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
March 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 March 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 March 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	Adjustments 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 1 485 060 204	R 1 058 648 068	R 1 060 912 238	R 2 264 170	**0%**	**71%**
Operating Expenditure	R 1 189 045 717	R 1 210 970 777	R 773 696 176	R 723 097 937	R -50 598 239	**-7%**	**60%**
Capital	R 376 477 670	R 325 809 079	R 205 142 513	R 163 796 213	R -41 346 300	**-20%**	**50%**

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) - M09 March

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	443 249	451 420	472 747	43 154	385 523	370 469	15 054	4%	472 747
Service charges - Water	92 982	97 940	98 216	10 849	77 255	75 707	1 547	2%	98 216
Service charges - Waste Water Management	60 461	57 022	57 625	5 947	46 886	43 096	3 790	9%	57 625
Service charges - Waste management	33 963	38 087	38 064	3 262	28 945	28 532	413	1%	38 064
Sale of Goods and Rendering of Services	14 571	13 619	14 129	1 147	12 020	11 373	647	6%	14 129
Agency services	5 348	6 787	6 787	460	4 601	4 993	(391)	-8%	6 787
Interest earned from Receivables	3 695	3 407	4 115	303	2 972	2 977	(6)	0%	4 115
Interest from Current and Non Current Assets	84 764	88 998	91 790	4 273	12 957	10 188	2 769	27%	91 790
Rental from Fixed Assets	1 382	1 930	1 930	140	1 459	1 450	9	1%	1 930
Operational Revenue	44 525	4 028	9 640	327	5 451	4 760	691	15%	9 640
Non-Exchange Revenue									
Property rates	163 175	199 371	201 371	18 241	152 671	151 174	1 497	1%	201 371
Fines, penalties and forfeits	38 582	38 991	31 213	15	206	231	(25)	-11%	31 213
Licence and permits	5 079	5 467	5 467	432	3 737	4 115	(379)	-9%	5 467
Transfers and subsidies - Operational	171 662	190 028	188 764	41 753	178 196	179 386	(1 190)	-1%	188 764
Interest	1 548	1 324	1 671	142	1 286	1 261	24	2%	1 671
Operational Revenue	11 094	12 062	11 324	1 086	8 844	8 610	235	3%	11 324
Gains on disposal of Assets	2 963	2 453	2 930	135	1 574	1 502	73	5%	2 930
Total Revenue (excluding capital transfers and contributions)	**1 179 044**	**1 212 935**	**1 237 783**	**131 665**	**924 583**	**899 825**	**24 758**	**3%**	**1 237 783**

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

- **Interest from Current and Non Current Assets** stands above the YTD budgeted projections due to interest received on a R70 million investment that matured.
- **Operational Revenue (exchange)** stands above the YTD budgeted projections mainly due to development charges received.
- Revenue for the month of **March 2025** was **R131.665 million** whilst the overall YTD performance **excluding capital transfers** stands at **3% 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) - M09 March									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type									
Employee related costs	315 709	341 481	344 723	24 783	240 746	247 927	(7 181)	-3%	344 723
Remuneration of councillors	12 005	13 273	13 273	1 024	9 524	9 530	(6)	0%	13 273
Bulk purchases - electricity	340 332	384 927	405 920	27 763	276 833	281 271	(4 438)	-2%	405 920
Inventory consumed	50 912	68 908	67 888	2 279	20 896	23 680	(2 784)	-12%	67 888
Debt impairment	10 371	3 405	12 021	–	–	–	–		12 021
Depreciation and amortisation	111 938	128 253	125 316	8 912	78 841	87 487	(8 646)	-10%	125 316
Interest	12 335	14 689	10 569	–	2 040	2 040	(0)	0%	10 569
Contracted services	71 683	83 092	83 319	5 131	46 529	57 029	(10 500)	-18%	83 319
Transfers and subsidies	4 424	5 902	4 264	233	2 627	3 129	(502)	-16%	4 264
Irrecoverable debts written off	34 705	45 024	43 829	–	9 474	10 603	(1 129)	-11%	43 829
Operational costs	45 272	65 587	65 346	2 071	34 149	41 090	(6 941)	-17%	65 346
Losses on Disposal of Assets	10 452	22 793	22 793	–	1 439	9 911	(8 472)	-85%	22 793
Other Losses	5 358	11 710	11 710	–	–	–	–		11 710
Total Expenditure	**1 025 495**	**1 189 046**	**1 210 971**	**72 197**	**723 098**	**773 696**	**(50 598)**	**-7%**	**1 210 971**

- **Inventory consumed, Contracted services and Operational costs** is below the YTD budgeted projections due to underspending on Top structure housing projects and other expenditure 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.
- **Losses on Disposal of Assets** – the balance will be accounted for at year-end.
- Expenditure for the month of **March 2025** was **R72.197 million** whilst the overall YTD performance stands at **7% 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) - M09 March

Vote Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	49 401	57 326	54 213	194	28 562	31 437	(2 875)	-9%	54 213
Vote 4 - Electricity Services	35 691	55 129	24 791	13 632	18 752	13 501	5 251	39%	24 791
Vote 6 - Development Services	54 098	165 889	157 370	13 806	66 981	92 886	(25 906)	-28%	157 370
Total Capital Multi-year expenditure	**139 189**	**278 343**	**236 374**	**27 631**	**114 294**	**137 824**	**(23 529)**	**-17%**	**236 374**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	237	778	478	239	335	428	(93)	-22%	478
Vote 2 - Civil Services	59 014	69 710	57 936	6 026	35 201	50 736	(15 534)	-31%	57 936
Vote 3 - Council	11	878	1 287	–	875	1 287	(412)	-32%	1 287
Vote 4 - Electricity Services	31 729	13 843	17 170	360	10 176	12 431	(2 255)	-18%	17 170
Vote 5 - Financial Services	3 220	698	568	–	568	568	(0)	0%	568
Vote 6 - Development Services	1 645	8 935	8 842	–	545	535	10	2%	8 842
Vote 7 - Municipal Manager	21	412	100	–	19	20	(1)	-5%	100
Vote 8 - Protection Services	3 043	2 882	3 055	24	1 783	1 315	467	36%	3 055
Total Capital single-year expenditure	98 920	98 134	89 435	6 649	49 502	67 319	**(17 817)**	**-26%**	89 435
Total Capital Expenditure	**238 110**	**376 478**	**325 809**	**34 280**	**163 796**	**205 143**	**(41 346)**	**-20%**	**325 809**
Capital Expenditure - Functional Classification									
Governance and administration	**8 047**	**4 525**	**3 925**	**333**	**2 723**	**3 807**	(1 085)	-28%	**3 925**
Executive and council	32	1 290	1 387	–	894	1 307	(413)	-32%	1 387
Finance and administration	8 015	3 236	2 538	333	1 829	2 501	(672)	-27%	2 538
Community and public safety	**24 982**	**24 932**	**25 119**	**1 710**	**20 819**	**22 121**	(1 302)	-6%	**25 119**
Community and social services	693	1 130	895	359	428	398	30	8%	895
Sport and recreation	21 247	20 920	21 169	1 326	18 609	20 408	(1 799)	-9%	21 169
Public safety	3 043	2 882	3 055	24	1 783	1 315	467	36%	3 055
Economic and environmental services	**88 852**	**156 971**	**142 180**	**12 629**	**55 303**	**79 040**	(23 737)	-30%	**142 180**
Planning and development	17 639	24 829	25 530	2 325	7 777	9 601	(1 824)	-19%	25 530
Road transport	71 213	132 142	116 650	10 304	47 525	69 439	(21 913)	-32%	116 650
Trading services	**116 228**	**190 050**	**154 585**	**19 609**	**84 951**	**100 174**	(15 223)	-15%	**154 585**
Energy sources	66 459	67 741	40 731	13 939	28 006	24 709	3 297	13%	40 731
Water management	25 826	49 869	45 551	2 203	20 733	30 792	(10 059)	-33%	45 551
Waste water management	20 671	39 350	40 791	3 460	18 982	25 701	(6 718)	-26%	40 791
Waste management	3 272	33 090	27 511	7	17 229	18 973	(1 744)	-9%	27 511
Total Capital Expenditure - Functional Classifica	**238 110**	**376 478**	**325 809**	**34 280**	**163 796**	**205 143**	**(41 346)**	**-20%**	**325 809**
Funded by:									
National Government	46 713	52 150	60 945	16 859	42 077	40 096	1 981	5%	60 945
Provincial Government	65 573	174 809	166 190	13 806	67 024	93 156	(26 132)	-28%	166 190
Transfers and subsidies - capital (monetary	1 200	19 033	19 113	1 664	9 759	19 033	(9 274)	-49%	19 113
Transfers recognised - capital	**113 486**	**245 992**	**246 248**	**32 329**	**118 859**	**152 285**	**(33 426)**	**-22%**	**246 248**
Borrowing	–	36 951	–	–	–	–	–		–
Internally generated funds	124 624	93 535	79 562	1 952	44 937	52 857	(7 920)	-15%	79 562
Total Capital Funding	**238 110**	**376 478**	**325 809**	**34 280**	**163 796**	**205 143**	**(41 346)**	**-20%**	**325 809**

- Capital expenditure for the month of **March 2025** amounts to **R34 280 346** and stands at **20%** 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 **R163 796 213, a mere 50.27%** of the total budget of **R325 809 709.**
- Commitments are R10 396 144.

