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 October 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 October 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 October 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 480 631 899	R 484 931 908	R 4 300 009	**1%**	**30%**
Operating Expenditure	R 1 458 809 231	R 410 797 069	R 351 732 691	R -59 064 378	**-14%**	**24%**
Capital	R 293 798 527	R 84 210 905	R 46 105 203	R -38 105 702	**-45%**	**16%**

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) - M04 October								
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	46 712	197 831	178 117	19 714	11%	548 246
Service charges - Water	95 518	103 605	8 218	30 017	27 190	2 827	10%	103 605
Service charges - Waste Water Management	63 839	61 128	5 700	22 291	20 392	1 900	9%	61 128
Service charges - Waste management	38 791	42 709	3 796	15 033	14 238	795	6%	42 709
Sale of Goods and Rendering of Services	15 295	14 664	1 891	7 175	5 298	1 877	35%	14 664
Agency services	5 658	7 194	666	2 494	2 537	(43)	-2%	7 194
Interest earned from Receivables	4 078	3 821	310	1 175	1 274	(99)	-8%	3 821
Interest from Current and Non Current Assets	95 899	81 529	983	3 755	2 727	1 028	38%	81 529
Rental from Fixed Assets	1 883	1 759	153	843	591	252	43%	1 759
Operational Revenue	12 085	4 885	1 358	2 664	1 626	1 038	64%	4 885
Non-Exchange Revenue								
Property rates	200 765	212 727	17 856	72 666	70 836	1 830	3%	212 727
Fines, penalties and forfeits	36 326	38 363	35	122	113	9	8%	38 363
Licence and permits	4 838	5 669	455	1 710	1 959	(249)	-13%	5 669
Transfers and subsidies - Operational	181 836	342 208	13 025	91 933	116 729	(24 796)	-21%	342 208
Interest	1 783	2 253	187	724	751	(27)	-4%	2 253
Operational Revenue	11 581	12 484	1 029	4 151	4 161	(10)	0%	12 484
Gains on disposal of Assets	1 702	2 680	–	214	67	147	221%	2 680
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**102 376**	**454 797**	**448 606**	**6 191**	**1%**	**1 485 925**

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

- **Service charges - Electricity** stands at 11% above the YTD budgeted projections mainly due to increased consumption. The Adjustment budget will be aligned to the audited outcomes.
- **Sale of Goods & Rendering of Services** stands above the YTD budgeted projections mainly due to Building Plan and Caravan sites.
- **Interest from Current and Non-Current Assets** stands at 38% above the YTD budgeted projections and refer to the interest received on the positive current account balance.
- **Operational Revenue (exchange)** stands above the YTD budgeted projections mainly due to development charges received that was not known at the time of the budget approval.
- **Transfers and subsidies – Operational** stands at 21% below the YTD budgeted projections due to the grant revenue being recognised based on the monthly expenditure of the grants.
- **Gains on disposal of Assets** refer to Sale of land transactions that realised.
- Revenue for the month of **October 2025** was **R102.376 million** whilst the overall YTD performance **excluding capital transfers** is more or less in line with budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October								
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	26 899	104 438	109 282	(4 844)	-4%	368 788
Remuneration of councillors	12 598	12 630	1 024	4 098	4 210	(112)	-3%	12 630
Bulk purchases - electricity	410 595	479 999	36 022	145 283	149 445	(4 161)	-3%	479 999
Inventory consumed	57 826	72 865	2 568	8 783	11 732	(2 949)	-25%	72 865
Debt impairment	22 562	5 959	–	–	–	–		5 959
Depreciation and amortisation	103 497	133 697	9 467	37 561	32 526	5 035	15%	133 697
Interest	9 903	9 954	–	–	–	–		9 954
Contracted services	66 354	231 960	14 461	28 369	79 564	(51 196)	-64%	231 960
Transfers and subsidies	3 486	4 073	218	798	2 299	(1 500)	-65%	4 073
Irrecoverable debts written off	19 367	41 008	–	105	–	105	#DIV/0!	41 008
Operational costs	47 569	67 124	4 129	22 297	21 739	557	3%	67 124
Losses on Disposal of Assets	3 360	17 260	–	–	–	–		17 260
Other Losses	13 071	13 490	–	–	–	–		13 490
Total Expenditure	**1 109 209**	**1 458 809**	**94 789**	**351 733**	**410 797**	**(59 064)**	**-14%**	**1 458 809**

- **Inventory consumed** stands at 25% below the YTD budgeted projections due to underspending on various line items.
- **Depreciation and amortisation** were processed for July until October 2025. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2026.
- **Contracted Services** is 64% below the YTD budgeted projections mainly due to the underspending on the Top structure housing projects.
- **Transfer and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- Expenditure for the month of **October 2025** was **R94.789 million** whilst the overall YTD performance stands at **14% below** the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

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	10 586	21 465	32 600	(11 135)	-34%	94 706
Vote 4 - Electricity Services	25 001	75 133	1 383	1 407	16 276	(14 869)	-91%	75 133
Vote 6 - Development Services	145 662	58 712	7 745	15 674	18 162	(2 489)	-14%	58 712
Total Capital Multi-year expenditure	**217 356**	**228 552**	**19 715**	**38 546**	**67 038**	**(28 492)**	**-43%**	**228 552**
Single Year expenditure appropriation								
Vote 1 - Corporate Services	424	573	63	118	80	38	47%	573
Vote 2 - Civil Services	55 508	49 284	733	2 383	13 975	(11 592)	-83%	49 284
Vote 3 - Council	1 328	12	–	–	8	(8)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	1 052	4 881	2 844	2 038	72%	13 033
Vote 5 - Financial Services	632	168	30	72	73	(1)	-1%	168
Vote 6 - Development Services	545	364	24	40	70	(30)	-42%	364
Vote 7 - Municipal Manager	90	12	–	–	8	(8)	-100%	12
Vote 8 - Protection Services	3 003	1 800	23	64	115	(51)	-44%	1 800
Total Capital single-year expenditure	80 812	65 247	1 925	7 559	17 173	**(9 614)**	**-56%**	65 247
Total Capital Expenditure	**298 168**	**293 799**	**21 640**	**46 105**	**84 211**	**(38 106)**	**-45%**	**293 799**
Capital Expenditure - Functional Classification								
Governance and administration	**3 915**	**4 267**	**180**	**1 072**	**342**	730	214%	**4 267**
Executive and council	1 417	24	–	–	16	(16)	-100%	24
Finance and administration	2 498	4 243	180	1 072	326	746	229%	4 243
Community and public safety	**24 804**	**14 390**	**214**	**383**	**3 401**	(3 019)	-89%	**14 390**
Community and social services	888	10 343	63	102	2 521	(2 419)	-96%	10 343
Sport and recreation	20 913	2 247	128	217	765	(548)	-72%	2 247
Public safety	3 003	1 800	23	64	115	(51)	-44%	1 800
Economic and environmental services	**123 692**	**97 186**	**10 146**	**23 455**	**30 454**	(6 999)	-23%	**97 186**
Planning and development	11 610	12 760	6	1 064	3 559	(2 495)	-70%	12 760
Road transport	112 082	84 426	10 139	22 391	26 895	(4 504)	-17%	84 426
Trading services	**145 757**	**177 955**	**11 100**	**21 195**	**50 014**	(28 818)	-58%	**177 955**
Energy sources	43 061	86 083	2 376	6 225	19 097	(12 872)	-67%	86 083
Water management	42 191	31 588	1 190	2 125	9 763	(7 638)	-78%	31 588
Waste water management	33 490	21 338	476	1 504	4 953	(3 449)	-70%	21 338
Waste management	27 015	38 946	7 059	11 341	16 200	(4 859)	-30%	38 946
Total Capital Expenditure - Functional Classificati	**298 168**	**293 799**	**21 640**	**46 105**	**84 211**	**(38 106)**	**-45%**	**293 799**
Funded by:								
National Government	53 459	60 270	7 095	10 900	26 421	(15 521)	-59%	60 270
Provincial Government	146 149	60 016	7 754	15 682	18 202	(2 520)	-14%	60 016
Transfers and subsidies - capital (monetary	18 795	–	–	–	–	–		–
Transfers recognised - capital	**218 403**	**120 287**	**14 849**	**26 582**	**44 623**	**(18 041)**	**-40%**	**120 287**
Borrowing	–	30 000	–	–	90	(90)	-100%	30 000
Internally generated funds	79 765	143 512	6 791	19 523	39 498	(19 974)	-51%	143 512
Total Capital Funding	**298 168**	**293 799**	**21 640**	**46 105**	**84 211**	**(38 106)**	**-45%**	**293 799**

- Capital expenditure for the month of **October 2025** amounts to **R21 639 517** and stands at **45.24%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors.
- The YTD actual is **R46 105 203, 15.69%** of the total budget of **R293 798 527.**
- Commitments are R24 407 133.

