

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 August 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 August 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 August 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	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 266 876 104	R 266 135 240	R -740 864	0%	17%
Operating Expenditure	R 1 458 809 231	R 173 411 678	R 130 308 412	R -43 103 266	-25%	9%
Capital	R 293 798 527	R 22 231 051	R 12 211 391	R -10 019 660	-45%	4%

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) - M02 August							
Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	548 246	53 374	101 440	86 001	15 438	18%	548 246
Service charges - Water	103 605	6 613	14 932	14 242	690	5%	103 605
Service charges - Waste Water Management	61 128	6 096	10 970	10 216	754	7%	61 128
Service charges - Waste management	42 709	3 724	7 483	7 119	365	5%	42 709
Sale of Goods and Rendering of Services	14 664	1 078	2 393	1 947	446	23%	14 664
Agency services	7 194	603	1 060	1 228	(168)	-14%	7 194
Interest earned from Receivables	3 821	280	557	637	(80)	-13%	3 821
Interest from Current and Non Current Assets	81 529	1 003	1 851	1 363	488	36%	81 529
Rental from Fixed Assets	1 759	153	518	295	223	76%	1 759
Operational Revenue	4 885	527	914	814	101	12%	4 885
Non-Exchange Revenue							
Property rates	212 727	19 037	36 945	35 253	1 693	5%	212 727
Fines, penalties and forfeits	38 363	23	49	56	(7)	-13%	38 363
Licence and permits	5 669	403	844	971	(128)	-13%	5 669
Transfers and subsidies - Operational	342 208	4 172	75 336	93 080	(17 744)	-19%	342 208
Interest	2 253	168	346	376	(30)	-8%	2 253
Operational Revenue	12 484	1 038	2 087	2 081	6	0%	12 484
Gains on disposal of Assets	2 680	-	214	33	181	542%	2 680
Total Revenue (excluding capital transfers and contributions)	1 485 925	98 292	257 939	255 711	2 228	1%	1 485 925

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

- **Service charges - Electricity** stands at 18% above the YTD budgeted projections mainly due to increased consumption. The Adjustment budget will be aligned to the audited outcomes.
- **Sale of Goods & Rendering of Services** stands above the YTD budgeted projections mainly due to Additional Fees: Unauthorised Land Use and Caravan sites line items.
- **Interest from Current and Non-Current Assets** stands at 36% above the YTD budgeted projections and refer to the interest received on the positive current account balance.
- **Rental from Fixed Assets** stands above the YTD budgeted projections mainly due to the rental of sportsgrounds.
- **Transfers and subsidies – Operational** stands at 19% below the YTD budgeted projections due to the grant revenue being recognised based on the monthly expenditure of the grants.
- **Gains on disposal of Assets** refer to Sale of land transactions that realised.
- Revenue for the month of **August 2025** was **R257.939 million** whilst the overall YTD performance **excluding capital transfers** is more or less in line with the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August							
Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	368 788	26 548	50 603	53 998	(3 395)	-6%	368 788
Remuneration of councillors	12 630	1 024	2 049	2 105	(56)	-3%	12 630
Bulk purchases - electricity	479 999	55 711	56 094	64 031	(7 937)	-12%	479 999
Inventory consumed	72 865	1 813	3 961	5 855	(1 894)	-32%	72 865
Debt impairment	5 959	-	-	-	-		5 959
Depreciation and amortisation	133 697	-	-	-	-		133 697
Interest	9 954	-	-	-	-		9 954
Contracted services	231 960	5 323	6 800	38 187	(31 387)	-82%	231 960
Transfers and subsidies	4 073	106	252	655	(403)	-62%	4 073
Irrecoverable debts written off	41 008	-	105	-	105	#DIV/0!	41 008
Operational costs	67 124	3 704	10 444	8 581	1 863	22%	67 124
Losses on Disposal of Assets	17 260	-	-	-	-		17 260
Other Losses	13 490	-	-	-	-		13 490
Total Expenditure	1 458 809	94 229	130 308	173 412	(43 103)	-25%	1 458 809

- **Employee Related Costs** is lower than the YTD budgeted projections mainly due to vacant posts and underspending on various line items.
- **Inventory consumed** stands at 32% below the YTD budgeted projections due to underspending on various line items.
- **Contracted Services** is below the YTD budgeted projections mainly due to the underspending on the Top structure projects.
- **Transfer 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** stands at 22% above the YTD budgeted projections mainly due to the annual Insurance premium being paid.
- Expenditure for the month of **August 2025** was **R130.308 million** whilst the overall YTD performance stands at **25% 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) - M02 August							
Vote Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Multi-Year expenditure appropriation</u>							
Vote 2 - Civil Services	94 706	5 897	7 386	8 500	(1 114)	-13%	94 706
Vote 4 - Electricity Services	75 133	2	2	2 806	(2 804)	-100%	75 133
Vote 6 - Development Services	58 712	3 969	4 271	8 537	(4 267)	-50%	58 712
Total Capital Multi-year expenditure	228 552	9 869	11 659	19 844	(8 184)	-41%	228 552
<u>Single Year expenditure appropriation</u>							
Vote 1 - Corporate Services	573	13	13	20	(7)	-37%	573
Vote 2 - Civil Services	49 284	135	160	1 900	(1 740)	-92%	49 284
Vote 3 - Council	12	–	–	2	(2)	-100%	12
Vote 4 - Electricity Services	13 033	157	325	390	(64)	-16%	13 033
Vote 5 - Financial Services	168	4	4	29	(25)	-86%	168
Vote 6 - Development Services	364	9	9	30	(21)	-70%	364
Vote 7 - Municipal Manager	12	–	–	2	(2)	-100%	12
Vote 8 - Protection Services	1 800	41	41	15	26	175%	1 800
Total Capital single-year expenditure	65 247	358	552	2 388	(1 836)	-77%	65 247
Total Capital Expenditure	293 799	10 227	12 211	22 231	(10 020)	-45%	293 799
<u>Capital Expenditure - Functional Classification</u>							
<i>Governance and administration</i>	4 267	28	28	61	(32)	-53%	4 267
Executive and council	24	–	–	4	(4)	-100%	24
Finance and administration	4 243	28	28	57	(28)	-50%	4 243
<i>Community and public safety</i>	14 390	107	107	1 060	(954)	-90%	14 390
Community and social services	10 343	–	–	845	(845)	-100%	10 343
Sport and recreation	2 247	66	66	200	(134)	-67%	2 247
Public safety	1 800	41	41	15	26	175%	1 800
<i>Economic and environmental services</i>	97 186	6 970	7 477	7 596	(120)	-2%	97 186
Planning and development	12 760	699	699	1 649	(950)	-58%	12 760
Road transport	84 426	6 271	6 778	5 948	830	14%	84 426
<i>Trading services</i>	177 955	3 123	4 600	13 514	(8 914)	-66%	177 955
Energy sources	86 083	159	328	3 188	(2 860)	-90%	86 083
Water management	31 588	327	378	2 272	(1 894)	-83%	31 588
Waste water management	21 338	188	202	1 754	(1 552)	-88%	21 338
Waste management	38 946	2 449	3 692	6 300	(2 608)	-41%	38 946
Total Capital Expenditure - Functional Classification	293 799	10 227	12 211	22 231	(10 020)	-45%	293 799
<u>Funded by:</u>							
National Government	60 270	1 803	3 132	5 721	(2 589)	-45%	60 270
Provincial Government	60 016	3 969	4 271	8 557	(4 287)	-50%	60 016
Transfers recognised - capital	120 287	5 772	7 403	14 279	(6 875)	-48%	120 287
Borrowing	30 000	–	–	30	(30)	-100%	30 000
Internally generated funds	143 512	4 455	4 808	7 923	(3 114)	-39%	143 512
Total Capital Funding	293 799	10 227	12 211	22 231	(10 020)	-45%	293 799

- Capital expenditure for the month of **August 2025** amounts to **R10 277 413** and stands at **45.07%** 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 **R12 211 391**, **4.16%** of the total budget of **R293 798 527**.
- Commitments are R27 842 809.