2024-2025 Top 10 Capital Projects											
No	**PROJECT DESCRIPTION**	**Adjustments Budget**	**Month Actual**	**YTD Expenditure**	**YTD Budget**	**YTD Variance R'000**	**YTD Variance %**	**Status of the project**	**Project Location**	**At what stage is each project currently (%)**	**Any challenges identified that is resulting in delays?**
WASTE MANAGEMENT											
1	Highlands: Development of new cell	24 038 370	6 888	13 758 186	15 500 000	-1 741 814	-11%	Construction phase	Swartland	85%	RoD for Second phase received. Second Phase awarded, Construction to Commence end of April 2025.
ROADS											
2	Roads Swartland: Construction of New Roads	7 672 710	53 003	2 543 347	3 426 024	-882 677	-26%	Construction Phase	Swartland	35%	Construction commenced 05 March 2025. Project on Schedule
3	Access road and Intersection Upgrading: Illinge Lethu	9 749 214	877 819	3 370 134	9 749 214	-6 379 080	-65%	Construction completion 20%	Illinge Lethu	75%	Project on schedule
4	Riverlands Disaster: Roads and associated earth works	6 468 700	-	-	-	-			Riverlands	3%	Planning/Design Phase
SPORT & RECREATION											
5	Swimming Pool: Wesbank	12 260 700	-	12 083 152	12 260 700	-177 548	-1%	Complete	Wesbank	100%	Project complete
HOUSING											
6	Moorreesburg Serviced Sites	56 668 715	4 006 980	24 992 403	35 036 702	-10 044 299	-29%	Construction	Moorreesburg	90%	Project on schedule
7	Malmesbury De Hoop Serviced Sites	76 686 000	7 352 523	32 060 397	44 740 283	-12 679 886	-28%	Construction	Malmesbury	87%	Project on schedule
8	Darling Serviced Sites	18 831 787	2 076 471	9 487 265	11 951 620	-2 464 355	-21%	Construction	Darling	99%	Project on schedule
9	Purchasing of Land: Silvertown	8 300 000	-	-	-	-			Chatsworth	10%	Project delayed due to court interdict.
ELECTRICAL SERVICES											
10	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	22 401 642	13 615 681	18 001 918	12 501 642	5 500 276	44%	Construction	Malmesbury	55%	55% of second year of 2 year tender. 80% overall
TOTAL		**243 077 838**	**28 005 706**	**116 849 338**	**146 124 863**	**-29 275 525**	**-20%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March					
Description of financial indicator	Basis of calculation	Budget Year 2024/25			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	2.2%	1.4%	1.5%	1.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	42.8%	0.0%	0.0%	0.0%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	6.1%	9.0%	6.1%
Gearing	Long Term Borrowing/ Funds & Reserves	17.5%	7.4%	11.1%	7.4%
Liquidity					
Current Ratio	Current assets/current liabilities	4:1	6:1%	5:1	6:1%
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	4:4%	4:1	4:4%
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.0%	98.0%	97.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	99.57%	100.0%
Other Indicators					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.0%	5.68%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	21.0%	22.82%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	28.2%	27.9%	26.0%	27.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.9%	6.2%	5.6%	6.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.8%	11.0%	1.2%	11.0%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	13.3%	8.9%	1.0%	8.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.1%	8.5%	4.7%	8.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.3	5.7	11	5.7

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 - M09 March									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	163 175	199 371	201 371	18 241	152 671	151 174	1 497	1%	201 371
Service charges	630 655	644 470	666 652	63 211	538 609	517 806	20 803	4%	666 652
Investment revenue	84 764	88 998	91 790	4 273	12 957	10 188	2 769	27%	91 790
Transfers and subsidies - Operational	171 662	190 028	188 764	41 753	178 196	179 386	(1 190)	(0)	188 764
Other own revenue	128 788	90 067	89 205	4 186	42 150	41 271	878	2%	90 067
Total Revenue (excluding capital transfers and contributions)	**1 179 044**	**1 212 935**	**1 237 783**	**131 665**	**924 583**	**899 825**	**24 758**	**3%**	**1 237 783**
Employee costs	315 709	341 481	344 723	24 783	240 746	247 927	(7 181)	-3%	344 723
Remuneration of Councillors	12 005	13 273	13 273	1 024	9 524	9 530	(6)	-0%	13 273
Depreciation and amortisation	111 938	128 253	125 316	8 912	78 841	87 487	(8 646)	-10%	125 316
Interest	12 335	14 689	10 569	–	2 040	2 040	(0)	-0%	10 569
Inventory consumed and bulk purchases	391 244	453 835	473 808	30 042	297 729	304 951	(7 223)	-2%	473 808
Transfers and subsidies	4 424	5 902	4 264	233	2 627	3 129	(502)	-16%	4 264
Other expenditure	177 841	231 611	239 019	7 201	91 591	118 632	(27 041)	-23%	239 019
Total Expenditure	**1 025 495**	**1 189 046**	**1 210 971**	**72 197**	**723 098**	**773 696**	**(50 598)**	**-7%**	**1 210 971**
Surplus/(Deficit)	**153 548**	**23 889**	**26 812**	**59 469**	**201 485**	**126 129**	**75 356**	**60%**	**26 812**
Transfers and subsidies - capital (monetary	113 470	246 062	247 277	36 833	136 329	158 823	(22 494)	-14%	247 277
Transfers and subsidies - capital (in-kind)	307	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**267 325**	**269 951**	**274 089**	**96 302**	**337 814**	**284 952**	**52 862**	**19%**	**274 089**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**274 089**	**96 302**	**337 814**	**284 952**	**52 862**	**19%**	**274 089**
Capital expenditure & funds sources									
Capital expenditure	**238 110**	**376 478**	**325 809**	**34 280**	**163 796**	**205 143**	**(41 346)**	**-20%**	**325 809**
Capital transfers recognised	113 486	245 992	246 248	32 329	118 859	152 285	(33 426)	-22%	246 248
Borrowing	–	36 951	–	–	–	–	–		–
Internally generated funds	**124 624**	**93 535**	**79 562**	**1 952**	**44 937**	**52 857**	**(7 920)**	**-15%**	**79 562**
Total sources of capital funds	**238 110**	**376 478**	**325 809**	**34 280**	**163 796**	**205 143**	**(41 346)**	**-20%**	**325 809**
Financial position									
Total current assets	677 624	669 334	751 676		1 019 195				751 676
Total non current assets	2 683 524	2 907 287	2 861 225		2 721 519				2 861 225
Total current liabilities	169 257	160 289	132 114		202 322				132 114
Total non current liabilities	180 345	219 781	195 152		179 170				195 152
Community wealth/Equity	**3 011 546**	**3 196 551**	**3 285 636**		**3 021 408**				**3 285 636**
Cash flows									
Net cash from (used) operating	306 894	470 661	432 811	38 037	503 151	427 254	(75 897)	-18%	432 811
Net cash from (used) investing	(508 197)	(430 201)	(368 718)	(30 806)	(161 270)	(322 651)	(161 381)	50%	(368 718)
Net cash from (used) financing	(50 223)	29 182	(4 956)	(2 492)	(1 091)	(8 113)	(7 022)	87%	(4 956)
Cash/cash equivalents at the month/year end	**470 491**	**464 184**	**529 629**	**–**	**811 281**	**566 981**	**(244 301)**	**-43%**	**529 629**
Debtors & creditors analysis	**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**
Debtors Age Analysis									
Total By Income Source	69 213	14 385	3 024	2 289	1 860	5 719	3 570	32 712	132 774
Creditors Age Analysis									
Total Creditors	4 309	130	–	–	–	–	–	–	4 438

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
Governance and administration	**335 325**	**377 656**	**384 791**	**42 768**	**252 582**	**248 566**	4 016	2%	**384 791**
Executive and council	154	352	403	230	430	278	152	55%	403
Finance and administration	335 171	377 305	384 389	42 539	252 153	248 289	3 864	2%	384 389
Community and public safety	**132 967**	**257 564**	**238 962**	**19 438**	**108 811**	**141 582**	(32 771)	-23%	**238 962**
Community and social services	14 480	14 098	13 271	1 133	10 275	10 739	(464)	-4%	13 271
Sport and recreation	15 078	10 771	10 891	1 162	10 195	8 615	1 579	18%	10 891
Public safety	49 108	48 570	41 282	1 240	11 624	9 845	1 779	18%	41 282
Housing	54 302	184 126	173 519	15 903	76 717	112 382	(35 665)	-32%	173 519
Economic and environmental services	**37 056**	**30 176**	**40 518**	**2 484**	**20 765**	**25 446**	(4 682)	-18%	**40 518**
Planning and development	5 718	5 107	5 514	238	4 384	4 381	3	0%	5 514
Road transport	31 338	25 069	35 004	2 247	16 381	21 065	(4 685)	-22%	35 004
Trading services	**787 454**	**793 563**	**820 750**	**103 808**	**678 749**	**643 025**	**35 725**	6%	**820 750**
Energy sources	498 206	488 849	513 084	61 469	420 262	395 816	24 445	6%	513 084
Water management	129 142	127 631	125 972	16 133	100 986	100 080	906	1%	125 972
Waste water management	102 317	96 863	103 313	17 425	89 271	81 871	7 400	9%	103 313
Waste management	57 789	80 220	78 382	8 781	68 231	65 258	2 973	5%	78 382
Other	**19**	**38**	**38**	**–**	**5**	**28**	**(24)**	**-84%**	**38**
Total Revenue - Functional	**1 292 821**	**1 458 997**	**1 485 060**	**168 498**	**1 060 912**	**1 058 648**	**2 264**	**0%**	**1 485 060**
Expenditure - Functional									
Governance and administration	**165 465**	**190 151**	**188 560**	**11 637**	**122 038**	**132 271**	(10 233)	-8%	**188 560**
Executive and council	25 663	30 451	29 822	1 813	20 317	21 812	(1 495)	-7%	29 822
Finance and administration	137 875	156 988	156 046	9 647	99 870	108 517	(8 647)	-8%	156 046
Internal audit	1 927	2 711	2 692	177	1 852	1 943	(91)	-5%	2 692
Community and public safety	**163 105**	**195 859**	**178 732**	**10 177**	**97 691**	**108 004**	(10 313)	-10%	**178 732**
Community and social services	26 369	28 670	29 563	1 955	19 401	21 571	(2 170)	-10%	29 563
Sport and recreation	35 933	40 196	39 113	2 759	25 677	28 086	(2 409)	-9%	39 113
Public safety	96 053	104 801	96 671	5 156	49 618	52 881	(3 263)	-6%	96 671
Housing	4 750	22 192	13 385	307	2 995	5 467	(2 472)	-45%	13 385
Economic and environmental services	**72 830**	**91 889**	**92 679**	**6 101**	**52 397**	**62 220**	(9 823)	-16%	**92 679**
Planning and development	15 525	16 965	16 330	1 548	11 516	11 775	(259)	-2%	16 330
Road transport	57 305	74 923	76 349	4 553	40 881	50 445	(9 563)	-19%	76 349
Trading services	**621 656**	**708 641**	**748 625**	**44 267**	**449 654**	**469 859**	**(20 206)**	-4%	**748 625**
Energy sources	391 682	452 643	470 548	31 600	313 672	323 293	(9 621)	-3%	470 548
Water management	91 862	108 519	123 587	3 671	39 113	45 038	(5 925)	-13%	123 587
Waste water management	78 216	81 920	88 642	5 166	57 267	59 427	(2 161)	-4%	88 642
Waste management	59 896	65 559	65 849	3 830	39 602	42 101	(2 499)	-6%	65 849
Other	**2 439**	**2 506**	**2 374**	**15**	**1 319**	**1 341**	**(23)**	**-2%**	**2 374**
Total Expenditure - Functional	**1 025 495**	**1 189 046**	**1 210 971**	**72 197**	**723 098**	**773 696**	**(50 598)**	**-7%**	**1 210 971**
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**274 089**	**96 302**	**337 814**	**284 952**	**52 862**	**19%**	**274 089**