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?
	2025-2026 Top 10 Capital Projects										
	Roads										
1	Roads Swartland: Resealing of Roads	20 500 000	-	-	6 000 000	-6 000 000	-100%	Procurement	Swartland	10%	Procurement Finalised. Appeal period ending 13 November 2025
2	Roads Swartland: Construction of New Roads	39 027 405	3 409 595	9 815 704	13 000 000	-3 184 296	-24%	Construction	Swartland	35%	N/A
	Refuse										
3	Highlands: Development of new cell	23 435 581	7 058 520	11 317 925	13 000 000	-1 682 075	-13%	Construction	Swartland	55%	N/A
4	Highlands: Security Wall	9 600 000	-	-	3 200 000	-3 200 000	-100%	Procurement	Swartland	20%	Currently in appeal period
	Water										
5	Water networks: Upgrades and Replacement	10 700 000	435 559	435 559	7 500 000	-7 064 441	-94%	Construction	Swartland	20%	N/A
	Electrical Services										
6	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	52 100 000	55 078	57 306	10 026 124	-9 968 818	-99%	Procurement	Wesbank	4%	Tender closed on 17 October 2025
7	Malmesbury De Hoop Serviced Sites	10 315 000	-	-	2 750 000	-2 750 000	-100%	Contractor appointed	Malmesbury	5%	Contractor on site
8	Moorreesburg 600 IRDP erven. Electrical infrastructure and connections	7 550 000	1 276 536	1 276 536	1 750 000	-473 464	-27%	Contractor appointed	Moorreesburg	8%	Contractor on site
	Housing										
9	Malmesbury De Hoop Housing Project	40 500 000	7 745 078	15 673 765	13 500 000	2 173 765	16%	Construction	Malmesbury	40%	N/A
10	Kalbaskraal SEF	9 300 000	-	-	2 536 362	-2 536 362	-100%	Procurement	Kalbaskraal	10%	A contractor has been appointed
	TOTAL	**223 027 986**	**19 980 367**	**38 576 796**	**73 262 486**	**-34 685 690**	**-47%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October					
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%	0.0%	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%	7.6%	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%	97.82%	95.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	99.71%	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%	23.0%	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%	8.3%	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%	0.0%	12.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.9%	18.4%	0.6%	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 - M04 October								
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	17 856	72 666	70 836	1 830	3%	212 727
Service charges	714 148	755 688	64 426	265 172	239 937	25 236	11%	755 688
Investment revenue	95 899	81 529	983	3 755	2 727	1 028	38%	81 529
Transfers and subsidies - Operational	181 836	342 208	13 025	91 933	116 729	(24 796)	(0)	342 208
Other own revenue	95 229	93 773	6 086	21 271	18 377	2 894	16%	93 773
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**102 376**	**454 797**	**448 606**	**6 191**	**1%**	**1 485 925**
Employee costs	339 021	368 788	26 899	104 438	109 282	(4 844)	-4%	368 788
Remuneration of Councillors	12 598	12 630	1 024	4 098	4 210	(112)	-3%	12 630
Depreciation and amortisation	103 497	133 697	9 467	37 561	32 526	5 035	15%	133 697
Interest	9 903	9 954	–	–	–	–		9 954
Inventory consumed and bulk purchases	468 421	552 865	38 590	154 066	161 176	(7 110)	-4%	552 865
Transfers and subsidies	3 486	4 073	218	798	2 299	(1 500)	-65%	4 073
Other expenditure	172 283	376 802	18 591	50 771	101 304	(50 533)	-50%	376 802
Total Expenditure	**1 109 209**	**1 458 809**	**94 789**	**351 733**	**410 797**	**(59 064)**	**-14%**	**1 458 809**
Surplus/(Deficit)	**178 669**	**27 116**	**7 587**	**103 064**	**37 808**	**65 255**	**173%**	**27 116**
Transfers and subsidies - capital (monetary allocations)	232 022	120 566	16 960	30 094	32 026	(1 932)	-6%	120 566
Transfers and subsidies - capital (in-kind)	–	–	–	41	–	41	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions	**410 692**	**147 681**	**24 547**	**133 199**	**69 835**	**63 364**	**91%**	**147 681**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**24 547**	**133 199**	**69 835**	**63 364**	**91%**	**147 681**
Capital expenditure & funds sources								
Capital expenditure	**298 168**	**293 799**	**21 640**	**46 105**	**84 211**	**(38 106)**	**-45%**	**293 799**
Capital transfers recognised	218 403	120 287	14 849	26 582	44 623	(18 041)	-40%	120 287
Borrowing	–	30 000	–	–	90	(90)	-100%	30 000
Internally generated funds	**79 765**	**143 512**	**6 791**	**19 523**	**39 498**	**(19 974)**	**-51%**	**143 512**
Total sources of capital funds	**298 168**	**293 799**	**21 640**	**46 105**	**84 211**	**(38 106)**	**-45%**	**293 799**
Financial position								
Total current assets	990 846	1 146 461		1 286 473				1 146 461
Total non current assets	2 912 460	2 670 947		2 919 976				2 670 947
Total current liabilities	287 101	156 461		486 348				156 461
Total non current liabilities	199 419	227 630		213 978				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	25 150	228 615	134 569	(94 045)	-70%	341 602
Net cash from (used) investing	(269 511)	148	(8 632)	(46 700)	(84 211)	(37 511)	45%	148
Net cash from (used) financing	(3 511)	23 956	232	1 180	–	(1 180)	#DIV/0!	23 956
Cash/cash equivalents at the month/year end	**677 020**	**895 335**	**–**	**712 724**	**579 987**	**(132 737)**	**-23%**	**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	67 994	14 678	4 324	2 217	1 698	3 130	39 355	137 975
Creditors Age Analysis								
Total Creditors	5 106	191	–	–	–	–	–	5 311

