

# WC015 Swartland Municipality

## In – Year Report of Municipalities

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



## Monthly Budget Statement April 2026

## **Table of Contents**

<b>PART 1: IN-YEAR REPORT</b>	<b>PAGE</b>
Section 1 – Mayor’s Report .....	3
Section 2 – Resolutions .....	3
Section 3 – Executive Summary .....	3-8
Section 4 – In-year budget statement tables .....	9-15
<b>PART 2 – SUPPORTING DOCUMENTATION</b>	
Section 5 – Debtors' analysis .....	16
Section 6 – Creditors' analysis .....	17
Section 7 – Investment portfolio analysis .....	18
Section 8 – Allocation and grant receipts and expenditure .....	19-21
Section 9 – Expenditure on Councillor, Senior Managers and Other Staff.....	22
Section 10 – Material variances to the SDBIP .....	22
Section 11– Capital programme performance .....	23
Section 12 – Other supporting documentation .....	24-28
Section 13 – Quality certification .....	29-30

# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

### **1.1 In -Year Report – Monthly Budget Statement**

The monthly budget statement for April 2026 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

### **1.2 Financial problems or risks facing the municipality**

Currently none, it will be reviewed and assessed at the end of each quarter.

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

That the Executive Mayor takes cognisance of the monthly budget statement for April 2026.

## **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	Adjustment 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 1 606 490 727	R 1 725 538 886	R 1 372 857 278	R 1 385 017 146	R 12 159 869	1%	80%
Operating Expenditure	R 1 458 809 231	R 1 515 384 860	R 1 048 649 840	R 1 092 791 155	R 44 141 315	4%	72%
Capital	R 293 798 527	R 280 050 142	R 248 067 457	R 190 276 218	R -57 791 239	-23%	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) - M10 April									
Description	2024/25	Budget Year 2025/26							
	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	516 001	548 246	572 557	50 400	484 397	482 299	2 098	0%	572 557
Service charges - Water	95 518	103 605	107 755	8 148	94 755	95 268	(514)	-1%	107 755
Service charges - Waste Water Management	63 839	61 128	63 518	5 651	57 029	53 580	3 450	6%	63 518
Service charges - Waste management	38 791	42 709	44 665	4 311	38 259	37 401	858	2%	44 665
Sale of Goods and Rendering of Services	15 295	14 664	186 080	150 875	169 442	174 514	(5 071)	-3%	186 080
Agency services	5 658	7 194	7 194	405	5 315	6 070	(755)	-12%	7 194
Interest earned from Receivables	4 078	3 821	3 749	322	3 194	3 128	66	2%	3 749
Interest from Current and Non Current Assets	95 899	81 529	104 459	896	11 541	8 708	2 833	33%	104 459
Rental from Fixed Assets	1 883	1 759	1 921	162	1 769	1 665	104	6%	1 921
Operational Revenue	12 085	4 885	5 347	473	4 604	4 605	(1)	0%	5 347
<b>Non-Exchange Revenue</b>									
Property rates	200 765	212 727	215 090	17 957	181 390	180 540	850	0%	215 090
Fines, penalties and forfeits	36 326	38 363	39 146	49	506	286	220	77%	39 146
Licence and permits	4 838	5 669	5 669	363	4 188	4 909	(721)	-15%	5 669
Transfers and subsidies - Operational	181 836	342 208	208 818	(150 281)	204 016	200 293	3 722	2%	208 818
Interest	1 783	2 253	2 193	202	1 865	1 837	28	2%	2 193
Operational Revenue	11 581	12 484	12 394	1 102	10 463	10 347	115	1%	12 394
Gains on disposal of Assets	1 702	2 680	3 145	-	1 457	2 086	(630)	-30%	3 145
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 287 878</b>	<b>1 485 925</b>	<b>1 583 700</b>	<b>91 036</b>	<b>1 274 190</b>	<b>1 267 536</b>	<b>6 653</b>	<b>1%</b>	<b>1 583 700</b>

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 April 2026.

- **Agency Services, Licence and permits** stands below the YTD budgeted projections with the amounts being insignificant from a material point of view.
- **Interest from Current and Non-Current Assets** stands at 33% above the YTD budgeted projections and refer to the interest received on the positive current account balance.
- **Fines, penalties and forfeits** stands at 77% above the YTD budgeted projections with the amounts being insignificant from a material point of view.
- Revenue for the month of **April 2026** was **R91.036 million** whilst the overall YTD performance **excluding capital transfers** is more or less in line with YTD budgeted projections.

### 3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April									
Description	2024/25	Budget Year 2025/26							
	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	339 021	368 788	375 844	29 381	287 460	270 639	16 821	6%	375 844
Remuneration of councillors	12 598	12 630	12 850	1 034	10 598	10 577	22	0%	12 850
Bulk purchases - electricity	410 595	479 999	495 451	39 649	364 691	371 185	(6 494)	-2%	495 451
Inventory consumed	57 826	72 865	71 123	5 347	52 367	27 574	24 793	90%	71 123
Debt impairment	22 562	5 959	35 581	-	-	-	-	-	35 581
Depreciation and amortisation	103 497	133 697	125 306	9 055	92 365	99 601	(7 235)	-7%	125 306
Interest	9 903	9 954	8 836	-	2 588	2 156	432	20%	8 836
Contracted services	66 354	231 960	262 960	17 637	213 456	200 494	12 962	6%	262 960
Transfers and subsidies	3 486	4 073	3 666	523	2 562	3 076	(514)	-17%	3 666
Irrecoverable debts written off	19 367	41 008	22 797	-	12 306	10 826	1 480	14%	22 797
Operational costs	47 569	67 124	71 228	3 615	44 388	50 195	(5 807)	-12%	71 228
Losses on Disposal of Assets	3 360	17 260	12 840	-	2 402	2 327	75	3%	12 840
Other Losses	13 071	13 490	16 903	975	7 606	-	7 606	#DIV/0!	16 903
<b>Total Expenditure</b>	<b>1 109 209</b>	<b>1 458 809</b>	<b>1 515 385</b>	<b>107 214</b>	<b>1 092 791</b>	<b>1 048 650</b>	<b>44 141</b>	<b>4%</b>	<b>1 515 385</b>

- **Employee related costs** stand above the YTD budgeted projections mainly due to Overtime payments, Medical Aid Contributions and Motor Vehicle Allowances.
- **Inventory consumed** stand 90% above the YTD budgeted projections mainly due to the recognition of Water Inventory prior to year-end.
- **Transfers and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- **Operational costs** stand below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of **April 2026** was **R107.214 million** whilst the overall YTD performance is **4%** above the YTD budgeted projections.

### 3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April									
Vote Description	2024/25	Budget Year 2025/26							
	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	46 693	94 706	103 658	9 124	73 171	94 325	(21 154)	-22%	103 658
Vote 4 - Electricity Services	25 001	75 133	23 033	4 087	17 779	21 218	(3 439)	-16%	23 033
Vote 6 - Development Services	145 662	58 712	89 655	17 191	64 593	69 788	(5 195)	-7%	89 655
<b>Total Capital Multi-year expenditure</b>	<b>217 356</b>	<b>228 552</b>	<b>216 347</b>	<b>30 402</b>	<b>155 543</b>	<b>185 331</b>	<b>(29 788)</b>	<b>-16%</b>	<b>216 347</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Corporate Services	424	573	448	69	244	262	(18)	-7%	448
Vote 2 - Civil Services	55 508	49 284	48 835	6 306	24 776	48 960	(24 184)	-49%	48 835
Vote 3 - Council	1 328	12	12	-	-	13	(13)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	12 077	513	8 373	11 398	(3 025)	-27%	12 077
Vote 5 - Financial Services	632	168	82	-	82	82	(0)	0%	82
Vote 6 - Development Services	545	364	364	-	79	164	(85)	-52%	364
Vote 7 - Municipal Manager	90	12	42	20	-	32	(32)	-100%	42
Vote 8 - Protection Services	3 003	1 800	1 844	7	1 159	1 826	(667)	-37%	1 844
<b>Total Capital single-year expenditure</b>	<b>80 812</b>	<b>65 247</b>	<b>63 703</b>	<b>6 915</b>	<b>34 712</b>	<b>62 737</b>	<b>(28 024)</b>	<b>-45%</b>	<b>63 703</b>
<b>Total Capital Expenditure</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>37 317</b>	<b>190 256</b>	<b>248 067</b>	<b>(57 812)</b>	<b>-23%</b>	<b>280 050</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>3 915</b>	<b>4 267</b>	<b>2 685</b>	<b>37</b>	<b>1 810</b>	<b>2 431</b>	<b>(621)</b>	<b>-26%</b>	<b>2 685</b>
Executive and council	1 417	24	34	-	-	24	(24)	-100%	34
Finance and administration	2 498	4 243	2 651	37	1 810	2 407	(597)	-25%	2 651
<b>Community and public safety</b>	<b>24 804</b>	<b>14 390</b>	<b>14 093</b>	<b>1 202</b>	<b>6 310</b>	<b>11 844</b>	<b>(5 534)</b>	<b>-47%</b>	<b>14 093</b>
Community and social services	888	10 343	9 922	979	3 258	7 956	(4 699)	-59%	9 922
Sport and recreation	20 913	2 247	2 327	216	1 893	2 061	(168)	-8%	2 327
Public safety	3 003	1 800	1 844	7	1 159	1 826	(667)	-37%	1 844
<b>Economic and environmental services</b>	<b>123 692</b>	<b>97 186</b>	<b>132 780</b>	<b>26 375</b>	<b>98 499</b>	<b>115 089</b>	<b>(16 589)</b>	<b>-14%</b>	<b>132 780</b>
Planning and development	11 610	12 760	24 188	9 767	14 156	18 698	(4 543)	-24%	24 188
Road transport	112 082	84 426	108 592	16 608	84 344	96 390	(12 047)	-12%	108 592
<b>Trading services</b>	<b>145 757</b>	<b>177 955</b>	<b>130 492</b>	<b>9 703</b>	<b>83 637</b>	<b>118 704</b>	<b>(35 067)</b>	<b>-30%</b>	<b>130 492</b>
Energy sources	43 061	86 083	33 983	4 586	25 381	31 612	(6 231)	-20%	33 983
Water management	42 191	31 588	30 955	1 531	16 557	26 179	(9 622)	-37%	30 955
Waste water management	33 490	21 338	26 563	418	9 470	22 892	(13 421)	-59%	26 563
Waste management	27 015	38 946	38 992	3 167	32 228	38 021	(5 794)	-15%	38 992
<b>Total Capital Expenditure - Functional Class</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>37 317</b>	<b>190 256</b>	<b>248 067</b>	<b>(57 812)</b>	<b>-23%</b>	<b>280 050</b>
<b>Funded by:</b>									
National Government	53 459	60 270	49 893	4 875	43 831	47 649	(3 818)	-8%	49 893
Provincial Government	146 149	60 016	91 310	17 286	65 766	71 049	(5 283)	-7%	91 310
Transfers and subsidies - capital (monetary)	18 795	-	318	-	308	-	308	#DIV/0!	318
<b>Transfers recognised - capital</b>	<b>218 403</b>	<b>120 287</b>	<b>141 520</b>	<b>22 161</b>	<b>109 905</b>	<b>118 698</b>	<b>(8 793)</b>	<b>-7%</b>	<b>141 520</b>
<b>Borrowing</b>	<b>-</b>	<b>30 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>79 765</b>	<b>143 512</b>	<b>138 530</b>	<b>15 156</b>	<b>80 351</b>	<b>129 370</b>	<b>(49 019)</b>	<b>-38%</b>	<b>138 530</b>
<b>Total Capital Funding</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>37 317</b>	<b>190 256</b>	<b>248 067</b>	<b>(57 812)</b>	<b>-23%</b>	<b>280 050</b>

- Capital expenditure for the month of **April 2026** amounts to **R37 316 822** and stands at **23.3% below** the planned YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors. This is notwithstanding the mid-year adjustment budget.
- The YTD actual is **R190 255 734, 67.94%** of the total budget of **R280 050 142**.
- Commitments are R25 904 329.

