

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 April 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 April 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 April 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 1 163 024 966	R 1 167 183 339	R 4 158 373	0%	79%
Operating Expenditure	R 1 189 045 717	R 1 210 970 777	R 866 229 359	R 802 398 622	R -63 830 737	-7%	66%
Capital	R 376 477 670	R 325 809 079	R 245 860 403	R 180 895 132	R -64 965 271	-26%	56%

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) - M10 April									
Description	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
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	443 249	451 420	472 747	42 728	428 251	404 201	24 050	6%	472 747
Service charges - Water	92 982	97 940	98 216	13 496	90 751	84 321	6 429	8%	98 216
Service charges - Waste Water Management	60 461	57 022	57 625	5 346	52 232	47 939	4 293	9%	57 625
Service charges - Waste management	33 963	38 087	38 064	3 263	32 208	31 711	497	2%	38 064
Sale of Goods and Rendering of Services	14 571	13 619	14 129	1 037	13 057	12 377	680	5%	14 129
Agency services	5 348	6 787	6 787	315	4 916	5 511	(595)	-11%	6 787
Interest earned from Receivables	3 695	3 407	4 115	324	3 296	3 336	(41)	-1%	4 115
Interest from Current and Non Current Assets	84 764	88 998	91 790	1 272	14 229	14 558	(328)	-2%	91 790
Rental from Fixed Assets	1 382	1 930	1 930	136	1 595	1 611	(16)	-1%	1 930
Operational Revenue	44 525	4 028	9 640	285	5 736	4 963	773	16%	9 640
Non-Exchange Revenue									
Property rates	163 175	199 371	201 371	16 428	169 100	167 907	1 193	1%	201 371
Fines, penalties and forfeits	38 582	38 991	31 213	16	222	258	(36)	-14%	31 213
Licence and permits	5 079	5 467	5 467	364	4 100	4 574	(474)	-10%	5 467
Transfers and subsidies - Operational	171 662	190 028	188 764	982	179 178	182 116	(2 938)	-2%	188 764
Interest	1 548	1 324	1 671	164	1 450	1 398	52	4%	1 671
Operational Revenue	11 094	12 062	11 324	957	9 801	9 514	287	3%	11 324
Gains on disposal of Assets	2 963	2 453	2 930	-	1 574	1 528	47	3%	2 930
Total Revenue (excluding capital transfers and contributions)	1 179 044	1 212 935	1 237 783	87 113	1 011 696	977 824	33 871	3%	1 237 783

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 April 2025.

- **Service charges : Water** – note that the variance should exclude R4.1 million which is a billing correction that was made and will only reflect in May 2025.
- **Operational Revenue (exchange)** stands above the YTD budgeted projections mainly due to development charges received.
- **Transfers and subsidies - Operational** to the revenue being recognised based on the monthly expenditure of the grants.
- Revenue for the month of **April 2025** was **R87.113 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) - M10 April									
Description	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
R thousands									
Expenditure By Type									
Employee related costs	315 709	341 481	344 723	27 311	268 057	276 042	(7 985)	-3%	344 723
Remuneration of councillors	12 005	13 273	13 273	1 024	10 549	10 764	(216)	-2%	13 273
Bulk purchases - electricity	340 332	384 927	405 920	29 953	306 786	314 077	(7 292)	-2%	405 920
Inventory consumed	50 912	68 908	67 888	2 637	23 532	26 414	(2 881)	-11%	67 888
Debt impairment	10 371	3 405	12 021	-	-	-	-	-	12 021
Depreciation and amortisation	111 938	128 253	125 316	8 624	87 465	99 553	(12 088)	-12%	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	5 070	51 599	63 818	(12 219)	-19%	83 319
Transfers and subsidies	4 424	5 902	4 264	39	2 666	3 205	(539)	-17%	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	4 642	38 791	45 601	(6 809)	-15%	65 346
Losses on Disposal of Assets	10 452	22 793	22 793	-	1 439	14 112	(12 673)	-90%	22 793
Other Losses	5 358	11 710	11 710	-	-	-	-	-	11 710
Total Expenditure	1 025 495	1 189 046	1 210 971	79 301	802 399	866 229	(63 831)	-7%	1 210 971
Surplus/(Deficit)	153 548	23 889	26 812	7 812	209 297	111 595	97 702	0	26 812
Transfers and subsidies - capital (monetary)	113 470	246 062	247 277	19 158	155 488	185 201	(29 713)	(0)	247 277
Transfers and subsidies - capital (in-kind)	307	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Intercompany/Parent subsidiary transactions	267 325	269 951	274 089	26 970	364 785	296 796	67 989	0	274 089
Surplus/ (Deficit) for the year	267 325	269 951	274 089	26 970	364 785	296 796	67 989	0	274 089

- **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.
- **Depreciation and amortisation** is 12% below YTD budgeted projections due to the monthly transactions that is below the budgeted cash flows. Year-end transactions will influence the final result.
- **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 **April 2025** was **R79.301 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) - M10 April									
Vote Description	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
R thousands									
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	49 401	57 326	54 213	697	29 259	32 937	(3 678)	-11%	54 213
Vote 4 - Electricity Services	35 691	55 129	24 791	178	18 930	17 451	1 479	8%	24 791
Vote 6 - Development Services	54 098	165 889	157 370	10 769	77 750	114 460	(36 710)	-32%	157 370
Total Capital Multi-year expenditure	139 189	278 343	236 374	11 644	125 939	164 847	(38 909)	-24%	236 374
Single Year expenditure appropriation									
Vote 1 - Corporate Services	237	778	478	4	339	428	(89)	-21%	478
Vote 2 - Civil Services	59 014	69 710	57 936	4 551	39 753	53 650	(13 897)	-26%	57 936
Vote 3 - Council	11	878	1 287	-	875	1 337	(462)	-35%	1 287
Vote 4 - Electricity Services	31 729	13 843	17 170	894	11 070	13 136	(2 066)	-16%	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	8 835	(8 290)	-94%	8 842
Vote 7 - Municipal Manager	21	412	100	-	19	20	(1)	-5%	100
Vote 8 - Protection Services	3 043	2 882	3 055	5	1 788	3 040	(1 252)	-41%	3 055
Total Capital single-year expenditure	98 920	98 134	89 435	5 455	54 957	81 013	(26 057)	-32%	89 435
Total Capital Expenditure	238 110	376 478	325 809	17 099	180 895	245 860	(64 965)	-26%	325 809
Capital Expenditure - Functional Classification									
Governance and administration	8 047	4 525	3 925	134	2 857	3 866	(1 009)	-26%	3 925
Executive and council	32	1 290	1 387	-	894	1 357	(463)	-34%	1 387
Finance and administration	8 015	3 236	2 538	134	1 963	2 509	(546)	-22%	2 538
Community and public safety	24 982	24 932	25 119	475	21 294	24 545	(3 250)	-13%	25 119
Community and social services	693	1 130	895	269	697	547	150	27%	895
Sport and recreation	21 247	20 920	21 169	200	18 809	20 958	(2 148)	-10%	21 169
Public safety	3 043	2 882	3 055	5	1 788	3 040	(1 252)	-41%	3 055
Economic and environmental services	88 852	156 971	142 180	9 699	65 002	103 690	(38 688)	-37%	142 180
Planning and development	17 639	24 829	25 530	-	7 777	20 453	(12 675)	-62%	25 530
Road transport	71 213	132 142	116 650	9 699	57 224	83 237	(26 013)	-31%	116 650
Trading services	116 228	190 050	154 585	6 791	91 742	113 760	(22 018)	-19%	154 585
Energy sources	66 459	67 741	40 731	943	28 949	29 356	(407)	-1%	40 731
Water management	25 826	49 869	45 551	3 475	24 208	35 507	(11 298)	-32%	45 551
Waste water management	20 671	39 350	40 791	2 153	21 135	29 924	(8 789)	-29%	40 791
Waste management	3 272	33 090	27 511	220	17 450	18 973	(1 523)	-8%	27 511
Total Capital Expenditure - Functional Classification	238 110	376 478	325 809	17 099	180 895	245 860	(64 965)	-26%	325 809
Funded by:									
National Government	46 713	52 150	60 945	1 802	43 879	44 796	(917)	-2%	60 945
Provincial Government	65 573	174 809	166 190	10 774	77 798	123 230	(45 432)	-37%	166 190
Transfers and subsidies - capital (monetary)	1 200	19 033	19 113	2 308	12 066	19 033	(6 967)	-37%	19 113
Transfers recognised - capital	113 486	245 992	246 248	14 884	133 744	187 059	(53 316)	-29%	246 248
Borrowing	-	36 951	-	-	-	-	-	-	-
Internally generated funds	124 624	93 535	79 562	2 215	47 151	58 801	(11 650)	-20%	79 562
Total Capital Funding	238 110	376 478	325 809	17 099	180 895	245 860	(64 965)	-26%	325 809

- Capital expenditure for the month of **April 2025** amounts to **R17 098 918** and stands at **26.42%** 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 **R180 895 132**, a mere **55.52%** of the total budget of **R325 809 709**. This will result in bottlenecks in the last quarter prior to year-end and has the very real potential of material under-performance and a challenging year-end closure.
- Commitments are R35 721 339.