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October								
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**	**19 755**	**115 362**	**111 789**	3 573	3%	**389 717**
Executive and council	295	265	6	57	88	(31)	-35%	265
Finance and administration	386 716	389 452	19 749	115 305	111 701	3 604	3%	389 452
Internal audit	–	–	–	–	–	–		–
Community and public safety	**227 428**	**262 229**	**22 801**	**42 592**	**59 323**	(16 731)	-28%	**262 229**
Community and social services	15 104	13 027	1 165	4 647	4 334	313	7%	13 027
Sport and recreation	11 246	5 939	1 024	2 935	2 171	764	35%	5 939
Public safety	46 318	49 236	1 482	5 375	3 700	1 675	45%	49 236
Housing	154 760	194 028	19 130	29 635	49 118	(19 482)	-40%	194 028
Health	–	–	–	–	–	–		–
Economic and environmental services	**35 862**	**39 587**	**2 681**	**10 560**	**13 248**	(2 688)	-20%	**39 587**
Planning and development	6 114	5 592	562	3 311	2 198	1 113	51%	5 592
Road transport	29 749	33 995	2 119	7 249	11 050	(3 801)	-34%	33 995
Environmental protection	–	–	–	–	–	–		–
Trading services	**869 594**	**914 931**	**74 099**	**316 417**	**296 263**	**20 154**	7%	**914 931**
Energy sources	559 073	586 262	47 999	205 124	190 147	14 977	8%	586 262
Water management	124 101	135 595	9 071	38 776	38 560	216	1%	135 595
Waste water management	106 953	106 188	6 131	38 477	37 913	564	1%	106 188
Waste management	79 467	86 886	10 898	34 040	29 642	4 398	15%	86 886
Other	**5**	**26**	**–**	**–**	**9**	**(9)**	**-100%**	**26**
Total Revenue - Functional	**1 519 900**	**1 606 491**	**119 336**	**484 932**	**480 632**	**4 300**	**1%**	**1 606 491**
Expenditure - Functional								
Governance and administration	**174 609**	**198 566**	**12 690**	**57 955**	**59 949**	(1 995)	-3%	**198 566**
Executive and council	27 834	30 531	1 928	10 882	13 443	(2 561)	-19%	30 531
Finance and administration	144 227	165 245	10 597	46 238	45 657	580	1%	165 245
Internal audit	2 549	2 789	165	835	849	(14)	-2%	2 789
Community and public safety	**161 193**	**322 271**	**20 080**	**52 187**	**91 031**	(38 844)	-43%	**322 271**
Community and social services	27 579	30 804	2 075	8 219	8 923	(705)	-8%	30 804
Sport and recreation	36 485	42 431	3 212	11 871	12 198	(327)	-3%	42 431
Public safety	93 104	107 805	5 684	20 957	23 258	(2 301)	-10%	107 805
Housing	4 026	141 231	9 109	11 141	46 652	(35 511)	-76%	141 231
Economic and environmental services	**67 362**	**108 231**	**5 908**	**22 650**	**33 151**	(10 501)	-32%	**108 231**
Planning and development	16 497	17 956	1 251	4 949	5 334	(385)	-7%	17 956
Road transport	50 865	90 275	4 657	17 701	27 817	(10 116)	-36%	90 275
Trading services	**703 779**	**827 409**	**55 760**	**218 187**	**225 708**	**(7 521)**	-3%	**827 409**
Energy sources	461 517	556 387	40 475	161 689	168 321	(6 632)	-4%	556 387
Water management	98 059	117 662	4 028	14 822	15 325	(503)	-3%	117 662
Waste water management	82 335	85 910	6 499	24 740	23 440	1 299	6%	85 910
Waste management	61 869	67 452	4 759	16 937	18 622	(1 685)	-9%	67 452
Other	**2 265**	**2 332**	**351**	**754**	**957**	**(203)**	**-21%**	**2 332**
Total Expenditure - Functional	**1 109 209**	**1 458 809**	**94 789**	**351 733**	**410 797**	**(59 064)**	**-14%**	**1 458 809**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**24 547**	**133 199**	**69 835**	**63 364**	**91%**	**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) - M04 October								
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	1 200	5 103	3 991	1 112	28%	11 982
Vote 2 - Civil Services	338 702	354 006	27 474	115 749	113 737	2 012	2%	354 006
Vote 3 - Council	295	265	6	57	88	(31)	-35%	265
Vote 4 - Electricity Services	559 090	586 280	48 001	205 130	190 153	14 977	8%	586 280
Vote 5 - Financial Services	384 310	387 011	19 538	114 066	111 221	2 845	3%	387 011
Vote 6 - Development Services	165 993	204 042	20 506	35 220	52 976	(17 756)	-34%	204 042
Vote 7 - Municipal Manager	131	–	–	–	–	–		–
Vote 8 - Protection Services	57 318	62 905	2 612	9 606	8 465	1 141	13%	62 905
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–		–
Total Revenue by Vote	**1 519 900**	**1 606 491**	**119 336**	**484 932**	**480 632**	**4 300**	**1%**	**1 606 491**
Expenditure by Vote								
Vote 1 - Corporate Services	44 343	49 233	3 569	14 303	15 069	(767)	-5%	49 233
Vote 2 - Civil Services	352 599	431 330	25 135	93 308	105 515	(12 207)	-12%	431 330
Vote 3 - Council	23 585	25 469	1 601	9 556	11 957	(2 400)	-20%	25 469
Vote 4 - Electricity Services	463 276	559 645	40 614	165 805	168 758	(2 953)	-2%	559 645
Vote 5 - Financial Services	75 249	84 577	5 237	21 266	22 075	(809)	-4%	84 577
Vote 6 - Development Services	32 120	172 555	11 269	19 631	55 988	(36 357)	-65%	172 555
Vote 7 - Municipal Manager	9 706	11 298	729	3 123	3 249	(126)	-4%	11 298
Vote 8 - Protection Services	108 331	124 701	6 635	24 741	28 187	(3 446)	-12%	124 701
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–		–
Total Expenditure by Vote	**1 109 209**	**1 458 809**	**94 789**	**351 733**	**410 797**	**(59 064)**	**-14%**	**1 458 809**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**24 547**	**133 199**	**69 835**	**63 364**	**91%**	**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) - M04 October								
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	46 712	197 831	178 117	19 714	11%	548 246
Service charges - Water	95 518	103 605	8 218	30 017	27 190	2 827	10%	103 605
Service charges - Waste Water Management	63 839	61 128	5 700	22 291	20 392	1 900	9%	61 128
Service charges - Waste management	38 791	42 709	3 796	15 033	14 238	795	6%	42 709
Sale of Goods and Rendering of Services	15 295	14 664	1 891	7 175	5 298	1 877	35%	14 664
Agency services	5 658	7 194	666	2 494	2 537	(43)	-2%	7 194
Interest earned from Receivables	4 078	3 821	310	1 175	1 274	(99)	-8%	3 821
Interest from Current and Non Current Assets	95 899	81 529	983	3 755	2 727	1 028	38%	81 529
Rental from Fixed Assets	1 883	1 759	153	843	591	252	43%	1 759
Operational Revenue	12 085	4 885	1 358	2 664	1 626	1 038	64%	4 885
Non-Exchange Revenue								
Property rates	200 765	212 727	17 856	72 666	70 836	1 830	3%	212 727
Fines, penalties and forfeits	36 326	38 363	35	122	113	9	8%	38 363
Licence and permits	4 838	5 669	455	1 710	1 959	(249)	-13%	5 669
Transfers and subsidies - Operational	181 836	342 208	13 025	91 933	116 729	(24 796)	-21%	342 208
Interest	1 783	2 253	187	724	751	(27)	-4%	2 253
Operational Revenue	11 581	12 484	1 029	4 151	4 161	(10)	0%	12 484
Gains on disposal of Assets	1 702	2 680	–	214	67	147	221%	2 680
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**102 376**	**454 797**	**448 606**	**6 191**	**1%**	**1 485 925**
Expenditure By Type								
Employee related costs	339 021	368 788	26 899	104 438	109 282	(4 844)	-4%	368 788
Remuneration of councillors	12 598	12 630	1 024	4 098	4 210	(112)	-3%	12 630
Bulk purchases - electricity	410 595	479 999	36 022	145 283	149 445	(4 161)	-3%	479 999
Inventory consumed	57 826	72 865	2 568	8 783	11 732	(2 949)	-25%	72 865
Debt impairment	22 562	5 959	–	–	–	–		5 959
Depreciation and amortisation	103 497	133 697	9 467	37 561	32 526	5 035	15%	133 697
Interest	9 903	9 954	–	–	–	–		9 954
Contracted services	66 354	231 960	14 461	28 369	79 564	(51 196)	-64%	231 960
Transfers and subsidies	3 486	4 073	218	798	2 299	(1 500)	-65%	4 073
Irrecoverable debts written off	19 367	41 008	–	105	–	105	#DIV/0!	41 008
Operational costs	47 569	67 124	4 129	22 297	21 739	557	3%	67 124
Losses on Disposal of Assets	3 360	17 260	–	–	–	–		17 260
Other Losses	13 071	13 490	–	–	–	–		13 490
Total Expenditure	**1 109 209**	**1 458 809**	**94 789**	**351 733**	**410 797**	**(59 064)**	**-14%**	**1 458 809**
Surplus/(Deficit)	**178 669**	**27 116**	**7 587**	**103 064**	**37 808**	**65 255**	**173%**	**27 116**
Transfers and subsidies - capital (monetary	232 022	120 566	16 960	30 094	32 026	(1 932)	-6%	120 566
Transfers and subsidies - capital (in-kind)	–	–	–	41	–	41	**#DIV/0!**	–
Surplus/(Deficit) after capital transfers &	**410 692**	**147 681**	**24 547**	**133 199**	**69 835**	**63 364**	**91%**	**147 681**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**24 547**	**133 199**	**69 835**	**63 364**	**91%**	**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) - M04 October

