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 May 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 May 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 May 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 1 264 704 002	R 1 282 387 647	R 17 683 645	**1%**	**86%**
Operating Expenditure	R 1 189 045 717	R 1 210 970 777	R 961 800 910	R 876 776 176	R -85 024 734	**-9%**	**72%**
Capital	R 376 477 670	R 325 809 079	R 282 290 522	R 220 527 962	R -61 762 560	**-22%**	**68%**

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) - M11 May									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	443 249	451 420	472 747	41 783	470 034	439 682	30 352	7%	472 747
Service charges - Water	92 982	97 940	98 216	4 258	95 009	91 858	3 151	3%	98 216
Service charges - Waste Water Management	60 461	57 022	57 625	5 535	57 767	52 782	4 985	9%	57 625
Service charges - Waste management	33 963	38 087	38 064	3 276	35 484	34 891	594	2%	38 064
Sale of Goods and Rendering of Services	14 571	13 619	14 129	878	13 935	13 236	699	5%	14 129
Agency services	5 348	6 787	6 787	378	5 295	6 110	(815)	-13%	6 787
Interest earned from Receivables	3 695	3 407	4 115	400	3 696	3 696	0	0%	4 115
Interest from Current and Non Current Assets	84 764	88 998	91 790	4 584	18 813	15 698	3 114	20%	91 790
Rental from Fixed Assets	1 382	1 930	1 930	161	1 756	1 771	(16)	-1%	1 930
Operational Revenue	44 525	4 028	9 640	535	6 271	5 166	1 105	21%	9 640
Non-Exchange Revenue									
Property rates	163 175	199 371	201 371	15 124	184 224	184 639	(415)	0%	201 371
Fines, penalties and forfeits	38 582	38 991	31 213	19	241	280	(39)	-14%	31 213
Licence and permits	5 079	5 467	5 467	414	4 514	5 015	(501)	-10%	5 467
Transfers and subsidies - Operational	171 662	190 028	188 764	(43)	179 135	184 796	(5 661)	-3%	188 764
Interest	1 548	1 324	1 671	175	1 625	1 534	90	6%	1 671
Operational Revenue	11 094	12 062	11 324	952	10 754	10 419	335	3%	11 324
Gains on disposal of Assets	2 963	2 453	2 930	115	1 689	1 553	136	9%	2 930
Total Revenue (excluding capital transfers and contributions)	**1 179 044**	**1 212 935**	**1 237 783**	**78 545**	**1 090 240**	**1 053 126**	**37 115**	**4%**	**1 237 783**

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

- **Service charges - Electricity** stands above the YTD budgeted projections due to higher consumption by users and no load-shedding.
- **Interest from Current and Non-Current Assets** stands above the YTD budgeted projections due to the interest received on a R40 million investment that matured.
- **Operational Revenue (exchange)** stands above the YTD budgeted projections mainly due to development charges received.
- **Fines, penalties and forfeits** as well as **Licence and permits** stands below the YTD budgeted projections with the amounts being insignificant from a material point of view.
- Revenue for the month of **May 2025** was **R78.545 million** whilst the overall YTD performance **excluding capital transfers** stands at **4% 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) - M11 May									
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	25 195	293 252	302 938	(9 686)	-3%	344 723
Remuneration of councillors	12 005	13 273	13 273	1 024	11 573	11 999	(426)	-4%	13 273
Bulk purchases - electricity	340 332	384 927	405 920	29 683	336 468	349 075	(12 607)	-4%	405 920
Inventory consumed	50 912	68 908	67 888	2 182	25 714	28 807	(3 093)	-11%	67 888
Debt impairment	10 371	3 405	12 021	–	–	–	–		12 021
Depreciation and amortisation	111 938	128 253	125 316	8 912	96 377	111 620	(15 242)	-14%	125 316
Interest	12 335	14 689	10 569	–	2 040	2 040	(0)	0%	10 569
Contracted services	71 683	83 092	83 319	4 696	56 295	73 719	(17 424)	-24%	83 319
Transfers and subsidies	4 424	5 902	4 264	8	2 673	3 231	(558)	-17%	4 264
Irrecoverable debts written off	34 705	45 024	43 829	–	9 474	10 603	(1 129)	-11%	43 829
Operational costs	45 272	65 587	65 346	2 678	41 469	49 455	(7 986)	-16%	65 346
Losses on Disposal of Assets	10 452	22 793	22 793	–	1 439	18 313	(16 874)	-92%	22 793
Other Losses	5 358	11 710	11 710	–	–	–	–		11 710
Total Expenditure	**1 025 495**	**1 189 046**	**1 210 971**	**74 378**	**876 776**	**961 801**	**(85 025)**	**-9%**	**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 expenditure items.
- **Depreciation and amortisation** is 14% below YTD budgeted projections due to the monthly transactions that is below the budgeted cash flows. Year-end transactions will influence the final result.
- **Transfer and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- **Losses on Disposal of Assets –** the balance will be accounted for at year-end.
- Expenditure for the month of **May 2025** was **R74.378 million** whilst the overall YTD performance stands at **9% 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) - M11 May

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	2 165	31 424	40 459	(9 035)	-22%	54 213
Vote 4 - Electricity Services	35 691	55 129	24 791	2 815	21 745	21 951	(205)	-1%	24 791
Vote 6 - Development Services	54 098	165 889	157 370	28 640	106 390	135 915	(29 525)	-22%	157 370
Total Capital Multi-year expenditure	**139 189**	**278 343**	**236 374**	**33 621**	**159 560**	**198 325**	**(38 765)**	**-20%**	**236 374**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	237	778	478	72	410	478	(68)	-14%	478
Vote 2 - Civil Services	59 014	69 710	57 936	3 995	43 747	55 810	(12 063)	-22%	57 936
Vote 3 - Council	11	878	1 287	2	876	1 337	(460)	-34%	1 287
Vote 4 - Electricity Services	31 729	13 843	17 170	841	11 911	13 833	(1 922)	-14%	17 170
Vote 5 - Financial Services	3 220	698	568	–	568	568	(0)	0%	568
Vote 6 - Development Services	1 645	8 935	8 842	–	545	8 835	(8 290)	-94%	8 842
Vote 7 - Municipal Manager	21	412	100	–	19	50	(31)	-62%	100
Vote 8 - Protection Services	3 043	2 882	3 055	1 103	2 891	3 055	(164)	-5%	3 055
Total Capital single-year expenditure	98 920	98 134	89 435	6 012	60 968	83 966	**(22 997)**	**-27%**	89 435
Total Capital Expenditure	**238 110**	**376 478**	**325 809**	**39 633**	**220 528**	**282 291**	**(61 763)**	**-22%**	**325 809**
Capital Expenditure - Functional Classification									
Governance and administration	**8 047**	**4 525**	**3 925**	**128**	**2 985**	**3 926**	(941)	-24%	**3 925**
Executive and council	32	1 290	1 387	2	895	1 387	(491)	-35%	1 387
Finance and administration	8 015	3 236	2 538	126	2 089	2 539	(450)	-18%	2 538
Community and public safety	**24 982**	**24 932**	**25 119**	**1 398**	**22 693**	**24 963**	(2 271)	-9%	**25 119**
Community and social services	693	1 130	895	72	769	746	23	3%	895
Sport and recreation	21 247	20 920	21 169	224	19 033	21 162	(2 129)	-10%	21 169
Public safety	3 043	2 882	3 055	1 103	2 891	3 055	(164)	-5%	3 055
Economic and environmental services	**88 852**	**156 971**	**142 180**	**25 880**	**90 882**	**121 732**	(30 850)	-25%	**142 180**
Planning and development	17 639	24 829	25 530	992	8 769	22 956	(14 187)	-62%	25 530
Road transport	71 213	132 142	116 650	24 889	82 113	98 776	(16 664)	-17%	116 650
Trading services	**116 228**	**190 050**	**154 585**	**12 226**	**103 969**	**131 669**	(27 700)	-21%	**154 585**
Energy sources	66 459	67 741	40 731	3 657	32 605	34 554	(1 948)	-6%	40 731
Water management	25 826	49 869	45 551	5 072	29 280	40 757	(11 477)	-28%	45 551
Waste water management	20 671	39 350	40 791	3 459	24 595	34 886	(10 291)	-29%	40 791
Waste management	3 272	33 090	27 511	39	17 489	21 473	(3 984)	-19%	27 511
Total Capital Expenditure - Functional Classifica	**238 110**	**376 478**	**325 809**	**39 633**	**220 528**	**282 291**	**(61 763)**	**-22%**	**325 809**
Funded by:									
National Government	46 713	52 150	60 945	3 981	47 860	52 576	(4 716)	-9%	60 945
Provincial Government	65 573	174 809	166 190	28 648	106 446	144 735	(38 288)	-26%	166 190
Transfers and subsidies - capital (monetary	1 200	19 033	19 113	2 142	14 208	19 063	(4 855)	-25%	19 113
Transfers recognised - capital	**113 486**	**245 992**	**246 248**	**34 771**	**168 514**	**216 374**	**(47 859)**	**-22%**	**246 248**
Borrowing	–	36 951	–	–	–	–	–		–
Internally generated funds	124 624	93 535	79 562	4 862	52 014	65 917	(13 903)	-21%	79 562
Total Capital Funding	**238 110**	**376 478**	**325 809**	**39 633**	**220 528**	**282 291**	**(61 763)**	**-22%**	**325 809**

- Capital expenditure for the month of **May 2025** amounts to **R39 632 830** and stands at **21.88%** 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 **R220 527 962, a mere 67.69%** of the total budget of **R325 809 709.** This will result in bottlenecks in the last quarter prior to year-end and has the very real potential of material under-performance and a challenging year-end closure.
- Commitments are R26 735 924.