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	220 297	13 978 484	15 500 000	-1 521 516	-10%	Construction phase	Swartland	90%	RoD for Second phase received. Second Phase awarded, Construction to Commence June 2025.
ROADS											
2	Roads Swartland: Construction of New Roads	7 672 710	477 030	3 020 377	4 926 024	-1 905 647	-39%	Construction Phase	Swartland	60%	Construction commenced 05 March 2025. Project on Schedule
3	Access road and Intersection Upgrading: Illinge Lethu	9 749 214	239 840	3 609 974	9 749 214	-6 139 240	-63%	Construction	Illinge Lethu	90%	Project on schedule
4	Riverlands Disaster: Roads and associated earth works	6 468 700	-	-	-	-	-	Planning/Design Phase	Riverlands	5%	Project on schedule
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	6 485 778	31 478 180	42 247 374	-10 769 194	-25%	Construction	Moorreesburg	90%	Project on schedule
7	Malmesbury De Hoop Serviced Sites	76 686 000	3 866 026	35 926 423	55 467 975	-19 541 552	-35%	Construction	Malmesbury	87%	Project on schedule
8	Darling Serviced Sites	18 831 787	147 963	9 635 227	14 245 007	-4 609 780	-32%	Construction	Darling	99%	Project on schedule
9	Purchasing of Land: Silvertown	8 300 000	-	-	8 300 000	-8 300 000	-100%	Project delayed	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	58 575	18 060 493	16 501 642	1 558 851	9%	Construction	Malmesbury	85%	Project on schedule
TOTAL		243 077 838	11 495 508	127 792 309	179 197 936	-51 405 627	-29%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April					
Description of financial indicator	Basis of calculation	Budget Year 2024/25			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	2.2%	1.4%	1.3%	1.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	42.8%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	6.1%	8.3%	6.1%
Gearing	Long Term Borrowing/ Funds & Reserves	17.5%	7.4%	11.1%	7.4%
<u>Liquidity</u>					
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%
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.0%	97.3%	97.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	99.61%	100.0%
<u>Other Indicators</u>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.0%	5.40%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	21.0%	22.79%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	28.2%	27.9%	26.5%	27.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.9%	6.2%	5.8%	6.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.8%	11.0%	1.1%	11.0%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	13.3%	8.9%	6.8%	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 - M10 April									
Description	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
R thousands									
Financial Performance									
Property rates	163 175	199 371	201 371	16 428	169 100	167 907	1 193	1%	201 371
Service charges	630 655	644 470	666 652	64 832	603 441	568 173	35 269	6%	666 652
Investment revenue	84 764	88 998	91 790	1 272	14 229	14 558	(328)	-2%	91 790
Transfers and subsidies - Operational	171 662	190 028	188 764	982	179 178	182 116	(2 938)	(0)	188 764
Other own revenue	128 788	90 067	89 205	3 598	45 747	45 071	676	1%	90 067
Total Revenue (excluding capital transfers and contributions)	1 179 044	1 212 935	1 237 783	87 113	1 011 696	977 824	33 871	3%	1 237 783
Employee costs	315 709	341 481	344 723	27 311	268 057	276 042	(7 985)	-3%	344 723
Remuneration of Councillors	12 005	13 273	13 273	1 024	10 549	10 764	(216)	-2%	13 273
Depreciation and amortisation	111 938	128 253	125 316	8 624	87 465	99 553	(12 088)	-12%	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	32 589	330 318	340 491	(10 173)	-3%	473 808
Transfers and subsidies	4 424	5 902	4 264	39	2 666	3 205	(539)	-17%	4 264
Other expenditure	177 841	231 611	239 019	9 712	101 304	134 133	(32 830)	-24%	239 019
Total Expenditure	1 025 495	1 189 046	1 210 971	79 301	802 399	866 229	(63 831)	-7%	1 210 971
Surplus/(Deficit)	153 548	23 889	26 812	7 812	209 297	111 595	97 702	88%	26 812
Transfers and subsidies - capital (monetary)	113 470	246 062	247 277	19 158	155 488	185 201	(29 713)	-16%	247 277
Transfers and subsidies - capital (in-kind)	307	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	267 325	269 951	274 089	26 970	364 785	296 796	67 989	23%	274 089
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	267 325	269 951	274 089	26 970	364 785	296 796	67 989	23%	274 089
Capital expenditure & funds sources									
Capital expenditure	238 110	376 478	325 809	17 099	180 895	245 860	(64 965)	-26%	325 809
Capital transfers recognised	113 486	245 992	246 248	14 884	133 744	187 059	(53 316)	-29%	246 248
Borrowing	-	36 951	-	-	-	-	-	-	-
Internally generated funds	124 624	93 535	79 562	2 215	47 151	58 801	(11 650)	-20%	79 562
Total sources of capital funds	238 110	376 478	325 809	17 099	180 895	245 860	(64 965)	-26%	325 809
Financial position									
Total current assets	677 624	669 334	751 676		982 726				751 676
Total non current assets	2 683 524	2 907 287	2 861 225		2 763 112				2 861 225
Total current liabilities	169 257	160 289	132 114		180 476				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	8 663	511 814	413 100	(98 713)	-24%	432 811
Net cash from (used) investing	(508 197)	(430 201)	(368 718)	(50 543)	(211 813)	(292 846)	(81 033)	28%	(368 718)
Net cash from (used) financing	(50 223)	29 182	(4 956)	148	(943)	(2 311)	(1 368)	59%	(4 956)
Cash/cash equivalents at the month/year end	470 491	464 184	529 629	-	769 549	588 435	(181 114)	-31%	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	73 390	18 387	4 346	2 279	1 963	2 777	6 909	33 762	143 813
Creditors Age Analysis									
Total Creditors	3 848	-	-	-	-	-	-	-	3 848