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	10 586	21 465	32 600	(11 135)	-34%	94 706
Vote 4 - Electricity Services	25 001	75 133	1 383	1 407	16 276	(14 869)	-91%	75 133
Vote 6 - Development Services	145 662	58 712	7 745	15 674	18 162	(2 489)	-14%	58 712
Total Capital Multi-year expenditure	**217 356**	**228 552**	**19 715**	**38 546**	**67 038**	**(28 492)**	**-43%**	**228 552**
Single Year expenditure appropriation								
Vote 1 - Corporate Services	424	573	63	118	80	38	47%	573
Vote 2 - Civil Services	55 508	49 284	733	2 383	13 975	(11 592)	-83%	49 284
Vote 3 - Council	1 328	12	–	–	8	(8)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	1 052	4 881	2 844	2 038	72%	13 033
Vote 5 - Financial Services	632	168	30	72	73	(1)	-1%	168
Vote 6 - Development Services	545	364	24	40	70	(30)	-42%	364
Vote 7 - Municipal Manager	90	12	–	–	8	(8)	-100%	12
Vote 8 - Protection Services	3 003	1 800	23	64	115	(51)	-44%	1 800
Total Capital single-year expenditure	80 812	65 247	1 925	7 559	17 173	**(9 614)**	**-56%**	65 247
Total Capital Expenditure	**298 168**	**293 799**	**21 640**	**46 105**	**84 211**	**(38 106)**	**-45%**	**293 799**
Capital Expenditure - Functional Classification								
Governance and administration	**3 915**	**4 267**	**180**	**1 072**	**342**	730	214%	**4 267**
Executive and council	1 417	24	–	–	16	(16)	-100%	24
Finance and administration	2 498	4 243	180	1 072	326	746	229%	4 243
Community and public safety	**24 804**	**14 390**	**214**	**383**	**3 401**	(3 019)	-89%	**14 390**
Community and social services	888	10 343	63	102	2 521	(2 419)	-96%	10 343
Sport and recreation	20 913	2 247	128	217	765	(548)	-72%	2 247
Public safety	3 003	1 800	23	64	115	(51)	-44%	1 800
Economic and environmental services	**123 692**	**97 186**	**10 146**	**23 455**	**30 454**	(6 999)	-23%	**97 186**
Planning and development	11 610	12 760	6	1 064	3 559	(2 495)	-70%	12 760
Road transport	112 082	84 426	10 139	22 391	26 895	(4 504)	-17%	84 426
Trading services	**145 757**	**177 955**	**11 100**	**21 195**	**50 014**	(28 818)	-58%	**177 955**
Energy sources	43 061	86 083	2 376	6 225	19 097	(12 872)	-67%	86 083
Water management	42 191	31 588	1 190	2 125	9 763	(7 638)	-78%	31 588
Waste water management	33 490	21 338	476	1 504	4 953	(3 449)	-70%	21 338
Waste management	27 015	38 946	7 059	11 341	16 200	(4 859)	-30%	38 946
Total Capital Expenditure - Functional Classificati	**298 168**	**293 799**	**21 640**	**46 105**	**84 211**	**(38 106)**	**-45%**	**293 799**
Funded by:								
National Government	53 459	60 270	7 095	10 900	26 421	(15 521)	-59%	60 270
Provincial Government	146 149	60 016	7 754	15 682	18 202	(2 520)	-14%	60 016
Transfers and subsidies - capital (monetary	18 795	–	–	–	–	–		–
Transfers recognised - capital	**218 403**	**120 287**	**14 849**	**26 582**	**44 623**	**(18 041)**	**-40%**	**120 287**
Borrowing	–	30 000	–	–	90	(90)	-100%	30 000
Internally generated funds	79 765	143 512	6 791	19 523	39 498	(19 974)	-51%	143 512
Total Capital Funding	**298 168**	**293 799**	**21 640**	**46 105**	**84 211**	**(38 106)**	**-45%**	**293 799**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M04 October				
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	834 522	895 335
Trade and other receivables from exchange transactions	111 498	121 920	129 493	121 920
Receivables from non-exchange transactions	42 453	52 683	55 710	52 683
Current portion of non-current receivables	(268)	(287)	(268)	(287)
Inventory	20 101	40 407	(13 998)	40 407
VAT	138 428	35 344	280 795	35 344
Other current assets	1 615	1 058	220	1 058
Total current assets	**990 846**	**1 146 461**	**1 286 473**	**1 146 461**
Non current assets				
Investments	366 329	–	366 329	–
Investment property	23 402	23 852	21 924	23 852
Property, plant and equipment	2 517 761	2 642 408	2 526 805	2 642 408
Heritage assets	4 121	4 121	4 121	4 121
Intangible assets	848	566	798	566
Total non current assets	**2 912 460**	**2 670 947**	**2 919 976**	**2 670 947**
TOTAL ASSETS	**3 903 307**	**3 817 408**	**4 206 449**	**3 817 408**
LIABILITIES				
Current liabilities				
Bank overdraft	–	–	–	–
Financial liabilities	6 044	8 325	6 044	8 325
Consumer deposits	20 857	20 160	21 712	20 160
Trade and other payables from exchange transactions	93 001	90 183	63 974	90 183
Trade and other payables from non-exchange transactions	29 046	4 581	94 791	4 581
Provision	24 380	23 708	29 237	23 708
VAT	113 772	9 505	270 590	9 505
Total current liabilities	**287 101**	**156 461**	**486 348**	**156 461**
Non current liabilities				
Financial liabilities	27 292	48 988	27 292	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**	**213 978**	**227 630**
TOTAL LIABILITIES	**486 519**	**384 091**	**700 326**	**384 091**
NET ASSETS	**3 416 787**	**3 433 317**	**3 506 123**	**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 - M04 October								
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	17 373	67 211	67 948	(738)	-1%	203 845
Service charges	725 729	741 336	63 815	240 197	247 112	(6 915)	-3%	741 336
Other revenue	38 211	323 218	34 749	123 769	101 508	22 260	22%	323 218
Transfers and Subsidies - Operational	181 823	343 708	11 760	129 755	132 232	(2 477)	-2%	343 708
Transfers and Subsidies - Capital	207 019	115 548	8 319	55 166	38 516	16 650	43%	115 548
Interest	67 107	81 529	1 331	5 332	2 725	2 608	96%	81 529
Dividends	–	–	–	–	–	–		–
Payments								
Suppliers and employees	(937 232)	(1 460 203)	(112 196)	(392 816)	(453 012)	(60 197)	13%	(1 460 203)
Interest	(3 871)	(3 305)	–	–	(1 102)	(1 102)	100%	(3 305)
Transfers and Subsidies	–	(4 073)	–	–	(1 358)	(1 358)	100%	(4 073)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**479 550**	**341 602**	**25 150**	**228 615**	**134 569**	**(94 045)**	**-70%**	**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)	(8 632)	(46 914)	(84 211)	(37 297)	44%	(335 652)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(269 511)**	**148**	**(8 632)**	**(46 700)**	**(84 211)**	**(37 511)**	**45%**	**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	–	232	1 180	–	1 180	#DIV/0!	–
Payments								
Repayment of borrowing	(5 478)	(6 044)	–	–	–	–		(6 044)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(3 511)**	**23 956**	**232**	**1 180**	**–**	**(1 180)**	**#DIV/0!**	**23 956**
NET INCREASE/ (DECREASE) IN CASH HELD	**206 529**	**365 706**	**16 750**	**183 095**	**50 358**			**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		712 724	579 987			895 335

The Cash and cash equivalents as at 31 October 2025 include investments made to the amount of R690 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October											
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	9 612	3 222	1 394	1 649	1 038	724	1 481	10 585	29 704	15 477
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39 251	4 231	349	189	48	39	68	1 711	45 886	2 055
Receivables from Non-exchange Transactions - Property Rates	1400	14 604	3 611	1 640	1 218	306	186	280	13 026	34 872	15 016
Receivables from Exchange Transactions - Waste Water Management	1500	4 680	1 755	540	464	380	353	647	6 147	14 966	7 991
Receivables from Exchange Transactions - Waste Management	1600	4 402	1 513	513	437	327	303	554	5 771	13 819	7 391
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	25	12	4	24	3	3	40	145	75
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(4 588)	320	132	362	92	91	98	2 075	(1 418)	2 718
Total By Income Source	**2000**	**67 994**	**14 678**	**4 580**	**4 324**	**2 217**	**1 698**	**3 130**	**39 355**	**137 975**	**50 723**
2024/25 - totals only		60 000	12 448	4 006	3 316	1 875	1 338	2 545	33 357	**118 886**	**42 431**
Debtors Age Analysis By Customer Group											
Organs of State	2200	(2 021)	760	153	400	29	24	42	2 589	1 977	3 085
Commercial	2300	34 184	2 057	388	138	89	119	63	1 471	38 508	1 880
Households	2400	35 832	11 862	4 039	3 786	2 099	1 554	3 025	35 294	97 490	45 758
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**67 994**	**14 678**	**4 580**	**4 324**	**2 217**	**1 698**	**3 130**	**39 355**	**137 975**	**50 723**

Total Debtors has decreased from **R 138 250 064** in September 2025 to **R 137 975 264** in October 2025.

