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
December 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 December 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 December 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 762 237 785	R 849 708 301	R 87 470 516	**11%**	**53%**
Operating Expenditure	R 1 458 809 231	R 629 363 502	R 614 001 604	R -15 361 898	**-2%**	**42%**
Capital	R 293 798 527	R 159 623 473	R 111 289 210	R -48 334 263	**-30%**	**38%**

<u>Note:</u> 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) - M06 December								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue								
Exchange Revenue								
Service charges - Electricity	516 001	548 246	48 020	292 211	271 288	20 923	8%	548 246
Service charges - Water	95 518	103 605	11 954	52 761	46 520	6 241	13%	103 605
Service charges - Waste Water Management	63 839	61 128	5 868	34 024	30 633	3 390	11%	61 128
Service charges - Waste management	38 791	42 709	3 769	22 597	21 356	1 241	6%	42 709
Sale of Goods and Rendering of Services	15 295	14 664	1 539	10 214	7 758	2 456	32%	14 664
Agency services	5 658	7 194	440	3 394	3 832	(438)	-11%	7 194
Interest earned from Receivables	4 078	3 821	340	1 840	1 911	(70)	-4%	3 821
Interest from Current and Non Current Assets	95 899	81 529	1 255	7 641	4 462	3 179	71%	81 529
Rental from Fixed Assets	1 883	1 759	140	1 125	885	239	27%	1 759
Operational Revenue	12 085	4 885	140	3 083	2 432	652	27%	4 885
Non-Exchange Revenue								
Property rates	200 765	212 727	17 822	108 425	106 683	1 742	2%	212 727
Fines, penalties and forfeits	36 326	38 363	12	158	169	(11)	-6%	38 363
Licence and permits	4 838	5 669	354	2 481	2 918	(437)	-15%	5 669
Transfers and subsidies - Operational	181 836	342 208	107 044	229 944	200 181	29 763	15%	342 208
Interest	1 783	2 253	185	1 096	1 127	(31)	-3%	2 253
Operational Revenue	11 581	12 484	1 020	6 195	6 242	(47)	-1%	12 484
Gains on disposal of Assets	1 702	2 680	(125)	89	1 200	(1 112)	-93%	2 680
Other Gains			–	–	–	–		–
Discontinued Operations						–		
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**199 778**	**777 278**	**709 597**	**67 681**	**10%**	**1 485 925**

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

- **Service charges – Water** stands at 13% above YTD budget due to an increase in consumption. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2026.
- **Service charges - Waste Water Management** stands at 11% above YTD Budget due to an increase in Sewerage Pumpings and Industrial Sewerage.
- **Sale of Goods & Rendering of Services** stands above the YTD budgeted projections mainly due to Building Plans and Caravan sites.
- **Interest from Current and Non-Current Assets** stands at 71% above the YTD budgeted projections mainly due to the interest received on the positive current account balance and the interest from the R50mil investment that matured in November.
- **Transfers and subsidies – Operational** stands at 15% above the YTD budgeted projections due to the grant revenue being recognised based on the monthly expenditure of the grants.
- **Gains on disposal of Assets** stands below the YTD budget due to the revenue from the auction that will only be processed in January 2026.
- Revenue for the month of **December 2025** was **R199.778 million** whilst the overall YTD performance **excluding capital transfers** is **10% above** YTD budgeted projections. **Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2026.**

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type								
Employee related costs	339 021	368 788	27 564	174 109	181 631	(7 522)	-4%	368 788
Remuneration of councillors	12 598	12 630	1 024	6 147	6 315	(168)	-3%	12 630
Bulk purchases - electricity	410 595	479 999	37 790	218 707	214 332	4 375	2%	479 999
Inventory consumed	57 826	72 865	1 926	12 698	17 794	(5 096)	-29%	72 865
Debt impairment	22 562	5 959	–	–	–	–		5 959
Depreciation and amortisation	103 497	133 697	9 425	56 147	54 301	1 846	3%	133 697
Interest	9 903	9 954	2 156	2 156	1 718	438	25%	9 954
Contracted services	66 354	231 960	49 008	107 686	119 338	(11 652)	-10%	231 960
Transfers and subsidies	3 486	4 073	274	1 992	2 929	(937)	-32%	4 073
Irrecoverable debts written off	19 367	41 008	–	105	–	105	#DIV/0!	41 008
Operational costs	47 569	67 124	5 522	31 978	31 005	973	3%	67 124
Losses on Disposal of Assets	3 360	17 260	2 277	2 277	–	2 277	#DIV/0!	17 260
Other Losses	13 071	13 490	–	–	–	–		13 490
Total Expenditure	**1 109 209**	**1 458 809**	**136 966**	**614 002**	**629 363**	**(15 362)**	**-2%**	**1 458 809**

- **Inventory consumed** stands at 29% below the YTD budgeted projections due to underspending on various line items.
- **Interest** stands at 25% above the YTD Budget due to the early settlement and redemption of the two external loans.
- **Contracted Services** stands at 10% below the YTD budgeted projections mainly due to the underspending on the Top structure housing projects and various other line items.
- **Transfers and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- Expenditure for the month of **December 2025** was **R136.966 million** whilst the overall YTD performance stands at **2% below** the budgeted projections. **Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2026.**

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) - M06 December

Vote Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 2 - Civil Services	46 693	94 706	17 041	43 535	57 789	(14 254)	-25%	94 706
Vote 4 - Electricity Services	25 001	75 133	6 329	11 376	32 696	(21 320)	-65%	75 133
Vote 6 - Development Services	145 662	58 712	18 258	38 288	28 137	10 150	36%	58 712
Total Capital Multi-year expenditure	**217 356**	**228 552**	**41 629**	**93 199**	**118 623**	**(25 424)**	**-21%**	**228 552**
Single Year expenditure appropriation								
Vote 1 - Corporate Services	424	573	9	128	140	(12)	-9%	573
Vote 2 - Civil Services	55 508	49 284	3 093	11 237	32 570	(21 333)	-65%	49 284
Vote 3 - Council	1 328	12	–	–	12	(12)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	339	5 535	6 847	(1 312)	-19%	13 033
Vote 5 - Financial Services	632	168	3	75	168	(93)	-55%	168
Vote 6 - Development Services	545	364	37	79	110	(31)	-28%	364
Vote 7 - Municipal Manager	90	12	–	–	12	(12)	-100%	12
Vote 8 - Protection Services	3 003	1 800	489	1 037	1 142	(105)	-9%	1 800
Total Capital single-year expenditure	80 812	65 247	3 969	18 090	41 001	**(22 911)**	**-56%**	65 247
Total Capital Expenditure	**298 168**	**293 799**	**45 598**	**111 289**	**159 623**	**(48 334)**	**-30%**	**293 799**
Capital Expenditure - Functional Classification								
Governance and administration	**3 915**	**4 267**	**12**	**1 114**	**1 037**	77	7%	**4 267**
Executive and council	1 417	24	–	–	24	(24)	-100%	24
Finance and administration	2 498	4 243	12	1 114	1 013	101	10%	4 243
Community and public safety	**24 804**	**14 390**	**1 707**	**3 020**	**7 011**	(3 990)	-57%	**14 390**
Community and social services	888	10 343	531	650	4 262	(3 612)	-85%	10 343
Sport and recreation	20 913	2 247	687	1 333	1 606	(273)	-17%	2 247
Public safety	3 003	1 800	489	1 037	1 142	(105)	-9%	1 800
Economic and environmental services	**123 692**	**97 186**	**20 301**	**50 742**	**54 083**	(3 341)	-6%	**97 186**
Planning and development	11 610	12 760	341	2 153	5 837	(3 684)	-63%	12 760
Road transport	112 082	84 426	19 961	48 589	48 246	343	1%	84 426
Trading services	**145 757**	**177 955**	**23 578**	**56 413**	**97 494**	(41 080)	-42%	**177 955**
Energy sources	43 061	86 083	6 668	16 805	39 390	(22 585)	-57%	86 083
Water management	42 191	31 588	6 091	10 538	17 450	(6 912)	-40%	31 588
Waste water management	33 490	21 338	4 269	7 267	9 822	(2 554)	-26%	21 338
Waste management	27 015	38 946	6 550	21 802	30 832	(9 030)	-29%	38 946
Total Capital Expenditure - Functional Classificat	**298 168**	**293 799**	**45 598**	**111 289**	**159 623**	**(48 334)**	**-30%**	**293 799**
Funded by:								
National Government	53 459	60 270	10 887	25 082	48 111	(23 028)	-48%	60 270
Provincial Government	146 149	60 016	18 535	38 594	28 728	9 866	34%	60 016
Transfers and subsidies - capital (monetary	18 795	–	–	–	–	–		–
Transfers recognised - capital	**218 403**	**120 287**	**29 422**	**63 676**	**76 839**	**(13 162)**	**-17%**	**120 287**
Borrowing	–	30 000	–	–	150	(150)	-100%	30 000
Internally generated funds	79 765	143 512	16 176	47 613	82 635	(35 022)	-42%	143 512
Total Capital Funding	**298 168**	**293 799**	**45 598**	**111 289**	**159 623**	**(48 334)**	**-30%**	**293 799**

- Capital expenditure for the month of **December 2025** amounts to **R45 598 142** and stands at **30.28%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors. Variances will be addressed in the mid-year adjustments budget following consultations with the various directorates as each director remains responsible for their respective budgets.
- The YTD actual is **R111 289 210, 37.88%** of the total budget of **R293 798 527.**
- Commitments are R33 925 938.

