

# WC015 Swartland Municipality

## In – Year Report of Municipalities

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



## Monthly Budget Statement May 2026

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# PART 1 – IN-YEAR REPORT

## Section 1 – Mayor’s Report

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

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

### 1.2 Financial problems or risks facing the municipality

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

## Section 2 - Resolutions

### RECOMMENDATION:

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

## Section 3 – Executive Summary

### 3.1 Introduction

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a monthly report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality’s budget.

### 3.2 Consolidated performance

The following table summarises the overall position on the capital and operating budgets

	Original Budget	Adjustment Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %	Total Budget vs YTD Actual Variance %
Operating Revenue	R 1 606 490 727	R 1 725 538 886	R 1 479 752 829	R 1 552 380 032	R 72 627 203	5%	90%
Operating Expenditure	R 1 458 809 231	R 1 515 384 860	R 1 159 301 640	R 1 200 760 741	R 41 459 101	4%	79%
Capital	R 293 798 527	R 280 050 142	R 265 856 750	R 218 559 568	R -47 297 182	-18%	78%

**Note:** Operating revenue includes capital transfers compared to the revenue schedule under 3.2.1.

### 3.2.1 Revenue by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	516 001	548 246	572 557	50 910	535 307	528 736	6 571	1%	572 557
Service charges - Water	95 518	103 605	107 755	10 190	104 945	103 272	1 674	2%	107 755
Service charges - Waste Water Management	63 839	61 128	63 518	5 783	62 812	58 702	4 110	7%	63 518
Service charges - Waste management	38 791	42 709	44 665	3 183	41 442	41 130	313	1%	44 665
Sale of Goods and Rendering of Services	15 295	14 664	186 080	62 006	231 448	180 028	51 420	29%	186 080
Agency services	5 658	7 194	7 194	330	5 645	6 645	(1 000)	-15%	7 194
Interest earned from Receivables	4 078	3 821	3 749	315	3 509	3 438	71	2%	3 749
Interest from Current and Non Current Assets	95 899	81 529	104 459	4 549	16 090	8 709	7 381	85%	104 459
Rental from Fixed Assets	1 883	1 759	1 921	147	1 916	1 800	116	6%	1 921
Operational Revenue	12 085	4 885	5 347	297	4 901	4 970	(69)	-1%	5 347
<b>Non-Exchange Revenue</b>									
Property rates	200 765	212 727	215 090	17 339	198 729	198 349	380	0%	215 090
Fines, penalties and forfeits	36 326	38 363	39 146	40	545	314	232	74%	39 146
Licence and permits	4 838	5 669	5 669	367	4 555	5 396	(841)	-16%	5 669
Transfers and subsidies - Operational	181 836	342 208	208 818	1 480	205 496	204 916	579	0%	208 818
Interest	1 783	2 253	2 193	211	2 075	2 014	61	3%	2 193
Operational Revenue	11 581	12 484	12 394	878	11 340	11 362	(22)	0%	12 394
Gains on disposal of Assets	1 702	2 680	3 145	1 218	2 675	2 408	267	11%	3 145
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 287 878</b>	<b>1 485 925</b>	<b>1 583 700</b>	<b>159 242</b>	<b>1 433 432</b>	<b>1 362 190</b>	<b>71 242</b>	<b>5%</b>	<b>1 583 700</b>

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 31 May 2026.

- **Sale of Goods and Rendering of Services** stands above the YTD budgeted projections due to the recognition of direct payments made by the Department of Infrastructure to the amount of R52.1 million for the De Hoop and Moorreesburg Top Structure housing projects.
- **Agency Services, Licence and permits** stands below the YTD budgeted projections due to under collection on various line items.
- **Interest from Current and Non-Current Assets** stands at 85% above the YTD budgeted projections due to the interest received on a larger positive current account balance and more advantageous interest received on a R50 million investment that matured.
- **Fines, penalties and forfeits** stands at 74% above the YTD budgeted projections with the amount being insignificant from a material point of view.
- Revenue for the month of **May 2026** was **R159.242 million** whilst the overall YTD performance **excluding capital transfers** is 5% above YTD budgeted projections.

### 3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Expenditure By Type</b>									
Employee related costs	339 021	368 788	375 844	27 993	315 453	292 774	22 679	8%	375 844
Remuneration of councillors	12 598	12 630	12 850	1 028	11 626	11 673	(47)	0%	12 850
Bulk purchases - electricity	410 595	479 999	495 451	35 150	399 841	411 548	(11 707)	-3%	495 451
Inventory consumed	57 826	72 865	71 123	(28 464)	23 903	31 620	(7 717)	-24%	71 123
Debt impairment	22 562	5 959	35 581	–	–	–	–	–	35 581
Depreciation and amortisation	103 497	133 697	125 306	8 914	101 279	110 944	(9 664)	-9%	125 306
Interest	9 903	9 954	8 836	–	2 588	2 156	432	20%	8 836
Contracted services	66 354	231 960	262 960	67 795	281 251	228 271	52 980	23%	262 960
Transfers and subsidies	3 486	4 073	3 666	44	2 607	3 118	(511)	-16%	3 666
Irrecoverable debts written off	19 367	41 008	22 797	–	12 306	10 826	1 480	14%	22 797
Operational costs	47 569	67 124	71 228	3 115	47 504	54 043	(6 540)	-12%	71 228
Losses on Disposal of Assets	3 360	17 260	12 840	–	2 402	2 327	75	3%	12 840
Other Losses	13 071	13 490	16 903	(7 606)	–	–	–	–	16 903
<b>Total Expenditure</b>	<b>1 109 209</b>	<b>1 458 809</b>	<b>1 515 385</b>	<b>107 970</b>	<b>1 200 761</b>	<b>1 159 302</b>	<b>41 459</b>	<b>4%</b>	<b>1 515 385</b>

- **Employee related costs** stand above the YTD budgeted projections mainly due to Overtime payments, higher Medical Aid Contributions and Motor Vehicle Allowances. Year-end expenditure is however projected to be more or less in line with the total budget.
- **Inventory consumed** – the negative actual is due to the reversal of the water inventory consumed transaction.
- **Depreciation and amortisation** - Year-end transactions will influence the final result.
- **Contracted Services** stands at 23% above the YTD budgeted projections due to the recognition of direct payments made by the Department of Infrastructure to the amount of R52.1 million for the De Hoop and Moorreesburg Top Structure housing projects.
- **Transfers and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- **Operational costs** stand at 12% below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of **May 2026** was **R107.970 million** whilst the overall YTD performance is **4%** above the YTD budgeted projections.

### 3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 2 - Civil Services	46 693	94 706	103 658	11 061	84 232	98 786	(14 554)	-15%	103 658
Vote 4 - Electricity Services	25 001	75 133	23 033	2 229	20 008	22 468	(2 460)	-11%	23 033
Vote 6 - Development Services	145 662	58 712	89 655	3 624	68 217	79 612	(11 395)	-14%	89 655
<b>Total Capital Multi-year expenditure</b>	<b>217 356</b>	<b>228 552</b>	<b>216 347</b>	<b>16 914</b>	<b>172 457</b>	<b>200 867</b>	<b>(28 409)</b>	<b>-14%</b>	<b>216 347</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Corporate Services	424	573	448	26	270	327	(57)	-17%	448
Vote 2 - Civil Services	55 508	49 284	48 835	8 851	33 627	50 580	(16 953)	-34%	48 835
Vote 3 - Council	1 328	12	12	13	13	13	(0)	0%	12
Vote 4 - Electricity Services	19 283	13 033	12 077	1 915	10 288	11 952	(1 663)	-14%	12 077
Vote 5 - Financial Services	632	168	82	-	82	82	(0)	0%	82
Vote 6 - Development Services	545	364	364	81	160	164	(4)	-3%	364
Vote 7 - Municipal Manager	90	12	42	-	20	32	(11)	-35%	42
Vote 8 - Protection Services	3 003	1 800	1 844	483	1 642	1 841	(199)	-11%	1 844
<b>Total Capital single-year expenditure</b>	<b>80 812</b>	<b>65 247</b>	<b>63 703</b>	<b>11 369</b>	<b>46 102</b>	<b>64 990</b>	<b>(18 888)</b>	<b>-29%</b>	<b>63 703</b>
<b>Total Capital Expenditure</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>28 283</b>	<b>218 560</b>	<b>265 857</b>	<b>(47 297)</b>	<b>-18%</b>	<b>280 050</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>3 915</b>	<b>4 267</b>	<b>2 685</b>	<b>275</b>	<b>2 105</b>	<b>2 488</b>	<b>(384)</b>	<b>-15%</b>	<b>2 685</b>
Executive and council	1 417	24	34	13	13	24	(11)	-47%	34
Finance and administration	2 498	4 243	2 651	262	2 092	2 464	(372)	-15%	2 651
<b>Community and public safety</b>	<b>24 804</b>	<b>14 390</b>	<b>14 093</b>	<b>2 528</b>	<b>8 838</b>	<b>12 933</b>	<b>(4 095)</b>	<b>-32%</b>	<b>14 093</b>
Community and social services	888	10 343	9 922	2 032	5 289	9 030	(3 741)	-41%	9 922
Sport and recreation	20 913	2 247	2 327	13	1 906	2 062	(155)	-8%	2 327
Public safety	3 003	1 800	1 844	483	1 642	1 841	(199)	-11%	1 844
<b>Economic and environmental services</b>	<b>123 692</b>	<b>97 186</b>	<b>132 780</b>	<b>12 024</b>	<b>110 523</b>	<b>124 169</b>	<b>(13 646)</b>	<b>-11%</b>	<b>132 780</b>
Planning and development	11 610	12 760	24 188	1 690	15 845	21 241	(5 396)	-25%	24 188
Road transport	112 082	84 426	108 592	10 334	94 678	102 928	(8 251)	-8%	108 592
<b>Trading services</b>	<b>145 757</b>	<b>177 955</b>	<b>130 492</b>	<b>13 457</b>	<b>97 094</b>	<b>126 266</b>	<b>(29 172)</b>	<b>-23%</b>	<b>130 492</b>
Energy sources	43 061	86 083	33 983	3 890	29 271	33 293	(4 022)	-12%	33 983
Water management	42 191	31 588	30 955	2 666	19 223	29 041	(9 818)	-34%	30 955
Waste water management	33 490	21 338	26 563	3 622	13 093	25 060	(11 968)	-48%	26 563
Waste management	27 015	38 946	38 992	3 279	35 507	38 871	(3 364)	-9%	38 992
<b>Total Capital Expenditure - Functional Class</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>28 283</b>	<b>218 560</b>	<b>265 857</b>	<b>(47 297)</b>	<b>-18%</b>	<b>280 050</b>
<b>Funded by:</b>									
National Government	53 459	60 270	49 893	133	43 963	49 129	(5 165)	-11%	49 893
Provincial Government	146 149	60 016	91 310	3 760	69 526	81 317	(11 791)	-14%	91 310
Transfers and subsidies - capital (monetary)	18 795	-	318	-	308	-	308	#DIV/0!	318
<b>Transfers recognised - capital</b>	<b>218 403</b>	<b>120 287</b>	<b>141 520</b>	<b>3 893</b>	<b>113 798</b>	<b>130 446</b>	<b>(16 648)</b>	<b>-13%</b>	<b>141 520</b>
<b>Borrowing</b>	<b>-</b>	<b>30 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>79 765</b>	<b>143 512</b>	<b>138 530</b>	<b>24 391</b>	<b>104 762</b>	<b>135 411</b>	<b>(30 649)</b>	<b>-23%</b>	<b>138 530</b>
<b>Total Capital Funding</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>28 283</b>	<b>218 560</b>	<b>265 857</b>	<b>(47 297)</b>	<b>-18%</b>	<b>280 050</b>

- Capital expenditure for the month of **May 2026** amounts to **R28 283 350** and stands at **17.79% below** the planned YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors. This is notwithstanding the mid-year adjustment budget.
- The YTD actual is **R218 559 568, 78.04%** of the total budget of **R280 050 142**.
- Commitments are R10 978 970.