2025-2026 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved 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?
Roads											
1	Roads Swartland: Resealing of Roads	20 500 000	-	-	-	-		Procurement	Swartland	5%	Tender re-advertised
2	Roads Swartland: Construction of New Roads	39 027 405	3 448 158	3 694 562	2 000 000	1 694 562	85%	Construction and Pre-implementation	Swartland	16%	Note: Project to be implemented with 2 contracts. T14.24.25 currently in construction and T27.24.25 has commenced.
Refuse											
3	Highlands: Development of new cell	23 435 581	2 449 231	3 691 901	6 000 000	-2 308 099	-38%	Construction	Swartland	20%	N/A
4	Highlands: Security Wall	9 600 000	-	-	300 000	-300 000	-100%	Procurement	Swartland	10%	N/A
Water											
5	Water networks: Upgrades and Replacement	10 700 000	-	-	500 000	-500 000	-100%	Procurement	Swartland	10%	N/A
Electrical Services											
6	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	52 100 000	2 228	2 228	1 306 124	-1 303 896	-100%	Procurement	Wesbank	4%	Tender was advertised on 5 Sept 2025
7	Malmesbury De Hoop Serviced Sites	10 315 000	-	-	1 000 000	-1 000 000	-100%	Procurement	Malmesbury	4%	Pass BEC waiting for BAC
8	Moorreesburg 600 IRDP erven. Electrical infrastructure and connections	7 550 000	-	-	250 000	-250 000	-100%	Contractor appointed	Moorreesburg	5%	Contractor on site
Housing											
9	Malmesbury De Hoop Housing Project	40 500 000	3 969 354	4 270 708	6 750 000	-2 479 292	-37%	Construction	Malmesbury	15%	N/A
10	Kalbaskraal SEF	9 300 000	-	-	845 454	-845 454	-100%	Procurement	Kalbaskraal	10%	Tender closed 25 July 2025.
TOTAL		223 027 986	9 868 971	11 659 398	18 951 578	-7 292 180	-38%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August				
Description of financial indicator	Basis of calculation	Budget Year 2025/26		
		Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.1%	0.0%	1.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	20.9%	0.0%	20.9%
<u>Safety of Capital</u>				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	8.6%	7.2%
Gearing	Long Term Borrowing/ Funds & Reserves	10.7%	7.6%	10.7%
<u>Liquidity</u>				
Current Ratio	Current assets/current liabilities	7:1	3:1	7:1
Liquidity Ratio	Monetary Assets/Current Liabilities	7:1	2:1	7:1
<u>Revenue Management</u>				
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	95.0%	97.77%	95.0%
<u>Creditors Management</u>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	99.66%	100.0%
<u>Other Indicators</u>				
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	4.40%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.0%	22.62%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	24.8%	19.6%	24.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.9%	2.6%	5.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	9.7%	0.0%	9.7%
<u>IDP regulation financial viability indicators</u>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	12.2%	0.0%	12.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	18.4%	1.2%	18.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	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 - M02 August							
Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	212 727	19 037	36 945	35 253	1 693	5%	212 727
Service charges	755 688	69 806	134 825	117 578	17 247	15%	755 688
Investment revenue	81 529	1 003	1 851	1 363	488	36%	81 529
Transfers and subsidies - Operational	342 208	4 172	75 336	93 080	(17 744)	(0)	342 208
Other own revenue	93 773	4 273	8 982	8 437	545	6%	93 773
Total Revenue (excluding capital transfers and contributions)	1 485 925	98 292	257 939	255 711	2 228	1%	1 485 925
Employee costs	368 788	26 548	50 603	53 998	(3 395)	-6%	368 788
Remuneration of Councillors	12 630	1 024	2 049	2 105	(56)	-3%	12 630
Depreciation and amortisation	133 697	–	–	–	–		133 697
Interest	9 954	–	–	–	–		9 954
Inventory consumed and bulk purchases	552 865	57 524	60 055	69 886	(9 831)	-14%	552 865
Transfers and subsidies	4 073	106	252	655	(403)	-62%	4 073
Other expenditure	376 802	9 027	17 349	46 768	(29 418)	-63%	376 802
Total Expenditure	1 458 809	94 229	130 308	173 412	(43 103)	-25%	1 458 809
Surplus/(Deficit)	27 116	4 063	127 631	82 299	45 332	55%	27 116
Transfers and subsidies - capital (monetary allocations)	120 566	6 524	8 155	11 165	(3 010)	-27%	120 566
Transfers and subsidies - capital (in-kind)	–	41	41	–	41	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions	147 681	10 628	135 827	93 464	42 362	45%	147 681
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
Surplus/ (Deficit) for the year	147 681	10 628	135 827	93 464	42 362	45%	147 681
Capital expenditure & funds sources							
Capital expenditure	293 799	10 227	12 211	22 231	(10 020)	-45%	293 799
Capital transfers recognised	120 287	5 772	7 403	14 279	(6 875)	-48%	120 287
Borrowing	30 000	–	–	30	(30)	-100%	30 000
Internally generated funds	143 512	4 455	4 808	7 923	(3 114)	-39%	143 512
Total sources of capital funds	293 799	10 227	12 211	22 231	(10 020)	-45%	293 799
Financial position							
Total current assets	1 146 461		1 259 671				1 146 461
Total non current assets	2 670 947		2 923 644				2 670 947
Total current liabilities	156 461		460 584				156 461
Total non current liabilities	227 630		213 978				227 630
Community wealth/Equity	3 433 317		3 372 926				3 433 317
Cash flows							
Net cash from (used) operating	341 602	52 633	189 801	93 162	(96 639)	-104%	341 602
Net cash from (used) investing	148	(9 054)	(14 751)	(22 231)	(7 480)	34%	148
Net cash from (used) financing	23 956	156	695	–	(695)	#DIV/0!	23 956
Cash/cash equivalents at the month/year end	895 335	–	705 374	600 560	(104 814)	-17%	895 335
Debtors & creditors analysis	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis							
Total By Income Source	17 100	2 162	1 819	1 739	3 609	38 271	146 463
Creditors Age Analysis							
Total Creditors	2	–	–	–	–	–	3 425