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April									
Description	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
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	335 325	377 656	384 791	18 185	270 767	270 782	(15)	0%	384 791
Executive and council	154	352	403	(128)	301	298	4	1%	403
Finance and administration	335 171	377 305	384 389	18 313	270 466	270 484	(18)	0%	384 389
<i>Community and public safety</i>	132 967	257 564	238 962	16 110	124 921	163 561	(38 640)	-24%	238 962
Community and social services	14 480	14 098	13 271	1 516	11 791	11 587	204	2%	13 271
Sport and recreation	15 078	10 771	10 891	391	10 586	9 447	1 139	12%	10 891
Public safety	49 108	48 570	41 282	(266)	11 358	10 020	1 338	13%	41 282
Housing	54 302	184 126	173 519	14 469	91 187	132 508	(41 321)	-31%	173 519
<i>Economic and environmental services</i>	37 056	30 176	40 518	1 871	22 636	28 273	(5 638)	-20%	40 518
Planning and development	5 718	5 107	5 514	361	4 746	4 789	(44)	-1%	5 514
Road transport	31 338	25 069	35 004	1 510	17 890	23 484	(5 594)	-24%	35 004
<i>Trading services</i>	787 454	793 563	820 750	70 105	748 854	700 377	48 477	7%	820 750
Energy sources	498 206	488 849	513 084	43 085	463 347	433 364	29 982	7%	513 084
Water management	129 142	127 631	125 972	16 240	117 226	109 641	7 585	7%	125 972
Waste water management	102 317	96 863	103 313	6 788	96 059	87 770	8 289	9%	103 313
Waste management	57 789	80 220	78 382	3 991	72 222	69 602	2 620	4%	78 382
<i>Other</i>	19	38	38	-	5	32	(27)	-85%	38
Total Revenue - Functional	1 292 821	1 458 997	1 485 060	106 271	1 167 183	1 163 025	4 158	0%	1 485 060
Expenditure - Functional									
<i>Governance and administration</i>	165 465	190 151	188 560	15 059	137 097	148 602	(11 505)	-8%	188 560
Executive and council	25 663	30 451	29 822	2 916	23 232	24 837	(1 605)	-6%	29 822
Finance and administration	137 875	156 988	156 046	11 995	111 864	121 615	(9 750)	-8%	156 046
Internal audit	1 927	2 711	2 692	149	2 001	2 150	(149)	-7%	2 692
<i>Community and public safety</i>	163 105	195 859	178 732	10 596	108 287	120 267	(11 980)	-10%	178 732
Community and social services	26 369	28 670	29 563	2 327	21 728	23 787	(2 059)	-9%	29 563
Sport and recreation	35 933	40 196	39 113	2 833	28 511	31 377	(2 867)	-9%	39 113
Public safety	96 053	104 801	96 671	5 110	54 728	59 025	(4 297)	-7%	96 671
Housing	4 750	22 192	13 385	326	3 320	6 078	(2 757)	-45%	13 385
<i>Economic and environmental services</i>	72 830	91 889	92 679	5 233	57 630	72 071	(14 441)	-20%	92 679
Planning and development	15 525	16 965	16 330	1 158	12 673	13 049	(376)	-3%	16 330
Road transport	57 305	74 923	76 349	4 076	44 957	59 022	(14 065)	-24%	76 349
<i>Trading services</i>	621 656	708 641	748 625	47 587	497 240	523 636	(26 396)	-5%	748 625
Energy sources	391 682	452 643	470 548	33 739	347 411	361 031	(13 620)	-4%	470 548
Water management	91 862	108 519	123 587	3 690	42 803	49 534	(6 731)	-14%	123 587
Waste water management	78 216	81 920	88 642	5 424	62 691	66 428	(3 737)	-6%	88 642
Waste management	59 896	65 559	65 849	4 733	44 335	46 643	(2 307)	-5%	65 849
<i>Other</i>	2 439	2 506	2 374	825	2 143	1 653	490	30%	2 374
Total Expenditure - Functional	1 025 495	1 189 046	1 210 971	79 301	802 399	866 229	(63 831)	-7%	1 210 971
Surplus/ (Deficit) for the year	267 325	269 951	274 089	26 970	364 785	296 796	67 989	23%	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) - M10 April									
Vote Description	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
R thousands									
Revenue by Vote									
Vote 1 - Corporate Services	15 130	13 430	12 533	808	11 158	10 948	210	1.9%	12 533
Vote 2 - Civil Services	323 767	327 034	340 042	28 119	302 347	287 642	14 705	5.1%	340 042
Vote 3 - Council	154	352	403	(128)	301	298	4	1.3%	403
Vote 4 - Electricity Services	498 222	488 867	513 102	43 086	463 360	433 380	29 981	6.9%	513 102
Vote 5 - Financial Services	331 234	374 410	380 819	18 440	268 890	268 471	419	0.2%	380 819
Vote 6 - Development Services	64 426	193 449	183 914	15 106	100 278	141 655	(41 377)	-29.2%	183 914
Vote 7 - Municipal Manager	-	-	80	-	-	-	-	-	80
Vote 8 - Protection Services	59 887	61 454	54 167	840	20 848	20 631	217	1.1%	54 167
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	1 292 821	1 458 997	1 485 060	106 271	1 167 183	1 163 025	4 158	0.4%	1 485 060
Expenditure by Vote									
Vote 1 - Corporate Services	43 205	46 746	47 664	4 062	34 798	37 887	(3 089)	-8.2%	47 664
Vote 2 - Civil Services	355 064	393 895	418 145	22 615	242 830	273 382	(30 551)	-11.2%	418 145
Vote 3 - Council	21 803	26 049	25 374	2 314	19 878	21 305	(1 427)	-6.7%	25 374
Vote 4 - Electricity Services	392 325	458 585	475 882	34 582	350 068	365 381	(15 313)	-4.2%	475 882
Vote 5 - Financial Services	63 358	81 680	78 332	5 302	55 046	58 763	(3 717)	-6.3%	78 332
Vote 6 - Development Services	30 997	51 379	41 940	2 679	25 289	28 917	(3 627)	-12.5%	41 940
Vote 7 - Municipal Manager	8 465	10 030	10 025	971	7 648	7 996	(348)	-4.4%	10 025
Vote 8 - Protection Services	110 278	120 682	113 608	6 774	66 842	72 600	(5 758)	-7.9%	113 608
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	1 025 495	1 189 046	1 210 971	79 301	802 399	866 229	(63 831)	-7.4%	1 210 971
Surplus/ (Deficit) for the year	267 325	269 951	274 089	26 970	364 785	296 796	67 989	22.9%	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) - M10 April									
Description	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
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	443 249	451 420	472 747	42 728	428 251	404 201	24 050	6%	472 747
Service charges - Water	92 982	97 940	98 216	13 496	90 751	84 321	6 429	8%	98 216
Service charges - Waste Water Management	60 461	57 022	57 625	5 346	52 232	47 939	4 293	9%	57 625
Service charges - Waste management	33 963	38 087	38 064	3 263	32 208	31 711	497	2%	38 064
Sale of Goods and Rendering of Services	14 571	13 619	14 129	1 037	13 057	12 377	680	5%	14 129
Agency services	5 348	6 787	6 787	315	4 916	5 511	(595)	-11%	6 787
Interest earned from Receivables	3 695	3 407	4 115	324	3 296	3 336	(41)	-1%	4 115
Interest from Current and Non Current Assets	84 764	88 998	91 790	1 272	14 229	14 558	(328)	-2%	91 790
Rental from Fixed Assets	1 382	1 930	1 930	136	1 595	1 611	(16)	-1%	1 930
Operational Revenue	44 525	4 028	9 640	285	5 736	4 963	773	16%	9 640
Non-Exchange Revenue									
Property rates	163 175	199 371	201 371	16 428	169 100	167 907	1 193	1%	201 371
Fines, penalties and forfeits	38 582	38 991	31 213	16	222	258	(36)	-14%	31 213
Licence and permits	5 079	5 467	5 467	364	4 100	4 574	(474)	-10%	5 467
Transfers and subsidies - Operational	171 662	190 028	188 764	982	179 178	182 116	(2 938)	-2%	188 764
Interest	1 548	1 324	1 671	164	1 450	1 398	52	4%	1 671
Operational Revenue	11 094	12 062	11 324	957	9 801	9 514	287	3%	11 324
Gains on disposal of Assets	2 963	2 453	2 930	-	1 574	1 528	47	3%	2 930
Total Revenue (excluding capital transfers and contributions)	1 179 044	1 212 935	1 237 783	87 113	1 011 696	977 824	33 871	3%	1 237 783
Expenditure By Type									
Employee related costs	315 709	341 481	344 723	27 311	268 057	276 042	(7 985)	-3%	344 723
Remuneration of councillors	12 005	13 273	13 273	1 024	10 549	10 764	(216)	-2%	13 273
Bulk purchases - electricity	340 332	384 927	405 920	29 953	306 786	314 077	(7 292)	-2%	405 920
Inventory consumed	50 912	68 908	67 888	2 637	23 532	26 414	(2 881)	-11%	67 888
Debt impairment	10 371	3 405	12 021	-	-	-	-	-	12 021
Depreciation and amortisation	111 938	128 253	125 316	8 624	87 465	99 553	(12 088)	-12%	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	5 070	51 599	63 818	(12 219)	-19%	83 319
Transfers and subsidies	4 424	5 902	4 264	39	2 666	3 205	(539)	-17%	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	4 642	38 791	45 601	(6 809)	-15%	65 346
Losses on Disposal of Assets	10 452	22 793	22 793	-	1 439	14 112	(12 673)	-90%	22 793
Other Losses	5 358	11 710	11 710	-	-	-	-	-	11 710
Total Expenditure	1 025 495	1 189 046	1 210 971	79 301	802 399	866 229	(63 831)	-7%	1 210 971
Surplus/(Deficit)	153 548	23 889	26 812	7 812	209 297	111 595	97 702	0	26 812
Transfers and subsidies - capital (monetary)	113 470	246 062	247 277	19 158	155 488	185 201	(29 713)	(0)	247 277
Transfers and subsidies - capital (in-kind)	307	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & intercompany/Parent subsidiary transactions	267 325	269 951	274 089	26 970	364 785	296 796	67 989	0	274 089
Surplus/ (Deficit) for the year	267 325	269 951	274 089	26 970	364 785	296 796	67 989	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) - M10 April									
Vote Description	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
R thousands									
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	49 401	57 326	54 213	697	29 259	32 937	(3 678)	-11%	54 213
Vote 4 - Electricity Services	35 691	55 129	24 791	178	18 930	17 451	1 479	8%	24 791
Vote 6 - Development Services	54 098	165 889	157 370	10 769	77 750	114 460	(36 710)	-32%	157 370
Total Capital Multi-year expenditure	139 189	278 343	236 374	11 644	125 939	164 847	(38 909)	-24%	236 374
Single Year expenditure appropriation									
Vote 1 - Corporate Services	237	778	478	4	339	428	(89)	-21%	478
Vote 2 - Civil Services	59 014	69 710	57 936	4 551	39 753	53 650	(13 897)	-26%	57 936
Vote 3 - Council	11	878	1 287	-	875	1 337	(462)	-35%	1 287
Vote 4 - Electricity Services	31 729	13 843	17 170	894	11 070	13 136	(2 066)	-16%	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	8 835	(8 290)	-94%	8 842
Vote 7 - Municipal Manager	21	412	100	-	19	20	(1)	-5%	100
Vote 8 - Protection Services	3 043	2 882	3 055	5	1 788	3 040	(1 252)	-41%	3 055
Total Capital single-year expenditure	98 920	98 134	89 435	5 455	54 957	81 013	(26 057)	-32%	89 435
Total Capital Expenditure	238 110	376 478	325 809	17 099	180 895	245 860	(64 965)	-26%	325 809
Capital Expenditure - Functional Classification									
Governance and administration	8 047	4 525	3 925	134	2 857	3 866	(1 009)	-26%	3 925
Executive and council	32	1 290	1 387	-	894	1 357	(463)	-34%	1 387
Finance and administration	8 015	3 236	2 538	134	1 963	2 509	(546)	-22%	2 538
Community and public safety	24 982	24 932	25 119	475	21 294	24 545	(3 250)	-13%	25 119
Community and social services	693	1 130	895	269	697	547	150	27%	895
Sport and recreation	21 247	20 920	21 169	200	18 809	20 958	(2 148)	-10%	21 169
Public safety	3 043	2 882	3 055	5	1 788	3 040	(1 252)	-41%	3 055
Economic and environmental services	88 852	156 971	142 180	9 699	65 002	103 690	(38 688)	-37%	142 180
Planning and development	17 639	24 829	25 530	-	7 777	20 453	(12 675)	-62%	25 530
Road transport	71 213	132 142	116 650	9 699	57 224	83 237	(26 013)	-31%	116 650
Trading services	116 228	190 050	154 585	6 791	91 742	113 760	(22 018)	-19%	154 585
Energy sources	66 459	67 741	40 731	943	28 949	29 356	(407)	-1%	40 731
Water management	25 826	49 869	45 551	3 475	24 208	35 507	(11 298)	-32%	45 551
Waste water management	20 671	39 350	40 791	2 153	21 135	29 924	(8 789)	-29%	40 791
Waste management	3 272	33 090	27 511	220	17 450	18 973	(1 523)	-8%	27 511
Total Capital Expenditure - Functional Classification	238 110	376 478	325 809	17 099	180 895	245 860	(64 965)	-26%	325 809
Funded by:									
National Government	46 713	52 150	60 945	1 802	43 879	44 796	(917)	-2%	60 945
Provincial Government	65 573	174 809	166 190	10 774	77 798	123 230	(45 432)	-37%	166 190
Transfers and subsidies - capital (monetary)	1 200	19 033	19 113	2 308	12 066	19 033	(6 967)	-37%	19 113
Transfers recognised - capital	113 486	245 992	246 248	14 884	133 744	187 059	(53 316)	-29%	246 248
Borrowing	-	36 951	-	-	-	-	-	-	-
Internally generated funds	124 624	93 535	79 562	2 215	47 151	58 801	(11 650)	-20%	79 562
Total Capital Funding	238 110	376 478	325 809	17 099	180 895	245 860	(64 965)	-26%	325 809