## 2025-2026 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Adjustments Budget	Month Actual	YTD Expenditure	YTD Budget	YTD Variance R'000	YTD Variance %	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
<b>Roads</b>												
1	Roads Swartland: Resealing of Roads	20 500 000	20 500 000	7 291 881	15 103 907	18 800 000	-3 696 093	-20%	Construction	Swartland	90%	N/A
2	Roads Swartland: Construction of New Roads	39 027 405	44 027 405	3 041 887	36 827 961	44 727 405	-7 899 444	-18%	Construction	Swartland	90%	N/A
<b>Refuse</b>												
3	Highlands: Development of new cell	23 435 581	23 435 581	50 185	22 283 822	23 435 581	-1 151 759	-5%	Construction	Swartland	95%	N/A
4	Highlands: Security Wall	9 600 000	10 300 000	3 229 276	8 709 182	10 300 000	-1 590 818	-15%	Construction	Swartland	65%	N/A
<b>Water</b>												
5	Water networks: Upgrades and Replacement	10 700 000	10 700 000	2 456 583	8 515 046	11 374 520	-2 859 474	-25%	Construction	Swartland	85%	N/A
<b>Electrical Services</b>												
6	Malmesbury De Hoop Serviced Sites	10 315 000	10 315 000	1 598 803	9 271 869	11 250 000	-1 978 131	-18%	Construction	Malmesbury	99%	N/A
7	Moorreesburg 600 IRDP erven. Electrical infrastructure and connections	7 550 000	7 550 000	5 045	7 430 575	7 300 000	130 575	2%	Construction	Moorreesburg	98%	N/A
<b>Housing</b>												
8	Malmesbury De Hoop Housing Project	40 500 000	62 500 000	1 232 363	53 740 590	55 458 330	-1 717 740	-3%	Construction	Malmesbury	95%	N/A
9	Kalbaskraal SEF	9 300 000	9 364 000	1 817 622	4 854 046	8 454 540	-3 600 494	-43%	Construction	Kalbaskraal	73%	N/A
10	Purchasing of Land: Silvertown	-	8 300 000	379 174	7 586 033	8 300 000	-713 967	-9%	Content of purchase agreement in process to be finalised	Chatsworth	100%	N/A
<b>TOTAL</b>		<b>223 027 986</b>	<b>206 991 986</b>	<b>21 102 819</b>	<b>174 323 029</b>	<b>199 400 376</b>	<b>-25 077 347</b>	<b>-13%</b>				

### 3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May						
Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.4%	1.1%	2.8%	3.0%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	20.9%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	7.2%	6.1%	6.6%	6.1%
Gearing	Long Term Borrowing/ Funds & Reserves	7.6%	10.7%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	5:1	7:1	7:1	4:1	7:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	7:1	6:1	3:1	7:1
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.9%	95.0%	95.0%	98.38%	95.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	99.61%	100.0%
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.0%	6.0%	5.0%	4.17%	5.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	23.0%	21.0%	21.0%	22.18%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	26.3%	24.8%	23.7%	22.0%	23.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.5%	5.9%	5.6%	5.1%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.8%	9.7%	8.5%	7.2%	8.5%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	11.8%	12.2%	3.9%	0.3%	3.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.9%	18.4%	0.2%	0.3%	0.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11	9	9	6	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 - M11 May									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	200 765	212 727	215 090	17 339	198 729	198 349	380	0%	215 090
Service charges	714 148	755 688	788 495	70 066	744 507	731 839	12 668	2%	788 495
Investment revenue	95 899	81 529	104 459	4 549	16 090	8 709	7 381	85%	104 459
Transfers and subsidies - Operational	181 836	342 208	208 818	1 480	205 496	204 916	579	0	208 818
Other own revenue	95 229	93 773	266 839	65 809	268 611	218 376	50 234	23%	93 773
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 287 878</b>	<b>1 485 925</b>	<b>1 583 700</b>	<b>159 242</b>	<b>1 433 432</b>	<b>1 362 190</b>	<b>71 242</b>	<b>5%</b>	<b>1 583 700</b>
Employee costs	339 021	368 788	375 844	27 993	315 453	292 774	22 679	8%	375 844
Remuneration of Councillors	12 598	12 630	12 850	1 028	11 626	11 673	(47)	-0%	12 850
Depreciation and amortisation	103 497	133 697	125 306	8 914	101 279	110 944	(9 664)	-9%	125 306
Interest	9 903	9 954	8 836	-	2 588	2 156	432	20%	8 836
Inventory consumed and bulk purchases	468 421	552 865	566 574	6 686	423 744	443 169	(19 424)	-4%	566 574
Transfers and subsidies	3 486	4 073	3 666	44	2 607	3 118	(511)	-16%	3 666
Other expenditure	172 283	376 802	422 309	63 304	343 463	295 467	47 996	16%	422 309
<b>Total Expenditure</b>	<b>1 109 209</b>	<b>1 458 809</b>	<b>1 515 385</b>	<b>107 970</b>	<b>1 200 761</b>	<b>1 159 302</b>	<b>41 459</b>	<b>4%</b>	<b>1 515 385</b>
<b>Surplus/(Deficit)</b>	<b>178 669</b>	<b>27 116</b>	<b>68 316</b>	<b>51 273</b>	<b>232 671</b>	<b>202 888</b>	<b>29 783</b>	<b>15%</b>	<b>68 316</b>
Transfers and subsidies - capital (monetary)	232 022	120 566	141 797	8 120	118 905	117 563	1 342	1%	141 797
Transfers and subsidies - capital (in-kind)	-	-	41	-	43	-	43	#DIV/0!	41
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>410 692</b>	<b>147 681</b>	<b>210 154</b>	<b>59 393</b>	<b>351 619</b>	<b>320 451</b>	<b>31 168</b>	<b>10%</b>	<b>210 154</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>410 692</b>	<b>147 681</b>	<b>210 154</b>	<b>59 393</b>	<b>351 619</b>	<b>320 451</b>	<b>31 168</b>	<b>10%</b>	<b>210 154</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>28 283</b>	<b>218 560</b>	<b>265 857</b>	<b>(47 297)</b>	<b>-18%</b>	<b>280 050</b>
Capital transfers recognised	218 403	120 287	141 520	3 893	113 798	130 446	(16 648)	-13%	141 520
Borrowing	-	30 000	-	-	-	-	-	-	-
Internally generated funds	79 765	143 512	138 530	24 391	104 762	135 411	(30 649)	-23%	138 530
<b>Total sources of capital funds</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>28 283</b>	<b>218 560</b>	<b>265 857</b>	<b>(47 297)</b>	<b>-18%</b>	<b>280 050</b>
<b>Financial position</b>									
Total current assets	888 805	1 146 461	1 309 594		1 148 650				1 309 594
Total non current assets	2 912 460	2 670 947	2 688 076		3 026 310				2 688 076
Total current liabilities	185 059	156 461	185 660		263 730				185 660
Total non current liabilities	199 419	227 630	185 069		186 686				185 069
Community wealth/Equity	3 416 787	3 433 317	3 626 941		3 372 926				3 626 941
<b>Cash flows</b>									
Net cash from (used) operating	479 550	341 602	373 358	69 169	518 222	311 885	(206 336)	-66%	373 358
Net cash from (used) investing	(269 511)	148	47 407	(23 537)	(205 208)	(226 748)	(21 540)	9%	47 407
Net cash from (used) financing	(3 511)	23 956	(32 711)	127	(30 962)	(31 774)	(812)	3%	(32 711)
<b>Cash/cash equivalents at the month/year end</b>	<b>677 020</b>	<b>895 335</b>	<b>1 065 074</b>	<b>-</b>	<b>959 072</b>	<b>730 383</b>	<b>(228 688)</b>	<b>-31%</b>	<b>1 065 074</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Days</b>	<b>151-180 Days</b>	<b>181 Days-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	79 419	16 811	4 232	3 289	2 186	1 843	8 203	40 746	156 728
<b>Creditors Age Analysis</b>									
Total Creditors	7 895	27	-	-	(1)	-	-	-	7 921

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<b>Governance and administration</b>	<b>387 011</b>	<b>389 717</b>	<b>419 012</b>	<b>24 632</b>	<b>311 652</b>	<b>304 511</b>	7 141	2%	<b>419 012</b>
Executive and council	295	265	265	31	120	243	(123)	-51%	265
Finance and administration	386 716	389 452	418 747	24 601	311 531	304 267	7 264	2%	418 747
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>227 428</b>	<b>262 229</b>	<b>310 486</b>	<b>57 215</b>	<b>309 704</b>	<b>255 769</b>	53 935	21%	<b>310 486</b>
Community and social services	15 104	13 027	24 013	2 263	18 955	20 783	(1 828)	-9%	24 013
Sport and recreation	11 246	5 939	6 239	85	6 648	6 071	576	9%	6 239
Public safety	46 318	49 236	50 060	278	11 340	10 266	1 074	10%	50 060
Housing	154 760	194 028	230 174	54 590	272 762	218 649	54 113	25%	230 174
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>35 862</b>	<b>39 587</b>	<b>46 569</b>	<b>1 264</b>	<b>38 414</b>	<b>37 277</b>	1 137	3%	<b>46 569</b>
Planning and development	6 114	5 592	6 287	510	7 031	5 931	1 100	19%	6 287
Road transport	29 749	33 995	40 283	754	31 383	31 346	37	0%	40 283
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>869 594</b>	<b>914 931</b>	<b>949 445</b>	<b>84 251</b>	<b>892 611</b>	<b>882 173</b>	<b>10 438</b>	<b>1%</b>	<b>949 445</b>
Energy sources	559 073	586 262	610 831	60 150	566 140	562 303	3 838	1%	610 831
Water management	124 101	135 595	139 767	12 552	136 967	133 892	3 075	2%	139 767
Waste water management	106 953	106 188	109 988	7 883	103 381	102 708	674	1%	109 988
Waste management	79 467	86 886	88 860	3 666	86 122	83 270	2 852	3%	88 860
<b>Other</b>	<b>5</b>	<b>26</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>(24)</b>	<b>-100%</b>	<b>26</b>
<b>Total Revenue - Functional</b>	<b>1 519 900</b>	<b>1 606 491</b>	<b>1 725 539</b>	<b>167 363</b>	<b>1 552 380</b>	<b>1 479 753</b>	<b>72 627</b>	<b>5%</b>	<b>1 725 539</b>
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>174 609</b>	<b>198 566</b>	<b>201 626</b>	<b>13 000</b>	<b>156 891</b>	<b>155 605</b>	1 286	1%	<b>201 626</b>
Executive and council	27 834	30 531	30 714	1 665	26 153	26 083	71	0%	30 714
Finance and administration	144 227	165 245	168 057	11 016	128 332	127 150	1 182	1%	168 057
Internal audit	2 549	2 789	2 855	319	2 406	2 372	34	1%	2 855
<b>Community and public safety</b>	<b>161 193</b>	<b>322 271</b>	<b>345 330</b>	<b>66 225</b>	<b>326 639</b>	<b>260 436</b>	66 202	25%	<b>345 330</b>
Community and social services	27 579	30 804	33 275	2 131	25 898	26 674	(777)	-3%	33 275
Sport and recreation	36 485	42 431	42 605	3 068	35 096	35 313	(217)	-1%	42 605
Public safety	93 104	107 805	116 149	6 718	66 097	60 178	5 918	10%	116 149
Housing	4 026	141 231	153 301	54 308	199 549	138 271	61 277	44%	153 301
<b>Economic and environmental services</b>	<b>67 362</b>	<b>108 231</b>	<b>98 238</b>	<b>5 636</b>	<b>76 623</b>	<b>77 829</b>	(1 205)	-2%	<b>98 238</b>
Planning and development	16 497	17 956	17 915	1 445	14 799	13 437	1 362	10%	17 915
Road transport	50 865	90 275	80 323	4 191	61 825	64 392	(2 567)	-4%	80 323
<b>Trading services</b>	<b>703 779</b>	<b>827 409</b>	<b>867 986</b>	<b>23 048</b>	<b>638 887</b>	<b>663 533</b>	<b>(24 646)</b>	<b>-4%</b>	<b>867 986</b>
Energy sources	461 517	556 387	588 014	48 005	463 329	476 351	(13 023)	-3%	588 014
Water management	98 059	117 662	118 677	(35 400)	50 333	51 999	(1 666)	-3%	118 677
Waste water management	82 335	85 910	88 881	6 117	74 155	78 116	(3 962)	-5%	88 881
Waste management	61 869	67 452	72 413	4 326	51 071	57 066	(5 995)	-11%	72 413
<b>Other</b>	<b>2 265</b>	<b>2 332</b>	<b>2 206</b>	<b>60</b>	<b>1 721</b>	<b>1 899</b>	<b>(178)</b>	<b>-9%</b>	<b>2 206</b>
<b>Total Expenditure - Functional</b>	<b>1 109 209</b>	<b>1 458 809</b>	<b>1 515 385</b>	<b>107 970</b>	<b>1 200 761</b>	<b>1 159 302</b>	<b>41 459</b>	<b>4%</b>	<b>1 515 385</b>
<b>Surplus/ (Deficit) for the year</b>	<b>410 692</b>	<b>147 681</b>	<b>210 154</b>	<b>59 393</b>	<b>351 619</b>	<b>320 451</b>	<b>31 168</b>	<b>10%</b>	<b>210 154</b>