## 2025-2026 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	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>Roads</b>												
1	Roads Swartland: Resealing of Roads	20 500 000	20 500 000	7 626 626	7 812 026	18 800 000	-10 987 974	-58%	Construction	Swartland	80%	N/A
2	Roads Swartland: Construction of New Roads	39 027 405	44 027 405	1 935 728	33 786 074	43 289 405	-9 503 331	-22%	Construction	Swartland	80%	N/A
<b>Refuse</b>												
3	Highlands: Development of new cell	23 435 581	23 435 581	-	22 233 637	23 435 581	-1 201 944	-5%	Construction	Swartland	95%	N/A
4	Highlands: Security Wall	9 600 000	10 300 000	2 408 373	5 479 906	9 600 000	-4 120 094	-43%	Construction	Swartland	65%	N/A
<b>Water</b>												
5	Water networks: Upgrades and Replacement	10 700 000	10 700 000	207 889	6 058 463	11 037 260	-4 978 797	-45%	Construction	Swartland	70%	N/A
<b>Electrical Services</b>												
6	Malmesbury De Hoop Serviced Sites	10 315 000	10 315 000	3 303 398	7 673 066	10 250 000	-2 576 934	-25%	Construction	Malmesbury	75%	N/A
7	Moorreesburg 600 IRDP erven. Electrical infrastructure and connections	7 550 000	7 550 000	765 949	7 425 530	7 050 000	375 530	5%	Construction	Moorreesburg	90%	N/A
<b>Housing</b>												
8	Malmesbury De Hoop Housing Project	40 500 000	62 500 000	9 073 937	52 508 226	48 416 664	4 091 562	8%	Construction	Malmesbury	90%	N/A
9	Kalbaskraal SEF	9 300 000	9 364 000	910 135	3 036 424	7 609 086	-4 572 662	-60%	Construction	Kalbaskraal	45%	N/A
10	Purchasing of Land: Silvertown	-	8 300 000	7 206 859	7 206 859	8 300 000	-1 093 141	-13%	Content of purchase agreement in process to be finalised	Chatsworth	90%	N/A
<b>TOTAL</b>		<b>223 027 986</b>	<b>206 991 986</b>	<b>33 438 894</b>	<b>153 220 210</b>	<b>187 787 996</b>	<b>-34 567 786</b>	<b>-18%</b>				

### 3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April						
Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	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	0.4%	1.1%	2.8%	3.3%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	20.9%	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%	7.2%	6.1%	7.0%	6.1%
Gearing	Long Term Borrowing/ Funds & Reserves	7.6%	10.7%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	5:1	7:1	7:1	4:1	7:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	7:1	6:1	3:1	7:1
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.9%	95.0%	95.0%	98.06%	95.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	99.60%	100.0%
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.0%	6.0%	5.0%	4.89%	5.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	23.0%	21.0%	21.0%	22.13%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	26.3%	24.8%	23.7%	22.6%	23.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.5%	5.9%	5.6%	5.3%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.8%	9.7%	8.5%	7.5%	8.5%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	11.8%	12.2%	3.9%	0.3%	3.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.9%	18.4%	0.2%	0.3%	0.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11	9	9	10	9

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

## Section 4 – In-year budget statement tables

### 4.1 Monthly budget statements

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

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M10 April									
Description	2024/25	Budget Year 2025/26							
	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	200 765	212 727	215 090	17 957	181 390	180 540	850	0%	215 090
Service charges	714 148	755 688	788 495	68 511	674 441	668 549	5 892	1%	788 495
Investment revenue	95 899	81 529	104 459	896	11 541	8 708	2 833	33%	104 459
Transfers and subsidies - Operational	181 836	342 208	208 818	(150 281)	204 016	200 293	3 722	0	208 818
Other own revenue	95 229	93 773	266 839	153 953	202 802	209 446	(6 644)	-3%	93 773
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 287 878</b>	<b>1 485 925</b>	<b>1 583 700</b>	<b>91 036</b>	<b>1 274 190</b>	<b>1 267 536</b>	<b>6 653</b>	<b>1%</b>	<b>1 583 700</b>
Employee costs	339 021	368 788	375 844	29 381	287 460	270 639	16 821	6%	375 844
Remuneration of Councillors	12 598	12 630	12 850	1 034	10 598	10 577	22	0%	12 850
Depreciation and amortisation	103 497	133 697	125 306	9 055	92 365	99 601	(7 235)	-7%	125 306
Interest	9 903	9 954	8 836	-	2 588	2 156	432	20%	8 836
Inventory consumed and bulk purchases	468 421	552 865	566 574	44 996	417 058	398 759	18 299	5%	566 574
Transfers and subsidies	3 486	4 073	3 666	523	2 562	3 076	(514)	-17%	3 666
Other expenditure	172 283	376 802	422 309	22 227	280 159	263 842	16 317	6%	422 309
<b>Total Expenditure</b>	<b>1 109 209</b>	<b>1 458 809</b>	<b>1 515 385</b>	<b>107 214</b>	<b>1 092 791</b>	<b>1 048 650</b>	<b>44 141</b>	<b>4%</b>	<b>1 515 385</b>
<b>Surplus/(Deficit)</b>	<b>178 669</b>	<b>27 116</b>	<b>68 316</b>	<b>(16 178)</b>	<b>181 399</b>	<b>218 887</b>	<b>(37 488)</b>	<b>-17%</b>	<b>68 316</b>
Transfers and subsidies - capital (monetary)	232 022	120 566	141 797	21 309	110 784	101 335	9 449	9%	141 797
Transfers and subsidies - capital (in-kind)	-	-	41	-	43	-	43	#DIV/0!	41
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>410 692</b>	<b>147 681</b>	<b>210 154</b>	<b>5 131</b>	<b>292 226</b>	<b>320 222</b>	<b>(27 996)</b>	<b>-9%</b>	<b>210 154</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>410 692</b>	<b>147 681</b>	<b>210 154</b>	<b>5 131</b>	<b>292 226</b>	<b>320 222</b>	<b>(27 996)</b>	<b>-9%</b>	<b>210 154</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>37 317</b>	<b>190 276</b>	<b>248 067</b>	<b>(57 791)</b>	<b>-23%</b>	<b>280 050</b>
Capital transfers recognised	218 403	120 287	141 520	22 161	109 905	118 698	(8 793)	-7%	141 520
Borrowing	-	30 000	-	-	-	-	-	-	-
Internally generated funds	79 765	143 512	138 530	15 156	80 371	129 370	(48 998)	-38%	138 530
<b>Total sources of capital funds</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>37 317</b>	<b>190 276</b>	<b>248 067</b>	<b>(57 791)</b>	<b>-23%</b>	<b>280 050</b>
<b>Financial position</b>									
Total current assets	888 805	1 146 461	1 309 594		1 120 813				1 309 594
Total non current assets	2 912 460	2 670 947	2 688 076		3 006 941				2 688 076
Total current liabilities	185 059	156 461	185 660		275 919				185 660
Total non current liabilities	199 419	227 630	185 069		186 686				185 069
Community wealth/Equity	3 416 787	3 433 317	3 626 941		3 372 924				3 626 941
<b>Cash flows</b>									
Net cash from (used) operating	479 550	341 602	373 358	(9 832)	449 053	346 352	(102 701)	-30%	373 358
Net cash from (used) investing	(269 511)	148	47 407	(34 330)	(181 672)	(210 071)	(28 399)	14%	47 407
Net cash from (used) financing	(3 511)	23 956	(32 711)	(33 140)	(31 089)	1 563	32 651	2090%	(32 711)
<b>Cash/cash equivalents at the month/year end</b>	<b>677 020</b>	<b>895 335</b>	<b>1 065 074</b>	<b>-</b>	<b>913 312</b>	<b>814 863</b>	<b>(98 449)</b>	<b>-12%</b>	<b>1 065 074</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	76 829	15 293	4 091	2 579	2 064	3 671	7 028	39 798	151 354
<b>Creditors Age Analysis</b>									
Total Creditors	4 115	42	-	1	-	-	-	-	4 158