The collection rate for October 2025 was **98.83%** compared to **102.49%** in September 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 - M04 October

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	5 106	191	14	–	–				5 311	18 113
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	1000									–	
Total By Customer Type	**1000**	**5 106**	**191**	**14**	**–**	**–**	**–**	**–**	**–**	**5 311**	**18 113**

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
AL ABBOTT & ASSOCIATES	22 080.00	2025/09/10	Service not completed	Awaiting authorisation from user department
AL ABBOTT & ASSOCIATES	11 385.00	2025/09/26	Service not completed	Awaiting authorisation from user department
BIDVEST - WALTON'S STAT	14 455.01	2025/08/18	Waiting for credit note from supplier	Not Applicable
BUFFELSFONTEIN WILDNATU	6 745.00	2025/08/18	Service will be rendered in December (Sondeza)	Not Applicable
COMNET	4 140.00	2025/09/08	Service not completed	Awaiting authorisation from user department
PIKETBERG DRUKKERS BK	1 401.85	2025/09/15	Service not completed	Paid in November 2025
The Drum Cafe	10 350.00	2025/09/03	Service will be rendered in December (Sondeza)	Not Applicable
WESKUS DISTRIKMUNISIPALITEIT	134 562.00	2025/08/26	Service will be rendered in December (Sondeza)	Not Applicable

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October												
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months									
Municipality											
ABSA		3 Years	Fixed	Fixed	11.07%	28/06/2026	366 329	33 028	–	–	399 357
NEDBANK		12 months	Fixed	Fixed	8.07%	29/06/2026	250 000	20 067	–	–	270 067
ABSA		12 months	Fixed	Fixed	8.16%	29/06/2026	250 000	20 288	–	–	270 288
AFRICAN BANK		5 months	Fixed	Fixed	8.45%	20/11/2025	50 000	1 644	–	–	51 644
AFRICAN BANK		11 months	Fixed	Fixed	8.65%	20/05/2026	50 000	3 827	–	–	53 827
STANDARD BANK		10 months	Fixed	Fixed	7.50%	29/06/2026	90 000	6 047	–	–	96 047
Municipality sub-total							1 056 329	84 901	–	–	1 141 230
TOTAL INVESTMENTS AND I	2						1 056 329	84 901	–	–	1 141 230

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

Commitments against Cash & Cash Equivalents						
	30 September 2025		Transactions / Movement 2025/2026		Current Month	
Cash & Cash Equivalents:	**R**	**1 145 083 435**			**R**	**1 134 502 752**
Primary Bank Account	R	151 273 608	R	-10 582 330	R	140 691 278
Short Term Investments (Less than 6 months)	R	50 000 000			R	50 000 000
Medium Term Investments (More than 6 months)	R	640 000 000			R	640 000 000
Longterm Investments	R	300 000 000			R	300 000 000
Cash Floats	R	3 809 826	R	1 648	R	3 811 474
Commitments:	**R**	**635 704 839**			**R**	**585 216 035**
Unspent Committed Conditional Grants	R	21 703 995			R	21 703 995
Capital funding requirement 2025/26 (Grants & Loans)	R	138 553 018	R	-14 848 590	R	123 704 428
Capital Replacement Reserve Movement	R	130 779 824	R	-6 790 927	R	123 988 896
Loan repayment due Dec / June	R	9 954 006			R	9 954 006
Consumer Deposits	R	21 551 027	R	161 015	R	21 712 042
Creditor payments	R	6 397 614	R	-1 086 634	R	5 310 980
Salaries	R	300 805 889	R	-27 923 667	R	272 882 222
Bad Debt Contributions/Impairment	R	5 959 466			R	5 959 466
Working Capital	**R**	**509 378 596**			**R**	**549 286 717**

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 - M04 October								
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**	**–**	**71 071**	**71 071**	**–**		**172 480**
Local Government Equitable Share	153 764	165 310	–	68 879	68 879	–		165 310
Finance Management	1 600	1 700	–	1 700	1 700	–		1 700
EPWP Incentive	1 593	1 969	–	492	492	–		1 969
Integrated National Electrification Programme	416	3 501	–	–	–	–		3 501
						–		
Provincial Government:	**30 212**	**170 794**	**8 452**	**57 583**	**57 583**	**–**		**170 794**
Community Development: Workers	38	59	–	–	–	–		59
Human Settlements	7 342	135 609	8 452	42 726	42 726	–		135 609
Emergency Fire Kits	417	573	–	573	573	–		573
Title Deeds Restoration	–	81	–	–	–	–		81
Libraries	12 002	12 384	–	4 096	4 096	–		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**	**8 452**	**128 654**	**128 654**	**–**		**343 274**
Capital Transfers and Grants								
National Government:	**60 945**	**60 270**	**–**	**24 224**	**24 224**	**–**		**60 270**
Municipal Infrastructure Grant (MIG)	29 302	25 405	–	10 629	10 629	–		25 405
Integrated National Electrification Programme	22 402	17 821	–	9 595	9 595	–		17 821
Water Services Infrastructure Grant	–	17 044	–	4 000	4 000	–		17 044
Municipal Disaster Response Grant	9 241	–	–	–	–	–		–
Provincial Government:	**162 274**	**60 302**	**2 850**	**33 842**	**33 842**	**–**		**60 302**
Human Settlements	161 684	58 112	2 300	33 152	33 152	–		58 112
Libraries	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
Municipal Water Resilience Grant	–	1 500	–	–	–	–		1 500
Establishment of a K9 Unit	40	–	–	–	–	–		–
Sport Development	500	–	–	–	–	–		–
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital Transfers and Grants	**223 219**	**120 572**	**2 850**	**58 066**	**58 066**	**–**		**120 572**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**410 804**	**463 846**	**11 302**	**186 720**	**186 720**	**–**		**463 846**

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October								
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**	**7 258**	**32 869**	**35 343**	**(2 474)**	**-7.0%**	**172 480**
Local Government Equitable Share	85 233	165 310	6 996	31 548	34 164	(2 616)	-7.7%	165 310
Finance Management	1 477	1 700	53	677	523	154	29.6%	1 700
EPWP Incentive	1 809	1 969	209	644	656	(13)	-1.9%	1 969
Integrated National Electrification Programme	416	3 501	–	–	–	–		3 501
Municipal Disaster Response Grant	350	–	–	–	–	–		–
						–		
Provincial Government:	**29 155**	**170 794**	**11 305**	**19 303**	**61 998**	**(42 695)**	**-68.9%**	**170 794**
Community Development: Workers	33	59	–	–	17	(17)	-100.0%	59
Human Settlements	929	135 609	8 859	10 058	45 203	(35 145)	-77.7%	135 609
Emergency Fire Kits	360	573	–	–	166	(166)	-100.0%	573
Title Deeds Restoration	–	81	–	–	23	(23)	-100.0%	81
Municipal Accreditation and Capacity Building Grant	159	–	21	83	–	83	#DIV/0!	–
Libraries	12 613	12 384	1 020	4 000	4 246	(246)	-5.8%	12 384
Maintenance and Construction of Transport Infrastructure	–	11 900	–	–	7 146	(7 146)	-100.0%	11 900
Establishment of a K9 Unit	6 964	4 350	638	2 283	2 302	(19)	-0.8%	4 350
Establishment of a Reaction/Rural Safety Unit	8 097	5 838	768	2 878	2 895	(16)	-0.6%	5 838
Thusong Service Grant	130	–	–	–	–	–		–
Proclaimed Roads Subsidy	148	–	–	–	–	–		–
Other grant providers:	**–**	**–**	**109**	**795**	**–**	795	#DIV/0!	**–**
CHIETA		–	109	795	–	795	#DIV/0!	–
						–		
Total operating expenditure of Transfers and Grants:	**118 441**	**343 274**	**18 671**	**52 967**	**97 342**	**(44 374)**	**-45.6%**	**343 274**
Capital expenditure of Transfers and Grants								
National Government:	**53 459**	**60 270**	**7 095**	**10 900**	**26 421**	**(15 521)**	**-58.7%**	**60 270**
Municipal Infrastructure Grant (MIG)	29 292	25 405	6 609	9 920	13 000	(3 080)	-23.7%	25 405
Integrated National Electrification Programme	22 402	17 821	55	55	8 821	(8 766)	-99.4%	17 821
Water Services Infrastructure Grant	–	17 044	430	925	4 600	(3 675)	-79.9%	17 044
Municipal Disaster Response Grant	1 766	–	–	–	–	–		–
Provincial Government:	**146 149**	**60 302**	**7 754**	**15 682**	**18 202**	(2 520)	-13.8%	**60 302**
Human Settlements	145 662	58 112	7 745	15 674	18 162	(2 489)	-13.7%	58 112
Libraries	46	50	8	8	–	8	#DIV/0!	50
Municipal Fire Service Capacity Support Grant	–	550	–	–	–	–		550
Regional Socio-Economic Projects (RSEP)	–	90	–	–	40	(40)	-100.0%	90
Municipal Water Resilience Grant	–	1 500	–	–	–	–		1 500
Establishment of a K9 Unit	13	–	–	–	–	–		–
Sport Development	428	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	**199 608**	**120 572**	**14 849**	**26 582**	**44 623**	**(18 041)**	**-40.4%**	**120 572**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**318 049**	**463 846**	**33 520**	**79 549**	**141 965**	**(62 416)**	**-44.0%**	**463 846**