**4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)**

<b>WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May</b>									
<b>Vote Description</b>	<b>2024/25</b>	<b>Budget Year 2025/26</b>							
	<b>Audited Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Monthly actual</b>	<b>YearTD actual</b>	<b>YearTD budget</b>	<b>YTD variance</b>	<b>YTD variance %</b>	<b>Full Year Forecast</b>
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Corporate Services	14 062	11 982	16 149	423	14 454	14 539	(85)	-1%	16 149
Vote 2 - Civil Services	338 702	354 006	369 701	24 350	351 418	342 291	9 127	3%	369 701
Vote 3 - Council	295	265	265	31	120	243	(123)	-51%	265
Vote 4 - Electricity Services	559 090	586 280	610 849	60 152	566 156	562 319	3 837	1%	610 849
Vote 5 - Financial Services	384 310	387 011	414 299	24 111	308 405	300 577	7 828	3%	414 299
Vote 6 - Development Services	165 993	204 042	250 539	57 315	290 260	236 742	53 519	23%	250 539
Vote 7 - Municipal Manager	131	-	8	-	-	-	-	-	8
Vote 8 - Protection Services	57 318	62 905	63 729	981	21 566	23 041	(1 475)	-6%	63 729
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>1 519 900</b>	<b>1 606 491</b>	<b>1 725 539</b>	<b>167 363</b>	<b>1 552 380</b>	<b>1 479 753</b>	<b>72 627</b>	<b>5%</b>	<b>1 725 539</b>
<b>Expenditure by Vote</b>									
Vote 1 - Corporate Services	44 343	49 233	55 687	3 609	42 861	42 901	(40)	0%	55 687
Vote 2 - Civil Services	352 599	431 330	429 799	(15 825)	294 887	313 474	(18 586)	-6%	429 799
Vote 3 - Council	23 585	25 469	25 414	1 342	22 150	23 318	(1 168)	-5%	25 414
Vote 4 - Electricity Services	463 276	559 645	584 030	47 813	463 950	475 611	(11 661)	-2%	584 030
Vote 5 - Financial Services	75 249	84 577	84 884	5 726	64 609	61 173	3 436	6%	84 884
Vote 6 - Development Services	32 120	172 555	190 897	56 711	225 227	163 165	62 062	38%	190 897
Vote 7 - Municipal Manager	9 706	11 298	11 682	880	9 293	8 069	1 225	15%	11 682
Vote 8 - Protection Services	108 331	124 701	132 992	7 714	77 783	71 591	6 192	9%	132 992
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>1 109 209</b>	<b>1 458 809</b>	<b>1 515 385</b>	<b>107 970</b>	<b>1 200 761</b>	<b>1 159 302</b>	<b>41 459</b>	<b>4%</b>	<b>1 515 385</b>
<b>Surplus/ (Deficit) for the year</b>	<b>410 692</b>	<b>147 681</b>	<b>210 154</b>	<b>59 393</b>	<b>351 619</b>	<b>320 451</b>	<b>31 168</b>	<b>10%</b>	<b>210 154</b>

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

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue</b>									
<b>Exchange Revenue</b>									
Service charges - Electricity	516 001	548 246	572 557	50 910	535 307	528 736	6 571	1%	572 557
Service charges - Water	95 518	103 605	107 755	10 190	104 945	103 272	1 674	2%	107 755
Service charges - Waste Water Management	63 839	61 128	63 518	5 783	62 812	58 702	4 110	7%	63 518
Service charges - Waste management	38 791	42 709	44 665	3 183	41 442	41 130	313	1%	44 665
Sale of Goods and Rendering of Services	15 295	14 664	186 080	62 006	231 448	180 028	51 420	29%	186 080
Agency services	5 658	7 194	7 194	330	5 645	6 645	(1 000)	-15%	7 194
Interest earned from Receivables	4 078	3 821	3 749	315	3 509	3 438	71	2%	3 749
Interest from Current and Non Current Assets	95 899	81 529	104 459	4 549	16 090	8 709	7 381	85%	104 459
Rental from Fixed Assets	1 883	1 759	1 921	147	1 916	1 800	116	6%	1 921
Operational Revenue	12 085	4 885	5 347	297	4 901	4 970	(69)	-1%	5 347
<b>Non-Exchange Revenue</b>									
Property rates	200 765	212 727	215 090	17 339	198 729	198 349	380	0%	215 090
Fines, penalties and forfeits	36 326	38 363	39 146	40	545	314	232	74%	39 146
Licence and permits	4 838	5 669	5 669	367	4 555	5 396	(841)	-16%	5 669
Transfers and subsidies - Operational	181 836	342 208	208 818	1 480	205 496	204 916	579	0%	208 818
Interest	1 783	2 253	2 193	211	2 075	2 014	61	3%	2 193
Operational Revenue	11 581	12 484	12 394	878	11 340	11 362	(22)	0%	12 394
Gains on disposal of Assets	1 702	2 680	3 145	1 218	2 675	2 408	267	11%	3 145
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 287 878</b>	<b>1 485 925</b>	<b>1 583 700</b>	<b>159 242</b>	<b>1 433 432</b>	<b>1 362 190</b>	<b>71 242</b>	<b>5%</b>	<b>1 583 700</b>
<b>Expenditure By Type</b>									
Employee related costs	339 021	368 788	375 844	27 993	315 453	292 774	22 679	8%	375 844
Remuneration of councillors	12 598	12 630	12 850	1 028	11 626	11 673	(47)	0%	12 850
Bulk purchases - electricity	410 595	479 999	495 451	35 150	399 841	411 548	(11 707)	-3%	495 451
Inventory consumed	57 826	72 865	71 123	(28 464)	23 903	31 620	(7 717)	-24%	71 123
Debt impairment	22 562	5 959	35 581	-	-	-	-	-	35 581
Depreciation and amortisation	103 497	133 697	125 306	8 914	101 279	110 944	(9 664)	-9%	125 306
Interest	9 903	9 954	8 836	-	2 588	2 156	432	20%	8 836
Contracted services	66 354	231 960	262 960	67 795	281 251	228 271	52 980	23%	262 960
Transfers and subsidies	3 486	4 073	3 666	44	2 607	3 118	(511)	-16%	3 666
Irrecoverable debts written off	19 367	41 008	22 797	-	12 306	10 826	1 480	14%	22 797
Operational costs	47 569	67 124	71 228	3 115	47 504	54 043	(6 540)	-12%	71 228
Losses on Disposal of Assets	3 360	17 260	12 840	-	2 402	2 327	75	3%	12 840
Other Losses	13 071	13 490	16 903	(7 606)	-	-	-	-	16 903
<b>Total Expenditure</b>	<b>1 109 209</b>	<b>1 458 809</b>	<b>1 515 385</b>	<b>107 970</b>	<b>1 200 761</b>	<b>1 159 302</b>	<b>41 459</b>	<b>4%</b>	<b>1 515 385</b>
<b>Surplus/(Deficit)</b>	<b>178 669</b>	<b>27 116</b>	<b>68 316</b>	<b>51 273</b>	<b>232 671</b>	<b>202 888</b>	<b>29 783</b>	<b>15%</b>	<b>68 316</b>
Transfers and subsidies - capital (monetary)	232 022	120 566	141 797	8 120	118 905	117 563	1 342	1%	141 797
Transfers and subsidies - capital (in-kind)	-	-	41	-	43	-	43	#DIV/0!	41
<b>Surplus/(Deficit) after capital transfers &amp; Surplus/ (Deficit) for the year</b>	<b>410 692</b>	<b>147 681</b>	<b>210 154</b>	<b>59 393</b>	<b>351 619</b>	<b>320 451</b>	<b>31 168</b>	<b>10%</b>	<b>210 154</b>
	<b>410 692</b>	<b>147 681</b>	<b>210 154</b>	<b>59 393</b>	<b>351 619</b>	<b>320 451</b>	<b>31 168</b>	<b>10%</b>	<b>210 154</b>