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) - M09 March									
Vote Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Corporate Services	15 130	13 430	12 533	1 027	10 349	10 131	219	2.2%	12 533
Vote 2 - Civil Services	323 767	327 034	340 042	44 514	274 228	265 691	8 537	3.2%	340 042
Vote 3 - Council	154	352	403	230	430	278	152	54.7%	403
Vote 4 - Electricity Services	498 222	488 867	513 102	61 470	420 274	395 830	24 444	6.2%	513 102
Vote 5 - Financial Services	331 234	374 410	380 819	42 434	250 450	246 580	3 871	1.6%	380 819
Vote 6 - Development Services	64 426	193 449	183 914	16 687	85 172	120 713	(35 540)	-29.4%	183 914
Vote 7 - Municipal Manager	–	–	80	–	–	–	–		80
Vote 8 - Protection Services	59 887	61 454	54 167	2 136	20 008	19 426	582	3.0%	54 167
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
Total Revenue by Vote	**1 292 821**	**1 458 997**	**1 485 060**	**168 498**	**1 060 912**	**1 058 648**	**2 264**	**0.2%**	**1 485 060**
Expenditure by Vote									
Vote 1 - Corporate Services	43 205	46 746	47 664	3 334	30 735	33 829	(3 094)	-9.1%	47 664
Vote 2 - Civil Services	355 064	393 895	418 145	21 728	220 215	243 028	(22 813)	-9.4%	418 145
Vote 3 - Council	21 803	26 049	25 374	1 499	17 564	18 790	(1 226)	-6.5%	25 374
Vote 4 - Electricity Services	392 325	458 585	475 882	31 238	315 485	327 097	(11 612)	-3.6%	475 882
Vote 5 - Financial Services	63 358	81 680	78 332	4 716	49 743	52 972	(3 228)	-6.1%	78 332
Vote 6 - Development Services	30 997	51 379	41 940	2 764	22 611	25 886	(3 276)	-12.7%	41 940
Vote 7 - Municipal Manager	8 465	10 030	10 025	719	6 677	7 054	(378)	-5.4%	10 025
Vote 8 - Protection Services	110 278	120 682	113 608	6 198	60 067	65 039	(4 972)	-7.6%	113 608
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**1 025 495**	**1 189 046**	**1 210 971**	**72 197**	**723 098**	**773 696**	**(50 598)**	**-6.5%**	**1 210 971**
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**274 089**	**96 302**	**337 814**	**284 952**	**52 862**	**18.6%**	**274 089**

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) - M09 March

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	443 249	451 420	472 747	43 154	385 523	370 469	15 054	4%	472 747
Service charges - Water	92 982	97 940	98 216	10 849	77 255	75 707	1 547	2%	98 216
Service charges - Waste Water Management	60 461	57 022	57 625	5 947	46 886	43 096	3 790	9%	57 625
Service charges - Waste management	33 963	38 087	38 064	3 262	28 945	28 532	413	1%	38 064
Sale of Goods and Rendering of Services	14 571	13 619	14 129	1 147	12 020	11 373	647	6%	14 129
Agency services	5 348	6 787	6 787	460	4 601	4 993	(391)	-8%	6 787
Interest earned from Receivables	3 695	3 407	4 115	303	2 972	2 977	(6)	0%	4 115
Interest from Current and Non Current Assets	84 764	88 998	91 790	4 273	12 957	10 188	2 769	27%	91 790
Rental from Fixed Assets	1 382	1 930	1 930	140	1 459	1 450	9	1%	1 930
Operational Revenue	44 525	4 028	9 640	327	5 451	4 760	691	15%	9 640
Non-Exchange Revenue									
Property rates	163 175	199 371	201 371	18 241	152 671	151 174	1 497	1%	201 371
Fines, penalties and forfeits	38 582	38 991	31 213	15	206	231	(25)	-11%	31 213
Licence and permits	5 079	5 467	5 467	432	3 737	4 115	(379)	-9%	5 467
Transfers and subsidies - Operational	171 662	190 028	188 764	41 753	178 196	179 386	(1 190)	-1%	188 764
Interest	1 548	1 324	1 671	142	1 286	1 261	24	2%	1 671
Operational Revenue	11 094	12 062	11 324	1 086	8 844	8 610	235	3%	11 324
Gains on disposal of Assets	2 963	2 453	2 930	135	1 574	1 502	73	5%	2 930
Total Revenue (excluding capital transfers and contributions)	**1 179 044**	**1 212 935**	**1 237 783**	**131 665**	**924 583**	**899 825**	**24 758**	**3%**	**1 237 783**
Expenditure By Type									
Employee related costs	315 709	341 481	344 723	24 783	240 746	247 927	(7 181)	-3%	344 723
Remuneration of councillors	12 005	13 273	13 273	1 024	9 524	9 530	(6)	0%	13 273
Bulk purchases - electricity	340 332	384 927	405 920	27 763	276 833	281 271	(4 438)	-2%	405 920
Inventory consumed	50 912	68 908	67 888	2 279	20 896	23 680	(2 784)	-12%	67 888
Debt impairment	10 371	3 405	12 021	–	–	–	–		12 021
Depreciation and amortisation	111 938	128 253	125 316	8 912	78 841	87 487	(8 646)	-10%	125 316
Interest	12 335	14 689	10 569	–	2 040	2 040	(0)	0%	10 569
Contracted services	71 683	83 092	83 319	5 131	46 529	57 029	(10 500)	-18%	83 319
Transfers and subsidies	4 424	5 902	4 264	233	2 627	3 129	(502)	-16%	4 264
Irrecoverable debts written off	34 705	45 024	43 829	–	9 474	10 603	(1 129)	-11%	43 829
Operational costs	45 272	65 587	65 346	2 071	34 149	41 090	(6 941)	-17%	65 346
Losses on Disposal of Assets	10 452	22 793	22 793	–	1 439	9 911	(8 472)	-85%	22 793
Other Losses	5 358	11 710	11 710	–	–	–	–		11 710
Total Expenditure	**1 025 495**	**1 189 046**	**1 210 971**	**72 197**	**723 098**	**773 696**	**(50 598)**	**-7%**	**1 210 971**
Surplus/(Deficit)	**153 548**	**23 889**	**26 812**	**59 469**	**201 485**	**126 129**	**75 356**	**0**	**26 812**
Transfers and subsidies - capital (monetary	113 470	246 062	247 277	36 833	136 329	158 823	(22 494)	**(0)**	247 277
Transfers and subsidies - capital (in-kind)	307	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**267 325**	**269 951**	**274 089**	**96 302**	**337 814**	**284 952**	**52 862**	**0**	**274 089**
Intercompany/Parent subsidiary transactions							–		
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**274 089**	**96 302**	**337 814**	**284 952**	**52 862**	**0**	**274 089**