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April									
Description	2024/25	Budget Year 2025/26							
	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>									
<b>Governance and administration</b>	<b>387 011</b>	<b>389 717</b>	<b>419 012</b>	<b>19 893</b>	<b>287 020</b>	<b>285 025</b>	1 994	1%	<b>419 012</b>
Executive and council	295	265	265	2	89	221	(132)	-60%	265
Finance and administration	386 716	389 452	418 747	19 891	286 930	284 804	2 126	1%	418 747
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>227 428</b>	<b>262 229</b>	<b>310 486</b>	<b>17 041</b>	<b>252 489</b>	<b>239 932</b>	12 556	5%	<b>310 486</b>
Community and social services	15 104	13 027	24 013	2 225	16 692	17 553	(861)	-5%	24 013
Sport and recreation	11 246	5 939	6 239	283	6 563	5 751	812	14%	6 239
Public safety	46 318	49 236	50 060	40	11 062	9 328	1 734	19%	50 060
Housing	154 760	194 028	230 174	14 493	218 171	207 300	10 871	5%	230 174
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>35 862</b>	<b>39 587</b>	<b>46 569</b>	<b>1 647</b>	<b>37 150</b>	<b>34 031</b>	3 119	9%	<b>46 569</b>
Planning and development	6 114	5 592	6 287	719	6 521	5 572	949	17%	6 287
Road transport	29 749	33 995	40 283	928	30 629	28 459	2 169	8%	40 283
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>869 594</b>	<b>914 931</b>	<b>949 445</b>	<b>73 763</b>	<b>808 359</b>	<b>809 861</b>	(1 502)	0%	<b>949 445</b>
Energy sources	559 073	586 262	610 831	52 489	505 990	511 239	(5 249)	-1%	610 831
Water management	124 101	135 595	139 767	10 019	124 415	124 533	(118)	0%	139 767
Waste water management	106 953	106 188	109 988	6 311	95 498	96 602	(1 104)	-1%	109 988
Waste management	79 467	86 886	88 860	4 944	82 456	77 487	4 969	6%	88 860
<b>Other</b>	<b>5</b>	<b>26</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>(22)</b>	<b>-100%</b>	<b>26</b>
<b>Total Revenue - Functional</b>	<b>1 519 900</b>	<b>1 606 491</b>	<b>1 725 539</b>	<b>112 345</b>	<b>1 385 017</b>	<b>1 368 871</b>	<b>16 146</b>	<b>1%</b>	<b>1 725 539</b>
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>174 609</b>	<b>198 566</b>	<b>201 626</b>	<b>14 884</b>	<b>143 890</b>	<b>143 712</b>	178	0%	<b>201 626</b>
Executive and council	27 834	30 531	30 714	3 451	24 489	24 460	29	0%	30 714
Finance and administration	144 227	165 245	168 057	11 285	117 315	117 060	255	0%	168 057
Internal audit	2 549	2 789	2 855	148	2 086	2 192	(106)	-5%	2 855
<b>Community and public safety</b>	<b>161 193</b>	<b>322 271</b>	<b>345 330</b>	<b>22 457</b>	<b>260 413</b>	<b>236 153</b>	24 260	10%	<b>345 330</b>
Community and social services	27 579	30 804	33 275	2 110	23 767	24 433	(666)	-3%	33 275
Sport and recreation	36 485	42 431	42 605	3 081	32 028	32 354	(326)	-1%	42 605
Public safety	93 104	107 805	116 149	6 410	59 378	55 761	3 617	6%	116 149
Housing	4 026	141 231	153 301	10 857	145 240	123 606	21 635	18%	153 301
<b>Economic and environmental services</b>	<b>67 362</b>	<b>108 231</b>	<b>98 238</b>	<b>5 420</b>	<b>70 987</b>	<b>72 548</b>	(1 561)	-2%	<b>98 238</b>
Planning and development	16 497	17 956	17 915	1 477	13 354	12 521	833	7%	17 915
Road transport	50 865	90 275	80 323	3 943	57 633	60 028	(2 394)	-4%	80 323
<b>Trading services</b>	<b>703 779</b>	<b>827 409</b>	<b>867 986</b>	<b>64 079</b>	<b>615 840</b>	<b>594 404</b>	<b>21 436</b>	<b>4%</b>	<b>867 986</b>
Energy sources	461 517	556 387	588 014	45 821	415 324	423 901	(8 578)	-2%	588 014
Water management	98 059	117 662	118 677	7 945	85 733	47 721	38 012	80%	118 677
Waste water management	82 335	85 910	88 881	6 204	68 038	71 200	(3 162)	-4%	88 881
Waste management	61 869	67 452	72 413	4 110	46 745	51 582	(4 837)	-9%	72 413
<b>Other</b>	<b>2 265</b>	<b>2 332</b>	<b>2 206</b>	<b>374</b>	<b>1 661</b>	<b>1 832</b>	<b>(171)</b>	<b>-9%</b>	<b>2 206</b>
<b>Total Expenditure - Functional</b>	<b>1 109 209</b>	<b>1 458 809</b>	<b>1 515 385</b>	<b>107 214</b>	<b>1 092 791</b>	<b>1 048 650</b>	<b>44 141</b>	<b>4%</b>	<b>1 515 385</b>
<b>Surplus/ (Deficit) for the year</b>	<b>410 692</b>	<b>147 681</b>	<b>210 154</b>	<b>5 131</b>	<b>292 226</b>	<b>320 221</b>	<b>(27 996)</b>	<b>-9%</b>	<b>210 154</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) - M10 April									
Vote Description	2024/25	Budget Year 2025/26							
	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	14 062	11 982	16 149	1 253	14 031	12 969	1 062	8%	16 149
Vote 2 - Civil Services	338 702	354 006	369 701	21 603	327 068	318 966	8 102	3%	369 701
Vote 3 - Council	295	265	265	2	89	221	(132)	-60%	265
Vote 4 - Electricity Services	559 090	586 280	610 849	52 490	506 005	511 254	(5 250)	-1%	610 849
Vote 5 - Financial Services	384 310	387 011	414 299	19 660	284 294	281 531	2 762	1%	414 299
Vote 6 - Development Services	165 993	204 042	250 539	16 513	232 946	222 957	9 988	4%	250 539
Vote 7 - Municipal Manager	131	-	8	-	-	-	-	-	8
Vote 8 - Protection Services	57 318	62 905	63 729	824	20 585	20 972	(387)	-2%	63 729
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>1 519 900</b>	<b>1 606 491</b>	<b>1 725 539</b>	<b>112 345</b>	<b>1 385 017</b>	<b>1 368 871</b>	<b>16 146</b>	<b>1%</b>	<b>1 725 539</b>
<b>Expenditure by Vote</b>									
Vote 1 - Corporate Services	44 343	49 233	55 687	4 022	39 253	39 399	(146)	0%	55 687
Vote 2 - Civil Services	352 599	431 330	429 799	27 272	310 712	286 777	23 935	8%	429 799
Vote 3 - Council	23 585	25 469	25 414	2 811	20 808	21 718	(910)	-4%	25 414
Vote 4 - Electricity Services	463 276	559 645	584 030	45 509	416 137	423 634	(7 497)	-2%	584 030
Vote 5 - Financial Services	75 249	84 577	84 884	5 669	58 883	56 323	2 560	5%	84 884
Vote 6 - Development Services	32 120	172 555	190 897	13 441	168 516	146 567	21 949	15%	190 897
Vote 7 - Municipal Manager	9 706	11 298	11 682	1 056	8 413	7 606	807	11%	11 682
Vote 8 - Protection Services	108 331	124 701	132 992	7 434	70 069	66 625	3 443	5%	132 992
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>1 109 209</b>	<b>1 458 809</b>	<b>1 515 385</b>	<b>107 214</b>	<b>1 092 791</b>	<b>1 048 650</b>	<b>44 141</b>	<b>4%</b>	<b>1 515 385</b>
<b>Surplus/ (Deficit) for the year</b>	<b>410 692</b>	<b>147 681</b>	<b>210 154</b>	<b>5 131</b>	<b>292 226</b>	<b>320 221</b>	<b>(27 996)</b>	<b>-9%</b>	<b>210 154</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) - M10 April									
Description	2024/25	Budget Year 2025/26							
	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	516 001	548 246	572 557	50 400	484 397	482 299	2 098	0%	572 557
Service charges - Water	95 518	103 605	107 755	8 148	94 755	95 268	(514)	-1%	107 755
Service charges - Waste Water Management	63 839	61 128	63 518	5 651	57 029	53 580	3 450	6%	63 518
Service charges - Waste management	38 791	42 709	44 665	4 311	38 259	37 401	858	2%	44 665
Sale of Goods and Rendering of Services	15 295	14 664	186 080	150 875	169 442	174 514	(5 071)	-3%	186 080
Agency services	5 658	7 194	7 194	405	5 315	6 070	(755)	-12%	7 194
Interest earned from Receivables	4 078	3 821	3 749	322	3 194	3 128	66	2%	3 749
Interest from Current and Non Current Assets	95 899	81 529	104 459	896	11 541	8 708	2 833	33%	104 459
Rental from Fixed Assets	1 883	1 759	1 921	162	1 769	1 665	104	6%	1 921
Operational Revenue	12 085	4 885	5 347	473	4 604	4 605	(1)	0%	5 347
<b>Non-Exchange Revenue</b>									
Property rates	200 765	212 727	215 090	17 957	181 390	180 540	850	0%	215 090
Fines, penalties and forfeits	36 326	38 363	39 146	49	506	286	220	77%	39 146
Licence and permits	4 838	5 669	5 669	363	4 188	4 909	(721)	-15%	5 669
Transfers and subsidies - Operational	181 836	342 208	208 818	(150 281)	204 016	200 293	3 722	2%	208 818
Interest	1 783	2 253	2 193	202	1 865	1 837	28	2%	2 193
Operational Revenue	11 581	12 484	12 394	1 102	10 463	10 347	115	1%	12 394
Gains on disposal of Assets	1 702	2 680	3 145	-	1 457	2 086	(630)	-30%	3 145
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 287 878</b>	<b>1 485 925</b>	<b>1 583 700</b>	<b>91 036</b>	<b>1 274 190</b>	<b>1 267 536</b>	<b>6 653</b>	<b>1%</b>	<b>1 583 700</b>
<b>Expenditure By Type</b>									
Employee related costs	339 021	368 788	375 844	29 381	287 460	270 639	16 821	6%	375 844
Remuneration of councillors	12 598	12 630	12 850	1 034	10 598	10 577	22	0%	12 850
Bulk purchases - electricity	410 595	479 999	495 451	39 649	364 691	371 185	(6 494)	-2%	495 451
Inventory consumed	57 826	72 865	71 123	5 347	52 367	27 574	24 793	90%	71 123
Debt impairment	22 562	5 959	35 581	-	-	-	-	-	35 581
Depreciation and amortisation	103 497	133 697	125 306	9 055	92 365	99 601	(7 235)	-7%	125 306
Interest	9 903	9 954	8 836	-	2 588	2 156	432	20%	8 836
Contracted services	66 354	231 960	262 960	17 637	213 456	200 494	12 962	6%	262 960
Transfers and subsidies	3 486	4 073	3 666	523	2 562	3 076	(514)	-17%	3 666
Irrecoverable debts written off	19 367	41 008	22 797	-	12 306	10 826	1 480	14%	22 797
Operational costs	47 569	67 124	71 228	3 615	44 388	50 195	(5 807)	-12%	71 228
Losses on Disposal of Assets	3 360	17 260	12 840	-	2 402	2 327	75	3%	12 840
Other Losses	13 071	13 490	16 903	975	7 606	-	7 606	#DIV/0!	16 903
<b>Total Expenditure</b>	<b>1 109 209</b>	<b>1 458 809</b>	<b>1 515 385</b>	<b>107 214</b>	<b>1 092 791</b>	<b>1 048 650</b>	<b>44 141</b>	<b>4%</b>	<b>1 515 385</b>
<b>Surplus/(Deficit)</b>	<b>178 669</b>	<b>27 116</b>	<b>68 316</b>	<b>(16 178)</b>	<b>181 399</b>	<b>218 887</b>	<b>(37 488)</b>	<b>-17%</b>	<b>68 316</b>
Transfers and subsidies - capital (monetary)	232 022	120 566	141 797	21 309	110 784	101 335	9 449	9%	141 797
Transfers and subsidies - capital (in-kind)	-	-	41	-	43	-	43	#DIV/0!	41
<b>Surplus/(Deficit) after capital transfers &amp; Surplus/ (Deficit) for the year</b>	<b>410 692</b>	<b>147 681</b>	<b>210 154</b>	<b>5 131</b>	<b>292 226</b>	<b>320 222</b>	<b>(27 996)</b>	<b>-9%</b>	<b>210 154</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) - M10 April									
Vote Description	2024/25	Budget Year 2025/26							
	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	46 693	94 706	103 658	9 124	73 171	94 325	(21 154)	-22%	103 658
Vote 4 - Electricity Services	25 001	75 133	23 033	4 087	17 779	21 218	(3 439)	-16%	23 033
Vote 6 - Development Services	145 662	58 712	89 655	17 191	64 593	69 788	(5 195)	-7%	89 655
<b>Total Capital Multi-year expenditure</b>	<b>217 356</b>	<b>228 552</b>	<b>216 347</b>	<b>30 402</b>	<b>155 543</b>	<b>185 331</b>	<b>(29 788)</b>	<b>-16%</b>	<b>216 347</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Corporate Services	424	573	448	69	244	262	(18)	-7%	448
Vote 2 - Civil Services	55 508	49 284	48 835	6 306	24 776	48 960	(24 184)	-49%	48 835
Vote 3 - Council	1 328	12	12	-	-	13	(13)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	12 077	513	8 373	11 398	(3 025)	-27%	12 077
Vote 5 - Financial Services	632	168	82	-	82	82	(0)	0%	82
Vote 6 - Development Services	545	364	364	-	79	164	(85)	-52%	364
Vote 7 - Municipal Manager	90	12	42	20	20	32	(11)	-35%	42
Vote 8 - Protection Services	3 003	1 800	1 844	7	1 159	1 826	(667)	-37%	1 844
<b>Total Capital single-year expenditure</b>	<b>80 812</b>	<b>65 247</b>	<b>63 703</b>	<b>6 915</b>	<b>34 733</b>	<b>62 737</b>	<b>(28 004)</b>	<b>-45%</b>	<b>63 703</b>
<b>Total Capital Expenditure</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>37 317</b>	<b>190 276</b>	<b>248 067</b>	<b>(57 791)</b>	<b>-23%</b>	<b>280 050</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>3 915</b>	<b>4 267</b>	<b>2 685</b>	<b>37</b>	<b>1 830</b>	<b>2 431</b>	<b>(601)</b>	<b>-25%</b>	<b>2 685</b>
Executive and council	1 417	24	34	-	-	24	(24)	-100%	34
Finance and administration	2 498	4 243	2 651	37	1 830	2 407	(577)	-24%	2 651
<b>Community and public safety</b>	<b>24 804</b>	<b>14 390</b>	<b>14 093</b>	<b>1 202</b>	<b>6 310</b>	<b>11 844</b>	<b>(5 534)</b>	<b>-47%</b>	<b>14 093</b>
Community and social services	888	10 343	9 922	979	3 258	7 956	(4 699)	-59%	9 922
Sport and recreation	20 913	2 247	2 327	216	1 893	2 061	(168)	-8%	2 327
Public safety	3 003	1 800	1 844	7	1 159	1 826	(667)	-37%	1 844
<b>Economic and environmental services</b>	<b>123 692</b>	<b>97 186</b>	<b>132 780</b>	<b>26 375</b>	<b>98 499</b>	<b>115 089</b>	<b>(16 589)</b>	<b>-14%</b>	<b>132 780</b>
Planning and development	11 610	12 760	24 188	9 767	14 156	18 698	(4 543)	-24%	24 188
Road transport	112 082	84 426	108 592	16 608	84 344	96 390	(12 047)	-12%	108 592
<b>Trading services</b>	<b>145 757</b>	<b>177 955</b>	<b>130 492</b>	<b>9 703</b>	<b>83 637</b>	<b>118 704</b>	<b>(35 067)</b>	<b>-30%</b>	<b>130 492</b>
Energy sources	43 061	86 083	33 983	4 586	25 381	31 612	(6 231)	-20%	33 983
Water management	42 191	31 588	30 955	1 531	16 557	26 179	(9 622)	-37%	30 955
Waste water management	33 490	21 338	26 563	418	9 470	22 892	(13 421)	-59%	26 563
Waste management	27 015	38 946	38 992	3 167	32 228	38 021	(5 794)	-15%	38 992
<b>Total Capital Expenditure - Functional Class</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>37 317</b>	<b>190 276</b>	<b>248 067</b>	<b>(57 791)</b>	<b>-23%</b>	<b>280 050</b>
<b>Funded by:</b>									
National Government	53 459	60 270	49 893	4 875	43 831	47 649	(3 818)	-8%	49 893
Provincial Government	146 149	60 016	91 310	17 286	65 766	71 049	(5 283)	-7%	91 310
Transfers and subsidies - capital (monetary)	18 795	-	318	-	308	-	308	#DIV/0!	318
<b>Transfers recognised - capital</b>	<b>218 403</b>	<b>120 287</b>	<b>141 520</b>	<b>22 161</b>	<b>109 905</b>	<b>118 698</b>	<b>(8 793)</b>	<b>-7%</b>	<b>141 520</b>
<b>Borrowing</b>	<b>-</b>	<b>30 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>79 765</b>	<b>143 512</b>	<b>138 530</b>	<b>15 156</b>	<b>80 371</b>	<b>129 370</b>	<b>(48 998)</b>	<b>-38%</b>	<b>138 530</b>
<b>Total Capital Funding</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>37 317</b>	<b>190 276</b>	<b>248 067</b>	<b>(57 791)</b>	<b>-23%</b>	<b>280 050</b>