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	-	135 400	12 500 000	-12 364 600	-99%	Site handed over	Swartland	17.5%	N/A
2	Roads Swartland: Construction of New Roads	39 027 405	9 685 065	23 977 791	23 589 405	388 386	2%	Construction	Swartland	60%	N/A
	Refuse										
3	Highlands: Development of new cell	23 435 581	6 550 322	18 284 562	20 000 000	-1 715 438	-9%	Construction	Swartland	75%	N/A
4	Highlands: Security Wall	9 600 000	-	-	6 200 000	-6 200 000	-100%	Site handed over	Swartland	30%	N/A
	Water										
5	Water networks: Upgrades and Replacement	10 700 000	1 950 512	4 015 895	10 700 000	-6 684 105	-62%	Construction	Swartland	30%	N/A
	Electrical Services										
6	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	52 100 000	705 703	763 009	19 946 124	-19 183 115	-96%	Procurement	Wesbank	4%	Tender closed on 17 October 2025. Adjudication after adjustment budget in January 2026
7	Malmesbury De Hoop Serviced Sites	10 315 000	1 774 321	2 356 674	4 750 000	-2 393 326	-50%	Constrution	Malmesbury	23%	N/A
8	Moorreesburg 600 IRDP erven. Electrical infrastructure and connections	7 550 000	2 603 060	5 992 376	4 250 000	1 742 376	41%	Construction	Moorreesburg	50%	N/A
	Housing										
9	Malmesbury De Hoop Housing Project	40 500 000	17 667 834	37 693 442	20 250 000	17 443 442	86%	Construction	Malmesbury	85%	N/A
10	Kalbaskraal SEF	9 300 000	525 375	529 107	4 227 270	-3 698 163	-87%	Construction	Kalbaskraal	10%	N/A
	TOTAL	**223 027 986**	**41 462 191**	**93 748 255**	**126 412 799**	**-32 664 544**	**-26%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December					
Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26		
		Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
Borrowing Management					
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.4%	1.1%	0.4%	1.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	20.9%	0.0%	20.9%
Safety of Capital					
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	7.2%	8.8%	7.2%
Gearing	Long Term Borrowing/ Funds & Reserves	7.6%	10.7%	-1.7%	10.7%
Liquidity					
Current Ratio	Current assets/current liabilities	3:1	7:1	3:1	7:1
Liquidity Ratio	Monetary Assets/Current Liabilities	2:1	7:1	2:1	7:1
Revenue Management					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.9%	95.0%	98.08%	95.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	99.66%	100.0%
Other Indicators					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.0%	6.0%	3.9%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	23.0%	21.0%	22.4%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	26.3%	24.8%	22.4%	24.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.5%	5.9%	4.2%	5.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.8%	9.7%	7.5%	9.7%
IDP regulation financial viability indicators					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	11.8%	12.2%	25.4%	12.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.9%	18.4%	0.4%	18.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11	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 - M06 December								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance								
Property rates	200 765	212 727	17 822	108 425	106 683	1 742	2%	212 727
Service charges	714 148	755 688	69 611	401 593	369 797	31 795	9%	755 688
Investment revenue	95 899	81 529	1 255	7 641	4 462	3 179	71%	81 529
Transfers and subsidies - Operational	181 836	342 208	107 044	229 944	200 181	29 763	0	342 208
Other own revenue	95 229	93 773	4 045	29 675	28 474	1 201	4%	93 773
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**199 778**	**777 278**	**709 597**	**67 681**	**10%**	**1 485 925**
Employee costs	339 021	368 788	27 564	174 109	181 631	(7 522)	-4%	368 788
Remuneration of Councillors	12 598	12 630	1 024	6 147	6 315	(168)	-3%	12 630
Depreciation and amortisation	103 497	133 697	9 425	56 147	54 301	1 846	3%	133 697
Interest	9 903	9 954	2 156	2 156	1 718	438	25%	9 954
Inventory consumed and bulk purchases	468 421	552 865	39 716	231 405	232 126	(721)	-0%	552 865
Transfers and subsidies	3 486	4 073	274	1 992	2 929	(937)	-32%	4 073
Other expenditure	172 283	376 802	56 806	142 046	150 343	(8 297)	-6%	376 802
Total Expenditure	**1 109 209**	**1 458 809**	**136 966**	**614 002**	**629 363**	**(15 362)**	**-2%**	**1 458 809**
Surplus/(Deficit)	**178 669**	**27 116**	**62 811**	**163 276**	**80 233**	**83 043**	**104%**	**27 116**
Transfers and subsidies - capital (monetary allocations)	232 022	120 566	33 547	72 389	52 641	19 748	38%	120 566
Transfers and subsidies - capital (in-kind)	–	–	–	41	–	41	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions	**410 692**	**147 681**	**96 358**	**235 707**	**132 874**	**102 832**	**77%**	**147 681**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**96 358**	**235 707**	**132 874**	**102 832**	**77%**	**147 681**
Capital expenditure & funds sources								
Capital expenditure	**298 168**	**293 799**	**45 598**	**111 289**	**159 623**	**(48 334)**	**-30%**	**293 799**
Capital transfers recognised	218 403	120 287	29 422	63 676	76 839	(13 162)	-17%	120 287
Borrowing	–	30 000	–	–	150	(150)	-100%	30 000
Internally generated funds	**79 765**	**143 512**	**16 176**	**47 613**	**82 635**	**(35 022)**	**-42%**	**143 512**
Total sources of capital funds	**298 168**	**293 799**	**45 598**	**111 289**	**159 623**	**(48 334)**	**-30%**	**293 799**
Financial position								
Total current assets	990 846	1 146 461		1 365 563				1 146 461
Total non current assets	2 912 460	2 670 947		2 964 172				2 670 947
Total current liabilities	287 101	156 461		540 464				156 461
Total non current liabilities	199 419	227 630		180 641				227 630
Community wealth/Equity	**3 416 787**	**3 433 317**		**3 372 924**				**3 433 317**
Cash flows								
Net cash from (used) operating	479 550	341 602	64 873	339 549	217 053	(122 496)	-56%	341 602
Net cash from (used) investing	(269 511)	148	(42 788)	(107 501)	(159 623)	(52 122)	33%	148
Net cash from (used) financing	(3 511)	23 956	98	1 450	(3 022)	(4 472)	148%	23 956
Cash/cash equivalents at the month/year end	**677 020**	**895 335**	**–**	**763 127**	**584 037**	**(179 090)**	**-31%**	**895 335**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**91-120 Days**	**121-150 Days**	**151-180 Days**	**181 Days-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis								
Total By Income Source	75 191	14 998	3 858	3 461	3 574	3 553	40 597	149 948
Creditors Age Analysis								
Total Creditors	4 025	272	4	–	–	–	–	4 301

