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 January 2025

Table of Contents

PART 1 – IN-YEAR REPORT

Section 1 – Mayor's Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for January 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 January 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 1 475 819 204	R 797 795 329	R 799 635 395	R 1 840 066	**0%**	**54%**
Operating Expenditure	R 1 189 045 717	R 1 210 970 777	R 585 445 139	R 566 239 403	R -19 205 736	**-3%**	**47%**
Capital	R 376 477 670	R 308 029 709	R 132 624 996	R 117 656 324	R -14 968 672	**-11%**	**38%**

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) - M07 January									
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	41 137	301 795	299 628	2 166	1%	472 747
Service charges - Water	92 982	97 940	98 216	10 546	54 897	55 145	(248)	0%	98 216
Service charges - Waste Water Management	60 461	57 022	57 625	5 070	35 605	33 436	2 169	6%	57 625
Service charges - Waste management	33 963	38 087	38 064	3 230	22 422	22 163	259	1%	38 064
Sale of Goods and Rendering of Services	14 571	13 619	14 129	1 271	9 322	8 584	739	9%	14 129
Agency services	5 348	6 787	6 787	438	3 652	3 850	(197)	-5%	6 787
Interest earned from Receivables	3 695	3 407	4 115	372	2 305	2 259	46	2%	4 115
Interest from Current and Non Current Assets	84 764	88 998	91 790	967	7 804	7 907	(102)	-1%	91 790
Rental from Fixed Assets	1 382	1 930	1 930	160	1 154	1 119	35	3%	1 930
Operational Revenue	44 525	4 028	9 640	506	4 397	4 038	359	9%	9 640
Non-Exchange Revenue									
Property rates	163 175	199 371	201 371	16 927	117 516	117 709	(193)	0%	201 371
Fines, penalties and forfeits	38 582	38 991	31 213	17	151	177	(26)	-15%	31 213
Licence and permits	5 079	5 467	5 467	457	2 868	3 184	(316)	-10%	5 467
Transfers and subsidies - Operational	171 662	190 028	188 764	2 788	133 527	123 297	10 229	8%	188 764
Interest	1 548	1 324	1 671	153	996	988	8	1%	1 671
Operational Revenue	11 094	12 062	11 324	965	6 795	6 800	(5)	0%	11 324
Gains on disposal of Assets	2 963	2 453	2 930	9	1 386	1 443	(58)	-4%	2 930
Total Revenue (excluding capital transfers and contributions)	**1 179 044**	**1 212 935**	**1 237 783**	**85 013**	**706 593**	**691 728**	**14 865**	**2%**	**1 237 783**

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

- **Fines, penalties & forfeits and Licence & permits** stands below the YTD budgeted projections with the amount being insignificant from a material point of view.
- **Transfers and subsidies - Operational** stands at 8% above the YTD budgeted projections due to the revenue being recognised based on the monthly expenditure of the grants.
- Revenue for the month of **January 2025** was **R85.013 million** whilst the overall YTD performance **excluding capital transfers** stands at **2% 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) - M07 January									
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	26 327	189 039	194 130	(5 091)	-3%	344 723
Remuneration of councillors	12 005	13 273	13 273	1 024	7 475	7 061	414	6%	13 273
Bulk purchases - electricity	340 332	384 927	405 920	27 394	220 462	222 117	(1 656)	-1%	405 920
Inventory consumed	50 912	68 908	67 774	2 019	16 101	18 544	(2 443)	-13%	67 774
Debt impairment	10 371	3 405	12 021	–	–	–	–		12 021
Depreciation and amortisation	111 938	128 253	125 316	8 912	61 879	62 947	(1 067)	-2%	125 316
Interest	12 335	14 689	10 569	–	2 040	2 040	(0)	0%	10 569
Contracted services	71 683	83 092	83 410	4 789	35 891	41 631	(5 739)	-14%	83 410
Transfers and subsidies	4 424	5 902	4 264	(888)	2 254	2 549	(295)	-12%	4 264
Irrecoverable debts written off	34 705	45 024	43 829	–	–	–	–		43 829
Operational costs	45 272	65 587	65 369	3 226	29 659	32 986	(3 327)	-10%	65 369
Losses on Disposal of Assets	10 452	22 793	22 793	–	1 439	1 439	(0)	0%	22 793
Other Losses	5 358	11 710	11 710	–	–	–	–		11 710
Total Expenditure	**1 025 495**	**1 189 046**	**1 210 971**	**72 804**	**566 239**	**585 445**	**(19 206)**	**-3%**	**1 210 971**

- **Inventory consumed, Contracted services and Operational costs** is below the YTD budgeted projections due to underspending on various line items.
- **Transfers and subsidies –** the negative monthly actual is due to a journal correction that was processed.
- Expenditure for the month of **January 2025** was **R72.804 million** whilst the overall YTD performance stands at **3% 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) - M07 January

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	36 433	(973)	22 535	25 889	(3 353)	-13%	36 433
Vote 4 - Electricity Services	35 691	55 129	24 791	746	4 416	5 501	(1 085)	-20%	24 791
Vote 6 - Development Services	54 098	165 889	157 370	148	51 200	51 204	(4)	0%	157 370
Total Capital Multi-year expenditure	**139 189**	**278 343**	**218 595**	**(78)**	**78 151**	**82 594**	**(4 442)**	**-5%**	**218 595**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	237	778	478	35	59	400	(341)	-85%	478
Vote 2 - Civil Services	59 014	69 710	57 936	4 335	26 415	40 709	(14 295)	-35%	57 936
Vote 3 - Council	11	878	1 287	(121)	875	887	(12)	-1%	1 287
Vote 4 - Electricity Services	31 729	13 843	17 170	1 029	9 646	6 055	3 591	59%	17 170
Vote 5 - Financial Services	3 220	698	568	20	319	342	(23)	-7%	568
Vote 6 - Development Services	1 645	8 935	8 842	83	545	523	22	4%	8 842
Vote 7 - Municipal Manager	21	412	100	–	8	20	(12)	-61%	100
Vote 8 - Protection Services	3 043	2 882	3 055	179	1 639	1 095	543	50%	3 055
Total Capital single-year expenditure	98 920	98 134	89 435	5 560	39 505	50 031	**(10 526)**	**-21%**	89 435
Total Capital Expenditure	**238 110**	**376 478**	**308 030**	**5 482**	**117 656**	**132 625**	**(14 969)**	**-11%**	**308 030**
Capital Expenditure - Functional Classification									
Governance and administration	**8 047**	**4 525**	**3 925**	**646**	**2 130**	**2 920**	(790)	-27%	**3 925**
Executive and council	32	1 290	1 387	(121)	882	907	(24)	-3%	1 387
Finance and administration	8 015	3 236	2 538	767	1 247	2 013	(766)	-38%	2 538
Community and public safety	**24 982**	**24 932**	**25 119**	**1 450**	**14 483**	**19 972**	(5 489)	-27%	**25 119**
Community and social services	693	1 130	895	19	31	80	(49)	-61%	895
Sport and recreation	21 247	20 920	21 169	1 251	12 812	18 796	(5 984)	-32%	21 169
Public safety	3 043	2 882	3 055	179	1 639	1 095	543	50%	3 055
Economic and environmental services	**88 852**	**156 971**	**135 150**	**218**	**40 624**	**45 485**	(4 861)	-11%	**135 150**
Planning and development	17 639	24 829	25 530	148	5 436	5 822	(386)	-7%	25 530
Road transport	71 213	132 142	109 620	69	35 187	39 663	(4 476)	-11%	109 620
Trading services	**116 228**	**190 050**	**143 836**	**3 169**	**60 421**	**64 249**	(3 828)	-6%	**143 836**
Energy sources	66 459	67 741	40 731	1 044	13 193	10 587	2 607	25%	40 731
Water management	25 826	49 869	45 779	982	18 084	21 681	(3 598)	-17%	45 779
Waste water management	20 671	39 350	38 352	152	13 675	17 556	(3 880)	-22%	38 352
Waste management	3 272	33 090	18 973	990	15 468	14 425	1 043	7%	18 973
Total Capital Expenditure - Functional Classification	**238 110**	**376 478**	**308 030**	**5 482**	**117 656**	**132 625**	**(14 969)**	**-11%**	**308 030**
Funded by:									
National Government	46 713	52 150	51 704	2 365	22 557	23 280	(723)	-3%	51 704
Provincial Government	65 573	174 809	166 190	153	51 216	51 244	(28)	0%	166 190
Transfers and subsidies - capital (monetary allocations)	1 200	19 033	19 113	958	7 093	16 784	(9 691)	-58%	19 113
Transfers recognised - capital	**113 486**	**245 992**	**237 007**	**3 476**	**80 866**	**91 308**	**(10 442)**	**-11%**	**237 007**
Borrowing	–	36 951	–	–	–	–	–		–
Internally generated funds	124 624	93 535	71 023	2 007	36 791	41 317	(4 527)	-11%	71 023
Total Capital Funding	**238 110**	**376 478**	**308 030**	**5 482**	**117 656**	**132 625**	**(14 969)**	**-11%**	**308 030**

- Capital expenditure for the month of **January 2025** amounts to **R5 482 190** and stands at **11%** 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 **R117 656 324, a mere 38.20%** of the total budget of **R308 029 709.**
- Commitments are R15 260 980.

