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
June 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 June 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 June 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 1 485 060 204	R 1 448 193 555	R -36 866 649	**-2%**	**98%**
Operating Expenditure	R 1 189 045 717	R 1 210 970 777	R 1 210 970 777	R 1 003 278 168	R -207 692 609	**-17%**	**83%**
Capital	R 376 477 670	R 325 809 079	R 325 809 079	R 296 781 177	R -29 027 902	**-9%**	**91%**

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) - M12 June									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	443 249	451 420	472 747	43 094	513 128	472 747	40 381	9%	472 747
Service charges - Water	92 982	97 940	98 216	6 842	101 851	98 216	3 635	4%	98 216
Service charges - Waste Water Management	60 461	57 022	57 625	5 405	63 172	57 625	5 546	10%	57 625
Service charges - Waste management	33 963	38 087	38 064	3 348	38 832	38 064	769	2%	38 064
Sale of Goods and Rendering of Services	14 571	13 619	14 129	1 209	15 144	14 129	1 015	7%	14 129
Agency services	5 348	6 787	6 787	363	5 658	6 787	(1 129)	-17%	6 787
Interest earned from Receivables	3 695	3 407	4 115	370	4 066	4 115	(49)	-1%	4 115
Interest from Current and Non Current Assets	84 764	88 998	91 790	77 086	95 899	91 790	4 109	4%	91 790
Rental from Fixed Assets	1 382	1 930	1 930	108	1 863	1 930	(66)	-3%	1 930
Operational Revenue	44 525	4 028	9 640	6 287	12 558	9 640	2 918	30%	9 640
Non-Exchange Revenue									
Property rates	163 175	199 371	201 371	17 050	201 274	201 371	(98)	0%	201 371
Fines, penalties and forfeits	38 582	38 991	31 213	2 593	2 834	31 213	(28 379)	-91%	31 213
Licence and permits	5 079	5 467	5 467	323	4 838	5 467	(629)	-12%	5 467
Transfers and subsidies - Operational	171 662	190 028	188 764	139	179 273	188 764	(9 490)	-5%	188 764
Interest	1 548	1 324	1 671	158	1 783	1 671	112	7%	1 671
Operational Revenue	11 094	12 062	11 324	827	11 581	11 324	257	2%	11 324
Gains on disposal of Assets	2 963	2 453	2 930	–	1 689	2 930	(1 241)	-42%	2 930
Total Revenue (excluding capital transfers and contributions)	**1 179 044**	**1 212 935**	**1 237 783**	**165 204**	**1 255 444**	**1 237 783**	**17 661**	**1%**	**1 237 783**

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

- **Service charges - Electricity** stands above the YTD budgeted projections due to much higher consumption by certain categories of users and no load-shedding.
- **Operational Revenue (exchange)** stands above the YTD budgeted projections mainly due to development charges received and additional capital cost from vested infrastructure that was accounted for.
- **Fines, penalties and forfeits** stands below the YTD budgeted projections due to the largest portion of Fines that must still be recognised for the year ended 30 June 2025 as a result of the reconciliation process associated with the payments received and the actual payment rate for fines in the process of being finalized.
- **Transfers and subsidies – Operational** stands below YTD budgeted projections. Year-end grant expenditure must still be processed for the revenue to be recognized for the year ended 30 June 2025.
- Revenue for the month of **June 2025** was **R165.204 million** whilst the overall YTD performance **excluding capital transfers** stands at **1% above** the budgeted projections. **Year-end transactions are still being processed.**

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June									
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	25 514	318 766	344 751	(25 985)	-8%	344 723
Remuneration of councillors	12 005	13 273	13 273	1 024	12 598	13 270	(673)	-5%	13 273
Bulk purchases - electricity	340 332	384 927	405 920	71 908	408 376	405 920	2 456	1%	405 920
Inventory consumed	50 912	68 908	67 888	1 613	27 327	67 707	(40 380)	-60%	67 888
Debt impairment	10 371	3 405	12 021	(3 410)	(3 410)	12 021	(15 431)	-128%	12 021
Depreciation and amortisation	111 938	128 253	125 316	8 617	104 995	125 316	(20 321)	-16%	125 316
Interest	12 335	14 689	10 569	1 831	3 871	10 569	(6 697)	-63%	10 569
Contracted services	71 683	83 092	83 319	9 243	65 538	84 067	(18 529)	-22%	83 319
Transfers and subsidies	4 424	5 902	4 264	794	3 467	4 264	(797)	-19%	4 264
Irrecoverable debts written off	34 705	45 024	43 829	5 368	14 841	43 829	(28 988)	-66%	43 829
Operational costs	45 272	65 587	65 346	3 932	45 402	64 754	(19 353)	-30%	65 346
Losses on Disposal of Assets	10 452	22 793	22 793	68	1 507	22 793	(21 285)	-93%	22 793
Other Losses	5 358	11 710	11 710	–	–	11 710	(11 710)	-100%	11 710
Total Expenditure	**1 025 495**	**1 189 046**	**1 210 971**	**126 502**	**1 003 278**	**1 210 971**	**(207 693)**	**-17%**	**1 210 971**

- **Inventory consumed, Contracted services and Operational costs** is below the YTD budgeted projections mainly due to underspending on Top structure housing projects and other year-end expenditure that must still be processed 30 June 2025.
- **Debt impairment** for traffic fines not collected must still be recognized for 30 June 2025.
- **Depreciation and amortisation** is 16% below YTD budgeted projections and year-end transactions must still be processed.
- **Interest** is below the YTD budget due to Interest costs for Landfill Sites that must still be recognized for 30 June 2025.
- **Irrecoverable debts written off** for traffic fines not collected must still be recognized for 30 June 2025.
- **Other Losses** must still be recognized for 30 June 2025.
- Expenditure for the month of **June 2025** was **R126.502 million, adding to the ultimate annual material under-performance, which at this juncture stands at 17% below the approved SDBIP. Year-end transactions are still being processed which may still influence the ULTIMATE OVERALL performance.**

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) - M12 June

Vote Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	49 401	57 326	54 213	15 262	46 687	54 170	(7 484)	-14%	54 213
Vote 4 - Electricity Services	35 691	55 129	24 791	3 254	24 999	25 161	(162)	-1%	24 791
Vote 6 - Development Services	54 098	165 889	157 370	39 339	145 729	157 370	(11 641)	-7%	157 370
Total Capital Multi-year expenditure	**139 189**	**278 343**	**236 374**	**57 855**	**217 415**	**236 702**	**(19 287)**	**-8%**	**236 374**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	237	778	478	13	424	478	(54)	-11%	478
Vote 2 - Civil Services	59 014	69 710	57 936	11 409	55 156	57 978	(2 822)	-5%	57 936
Vote 3 - Council	11	878	1 287	451	1 328	1 337	(9)	-1%	1 287
Vote 4 - Electricity Services	31 729	13 843	17 170	6 342	18 253	16 750	1 503	9%	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	8 842	(8 297)	-94%	8 842
Vote 7 - Municipal Manager	21	412	100	71	90	100	(10)	-10%	100
Vote 8 - Protection Services	3 043	2 882	3 055	112	3 003	3 055	(52)	-2%	3 055
Total Capital single-year expenditure	98 920	98 134	89 435	18 398	79 367	89 107	**(9 741)**	**-11%**	89 435
Total Capital Expenditure	**238 110**	**376 478**	**325 809**	**76 253**	**296 781**	**325 809**	**(29 028)**	**-9%**	**325 809**
Capital Expenditure - Functional Classification									
Governance and administration	**8 047**	**4 525**	**3 925**	**866**	**3 850**	**3 976**	(125)	-3%	**3 925**
Executive and council	32	1 290	1 387	522	1 417	1 437	(19)	-1%	1 387
Finance and administration	8 015	3 236	2 538	344	2 433	2 539	(106)	-4%	2 538
Community and public safety	**24 982**	**24 932**	**25 119**	**1 909**	**24 602**	**25 287**	(685)	-3%	**25 119**
Community and social services	693	1 130	895	119	888	895	(7)	-1%	895
Sport and recreation	21 247	20 920	21 169	1 678	20 711	21 337	(626)	-3%	21 169
Public safety	3 043	2 882	3 055	112	3 003	3 055	(52)	-2%	3 055
Economic and environmental services	**88 852**	**156 971**	**142 180**	**32 810**	**123 692**	**142 609**	(18 917)	-13%	**142 180**
Planning and development	17 639	24 829	25 530	2 840	11 610	25 460	(13 850)	-54%	25 530
Road transport	71 213	132 142	116 650	29 970	112 082	117 150	(5 067)	-4%	116 650
Trading services	**116 228**	**190 050**	**154 585**	**40 668**	**144 637**	**153 937**	(9 301)	-6%	**154 585**
Energy sources	66 459	67 741	40 731	9 423	42 029	40 681	1 348	3%	40 731
Water management	25 826	49 869	45 551	12 954	42 233	45 455	(3 221)	-7%	45 551
Waste water management	20 671	39 350	40 791	8 777	33 372	40 790	(7 418)	-18%	40 791
Waste management	3 272	33 090	27 511	9 514	27 002	27 011	(9)	0%	27 511
Total Capital Expenditure - Functional Classifica	**238 110**	**376 478**	**325 809**	**76 253**	**296 781**	**325 809**	**(29 028)**	**-9%**	**325 809**
Funded by:									
National Government	46 713	52 150	60 945	6 219	54 078	60 945	(6 866)	-11%	60 945
Provincial Government	65 573	174 809	166 190	39 769	146 216	166 190	(19 974)	-12%	166 190
Transfers and subsidies - capital (monetary	1 200	19 033	19 113	4 587	18 795	19 113	(318)	-2%	19 113
Transfers recognised - capital	**113 486**	**245 992**	**246 248**	**50 575**	**219 089**	**246 248**	**(27 158)**	**-11%**	**246 248**
Borrowing	–	36 951	–	–	–	–	–		–
Internally generated funds	124 624	93 535	79 562	25 678	77 692	79 562	(1 870)	-2%	79 562
Total Capital Funding	**238 110**	**376 478**	**325 809**	**76 253**	**296 781**	**325 809**	**(29 028)**	**-9%**	**325 809**

- Capital expenditure for the month of **June 2025** amounts to **R76 253 215** and stands at **8.91%** 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 **R296 781 771, 91.09%** of the total budget of **R325 809 709, which includes around R2.6 million in overspent non-cash outflow additions.**
- Some payments and year-end journals are still being processed for 30 June 2025.