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August							
Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue - Functional							
Governance and administration	389 717	21 481	75 506	72 954	2 552	3%	389 717
Executive and council	265	22	42	44	(2)	-4%	265
Finance and administration	389 452	21 459	75 464	72 910	2 554	4%	389 452
Internal audit	-	-	-	-	-		-
Community and public safety	262 229	8 410	11 380	26 414	(15 034)	-57%	262 229
Community and social services	13 027	1 152	2 338	2 161	177	8%	13 027
Sport and recreation	5 939	340	681	588	93	16%	5 939
Public safety	49 236	1 424	2 547	1 825	722	40%	49 236
Housing	194 028	5 496	5 814	21 840	(16 026)	-73%	194 028
Health	-	-	-	-	-		-
Economic and environmental services	39 587	3 255	5 192	6 066	(873)	-14%	39 587
Planning and development	5 592	446	1 343	979	364	37%	5 592
Road transport	33 995	2 809	3 850	5 087	(1 237)	-24%	33 995
Environmental protection	-	-	-	-	-		-
Trading services	914 931	71 711	174 057	161 439	12 619	8%	914 931
Energy sources	586 262	53 759	107 064	94 334	12 730	13%	586 262
Water management	135 595	6 947	22 529	22 931	(401)	-2%	135 595
Waste water management	106 188	6 480	25 784	25 765	19	0%	106 188
Waste management	86 886	4 525	18 679	18 409	270	1%	86 886
Other	26	-	-	4	(4)	-100%	26
Total Revenue - Functional	1 606 491	104 857	266 135	266 876	(741)	0%	1 606 491
Expenditure - Functional							
Governance and administration	198 566	12 226	26 420	26 812	(393)	-1%	198 566
Executive and council	30 531	1 715	4 301	4 297	4	0%	30 531
Finance and administration	165 245	10 317	21 662	22 091	(428)	-2%	165 245
Internal audit	2 789	193	456	424	32	7%	2 789
Community and public safety	322 271	10 364	18 906	43 456	(24 550)	-56%	322 271
Community and social services	30 804	1 970	3 846	4 290	(444)	-10%	30 804
Sport and recreation	42 431	2 422	4 521	5 436	(915)	-17%	42 431
Public safety	107 805	4 887	9 222	10 637	(1 415)	-13%	107 805
Housing	141 231	1 085	1 316	23 092	(21 777)	-94%	141 231
Economic and environmental services	108 231	2 985	5 581	10 176	(4 595)	-45%	108 231
Planning and development	17 956	1 320	2 481	2 736	(255)	-9%	17 956
Road transport	90 275	1 666	3 100	7 440	(4 339)	-58%	90 275
Trading services	827 409	68 285	79 015	92 833	(13 818)	-15%	827 409
Energy sources	556 387	58 227	60 777	70 500	(9 723)	-14%	556 387
Water management	117 662	2 202	4 156	5 160	(1 004)	-19%	117 662
Waste water management	85 910	3 746	7 346	8 499	(1 153)	-14%	85 910
Waste management	67 452	4 109	6 735	8 673	(1 939)	-22%	67 452
Other	2 332	369	387	135	252	187%	2 332
Total Expenditure - Functional	1 458 809	94 229	130 308	173 412	(43 103)	-25%	1 458 809
Surplus/ (Deficit) for the year	147 681	10 628	135 827	93 464	42 362	45%	147 681

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) - M02 August							
Vote Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue by Vote							
Vote 1 - Corporate Services	11 982	1 537	2 718	1 994	724	36%	11 982
Vote 2 - Civil Services	354 006	20 067	69 672	70 529	(857)	-1%	354 006
Vote 3 - Council	265	22	42	44	(2)	-4%	265
Vote 4 - Electricity Services	586 280	53 760	107 067	94 337	12 730	13%	586 280
Vote 5 - Financial Services	387 011	20 877	74 647	72 670	1 978	3%	387 011
Vote 6 - Development Services	204 042	6 161	7 524	23 147	(15 623)	-67%	204 042
Vote 7 - Municipal Manager	-	-	-	-	-	-	-
Vote 8 - Protection Services	62 905	2 432	4 465	4 156	309	7%	62 905
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-
Total Revenue by Vote	1 606 491	104 857	266 135	266 876	(741)	0%	1 606 491
Expenditure by Vote							
Vote 1 - Corporate Services	49 233	3 981	6 935	7 040	(105)	-1%	49 233
Vote 2 - Civil Services	431 330	15 434	28 381	38 746	(10 365)	-27%	431 330
Vote 3 - Council	25 469	1 376	3 636	3 556	81	2%	25 469
Vote 4 - Electricity Services	559 645	58 251	62 988	70 435	(7 448)	-11%	559 645
Vote 5 - Financial Services	84 577	5 392	10 318	11 189	(871)	-8%	84 577
Vote 6 - Development Services	172 555	3 187	5 412	27 678	(22 266)	-80%	172 555
Vote 7 - Municipal Manager	11 298	788	1 612	1 693	(82)	-5%	11 298
Vote 8 - Protection Services	124 701	5 820	11 027	13 076	(2 048)	-16%	124 701
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-
Total Expenditure by Vote	1 458 809	94 229	130 308	173 412	(43 103)	-25%	1 458 809
Surplus/ (Deficit) for the year	147 681	10 628	135 827	93 464	42 362	45%	147 681

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) - M02 August

Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	548 246	53 374	101 440	86 001	15 438	18%	548 246
Service charges - Water	103 605	6 613	14 932	14 242	690	5%	103 605
Service charges - Waste Water Management	61 128	6 096	10 970	10 216	754	7%	61 128
Service charges - Waste management	42 709	3 724	7 483	7 119	365	5%	42 709
Sale of Goods and Rendering of Services	14 664	1 078	2 393	1 947	446	23%	14 664
Agency services	7 194	603	1 060	1 228	(168)	-14%	7 194
Interest earned from Receivables	3 821	280	557	637	(80)	-13%	3 821
Interest from Current and Non Current Assets	81 529	1 003	1 851	1 363	488	36%	81 529
Rental from Fixed Assets	1 759	153	518	295	223	76%	1 759
Operational Revenue	4 885	527	914	814	101	12%	4 885
Non-Exchange Revenue							
Property rates	212 727	19 037	36 945	35 253	1 693	5%	212 727
Fines, penalties and forfeits	38 363	23	49	56	(7)	-13%	38 363
Licence and permits	5 669	403	844	971	(128)	-13%	5 669
Transfers and subsidies - Operational	342 208	4 172	75 336	93 080	(17 744)	-19%	342 208
Interest	2 253	168	346	376	(30)	-8%	2 253
Operational Revenue	12 484	1 038	2 087	2 081	6	0%	12 484
Gains on disposal of Assets	2 680	-	214	33	181	542%	2 680
Total Revenue (excluding capital transfers and contributions)	1 485 925	98 292	257 939	255 711	2 228	1%	1 485 925
Expenditure By Type							
Employee related costs	368 788	26 548	50 603	53 998	(3 395)	-6%	368 788
Remuneration of councillors	12 630	1 024	2 049	2 105	(56)	-3%	12 630
Bulk purchases - electricity	479 999	55 711	56 094	64 031	(7 937)	-12%	479 999
Inventory consumed	72 865	1 813	3 961	5 855	(1 894)	-32%	72 865
Debt impairment	5 959	-	-	-	-		5 959
Depreciation and amortisation	133 697	-	-	-	-		133 697
Interest	9 954	-	-	-	-		9 954
Contracted services	231 960	5 323	6 800	38 187	(31 387)	-82%	231 960
Transfers and subsidies	4 073	106	252	655	(403)	-62%	4 073
Irrecoverable debts written off	41 008	-	105	-	105	#DIV/0!	41 008
Operational costs	67 124	3 704	10 444	8 581	1 863	22%	67 124
Losses on Disposal of Assets	17 260	-	-	-	-		17 260
Other Losses	13 490	-	-	-	-		13 490
Total Expenditure	1 458 809	94 229	130 308	173 412	(43 103)	-25%	1 458 809
Surplus/(Deficit)	27 116	4 063	127 631	82 299	45 332	55%	27 116
Transfers and subsidies - capital (monetary)	120 566	6 524	8 155	11 165	(3 010)	-27%	120 566
Transfers and subsidies - capital (in-kind)	-	41	41	-	41	#DIV/0!	-
Surplus/(Deficit) after capital transfers & Intercompany/Parent subsidiary transactions	147 681	10 628	135 827	93 464	42 362	45%	147 681
Surplus/ (Deficit) for the year	147 681	10 628	135 827	93 464	42 362	45%	147 681