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?
	2024-2025 Top 10 Capital Projects										
	WASTE MANAGEMENT										
1	Highlands: Development of new cell	15 500 000	981 303	11 933 414	10 952 111	981 303	9%	Construction phase	Swartland	70%	RoD for Second phase received. Currently in procurement phase to be implemented in 25/26.
	WATER										
2	Water networks: Upgrades and Replacement	5 424 055	33 656	4 742 262	3 867 668	874 594	23%	Complete	Swartland	100%	
	ROADS										
3	Roads Swartland: Construction of New Roads	7 672 710	-2 268 407	2 490 344	2 426 024	64 320	3%	Construction Phase	Swartland	15%	Project rescheduled and budget ammended with adjustment budget. The site has been handed over to the contractor.
4	Access road and Intersection Upgrading: Illinge Lethu	9 749 214	69 391	1 750 635	8 500 000	-6 749 365	-79%	Construction completion 20%	Illinge Lethu	56%	Project on schedule
	SPORT & RECREATION										
5	Swimming Pool: Wesbank	12 260 700	268 292	7 993 486	12 260 700	-4 267 214	-35%	Complete	Wesbank	100%	Project complete. Final cerificate to be certified
	HOUSING										
6	Moorreesburg Serviced Sites	56 668 715	148 371	20 763 729	20 615 358	148 371	1%	Construction	Moorreesburg	72%	
7	Malmesbury De Hoop Serviced Sites	76 686 000	-	22 954 934	23 223 845	-268 911	-1%	Construction	Malmesbury	77%	
8	Darling Serviced Sites	18 831 787	-	7 410 794	7 364 846	45 948	1%	Construction	Darling	93%	
9	Purchasing of Land: Silvertown	8 300 000	-	-	-	-			Chatsworth	10%	
	ELECTRICAL SERVICES										
10	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	22 401 642	462 046	4 032 156	4 501 642	-469 486	-10%	Construction	Malmesbury	19%	19% of second year of 2 year tender. 75% overall
	TOTAL	**233 494 823**	**-289 141**	**84 257 677**	**93 811 169**	**-9 553 492**	**-10%**				

Note: The negative monthly actual for Construction of New Roads is due to a journal correction that was processed.

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January					
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%	1.9%	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%	8.4%	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%	3:1	4:4%
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.0%	98.5%	97.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	99.48%	100.0%
Other Indicators					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.0%	6.20%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	21.0%	22.08%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	28.2%	27.9%	26.8%	27.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.9%	6.2%	6.0%	6.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.8%	11.0%	1.5%	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%	5.9%	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	10	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 - M07 January

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	16 927	117 516	117 709	(193)	-0%	201 371
Service charges	630 655	644 470	666 652	59 983	414 720	410 372	4 348	1%	666 652
Investment revenue	84 764	88 998	91 790	967	7 804	7 907	(102)	-1%	91 790
Transfers and subsidies - Operational	171 662	190 028	188 764	2 788	133 527	123 297	10 229	0	188 764
Other own revenue	128 788	90 067	89 205	4 348	33 026	32 442	584	2%	90 067
Total Revenue (excluding capital transfers and contributions)	**1 179 044**	**1 212 935**	**1 237 783**	**85 013**	**706 593**	**691 728**	**14 865**	**2%**	**1 237 783**
Employee costs	315 709	341 481	344 723	26 327	189 039	194 130	(5 091)	-3%	344 723
Remuneration of Councillors	12 005	13 273	13 273	1 024	7 475	7 061	414	6%	13 273
Depreciation and amortisation	111 938	128 253	125 316	8 912	61 879	62 947	(1 067)	-2%	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	473 694	29 413	236 563	240 662	(4 099)	-2%	473 694
Transfers and subsidies	4 424	5 902	4 264	(888)	2 254	2 549	(295)	-12%	4 264
Other expenditure	177 841	231 611	239 132	8 016	66 989	76 056	(9 067)	-12%	239 132
Total Expenditure	**1 025 495**	**1 189 046**	**1 210 971**	**72 804**	**566 239**	**585 445**	**(19 206)**	**-3%**	**1 210 971**
Surplus/(Deficit)	**153 548**	**23 889**	**26 812**	**12 209**	**140 354**	**106 282**	**34 071**	**32%**	**26 812**
Transfers and subsidies - capital (monetary	113 470	246 062	238 036	5 062	93 042	106 068	(13 025)	-12%	238 036
Transfers and subsidies - capital (in-kind)	307	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**267 325**	**269 951**	**264 848**	**17 272**	**233 396**	**212 350**	**21 046**	**10%**	**264 848**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**264 848**	**17 272**	**233 396**	**212 350**	**21 046**	**10%**	**264 848**
Capital expenditure & funds sources									
Capital expenditure	**238 110**	**376 478**	**308 030**	**5 482**	**117 656**	**132 625**	**(14 969)**	**-11%**	**308 030**
Capital transfers recognised	113 486	245 992	237 007	3 476	80 866	91 308	(10 442)	-11%	237 007
Borrowing	–	36 951	–	–	–	–	–		–
Internally generated funds	**124 624**	**93 535**	**71 023**	**2 007**	**36 791**	**41 317**	**(4 527)**	**-11%**	**71 023**
Total sources of capital funds	**238 110**	**376 478**	**308 030**	**5 482**	**117 656**	**132 625**	**(14 969)**	**-11%**	**308 030**
Financial position									
Total current assets	677 624	669 334	760 215		951 301				760 215
Total non current assets	2 683 524	2 907 287	2 843 446		2 669 891				2 843 446
Total current liabilities	169 257	160 289	132 114		208 088				132 114
Total non current liabilities	180 345	219 781	195 152		177 803				195 152
Community wealth/Equity	**3 011 546**	**3 196 551**	**3 276 395**		**3 001 905**				**3 276 395**
Cash flows									
Net cash from (used) operating	306 894	470 661	423 576	24 031	362 415	332 308	(30 107)	-9%	423 576
Net cash from (used) investing	(508 197)	(430 201)	(350 938)	(4 740)	(119 110)	(250 951)	(131 841)	53%	(350 938)
Net cash from (used) financing	(50 223)	29 182	(4 956)	143	1 311	(6 310)	(7 622)	121%	(4 956)
Cash/cash equivalents at the month/year end	**470 491**	**464 184**	**538 173**	**–**	**639 159**	**545 539**	**(93 621)**	**-17%**	**538 173**
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	67 657	14 022	4 536	3 303	2 720	2 599	4 320	35 148	134 305
Creditors Age Analysis									
Total Creditors	3 101	5	3	–	–	–	–	–	3 109

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January									
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**	**19 068**	**190 786**	**187 729**	3 057	2%	**384 791**
Executive and council	154	352	403	164	194	239	(45)	-19%	403
Finance and administration	335 171	377 305	384 389	18 904	190 592	187 490	3 101	2%	384 389
Community and public safety	**132 967**	**257 564**	**238 962**	**4 489**	**83 933**	**92 805**	(8 871)	-10%	**238 962**
Community and social services	14 480	14 098	13 271	1 100	7 994	7 366	629	9%	13 271
Sport and recreation	15 078	10 771	10 891	1 791	8 273	6 544	1 729	26%	10 891
Public safety	49 108	48 570	41 282	1 390	9 156	6 763	2 393	35%	41 282
Housing	54 302	184 126	173 519	208	58 510	72 132	(13 622)	-19%	173 519
Economic and environmental services	**37 056**	**30 176**	**34 050**	**1 294**	**15 646**	**19 463**	(3 817)	-20%	**34 050**
Planning and development	5 718	5 107	5 514	305	3 476	3 355	121	4%	5 514
Road transport	31 338	25 069	28 536	988	12 170	16 108	(3 938)	-24%	28 536
Trading services	**787 454**	**793 563**	**817 978**	**65 225**	**509 266**	**497 776**	**11 490**	2%	**817 978**
Energy sources	498 206	488 849	513 084	42 031	317 366	314 407	2 958	1%	513 084
Water management	129 142	127 631	125 972	11 996	72 573	72 679	(107)	0%	125 972
Waste water management	102 317	96 863	100 540	6 439	65 727	60 286	5 442	9%	100 540
Waste management	57 789	80 220	78 382	4 759	53 600	50 404	3 197	6%	78 382
Other	**19**	**38**	**38**	**–**	**5**	**22**	**(17)**	**-79%**	**38**
Total Revenue - Functional	**1 292 821**	**1 458 997**	**1 475 819**	**90 076**	**799 635**	**797 795**	**1 840**	**0%**	**1 475 819**
Expenditure - Functional									
Governance and administration	**165 465**	**190 151**	**189 505**	**11 488**	**96 183**	**102 447**	(6 264)	-6%	**189 505**
Executive and council	25 663	30 451	29 779	1 619	16 721	17 194	(473)	-3%	29 779
Finance and administration	137 875	156 988	157 025	9 722	77 935	83 718	(5 782)	-7%	157 025
Internal audit	1 927	2 711	2 701	147	1 527	1 535	(8)	-1%	2 701
Community and public safety	**163 105**	**195 859**	**178 371**	**10 441**	**76 304**	**81 692**	(5 388)	-7%	**178 371**
Community and social services	26 369	28 670	29 335	1 944	15 222	16 780	(1 558)	-9%	29 335
Sport and recreation	35 933	40 196	39 031	2 855	20 023	21 484	(1 461)	-7%	39 031
Public safety	96 053	104 801	96 620	5 331	38 710	40 659	(1 950)	-5%	96 620
Housing	4 750	22 192	13 385	310	2 349	2 769	(420)	-15%	13 385
Economic and environmental services	**72 830**	**91 889**	**92 419**	**5 246**	**41 015**	**42 799**	(1 785)	-4%	**92 419**
Planning and development	15 525	16 965	16 324	1 187	8 685	9 246	(561)	-6%	16 324
Road transport	57 305	74 923	76 095	4 059	32 330	33 553	(1 223)	-4%	76 095
Trading services	**621 656**	**708 641**	**748 301**	**45 532**	**351 493**	**357 789**	**(6 295)**	-2%	**748 301**
Energy sources	391 682	452 643	470 600	31 081	249 320	253 654	(4 334)	-2%	470 600
Water management	91 862	108 519	123 568	3 696	26 671	27 368	(697)	-3%	123 568
Waste water management	78 216	81 920	88 498	5 989	44 776	44 201	574	1%	88 498
Waste management	59 896	65 559	65 634	4 765	30 727	32 565	(1 838)	-6%	65 634
Other	**2 439**	**2 506**	**2 374**	**98**	**1 244**	**718**	**526**	**73%**	**2 374**
Total Expenditure - Functional	**1 025 495**	**1 189 046**	**1 210 971**	**72 804**	**566 239**	**585 445**	**(19 206)**	**-3%**	**1 210 971**
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**264 848**	**17 272**	**233 396**	**212 350**	**21 046**	**10%**	**264 848**