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

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M10 April					
Description	2024/25	Budget Year 2025/26			
	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	677 020	895 335	1 065 074	795 247	1 065 074
Trade and other receivables from exchange transactions	111 498	121 920	127 476	168 669	127 476
Receivables from non-exchange transactions	42 453	52 683	44 133	54 878	44 133
Current portion of non-current receivables	(268)	(287)	–	(268)	–
Inventory	20 101	40 407	22 476	(27 056)	22 476
VAT	36 386	35 344	48 821	129 128	48 821
Other current assets	1 615	1 058	1 615	216	1 615
<b>Total current assets</b>	<b>888 805</b>	<b>1 146 461</b>	<b>1 309 594</b>	<b>1 120 813</b>	<b>1 309 594</b>
<b>Non current assets</b>					
Investments	366 329	–	–	366 329	–
Investment property	23 402	23 852	22 891	21 796	22 891
Property, plant and equipment	2 517 761	2 642 408	2 660 367	2 613 971	2 660 367
Heritage assets	4 121	4 121	4 121	4 121	4 121
Intangible assets	848	566	698	724	698
<b>Total non current assets</b>	<b>2 912 460</b>	<b>2 670 947</b>	<b>2 688 076</b>	<b>3 006 941</b>	<b>2 688 076</b>
<b>TOTAL ASSETS</b>	<b>3 801 265</b>	<b>3 817 408</b>	<b>3 997 670</b>	<b>4 127 754</b>	<b>3 997 670</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Financial liabilities	6 044	8 325	268	–	268
Consumer deposits	20 857	20 160	21 483	22 179	21 483
Trade and other payables from exchange transactions	93 001	90 183	117 478	79 544	117 478
Trade and other payables from non-exchange transactions	29 046	4 581	7 728	37 326	7 728
Provision	24 380	23 708	15 520	8 434	15 520
VAT	11 731	9 505	23 184	120 675	23 184
Other current liabilities	–	–	–	7 760	–
<b>Total current liabilities</b>	<b>185 059</b>	<b>156 461</b>	<b>185 660</b>	<b>275 919</b>	<b>185 660</b>
<b>Non current liabilities</b>					
Financial liabilities	27 292	48 988	–	–	–
Provision	81 974	83 898	89 476	67 893	89 476
Other non-current liabilities	90 153	94 744	95 593	118 793	95 593
<b>Total non current liabilities</b>	<b>199 419</b>	<b>227 630</b>	<b>185 069</b>	<b>186 686</b>	<b>185 069</b>
<b>TOTAL LIABILITIES</b>	<b>384 478</b>	<b>384 091</b>	<b>370 729</b>	<b>462 604</b>	<b>370 729</b>
<b>NET ASSETS</b>	<b>3 416 787</b>	<b>3 433 317</b>	<b>3 626 941</b>	<b>3 665 150</b>	<b>3 626 941</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated surplus/(deficit)	3 057 392	2 974 224	3 120 992	3 013 529	3 120 992
Reserves and funds	359 395	459 093	505 949	359 395	505 949
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3 416 787</b>	<b>3 433 317</b>	<b>3 626 941</b>	<b>3 372 924</b>	<b>3 626 941</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 - M10 April									
Description	2024/25	Budget Year 2025/26							
	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	200 765	203 845	206 090	19 158	199 534	188 849	10 685	6%	206 090
Service charges	725 729	741 336	772 802	67 283	637 331	648 396	(11 065)	-2%	772 802
Other revenue	38 211	323 218	530 749	14 483	274 665	295 560	(20 894)	-7%	530 749
Transfers and Subsidies - Operational	181 823	343 708	209 337	356	348 808	315 296	33 513	11%	209 337
Transfers and Subsidies - Capital	207 019	115 548	119 984	-	122 784	123 639	(855)	-1%	119 984
Interest	67 107	81 529	104 459	1 482	15 904	12 861	3 043	24%	104 459
<b>Payments</b>									
Suppliers and employees	(937 232)	(1 460 203)	(1 564 240)	(112 594)	(1 147 817)	(1 235 073)	(87 256)	7%	(1 564 240)
Interest	(3 871)	(3 305)	(2 156)	-	(2 156)	(2 156)	(0)	0%	(2 156)
Transfers and Subsidies	-	(4 073)	(3 666)	-	-	(1 018)	(1 018)	100%	(3 666)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>479 550</b>	<b>341 602</b>	<b>373 358</b>	<b>(9 832)</b>	<b>449 053</b>	<b>346 352</b>	<b>(102 701)</b>	<b>-30%</b>	<b>373 358</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	1 214	2 680	3 145	-	1 432	1 419	13	1%	3 145
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	333 119	366 329	-	-	-	-	-	366 329
<b>Payments</b>									
Capital assets	(270 725)	(335 652)	(322 067)	(34 330)	(183 104)	(211 490)	(28 386)	13%	(322 067)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(269 511)</b>	<b>148</b>	<b>47 407</b>	<b>(34 330)</b>	<b>(181 672)</b>	<b>(210 071)</b>	<b>(28 399)</b>	<b>14%</b>	<b>47 407</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	30 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 967	-	625	197	2 247	1 563	685	44%	625
<b>Payments</b>									
Repayment of borrowing	(5 478)	(6 044)	(33 336)	(33 336)	(33 336)	-	33 336	#DIV/0!	(33 336)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(3 511)</b>	<b>23 956</b>	<b>(32 711)</b>	<b>(33 140)</b>	<b>(31 089)</b>	<b>1 563</b>	<b>32 651</b>	<b>2090%</b>	<b>(32 711)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>206 529</b>	<b>365 706</b>	<b>388 054</b>	<b>(77 301)</b>	<b>236 292</b>	<b>137 843</b>			<b>388 054</b>
Cash/cash equivalents at beginning:	470 491	529 629	677 020	677 020	677 020	677 020			677 020
Cash/cash equivalents at month/year end:	677 020	895 335	1 065 074		913 312	814 863			1 065 074

The Cash and cash equivalents as at 30 April 2026 include short-term investments made to the amount of R690 000 000.

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April												
Description	NT Code	Budget Year 2025/26									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-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	10 918	4 514	2 082	1 080	763	719	1 139	10 760	31 975	14 461	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	42 734	4 174	228	211	129	311	182	1 753	49 721	2 585	
Receivables from Non-exchange Transactions - Property Rates	1400	15 931	3 027	674	358	300	1 590	3 949	13 189	39 018	19 386	
Receivables from Exchange Transactions - Waste Water Management	1500	4 841	1 792	495	402	370	456	741	6 128	15 224	8 096	
Receivables from Exchange Transactions - Waste Management	1600	4 993	1 491	451	362	329	497	821	5 619	14 563	7 628	
Receivables from Exchange Transactions - Property Rental Debtors	1700	36	26	5	2	1	1	3	29	103	36	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(2 624)	268	156	165	172	98	194	2 320	749	2 949	
<b>Total By Income Source</b>	<b>2000</b>	<b>76 829</b>	<b>15 293</b>	<b>4 091</b>	<b>2 579</b>	<b>2 064</b>	<b>3 671</b>	<b>7 028</b>	<b>39 798</b>	<b>151 354</b>	<b>55 140</b>	
<b>2024/25 - totals only</b>		<b>73 390</b>	<b>18 387</b>	<b>4 346</b>	<b>2 279</b>	<b>1 963</b>	<b>2 777</b>	<b>6 909</b>	<b>33 762</b>	<b>143 813</b>	<b>47 690</b>	
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	1 026	466	86	41	46	168	540	2 681	5 054	3 476	
Commercial	2300	37 738	2 100	197	150	140	160	299	1 885	42 670	2 634	
Households	2400	38 065	12 727	3 807	2 388	1 877	3 343	6 190	35 231	103 629	49 030	
Other	2500	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>76 829</b>	<b>15 293</b>	<b>4 091</b>	<b>2 579</b>	<b>2 064</b>	<b>3 671</b>	<b>7 028</b>	<b>39 798</b>	<b>151 354</b>	<b>55 140</b>	

Total Debtors has increased from **R 146 012 963** in March 2026 to **R 151 353 502** in April 2026.