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) - M02 August							
Vote Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Multi-Year expenditure appropriation</u>							
Vote 2 - Civil Services	94 706	5 897	7 386	8 500	(1 114)	-13%	94 706
Vote 4 - Electricity Services	75 133	2	2	2 806	(2 804)	-100%	75 133
Vote 6 - Development Services	58 712	3 969	4 271	8 537	(4 267)	-50%	58 712
Total Capital Multi-year expenditure	228 552	9 869	11 659	19 844	(8 184)	-41%	228 552
<u>Single Year expenditure appropriation</u>							
Vote 1 - Corporate Services	573	13	13	20	(7)	-37%	573
Vote 2 - Civil Services	49 284	135	160	1 900	(1 740)	-92%	49 284
Vote 3 - Council	12	–	–	2	(2)	-100%	12
Vote 4 - Electricity Services	13 033	157	325	390	(64)	-16%	13 033
Vote 5 - Financial Services	168	4	4	29	(25)	-86%	168
Vote 6 - Development Services	364	9	9	30	(21)	-70%	364
Vote 7 - Municipal Manager	12	–	–	2	(2)	-100%	12
Vote 8 - Protection Services	1 800	41	41	15	26	175%	1 800
Total Capital single-year expenditure	65 247	358	552	2 388	(1 836)	-77%	65 247
Total Capital Expenditure	293 799	10 227	12 211	22 231	(10 020)	-45%	293 799
<u>Capital Expenditure - Functional Classification</u>							
<i>Governance and administration</i>	4 267	28	28	61	(32)	-53%	4 267
Executive and council	24	–	–	4	(4)	-100%	24
Finance and administration	4 243	28	28	57	(28)	-50%	4 243
<i>Community and public safety</i>	14 390	107	107	1 060	(954)	-90%	14 390
Community and social services	10 343	–	–	845	(845)	-100%	10 343
Sport and recreation	2 247	66	66	200	(134)	-67%	2 247
Public safety	1 800	41	41	15	26	175%	1 800
<i>Economic and environmental services</i>	97 186	6 970	7 477	7 596	(120)	-2%	97 186
Planning and development	12 760	699	699	1 649	(950)	-58%	12 760
Road transport	84 426	6 271	6 778	5 948	830	14%	84 426
<i>Trading services</i>	177 955	3 123	4 600	13 514	(8 914)	-66%	177 955
Energy sources	86 083	159	328	3 188	(2 860)	-90%	86 083
Water management	31 588	327	378	2 272	(1 894)	-83%	31 588
Waste water management	21 338	188	202	1 754	(1 552)	-88%	21 338
Waste management	38 946	2 449	3 692	6 300	(2 608)	-41%	38 946
Total Capital Expenditure - Functional Classification	293 799	10 227	12 211	22 231	(10 020)	-45%	293 799
<u>Funded by:</u>							
National Government	60 270	1 803	3 132	5 721	(2 589)	-45%	60 270
Provincial Government	60 016	3 969	4 271	8 557	(4 287)	-50%	60 016
Transfers recognised - capital	120 287	5 772	7 403	14 279	(6 875)	-48%	120 287
Borrowing	30 000	–	–	30	(30)	-100%	30 000
Internally generated funds	143 512	4 455	4 808	7 923	(3 114)	-39%	143 512
Total Capital Funding	293 799	10 227	12 211	22 231	(10 020)	-45%	293 799

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M02 August			
Description	Budget Year 2025/26		
	Original Budget	YearTD actual	Full Year Forecast
R thousands			
<u>ASSETS</u>			
Current assets			
Cash and cash equivalents	895 335	822 901	895 335
Trade and other receivables from exchange transactions	121 920	136 810	121 920
Receivables from non-exchange transactions	52 683	60 838	52 683
Current portion of non-current receivables	(287)	(268)	(287)
Inventory	40 407	(21 188)	40 407
VAT	35 344	260 333	35 344
Other current assets	1 058	244	1 058
Total current assets	1 146 461	1 259 671	1 146 461
Non current assets			
Investments	–	366 329	–
Investment property	23 852	22 010	23 852
Property, plant and equipment	2 642 408	2 530 336	2 642 408
Heritage assets	4 121	4 121	4 121
Intangible assets	566	848	566
Total non current assets	2 670 947	2 923 644	2 670 947
TOTAL ASSETS	3 817 408	4 183 315	3 817 408
<u>LIABILITIES</u>			
Current liabilities			
Bank overdraft	–	–	–
Financial liabilities	8 325	6 044	8 325
Consumer deposits	20 160	21 411	20 160
Trade and other payables from exchange transactions	90 183	51 976	90 183
Trade and other payables from non-exchange transactions	4 581	101 764	4 581
Provision	23 708	30 094	23 708
VAT	9 505	249 294	9 505
Total current liabilities	156 461	460 584	156 461
Non current liabilities			
Financial liabilities	48 988	27 292	48 988
Provision	83 898	83 308	83 898
Other non-current liabilities	94 744	103 378	94 744
Total non current liabilities	227 630	213 978	227 630
TOTAL LIABILITIES	384 091	674 562	384 091
NET ASSETS	3 433 317	3 508 753	3 433 317
<u>COMMUNITY WEALTH/EQUITY</u>			
Accumulated surplus/(deficit)	2 974 224	3 013 531	2 974 224
Reserves and funds	459 093	359 395	459 093
TOTAL COMMUNITY WEALTH/EQUITY	3 433 317	3 372 926	3 433 317

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 - M02 August							
Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	203 845	16 536	32 465	33 974	(1 509)	-4%	203 845
Service charges	741 336	57 492	114 679	123 556	(8 877)	-7%	741 336
Other revenue	323 218	33 642	59 409	50 754	8 655	17%	323 218
Transfers and Subsidies - Operational	343 708	40 482	109 361	91 993	17 368	19%	343 708
Transfers and Subsidies - Capital	115 548	30 852	46 847	19 258	27 589	143%	115 548
Interest	81 529	1 396	2 579	1 362	1 217	89%	81 529
Dividends	—	—	—	—	—		—
Payments							
Suppliers and employees	(1 460 203)	(127 767)	(175 539)	(226 506)	(50 967)	23%	(1 460 203)
Interest	(3 305)	—	—	(551)	(551)	100%	(3 305)
Transfers and Subsidies	(4 073)	—	—	(679)	(679)	100%	(4 073)
NET CASH FROM/(USED) OPERATING ACTIVITIES	341 602	52 633	189 801	93 162	(96 639)	-104%	341 602
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	2 680	—	214	—	214	#DIV/0!	2 680
Decrease (increase) in non-current receivables	—	—	—	—	—		—
Decrease (increase) in non-current investments	333 119	—	—	—	—		333 119
Payments							
Capital assets	(335 652)	(9 054)	(14 965)	(22 231)	(7 266)	33%	(335 652)
NET CASH FROM/(USED) INVESTING ACTIVITIES	148	(9 054)	(14 751)	(22 231)	(7 480)	34%	148
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	—	—	—	—	—		—
Borrowing long term/refinancing	30 000	—	—	—	—		30 000
Increase (decrease) in consumer deposits	—	156	695	—	695	#DIV/0!	—
Payments							
Repayment of borrowing	(6 044)	—	—	—	—		(6 044)
NET CASH FROM/(USED) FINANCING ACTIVITIES	23 956	156	695	—	(695)	#DIV/0!	23 956
NET INCREASE/ (DECREASE) IN CASH HELD	365 706	43 735	175 745	70 931			365 706
Cash/cash equivalents at beginning:	529 629	529 629	529 629	529 629			529 629
Cash/cash equivalents at month/year end:	895 335		705 374	600 560			895 335