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	23 538 370	9 513 777	23 531 065	23 538 370	-7 305	0%	Construction phase	Swartland	100%	
	ROADS										
2	Roads Swartland: Construction of New Roads	8 172 710	3 583 897	8 172 710	8 172 710	-		Construction Phase	Swartland	100%	
3	Access road and Intersection Upgrading: Illinge Lethu	9 749 214	3 721 008	9 472 940	9 749 214	-276 274	-3%	Construction	Illinge Lethu	100%	Project on schedule
4	Riverlands Disaster: Roads and associated earth works	6 468 700	1 709 735	1 765 621	6 468 700	-4 703 079	-73%	Planning/Design Phase	Riverlands	13%	Project Commenced in June 2025.
	SPORT & RECREATION										
5	Swimming Pool: Wesbank	12 218 069	134 917	12 218 069	12 218 069	-		Complete	Wesbank	100%	Project complete
	HOUSING										
6	Moorreesburg Serviced Sites	56 668 715	11 691 538	52 527 219	56 668 715	-4 141 497	-7%	Construction	Moorreesburg	100%	Project complete, saving on the project
7	Malmesbury De Hoop Serviced Sites	76 686 000	21 715 020	75 461 734	76 686 000	-1 224 266	-2%	Construction	Malmesbury	100%	Project complete, saving on the project
8	Darling Serviced Sites	18 831 787	5 631 164	16 707 640	18 831 787	-2 124 147	-11%	Construction	Darling	100%	Project complete, saving on the project
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	1 450 685	22 401 642	22 401 642	-		Construction	Malmesbury	100%	Project complete
	TOTAL	**243 035 207**	**59 151 740**	**222 258 639**	**243 035 207**	**-20 776 568**	**-9%**				

<u>NOTE</u>: Project status (column J): If the project is in the SCM process of being procured. Please state in which stage (column L) (planning, specification, advertising, etc)

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June					
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%	10.9%	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%	8.0%	6.1%
Gearing	Long Term Borrowing/ Funds & Reserves	17.5%	7.4%	9.1%	7.4%
Liquidity					
Current Ratio	Current assets/current liabilities	4:1	6:1	5:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	4:4	4:1	4:4
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.0%	97.86%	97.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.00%	100.0%
Other Indicators					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.0%	5.21%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	21.0%	22.94%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	28.2%	27.9%	25.4%	27.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.9%	6.2%	5.5%	6.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.8%	11.0%	8.7%	11.0%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	5.3%	11.2%	11.5%	11.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.1%	17.9%	16.0%	17.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.3	5.7	11	5.7

Note: These are interim results due to year-end transactions that must still be processed for the year ended June 2025.

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 - M12 June									
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	17 050	201 274	201 371	(98)	-0%	201 371
Service charges	630 655	644 470	666 652	58 690	716 983	666 652	50 331	8%	666 652
Investment revenue	84 764	88 998	91 790	77 086	95 899	91 790	4 109	4%	91 790
Transfers and subsidies - Operational	171 662	190 028	188 764	139	179 273	188 764	(9 490)	(0)	188 764
Other own revenue	128 788	90 067	89 205	12 240	62 015	89 205	(27 191)	-30%	90 067
Total Revenue (excluding capital transfers and contributions)	**1 179 044**	**1 212 935**	**1 237 783**	**165 204**	**1 255 444**	**1 237 783**	**17 661**	**1%**	**1 237 783**
Employee costs	315 709	341 481	344 723	25 514	318 766	344 751	(25 985)	-8%	344 723
Remuneration of Councillors	12 005	13 273	13 273	1 024	12 598	13 270	(673)	-5%	13 273
Depreciation and amortisation	111 938	128 253	125 316	8 617	104 995	125 316	(20 321)	-16%	125 316
Interest	12 335	14 689	10 569	1 831	3 871	10 569	(6 697)	-63%	10 569
Inventory consumed and bulk purchases	391 244	453 835	473 808	73 521	435 703	473 627	(37 924)	-8%	473 808
Transfers and subsidies	4 424	5 902	4 264	794	3 467	4 264	(797)	-19%	4 264
Other expenditure	177 841	231 611	239 019	15 201	123 878	239 175	(115 296)	-48%	239 019
Total Expenditure	**1 025 495**	**1 189 046**	**1 210 971**	**126 502**	**1 003 278**	**1 210 971**	**(207 693)**	**-17%**	**1 210 971**
Surplus/(Deficit)	**153 548**	**23 889**	**26 812**	**38 702**	**252 166**	**26 812**	**225 354**	**840%**	**26 812**
Transfers and subsidies - capital (monetary	113 470	246 062	247 277	602	192 749	247 277	(54 528)	-22%	247 277
Transfers and subsidies - capital (in-kind)	307	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**267 325**	**269 951**	**274 089**	**39 304**	**444 915**	**274 089**	**170 826**	**62%**	**274 089**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**274 089**	**39 304**	**444 915**	**274 089**	**170 826**	**62%**	**274 089**
Capital expenditure & funds sources									
Capital expenditure	**238 110**	**376 478**	**325 809**	**76 253**	**296 781**	**325 809**	**(29 028)**	**-9%**	**325 809**
Capital transfers recognised	113 486	245 992	246 248	50 575	219 089	246 248	(27 158)	-11%	246 248
Borrowing	–	36 951	–	–	–	–	–		–
Internally generated funds	**124 624**	**93 535**	**79 562**	**25 678**	**77 692**	**79 562**	**(1 870)**	**-2%**	**79 562**
Total sources of capital funds	**238 110**	**376 478**	**325 809**	**76 253**	**296 781**	**325 809**	**(29 028)**	**-9%**	**325 809**
Financial position									
Total current assets	677 624	669 334	751 676		922 239				751 676
Total non current assets	2 683 524	2 907 287	2 861 225		2 894 570				2 861 225
Total current liabilities	169 257	160 289	132 114		177 423				132 114
Total non current liabilities	180 345	219 781	195 152		173 104				195 152
Community wealth/Equity	**3 011 546**	**3 196 551**	**3 285 636**		**3 021 367**				**3 285 636**
Cash flows									
Net cash from (used) operating	306 894	470 661	432 811	(19 757)	504 237	432 811	(71 426)	-17%	432 811
Net cash from (used) investing	(508 197)	(430 201)	(368 718)	(50 133)	(297 852)	(368 718)	(70 866)	19%	(368 718)
Net cash from (used) financing	(50 223)	29 182	(4 956)	(2 703)	(3 489)	(4 956)	(1 467)	30%	(4 956)
Cash/cash equivalents at the month/year end	**470 491**	**464 184**	**529 629**	**–**	**673 388**	**529 629**	**(143 759)**	**-27%**	**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	65 269	13 387	2 775	2 049	1 764	2 541	4 773	35 413	127 972
Creditors Age Analysis									
Total Creditors	2 364	–	–	–	–	–	–	–	2 364