#### 4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 2 - Civil Services	46 693	94 706	103 658	11 061	84 232	98 786	(14 554)	-15%	103 658
Vote 4 - Electricity Services	25 001	75 133	23 033	2 229	20 008	22 468	(2 460)	-11%	23 033
Vote 6 - Development Services	145 662	58 712	89 655	3 624	68 217	79 612	(11 395)	-14%	89 655
<b>Total Capital Multi-year expenditure</b>	<b>217 356</b>	<b>228 552</b>	<b>216 347</b>	<b>16 914</b>	<b>172 457</b>	<b>200 867</b>	<b>(28 409)</b>	<b>-14%</b>	<b>216 347</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Corporate Services	424	573	448	26	270	327	(57)	-17%	448
Vote 2 - Civil Services	55 508	49 284	48 835	8 851	33 627	50 580	(16 953)	-34%	48 835
Vote 3 - Council	1 328	12	12	13	13	13	(0)	0%	12
Vote 4 - Electricity Services	19 283	13 033	12 077	1 915	10 288	11 952	(1 663)	-14%	12 077
Vote 5 - Financial Services	632	168	82	-	82	82	(0)	0%	82
Vote 6 - Development Services	545	364	364	81	160	164	(4)	-3%	364
Vote 7 - Municipal Manager	90	12	42	-	20	32	(11)	-35%	42
Vote 8 - Protection Services	3 003	1 800	1 844	483	1 642	1 841	(199)	-11%	1 844
<b>Total Capital single-year expenditure</b>	<b>80 812</b>	<b>65 247</b>	<b>63 703</b>	<b>11 369</b>	<b>46 102</b>	<b>64 990</b>	<b>(18 888)</b>	<b>-29%</b>	<b>63 703</b>
<b>Total Capital Expenditure</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>28 283</b>	<b>218 560</b>	<b>265 857</b>	<b>(47 297)</b>	<b>-18%</b>	<b>280 050</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>3 915</b>	<b>4 267</b>	<b>2 685</b>	<b>275</b>	<b>2 105</b>	<b>2 488</b>	<b>(384)</b>	<b>-15%</b>	<b>2 685</b>
Executive and council	1 417	24	34	13	13	24	(11)	-47%	34
Finance and administration	2 498	4 243	2 651	262	2 092	2 464	(372)	-15%	2 651
<b>Community and public safety</b>	<b>24 804</b>	<b>14 390</b>	<b>14 093</b>	<b>2 528</b>	<b>8 838</b>	<b>12 933</b>	<b>(4 095)</b>	<b>-32%</b>	<b>14 093</b>
Community and social services	888	10 343	9 922	2 032	5 289	9 030	(3 741)	-41%	9 922
Sport and recreation	20 913	2 247	2 327	13	1 906	2 062	(155)	-8%	2 327
Public safety	3 003	1 800	1 844	483	1 642	1 841	(199)	-11%	1 844
<b>Economic and environmental services</b>	<b>123 692</b>	<b>97 186</b>	<b>132 780</b>	<b>12 024</b>	<b>110 523</b>	<b>124 169</b>	<b>(13 646)</b>	<b>-11%</b>	<b>132 780</b>
Planning and development	11 610	12 760	24 188	1 690	15 845	21 241	(5 396)	-25%	24 188
Road transport	112 082	84 426	108 592	10 334	94 678	102 928	(8 251)	-8%	108 592
<b>Trading services</b>	<b>145 757</b>	<b>177 955</b>	<b>130 492</b>	<b>13 457</b>	<b>97 094</b>	<b>126 266</b>	<b>(29 172)</b>	<b>-23%</b>	<b>130 492</b>
Energy sources	43 061	86 083	33 983	3 890	29 271	33 293	(4 022)	-12%	33 983
Water management	42 191	31 588	30 955	2 666	19 223	29 041	(9 818)	-34%	30 955
Waste water management	33 490	21 338	26 563	3 622	13 093	25 060	(11 968)	-48%	26 563
Waste management	27 015	38 946	38 992	3 279	35 507	38 871	(3 364)	-9%	38 992
<b>Total Capital Expenditure - Functional Class</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>28 283</b>	<b>218 560</b>	<b>265 857</b>	<b>(47 297)</b>	<b>-18%</b>	<b>280 050</b>
<b>Funded by:</b>									
National Government	53 459	60 270	49 893	133	43 963	49 129	(5 165)	-11%	49 893
Provincial Government	146 149	60 016	91 310	3 760	69 526	81 317	(11 791)	-14%	91 310
Transfers and subsidies - capital (monetary)	18 795	-	318	-	308	-	308	#DIV/0!	318
<b>Transfers recognised - capital</b>	<b>218 403</b>	<b>120 287</b>	<b>141 520</b>	<b>3 893</b>	<b>113 798</b>	<b>130 446</b>	<b>(16 648)</b>	<b>-13%</b>	<b>141 520</b>
<b>Borrowing</b>	<b>-</b>	<b>30 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>79 765</b>	<b>143 512</b>	<b>138 530</b>	<b>24 391</b>	<b>104 762</b>	<b>135 411</b>	<b>(30 649)</b>	<b>-23%</b>	<b>138 530</b>
<b>Total Capital Funding</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>28 283</b>	<b>218 560</b>	<b>265 857</b>	<b>(47 297)</b>	<b>-18%</b>	<b>280 050</b>

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

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M11 May					
Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	677 020	895 335	1 065 074	778 848	1 065 074
Trade and other receivables from exchange transactions	111 498	121 920	127 476	173 453	127 476
Receivables from non-exchange transactions	42 453	52 683	44 133	53 315	44 133
Current portion of non-current receivables	(268)	(287)	–	(0)	–
Inventory	20 101	40 407	22 476	18 085	22 476
VAT	36 386	35 344	48 821	124 748	48 821
Other current assets	1 615	1 058	1 615	200	1 615
<b>Total current assets</b>	<b>888 805</b>	<b>1 146 461</b>	<b>1 309 594</b>	<b>1 148 650</b>	<b>1 309 594</b>
<b>Non current assets</b>					
Investments	366 329	–	–	366 329	–
Investment property	23 402	23 852	22 891	21 774	22 891
Property, plant and equipment	2 517 761	2 642 408	2 660 367	2 633 375	2 660 367
Heritage assets	4 121	4 121	4 121	4 121	4 121
Intangible assets	848	566	698	712	698
<b>Total non current assets</b>	<b>2 912 460</b>	<b>2 670 947</b>	<b>2 688 076</b>	<b>3 026 310</b>	<b>2 688 076</b>
<b>TOTAL ASSETS</b>	<b>3 801 265</b>	<b>3 817 408</b>	<b>3 997 670</b>	<b>4 174 960</b>	<b>3 997 670</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Financial liabilities	6 044	8 325	268	268	268
Consumer deposits	20 857	20 160	21 483	22 186	21 483
Trade and other payables from exchange transactions	93 001	90 183	117 478	77 140	117 478
Trade and other payables from non-exchange transactions	29 046	4 581	7 728	27 803	7 728
Provision	24 380	23 708	15 520	8 434	15 520
VAT	11 731	9 505	23 184	120 675	23 184
Other current liabilities	–	–	–	7 222	–
<b>Total current liabilities</b>	<b>185 059</b>	<b>156 461</b>	<b>185 660</b>	<b>263 730</b>	<b>185 660</b>
<b>Non current liabilities</b>					
Financial liabilities	27 292	48 988	–	–	–
Provision	81 974	83 898	89 476	67 893	89 476
Other non-current liabilities	90 153	94 744	95 593	118 793	95 593
<b>Total non current liabilities</b>	<b>199 419</b>	<b>227 630</b>	<b>185 069</b>	<b>186 686</b>	<b>185 069</b>
<b>TOTAL LIABILITIES</b>	<b>384 478</b>	<b>384 091</b>	<b>370 729</b>	<b>450 415</b>	<b>370 729</b>
<b>NET ASSETS</b>	<b>3 416 787</b>	<b>3 433 317</b>	<b>3 626 941</b>	<b>3 724 545</b>	<b>3 626 941</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated surplus/(deficit)	3 057 392	2 974 224	3 120 992	3 013 531	3 120 992
Reserves and funds	359 395	459 093	505 949	359 395	505 949
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3 416 787</b>	<b>3 433 317</b>	<b>3 626 941</b>	<b>3 372 926</b>	<b>3 626 941</b>

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

#### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M11 May									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	200 765	203 845	206 090	17 900	189 434	206 210	(16 776)	-8%	206 090
Service charges	725 729	741 336	772 802	64 306	701 637	715 418	(13 781)	-2%	772 802
Other revenue	38 211	323 218	530 749	80 079	382 744	320 937	61 807	19%	530 749
Transfers and Subsidies - Operational	181 823	343 708	209 337	37	348 845	315 296	33 549	11%	209 337
Transfers and Subsidies - Capital	207 019	115 548	119 984	620	123 404	123 639	(235)	0%	119 984
Interest	67 107	81 529	104 459	5 227	21 131	17 369	3 762	22%	104 459
<b>Payments</b>									
Suppliers and employees	(937 232)	(1 460 203)	(1 564 240)	(99 000)	(1 246 817)	(1 383 469)	(136 652)	10%	(1 564 240)
Interest	(3 871)	(3 305)	(2 156)	-	(2 156)	(2 156)	(0)	0%	(2 156)
Transfers and Subsidies	-	(4 073)	(3 666)	-	-	(1 358)	(1 358)	100%	(3 666)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>479 550</b>	<b>341 602</b>	<b>373 358</b>	<b>69 169</b>	<b>518 222</b>	<b>311 885</b>	<b>(206 336)</b>	<b>-66%</b>	<b>373 358</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	1 214	2 680	3 145	1 218	2 650	1 419	1 231	87%	3 145
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	333 119	366 329	-	-	-	-	-	366 329
<b>Payments</b>									
Capital assets	(270 725)	(335 652)	(322 067)	(24 755)	(207 859)	(228 167)	(20 309)	9%	(322 067)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(269 511)</b>	<b>148</b>	<b>47 407</b>	<b>(23 537)</b>	<b>(205 208)</b>	<b>(226 748)</b>	<b>(21 540)</b>	<b>9%</b>	<b>47 407</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	30 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 967	-	625	127	2 375	1 563	812	52%	625
<b>Payments</b>									
Repayment of borrowing	(5 478)	(6 044)	(33 336)	-	(33 336)	(33 336)	-	-	(33 336)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(3 511)</b>	<b>23 956</b>	<b>(32 711)</b>	<b>127</b>	<b>(30 962)</b>	<b>(31 774)</b>	<b>(812)</b>	<b>3%</b>	<b>(32 711)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>206 529</b>	<b>365 706</b>	<b>388 054</b>	<b>45 760</b>	<b>282 052</b>	<b>53 363</b>			<b>388 054</b>
Cash/cash equivalents at beginning:	470 491	529 629	677 020	677 020	677 020	677 020			677 020
Cash/cash equivalents at month/year end:	677 020	895 335	1 065 074		959 072	730 383			1 065 074

The Cash and cash equivalents as at 31 May 2026 include short-term investments made to the amount of R640 000 000.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Debtors' analysis**

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

<b>WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May</b>											
Description	NT Code	Budget Year 2025/26								Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr		
<b>R thousands</b>											
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	11 322	4 828	2 067	1 743	940	683	1 319	11 050	33 952	15 736
Trade and Other Receivables from Exchange Transactions - Electricity	1300	45 929	4 658	328	124	70	65	357	1 791	53 322	2 407
Receivables from Non-exchange Transactions - Property Rates	1400	15 775	3 587	749	483	309	278	4 544	13 343	39 067	18 957
Receivables from Exchange Transactions - Waste Water Management	1500	4 887	1 824	504	426	385	357	841	6 392	15 616	8 400
Receivables from Exchange Transactions - Waste Management	1600	4 348	1 515	452	385	333	307	963	5 828	14 131	7 816
Receivables from Exchange Transactions - Property Rental Debtors	1700	45	28	5	3	1	1	2	11	95	18
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(2 886)	370	127	125	149	152	177	2 331	545	2 934
<b>Total By Income Source</b>	<b>2000</b>	<b>79 419</b>	<b>16 811</b>	<b>4 232</b>	<b>3 289</b>	<b>2 186</b>	<b>1 843</b>	<b>8 203</b>	<b>40 746</b>	<b>156 728</b>	<b>56 267</b>
<b>2024/25 - totals only</b>		<b>66 751</b>	<b>15 311</b>	<b>4 785</b>	<b>3 137</b>	<b>1 873</b>	<b>3 144</b>	<b>6 851</b>	<b>33 502</b>	<b>135 354</b>	<b>48 506</b>
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	1 191	1 143	106	53	35	41	594	2 768	5 931	3 492
Commercial	2300	41 248	2 575	265	116	79	73	322	1 894	46 572	2 485
Households	2400	36 980	13 093	3 861	3 120	2 072	1 729	7 287	36 083	104 225	50 290
Other	2500	–	–	–	–	–	–	–	–	–	–
<b>Total By Customer Group</b>	<b>2600</b>	<b>79 419</b>	<b>16 811</b>	<b>4 232</b>	<b>3 289</b>	<b>2 186</b>	<b>1 843</b>	<b>8 203</b>	<b>40 746</b>	<b>156 728</b>	<b>56 267</b>

Total Debtors has increased from **R 151 353 502** in April 2026 to **R 156 728 398** in May 2026.