The collection rate for April 2026 was **93.57%** compared to **98.54%** in March 2026. (Amounts received in the current month for the previous month's debtors raised).

## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April												
Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
<b>Creditors Age Analysis By Customer Type</b>												
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	4 115	42	-	1						4 158	3 848
Auditor General	0800										-	
Other	0900										-	
Medical Aid deductions	1000										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>4 115</b>	<b>42</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 158</b>	<b>3 848</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 - M10 April										
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate <sup>3</sup>	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	366 329	33 028	-	-	399 357
NEDBANK	12 months	Fixed	Fixed	8.07%	29/06/2026	250 000	20 067	-	-	270 067
ABSA	12 months	Fixed	Fixed	8.16%	29/06/2026	250 000	20 288	-	-	270 288
AFRICAN BANK	11 months	Fixed	Fixed	8.65%	20/05/2026	50 000	3 827	-	-	53 827
STANDARD BANK	10 months	Fixed	Fixed	7.50%	29/06/2026	90 000	6 047	-	-	96 047
STANDARD BANK	4 Months	Fixed	Fixed	7.38%	04/06/2026	50 000	1 293	-	-	51 293
										-
<b>Municipality sub-total</b>						<b>1 056 329</b>	<b>84 551</b>	<b>-</b>	<b>-</b>	<b>1 140 880</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>						<b>1 056 329</b>	<b>84 551</b>	<b>-</b>	<b>-</b>	<b>1 140 880</b>

- As at 30 April 2026 total investments made for the year, amount to R690 000 000.
- During the month of April 2026, no investments matured and no new investments were made.

Commitments against Cash & Cash Equivalents			
	31 March 2026	Transactions / Movement 2025/2026	Current Month
<b>Cash &amp; Cash Equivalents:</b>	<b>R 1 154 780 779</b>		<b>R 1 095 187 840</b>
Primary Bank Account	R 160 546 631	R -59 252 828	R 101 293 803
Short Term Investments (Less than 6 months)	R 50 000 000		R 50 000 000
Medium Term Investments (More than 6 months)	R 640 000 000		R 640 000 000
Longterm Investments	R 300 000 000		R 300 000 000
Cash Floats (This amount includes unallocated deposits)	R 4 234 148	R -340 112	R 3 894 037
<b>Commitments:</b>	<b>R 327 358 870</b>		<b>R 249 289 671</b>
Unspent Committed Conditional Grants	R 14 107 620	R -7 206 859	R 6 900 761
Capital funding requirement 2025/26 (Grants)	R 53 776 281	R -22 161 161	R 31 615 121
Capital Replacement Reserve Movement	R 73 314 465	R -15 155 662	R 58 158 803
Loan repayment due Dec / June	R -		R -
Consumer Deposits	R 22 239 871		R 22 239 871
Creditor payments	R 7 289 285	R -3 131 296	R 4 157 989
Salaries	R 121 050 227	R -30 414 221	R 90 636 006
Bad Debt Contributions/Impairment	R 35 581 120		R 35 581 120
<b>Working Capital</b>	<b>R 827 421 909</b>		<b>R 845 898 169</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 - M10 April									
Description	2024/25	Budget Year 2025/26							
	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>157 373</b>	<b>172 480</b>	<b>190 301</b>	<b>-</b>	<b>190 301</b>	<b>190 301</b>	<b>-</b>		<b>190 301</b>
Local Government Equitable Share	153 764	165 310	165 310	-	165 310	165 310	-		165 310
Finance Management	1 600	1 700	1 700	-	1 700	1 700	-		1 700
EPWP Incentive	1 593	1 969	1 969	-	1 969	1 969	-		1 969
Integrated National Electrification Programme	416	3 501	21 322	-	21 322	21 322	-		21 322
							-		
<b>Provincial Government:</b>	<b>30 382</b>	<b>170 794</b>	<b>177 534</b>	<b>-</b>	<b>170 096</b>	<b>170 096</b>	<b>-</b>		<b>177 534</b>
Community Development Workers	38	59	59	-	59	59	-		59
Human Settlements	7 342	135 609	141 640	-	134 282	134 282	-		141 640
Emergency Fire Kits	417	573	573	-	573	573	-		573
Title Deeds Restoration	-	81	81	-	-	-	-		81
Libraries	12 002	12 384	12 384	-	12 384	12 384	-		12 384
Maintenance and Construction of Transport Infrastructure	170	11 900	11 900	-	11 900	11 900	-		11 900
Establishment of a K9 Unit	4 132	4 350	4 350	-	4 350	4 350	-		4 350
Establishment of a Reaction/Rural Safety Unit	5 712	5 838	5 838	-	5 838	5 838	-		5 838
Thusong Service Grant	150	-	-	-	-	-	-		-
Proclaimed Roads Subsidy	170	-	-	-	-	-	-		-
Municipal Accreditation and Capacity Building Grant	249	-	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant	-	-	710	-	710	710	-		710
							-		
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>2 505</b>	<b>104</b>	<b>1 461</b>	<b>1 461</b>	<b>-</b>		<b>2 505</b>
CHIETA	-	-	2 505	104	1 461	1 461	-		2 505
							-		
<b>Total Operating Transfers and Grants</b>	<b>187 755</b>	<b>343 274</b>	<b>370 341</b>	<b>104</b>	<b>361 858</b>	<b>361 858</b>	<b>-</b>		<b>370 341</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>60 945</b>	<b>60 270</b>	<b>42 449</b>	<b>-</b>	<b>42 449</b>	<b>42 449</b>	<b>-</b>		<b>42 449</b>
Municipal Infrastructure Grant (MIG)	29 302	25 405	25 405	-	25 405	25 405	-		25 405
Integrated National Electrification Programme	22 402	17 821	-	-	-	-	-		-
Water Services Infrastructure Grant	-	17 044	17 044	-	17 044	17 044	-		17 044
Municipal Disaster Response Grant	9 241	-	-	-	-	-	-		-
							-		
<b>Provincial Government:</b>	<b>162 274</b>	<b>60 302</b>	<b>79 106</b>	<b>-</b>	<b>73 682</b>	<b>73 682</b>	<b>-</b>		<b>79 106</b>
Human Settlements	161 684	58 112	76 916	-	71 492	71 492	-		76 916
Libraries	50	50	50	-	50	50	-		50
Municipal Fire Service Capacity Support Grant	-	550	550	-	550	550	-		550
Regional Socio-Economic Projects (RSEP)	-	90	90	-	90	90	-		90
Municipal Water Resilience Grant	-	1 500	1 500	-	1 500	1 500	-		1 500
Establishment of a K9 Unit	40	-	-	-	-	-	-		-
Sport Development	500	-	-	-	-	-	-		-
							-		
<b>District Municipality:</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>223 219</b>	<b>120 572</b>	<b>121 555</b>	<b>-</b>	<b>116 131</b>	<b>116 131</b>	<b>-</b>		<b>121 555</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>410 974</b>	<b>463 846</b>	<b>491 896</b>	<b>104</b>	<b>477 989</b>	<b>477 989</b>	<b>-</b>		<b>491 896</b>

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April									
Description	2024/25	Budget Year 2025/26							
	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</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>89 285</b>	<b>172 480</b>	<b>190 301</b>	<b>9 701</b>	<b>83 620</b>	<b>88 285</b>	<b>(4 665)</b>	<b>-5.3%</b>	<b>190 301</b>
Local Government Equitable Share	85 233	165 310	165 310	8 050	76 185	80 556	(4 371)	-5.4%	165 310
Finance Management	1 477	1 700	1 700	112	1 045	1 307	(262)	-20.0%	1 700
EPWP Incentive	1 809	1 969	1 969	96	1 609	1 641	(32)	-1.9%	1 969
Integrated National Electrification Programme	416	3 501	21 322	1 443	4 781	4 781	-		21 322
Municipal Disaster Response Grant	350	-	-	-	-	-	-		-
<b>Provincial Government:</b>	<b>29 325</b>	<b>170 794</b>	<b>186 482</b>	<b>13 411</b>	<b>180 829</b>	<b>158 081</b>	<b>22 763</b>	<b>14.4%</b>	<b>186 482</b>
Community Development Workers	33	59	59	-	53	43	11	25.0%	59
Human Settlements	929	135 609	149 743	10 640	142 616	120 384	22 232	18.5%	149 743
Fire Damaged Houses	-	-	761	-	-	-	-		761
Emergency Fire Kits	360	573	573	-	-	498	(498)	-100.0%	573
Title Deeds Restoration	-	81	81	-	-	58	(58)	-100.0%	81
Municipal Accreditation and Capacity Building Grant	159	-	83	-	83	83	-		83
Libraries	12 613	12 384	12 384	1 058	11 858	10 877	981	9.0%	12 384
Maintenance and Construction of Transport Infrastructure	170	11 900	11 900	-	11 880	11 859	22	0.2%	11 900
Establishment of a K9 Unit	6 964	4 350	4 350	826	6 351	6 119	233	3.8%	4 350
Establishment of a Reaction/Rural Safety Unit	8 097	5 838	5 838	848	7 590	7 749	(159)	-2.0%	5 838
Municipal Service Delivery and Capacity Building Grant	-	-	710	38	396	411	(15)	-3.7%	710
Thusong Service Grant	130	-	-	-	-	-	-		-
Proclaimed Roads Subsidy	148	-	-	-	-	-	-		-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>2 505</b>	<b>104</b>	<b>1 461</b>	<b>1 357</b>	<b>104</b>	<b>7.7%</b>	<b>2 505</b>
CHIETA	-	-	2 505	104	1 461	1 357	104	7.7%	2 505
<b>Total operating expenditure of Transfers and Grants:</b>	<b>118 611</b>	<b>343 274</b>	<b>379 288</b>	<b>23 217</b>	<b>265 910</b>	<b>247 722</b>	<b>18 203</b>	<b>7.3%</b>	<b>379 288</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>53 459</b>	<b>60 270</b>	<b>49 893</b>	<b>4 875</b>	<b>41 709</b>	<b>47 649</b>	<b>(5 940)</b>	<b>-12.5%</b>	<b>49 893</b>
Municipal Infrastructure Grant (MIG)	29 292	25 405	25 405	3 402	25 405	25 405	0	0.0%	25 405
Integrated National Electrification Programme	22 402	17 821	-	-	-	-	-		-
Water Services Infrastructure Grant	-	17 044	17 044	1 474	8 860	17 044	(8 184)	-48.0%	17 044
Municipal Disaster Response Grant	1 766	-	7 444	-	7 444	5 200	2 244	43.1%	7 444
<b>Provincial Government:</b>	<b>146 149</b>	<b>60 302</b>	<b>91 595</b>	<b>17 286</b>	<b>65 766</b>	<b>71 049</b>	<b>(5 283)</b>	<b>-7.4%</b>	<b>91 595</b>
Human Settlements	145 662	58 112	89 405	17 191	64 593	69 688	(5 095)	-7.3%	89 405
Libraries	46	50	50	9	37	43	(7)	-15.4%	50
Municipal Fire Service Capacity Support Grant	-	550	550	-	245	478	(233)	-48.7%	550
Regional Socio-Economic Projects (RSEP)	-	90	90	-	-	78	(78)	-100.0%	90
Municipal Water Resilience Grant	-	1 500	1 500	86	891	761	130	17.1%	1 500
Establishment of a K9 Unit	13	-	-	-	-	-	-		-
Sport Development	428	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>	<b>199 608</b>	<b>120 572</b>	<b>141 488</b>	<b>22 161</b>	<b>107 474</b>	<b>118 698</b>	<b>(11 223)</b>	<b>-9.5%</b>	<b>141 488</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>318 219</b>	<b>463 846</b>	<b>520 776</b>	<b>45 378</b>	<b>373 385</b>	<b>366 420</b>	<b>6 979</b>	<b>1.9%</b>	<b>520 776</b>