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June									
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**	**94 851**	**386 653**	**384 791**	1 862	0%	**384 791**
Executive and council	154	352	403	15	345	403	(58)	-14%	403
Finance and administration	335 171	377 305	384 389	94 836	386 308	384 389	1 919	0%	384 389
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**132 967**	**257 564**	**238 962**	**2 976**	**160 660**	**238 962**	(78 302)	-33%	**238 962**
Community and social services	14 480	14 098	13 271	291	13 511	13 271	240	2%	13 271
Sport and recreation	15 078	10 771	10 891	83	11 026	10 891	136	1%	10 891
Public safety	49 108	48 570	41 282	2 586	12 801	41 282	(28 482)	-69%	41 282
Housing	54 302	184 126	173 519	16	123 322	173 519	(50 196)	-29%	173 519
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**37 056**	**30 176**	**40 518**	**1 452**	**29 087**	**40 518**	(11 431)	-28%	**40 518**
Planning and development	5 718	5 107	5 514	744	5 983	5 514	469	9%	5 514
Road transport	31 338	25 069	35 004	708	23 104	35 004	(11 900)	-34%	35 004
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**787 454**	**793 563**	**820 750**	**66 528**	**871 789**	**820 750**	**51 038**	6%	**820 750**
Energy sources	498 206	488 849	513 084	48 978	556 090	513 084	43 006	8%	513 084
Water management	129 142	127 631	125 972	7 378	129 134	125 972	3 163	3%	125 972
Waste water management	102 317	96 863	103 313	5 825	107 209	103 313	3 896	4%	103 313
Waste management	57 789	80 220	78 382	4 346	79 355	78 382	974	1%	78 382
Other	**19**	**38**	**38**	**–**	**5**	**38**	**(33)**	**-88%**	**38**
Total Revenue - Functional	**1 292 821**	**1 458 997**	**1 485 060**	**165 806**	**1 448 194**	**1 485 060**	**(36 867)**	**-2%**	**1 485 060**
Expenditure - Functional									
Governance and administration	**165 465**	**190 151**	**188 560**	**14 736**	**163 534**	**188 779**	(25 245)	-13%	**188 560**
Executive and council	25 663	30 451	29 822	2 643	27 407	29 827	(2 420)	-8%	29 822
Finance and administration	137 875	156 988	156 046	11 851	133 734	156 253	(22 519)	-14%	156 046
Internal audit	1 927	2 711	2 692	242	2 392	2 698	(306)	-11%	2 692
Community and public safety	**163 105**	**195 859**	**178 732**	**12 449**	**130 866**	**178 265**	(47 399)	-27%	**178 732**
Community and social services	26 369	28 670	29 563	2 529	26 181	29 485	(3 303)	-11%	29 563
Sport and recreation	35 933	40 196	39 113	2 771	34 106	38 747	(4 642)	-12%	39 113
Public safety	96 053	104 801	96 671	5 906	65 711	96 766	(31 054)	-32%	96 671
Housing	4 750	22 192	13 385	1 243	4 868	13 267	(8 400)	-63%	13 385
Economic and environmental services	**72 830**	**91 889**	**92 679**	**6 200**	**69 535**	**93 300**	(23 765)	-25%	**92 679**
Planning and development	15 525	16 965	16 330	1 558	15 679	16 595	(917)	-6%	16 330
Road transport	57 305	74 923	76 349	4 643	53 856	76 704	(22 848)	-30%	76 349
Trading services	**621 656**	**708 641**	**748 625**	**93 072**	**637 132**	**748 253**	**(111 121)**	-15%	**748 625**
Energy sources	391 682	452 643	470 548	76 437	457 435	469 673	(12 239)	-3%	470 548
Water management	91 862	108 519	123 587	6 139	52 965	123 859	(70 895)	-57%	123 587
Waste water management	78 216	81 920	88 642	6 220	74 420	88 500	(14 081)	-16%	88 642
Waste management	59 896	65 559	65 849	4 276	52 313	66 220	(13 907)	-21%	65 849
Other	**2 439**	**2 506**	**2 374**	**45**	**2 211**	**2 374**	**(163)**	**-7%**	**2 374**
Total Expenditure - Functional	**1 025 495**	**1 189 046**	**1 210 971**	**126 502**	**1 003 278**	**1 210 971**	**(207 693)**	**-17%**	**1 210 971**
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**274 089**	**39 304**	**444 915**	**274 089**	**170 826**	**62%**	**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) - M12 June

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	168	11 919	12 533	(614)	-4.9%	12 533
Vote 2 - Civil Services	323 767	327 034	340 042	17 743	336 913	340 042	(3 129)	-0.9%	340 042
Vote 3 - Council	154	352	403	15	345	403	(58)	-14.3%	403
Vote 4 - Electricity Services	498 222	488 867	513 102	48 979	556 107	513 102	43 005	8.4%	513 102
Vote 5 - Financial Services	331 234	374 410	380 819	94 781	384 569	380 819	3 750	1.0%	380 819
Vote 6 - Development Services	64 426	193 449	183 914	828	134 539	183 914	(49 374)	-26.8%	183 914
Vote 7 - Municipal Manager	–	–	80	–	–	80	(80)	-100.0%	80
Vote 8 - Protection Services	59 887	61 454	54 167	3 291	23 800	54 167	(30 367)	-56.1%	54 167
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
Total Revenue by Vote	**1 292 821**	**1 458 997**	**1 485 060**	**165 806**	**1 448 194**	**1 485 060**	**(36 867)**	**-2.5%**	**1 485 060**
Expenditure by Vote									
Vote 1 - Corporate Services	43 205	46 746	47 664	4 400	42 215	47 582	(5 367)	-11.3%	47 664
Vote 2 - Civil Services	355 064	393 895	418 145	27 223	292 021	418 919	(126 898)	-30.3%	418 145
Vote 3 - Council	21 803	26 049	25 374	2 333	23 450	25 456	(2 005)	-7.9%	25 374
Vote 4 - Electricity Services	392 325	458 585	475 882	75 276	458 911	475 645	(16 735)	-3.5%	475 882
Vote 5 - Financial Services	63 358	81 680	78 332	5 972	66 154	77 612	(11 458)	-14.8%	78 332
Vote 6 - Development Services	30 997	51 379	41 940	3 586	31 546	42 028	(10 482)	-24.9%	41 940
Vote 7 - Municipal Manager	8 465	10 030	10 025	776	9 088	10 025	(937)	-9.3%	10 025
Vote 8 - Protection Services	110 278	120 682	113 608	6 936	79 893	113 703	(33 810)	-29.7%	113 608
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**1 025 495**	**1 189 046**	**1 210 971**	**126 502**	**1 003 278**	**1 210 971**	**(207 693)**	**-17.2%**	**1 210 971**
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**274 089**	**39 304**	**444 915**	**274 089**	**170 826**	**62.3%**	**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) - M12 June									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	443 249	451 420	472 747	43 094	513 128	472 747	40 381	9%	472 747
Service charges - Water	92 982	97 940	98 216	6 842	101 851	98 216	3 635	4%	98 216
Service charges - Waste Water Management	60 461	57 022	57 625	5 405	63 172	57 625	5 546	10%	57 625
Service charges - Waste management	33 963	38 087	38 064	3 348	38 832	38 064	769	2%	38 064
Sale of Goods and Rendering of Services	14 571	13 619	14 129	1 209	15 144	14 129	1 015	7%	14 129
Agency services	5 348	6 787	6 787	363	5 658	6 787	(1 129)	-17%	6 787
Interest earned from Receivables	3 695	3 407	4 115	370	4 066	4 115	(49)	-1%	4 115
Interest from Current and Non Current Assets	84 764	88 998	91 790	77 086	95 899	91 790	4 109	4%	91 790
Rental from Fixed Assets	1 382	1 930	1 930	108	1 863	1 930	(66)	-3%	1 930
Operational Revenue	44 525	4 028	9 640	6 287	12 558	9 640	2 918	30%	9 640
Non-Exchange Revenue									
Property rates	163 175	199 371	201 371	17 050	201 274	201 371	(98)	0%	201 371
Fines, penalties and forfeits	38 582	38 991	31 213	2 593	2 834	31 213	(28 379)	-91%	31 213
Licence and permits	5 079	5 467	5 467	323	4 838	5 467	(629)	-12%	5 467
Transfers and subsidies - Operational	171 662	190 028	188 764	139	179 273	188 764	(9 490)	-5%	188 764
Interest	1 548	1 324	1 671	158	1 783	1 671	112	7%	1 671
Operational Revenue	11 094	12 062	11 324	827	11 581	11 324	257	2%	11 324
Gains on disposal of Assets	2 963	2 453	2 930	–	1 689	2 930	(1 241)	-42%	2 930
Total Revenue (excluding capital transfers and contributions)	**1 179 044**	**1 212 935**	**1 237 783**	**165 204**	**1 255 444**	**1 237 783**	**17 661**	**1%**	**1 237 783**
Expenditure By Type									
Employee related costs	315 709	341 481	344 723	25 514	318 766	344 751	(25 985)	-8%	344 723
Remuneration of councillors	12 005	13 273	13 273	1 024	12 598	13 270	(673)	-5%	13 273
Bulk purchases - electricity	340 332	384 927	405 920	71 908	408 376	405 920	2 456	1%	405 920
Inventory consumed	50 912	68 908	67 888	1 613	27 327	67 707	(40 380)	-60%	67 888
Debt impairment	10 371	3 405	12 021	(3 410)	(3 410)	12 021	(15 431)	-128%	12 021
Depreciation and amortisation	111 938	128 253	125 316	8 617	104 995	125 316	(20 321)	-16%	125 316
Interest	12 335	14 689	10 569	1 831	3 871	10 569	(6 697)	-63%	10 569
Contracted services	71 683	83 092	83 319	9 243	65 538	84 067	(18 529)	-22%	83 319
Transfers and subsidies	4 424	5 902	4 264	794	3 467	4 264	(797)	-19%	4 264
Irrecoverable debts written off	34 705	45 024	43 829	5 368	14 841	43 829	(28 988)	-66%	43 829
Operational costs	45 272	65 587	65 346	3 932	45 402	64 754	(19 353)	-30%	65 346
Losses on Disposal of Assets	10 452	22 793	22 793	68	1 507	22 793	(21 285)	-93%	22 793
Other Losses	5 358	11 710	11 710	–	–	11 710	(11 710)	-100%	11 710
Total Expenditure	**1 025 495**	**1 189 046**	**1 210 971**	**126 502**	**1 003 278**	**1 210 971**	**(207 693)**	**-17%**	**1 210 971**
Surplus/(Deficit)	**153 548**	**23 889**	**26 812**	**38 702**	**252 166**	**26 812**	**225 354**	**0**	**26 812**
Transfers and subsidies - capital (monetary	113 470	246 062	247 277	602	192 749	247 277	(54 528)	**(0)**	247 277
Transfers and subsidies - capital (in-kind)	307	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**267 325**	**269 951**	**274 089**	**39 304**	**444 915**	**274 089**	**170 826**	**0**	**274 089**
Intercompany/Parent subsidiary transactions							–		
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**274 089**	**39 304**	**444 915**	**274 089**	**170 826**	**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) - M12 June