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) - M07 January

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	1 221	8 011	6 929	1 083	15.6%	12 533
Vote 2 - Civil Services	323 767	327 034	330 801	24 751	203 934	197 437	6 496	3.3%	330 801
Vote 3 - Council	154	352	403	164	194	239	(45)	-18.7%	403
Vote 4 - Electricity Services	498 222	488 867	513 102	42 032	317 376	314 419	2 957	0.9%	513 102
Vote 5 - Financial Services	331 234	374 410	380 819	18 584	189 335	186 289	3 046	1.6%	380 819
Vote 6 - Development Services	64 426	193 449	183 914	1 045	65 061	78 319	(13 258)	-16.9%	183 914
Vote 7 - Municipal Manager	–	–	80	–	–	–	–		80
Vote 8 - Protection Services	59 887	61 454	54 167	2 278	15 725	14 165	1 560	11.0%	54 167
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
Total Revenue by Vote	**1 292 821**	**1 458 997**	**1 475 819**	**90 076**	**799 635**	**797 795**	**1 840**	**0.2%**	**1 475 819**
Expenditure by Vote									
Vote 1 - Corporate Services	43 205	46 746	47 664	2 944	24 071	26 013	(1 943)	-7.5%	47 664
Vote 2 - Civil Services	355 064	393 895	417 444	23 248	168 628	172 694	(4 066)	-2.4%	417 444
Vote 3 - Council	21 803	26 049	25 374	1 319	14 569	14 858	(288)	-1.9%	25 374
Vote 4 - Electricity Services	392 325	458 585	475 934	30 654	251 149	256 740	(5 592)	-2.2%	475 934
Vote 5 - Financial Services	63 358	81 680	79 301	5 273	38 406	40 846	(2 440)	-6.0%	79 301
Vote 6 - Development Services	30 997	51 379	41 940	2 410	17 305	18 703	(1 397)	-7.5%	41 940
Vote 7 - Municipal Manager	8 465	10 030	9 985	657	5 299	5 503	(204)	-3.7%	9 985
Vote 8 - Protection Services	110 278	120 682	113 330	6 299	46 811	50 088	(3 276)	-6.5%	113 330
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**1 025 495**	**1 189 046**	**1 210 971**	**72 804**	**566 239**	**585 445**	**(19 206)**	**-3.3%**	**1 210 971**
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**264 848**	**17 272**	**233 396**	**212 350**	**21 046**	**9.9%**	**264 848**

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) - M07 January									
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	41 137	301 795	299 628	2 166	1%	472 747
Service charges - Water	92 982	97 940	98 216	10 546	54 897	55 145	(248)	0%	98 216
Service charges - Waste Water Management	60 461	57 022	57 625	5 070	35 605	33 436	2 169	6%	57 625
Service charges - Waste management	33 963	38 087	38 064	3 230	22 422	22 163	259	1%	38 064
Sale of Goods and Rendering of Services	14 571	13 619	14 129	1 271	9 322	8 584	739	9%	14 129
Agency services	5 348	6 787	6 787	438	3 652	3 850	(197)	-5%	6 787
Interest earned from Receivables	3 695	3 407	4 115	372	2 305	2 259	46	2%	4 115
Interest from Current and Non Current Assets	84 764	88 998	91 790	967	7 804	7 907	(102)	-1%	91 790
Rental from Fixed Assets	1 382	1 930	1 930	160	1 154	1 119	35	3%	1 930
Operational Revenue	44 525	4 028	9 640	506	4 397	4 038	359	9%	9 640
Non-Exchange Revenue									
Property rates	163 175	199 371	201 371	16 927	117 516	117 709	(193)	0%	201 371
Fines, penalties and forfeits	38 582	38 991	31 213	17	151	177	(26)	-15%	31 213
Licence and permits	5 079	5 467	5 467	457	2 868	3 184	(316)	-10%	5 467
Transfers and subsidies - Operational	171 662	190 028	188 764	2 788	133 527	123 297	10 229	8%	188 764
Interest	1 548	1 324	1 671	153	996	988	8	1%	1 671
Operational Revenue	11 094	12 062	11 324	965	6 795	6 800	(5)	0%	11 324
Gains on disposal of Assets	2 963	2 453	2 930	9	1 386	1 443	(58)	-4%	2 930
Total Revenue (excluding capital transfers and contributions)	**1 179 044**	**1 212 935**	**1 237 783**	**85 013**	**706 593**	**691 728**	**14 865**	**2%**	**1 237 783**
Expenditure By Type									
Employee related costs	315 709	341 481	344 723	26 327	189 039	194 130	(5 091)	-3%	344 723
Remuneration of councillors	12 005	13 273	13 273	1 024	7 475	7 061	414	6%	13 273
Bulk purchases - electricity	340 332	384 927	405 920	27 394	220 462	222 117	(1 656)	-1%	405 920
Inventory consumed	50 912	68 908	67 774	2 019	16 101	18 544	(2 443)	-13%	67 774
Debt impairment	10 371	3 405	12 021	–	–	–	–		12 021
Depreciation and amortisation	111 938	128 253	125 316	8 912	61 879	62 947	(1 067)	-2%	125 316
Interest	12 335	14 689	10 569	–	2 040	2 040	(0)	0%	10 569
Contracted services	71 683	83 092	83 410	4 789	35 891	41 631	(5 739)	-14%	83 410
Transfers and subsidies	4 424	5 902	4 264	(888)	2 254	2 549	(295)	-12%	4 264
Irrecoverable debts written off	34 705	45 024	43 829	–	–	–	–		43 829
Operational costs	45 272	65 587	65 369	3 226	29 659	32 986	(3 327)	-10%	65 369
Losses on Disposal of Assets	10 452	22 793	22 793	–	1 439	1 439	(0)	0%	22 793
Other Losses	5 358	11 710	11 710	–	–	–	–		11 710
Total Expenditure	**1 025 495**	**1 189 046**	**1 210 971**	**72 804**	**566 239**	**585 445**	**(19 206)**	**-3%**	**1 210 971**
Surplus/(Deficit)	**153 548**	**23 889**	**26 812**	**12 209**	**140 354**	**106 282**	**34 071**	**0**	**26 812**
Transfers and subsidies - capital (monetary allocations)	113 470	246 062	238 036	5 062	93 042	106 068	(13 025)	(0)	238 036
Transfers and subsidies - capital (in-kind)	307	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**267 325**	**269 951**	**264 848**	**17 272**	**233 396**	**212 350**	**21 046**	**0**	**264 848**
Intercompany/Parent subsidiary transactions							–		
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**264 848**	**17 272**	**233 396**	**212 350**	**21 046**	**0**	**264 848**