The collection rate for May 2026 was **99.42%** compared to **93.57%** in April 2026. (Amounts received in the current month for the previous month's debtors raised).

## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May												
Description R thousands	NT Code	Budget Year 2025/26									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>Creditors Age Analysis By Customer Type</b>												
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	7 895	27	-	-	(1)	-	-	-	-	7 921	4 766
Auditor General	0800										-	
Other	0900										-	
Medical Aid deductions	1000										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>7 895</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 921</b>	<b>4 766</b>

### 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
Comnet	7 192.10	2026/03/26	Dispute by user department (Job not complete)	Awaiting authorisation from user department
Malmesbury Superspar	252.77	2026/04/14	Query on the invoice	Paid - 05 June 2026
WLF Contractors (Pty) Ltd	1 610.00	2026/04/01	Dispute by user department (Job not complete)	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 - M11 May										
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate <sup>a</sup>	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months									
<b>Municipality</b>										
ABSA	3 Years	Fixed	Fixed	11.07%	28/06/2026	366 329	33 028	-	-	399 357
NEDBANK	12 months	Fixed	Fixed	8.07%	29/06/2026	250 000	20 067	-	-	270 067
ABSA	12 months	Fixed	Fixed	8.16%	29/06/2026	250 000	20 288	-	-	270 288
AFRICAN BANK	11 months	Fixed	Fixed	8.65%	20/05/2026	50 000	3 827	(53 827)	-	-
STANDARD BANK	10 months	Fixed	Fixed	7.50%	29/06/2026	90 000	6 047	-	-	96 047
STANDARD BANK	4 Months	Fixed	Fixed	7.38%	04/06/2026	50 000	1 293	-	-	51 293
										-
<b>Municipality sub-total</b>						<b>1 056 329</b>	<b>84 551</b>	<b>(53 827)</b>	<b>-</b>	<b>1 087 053</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>						<b>1 056 329</b>	<b>84 551</b>	<b>(53 827)</b>	<b>-</b>	<b>1 087 053</b>

- As at 31 May 2026 total investments made for the year, amount to R640 000 000.
- During the month of May 2026, investments to the amount of R50 million matured and no new investments were made.

Commitments against Cash & Cash Equivalents			
	30 April 2026	Transactions / Movement 2025/2026	Current Month
<b>Cash &amp; Cash Equivalents:</b>	<b>R 1 095 187 840</b>		<b>R 1 078 829 665</b>
Primary Bank Account	R 101 293 803	R 32 879 569	R 134 173 372
Short Term Investments (Less than 6 months)	R 50 000 000	R -50 000 000	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 (This amount includes unallocated deposits)	R 3 894 037	R 762 256	R 4 656 293
<b>Commitments:</b>	<b>R 249 289 671</b>		<b>R 195 315 066</b>
Unspent Committed Conditional Grants	R 6 900 761	R -379 174	R 6 521 586
Capital funding requirement 2025/26 (Grants)	R 31 615 121	R -3 892 795	R 27 722 326
Capital Replacement Reserve Movement	R 58 158 803	R -24 390 556	R 33 768 247
Loan repayment due Dec / June	R -		R -
Consumer Deposits	R 22 239 871	R -53 895	R 22 185 976
Creditor payments	R 4 157 989	R 3 762 877	R 7 920 866
Salaries	R 90 636 006	R -29 021 062	R 61 614 944
Bad Debt Contributions/Impairment	R 35 581 120		R 35 581 120
<b>Working Capital</b>	<b>R 845 898 169</b>		<b>R 883 514 598</b>

## Section 8 – Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6

WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>157 373</b>	<b>172 480</b>	<b>190 301</b>	<b>-</b>	<b>190 301</b>	<b>190 301</b>	<b>-</b>		<b>190 301</b>
Local Government Equitable Share	153 764	165 310	165 310	-	165 310	165 310	-		165 310
Finance Management	1 600	1 700	1 700	-	1 700	1 700	-		1 700
EPWP Incentive	1 593	1 969	1 969	-	1 969	1 969	-		1 969
Integrated National Electrification Programme	416	3 501	21 322	-	21 322	21 322	-		21 322
<b>Provincial Government:</b>	<b>30 382</b>	<b>170 794</b>	<b>177 534</b>	<b>-</b>	<b>170 096</b>	<b>170 096</b>	<b>-</b>		<b>177 534</b>
Community Development Workers	38	59	59	-	59	59	-		59
Human Settlements	7 342	135 609	141 640	-	134 282	134 282	-		141 640
Emergency Fire Kits	417	573	573	-	573	573	-		573
Title Deeds Restoration	-	81	81	-	-	-	-		81
Libraries	12 002	12 384	12 384	-	12 384	12 384	-		12 384
Maintenance and Construction of Transport Infrastructure	170	11 900	11 900	-	11 900	11 900	-		11 900
Establishment of a K9 Unit	4 132	4 350	4 350	-	4 350	4 350	-		4 350
Establishment of a Reaction/Rural Safety Unit	5 712	5 838	5 838	-	5 838	5 838	-		5 838
Thusong Service Grant	150	-	-	-	-	-	-		-
Proclaimed Roads Subsidy	170	-	-	-	-	-	-		-
Municipal Accreditation and Capacity Building Grant	249	-	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant	-	-	710	-	710	710	-		710
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>2 505</b>	<b>106</b>	<b>1 568</b>	<b>1 568</b>	<b>-</b>		<b>2 505</b>
CHIETA	-	-	2 505	106	1 568	1 568	-		2 505
<b>Total Operating Transfers and Grants</b>	<b>187 755</b>	<b>343 274</b>	<b>370 341</b>	<b>106</b>	<b>361 964</b>	<b>361 964</b>	<b>-</b>		<b>370 341</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>60 945</b>	<b>60 270</b>	<b>42 449</b>	<b>-</b>	<b>42 449</b>	<b>42 449</b>	<b>-</b>		<b>42 449</b>
Municipal Infrastructure Grant (MIG)	29 302	25 405	25 405	-	25 405	25 405	-		25 405
Integrated National Electrification Programme	22 402	17 821	-	-	-	-	-		-
Water Services Infrastructure Grant	-	17 044	17 044	-	17 044	17 044	-		17 044
Municipal Disaster Response Grant	9 241	-	-	-	-	-	-		-
<b>Provincial Government:</b>	<b>162 274</b>	<b>60 302</b>	<b>79 106</b>	<b>-</b>	<b>73 682</b>	<b>73 682</b>	<b>-</b>		<b>79 106</b>
Human Settlements	161 684	58 112	76 916	-	71 492	71 492	-		76 916
Libraries	50	50	50	-	50	50	-		50
Municipal Fire Service Capacity Support Grant	-	550	550	-	550	550	-		550
Regional Socio-Economic Projects (RSEP)	-	90	90	-	90	90	-		90
Municipal Water Resilience Grant	-	1 500	1 500	-	1 500	1 500	-		1 500
Establishment of a K9 Unit	40	-	-	-	-	-	-		-
Sport Development	500	-	-	-	-	-	-		-
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Transfers and Grants</b>	<b>223 219</b>	<b>120 572</b>	<b>121 555</b>	<b>-</b>	<b>116 131</b>	<b>116 131</b>	<b>-</b>		<b>121 555</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>410 974</b>	<b>463 846</b>	<b>491 896</b>	<b>106</b>	<b>478 095</b>	<b>478 095</b>	<b>-</b>		<b>491 896</b>

## 8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>89 285</b>	<b>172 480</b>	<b>190 301</b>	<b>15 578</b>	<b>99 198</b>	<b>92 590</b>	<b>6 608</b>	<b>7.1%</b>	<b>190 301</b>
Local Government Equitable Share	85 233	165 310	165 310	7 646	83 831	80 947	2 883	3.6%	165 310
Finance Management	1 477	1 700	1 700	116	1 161	1 437	(276)	-19.2%	1 700
EPWP Incentive	1 809	1 969	1 969	85	1 694	1 805	(111)	-6.1%	1 969
Integrated National Electrification Programme	416	3 501	21 322	7 731	12 512	8 400	4 112	49.0%	21 322
Municipal Disaster Response Grant	350	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	<b>29 325</b>	<b>170 794</b>	<b>186 482</b>	<b>4 113</b>	<b>184 942</b>	<b>174 802</b>	<b>10 074</b>	<b>5.8%</b>	<b>186 482</b>
Community Development Workers	33	59	59	0	54	47	7	13.8%	59
Human Settlements	929	135 609	149 743	1 368	143 984	134 683	9 301	6.9%	149 743
Fire Damaged Houses	-	-	761	-	-	-	-	-	761
Emergency Fire Kits	360	573	573	-	-	498	(498)	-100.0%	573
Title Deeds Restoration	-	81	81	-	-	64	(64)	-100.0%	81
Municipal Accreditation and Capacity Building Grant	159	-	83	-	83	83	-	-	83
Libraries	12 613	12 384	12 384	1 022	12 880	11 885	995	8.4%	12 384
Maintenance and Construction of Transport Infrastructure	170	11 900	11 900	-	11 880	11 870	11	0.1%	11 900
Establishment of a K9 Unit	6 964	4 350	4 350	695	7 047	6 679	367	5.5%	4 350
Establishment of a Reaction/Rural Safety Unit	8 097	5 838	5 838	845	8 435	8 478	(43)	-0.5%	5 838
Municipal Service Delivery and Capacity Building Grant	-	-	710	184	580	514	66	12.8%	710
Thusong Service Grant	130	-	-	-	-	-	-	-	-
Proclaimed Roads Subsidy	148	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>2 505</b>	<b>106</b>	<b>1 568</b>	<b>1 568</b>	<b>-</b>	<b>-</b>	<b>2 505</b>
CHIETA	-	-	2 505	106	1 568	1 568	-	-	2 505
<b>Total operating expenditure of Transfers and Grants:</b>	<b>118 611</b>	<b>343 274</b>	<b>379 288</b>	<b>19 798</b>	<b>285 708</b>	<b>268 959</b>	<b>16 683</b>	<b>6.2%</b>	<b>379 288</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>53 459</b>	<b>60 270</b>	<b>49 893</b>	<b>133</b>	<b>41 841</b>	<b>49 129</b>	<b>(7 287)</b>	<b>-14.8%</b>	<b>49 893</b>
Municipal Infrastructure Grant (MIG)	29 292	25 405	25 405	(3 274)	22 131	25 405	(3 274)	-12.9%	25 405
Integrated National Electrification Programme	22 402	17 821	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	17 044	17 044	3 406	12 267	17 044	(4 777)	-28.0%	17 044
Municipal Disaster Response Grant	1 766	-	7 444	-	7 444	6 680	764	11.4%	7 444
<b>Provincial Government:</b>	<b>146 149</b>	<b>60 302</b>	<b>91 595</b>	<b>3 760</b>	<b>69 526</b>	<b>81 317</b>	<b>(11 791)</b>	<b>-14.5%</b>	<b>91 595</b>
Human Settlements	145 662	58 112	89 405	3 429	68 022	79 412	(11 390)	-14.3%	89 405
Libraries	46	50	50	-	37	43	(7)	-15.4%	50
Municipal Fire Service Capacity Support Grant	-	550	550	233	478	478	(0)	-0.1%	550
Regional Socio-Economic Projects (RSEP)	-	90	90	78	78	78	(0)	0.0%	90
Municipal Water Resilience Grant	-	1 500	1 500	20	911	1 304	(394)	-30.2%	1 500
Establishment of a K9 Unit	13	-	-	-	-	-	-	-	-
Sport Development	428	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>	<b>199 608</b>	<b>120 572</b>	<b>141 488</b>	<b>3 893</b>	<b>111 367</b>	<b>130 446</b>	<b>(19 078)</b>	<b>-14.6%</b>	<b>141 488</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>318 219</b>	<b>463 846</b>	<b>520 776</b>	<b>23 690</b>	<b>397 075</b>	<b>399 405</b>	<b>(2 396)</b>	<b>-0.6%</b>	<b>520 776</b>