The Cash and cash equivalents as at 31 August 2025 include investments made to the amount of R690 022 340.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August											
Description	NT Code	Budget Year 2025/26									Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	8 002	3 773	1 323	913	812	843	1 249	9 824	26 739	13 642
Trade and Other Receivables from Exchange Transactions - Electricity	1300	45 440	4 109	161	117	61	46	195	1 737	51 867	2 157
Receivables from Non-exchange Transactions - Property Rates	1400	17 982	5 169	654	274	198	153	636	13 446	38 513	14 707
Receivables from Exchange Transactions - Waste Water Management	1500	4 994	1 891	477	400	369	342	756	5 740	14 968	7 606
Receivables from Exchange Transactions - Waste Management	1600	4 374	1 580	415	351	318	292	612	5 480	13 424	7 054
Receivables from Exchange Transactions - Property Rental Debtors	1700	43	25	26	4	2	2	1	40	142	48
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(2 335)	554	203	104	59	61	160	2 004	809	2 387
Total By Income Source	2000	78 502	17 100	3 260	2 162	1 819	1 739	3 609	38 271	146 463	47 601
2024/25 - totals only		75 167	14 514	2 628	1 609	1 521	1 419	4 089	32 106	133 052	40 744
Debtors Age Analysis By Customer Group											
Organs of State	2200	3 578	1 940	129	42	33	28	52	2 670	8 472	2 825
Commercial	2300	37 982	1 647	216	207	59	36	146	1 424	41 718	1 872
Households	2400	36 942	13 514	2 914	1 912	1 727	1 675	3 411	34 176	96 273	42 903
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	78 502	17 100	3 260	2 162	1 819	1 739	3 609	38 271	146 463	47 601

Total Debtors has increased from **R 132 699 457** in July 2025 to **R 146 462 585** in August 2025.

The collection rate for August 2025 was **92.33%** compared to **103.53%** in July 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 - M02 August											
Description	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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	3 423	2	-	-	-				3 425	5 950
Auditor General	0800									-	
Other	0900									-	
Medical Aid deductions	1000									-	
Total By Customer Type	1000	3 423	2	-	-	-	-	-	-	3 425	5 950

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
Midas Malmesbury	1 935.59	2025/07/23	Administrative in invoice authorisation process	Paid in September

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August											
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	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		5 months	Fixed	Fixed	8.45%	20/11/2025	50 000	1 644	–	–	51 644
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	–	6 047	–	90 000	96 047
AFRICAN BANK			Call Account	Call Account	7.58%	31/08/2025	–	22	–	–	22
Municipality sub-total							966 329	84 924	–	90 000	1 141 253
TOTAL INVESTMENTS AND	2						966 329	84 924	–	90 000	1 141 253

- During the month of August 2025, no investments matured and an amount of R90 000 000 was invested.

Commitments against Cash & Cash Equivalents			
	31 July 2025	Transactions / Movement 2025/2026	Current Month
Cash & Cash Equivalents:	R 1 084 240 650		R 1 122 882 561
Primary Bank Account	R 180 881 565	R -52 853 945	R 128 027 620
Short Term Investments (Less than 6 months)	R 50 000 000		R 50 000 000
Medium Term Investments (More than 6 months)	R 550 000 000	R 90 000 000	R 640 000 000
Longterm Investments	R 300 000 000		R 300 000 000
Cash Floats	R 3 359 085	R 1 495 856	R 4 854 942
Commitments:	R 708 596 736		R 672 807 719
Unspent Committed Conditional Grants	R 21 703 995	R -	R 21 703 995
Capital funding requirement 2025/26 (Grants & Loans)	R 148 655 625	R -5 772 090	R 142 883 535
Capital Replacement Reserve Movement	R 143 158 925	R -4 455 324	R 138 703 601
Loan repayment due Dec / June	R 9 954 006		R 9 954 006
Consumer Deposits	R 21 330 755	R 80 719	R 21 411 474
Creditor payments	R 1 495 403	R 1 929 829	R 3 425 232
Salaries	R 356 338 562	R -27 572 153	R 328 766 409
Bad Debt Contributions/Impairment	R 5 959 466		R 5 959 466
Working Capital	R 375 643 914		R 450 074 843

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 - M02 August							
Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>RECEIPTS:</u>							
<u>Operating Transfers and Grants</u>							
National Government:	172 480	2 192	71 071	71 071	–		172 480
Local Government Equitable Share	165 310	–	68 879	68 879	–		165 310
Finance Management	1 700	1 700	1 700	1 700	–		1 700
EPWP Incentive	1 969	492	492	492	–		1 969
Integrated National Electrification Programme	3 501	–	–	–	–		3 501
Provincial Government:	170 794	37 438	37 438	37 438	–		170 794
Community Development Workers	59	–	–	–	–		59
Human Settlements	135 609	22 581	22 581	22 581	–		135 609
Emergency Fire Kits	573	573	573	573	–		573
Title Deeds Restoration	81	–	–	–	–		81
Libraries	12 384	4 096	4 096	4 096	–		12 384
Maintenance and Construction of Transport Infrastructure	11 900	–	–	–	–		11 900
Establishment of a K9 Unit	4 350	4 350	4 350	4 350	–		4 350
Establishment of a Reaction/Rural Safety Unit	5 838	5 838	5 838	5 838	–		5 838
Total Operating Transfers and Grants	343 274	39 630	108 509	108 509	–		343 274
<u>Capital Transfers and Grants</u>							
National Government:	60 270	–	15 995	15 995	–		60 270
Municipal Infrastructure Grant (MIG)	25 405	–	2 400	2 400	–		25 405
Integrated National Electrification Programme	17 821	–	9 595	9 595	–		17 821
Water Services Infrastructure Grant	17 044	–	4 000	4 000	–		17 044
Provincial Government:	60 302	30 902	30 902	30 902	–		60 302
Human Settlements	58 112	30 852	30 852	30 852	–		58 112
Libraries	50	50	50	50	–		50
Municipal Fire Service Capacity Support Grant	550	–	–	–	–		550
Regional Socio-Economic Projects (RSEP)	90	–	–	–	–		90
Municipal Water Resilience Grant	1 500	–	–	–	–		1 500
Total Capital Transfers and Grants	120 572	30 902	46 897	46 897	–		120 572
TOTAL RECEIPTS OF TRANSFERS & GRANTS	463 846	70 532	155 406	155 406	–		463 846

