

# 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 February 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 February 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 February 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 905 651 599	R 892 413 964	R -13 237 635	-1%	60%
Operating Expenditure	R 1 189 045 717	R 1 210 970 777	R 685 008 259	R 650 901 331	R -34 106 928	-5%	54%
Capital	R 376 477 670	R 308 029 709	R 172 824 030	R 129 515 867	R -43 308 163	-25%	42%

**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) - M08 February									
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									
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	443 249	451 420	472 747	40 575	342 369	336 731	5 638	2%	472 747
Service charges - Water	92 982	97 940	98 216	11 509	66 406	65 987	419	1%	98 216
Service charges - Waste Water Management	60 461	57 022	57 625	5 333	40 938	38 266	2 672	7%	57 625
Service charges - Waste management	33 963	38 087	38 064	3 261	25 684	25 360	324	1%	38 064
Sale of Goods and Rendering of Services	14 571	13 619	14 129	1 551	10 873	9 723	1 150	12%	14 129
Agency services	5 348	6 787	6 787	489	4 141	4 414	(273)	-6%	6 787
Interest earned from Receivables	3 695	3 407	4 115	364	2 669	2 618	51	2%	4 115
Interest from Current and Non Current Assets	84 764	88 998	91 790	880	8 684	9 047	(363)	-4%	91 790
Rental from Fixed Assets	1 382	1 930	1 930	166	1 319	1 286	33	3%	1 930
Operational Revenue	44 525	4 028	9 640	726	5 123	4 305	819	19%	9 640
<b>Non-Exchange Revenue</b>									
Property rates	163 175	199 371	201 371	16 914	134 430	134 442	(11)	0%	201 371
Fines, penalties and forfeits	38 582	38 991	31 213	40	191	208	(17)	-8%	31 213
Licence and permits	5 079	5 467	5 467	437	3 305	3 658	(353)	-10%	5 467
Transfers and subsidies - Operational	171 662	190 028	188 764	2 916	136 443	126 857	9 585	8%	188 764
Interest	1 548	1 324	1 671	148	1 144	1 125	19	2%	1 671
Operational Revenue	11 094	12 062	11 324	963	7 758	7 705	53	1%	11 324
Gains on disposal of Assets	2 963	2 453	2 930	54	1 440	1 474	(34)	-2%	2 930
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 179 044</b>	<b>1 212 935</b>	<b>1 237 783</b>	<b>86 325</b>	<b>792 918</b>	<b>773 206</b>	<b>19 711</b>	<b>3%</b>	<b>1 237 783</b>

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 28 February 2025.

- **Sale of Goods and Rendering of Services** stands at 12% above the YTD budgeted projections mainly due to over-performance on various sundry revenue line items such as Caravan sites and Building fees.
- Operational Revenue (exchange) stands above the YTD budgeted projections mainly due to development charges received.
- **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 **February 2025** was **R86.325 million** whilst the overall YTD performance **excluding capital transfers** stands at **3% above** the budgeted projections.

### 3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February									
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
<b>R thousands</b>									
<b>Expenditure By Type</b>									
Employee related costs	315 709	341 481	344 723	26 924	215 963	221 031	(5 068)	-2%	344 723
Remuneration of councillors	12 005	13 273	13 273	1 024	8 500	8 296	204	2%	13 273
Bulk purchases - electricity	340 332	384 927	405 920	28 608	249 070	250 418	(1 348)	-1%	405 920
Inventory consumed	50 912	68 908	67 774	2 516	18 617	21 093	(2 476)	-12%	67 774
Debt impairment	10 371	3 405	12 021	-	-	-	-	-	12 021
Depreciation and amortisation	111 938	128 253	125 316	8 050	69 929	75 421	(5 492)	-7%	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	5 507	41 398	50 233	(8 835)	-18%	83 410
Transfers and subsidies	4 424	5 902	4 264	139	2 393	3 102	(709)	-23%	4 264
Irrecoverable debts written off	34 705	45 024	43 829	9 474	9 474	10 603	(1 129)	-11%	43 829
Operational costs	45 272	65 587	65 369	2 420	32 078	37 062	(4 984)	-13%	65 369
Losses on Disposal of Assets	10 452	22 793	22 793	-	1 439	5 710	(4 271)	-75%	22 793
Other Losses	5 358	11 710	11 710	-	-	-	-	-	11 710
<b>Total Expenditure</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>1 210 971</b>	<b>84 662</b>	<b>650 901</b>	<b>685 008</b>	<b>(34 107)</b>	<b>-5%</b>	<b>1 210 971</b>

- **Contracted services and Operational costs** is below the YTD budgeted projections due to underspending on Top structure housing projects and other expenditure items.
- **Transfer and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- Expenditure for the month of **February 2025** was **R84.662 million** whilst the overall YTD performance stands at **5% 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) - M08									
February									
Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 2 - Civil Services	49 401	57 326	36 433	5 833	28 368	30 437	(2 069)	-7%	36 433
Vote 4 - Electricity Services	35 691	55 129	24 791	704	5 120	9 501	(4 381)	-46%	24 791
Vote 6 - Development Services	54 098	165 889	157 370	1 975	53 175	71 614	(18 439)	-26%	157 370
<b>Total Capital Multi-year expenditure</b>	<b>139 189</b>	<b>278 343</b>	<b>218 595</b>	<b>8 512</b>	<b>86 663</b>	<b>111 551</b>	<b>(24 888)</b>	<b>-22%</b>	<b>218 595</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Corporate Services	237	778	478	38	96	408	(312)	-76%	478
Vote 2 - Civil Services	59 014	69 710	57 936	2 761	29 176	45 845	(16 669)	-36%	57 936
Vote 3 - Council	11	878	1 287	-	875	1 287	(412)	-32%	1 287
Vote 4 - Electricity Services	31 729	13 843	17 170	169	9 816	11 496	(1 680)	-15%	17 170
Vote 5 - Financial Services	3 220	698	568	249	568	568	(0)	0%	568
Vote 6 - Development Services	1 645	8 935	8 842	-	545	535	10	2%	8 842
Vote 7 - Municipal Manager	21	412	100	11	19	20	(1)	-5%	100
Vote 8 - Protection Services	3 043	2 882	3 055	120	1 758	1 115	643	58%	3 055
<b>Total Capital single-year expenditure</b>	<b>98 920</b>	<b>98 134</b>	<b>89 435</b>	<b>3 348</b>	<b>42 853</b>	<b>61 273</b>	<b>(18 420)</b>	<b>-30%</b>	<b>89 435</b>
<b>Total Capital Expenditure</b>	<b>238 110</b>	<b>376 478</b>	<b>308 030</b>	<b>11 860</b>	<b>129 516</b>	<b>172 824</b>	<b>(43 308)</b>	<b>-25%</b>	<b>308 030</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>8 047</b>	<b>4 525</b>	<b>3 925</b>	<b>260</b>	<b>2 390</b>	<b>3 800</b>	<b>(1 410)</b>	<b>-37%</b>	<b>3 925</b>
Executive and council	32	1 290	1 387	11	894	1 307	(413)	-32%	1 387
Finance and administration	8 015	3 236	2 538	249	1 496	2 493	(997)	-40%	2 538
<b>Community and public safety</b>	<b>24 982</b>	<b>24 932</b>	<b>25 119</b>	<b>4 627</b>	<b>19 110</b>	<b>20 952</b>	<b>(1 842)</b>	<b>-9%</b>	<b>25 119</b>
Community and social services	693	1 130	895	38	69	229	(160)	-70%	895
Sport and recreation	21 247	20 920	21 169	4 470	17 282	19 608	(2 325)	-12%	21 169
Public safety	3 043	2 882	3 055	120	1 758	1 115	643	58%	3 055
<b>Economic and environmental services</b>	<b>88 852</b>	<b>156 971</b>	<b>135 150</b>	<b>2 050</b>	<b>42 674</b>	<b>61 257</b>	<b>(18 584)</b>	<b>-30%</b>	<b>135 150</b>
Planning and development	17 639	24 829	25 530	16	5 452	7 280	(1 828)	-25%	25 530
Road transport	71 213	132 142	109 620	2 034	37 222	53 977	(16 756)	-31%	109 620
<b>Trading services</b>	<b>116 228</b>	<b>190 050</b>	<b>143 836</b>	<b>4 922</b>	<b>65 343</b>	<b>86 815</b>	<b>(21 472)</b>	<b>-25%</b>	<b>143 836</b>
Energy sources	66 459	67 741	40 731	874	14 067	19 781	(5 714)	-29%	40 731
Water management	25 826	49 869	45 779	447	18 531	26 251	(7 720)	-29%	45 779
Waste water management	20 671	39 350	38 352	1 847	15 522	21 810	(6 288)	-29%	38 352
Waste management	3 272	33 090	18 973	1 755	17 223	18 973	(1 750)	-9%	18 973
<b>Total Capital Expenditure - Functional Classification</b>	<b>238 110</b>	<b>376 478</b>	<b>308 030</b>	<b>11 860</b>	<b>129 516</b>	<b>172 824</b>	<b>(43 308)</b>	<b>-25%</b>	<b>308 030</b>
<b>Funded by:</b>									
National Government	46 713	52 150	51 704	2 661	25 218	33 828	(8 610)	-25%	51 704
Provincial Government	65 573	174 809	166 190	2 003	53 218	71 664	(18 445)	-26%	166 190
Transfers and subsidies - capital (monetary allocations) (Nat/Prov)	1 200	19 033	19 113	1 001	8 094	18 550	(10 456)	-56%	19 113
<b>Transfers recognised - capital</b>	<b>113 486</b>	<b>245 992</b>	<b>237 007</b>	<b>5 665</b>	<b>86 531</b>	<b>124 041</b>	<b>(37 511)</b>	<b>-30%</b>	<b>237 007</b>
<b>Borrowing</b>	<b>-</b>	<b>36 951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>124 624</b>	<b>93 535</b>	<b>71 023</b>	<b>6 195</b>	<b>42 985</b>	<b>48 783</b>	<b>(5 798)</b>	<b>-12%</b>	<b>71 023</b>
<b>Total Capital Funding</b>	<b>238 110</b>	<b>376 478</b>	<b>308 030</b>	<b>11 860</b>	<b>129 516</b>	<b>172 824</b>	<b>(43 308)</b>	<b>-25%</b>	<b>308 030</b>

- Capital expenditure for the month of **February 2025** amounts to **R11 859 543** and stands at **25%** 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 **R129 515 867**, a mere **42.05%** of the total budget of **R308 029 709**.
- Commitments are R26 682 892.