8.3 Supporting Table SC7 (2)

None.

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October								
	2024/25	Budget Year 2025/26						
Summary of Employee and Councillor remuneration 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	3 075	3 176	(101)	-3%	9 528
Pension and UIF Contributions	976	978	79	316	326	(10)	-3%	978
Medical Aid Contributions	218	232	19	77	77	(1)	-1%	232
Cellphone Allowance	1 081	1 081	90	360	360	–		1 081
Other benefits and allowances	811	811	68	270	270	(0)	0%	811
Sub Total - Councillors	**12 598**	**12 630**	**1 024**	**4 098**	**4 210**	**(112)**	**-3%**	**12 630**
Senior Managers of the Municipality								
Basic Salaries and Wages	11 694	9 241	946	3 793	3 927	(134)	-3%	9 241
Pension and UIF Contributions	2 068	2 046	163	638	682	(44)	-6%	2 046
Medical Aid Contributions	445	469	37	142	156	(14)	-9%	469
Performance Bonus	1 791	1 302	–	–	–	–		1 302
Motor Vehicle Allowance	980	936	70	276	312	(36)	-11%	936
Cellphone Allowance	259	266	25	97	101	(4)	-4%	266
Other benefits and allowances	325	236	31	121	123	(2)	-2%	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**	**5 068**	**5 301**	**(233)**	**-4%**	**16 246**
Other Municipal Staff								
Basic Salaries and Wages	189 317	214 310	16 963	67 374	70 285	(2 911)	-4%	214 310
Pension and UIF Contributions	34 023	38 600	3 028	12 110	12 867	(756)	-6%	38 600
Medical Aid Contributions	15 016	17 357	1 309	5 252	5 786	(534)	-9%	17 357
Overtime	20 982	15 909	1 581	4 496	4 018	479	12%	15 909
Motor Vehicle Allowance	6 861	6 706	651	2 593	2 516	77	3%	6 706
Cellphone Allowance	697	684	61	232	216	16	7%	684
Housing Allowances	1 238	1 500	104	414	515	(101)	-20%	1 500
Other benefits and allowances	35 995	40 507	1 930	6 899	7 780	(880)	-11%	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**	**25 627**	**99 370**	**103 981**	**(4 611)**	**-4%**	**352 542**
Total Parent Municipality	**351 619**	**381 418**	**27 924**	**108 536**	**113 492**	**(4 956)**	**-4%**	**381 418**
TOTAL SALARY, ALLOWANCES & BENEFITS	**351 619**	**381 418**	**27 924**	**108 536**	**113 492**	**(4 956)**	**-4%**	**381 418**
TOTAL MANAGERS AND STAFF	**339 021**	**368 788**	**26 899**	**104 438**	**109 282**	**(4 844)**	**-4%**	**368 788**

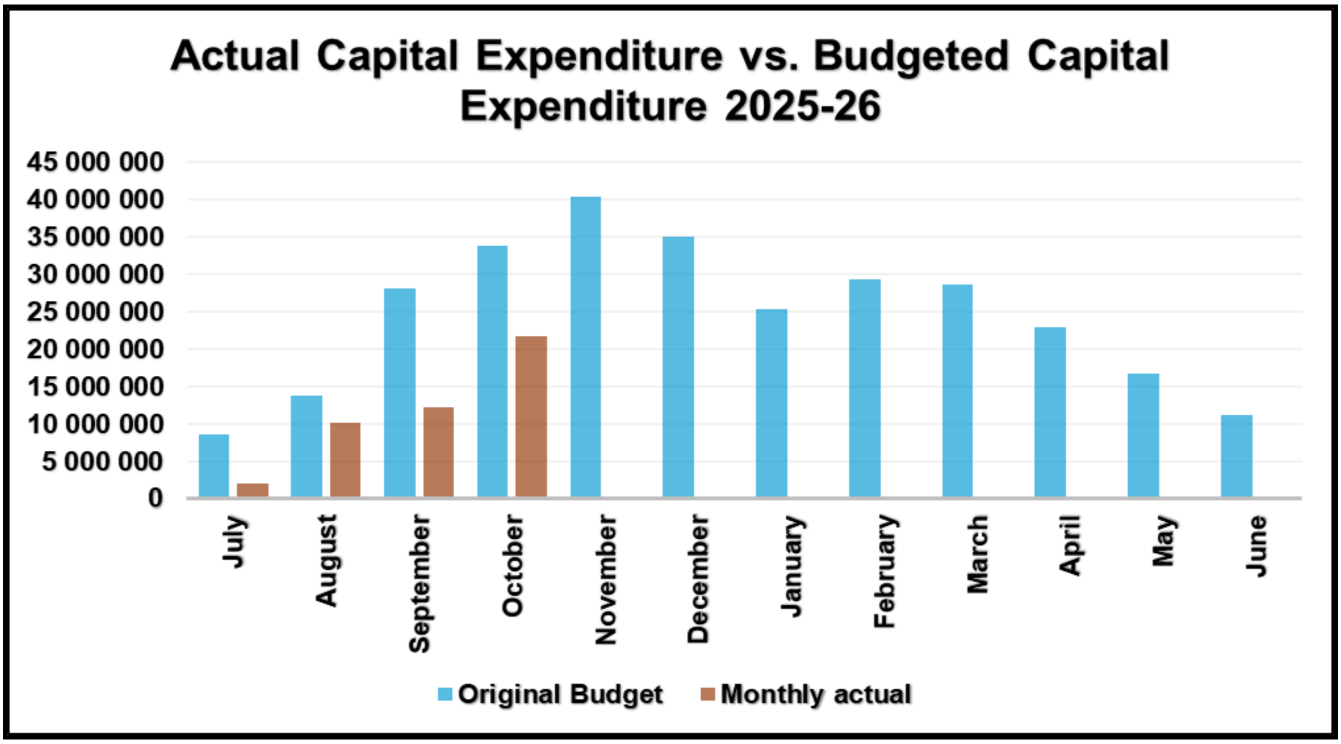
Section 10 – Material variances to the SDBIP

No material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October								
Month	2024/25	Budget Year 2025/26						
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%	2.9%
August	7 837	13 691	10 227	12 211	13 691	1 480	10.8%	4.2%
September	13 760	28 082	12 254	24 466	28 082	3 616	12.9%	8.3%
October	29 965	33 898	21 640	46 105	33 898	(12 207)	-36.0%	15.7%
November	31 028	40 308				–		
December	27 616	35 105				–		
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	46 105					