2024-2025 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Adjustments Budget	Month Actual	YTD Expenditure	YTD Budget	YTD Variance R'000	YTD Variance %	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
	WASTE MANAGEMENT										
1	Highlands: Development of new cell	24 038 370	38 805	14 017 289	18 000 000	-3 982 711	-22%	Construction phase	Swartland	95%	RoD for Second phase received. Second Phase awarded, Construction to Commence June 2025.
	ROADS										
2	Roads Swartland: Construction of New Roads	7 672 710	1 568 437	4 588 813	6 426 024	-1 837 211	-29%	Construction Phase	Swartland	70%	Construction commenced 05 March 2025. Project on Schedule
3	Access road and Intersection Upgrading: Illinge Lethu	9 749 214	2 141 959	5 751 932	9 749 214	-3 997 282	-41%	Construction	Illinge Lethu	95%	Project on schedule
4	Riverlands Disaster: Roads and associated earth works	6 468 700	55 886	55 886	1 940 610	-1 884 725	-97%	Planning/Design Phase	Riverlands	8%	Project on schedule. Awaiting Eskom Wayleaves and Section 30A direction
	SPORT & RECREATION										
5	Swimming Pool: Wesbank	12 218 069	-	12 083 152	12 260 700	-177 548	-1%	Complete	Wesbank	100%	Project complete
	HOUSING										
6	Moorreesburg Serviced Sites	56 668 715	9 357 501	40 835 681	49 458 046	-8 622 365	-17%	Construction	Moorreesburg	95%	Project on schedule
7	Malmesbury De Hoop Serviced Sites	76 686 000	17 820 290	53 746 713	66 076 989	-12 330 276	-19%	Construction	Malmesbury	92%	Project on schedule
8	Darling Serviced Sites	18 831 787	1 441 249	11 076 476	16 538 394	-5 461 918	-33%	Construction	Darling	100%	Project on schedule
9	Purchasing of Land: Silvertown	8 300 000	-	-	8 300 000	-8 300 000	-100%	Project delayed	Chatsworth	10%	Project delayed due to court interdict.
	ELECTRICAL SERVICES										
10	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	22 401 642	2 890 464	20 950 957	20 501 642	449 315	2%	Construction	Malmesbury	91%	Project on schedule
	TOTAL	**243 035 207**	**35 314 589**	**163 106 899**	**209 251 619**	**-46 144 720**	**-22%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May					
Description of financial indicator	Basis of calculation	Budget Year 2024/25			
		Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	2.2%	1.4%	1.2%	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%	7.4%	6.1%
Gearing	Long Term Borrowing/ Funds & Reserves	17.5%	7.4%	11.1%	7.4%
Liquidity					
Current Ratio	Current assets/current liabilities	4:1	6:1	6:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	4:4	5:1	4:4
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.0%	97.0%	97.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	99.63%	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%	26.9%	27.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.9%	6.2%	5.8%	6.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	11.8%	11.0%	1.0%	11.0%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	13.3%	12.7%	1.9%	12.7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.1%	17.9%	16.3%	17.9%
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 - M11 May

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	15 124	184 224	184 639	(415)	-0%	201 371
Service charges	630 655	644 470	666 652	54 853	658 294	619 212	39 082	6%	666 652
Investment revenue	84 764	88 998	91 790	4 584	18 813	15 698	3 114	20%	91 790
Transfers and subsidies - Operational	171 662	190 028	188 764	(43)	179 135	184 796	(5 661)	(0)	188 764
Other own revenue	128 788	90 067	89 205	4 028	49 775	48 780	995	2%	90 067
Total Revenue (excluding capital transfers and contributions)	**1 179 044**	**1 212 935**	**1 237 783**	**78 545**	**1 090 240**	**1 053 126**	**37 115**	**4%**	**1 237 783**
Employee costs	315 709	341 481	344 723	25 195	293 252	302 938	(9 686)	-3%	344 723
Remuneration of Councillors	12 005	13 273	13 273	1 024	11 573	11 999	(426)	-4%	13 273
Depreciation and amortisation	111 938	128 253	125 316	8 912	96 377	111 620	(15 242)	-14%	125 316
Interest	12 335	14 689	10 569	–	2 040	2 040	(0)	-0%	10 569
Inventory consumed and bulk purchases	391 244	453 835	473 808	31 865	362 183	377 883	(15 700)	-4%	473 808
Transfers and subsidies	4 424	5 902	4 264	8	2 673	3 231	(558)	-17%	4 264
Other expenditure	177 841	231 611	239 019	7 374	108 677	152 090	(43 413)	-29%	239 019
Total Expenditure	**1 025 495**	**1 189 046**	**1 210 971**	**74 378**	**876 776**	**961 801**	**(85 025)**	**-9%**	**1 210 971**
Surplus/(Deficit)	**153 548**	**23 889**	**26 812**	**4 167**	**213 464**	**91 325**	**122 139**	**134%**	**26 812**
Transfers and subsidies - capital (monetary	113 470	246 062	247 277	36 660	192 147	211 578	(19 431)	-9%	247 277
Transfers and subsidies - capital (in-kind)	307	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**267 325**	**269 951**	**274 089**	**40 827**	**405 611**	**302 903**	**102 708**	**34%**	**274 089**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**274 089**	**40 827**	**405 611**	**302 903**	**102 708**	**34%**	**274 089**
Capital expenditure & funds sources									
Capital expenditure	**238 110**	**376 478**	**325 809**	**39 633**	**220 528**	**282 291**	**(61 763)**	**-22%**	**325 809**
Capital transfers recognised	113 486	245 992	246 248	34 771	168 514	216 374	(47 859)	-22%	246 248
Borrowing	–	36 951	–	–	–	–	–		–
Internally generated funds	**124 624**	**93 535**	**79 562**	**4 862**	**52 014**	**65 917**	**(13 903)**	**-21%**	**79 562**
Total sources of capital funds	**238 110**	**376 478**	**325 809**	**39 633**	**220 528**	**282 291**	**(61 763)**	**-22%**	**325 809**
Financial position									
Total current assets	677 624	669 334	751 676		965 728				751 676
Total non current assets	2 683 524	2 907 287	2 861 225		2 793 833				2 861 225
Total current liabilities	169 257	160 289	132 114		153 371				132 114
Total non current liabilities	180 345	219 781	195 152		179 170				195 152
Community wealth/Equity	**3 011 546**	**3 196 551**	**3 285 636**		**3 021 408**				**3 285 636**
Cash flows									
Net cash from (used) operating	306 894	470 661	432 811	112 180	623 994	454 136	(169 858)	-37%	432 811
Net cash from (used) investing	(508 197)	(430 201)	(368 718)	(35 905)	(247 718)	(322 130)	(74 412)	23%	(368 718)
Net cash from (used) financing	(50 223)	29 182	(4 956)	157	(786)	(2 270)	(1 484)	65%	(4 956)
Cash/cash equivalents at the month/year end	**470 491**	**464 184**	**529 629**	**–**	**845 981**	**600 228**	**(245 753)**	**-41%**	**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	66 751	15 311	4 785	3 137	1 873	3 144	6 851	33 502	135 354
Creditors Age Analysis									
Total Creditors	4 763	3	–	–	–	–	–	–	4 766