**Note:** The negative actual for MIG is due to a journal correction.

### 8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May					
Description	Budget Year 2025/26				
	Approved Rollover 2024/25	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>					
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>Provincial Government:</b>	<b>8 186</b>	<b>-</b>	<b>7 425</b>	<b>761</b>	<b>9.3%</b>
Municipal Accreditation and Capacity Building Grant	83	-	83	0	0.0%
Fire Damaged Houses	761	-	-	761	100.0%
Human Settlements Development Grant	7 342	-	7 342	-	
<b>Total operating expenditure of Approved Roll-overs</b>	<b>8 186</b>	<b>-</b>	<b>7 425</b>	<b>761</b>	<b>9.3%</b>
<b>Capital expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	<b>7 444</b>	<b>-</b>	<b>7 444</b>	<b>-</b>	
Municipal Disaster Response Grant	7 444	-	7 444	-	
<b>Provincial Government:</b>	<b>12 489</b>	<b>379</b>	<b>8 611</b>	<b>3 878</b>	<b>31.0%</b>
Human Settlements Development Grant	12 489	379	8 611	3 878	31.0%
<b>Total capital expenditure of Approved Roll-overs</b>	<b>19 933</b>	<b>379</b>	<b>16 055</b>	<b>3 878</b>	<b>19.5%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>28 119</b>	<b>379</b>	<b>23 480</b>	<b>4 639</b>	<b>16.5%</b>

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

### 9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May									
Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	9 512	9 528	9 713	776	8 786	8 802	(16)	0%	9 713
Pension and UIF Contributions	976	978	999	79	901	913	(13)	-1%	999
Medical Aid Contributions	218	232	246	19	214	224	(10)	-4%	246
Cellphone Allowance	1 081	1 081	1 081	86	983	991	(8)	-1%	1 081
Other benefits and allowances	811	811	811	68	743	743	(0)	0%	811
<b>Sub Total - Councillors</b>	<b>12 598</b>	<b>12 630</b>	<b>12 850</b>	<b>1 028</b>	<b>11 626</b>	<b>11 673</b>	<b>(47)</b>	<b>0%</b>	<b>12 850</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	11 694	9 241	9 472	983	10 723	9 471	1 252	13%	9 472
Pension and UIF Contributions	2 068	2 046	2 076	167	1 825	1 634	192	12%	2 076
Medical Aid Contributions	445	469	490	40	415	342	73	21%	490
Performance Bonus	1 791	1 302	1 924	-	1 624	1 924	(300)	-16%	1 924
Motor Vehicle Allowance	980	936	834	59	640	683	(43)	-6%	834
Cellphone Allowance	259	266	266	22	234	238	(4)	-2%	266
Other benefits and allowances	325	236	253	31	341	241	100	42%	253
Payments in lieu of leave	-	37	37	-	-	-	-	-	37
Post-retirement benefit obligations	1 714	1 714	1 714	-	-	-	-	-	1 714
<b>Sub Total - Senior Managers of Municipality</b>	<b>19 316</b>	<b>16 246</b>	<b>17 065</b>	<b>1 302</b>	<b>15 802</b>	<b>14 532</b>	<b>1 271</b>	<b>9%</b>	<b>17 065</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	189 317	214 310	216 879	17 187	187 386	176 106	11 280	6%	216 879
Pension and UIF Contributions	34 023	38 600	38 655	3 093	33 620	32 794	826	3%	38 655
Medical Aid Contributions	15 016	17 357	17 601	1 444	15 051	11 130	3 920	35%	17 601
Overtime	20 982	15 909	15 909	2 088	19 066	13 298	5 768	43%	15 909
Motor Vehicle Allowance	6 861	6 706	8 107	651	7 150	4 946	2 205	45%	8 107
Cellphone Allowance	697	684	746	115	728	589	139	24%	746
Housing Allowances	1 238	1 500	1 543	106	1 159	1 355	(196)	-14%	1 543
Other benefits and allowances	35 995	40 507	40 939	2 007	35 492	38 026	(2 534)	-7%	40 939
Payments in lieu of leave	1 397	3 296	3 296	-	-	-	-	-	3 296
Long service awards	3 472	2 966	3 278	-	-	-	-	-	3 278
Post-retirement benefit obligations	10 706	10 706	11 826	-	-	-	-	-	11 826
<b>Sub Total - Other Municipal Staff</b>	<b>319 705</b>	<b>352 542</b>	<b>358 780</b>	<b>26 692</b>	<b>299 651</b>	<b>278 243</b>	<b>21 408</b>	<b>8%</b>	<b>358 780</b>
<b>Total Parent Municipality</b>	<b>351 619</b>	<b>381 418</b>	<b>388 694</b>	<b>29 021</b>	<b>327 079</b>	<b>304 448</b>	<b>22 632</b>	<b>7%</b>	<b>388 694</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>351 619</b>	<b>381 418</b>	<b>388 694</b>	<b>29 021</b>	<b>327 079</b>	<b>304 448</b>	<b>22 632</b>	<b>7%</b>	<b>388 694</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>339 021</b>	<b>368 788</b>	<b>375 844</b>	<b>27 993</b>	<b>315 453</b>	<b>292 774</b>	<b>22 679</b>	<b>8%</b>	<b>375 844</b>

## Section 10 – Material variances to the SDBIP

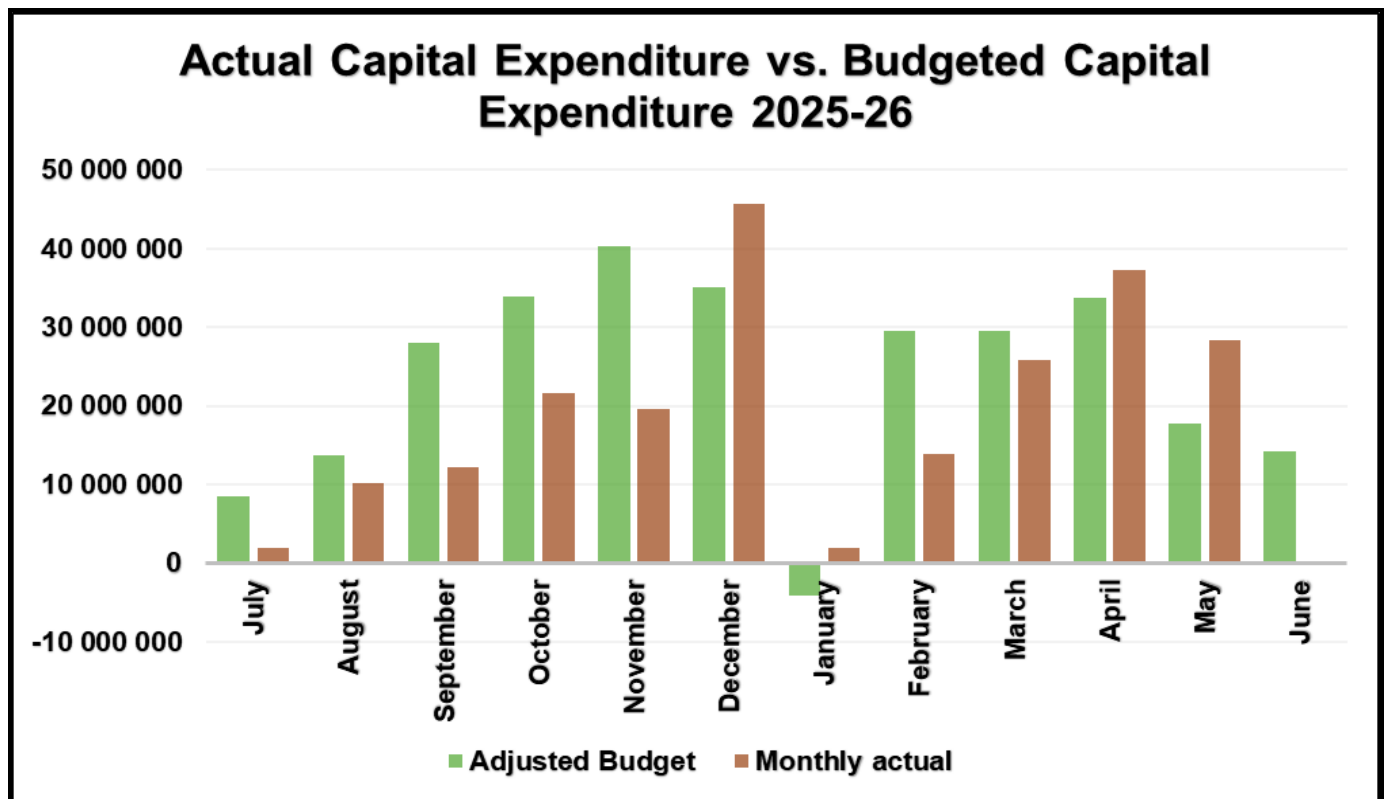
No material variances to the SDBIP.

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	1 968	8 540	8 540	1 984	1 984	8 540	6 556	76.8%	0.71%
August	7 837	13 691	13 691	10 227	12 211	22 231	10 020	45.1%	4.36%
September	13 760	28 082	28 082	12 254	24 466	50 313	25 847	51.4%	8.74%
October	29 965	33 898	33 898	21 640	46 105	84 211	38 106	45.3%	16.46%
November	31 028	40 308	40 308	19 586	65 691	124 519	58 828	47.2%	23.46%
December	27 616	35 105	35 105	45 598	111 289	159 623	48 334	30.3%	39.74%
January	5 482	25 403	(4 206)	1 883	113 173	155 418	42 245	27.2%	40.41%
February	11 860	29 298	29 443	13 898	127 070	184 861	57 790	31.3%	45.37%
March	34 280	28 660	29 495	25 889	152 959	214 356	61 396	28.6%	54.62%
April	17 099	22 975	33 712	37 317	190 276	248 067	57 791	23.3%	67.94%
May	39 633	16 677	17 789	28 283	218 560	265 857	47 297	17.8%	78.04%
June	77 640	11 162	14 193				-		
<b>Total Capital expenditure</b>	<b>298 168</b>	<b>293 799</b>	<b>280 050</b>	<b>218 560</b>					