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August							
Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
EXPENDITURE							
Operating expenditure of Transfers and Grants							
National Government:	172 480	7 399	17 772	18 701	(929)	-5.0%	172 480
Local Government Equitable Share	165 310	7 071	17 339	18 111	(772)	-4.3%	165 310
Finance Management	1 700	153	197	261	(65)	-24.8%	1 700
EPWP Incentive	1 969	175	236	328	(92)	-28.1%	1 969
Integrated National Electrification Programme	3 501	–	–	–	–		3 501
Provincial Government:	170 794	3 165	5 264	28 638	(23 374)	-81.6%	170 794
Community Development Workers	59	–	–	9	(9)	-100.0%	59
Human Settlements	135 609	837	837	22 602	(21 764)	-96.3%	135 609
Emergency Fire Kits	573	–	–	83	(83)	-100.0%	573
Title Deeds Restoration	81	–	–	12	(12)	-100.0%	81
Municipal Accreditation and Capacity Building Grant	–	(21)	–	–	–		–
Libraries	12 384	999	1 978	2 123	(145)	-6.8%	12 384
Maintenance and Construction of Transport Infrastructure	11 900	–	–	1 256	(1 256)	-100.0%	11 900
Establishment of a K9 Unit	4 350	623	1 054	1 119	(64)	-5.8%	4 350
Establishment of a Reaction/Rural Safety Unit	5 838	727	1 394	1 436	(42)	-2.9%	5 838
Other grant providers:	–	104	206	–	206	#DIV/0!	–
CHIETA	–	104	206	–	206	#DIV/0!	–
					–		
Total operating expenditure of Transfers and Grants:	343 274	10 668	23 241	47 339	(24 097)	-50.9%	343 274
Capital expenditure of Transfers and Grants							
National Government:	60 270	1 803	3 132	5 721	(2 589)	-45.2%	60 270
Municipal Infrastructure Grant (MIG)	25 405	1 803	3 132	4 300	(1 168)	-27.2%	25 405
Integrated National Electrification Programme	17 821	–	–	821	(821)	-100.0%	17 821
Water Services Infrastructure Grant	17 044	–	–	600	(600)	-100.0%	17 044
					–		
Provincial Government:	60 302	3 969	4 271	8 557	(4 287)	-50.1%	60 302
Human Settlements	58 112	3 969	4 271	8 537	(4 267)	-50.0%	58 112
Libraries	50	–	–	–	–		50
Municipal Fire Service Capacity Support Grant	550	–	–	–	–		550
Regional Socio-Economic Projects (RSEP)	90	–	–	20	(20)	-100.0%	90
Municipal Water Resilience Grant	1 500	–	–	–	–		1 500
Total capital expenditure of Transfers and Grants	120 572	5 772	7 403	14 279	(6 875)	-48.2%	120 572
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	463 846	16 440	30 644	61 617	(30 973)	-50.3%	463 846

8.3 Supporting Table SC7 (2)

None.

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 - M02 August							
Summary of Employee and Councillor remuneration	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Councillors (Political Office Bearers plus Other)</u>							
Basic Salaries and Wages	9 528	769	1 537	1 588	(51)	-3%	9 528
Pension and UIF Contributions	978	79	158	163	(5)	-3%	978
Medical Aid Contributions	232	19	38	39	(0)	-1%	232
Cellphone Allowance	1 081	90	180	180	–		1 081
Other benefits and allowances	811	68	135	135	(0)	0%	811
Sub Total - Councillors	12 630	1 024	2 049	2 105	(56)	-3%	12 630
<u>Senior Managers of the Municipality</u>							
Basic Salaries and Wages	9 241	973	1 875	1 963	(88)	-4%	9 241
Pension and UIF Contributions	2 046	163	313	341	(28)	-8%	2 046
Medical Aid Contributions	469	37	69	78	(9)	-12%	469
Performance Bonus	1 302	–	–	–	–		1 302
Motor Vehicle Allowance	936	70	136	156	(20)	-13%	936
Cellphone Allowance	266	25	47	50	(4)	-7%	266
Other benefits and allowances	236	31	59	62	(3)	-4%	236
Payments in lieu of leave	37	–	–	–	–		37
Post-retirement benefit obligations	1 714	–	–	–	–		1 714
Sub Total - Senior Managers of Municipality	16 246	1 299	2 498	2 651	(153)	-6%	16 246
<u>Other Municipal Staff</u>							
Basic Salaries and Wages	214 310	16 925	33 522	35 295	(1 773)	-5%	214 310
Pension and UIF Contributions	38 600	3 029	6 060	6 433	(373)	-6%	38 600
Medical Aid Contributions	17 357	1 320	2 624	2 893	(269)	-9%	17 357
Overtime	15 909	1 252	1 284	1 366	(82)	-6%	15 909
Motor Vehicle Allowance	6 706	645	1 290	1 118	173	15%	6 706
Cellphone Allowance	684	57	114	108	6	6%	684
Housing Allowances	1 500	102	206	250	(44)	-18%	1 500
Other benefits and allowances	40 507	1 918	3 005	3 885	(880)	-23%	40 507
Payments in lieu of leave	3 296	–	–	–	–		3 296
Long service awards	2 966	–	–	–	–		2 966
Post-retirement benefit obligations	10 706	–	–	–	–		10 706
Sub Total - Other Municipal Staff	352 542	25 249	48 105	51 348	(3 243)	-6%	352 542
Total Parent Municipality	381 418	27 572	52 652	56 103	(3 451)	-6%	381 418
TOTAL SALARY, ALLOWANCES & BENEFITS	381 418	27 572	52 652	56 103	(3 451)	-6%	381 418
TOTAL MANAGERS AND STAFF	368 788	26 548	50 603	53 998	(3 395)	-6%	368 788

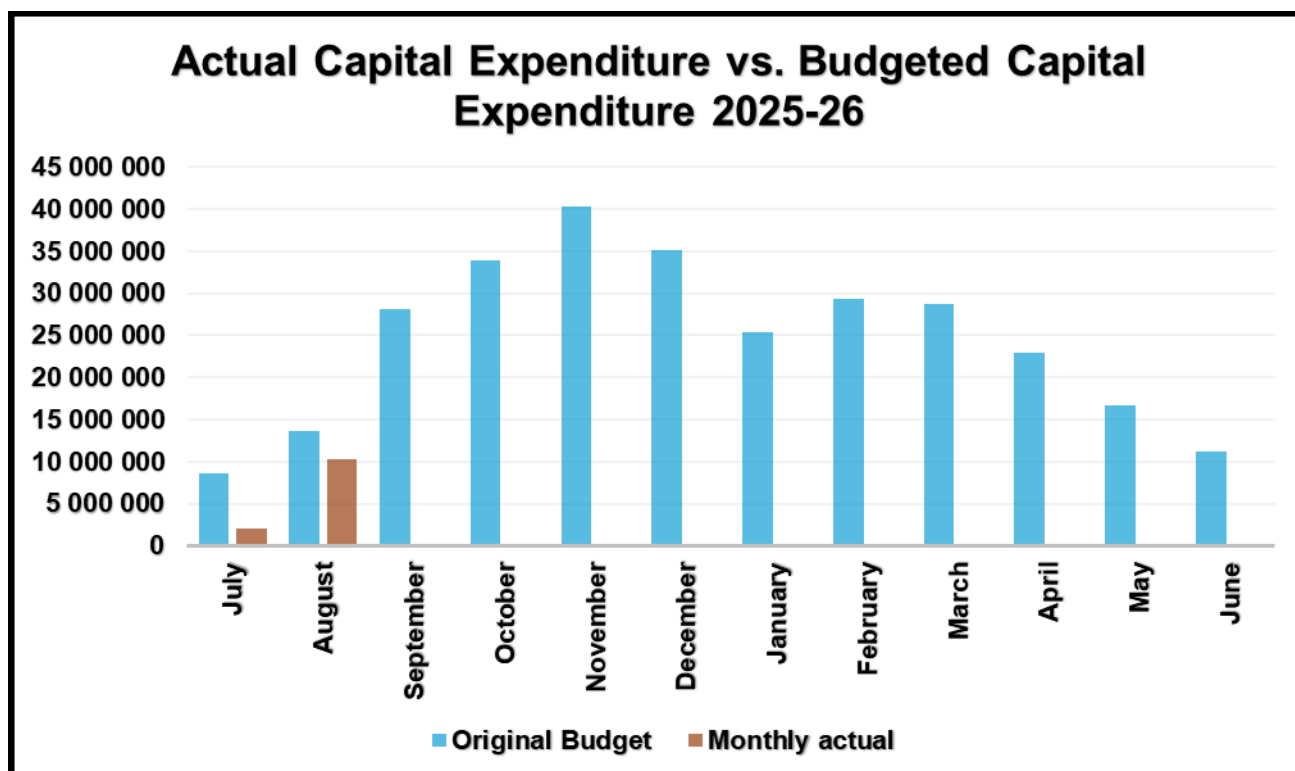
Section 10 – Material variances to the SDBIP