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May									
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**	**21 035**	**291 802**	**289 717**	2 085	1%	**384 791**
Executive and council	154	352	403	29	330	318	12	4%	403
Finance and administration	335 171	377 305	384 389	21 007	291 472	289 400	2 073	1%	384 389
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**132 967**	**257 564**	**238 962**	**32 762**	**157 684**	**185 433**	(27 749)	-15%	**238 962**
Community and social services	14 480	14 098	13 271	1 429	13 220	12 434	786	6%	13 271
Sport and recreation	15 078	10 771	10 891	357	10 943	10 171	772	8%	10 891
Public safety	49 108	48 570	41 282	(1 143)	10 215	10 195	20	0%	41 282
Housing	54 302	184 126	173 519	32 119	123 306	152 633	(29 327)	-19%	173 519
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**37 056**	**30 176**	**40 518**	**5 000**	**27 635**	**31 072**	(3 437)	-11%	**40 518**
Planning and development	5 718	5 107	5 514	494	5 239	5 107	133	3%	5 514
Road transport	31 338	25 069	35 004	4 506	22 396	25 966	(3 570)	-14%	35 004
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**787 454**	**793 563**	**820 750**	**56 407**	**805 261**	**758 447**	**46 815**	6%	**820 750**
Energy sources	498 206	488 849	513 084	43 766	507 113	472 661	34 452	7%	513 084
Water management	129 142	127 631	125 972	4 530	121 756	118 125	3 631	3%	125 972
Waste water management	102 317	96 863	103 313	5 324	101 384	93 674	7 710	8%	103 313
Waste management	57 789	80 220	78 382	2 787	75 009	73 987	1 022	1%	78 382
Other	**19**	**38**	**38**	**–**	**5**	**35**	**(30)**	**-87%**	**38**
Total Revenue - Functional	**1 292 821**	**1 458 997**	**1 485 060**	**115 204**	**1 282 388**	**1 264 704**	**17 684**	**1%**	**1 485 060**
Expenditure - Functional									
Governance and administration	**165 465**	**190 151**	**188 560**	**11 700**	**148 798**	**163 118**	(14 320)	-9%	**188 560**
Executive and council	25 663	30 451	29 822	1 532	24 764	26 775	(2 010)	-8%	29 822
Finance and administration	137 875	156 988	156 046	10 019	121 884	133 985	(12 102)	-9%	156 046
Internal audit	1 927	2 711	2 692	149	2 149	2 358	(208)	-9%	2 692
Community and public safety	**163 105**	**195 859**	**178 732**	**10 130**	**118 417**	**135 345**	(16 927)	-13%	**178 732**
Community and social services	26 369	28 670	29 563	1 924	23 653	26 066	(2 413)	-9%	29 563
Sport and recreation	35 933	40 196	39 113	2 824	31 335	34 556	(3 221)	-9%	39 113
Public safety	96 053	104 801	96 671	5 078	59 806	65 100	(5 295)	-8%	96 671
Housing	4 750	22 192	13 385	304	3 624	9 623	(5 999)	-62%	13 385
Economic and environmental services	**72 830**	**91 889**	**92 679**	**5 704**	**63 334**	**81 705**	(18 371)	-22%	**92 679**
Planning and development	15 525	16 965	16 330	1 448	14 121	14 331	(210)	-1%	16 330
Road transport	57 305	74 923	76 349	4 256	49 213	67 374	(18 161)	-27%	76 349
Trading services	**621 656**	**708 641**	**748 625**	**46 820**	**544 061**	**579 669**	**(35 608)**	-6%	**748 625**
Energy sources	391 682	452 643	470 548	33 587	380 998	401 171	(20 173)	-5%	470 548
Water management	91 862	108 519	123 587	4 023	46 826	53 976	(7 150)	-13%	123 587
Waste water management	78 216	81 920	88 642	5 508	68 199	73 128	(4 928)	-7%	88 642
Waste management	59 896	65 559	65 849	3 702	48 037	51 394	(3 357)	-7%	65 849
Other	**2 439**	**2 506**	**2 374**	**23**	**2 166**	**1 965**	**201**	**10%**	**2 374**
Total Expenditure - Functional	**1 025 495**	**1 189 046**	**1 210 971**	**74 378**	**876 776**	**961 801**	**(85 025)**	**-9%**	**1 210 971**
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**274 089**	**40 827**	**405 611**	**302 903**	**102 708**	**34%**	**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) - M11 May									
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	594	11 751	11 716	36	0.3%	12 533
Vote 2 - Civil Services	323 767	327 034	340 042	16 823	319 170	308 560	10 610	3.4%	340 042
Vote 3 - Council	154	352	403	29	330	318	12	3.9%	403
Vote 4 - Electricity Services	498 222	488 867	513 102	43 767	507 128	472 678	34 450	7.3%	513 102
Vote 5 - Financial Services	331 234	374 410	380 819	20 897	289 787	287 133	2 654	0.9%	380 819
Vote 6 - Development Services	64 426	193 449	183 914	33 433	133 711	162 401	(28 690)	-17.7%	183 914
Vote 7 - Municipal Manager	–	–	80	–	–	–	–		80
Vote 8 - Protection Services	59 887	61 454	54 167	(338)	20 510	21 898	(1 389)	-6.3%	54 167
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
Total Revenue by Vote	**1 292 821**	**1 458 997**	**1 485 060**	**115 204**	**1 282 388**	**1 264 704**	**17 684**	**1.4%**	**1 485 060**
Expenditure by Vote									
Vote 1 - Corporate Services	43 205	46 746	47 664	3 017	37 815	41 769	(3 954)	-9.5%	47 664
Vote 2 - Civil Services	355 064	393 895	418 145	21 968	264 799	302 995	(38 197)	-12.6%	418 145
Vote 3 - Council	21 803	26 049	25 374	1 239	21 117	22 921	(1 804)	-7.9%	25 374
Vote 4 - Electricity Services	392 325	458 585	475 882	33 567	383 635	405 852	(22 217)	-5.5%	475 882
Vote 5 - Financial Services	63 358	81 680	78 332	5 137	60 183	64 865	(4 682)	-7.2%	78 332
Vote 6 - Development Services	30 997	51 379	41 940	2 671	27 960	34 724	(6 765)	-19.5%	41 940
Vote 7 - Municipal Manager	8 465	10 030	10 025	663	8 312	8 750	(438)	-5.0%	10 025
Vote 8 - Protection Services	110 278	120 682	113 608	6 115	72 957	79 925	(6 968)	-8.7%	113 608
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**1 025 495**	**1 189 046**	**1 210 971**	**74 378**	**876 776**	**961 801**	**(85 025)**	**-8.8%**	**1 210 971**
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**274 089**	**40 827**	**405 611**	**302 903**	**102 708**	**33.9%**	**274 089**