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) - M09 March

Vote Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	49 401	57 326	54 213	194	28 562	31 437	(2 875)	-9%	54 213
Vote 4 - Electricity Services	35 691	55 129	24 791	13 632	18 752	13 501	5 251	39%	24 791
Vote 6 - Development Services	54 098	165 889	157 370	13 806	66 981	92 886	(25 906)	-28%	157 370
Total Capital Multi-year expenditure	**139 189**	**278 343**	**236 374**	**27 631**	**114 294**	**137 824**	**(23 529)**	**-17%**	**236 374**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	237	778	478	239	335	428	(93)	-22%	478
Vote 2 - Civil Services	59 014	69 710	57 936	6 026	35 201	50 736	(15 534)	-31%	57 936
Vote 3 - Council	11	878	1 287	–	875	1 287	(412)	-32%	1 287
Vote 4 - Electricity Services	31 729	13 843	17 170	360	10 176	12 431	(2 255)	-18%	17 170
Vote 5 - Financial Services	3 220	698	568	–	568	568	(0)	0%	568
Vote 6 - Development Services	1 645	8 935	8 842	–	545	535	10	2%	8 842
Vote 7 - Municipal Manager	21	412	100	–	19	20	(1)	-5%	100
Vote 8 - Protection Services	3 043	2 882	3 055	24	1 783	1 315	467	36%	3 055
Total Capital single-year expenditure	98 920	98 134	89 435	6 649	49 502	67 319	**(17 817)**	**-26%**	89 435
Total Capital Expenditure	**238 110**	**376 478**	**325 809**	**34 280**	**163 796**	**205 143**	**(41 346)**	**-20%**	**325 809**
Capital Expenditure - Functional Classification									
Governance and administration	**8 047**	**4 525**	**3 925**	**333**	**2 723**	**3 807**	(1 085)	-28%	**3 925**
Executive and council	32	1 290	1 387	–	894	1 307	(413)	-32%	1 387
Finance and administration	8 015	3 236	2 538	333	1 829	2 501	(672)	-27%	2 538
Community and public safety	**24 982**	**24 932**	**25 119**	**1 710**	**20 819**	**22 121**	(1 302)	-6%	**25 119**
Community and social services	693	1 130	895	359	428	398	30	8%	895
Sport and recreation	21 247	20 920	21 169	1 326	18 609	20 408	(1 799)	-9%	21 169
Public safety	3 043	2 882	3 055	24	1 783	1 315	467	36%	3 055
Economic and environmental services	**88 852**	**156 971**	**142 180**	**12 629**	**55 303**	**79 040**	(23 737)	-30%	**142 180**
Planning and development	17 639	24 829	25 530	2 325	7 777	9 601	(1 824)	-19%	25 530
Road transport	71 213	132 142	116 650	10 304	47 525	69 439	(21 913)	-32%	116 650
Trading services	**116 228**	**190 050**	**154 585**	**19 609**	**84 951**	**100 174**	(15 223)	-15%	**154 585**
Energy sources	66 459	67 741	40 731	13 939	28 006	24 709	3 297	13%	40 731
Water management	25 826	49 869	45 551	2 203	20 733	30 792	(10 059)	-33%	45 551
Waste water management	20 671	39 350	40 791	3 460	18 982	25 701	(6 718)	-26%	40 791
Waste management	3 272	33 090	27 511	7	17 229	18 973	(1 744)	-9%	27 511
Total Capital Expenditure - Functional Classifica	**238 110**	**376 478**	**325 809**	**34 280**	**163 796**	**205 143**	**(41 346)**	**-20%**	**325 809**
Funded by:									
National Government	46 713	52 150	60 945	16 859	42 077	40 096	1 981	5%	60 945
Provincial Government	65 573	174 809	166 190	13 806	67 024	93 156	(26 132)	-28%	166 190
Transfers and subsidies - capital (monetary	1 200	19 033	19 113	1 664	9 759	19 033	(9 274)	-49%	19 113
Transfers recognised - capital	**113 486**	**245 992**	**246 248**	**32 329**	**118 859**	**152 285**	**(33 426)**	**-22%**	**246 248**
Borrowing	–	36 951	–	–	–	–	–		–
Internally generated funds	124 624	93 535	79 562	1 952	44 937	52 857	(7 920)	-15%	79 562
Total Capital Funding	**238 110**	**376 478**	**325 809**	**34 280**	**163 796**	**205 143**	**(41 346)**	**-20%**	**325 809**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M09 March					
Description	2023/24	Budget Year 2024/25			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	470 491	464 184	529 629	773 402	529 629
Trade and other receivables from exchange transacti	102 876	97 905	104 984	120 894	104 984
Receivables from non-exchange transactions	34 292	32 595	45 794	30 919	45 794
Current portion of non-current receivables	(335)	–	(287)	(287)	(287)
Inventory	21 603	29 555	38 030	49 531	38 030
VAT	32 467	44 910	32 467	11 450	32 467
Other current assets	16 230	185	1 058	33 287	1 058
Total current assets	**677 624**	**669 334**	**751 676**	**1 019 195**	**751 676**
Non current assets					
Investments	333 119	333 028	333 119	300 000	333 119
Investment property	24 941	20 041	24 327	24 646	24 327
Property, plant and equipment	2 320 841	2 552 627	2 499 280	2 392 327	2 499 280
Heritage assets	4 121	1 345	4 121	4 121	4 121
Intangible assets	503	246	378	426	378
Total non current assets	**2 683 524**	**2 907 287**	**2 861 225**	**2 721 519**	**2 861 225**
TOTAL ASSETS	**3 361 148**	**3 576 621**	**3 612 901**	**3 740 714**	**3 612 901**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	5 456	3 544	6 044	2 821	6 044
Consumer deposits	19 660	18 846	20 160	20 620	20 160
Trade and other payables from exchange transaction	81 064	87 948	67 130	61 049	67 130
Trade and other payables from non-exchange transa	30 494	–	8 099	98 148	8 099
Provision	23 154	13 758	23 388	18 209	23 388
VAT	9 430	36 194	7 293	1 476	7 293
Total current liabilities	**169 257**	**160 289**	**132 114**	**202 322**	**132 114**
Non current liabilities					
Financial liabilities	33 358	62 019	27 314	33 358	27 314
Provision	70 059	82 158	76 739	68 884	76 739
Other non-current liabilities	76 928	75 605	91 100	76 928	91 100
Total non current liabilities	**180 345**	**219 781**	**195 152**	**179 170**	**195 152**
TOTAL LIABILITIES	**349 602**	**380 070**	**327 266**	**381 492**	**327 266**
NET ASSETS	**3 011 546**	**3 196 551**	**3 285 636**	**3 359 222**	**3 285 636**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	2 712 125	2 841 942	2 915 289	2 721 987	2 915 289
Reserves and funds	299 421	354 610	370 346	299 421	370 346
TOTAL COMMUNITY WEALTH/EQUITY	**3 011 546**	**3 196 551**	**3 285 636**	**3 021 408**	**3 285 636**

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 - M09 March	2023/24	Budget Year 2024/25							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	155 016	194 714	190 960	21 292	188 353	146 035	42 317	29%	190 960
Service charges	599 122	643 646	647 860	67 083	565 212	482 735	82 478	17%	647 860
Other revenue	43 341	284 882	288 568	15 068	139 182	213 662	(74 480)	-35%	288 568
Transfers and Subsidies - Operational	171 246	190 068	188 731	38 724	181 884	142 551	39 333	28%	188 731
Transfers and Subsidies - Capital	133 513	246 022	225 965	5 758	220 790	184 517	36 273	20%	225 965
Interest	55 995	88 998	91 790	10 445	19 505	66 748	(47 243)	-71%	91 790
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(839 717)	(1 163 758)	(1 192 911)	(120 332)	(809 735)	(798 560)	11 175	-1%	(1 192 911)
Interest	(6 897)	(8 010)	(3 889)	–	(2 040)	(6 007)	(3 967)	66%	(3 889)
Transfers and Subsidies	(4 724)	(5 902)	(4 264)	–	–	(4 427)	(4 427)	100%	(4 264)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**306 894**	**470 661**	**432 811**	**38 037**	**503 151**	**427 254**	**(75 897)**	**-18%**	**432 811**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 829	2 453	2 930	135	1 574	1 840	(266)	-14%	2 930
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	(300 000)	–	–	–	–	–	–		–
Payments									
Capital assets	(210 026)	(432 655)	(371 647)	(30 941)	(162 844)	(324 491)	(161 647)	50%	(371 647)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(508 197)**	**(430 201)**	**(368 718)**	**(30 806)**	**(161 270)**	**(322 651)**	**(161 381)**	**50%**	**(368 718)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	40 000	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 814	500	500	142	1 543	375	1 168	312%	500
Payments									
Repayment of borrowing	(52 037)	(11 318)	(5 456)	(2 634)	(2 634)	(8 488)	(5 854)	69%	(5 456)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(50 223)**	**29 182**	**(4 956)**	**(2 492)**	**(1 091)**	**(8 113)**	**(7 022)**	**87%**	**(4 956)**
NET INCREASE/ (DECREASE) IN CASH HELD	**(251 526)**	**69 641**	**59 138**	**4 739**	**340 790**	**96 489**			**59 138**
Cash/cash equivalents at beginning:	722 017	394 543	470 491	–	470 491	470 491			470 491
Cash/cash equivalents at month/year end:	470 491	464 184	529 629		811 281	566 981			529 629

The Cash and cash equivalents as at 31 March 2025 include investments made to the amount of R609 856 582.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March											
Description	NT Code	Budget Year 2024/25									
R thousands		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
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	12 913	5 110	1 115	845	601	490	778	8 963	30 815	11 677
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34 717	3 078	153	108	81	82	157	1 472	39 848	1 901
Receivables from Non-exchange Transactions - Property Rates	1400	14 584	2 993	660	448	390	4 157	1 268	10 827	35 327	17 090
Receivables from Exchange Transactions - Waste Water Management	1500	4 498	1 642	489	416	372	424	629	4 797	13 267	6 637
Receivables from Exchange Transactions - Waste Management	1600	3 814	1 296	431	365	335	490	580	4 672	11 983	6 442
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	24	2	1	1	1	1	38	102	42
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 348)	243	174	107	80	76	157	1 944	1 432	2 364
Total By Income Source	**2000**	**69 213**	**14 385**	**3 024**	**2 289**	**1 860**	**5 719**	**3 570**	**32 712**	**132 774**	**46 151**
2023/24 - totals only		59 083	12 908	2 817	2 243	1 798	2 565	3 583	27 862	**112 858**	**38 050**
Debtors Age Analysis By Customer Group											
Organs of State	2200	778	190	87	52	39	1 259	340	2 865	5 609	4 555
Commercial	2300	32 439	1 736	95	82	60	84	87	1 242	35 826	1 555
Households	2400	35 996	12 459	2 843	2 156	1 761	4 376	3 143	28 605	91 339	40 041
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**69 213**	**14 385**	**3 024**	**2 289**	**1 860**	**5 719**	**3 570**	**32 712**	**132 774**	**46 151**

Total Debtors has increased from **R 128 922 682** in February 2025 to **R 132 773 997** in March 2025.