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional								
Governance and administration	**387 011**	**389 717**	**47 304**	**184 023**	**179 426**	4 597	3%	**389 717**
Executive and council	295	265	–	58	133	(75)	-57%	265
Finance and administration	386 716	389 452	47 304	183 965	179 293	4 672	3%	389 452
Internal audit	–	–	–	–	–	–		–
Community and public safety	**227 428**	**262 229**	**73 340**	**151 317**	**96 818**	54 499	56%	**262 229**
Community and social services	15 104	13 027	1 752	8 168	6 507	1 661	26%	13 027
Sport and recreation	11 246	5 939	605	4 159	3 089	1 069	35%	5 939
Public safety	46 318	49 236	1 483	8 412	5 576	2 836	51%	49 236
Housing	154 760	194 028	69 500	130 578	81 645	48 933	60%	194 028
Health	–	–	–	–	–	–		–
Economic and environmental services	**35 862**	**39 587**	**4 424**	**18 053**	**20 130**	(2 077)	-10%	**39 587**
Planning and development	6 114	5 592	555	4 526	3 191	1 336	42%	5 592
Road transport	29 749	33 995	3 869	13 526	16 939	(3 413)	-20%	33 995
Environmental protection	–	–	–	–	–	–		–
Trading services	**869 594**	**914 931**	**108 256**	**496 316**	**465 851**	**30 465**	7%	**914 931**
Energy sources	559 073	586 262	53 024	305 967	290 570	15 397	5%	586 262
Water management	124 101	135 595	19 981	71 614	66 115	5 499	8%	135 595
Waste water management	106 953	106 188	17 449	62 332	61 284	1 048	2%	106 188
Waste management	79 467	86 886	17 802	56 403	47 882	8 521	18%	86 886
Other	**5**	**26**	**–**	**–**	**13**	**(13)**	**-100%**	**26**
Total Revenue - Functional	**1 519 900**	**1 606 491**	**233 324**	**849 708**	**762 238**	**87 471**	**11%**	**1 606 491**
Expenditure - Functional								
Governance and administration	**174 609**	**198 566**	**14 973**	**89 634**	**92 674**	(3 041)	-3%	**198 566**
Executive and council	27 834	30 531	1 913	15 454	17 956	(2 502)	-14%	30 531
Finance and administration	144 227	165 245	12 804	72 796	73 333	(536)	-1%	165 245
Internal audit	2 549	2 789	257	1 383	1 385	(2)	0%	2 789
Community and public safety	**161 193**	**322 271**	**55 300**	**146 529**	**144 299**	2 229	2%	**322 271**
Community and social services	27 579	30 804	2 932	14 352	14 819	(467)	-3%	30 804
Sport and recreation	36 485	42 431	3 057	19 346	20 286	(940)	-5%	42 431
Public safety	93 104	107 805	6 188	35 229	38 850	(3 621)	-9%	107 805
Housing	4 026	141 231	43 123	77 601	70 343	7 258	10%	141 231
Economic and environmental services	**67 362**	**108 231**	**5 400**	**35 174**	**51 445**	(16 271)	-32%	**108 231**
Planning and development	16 497	17 956	1 309	8 408	8 853	(445)	-5%	17 956
Road transport	50 865	90 275	4 091	26 766	42 592	(15 826)	-37%	90 275
Trading services	**703 779**	**827 409**	**60 932**	**341 540**	**339 127**	**2 413**	1%	**827 409**
Energy sources	461 517	556 387	43 416	248 148	245 008	3 140	1%	556 387
Water management	98 059	117 662	4 036	23 848	24 803	(955)	-4%	117 662
Waste water management	82 335	85 910	8 451	41 816	39 281	2 535	6%	85 910
Waste management	61 869	67 452	5 029	27 728	30 035	(2 308)	-8%	67 452
Other	**2 265**	**2 332**	**361**	**1 126**	**1 819**	**(693)**	**-38%**	**2 332**
Total Expenditure - Functional	**1 109 209**	**1 458 809**	**136 966**	**614 002**	**629 364**	**(15 362)**	**-2%**	**1 458 809**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**96 358**	**235 707**	**132 874**	**102 832**	**77%**	**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) - M06 December								
Vote Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote								
Vote 1 - Corporate Services	14 062	11 982	1 161	8 070	5 989	2 082	35%	11 982
Vote 2 - Civil Services	338 702	354 006	58 762	200 243	187 082	13 161	7%	354 006
Vote 3 - Council	295	265	–	58	133	(75)	-57%	265
Vote 4 - Electricity Services	559 090	586 280	53 025	305 975	290 579	15 397	5%	586 280
Vote 5 - Financial Services	384 310	387 011	47 087	182 301	178 573	3 728	2%	387 011
Vote 6 - Development Services	165 993	204 042	71 018	138 747	87 163	51 584	59%	204 042
Vote 7 - Municipal Manager	131	–	(0)	(0)	–	(0)	#DIV/0!	–
Vote 8 - Protection Services	57 318	62 905	2 270	14 315	12 720	1 595	13%	62 905
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–		–
Total Revenue by Vote	**1 519 900**	**1 606 491**	**233 324**	**849 708**	**762 238**	**87 470**	**11%**	**1 606 491**
Expenditure by Vote								
Vote 1 - Corporate Services	44 343	49 233	4 699	23 860	24 808	(948)	-4%	49 233
Vote 2 - Civil Services	352 599	431 330	28 752	152 558	169 503	(16 945)	-10%	431 330
Vote 3 - Council	23 585	25 469	1 585	13 390	15 623	(2 233)	-14%	25 469
Vote 4 - Electricity Services	463 276	559 645	41 889	250 539	246 207	4 332	2%	559 645
Vote 5 - Financial Services	75 249	84 577	6 632	35 291	35 436	(145)	0%	84 577
Vote 6 - Development Services	32 120	172 555	45 339	91 671	85 573	6 098	7%	172 555
Vote 7 - Municipal Manager	9 706	11 298	850	5 111	5 324	(213)	-4%	11 298
Vote 8 - Protection Services	108 331	124 701	7 219	41 582	46 890	(5 308)	-11%	124 701
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–		–
Total Expenditure by Vote	**1 109 209**	**1 458 809**	**136 966**	**614 002**	**629 364**	**(15 362)**	**-2%**	**1 458 809**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**96 358**	**235 707**	**132 874**	**102 832**	**77%**	**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) - M06 December								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue								
Exchange Revenue								
Service charges - Electricity	516 001	548 246	48 020	292 211	271 288	20 923	8%	548 246
Service charges - Water	95 518	103 605	11 954	52 761	46 520	6 241	13%	103 605
Service charges - Waste Water Management	63 839	61 128	5 868	34 024	30 633	3 390	11%	61 128
Service charges - Waste management	38 791	42 709	3 769	22 597	21 356	1 241	6%	42 709
Sale of Goods and Rendering of Services	15 295	14 664	1 539	10 214	7 758	2 456	32%	14 664
Agency services	5 658	7 194	440	3 394	3 832	(438)	-11%	7 194
Interest earned from Receivables	4 078	3 821	340	1 840	1 911	(70)	-4%	3 821
Interest from Current and Non Current Assets	95 899	81 529	1 255	7 641	4 462	3 179	71%	81 529
Rental from Fixed Assets	1 883	1 759	140	1 125	885	239	27%	1 759
Operational Revenue	12 085	4 885	140	3 083	2 432	652	27%	4 885
Non-Exchange Revenue								
Property rates	200 765	212 727	17 822	108 425	106 683	1 742	2%	212 727
Fines, penalties and forfeits	36 326	38 363	12	158	169	(11)	-6%	38 363
Licence and permits	4 838	5 669	354	2 481	2 918	(437)	-15%	5 669
Transfers and subsidies - Operational	181 836	342 208	107 044	229 944	200 181	29 763	15%	342 208
Interest	1 783	2 253	185	1 096	1 127	(31)	-3%	2 253
Operational Revenue	11 581	12 484	1 020	6 195	6 242	(47)	-1%	12 484
Gains on disposal of Assets	1 702	2 680	(125)	89	1 200	(1 112)	-93%	2 680
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**199 778**	**777 278**	**709 597**	**67 681**	**10%**	**1 485 925**
Expenditure By Type								
Employee related costs	339 021	368 788	27 564	174 109	181 631	(7 522)	-4%	368 788
Remuneration of councillors	12 598	12 630	1 024	6 147	6 315	(168)	-3%	12 630
Bulk purchases - electricity	410 595	479 999	37 790	218 707	214 332	4 375	2%	479 999
Inventory consumed	57 826	72 865	1 926	12 698	17 794	(5 096)	-29%	72 865
Debt impairment	22 562	5 959	–	–	–	–		5 959
Depreciation and amortisation	103 497	133 697	9 425	56 147	54 301	1 846	3%	133 697
Interest	9 903	9 954	2 156	2 156	1 718	438	25%	9 954
Contracted services	66 354	231 960	49 008	107 686	119 338	(11 652)	-10%	231 960
Transfers and subsidies	3 486	4 073	274	1 992	2 929	(937)	-32%	4 073
Irrecoverable debts written off	19 367	41 008	–	105	–	105	#DIV/0!	41 008
Operational costs	47 569	67 124	5 522	31 978	31 005	973	3%	67 124
Losses on Disposal of Assets	3 360	17 260	2 277	2 277	–	2 277	#DIV/0!	17 260
Other Losses	13 071	13 490	–	–	–	–		13 490
Total Expenditure	**1 109 209**	**1 458 809**	**136 966**	**614 002**	**629 363**	**(15 362)**	**-2%**	**1 458 809**