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) - M07 January

Vote 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
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	49 401	57 326	36 433	(973)	22 535	25 889	(3 353)	-13%	36 433
Vote 4 - Electricity Services	35 691	55 129	24 791	746	4 416	5 501	(1 085)	-20%	24 791
Vote 6 - Development Services	54 098	165 889	157 370	148	51 200	51 204	(4)	0%	157 370
Total Capital Multi-year expenditure	**139 189**	**278 343**	**218 595**	**(78)**	**78 151**	**82 594**	**(4 442)**	**-5%**	**218 595**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	237	778	478	35	59	400	(341)	-85%	478
Vote 2 - Civil Services	59 014	69 710	57 936	4 335	26 415	40 709	(14 295)	-35%	57 936
Vote 3 - Council	11	878	1 287	(121)	875	887	(12)	-1%	1 287
Vote 4 - Electricity Services	31 729	13 843	17 170	1 029	9 646	6 055	3 591	59%	17 170
Vote 5 - Financial Services	3 220	698	568	20	319	342	(23)	-7%	568
Vote 6 - Development Services	1 645	8 935	8 842	83	545	523	22	4%	8 842
Vote 7 - Municipal Manager	21	412	100	–	8	20	(12)	-61%	100
Vote 8 - Protection Services	3 043	2 882	3 055	179	1 639	1 095	543	50%	3 055
Total Capital single-year expenditure	98 920	98 134	89 435	5 560	39 505	50 031	**(10 526)**	**-21%**	89 435
Total Capital Expenditure	**238 110**	**376 478**	**308 030**	**5 482**	**117 656**	**132 625**	**(14 969)**	**-11%**	**308 030**
Capital Expenditure - Functional Classification									
Governance and administration	**8 047**	**4 525**	**3 925**	**646**	**2 130**	**2 920**	(790)	-27%	**3 925**
Executive and council	32	1 290	1 387	(121)	882	907	(24)	-3%	1 387
Finance and administration	8 015	3 236	2 538	767	1 247	2 013	(766)	-38%	2 538
Community and public safety	**24 982**	**24 932**	**25 119**	**1 450**	**14 483**	**19 972**	(5 489)	-27%	**25 119**
Community and social services	693	1 130	895	19	31	80	(49)	-61%	895
Sport and recreation	21 247	20 920	21 169	1 251	12 812	18 796	(5 984)	-32%	21 169
Public safety	3 043	2 882	3 055	179	1 639	1 095	543	50%	3 055
Economic and environmental services	**88 852**	**156 971**	**135 150**	**218**	**40 624**	**45 485**	(4 861)	-11%	**135 150**
Planning and development	17 639	24 829	25 530	148	5 436	5 822	(386)	-7%	25 530
Road transport	71 213	132 142	109 620	69	35 187	39 663	(4 476)	-11%	109 620
Trading services	**116 228**	**190 050**	**143 836**	**3 169**	**60 421**	**64 249**	(3 828)	-6%	**143 836**
Energy sources	66 459	67 741	40 731	1 044	13 193	10 587	2 607	25%	40 731
Water management	25 826	49 869	45 779	982	18 084	21 681	(3 598)	-17%	45 779
Waste water management	20 671	39 350	38 352	152	13 675	17 556	(3 880)	-22%	38 352
Waste management	3 272	33 090	18 973	990	15 468	14 425	1 043	7%	18 973
Total Capital Expenditure - Functional Classification	**238 110**	**376 478**	**308 030**	**5 482**	**117 656**	**132 625**	**(14 969)**	**-11%**	**308 030**
Funded by:									
National Government	46 713	52 150	51 704	2 365	22 557	23 280	(723)	-3%	51 704
Provincial Government	65 573	174 809	166 190	153	51 216	51 244	(28)	0%	166 190
Transfers and subsidies - capital (monetary allocations)	1 200	19 033	19 113	958	7 093	16 784	(9 691)	-58%	19 113
Transfers recognised - capital	**113 486**	**245 992**	**237 007**	**3 476**	**80 866**	**91 308**	**(10 442)**	**-11%**	**237 007**
Borrowing	–	36 951	–	–	–	–	–		–
Internally generated funds	124 624	93 535	71 023	2 007	36 791	41 317	(4 527)	-11%	71 023
Total Capital Funding	**238 110**	**376 478**	**308 030**	**5 482**	**117 656**	**132 625**	**(14 969)**	**-11%**	**308 030**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M07 January					
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	538 173	688 018	538 173
Trade and other receivables from exchange transactions	102 876	97 905	104 984	119 861	104 984
Receivables from non-exchange transactions	34 292	32 595	45 794	29 782	45 794
Current portion of non-current receivables	(335)	–	(287)	(287)	(287)
Inventory	21 603	29 555	38 025	40 646	38 025
VAT	32 467	44 910	32 467	6 868	32 467
Other current assets	16 230	185	1 058	66 413	1 058
Total current assets	**677 624**	**669 334**	**760 215**	**951 301**	**760 215**
Non current assets					
Investments	333 119	333 028	333 119	300 000	333 119
Investment property	24 941	20 041	24 327	24 312	24 327
Property, plant and equipment	2 320 841	2 552 627	2 481 501	2 340 965	2 481 501
Heritage assets	4 121	1 345	4 121	4 171	4 121
Intangible assets	503	246	378	443	378
Total non current assets	**2 683 524**	**2 907 287**	**2 843 446**	**2 669 891**	**2 843 446**
TOTAL ASSETS	**3 361 148**	**3 576 621**	**3 603 660**	**3 621 192**	**3 603 660**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	5 456	3 544	6 044	10 911	6 044
Consumer deposits	19 660	18 846	20 160	20 497	20 160
Trade and other payables from exchange transactions	81 064	87 948	67 130	67 674	67 130
Trade and other payables from non-exchange transactions	30 494	–	8 099	83 060	8 099
Provision	23 154	13 758	23 388	26 563	23 388
VAT	9 430	36 194	7 293	(617)	7 293
Total current liabilities	**169 257**	**160 289**	**132 114**	**208 088**	**132 114**
Non current liabilities					
Financial liabilities	33 358	62 019	27 314	25 290	27 314
Provision	70 059	82 158	76 739	69 487	76 739
Other non-current liabilities	76 928	75 605	91 100	83 026	91 100
Total non current liabilities	**180 345**	**219 781**	**195 152**	**177 803**	**195 152**
TOTAL LIABILITIES	**349 602**	**380 070**	**327 266**	**385 891**	**327 266**
NET ASSETS	**3 011 546**	**3 196 551**	**3 276 395**	**3 235 301**	**3 276 395**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	2 712 125	2 841 942	2 906 048	2 702 484	2 906 048
Reserves and funds	299 421	354 610	370 346	299 421	370 346
TOTAL COMMUNITY WEALTH/EQUITY	**3 011 546**	**3 196 551**	**3 276 395**	**3 001 905**	**3 276 395**

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 - M07 January									
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	21 447	147 445	113 583	33 862	30%	190 960
Service charges	599 122	643 646	647 860	63 786	436 201	375 460	60 740	16%	647 860
Other revenue	43 341	284 882	288 568	13 908	108 705	166 181	(57 476)	-35%	288 568
Transfers and Subsidies - Operational	171 246	190 068	188 731	4 021	142 072	110 873	31 199	28%	188 731
Transfers and Subsidies - Capital	133 513	246 022	216 724		157 668	143 513	14 155	10%	216 724
Interest	55 995	88 998	91 790	967	8 181	51 915	(43 734)	-84%	91 790
Dividends	–	–	–		–	–	–		–
Payments									
Suppliers and employees	(839 717)	(1 163 758)	(1 192 906)	(80 098)	(635 817)	(621 102)	14 715	-2%	(1 192 906)
Interest	(6 897)	(8 010)	(3 889)		(2 040)	(4 672)	(2 632)	56%	(3 889)
Transfers and Subsidies	(4 724)	(5 902)	(4 264)		–	(3 443)	(3 443)	100%	(4 264)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**306 894**	**470 661**	**423 576**	**24 031**	**362 415**	**332 308**	**(30 107)**	**-9%**	**423 576**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 829	2 453	2 930	9	1 386	1 431	(45)	-3%	2 930
Decrease (increase) in non-current receivables	–	–	–		–	–	–		–
Decrease (increase) in non-current investments	(300 000)	–	–		–	–	–		–
Payments									
Capital assets	(210 026)	(432 655)	(353 868)	(4 749)	(120 496)	(252 382)	(131 886)	52%	(353 868)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(508 197)**	**(430 201)**	**(350 938)**	**(4 740)**	**(119 110)**	**(250 951)**	**(131 841)**	**53%**	**(350 938)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	40 000	–	–	–	–	–		–
Increase (decrease) in consumer deposits	1 814	500	500	143	1 311	292	1 020	350%	500
Payments									
Repayment of borrowing	(52 037)	(11 318)	(5 456)	–	–	(6 602)	(6 602)	100%	(5 456)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(50 223)**	**29 182**	**(4 956)**	**143**	**1 311**	**(6 310)**	**(7 622)**	**121%**	**(4 956)**
NET INCREASE/ (DECREASE) IN CASH HELD	**(251 526)**	**69 641**	**67 682**	**19 435**	**244 616**	**75 047**			**67 682**
Cash/cash equivalents at beginning:	722 017	394 543	470 491	–	394 543	470 491			470 491
Cash/cash equivalents at month/year end:	470 491	464 184	538 173		639 159	545 539			538 173

The Cash and cash equivalents as at 31 January 2025 include investments made to the amount of R595 003 679.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January											
Description		Budget Year 2024/25									
R thousands	NT Code	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	12 706	4 062	1 637	977	830	873	1 809	9 748	32 641	14 237
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34 506	3 423	469	339	112	108	170	1 533	40 660	2 262
Receivables from Non-exchange Transactions - Property Rates	1400	14 611	3 250	1 260	1 007	879	810	916	11 077	33 810	14 689
Receivables from Exchange Transactions - Waste Water Management	1500	4 403	1 654	533	444	399	374	614	5 664	14 086	7 496
Receivables from Exchange Transactions - Waste Management	1600	3 826	1 310	498	411	367	339	540	5 170	12 461	6 826
Receivables from Exchange Transactions - Property Rental Debtors	1700	37	25	8	4	3	3	5	43	128	58
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(2 433)	298	132	121	131	92	266	1 913	519	2 522
Total By Income Source	**2000**	**67 657**	**14 022**	**4 536**	**3 303**	**2 720**	**2 599**	**4 320**	**35 148**	**134 305**	**48 090**
2023/24 - totals only		63 841	15 127	3 475	3 025	2 942	2 411	3 534	29 086	123 441	**40 998**
Debtors Age Analysis By Customer Group											
Organs of State	2200	(340)	288	201	188	177	177	194	2 726	3 611	3 462
Commercial	2300	29 611	2 084	340	173	86	93	129	1 312	33 828	1 793
Households	2400	38 386	11 650	3 995	2 942	2 457	2 329	3 997	31 110	96 866	42 835
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**67 657**	**14 022**	**4 536**	**3 303**	**2 720**	**2 599**	**4 320**	**35 148**	**134 305**	**48 090**

Total Debtors has increased from **R 131 174 056** in December 2024 to **R 134 305 460** in January 2025.