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	443 249	451 420	472 747	41 783	470 034	439 682	30 352	7%	472 747
Service charges - Water	92 982	97 940	98 216	4 258	95 009	91 858	3 151	3%	98 216
Service charges - Waste Water Management	60 461	57 022	57 625	5 535	57 767	52 782	4 985	9%	57 625
Service charges - Waste management	33 963	38 087	38 064	3 276	35 484	34 891	594	2%	38 064
Sale of Goods and Rendering of Services	14 571	13 619	14 129	878	13 935	13 236	699	5%	14 129
Agency services	5 348	6 787	6 787	378	5 295	6 110	(815)	-13%	6 787
Interest earned from Receivables	3 695	3 407	4 115	400	3 696	3 696	0	0%	4 115
Interest from Current and Non Current Assets	84 764	88 998	91 790	4 584	18 813	15 698	3 114	20%	91 790
Rental from Fixed Assets	1 382	1 930	1 930	161	1 756	1 771	(16)	-1%	1 930
Operational Revenue	44 525	4 028	9 640	535	6 271	5 166	1 105	21%	9 640
Non-Exchange Revenue									
Property rates	163 175	199 371	201 371	15 124	184 224	184 639	(415)	0%	201 371
Fines, penalties and forfeits	38 582	38 991	31 213	19	241	280	(39)	-14%	31 213
Licence and permits	5 079	5 467	5 467	414	4 514	5 015	(501)	-10%	5 467
Transfers and subsidies - Operational	171 662	190 028	188 764	(43)	179 135	184 796	(5 661)	-3%	188 764
Interest	1 548	1 324	1 671	175	1 625	1 534	90	6%	1 671
Operational Revenue	11 094	12 062	11 324	952	10 754	10 419	335	3%	11 324
Gains on disposal of Assets	2 963	2 453	2 930	115	1 689	1 553	136	9%	2 930
Total Revenue (excluding capital transfers and contributions)	**1 179 044**	**1 212 935**	**1 237 783**	**78 545**	**1 090 240**	**1 053 126**	**37 115**	**4%**	**1 237 783**
Expenditure By Type									
Employee related costs	315 709	341 481	344 723	25 195	293 252	302 938	(9 686)	-3%	344 723
Remuneration of councillors	12 005	13 273	13 273	1 024	11 573	11 999	(426)	-4%	13 273
Bulk purchases - electricity	340 332	384 927	405 920	29 683	336 468	349 075	(12 607)	-4%	405 920
Inventory consumed	50 912	68 908	67 888	2 182	25 714	28 807	(3 093)	-11%	67 888
Debt impairment	10 371	3 405	12 021	–	–	–	–		12 021
Depreciation and amortisation	111 938	128 253	125 316	8 912	96 377	111 620	(15 242)	-14%	125 316
Interest	12 335	14 689	10 569	–	2 040	2 040	(0)	0%	10 569
Contracted services	71 683	83 092	83 319	4 696	56 295	73 719	(17 424)	-24%	83 319
Transfers and subsidies	4 424	5 902	4 264	8	2 673	3 231	(558)	-17%	4 264
Irrecoverable debts written off	34 705	45 024	43 829	–	9 474	10 603	(1 129)	-11%	43 829
Operational costs	45 272	65 587	65 346	2 678	41 469	49 455	(7 986)	-16%	65 346
Losses on Disposal of Assets	10 452	22 793	22 793	–	1 439	18 313	(16 874)	-92%	22 793
Other Losses	5 358	11 710	11 710	–	–	–	–		11 710
Total Expenditure	**1 025 495**	**1 189 046**	**1 210 971**	**74 378**	**876 776**	**961 801**	**(85 025)**	**-9%**	**1 210 971**
Surplus/(Deficit)	**153 548**	**23 889**	**26 812**	**4 167**	**213 464**	**91 325**	**122 139**	**0**	**26 812**
Transfers and subsidies - capital (monetary	113 470	246 062	247 277	36 660	192 147	211 578	(19 431)	(0)	247 277
Transfers and subsidies - capital (in-kind)	307	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**267 325**	**269 951**	**274 089**	**40 827**	**405 611**	**302 903**	**102 708**	**0**	**274 089**
Intercompany/Parent subsidiary transactions							–		
Surplus/ (Deficit) for the year	**267 325**	**269 951**	**274 089**	**40 827**	**405 611**	**302 903**	**102 708**	**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) - M11 May									
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	2 165	31 424	40 459	(9 035)	-22%	54 213
Vote 4 - Electricity Services	35 691	55 129	24 791	2 815	21 745	21 951	(205)	-1%	24 791
Vote 6 - Development Services	54 098	165 889	157 370	28 640	106 390	135 915	(29 525)	-22%	157 370
Total Capital Multi-year expenditure	**139 189**	**278 343**	**236 374**	**33 621**	**159 560**	**198 325**	**(38 765)**	**-20%**	**236 374**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	237	778	478	72	410	478	(68)	-14%	478
Vote 2 - Civil Services	59 014	69 710	57 936	3 995	43 747	55 810	(12 063)	-22%	57 936
Vote 3 - Council	11	878	1 287	2	876	1 337	(460)	-34%	1 287
Vote 4 - Electricity Services	31 729	13 843	17 170	841	11 911	13 833	(1 922)	-14%	17 170
Vote 5 - Financial Services	3 220	698	568	–	568	568	(0)	0%	568
Vote 6 - Development Services	1 645	8 935	8 842	–	545	8 835	(8 290)	-94%	8 842
Vote 7 - Municipal Manager	21	412	100	–	19	50	(31)	-62%	100
Vote 8 - Protection Services	3 043	2 882	3 055	1 103	2 891	3 055	(164)	-5%	3 055
Total Capital single-year expenditure	98 920	98 134	89 435	6 012	60 968	83 966	**(22 997)**	**-27%**	89 435
Total Capital Expenditure	**238 110**	**376 478**	**325 809**	**39 633**	**220 528**	**282 291**	**(61 763)**	**-22%**	**325 809**
Capital Expenditure - Functional Classification									
Governance and administration	**8 047**	**4 525**	**3 925**	**128**	**2 985**	**3 926**	(941)	-24%	**3 925**
Executive and council	32	1 290	1 387	2	895	1 387	(491)	-35%	1 387
Finance and administration	8 015	3 236	2 538	126	2 089	2 539	(450)	-18%	2 538
Community and public safety	**24 982**	**24 932**	**25 119**	**1 398**	**22 693**	**24 963**	(2 271)	-9%	**25 119**
Community and social services	693	1 130	895	72	769	746	23	3%	895
Sport and recreation	21 247	20 920	21 169	224	19 033	21 162	(2 129)	-10%	21 169
Public safety	3 043	2 882	3 055	1 103	2 891	3 055	(164)	-5%	3 055
Economic and environmental services	**88 852**	**156 971**	**142 180**	**25 880**	**90 882**	**121 732**	(30 850)	-25%	**142 180**
Planning and development	17 639	24 829	25 530	992	8 769	22 956	(14 187)	-62%	25 530
Road transport	71 213	132 142	116 650	24 889	82 113	98 776	(16 664)	-17%	116 650
Trading services	**116 228**	**190 050**	**154 585**	**12 226**	**103 969**	**131 669**	(27 700)	-21%	**154 585**
Energy sources	66 459	67 741	40 731	3 657	32 605	34 554	(1 948)	-6%	40 731
Water management	25 826	49 869	45 551	5 072	29 280	40 757	(11 477)	-28%	45 551
Waste water management	20 671	39 350	40 791	3 459	24 595	34 886	(10 291)	-29%	40 791
Waste management	3 272	33 090	27 511	39	17 489	21 473	(3 984)	-19%	27 511
Total Capital Expenditure - Functional Classifica	**238 110**	**376 478**	**325 809**	**39 633**	**220 528**	**282 291**	**(61 763)**	**-22%**	**325 809**
Funded by:									
National Government	46 713	52 150	60 945	3 981	47 860	52 576	(4 716)	-9%	60 945
Provincial Government	65 573	174 809	166 190	28 648	106 446	144 735	(38 288)	-26%	166 190
Transfers and subsidies - capital (monetary	1 200	19 033	19 113	2 142	14 208	19 063	(4 855)	-25%	19 113
Transfers recognised - capital	**113 486**	**245 992**	**246 248**	**34 771**	**168 514**	**216 374**	**(47 859)**	**-22%**	**246 248**
Borrowing	–	36 951	–	–	–	–	–		–
Internally generated funds	124 624	93 535	79 562	4 862	52 014	65 917	(13 903)	-21%	79 562
Total Capital Funding	**238 110**	**376 478**	**325 809**	**39 633**	**220 528**	**282 291**	**(61 763)**	**-22%**	**325 809**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M11 May					
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	741 658	529 629
Trade and other receivables from exchange transactions	102 876	97 905	104 984	127 644	104 984
Receivables from non-exchange transactions	34 292	32 595	45 794	29 367	45 794
Current portion of non-current receivables	(335)	–	(287)	(287)	(287)
Inventory	21 603	29 555	38 030	57 220	38 030
VAT	32 467	44 910	32 467	9 968	32 467
Other current assets	16 230	185	1 058	158	1 058
Total current assets	**677 624**	**669 334**	**751 676**	**965 728**	**751 676**
Non current assets					
Investments	333 119	333 028	333 119	333 119	333 119
Investment property	24 941	20 041	24 327	24 580	24 327
Property, plant and equipment	2 320 841	2 552 627	2 499 280	2 431 605	2 499 280
Heritage assets	4 121	1 345	4 121	4 121	4 121
Intangible assets	503	246	378	409	378
Total non current assets	**2 683 524**	**2 907 287**	**2 861 225**	**2 793 833**	**2 861 225**
TOTAL ASSETS	**3 361 148**	**3 576 621**	**3 612 901**	**3 759 561**	**3 612 901**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	5 456	3 544	6 044	2 821	6 044
Consumer deposits	19 660	18 846	20 160	20 790	20 160
Trade and other payables from exchange transactions	81 064	87 948	67 130	62 043	67 130
Trade and other payables from non-exchange transactions	30 494	–	8 099	49 095	8 099
Provision	23 154	13 758	23 388	17 239	23 388
VAT	9 430	36 194	7 293	1 383	7 293
Total current liabilities	**169 257**	**160 289**	**132 114**	**153 371**	**132 114**
Non current liabilities					
Financial liabilities	33 358	62 019	27 314	33 358	27 314
Provision	70 059	82 158	76 739	68 884	76 739
Other non-current liabilities	76 928	75 605	91 100	76 928	91 100
Total non current liabilities	**180 345**	**219 781**	**195 152**	**179 170**	**195 152**
TOTAL LIABILITIES	**349 602**	**380 070**	**327 266**	**332 541**	**327 266**
NET ASSETS	**3 011 546**	**3 196 551**	**3 285 636**	**3 427 019**	**3 285 636**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	2 712 125	2 841 942	2 915 289	2 721 987	2 915 289
Reserves and funds	299 421	354 610	370 346	299 421	370 346
TOTAL COMMUNITY WEALTH/EQUITY	**3 011 546**	**3 196 551**	**3 285 636**	**3 021 408**	**3 285 636**

Note: The difference between Net Assets and Total Community Wealth/Equity is the YTD operating surplus and deficit amount that will only be recognised at year-end.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M11 May									
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	65 973	269 651	178 488	91 163	51%	190 960
Service charges	599 122	643 646	647 860	66 963	692 952	590 009	102 943	17%	647 860
Other revenue	43 341	284 882	288 568	57 115	210 882	259 371	(48 489)	-19%	288 568
Transfers and Subsidies - Operational	171 246	190 068	188 731	5 200	189 796	174 229	15 567	9%	188 731
Transfers and Subsidies - Capital	133 513	246 022	225 965	–	220 790	225 520	(4 731)	-2%	225 965
Interest	55 995	88 998	91 790	1 199	21 927	15 290	6 637	43%	91 790
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(839 717)	(1 163 758)	(1 192 911)	(84 269)	(979 962)	(976 018)	3 944	0%	(1 192 911)
Interest	(6 897)	(8 010)	(3 889)	–	(2 040)	(7 342)	(5 302)	72%	(3 889)
Transfers and Subsidies	(4 724)	(5 902)	(4 264)	–	–	(5 410)	(5 410)	100%	(4 264)
NET CASH FROM/(USED) OPERATING ACTIVITI	**306 894**	**470 661**	**432 811**	**112 180**	**623 994**	**454 136**	**(169 858)**	**-37%**	**432 811**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 829	2 453	2 930	115	1 689	2 249	(560)	-25%	2 930
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	(300 000)	–	–	–	(33 119)	–	(33 119)	#DIV/0!	–
Payments									
Capital assets	(210 026)	(432 655)	(371 647)	(36 020)	(216 288)	(324 379)	(108 091)	33%	(371 647)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**(508 197)**	**(430 201)**	**(368 718)**	**(35 905)**	**(247 718)**	**(322 130)**	**(74 412)**	**23%**	**(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	157	1 849	458	1 390	303%	500
Payments									
Repayment of borrowing	(52 037)	(11 318)	(5 456)	–	(2 634)	(2 728)	(93)	3%	(5 456)
NET CASH FROM/(USED) FINANCING ACTIVITIE	**(50 223)**	**29 182**	**(4 956)**	**157**	**(786)**	**(2 270)**	**(1 484)**	**65%**	**(4 956)**
NET INCREASE/ (DECREASE) IN CASH HELD	**(251 526)**	**69 641**	**59 138**	**76 432**	**375 490**	**129 737**			**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		845 981	600 228			529 629