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M10 April					
Description	2023/24	Budget Year 2024/25			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	470 491	464 184	529 629	751 556	529 629
Trade and other receivables from exchange transactions	102 876	97 905	104 984	134 541	104 984
Receivables from non-exchange transactions	34 292	32 595	45 794	31 549	45 794
Current portion of non-current receivables	(335)	–	(287)	(287)	(287)
Inventory	21 603	29 555	38 030	53 499	38 030
VAT	32 467	44 910	32 467	11 712	32 467
Other current assets	16 230	185	1 058	156	1 058
Total current assets	677 624	669 334	751 676	982 726	751 676
Non current assets					
Investments	333 119	333 028	333 119	333 119	333 119
Investment property	24 941	20 041	24 327	24 613	24 327
Property, plant and equipment	2 320 841	2 552 627	2 499 280	2 400 842	2 499 280
Heritage assets	4 121	1 345	4 121	4 121	4 121
Intangible assets	503	246	378	417	378
Total non current assets	2 683 524	2 907 287	2 861 225	2 763 112	2 861 225
TOTAL ASSETS	3 361 148	3 576 621	3 612 901	3 745 838	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	20 693	20 160
Trade and other payables from exchange transactions	81 064	87 948	67 130	55 935	67 130
Trade and other payables from non-exchange transactions	30 494	–	8 099	80 511	8 099
Provision	23 154	13 758	23 388	17 779	23 388
VAT	9 430	36 194	7 293	2 736	7 293
Total current liabilities	169 257	160 289	132 114	180 476	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	359 646	327 266
NET ASSETS	3 011 546	3 196 551	3 285 636	3 386 193	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 - M10 April									
Description	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
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	155 016	194 714	190 960	15 325	203 677	162 262	41 416	26%	190 960
Service charges	599 122	643 646	647 860	60 777	625 989	536 372	89 617	17%	647 860
Other revenue	43 341	284 882	288 568	14 586	153 768	235 792	(82 024)	-35%	288 568
Transfers and Subsidies - Operational	171 246	190 068	188 731	2 711	184 596	158 390	26 205	17%	188 731
Transfers and Subsidies - Capital	133 513	246 022	225 965	-	220 790	205 019	15 771	8%	225 965
Interest	55 995	88 998	91 790	1 222	20 728	14 149	6 579	46%	91 790
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(839 717)	(1 163 758)	(1 192 911)	(85 958)	(895 693)	(887 289)	8 404	-1%	(1 192 911)
Interest	(6 897)	(8 010)	(3 889)	-	(2 040)	(6 675)	(4 635)	69%	(3 889)
Transfers and Subsidies	(4 724)	(5 902)	(4 264)	-	-	(4 919)	(4 919)	100%	(4 264)
NET CASH FROM/(USED) OPERATING ACTIVITIES	306 894	470 661	432 811	8 663	511 814	413 100	(98 713)	-24%	432 811
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 829	2 453	2 930	-	1 574	2 044	(470)	-23%	2 930
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(300 000)	-	-	(33 119)	(33 119)	-	(33 119)	#DIV/0!	-
Payments									
Capital assets	(210 026)	(432 655)	(371 647)	(17 424)	(180 268)	(294 890)	(114 622)	39%	(371 647)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(508 197)	(430 201)	(368 718)	(50 543)	(211 813)	(292 846)	(81 033)	28%	(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	148	1 692	417	1 275	306%	500
Payments									
Repayment of borrowing	(52 037)	(11 318)	(5 456)	-	(2 634)	(2 728)	(93)	3%	(5 456)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(50 223)	29 182	(4 956)	148	(943)	(2 311)	(1 368)	59%	(4 956)
NET INCREASE/ (DECREASE) IN CASH HELD	(251 526)	69 641	59 138	(41 732)	299 058	117 944			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		769 549	588 435			529 629

The Cash and cash equivalents as at 30 April 2025 include investments made to the amount of R641 178 815.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April												
Description	NT Code	Budget Year 2024/25									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	15 514	5 522	2 247	892	785	592	793	9 228	35 573	12 290	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	36 837	5 736	250	96	90	73	152	1 493	44 727	1 905	
Receivables from Non-exchange Transactions - Property Rates	1400	14 760	3 625	727	376	291	1 248	4 342	11 201	36 570	17 458	
Receivables from Exchange Transactions - Waste Water Management	1500	4 548	1 841	523	414	382	419	706	4 996	13 830	6 918	
Receivables from Exchange Transactions - Waste Management	1600	3 804	1 423	464	360	326	369	754	4 845	12 344	6 654	
Receivables from Exchange Transactions - Property Rental Debtors	1700	32	25	5	1	1	0	0	39	104	41	
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	
Other	1900	(2 105)	216	129	140	87	75	161	1 961	665	2 424	
Total By Income Source	2000	73 390	18 387	4 346	2 279	1 963	2 777	6 909	33 762	143 813	47 690	
2023/24 - totals only		61 163	13 092	3 820	2 136	1 903	2 424	4 208	28 514	117 259	39 185	
Debtors Age Analysis By Customer Group												
Organs of State	2200	6 005	2 050	140	63	50	78	1 429	3 029	12 844	4 649	
Commercial	2300	33 548	3 400	214	67	71	71	127	1 273	38 770	1 608	
Households	2400	33 836	12 937	3 992	2 150	1 842	2 628	5 353	29 460	92 198	41 433	
Other	2500	–	–	–	–	–	–	–	–	–	–	
Total By Customer Group	2600	73 390	18 387	4 346	2 279	1 963	2 777	6 909	33 762	143 813	47 690	

Total Debtors has increased from **R 132 773 997** in March 2025 to **R 143 812 603** in April 2025.