The collection rate for January 2025 was **98.73%** compared to **94.77%** in December 2024. (Amounts received in the current month for the previous month's debtors raised).

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
Description	NT	Budget Year 2024/25									Prior year totals for chart (same period)
R thousands	Code	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	3 101	5	3	–	–				3 109	4 092
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	1000									–	
Total By Customer Type	**1000**	**3 101**	**5**	**3**	**–**	**–**	**–**	**–**	**–**	**3 109**	**4 092**

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**
Lexisnexis Lexpatria	768.09	2024/12/03	Querry on the invoice	Awaiting authorisation from the user department
Lexisnexis Lexpatria	175.03	2024/12/03	Querry on the invoice	Awaiting authorisation from the user department
Swartland Work Wear	2 840.50	2024/11/22	Querry on goods, as not all items was received	Paid in February
Petersen Yolanda	1 380.00	2024/12/19	Administrative - invoice authorisation	Paid in February
WOT PROJECTS (PTY	2 800.00	2024/11/29	Querry as all services were not completed	Awaiting authorisation from the user department

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January											
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
GRINDROD 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
GRINDROD BANK		Immediate	Call Account	Fixed	9.10%		23 699	1 174	(7 989)	–	16 885
STANDARD BANK		6 Months	Fixed	Fixed	8.49%	27/06/2025	60 000	2 777	–	–	62 777
Municipality sub-total							901 818	79 695	(7 989)	–	973 524
TOTAL INVESTMENTS AND IN	2						901 818	79 695	(7 989)	–	973 524

- As at 31 January 2025 total investments made amount to R861 884 665.

Commitments against Cash & Cash Equivalents			
	31 December 2024	Transactions / Movement 2024/2025	Current Month
Cash & Cash Equivalents:	**R 975 875 272**		**R 994 812 663**
Primary Bank Account	R 105 526 773	R 16 601 481	R 122 128 253
Short Term Investments (Less than 6 months)	R 81 496 781	R 2 202 671	R 83 699 452
Medium Term Investments (More than 6 months)	R 485 000 000	R -	R 485 000 000
Longterm Investments	R 300 000 000	R -	R 300 000 000
Cash Floats	R 3 851 718	R 133 240	R 3 984 958
Commitments:	**R 519 873 511**		**R 427 347 877**
Unspent Committed Conditional Grants	R 29 444 490	R -148 371	R 29 296 119
Capital funding requirement 2024/25 (Grants & Loans)	R 205 552 295	R -49 411 530	R 156 140 765
Capital Replacement Reserve Movement	R 58 751 240	R -24 518 621	R 34 232 619
Loan repayment due Dec / June	R 12 649 253	R -2 080 701	R 10 568 552
Consumer Deposits	R 20 395 451	R 101 864	R 20 497 315
Creditor payments	R 4 083 749	R -974 845	R 3 108 904
Salaries	R 185 591 934	R -24 109 549	R 161 482 385
Bad Debt Contributions	R 3 405 098	R 8 616 119	R 12 021 217
Working Capital			**R 567 464 786**

Note: Transactions/Movements include the mid-year adjustments budget amendments.

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 - M07 January									
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	–	118 038	118 038	–		157 373
Local Government Equitable Share	143 235	153 764	153 764	–	115 323	115 323	–		153 764
Finance Management	1 550	1 600	1 600	–	1 600	1 600	–		1 600
EPWP Incentive	1 830	1 593	1 593	–	1 115	1 115	–		1 593
Integrated National Electrification Programme	–	–	416	–	–	–	–		416
							–		
Provincial Government:	23 085	31 844	31 103	4 016	22 150	22 150	–		31 103
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	4 016	12 002	12 002	–		12 002
Proclaimed Roads Subsidy	170	170	170	–	–	–	–		170
Establishment of a K9 Unit	3 305	3 732	4 132	–	3 732	3 732	–		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
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	4 016	140 188	140 188	–		188 476
Capital Transfers and Grants									
National Government:	46 713	52 150	51 704	–	41 044	41 044	–		51 704
Municipal Infrastructure Grant (MIG)	23 055	29 332	29 302	–	24 044	24 044	–		29 302
Integrated National Electrification Programme (municipal	23 658	22 818	22 402	–	17 000	17 000	–		22 402
							–		
Provincial Government:	64 291	174 879	163 912	–	119 469	119 469	–		163 912
Human Settlements	61 308	174 289	163 322	–	119 379	119 379	–		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
Non-Motorised Transport	500	–		–	–	–	–		–
Fire Service Capacity Building Grant	926	–		–	–	–	–		–
							–		
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	111 004	227 029	215 616	–	160 513	160 513	–		215 616
TOTAL RECEIPTS OF TRANSFERS & GRANTS	280 704	415 831	404 092	4 016	300 701	300 701	–		404 092

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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**	**7 088**	**52 105**	**57 307**	**(5 201)**	**-9.1%**	**157 723**
Local Government Equitable Share	143 235	153 764	153 764	6 861	50 652	55 534	(4 881)	-8.8%	153 764
Finance Management	1 550	1 600	1 600	46	595	859	(264)	-30.8%	1 600
EPWP Incentive	1 830	1 593	1 593	181	858	914	(56)	-6.1%	1 593
Integrated National Electrification Programme	–	–	416	–	–	–	–		416
Municipal Disaster Response Grant	–	–	350	–	–	–	–		350
							–		
Provincial Government:	**23 057**	**31 844**	**30 686**	**2 226**	**15 905**	**16 306**	**(402)**	**-2.5%**	**30 686**
Community Development Workers	37	38	38	–	9	13	(4)	-33.3%	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	62	145	(83)	-57.2%	249
Libraries	12 254	12 002	12 002	939	6 991	7 792	(801)	-10.3%	12 002
Proclaimed Roads Subsidy	170	170	170	(15)	148	89	59	66.6%	170
Establishment of a K9 Unit	3 305	3 732	4 132	610	4 108	3 693	416	11.3%	4 132
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	5 712	764	4 678	4 287	391	9.1%	5 712
WC Mun Energy Resiliance Grant	680	–	–	–	–	–	–		–
Municipal Service Delivery and Capacity Building Grant	500	–	–	–	–	–	–		–
Thusong Grant	–	150	150	27	28	76	(48)	-62.7%	150
WC Financial Management Capability Grant (Bursaries)	85	–	100	(120)	(120)	–	(120)	#DIV/0!	100
Fire Kits	282	417	–	–	–	211	(211)	-100.0%	–
District Municipality:	–	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:	**169 672**	**188 801**	**188 409**	**9 313**	**68 010**	**73 613**	**(5 603)**	**-7.6%**	**188 409**
Capital expenditure of Transfers and Grants									
National Government:	46 713	52 150	51 704	2 365	22 557	23 280	(723)	**-3.1%**	51 704
Municipal Infrastructure Grant (MIG)	23 055	29 332	29 302	1 903	18 525	18 778	(253)	-1.3%	29 302
Integrated National Electrification Programme (municipal)	23 658	22 818	22 402	462	4 032	4 502	(469)	-10.4%	22 402
							–		
Provincial Government:	**57 179**	**174 879**	**166 260**	**153**	**51 216**	**51 244**	(28)	-0.1%	**166 260**
Human Settlements	54 196	174 289	165 670	148	51 200	51 204	(4)	0.0%	165 670
RSEP/VPUU Municipal Projects	500	–	–	–	–	–	–		–
Libraries	50	50	50	5	15	30	(15)	-48.4%	50
Establishment of a K9 Unit	40	40	40	–	–	10	(10)	-100.0%	40
Sport Development	966	500	500	–	–	–	–		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**	**217 964**	**2 518**	**73 773**	**74 524**	**(751)**	**-1.0%**	**217 964**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**273 564**	**415 831**	**406 373**	**11 831**	**141 783**	**148 137**	**(6 354)**	**-4.3%**	**406 373**

Note: The negative monthly actual for FMCG (Bursaries) is due to an erroneous allocation that was rectified in February 2025.