The Cash and cash equivalents as at 31 May 2025 include investments made to the amount of R564 223 341.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May											
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	10 305	4 840	2 091	1 801	803	796	999	9 419	31 054	13 817
Trade and Other Receivables from Exchange Transactions - Electricity	1300	35 062	4 022	481	83	59	234	136	1 544	41 621	2 056
Receivables from Non-exchange Transactions - Property Rates	1400	14 804	3 209	1 081	359	193	1 202	4 000	10 283	35 131	16 037
Receivables from Exchange Transactions - Waste Water Management	1500	4 543	1 708	565	422	379	409	774	5 167	13 967	7 151
Receivables from Exchange Transactions - Waste Management	1600	3 778	1 301	452	367	318	421	800	5 050	12 486	6 955
Receivables from Exchange Transactions - Property Rental Debtors	1700	55	23	6	3	1	1	0	39	128	44
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 797)	208	110	102	120	81	142	2 000	966	2 445
Total By Income Source	**2000**	**66 751**	**15 311**	**4 785**	**3 137**	**1 873**	**3 144**	**6 851**	**33 502**	**135 354**	**48 506**
2023/24 - totals only		57 722	12 368	3 244	2 950	1 682	3 514	4 373	29 731	**115 585**	**42 250**
Debtors Age Analysis By Customer Group											
Organs of State	2200	2 094	2 345	1 024	54	37	135	756	1 905	8 351	2 887
Commercial	2300	31 738	1 831	123	62	47	127	129	1 312	35 368	1 677
Households	2400	32 919	11 136	3 637	3 021	1 789	2 882	5 966	30 284	91 635	43 942
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**66 751**	**15 311**	**4 785**	**3 137**	**1 873**	**3 144**	**6 851**	**33 502**	**135 354**	**48 506**

Total Debtors has decreased from **R 143 812 603** in April 2025 to **R 135 353 519** in May 2025.

The collection rate for May 2025 was **95.54%** compared to **89.34%** in April 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 - M11 May											
Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	4 763	3	–	–	–				4 766	4 388
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	1000									–	
Total By Customer Type	**1000**	**4 763**	**3**	**–**	**–**	**–**	**–**	**–**	**–**	**4 766**	**4 388**

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	**Outstanding Amount**	**Invoice(s) date(s)**	**Dispute/Reason for non-payment**	**Remedial action**
Barloworld Equipment	874.37	01/04/2025	Dispute on the goods received by the user department	Awating authorisarion from user department
Barloworld Equipment	353.51	04/04/2025	Dispute on the goods received by the user department	Awating authorisarion from user department
Barloworld Equipment	1 716.67	25/04/2025	Dispute on the goods received by the user department	Awating authorisarion from user department

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May											
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%		13 060	–	(3 836)	–	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	1 759	–	–	61 759
AFRICAN BANK		4 Months	Fixed	Fixed	8.80%	27/06/2025	60 000	1 837	–	–	61 837
Municipality sub-total							941 179	78 888	(47 140)	–	972 927
TOTAL INVESTMENTS AND	2						941 179	78 888	(47 140)	–	972 927

- As at 31 May 2025 total investments made amount to R 864 223 341.
- During the month of May 2025, investments to the amount of R 40 million matured.

Commitments against Cash & Cash Equivalents			
	30 April 2025	Transactions / Movement 2024/2025	Current Month
Cash & Cash Equivalents:	**R 1 051 536 696**		**R 1 041 639 058**
Primary Bank Account	R 139 464 883	R 33 590 009	R 173 054 892
Short Term Investments (Less than 6 months)	R 193 059 801	R -3 836 460	R 189 223 341
Medium Term Investments (More than 6 months)	R 415 000 000	R -40 000 000	R 375 000 000
Longterm Investments	R 300 000 000		R 300 000 000
Cash Floats	R 4 012 012	R 348 813	R 4 360 825
Commitments:	**R 295 242 638**		**R 231 595 022**
Unspent Committed Conditional Grants	R 23 275 206		R 23 275 206
Capital funding requirement 2024/25 (Grants & Loans)	R 112 503 862	R -33 725 466	R 78 778 395
Capital Replacement Reserve Movement	R 32 410 085	R -4 717 212	R 27 692 873
Loan repayment due Dec / June	R 8 528 427	R -	R 8 528 427
Consumer Deposits	R 20 693 229	R 96 350	R 20 789 579
Creditor payments	R 3 847 827	R 917 969	R 4 765 797
Salaries	R 81 962 785	R -26 219 257	R 55 743 528
Bad Debt Contributions	R 12 021 217		R 12 021 217
Working Capital			**R 810 044 036**

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 - M11 May									
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	4 832	30 212	30 212	–		31 103
Community Development Workers	38	38	38	–	38	38	–		38
Human Settlements	–	9 345	8 103	4 832	7 342	7 342	–		8 103
Title deeds Restoration	–	30	30	–	–	–	–		30
Municipal Accreditation and Capacity Building Grant	245	249	249	–	249	249	–		249
Libraries	12 254	12 002	12 002	–	12 002	12 002	–		12 002
Proclaimed Roads Subsidy	170	170	170	–	170	170	–		170
Establishment of a K9 Unit	3 305	3 732	4 132	–	4 132	4 132	–		4 132
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	5 712	–	5 712	5 712	–		5 712
WC Mun Energy Resiliance Grant	680	–	–	–	–	–	–		–
Municipal Service Delivery and Capacity Building 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	4 832	187 585	187 585	–		188 476
Capital Transfers and Grants									
National Government:	46 713	52 150	60 945	–	60 945	60 945	–		60 945
Municipal Infrastructure Grant (MIG)	23 055	29 332	29 302	–	29 302	29 302	–		29 302
Integrated National Electrification Programme (municipal)	23 658	22 818	22 402	–	22 402	22 402	–		22 402
Municipal Disaster Response Grant	–	–	9 241	–	9 241	9 241	–		9 241
							–		
Provincial Government:	64 291	174 879	163 912	–	162 274	162 274	–		163 912
Human Settlements	61 308	174 289	163 322	–	161 684	161 684	–		163 322
RSEP/VPUU Municipal Projects	500	–	–	–	–	–	–		–
Libraries	50	50	50	–	50	50	–		50
Establishment of a K9 Unit	40	40	40	–	40	40	–		40
Sport Development	966	500	500	–	500	500	–		500
Non-Motorised Transport	500	–		–	–	–	–		–
Fire Service Capacity Building Grant	926	–		–	–	–	–		–
							–		
Total Capital Transfers and Grants	111 004	227 029	224 857	–	223 219	223 219	–		224 857
TOTAL RECEIPTS OF TRANSFERS & GRANTS	280 704	415 831	413 333	4 832	410 804	410 804	–		413 333

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**146 615**	**156 957**	**157 723**	**7 280**	**81 228**	**88 827**	**(7 599)**	**-8.6%**	**157 723**
Local Government Equitable Share	143 235	153 764	153 764	6 745	77 770	85 335	(7 565)	-8.9%	153 764
Finance Management	1 550	1 600	1 600	369	1 100	1 350	(251)	-18.6%	1 600
EPWP Incentive	1 830	1 593	1 593	166	1 594	1 445	149	10.3%	1 593
Integrated National Electrification Programme	–	–	416	–	416	347	69	20.0%	416
Municipal Disaster Response Grant	–	–	350	–	347	350	(3)	-0.7%	350
Provincial Government:	**23 057**	**31 844**	**31 103**	**2 218**	**25 172**	**25 337**	**(164)**	**-0.6%**	**31 103**
Community Development Workers	37	38	38	–	33	29	4	13.3%	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	145	228	(83)	-36.4%	249
Libraries	12 254	12 002	12 002	929	10 786	11 813	(1 027)	-8.7%	12 002
Proclaimed Roads Subsidy	170	170	170	–	148	141	7	4.8%	170
Establishment of a K9 Unit	3 305	3 732	4 132	573	6 319	5 946	373	6.3%	4 132
Establishment of a Law Enforcement Reaction Unit	5 509	5 712	5 712	695	7 250	6 677	573	8.6%	5 712
WC Mun Energy Resiliance Grant	680	–	–	–	–	–	–		–
Municipal Service Delivery and Capacity Building Grant	500	–	–	–	–	–	–		–
Thusong Grant	–	150	150	–	130	120	11	9.0%	150
WC Financial Management Capability Grant (Bursaries)	85	–	100	–	1	50	(49)	-99.0%	100
Fire Kits	282	417	417	–	360	332	28	8.6%	417
Total operating expenditure of Transfers and Grants:	**169 672**	**188 801**	**188 826**	**9 498**	**106 401**	**114 164**	**(7 763)**	**-6.8%**	**188 826**
Capital expenditure of Transfers and Grants									
National Government:	**46 713**	**52 150**	**61 361**	**3 925**	**47 804**	**49 804**	**(2 000)**	**-4.0%**	**61 361**
Municipal Infrastructure Grant (MIG)	23 055	29 332	29 302	1 035	26 853	29 302	(2 449)	-8.4%	29 302
Integrated National Electrification Programme (municipal)	23 658	22 818	22 818	2 890	20 951	20 502	449	2.2%	22 818
Municipal Disaster Response Grant	–	–	9 241	–	–	–	–		9 241
Provincial Government:	**57 179**	**174 879**	**166 260**	**28 648**	**106 446**	**144 735**	(38 288)	-26.5%	**166 260**
Human Settlements	54 196	174 289	165 670	28 640	106 390	144 215	(37 825)	-26.2%	165 670
RSEP/VPUU Municipal Projects	500	–	–	–	–	–	–		–
Libraries	50	50	50	2	45	50	(5)	-9.5%	50
Establishment of a K9 Unit	40	40	40	6	11	35	(24)	-68.2%	40
Sport Development	966	500	500	–	–	435	(435)	-100.0%	500
Non-Motorised Transport	500	–	–	–	–	–	–		–
Fire Service Capacity Building Grant	926	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	**103 892**	**227 029**	**227 621**	**32 573**	**154 250**	**194 538**	**(40 288)**	**-20.7%**	**227 621**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**273 564**	**415 831**	**416 447**	**42 070**	**260 651**	**308 702**	**(48 052)**	**-15.6%**	**416 447**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May					
Description	Budget Year 2024/25				
R thousands	Approved Rollover 2023/24	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	350	–	347	3	0.7%
Municipal Disaster Response Grant	350	–	347	3	0.7%
				–	
Total operating expenditure of Approved Roll-overs	350	–	347	3	0.7%
Capital expenditure of Approved Roll-overs					
Provincial Government:	5 947	–	5 947	–	
Human Settlements Development Grant	5 947	–	5 947	–	
				–	
Total capital expenditure of Approved Roll-overs	5 947	–	5 947	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	6 297	–	6 295	3	0.0%