### 8.3 Supporting Table SC7 (2)

<b>WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April</b>					
<b>Description</b>	<b>Budget Year 2025/26</b>				
	<b>Approved Rollover 2024/25</b>	<b>Monthly actual</b>	<b>YearTD actual</b>	<b>YTD variance</b>	<b>YTD variance %</b>
<b>R thousands</b>					
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>Provincial Government:</b>	<b>8 186</b>	<b>-</b>	<b>7 425</b>	<b>761</b>	<b>9.3%</b>
Municipal Accreditation and Capacity Building Grant	83	-	83	0	0.0%
Fire Damaged Houses	761	-	-	761	100.0%
Human Settlements Development Grant	7 342	-	7 342	-	
<b>Total operating expenditure of Approved Roll-overs</b>	<b>8 186</b>	<b>-</b>	<b>7 425</b>	<b>761</b>	<b>9.3%</b>
<b>Capital expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	<b>7 444</b>	<b>-</b>	<b>7 444</b>	<b>-</b>	
Municipal Disaster Response Grant	7 444	-	7 444	-	
<b>Provincial Government:</b>	<b>12 489</b>	<b>8 176</b>	<b>8 176</b>	<b>4 313</b>	<b>34.5%</b>
Human Settlements Development Grant	12 489	8 176	8 176	4 313	34.5%
<b>Total capital expenditure of Approved Roll-overs</b>	<b>19 933</b>	<b>8 176</b>	<b>15 620</b>	<b>4 313</b>	<b>21.6%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>28 119</b>	<b>8 176</b>	<b>23 045</b>	<b>5 074</b>	<b>18.0%</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 - M10 April									
Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	9 512	9 528	9 713	782	8 010	7 971	39	0%	9 713
Pension and UIF Contributions	976	978	999	79	822	828	(6)	-1%	999
Medical Aid Contributions	218	232	246	20	195	202	(7)	-3%	246
Cellphone Allowance	1 081	1 081	1 081	86	896	901	(5)	-1%	1 081
Other benefits and allowances	811	811	811	68	676	676	(0)	0%	811
<b>Sub Total - Councillors</b>	<b>12 598</b>	<b>12 630</b>	<b>12 850</b>	<b>1 034</b>	<b>10 598</b>	<b>10 577</b>	<b>22</b>	<b>0%</b>	<b>12 850</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	11 694	9 241	9 472	983	9 740	8 755	986	11%	9 472
Pension and UIF Contributions	2 068	2 046	2 076	167	1 658	1 512	146	10%	2 076
Medical Aid Contributions	445	469	490	40	375	320	55	17%	490
Performance Bonus	1 791	1 302	1 924	1 624	1 624	1 924	(300)	-16%	1 924
Motor Vehicle Allowance	980	936	834	59	581	640	(59)	-9%	834
Cellphone Allowance	259	266	266	25	248	252	(4)	-1%	266
Other benefits and allowances	325	236	253	32	310	230	80	35%	253
Payments in lieu of leave	-	37	37	-	-	-	-	-	37
Post-retirement benefit obligations	1 714	1 714	1 714	-	-	-	-	-	1 714
<b>Sub Total - Senior Managers of Municipality</b>	<b>19 316</b>	<b>16 246</b>	<b>17 065</b>	<b>2 929</b>	<b>14 537</b>	<b>13 632</b>	<b>904</b>	<b>7%</b>	<b>17 065</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	189 317	214 310	216 879	17 207	170 199	162 360	7 839	5%	216 879
Pension and UIF Contributions	34 023	38 600	38 655	3 083	30 527	30 123	404	1%	38 655
Medical Aid Contributions	15 016	17 357	17 601	1 439	13 607	10 475	3 132	30%	17 601
Overtime	20 982	15 909	15 909	2 182	16 977	11 972	5 005	42%	15 909
Motor Vehicle Allowance	6 861	6 706	8 107	651	6 499	4 683	1 816	39%	8 107
Cellphone Allowance	697	684	746	58	577	504	73	14%	746
Housing Allowances	1 238	1 500	1 543	106	1 052	1 237	(185)	-15%	1 543
Other benefits and allowances	35 995	40 507	40 939	1 959	33 484	35 653	(2 168)	-6%	40 939
Payments in lieu of leave	1 397	3 296	3 296	-	-	-	-	-	3 296
Long service awards	3 472	2 966	3 278	(235)	-	-	-	-	3 278
Post-retirement benefit obligations	10 706	10 706	11 826	-	-	-	-	-	11 826
<b>Sub Total - Other Municipal Staff</b>	<b>319 705</b>	<b>352 542</b>	<b>358 780</b>	<b>26 452</b>	<b>272 923</b>	<b>257 007</b>	<b>15 916</b>	<b>6%</b>	<b>358 780</b>
<b>Total Parent Municipality</b>	<b>351 619</b>	<b>381 418</b>	<b>388 694</b>	<b>30 414</b>	<b>298 058</b>	<b>281 216</b>	<b>16 843</b>	<b>6%</b>	<b>388 694</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>351 619</b>	<b>381 418</b>	<b>388 694</b>	<b>30 414</b>	<b>298 058</b>	<b>281 216</b>	<b>16 843</b>	<b>6%</b>	<b>388 694</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>339 021</b>	<b>368 788</b>	<b>375 844</b>	<b>29 381</b>	<b>287 460</b>	<b>270 639</b>	<b>16 821</b>	<b>6%</b>	<b>375 844</b>

## Section 10 – Material variances to the SDBIP

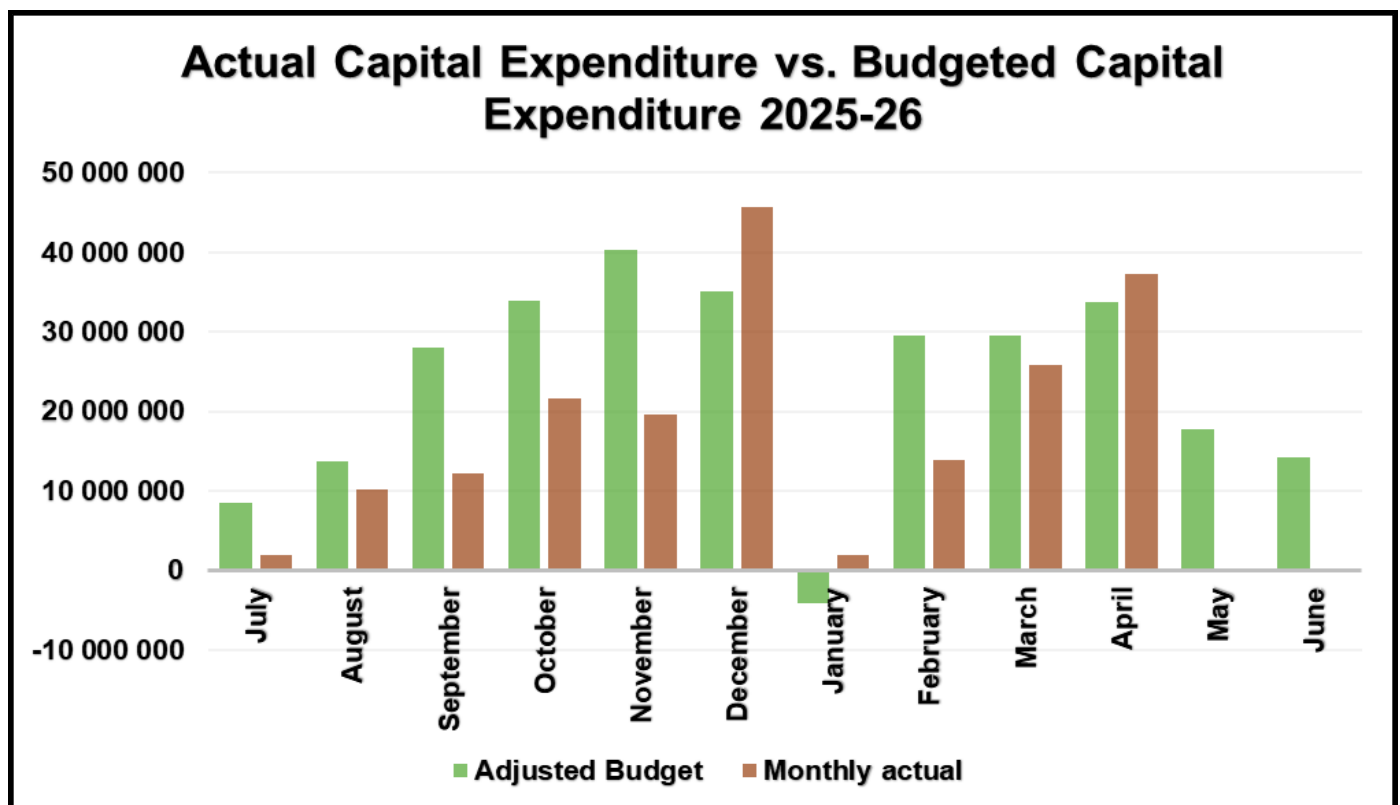
No material variances to the SDBIP.

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	1 968	8 540	8 540	1 984	1 984	8 540	6 556	76.8%	0.71%
August	7 837	13 691	13 691	10 227	12 211	22 231	10 020	45.1%	4.36%
September	13 760	28 082	28 082	12 254	24 466	50 313	25 847	51.4%	8.74%
October	29 965	33 898	33 898	21 640	46 105	84 211	38 106	45.3%	16.46%
November	31 028	40 308	40 308	19 586	65 691	124 519	58 828	47.2%	23.46%
December	27 616	35 105	35 105	45 598	111 289	159 623	48 334	30.3%	39.74%
January	5 482	25 403	(4 206)	1 883	113 173	155 418	42 245	27.2%	40.41%
February	11 860	29 298	29 443	13 898	127 070	184 861	57 790	31.3%	45.37%
March	34 280	28 660	29 495	25 889	152 959	214 356	61 396	28.6%	54.62%
April	17 099	22 975	33 712	37 317	190 276	248 067	57 791	23.3%	67.94%
May	39 633	16 677	17 789				-		
June	77 640	11 162	14 193				-		
<b>Total Capital expenditure</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>190 276</b>					

**Note:** The negative monthly cashflow budget for January is due to the amendments to the capital projects as a result of the mid-year adjustments budget.