The collection rate for March 2025 was **99.39%** compared to **94.35%** in February 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 - M09 March											
Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
R thousands		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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	4 309	130	–	–	–				4 438	13 908
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	1000									–	
Total By Customer Type	**1000**	**4 309**	**130**	**–**	**–**	**–**	**–**	**–**	**–**	**4 438**	**13 908**

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	**Outstanding Amount**	**Invoice(s) date(s)**	**Dispute/Reason for non-payment**	**Remedial action**
BH Ventures	12 821.76	2025/02/28	Querry on the invoice by user departmen	Paid in April 2025 after authorisation received from user department
Ithuba Industries	116 850.00	2025/02/05	Querry on the goods received	Awating authorisarion from user department

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March											
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate [3]	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months									
Municipality											
ABSA		3 Years	Fixed	Fixed	11.07%	28/06/2026	333 119	33 210	–	–	366 329
NEDBANK		12 Months	Fixed	Fixed	9.68%	27/06/2025	40 000	3 304	–	–	43 304
NEDBANK		10.5 Months	Fixed	Fixed	9.54%	16/05/2025	35 000	3 306	–	–	38 306
NEDBANK		12 Months	Fixed	Fixed	9.63%	27/06/2025	250 000	23 736	–	–	273 736
AFRICAN BANK		12 Months	Fixed	Fixed	10.15%	27/06/2025	90 000	8 960	–	–	98 960
ABSA		6 Months	Fixed	Fixed	9.20%	06/03/2025	70 000	3 229	(73 229)	–	–
AFRICAN BANK		Immediate	Call Account	Fixed	8.35%		23 699	1 384	(10 227)	–	14 857
STANDARD BANK		6 Months	Fixed	Fixed	8.49%	27/06/2025	60 000	2 777	–	–	62 777
STANDARDBANK		4 Months	Fixed	Fixed	8.43%	27/06/2025	60 000	1 759	–	–	61 759
AFRICAN BANK		4 Months	Fixed	Fixed	8.80%	27/06/2025	60 000	1 837	–	–	61 837
Municipality sub-total							**1 021 818**	**83 501**	**(83 455)**	**–**	**1 021 864**
TOTAL INVESTMENTS AND IN	2						**1 021 818**	**83 501**	**(83 455)**	**–**	**1 021 864**

- As at 31 March 2025 total investments made amount to R 909 856 582.
- During the month of March 2025, R70 000 000 matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	28 February 2025	Transactions / Movement 2024/2025	Current Month
Cash & Cash Equivalents:	**R 1 074 042 162**		**R 1 073 489 481**
Primary Bank Account	R 90 491 263	64 789 252	R 155 280 515
Short Term Investments (Less than 6 months)	R 194 624 277	R 232 305	R 194 856 582
Medium Term Investments (More than 6 months)	R 485 000 000	R -70 000 000	R 415 000 000
Longterm Investments	R 300 000 000	R -	R 300 000 000
Cash Floats	R 3 926 622	R 4 425 762	R 8 352 385
Commitments:	**R 418 811 858**		**R 343 234 247**
Unspent Committed Conditional Grants	R 27 321 484	R -4 046 278	R 23 275 206
Capital funding requirement 2024/25 (Grants & Loans)	R 150 475 874	R -23 087 833	R 127 388 042
Capital Replacement Reserve Movement	R 28 037 967	R 6 586 857	R 34 624 824
Loan repayment due Dec / June	R 10 568 552	R -	R 10 568 552
Consumer Deposits	R 20 531 930	R 87 932	R 20 619 862
Creditor payments	R 36 321 253	R -31 883 065	R 4 438 189
Salaries	R 133 533 581	R -23 235 224	R 110 298 356
Bad Debt Contributions	R 12 021 217	R -	R 12 021 217
Working Capital			**R 730 255 234**

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 - M09 March									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	146 615	156 957	157 373	38 441	157 373	157 373	–		157 373
Local Government Equitable Share	143 235	153 764	153 764	38 441	153 764	153 764	–		153 764
Finance Management	1 550	1 600	1 600	–	1 600	1 600	–		1 600
EPWP Incentive	1 830	1 593	1 593	–	1 593	1 593	–		1 593
Integrated National Electrification Programme	–	–	416	–	416	416	–		416
							–		
Provincial Government:	23 085	31 844	30 686	–	22 870	22 870	–		30 686
Community Development Workers	38	38	38	–	38	38	–		38
Human Settlements	–	9 345	8 103	–	–	–	–		8 103
Title deeds Restoration	–	30	30	–	–	–	–		30
Municipal Accreditation and Capacity Building Grant	245	249	249	–	249	249	–		249
Libraries	12 254	12 002	12 002	–	12 002	12 002	–		12 002
Proclaimed Roads Subsidy	170	170	170	–	170	170	–		170
Establishment of a K9 Unit	3 305	3 732	4 132	–	4 132	4 132	–		4 132
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	5 712	–	5 712	5 712	–		5 712
WC Mun Energy Resiliance Grant	680	–	–	–	–	–	–		–
Municipal Service Delivery and Capacity Building Grar	500	–	–	–	–	–	–		–
Thusong Grant	–	150	150	–	150	150	–		150
Fire Kits	284	417	–	–	417	417	–		–
WC Financial Management Capability Grant (Bursaries)	100	–	–	–	–	–	–		–
Financial Management Support Grant: Student Bursaries			100	–	–	–	–		100
Other grant providers:	–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	169 700	188 801	188 059	38 441	180 243	180 243	–		188 059
Capital Transfers and Grants									
National Government:	46 713	52 150	60 945	5 258	51 704	51 704	–		60 945
Municipal Infrastructure Grant (MIG)	23 055	29 332	29 302	5 258	29 302	29 302	–		29 302
Integrated National Electrification Programme (municipal	23 658	22 818	22 402	–	22 402	22 402	–		22 402
Municipal Disaster Response Grant	–	–	9 241	–	–	–	–		9 241
							–		
Provincial Government:	64 291	174 879	163 912	500	162 274	162 274	–		163 912
Human Settlements	61 308	174 289	163 322	–	161 684	161 684	–		163 322
RSEP/VPUU Municipal Projects	500	–	–	–	–	–	–		–
Libraries	50	50	50	–	50	50	–		50
Establishment of a K9 Unit	40	40	40	–	40	40	–		40
Sport Development	966	500	500	500	500	500	–		500
Non-Motorised Transport	500	–		–	–	–	–		–
Fire Service Capacity Building Grant	926	–		–	–	–	–		–
							–		
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	111 004	227 029	224 857	5 758	213 978	213 978	–		224 857
TOTAL RECEIPTS OF TRANSFERS & GRANTS	280 704	415 831	412 916	44 199	394 221	394 221	–		412 916

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**146 615**	**156 957**	**157 723**	**7 547**	**66 867**	**73 614**	**(6 747)**	**-9.2%**	**157 723**
Local Government Equitable Share	143 235	153 764	153 764	6 775	64 246	70 772	(6 526)	-9.2%	153 764
Finance Management	1 550	1 600	1 600	(40)	617	1 105	(488)	-44.1%	1 600
EPWP Incentive	1 830	1 593	1 593	173	1 240	1 180	61	5.1%	1 593
Integrated National Electrification Programme	–	–	416	416	416	208	208	100.0%	416
Municipal Disaster Response Grant	–	–	350	222	347	350	(3)	-0.7%	350
Provincial Government:	**23 057**	**31 844**	**30 703**	**2 188**	**20 465**	**20 821**	**(356)**	**-1.7%**	**30 703**
Community Development: Workers	37	38	38	6	29	21	8	37.9%	38
Human Settlements	80	9 345	8 103	–	–	–	–		8 103
Title deeds Restoration	–	30	30	–	–	–	–		30
Municipal Accreditation and Capacity Building Grant	156	249	249	21	104	187	(83)	-44.5%	249
Libraries	12 254	12 002	12 002	948	8 909	9 805	(896)	-9.1%	12 002
Proclaimed Roads Subsidy	170	170	170	–	148	112	36	32.0%	170
Establishment of a K9 Unit	3 305	3 732	3 732	545	5 222	4 845	377	7.8%	3 732
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	5 712	616	5 932	5 482	450	8.2%	5 712
WC Mun Energy Resiliance Grant	680	–	–	–	–	–	–		–
Municipal Service Delivery and Capacity Building Grant	500	–	–	–	–	–	–		–
Thusong Grant	–	150	150	53	121	98	24	24.2%	150
WC Financial Management Capability Grant (Bursaries)	85	–	100	1	1	–	1	#DIV/0!	100
Fire Kits	282	417	417	–	–	272	(272)	-100.0%	417
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:	**169 672**	**188 801**	**188 426**	**9 735**	**87 332**	**94 436**	**(7 103)**	**-7.5%**	**188 426**
Capital expenditure of Transfers and Grants									
National Government:	**46 713**	**52 150**	**61 361**	**16 859**	**42 077**	**40 096**	**1 981**	**4.9%**	**52 120**
Municipal Infrastructure Grant (MIG)	23 055	29 332	29 302	3 243	24 075	27 594	(3 520)	-12.8%	29 302
Integrated National Electrification Programme (municipal)	23 658	22 818	22 818	13 616	18 002	12 502	5 500	44.0%	22 818
Municipal Disaster Response Grant			9 241				–		
							–		
Provincial Government:	**57 179**	**174 879**	**166 260**	**13 806**	**67 024**	**93 156**	**(26 132)**	**-28.1%**	**166 260**
Human Settlements	54 196	174 289	165 670	13 806	66 981	92 886	(25 906)	-27.9%	165 670
RSEP/VPUU Municipal Projects	500	–	–	–	–	–	–		–
Libraries	50	50	50	–	44	50	(6)	-13.0%	50
Establishment of a K9 Unit	40	40	40	–	–	20	(20)	-100.0%	40
Sport Development	966	500	500	–	–	200	(200)	-100.0%	500
Non-Motorised Transport	500	–	–	–	–	–	–		–
Fire Service Capacity Building Grant	926	–	–	–	–	–	–		–
							–		
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	**103 892**	**227 029**	**227 621**	**30 665**	**109 101**	**133 252**	**(24 151)**	**-18.1%**	**218 380**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**273 564**	**415 831**	**416 047**	**40 399**	**196 433**	**227 688**	**(31 255)**	**-13.7%**	**406 806**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March					
Description	Budget Year 2024/25				
R thousands	Approved Rollover 2023/24	Monthly actual	YearTD actual	YTD variance	YTD variance %
<u>EXPENDITURE</u>					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	**350**	**222**	**347**	**3**	**0.7%**
Municipal Disaster Response Grant	350	222	347	3	0.7%
				–	
Total operating expenditure of Approved Roll-overs	**350**	**222**	**347**	**3**	**0.7%**
<u>Capital expenditure of Approved Roll-overs</u>					
Provincial Government:	**5 947**	**3 824**	**5 947**	**–**	
Human Settlements Development Grant	5 947	3 824	5 947	–	
				–	
Total capital expenditure of Approved Roll-overs	**5 947**	**3 824**	**5 947**	**–**	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	**6 297**	**4 046**	**6 295**	**3**	**0.0%**