## 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?
<b>WASTE MANAGEMENT</b>											
1	Highlands: Development of new cell	15 500 000	1 743 004	13 676 418	15 500 000	-1 823 582	-12%	Construction phase	Swartland	80%	RoD for Second phase received. Currently in procurement phase to be implemented in 25/26.
<b>WATER</b>											
2	Water networks: Upgrades and Replacement	5 424 055	149 069	4 891 331	4 178 946	712 385	17%	Complete	Swartland	100%	
<b>ROADS</b>											
3	Roads Swartland: Construction of New Roads	7 672 710	-	2 490 344	2 426 024	64 320	3%	Construction Phase	Swartland	20%	Construction commenced 05 March 2025.
4	Access road and Intersection Upgrading: Illinge Lethu	9 749 214	741 680	2 492 316	9 416 105	-6 923 789	-74%	Construction completion 20%	Illinge Lethu	60%	Project on schedule
<b>SPORT &amp; RECREATION</b>											
5	Swimming Pool: Wesbank	12 260 700	4 089 665	12 083 152	12 260 700	-177 548	-1%	Complete	Wesbank	100%	Project complete. Final certificate to be certified
<b>HOUSING</b>											
6	Moorreesburg Serviced Sites	56 668 715	221 695	20 985 423	27 826 030	-6 840 607	-25%	Construction	Moorreesburg	79%	
7	Malmesbury De Hoop Serviced Sites	76 686 000	1 752 940	24 707 874	33 980 349	-9 272 475	-27%	Construction	Malmesbury	81%	
8	Darling Serviced Sites	18 831 787	-	7 410 794	9 658 233	-2 247 439	-23%	Construction	Darling	95%	
9	Purchasing of Land: Silvertown	8 300 000	-	-	-	-			Chatsworth	10%	
<b>ELECTRICAL SERVICES</b>											
10	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	22 401 642	354 081	4 386 237	8 501 642	-4 115 405	-48%	Construction	Malmesbury	55%	55% of second year of 2 year tender. 80% overall
<b>TOTAL</b>		<b>233 494 823</b>	<b>9 402 406</b>	<b>93 660 083</b>	<b>123 847 004</b>	<b>-30 186 921</b>	<b>-24%</b>				

### 3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February					
Description of financial indicator	Basis of calculation	Budget Year 2024/25			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	2.2%	1.4%	1.6%	1.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	42.8%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	6.1%	11.7%	6.1%
Gearing	Long Term Borrowing/ Funds & Reserves	17.5%	7.4%	8.4%	7.4%
<b><u>Liquidity</u></b>					
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%
<b><u>Revenue Management</u></b>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.0%	98.2%	97.0%
<b><u>Creditors Management</u></b>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	99.52%	100.0%
<b><u>Other Indicators</u></b>					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.0%	5.89%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	21.0%	22.93%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	28.2%	27.9%	27.2%	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%	1.3%	11.0%
<b><u>IDP regulation financial viability indicators</u></b>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	13.3%	8.9%	6.8%	8.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.1%	8.5%	4.7%	8.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.3	5.7	11	5.7

**Note:** Ratios will improve more positively over the reporting period as the formula only provides that it calculates the year to date.



## Section 4 – In-year budget statement tables

### 4.1 Monthly budget statements

#### 4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M08 February									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	163 175	199 371	201 371	16 914	134 430	134 442	(11)	-0%	201 371
Service charges	630 655	644 470	666 652	60 678	475 397	466 344	9 053	2%	666 652
Investment revenue	84 764	88 998	91 790	880	8 684	9 047	(363)	-4%	91 790
Transfers and subsidies - Operational	171 662	190 028	188 764	2 916	136 443	126 857	9 585	0	188 764
Other own revenue	128 788	90 067	89 205	4 937	37 963	36 516	1 448	4%	90 067
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 179 044</b>	<b>1 212 935</b>	<b>1 237 783</b>	<b>86 325</b>	<b>792 918</b>	<b>773 206</b>	<b>19 711</b>	<b>3%</b>	<b>1 237 783</b>
Employee costs	315 709	341 481	344 723	26 924	215 963	221 031	(5 068)	-2%	344 723
Remuneration of Councillors	12 005	13 273	13 273	1 024	8 500	8 296	204	2%	13 273
Depreciation and amortisation	111 938	128 253	125 316	8 050	69 929	75 421	(5 492)	-7%	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	31 124	267 686	271 510	(3 824)	-1%	473 694
Transfers and subsidies	4 424	5 902	4 264	139	2 393	3 102	(709)	-23%	4 264
Other expenditure	177 841	231 611	239 132	17 401	84 390	103 608	(19 218)	-19%	239 132
<b>Total Expenditure</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>1 210 971</b>	<b>84 662</b>	<b>650 901</b>	<b>685 008</b>	<b>(34 107)</b>	<b>-5%</b>	<b>1 210 971</b>
<b>Surplus/(Deficit)</b>	<b>153 548</b>	<b>23 889</b>	<b>26 812</b>	<b>1 663</b>	<b>142 016</b>	<b>88 198</b>	<b>53 818</b>	<b>61%</b>	<b>26 812</b>
Transfers and subsidies - capital (monetary)	113 470	246 062	238 036	6 454	99 496	132 445	(32 949)	-25%	238 036
Transfers and subsidies - capital (in-kind)	307	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>267 325</b>	<b>269 951</b>	<b>264 848</b>	<b>8 117</b>	<b>241 513</b>	<b>220 643</b>	<b>20 869</b>	<b>9%</b>	<b>264 848</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>267 325</b>	<b>269 951</b>	<b>264 848</b>	<b>8 117</b>	<b>241 513</b>	<b>220 643</b>	<b>20 869</b>	<b>9%</b>	<b>264 848</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>238 110</b>	<b>376 478</b>	<b>308 030</b>	<b>11 860</b>	<b>129 516</b>	<b>172 824</b>	<b>(43 308)</b>	<b>-25%</b>	<b>308 030</b>
Capital transfers recognised	113 486	245 992	237 007	5 665	86 531	124 041	(37 511)	-30%	237 007
Borrowing	-	36 951	-	-	-	-	-	-	-
Internally generated funds	124 624	93 535	71 023	6 195	42 985	48 783	(5 798)	-12%	71 023
<b>Total sources of capital funds</b>	<b>238 110</b>	<b>376 478</b>	<b>308 030</b>	<b>11 860</b>	<b>129 516</b>	<b>172 824</b>	<b>(43 308)</b>	<b>-25%</b>	<b>308 030</b>
<b>Financial position</b>									
Total current assets	677 624	669 334	760 215		1 035 112				760 215
Total non current assets	2 683 524	2 907 287	2 843 446		2 673 701				2 843 446
Total current liabilities	169 257	160 289	132 114		287 595				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		3 001 903				3 276 395
<b>Cash flows</b>									
Net cash from (used) operating	306 894	470 661	423 576	24 031	465 114	379 781	(85 333)	-22%	423 576
Net cash from (used) investing	(508 197)	(430 201)	(350 938)	(4 740)	(130 464)	(286 801)	(156 337)	55%	(350 938)
Net cash from (used) financing	(50 223)	29 182	(4 956)	143	1 401	(7 212)	(8 613)	119%	(4 956)
<b>Cash/cash equivalents at the month/year end</b>	<b>470 491</b>	<b>464 184</b>	<b>538 173</b>	<b>-</b>	<b>730 595</b>	<b>556 260</b>	<b>(174 335)</b>	<b>-31%</b>	<b>538 173</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	69 574	13 737	3 588	2 635	2 117	1 921	3 773	31 579	128 923
<b>Creditors Age Analysis</b>									
Total Creditors	36 321	-	-	-	-	-	-	-	36 321

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February									
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
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<i>Governance and administration</i>	335 325	377 656	384 791	19 028	209 814	206 672	3 141	2%	384 791
Executive and council	154	352	403	6	200	261	(61)	-23%	403
Finance and administration	335 171	377 305	384 389	19 022	209 614	206 411	3 202	2%	384 389
<i>Community and public safety</i>	132 967	257 564	238 962	5 440	89 374	115 775	(26 402)	-23%	238 962
Community and social services	14 480	14 098	13 271	1 148	9 142	8 557	585	7%	13 271
Sport and recreation	15 078	10 771	10 891	760	9 033	7 477	1 556	21%	10 891
Public safety	49 108	48 570	41 282	1 228	10 384	7 484	2 900	39%	41 282
Housing	54 302	184 126	173 519	2 305	60 814	92 257	(31 443)	-34%	173 519
<i>Economic and environmental services</i>	37 056	30 176	34 050	2 634	18 280	22 359	(4 078)	-18%	34 050
Planning and development	5 718	5 107	5 514	670	4 146	3 771	375	10%	5 514
Road transport	31 338	25 069	28 536	1 964	14 134	18 588	(4 454)	-24%	28 536
<i>Trading services</i>	787 454	793 563	817 978	65 676	574 942	560 820	14 121	3%	817 978
Energy sources	498 206	488 849	513 084	41 427	358 793	355 327	3 466	1%	513 084
Water management	129 142	127 631	125 972	12 280	84 852	84 530	322	0%	125 972
Waste water management	102 317	96 863	100 540	6 119	71 846	66 177	5 670	9%	100 540
Waste management	57 789	80 220	78 382	5 850	59 450	54 787	4 664	9%	78 382
<i>Other</i>	19	38	38	-	5	25	(21)	-82%	38
<b>Total Revenue - Functional</b>	<b>1 292 821</b>	<b>1 458 997</b>	<b>1 475 819</b>	<b>92 779</b>	<b>892 414</b>	<b>905 652</b>	<b>(13 238)</b>	<b>-1%</b>	<b>1 475 819</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	165 465	190 151	189 505	14 218	110 401	117 657	(7 255)	-6%	189 505
Executive and council	25 663	30 451	29 779	1 783	18 504	19 844	(1 340)	-7%	29 779
Finance and administration	137 875	156 988	157 025	12 288	90 223	96 077	(5 855)	-6%	157 025
Internal audit	1 927	2 711	2 701	147	1 675	1 735	(61)	-3%	2 701
<i>Community and public safety</i>	163 105	195 859	178 371	11 210	87 514	95 741	(8 227)	-9%	178 371
Community and social services	26 369	28 670	29 335	2 224	17 446	19 290	(1 844)	-10%	29 335
Sport and recreation	35 933	40 196	39 031	2 896	22 919	24 823	(1 904)	-8%	39 031
Public safety	96 053	104 801	96 620	5 752	44 462	46 770	(2 308)	-5%	96 620
Housing	4 750	22 192	13 385	338	2 688	4 858	(2 170)	-45%	13 385
<i>Economic and environmental services</i>	72 830	91 889	92 419	5 282	46 296	52 653	(6 357)	-12%	92 419
Planning and development	15 525	16 965	16 324	1 282	9 967	10 519	(552)	-5%	16 324
Road transport	57 305	74 923	76 095	3 999	36 329	42 134	(5 805)	-14%	76 095
<i>Trading services</i>	621 656	708 641	748 301	53 893	405 387	417 928	(12 542)	-3%	748 301
Energy sources	391 682	452 643	470 600	32 752	282 072	287 270	(5 198)	-2%	470 600
Water management	91 862	108 519	123 568	8 771	35 442	40 597	(5 156)	-13%	123 568
Waste water management	78 216	81 920	88 498	7 325	52 101	52 428	(327)	-1%	88 498
Waste management	59 896	65 559	65 634	5 046	35 772	37 634	(1 862)	-5%	65 634
<i>Other</i>	2 439	2 506	2 374	59	1 303	1 030	274	27%	2 374
<b>Total Expenditure - Functional</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>1 210 971</b>	<b>84 662</b>	<b>650 901</b>	<b>685 008</b>	<b>(34 107)</b>	<b>-5%</b>	<b>1 210 971</b>
<b>Surplus/ (Deficit) for the year</b>	<b>267 325</b>	<b>269 951</b>	<b>264 848</b>	<b>8 117</b>	<b>241 513</b>	<b>220 643</b>	<b>20 869</b>	<b>9%</b>	<b>264 848</b>