Surplus/(Deficit)	**178 669**	**27 116**	**62 811**	**163 276**	**80 233**	**83 043**	**104%**	**27 116**
Transfers and subsidies - capital (monetary	232 022	120 566	33 547	72 389	52 641	19 748	38%	120 566
Transfers and subsidies - capital (in-kind)	–	–	–	41	–	41	**#DIV/0!**	–
Surplus/(Deficit) after capital transfers &	**410 692**	**147 681**	**96 358**	**235 707**	**132 874**	**102 832**	**77%**	**147 681**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**96 358**	**235 707**	**132 874**	**102 832**	**77%**	**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) - M06 December								
Vote Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation								
Vote 2 - Civil Services	46 693	94 706	17 041	43 535	57 789	(14 254)	-25%	94 706
Vote 4 - Electricity Services	25 001	75 133	6 329	11 376	32 696	(21 320)	-65%	75 133
Vote 6 - Development Services	145 662	58 712	18 258	38 288	28 137	10 150	36%	58 712
Total Capital Multi-year expenditure	**217 356**	**228 552**	**41 629**	**93 199**	**118 623**	**(25 424)**	**-21%**	**228 552**
Single Year expenditure appropriation								
Vote 1 - Corporate Services	424	573	9	128	140	(12)	-9%	573
Vote 2 - Civil Services	55 508	49 284	3 093	11 237	32 570	(21 333)	-65%	49 284
Vote 3 - Council	1 328	12	–	–	12	(12)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	339	5 535	6 847	(1 312)	-19%	13 033
Vote 5 - Financial Services	632	168	3	75	168	(93)	-55%	168
Vote 6 - Development Services	545	364	37	79	110	(31)	-28%	364
Vote 7 - Municipal Manager	90	12	–	–	12	(12)	-100%	12
Vote 8 - Protection Services	3 003	1 800	489	1 037	1 142	(105)	-9%	1 800
Total Capital single-year expenditure	80 812	65 247	3 969	18 090	41 001	**(22 911)**	**-56%**	65 247
Total Capital Expenditure	**298 168**	**293 799**	**45 598**	**111 289**	**159 623**	**(48 334)**	**-30%**	**293 799**
Capital Expenditure - Functional Classification								
Governance and administration	**3 915**	**4 267**	**12**	**1 114**	**1 037**	77	7%	**4 267**
Executive and council	1 417	24	–	–	24	(24)	-100%	24
Finance and administration	2 498	4 243	12	1 114	1 013	101	10%	4 243
Community and public safety	**24 804**	**14 390**	**1 707**	**3 020**	**7 011**	(3 990)	-57%	**14 390**
Community and social services	888	10 343	531	650	4 262	(3 612)	-85%	10 343
Sport and recreation	20 913	2 247	687	1 333	1 606	(273)	-17%	2 247
Public safety	3 003	1 800	489	1 037	1 142	(105)	-9%	1 800
Economic and environmental services	**123 692**	**97 186**	**20 301**	**50 742**	**54 083**	(3 341)	-6%	**97 186**
Planning and development	11 610	12 760	341	2 153	5 837	(3 684)	-63%	12 760
Road transport	112 082	84 426	19 961	48 589	48 246	343	1%	84 426
Trading services	**145 757**	**177 955**	**23 578**	**56 413**	**97 494**	(41 080)	-42%	**177 955**
Energy sources	43 061	86 083	6 668	16 805	39 390	(22 585)	-57%	86 083
Water management	42 191	31 588	6 091	10 538	17 450	(6 912)	-40%	31 588
Waste water management	33 490	21 338	4 269	7 267	9 822	(2 554)	-26%	21 338
Waste management	27 015	38 946	6 550	21 802	30 832	(9 030)	-29%	38 946
Total Capital Expenditure - Functional Classificat	**298 168**	**293 799**	**45 598**	**111 289**	**159 623**	**(48 334)**	**-30%**	**293 799**
Funded by:								
National Government	53 459	60 270	10 887	25 082	48 111	(23 028)	-48%	60 270
Provincial Government	146 149	60 016	18 535	38 594	28 728	9 866	34%	60 016
Transfers and subsidies - capital (monetary	18 795	–	–	–	–	–		–
Transfers recognised - capital	**218 403**	**120 287**	**29 422**	**63 676**	**76 839**	**(13 162)**	**-17%**	**120 287**
Borrowing	–	30 000	–	–	150	(150)	-100%	30 000
Internally generated funds	79 765	143 512	16 176	47 613	82 635	(35 022)	-42%	143 512
Total Capital Funding	**298 168**	**293 799**	**45 598**	**111 289**	**159 623**	**(48 334)**	**-30%**	**293 799**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M06 December				
Description	2024/25	Budget Year 2025/26		
R thousands	Audited Outcome	Original Budget	YearTD actual	Full Year Forecast
ASSETS				
Current assets				
Cash and cash equivalents	677 020	895 335	821 499	895 335
Trade and other receivables from exchange transactions	111 498	121 920	139 076	121 920
Receivables from non-exchange transactions	42 453	52 683	55 392	52 683
Current portion of non-current receivables	(268)	(287)	(268)	(287)
Inventory	20 101	40 407	(4 777)	40 407
VAT	138 428	35 344	311 557	35 344
Other current assets	1 615	1 058	43 084	1 058
Total current assets	**990 846**	**1 146 461**	**1 365 563**	**1 146 461**
Non current assets				
Investments	366 329	–	366 329	–
Investment property	23 402	23 852	21 881	23 852
Property, plant and equipment	2 517 761	2 642 408	2 571 069	2 642 408
Heritage assets	4 121	4 121	4 121	4 121
Intangible assets	848	566	773	566
Total non current assets	**2 912 460**	**2 670 947**	**2 964 172**	**2 670 947**
TOTAL ASSETS	**3 903 307**	**3 817 408**	**4 329 736**	**3 817 408**
LIABILITIES				
Current liabilities				
Bank overdraft	–	–	–	–
Financial liabilities	6 044	8 325	6 044	8 325
Consumer deposits	20 857	20 160	21 855	20 160
Trade and other payables from exchange transactions	93 001	90 183	63 471	90 183
Trade and other payables from non-exchange transactions	29 046	4 581	128 938	4 581
Provision	24 380	23 708	27 894	23 708
VAT	113 772	9 505	292 262	9 505
Total current liabilities	**287 101**	**156 461**	**540 464**	**156 461**
Non current liabilities				
Financial liabilities	27 292	48 988	(6 044)	48 988
Provision	81 974	83 898	83 308	83 898
Other non-current liabilities	90 153	94 744	103 378	94 744
Total non current liabilities	**199 419**	**227 630**	**180 641**	**227 630**
TOTAL LIABILITIES	**486 519**	**384 091**	**721 105**	**384 091**
NET ASSETS	**3 416 787**	**3 433 317**	**3 608 631**	**3 433 317**
COMMUNITY WEALTH/EQUITY				
Accumulated surplus/(deficit)	3 057 392	2 974 224	3 013 529	2 974 224
Reserves and funds	359 395	459 093	359 395	459 093
TOTAL COMMUNITY WEALTH/EQUITY	**3 416 787**	**3 433 317**	**3 372 924**	**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 - M06 December								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	200 765	203 845	16 960	101 533	101 923	(389)	0%	203 845
Service charges	725 729	741 336	75 413	381 293	370 668	10 625	3%	741 336
Other revenue	38 211	323 218	14 600	204 617	152 263	52 354	34%	323 218
Transfers and Subsidies - Operational	181 823	343 708	113 218	263 968	211 903	52 065	25%	343 708
Transfers and Subsidies - Capital	207 019	115 548	27 103	92 534	57 774	34 760	60%	115 548
Interest	67 107	81 529	1 678	10 072	5 731	4 340	76%	81 529
Dividends	–	–	–	–	–	–		–
Payments								
Suppliers and employees	(937 232)	(1 460 203)	(181 943)	(712 311)	(679 519)	32 792	-5%	(1 460 203)
Interest	(3 871)	(3 305)	(2 156)	(2 156)	(1 652)	504	-30%	(3 305)
Transfers and Subsidies	–	(4 073)	–	–	(2 037)	(2 037)	100%	(4 073)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**479 550**	**341 602**	**64 873**	**339 549**	**217 053**	**(122 496)**	**-56%**	**341 602**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	1 214	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	(270 725)	(335 652)	(42 788)	(107 715)	(159 623)	(51 908)	33%	(335 652)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(269 511)**	**148**	**(42 788)**	**(107 501)**	**(159 623)**	**(52 122)**	**33%**	**148**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	30 000	–	–	–	–		30 000
Increase (decrease) in consumer deposits	1 967	–	98	1 450	–	1 450	#DIV/0!	–
Payments								
Repayment of borrowing	(5 478)	(6 044)	–	–	(3 022)	(3 022)	100%	(6 044)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(3 511)**	**23 956**	**98**	**1 450**	**(3 022)**	**(4 472)**	**148%**	**23 956**
NET INCREASE/ (DECREASE) IN CASH HELD	**206 529**	**365 706**	**22 183**	**233 498**	**54 408**			**365 706**
Cash/cash equivalents at beginning:	470 491	529 629	529 629	529 629	529 629			529 629
Cash/cash equivalents at month/year end:	677 020	895 335		763 127	584 037			895 335