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 - M09 March									
Summary of Employee and Councillor remuneration R thousands	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	8 945	10 018	10 018	769	7 209	7 193	16	0%	10 018
Pension and UIF Contributions	925	977	977	79	733	701	31	4%	977
Medical Aid Contributions	203	213	213	19	164	153	11	7%	213
Cellphone Allowance	1 122	1 181	1 181	90	811	848	(37)	-4%	1 181
Other benefits and allowances	811	885	885	68	608	636	(28)	-4%	885
Sub Total - Councillors	**12 005**	**13 273**	**13 273**	**1 024**	**9 524**	**9 530**	**(6)**	**0%**	**13 273**
Senior Managers of the Municipality									
Basic Salaries and Wages	10 224	10 180	8 720	935	8 713	8 405	308	4%	8 720
Pension and UIF Contributions	1 789	1 953	1 953	160	1 553	1 465	88	6%	1 953
Medical Aid Contributions	418	468	468	39	330	351	(21)	-6%	468
Performance Bonus	1 155	1 215	1 215	–	–	–	–		1 215
Motor Vehicle Allowance	1 049	1 043	843	80	716	706	9	1%	843
Cellphone Allowance	257	266	266	22	194	194	–		266
Other benefits and allowances	309	285	285	28	246	251	(5)	-2%	285
Payments in lieu of leave	–	35	35	–	–	–	–		35
Post-retirement benefit obligations	1 601	1 601	1 748	–	–	–	–		1 748
Sub Total - Senior Managers of Municipality	**16 802**	**17 045**	**15 531**	**1 263**	**11 752**	**11 395**	**356**	**3%**	**15 531**
Other Municipal Staff									
Basic Salaries and Wages	174 911	197 651	196 972	15 791	141 179	146 107	(4 928)	-3%	196 972
Pension and UIF Contributions	31 719	35 522	35 450	2 864	25 425	26 605	(1 181)	-4%	35 450
Medical Aid Contributions	14 035	15 634	15 909	1 285	11 193	11 863	(669)	-6%	15 909
Overtime	19 680	15 726	19 262	1 162	15 193	12 843	2 350	18%	19 262
Motor Vehicle Allowance	6 028	6 354	6 811	557	5 118	4 887	231	5%	6 811
Cellphone Allowance	682	708	708	59	516	536	(20)	-4%	708
Housing Allowances	1 144	1 279	1 392	99	915	1 023	(107)	-10%	1 392
Other benefits and allowances	34 955	35 729	37 002	1 703	29 304	30 668	(1 364)	-4%	37 002
Payments in lieu of leave	3 002	3 139	3 139	–	–	2	(2)	-100%	3 139
Long service awards	2 753	2 696	2 696	–	151	1 999	(1 848)	-92%	2 696
Post-retirement benefit obligations	9 998	9 998	12 424	–	–	–	–		12 424
Sub Total - Other Municipal Staff	**298 907**	**324 436**	**331 764**	**23 520**	**228 994**	**236 531**	**(7 537)**	**-3%**	**331 764**
Total Parent Municipality	**327 714**	**354 754**	**360 569**	**25 808**	**250 270**	**257 457**	**(7 186)**	**-3%**	**360 569**
TOTAL SALARY, ALLOWANCES & BENEFITS	**327 714**	**354 754**	**360 569**	**25 808**	**250 270**	**257 457**	**(7 186)**	**-3%**	**360 569**
TOTAL MANAGERS AND STAFF	**315 709**	**341 481**	**347 296**	**24 783**	**240 746**	**247 927**	**(7 181)**	**-3%**	**347 296**

Section 10 – Material variances to the SDBIP

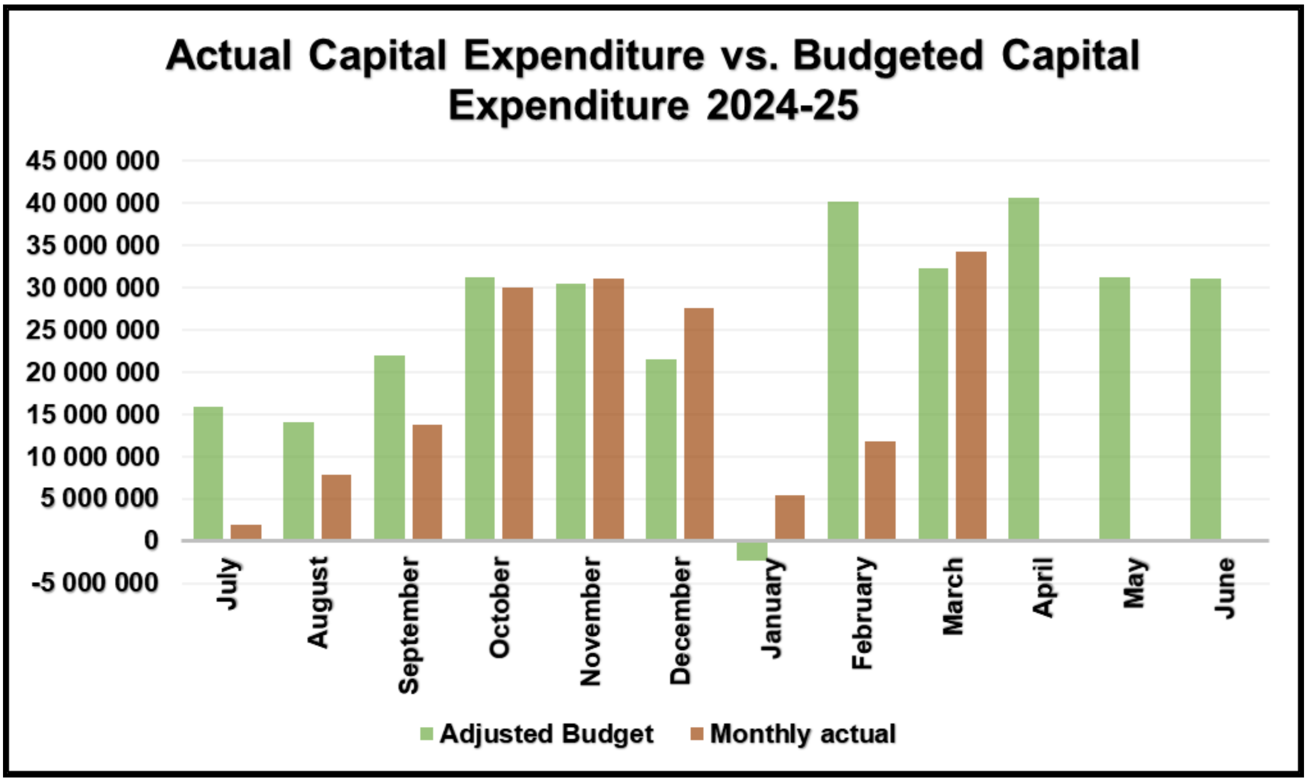
No material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
Month	Budget Year 2024/25								
R thousands	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend								
July	15 853	15 864	1 968	1 968	15 864	13 896	87.6%	0.6%
August	14 036	14 047	7 837	9 805	29 911	20 106	67.2%	3.0%
September	21 906	21 917	13 760	23 565	51 828	28 262	54.5%	7.2%
October	31 155	31 166	29 965	53 530	82 994	29 464	35.5%	16.4%
November	30 463	30 473	31 028	84 558	113 467	28 909	25.5%	26.0%
December	21 524	21 535	27 616	112 174	135 002	22 828	16.9%	34.4%
January	50 058	(2 377)	5 482	117 656	132 625	14 969	11.3%	36.1%
February	61 557	40 199	11 860	129 516	172 824	43 308	25.1%	39.8%
March	53 590	32 318	34 280	163 796	205 143	41 346	20.2%	50.3%
April	49 340	40 718			245 860	–		
May	11 567	36 430			282 291	–		
June	15 428	43 519			325 809	–		
Total Capital expenditure	**376 478**	**325 809**	**163 796**					

Note: The negative budget for January is due to the monthly cashflow amendments to the capital projects that was adjusted as a result of the mid-year adjustments budget.