### 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) - M08 February									
Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Corporate Services	15 130	13 430	12 533	1 311	9 322	8 030	1 293	16.1%	12 533
Vote 2 - Civil Services	323 767	327 034	330 801	25 781	229 714	221 745	7 969	3.6%	330 801
Vote 3 - Council	154	352	403	6	200	261	(61)	-23.3%	403
Vote 4 - Electricity Services	498 222	488 867	513 102	41 428	358 804	355 339	3 464	1.0%	513 102
Vote 5 - Financial Services	331 234	374 410	380 819	18 681	208 016	204 956	3 060	1.5%	380 819
Vote 6 - Development Services	64 426	193 449	183 914	3 424	68 485	99 344	(30 859)	-31.1%	183 914
Vote 7 - Municipal Manager	-	-	80	-	-	-	-	-	80
Vote 8 - Protection Services	59 887	61 454	54 167	2 147	17 872	15 977	1 896	11.9%	54 167
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>1 292 821</b>	<b>1 458 997</b>	<b>1 475 819</b>	<b>92 779</b>	<b>892 414</b>	<b>905 652</b>	<b>(13 238)</b>	<b>-1.5%</b>	<b>1 475 819</b>
<b>Expenditure by Vote</b>									
Vote 1 - Corporate Services	43 205	46 746	47 664	3 330	27 401	29 939	(2 539)	-8.5%	47 664
Vote 2 - Civil Services	355 064	393 895	417 444	29 859	198 487	213 341	(14 853)	-7.0%	417 444
Vote 3 - Council	21 803	26 049	25 374	1 495	16 065	17 187	(1 122)	-6.5%	25 374
Vote 4 - Electricity Services	392 325	458 585	475 934	33 099	284 248	290 716	(6 469)	-2.2%	475 934
Vote 5 - Financial Services	63 358	81 680	79 301	6 621	45 028	46 850	(1 822)	-3.9%	79 301
Vote 6 - Development Services	30 997	51 379	41 940	2 542	19 847	23 038	(3 191)	-13.9%	41 940
Vote 7 - Municipal Manager	8 465	10 030	9 985	658	5 958	6 259	(302)	-4.8%	9 985
Vote 8 - Protection Services	110 278	120 682	113 330	7 058	53 869	57 678	(3 809)	-6.6%	113 330
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>1 210 971</b>	<b>84 662</b>	<b>650 901</b>	<b>685 008</b>	<b>(34 107)</b>	<b>-5.0%</b>	<b>1 210 971</b>
<b>Surplus/ (Deficit) for the year</b>	<b>267 325</b>	<b>269 951</b>	<b>264 848</b>	<b>8 117</b>	<b>241 513</b>	<b>220 643</b>	<b>20 869</b>	<b>9.5%</b>	<b>264 848</b>

#### 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) - M08 February									
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
<b>R thousands</b>									
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	443 249	451 420	472 747	40 575	342 369	336 731	5 638	2%	472 747
Service charges - Water	92 982	97 940	98 216	11 509	66 406	65 987	419	1%	98 216
Service charges - Waste Water Management	60 461	57 022	57 625	5 333	40 938	38 266	2 672	7%	57 625
Service charges - Waste management	33 963	38 087	38 064	3 261	25 684	25 360	324	1%	38 064
Sale of Goods and Rendering of Services	14 571	13 619	14 129	1 551	10 873	9 723	1 150	12%	14 129
Agency services	5 348	6 787	6 787	489	4 141	4 414	(273)	-6%	6 787
Interest earned from Receivables	3 695	3 407	4 115	364	2 669	2 618	51	2%	4 115
Interest from Current and Non Current Assets	84 764	88 998	91 790	880	8 684	9 047	(363)	-4%	91 790
Rental from Fixed Assets	1 382	1 930	1 930	166	1 319	1 286	33	3%	1 930
Operational Revenue	44 525	4 028	9 640	726	5 123	4 305	819	19%	9 640
<b>Non-Exchange Revenue</b>									
Property rates	163 175	199 371	201 371	16 914	134 430	134 442	(11)	0%	201 371
Fines, penalties and forfeits	38 582	38 991	31 213	40	191	208	(17)	-8%	31 213
Licence and permits	5 079	5 467	5 467	437	3 305	3 658	(353)	-10%	5 467
Transfers and subsidies - Operational	171 662	190 028	188 764	2 916	136 443	126 857	9 585	8%	188 764
Interest	1 548	1 324	1 671	148	1 144	1 125	19	2%	1 671
Operational Revenue	11 094	12 062	11 324	963	7 758	7 705	53	1%	11 324
Gains on disposal of Assets	2 963	2 453	2 930	54	1 440	1 474	(34)	-2%	2 930
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 179 044</b>	<b>1 212 935</b>	<b>1 237 783</b>	<b>86 325</b>	<b>792 918</b>	<b>773 206</b>	<b>19 711</b>	<b>3%</b>	<b>1 237 783</b>
<b>Expenditure By Type</b>									
Employee related costs	315 709	341 481	344 723	26 924	215 963	221 031	(5 068)	-2%	344 723
Remuneration of councillors	12 005	13 273	13 273	1 024	8 500	8 296	204	2%	13 273
Bulk purchases - electricity	340 332	384 927	405 920	28 608	249 070	250 418	(1 348)	-1%	405 920
Inventory consumed	50 912	68 908	67 774	2 516	18 617	21 093	(2 476)	-12%	67 774
Debt impairment	10 371	3 405	12 021	-	-	-	-	-	12 021
Depreciation and amortisation	111 938	128 253	125 316	8 050	69 929	75 421	(5 492)	-7%	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	5 507	41 398	50 233	(8 835)	-18%	83 410
Transfers and subsidies	4 424	5 902	4 264	139	2 393	3 102	(709)	-23%	4 264
Irrecoverable debts written off	34 705	45 024	43 829	9 474	9 474	10 603	(1 129)	-11%	43 829
Operational costs	45 272	65 587	65 369	2 420	32 078	37 062	(4 984)	-13%	65 369
Losses on Disposal of Assets	10 452	22 793	22 793	-	1 439	5 710	(4 271)	-75%	22 793
Other Losses	5 358	11 710	11 710	-	-	-	-	-	11 710
<b>Total Expenditure</b>	<b>1 025 495</b>	<b>1 189 046</b>	<b>1 210 971</b>	<b>84 662</b>	<b>650 901</b>	<b>685 008</b>	<b>(34 107)</b>	<b>-5%</b>	<b>1 210 971</b>
<b>Surplus/(Deficit)</b>	<b>153 548</b>	<b>23 889</b>	<b>26 812</b>	<b>1 663</b>	<b>142 016</b>	<b>88 198</b>	<b>53 818</b>	<b>0</b>	<b>26 812</b>
Transfers and subsidies - capital (monetary allocations)	113 470	246 062	238 036	6 454	99 496	132 445	(32 949)	(0)	238 036
Transfers and subsidies - capital (in-kind)	307	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>267 325</b>	<b>269 951</b>	<b>264 848</b>	<b>8 117</b>	<b>241 513</b>	<b>220 643</b>	<b>20 869</b>	<b>0</b>	<b>264 848</b>
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>267 325</b>	<b>269 951</b>	<b>264 848</b>	<b>8 117</b>	<b>241 513</b>	<b>220 643</b>	<b>20 869</b>	<b>0</b>	<b>264 848</b>