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



## Section 12 – Other Supporting Documentation

### 12.1 Supporting Table SC13a, b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11									
May									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>209 951</b>	<b>196 140</b>	<b>176 667</b>	<b>10 814</b>	<b>150 122</b>	<b>171 426</b>	<b>21 305</b>	<b>12.4%</b>	<b>176 667</b>
Roads Infrastructure	97 216	63 812	87 658	3 042	79 139	84 004	4 865	5.8%	87 658
<i>Roads</i>	97 216	63 812	87 658	3 042	79 139	84 004	4 865	5.8%	87 658
Storm water Infrastructure	1 509	–	1 464	–	1 464	1 200	(264)	-22.0%	1 464
<i>Storm water Conveyance</i>	1 509	–	1 464	–	1 464	1 200	(264)	-22.0%	1 464
Electrical Infrastructure	36 362	76 703	24 603	2 893	22 317	24 918	2 601	10.4%	24 603
<i>MV Substations</i>	24 418	52 320	220	–	43	228	185	81.0%	220
<i>MV Switching Stations</i>	5 132	–	–	–	–	–	–	–	–
<i>MV Networks</i>	1 961	10 315	10 315	1 599	9 272	11 250	1 978	17.6%	10 315
<i>LV Networks</i>	4 851	14 068	14 068	1 294	13 002	13 439	437	3.3%	14 068
Water Supply Infrastructure	30 566	8 165	11 332	46	7 592	11 019	3 427	31.1%	11 332
<i>Reservoirs</i>	–	–	–	–	–	–	–	–	–
<i>Distribution</i>	30 566	8 165	11 332	46	7 592	11 019	3 427	31.1%	11 332
Sanitation Infrastructure	20 760	13 843	17 604	1 554	8 381	16 400	8 019	48.9%	17 604
<i>Reticulation</i>	20 760	13 843	17 604	1 554	8 381	16 400	8 019	48.9%	17 604
Solid Waste Infrastructure	23 538	33 616	34 006	3 279	31 229	33 886	2 657	7.8%	34 006
<i>Landfill Sites</i>	23 538	33 036	33 736	6 604	30 993	33 736	2 743	8.1%	33 736
<i>Waste Drop-off Points</i>	–	580	270	(3 324)	236	150	(86)	-57.0%	270
<b>Community Assets</b>	<b>14 328</b>	<b>12 028</b>	<b>11 527</b>	<b>2 091</b>	<b>6 571</b>	<b>10 294</b>	<b>3 722</b>	<b>36.2%</b>	<b>11 527</b>
Community Facilities	1 347	2 050	1 835	–	1 444	1 561	116	7.4%	1 835
<i>Cemeteries/Crematoria</i>	–	300	–	–	–	–	–	–	–
<i>Parks</i>	1 338	1 100	1 110	–	762	836	73	8.8%	1 110
<i>Public Ablution Facilities</i>	8	650	725	–	682	725	43	5.9%	725
Sport and Recreation Facilities	12 981	9 978	9 692	2 091	5 127	8 733	3 606	41.3%	9 692
<i>Indoor Facilities</i>	745	9 900	9 614	2 012	5 049	8 655	3 606	41.7%	9 614
<i>Outdoor Facilities</i>	12 236	78	78	78	78	78	0	0.0%	78
<b>Investment properties</b>	<b>31</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Revenue Generating	31	–	–	–	–	–	–	–	–
<i>Unimproved Property</i>	31	–	–	–	–	–	–	–	–
<b>Other assets</b>	<b>11 836</b>	<b>12 954</b>	<b>15 989</b>	<b>1 232</b>	<b>8 091</b>	<b>13 041</b>	<b>4 950</b>	<b>38.0%</b>	<b>15 989</b>
Operational Buildings	328	380	280	–	10	280	270	96.3%	280
<i>Municipal Offices</i>	26	380	280	–	10	280	270	96.3%	280
<i>Stores</i>	302	–	–	–	–	–	–	–	–
Housing	11 509	12 574	15 709	1 232	8 081	12 761	4 680	36.7%	15 709
<i>Social Housing</i>	11 509	12 574	15 709	1 232	8 081	12 761	4 680	36.7%	15 709
<b>Intangible Assets</b>	<b>450</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Licences and Rights	450	–	–	–	–	–	–	–	–
<i>Computer Software and Applications</i>	450	–	–	–	–	–	–	–	–
<b>Computer Equipment</b>	<b>1 771</b>	<b>2 583</b>	<b>1 668</b>	<b>255</b>	<b>1 340</b>	<b>1 668</b>	<b>328</b>	<b>19.7%</b>	<b>1 668</b>
Computer Equipment	1 771	2 583	1 668	255	1 340	1 668	328	19.7%	1 668
<b>Furniture and Office Equipment</b>	<b>858</b>	<b>665</b>	<b>760</b>	<b>38</b>	<b>607</b>	<b>827</b>	<b>220</b>	<b>26.6%</b>	<b>760</b>
Furniture and Office Equipment	858	665	760	38	607	827	220	26.6%	760
<b>Machinery and Equipment</b>	<b>1 852</b>	<b>3 258</b>	<b>3 088</b>	<b>675</b>	<b>2 454</b>	<b>3 020</b>	<b>566</b>	<b>18.7%</b>	<b>3 088</b>
Machinery and Equipment	1 852	3 258	3 088	675	2 454	3 020	566	18.7%	3 088
<b>Transport Assets</b>	<b>13 612</b>	<b>6 113</b>	<b>5 835</b>	<b>10</b>	<b>5 621</b>	<b>5 835</b>	<b>214</b>	<b>3.7%</b>	<b>5 835</b>
Transport Assets	13 612	6 113	5 835	10	5 621	5 835	214	3.7%	5 835
<b>Land</b>	<b>–</b>	<b>400</b>	<b>8 410</b>	<b>379</b>	<b>7 586</b>	<b>8 222</b>	<b>636</b>	<b>7.7%</b>	<b>8 410</b>
Land	–	400	8 410	379	7 586	8 222	636	7.7%	8 410
<b>Total Capital Expenditure on new assets</b>	<b>254 690</b>	<b>234 140</b>	<b>223 943</b>	<b>15 496</b>	<b>182 392</b>	<b>214 333</b>	<b>31 941</b>	<b>14.9%</b>	<b>223 943</b>

**WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May**

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	5 268	25 441	25 441	8 495	16 852	23 741	6 889	29.0%	25 441
Roads Infrastructure	2 268	20 500	20 500	7 292	15 104	18 800	3 696	19.7%	20 500
<i>Roads</i>	2 268	20 500	20 500	7 292	15 104	18 800	3 696	19.7%	20 500
Water Supply Infrastructure	–	480	480	–	131	480	349	72.8%	480
<i>Pump Stations</i>	–	480	480	–	131	480	349	72.8%	480
Sanitation Infrastructure	3 000	4 461	4 461	1 203	1 617	4 461	2 844	63.7%	4 461
<i>Reticulation</i>	3 000	4 461	4 461	1 203	1 617	4 461	2 844	63.7%	4 461
<b>Community Assets</b>	242	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	242	–	–	–	–	–	–	–	–
<i>Outdoor Facilities</i>	242	–	–	–	–	–	–	–	–
<b>Machinery and Equipment</b>	193	700	700	–	–	700	700	100.0%	700
Machinery and Equipment	193	700	700	–	–	700	700	100.0%	700
<b>Total Capital Expenditure on renewal of exist</b>	<b>5 702</b>	<b>26 141</b>	<b>26 141</b>	<b>8 495</b>	<b>16 852</b>	<b>24 441</b>	<b>7 589</b>	<b>31.1%</b>	<b>26 141</b>

**WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May**

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	32 022	33 517	29 966	4 293	19 316	27 083	7 767	28.7%	29 966
Roads Infrastructure	9 473	–	308	–	308	–	(308)	#DIV/0!	308
<i>Roads</i>	9 473	–	308	–	308	–	(308)	#DIV/0!	308
Storm water Infrastructure	187	550	550	–	117	550	433	78.7%	550
<i>Storm water Conveyance</i>	187	550	550	–	117	550	433	78.7%	550
Electrical Infrastructure	5 531	8 080	8 020	996	6 221	7 045	825	11.7%	8 020
<i>MV Switching Stations</i>	–	4 880	4 820	232	4 386	4 481	95	2.1%	4 820
<i>MV Networks</i>	4 086	1 300	1 300	760	1 201	1 280	79	6.2%	1 300
<i>LV Networks</i>	1 444	1 900	1 900	4	634	1 284	650	50.6%	1 900
Water Supply Infrastructure	11 218	22 887	19 087	2 619	11 446	17 487	6 042	34.5%	19 087
<i>Reservoirs</i>	–	500	500	–	–	500	500	100.0%	500
<i>Bulk Mains</i>	499	6 043	1 743	–	732	1 343	612	45.5%	1 743
<i>Distribution</i>	10 719	15 544	16 044	2 619	10 714	14 844	4 130	27.8%	16 044
<i>PRV Stations</i>	–	800	800	–	–	800	800	100.0%	800
Sanitation Infrastructure	5 613	2 000	2 000	677	1 224	2 000	776	38.8%	2 000
<i>Reticulation</i>	–	1 500	1 500	598	1 062	1 500	438	29.2%	1 500
<i>Waste Water Treatment Works</i>	5 613	500	500	79	161	500	339	67.7%	500
<b>Community Assets</b>	5 755	–	–	–	–	–	–	–	–
Community Facilities	–	–	–	–	–	–	–	–	–
<i>Cemeteries/Crematoria</i>	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	5 755	–	–	–	–	–	–	–	–
<i>Outdoor Facilities</i>	5 755	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure on upgrading of ex</b>	<b>37 776</b>	<b>33 517</b>	<b>29 966</b>	<b>4 293</b>	<b>19 316</b>	<b>27 083</b>	<b>7 767</b>	<b>28.7%</b>	<b>29 966</b>