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

Description	Budget Year 2024/25				
R thousands	Approved Rollover 2023/24	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	**350**	**350**	**350**	**–**	
Municipal Disaster Response Grant	350	350	350	–	
				–	
Total operating expenditure of Approved Roll-overs	**350**	**350**	**350**	**–**	
Capital expenditure of Approved Roll-overs					
Provincial Government:	**5 947**	**148**	**148**	5 799	97.5%
Human Settlements Development Grant	5 947	148	148	5 799	97.5%
				–	
Total capital expenditure of Approved Roll-overs	**5 947**	**148**	**148**	**5 799**	**97.5%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	**6 297**	**498**	**498**	**5 799**	**92.1%**

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 - M07 January									
Summary of Employee and Councillor remuneration	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
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	8 945	10 018	10 018	769	5 670	5 329	341	6%	10 018
Pension and UIF Contributions	925	977	977	79	575	520	55	11%	977
Medical Aid Contributions	203	213	213	19	127	113	14	12%	213
Cellphone Allowance	1 122	1 181	1 181	90	631	628	3	0%	1 181
Other benefits and allowances	811	885	885	68	473	471	2	0%	885
Sub Total - Councillors	**12 005**	**13 273**	**13 273**	**1 024**	**7 475**	**7 061**	**414**	**6%**	**13 273**
Senior Managers of the Municipality									
Basic Salaries and Wages	10 224	10 180	10 120	906	6 200	6 551	(350)	-5%	10 120
Pension and UIF Contributions	1 789	1 953	1 953	153	1 074	1 139	(66)	-6%	1 953
Medical Aid Contributions	418	468	468	39	252	273	(21)	-8%	468
Performance Bonus	1 155	1 215	1 215	–	–	–	–		1 215
Motor Vehicle Allowance	1 049	1 043	963	80	557	538	18	3%	963
Cellphone Allowance	257	266	266	22	151	151	–		266
Other benefits and allowances	309	285	285	28	189	195	(6)	-3%	285
Payments in lieu of leave	–	35	35	–	–	–	–		35
Post-retirement benefit obligations	1 601	1 601	1 601	–	–	–	–		1 601
Sub Total - Senior Managers of Municipality	**16 802**	**17 045**	**16 905**	**1 227**	**8 423**	**8 865**	**(442)**	**-5%**	**16 905**
Other Municipal Staff									
Basic Salaries and Wages	174 911	197 651	195 572	15 917	108 841	113 814	(4 973)	-4%	195 572
Pension and UIF Contributions	31 719	35 522	35 450	2 875	19 699	20 709	(1 010)	-5%	35 450
Medical Aid Contributions	14 035	15 634	15 909	1 312	8 593	9 165	(572)	-6%	15 909
Overtime	19 680	15 726	19 262	2 416	12 543	8 564	3 980	46%	19 262
Motor Vehicle Allowance	6 028	6 354	6 691	569	3 992	3 703	289	8%	6 691
Cellphone Allowance	682	708	708	59	398	417	(19)	-5%	708
Housing Allowances	1 144	1 279	1 392	103	714	776	(62)	-8%	1 392
Other benefits and allowances	34 955	35 729	37 002	1 850	25 683	26 560	(877)	-3%	37 002
Payments in lieu of leave	3 002	3 139	3 139	–	–	1	(1)	-100%	3 139
Long service awards	2 753	2 696	2 696	–	151	1 555	(1 403)	-90%	2 696
Post-retirement benefit obligations	9 998	9 998	9 998	–	–	–	–		9 998
Sub Total - Other Municipal Staff	**298 907**	**324 436**	**327 818**	**25 100**	**180 615**	**185 265**	**(4 649)**	**-3%**	**327 818**
Total Parent Municipality	**327 714**	**354 754**	**357 996**	**27 351**	**196 514**	**201 191**	**(4 677)**	**-2%**	**357 996**
TOTAL SALARY, ALLOWANCES & BENEFITS	**327 714**	**354 754**	**357 996**	**27 351**	**196 514**	**201 191**	**(4 677)**	**-2%**	**357 996**
TOTAL MANAGERS AND STAFF	**315 709**	**341 481**	**344 723**	**26 327**	**189 039**	**194 130**	**(5 091)**	**-3%**	**344 723**

Section 10 – Material variances to the SDBIP

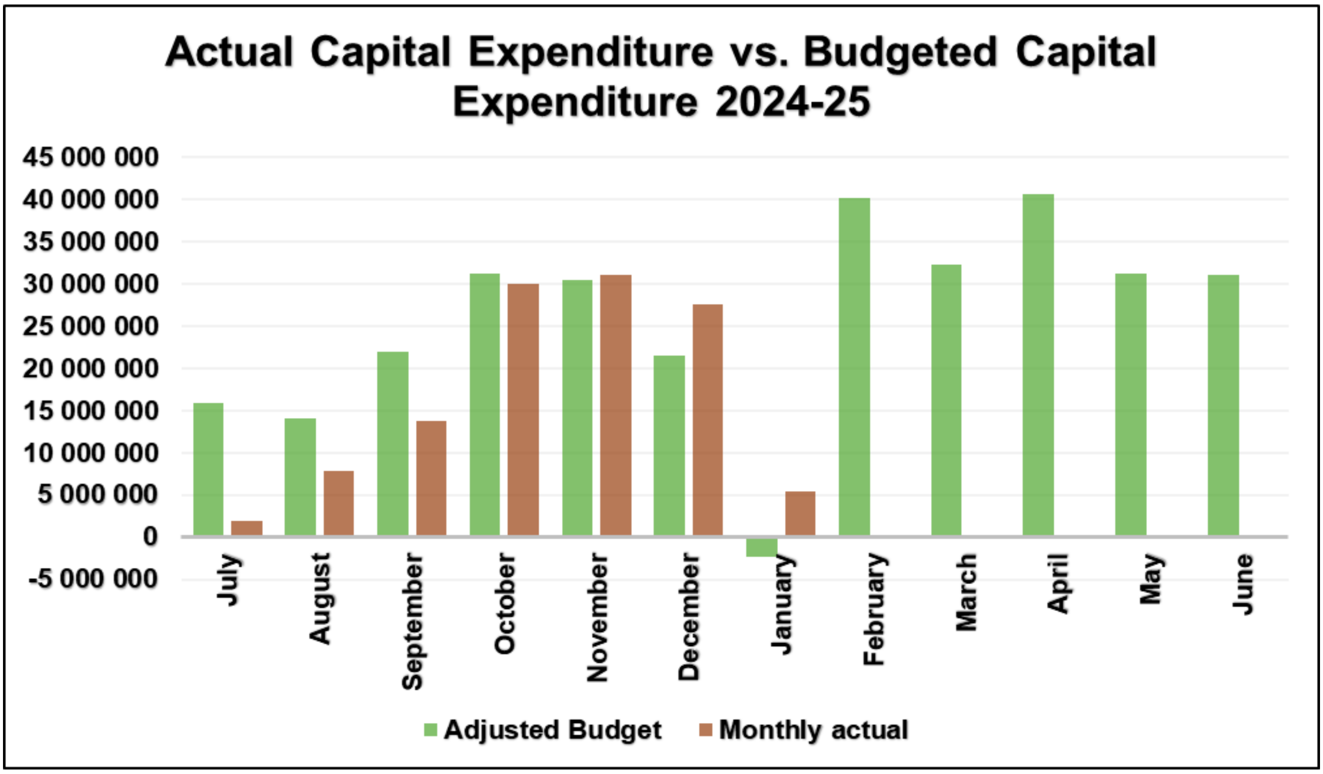
Material variances to the SDBIP were addressed in the mid-year adjustments budget.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January								
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%	1%
August	14 036	14 047	7 837	9 805	29 911	20 106	67.2%	3%
September	21 906	21 917	13 760	23 565	51 828	28 262	54.5%	6%
October	31 155	31 166	29 965	53 530	82 994	29 464	35.5%	14%
November	30 463	30 473	31 028	84 558	113 467	28 909	25.5%	22%
December	21 524	21 535	27 616	112 174	135 002	22 828	16.9%	30%
January	50 058	(2 377)	5 482	117 656	185 060	67 404	36.4%	31%
February	61 557	40 199			225 259	–		
March	53 590	32 318			257 578	–		
April	49 340	40 718			298 296	–		
May	11 567	31 158			329 454	–		
June	15 428	31 011			360 465	–		
Total Capital expenditure	**376 478**	**308 030**	**117 656**					