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 - M09 March

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**148 372**	**275 466**	**223 254**	**25 748**	**104 111**	**127 857**	23 746	**18.6%**	**223 254**
Roads Infrastructure	60 113	117 253	101 419	9 426	38 762	54 208	15 446	**28.5%**	101 419
Roads	60 113	117 253	101 419	9 426	38 762	54 208	15 446	**28.5%**	101 419
Storm water Infrastructure	1 529	1 509	4 281	386	1 331	1 509	178	**11.8%**	4 281
Storm water Conveyance	1 529	1 509	4 281	386	1 331	1 509	178	**11.8%**	4 281
Electrical Infrastructure	58 109	61 979	34 380	13 776	24 434	19 627	(4 807)	**-24.5%**	34 380
MV Substations	20 289	31 611	24 091	13 632	18 590	12 718	(5 872)	**-46.2%**	24 091
MV Switching Stations	4 830	5 350	5 263	88	4 876	4 963	87	**1.7%**	5 263
MV Networks	32 064	22 818	1 521	–	–	–	–		1 521
LV Networks	926	2 200	3 504	56	968	1 946	978	**50.3%**	3 504
Water Supply Infrastructure	17 173	38 951	33 864	1 310	13 628	21 194	7 566	**35.7%**	33 864
Distribution	17 173	38 951	33 864	1 310	13 628	21 194	7 566	**35.7%**	33 864
Sanitation Infrastructure	9 351	26 154	25 273	842	12 199	15 820	3 621	**22.9%**	25 273
Pump Station	1 212	–					–		
Reticulation	8 138	26 154	25 273	842	12 199	15 820	3 621	**22.9%**	25 273
Solid Waste Infrastructure	2 098	29 621	24 038	7	13 758	15 500	1 742	**11.2%**	24 038
Landfill Sites	2 098	29 621	24 038	7	13 758	15 500	1 742	**11.2%**	24 038
Community Assets	**10 446**	**14 141**	**14 536**	**441**	**12 843**	**13 759**	**915**	**6.7%**	**14 536**
Community Facilities	2 615	1 800	1 230	71	372	900	528	**58.7%**	1 230
Cemeteries/Crematoria	453	–					–		
Police	–	–					–		
Parks	1 212	1 100	1 180	71	372	900	528	58.7%	1 180
Public Ablution Facilities	–	700	50	–	–	–	–		50
Sport and Recreation Facilities	7 831	12 341	13 306	370	12 471	12 859	387	**3.0%**	13 306
Indoor Facilities	–	980	745	370	370	298	(72)	-24.1%	745
Outdoor Facilities	7 831	11 361	12 561	–	12 102	12 561	459	3.7%	12 561
Investment properties	**681**	–	–	–	–	–	–		–
Revenue Generating	681	–	–	–	–	–	–		–
Other assets	**19 457**	**16 977**	**17 509**	**2 356**	**7 707**	**9 850**	**2 143**	**21.8%**	**17 509**
Operational Buildings	2 955	650	380	30	30	350	320	**91.4%**	380
Municipal Offices	2 906	300	30	26	26	–	(26)	#DIV/0!	30
Stores	48	350	350	5	5	350	346	98.7%	350
Housing	16 503	16 327	17 129	2 325	7 676	9 500	1 823	**19.2%**	17 129
Social Housing	16 503	16 327	17 129	2 325	7 676	9 500	1 823	19.2%	17 129
Intangible Assets	–	**400**	**400**	–	–	**400**	**400**	100.0%	**400**
Licences and Rights	–	400	400	–	–	400	400	**100.0%**	400
Computer Software and Applications		400	400	–	–	400	400	100.0%	400
Computer Equipment	**2 306**	**1 790**	**1 790**	**85**	**973**	**1 683**	**709**	42.2%	**1 790**
Computer Equipment	2 306	1 790	1 790	85	973	1 683	709	42.2%	1 790
Furniture and Office Equipment	**1 140**	**920**	**935**	**(11)**	**725**	**885**	**160**	18.0%	**935**
Furniture and Office Equipment	1 140	920	935	(11)	725	885	160	18.0%	935
Machinery and Equipment	**12 905**	**2 187**	**2 610**	**285**	**1 589**	**2 360**	**772**	32.7%	**2 610**
Machinery and Equipment	12 905	2 187	2 610	285	1 589	2 360	772	32.7%	2 610
Transport Assets	**10 690**	**15 638**	**13 658**	**620**	**10 082**	**11 946**	**1 864**	15.6%	**13 658**
Transport Assets	10 690	15 638	13 658	620	10 082	11 946	1 864	15.6%	13 658
Land	**149**	**8 700**	**8 300**	–	–	–	–		**8 300**
Land	149	8 700	8 300	–	–	–	–		8 300
Total Capital Expenditure on new assets	**206 147**	**336 219**	**282 991**	**29 524**	**138 030**	**168 739**	**30 709**	**18.2%**	**282 991**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**13 147**	**3 000**	**5 268**	**5**	**4 773**	**4 768**	(4)	**-0.1%**	**5 268**
Roads Infrastructure	9 251	–	2 268	–	2 268	2 268	0	**0.0%**	2 268
Roads	9 251		2 268	–	2 268	2 268	0	**0.0%**	2 268
Sanitation Infrastructure	3 896	3 000	3 000	5	2 504	2 500	(4)	**-0.2%**	3 000
Reticulation	3 896	3 000	3 000	5	2 504	2 500	(4)	**-0.2%**	3 000
Community Assets	**–**	**250**	**250**	**123**	**145**	**250**	**105**	**42.0%**	**250**
Community Facilities	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	250	250	123	145	250	105	**42.0%**	250
Outdoor Facilities		250	250	123	145	250	105	42.0%	250
Machinery and Equipment	**–**	**160**	**193**	**–**	**193**	**193**	**0**	0.2%	**193**
Machinery and Equipment		160	193	–	193	193	0	0.2%	193
Total Capital Expenditure on renewal of existing ass	**13 147**	**3 410**	**5 711**	**127**	**5 110**	**5 211**	**101**	1.9%	**5 711**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description R thousands	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	**8 060**	**30 744**	**31 302**	**4 125**	**16 054**	**25 892**	9 838	**38.0%**	**31 302**
Roads Infrastructure	667	9 749	9 749	878	3 370	9 749	6 379	**65.4%**	9 749
Roads	667	9 749	9 749	878	3 370	9 749	6 379	**65.4%**	9 749
Storm water Infrastructure	246	250	250	–	187	250	63	**25.4%**	250
Storm water Conveyance	246	250	250	–	187	250	63	**25.4%**	250
Electrical Infrastructure	3 554	4 483	4 533	128	3 053	3 577	525	**14.7%**	4 533
MV Networks	945	2 633	2 720	–	2 434	2 314	(119)	**-5.1%**	2 720
LV Networks	2 610	1 850	1 813	128	619	1 263	644	**51.0%**	1 813
Water Supply Infrastructure	1 550	10 434	11 205	892	6 782	9 115	2 333	**25.6%**	11 205
Bulk Mains	499	500	500	–	43	250	207	**82.7%**	500
Distribution	1 000	9 734	10 705	892	6 739	8 865	2 127	**24.0%**	10 705
PRV Stations	51	200	–	–	–	–	–		–
Sanitation Infrastructure	2 043	5 827	5 565	2 226	2 663	3 200	537	**16.8%**	5 565
Waste Water Treatment Works	2 043	5 827	5 565	2 226	2 663	3 200	537	**16.8%**	5 565
Community Assets	**10 755**	**6 105**	**5 805**	**505**	**4 602**	**5 300**	**698**	13.2%	**5 805**
Community Facilities	24	–	–	–	–	–	–		–
Cemeteries/Crematoria	24	–	–	–	–	–	–		–
Sport and Recreation Facilities	10 732	6 105	5 805	505	4 602	5 300	698	**13.2%**	5 805
Outdoor Facilities	10 732	6 105	5 805	505	4 602	5 300	698	13.2%	5 805
Total Capital Expenditure on upgrading of existing a	**18 816**	**36 848**	**37 107**	**4 629**	**20 656**	**31 192**	**10 536**	**33.8%**	**37 107**