## Section 12 – Other Supporting Documentation

### 12.1 Supporting Table SC13a, b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10									
Description	2024/25	Budget Year 2025/26							
	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>209 951</b>	<b>196 140</b>	<b>176 667</b>	<b>16 150</b>	<b>139 307</b>	<b>158 920</b>	<b>19 613</b>	<b>12.3%</b>	<b>176 667</b>
Roads Infrastructure	97 216	63 812	87 658	8 981	76 098	77 469	1 371	1.8%	87 658
<i>Roads</i>	97 216	63 812	87 658	8 981	76 098	77 469	1 371	1.8%	87 658
Storm water Infrastructure	1 509	–	1 464	–	1 464	700	(764)	-109.1%	1 464
<i>Storm water Conveyance</i>	1 509	–	1 464	–	1 464	700	(764)	-109.1%	1 464
Electrical Infrastructure	36 362	76 703	24 603	4 425	19 424	23 319	3 896	16.7%	24 603
<i>MV Substations</i>	24 418	52 320	220	–	43	198	155	78.2%	220
<i>MV Switching Stations</i>	5 132	–	–	–	–	–	–	–	–
<i>MV Networks</i>	1 961	10 315	10 315	3 303	7 673	10 250	2 577	25.1%	10 315
<i>LV Networks</i>	4 851	14 068	14 068	1 122	11 707	12 871	1 164	9.0%	14 068
Water Supply Infrastructure	30 566	8 165	11 332	185	7 545	9 200	1 655	18.0%	11 332
<i>Reservoirs</i>	–	–	–	–	–	–	–	–	–
<i>Distribution</i>	30 566	8 165	11 332	185	7 545	9 200	1 655	18.0%	11 332
Sanitation Infrastructure	20 760	13 843	17 604	151	6 828	15 197	8 369	55.1%	17 604
<i>Reticulation</i>	20 760	13 843	17 604	151	6 828	15 197	8 369	55.1%	17 604
Solid Waste Infrastructure	23 538	33 616	34 006	2 408	27 949	33 036	5 087	15.4%	34 006
<i>Landfill Sites</i>	23 538	33 036	33 736	2 156	24 389	33 036	8 646	26.2%	33 736
<i>Waste Drop-off Points</i>	–	580	270	253	3 560	–	(3 560)	#DIV/0!	270
<b>Community Assets</b>	<b>14 328</b>	<b>12 028</b>	<b>11 527</b>	<b>893</b>	<b>4 481</b>	<b>9 348</b>	<b>4 867</b>	<b>52.1%</b>	<b>11 527</b>
Community Facilities	1 347	2 050	1 835	(17)	1 444	1 561	116	7.4%	1 835
<i>Cemeteries/Crematoria</i>	–	300	–	–	–	–	–	–	–
<i>Parks</i>	1 338	1 100	1 110	(17)	762	836	73	8.8%	1 110
<i>Public Ablution Facilities</i>	8	650	725	–	682	725	43	5.9%	725
Sport and Recreation Facilities	12 981	9 978	9 692	910	3 036	7 787	4 751	61.0%	9 692
<i>Indoor Facilities</i>	745	9 900	9 614	910	3 036	7 709	4 673	60.6%	9 614
<i>Outdoor Facilities</i>	12 236	78	78	–	–	78	78	100.0%	78
<b>Investment properties</b>	<b>31</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Revenue Generating	31	–	–	–	–	–	–	–	–
<i>Unimproved Property</i>	31	–	–	–	–	–	–	–	–
<b>Other assets</b>	<b>11 836</b>	<b>12 954</b>	<b>15 989</b>	<b>2 541</b>	<b>6 859</b>	<b>10 498</b>	<b>3 639</b>	<b>34.7%</b>	<b>15 989</b>
Operational Buildings	328	380	280	–	10	280	270	96.3%	280
<i>Municipal Offices</i>	26	380	280	–	10	280	270	96.3%	280
<i>Stores</i>	302	–	–	–	–	–	–	–	–
Housing	11 509	12 574	15 709	2 541	6 848	10 218	3 369	33.0%	15 709
<i>Social Housing</i>	11 509	12 574	15 709	2 541	6 848	10 218	3 369	33.0%	15 709
<b>Intangible Assets</b>	<b>450</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Licences and Rights	450	–	–	–	–	–	–	–	–
<i>Computer Software and Applications</i>	450	–	–	–	–	–	–	–	–
<b>Computer Equipment</b>	<b>1 771</b>	<b>2 583</b>	<b>1 668</b>	<b>14</b>	<b>1 084</b>	<b>1 545</b>	<b>461</b>	<b>29.8%</b>	<b>1 668</b>
Computer Equipment	1 771	2 583	1 668	14	1 084	1 545	461	29.8%	1 668
<b>Furniture and Office Equipment</b>	<b>858</b>	<b>665</b>	<b>760</b>	<b>90</b>	<b>568</b>	<b>699</b>	<b>131</b>	<b>18.7%</b>	<b>760</b>
Furniture and Office Equipment	858	665	760	90	568	699	131	18.7%	760
<b>Machinery and Equipment</b>	<b>1 852</b>	<b>3 258</b>	<b>3 088</b>	<b>340</b>	<b>1 779</b>	<b>3 028</b>	<b>1 249</b>	<b>41.2%</b>	<b>3 088</b>
Machinery and Equipment	1 852	3 258	3 088	340	1 779	3 028	1 249	41.2%	3 088
<b>Transport Assets</b>	<b>13 612</b>	<b>6 113</b>	<b>5 835</b>	<b>766</b>	<b>5 611</b>	<b>5 837</b>	<b>227</b>	<b>3.9%</b>	<b>5 835</b>
Transport Assets	13 612	6 113	5 835	766	5 611	5 837	227	3.9%	5 835
<b>Land</b>	<b>–</b>	<b>400</b>	<b>8 410</b>	<b>7 207</b>	<b>7 207</b>	<b>8 285</b>	<b>1 078</b>	<b>13.0%</b>	<b>8 410</b>
Land	–	400	8 410	7 207	7 207	8 285	1 078	13.0%	8 410
<b>Total Capital Expenditure on new assets</b>	<b>254 690</b>	<b>234 140</b>	<b>223 943</b>	<b>28 000</b>	<b>166 896</b>	<b>198 160</b>	<b>31 264</b>	<b>15.8%</b>	<b>223 943</b>

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

Description	2024/25	Budget Year 2025/26							
	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>	5 268	25 441	25 441	7 715	8 357	23 741	15 384	64.8%	25 441
Roads Infrastructure	2 268	20 500	20 500	7 627	7 812	18 800	10 988	58.4%	20 500
<i>Roads</i>	2 268	20 500	20 500	7 627	7 812	18 800	10 988	58.4%	20 500
Water Supply Infrastructure	-	480	480	-	131	480	349	72.8%	480
<i>Pump Stations</i>	-	480	480	-	131	480	349	72.8%	480
Sanitation Infrastructure	3 000	4 461	4 461	89	415	4 461	4 046	90.7%	4 461
<i>Reticulation</i>	3 000	4 461	4 461	89	415	4 461	4 046	90.7%	4 461
<b>Community Assets</b>	242	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	242	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	242	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	193	700	700	-	-	700	700	100.0%	700
Machinery and Equipment	193	700	700	-	-	700	700	100.0%	700
<b>Total Capital Expenditure on renewal of exist</b>	<b>5 702</b>	<b>26 141</b>	<b>26 141</b>	<b>7 715</b>	<b>8 357</b>	<b>24 441</b>	<b>16 084</b>	<b>65.8%</b>	<b>26 141</b>

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

Description	2024/25	Budget Year 2025/26							
	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>	32 022	33 517	29 966	1 601	15 023	25 467	10 444	41.0%	29 966
Roads Infrastructure	9 473	-	308	-	308	-	(308)	#DIV/0!	308
<i>Roads</i>	9 473	-	308	-	308	-	(308)	#DIV/0!	308
Storm water Infrastructure	187	550	550	117	117	550	433	78.7%	550
<i>Storm water Conveyance</i>	187	550	550	117	117	550	433	78.7%	550
Electrical Infrastructure	5 531	8 080	8 020	76	5 224	6 973	1 748	25.1%	8 020
<i>MV Switching Stations</i>	-	4 880	4 820	-	4 153	4 440	287	6.5%	4 820
<i>MV Networks</i>	4 086	1 300	1 300	6	440	1 260	820	65.0%	1 300
<i>LV Networks</i>	1 444	1 900	1 900	70	630	1 273	642	50.5%	1 900
Water Supply Infrastructure	11 218	22 887	19 087	1 347	8 826	16 444	7 618	46.3%	19 087
<i>Reservoirs</i>	-	500	500	-	-	-	-	-	500
<i>Bulk Mains</i>	499	6 043	1 743	-	732	800	68	8.5%	1 743
<i>Distribution</i>	10 719	15 544	16 044	1 347	8 095	14 844	6 749	45.5%	16 044
<i>PRV Stations</i>	-	800	800	-	-	800	800	100.0%	800
Sanitation Infrastructure	5 613	2 000	2 000	61	547	1 500	953	63.5%	2 000
<i>Reticulation</i>	-	1 500	1 500	-	464	1 500	1 036	69.1%	1 500
<i>Waste Water Treatment Works</i>	5 613	500	500	61	83	-	(83)	#DIV/0!	500
<b>Community Assets</b>	5 755	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	5 755	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	5 755	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of ex</b>	<b>37 776</b>	<b>33 517</b>	<b>29 966</b>	<b>1 601</b>	<b>15 023</b>	<b>25 467</b>	<b>10 444</b>	<b>41.0%</b>	<b>29 966</b>

