462	2 147	2 147	4 328	2 182	50%	69 462
Roads Infrastructure	20 921	112	112	538	426	79%	20 921
<i>Roads</i>	20 801	112	112	528	416	79%	20 801
<i>Road Furniture</i>	120	–	–	10	10	100%	120
Storm water Infrastructure	24 311	1 597	1 597	1 824	227	12%	24 311
<i>Storm water Conveyance</i>	24 311	1 597	1 597	1 824	227	12%	24 311
Electrical Infrastructure	5 794	148	148	469	322	69%	5 794
<i>MV Substations</i>	206	7	7	17	10	58%	206
<i>MV Networks</i>	2 014	–	–	168	168	100%	2 014
<i>LV Networks</i>	3 574	141	141	284	144	51%	3 574
Water Supply Infrastructure	2 011	43	43	168	125	75%	2 011
<i>Reservoirs</i>	1 475	28	28	123	95	77%	1 475
<i>Pump Stations</i>	168	–	–	14	14	100%	168
<i>Distribution</i>	368	15	15	31	16	52%	368
Sanitation Infrastructure	6 151	129	129	513	384	75%	6 151
<i>Pump Station</i>	1 061	45	45	88	44	50%	1 061
<i>Waste Water Treatment Works</i>	5 090	84	84	424	340	80%	5 090
Solid Waste Infrastructure	10 272	118	118	816	698	86%	10 272
<i>Landfill Sites</i>	10 272	118	118	816	698	86%	10 272
<u>Community Assets</u>	3 605	5	5	300	296	98%	3 605
Community Facilities	2 533	5	5	211	206	98%	2 533
<i>Halls</i>	452	–	–	38	38	100%	452
<i>Centres</i>	1 787	5	5	149	144	97%	1 787
<i>Libraries</i>	50	–	–	4	4	100%	50
<i>Cemeteries/Crematoria</i>	123	–	–	10	10	100%	123
<i>Parks</i>	120	–	–	10	10	100%	120
Sport and Recreation Facilities	1 072	0	0	89	89	100%	1 072
<i>Indoor Facilities</i>	100	–	–	8	8	100%	100
<i>Outdoor Facilities</i>	972	0	0	81	81	100%	972
<u>Other assets</u>	2 884	9	9	240	232	96%	2 884
Operational Buildings	1 260	2	2	105	103	98%	1 260
<i>Municipal Offices</i>	1 260	2	2	105	103	98%	1 260
Housing	1 624	6	6	135	129	95%	1 624
<i>Staff Housing</i>	240	4	4	20	16	79%	240
<i>Social Housing</i>	1 384	2	2	115	113	98%	1 384
<u>Computer Equipment</u>	402	–	–	33	33	100%	402
Computer Equipment	402	–	–	33	33	100%	402
<u>Furniture and Office Equipment</u>	72	–	–	6	6	100%	72
Furniture and Office Equipment	72	–	–	6	6	100%	72
<u>Machinery and Equipment</u>	1 532	14	14	128	113	89%	1 532
Machinery and Equipment	1 532	14	14	128	113	89%	1 532
<u>Transport Assets</u>	10 201	28	28	1 023	995	97%	10 201
Transport Assets	10 201	28	28	1 023	995	97%	10 201
Total Repairs and Maintenance Expenditure	88 157	2 202	2 202	6 059	3 857	64%	88 157