The collection rate for April 2025 was **89.34%** compared to **99.39%** in March 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 - M10 April												
Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	3 848	-	-	-	-	-	-	-	-	3 848	13 022
Auditor General	0800										-	
Other	0900										-	
Medical Aid deductions	1000										-	
Total By Customer Type	1000	3 848	-	-	-	-	-	-	-	-	3 848	13 022

6.2 Outstanding Creditors: 30 days and older

None

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April											
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate *	Expiry date of investment	Opening balance	Interest to be realised	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
AFRICAN BANK		Immediate	Call Account	Fixed	8.35%		14 857	-	(1 797)	-	13 060
STANDARD BANK		6 Months	Fixed	Fixed	8.49%	27/06/2025	60 000	2 777	-	-	62 777
STANDARD BANK		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							942 976	78 888	(1 797)	-	1 020 067
TOTAL INVESTMENTS AND INTE	2						942 976	78 888	(1 797)	-	1 020 067

- As at 30 April 2025 total investments made amount to R 908 059 801.
- During the month of April 2025, no investments matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	31 March 2025	Transactions / Movement 2024/2025	Current Month
Cash & Cash Equivalents:	R 1 073 489 481		R 1 051 536 696
Primary Bank Account	R 155 280 515	R -15 815 632	R 139 464 883
Short Term Investments (Less than 6 months)	R 194 856 582	R -1 796 780	R 193 059 801
Medium Term Investments (More than 6 months)	R 415 000 000	R -	R 415 000 000
Longterm Investments	R 300 000 000	R -	R 300 000 000
Cash Floats	R 8 352 385	R -4 340 372	R 4 012 012
Commitments:	R 343 234 247		R 297 282 763
Unspent Committed Conditional Grants	R 23 275 206	R -	R 23 275 206
Capital funding requirement 2024/25 (Grants & Loans)	R 127 388 042	R -14 884 180	R 112 503 862
Capital Replacement Reserve Movement	R 34 624 824	R -2 214 739	R 32 410 085
Loan repayment due Dec / June	R 10 568 552	R -	R 10 568 552
Consumer Deposits	R 20 619 862	R 73 367	R 20 693 229
Creditor payments	R 4 438 189	R -590 361	R 3 847 827
Salaries	R 110 298 356	R -28 335 572	R 81 962 785
Bad Debt Contributions	R 12 021 217	R -	R 12 021 217
Working Capital			R 754 253 933

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 - M10 April									
Description	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
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	146 615	156 957	157 373	-	157 373	157 373	-		157 373
Local Government Equitable Share	143 235	153 764	153 764	-	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	31 103	2 510	25 379	25 379	-		31 103
Community Development: Workers	38	38	38	-	38	38	-		38
Human Settlements	-	9 345	8 103	2 510	2 510	2 510	-		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 Resilience Grant	680	-	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant	500	-	-	-	-	-	-		-
Thusong Grant	-	150	150	-	150	150	-		150
Fire Kits	284	417	417	-	417	417	-		417
WC Financial Management Capability Grant (Bursaries)	100	-	100	-	-	-	-		100
Other grant providers:	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	169 700	188 801	188 476	2 510	182 753	182 753	-		188 476
Capital Transfers and Grants									
National Government:	46 713	52 150	60 945	-	60 945	60 945	-		60 945
Municipal Infrastructure Grant (MIG)	23 055	29 332	29 302	-	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	9 241	-		9 241
Provincial Government:	64 291	174 879	163 912	-	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
Non-Motorised Transport	500	-	-	-	-	-	-		-
Fire Service Capacity Building Grant	926	-	-	-	-	-	-		-
Total Capital Transfers and Grants	111 004	227 029	224 857	-	223 219	223 219	-		224 857
TOTAL RECEIPTS OF TRANSFERS & GRANTS	280 704	415 831	413 333	2 510	405 971	405 971	-		413 333

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April									
Description	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
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	146 615	156 957	157 723	7 081	73 948	81 237	(7 290)	-9.0%	157 723
Local Government Equitable Share	143 235	153 764	153 764	6 779	71 025	78 070	(7 045)	-9.0%	153 764
Finance Management	1 550	1 600	1 600	114	731	1 227	(497)	-40.5%	1 600
EPWP Incentive	1 830	1 593	1 593	188	1 428	1 313	116	8.8%	1 593
Integrated National Electrification Programme	-	-	416	-	416	278	139	50.0%	416
Municipal Disaster Response Grant	-	-	350	-	347	350	(3)	-0.7%	350
Provincial Government:	23 057	31 844	31 103	2 490	22 955	23 102	(147)	-0.6%	31 103
Community Development Workers	37	38	38	4	33	25	8	31.3%	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	124	208	(83)	-40.0%	249
Libraries	12 254	12 002	12 002	948	9 857	10 808	(951)	-8.8%	12 002
Proclaimed Roads Subsidy	170	170	170	-	148	125	22	17.9%	170
Establishment of a K9 Unit	3 305	3 732	4 132	525	5 746	5 396	351	6.5%	4 132
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	5 712	623	6 555	6 080	475	7.8%	5 712
WC Mun Energy Resilience Grant	680	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant	500	-	-	-	-	-	-	-	-
Thusong Grant	-	150	150	9	130	109	22	19.9%	150
WC Financial Management Capability Grant (Bursaries)	85	-	100	-	1	50	(49)	-99.0%	100
Fire Kits	282	417	417	360	360	302	59	19.4%	417
Total operating expenditure of Transfers and Grants:	169 672	188 801	188 826	9 571	96 903	104 340	(7 437)	-7.1%	188 826
Capital expenditure of Transfers and Grants									
National Government:	46 713	52 150	61 361	1 802	43 879	44 796	(917)	-2.0%	61 361
Municipal Infrastructure Grant (MIG)	23 055	29 332	29 302	1 744	25 818	28 294	(2 476)	-8.8%	29 302
Integrated National Electrification Programme (municipal)	23 658	22 818	22 818	59	18 060	16 502	1 559	9.4%	22 818
Municipal Disaster Response Grant	-	-	9 241	-	-	-	-	-	9 241
Provincial Government:	57 179	174 879	166 260	10 774	77 798	123 230	(45 432)	-36.9%	166 260
Human Settlements	54 196	174 289	165 670	10 769	77 750	122 760	(45 010)	-36.7%	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	5	5	20	(15)	-73.0%	40
Sport Development	966	500	500	-	-	400	(400)	-100.0%	500
Non-Motorised Transport	500	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	926	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	103 892	227 029	227 621	12 576	121 677	168 026	(46 349)	-27.6%	227 621
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	273 564	415 831	416 447	22 147	218 580	272 366	(53 786)	-19.7%	416 447