The Cash and cash equivalents as at 31 December 2025 include investments made to the amount of R640 000 000.

<u>Note:</u> The **audited** Cash balance will be incorporated with the mid-year adjustments budget at the end of January 2026.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December											
Description		Budget Year 2025/26									
R thousands	NT Code	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	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	14 168	4 489	1 900	1 259	1 152	1 484	1 619	11 655	37 724	17 168
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39 661	3 587	362	222	125	104	77	1 699	45 837	2 227
Receivables from Non-exchange Transactions - Property Rates	1400	15 395	3 361	1 205	1 279	1 234	1 017	425	12 402	36 318	16 358
Receivables from Exchange Transactions - Waste Water Management	1500	4 781	1 706	551	469	437	417	684	6 579	15 625	8 586
Receivables from Exchange Transactions - Waste Management	1600	4 437	1 456	521	442	415	386	574	6 105	14 337	7 922
Receivables from Exchange Transactions - Property Rental Debtors	1700	34	25	7	4	4	3	26	42	145	79
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(3 285)	373	170	185	94	165	147	2 114	(38)	2 704
Total By Income Source	**2000**	**75 191**	**14 998**	**4 717**	**3 858**	**3 461**	**3 574**	**3 553**	**40 597**	**149 948**	**55 043**
2024/25 - totals only		66 088	15 050	4 129	2 993	2 779	2 821	2 891	34 424	**131 174**	**45 907**
Debtors Age Analysis By Customer Group											
Organs of State	2200	(1 413)	549	171	433	78	313	51	2 331	2 512	3 205
Commercial	2300	36 900	1 864	283	204	261	107	190	1 526	41 336	2 289
Households	2400	39 703	12 585	4 264	3 222	3 122	3 154	3 312	36 740	106 100	49 549
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**75 191**	**14 998**	**4 717**	**3 858**	**3 461**	**3 574**	**3 553**	**40 597**	**149 948**	**55 043**

Total Debtors has increased from **R 144 924 464** in November 2025 to **R 149 947 947** in December 2025.

The collection rate for December 2025 was **98.38%** compared to **95.75%** in November 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 - M06 December											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	4 025	272	–	4	–	–	–	–	4 301	4 084
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	1000									–	
Total By Customer Type	**1000**	**4 025**	**272**	**–**	**4**	**–**	**–**	**–**	**–**	**4 301**	**4 084**

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**
Ayanda Mbanga Communic	14 940.72	2025/11/17	Administrative due to user departments delegating the authorisation	Awaiting authorisation from user department
COMNET	4 140.00	2025/09/08	Dispute on service delivered	Awaiting authorisation from user department
Hidro Tech Systems	150 319.95	2025/11/24	Dispute on the invoice	Awaiting authorisation from user department
Madeleine van Heerden	2 500.00	2025/11/28	Administrative due to user departments delegating the authorisation	Awaiting authorisation from user department
WLF Contractors	104 000.00	2025/11/10	Dispute on the invoice	Awaiting authorisation from user department

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December											
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		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
Municipality sub-total							1 006 329	83 258	–	–	1 089 587
TOTAL INVESTMENTS AND I	2						1 006 329	83 258	–	–	1 089 587

- During the month of December 2025, no investments matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	30 November 2025	Transactions / Movement 2025/2026	Current Month
Cash & Cash Equivalents:	**R 1 107 473 281**		**R 1 121 480 612**
Primary Bank Account	R 162 403 589	R 15 321 739	R 177 725 328
Short Term Investments (Less than 6 months)	R -		R -
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	R 5 069 692	R -1 314 409	R 3 755 284
Commitments:	**R 522 541 578**		**R 445 266 804**
Unspent Committed Conditional Grants	R 21 680 952		R 21 680 952
Capital funding requirement 2025/26 (Grants & Loans)	R 116 032 355	R -29 421 869	R 86 610 485
Capital Replacement Reserve Movement	R 112 075 103	R -16 176 272	R 95 898 831
Loan repayment due Dec / June	R 9 954 006	R -2 156 060	R 7 797 946
Consumer Deposits	R 21 814 360	R 40 480	R 21 854 840
Creditor payments	R 5 273 840	R -972 556	R 4 301 284
Salaries	R 229 751 495	R -28 588 496	R 201 162 999
Bad Debt Contributions/Impairment	R 5 959 466		R 5 959 466
Working Capital	**R 584 931 704**		**R 676 213 808**

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 - M06 December

Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:								
Operating Transfers and Grants								
National Government:	157 373	172 480	55 103	127 060	127 060	–		172 480
Local Government Equitable Share	153 764	165 310	55 103	123 982	123 982	–		165 310
Finance Management	1 600	1 700	–	1 700	1 700	–		1 700
EPWP Incentive	1 593	1 969	–	1 378	1 378	–		1 969
Integrated National Electrification Programme	416	3 501	–	–	–	–		3 501
						–		
Provincial Government:	30 212	170 794	57 978	134 107	134 107	–		170 794
Community Development: Workers	38	59	59	59	59	–		59
Human Settlements	7 342	135 609	57 919	115 047	115 047	–		135 609
Emergency Fire Kits	417	573	–	573	573	–		573
Title Deeds Restoration	–	81	–	–	–	–		81
Libraries	12 002	12 384	–	8 240	8 240	–		12 384
Maintenance and Construction of Transport Infrastructure		11 900	–	–	–	–		11 900
Establishment of a K9 Unit	4 132	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
Thusong Service Grant	150	–	–	–	–			–
Proclaimed Roads Subsidy	170	–	–	–	–			–
Municipal Accreditation and Capacity Building Grant	249	–	–	–	–			–
District Municipality:	–	–	–	–	–	–		–
Total Operating Transfers and Grants	187 585	343 274	113 081	261 167	261 167	–		343 274
Capital Transfers and Grants								
National Government:	60 945	60 270	12 660	55 544	55 544	–		60 270
Municipal Infrastructure Grant (MIG)	29 302	25 405	12 660	35 949	35 949	–		25 405
Integrated National Electrification Programme	22 402	17 821	–	9 595	9 595	–		17 821
Water Services Infrastructure Grant	–	17 044	–	10 000	10 000	–		17 044
Municipal Disaster Response Grant	9 241	–	–	–	–	–		–
Provincial Government:	162 274	60 302	14 443	49 786	49 786	–		60 302
Human Settlements	161 684	58 112	14 443	47 596	47 596	–		58 112
Libraries	50	50	–	50	50	–		50
Municipal Fire Service Capacity Support Grant	–	550	–	550	550	–		550
Regional Socio-Economic Projects (RSEP)	–	90	–	90	90	–		90
Municipal Water Resilience Grant	–	1 500	–	1 500	1 500	–		1 500
Establishment of a K9 Unit	40	–	–	–	–	–		–
Sport Development	500	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–		–
Total Capital Transfers and Grants	223 219	120 572	27 103	105 330	105 330	–		120 572
TOTAL RECEIPTS OF TRANSFERS & GRANTS	410 804	463 846	140 184	366 497	366 497	–		463 846

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	**89 285**	**172 480**	**7 494**	**49 041**	**51 521**	**(2 480)**	**-4.8%**	**172 480**
Local Government Equitable Share	85 233	165 310	7 268	46 273	49 753	(3 480)	-7.0%	165 310
Finance Management	1 477	1 700	53	675	784	(109)	-13.9%	1 700
EPWP Incentive	1 809	1 969	173	1 016	984	31	3.2%	1 969
Integrated National Electrification Programme	416	3 501	–	1 078	–	1 078	#DIV/0!	3 501
Municipal Disaster Response Grant	350	–	–	–	–	–		–
						–		
Provincial Government:	**29 155**	**170 794**	**45 159**	**90 640**	**94 434**	**(3 794)**	**-4.0%**	**170 794**
Community Development: Workers	33	59	20	39	26	13	51.2%	59
Human Settlements	929	135 609	42 882	75 930	67 805	8 125	12.0%	135 609
Emergency Fire Kits	360	573	–	–	249	(249)	-100.0%	573
Title Deeds Restoration	–	81	–	–	35	(35)	-100.0%	81
Municipal Accreditation and Capacity Building Grant	159	–	–	83	–	83	#DIV/0!	–
Libraries	12 613	12 384	996	6 636	7 069	(433)	-6.1%	12 384
Maintenance and Construction of Transport Infrastructure	–	11 900	–	–	10 476	(10 476)	-100.0%	11 900
Establishment of a K9 Unit	6 964	4 350	568	3 639	3 944	(305)	-7.7%	4 350
Establishment of a Reaction/Rural Safety Unit	8 097	5 838	693	4 314	4 831	(518)	-10.7%	5 838
Thusong Service Grant	130	–	–	–	–	–		–
Proclaimed Roads Subsidy	148	–	–	–	–	–		–
Other grant providers:	**–**	**–**	**110**	**1 011**	**–**	1 011	#DIV/0!	**–**
CHIETA		–	110	1 011	–	1 011	#DIV/0!	–
						–		
Total operating expenditure of Transfers and Grants:	**118 441**	**343 274**	**52 763**	**140 692**	**145 955**	**(5 263)**	**-3.6%**	**343 274**
Capital expenditure of Transfers and Grants								
National Government:	**53 459**	**60 270**	**10 887**	**25 082**	**48 111**	**(23 028)**	**-47.9%**	**60 270**
Municipal Infrastructure Grant (MIG)	29 292	25 405	8 238	19 659	21 889	(2 230)	-10.2%	25 405
Integrated National Electrification Programme	22 402	17 821	706	761	17 821	(17 060)	-95.7%	17 821
Water Services Infrastructure Grant	–	17 044	1 943	4 663	8 400	(3 737)	-44.5%	17 044
Municipal Disaster Response Grant	1 766	–	–	–	–	–		–
Provincial Government:	**146 149**	**60 302**	**18 535**	**38 594**	**28 728**	9 866	34.3%	**60 302**
Human Settlements	145 662	58 112	18 258	38 288	28 137	10 150	36.1%	58 112
Libraries	46	50	–	22	20	2	9.0%	50
Municipal Fire Service Capacity Support Grant	–	550	242	242	250	(8)	-3.2%	550
Regional Socio-Economic Projects (RSEP)	–	90	–	–	60	(60)	-100.0%	90
Municipal Water Resilience Grant	–	1 500	35	42	261	(218)	-83.8%	1 500
Establishment of a K9 Unit	13	–	–	–	–	–		–
Sport Development	428	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	**199 608**	**120 572**	**29 422**	**63 676**	**76 839**	**(13 162)**	**-17.1%**	**120 572**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**318 049**	**463 846**	**82 185**	**204 368**	**222 794**	**(18 425)**	**-8.3%**	**463 846**