#### 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) - M08									
February									
Vote Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Multi-Year expenditure appropriation</b>									
Vote 2 - Civil Services	49 401	57 326	36 433	5 833	28 368	30 437	(2 069)	-7%	36 433
Vote 4 - Electricity Services	35 691	55 129	24 791	704	5 120	9 501	(4 381)	-46%	24 791
Vote 6 - Development Services	54 098	165 889	157 370	1 975	53 175	71 614	(18 439)	-26%	157 370
<b>Total Capital Multi-year expenditure</b>	<b>139 189</b>	<b>278 343</b>	<b>218 595</b>	<b>8 512</b>	<b>86 663</b>	<b>111 551</b>	<b>(24 888)</b>	<b>-22%</b>	<b>218 595</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Corporate Services	237	778	478	38	96	408	(312)	-76%	478
Vote 2 - Civil Services	59 014	69 710	57 936	2 761	29 176	45 845	(16 669)	-36%	57 936
Vote 3 - Council	11	878	1 287	-	875	1 287	(412)	-32%	1 287
Vote 4 - Electricity Services	31 729	13 843	17 170	169	9 816	11 496	(1 680)	-15%	17 170
Vote 5 - Financial Services	3 220	698	568	249	568	568	(0)	0%	568
Vote 6 - Development Services	1 645	8 935	8 842	-	545	535	10	2%	8 842
Vote 7 - Municipal Manager	21	412	100	11	19	20	(1)	-5%	100
Vote 8 - Protection Services	3 043	2 882	3 055	120	1 758	1 115	643	58%	3 055
<b>Total Capital single-year expenditure</b>	<b>98 920</b>	<b>98 134</b>	<b>89 435</b>	<b>3 348</b>	<b>42 853</b>	<b>61 273</b>	<b>(18 420)</b>	<b>-30%</b>	<b>89 435</b>
<b>Total Capital Expenditure</b>	<b>238 110</b>	<b>376 478</b>	<b>308 030</b>	<b>11 860</b>	<b>129 516</b>	<b>172 824</b>	<b>(43 308)</b>	<b>-25%</b>	<b>308 030</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>8 047</b>	<b>4 525</b>	<b>3 925</b>	<b>260</b>	<b>2 390</b>	<b>3 800</b>	<b>(1 410)</b>	<b>-37%</b>	<b>3 925</b>
Executive and council	32	1 290	1 387	11	894	1 307	(413)	-32%	1 387
Finance and administration	8 015	3 236	2 538	249	1 496	2 493	(997)	-40%	2 538
<b>Community and public safety</b>	<b>24 982</b>	<b>24 932</b>	<b>25 119</b>	<b>4 627</b>	<b>19 110</b>	<b>20 952</b>	<b>(1 842)</b>	<b>-9%</b>	<b>25 119</b>
Community and social services	693	1 130	895	38	69	229	(160)	-70%	895
Sport and recreation	21 247	20 920	21 169	4 470	17 282	19 608	(2 325)	-12%	21 169
Public safety	3 043	2 882	3 055	120	1 758	1 115	643	58%	3 055
<b>Economic and environmental services</b>	<b>88 852</b>	<b>156 971</b>	<b>135 150</b>	<b>2 050</b>	<b>42 674</b>	<b>61 257</b>	<b>(18 584)</b>	<b>-30%</b>	<b>135 150</b>
Planning and development	17 639	24 829	25 530	16	5 452	7 280	(1 828)	-25%	25 530
Road transport	71 213	132 142	109 620	2 034	37 222	53 977	(16 756)	-31%	109 620
<b>Trading services</b>	<b>116 228</b>	<b>190 050</b>	<b>143 836</b>	<b>4 922</b>	<b>65 343</b>	<b>86 815</b>	<b>(21 472)</b>	<b>-25%</b>	<b>143 836</b>
Energy sources	66 459	67 741	40 731	874	14 067	19 781	(5 714)	-29%	40 731
Water management	25 826	49 869	45 779	447	18 531	26 251	(7 720)	-29%	45 779
Waste water management	20 671	39 350	38 352	1 847	15 522	21 810	(6 288)	-29%	38 352
Waste management	3 272	33 090	18 973	1 755	17 223	18 973	(1 750)	-9%	18 973
<b>Total Capital Expenditure - Functional Classification</b>	<b>238 110</b>	<b>376 478</b>	<b>308 030</b>	<b>11 860</b>	<b>129 516</b>	<b>172 824</b>	<b>(43 308)</b>	<b>-25%</b>	<b>308 030</b>
<b>Funded by:</b>									
National Government	46 713	52 150	51 704	2 661	25 218	33 828	(8 610)	-25%	51 704
Provincial Government	65 573	174 809	166 190	2 003	53 218	71 664	(18 445)	-26%	166 190
Transfers and subsidies - capital (monetary allocations) (Nat/Prov)	1 200	19 033	19 113	1 001	8 094	18 550	(10 456)	-56%	19 113
<b>Transfers recognised - capital</b>	<b>113 486</b>	<b>245 992</b>	<b>237 007</b>	<b>5 665</b>	<b>86 531</b>	<b>124 041</b>	<b>(37 511)</b>	<b>-30%</b>	<b>237 007</b>
<b>Borrowing</b>	<b>-</b>	<b>36 951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>124 624</b>	<b>93 535</b>	<b>71 023</b>	<b>6 195</b>	<b>42 985</b>	<b>48 783</b>	<b>(5 798)</b>	<b>-12%</b>	<b>71 023</b>
<b>Total Capital Funding</b>	<b>238 110</b>	<b>376 478</b>	<b>308 030</b>	<b>11 860</b>	<b>129 516</b>	<b>172 824</b>	<b>(43 308)</b>	<b>-25%</b>	<b>308 030</b>

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M08 February					
Description	2023/24	Budget Year 2024/25			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	470 491	464 184	538 173	775 338	538 173
Trade and other receivables from exchange transactions	102 876	97 905	104 984	115 258	104 984
Receivables from non-exchange transactions	34 292	32 595	45 794	28 211	45 794
Current portion of non-current receivables	(335)	–	(287)	(287)	(287)
Inventory	21 603	29 555	38 025	45 507	38 025
VAT	32 467	44 910	32 467	4 678	32 467
Other current assets	16 230	185	1 058	66 406	1 058
<b>Total current assets</b>	<b>677 624</b>	<b>669 334</b>	<b>760 215</b>	<b>1 035 112</b>	<b>760 215</b>
<b>Non current assets</b>					
Investments	333 119	333 028	333 119	300 000	333 119
Investment property	24 941	20 041	24 327	24 282	24 327
Property, plant and equipment	2 320 841	2 552 627	2 481 501	2 344 813	2 481 501
Heritage assets	4 121	1 345	4 121	4 171	4 121
Intangible assets	503	246	378	435	378
<b>Total non current assets</b>	<b>2 683 524</b>	<b>2 907 287</b>	<b>2 843 446</b>	<b>2 673 701</b>	<b>2 843 446</b>
<b>TOTAL ASSETS</b>	<b>3 361 148</b>	<b>3 576 621</b>	<b>3 603 660</b>	<b>3 708 813</b>	<b>3 603 660</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Financial liabilities	5 456	3 544	6 044	10 911	6 044
Consumer deposits	19 660	18 846	20 160	20 532	20 160
Trade and other payables from exchange transactions	81 064	87 948	67 130	100 325	67 130
Trade and other payables from non-exchange transactions	30 494	–	8 099	132 252	8 099
Provision	23 154	13 758	23 388	25 995	23 388
VAT	9 430	36 194	7 293	(2 421)	7 293
<b>Total current liabilities</b>	<b>169 257</b>	<b>160 289</b>	<b>132 114</b>	<b>287 595</b>	<b>132 114</b>
<b>Non current liabilities</b>					
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
<b>Total non current liabilities</b>	<b>180 345</b>	<b>219 781</b>	<b>195 152</b>	<b>177 803</b>	<b>195 152</b>
<b>TOTAL LIABILITIES</b>	<b>349 602</b>	<b>380 070</b>	<b>327 266</b>	<b>465 397</b>	<b>327 266</b>
<b>NET ASSETS</b>	<b>3 011 546</b>	<b>3 196 551</b>	<b>3 276 395</b>	<b>3 243 416</b>	<b>3 276 395</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated surplus/(deficit)	2 712 125	2 841 942	2 906 048	2 702 482	2 906 048
Reserves and funds	299 421	354 610	370 346	299 421	370 346
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3 011 546</b>	<b>3 196 551</b>	<b>3 276 395</b>	<b>3 001 903</b>	<b>3 276 395</b>

**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 - M08 February									
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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	155 016	194 714	190 960	21 447	167 061	129 809	37 252	29%	190 960
Service charges	599 122	643 646	647 860	63 786	498 129	429 097	69 032	16%	647 860
Other revenue	43 341	284 882	288 568	13 908	124 113	189 922	(65 808)	-35%	288 568
Transfers and Subsidies - Operational	171 246	190 068	188 731	4 021	143 160	126 712	16 448	13%	188 731
Transfers and Subsidies - Capital	133 513	246 022	216 724		215 032	164 015	51 017	31%	216 724
Interest	55 995	88 998	91 790	967	9 061	59 332	(50 271)	-85%	91 790
Dividends	-	-	-		-	-	-		-
<b>Payments</b>									
Suppliers and employees	(839 717)	(1 163 758)	(1 192 906)	(80 098)	(689 403)	(709 831)	(20 428)	3%	(1 192 906)
Interest	(6 897)	(8 010)	(3 889)		(2 040)	(5 340)	(3 300)	62%	(3 889)
Transfers and Subsidies	(4 724)	(5 902)	(4 264)		-	(3 935)	(3 935)	100%	(4 264)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>306 894</b>	<b>470 661</b>	<b>423 576</b>	<b>24 031</b>	<b>465 114</b>	<b>379 781</b>	<b>(85 333)</b>	<b>-22%</b>	<b>423 576</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	1 829	2 453	2 930	9	1 440	1 636	(196)	-12%	2 930
Decrease (increase) in non-current receivables	-	-	-		-	-	-		-
Decrease (increase) in non-current investments	(300 000)	-	-		-	-	-		-
<b>Payments</b>									
Capital assets	(210 026)	(432 655)	(353 868)	(4 749)	(131 903)	(288 437)	(156 533)	54%	(353 868)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(508 197)</b>	<b>(430 201)</b>	<b>(350 938)</b>	<b>(4 740)</b>	<b>(130 464)</b>	<b>(286 801)</b>	<b>(156 337)</b>	<b>55%</b>	<b>(350 938)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	40 000	-	-	-	-	-		-
Increase (decrease) in consumer deposits	1 814	500	500	143	1 401	333	1 068	320%	500
<b>Payments</b>									
Repayment of borrowing	(52 037)	(11 318)	(5 456)	-	-	(7 545)	(7 545)	100%	(5 456)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(50 223)</b>	<b>29 182</b>	<b>(4 956)</b>	<b>143</b>	<b>1 401</b>	<b>(7 212)</b>	<b>(8 613)</b>	<b>119%</b>	<b>(4 956)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(251 526)</b>	<b>69 641</b>	<b>67 682</b>	<b>19 435</b>	<b>336 051</b>	<b>85 768</b>			<b>67 682</b>
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		730 595	556 260			538 173