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**46 909**	**49 514**	**52 938**	**3 862**	**37 086**	**38 817**	1 731	**4.5%**	**52 938**
Roads Infrastructure	6 108	6 026	6 282	478	4 909	4 731	(178)	**-3.8%**	6 282
Roads	5 670	5 953	6 109	409	4 755	4 576	(179)	**-3.9%**	6 109
Road Furniture	438	73	173	70	154	155	1	**0.6%**	173
Storm water Infrastructure	20 157	22 254	23 795	1 622	17 137	17 155	19	**0.1%**	23 795
Storm water Conveyance	20 157	22 254	23 795	1 622	17 137	17 155	19	**0.1%**	23 795
Electrical Infrastructure	3 570	5 322	5 332	462	2 569	4 038	1 469	**36.4%**	5 332
MV Substations	171	191	191	4	164	144	(20)	**-13.9%**	191
MV Networks	–	1 900	1 900	40	40	1 474	1 433	**97.3%**	1 900
LV Networks	3 399	3 231	3 241	417	2 366	2 421	55	**2.3%**	3 241
Water Supply Infrastructure	1 845	1 707	1 847	159	1 266	1 375	108	**7.9%**	1 847
Reservoirs	1 355	1 256	1 397	159	1 037	1 037	0	**0.0%**	1 397
Pump Stations	104	161	161	–	42	120	78	**64.9%**	161
Distribution	385	290	290	–	187	217	30	**13.7%**	290
Sanitation Infrastructure	5 491	5 464	5 940	268	4 216	4 346	130	**3.0%**	5 940
Pump Station	985	1 031	1 031	33	697	773	76	**9.8%**	1 031
Waste Water Treatment Works	4 507	4 434	4 909	235	3 519	3 573	55	**1.5%**	4 909
Solid Waste Infrastructure	9 738	8 741	9 742	872	6 989	7 172	183	**2.6%**	9 742
Landfill Sites	9 738	8 741	9 742	872	6 989	7 172	183	**2.6%**	9 742
Community Assets	**3 022**	**3 585**	**3 700**	**301**	**2 782**	**2 697**	**(85)**	**-3.1%**	**3 700**
Community Facilities	2 114	2 543	2 488	241	2 165	1 852	(314)	**-16.9%**	2 488
Halls	378	442	465	15	439	354	(85)	-24.0%	465
Centres	1 515	1 832	1 759	218	1 487	1 301	(186)	-14.3%	1 759
Libraries	50	50	50	–	47	37	(10)	-28.0%	50
Cemeteries/Crematoria	96	118	115	–	106	85	(20)	-23.9%	115
Parks	74	100	98	8	86	73	(12)	-16.8%	98
Sport and Recreation Facilities	908	1 042	1 212	60	616	845	229	**27.1%**	1 212
Indoor Facilities	61	100	104	–	85	76	(9)	-11.9%	104
Outdoor Facilities	847	942	1 108	60	531	769	238	30.9%	1 108
Other assets	**3 199**	**1 923**	**1 973**	**97**	**1 427**	**1 491**	**65**	**4.3%**	**1 973**
Operational Buildings	1 996	1 148	1 198	31	1 032	910	(123)	**-13.5%**	1 198
Municipal Offices	1 996	1 148	1 198	31	1 032	910	(123)	-13.5%	1 198
Housing	1 203	775	775	66	394	581	187	**32.2%**	775
Staff Housing	323	228	228	30	167	171	4	2.5%	228
Social Housing	879	547	547	36	227	410	183	44.6%	547
Intangible Assets	**4 633**	**6 669**	**6 659**	**65**	**3 678**	**4 992**	**1 313**	26.3%	**6 659**
Licences and Rights	4 633	6 669	6 659	65	3 678	4 992	1 313	**26.3%**	6 659
Computer Software and Applications	4 633	6 669	6 659	65	3 678	4 992	1 313	26.3%	6 659
Computer Equipment	**234**	**402**	**372**	**7**	**105**	**285**	**181**	63.3%	**372**
Computer Equipment	234	402	372	7	105	285	181	63.3%	372
Furniture and Office Equipment	**25**	**58**	**61**	**2**	**10**	**47**	**36**	77.9%	**61**
Furniture and Office Equipment	25	58	61	2	10	47	36	77.9%	61
Machinery and Equipment	**1 308**	**1 392**	**1 480**	**70**	**810**	**1 089**	**279**	25.6%	**1 480**
Machinery and Equipment	1 308	1 392	1 480	70	810	1 089	279	25.6%	1 480
Transport Assets	**7 542**	**8 083**	**9 513**	**449**	**6 318**	**7 384**	**1 067**	14.4%	**9 513**
Transport Assets	7 542	8 083	9 513	449	6 318	7 384	1 067	14.4%	9 513
Total Repairs and Maintenance Expenditure	**66 872**	**71 627**	**76 697**	**4 854**	**52 216**	**56 802**	**4 586**	**8.1%**	**76 697**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	**85 055**	**103 245**	**100 690**	**7 303**	**64 578**	**73 809**	9 231	**12.5%**	**100 690**
Roads Infrastructure	25 740	32 419	30 683	2 192	19 378	21 563	2 185	**10.1%**	30 683
Roads	23 944	31 036	28 355	2 019	17 845	19 743	1 899	**9.6%**	28 355
Road Structures	867	838	1 021	74	658	718	60	**8.3%**	1 021
Road Furniture	928	546	1 307	99	875	935	59	**6.4%**	1 307
Capital Spares	–	–				167	167	**100.0%**	–
Storm water Infrastructure	4 704	9 972	6 176	421	3 722	4 223	501	**11.9%**	6 176
Drainage Collection	933	6 049	1 598	87	772	1 003	231	**23.0%**	1 598
Storm water Conveyance	3 771	3 923	4 577	334	2 950	3 220	270	**8.4%**	4 577
Attenuation	–	–		–	–	–	–		–
Electrical Infrastructure	14 876	14 779	16 476	1 284	11 383	11 953	570	**4.8%**	16 476
Power Plants	3	3	3	0	2	2	0	**4.7%**	3
HV Substations	605	–	763	64	570	573	4	**0.7%**	763
HV Transmission Conductors	29	29	31	2	21	23	1	**5.2%**	31
MV Substations	2 072	2 799	2 500	187	1 677	1 793	116	**6.5%**	2 500
MV Switching Stations	1 247	1 250	1 351	106	933	980	47	**4.8%**	1 351
MV Networks	7 429	7 666	8 369	653	5 780	6 069	289	**4.8%**	8 369
LV Networks	3 280	2 819	3 228	253	2 240	2 346	106	**4.5%**	3 228
Capital Spares	212	213	230	18	159	167	8	**4.7%**	230
Water Supply Infrastructure	16 774	18 959	19 407	1 395	12 331	13 735	1 404	**10.2%**	19 407
Dams and Weirs	253	254	296	21	190	208	18	**8.6%**	296
Boreholes	184	198	216	16	138	151	13	**8.9%**	216
Reservoirs	2 660	2 663	3 101	225	1 992	2 178	186	**8.6%**	3 101
Pump Stations	726	626	1 140	85	752	810	58	**7.1%**	1 140
Water Treatment Works	126	125	147	11	94	103	9	**8.5%**	147
Bulk Mains	2 030	2 029	2 369	172	1 520	1 663	143	**8.6%**	2 369
Distribution	10 794	13 064	12 139	865	7 646	8 455	809	**9.6%**	12 139
Sanitation Infrastructure	19 914	23 111	25 205	1 821	16 094	17 439	1 345	**7.7%**	25 205
Pump Station	14 805	21 285	17 723	1 249	11 035	11 922	887	**7.4%**	17 723
Reticulation	1 091	1 790	1 318	92	815	886	71	**8.0%**	1 318
Waste Water Treatment Works	4 018	36	6 164	480	4 244	4 464	220	**4.9%**	6 164
Solid Waste Infrastructure	3 048	4 004	2 745	189	1 670	2 051	381	**18.6%**	2 745
Landfill Sites	2 879	3 849	2 559	175	1 550	1 753	203	**11.6%**	2 559
Waste Drop-off Points	168	102	125	9	80	88	7	**8.4%**	125
Waste Separation Facilities		53	61	4	39	43	4	**8.6%**	61

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Community Assets	**7 076**	**7 874**	**8 310**	**606**	**5 357**	**6 008**	**651**	**10.8%**	**8 310**
Community Facilities	2 805	2 617	3 125	232	2 054	2 216	162	**7.3%**	3 125
Halls	678	929	794	57	506	556	50	8.9%	794
Centres	–	316	25	–	–	10	10	100.0%	25
Clinics/Care Centres	82	51	94	7	62	66	5	7.2%	94
Testing Stations	258	–	289	23	199	209	10	4.9%	289
Museums	2	15	4	0	2	2	1	24.0%	4
Libraries	470	457	531	40	352	378	26	6.9%	531
Cemeteries/Crematoria	321	237	331	24	215	234	19	8.0%	331
Purls	–	30	2	–	–	1	1	100.0%	2
Public Open Space	643	343	643	50	443	464	21	4.6%	643
Public Ablution Facilities	87	222	107	7	65	73	9	11.6%	107
Markets	240	–	278	22	193	202	9	4.5%	278
Taxi Ranks/Bus Terminals	24	17	27	2	18	19	1	7.5%	27
Sport and Recreation Facilities	4 271	5 257	5 185	374	3 303	3 793	489	**12.9%**	5 185
Indoor Facilities	–	1 416	113	–	–	45	45	100.0%	113
Outdoor Facilities	4 271	3 841	5 072	374	3 303	3 580	277	7.7%	5 072
Capital Spares	–	–				167	167	100.0%	–
Investment properties	**394**	**32**	**431**	**33**	**295**	**311**	16	5.3%	**431**
Revenue Generating	394	32	431	33	295	311	16	**5.3%**	431
Improved Property	394	32	431	33	295	311	16	5.3%	431
Other assets	**1 963**	**2 232**	**2 293**	**166**	**1 465**	**1 774**	**309**	**17.4%**	**2 293**
Operational Buildings	1 685	2 066	1 977	142	1 257	1 550	293	**18.9%**	1 977
Municipal Offices	1 380	1 796	1 634	117	1 035	1 141	106	9.3%	1 634
Workshops	305	2	322	25	222	234	11	4.7%	322
Yards	–	1	0	–	–	0	0	100.0%	0
Stores	–	267	21	–	–	9	9	100.0%	21
Housing	278	166	316	24	208	224	16	**7.2%**	316
Staff Housing	278	148	314	24	208	224	15	6.9%	314
Social Housing	–	18	1	–	–	1	1	100.0%	1
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	**103**	**144**	**118**	**9**	**77**	**84**	**6**	7.5%	**118**
Licences and Rights	103	144	118	9	77	84	6	**7.5%**	118
Computer Software and Applications	103	144	118	9	77	84	6	7.5%	118
Computer Equipment	**1 672**	**2 263**	**2 072**	**155**	**1 372**	**1 475**	**103**	7.0%	**2 072**
Computer Equipment	1 672	2 263	2 072	155	1 372	1 475	103	7.0%	2 072
Furniture and Office Equipment	**660**	**961**	**884**	**65**	**578**	**625**	**48**	7.6%	**884**
Furniture and Office Equipment	660	961	884	65	578	625	48	7.6%	884
Machinery and Equipment	**2 540**	**3 172**	**3 110**	**220**	**1 975**	**2 175**	**200**	9.2%	**3 110**
Machinery and Equipment	2 540	3 172	3 110	220	1 975	2 175	200	9.2%	3 110
Transport Assets	**3 820**	**5 929**	**5 006**	**355**	**3 144**	**3 471**	**328**	9.4%	**5 006**
Transport Assets	3 820	5 929	5 006	355	3 144	3 471	328	9.4%	5 006
Total Depreciation	**103 283**	**125 851**	**122 914**	**8 912**	**78 841**	**89 733**	**10 892**	**12.1%**	**122 914**

Section 13 – Quality certification

QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -

(mark as appropriate)

- [X] the monthly budget statement
- [X] 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 **March 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: 14 April 2025