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 - M04 October

Description R thousands	2024/25 Audited Outcome	Budget Year 2025/26 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**	**19 824**	**38 588**	**58 918**	**20 331**	**34.5%**	**196 140**
Roads Infrastructure	97 216	63 812	10 139	22 391	20 895	(1 496)	-7.2%	63 812
Roads	97 216	63 812	10 139	22 391	20 895	(1 496)	-7.2%	63 812
Storm water Infrastructure	1 509	–	–	–	–	–		–
Storm water Conveyance	1 509	–	–	–	–	–		–
Electrical Infrastructure	36 362	76 703	1 479	1 941	16 672	14 731	88.4%	76 703
MV Substations	24 418	52 320	55	57	10 056	9 999	99.4%	52 320
MV Switching Stations	5 132	–	–	–	–	–		–
MV Networks	1 961	10 315	26	38	3 000	2 962	98.7%	10 315
LV Networks	4 851	14 068	1 398	1 846	3 616	1 770	48.9%	14 068
Water Supply Infrastructure	30 566	8 165	749	1 637	2 243	606	27.0%	8 165
Distribution	30 566	8 165	749	1 637	2 243	606	27.0%	8 165
Sanitation Infrastructure	20 760	13 843	397	1 300	2 908	1 608	55.3%	13 843
Reticulation	20 760	13 843	397	1 300	2 908	1 608	55.3%	13 843
Solid Waste Infrastructure	23 538	33 616	7 059	11 318	16 200	4 882	30.1%	33 616
Landfill Sites	23 538	33 036	7 059	11 318	16 200	4 882	30.1%	33 036
Waste Drop-off Points		580				–		580
Community Assets	**14 328**	**12 028**	**133**	**133**	**3 226**	**3 093**	**95.9%**	**12 028**
Community Facilities	1 347	2 050	133	133	650	517	79.5%	2 050
Cemeteries/Crematoria		300	–	–	(75)	(75)	100.0%	300
Parks	1 338	1 100	133	133	–	(133)	#DIV/0!	1 100
Public Ablution Facilities	8	650	–	–	725	725	100.0%	650
Sport and Recreation Facilities	12 981	9 978	–	–	2 576	2 576	100.0%	9 978
Indoor Facilities	745	9 900	–	–	2 536	2 536	100.0%	9 900
Outdoor Facilities	12 236	78	–	–	40	40	100.0%	78
Investment properties	**31**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating	31	–	–	–	–	–		–
Unimproved Property	31		–	–	–	–		
Other assets	**11 836**	**12 954**	**–**	**1 042**	**3 680**	**2 638**	**71.7%**	**12 954**
Operational Buildings	328	380	–	–	200	200	100.0%	380
Municipal Offices	26	380	–	–	200	200	100.0%	380
Stores	302	–	–	–	–	–		–
Housing	11 509	12 574	–	1 042	3 480	2 438	70.1%	12 574
Social Housing	11 509	12 574	–	1 042	3 480	2 438	70.1%	12 574
Intangible Assets	**450**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights	450	–	–	–	–	–		–
Computer Software and Applications	450	–	–	–	–	–		–
Computer Equipment	**1 771**	**2 583**	**60**	**191**	**23**	**(168)**	-748.2%	**2 583**
Computer Equipment	1 771	2 583	60	191	23	(168)	-748.2%	2 583
Furniture and Office Equipment	**858**	**665**	**99**	**212**	**214**	**2**	0.9%	**665**
Furniture and Office Equipment	858	665	99	212	214	2	0.9%	665
Machinery and Equipment	**1 852**	**3 258**	**69**	**457**	**271**	**(185)**	-68.3%	**3 258**
Machinery and Equipment	1 852	3 258	69	457	271	(185)	-68.3%	3 258
Transport Assets	**13 612**	**6 113**	**78**	**791**	**79**	**(711)**	-897.5%	**6 113**
Transport Assets	13 612	6 113	78	791	79	(711)	-897.5%	6 113
Land	**–**	**400**	**–**	**–**	**–**	**–**		**400**
Land	–	400	–	–	–	–		400
Total Capital Expenditure on new assets	**254 690**	**234 140**	**20 262**	**41 412**	**66 411**	**24 999**	**37.6%**	**234 140**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October								
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**	**–**	**–**	**7 000**	7 000	**100.0%**	**25 441**
Roads Infrastructure	2 268	20 500	–	–	6 000	6 000	**100.0%**	20 500
Roads	2 268	20 500	–	–	6 000	6 000	**100.0%**	20 500
Water Supply Infrastructure	–	480	–	–	–	–		480
Pump Stations		480	–	–	–	–		480
Sanitation Infrastructure	3 000	4 461	–	–	1 000	1 000	**100.0%**	4 461
Reticulation	3 000	4 461	–	–	1 000	1 000	**100.0%**	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**	**–**	**–**	**7 000**	**7 000**	100.0%	**26 141**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October								
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**	**1 377**	**4 693**	**10 780**	6 087	**56.5%**	**33 517**
Roads Infrastructure	9 473	–	–	–	–	–		–
Roads	9 473	–	–	–	–	–		–
Storm water Infrastructure	187	550	–	–	200	200	**100.0%**	550
Storm water Conveyance	187	550	–	–	200	200	**100.0%**	550
Electrical Infrastructure	5 531	8 080	896	4 146	2 280	(1 866)	**-81.9%**	8 080
MV Switching Stations		4 880	711	3 823	1 750	(2 073)	**-118.5%**	4 880
MV Networks	4 086	1 300	134	241	–	(241)	**#DIV/0!**	1 300
LV Networks	1 444	1 900	51	82	530	448	**84.6%**	1 900
Water Supply Infrastructure	11 218	22 887	436	436	7 500	7 064	**94.2%**	22 887
Reservoirs		500	–	–	–	–		500
Bulk Mains	499	6 043	–	–	(200)	(200)	**100.0%**	6 043
Distribution	10 719	15 544	436	436	7 700	7 264	**94.3%**	15 544
PRV Stations	–	800	–	–	–	–		800
Sanitation Infrastructure	5 613	2 000	45	111	800	689	**86.1%**	2 000
Reticulation		1 500	45	111	800	689	**86.1%**	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**	**1 377**	**4 693**	**10 780**	**6 087**	**56.5%**	**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 - M04 October								
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**	**4 436**	**15 076**	**26 541**	**11 465**	**43%**	**69 462**
Roads Infrastructure	6 192	20 921	638	2 343	11 245	8 902	79%	20 921
Roads	5 915	20 801	638	2 343	11 205	8 862	79%	20 801
Road Furniture	277	120	–	–	40	40	100%	120
Storm water Infrastructure	23 320	24 311	1 860	6 973	7 361	388	5%	24 311
Storm water Conveyance	23 320	24 311	1 860	6 973	7 361	388	5%	24 311
Electrical Infrastructure	3 531	5 794	379	956	1 884	928	49%	5 794
MV Substations	207	206	13	142	69	(73)	-107%	206
MV Networks	319	2 014	–	10	671	661	98%	2 014
LV Networks	3 005	3 574	366	804	1 144	341	30%	3 574
Water Supply Infrastructure	1 708	2 011	149	382	694	312	45%	2 011
Reservoirs	1 273	1 475	146	313	492	179	36%	1 475
Pump Stations	126	168	–	–	56	56	100%	168
Distribution	309	368	2	69	145	76	53%	368
Sanitation Infrastructure	5 558	6 151	584	1 533	2 025	492	24%	6 151
Pump Station	929	1 061	55	385	356	(29)	-8%	1 061
Waste Water Treatment Works	4 630	5 090	529	1 148	1 669	521	31%	5 090
Solid Waste Infrastructure	9 538	10 272	827	2 889	3 331	442	13%	10 272
Landfill Sites	9 538	10 272	827	2 889	3 331	442	13%	10 272
Community Assets	**3 587**	**3 605**	**437**	**946**	**1 247**	**300**	**24%**	**3 605**
Community Facilities	2 456	2 533	280	670	831	161	19%	2 533
Halls	448	452	32	85	151	66	44%	452
Centres	1 719	1 787	235	557	596	39	7%	1 787
Libraries	47	50	13	13	17	4	24%	50
Cemeteries/Crematoria	156	123	–	7	34	26	78%	123
Parks	86	120	–	8	35	26	76%	120
Sport and Recreation Facilities	1 131	1 072	158	276	415	139	33%	1 072
Indoor Facilities	87	100	14	88	39	(49)	-126%	100
Outdoor Facilities	1 044	972	144	188	376	188	50%	972
Other assets	**1 729**	**2 884**	**39**	**318**	**961**	**644**	**67%**	**2 884**
Operational Buildings	1 158	1 260	11	205	420	215	51%	1 260
Municipal Offices	1 158	1 260	11	205	420	215	51%	1 260
Housing	571	1 624	28	113	541	428	79%	1 624
Staff Housing	200	240	15	69	80	11	14%	240
Social Housing	372	1 384	13	44	461	417	90%	1 384
Intangible Assets	**5 025**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights	5 025	–	–	–	–	–		–
Computer Software and Applications	5 025							
Computer Equipment	**327**	**402**	**19**	**102**	**134**	**32**	**24%**	**402**
Computer Equipment	327	402	19	102	134	32	24%	402
Furniture and Office Equipment	**25**	**72**	**13**	**13**	**24**	**11**	**44%**	**72**
Furniture and Office Equipment	25	72	13	13	24	11	44%	72
Machinery and Equipment	**1 309**	**1 532**	**113**	**384**	**512**	**128**	**25%**	**1 532**
Machinery and Equipment	1 309	1 532	113	384	512	128	25%	1 532
Transport Assets	**9 090**	**10 201**	**1 043**	**2 225**	**3 552**	**1 327**	**37%**	**10 201**
Transport Assets	9 090	10 201	1 043	2 225	3 552	1 327	37%	10 201
Total Repairs and Maintenance Expenditure	**70 941**	**88 157**	**6 101**	**19 064**	**32 970**	**13 906**	**42%**	**88 157**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October								
Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure	**84 574**	**101 682**	**30 777**	**30 777**	**27 233**	(3 544)	**-13.0%**	**101 682**
Roads Infrastructure	21 566	31 365	8 118	8 118	9 185	1 068	**11.6%**	31 365
Roads	19 643	29 286	7 443	7 443	8 770	1 327	**15.1%**	29 286
Road Structures	275	898	93	93	180	87	**48.4%**	898
Road Furniture	1 649	1 181	582	582	236	(346)	**-146.5%**	1 181
Storm water Infrastructure	3 767	5 828	1 549	1 549	1 166	(384)	**-32.9%**	5 828
Drainage Collection	886	1 761	416	416	352	(64)	**-18.2%**	1 761
Storm water Conveyance	2 881	4 067	1 105	1 105	813	(291)	**-35.8%**	4 067
Attenuation	–	–	28	28	–	(28)	**#DIV/0!**	–
Electrical Infrastructure	14 485	20 749	5 594	5 594	5 388	(205)	**-3.8%**	20 749
Power Plants	–	3	–	–	1	1	**100.0%**	3
HV Substations	755	1 401	924	924	280	(644)	**-230.0%**	1 401
HV Transmission Conductors	3	29	59	59	6	(53)	**-915.2%**	29
MV Substations	1 602	2 249	542	542	450	(92)	**-20.5%**	2 249
MV Switching Stations	11	1 259	4	4	252	248	**98.6%**	1 259
MV Networks	7 064	12 228	2 420	2 420	3 684	1 264	**34.3%**	12 228
LV Networks	5 050	3 367	1 645	1 645	673	(971)	**-144.3%**	3 367
Capital Spares	–	214	–	–	43	43	**100.0%**	214
Water Supply Infrastructure	16 871	18 194	5 686	5 686	4 821	(865)	**-17.9%**	18 194
Dams and Weirs	19	256	6	6	51	45	**87.4%**	256
Boreholes	1 059	186	356	356	37	(319)	**-859.8%**	186
Reservoirs	2 485	2 686	839	839	537	(302)	**-56.2%**	2 686
Pump Stations	1 260	1 015	438	438	203	(235)	**-115.7%**	1 015
Water Treatment Works	737	127	248	248	25	(223)	**-874.4%**	127
Bulk Mains	5 538	2 050	1 872	1 872	410	(1 462)	**-356.5%**	2 050
Distribution	5 773	11 875	1 921	1 921	3 557	1 636	**46.0%**	11 875
PRV Stations	–	–	5	5	–	(5)	**#DIV/0!**	–
Sanitation Infrastructure	25 648	22 799	8 831	8 831	6 124	(2 707)	**-44.2%**	22 799
Pump Station	887	15 354	319	319	4 635	4 315	**93.1%**	15 354
Reticulation	10 548	1 722	3 710	3 710	344	(3 366)	**-977.5%**	1 722
Waste Water Treatment Works	14 213	5 724	4 802	4 802	1 145	(3 657)	**-319.4%**	5 724
Solid Waste Infrastructure	2 236	2 746	999	999	549	(450)	**-82.0%**	2 746
Landfill Sites	2 223	2 560	813	813	512	(301)	**-58.7%**	2 560
Waste Transfer Stations	–	–	180	180	–	(180)	**#DIV/0!**	–
Waste Drop-off Points	13	132	6	6	26	20	**75.5%**	132
Waste Separation Facilities	–	53	–	–	11	11	**100.0%**	53