Vote Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	49 401	57 326	54 213	15 262	46 687	54 170	(7 484)	-14%	54 213
Vote 4 - Electricity Services	35 691	55 129	24 791	3 254	24 999	25 161	(162)	-1%	24 791
Vote 6 - Development Services	54 098	165 889	157 370	39 339	145 729	157 370	(11 641)	-7%	157 370
Total Capital Multi-year expenditure	**139 189**	**278 343**	**236 374**	**57 855**	**217 415**	**236 702**	**(19 287)**	**-8%**	**236 374**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	237	778	478	13	424	478	(54)	-11%	478
Vote 2 - Civil Services	59 014	69 710	57 936	11 409	55 156	57 978	(2 822)	-5%	57 936
Vote 3 - Council	11	878	1 287	451	1 328	1 337	(9)	-1%	1 287
Vote 4 - Electricity Services	31 729	13 843	17 170	6 342	18 253	16 750	1 503	9%	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	8 842	(8 297)	-94%	8 842
Vote 7 - Municipal Manager	21	412	100	71	90	100	(10)	-10%	100
Vote 8 - Protection Services	3 043	2 882	3 055	112	3 003	3 055	(52)	-2%	3 055
Total Capital single-year expenditure	98 920	98 134	89 435	18 398	79 367	89 107	**(9 741)**	**-11%**	89 435
Total Capital Expenditure	**238 110**	**376 478**	**325 809**	**76 253**	**296 781**	**325 809**	**(29 028)**	**-9%**	**325 809**
Capital Expenditure - Functional Classification									
Governance and administration	**8 047**	**4 525**	**3 925**	**866**	**3 850**	**3 976**	(125)	-3%	**3 925**
Executive and council	32	1 290	1 387	522	1 417	1 437	(19)	-1%	1 387
Finance and administration	8 015	3 236	2 538	344	2 433	2 539	(106)	-4%	2 538
Community and public safety	**24 982**	**24 932**	**25 119**	**1 909**	**24 602**	**25 287**	(685)	-3%	**25 119**
Community and social services	693	1 130	895	119	888	895	(7)	-1%	895
Sport and recreation	21 247	20 920	21 169	1 678	20 711	21 337	(626)	-3%	21 169
Public safety	3 043	2 882	3 055	112	3 003	3 055	(52)	-2%	3 055
Economic and environmental services	**88 852**	**156 971**	**142 180**	**32 810**	**123 692**	**142 609**	(18 917)	-13%	**142 180**
Planning and development	17 639	24 829	25 530	2 840	11 610	25 460	(13 850)	-54%	25 530
Road transport	71 213	132 142	116 650	29 970	112 082	117 150	(5 067)	-4%	116 650
Trading services	**116 228**	**190 050**	**154 585**	**40 668**	**144 637**	**153 937**	(9 301)	-6%	**154 585**
Energy sources	66 459	67 741	40 731	9 423	42 029	40 681	1 348	3%	40 731
Water management	25 826	49 869	45 551	12 954	42 233	45 455	(3 221)	-7%	45 551
Waste water management	20 671	39 350	40 791	8 777	33 372	40 790	(7 418)	-18%	40 791
Waste management	3 272	33 090	27 511	9 514	27 002	27 011	(9)	0%	27 511
Total Capital Expenditure - Functional Classifica	**238 110**	**376 478**	**325 809**	**76 253**	**296 781**	**325 809**	**(29 028)**	**-9%**	**325 809**
Funded by:									
National Government	46 713	52 150	60 945	6 219	54 078	60 945	(6 866)	-11%	60 945
Provincial Government	65 573	174 809	166 190	39 769	146 216	166 190	(19 974)	-12%	166 190
Transfers and subsidies - capital (monetary	1 200	19 033	19 113	4 587	18 795	19 113	(318)	-2%	19 113
Transfers recognised - capital	**113 486**	**245 992**	**246 248**	**50 575**	**219 089**	**246 248**	**(27 158)**	**-11%**	**246 248**
Borrowing	–	36 951	–	–	–	–	–		–
Internally generated funds	124 624	93 535	79 562	25 678	77 692	79 562	(1 870)	-2%	79 562
Total Capital Funding	**238 110**	**376 478**	**325 809**	**76 253**	**296 781**	**325 809**	**(29 028)**	**-9%**	**325 809**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M12 June					
Description	2023/24	Budget Year 2024/25			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	470 491	464 184	529 629	677 020	529 629
Trade and other receivables from exchange transactions	102 876	97 905	104 984	125 477	104 984
Receivables from non-exchange transactions	34 292	32 595	45 794	29 583	45 794
Current portion of non-current receivables	(335)	–	(287)	(287)	(287)
Inventory	21 603	29 555	38 030	64 193	38 030
VAT	32 467	44 910	32 467	24 629	32 467
Other current assets	16 230	185	1 058	1 624	1 058
Total current assets	**677 624**	**669 334**	**751 676**	**922 239**	**751 676**
Non current assets					
Investments	333 119	333 028	333 119	366 329	333 119
Investment property	24 941	20 041	24 327	24 548	24 327
Property, plant and equipment	2 320 841	2 552 627	2 499 280	2 499 173	2 499 280
Heritage assets	4 121	1 345	4 121	4 121	4 121
Intangible assets	503	246	378	400	378
Total non current assets	**2 683 524**	**2 907 287**	**2 861 225**	**2 894 570**	**2 861 225**
TOTAL ASSETS	**3 361 148**	**3 576 621**	**3 612 901**	**3 816 809**	**3 612 901**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	5 456	3 544	6 044	6 044	6 044
Consumer deposits	19 660	18 846	20 160	20 857	20 160
Trade and other payables from exchange transactions	81 064	87 948	67 130	83 937	67 130
Trade and other payables from non-exchange transactions	30 494	–	8 099	48 493	8 099
Provision	23 154	13 758	23 388	16 987	23 388
VAT	9 430	36 194	7 293	1 105	7 293
Total current liabilities	**169 257**	**160 289**	**132 114**	**177 423**	**132 114**
Non current liabilities					
Financial liabilities	33 358	62 019	27 314	27 292	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**	**173 104**	**195 152**
TOTAL LIABILITIES	**349 602**	**380 070**	**327 266**	**350 527**	**327 266**
NET ASSETS	**3 011 546**	**3 196 551**	**3 285 636**	**3 466 283**	**3 285 636**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	2 712 125	2 841 942	2 915 289	2 721 946	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**	**3 021 367**	**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.

Year-end transactions must still be processed for the year ended June 2025.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M12 June									
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	48 197	217 848	190 960	26 888	14%	190 960
Service charges	599 122	643 646	647 860	57 409	750 360	647 860	102 500	16%	647 860
Other revenue	43 341	284 882	288 568	23 096	233 978	288 568	(54 590)	-19%	288 568
Transfers and Subsidies - Operational	171 246	190 068	188 731	22	189 818	188 731	1 087	1%	188 731
Transfers and Subsidies - Capital	133 513	246 022	225 965	–	220 790	225 965	(5 175)	-2%	225 965
Interest	55 995	88 998	91 790	1 488	23 415	91 790	(68 376)	-74%	91 790
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(839 717)	(1 163 758)	(1 192 911)	(148 115)	(1 128 078)	(1 192 911)	(64 834)	5%	(1 192 911)
Interest	(6 897)	(8 010)	(3 889)	(1 853)	(3 893)	(3 889)	5	0%	(3 889)
Transfers and Subsidies	(4 724)	(5 902)	(4 264)	–	–	(4 264)	(4 264)	100%	(4 264)
NET CASH FROM/(USED) OPERATING ACTIVITI	**306 894**	**470 661**	**432 811**	**(19 757)**	**504 237**	**432 811**	**(71 426)**	**-17%**	**432 811**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 829	2 453	2 930	–	1 689	2 930	(1 241)	-42%	2 930
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	(300 000)	–	–	(91)	(33 210)	–	(33 210)	#DIV/0!	–
Payments									
Capital assets	(210 026)	(432 655)	(371 647)	(50 042)	(266 331)	(371 647)	(105 317)	28%	(371 647)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**(508 197)**	**(430 201)**	**(368 718)**	**(50 133)**	**(297 852)**	**(368 718)**	**(70 866)**	**19%**	**(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	118	1 967	500	1 467	293%	500
Payments									
Repayment of borrowing	(52 037)	(11 318)	(5 456)	(2 821)	(5 456)	(5 456)	–		(5 456)
NET CASH FROM/(USED) FINANCING ACTIVITIE	**(50 223)**	**29 182**	**(4 956)**	**(2 703)**	**(3 489)**	**(4 956)**	**(1 467)**	**30%**	**(4 956)**
NET INCREASE/ (DECREASE) IN CASH HELD	**(251 526)**	**69 641**	**59 138**	**(72 593)**	**202 897**	**59 138**			**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		673 388	529 629			529 629

The Cash and cash equivalents as at 30 June 2025 include investments of R564 268 340 that matured.