The Cash and cash equivalents as at 28 February 2025 include investments made to the amount of R714 019 854.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Debtors' analysis**

#### **5.1 Supporting Table SC3**

<b>WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February</b>												
Description	NT Code	Budget Year 2024/25									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
<b>R thousands</b>												
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	1200	13 617	3 461	1 175	740	448	375	940	8 668	29 422	11 170	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34 829	3 438	246	146	112	88	154	1 495	40 509	1 997	
Receivables from Non-exchange Transactions - Property Rates	1400	14 813	3 215	1 048	851	754	695	1 234	10 445	33 055	13 979	
Receivables from Exchange Transactions - Waste Water Management	1500	4 461	1 738	512	420	374	341	608	4 600	13 054	6 343	
Receivables from Exchange Transactions - Waste Management	1600	3 841	1 387	466	390	347	317	558	4 518	11 824	6 131	
Receivables from Exchange Transactions - Property Rental Debtors	1700	34	19	3	1	1	0	2	37	98	42	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(2 019)	479	138	87	80	104	277	1 815	961	2 364	
<b>Total By Income Source</b>	<b>2000</b>	<b>69 574</b>	<b>13 737</b>	<b>3 588</b>	<b>2 635</b>	<b>2 117</b>	<b>1 921</b>	<b>3 773</b>	<b>31 579</b>	<b>128 923</b>	<b>42 024</b>	
<b>2023/24 - totals only</b>		<b>62 804</b>	<b>15 590</b>	<b>3 726</b>	<b>2 812</b>	<b>2 728</b>	<b>2 734</b>	<b>4 294</b>	<b>29 359</b>	<b>124 046</b>	<b>41 926</b>	
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	203	551	224	188	175	172	338	2 732	4 584	3 606	
Commercial	2300	32 460	1 449	231	143	90	56	96	1 216	35 740	1 600	
Households	2400	36 912	11 737	3 132	2 304	1 852	1 693	3 338	27 630	88 599	36 818	
Other	2500	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>69 574</b>	<b>13 737</b>	<b>3 588</b>	<b>2 635</b>	<b>2 117</b>	<b>1 921</b>	<b>3 773</b>	<b>31 579</b>	<b>128 923</b>	<b>42 024</b>	

Total Debtors has decreased from **R 134 305 460** in January 2025 to **R 128 922 682** in February 2025.

The collection rate for February 2025 was **94.35%** compared to **98.73%** in January 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 - M08 February												
Description	NT Code	Budget Year 2024/25									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	36 321	-	-	-	-	-	-	-	-	36 321	4 425
Auditor General	0800										-	
Other	0900										-	
Medical Aid deductions	1000										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>36 321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36 321</b>	<b>4 425</b>

### 6.2 Outstanding Creditors: 30 days and older

None

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February											
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate %	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months									
<b>Municipality</b>											
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	1 277	(9 075)	-	15 901
STANDARD BANK		6 Months	Fixed	Fixed	8.49%	27/06/2025	60 000	2 777	-	-	62 777
STANDARD BANK		4 Months	Fixed	Fixed	8.43%	27/06/2025	-	-	-	60 000	60 000
AFRICAN BANK		4 Months	Fixed	Fixed	8.80%	27/06/2025	-	-	-	60 000	60 000
<b>Municipality sub-total</b>							<b>901 818</b>	<b>79 797</b>	<b>(9 075)</b>	<b>120 000</b>	<b>1 092 541</b>
<b>TOTAL INVESTMENTS AND INTE</b>	<b>2</b>						<b>901 818</b>	<b>79 797</b>	<b>(9 075)</b>	<b>120 000</b>	<b>1 092 541</b>

- As at 28 February 2025 total investments made amount to R 980 900 840.
- During the month of February 2025, no investments matured and an amount of R120 000 000 was invested.

Commitments against Cash & Cash Equivalents			
	31 January 2025	Transactions / Movement 2024/2025	Current Month
<b>Cash &amp; Cash Equivalents:</b>	<b>R 994 812 663</b>		<b>R 1 074 042 162</b>
Primary Bank Account	R 122 128 253	R -31 636 991	R 90 491 263
Short Term Investments (Less than 6 months)	R 83 699 452	R 110 924 825	R 194 624 277
Medium Term Investments (More than 6 months)	R 485 000 000		R 485 000 000
Longterm Investments	R 300 000 000		R 300 000 000
Cash Floats	R 3 984 958	R -58 335	R 3 926 622
<b>Commitments:</b>	<b>R 427 347 877</b>		<b>R 418 811 858</b>
Unspent Committed Conditional Grants	R 29 296 119	R -1 974 635	R 27 321 484
Capital funding requirement 2024/25 (Grants & Loans)	R 156 140 765	R -5 664 891	R 150 475 874
Capital Replacement Reserve Movement	R 34 232 619	R -6 194 652	R 28 037 967
Loan repayment due Dec / June	R 10 568 552	R -	R 10 568 552
Consumer Deposits	R 20 497 315	R 34 615	R 20 531 930
Creditor payments	R 3 108 904	R 33 212 349	R 36 321 253
Salaries	R 161 482 385	R -27 948 804	R 133 533 581
Bad Debt Contributions	R 12 021 217		R 12 021 217
<b>Working Capital</b>			<b>R 655 230 304</b>

## 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 - M08 February									
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
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>146 615</b>	<b>156 957</b>	<b>157 373</b>	<b>894</b>	<b>118 932</b>	<b>118 932</b>	<b>-</b>		<b>157 373</b>
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	478	1 593	1 593	-		1 593
Integrated National Electrification Programme	-	-	416	416	416	416	-		416
<b>Provincial Government:</b>	<b>23 085</b>	<b>31 844</b>	<b>31 103</b>	<b>720</b>	<b>22 870</b>	<b>22 870</b>	<b>-</b>		<b>31 103</b>
Community Development Workers	38	38	38	-	38	38	-		38
Human Settlements	-	9 345	8 103	-	-	-	-		8 103
Title deeds Restoration	-	30	30	-	-	-	-		30
Municipal Accreditation and Capacity Building Grant	245	249	249	-	249	249	-		249
Libraries	12 254	12 002	12 002	-	12 002	12 002	-		12 002
Proclaimed Roads Subsidy	170	170	170	170	170	170	-		170
Establishment of a K9 Unit	3 305	3 732	4 132	400	4 132	4 132	-		4 132
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	5 712	-	5 712	5 712	-		5 712
WC Mun Energy Resilience Grant	680	-	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant	500	-	-	-	-	-	-		-
Thusong Grant	-	150	150	150	150	150	-		150
Fire Kits	284	417	417	-	417	417	-		417
WC Financial Management Capability Grant (Bursaries)	100	-	100	-	-	-	-		100
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Operating Transfers and Grants</b>	<b>169 700</b>	<b>188 801</b>	<b>188 476</b>	<b>1 614</b>	<b>141 802</b>	<b>141 802</b>	<b>-</b>		<b>188 476</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>46 713</b>	<b>52 150</b>	<b>51 704</b>	<b>5 402</b>	<b>46 446</b>	<b>46 446</b>	<b>-</b>		<b>51 704</b>
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	5 402	22 402	22 402	-		22 402
<b>Provincial Government:</b>	<b>64 291</b>	<b>174 879</b>	<b>163 912</b>	<b>42 305</b>	<b>161 774</b>	<b>161 774</b>	<b>-</b>		<b>163 912</b>
Human Settlements	61 308	174 289	163 322	42 305	161 684	161 684	-		163 322
RSEP/VPUU Municipal Projects	500	-	-	-	-	-	-		-
Libraries	50	50	50	-	50	50	-		50
Establishment of a K9 Unit	40	40	40	-	40	40	-		40
Sport Development	966	500	500	-	-	-	-		500
Non-Motorised Transport	500	-	-	-	-	-	-		-
Fire Service Capacity Building Grant	926	-	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Transfers and Grants</b>	<b>111 004</b>	<b>227 029</b>	<b>215 616</b>	<b>47 706</b>	<b>208 220</b>	<b>208 220</b>	<b>-</b>		<b>215 616</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>280 704</b>	<b>415 831</b>	<b>404 092</b>	<b>49 321</b>	<b>350 022</b>	<b>350 022</b>	<b>-</b>		<b>404 092</b>