## 12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>49 848</b>	<b>69 462</b>	<b>69 165</b>	<b>4 206</b>	<b>58 717</b>	<b>63 703</b>	<b>4 986</b>	<b>8%</b>	<b>69 165</b>
Roads Infrastructure	6 192	20 921	20 957	308	19 294	20 415	1 121	5%	20 957
<i>Roads</i>	5 915	20 801	20 837	308	19 294	20 305	1 011	5%	20 837
<i>Road Furniture</i>	277	120	120	-	-	110	110	100%	120
Storm water Infrastructure	23 320	24 311	24 359	1 820	20 602	21 428	826	4%	24 359
<i>Storm water Conveyance</i>	23 320	24 311	24 359	1 820	20 602	21 428	826	4%	24 359
Electrical Infrastructure	3 531	5 794	5 294	675	3 388	4 759	1 372	29%	5 294
<i>MV Substations</i>	207	206	488	8	328	424	95	22%	488
<i>MV Networks</i>	319	2 014	1 200	348	359	1 168	809	69%	1 200
<i>LV Networks</i>	3 005	3 574	3 606	318	2 701	3 168	467	15%	3 606
Water Supply Infrastructure	1 708	2 011	2 128	135	1 706	2 029	323	16%	2 128
<i>Reservoirs</i>	1 273	1 475	1 476	109	1 248	1 353	106	8%	1 476
<i>Pump Stations</i>	126	168	126	-	5	116	112	96%	126
<i>Distribution</i>	309	368	526	26	453	559	106	19%	526
Sanitation Infrastructure	5 558	6 151	6 125	343	5 073	5 774	701	12%	6 125
<i>Pump Station</i>	929	1 061	1 063	69	821	978	157	16%	1 063
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	4 630	5 090	5 062	274	4 251	4 796	545	11%	5 062
Solid Waste Infrastructure	9 538	10 272	10 302	926	8 655	9 298	643	7%	10 302
<i>Landfill Sites</i>	9 538	10 272	10 302	926	8 655	9 298	643	7%	10 302
<b>Community Assets</b>	<b>3 587</b>	<b>3 605</b>	<b>3 975</b>	<b>366</b>	<b>3 065</b>	<b>3 562</b>	<b>497</b>	<b>14%</b>	<b>3 975</b>
Community Facilities	2 456	2 533	2 442	197	2 284	2 466	182	7%	2 442
<i>Halls</i>	448	452	652	109	728	828	100	12%	652
<i>Centres</i>	1 719	1 787	1 534	43	1 379	1 404	26	2%	1 534
<i>Libraries</i>	47	50	50	9	41	43	1	3%	50
<i>Cemeteries/Crematoria</i>	156	123	136	34	94	125	30	24%	136
<i>Parks</i>	86	120	70	3	42	66	24	36%	70
Sport and Recreation Facilities	1 131	1 072	1 533	169	781	1 096	315	29%	1 533
<i>Indoor Facilities</i>	87	100	250	58	213	219	6	3%	250
<i>Outdoor Facilities</i>	1 044	972	1 283	111	568	876	308	35%	1 283
<b>Other assets</b>	<b>1 729</b>	<b>2 884</b>	<b>2 477</b>	<b>250</b>	<b>1 839</b>	<b>2 276</b>	<b>437</b>	<b>19%</b>	<b>2 477</b>
Operational Buildings	1 158	1 260	1 330	188	1 159	1 161	2	0%	1 330
<i>Municipal Offices</i>	1 158	1 260	1 330	188	1 159	1 161	2	0%	1 330
Housing	571	1 624	1 147	62	679	1 115	435	39%	1 147
<i>Staff Housing</i>	200	240	293	2	319	307	(12)	-4%	293
<i>Social Housing</i>	372	1 384	854	59	360	808	448	55%	854
<b>Intangible Assets</b>	<b>5 025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licences and Rights	5 025	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	5 025	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	<b>327</b>	<b>402</b>	<b>402</b>	<b>28</b>	<b>200</b>	<b>432</b>	<b>233</b>	<b>54%</b>	<b>402</b>
Computer Equipment	327	402	402	28	200	432	233	54%	402
<b>Furniture and Office Equipment</b>	<b>25</b>	<b>72</b>	<b>72</b>	<b>3</b>	<b>35</b>	<b>66</b>	<b>31</b>	<b>47%</b>	<b>72</b>
Furniture and Office Equipment	25	72	72	3	35	66	31	47%	72
<b>Machinery and Equipment</b>	<b>1 309</b>	<b>1 532</b>	<b>1 540</b>	<b>70</b>	<b>862</b>	<b>1 392</b>	<b>530</b>	<b>38%</b>	<b>1 540</b>
Machinery and Equipment	1 309	1 532	1 540	70	862	1 392	530	38%	1 540
<b>Transport Assets</b>	<b>9 090</b>	<b>10 201</b>	<b>10 312</b>	<b>1 000</b>	<b>8 895</b>	<b>10 350</b>	<b>1 455</b>	<b>14%</b>	<b>10 312</b>
Transport Assets	9 090	10 201	10 312	1 000	8 895	10 350	1 455	14%	10 312
<b>Total Repairs and Maintenance Expenditure</b>	<b>70 941</b>	<b>88 157</b>	<b>87 943</b>	<b>5 923</b>	<b>73 612</b>	<b>81 780</b>	<b>8 169</b>	<b>10%</b>	<b>87 943</b>

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May**

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>84 574</b>	<b>101 682</b>	<b>98 006</b>	<b>7 358</b>	<b>83 130</b>	<b>89 162</b>	6 032	6.8%	<b>98 006</b>
Roads Infrastructure	21 566	31 365	26 022	2 046	22 110	23 656	1 546	6.5%	26 022
<i>Roads</i>	19 643	29 286	23 990	1 876	20 271	21 794	1 523	7.0%	23 990
<i>Road Structures</i>	275	898	283	23	253	259	6	2.3%	283
<i>Road Furniture</i>	1 649	1 181	1 749	147	1 586	1 603	17	1.1%	1 749
Storm water Infrastructure	3 767	5 828	4 677	390	4 219	4 283	64	1.5%	4 677
<i>Drainage Collection</i>	886	1 761	1 271	105	1 134	1 162	29	2.5%	1 271
<i>Storm water Conveyance</i>	2 881	4 067	3 322	278	3 009	3 044	34	1.1%	3 322
<i>Attenuation</i>	–	–	85	7	77	78	1	1.1%	85
Electrical Infrastructure	14 485	20 749	18 982	1 407	15 220	17 140	1 921	11.2%	18 982
<i>Power Plants</i>	–	3	–	–	–	–	–	–	–
<i>HV Substations</i>	755	1 401	2 777	233	2 518	2 545	27	1.1%	2 777
<i>HV Transmission Conductors</i>	3	29	177	15	160	162	2	1.1%	177
<i>MV Substations</i>	1 602	2 249	1 652	137	1 477	1 511	34	2.3%	1 652
<i>MV Switching Stations</i>	11	1 259	11	1	10	10	0	1.1%	11
<i>MV Networks</i>	7 064	12 228	9 121	607	6 576	8 142	1 565	19.2%	9 121
<i>LV Networks</i>	5 050	3 367	5 244	414	4 479	4 770	291	6.1%	5 244
<i>Capital Spares</i>	–	214	–	–	–	–	–	–	–
Water Supply Infrastructure	16 871	18 194	17 837	1 367	15 372	16 257	885	5.4%	17 837
<i>Dams and Weirs</i>	19	256	19	2	18	18	0	1.1%	19
<i>Boreholes</i>	1 059	186	1 002	26	861	926	65	7.0%	1 002
<i>Reservoirs</i>	2 485	2 686	2 519	209	2 282	2 308	27	1.2%	2 519
<i>Pump Stations</i>	1 260	1 015	1 315	110	1 192	1 205	13	1.1%	1 315
<i>Water Treatment Works</i>	737	127	746	63	676	683	7	1.1%	746
<i>Bulk Mains</i>	5 538	2 050	5 623	472	5 097	5 153	56	1.1%	5 623
<i>Distribution</i>	5 773	11 875	6 597	484	5 232	5 950	717	12.1%	6 597
<i>PRV Stations</i>	–	–	15	1	13	14	0	1.1%	15
Sanitation Infrastructure	25 648	22 799	26 928	1 898	23 495	24 629	1 135	4.6%	26 928
<i>Pump Station</i>	887	15 354	1 618	80	870	1 406	537	38.2%	1 618
<i>Reticulation</i>	10 548	1 722	11 234	935	10 105	10 284	179	1.7%	11 234
<i>Waste Water Treatment Works</i>	14 213	5 724	14 076	883	12 520	12 939	419	3.2%	14 076
Solid Waste Infrastructure	2 236	2 746	3 560	249	2 715	3 197	482	15.1%	3 560
<i>Landfill Sites</i>	2 223	2 560	2 962	202	2 207	2 653	446	16.8%	2 962
<i>Waste Transfer Stations</i>	–	–	541	45	490	496	5	1.1%	541
<i>Waste Drop-off Points</i>	13	132	57	2	18	48	30	63.1%	57
<i>Waste Separation Facilities</i>	–	53	–	–	–	–	–	–	–

**WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May**

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Community Assets</b>	<b>6 877</b>	<b>9 404</b>	<b>8 512</b>	<b>692</b>	<b>7 518</b>	<b>7 775</b>	<b>257</b>	<b>3.3%</b>	<b>8 512</b>
Community Facilities	2 491	4 212	2 799	214	2 350	2 542	192	7.5%	2 799
Halls	606	683	617	52	559	565	6	1.1%	617
Clinics/Care Centres	82	83	83	7	75	76	1	1.1%	83
Testing Stations	265	268	268	23	243	246	3	1.1%	268
Museums	2	2	2	0	2	2	0	1.0%	2
Libraries	458	474	463	39	420	425	5	1.1%	463
Cemeteries/Crematoria	278	300	278	21	251	255	5	1.8%	278
Purls	–	174	154	–	–	124	124	100.0%	154
Public Open Space	591	1 442	672	55	608	616	8	1.3%	672
Public Ablution Facilities	86	500	136	7	79	119	40	33.5%	136
Markets	113	260	115	10	104	105	1	1.1%	115
Taxi Ranks/Bus Terminals	9	24	9	1	8	8	0	1.4%	9
Sport and Recreation Facilities	4 386	5 192	5 713	478	5 169	5 234	65	1.2%	5 713
Outdoor Facilities	4 386	5 192	5 713	478	5 169	5 234	65	1.2%	5 713
<b>Investment properties</b>	<b>259</b>	<b>398</b>	<b>261</b>	<b>22</b>	<b>236</b>	<b>239</b>	<b>3</b>	<b>1.1%</b>	<b>261</b>
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	398	261	22	236	239	3	1.1%	261
Improved Property	259	398	261	22	236	239	3	1.1%	261
<b>Other assets</b>	<b>1 842</b>	<b>1 996</b>	<b>1 948</b>	<b>161</b>	<b>1 744</b>	<b>1 782</b>	<b>38</b>	<b>2.1%</b>	<b>1 948</b>
Operational Buildings	1 564	1 715	1 667	138	1 489	1 525	35	2.3%	1 667
Municipal Offices	1 267	1 395	1 301	109	1 179	1 192	13	1.1%	1 301
Workshops	297	304	342	29	310	314	3	1.1%	342
Stores	–	16	24	–	–	19	19	100.0%	24
Housing	278	281	281	24	255	257	3	1.1%	281
Staff Housing	278	281	281	24	255	257	3	1.1%	281
<b>Biological or Cultivated Assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Intangible Assets</b>	<b>105</b>	<b>206</b>	<b>150</b>	<b>13</b>	<b>136</b>	<b>137</b>	<b>1</b>	<b>1.1%</b>	<b>150</b>
Licences and Rights	105	206	150	13	136	137	1	1.1%	150
Computer Software and Applications	105	206	150	13	136	137	1	1.1%	150
<b>Computer Equipment</b>	<b>1 741</b>	<b>2 687</b>	<b>2 631</b>	<b>22</b>	<b>1 432</b>	<b>2 313</b>	<b>880</b>	<b>38.1%</b>	<b>2 631</b>
Computer Equipment	1 741	2 687	2 631	22	1 432	2 313	880	38.1%	2 631
<b>Furniture and Office Equipment</b>	<b>740</b>	<b>1 289</b>	<b>1 181</b>	<b>67</b>	<b>753</b>	<b>1 042</b>	<b>289</b>	<b>27.8%</b>	<b>1 181</b>
Furniture and Office Equipment	740	1 289	1 181	67	753	1 042	289	27.8%	1 181
<b>Machinery and Equipment</b>	<b>2 565</b>	<b>4 431</b>	<b>4 308</b>	<b>229</b>	<b>2 523</b>	<b>3 714</b>	<b>1 191</b>	<b>32.1%</b>	<b>4 308</b>
Machinery and Equipment	2 565	4 431	4 308	229	2 523	3 714	1 191	32.1%	4 308
<b>Transport Assets</b>	<b>3 742</b>	<b>6 054</b>	<b>5 363</b>	<b>351</b>	<b>3 806</b>	<b>4 780</b>	<b>974</b>	<b>20.4%</b>	<b>5 363</b>
Transport Assets	3 742	6 054	5 363	351	3 806	4 780	974	20.4%	5 363
<b>Total Depreciation</b>	<b>102 445</b>	<b>128 145</b>	<b>122 359</b>	<b>8 914</b>	<b>101 279</b>	<b>110 944</b>	<b>9 664</b>	<b>8.7%</b>	<b>122 359</b>

**Section 13 – Quality certification**

**QUALITY CERTIFICATE**

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


(mark as appropriate)

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

for the month of **May 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**Print Name:** Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

Signature  \_\_\_\_\_

**Print Name:** Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature  \_\_\_\_\_

**Date:** 11 June 2026

## The Executive Mayor

I have considered the report in terms of S54 of the MFMA and is satisfied that our performance to date is in accordance with the commitments given as contained in the Service Delivery and Budget Implementation Plan, unless specifically stated otherwise.

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, appearing to be 'H Cleophas', written over a horizontal line.

Date: 12 June 2026