Note: The YTD actual only takes into account the month-to-month movements, bearing in mind that **year-end transactions must still be processed for the year ended June 2025.**

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2024/25									
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	8 505	3 294	1 209	1 000	834	615	1 046	9 067	25 569	12 561
Trade and Other Receivables from Exchange Transactions - Electricity	1300	35 093	4 314	201	76	45	198	264	1 584	41 775	2 167
Receivables from Non-exchange Transactions - Property Rates	1400	15 256	2 481	398	181	140	781	1 879	12 549	33 665	15 531
Receivables from Exchange Transactions - Waste Water Management	1500	4 495	1 661	471	381	353	477	745	5 203	13 787	7 159
Receivables from Exchange Transactions - Waste Management	1600	3 741	1 307	401	335	309	370	691	5 004	12 158	6 709
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	24	3	2	1	1	1	39	104	45
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 854)	307	91	73	80	100	148	1 967	912	2 368
Total By Income Source	**2000**	**65 269**	**13 387**	**2 775**	**2 049**	**1 764**	**2 541**	**4 773**	**35 413**	**127 972**	**46 540**
2023/24 - totals only		58 516	11 157	2 355	1 701	2 282	2 484	5 026	28 656	**112 177**	**40 149**
Debtors Age Analysis By Customer Group											
Organs of State	2200	1 401	404	122	45	27	95	168	2 586	4 850	2 922
Commercial	2300	31 550	2 535	230	57	35	189	126	1 373	36 094	1 780
Households	2400	32 318	10 449	2 423	1 947	1 703	2 257	4 479	31 453	87 028	41 838
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**65 269**	**13 387**	**2 775**	**2 049**	**1 764**	**2 541**	**4 773**	**35 413**	**127 972**	**46 540**

Total Debtors has decreased from **R 135 353 519** in May 2025 to **R 127 971 550** in June 2025.

The collection rate for June 2025 was **109.77%** compared to **95.54%** in May 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 - M12 June											
Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	2 364	–	–	–	–				2 364	15 298
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	1000									–	
Total By Customer Type	**1000**	**2 364**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 364**	**15 298**

6.2 Outstanding Creditors: 30 days and older

- None for the month of June 2025.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June											
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		10.5 Months	Fixed	Fixed	9.54%	16/05/2025	40 000	3 304	(43 304)	–	–
NEDBANK		12 Months	Fixed	Fixed	9.63%	27/06/2025	35 000	3 306	(38 306)	–	–
NEDBANK		12 Months	Fixed	Fixed	9.68%	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)	–	–
AFRICAN BANK		Immediate	Call Account	Fixed	8.35%		9 223	–	(9 223)	–	–
STANDARD BANK		6 Months	Fixed	Fixed	8.49%	27/06/2025	60 000	2 777	(62 777)	–	–
STANDARDBANK		4 Months	Fixed	Fixed	8.43%	27/06/2025	60 000	1 773	(61 773)	–	–
AFRICAN BANK		4 Months	Fixed	Fixed	8.80%	27/06/2025	60 000	1 837	(61 837)	–	–
Municipality sub-total							937 342	78 902	(649 915)	–	366 329
TOTAL INVESTMENTS AND	2						937 342	78 902	(649 915)	–	366 329

- During the month of June 2025, investments of R564 268 340 matured and were taken up in the Current Account.

Commitments against Cash & Cash Equivalents			
	31 May 2025	Transactions / Movement 2024/2025	Current Month
Cash & Cash Equivalents:	**R 1 041 639 058**		**R 977 001 168**
Primary Bank Account	R 173 054 892	R 500 838 745	R 673 893 638
Short Term Investments (Less than 6 months)	R 189 223 341	R -189 223 341	R -
Medium Term Investments (More than 6 months)	R 375 000 000	R -375 000 000	R -
Longterm Investments	R 300 000 000		R 300 000 000
Cash Floats	R 4 360 825	R -1 253 295	R 3 107 530
Commitments:	**R 230 404 870**		**R 120 035 433**
Unspent Committed Conditional Grants	R 23 275 206	R -2 525	R 23 272 681
Capital funding requirement 2024/25 (Grants & Loans)	R 77 733 212	R -50 574 864	R 27 158 348
Capital Replacement Reserve Movement	R 27 547 905	R -25 678 351	R 1 869 553
Loan repayment due Dec / June	R 8 528 427	R -1 831 322	R 6 697 105
Consumer Deposits	R 20 789 579	R 67 788	R 20 857 367
Creditor payments	R 4 765 797	R -2 402 056	R 2 363 740
Salaries	R 55 743 528	R -26 538 142	R 29 205 386
Bad Debt Contributions	R 12 021 217	R -3 409 964	R 8 611 253
Working Capital	**R 811 234 188**		**R 856 965 734**

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 - M12 June									
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**	**–**	**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**	**–**	**30 212**	**31 003**	**(791)**	**-2.6%**	**31 103**
Community Development Workers	38	38	38	–	38	38	–		38
Human Settlements	–	9 345	8 103	–	7 342	8 103	(761)	-9.4%	8 103
Title deeds Restoration	–	30	30	–	–	30	(30)	-100.0%	30
Municipal Accreditation and Capacity Building Grant	245	249	249	–	249	249	–		249
Libraries	12 254	12 002	12 002	–	12 002	12 002	–		12 002
Proclaimed Roads Subsidy	170	170	170	–	170	170	–		170
Establishment of a K9 Unit	3 305	3 732	4 132	–	4 132	4 132	–		4 132
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	5 712	–	5 712	5 712	–		5 712
WC Mun Energy Resiliance Grant	680	–	–	–	–	–	–		–
Municipal Service Delivery and Capacity Building 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**	**–**	**187 585**	**188 376**	**(791)**	**-0.4%**	**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**	**163 912**	(1 638)	-1.0%	**163 912**
Human Settlements	61 308	174 289	163 322	–	161 684	163 322	(1 638)	-1.0%	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**	**224 857**	**(1 638)**	**-0.7%**	**224 857**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**280 704**	**415 831**	**413 333**	**–**	**410 804**	**413 233**	**(2 429)**	**-0.6%**	**413 333**

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June									
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**	**7 990**	**89 218**	**96 441**	**(7 223)**	**-7.5%**	**157 723**
Local Government Equitable Share	143 235	153 764	153 764	7 463	85 233	92 605	(7 371)	-8.0%	153 764
Finance Management	1 550	1 600	1 600	378	1 477	1 477	0	0.0%	1 600
EPWP Incentive	1 830	1 593	1 593	147	1 741	1 593	148	9.3%	1 593
Integrated National Electrification Programme	–	–	416	–	416	416	–		416
Municipal Disaster Response Grant	–	–	350	3	350	350	–		350
Provincial Government:	**23 057**	**31 844**	**31 103**	**2 266**	**27 439**	**28 259**	**(820)**	**-2.9%**	**31 103**
Community Development Workers	37	38	38	–	33	33	(0)	-0.3%	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	166	249	(83)	-33.4%	249
Libraries	12 254	12 002	12 002	958	11 744	13 459	(1 714)	-12.7%	12 002
Proclaimed Roads Subsidy	170	170	170	–	148	148	–		170
Establishment of a K9 Unit	3 305	3 732	4 132	562	6 881	6 497	385	5.9%	4 132
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	5 712	725	7 975	7 281	694	9.5%	5 712
WC Mun Energy Resiliance Grant	680	–	–	–	–	–	–		–
Municipal Service Delivery and Capacity Building Grant	500	–	–	–	–	–	–		–
Thusong Grant	–	150	150	–	130	130	(0)	0.0%	150
WC Financial Management Capability Grant (Bursaries)	85	–	100	–	1	100	(99)	-99.5%	100
Fire Kits	282	417	417	–	360	362	(2)	-0.5%	417
Total operating expenditure of Transfers and Grants:	**169 672**	**188 801**	**188 826**	**10 256**	**116 657**	**124 700**	**(8 043)**	**-6.5%**	**188 826**
Capital expenditure of Transfers and Grants									
National Government:	**46 713**	**52 150**	**61 361**	**6 219**	**54 078**	**60 945**	**(6 866)**	**-11.3%**	**61 361**
Municipal Infrastructure Grant (MIG)	23 055	29 332	29 302	3 058	29 911	29 302	609	2.1%	29 302
Integrated National Electrification Programme (municipal)	23 658	22 818	22 818	1 451	22 402	22 402	–		22 818
Municipal Disaster Response Grant	–	–	9 241	1 710	1 766	9 241	(7 475) –	-80.9%	9 241
Provincial Government:	**57 179**	**174 879**	**166 260**	**39 769**	**146 216**	**166 190**	(19 974)	-12.0%	**166 260**
Human Settlements	54 196	174 289	165 670	39 339	145 729	165 670	(19 941)	-12.0%	165 670
RSEP/VPUU Municipal Projects	500	–	–	–	–	–	–		–
Libraries	50	50	50	1	46	50	(4)	-7.3%	50
Establishment of a K9 Unit	40	40	40	2	13	35	(22)	-61.8%	40
Sport Development	966	500	500	427	427	435	(8)	-1.8%	500
Non-Motorised Transport	500	–	–	–	–	–	–		–
Fire Service Capacity Building Grant	926	–	–	–	–	–	– –		–
Total capital expenditure of Transfers and Grants	**103 892**	**227 029**	**227 621**	**45 988**	**200 294**	**227 134**	**(26 840)**	**-11.8%**	**227 621**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**273 564**	**415 831**	**416 447**	**56 244**	**316 951**	**351 835**	**(34 884)**	**-9.9%**	**416 447**

Note: Year-end transactions must still be processed for the year ended June 2025.