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February									
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									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>146 615</b>	<b>156 957</b>	<b>157 723</b>	<b>7 090</b>	<b>59 195</b>	<b>65 469</b>	<b>(6 273)</b>	<b>-9.6%</b>	<b>157 723</b>
Local Government Equitable Share	143 235	153 764	153 764	6 819	57 471	63 440	(5 969)	-9.4%	153 764
Finance Management	1 550	1 600	1 600	62	657	982	(325)	-33.1%	1 600
EPWP Incentive	1 830	1 593	1 593	209	1 067	1 047	20	1.9%	1 593
Integrated National Electrification Programme	-	-	416	-	-	-	-	-	416
Municipal Disaster Response Grant	-	-	350	-	-	-	-	-	350
<b>Provincial Government:</b>	<b>23 057</b>	<b>31 844</b>	<b>30 686</b>	<b>2 372</b>	<b>18 277</b>	<b>18 574</b>	<b>(297)</b>	<b>-1.6%</b>	<b>30 686</b>
Community Development Workers	37	38	38	15	23	17	6	36.6%	38
Human Settlements	80	9 345	8 103	-	-	-	-	-	8 103
Title deeds Resubration	-	30	30	-	-	-	-	-	30
Municipal Accreditation and Capacity Building Grant	156	249	249	21	83	166	(83)	-50.0%	249
Libraries	12 254	12 002	12 002	970	7 961	8 799	(838)	-9.5%	12 002
Proclaimed Roads Subsidy	170	170	170	-	148	104	44	41.7%	170
Establishment of a K9 Unit	3 305	3 732	4 132	569	4 677	4 274	403	9.4%	4 132
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	5 712	638	5 316	4 885	431	8.8%	5 712
WC Mun Energy Resilience Grant	680	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant	500	-	-	-	-	-	-	-	-
Thusong Grant	-	150	150	40	68	87	(19)	-21.4%	150
WC Financial Management Capability Grant (Bursaries)	85	-	100	120	-	-	-	-	100
Fire Kits	282	417	-	-	-	242	(242)	-100.0%	-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total operating expenditure of Transfers and Grants:</b>	<b>169 672</b>	<b>188 801</b>	<b>188 409</b>	<b>9 462</b>	<b>77 472</b>	<b>84 042</b>	<b>(6 570)</b>	<b>-7.8%</b>	<b>188 409</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>46 713</b>	<b>52 150</b>	<b>51 704</b>	<b>2 661</b>	<b>25 218</b>	<b>33 828</b>	<b>(8 610)</b>	<b>-25.5%</b>	<b>51 704</b>
Municipal Infrastructure Grant (MIG)	23 055	29 332	29 302	2 307	20 832	25 326	(4 494)	-17.7%	29 302
Integrated National Electrification Programme (municipal)	23 658	22 818	22 402	354	4 386	8 502	(4 115)	-48.4%	22 402
<b>Provincial Government:</b>	<b>57 179</b>	<b>174 879</b>	<b>166 260</b>	<b>2 003</b>	<b>53 218</b>	<b>71 664</b>	<b>(18 445)</b>	<b>-25.7%</b>	<b>166 260</b>
Human Settlements	54 196	174 289	165 670	1 975	53 175	71 614	(18 439)	-25.7%	165 670
RSEP/VPUU Municipal Projects	500	-	-	-	-	-	-	-	-
Libraries	50	50	50	28	44	30	14	45.0%	50
Establishment of a K9 Unit	40	40	40	-	-	20	(20)	-100.0%	40
Sport Development	966	500	500	-	-	-	-	-	500
Non-Motorised Transport	500	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	926	-	-	-	-	-	-	-	-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>	<b>103 892</b>	<b>227 029</b>	<b>217 964</b>	<b>4 664</b>	<b>78 436</b>	<b>105 491</b>	<b>(27 055)</b>	<b>-25.6%</b>	<b>217 964</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>273 564</b>	<b>415 831</b>	<b>406 373</b>	<b>14 126</b>	<b>155 908</b>	<b>189 534</b>	<b>(33 625)</b>	<b>-17.7%</b>	<b>406 373</b>

### 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				
	Approved Rollover 2023/24	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
National Government:	350	-	350	-	
Municipal Disaster Response Grant	350	-	350	-	
<b>Total operating expenditure of Approved Roll-overs</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>-</b>	
<b>Capital expenditure of Approved Roll-overs</b>					
Provincial Government:	5 947	2 123	2 123	3 824	64.3%
Human Settlements Development Grant	5 947	2 123	2 123	3 824	64.3%
<b>Total capital expenditure of Approved Roll-overs</b>	<b>5 947</b>	<b>2 123</b>	<b>2 123</b>	<b>3 824</b>	<b>64.3%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>6 297</b>	<b>2 123</b>	<b>2 473</b>	<b>3 824</b>	<b>60.7%</b>

## 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 - M08 February									
Summary of Employee and Councillor remuneration	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	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	8 945	10 018	10 018	769	6 440	6 261	179	3%	10 018
Pension and UIF Contributions	925	977	977	79	654	610	43	7%	977
Medical Aid Contributions	203	213	213	19	145	133	12	9%	213
Cellphone Allowance	1 122	1 181	1 181	90	721	738	(17)	-2%	1 181
Other benefits and allowances	811	885	885	68	540	553	(13)	-2%	885
<b>Sub Total - Councillors</b>	<b>12 005</b>	<b>13 273</b>	<b>13 273</b>	<b>1 024</b>	<b>8 500</b>	<b>8 296</b>	<b>204</b>	<b>2%</b>	<b>13 273</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	10 224	10 180	10 120	1 578	7 778	7 478	300	4%	10 120
Pension and UIF Contributions	1 789	1 953	1 953	319	1 393	1 302	91	7%	1 953
Medical Aid Contributions	418	468	468	39	291	312	(21)	-7%	468
Performance Bonus	1 155	1 215	1 215	–	–	–	–	–	1 215
Motor Vehicle Allowance	1 049	1 043	963	80	636	622	14	2%	963
Cellphone Allowance	257	266	266	22	173	173	–	–	266
Other benefits and allowances	309	285	285	28	218	223	(5)	-2%	285
Payments in lieu of leave	–	35	35	–	–	–	–	–	35
Post-retirement benefit obligations	1 601	1 601	1 601	–	–	–	–	–	1 601
<b>Sub Total - Senior Managers of Municipality</b>	<b>16 802</b>	<b>17 045</b>	<b>16 905</b>	<b>2 065</b>	<b>10 488</b>	<b>10 130</b>	<b>358</b>	<b>4%</b>	<b>16 905</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	174 911	197 651	195 572	16 546	125 388	129 961	(4 574)	-4%	195 572
Pension and UIF Contributions	31 719	35 522	35 450	2 861	22 560	23 657	(1 097)	-5%	35 450
Medical Aid Contributions	14 035	15 634	15 909	1 316	9 909	10 514	(605)	-6%	15 909
Overtime	19 680	15 726	19 262	1 488	14 031	10 703	3 328	31%	19 262
Motor Vehicle Allowance	6 028	6 354	6 691	569	4 561	4 296	265	6%	6 691
Cellphone Allowance	682	708	708	60	457	477	(19)	-4%	708
Housing Allowances	1 144	1 279	1 392	103	816	899	(83)	-9%	1 392
Other benefits and allowances	34 955	35 729	37 002	1 918	27 601	28 614	(1 013)	-4%	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	1 777	(1 625)	-91%	2 696
Post-retirement benefit obligations	9 998	9 998	9 998	–	–	–	–	–	9 998
<b>Sub Total - Other Municipal Staff</b>	<b>298 907</b>	<b>324 436</b>	<b>327 818</b>	<b>24 859</b>	<b>205 475</b>	<b>210 900</b>	<b>(5 426)</b>	<b>-3%</b>	<b>327 818</b>
<b>Total Parent Municipality</b>	<b>327 714</b>	<b>354 754</b>	<b>357 996</b>	<b>27 949</b>	<b>224 463</b>	<b>229 327</b>	<b>(4 864)</b>	<b>-2%</b>	<b>357 996</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>327 714</b>	<b>354 754</b>	<b>357 996</b>	<b>27 949</b>	<b>224 463</b>	<b>229 327</b>	<b>(4 864)</b>	<b>-2%</b>	<b>357 996</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>315 709</b>	<b>341 481</b>	<b>344 723</b>	<b>26 924</b>	<b>215 963</b>	<b>221 031</b>	<b>(5 068)</b>	<b>-2%</b>	<b>344 723</b>

## Section 10 – Material variances to the SDBIP

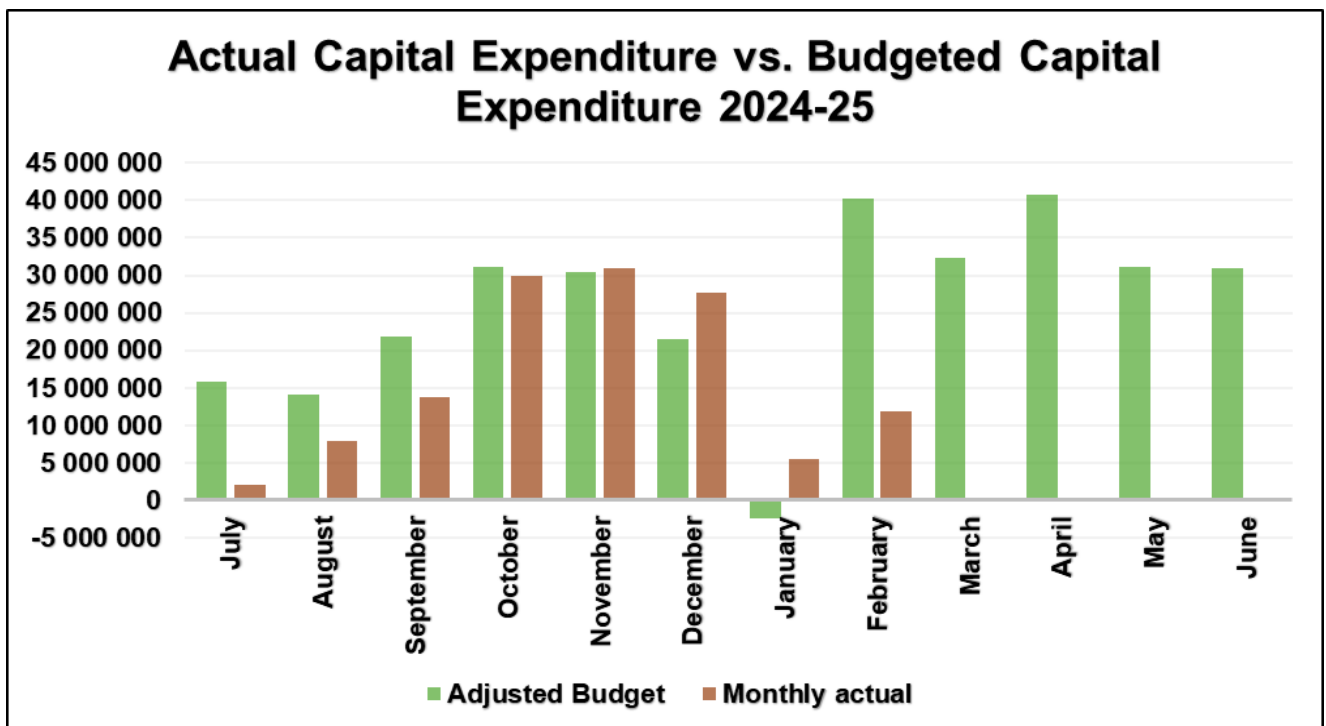
No material variances to the SDBIP.