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 - M07 January

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**	**205 475**	**(332)**	**73 542**	**72 011**	(1 531)	**-2.1%**	**205 475**
Roads Infrastructure	60 113	117 253	94 389	(2 268)	28 043	27 950	(93)	**-0.3%**	94 389
Roads	60 113	117 253	94 389	(2 268)	28 043	27 950	(93)	**-0.3%**	94 389
Storm water Infrastructure	1 529	1 509	1 509	–	944	1 509	564	**37.4%**	1 509
Storm water Conveyance	1 529	1 509	1 509	–	944	1 509	564	**37.4%**	1 509
Electrical Infrastructure	58 109	61 979	34 380	912	9 816	7 590	(2 227)	**-29.3%**	34 380
MV Substations	20 289	31 611	1 690	16	197	163	(34)	**-21.0%**	1 690
MV Switching Stations	4 830	5 350	5 263	128	4 728	1 263	(3 465)	**-274.4%**	5 263
MV Networks	32 064	22 818	23 922	462	4 032	4 502	469	**10.4%**	23 922
LV Networks	926	2 200	3 504	306	859	1 662	803	**48.3%**	3 504
Water Supply Infrastructure	17 173	38 951	34 091	40	12 020	13 306	1 286	**9.7%**	34 091
Distribution	17 173	38 951	34 091	40	12 020	13 306	1 286	**9.7%**	34 091
Sanitation Infrastructure	9 351	26 154	25 606	–	10 710	10 705	(5)	**0.0%**	25 606
Pump Station	1 212	–					–		
Reticulation	8 138	26 154	25 606	–	10 710	10 705	(5)	**0.0%**	25 606
Solid Waste Infrastructure	2 098	29 621	15 500	984	12 008	10 952	(1 056)	**-9.6%**	15 500
Landfill Sites	2 098	29 621	15 500	984	12 008	10 952	(1 056)	**-9.6%**	15 500
Community Assets	**10 446**	**14 141**	**14 536**	**268**	**8 105**	**12 961**	**4 856**	**37.5%**	**14 536**
Community Facilities	2 615	1 800	1 230	–	93	400	307	**76.8%**	1 230
Cemeteries/Crematoria	453	–					–		
Police	–	–					–		
Parks	1 212	1 100	1 180	–	93	400	307	76.8%	1 180
Public Ablution Facilities	–	700	50	–	–	–	–		50
Sport and Recreation Facilities	7 831	12 341	13 306	268	8 012	12 561	4 549	**36.2%**	13 306
Indoor Facilities	–	980	745	–	–	–	–		745
Outdoor Facilities	7 831	11 361	12 561	268	8 012	12 561	4 549	36.2%	12 561
Other assets	**19 457**	**16 977**	**17 509**	**148**	**5 335**	**6 070**	**735**	**12.1%**	**17 509**
Operational Buildings	2 955	650	380	–	–	350	350	**100.0%**	380
Municipal Offices	2 906	300	30	–	–	–	–		30
Stores	48	350	350	–	–	350	350	100.0%	350
Housing	16 503	16 327	17 129	148	5 335	5 720	385	**6.7%**	17 129
Social Housing	16 503	16 327	17 129	148	5 335	5 720	385	6.7%	17 129
Intangible Assets	**–**	**400**	**400**	**–**	**–**	**–**	**–**		**400**
Licences and Rights	–	400	400	–	–	–	–		400
Computer Software and Applications		400	400	–	–	–	–		400
Computer Equipment	**2 306**	**1 790**	**1 790**	**731**	**888**	**1 429**	**541**	37.9%	**1 790**
Computer Equipment	2 306	1 790	1 790	731	888	1 429	541	37.9%	1 790
Furniture and Office Equipment	**1 140**	**920**	**935**	**108**	**438**	**448**	**10**	2.2%	**935**
Furniture and Office Equipment	1 140	920	935	108	438	448	10	2.2%	935
Machinery and Equipment	**12 905**	**2 187**	**2 675**	**114**	**1 119**	**1 988**	**868**	43.7%	**2 675**
Machinery and Equipment	12 905	2 187	2 675	114	1 119	1 988	868	43.7%	2 675
Transport Assets	**10 690**	**15 638**	**13 593**	**53**	**9 462**	**11 881**	**2 419**	20.4%	**13 593**
Transport Assets	10 690	15 638	13 593	53	9 462	11 881	2 419	20.4%	13 593
Land	**149**	**8 700**	**8 300**	**–**	**–**	**–**	**–**		**8 300**
Land	149	8 700	8 300	–	–	–	–		8 300
Total Capital Expenditure on new assets	**205 466**	**336 219**	**265 211**	**1 090**	**98 890**	**106 789**	**7 898**	**7.4%**	**265 211**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

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	**22 862**	**3 000**	**5 268**	**2 397**	**4 003**	**1 500**	(2 503)	**-166.9%**	**5 268**
Roads Infrastructure	21 500	–	2 268	2 268	2 268	–	(2 268)	**#DIV/0!**	2 268
Roads	21 500		2 268	2 268	2 268	–	(2 268)	**#DIV/0!**	2 268
Sanitation Infrastructure	1 362	3 000	3 000	129	1 735	1 500	(235)	**-15.7%**	3 000
Reticulation	1 362	3 000	3 000	129	1 735	1 500	(235)	**-15.7%**	3 000
Community Assets	**–**	**250**	**250**	**–**	**–**	**250**	**250**	**100.0%**	**250**
Community Facilities	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	250	250	–	–	250	250	**100.0%**	250
Outdoor Facilities		250	250	–	–	250	250	100.0%	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	**22 862**	**3 410**	**5 711**	**2 397**	**4 196**	**1 943**	**(2 253)**	-116.0%	**5 711**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January