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June					
Description	Budget Year 2024/25				
R thousands	Approved Rollover 2023/24	Monthly actual	YearTD actual	YTD variance	YTD variance %
<u>EXPENDITURE</u>					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	**350**	**3**	**350**	**–**	
Municipal Disaster Response Grant	350	3	350	– –	
Total operating expenditure of Approved Roll-overs	**350**	**3**	**350**	**–**	
<u>Capital expenditure of Approved Roll-overs</u>					
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**	**3**	**6 297**	**–**	

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 - M12 June									
	2023/24	Budget Year 2024/25							
Summary of Employee and Councillor remuneration 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	9 512	10 004	(492)	-5%	10 018
Pension and UIF Contributions	925	977	977	79	976	979	(3)	0%	977
Medical Aid Contributions	203	213	213	19	218	222	(4)	-2%	213
Cellphone Allowance	1 122	1 181	1 181	90	1 081	1 181	(99)	-8%	1 181
Other benefits and allowances	811	885	885	68	811	885	(75)	-8%	885
Sub Total - Councillors	**12 005**	**13 273**	**13 273**	**1 024**	**12 598**	**13 270**	**(673)**	**-5%**	**13 273**
Senior Managers of the Municipality									
Basic Salaries and Wages	10 224	10 180	8 720	949	11 694	11 863	(168)	-1%	8 720
Pension and UIF Contributions	1 789	1 953	1 953	163	2 068	2 076	(9)	0%	1 953
Medical Aid Contributions	418	468	468	39	446	456	(10)	-2%	468
Performance Bonus	1 155	1 215	1 215	–	1 791	1 795	(4)	0%	1 215
Motor Vehicle Allowance	1 049	1 043	843	118	992	961	31	3%	843
Cellphone Allowance	257	266	266	22	259	259	–		266
Other benefits and allowances	309	285	285	26	325	332	(8)	-2%	285
Payments in lieu of leave	–	35	35	–	–	35	(35)	-100%	35
Post-retirement benefit obligations	1 601	1 601	1 748	–	–	1 601	(1 601)	-100%	1 748
Sub Total - Senior Managers of Municipality	**16 802**	**17 045**	**15 531**	**1 315**	**17 575**	**19 409**	**(1 834)**	**-9%**	**15 531**
Other Municipal Staff									
Basic Salaries and Wages	174 911	197 651	196 972	16 092	189 105	192 705	(3 600)	-2%	196 972
Pension and UIF Contributions	31 719	35 522	35 450	2 875	34 019	35 118	(1 099)	-3%	35 450
Medical Aid Contributions	14 035	15 634	15 909	1 283	15 015	15 682	(667)	-4%	15 909
Overtime	19 680	15 726	19 262	1 384	19 581	19 290	291	2%	19 262
Motor Vehicle Allowance	6 028	6 354	6 811	612	6 832	6 895	(63)	-1%	6 811
Cellphone Allowance	682	708	708	60	694	737	(43)	-6%	708
Housing Allowances	1 144	1 279	1 392	99	1 212	1 389	(177)	-13%	1 392
Other benefits and allowances	34 955	35 729	37 002	1 793	34 583	37 724	(3 141)	-8%	37 002
Payments in lieu of leave	3 002	3 139	3 139	–	–	3 139	(3 139)	-100%	3 139
Long service awards	2 753	2 696	2 696	–	151	2 665	(2 514)	-94%	2 696
Post-retirement benefit obligations	9 998	9 998	12 424	–	–	9 998	(9 998)	-100%	12 424
Sub Total - Other Municipal Staff	**298 907**	**324 436**	**331 764**	**24 199**	**301 191**	**325 341**	**(24 150)**	**-7%**	**331 764**
Total Parent Municipality	**327 714**	**354 754**	**360 569**	**26 538**	**331 363**	**358 021**	**(26 657)**	**-7%**	**360 569**
TOTAL SALARY, ALLOWANCES & BENEFITS	**327 714**	**354 754**	**360 569**	**26 538**	**331 363**	**358 021**	**(26 657)**	**-7%**	**360 569**
TOTAL MANAGERS AND STAFF	**315 709**	**341 481**	**347 296**	**25 514**	**318 766**	**344 751**	**(25 985)**	**-8%**	**347 296**

Note: Year-end transactions must still be processed for the year ended June 2025.

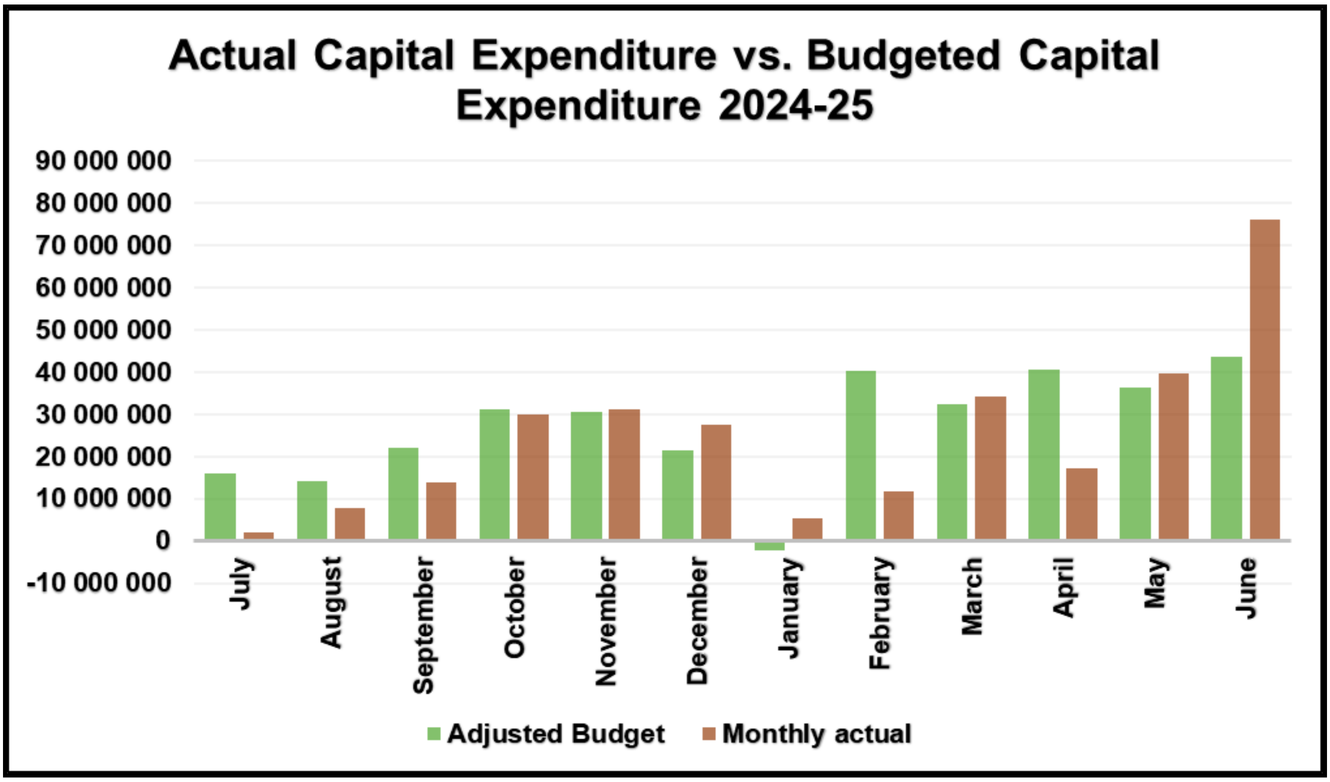
Section 10 – Material variances to the SDBIP

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 - M12 June								
	Budget Year 2024/25							
Month R thousands	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend								
July	15 853	15 864	1 968	1 968	15 864	13 896	87.6%	0.6%
August	14 036	14 047	7 837	9 805	29 911	20 106	67.2%	3.0%
September	21 906	21 917	13 760	23 565	51 828	28 262	54.5%	7.2%
October	31 155	31 166	29 965	53 530	82 994	29 464	35.5%	16.4%
November	30 463	30 473	31 028	84 558	113 467	28 909	25.5%	26.0%
December	21 524	21 535	27 616	112 174	135 002	22 828	16.9%	34.4%
January	50 058	(2 377)	5 482	117 656	132 625	14 969	11.3%	36.1%
February	61 557	40 199	11 860	129 516	172 824	43 308	25.1%	39.8%
March	53 590	32 318	34 280	163 796	205 143	41 346	20.2%	50.3%
April	49 340	40 718	17 099	180 895	245 860	64 965	26.4%	55.5%
May	11 567	36 430	39 633	220 528	282 291	61 763	21.9%	67.7%
June	15 428	43 519	76 253	296 781	325 809	29 028	8.9%	91.1%
Total Capital expenditure	376 478	325 809	296 781					