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 - M02 August							
Month	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
Monthly expenditure performance trend							
July	8 540	1 984	1 984	8 540	6 556	76.8%	2.9%
August	13 691	10 227	12 211	13 691	1 480	10.8%	4.2%
September	28 082				–		
October	33 898				–		
November	40 308				–		
December	35 105				–		
January	25 403				–		
February	29 298				–		
March	28 660				–		
April	22 975				–		
May	16 677				–		
June	11 162				–		
Total Capital expenditure	293 799	12 211					



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 - M02 August							
Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital expenditure on new assets by Asset Class/Sub-class							
Infrastructure	196 140	9 292	11 276	18 011	6 736	37.4%	196 140
Roads Infrastructure	63 812	6 271	6 778	5 948	(830)	-14.0%	63 812
<i>Roads</i>	63 812	6 271	6 778	5 948	(830)	-14.0%	63 812
Electrical Infrastructure	76 703	90	259	2 938	2 679	91.2%	76 703
<i>MV Substations</i>	52 320	2	2	1 306	1 304	99.8%	52 320
<i>MV Networks</i>	10 315	–	–	1 000	1 000	100.0%	10 315
<i>LV Networks</i>	14 068	88	257	632	375	59.4%	14 068
<i>Capital Spares</i>					–		
Water Supply Infrastructure	8 165	322	374	1 072	698	65.1%	8 165
<i>Distribution</i>	8 165	322	374	1 072	698	65.1%	8 165
Sanitation Infrastructure	13 843	160	174	1 754	1 580	90.1%	13 843
<i>Reticulation</i>	13 843	160	174	1 754	1 580	90.1%	13 843
Solid Waste Infrastructure	33 616	2 449	3 692	6 300	2 608	41.4%	33 616
<i>Landfill Sites</i>	33 036	2 449	3 692	6 300	2 608	41.4%	33 036
<i>Waste Drop-off Points</i>	580				–		580
Community Assets	12 028	–	–	1 065	1 065	100.0%	12 028
Community Facilities	2 050	–	–	200	200	100.0%	2 050
<i>Cemeteries/Crematoria</i>	300				–		300
<i>Parks</i>	1 100	–	–	–	–		1 100
<i>Public Ablution Facilities</i>	650	–	–	200	200	100.0%	650
Sport and Recreation Facilities	9 978	–	–	865	865	100.0%	9 978
<i>Indoor Facilities</i>	9 900	–	–	845	845	100.0%	9 900
<i>Outdoor Facilities</i>	78	–	–	20	20	100.0%	78
Other assets	12 954	690	690	1 619	929	57.4%	12 954
Operational Buildings	380	–	–	–	–		380
<i>Municipal Offices</i>	380	–	–	–	–		380
<i>Stores</i>	–	–	–	–	–		–
Housing	12 574	690	690	1 619	929	57.4%	12 574
<i>Staff Housing</i>	–				–		–
<i>Social Housing</i>	12 574	690	690	1 619	929	57.4%	12 574
Computer Equipment	2 583	41	41	8	(34)	-449.3%	2 583
Computer Equipment	2 583	41	41	8	(34)	-449.3%	2 583
Furniture and Office Equipment	665	26	26	63	37	59.1%	665
Furniture and Office Equipment	665	26	26	63	37	59.1%	665
Machinery and Equipment	3 258	133	133	(24)	(157)	648.5%	3 258
Machinery and Equipment	3 258	133	133	(24)	(157)	648.5%	3 258
Transport Assets	6 113	–	–	79	79	100.0%	6 113
Transport Assets	6 113	–	–	79	79	100.0%	6 113
Land	400	–	–	–	–		400
Land	400	–	–	–	–		400
Total Capital Expenditure on new assets	234 140	10 182	12 166	20 821	8 655	41.6%	234 140

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
Infrastructure	25 441	–	–	–	–		25 441
Roads Infrastructure	20 500	–	–	–	–		20 500
<i>Roads</i>	20 500	–	–	–	–		20 500
Water Supply Infrastructure	480	–	–	–	–		480
<i>Pump Stations</i>	480	–	–	–	–		480
Sanitation Infrastructure	4 461	–	–	–	–		4 461
<i>Reticulation</i>	4 461	–	–	–	–		4 461
Community Assets	–	–	–	–	–		–
Community Facilities	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–		–
<i>Outdoor Facilities</i>	–	–	–	–	–		–
Machinery and Equipment	700	–	–	–	–		700
Machinery and Equipment	700	–	–	–	–		700
Total Capital Expenditure on renewal of existing as	26 141	–	–	–	–		26 141

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August

Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class							
Infrastructure	33 517	46	46	1 410	1 364	96.8%	33 517
Roads Infrastructure	–	–	–	–	–		–
<i>Roads</i>	–	–	–	–	–		–
Storm water Infrastructure	550	–	–	–	–		550
<i>Storm water Conveyance</i>	550	–	–	–	–		550
Electrical Infrastructure	8 080	46	46	210	164	78.2%	8 080
<i>MV Switching Stations</i>	4 880	15	15	–	(15)	#DIV/0!	4 880
<i>MV Networks</i>	1 300	–	–	–	–		1 300
<i>LV Networks</i>	1 900	31	31	210	180	85.5%	1 900
Water Supply Infrastructure	22 887	–	–	1 200	1 200	100.0%	22 887
<i>Reservoirs</i>	500	–	–	–	–		500
<i>Bulk Mains</i>	6 043	–	–	500	500	100.0%	6 043
<i>Distribution</i>	15 544	–	–	700	700	100.0%	15 544
<i>PRV Stations</i>	800	–	–	–	–		800
Sanitation Infrastructure	2 000	–	–	–	–		2 000
<i>Reticulation</i>	1 500	–	–	–	–		1 500
<i>Waste Water Treatment Works</i>	500	–	–	–	–		500
Community Assets	–	–	–	–	–		–
Community Facilities	–	–	–	–	–		–
<i>Cemeteries/Crematoria</i>	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–		–
<i>Outdoor Facilities</i>	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing	33 517	46	46	1 410	1 364	96.8%	33 517