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April					
Description	Budget Year 2024/25				
	Approved Rollover 2023/24	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	350	-	347	3	0.7%
Municipal Disaster Response Grant	350	-	347	3	0.7%
Total operating expenditure of Approved Roll-overs	350	-	347	3	0.7%
Capital expenditure of Approved Roll-overs					
Provincial Government:	5 947	-	5 947	-	
Human Settlements Development Grant	5 947	-	5 947	-	
Total capital expenditure of Approved Roll-overs	5 947	-	5 947	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	6 297	-	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 - M10 April									
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	765	7 974	8 124	(151)	-2%	10 018
Pension and UIF Contributions	925	977	977	86	818	792	26	3%	977
Medical Aid Contributions	203	213	213	16	180	173	7	4%	213
Cellphone Allowance	1 122	1 181	1 181	90	901	957	(57)	-6%	1 181
Other benefits and allowances	811	885	885	68	676	718	(42)	-6%	885
Sub Total - Councillors	12 005	13 273	13 273	1 024	10 549	10 764	(216)	-2%	13 273
Senior Managers of the Municipality									
Basic Salaries and Wages	10 224	10 180	8 720	1 085	9 798	9 332	466	5%	8 720
Pension and UIF Contributions	1 789	1 953	1 953	190	1 742	1 628	115	7%	1 953
Medical Aid Contributions	418	468	468	39	369	390	(22)	-6%	468
Performance Bonus	1 155	1 215	1 215	1 791	1 791	1 215	576	47%	1 215
Motor Vehicle Allowance	1 049	1 043	843	80	795	790	5	1%	843
Cellphone Allowance	257	266	266	22	216	216	-		266
Other benefits and allowances	309	285	285	27	273	279	(6)	-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	3 232	14 983	13 875	1 108	8%	15 531
Other Municipal Staff									
Basic Salaries and Wages	174 911	197 651	196 972	15 988	157 167	162 254	(5 087)	-3%	196 972
Pension and UIF Contributions	31 719	35 522	35 450	2 861	28 286	29 553	(1 268)	-4%	35 450
Medical Aid Contributions	14 035	15 634	15 909	1 269	12 463	13 211	(749)	-6%	15 909
Overtime	19 680	15 726	19 262	1 510	16 703	14 982	1 720	11%	19 262
Motor Vehicle Allowance	6 028	6 354	6 811	551	5 669	5 480	189	3%	6 811
Cellphone Allowance	682	708	708	58	575	596	(21)	-4%	708
Housing Allowances	1 144	1 279	1 392	99	1 014	1 146	(131)	-11%	1 392
Other benefits and allowances	34 955	35 729	37 002	1 742	31 046	32 722	(1 676)	-5%	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	2 221	(2 070)	-93%	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	24 079	253 074	262 167	(9 094)	-3%	331 764
Total Parent Municipality	327 714	354 754	360 569	28 336	278 606	286 807	(8 201)	-3%	360 569
TOTAL SALARY, ALLOWANCES & BENEFITS	327 714	354 754	360 569	28 336	278 606	286 807	(8 201)	-3%	360 569
TOTAL MANAGERS AND STAFF	315 709	341 481	347 296	27 311	268 057	276 042	(7 985)	-3%	347 296

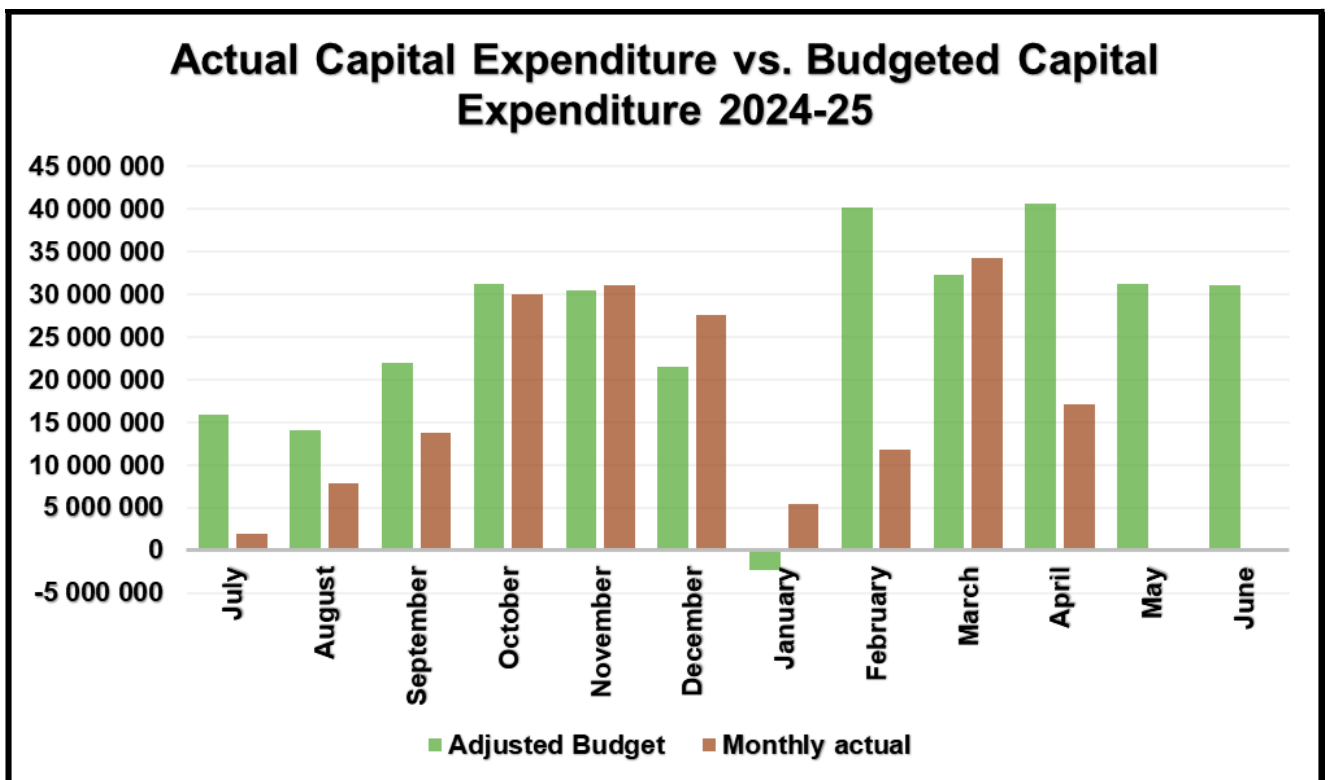
Section 10 – Material variances to the SDBIP

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 - M10 April								
Month	Budget Year 2024/25							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
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	17 099	180 895	245 860	64 965	26.4%	55.5%
May	11 567	36 430			282 291	-		
June	15 428	43 519			325 809	-		
Total Capital expenditure	376 478	325 809	180 895					