Section 9 – Expenditure on Councillor, Senior Managers and Other Staff

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May									
	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	8 743	9 056	(313)	-3%	10 018
Pension and UIF Contributions	925	977	977	79	897	883	14	2%	977
Medical Aid Contributions	203	213	213	19	199	193	6	3%	213
Cellphone Allowance	1 122	1 181	1 181	90	991	1 067	(76)	-7%	1 181
Other benefits and allowances	811	885	885	68	743	800	(57)	-7%	885
Sub Total - Councillors	**12 005**	**13 273**	**13 273**	**1 024**	**11 573**	**11 999**	**(426)**	**-4%**	**13 273**
Senior Managers of the Municipality									
Basic Salaries and Wages	10 224	10 180	8 720	948	10 746	10 259	486	5%	8 720
Pension and UIF Contributions	1 789	1 953	1 953	163	1 905	1 790	115	6%	1 953
Medical Aid Contributions	418	468	468	39	407	429	(22)	-5%	468
Performance Bonus	1 155	1 215	1 215	–	1 791	1 215	576	47%	1 215
Motor Vehicle Allowance	1 049	1 043	843	80	875	874	0	0%	843
Cellphone Allowance	257	266	266	22	238	238	–		266
Other benefits and allowances	309	285	285	26	299	307	(8)	-2%	285
Payments in lieu of leave	–	35	35	–	–	–	–		35
Post-retirement benefit obligations	1 601	1 601	1 748	–	–	–	–		1 748
Sub Total - Senior Managers of Municipality	**16 802**	**17 045**	**15 531**	**1 276**	**16 259**	**15 140**	**1 120**	**7%**	**15 531**
Other Municipal Staff									
Basic Salaries and Wages	174 911	197 651	196 972	15 846	173 013	178 399	(5 386)	-3%	196 972
Pension and UIF Contributions	31 719	35 522	35 450	2 858	31 144	32 502	(1 358)	-4%	35 450
Medical Aid Contributions	14 035	15 634	15 909	1 269	13 732	14 560	(828)	-6%	15 909
Overtime	19 680	15 726	19 262	1 494	18 197	17 122	1 075	6%	19 262
Motor Vehicle Allowance	6 028	6 354	6 811	551	6 220	6 070	150	2%	6 811
Cellphone Allowance	682	708	708	58	633	656	(22)	-3%	708
Housing Allowances	1 144	1 279	1 392	98	1 112	1 269	(157)	-12%	1 392
Other benefits and allowances	34 955	35 729	37 002	1 744	32 790	34 776	(1 986)	-6%	37 002
Payments in lieu of leave	3 002	3 139	3 139	–	–	2	(2)	-100%	3 139
Long service awards	2 753	2 696	2 696	–	151	2 443	(2 292)	-94%	2 696
Post-retirement benefit obligations	9 998	9 998	12 424	–	–	–	–		12 424
Sub Total - Other Municipal Staff	**298 907**	**324 436**	**331 764**	**23 919**	**276 993**	**287 798**	**(10 806)**	**-4%**	**331 764**
Total Parent Municipality	**327 714**	**354 754**	**360 569**	**26 219**	**304 825**	**314 937**	**(10 112)**	**-3%**	**360 569**
TOTAL SALARY, ALLOWANCES & BENEFITS	**327 714**	**354 754**	**360 569**	**26 219**	**304 825**	**314 937**	**(10 112)**	**-3%**	**360 569**
TOTAL MANAGERS AND STAFF	**315 709**	**341 481**	**347 296**	**25 195**	**293 252**	**302 938**	**(9 686)**	**-3%**	**347 296**

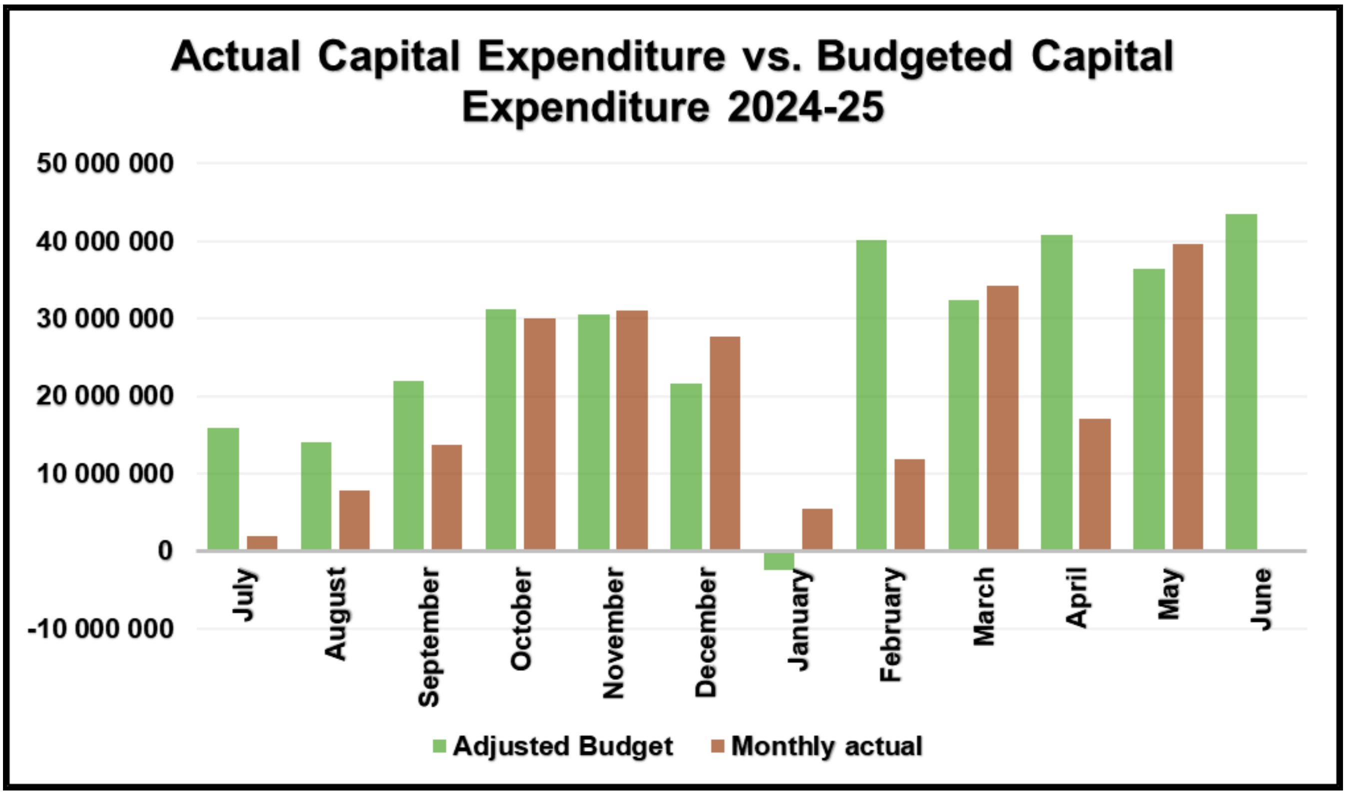
Section 10 – Material variances to the SDBIP

No material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May								
Month	Budget Year 2024/25							
R thousands	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend								
July	15 853	15 864	1 968	1 968	15 864	13 896	87.6%	0.6%
August	14 036	14 047	7 837	9 805	29 911	20 106	67.2%	3.0%
September	21 906	21 917	13 760	23 565	51 828	28 262	54.5%	7.2%
October	31 155	31 166	29 965	53 530	82 994	29 464	35.5%	16.4%
November	30 463	30 473	31 028	84 558	113 467	28 909	25.5%	26.0%
December	21 524	21 535	27 616	112 174	135 002	22 828	16.9%	34.4%
January	50 058	(2 377)	5 482	117 656	132 625	14 969	11.3%	36.1%
February	61 557	40 199	11 860	129 516	172 824	43 308	25.1%	39.8%
March	53 590	32 318	34 280	163 796	205 143	41 346	20.2%	50.3%
April	49 340	40 718	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			325 809	–		
Total Capital expenditure	376 478	325 809	220 528					