8.3 Supporting Table SC7 (2)

Approved roll-overs will be incorporated with the mid-year adjustments budget.

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 - M06 December								
Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	9 512	9 528	769	4 612	4 764	(152)	-3%	9 528
Pension and UIF Contributions	976	978	79	474	489	(15)	-3%	978
Medical Aid Contributions	218	232	19	115	116	(1)	-1%	232
Cellphone Allowance	1 081	1 081	90	541	541	–		1 081
Other benefits and allowances	811	811	68	405	405	(0)	0%	811
Sub Total - Councillors	**12 598**	**12 630**	**1 024**	**6 147**	**6 315**	**(168)**	**-3%**	**12 630**
Senior Managers of the Municipality								
Basic Salaries and Wages	11 694	9 241	946	5 685	5 890	(205)	-3%	9 241
Pension and UIF Contributions	2 068	2 046	163	964	1 023	(60)	-6%	2 046
Medical Aid Contributions	445	469	37	216	235	(19)	-8%	469
Performance Bonus	1 791	1 302	–	–	–	–		1 302
Motor Vehicle Allowance	980	936	70	417	468	(51)	-11%	936
Cellphone Allowance	259	266	25	148	151	(4)	-2%	266
Other benefits and allowances	325	236	31	183	185	(1)	-1%	236
Payments in lieu of leave	–	37	–	–	–	–		37
Post-retirement benefit obligations	1 714	1 714	–	–	–	–		1 714
Sub Total - Senior Managers of Municipality	**19 316**	**16 246**	**1 272**	**7 613**	**7 952**	**(340)**	**-4%**	**16 246**
Other Municipal Staff								
Basic Salaries and Wages	189 317	214 310	17 137	101 522	105 580	(4 058)	-4%	214 310
Pension and UIF Contributions	34 023	38 600	3 063	18 207	19 300	(1 093)	-6%	38 600
Medical Aid Contributions	15 016	17 357	1 308	7 864	8 678	(815)	-9%	17 357
Overtime	20 982	15 909	2 108	8 303	6 669	1 634	24%	15 909
Motor Vehicle Allowance	6 861	6 706	651	3 895	3 634	261	7%	6 706
Cellphone Allowance	697	684	59	343	324	20	6%	684
Housing Allowances	1 238	1 500	105	624	765	(141)	-18%	1 500
Other benefits and allowances	35 995	40 507	1 861	25 739	28 729	(2 990)	-10%	40 507
Payments in lieu of leave	1 397	3 296	–	–	–	–		3 296
Long service awards	3 472	2 966	–	–	–	–		2 966
Post-retirement benefit obligations	10 706	10 706	–	–	–	–		10 706
Sub Total - Other Municipal Staff	**319 705**	**352 542**	**26 292**	**166 496**	**173 678**	**(7 182)**	**-4%**	**352 542**
Total Parent Municipality	**351 619**	**381 418**	**28 588**	**180 255**	**187 945**	**(7 690)**	**-4%**	**381 418**
TOTAL SALARY, ALLOWANCES & BENEFITS	**351 619**	**381 418**	**28 588**	**180 255**	**187 945**	**(7 690)**	**-4%**	**381 418**
TOTAL MANAGERS AND STAFF	**339 021**	**368 788**	**27 564**	**174 109**	**181 631**	**(7 522)**	**-4%**	**368 788**

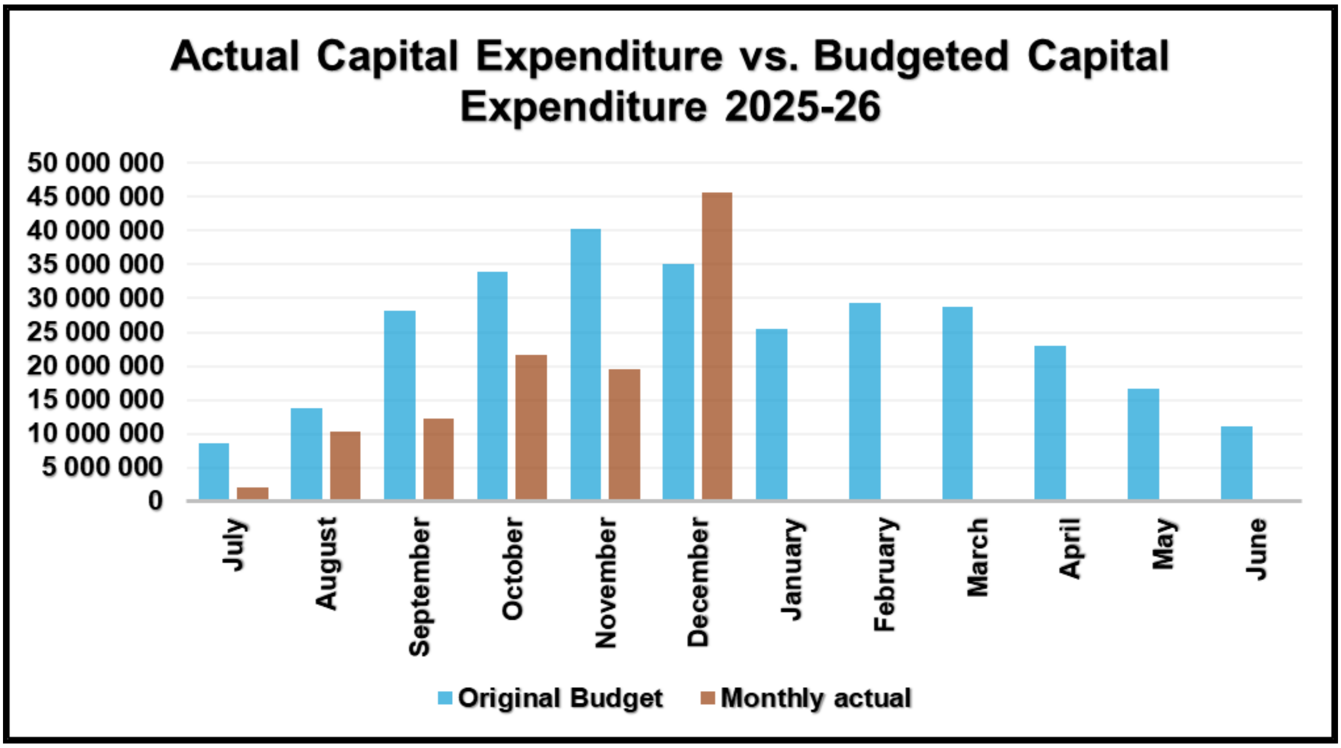
Section 10 – Material variances to the SDBIP

Material variances to the SDBIP will be addressed in the mid-year adjustments budget.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December								
	2024/25	Budget Year 2025/26						
Month R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend								
July	1 968	8 540	1 984	1 984	8 540	6 556	76.8%	2.91%
August	7 837	13 691	10 227	12 211	13 691	1 480	10.8%	4.16%
September	13 760	28 082	12 254	24 466	28 082	3 616	12.9%	8.33%
October	29 965	33 898	21 640	46 105	33 898	(12 207)	-36.0%	15.69%
November	31 028	40 308	19 586	65 691	40 308	(25 383)	-63.0%	22.36%
December	27 616	35 105	45 598	111 289	35 105	(76 185)	-217.0%	37.88%
January	5 482	25 403				–		
February	11 860	29 298				–		
March	34 280	28 660				–		
April	17 099	22 975				–		
May	39 633	16 677				–		
June	77 640	11 162				–		
Total Capital expenditure	298 168	293 799	111 289					