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 - M10 April

Description	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
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	148 372	275 466	223 254	12 453	116 564	152 730	36 165	23.7%	223 254
Roads Infrastructure	60 113	117 253	101 419	9 459	48 221	68 007	19 786	29.1%	101 419
<i>Roads</i>	60 113	117 253	101 419	9 459	48 221	68 007	19 786	29.1%	101 419
Storm water Infrastructure	1 529	1 509	4 281	150	1 481	1 509	28	1.8%	4 281
<i>Storm water Conveyance</i>	1 529	1 509	4 281	150	1 481	1 509	28	1.8%	4 281
Electrical Infrastructure	58 109	61 979	34 380	512	24 945	23 848	(1 098)	-4.6%	34 380
<i>MV Substations</i>	20 289	31 611	24 091	147	18 737	16 697	(2 040)	-12.2%	24 091
<i>MV Switching Stations</i>	4 830	5 350	5 263	224	5 101	5 063	(38)	-0.7%	5 263
<i>MV Networks</i>	32 064	22 818	1 521	-	-	-	-		1 521
<i>LV Networks</i>	926	2 200	3 504	140	1 108	2 088	980	46.9%	3 504
Water Supply Infrastructure	17 173	38 951	33 864	1 232	14 860	25 323	10 463	41.3%	33 864
<i>Distribution</i>	17 173	38 951	33 864	1 232	14 860	25 323	10 463	41.3%	33 864
Sanitation Infrastructure	9 351	26 154	25 273	880	13 079	18 544	5 465	29.5%	25 273
<i>Pump Station</i>	1 212	-	-	-	-	-	-		-
<i>Reticulation</i>	8 138	26 154	25 273	880	13 079	18 544	5 465	29.5%	25 273
Solid Waste Infrastructure	2 098	29 621	24 038	220	13 978	15 500	1 522	9.8%	24 038
<i>Landfill Sites</i>	2 098	29 621	24 038	220	13 978	15 500	1 522	9.8%	24 038
Rail Infrastructure	-	-	-	-	-	-	-		-
Community Assets	10 446	14 141	14 536	360	13 204	14 108	904	6.4%	14 536
Community Facilities	2 615	1 800	1 230	91	463	1 100	637	57.9%	1 230
<i>Cemeteries/Crematoria</i>	453	-	-	-	-	-	-		-
<i>Parks</i>	1 212	1 100	1 180	91	463	1 100	637	57.9%	1 180
<i>Public Ablution Facilities</i>	-	700	50	-	-	-	-		50
<i>Markets</i>	950	-	-	-	-	-	-		-
Sport and Recreation Facilities	7 831	12 341	13 306	269	12 741	13 008	267	2.1%	13 306
<i>Indoor Facilities</i>	-	980	745	269	639	447	(192)	-43.0%	745
<i>Outdoor Facilities</i>	7 831	11 361	12 561	-	12 102	12 561	459	3.7%	12 561
Investment properties	681	-	-	-	-	-	-	-	-
Revenue Generating	681	-	-	-	-	-	-		-
<i>Unimproved Property</i>	681	-	-	-	-	-	-		-
Non-revenue Generating	-	-	-	-	-	-	-		-
Other assets	19 457	16 977	17 509	-	7 707	12 401	4 694	37.9%	17 509
Operational Buildings	2 955	650	380	-	30	350	320	91.4%	380
<i>Municipal Offices</i>	2 906	300	30	-	26	-	(26)	#DIV/0!	30
<i>Stores</i>	48	350	350	-	5	350	346	98.7%	350
Housing	16 503	16 327	17 129	-	7 676	12 051	4 375	36.3%	17 129
<i>Social Housing</i>	16 503	16 327	17 129	-	7 676	12 051	4 375	36.3%	17 129
Intangible Assets	-	400	400	-	-	450	450	100.0%	400
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	-	400	400	-	-	450	450	100.0%	400
<i>Computer Software and Applications</i>	-	400	400	-	-	450	450	100.0%	400
Computer Equipment	2 306	1 790	1 790	433	1 406	1 726	320	18.5%	1 790
Computer Equipment	2 306	1 790	1 790	433	1 406	1 726	320	18.5%	1 790
Furniture and Office Equipment	1 140	920	935	3	728	885	157	17.7%	935
Furniture and Office Equipment	1 140	920	935	3	728	885	157	17.7%	935
Machinery and Equipment	12 905	2 187	2 610	23	1 612	2 412	801	33.2%	2 610
Machinery and Equipment	12 905	2 187	2 610	23	1 612	2 412	801	33.2%	2 610
Transport Assets	10 690	15 638	13 658	-	10 082	13 651	3 569	26.1%	13 658
Transport Assets	10 690	15 638	13 658	-	10 082	13 651	3 569	26.1%	13 658
Land	149	8 700	8 300	-	-	8 300	8 300	100.0%	8 300
Land	149	8 700	8 300	-	-	8 300	8 300	100.0%	8 300
Total Capital Expenditure on new assets	206 147	336 219	282 991	13 272	151 303	206 663	55 360	26.8%	282 991

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	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
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	13 147	3 000	5 268	–	4 773	5 268	496	9.4%	5 268
Roads Infrastructure	9 251	–	2 268	–	2 268	2 268	0	0.0%	2 268
<i>Roads</i>	9 251	–	2 268	–	2 268	2 268	0	0.0%	2 268
Sanitation Infrastructure	3 896	3 000	3 000	–	2 504	3 000	496	16.5%	3 000
<i>Reticulation</i>	3 896	3 000	3 000	–	2 504	3 000	496	16.5%	3 000
Community Assets	–	250	250	93	238	250	12	4.8%	250
Community Facilities	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	250	250	93	238	250	12	4.8%	250
<i>Outdoor Facilities</i>	–	250	250	93	238	250	12	4.8%	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 assets	13 147	3 410	5 711	93	5 203	5 711	508	8.9%	5 711

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April

Description	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
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	8 060	30 744	31 302	3 733	19 787	27 836	8 049	28.9%	31 302
Roads Infrastructure	667	9 749	9 749	240	3 610	9 749	6 139	63.0%	9 749
<i>Roads</i>	667	9 749	9 749	240	3 610	9 749	6 139	63.0%	9 749
Storm water Infrastructure	246	250	250	–	187	250	63	25.4%	250
<i>Storm water Conveyance</i>	246	250	250	–	187	250	63	25.4%	250
Electrical Infrastructure	3 554	4 483	4 533	128	3 181	3 936	755	19.2%	4 533
<i>MV Networks</i>	945	2 633	2 720	103	2 536	2 453	(84)	-3.4%	2 720
<i>LV Networks</i>	2 610	1 850	1 813	25	644	1 483	839	56.6%	1 813
Water Supply Infrastructure	1 550	10 434	11 205	2 243	9 025	9 701	676	7.0%	11 205
<i>Bulk Mains</i>	499	500	500	–	43	250	207	82.7%	500
<i>Distribution</i>	1 000	9 734	10 705	2 243	8 982	9 451	470	5.0%	10 705
<i>PRV Stations</i>	51	200	–	–	–	–	–	–	–
Sanitation Infrastructure	2 043	5 827	5 565	1 123	3 785	4 200	415	9.9%	5 565
<i>Waste Water Treatment Works</i>	2 043	5 827	5 565	1 123	3 785	4 200	415	9.9%	5 565
Community Assets	10 755	6 105	5 805	–	4 602	5 650	1 048	18.6%	5 805
Community Facilities	24	–	–	–	–	–	–	–	–
<i>Cemeteries/Crematoria</i>	24	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	10 732	6 105	5 805	–	4 602	5 650	1 048	18.6%	5 805
<i>Outdoor Facilities</i>	10 732	6 105	5 805	–	4 602	5 650	1 048	18.6%	5 805
Total Capital Expenditure on upgrading of existing assets	18 816	36 848	37 107	3 733	24 389	33 486	9 097	27.2%	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 - M10 April									
Description	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
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	46 909	49 514	52 938	3 929	41 016	43 422	2 406	5.5%	52 938
Roads Infrastructure	6 108	6 026	6 282	220	5 129	5 404	274	5.1%	6 282
<i>Roads</i>	5 670	5 953	6 109	220	4 975	5 088	112	2.2%	6 109
<i>Road Furniture</i>	438	73	173	–	154	316	162	51.3%	173
Storm water Infrastructure	20 157	22 254	23 795	1 553	18 690	19 186	496	2.6%	23 795
<i>Storm water Conveyance</i>	20 157	22 254	23 795	1 553	18 690	19 186	496	2.6%	23 795
Electrical Infrastructure	3 570	5 322	5 332	205	2 774	4 402	1 628	37.0%	5 332
<i>MV Substations</i>	171	191	191	3	166	160	(7)	-4.3%	191
<i>MV Networks</i>	–	1 900	1 900	42	82	1 563	1 481	94.7%	1 900
<i>LV Networks</i>	3 399	3 231	3 241	160	2 526	2 679	154	5.7%	3 241
Water Supply Infrastructure	1 845	1 707	1 847	92	1 358	1 537	180	11.7%	1 847
<i>Reservoirs</i>	1 355	1 256	1 397	68	1 104	1 157	53	4.5%	1 397
<i>Pump Stations</i>	104	161	161	19	61	134	73	54.6%	161
<i>Distribution</i>	385	290	290	5	193	247	54	21.9%	290
Sanitation Infrastructure	5 491	5 464	5 940	458	4 674	4 897	222	4.5%	5 940
<i>Pump Station</i>	985	1 031	1 031	59	756	847	91	10.7%	1 031
<i>Waste Water Treatment Works</i>	4 507	4 434	4 909	399	3 918	4 050	132	3.2%	4 909
Solid Waste Infrastructure	9 738	8 741	9 742	1 401	8 390	7 996	(394)	-4.9%	9 742
<i>Landfill Sites</i>	9 738	8 741	9 742	1 401	8 390	7 996	(394)	-4.9%	9 742
Community Assets	3 022	3 585	3 700	318	3 100	2 994	(106)	-3.5%	3 700
Community Facilities	2 114	2 543	2 488	107	2 272	2 063	(209)	-10.1%	2 488
<i>Halls</i>	378	442	465	–	439	391	(48)	-12.3%	465
<i>Centres</i>	1 515	1 832	1 759	107	1 594	1 454	(140)	-9.6%	1 759
<i>Libraries</i>	50	50	50	–	47	41	(6)	-15.7%	50
<i>Cemeteries/Crematoria</i>	96	118	115	–	106	95	(11)	-11.1%	115
<i>Parks</i>	74	100	98	–	86	82	(4)	-4.9%	98
Sport and Recreation Facilities	908	1 042	1 212	212	828	931	103	11.0%	1 212
<i>Indoor Facilities</i>	61	100	104	–	85	85	0	0.4%	104
<i>Outdoor Facilities</i>	847	942	1 108	212	743	846	102	12.1%	1 108
Other assets	3 199	1 923	1 973	84	1 511	1 726	215	12.5%	1 973
Operational Buildings	1 996	1 148	1 198	12	1 045	1 080	35	3.2%	1 198
<i>Municipal Offices</i>	1 996	1 148	1 198	12	1 045	1 080	35	3.2%	1 198
Housing	1 203	775	775	72	466	646	180	27.9%	775
<i>Staff Housing</i>	323	228	228	5	172	190	18	9.7%	228
<i>Social Housing</i>	879	547	547	67	294	456	162	35.5%	547
Intangible Assets	4 633	6 669	6 659	1 038	4 716	5 548	832	15.0%	6 659
Licences and Rights	4 633	6 669	6 659	1 038	4 716	5 548	832	15.0%	6 659
<i>Computer Software and Applications</i>	4 633	6 669	6 659	1 038	4 716	5 548	832	15.0%	6 659
Computer Equipment	234	402	372	57	162	314	152	48.4%	372
Computer Equipment	234	402	372	57	162	314	152	48.4%	372
Furniture and Office Equipment	25	58	61	2	12	51	39	75.8%	61
Furniture and Office Equipment	25	58	61	2	12	51	39	75.8%	61
Machinery and Equipment	1 308	1 392	1 480	115	925	1 207	282	23.4%	1 480
Machinery and Equipment	1 308	1 392	1 480	115	925	1 207	282	23.4%	1 480
Transport Assets	7 542	8 083	9 513	420	6 738	8 104	1 366	16.9%	9 513
Transport Assets	7 542	8 083	9 513	420	6 738	8 104	1 366	16.9%	9 513
Total Repairs and Maintenance Expenditure	66 872	71 627	76 697	5 964	58 180	63 366	5 186	8.2%	76 697