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

Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Depreciation by Asset Class/Sub-class							
Infrastructure	101 682	-	-	-	-		101 682
Roads Infrastructure	31 365	-	-	-	-		31 365
<i>Roads</i>	29 286	-	-	-	-		29 286
<i>Road Structures</i>	898	-	-	-	-		898
<i>Road Furniture</i>	1 181	-	-	-	-		1 181
Storm water Infrastructure	5 828	-	-	-	-		5 828
<i>Drainage Collection</i>	1 761	-	-	-	-		1 761
<i>Storm water Conveyance</i>	4 067	-	-	-	-		4 067
Electrical Infrastructure	20 749	-	-	-	-		20 749
<i>Power Plants</i>	3	-	-	-	-		3
<i>HV Substations</i>	1 401	-	-	-	-		1 401
<i>HV Transmission Conductors</i>	29	-	-	-	-		29
<i>MV Substations</i>	2 249	-	-	-	-		2 249
<i>MV Switching Stations</i>	1 259	-	-	-	-		1 259
<i>MV Networks</i>	12 228	-	-	-	-		12 228
<i>LV Networks</i>	3 367	-	-	-	-		3 367
<i>Capital Spares</i>	214	-	-	-	-		214
Water Supply Infrastructure	18 194	-	-	-	-		18 194
<i>Dams and Weirs</i>	256	-	-	-	-		256
<i>Boreholes</i>	186	-	-	-	-		186
<i>Reservoirs</i>	2 686	-	-	-	-		2 686
<i>Pump Stations</i>	1 015	-	-	-	-		1 015
<i>Water Treatment Works</i>	127	-	-	-	-		127
<i>Bulk Mains</i>	2 050	-	-	-	-		2 050
<i>Distribution</i>	11 875	-	-	-	-		11 875
Sanitation Infrastructure	22 799	-	-	-	-		22 799
<i>Pump Station</i>	15 354	-	-	-	-		15 354
<i>Reticulation</i>	1 722	-	-	-	-		1 722
<i>Waste Water Treatment Works</i>	5 724	-	-	-	-		5 724
Solid Waste Infrastructure	2 746	-	-	-	-		2 746
<i>Landfill Sites</i>	2 560	-	-	-	-		2 560
<i>Waste Drop-off Points</i>	132	-	-	-	-		132
<i>Waste Separation Facilities</i>	53	-	-	-	-		53

Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Community Assets</u>	9 404	–	–	–	–		9 404
Community Facilities	4 212	–	–	–	–		4 212
Halls	683	–	–	–	–		683
Centres	–	–	–	–	–		–
Clinics/Care Centres	83	–	–	–	–		83
Testing Stations	268	–	–	–	–		268
Museums	2	–	–	–	–		2
Libraries	474	–	–	–	–		474
Cemeteries/Crematoria	300	–	–	–	–		300
Parks	174	–	–	–	–		174
Public Open Space	1 442	–	–	–	–		1 442
Public Ablution Facilities	500	–	–	–	–		500
Markets	260	–	–	–	–		260
Taxi Ranks/Bus Terminals	24	–	–	–	–		24
Sport and Recreation Facilities	5 192	–	–	–	–		5 192
Indoor Facilities	–	–	–	–	–		–
Outdoor Facilities	5 192	–	–	–	–		5 192
<u>Investment properties</u>	398	–	–	–	–		398
Revenue Generating	398	–	–	–	–		398
Improved Property	398	–	–	–	–		398
<u>Other assets</u>	1 996	–	–	–	–		1 996
Operational Buildings	1 715	–	–	–	–		1 715
Municipal Offices	1 395	–	–	–	–		1 395
Workshops	304	–	–	–	–		304
Yards	–	–	–	–	–		–
Stores	16	–	–	–	–		16
Housing	281	–	–	–	–		281
Staff Housing	281	–	–	–	–		281
<u>Intangible Assets</u>	206	–	–	–	–		206
Servitudes	–	–	–	–	–		–
Licences and Rights	206	–	–	–	–		206
Computer Software and Applications	206	–	–	–	–		206
<u>Computer Equipment</u>	2 687	–	–	–	–		2 687
Computer Equipment	2 687	–	–	–	–		2 687
<u>Furniture and Office Equipment</u>	1 289	–	–	–	–		1 289
Furniture and Office Equipment	1 289	–	–	–	–		1 289
<u>Machinery and Equipment</u>	4 431	–	–	–	–		4 431
Machinery and Equipment	4 431	–	–	–	–		4 431
<u>Transport Assets</u>	6 054	–	–	–	–		6 054
Transport Assets	6 054	–	–	–	–		6 054
Total Depreciation	128 145	–	–	–	–		128 145

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 2025** 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:

13 August 2025