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 - M12 June

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 new assets by Asset Class/Sub-class									
Infrastructure	**148 372**	**275 466**	**223 254**	**61 424**	**210 479**	**223 571**	13 093	**5.9%**	**223 254**
Roads Infrastructure	60 113	117 253	101 419	26 249	97 216	101 919	4 703	**4.6%**	101 419
Roads	60 113	117 253	101 419	26 249	97 216	101 919	4 703	**4.6%**	101 419
Storm water Infrastructure	1 529	1 509	4 281	28	1 509	4 281	2 772	**64.8%**	4 281
Storm water Conveyance	1 529	1 509	4 281	28	1 509	4 281	2 772	**64.8%**	4 281
Electrical Infrastructure	58 109	61 979	34 380	8 859	36 830	34 750	(2 080)	**-6.0%**	34 380
MV Substations	20 289	31 611	24 091	3 104	24 416	24 461	46	**0.2%**	24 091
MV Switching Stations	4 830	5 350	5 263	25	5 138	5 263	125	**2.4%**	5 263
MV Networks	32 064	22 818	1 521	1 843	1 843	1 521	(322)	**-21.2%**	1 521
LV Networks	926	2 200	3 504	3 888	5 433	3 504	(1 928)	**-55.0%**	3 504
Capital Spares			–				–		
Water Supply Infrastructure	17 173	38 951	33 864	11 036	30 634	33 811	3 177	**9.4%**	33 864
Distribution	17 173	38 951	33 864	11 036	30 634	33 811	3 177	**9.4%**	33 864
Sanitation Infrastructure	9 351	26 154	25 273	5 739	20 760	25 273	4 513	**17.9%**	25 273
Pump Station	1 212	–					–		
Reticulation	8 138	26 154	25 273	5 739	20 760	25 273	4 513	**17.9%**	25 273
Solid Waste Infrastructure	2 098	29 621	24 038	9 514	23 531	23 538	7	**0.0%**	24 038
Landfill Sites	2 098	29 621	24 038	9 514	23 531	23 538	7	**0.0%**	24 038
Community Assets	**10 446**	**14 141**	**14 536**	**1 046**	**14 305**	**14 703**	**398**	**2.7%**	**14 536**
Community Facilities	2 615	1 800	1 230	805	1 324	1 440	116	**8.0%**	1 230
Cemeteries/Crematoria	453	–					–		
Parks	1 212	1 100	1 180	797	1 316	1 390	74	5.3%	1 180
Public Ablution Facilities	–	700	50	8	8	50	42	83.5%	50
Markets	950	–					–		
Sport and Recreation Facilities	7 831	12 341	13 306	241	12 981	13 263	282	**2.1%**	13 306
Indoor Facilities	–	980	745	106	745	745	0	0.0%	745
Outdoor Facilities	7 831	11 361	12 561	135	12 236	12 518	282	2.2%	12 561
Investment properties	**681**	–	–	–	–	–	–		–
Revenue Generating	681	–	–	–	–	–	–		–
Unimproved Property	681			–	–	–	–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Other assets	**19 457**	**16 977**	**17 509**	**3 012**	**11 836**	**17 438**	**5 602**	**32.1%**	**17 509**
Operational Buildings	2 955	650	380	171	328	380	52	**13.7%**	380
Municipal Offices	2 906	300	30	–	26	30	4	14.2%	30
Stores	48	350	350	171	302	350	48	13.7%	350
Housing	16 503	16 327	17 129	2 840	11 509	17 058	5 550	**32.5%**	17 129
Social Housing	16 503	16 327	17 129	2 840	11 509	17 058	5 550	32.5%	17 129
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	–	**400**	**400**	**450**	**450**	**450**	–		**400**
Licences and Rights	–	400	400	450	450	450	–		400
Computer Software and Applications		400	400	450	450	450	–		400
Computer Equipment	**2 306**	**1 790**	**1 790**	**203**	**1 771**	**1 826**	**55**	3.0%	**1 790**
Computer Equipment	2 306	1 790	1 790	203	1 771	1 826	55	3.0%	1 790
Furniture and Office Equipment	**1 140**	**920**	**935**	**47**	**858**	**935**	**76**	8.2%	**935**
Furniture and Office Equipment	1 140	920	935	47	858	935	76	8.2%	935
Machinery and Equipment	**12 905**	**2 187**	**2 610**	**125**	**1 766**	**2 110**	**344**	16.3%	**2 610**
Machinery and Equipment	12 905	2 187	2 610	125	1 766	2 110	344	16.3%	2 610
Transport Assets	**10 690**	**15 638**	**13 658**	**2 401**	**13 570**	**13 658**	**88**	0.6%	**13 658**
Transport Assets	10 690	15 638	13 658	2 401	13 570	13 658	88	0.6%	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**	**68 707**	**255 036**	**282 991**	**27 955**	**9.9%**	**282 991**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June									
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 renewal of existing assets by Asset Class/Sub-class									
Infrastructure	13 147	3 000	5 268	384	5 268	5 268	0	0.0%	5 268
Roads Infrastructure	9 251	–	2 268	–	2 268	2 268	0	0.0%	2 268
Roads	9 251		2 268	–	2 268	2 268	0	0.0%	2 268
Sanitation Infrastructure	3 896	3 000	3 000	384	3 000	3 000	0	0.0%	3 000
Reticulation	3 896	3 000	3 000	384	3 000	3 000	0	0.0%	3 000
Community Assets	–	250	250	–	242	250	8	3.3%	250
Community Facilities	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	250	250	–	242	250	8	3.3%	250
Outdoor Facilities		250	250	–	242	250	8	3.3%	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 as	13 147	3 410	5 711	384	5 702	5 711	9	0.2%	5 711