## 12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April									
Description	2024/25	Budget Year 2025/26							
	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>	<b>49 848</b>	<b>69 462</b>	<b>69 165</b>	<b>3 772</b>	<b>54 511</b>	<b>59 351</b>	<b>4 840</b>	<b>8%</b>	<b>69 165</b>
Roads Infrastructure	6 192	20 921	20 957	197	18 986	19 887	901	5%	20 957
<i>Roads</i>	5 915	20 801	20 837	197	18 986	19 787	801	4%	20 837
<i>Road Furniture</i>	277	120	120	-	-	100	100	100%	120
Storm water Infrastructure	23 320	24 311	24 359	1 901	18 782	19 612	830	4%	24 359
<i>Storm water Conveyance</i>	23 320	24 311	24 359	1 901	18 782	19 612	830	4%	24 359
Electrical Infrastructure	3 531	5 794	5 294	278	2 713	4 302	1 589	37%	5 294
<i>MV Substations</i>	207	206	488	28	320	360	39	11%	488
<i>MV Networks</i>	319	2 014	1 200	-	10	1 136	1 125	99%	1 200
<i>LV Networks</i>	3 005	3 574	3 606	250	2 382	2 807	425	15%	3 606
Water Supply Infrastructure	1 708	2 011	2 128	148	1 571	1 830	259	14%	2 128
<i>Reservoirs</i>	1 273	1 475	1 476	171	1 139	1 230	92	7%	1 476
<i>Pump Stations</i>	126	168	126	-	5	108	103	96%	126
<i>Distribution</i>	309	368	526	(24)	428	492	64	13%	526
Sanitation Infrastructure	5 558	6 151	6 125	465	4 729	5 262	533	10%	6 125
<i>Pump Station</i>	929	1 061	1 063	66	752	889	137	15%	1 063
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	4 630	5 090	5 062	399	3 977	4 373	396	9%	5 062
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	9 538	10 272	10 302	785	7 730	8 458	728	9%	10 302
<i>Landfill Sites</i>	9 538	10 272	10 302	785	7 730	8 458	728	9%	10 302
<b>Community Assets</b>	<b>3 587</b>	<b>3 605</b>	<b>3 975</b>	<b>135</b>	<b>2 699</b>	<b>3 232</b>	<b>533</b>	<b>16%</b>	<b>3 975</b>
Community Facilities	2 456	2 533	2 442	92	2 087	2 260	173	8%	2 442
<i>Halls</i>	448	452	652	50	619	762	143	19%	652
<i>Centres</i>	1 719	1 787	1 534	33	1 336	1 284	(52)	-4%	1 534
<i>Libraries</i>	47	50	50	-	32	38	6	16%	50
<i>Cemeteries/Crematoria</i>	156	123	136	9	61	114	53	47%	136
<i>Parks</i>	86	120	70	0	39	61	22	36%	70
Sport and Recreation Facilities	1 131	1 072	1 533	43	612	972	360	37%	1 533
<i>Indoor Facilities</i>	87	100	250	7	155	189	34	18%	250
<i>Outdoor Facilities</i>	1 044	972	1 283	36	457	783	326	42%	1 283
<b>Other assets</b>	<b>1 729</b>	<b>2 884</b>	<b>2 477</b>	<b>228</b>	<b>1 589</b>	<b>2 070</b>	<b>481</b>	<b>23%</b>	<b>2 477</b>
Operational Buildings	1 158	1 260	1 330	161	971	1 021	50	5%	1 330
<i>Municipal Offices</i>	1 158	1 260	1 330	161	971	1 021	50	5%	1 330
Housing	571	1 624	1 147	67	618	1 049	431	41%	1 147
<i>Staff Housing</i>	200	240	293	38	317	287	(30)	-11%	293
<i>Social Housing</i>	372	1 384	854	28	301	762	461	61%	854
<b>Intangible Assets</b>	<b>5 025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licences and Rights	5 025	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	5 025	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	<b>327</b>	<b>402</b>	<b>402</b>	<b>23</b>	<b>171</b>	<b>366</b>	<b>195</b>	<b>53%</b>	<b>402</b>
Computer Equipment	327	402	402	23	171	366	195	53%	402
<b>Furniture and Office Equipment</b>	<b>25</b>	<b>72</b>	<b>72</b>	<b>17</b>	<b>32</b>	<b>60</b>	<b>28</b>	<b>47%</b>	<b>72</b>
Furniture and Office Equipment	25	72	72	17	32	60	28	47%	72
<b>Machinery and Equipment</b>	<b>1 309</b>	<b>1 532</b>	<b>1 540</b>	<b>69</b>	<b>792</b>	<b>1 267</b>	<b>475</b>	<b>37%</b>	<b>1 540</b>
Machinery and Equipment	1 309	1 532	1 540	69	792	1 267	475	37%	1 540
<b>Transport Assets</b>	<b>9 090</b>	<b>10 201</b>	<b>10 312</b>	<b>813</b>	<b>7 894</b>	<b>9 124</b>	<b>1 229</b>	<b>13%</b>	<b>10 312</b>
Transport Assets	9 090	10 201	10 312	813	7 894	9 124	1 229	13%	10 312
<b>Total Repairs and Maintenance Expenditure</b>	<b>70 941</b>	<b>88 157</b>	<b>87 943</b>	<b>5 058</b>	<b>67 689</b>	<b>75 470</b>	<b>7 781</b>	<b>10%</b>	<b>87 943</b>

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

Description	2024/25	Budget Year 2025/26							
	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>84 574</b>	<b>101 682</b>	<b>98 006</b>	<b>7 435</b>	<b>75 773</b>	<b>80 318</b>	<b>4 545</b>	<b>5.7%</b>	<b>98 006</b>
Roads Infrastructure	21 566	31 365	26 022	1 980	20 064	21 289	1 226	5.8%	26 022
<i>Roads</i>	19 643	29 286	23 990	1 815	18 395	19 598	1 203	6.1%	23 990
<i>Road Structures</i>	275	898	283	23	229	235	5	2.2%	283
<i>Road Furniture</i>	1 649	1 181	1 749	142	1 439	1 457	18	1.2%	1 749
Storm water Infrastructure	3 767	5 828	4 677	378	3 829	3 890	61	1.6%	4 677
<i>Drainage Collection</i>	886	1 761	1 271	102	1 029	1 054	25	2.4%	1 271
<i>Storm water Conveyance</i>	2 881	4 067	3 322	269	2 731	2 765	35	1.3%	3 322
<i>Attenuation</i>	–	–	85	7	70	70	1	1.2%	85
Electrical Infrastructure	14 485	20 749	18 982	1 362	13 813	15 298	1 486	9.7%	18 982
<i>Power Plants</i>	–	3	–	–	–	–	–	–	–
<i>HV Substations</i>	755	1 401	2 777	225	2 285	2 313	28	1.2%	2 777
<i>HV Transmission Conductors</i>	3	29	177	14	145	147	2	1.2%	177
<i>MV Substations</i>	1 602	2 249	1 652	132	1 340	1 370	30	2.2%	1 652
<i>MV Switching Stations</i>	11	1 259	11	1	9	9	0	1.2%	11
<i>MV Networks</i>	7 064	12 228	9 121	588	5 969	7 163	1 194	16.7%	9 121
<i>LV Networks</i>	5 050	3 367	5 244	401	4 065	4 297	232	5.4%	5 244
<i>Capital Spares</i>	–	214	–	–	–	–	–	–	–
Water Supply Infrastructure	16 871	18 194	17 837	1 375	14 005	14 677	671	4.6%	17 837
<i>Dams and Weirs</i>	19	256	19	2	16	16	0	1.2%	19
<i>Boreholes</i>	1 059	186	1 002	76	836	850	14	1.7%	1 002
<i>Reservoirs</i>	2 485	2 686	2 519	204	2 072	2 098	26	1.2%	2 519
<i>Pump Stations</i>	1 260	1 015	1 315	107	1 082	1 095	13	1.2%	1 315
<i>Water Treatment Works</i>	737	127	746	61	614	621	8	1.2%	746
<i>Bulk Mains</i>	5 538	2 050	5 623	456	4 626	4 683	57	1.2%	5 623
<i>Distribution</i>	5 773	11 875	6 597	469	4 748	5 302	554	10.4%	6 597
<i>PRV Stations</i>	–	–	15	1	12	12	0	1.2%	15
Sanitation Infrastructure	25 648	22 799	26 928	2 097	21 596	22 330	734	3.3%	26 928
<i>Pump Station</i>	887	15 354	1 618	78	789	1 194	405	33.9%	1 618
<i>Reticulation</i>	10 548	1 722	11 234	905	9 170	9 335	164	1.8%	11 234
<i>Waste Water Treatment Works</i>	14 213	5 724	14 076	1 114	11 637	11 801	164	1.4%	14 076
Solid Waste Infrastructure	2 236	2 746	3 560	243	2 466	2 834	368	13.0%	3 560
<i>Landfill Sites</i>	2 223	2 560	2 962	197	2 005	2 345	340	14.5%	2 962
<i>Waste Transfer Stations</i>	–	–	541	44	445	450	5	1.2%	541
<i>Waste Drop-off Points</i>	13	132	57	2	16	39	23	58.6%	57
<i>Waste Separation Facilities</i>	–	53	–	–	–	–	–	–	–

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

Description	2024/25	Budget Year 2025/26							
	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>	<b>6 877</b>	<b>9 404</b>	<b>8 512</b>	<b>673</b>	<b>6 826</b>	<b>7 039</b>	<b>212</b>	<b>3.0%</b>	<b>8 512</b>
Community Facilities	2 491	4 212	2 799	210	2 136	2 284	148	6.5%	2 799
Halls	606	683	617	50	507	513	6	1.2%	617
Clinics/Care Centres	82	83	83	7	68	69	1	1.2%	83
Testing Stations	265	268	268	22	221	224	3	1.2%	268
Museums	2	2	2	0	2	2	0	1.2%	2
Libraries	458	474	463	38	381	386	5	1.2%	463
Cemeteries/Crematoria	278	300	278	22	229	232	3	1.2%	278
Purls	–	174	154	–	–	93	93	100.0%	154
Public Open Space	591	1 442	672	54	553	560	7	1.2%	672
Public Ablution Facilities	86	500	136	7	72	102	30	29.6%	136
Markets	113	260	115	9	94	95	1	1.2%	115
Taxi Ranks/Bus Terminals	9	24	9	1	7	8	0	1.2%	9
Sport and Recreation Facilities	4 386	5 192	5 713	463	4 690	4 754	64	1.3%	5 713
Outdoor Facilities	4 386	5 192	5 713	463	4 690	4 754	64	1.3%	5 713
<b>Investment properties</b>	<b>259</b>	<b>398</b>	<b>261</b>	<b>21</b>	<b>214</b>	<b>217</b>	<b>3</b>	<b>1.2%</b>	<b>261</b>
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	398	261	21	214	217	3	1.2%	261
Improved Property	259	398	261	21	214	217	3	1.2%	261
<b>Other assets</b>	<b>1 842</b>	<b>1 996</b>	<b>1 948</b>	<b>156</b>	<b>1 583</b>	<b>1 616</b>	<b>33</b>	<b>2.1%</b>	<b>1 948</b>
Operational Buildings	1 564	1 715	1 667	133	1 352	1 382	31	2.2%	1 667
Municipal Offices	1 267	1 395	1 301	106	1 070	1 083	13	1.2%	1 301
Workshops	297	304	342	28	281	285	3	1.2%	342
Stores	–	16	24	–	–	14	14	100.0%	24
Housing	278	281	281	23	231	234	3	1.2%	281
Staff Housing	278	281	281	23	231	234	3	1.2%	281
<b>Biological or Cultivated Assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Intangible Assets</b>	<b>105</b>	<b>206</b>	<b>150</b>	<b>12</b>	<b>123</b>	<b>125</b>	<b>2</b>	<b>1.2%</b>	<b>150</b>
Licences and Rights	105	206	150	12	123	125	2	1.2%	150
Computer Software and Applications	105	206	150	12	123	125	2	1.2%	150
<b>Computer Equipment</b>	<b>1 741</b>	<b>2 687</b>	<b>2 631</b>	<b>125</b>	<b>1 411</b>	<b>1 995</b>	<b>584</b>	<b>29.3%</b>	<b>2 631</b>
Computer Equipment	1 741	2 687	2 631	125	1 411	1 995	584	29.3%	2 631
<b>Furniture and Office Equipment</b>	<b>740</b>	<b>1 289</b>	<b>1 181</b>	<b>67</b>	<b>685</b>	<b>903</b>	<b>218</b>	<b>24.1%</b>	<b>1 181</b>
Furniture and Office Equipment	740	1 289	1 181	67	685	903	218	24.1%	1 181
<b>Machinery and Equipment</b>	<b>2 565</b>	<b>4 431</b>	<b>4 308</b>	<b>226</b>	<b>2 294</b>	<b>3 191</b>	<b>897</b>	<b>28.1%</b>	<b>4 308</b>
Machinery and Equipment	2 565	4 431	4 308	226	2 294	3 191	897	28.1%	4 308
<b>Transport Assets</b>	<b>3 742</b>	<b>6 054</b>	<b>5 363</b>	<b>340</b>	<b>3 455</b>	<b>4 197</b>	<b>742</b>	<b>17.7%</b>	<b>5 363</b>
Transport Assets	3 742	6 054	5 363	340	3 455	4 197	742	17.7%	5 363
<b>Total Depreciation</b>	<b>102 445</b>	<b>128 145</b>	<b>122 359</b>	<b>9 055</b>	<b>92 365</b>	<b>99 601</b>	<b>7 235</b>	<b>7.3%</b>	<b>122 359</b>

**Section 13 – Quality certification**

**QUALITY CERTIFICATE**

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

(mark as appropriate)

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

for the month of **April 2026** 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: 15 May 2026