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 - M06 December								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	**209 951**	**196 140**	**40 781**	**91 853**	**105 119**	**13 266**	**12.6%**	**196 140**
Roads Infrastructure	97 216	63 812	19 961	48 453	35 632	(12 822)	-36.0%	63 812
Roads	97 216	63 812	19 961	48 453	35 632	(12 822)	-36.0%	63 812
Storm water Infrastructure	1 509	–	–	–	–	–		–
Storm water Conveyance	1 509	–	–	–	–	–		–
Electrical Infrastructure	36 362	76 703	6 493	12 221	33 410	21 189	63.4%	76 703
MV Substations	24 418	52 320	726	806	20 010	19 204	96.0%	52 320
MV Switching Stations	5 132	–	–	–	–	–		–
MV Networks	1 961	10 315	1 794	2 439	5 000	2 561	51.2%	10 315
LV Networks	4 851	14 068	3 972	8 976	8 400	(576)	-6.9%	14 068
Water Supply Infrastructure	30 566	8 165	4 003	6 333	3 815	(2 518)	-66.0%	8 165
Distribution	30 566	8 165	4 003	6 333	3 815	(2 518)	-66.0%	8 165
Sanitation Infrastructure	20 760	13 843	3 774	6 560	6 062	(499)	-8.2%	13 843
Reticulation	20 760	13 843	3 774	6 560	6 062	(499)	-8.2%	13 843
Solid Waste Infrastructure	23 538	33 616	6 550	18 285	26 200	7 915	30.2%	33 616
Landfill Sites	23 538	33 036	6 550	18 285	26 200	7 915	30.2%	33 036
Waste Drop-off Points		580				–		580
Community Assets	**14 328**	**12 028**	**1 189**	**1 661**	**5 337**	**3 676**	68.9%	**12 028**
Community Facilities	1 347	2 050	663	1 132	1 050	(82)	-7.8%	2 050
Cemeteries/Crematoria		300	–	–	(75)	(75)	100.0%	300
Parks	1 338	1 100	224	693	400	(293)	-73.3%	1 100
Public Ablution Facilities	8	650	439	439	725	286	39.5%	650
Sport and Recreation Facilities	12 981	9 978	525	529	4 287	3 758	87.7%	9 978
Indoor Facilities	745	9 900	525	529	4 227	3 698	87.5%	9 900
Outdoor Facilities	12 236	78	–	–	60	60	100.0%	78
Investment properties	**31**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating	31	–	–	–	–	–		–
Unimproved Property	31		–	–	–	–		
Other assets	**11 836**	**12 954**	**317**	**2 105**	**5 971**	**3 865**	**64.7%**	**12 954**
Operational Buildings	328	380	5	5	280	275	98.2%	380
Municipal Offices	26	380	5	5	280	275	98.2%	380
Stores	302	–	–	–	–	–		–
Housing	11 509	12 574	312	2 100	5 691	3 590	63.1%	12 574
Social Housing	11 509	12 574	312	2 100	5 691	3 590	63.1%	12 574
Intangible Assets	**450**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights	450	–	–	–	–	–		–
Computer Software and Applications	450	–	–	–	–	–		–
Computer Equipment	**1 771**	**2 583**	**–**	**233**	**273**	**40**	14.6%	**2 583**
Computer Equipment	1 771	2 583	–	233	273	40	14.6%	2 583
Furniture and Office Equipment	**858**	**665**	**32**	**247**	**461**	**214**	46.4%	**665**
Furniture and Office Equipment	858	665	32	247	461	214	46.4%	665
Machinery and Equipment	**1 852**	**3 258**	**578**	**1 165**	**1 890**	**725**	38.4%	**3 258**
Machinery and Equipment	1 852	3 258	578	1 165	1 890	725	38.4%	3 258
Transport Assets	**13 612**	**6 113**	**27**	**4 780**	**5 392**	**612**	11.4%	**6 113**
Transport Assets	13 612	6 113	27	4 780	5 392	612	11.4%	6 113
Land	**–**	**400**	**–**	**–**	**–**	**–**		**400**
Land	–	400	–	–	–	–		400
Total Capital Expenditure on new assets	**254 690**	**234 140**	**42 924**	**102 044**	**124 443**	**22 399**	**18.0%**	**234 140**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
Infrastructure	5 268	25 441	266	409	14 641	14 232	97.2%	25 441
Roads Infrastructure	2 268	20 500	–	135	12 500	12 365	98.9%	20 500
Roads	2 268	20 500	–	135	12 500	12 365	98.9%	20 500
Water Supply Infrastructure	–	480	131	131	480	349	72.8%	480
Pump Stations		480	131	131	480	349	72.8%	480
Sanitation Infrastructure	3 000	4 461	135	143	1 661	1 518	91.4%	4 461
Reticulation	3 000	4 461	135	143	1 661	1 518	91.4%	4 461
Community Assets	242	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–		–
Sport and Recreation Facilities	242	–	–	–	–	–		–
Outdoor Facilities	242	–	–	–	–	–		–
Machinery and Equipment	193	700	–	–	–	–		700
Machinery and Equipment	193	700	–	–	–	–		700
Total Capital Expenditure on renewal of existing as	5 702	26 141	266	409	14 641	14 232	97.2%	26 141