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June									
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 upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	8 060	30 744	31 302	6 353	30 468	31 302	834	2.7%	31 302
Roads Infrastructure	667	9 749	9 749	3 721	9 473	9 749	276	2.8%	9 749
Roads	667	9 749	9 749	3 721	9 473	9 749	276	2.8%	9 749
Storm water Infrastructure	246	250	250	–	187	250	63	25.4%	250
Storm water Conveyance	246	250	250	–	187	250	63	25.4%	250
Electrical Infrastructure	3 554	4 483	4 533	481	4 108	4 533	424	9.4%	4 533
MV Networks	945	2 633	2 720	26	2 614	2 720	106	3.9%	2 720
LV Networks	2 610	1 850	1 813	455	1 495	1 813	318	17.6%	1 813
Water Supply Infrastructure	1 550	10 434	11 205	1 847	11 204	11 205	1	0.0%	11 205
Bulk Mains	499	500	500	320	499	500	1	0.2%	500
Distribution	1 000	9 734	10 705	1 527	10 705	10 705	0	0.0%	10 705
PRV Stations	51	200	–	–	–	–	–		–
Sanitation Infrastructure	2 043	5 827	5 565	304	5 496	5 565	69	1.2%	5 565
Waste Water Treatment Works	2 043	5 827	5 565	304	5 496	5 565	69	1.2%	5 565
Community Assets	10 755	6 105	5 805	809	5 575	5 805	230	4.0%	5 805
Community Facilities	24	–	–	–	–	–	–		–
Cemeteries/Crematoria	24	–	–	–	–	–	–		–
Sport and Recreation Facilities	10 732	6 105	5 805	809	5 575	5 805	230	4.0%	5 805
Outdoor Facilities	10 732	6 105	5 805	809	5 575	5 805	230	4.0%	5 805
Total Capital Expenditure on upgrading of existing	18 816	36 848	37 107	7 162	36 043	37 107	1 064	2.9%	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 - M12 June									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**46 909**	**49 514**	**52 938**	**4 140**	**48 336**	**53 291**	4 955	**9.3%**	**52 938**
Roads Infrastructure	6 108	6 026	6 282	605	6 166	6 451	284	**4.4%**	6 282
Roads	5 670	5 953	6 109	481	5 889	6 122	234	**3.8%**	6 109
Road Furniture	438	73	173	124	277	328	51	**15.5%**	173
Storm water Infrastructure	20 157	22 254	23 795	1 832	22 155	23 983	1 827	**7.6%**	23 795
Storm water Conveyance	20 157	22 254	23 795	1 832	22 155	23 983	1 827	**7.6%**	23 795
Electrical Infrastructure	3 570	5 322	5 332	420	3 434	5 266	1 832	**34.8%**	5 332
MV Substations	171	191	191	36	207	191	(15)	**-8.0%**	191
MV Networks	–	1 900	1 900	218	319	1 825	1 506	**82.5%**	1 900
LV Networks	3 399	3 231	3 241	166	2 908	3 250	342	**10.5%**	3 241
Water Supply Infrastructure	1 845	1 707	1 847	150	1 676	1 852	176	**9.5%**	1 847
Reservoirs	1 355	1 256	1 397	60	1 272	1 397	124	**8.9%**	1 397
Pump Stations	104	161	161	65	126	161	34	**21.5%**	161
Distribution	385	290	290	24	277	295	18	**6.0%**	290
Sanitation Infrastructure	5 491	5 464	5 940	379	5 557	6 008	451	**7.5%**	5 940
Pump Station	985	1 031	1 031	33	927	1 006	79	**7.8%**	1 031
Waste Water Treatment Works	4 507	4 434	4 909	345	4 630	5 002	373	**7.4%**	4 909
Solid Waste Infrastructure	9 738	8 741	9 742	755	9 348	9 731	383	**3.9%**	9 742
Landfill Sites	9 738	8 741	9 742	755	9 348	9 731	383	**3.9%**	9 742
Community Assets	**3 022**	**3 585**	**3 700**	**217**	**3 415**	**3 616**	**201**	**5.6%**	**3 700**
Community Facilities	2 114	2 543	2 488	71	2 408	2 490	83	**3.3%**	2 488
Halls	378	442	465	8	448	467	19	4.1%	465
Centres	1 515	1 832	1 759	59	1 716	1 759	43	2.4%	1 759
Libraries	50	50	50	–	47	50	3	5.2%	50
Cemeteries/Crematoria	96	118	115	4	110	115	5	4.5%	115
Parks	74	100	98	–	86	98	13	12.9%	98
Sport and Recreation Facilities	908	1 042	1 212	147	1 007	1 125	119	**10.5%**	1 212
Indoor Facilities	61	100	104	2	87	104	17	16.2%	104
Outdoor Facilities	847	942	1 108	145	920	1 021	102	10.0%	1 108
Other assets	**3 199**	**1 923**	**1 973**	**112**	**1 718**	**2 048**	**330**	**16.1%**	**1 973**
Operational Buildings	1 996	1 148	1 198	54	1 158	1 273	115	**9.0%**	1 198
Municipal Offices	1 996	1 148	1 198	54	1 158	1 273	115	9.0%	1 198
Housing	1 203	775	775	58	560	775	215	**27.8%**	775
Staff Housing	323	228	228	10	200	228	29	12.5%	228
Social Housing	879	547	547	47	360	547	187	34.1%	547
Intangible Assets	**4 633**	**6 669**	**6 659**	**53**	**5 025**	**6 659**	**1 634**	24.5%	**6 659**
Licences and Rights	4 633	6 669	6 659	53	5 025	6 659	1 634	**24.5%**	6 659
Computer Software and Applications	4 633	6 669	6 659	53	5 025	6 659	1 634	24.5%	6 659
Computer Equipment	**234**	**402**	**372**	**123**	**323**	**371**	**48**	12.9%	**372**
Computer Equipment	234	402	372	123	323	371	48	12.9%	372
Furniture and Office Equipment	**25**	**58**	**61**	**12**	**25**	**61**	**37**	59.6%	**61**
Furniture and Office Equipment	25	58	61	12	25	61	37	59.6%	61
Machinery and Equipment	**1 308**	**1 392**	**1 480**	**295**	**1 309**	**1 477**	**167**	11.3%	**1 480**
Machinery and Equipment	1 308	1 392	1 480	295	1 309	1 477	167	11.3%	1 480
Transport Assets	**7 542**	**8 083**	**9 513**	**1 084**	**8 804**	**10 035**	**1 232**	12.3%	**9 513**
Transport Assets	7 542	8 083	9 513	1 084	8 804	10 035	1 232	12.3%	9 513
Total Repairs and Maintenance Expenditure	**66 872**	**71 627**	**76 697**	**6 037**	**68 955**	**77 559**	**8 604**	**11.1%**	**76 697**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June									
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
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>	**85 055**	**103 245**	**100 690**	**7 067**	**86 015**	**100 690**	14 675	**14.6%**	**100 690**
Roads Infrastructure	25 740	32 419	30 683	2 122	25 814	30 683	4 869	**15.9%**	30 683
Roads	23 944	31 036	28 355	1 954	23 771	28 355	4 584	**16.2%**	28 355
Road Structures	867	838	1 021	72	877	1 021	144	**14.1%**	1 021
Road Furniture	928	546	1 307	96	1 166	1 307	141	**10.8%**	1 307
Storm water Infrastructure	4 704	9 972	6 176	408	4 958	6 176	1 218	**19.7%**	6 176
Drainage Collection	933	6 049	1 598	85	1 028	1 598	570	**35.7%**	1 598
Storm water Conveyance	3 771	3 923	4 577	323	3 930	4 577	648	**14.2%**	4 577
Electrical Infrastructure	14 876	14 779	16 476	1 243	15 153	16 476	1 323	**8.0%**	16 476
Power Plants	3	3	3	0	3	3	0	**8.0%**	3
HV Substations	605	–	763	62	759	763	5	**0.6%**	763
HV Transmission Conductors	29	29	31	2	29	31	3	**8.7%**	31
MV Substations	2 072	2 799	2 500	181	2 225	2 500	275	**11.0%**	2 500
MV Switching Stations	1 247	1 250	1 351	102	1 243	1 351	108	**8.0%**	1 351
MV Networks	7 429	7 666	8 369	632	7 698	8 369	670	**8.0%**	8 369
LV Networks	3 280	2 819	3 228	245	2 984	3 228	244	**7.6%**	3 228
Capital Spares	212	213	230	17	212	230	18	**8.0%**	230
Water Supply Infrastructure	16 774	18 959	19 407	1 350	16 427	19 407	2 980	**15.4%**	19 407
Dams and Weirs	253	254	296	21	253	296	43	**14.6%**	296
Boreholes	184	198	216	15	183	216	32	**15.0%**	216
Reservoirs	2 660	2 663	3 101	218	2 653	3 101	448	**14.4%**	3 101
Pump Stations	726	626	1 140	82	1 002	1 140	138	**12.1%**	1 140
Water Treatment Works	126	125	147	10	126	147	21	**14.3%**	147
Bulk Mains	2 030	2 029	2 369	166	2 025	2 369	344	**14.5%**	2 369
Distribution	10 794	13 064	12 139	837	10 185	12 139	1 954	**16.1%**	12 139
Sanitation Infrastructure	19 914	23 111	25 205	1 762	21 439	25 205	3 766	**14.9%**	25 205
Pump Station	14 805	21 285	17 723	1 208	14 700	17 723	3 022	**17.1%**	17 723
Reticulation	1 091	1 790	1 318	89	1 085	1 318	233	**17.7%**	1 318
Waste Water Treatment Works	4 018	36	6 164	465	5 653	6 164	511	**8.3%**	6 164
Solid Waste Infrastructure	3 048	4 004	2 745	183	2 225	2 745	520	**19.0%**	2 745
Landfill Sites	2 879	3 849	2 559	170	2 065	2 559	494	**19.3%**	2 559
Waste Drop-off Points	168	102	125	9	107	125	18	**14.2%**	125
Waste Separation Facilities		53	61	4	52	61	9	**14.5%**	61

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June									
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**	**7 137**	**8 310**	**1 174**	**14.1%**	**8 310**
Community Facilities	2 805	2 617	3 125	225	2 736	3 125	389	**12.4%**	3 125
Halls	678	929	794	55	674	794	120	15.1%	794
Centres	–	316	25	0	0	25	25	100.0%	25
Clinics/Care Centres	82	51	94	7	82	94	11	12.2%	94
Testing Stations	258	–	289	22	265	289	24	8.2%	289
Museums	2	15	4	0	2	4	1	37.0%	4
Libraries	470	457	531	38	468	531	62	11.8%	531
Cemeteries/Crematoria	321	237	331	24	287	331	45	13.5%	331
Purls	–	30	2	–	–	2	2	100.0%	2
Public Open Space	643	343	643	49	590	643	52	8.2%	643
Public Ablution Facilities	87	222	107	7	86	107	21	19.3%	107
Markets	240	–	278	21	257	278	21	7.6%	278
Taxi Ranks/Bus Terminals	24	17	27	2	24	27	3	12.8%	27
Sport and Recreation Facilities	4 271	5 257	5 185	362	4 400	5 185	785	**15.1%**	5 185
Indoor Facilities	–	1 416	113	–	–	113	113	100.0%	113
Outdoor Facilities	4 271	3 841	5 072	362	4 400	5 072	671	13.2%	5 072
Investment properties	**394**	**32**	**431**	**32**	**393**	**431**	38	8.9%	**431**
Revenue Generating	394	32	431	32	393	431	38	**8.9%**	431
Improved Property	394	32	431	32	393	431	38	8.9%	431
Other assets	**1 963**	**2 232**	**2 293**	**160**	**1 952**	**2 293**	**341**	**14.9%**	**2 293**
Operational Buildings	1 685	2 066	1 977	138	1 675	1 977	303	**15.3%**	1 977
Municipal Offices	1 380	1 796	1 634	113	1 378	1 634	256	15.7%	1 634
Workshops	305	2	322	24	296	322	26	8.0%	322
Yards	–	1	0	–	–	0	0	100.0%	0
Stores	–	267	21	–	–	21	21	100.0%	21
Housing	278	166	316	23	278	316	38	**12.1%**	316
Staff Housing	278	148	314	23	278	314	37	11.7%	314
Intangible Assets	**103**	**144**	**118**	**8**	**103**	**118**	**15**	12.7%	**118**
Servitudes		–		–	–	–	–		–
Licences and Rights	103	144	118	8	103	118	15	**12.7%**	118
Computer Software and Applications	103	144	118	8	103	118	15	12.7%	118
Computer Equipment	**1 672**	**2 263**	**2 072**	**149**	**1 826**	**2 072**	**246**	11.9%	**2 072**
Computer Equipment	1 672	2 263	2 072	149	1 826	2 072	246	11.9%	2 072
Furniture and Office Equipment	**660**	**961**	**884**	**61**	**767**	**884**	**117**	13.2%	**884**
Furniture and Office Equipment	660	961	884	61	767	884	117	13.2%	884
Machinery and Equipment	**2 540**	**3 172**	**3 110**	**208**	**2 616**	**3 110**	**493**	15.9%	**3 110**
Machinery and Equipment	2 540	3 172	3 110	208	2 616	3 110	493	15.9%	3 110
Transport Assets	**3 820**	**5 929**	**5 006**	**344**	**4 186**	**5 006**	**820**	16.4%	**5 006**
Transport Assets	3 820	5 929	5 006	344	4 186	5 006	820	16.4%	5 006
Total Depreciation	**103 283**	**125 851**	**122 914**	**8 617**	**104 995**	**122 914**	**17 919**	**14.6%**	**122 914**

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

- [X] the monthly budget statement
- [X] quarterly report on the implementation of the budget and financial state of affairs of the municipality
- [ ] mid-year budget and performance assessment

for the month of **June 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 July 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 July 2025