# Section 11 – Capital programme performance

## 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February								
Month	Budget Year 2024/25							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands								
<b>Monthly expenditure performance trend</b>								
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	11 860	129 516	225 259	95 744	42.5%	34%
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	-		
<b>Total Capital expenditure</b>	<b>376 478</b>	<b>308 030</b>	<b>129 516</b>					

**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 - M08 February									
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
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>148 372</b>	<b>275 466</b>	<b>205 475</b>	<b>4 821</b>	<b>78 363</b>	<b>103 506</b>	<b>25 143</b>	<b>24.3%</b>	<b>205 475</b>
Roads Infrastructure	60 113	117 253	94 389	1 293	29 336	40 348	11 013	27.3%	94 389
<i>Roads</i>	60 113	117 253	94 389	1 293	29 336	40 348	11 013	27.3%	94 389
Storm water Infrastructure	1 529	1 509	1 509	–	944	1 509	564	37.4%	1 509
<i>Storm water Conveyance</i>	1 529	1 509	1 509	–	944	1 509	564	37.4%	1 509
Electrical Infrastructure	58 109	61 979	34 380	841	10 657	15 356	4 698	30.6%	34 380
<i>MV Substations</i>	20 289	31 611	1 690	374	571	187	(384)	-205.6%	1 690
<i>MV Switching Stations</i>	4 830	5 350	5 263	60	4 789	4 863	74	1.5%	5 263
<i>MV Networks</i>	32 064	22 818	23 922	354	4 386	8 502	4 115	48.4%	23 922
<i>LV Networks</i>	926	2 200	3 504	53	911	1 804	893	49.5%	3 504
Water Supply Infrastructure	17 173	38 951	34 091	298	12 318	17 364	5 046	29.1%	34 091
<i>Distribution</i>	17 173	38 951	34 091	298	12 318	17 364	5 046	29.1%	34 091
Sanitation Infrastructure	9 351	26 154	25 606	646	11 356	13 429	2 073	15.4%	25 606
<i>Pump Station</i>	1 212	–	–	–	–	–	–	–	–
<i>Reticulation</i>	8 138	26 154	25 606	646	11 356	13 429	2 073	15.4%	25 606
Solid Waste Infrastructure	2 098	29 621	15 500	1 743	13 751	15 500	1 749	11.3%	15 500
<i>Landfill Sites</i>	2 098	29 621	15 500	1 743	13 751	15 500	1 749	11.3%	15 500
<b>Community Assets</b>	<b>10 446</b>	<b>14 141</b>	<b>14 536</b>	<b>4 298</b>	<b>12 403</b>	<b>13 410</b>	<b>1 007</b>	<b>7.5%</b>	<b>14 536</b>
Community Facilities	2 615	1 800	1 230	208	301	700	399	57.0%	1 230
<i>Cemeteries/Crematoria</i>	453	–	–	–	–	–	–	–	–
<i>Police</i>	–	–	–	–	–	–	–	–	–
<i>Parks</i>	1 212	1 100	1 180	208	301	700	399	57.0%	1 180
<i>Public Ablution Facilities</i>	–	700	50	–	–	–	–	–	50
Sport and Recreation Facilities	7 831	12 341	13 306	4 090	12 102	12 710	608	4.8%	13 306
<i>Indoor Facilities</i>	–	980	745	–	–	149	149	100.0%	745
<i>Outdoor Facilities</i>	7 831	11 361	12 561	4 090	12 102	12 561	459	3.7%	12 561
<b>Other assets</b>	<b>19 457</b>	<b>16 977</b>	<b>17 509</b>	<b>16</b>	<b>5 351</b>	<b>7 528</b>	<b>2 177</b>	<b>28.9%</b>	<b>17 509</b>
Operational Buildings	2 955	650	380	–	–	350	350	100.0%	380
<i>Municipal Offices</i>	2 906	300	30	–	–	–	–	–	30
<i>Stores</i>	48	350	350	–	–	350	350	100.0%	350
Housing	16 503	16 327	17 129	16	5 351	7 178	1 827	25.5%	17 129
<i>Social Housing</i>	16 503	16 327	17 129	16	5 351	7 178	1 827	25.5%	17 129
<b>Intangible Assets</b>	<b>–</b>	<b>400</b>	<b>400</b>	<b>–</b>	<b>–</b>	<b>400</b>	<b>400</b>	<b>100.0%</b>	<b>400</b>
Licences and Rights	–	400	400	–	–	400	400	100.0%	400
<i>Computer Software and Applications</i>	–	400	400	–	–	400	400	100.0%	400
<b>Computer Equipment</b>	<b>2 306</b>	<b>1 790</b>	<b>1 790</b>	<b>–</b>	<b>888</b>	<b>1 675</b>	<b>787</b>	<b>47.0%</b>	<b>1 790</b>
Computer Equipment	2 306	1 790	1 790	–	888	1 675	787	47.0%	1 790
<b>Furniture and Office Equipment</b>	<b>1 140</b>	<b>920</b>	<b>935</b>	<b>298</b>	<b>736</b>	<b>815</b>	<b>78</b>	<b>9.6%</b>	<b>935</b>
Furniture and Office Equipment	1 140	920	935	298	736	815	78	9.6%	935
<b>Machinery and Equipment</b>	<b>12 905</b>	<b>2 187</b>	<b>2 675</b>	<b>184</b>	<b>1 303</b>	<b>2 127</b>	<b>824</b>	<b>38.7%</b>	<b>2 675</b>
Machinery and Equipment	12 905	2 187	2 675	184	1 303	2 127	824	38.7%	2 675
<b>Transport Assets</b>	<b>10 690</b>	<b>15 638</b>	<b>13 593</b>	<b>–</b>	<b>9 462</b>	<b>11 881</b>	<b>2 419</b>	<b>20.4%</b>	<b>13 593</b>
Transport Assets	10 690	15 638	13 593	–	9 462	11 881	2 419	20.4%	13 593
<b>Land</b>	<b>149</b>	<b>8 700</b>	<b>8 300</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8 300</b>
Land	149	8 700	8 300	–	–	–	–	–	8 300
<b>Total Capital Expenditure on new assets</b>	<b>205 466</b>	<b>336 219</b>	<b>265 211</b>	<b>9 616</b>	<b>108 507</b>	<b>141 342</b>	<b>32 835</b>	<b>23.2%</b>	<b>265 211</b>



**WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February**

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
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	22 862	3 000	5 268	765	4 768	3 000	(1 768)	-58.9%	5 268
Roads Infrastructure	21 500	-	2 268	-	2 268	1 000	(1 268)	-126.8%	2 268
<i>Roads</i>	21 500	-	2 268	-	2 268	1 000	(1 268)	-126.8%	2 268
Sanitation Infrastructure	1 362	3 000	3 000	765	2 499	2 000	(499)	-25.0%	3 000
<i>Reticulation</i>	1 362	3 000	3 000	765	2 499	2 000	(499)	-25.0%	3 000
<b>Community Assets</b>	-	250	250	23	23	250	228	91.0%	250
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	250	250	23	23	250	228	91.0%	250
<i>Outdoor Facilities</i>	-	250	250	23	23	250	228	91.0%	250
<b>Machinery and Equipment</b>	-	160	193	-	193	193	0	0.2%	193
Machinery and Equipment	-	160	193	-	193	193	0	0.2%	193
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>22 862</b>	<b>3 410</b>	<b>5 711</b>	<b>787</b>	<b>4 983</b>	<b>3 443</b>	<b>(1 540)</b>	<b>-44.7%</b>	<b>5 711</b>

**WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February**

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
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	8 060	30 744	31 302	1 307	11 929	23 339	11 410	48.9%	31 302
Roads Infrastructure	667	9 749	9 749	742	2 492	9 416	6 924	73.5%	9 749
<i>Roads</i>	667	9 749	9 749	742	2 492	9 416	6 924	73.5%	9 749
Storm water Infrastructure	246	250	250	-	187	250	63	25.4%	250
<i>Storm water Conveyance</i>	246	250	250	-	187	250	63	25.4%	250
Electrical Infrastructure	3 554	4 483	4 533	2	2 925	3 069	145	4.7%	4 533
<i>MV Networks</i>	945	2 633	2 720	(0)	2 434	2 026	(407)	-20.1%	2 720
<i>LV Networks</i>	2 610	1 850	1 813	2	491	1 043	552	52.9%	1 813
Water Supply Infrastructure	1 550	10 434	11 205	149	5 889	8 404	2 514	29.9%	11 205
<i>Bulk Mains</i>	499	500	500	-	43	250	207	82.7%	500
<i>Distribution</i>	1 000	9 734	10 705	149	5 846	8 154	2 308	28.3%	10 705
<i>PRV Stations</i>	51	200	-	-	-	-	-	-	-
Sanitation Infrastructure	2 043	5 827	5 565	414	436	2 200	1 764	80.2%	5 565
<i>Waste Water Treatment Works</i>	2 043	5 827	5 565	414	436	2 200	1 764	80.2%	5 565
<b>Community Assets</b>	10 755	6 105	5 805	150	4 097	4 700	603	12.8%	5 805
Community Facilities	24	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	24	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	10 732	6 105	5 805	150	4 097	4 700	603	12.8%	5 805
<i>Outdoor Facilities</i>	10 732	6 105	5 805	150	4 097	4 700	603	12.8%	5 805
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>18 816</b>	<b>36 848</b>	<b>37 107</b>	<b>1 456</b>	<b>16 026</b>	<b>28 039</b>	<b>12 013</b>	<b>42.8%</b>	<b>37 107</b>