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure	32 022	33 517	2 408	8 837	20 540	11 703	57.0%	33 517
Roads Infrastructure	9 473	–	–	–	–	–		–
Roads	9 473	–	–	–	–	–		–
Storm water Infrastructure	187	550	–	–	500	500	100.0%	550
Storm water Conveyance	187	550	–	–	500	500	100.0%	550
Electrical Infrastructure	5 531	8 080	99	4 351	5 440	1 089	20.0%	8 080
MV Switching Stations		4 880	98	3 921	3 840	(81)	-2.1%	4 880
MV Networks	4 086	1 300	–	241	750	509	67.8%	1 300
LV Networks	1 444	1 900	1	188	850	662	77.8%	1 900
Water Supply Infrastructure	11 218	22 887	1 957	4 022	13 100	9 078	69.3%	22 887
Reservoirs		500	–	–	–	–		500
Bulk Mains	499	6 043	6	6	300	294	98.0%	6 043
Distribution	10 719	15 544	1 951	4 016	12 000	7 984	66.5%	15 544
PRV Stations	–	800	–	–	800	800	100.0%	800
Sanitation Infrastructure	5 613	2 000	353	464	1 500	1 036	69.1%	2 000
Reticulation		1 500	353	464	1 500	1 036	69.1%	1 500
Waste Water Treatment Works	5 613	500	–	–	–	–		500
Community Assets	5 755	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–		–
Sport and Recreation Facilities	5 755	–	–	–	–	–		–
Outdoor Facilities	5 755	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing	37 776	33 517	2 408	8 837	20 540	11 703	57.0%	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 - M06 December								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	**49 848**	**69 462**	**4 011**	**24 855**	**40 887**	**16 032**	**39%**	**69 462**
Roads Infrastructure	6 192	20 921	148	3 106	16 447	13 341	81%	20 921
Roads	5 915	20 801	148	3 106	16 387	13 281	81%	20 801
Road Furniture	277	120	–	–	60	60	100%	120
Storm water Infrastructure	23 320	24 311	1 899	11 802	12 315	513	4%	24 311
Storm water Conveyance	23 320	24 311	1 899	11 802	12 315	513	4%	24 311
Electrical Infrastructure	3 531	5 794	178	1 434	2 923	1 489	51%	5 794
MV Substations	207	206	2	155	103	(52)	-51%	206
MV Networks	319	2 014	–	10	1 007	997	99%	2 014
LV Networks	3 005	3 574	176	1 268	1 812	544	30%	3 574
Water Supply Infrastructure	1 708	2 011	268	872	1 055	183	17%	2 011
Reservoirs	1 273	1 475	207	718	738	21	3%	1 475
Pump Stations	126	168	–	5	73	69	94%	168
Distribution	309	368	61	150	244	94	38%	368
Sanitation Infrastructure	5 558	6 151	561	3 006	3 051	45	1%	6 151
Pump Station	929	1 061	92	569	533	(36)	-7%	1 061
Waste Water Treatment Works	4 630	5 090	468	2 436	2 517	81	3%	5 090
Solid Waste Infrastructure	9 538	10 272	958	4 636	5 097	461	9%	10 272
Landfill Sites	9 538	10 272	958	4 636	5 097	461	9%	10 272
Community Assets	**3 587**	**3 605**	**389**	**1 595**	**1 864**	**269**	**14%**	**3 605**
Community Facilities	2 456	2 533	335	1 166	1 194	28	2%	2 533
Halls	448	452	174	305	255	(50)	-20%	452
Centres	1 719	1 787	155	816	812	(4)	-1%	1 787
Libraries	47	50	–	23	25	2	10%	50
Cemeteries/Crematoria	156	123	5	13	59	46	78%	123
Parks	86	120	–	10	43	34	78%	120
Sport and Recreation Facilities	1 131	1 072	54	429	670	241	36%	1 072
Indoor Facilities	87	100	11	105	67	(39)	-58%	100
Outdoor Facilities	1 044	972	43	323	603	280	46%	972
Other assets	**1 729**	**2 884**	**347**	**964**	**1 505**	**541**	**36%**	**2 884**
Operational Buildings	1 158	1 260	176	540	640	100	16%	1 260
Municipal Offices	1 158	1 260	176	540	640	100	16%	1 260
Housing	571	1 624	171	423	865	441	51%	1 624
Staff Housing	200	240	107	251	173	(79)	-45%	240
Social Housing	372	1 384	64	172	692	520	75%	1 384
Intangible Assets	**5 025**	–	–	–	–	–		–
Licences and Rights	5 025	–	–	–	–	–		–
Computer Software and Applications	5 025							
Computer Equipment	**327**	**402**	**10**	**116**	**201**	**85**	**42%**	**402**
Computer Equipment	327	402	10	116	201	85	42%	402
Furniture and Office Equipment	**25**	**72**	**2**	**15**	**36**	**21**	**59%**	**72**
Furniture and Office Equipment	25	72	2	15	36	21	59%	72
Machinery and Equipment	**1 309**	**1 532**	**63**	**521**	**769**	**248**	**32%**	**1 532**
Machinery and Equipment	1 309	1 532	63	521	769	248	32%	1 532
Transport Assets	**9 090**	**10 201**	**1 024**	**4 422**	**5 242**	**820**	**16%**	**10 201**
Transport Assets	9 090	10 201	1 024	4 422	5 242	820	16%	10 201
Total Repairs and Maintenance Expenditure	**70 941**	**88 157**	**5 845**	**32 488**	**50 504**	**18 016**	**36%**	**88 157**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class								
Infrastructure	84 574	101 682	46 035	46 035	43 716	(2 319)	-5.3%	101 682
Roads Infrastructure	21 566	31 365	12 144	12 144	13 831	1 687	12.2%	31 365
Roads	19 643	29 286	11 134	11 134	12 999	1 865	14.3%	29 286
Road Structures	275	898	139	139	359	221	61.4%	898
Road Furniture	1 649	1 181	871	871	472	(399)	-84.4%	1 181
Storm water Infrastructure	3 767	5 828	2 318	2 318	2 331	14	0.6%	5 828
Drainage Collection	886	1 761	623	623	704	82	11.6%	1 761
Storm water Conveyance	2 881	4 067	1 653	1 653	1 627	(26)	-1.6%	4 067
Attenuation	–	–	42	42	–	(42)	#DIV/0!	–
Electrical Infrastructure	14 485	20 749	8 365	8 365	8 846	481	5.4%	20 749
Power Plants	–	3	–	–	1	1	100.0%	3
HV Substations	755	1 401	1 383	1 383	560	(823)	-146.8%	1 401
HV Transmission Conductors	3	29	88	88	12	(76)	-659.3%	29
MV Substations	1 602	2 249	811	811	900	89	9.8%	2 249
MV Switching Stations	11	1 259	5	5	503	498	98.9%	1 259
MV Networks	7 064	12 228	3 618	3 618	5 438	1 820	33.5%	12 228
LV Networks	5 050	3 367	2 460	2 460	1 347	(1 114)	-82.7%	3 367
Capital Spares	–	214	–	–	86	86	100.0%	214
Water Supply Infrastructure	16 871	18 194	8 505	8 505	7 799	(705)	-9.0%	18 194
Dams and Weirs	19	256	10	10	102	93	90.5%	256
Boreholes	1 059	186	533	533	74	(458)	-617.2%	186
Reservoirs	2 485	2 686	1 255	1 255	1 074	(181)	-16.8%	2 686
Pump Stations	1 260	1 015	655	655	406	(249)	-61.3%	1 015
Water Treatment Works	737	127	371	371	51	(320)	-628.9%	127
Bulk Mains	5 538	2 050	2 800	2 800	820	(1 980)	-241.5%	2 050
Distribution	5 773	11 875	2 874	2 874	5 271	2 398	45.5%	11 875
PRV Stations	–	–	7	7	–	(7)	#DIV/0!	–
Sanitation Infrastructure	25 648	22 799	13 209	13 209	9 810	(3 399)	-34.7%	22 799
Pump Station	887	15 354	478	478	6 832	6 354	93.0%	15 354
Reticulation	10 548	1 722	5 550	5 550	689	(4 862)	-706.0%	1 722
Waste Water Treatment Works	14 213	5 724	7 181	7 181	2 290	(4 892)	-213.6%	5 724
Solid Waste Infrastructure	2 236	2 746	1 494	1 494	1 098	(396)	-36.0%	2 746
Landfill Sites	2 223	2 560	1 215	1 215	1 024	(191)	-18.6%	2 560
Waste Transfer Stations	–	–	269	269	–	(269)	#DIV/0!	–
Waste Drop-off Points	13	132	10	10	53	43	81.7%	132
Waste Separation Facilities	–	53	–	–	21	21	100.0%	53

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Community Assets	**6 877**	**9 404**	**4 133**	**4 133**	**3 761**	**(372)**	**-9.9%**	**9 404**
Community Facilities	2 491	4 212	1 295	1 295	1 685	390	**23.2%**	4 212
Halls	606	683	307	307	273	(34)	-12.4%	683
Clinics/Care Centres	82	83	41	41	33	(8)	-24.5%	83
Testing Stations	265	268	134	134	107	(26)	-24.5%	268
Museums	2	2	1	1	1	(0)	-24.3%	2
Libraries	458	474	231	231	190	(41)	-21.6%	474
Cemeteries/Crematoria	278	300	140	140	120	(20)	-16.4%	300
Purls	–	174	–	–	70	70	100.0%	174
Public Open Space	591	1 442	336	336	577	241	41.8%	1 442
Public Ablution Facilities	86	500	44	44	200	156	78.2%	500
Markets	113	260	57	57	104	47	45.2%	260
Taxi Ranks/Bus Terminals	9	24	4	4	10	5	53.2%	24
Sport and Recreation Facilities	4 386	5 192	2 839	2 839	2 077	(762)	**-36.7%**	5 192
Outdoor Facilities	4 386	5 192	2 839	2 839	2 077	(762)	-36.7%	5 192
Investment properties	**259**	**398**	**130**	**130**	**159**	29	18.5%	**398**
Revenue Generating	–	–	–	–	–	–		–
Non-revenue Generating	–	398	130	130	159	29	**18.5%**	398
Improved Property	259	398	130	130	159	29	18.5%	398
Other assets	**1 842**	**1 996**	**958**	**958**	**799**	**(159)**	**-20.0%**	**1 996**
Operational Buildings	1 564	1 715	818	818	686	(132)	**-19.2%**	1 715
Municipal Offices	1 267	1 395	648	648	558	(90)	-16.1%	1 395
Workshops	297	304	170	170	122	(49)	-40.0%	304
Stores	–	16	–	–	6	6	100.0%	16
Housing	278	281	140	140	112	(28)	**-24.5%**	281
Staff Housing	278	281	140	140	112	(28)	-24.5%	281
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets	**105**	**206**	**75**	**75**	**82**	**7**	9.1%	**206**
Licences and Rights	105	206	75	75	82	7	**9.1%**	206
Computer Software and Applications	105	206	75	75	82	7	9.1%	206
Computer Equipment	**1 741**	**2 687**	**912**	**912**	**1 075**	**163**	15.1%	**2 687**
Computer Equipment	1 741	2 687	912	912	1 075	163	15.1%	2 687
Furniture and Office Equipment	**740**	**1 289**	**416**	**416**	**516**	**99**	19.2%	**1 289**
Furniture and Office Equipment	740	1 289	416	416	516	99	19.2%	1 289
Machinery and Equipment	**2 565**	**4 431**	**1 392**	**1 392**	**1 772**	**380**	21.5%	**4 431**
Machinery and Equipment	2 565	4 431	1 392	1 392	1 772	380	21.5%	4 431
Transport Assets	**3 742**	**6 054**	**2 096**	**2 096**	**2 421**	**325**	13.4%	**6 054**
Transport Assets	3 742	6 054	2 096	2 096	2 421	325	13.4%	6 054
Total Depreciation	**102 445**	**128 145**	**56 147**	**56 147**	**54 301**	**(1 846)**	**-3.4%**	**128 145**

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **December 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

Signature ______________________

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature ______________________

Date: 14 January 2026