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August							
Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Repairs and maintenance expenditure by Asset Class/Sub-class							
Infrastructure	69 462	3 612	5 759	11 926	6 168	52%	69 462
Roads Infrastructure	20 921	526	639	4 308	3 670	85%	20 921
<i>Roads</i>	20 801	526	639	4 288	3 650	85%	20 801
<i>Road Furniture</i>	120	–	–	20	20	100%	120
Storm water Infrastructure	24 311	1 741	3 338	3 670	332	9%	24 311
<i>Storm water Conveyance</i>	24 311	1 741	3 338	3 670	332	9%	24 311
Electrical Infrastructure	5 794	128	276	939	663	71%	5 794
<i>MV Substations</i>	206	8	16	34	19	55%	206
<i>MV Networks</i>	2 014	7	7	336	329	98%	2 014
<i>LV Networks</i>	3 574	113	253	569	315	55%	3 574
Water Supply Infrastructure	2 011	127	170	336	166	49%	2 011
<i>Reservoirs</i>	1 475	75	103	246	143	58%	1 475
<i>Pump Stations</i>	168	–	–	28	28	100%	168
<i>Distribution</i>	368	52	67	62	(5)	-8%	368
Sanitation Infrastructure	6 151	396	525	1 020	495	49%	6 151
<i>Pump Station</i>	1 061	150	194	179	(15)	-9%	1 061
<i>Waste Water Treatment Works</i>	5 090	246	330	841	510	61%	5 090
Solid Waste Infrastructure	10 272	694	812	1 655	843	51%	10 272
<i>Landfill Sites</i>	10 272	694	812	1 655	843	51%	10 272
Community Assets	3 605	75	80	609	529	87%	3 605
Community Facilities	2 533	61	66	422	356	84%	2 533
<i>Halls</i>	452	18	18	75	57	76%	452
<i>Centres</i>	1 787	39	43	298	255	86%	1 787
<i>Libraries</i>	50	–	–	8	8	100%	50
<i>Cemeteries/Crematoria</i>	123	–	–	21	21	100%	123
<i>Parks</i>	120	5	5	20	16	78%	120
Sport and Recreation Facilities	1 072	14	14	187	173	92%	1 072
<i>Indoor Facilities</i>	100	–	–	17	17	100%	100
<i>Outdoor Facilities</i>	972	14	14	170	156	92%	972
Other assets	2 884	72	81	481	400	83%	2 884
Operational Buildings	1 260	55	57	210	153	73%	1 260
<i>Municipal Offices</i>	1 260	55	57	210	153	73%	1 260
Housing	1 624	18	24	271	246	91%	1 624
<i>Staff Housing</i>	240	6	10	40	30	74%	240
<i>Social Housing</i>	1 384	12	14	231	217	94%	1 384
Computer Equipment	402	68	68	67	(1)	-1%	402
Computer Equipment	402	68	68	67	(1)	-1%	402
Furniture and Office Equipment	72	–	–	12	12	100%	72
Furniture and Office Equipment	72	–	–	12	12	100%	72
Machinery and Equipment	1 532	81	96	253	158	62%	1 532
Machinery and Equipment	1 532	81	96	253	158	62%	1 532
Transport Assets	10 201	550	578	1 864	1 287	69%	10 201
Transport Assets	10 201	550	578	1 864	1 287	69%	10 201
Total Repairs and Maintenance Expenditure	88 157	4 458	6 661	15 213	8 553	56%	88 157

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Depreciation by Asset Class/Sub-class</u>							
Infrastructure	101 682	-	-	-	-		101 682
Roads Infrastructure	31 365	-	-	-	-		31 365
<i>Roads</i>	29 286	-	-	-	-		29 286
<i>Road Structures</i>	898	-	-	-	-		898
<i>Road Furniture</i>	1 181	-	-	-	-		1 181
Storm water Infrastructure	5 828	-	-	-	-		5 828
<i>Drainage Collection</i>	1 761	-	-	-	-		1 761
<i>Storm water Conveyance</i>	4 067	-	-	-	-		4 067
Electrical Infrastructure	20 749	-	-	-	-		20 749
<i>Power Plants</i>	3	-	-	-	-		3
<i>HV Substations</i>	1 401	-	-	-	-		1 401
<i>HV Transmission Conductors</i>	29	-	-	-	-		29
<i>MV Substations</i>	2 249	-	-	-	-		2 249
<i>MV Switching Stations</i>	1 259	-	-	-	-		1 259
<i>MV Networks</i>	12 228	-	-	-	-		12 228
<i>LV Networks</i>	3 367	-	-	-	-		3 367
<i>Capital Spares</i>	214	-	-	-	-		214
Water Supply Infrastructure	18 194	-	-	-	-		18 194
<i>Dams and Weirs</i>	256	-	-	-	-		256
<i>Boreholes</i>	186	-	-	-	-		186
<i>Reservoirs</i>	2 686	-	-	-	-		2 686
<i>Pump Stations</i>	1 015	-	-	-	-		1 015
<i>Water Treatment Works</i>	127	-	-	-	-		127
<i>Bulk Mains</i>	2 050	-	-	-	-		2 050
<i>Distribution</i>	11 875	-	-	-	-		11 875
Sanitation Infrastructure	22 799	-	-	-	-		22 799
<i>Pump Station</i>	15 354	-	-	-	-		15 354
<i>Reticulation</i>	1 722	-	-	-	-		1 722
<i>Waste Water Treatment Works</i>	5 724	-	-	-	-		5 724
Solid Waste Infrastructure	2 746	-	-	-	-		2 746
<i>Landfill Sites</i>	2 560	-	-	-	-		2 560
<i>Waste Drop-off Points</i>	132	-	-	-	-		132
<i>Waste Separation Facilities</i>	53	-	-	-	-		53

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Budget Year 2025/26						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Community Assets</u>	9 404	–	–	–	–		9 404
Community Facilities	4 212	–	–	–	–		4 212
Halls	683	–	–	–	–		683
Centres	–	–	–	–	–		–
Clinics/Care Centres	83	–	–	–	–		83
Testing Stations	268	–	–	–	–		268
Museums	2	–	–	–	–		2
Libraries	474	–	–	–	–		474
Cemeteries/Crematoria	300	–	–	–	–		300
Parks	174	–	–	–	–		174
Public Open Space	1 442	–	–	–	–		1 442
Public Ablution Facilities	500	–	–	–	–		500
Markets	260	–	–	–	–		260
Taxi Ranks/Bus Terminals	24	–	–	–	–		24
Sport and Recreation Facilities	5 192	–	–	–	–		5 192
Indoor Facilities	–	–	–	–	–		–
Outdoor Facilities	5 192	–	–	–	–		5 192
<u>Investment properties</u>	398	–	–	–	–		398
Revenue Generating	398	–	–	–	–		398
Improved Property	398	–	–	–	–		398
<u>Other assets</u>	1 996	–	–	–	–		1 996
Operational Buildings	1 715	–	–	–	–		1 715
Municipal Offices	1 395	–	–	–	–		1 395
Workshops	304	–	–	–	–		304
Yards	–	–	–	–	–		–
Stores	16	–	–	–	–		16
Housing	281	–	–	–	–		281
Staff Housing	281	–	–	–	–		281
<u>Intangible Assets</u>	206	–	–	–	–		206
Servitudes	–	–	–	–	–		–
Licences and Rights	206	–	–	–	–		206
Computer Software and Applications	206	–	–	–	–		206
<u>Computer Equipment</u>	2 687	–	–	–	–		2 687
Computer Equipment	2 687	–	–	–	–		2 687
<u>Furniture and Office Equipment</u>	1 289	–	–	–	–		1 289
Furniture and Office Equipment	1 289	–	–	–	–		1 289
<u>Machinery and Equipment</u>	4 431	–	–	–	–		4 431
Machinery and Equipment	4 431	–	–	–	–		4 431
<u>Transport Assets</u>	6 054	–	–	–	–		6 054
Transport Assets	6 054	–	–	–	–		6 054
Total Depreciation	128 145	–	–	–	–		128 145

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 **August 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: 11 September 2025