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**	**1 095**	**10 622**	**19 693**	9 071	**46.1%**	**31 302**
Roads Infrastructure	667	9 749	9 749	69	1 751	8 500	6 749	**79.4%**	9 749
Roads	667	9 749	9 749	69	1 751	8 500	6 749	**79.4%**	9 749
Storm water Infrastructure	246	250	250	–	187	220	33	**15.2%**	250
Storm water Conveyance	246	250	250	–	187	220	33	**15.2%**	250
Electrical Infrastructure	3 554	4 483	4 533	67	2 923	1 881	(1 042)	**-55.4%**	4 533
MV Networks	945	2 633	2 720	1	2 434	1 048	(1 386)	**-132.3%**	2 720
LV Networks	2 610	1 850	1 813	66	489	833	344	**41.3%**	1 813
Water Supply Infrastructure	1 550	10 434	11 205	936	5 740	7 893	2 152	**27.3%**	11 205
Bulk Mains	499	500	500	43	43	250	207	**82.7%**	500
Distribution	1 000	9 734	10 705	893	5 697	7 643	1 946	**25.5%**	10 705
PRV Stations	51	200	–	–	–	–	–		–
Sanitation Infrastructure	2 043	5 827	5 565	22	22	1 200	1 178	**98.2%**	5 565
Waste Water Treatment Works	2 043	5 827	5 565	22	22	1 200	1 178	**98.2%**	5 565
Community Assets	**10 755**	**6 105**	**5 805**	**900**	**3 948**	**4 200**	**252**	**6.0%**	**5 805**
Community Facilities	24	–	–	–	–	–	–		–
Cemeteries/Crematoria	24	–	–	–	–	–	–		–
Sport and Recreation Facilities	10 732	6 105	5 805	900	3 948	4 200	252	**6.0%**	5 805
Outdoor Facilities	10 732	6 105	5 805	900	3 948	4 200	252	6.0%	5 805
Total Capital Expenditure on upgrading of existing a	**18 816**	**36 848**	**37 107**	**1 995**	**14 570**	**23 893**	**9 323**	**39.0%**	**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 - M07 January									
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**	**52 920**	**3 576**	**29 491**	**29 664**	173	**0.6%**	**52 920**
Roads Infrastructure	6 108	6 026	6 269	182	4 221	3 641	(580)	**-15.9%**	6 269
Roads	5 670	5 953	6 096	182	4 137	3 499	(638)	**-18.2%**	6 096
Road Furniture	438	73	173	–	84	143	58	**41.0%**	173
Storm water Infrastructure	20 157	22 254	23 788	1 678	13 660	13 085	(575)	**-4.4%**	23 788
Storm water Conveyance	20 157	22 254	23 788	1 678	13 660	13 085	(575)	**-4.4%**	23 788
Electrical Infrastructure	3 570	5 322	5 332	193	1 737	3 096	1 359	**43.9%**	5 332
MV Substations	171	191	191	2	150	112	(38)	**-34.0%**	191
MV Networks	–	1 900	1 900	–	–	1 080	1 080	**100.0%**	1 900
LV Networks	3 399	3 231	3 241	191	1 587	1 904	317	**16.6%**	3 241
Water Supply Infrastructure	1 845	1 707	1 849	93	1 030	1 061	31	**2.9%**	1 849
Reservoirs	1 355	1 256	1 397	94	800 652.25	798	(3)	**-0.4%**	1 397
Pump Stations	104	161	161	(0)	42	94	51	**54.9%**	161
Distribution	385	290	290	(1)	187	169	(18)	**-10.6%**	290
Sanitation Infrastructure	5 491	5 464	5 940	536	3 460	3 270	(190)	**-5.8%**	5 940
Pump Station	985	1 031	1 031	206	549	601	52	**8.6%**	1 031
Waste Water Treatment Works	4 507	4 434	4 909	330	2 911	2 669	(242)	**-9.1%**	4 909
Solid Waste Infrastructure	9 738	8 741	9 742	893	5 383	5 512	129	**2.3%**	9 742
Landfill Sites	9 738	8 741	9 742	893	5 383	5 512	129	**2.3%**	9 742
Rail Infrastructure	–	–	–	–	–	–	–		–
Community Assets	**3 022**	**3 585**	**3 780**	**335**	**2 108**	**2 106**	**(1)**	**-0.1%**	**3 780**
Community Facilities	2 114	2 543	2 542	281	1 606	1 480	(126)	**-8.5%**	2 542
Halls	378	442	442	5	355	258	(97)	-37.6%	442
Centres	1 515	1 832	1 832	272	1 044	1 069	24	2.3%	1 832
Libraries	50	50	50	–	47	26	(21)	-81.7%	50
Cemeteries/Crematoria	96	118	118	2	106	69	(37)	-53.5%	118
Parks	74	100	99	3	53	58	5	7.8%	99
Sport and Recreation Facilities	908	1 042	1 238	53	502	627	125	**19.9%**	1 238
Indoor Facilities	61	100	100	0	85	53	(32)	-59.4%	100
Outdoor Facilities	847	942	1 138	53	417	573	157	27.3%	1 138
Other assets	**3 199**	**1 923**	**1 923**	**128**	**1 238**	**1 113**	**(126)**	**-11.3%**	**1 923**
Operational Buildings	1 996	1 148	1 148	89	932	660	(272)	**-41.1%**	1 148
Municipal Offices	1 996	1 148	1 148	89	932	660	(272)	-41.1%	1 148
Housing	1 203	775	775	39	306	452	146	**32.3%**	775
Staff Housing	323	228	228	16	137	133	(4)	-3.1%	228
Social Housing	879	547	547	23	169	319	150	47.0%	547
Intangible Assets	**4 633**	**6 669**	**6 659**	**40**	**3 551**	**3 880**	**329**	8.5%	**6 659**
Licences and Rights	4 633	6 669	6 659	40	3 551	3 880	329	**8.5%**	6 659
Computer Software and Applications	4 633	6 669	6 659	40	3 551	3 880	329	8.5%	6 659
Computer Equipment	**234**	**402**	**372**	**5**	**92**	**225**	**133**	59.1%	**372**
Computer Equipment	234	402	372	5	92	225	133	59.1%	372
Furniture and Office Equipment	**25**	**58**	**58**	**–**	**7**	**32**	**25**	78.0%	**58**
Furniture and Office Equipment	25	58	58	–	7	32	25	78.0%	58
Machinery and Equipment	**1 308**	**1 392**	**1 468**	**38**	**656**	**800**	**145**	18.1%	**1 468**
Machinery and Equipment	1 308	1 392	1 468	38	656	800	145	18.1%	1 468
Transport Assets	**7 542**	**8 083**	**9 529**	**704**	**5 020**	**5 959**	**940**	15.8%	**9 529**
Transport Assets	7 542	8 083	9 529	704	5 020	5 959	940	15.8%	9 529
Total Repairs and Maintenance Expenditure	**66 872**	**71 627**	**76 709**	**4 826**	**42 162**	**43 780**	**1 618**	**3.7%**	**76 709**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January									
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**	**50 679**	**53 310**	2 631	**4.9%**	**100 690**
Roads Infrastructure	25 740	32 419	30 683	2 192	15 206	15 330	125	**0.8%**	30 683
Roads	23 944	31 036	28 355	2 019	14 002	14 002	0	**0.0%**	28 355
Road Structures	867	838	1 021	74	517	517	(0)	**0.0%**	1 021
Road Furniture	928	546	1 307	99	687	687	0	**0.0%**	1 307
Capital Spares	–	–				125	125	**100.0%**	–
Storm water Infrastructure	4 704	9 972	6 176	421	2 920	2 920	(0)	**0.0%**	6 176
Drainage Collection	933	6 049	1 598	87	606	606	(0)	**0.0%**	1 598
Storm water Conveyance	3 771	3 923	4 577	334	2 315	2 315	0	**0.0%**	4 577
Attenuation	–	–		–	–	–	–		–
Electrical Infrastructure	14 876	14 779	16 476	1 284	8 938	8 938	(0)	**0.0%**	16 476
Power Plants	3	3	3	0	2	2	(0)	**0.0%**	3
HV Substations	605	–	763	64	447	447	0	**0.0%**	763
HV Transmission Conductors	29	29	31	2	17	17	0	**0.0%**	31
MV Substations	2 072	2 799	2 500	187	1 321	1 321	0	**0.0%**	2 500
MV Switching Stations	1 247	1 250	1 351	106	732	732	(0)	**0.0%**	1 351
MV Networks	7 429	7 666	8 369	653	4 537	4 537	0	**0.0%**	8 369
LV Networks	3 280	2 819	3 228	253	1 758	1 758	(0)	**0.0%**	3 228
Capital Spares	212	213	230	18	125	125	(0)	**0.0%**	230
Water Supply Infrastructure	16 774	18 959	19 407	1 395	9 676	9 801	125	**1.3%**	19 407
Dams and Weirs	253	254	296	21	149	149	0	**0.0%**	296
Boreholes	184	198	216	16	108	108	(0)	**0.0%**	216
Reservoirs	2 660	2 663	3 101	225	1 563	1 563	(0)	**0.0%**	3 101
Pump Stations	726	626	1 140	85	590	590	0	**0.0%**	1 140
Water Treatment Works	126	125	147	11	74	74	(0)	**0.0%**	147
Bulk Mains	2 030	2 029	2 369	172	1 193	1 193	0	**0.0%**	2 369
Distribution	10 794	13 064	12 139	865	5 999	5 999	(0)	**0.0%**	12 139
Sanitation Infrastructure	19 914	23 111	25 205	1 821	12 628	12 753	125	**1.0%**	25 205
Pump Station	14 805	21 285	17 723	1 249	8 659	8 659	0	**0.0%**	17 723
Reticulation	1 091	1 790	1 318	92	639	639	(0)	**0.0%**	1 318
Waste Water Treatment Works	4 018	36	6 164	480	3 330	3 330	(0)	**0.0%**	6 164
Solid Waste Infrastructure	3 048	4 004	2 745	189	1 310	1 435	125	**8.7%**	2 745
Landfill Sites	2 879	3 849	2 559	175	1 216	1 216	(0)	**0.0%**	2 559
Waste Drop-off Points	168	102	125	9	63	63	(0)	**0.0%**	125
Waste Separation Facilities		53	61	4	31	31	0	**0.0%**	61

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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**	**4 204**	**4 328**	**125**	**2.9%**	**8 310**
Community Facilities	2 805	2 617	3 125	232	1 612	1 612	(0)	**0.0%**	3 125
Halls	678	929	794	57	397	397	0	0.0%	794
Centres	–	316	25	–	–	–	–		25
Clinics/Care Centres	82	51	94	7	48	48	0	0.0%	94
Testing Stations	258	–	289	23	156	156	0	0.0%	289
Museums	2	15	4	0	1	1	0	0.0%	4
Libraries	470	457	531	40	276	276	0	0.0%	531
Cemeteries/Crematoria	321	237	331	24	169	169	(0)	0.0%	331
Purls	–	30	2	–	–	–	–		2
Public Open Space	643	343	643	50	348	348	(0)	0.0%	643
Public Ablution Facilities	87	222	107	7	51	51	(0)	0.0%	107
Markets	240	–	278	22	151	151	(0)	0.0%	278
Taxi Ranks/Bus Terminals	24	17	27	2	14	14	0	0.0%	27
Sport and Recreation Facilities	4 271	5 257	5 185	374	2 592	2 717	125	**4.6%**	5 185
Indoor Facilities	–	1 416	113	–	–	–	–		113
Outdoor Facilities	4 271	3 841	5 072	374	2 592	2 592	0	0.0%	5 072
Capital Spares	–	–				125	125	100.0%	–
Investment properties	**394**	**32**	**431**	**33**	**232**	**232**	0	0.0%	**431**
Revenue Generating	394	32	431	33	232	232	0	**0.0%**	431
Improved Property	394	32	431	33	232	232	0	0.0%	431
Other assets	**1 963**	**2 232**	**2 293**	**166**	**1 150**	**1 275**	**125**	**9.8%**	**2 293**
Operational Buildings	1 685	2 066	1 977	142	986	1 111	125	**11.2%**	1 977
Municipal Offices	1 380	1 796	1 634	117	812	812	0	0.0%	1 634
Workshops	305	2	322	25	175	175	0	0.0%	322
Yards	–	1	0	–	–	–	–		0
Stores	–	267	21	–	–	–	–		21
Housing	278	166	316	24	163	163	(0)	**0.0%**	316
Staff Housing	278	148	314	24	163	163	(0)	0.0%	314
Social Housing	–	18	1	–	–	–	–		1
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets	**103**	**144**	**118**	**9**	**61**	**61**	**0**	0.0%	**118**
Licences and Rights	103	144	118	9	61	61	0	**0.0%**	118
Computer Software and Applications	103	144	118	9	61	61	0	0.0%	118
Computer Equipment	**1 672**	**2 263**	**2 072**	**155**	**1 077**	**1 077**	**0**	0.0%	**2 072**
Computer Equipment	1 672	2 263	2 072	155	1 077	1 077	0	0.0%	2 072
Furniture and Office Equipment	**660**	**961**	**884**	**65**	**454**	**454**	**0**	0.0%	**884**
Furniture and Office Equipment	660	961	884	65	454	454	0	0.0%	884
Machinery and Equipment	**2 540**	**3 172**	**3 110**	**220**	**1 556**	**1 556**	**0**	0.0%	**3 110**
Machinery and Equipment	2 540	3 172	3 110	220	1 556	1 556	0	0.0%	3 110
Transport Assets	**3 820**	**5 929**	**5 006**	**355**	**2 468**	**2 468**	**(0)**	0.0%	**5 006**
Transport Assets	3 820	5 929	5 006	355	2 468	2 468	(0)	0.0%	5 006
Total Depreciation	**103 283**	**125 851**	**122 914**	**8 912**	**61 879**	**64 759**	**2 880**	**4.4%**	**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
- [ ] 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 **January 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

Signature ______________________

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature ______________________

Date: 13 February 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

Date: 14 February 2025