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 - M11 May

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**148 372**	**275 466**	**223 254**	**32 490**	**149 055**	**183 134**	34 079	**18.6%**	**223 254**
Roads Infrastructure	60 113	117 253	101 419	22 747	70 967	83 546	12 578	**15.1%**	101 419
Roads	60 113	117 253	101 419	22 747	70 967	83 546	12 578	**15.1%**	101 419
Storm water Infrastructure	1 529	1 509	4 281	–	1 481	2 340	859	**36.7%**	4 281
Storm water Conveyance	1 529	1 509	4 281	–	1 481	2 340	859	**36.7%**	4 281
Electrical Infrastructure	58 109	61 979	34 380	3 025	27 970	28 559	588	**2.1%**	34 380
MV Substations	20 289	31 611	24 091	2 575	21 312	21 226	(87)	**-0.4%**	24 091
MV Switching Stations	4 830	5 350	5 263	13	5 114	5 163	49	**1.0%**	5 263
MV Networks	32 064	22 818	1 521	–	–	–	–		1 521
LV Networks	926	2 200	3 504	437	1 545	2 170	625	**28.8%**	3 504
Capital Spares			–				–		
Water Supply Infrastructure	17 173	38 951	33 864	4 738	19 598	29 380	9 782	**33.3%**	33 864
Distribution	17 173	38 951	33 864	4 738	19 598	29 380	9 782	**33.3%**	33 864
Sanitation Infrastructure	9 351	26 154	25 273	1 942	15 021	21 308	6 288	**29.5%**	25 273
Pump Station	1 212	–					–		
Reticulation	8 138	26 154	25 273	1 942	15 021	21 308	6 288	**29.5%**	25 273
Solid Waste Infrastructure	2 098	29 621	24 038	39	14 017	18 000	3 983	**22.1%**	24 038
Landfill Sites	2 098	29 621	24 038	39	14 017	18 000	3 983	**22.1%**	24 038
Community Assets	**10 446**	**14 141**	**14 536**	**56**	**13 260**	**14 337**	**1 077**	7.5%	**14 536**
Community Facilities	2 615	1 800	1 230	56	519	1 180	661	**56.0%**	1 230
Cemeteries/Crematoria	453	–					–		
Parks	1 212	1 100	1 180	56	519	1 130	611	54.0%	1 180
Public Ablution Facilities	–	700	50	–	–	50	50	100.0%	50
Markets	950	–					–		
Sport and Recreation Facilities	7 831	12 341	13 306	–	12 741	13 157	416	**3.2%**	13 306
Indoor Facilities	–	980	745	–	639	596	(43)	-7.2%	745
Outdoor Facilities	7 831	11 361	12 561	–	12 102	12 561	459	3.7%	12 561
Investment properties	**681**	–	–	–	–	–	–		–
Revenue Generating	681	–	–	–	–	–	–		–
Unimproved Property	681			–	–	–	–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Other assets	**19 457**	**16 977**	**17 509**	**1 118**	**8 825**	**14 935**	**6 110**	**40.9%**	**17 509**
Operational Buildings	2 955	650	380	126	156	380	224	**58.9%**	380
Municipal Offices	2 906	300	30	–	26	30	4	14.2%	30
Stores	48	350	350	126	131	350	219	62.7%	350
Housing	16 503	16 327	17 129	992	8 668	14 555	5 886	**40.4%**	17 129
Social Housing	16 503	16 327	17 129	992	8 668	14 555	5 886	40.4%	17 129
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	–	**400**	**400**	–	–	**450**	**450**	100.0%	**400**
Licences and Rights	–	400	400	–	–	450	450	**100.0%**	400
Computer Software and Applications		400	400	–	–	450	450	100.0%	400
Computer Equipment	**2 306**	**1 790**	**1 790**	**162**	**1 568**	**1 826**	**258**	14.1%	**1 790**
Computer Equipment	2 306	1 790	1 790	162	1 568	1 826	258	14.1%	1 790
Furniture and Office Equipment	**1 140**	**920**	**935**	**84**	**811**	**935**	**123**	13.2%	**935**
Furniture and Office Equipment	1 140	920	935	84	811	935	123	13.2%	935
Machinery and Equipment	**12 905**	**2 187**	**2 610**	**29**	**1 640**	**2 505**	**865**	34.5%	**2 610**
Machinery and Equipment	12 905	2 187	2 610	29	1 640	2 505	865	34.5%	2 610
Transport Assets	**10 690**	**15 638**	**13 658**	**1 087**	**11 170**	**13 651**	**2 482**	18.2%	**13 658**
Transport Assets	10 690	15 638	13 658	1 087	11 170	13 651	2 482	18.2%	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**	**35 026**	**186 329**	**240 072**	**53 743**	**22.4%**	**282 991**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May									
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**	**111**	**4 884**	**5 268**	385	**7.3%**	**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	111	2 615	3 000	385	**12.8%**	3 000
Reticulation	3 896	3 000	3 000	111	2 615	3 000	385	**12.8%**	3 000
Community Assets	**–**	**250**	**250**	**4**	**242**	**250**	**8**	**3.3%**	**250**
Community Facilities	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	250	250	4	242	250	8	**3.3%**	250
Outdoor Facilities		250	250	4	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**	**115**	**5 318**	**5 711**	**394**	6.9%	**5 711**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May									
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**	**4 328**	**24 115**	**30 702**	6 588	**21.5%**	**31 302**
Roads Infrastructure	667	9 749	9 749	2 142	5 752	9 749	3 997	**41.0%**	9 749
Roads	667	9 749	9 749	2 142	5 752	9 749	3 997	**41.0%**	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	446	3 627	4 244	617	**14.5%**	4 533
MV Networks	945	2 633	2 720	51	2 587	2 591	4	**0.1%**	2 720
LV Networks	2 610	1 850	1 813	395	1 040	1 653	613	**37.1%**	1 813
Water Supply Infrastructure	1 550	10 434	11 205	332	9 357	10 894	1 536	**14.1%**	11 205
Bulk Mains	499	500	500	136	179	500	321	**64.1%**	500
Distribution	1 000	9 734	10 705	196	9 178	10 394	1 216	**11.7%**	10 705
PRV Stations	51	200	–	–	–	–	–		–
Sanitation Infrastructure	2 043	5 827	5 565	1 407	5 192	5 565	373	**6.7%**	5 565
Waste Water Treatment Works	2 043	5 827	5 565	1 407	5 192	5 565	373	**6.7%**	5 565
Community Assets	**10 755**	**6 105**	**5 805**	**164**	**4 766**	**5 805**	**1 038**	**17.9%**	**5 805**
Community Facilities	24	–	–	–	–	–	–		–
Cemeteries/Crematoria	24	–	–	–	–	–	–		–
Sport and Recreation Facilities	10 732	6 105	5 805	164	4 766	5 805	1 038	**17.9%**	5 805
Outdoor Facilities	10 732	6 105	5 805	164	4 766	5 805	1 038	17.9%	5 805
Total Capital Expenditure on upgrading of existing	**18 816**	**36 848**	**37 107**	**4 492**	**28 881**	**36 507**	**7 626**	**20.9%**	**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 - M11 May