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	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
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	85 055	103 245	100 690	7 067	71 645	79 910	8 265	10.3%	100 690
Roads Infrastructure	25 740	32 419	30 683	2 122	21 500	24 492	2 992	12.2%	30 683
Roads	23 944	31 036	28 355	1 954	19 798	22 614	2 816	12.5%	28 355
Road Structures	867	838	1 021	72	730	819	89	10.8%	1 021
Road Furniture	928	546	1 307	96	971	1 059	88	8.3%	1 307
Storm water Infrastructure	4 704	9 972	6 176	408	4 129	4 874	744	15.3%	6 176
Drainage Collection	933	6 049	1 598	85	857	1 201	345	28.7%	1 598
Storm water Conveyance	3 771	3 923	4 577	323	3 273	3 672	399	10.9%	4 577
Electrical Infrastructure	14 876	14 779	16 476	1 243	12 626	13 460	834	6.2%	16 476
Power Plants	3	3	3	0	2	2	0	6.2%	3
HV Substations	605	-	763	62	632	637	5	0.8%	763
HV Transmission Conductors	29	29	31	2	24	26	2	6.7%	31
MV Substations	2 072	2 799	2 500	181	1 858	2 028	170	8.4%	2 500
MV Switching Stations	1 247	1 250	1 351	102	1 035	1 104	68	6.2%	1 351
MV Networks	7 429	7 666	8 369	632	6 413	6 835	423	6.2%	8 369
LV Networks	3 280	2 819	3 228	245	2 485	2 640	154	5.8%	3 228
Capital Spares	212	213	230	17	176	188	12	6.2%	230
Water Supply Infrastructure	16 774	18 959	19 407	1 350	13 681	15 514	1 833	11.8%	19 407
Dams and Weirs	253	254	296	21	210	237	27	11.2%	296
Boreholes	184	198	216	15	153	173	20	11.5%	216
Reservoirs	2 660	2 663	3 101	218	2 210	2 486	276	11.1%	3 101
Pump Stations	726	626	1 140	82	835	920	85	9.3%	1 140
Water Treatment Works	126	125	147	10	105	118	13	11.0%	147
Bulk Mains	2 030	2 029	2 369	166	1 686	1 898	212	11.2%	2 369
Distribution	10 794	13 064	12 139	837	8 483	9 683	1 200	12.4%	12 139
Sanitation Infrastructure	19 914	23 111	25 205	1 762	17 856	19 400	1 544	8.0%	25 205
Pump Station	14 805	21 285	17 723	1 208	12 244	13 373	1 129	8.4%	17 723
Reticulation	1 091	1 790	1 318	89	904	996	92	9.3%	1 318
Waste Water Treatment Works	4 018	36	6 164	465	4 708	5 030	322	6.4%	6 164
Solid Waste Infrastructure	3 048	4 004	2 745	183	1 853	2 171	318	14.7%	2 745
Landfill Sites	2 879	3 849	2 559	170	1 720	2 022	302	14.9%	2 559
Waste Drop-off Points	168	102	125	9	89	100	11	10.9%	125
Waste Separation Facilities		53	61	4	44	49	5	11.2%	61

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	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
R thousands									
Community Assets	7 076	7 874	8 310	587	5 944	6 658	714	10.7%	8 310
Community Facilities	2 805	2 617	3 125	225	2 279	2 517	238	9.5%	3 125
Halls	678	929	794	55	562	635	74	11.6%	794
Centres	–	316	25	–	–	15	15	100.0%	25
Clinics/Care Centres	82	51	94	7	68	75	7	9.4%	94
Testing Stations	258	–	289	22	221	236	15	6.4%	289
Museums	2	15	4	0	2	3	1	29.9%	4
Libraries	470	457	531	38	390	429	39	9.0%	531
Cemeteries/Crematoria	321	237	331	24	239	266	28	10.4%	331
PurIs	–	30	2	–	–	1	1	100.0%	2
Public Open Space	643	343	643	49	492	522	30	5.8%	643
Public Ablution Facilities	87	222	107	7	72	85	13	14.9%	107
Markets	240	–	278	21	214	228	13	5.9%	278
Taxi Ranks/Bus Terminals	24	17	27	2	20	22	2	9.8%	27
Sport and Recreation Facilities	4 271	5 257	5 185	362	3 665	4 141	476	11.5%	5 185
Indoor Facilities	–	1 416	113	–	–	68	68	100.0%	113
Outdoor Facilities	4 271	3 841	5 072	362	3 665	4 073	408	10.0%	5 072
Investment properties	394	32	431	32	327	351	24	6.8%	431
Revenue Generating	394	32	431	32	327	351	24	6.8%	431
Improved Property	394	32	431	32	327	351	24	6.8%	431
Other assets	1 963	2 232	2 293	160	1 626	1 836	210	11.4%	2 293
Operational Buildings	1 685	2 066	1 977	138	1 395	1 581	186	11.8%	1 977
Municipal Offices	1 380	1 796	1 634	113	1 148	1 305	157	12.1%	1 634
Workshops	305	2	322	24	247	263	16	6.2%	322
Yards	–	1	0	–	–	0	0	100.0%	0
Stores	–	267	21	–	–	13	13	100.0%	21
Housing	278	166	316	23	231	255	24	9.3%	316
Staff Housing	278	148	314	23	231	254	23	9.0%	314
Intangible Assets	103	144	118	8	86	95	9	9.8%	118
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	103	144	118	8	86	95	9	9.8%	118
Computer Software and Applications	103	144	118	8	86	95	9	9.8%	118
Computer Equipment	1 672	2 263	2 072	150	1 522	1 674	152	9.1%	2 072
Computer Equipment	1 672	2 263	2 072	150	1 522	1 674	152	9.1%	2 072
Furniture and Office Equipment	660	961	884	63	640	710	70	9.8%	884
Furniture and Office Equipment	660	961	884	63	640	710	70	9.8%	884
Machinery and Equipment	2 540	3 172	3 110	213	2 188	2 484	296	11.9%	3 110
Machinery and Equipment	2 540	3 172	3 110	213	2 188	2 484	296	11.9%	3 110
Transport Assets	3 820	5 929	5 006	344	3 487	3 967	480	12.1%	5 006
Transport Assets	3 820	5 929	5 006	344	3 487	3 967	480	12.1%	5 006
Total Depreciation	103 283	125 851	122 914	8 624	87 465	97 685	10 220	10.5%	122 914

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 **April 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 May 2025

The Executive Mayor

I have considered the report in terms of S54 of the MFMA and is satisfied that our performance to date is in accordance with the commitments given as contained in the Service Delivery and Budget Implementation Plan, unless specifically stated otherwise.

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, appearing to be 'H Cleophas', written over a horizontal line.

Date: 14 May 2025