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October								
Description	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Community Assets	**6 877**	**9 404**	**2 764**	**2 764**	**1 881**	**(883)**	**-47.0%**	**9 404**
Community Facilities	2 491	4 212	866	866	842	(24)	**-2.8%**	4 212
Halls	606	683	205	205	137	(69)	-50.3%	683
Clinics/Care Centres	82	83	28	28	17	(11)	-66.4%	83
Testing Stations	265	268	89	89	54	(36)	-66.4%	268
Museums	2	2	1	1	0	(0)	-66.2%	2
Libraries	458	474	154	154	95	(59)	-62.6%	474
Cemeteries/Crematoria	278	300	94	94	60	(34)	-56.1%	300
Purls	–	174	–	–	35	35	100.0%	174
Public Open Space	591	1 442	225	225	288	64	22.0%	1 442
Public Ablution Facilities	86	500	29	29	100	71	70.9%	500
Markets	113	260	38	38	52	14	26.8%	260
Taxi Ranks/Bus Terminals	9	24	3	3	5	2	37.3%	24
Sport and Recreation Facilities	4 386	5 192	1 898	1 898	1 038	(859)	**-82.8%**	5 192
Outdoor Facilities	4 386	5 192	1 898	1 898	1 038	(859)	-82.8%	5 192
Investment properties	**259**	**398**	**87**	**87**	**80**	(7)	-9.0%	**398**
Revenue Generating	–	–	–	–	–	–		–
Non-revenue Generating	–	398	87	87	80	(7)	**-9.0%**	398
Improved Property	259	398	87	87	80	(7)	-9.0%	398
Other assets	**1 842**	**1 996**	**640**	**640**	**399**	**(241)**	**-60.4%**	**1 996**
Operational Buildings	1 564	1 715	547	547	343	(204)	**-59.4%**	1 715
Municipal Offices	1 267	1 395	433	433	279	(154)	-55.2%	1 395
Workshops	297	304	114	114	61	(53)	-87.2%	304
Stores	–	16	–	–	3	3	100.0%	16
Housing	278	281	94	94	56	(37)	**-66.4%**	281
Staff Housing	278	281	94	94	56	(37)	-66.4%	281
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets	**105**	**206**	**50**	**50**	**41**	**(9)**	-21.5%	**206**
Licences and Rights	105	206	50	50	41	(9)	**-21.5%**	206
Computer Software and Applications	105	206	50	50	41	(9)	-21.5%	206
Computer Equipment	**1 741**	**2 687**	**630**	**630**	**537**	**(92)**	-17.2%	**2 687**
Computer Equipment	1 741	2 687	630	630	537	(92)	-17.2%	2 687
Furniture and Office Equipment	**740**	**1 289**	**279**	**279**	**258**	**(21)**	-8.2%	**1 289**
Furniture and Office Equipment	740	1 289	279	279	258	(21)	-8.2%	1 289
Machinery and Equipment	**2 565**	**4 431**	**932**	**932**	**886**	**(45)**	-5.1%	**4 431**
Machinery and Equipment	2 565	4 431	932	932	886	(45)	-5.1%	4 431
Transport Assets	**3 742**	**6 054**	**1 403**	**1 403**	**1 211**	**(192)**	-15.9%	**6 054**
Transport Assets	3 742	6 054	1 403	1 403	1 211	(192)	-15.9%	6 054
Total Depreciation	**102 445**	**128 145**	**37 561**	**37 561**	**32 526**	**(5 035)**	**-15.5%**	**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
- [ ] 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 **October 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton
Chief Financial Officer of Swartland Municipality (WC015)

Signature ______________________

Print Name: Joggie Scholtz
Municipal Manager of Swartland Municipality (WC015)

Signature ______________________

Date: 13 November 2025

The Executive Mayor

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

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature ______________________

Date: 13 November 2025