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
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**46 909**	**49 514**	**52 938**	**3 180**	**44 196**	**47 953**	3 757	**7.8%**	**52 938**
Roads Infrastructure	6 108	6 026	6 282	432	5 561	5 935	373	**6.3%**	6 282
Roads	5 670	5 953	6 109	432	5 407	5 612	205	**3.7%**	6 109
Road Furniture	438	73	173	–	154	322	168	**52.2%**	173
Storm water Infrastructure	20 157	22 254	23 795	1 633	20 323	21 217	894	**4.2%**	23 795
Storm water Conveyance	20 157	22 254	23 795	1 633	20 323	21 217	894	**4.2%**	23 795
Electrical Infrastructure	3 570	5 322	5 332	240	3 014	4 831	1 818	**37.6%**	5 332
MV Substations	171	191	191	5	171	175	4	**2.6%**	191
MV Networks	–	1 900	1 900	19	101	1 718	1 617	**94.1%**	1 900
LV Networks	3 399	3 231	3 241	216	2 742	2 937	196	**6.7%**	3 241
Water Supply Infrastructure	1 845	1 707	1 847	168	1 526	1 695	169	**10.0%**	1 847
Reservoirs	1 355	1 256	1 397	108	1 212	1 277	65	**5.1%**	1 397
Pump Stations	104	161	161	–	61	147	87	**58.7%**	161
Distribution	385	290	290	60	253	271	18	**6.6%**	290
Sanitation Infrastructure	5 491	5 464	5 940	504	5 178	5 453	274	**5.0%**	5 940
Pump Station	985	1 031	1 031	138	894	927	33	**3.5%**	1 031
Waste Water Treatment Works	4 507	4 434	4 909	366	4 284	4 526	242	**5.3%**	4 909
Solid Waste Infrastructure	9 738	8 741	9 742	203	8 593	8 823	230	**2.6%**	9 742
Landfill Sites	9 738	8 741	9 742	203	8 593	8 823	230	**2.6%**	9 742
Community Assets	**3 022**	**3 585**	**3 700**	**97**	**3 197**	**3 281**	**84**	**2.6%**	**3 700**
Community Facilities	2 114	2 543	2 488	65	2 337	2 278	(59)	**-2.6%**	2 488
Halls	378	442	465	1	440	431	(10)	-2.3%	465
Centres	1 515	1 832	1 759	64	1 658	1 607	(51)	-3.2%	1 759
Libraries	50	50	50	–	47	46	(2)	-4.0%	50
Cemeteries/Crematoria	96	118	115	–	106	105	(1)	-0.7%	115
Parks	74	100	98	–	86	90	4	4.8%	98
Sport and Recreation Facilities	908	1 042	1 212	32	860	1 003	143	**14.3%**	1 212
Indoor Facilities	61	100	104	0	85	95	9	10.0%	104
Outdoor Facilities	847	942	1 108	31	775	909	134	14.7%	1 108
Other assets	**3 199**	**1 923**	**1 973**	**95**	**1 605**	**1 887**	**282**	**14.9%**	**1 973**
Operational Buildings	1 996	1 148	1 198	59	1 103	1 177	73	**6.2%**	1 198
Municipal Offices	1 996	1 148	1 198	59	1 103	1 177	73	6.2%	1 198
Housing	1 203	775	775	36	502	711	209	**29.4%**	775
Staff Housing	323	228	228	17	189	209	20	9.5%	228
Social Housing	879	547	547	19	313	501	189	37.6%	547
Intangible Assets	**4 633**	**6 669**	**6 659**	**256**	**4 972**	**6 103**	**1 131**	18.5%	**6 659**
Licences and Rights	4 633	6 669	6 659	256	4 972	6 103	1 131	**18.5%**	6 659
Computer Software and Applications	4 633	6 669	6 659	256	4 972	6 103	1 131	18.5%	6 659
Computer Equipment	**234**	**402**	**372**	**39**	**201**	**337**	**137**	40.5%	**372**
Computer Equipment	234	402	372	39	201	337	137	40.5%	372
Furniture and Office Equipment	**25**	**58**	**61**	**–**	**12**	**56**	**44**	77.9%	**61**
Furniture and Office Equipment	25	58	61	–	12	56	44	77.9%	61
Machinery and Equipment	**1 308**	**1 392**	**1 480**	**89**	**1 014**	**1 336**	**321**	24.1%	**1 480**
Machinery and Equipment	1 308	1 392	1 480	89	1 014	1 336	321	24.1%	1 480
Transport Assets	**7 542**	**8 083**	**9 513**	**982**	**7 719**	**9 187**	**1 467**	16.0%	**9 513**
Transport Assets	7 542	8 083	9 513	982	7 719	9 187	1 467	16.0%	9 513
Total Repairs and Maintenance Expenditure	**66 872**	**71 627**	**76 697**	**4 738**	**62 917**	**70 141**	**7 224**	**10.3%**	**76 697**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	**85 055**	**103 245**	**100 690**	**7 303**	**78 948**	**89 524**	10 577	**11.8%**	**100 690**
Roads Infrastructure	25 740	32 419	30 683	2 192	23 692	27 587	3 895	**14.1%**	30 683
Roads	23 944	31 036	28 355	2 019	21 817	25 485	3 667	**14.4%**	28 355
Road Structures	867	838	1 021	74	805	920	115	**12.5%**	1 021
Road Furniture	928	546	1 307	99	1 070	1 183	113	**9.5%**	1 307
Storm water Infrastructure	4 704	9 972	6 176	421	4 550	5 525	974	**17.6%**	6 176
Drainage Collection	933	6 049	1 598	87	944	1 400	456	**32.6%**	1 598
Storm water Conveyance	3 771	3 923	4 577	334	3 607	4 125	518	**12.6%**	4 577
Electrical Infrastructure	14 876	14 779	16 476	1 284	13 910	14 967	1 057	**7.1%**	16 476
Power Plants	3	3	3	0	2	3	0	**7.0%**	3
HV Substations	605	–	763	64	696	700	4	**0.5%**	763
HV Transmission Conductors	29	29	31	2	26	28	2	**7.7%**	31
MV Substations	2 072	2 799	2 500	187	2 045	2 264	219	**9.7%**	2 500
MV Switching Stations	1 247	1 250	1 351	106	1 141	1 228	87	**7.1%**	1 351
MV Networks	7 429	7 666	8 369	653	7 066	7 602	536	**7.0%**	8 369
LV Networks	3 280	2 819	3 228	253	2 739	2 934	195	**6.6%**	3 228
Capital Spares	212	213	230	18	194	209	15	**7.0%**	230
Water Supply Infrastructure	16 774	18 959	19 407	1 395	15 077	17 461	2 384	**13.7%**	19 407
Dams and Weirs	253	254	296	21	232	266	34	**12.9%**	296
Boreholes	184	198	216	16	168	194	26	**13.3%**	216
Reservoirs	2 660	2 663	3 101	225	2 435	2 793	358	**12.8%**	3 101
Pump Stations	726	626	1 140	85	920	1 030	110	**10.7%**	1 140
Water Treatment Works	126	125	147	11	115	132	17	**12.7%**	147
Bulk Mains	2 030	2 029	2 369	172	1 858	2 133	275	**12.9%**	2 369
Distribution	10 794	13 064	12 139	865	9 348	10 911	1 563	**14.3%**	12 139
Sanitation Infrastructure	19 914	23 111	25 205	1 821	19 677	21 528	1 851	**8.6%**	25 205
Pump Station	14 805	21 285	17 723	1 249	13 492	14 824	1 331	**9.0%**	17 723
Reticulation	1 091	1 790	1 318	92	996	1 107	111	**10.0%**	1 318
Waste Water Treatment Works	4 018	36	6 164	480	5 189	5 597	409	**7.3%**	6 164
Solid Waste Infrastructure	3 048	4 004	2 745	189	2 042	2 458	416	**16.9%**	2 745
Landfill Sites	2 879	3 849	2 559	175	1 895	2 290	395	**17.2%**	2 559
Waste Drop-off Points	168	102	125	9	98	112	14	**12.6%**	125
Waste Separation Facilities		53	61	4	48	55	7	**12.9%**	61

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Community Assets	**7 076**	**7 874**	**8 310**	**606**	**6 550**	**7 475**	**925**	**12.4%**	**8 310**
Community Facilities	2 805	2 617	3 125	232	2 512	2 819	307	**10.9%**	3 125
Halls	678	929	794	57	619	715	96	13.4%	794
Centres	–	316	25	–	–	20	20	100.0%	25
Clinics/Care Centres	82	51	94	7	75	84	9	10.8%	94
Testing Stations	258	–	289	23	243	262	19	7.3%	289
Museums	2	15	4	0	2	3	1	33.8%	4
Libraries	470	457	531	40	430	480	50	10.4%	531
Cemeteries/Crematoria	321	237	331	24	263	299	36	12.0%	331
Purls	–	30	2	–	–	2	2	100.0%	2
Public Open Space	643	343	643	50	542	580	38	6.5%	643
Public Ablution Facilities	87	222	107	7	79	96	17	17.3%	107
Markets	240	–	278	22	236	253	17	6.7%	278
Taxi Ranks/Bus Terminals	24	17	27	2	22	25	3	11.3%	27
Sport and Recreation Facilities	4 271	5 257	5 185	374	4 039	4 656	618	**13.3%**	5 185
Indoor Facilities	–	1 416	113	–	–	91	91	100.0%	113
Outdoor Facilities	4 271	3 841	5 072	374	4 039	4 566	527	11.5%	5 072
Investment properties	**394**	**32**	**431**	**33**	**361**	**391**	31	7.8%	**431**
Revenue Generating	394	32	431	33	361	391	31	**7.8%**	431
Improved Property	394	32	431	33	361	391	31	7.8%	431
Other assets	**1 963**	**2 232**	**2 293**	**166**	**1 792**	**2 065**	**273**	**13.2%**	**2 293**
Operational Buildings	1 685	2 066	1 977	142	1 537	1 779	242	**13.6%**	1 977
Municipal Offices	1 380	1 796	1 634	117	1 265	1 470	205	13.9%	1 634
Workshops	305	2	322	25	272	292	20	7.0%	322
Yards	–	1	0	–	–	0	0	100.0%	0
Stores	–	267	21	–	–	17	17	100.0%	21
Housing	278	166	316	24	255	285	31	**10.7%**	316
Staff Housing	278	148	314	24	255	284	29	10.4%	314
Intangible Assets	**103**	**144**	**118**	**9**	**95**	**107**	**12**	11.3%	**118**
Servitudes		–		–	–	–	–		–
Licences and Rights	103	144	118	9	95	107	12	**11.3%**	118
Computer Software and Applications	103	144	118	9	95	107	12	11.3%	118
Computer Equipment	**1 672**	**2 263**	**2 072**	**155**	**1 677**	**1 873**	**196**	10.4%	**2 072**
Computer Equipment	1 672	2 263	2 072	155	1 677	1 873	196	10.4%	2 072
Furniture and Office Equipment	**660**	**961**	**884**	**65**	**705**	**795**	**90**	11.3%	**884**
Furniture and Office Equipment	660	961	884	65	705	795	90	11.3%	884
Machinery and Equipment	**2 540**	**3 172**	**3 110**	**220**	**2 408**	**2 792**	**384**	13.8%	**3 110**
Machinery and Equipment	2 540	3 172	3 110	220	2 408	2 792	384	13.8%	3 110
Transport Assets	**3 820**	**5 929**	**5 006**	**355**	**3 843**	**4 463**	**620**	13.9%	**5 006**
Transport Assets	3 820	5 929	5 006	355	3 843	4 463	620	13.9%	5 006
Total Depreciation	**103 283**	**125 851**	**122 914**	**8 912**	**96 377**	**109 485**	**13 107**	**12.0%**	**122 914**

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **May 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 June 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: 13 June 2025