## 12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08									
February									
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									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	46 909	49 514	52 920	3 734	33 224	34 273	1 048	3.1%	52 920
Roads Infrastructure	6 108	6 026	6 269	209	4 431	4 202	(229)	-5.5%	6 269
Roads	5 670	5 953	6 096	209	4 346	4 053	(294)	-7.2%	6 096
Road Furniture	438	73	173	-	84	149	65	43.4%	173
Storm water Infrastructure	20 157	22 254	23 788	1 854	15 514	15 124	(391)	-2.6%	23 788
Storm water Conveyance	20 157	22 254	23 788	1 854	15 514	15 124	(391)	-2.6%	23 788
Electrical Infrastructure	3 570	5 322	5 332	371	2 108	3 579	1 471	41.1%	5 332
MV Substations	171	191	191	10	159	128	(32)	-24.8%	191
MV Networks	-	1 900	1 900	-	-	1 290	1 290	100.0%	1 900
LV Networks	3 399	3 231	3 241	362	1 949	2 162	213	9.9%	3 241
Water Supply Infrastructure	1 845	1 707	1 849	77	1 107	1 217	110	9.0%	1 849
Reservoirs	1 355	1 256	1 397	77	877 550.43	917	40	4.3%	1 397
Pump Stations	104	161	161	-	42	107	65	60.5%	161
Distribution	385	290	290	-	187	193	6	2.9%	290
Sanitation Infrastructure	5 491	5 464	5 940	487	3 948	3 808	(140)	-3.7%	5 940
Pump Station	985	1 031	1 031	115	664	687	23	3.4%	1 031
Waste Water Treatment Works	4 507	4 434	4 909	373	3 284	3 121	(163)	-5.2%	4 909
Solid Waste Infrastructure	9 738	8 741	9 742	734	6 117	6 343	226	3.6%	9 742
Landfill Sites	9 738	8 741	9 742	734	6 117	6 343	226	3.6%	9 742
<b>Community Assets</b>	3 022	3 585	3 780	373	2 481	2 358	(123)	-5.2%	3 780
Community Facilities	2 114	2 543	2 542	319	1 925	1 639	(286)	-17.4%	2 542
Halls	378	442	442	69	424	318	(106)	-33.5%	442
Centres	1 515	1 832	1 832	225	1 269	1 149	(121)	-10.5%	1 832
Libraries	50	50	50	-	47	32	(16)	-48.9%	50
Cemeteries/Crematoria	96	118	118	-	106	76	(30)	-40.1%	118
Parks	74	100	99	25	78	65	(13)	-20.0%	99
Sport and Recreation Facilities	908	1 042	1 238	55	556	719	163	22.6%	1 238
Indoor Facilities	61	100	100	-	85	63	(22)	-35.7%	100
Outdoor Facilities	847	942	1 138	55	471	656	185	28.2%	1 138
<b>Other assets</b>	3 199	1 923	1 923	91	1 329	1 328	(2)	-0.1%	1 923
Operational Buildings	1 996	1 148	1 148	69	1 001	811	(190)	-23.5%	1 148
Municipal Offices	1 996	1 148	1 148	69	1 001	811	(190)	-23.5%	1 148
Housing	1 203	775	775	22	328	517	189	36.5%	775
Staff Housing	323	228	228	-	137	152	15	9.8%	228
Social Housing	879	547	547	22	191	365	174	47.7%	547
<b>Intangible Assets</b>	4 633	6 669	6 659	63	3 614	4 436	822	18.5%	6 659
Licences and Rights	4 633	6 669	6 659	63	3 614	4 436	822	18.5%	6 659
Computer Software and Applications	4 633	6 669	6 659	63	3 614	4 436	822	18.5%	6 659
<b>Computer Equipment</b>	234	402	372	5	97	255	158	61.8%	372
Computer Equipment	234	402	372	5	97	255	158	61.8%	372
<b>Furniture and Office Equipment</b>	25	58	58	1	8	41	33	80.8%	58
Furniture and Office Equipment	25	58	58	1	8	41	33	80.8%	58
<b>Machinery and Equipment</b>	1 308	1 392	1 468	84	740	952	212	22.3%	1 468
Machinery and Equipment	1 308	1 392	1 468	84	740	952	212	22.3%	1 468
<b>Transport Assets</b>	7 542	8 083	9 529	849	5 868	6 666	797	12.0%	9 529
Transport Assets	7 542	8 083	9 529	849	5 868	6 666	797	12.0%	9 529
<b>Total Repairs and Maintenance Expenditure</b>	<b>66 872</b>	<b>71 627</b>	<b>76 709</b>	<b>5 200</b>	<b>47 362</b>	<b>50 308</b>	<b>2 947</b>	<b>5.9%</b>	<b>76 709</b>

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February**

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
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>85 055</b>	<b>103 245</b>	<b>100 690</b>	<b>6 596</b>	<b>57 275</b>	<b>63 753</b>	<b>6 478</b>	<b>10.2%</b>	<b>100 690</b>
Roads Infrastructure	25 740	32 419	30 683	1 980	17 186	18 447	1 261	6.8%	30 683
Roads	23 944	31 036	28 355	1 824	15 826	16 873	1 047	6.2%	28 355
Road Structures	867	838	1 021	67	584	617	34	5.4%	1 021
Road Furniture	928	546	1 307	89	776	811	35	4.3%	1 307
Capital Spares	-	-	-	-	-	146	146	100.0%	-
Storm water Infrastructure	4 704	9 972	6 176	380	3 301	3 571	271	7.6%	6 176
Drainage Collection	933	6 049	1 598	79	685	804	120	14.9%	1 598
Storm water Conveyance	3 771	3 923	4 577	301	2 616	2 767	151	5.5%	4 577
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	14 876	14 779	16 476	1 160	10 098	10 446	347	3.3%	16 476
Power Plants	3	3	3	0	2	2	0	3.3%	3
HV Substations	605	-	763	58	505	510	5	1.0%	763
HV Transmission Conductors	29	29	31	2	19	20	1	3.6%	31
MV Substations	2 072	2 799	2 500	169	1 490	1 557	67	4.3%	2 500
MV Switching Stations	1 247	1 250	1 351	95	828	856	28	3.3%	1 351
MV Networks	7 429	7 666	8 369	590	5 127	5 303	176	3.3%	8 369
LV Networks	3 280	2 819	3 228	229	1 987	2 052	65	3.2%	3 228
Capital Spares	212	213	230	16	141	146	5	3.3%	230
Water Supply Infrastructure	16 774	18 959	19 407	1 260	10 936	11 768	832	7.1%	19 407
Dams and Weirs	253	254	296	19	168	178	10	5.6%	296
Boreholes	184	198	216	14	122	130	7	5.8%	216
Reservoirs	2 660	2 663	3 101	204	1 766	1 870	104	5.6%	3 101
Pump Stations	726	626	1 140	77	667	700	33	4.7%	1 140
Water Treatment Works	126	125	147	10	84	89	5	5.5%	147
Bulk Mains	2 030	2 029	2 369	155	1 348	1 428	80	5.6%	2 369
Distribution	10 794	13 064	12 139	781	6 781	7 227	447	6.2%	12 139
Sanitation Infrastructure	19 914	23 111	25 205	1 645	14 273	15 289	1 016	6.6%	25 205
Pump Station	14 805	21 285	17 723	1 128	9 787	10 472	685	6.5%	17 723
Reticulation	1 091	1 790	1 318	83	723	775	53	6.8%	1 318
Waste Water Treatment Works	4 018	36	6 164	434	3 764	3 897	133	3.4%	6 164
Solid Waste Infrastructure	3 048	4 004	2 745	171	1 481	1 743	262	15.0%	2 745
Landfill Sites	2 879	3 849	2 559	158	1 375	1 485	110	7.4%	2 559
Waste Drop-off Points	168	102	125	8	71	75	4	5.5%	125
Waste Separation Facilities	-	53	61	4	35	37	2	5.6%	61

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February**

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
<b>R thousands</b>									
<b>Community Assets</b>	7 076	7 874	8 310	547	4 751	5 171	420	8.1%	8 310
Community Facilities	2 805	2 617	3 125	210	1 822	1 915	93	4.8%	3 125
Halls	678	929	794	52	449	477	28	5.8%	794
Centres	-	316	25	-	-	5	5	100.0%	25
Clinics/Care Centres	82	51	94	6	55	57	3	4.8%	94
Testing Stations	258	-	289	20	177	183	6	3.4%	289
Museums	2	15	4	0	2	2	0	15.6%	4
Libraries	470	457	531	36	312	327	15	4.6%	531
Cemeteries/Crematoria	321	237	331	22	191	201	11	5.2%	331
PurIs	-	30	2	-	-	0	0	100.0%	2
Public Open Space	643	343	643	45	393	407	14	3.4%	643
Public Ablution Facilities	87	222	107	7	58	62	5	7.4%	107
Markets	240	-	278	20	171	177	6	3.2%	278
Taxi Ranks/Bus Terminals	24	17	27	2	16	17	1	5.0%	27
Sport and Recreation Facilities	4 271	5 257	5 185	338	2 929	3 256	327	10.0%	5 185
Indoor Facilities	-	1 416	113	-	-	23	23	100.0%	113
Outdoor Facilities	4 271	3 841	5 072	338	2 929	3 088	158	5.1%	5 072
Capital Spares	-	-	-	-	-	146	146	100.0%	-
<b>Investment properties</b>	394	32	431	30	262	271	10	3.6%	431
Revenue Generating	394	32	431	30	262	271	10	3.6%	431
Improved Property	394	32	431	30	262	271	10	3.6%	431
<b>Other assets</b>	1 963	2 232	2 293	150	1 300	1 524	225	14.7%	2 293
Operational Buildings	1 685	2 066	1 977	128	1 115	1 330	216	16.2%	1 977
Municipal Offices	1 380	1 796	1 634	106	918	976	59	6.0%	1 634
Workshops	305	2	322	23	197	204	7	3.3%	322
Yards	-	1	0	-	-	0	0	100.0%	0
Stores	-	267	21	-	-	4	4	100.0%	21
Housing	278	166	316	21	185	194	9	4.7%	316
Staff Housing	278	148	314	21	185	194	9	4.6%	314
Social Housing	-	18	1	-	-	0	0	100.0%	1
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	103	144	118	8	69	72	4	4.9%	118
Licences and Rights	103	144	118	8	69	72	4	4.9%	118
Computer Software and Applications	103	144	118	8	69	72	4	4.9%	118
<b>Computer Equipment</b>	1 672	2 263	2 072	140	1 217	1 276	59	4.6%	2 072
Computer Equipment	1 672	2 263	2 072	140	1 217	1 276	59	4.6%	2 072
<b>Furniture and Office Equipment</b>	660	961	884	59	513	540	27	5.1%	884
Furniture and Office Equipment	660	961	884	59	513	540	27	5.1%	884
<b>Machinery and Equipment</b>	2 540	3 172	3 110	199	1 754	1 866	112	6.0%	3 110
Machinery and Equipment	2 540	3 172	3 110	199	1 754	1 866	112	6.0%	3 110
<b>Transport Assets</b>	3 820	5 929	5 006	321	2 789	2 975	187	6.3%	5 006
Transport Assets	3 820	5 929	5 006	321	2 789	2 975	187	6.3%	5 006
<b>Total Depreciation</b>	103 283	125 851	122 914	8 050	69 929	77 450	7 521	9.7%	122 914

## Section 13 – Quality certification

### QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **February 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 March 2025