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
September 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 September 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 September 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 374 002 623	R 365 596 156	R -8 406 467	**-2%**	**23%**
Operating Expenditure	R 1 458 809 231	R 305 878 308	R 256 943 804	R -48 934 504	**-16%**	**18%**
Capital	R 293 798 527	R 50 312 978	R 24 465 686	R -25 847 292	**-51%**	**8%**

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) - M03 September								
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	49 679	151 119	131 503	19 615	15%	548 246
Service charges - Water	95 518	103 605	6 867	21 799	21 070	729	3%	103 605
Service charges - Waste Water Management	63 839	61 128	5 622	16 591	15 306	1 286	8%	61 128
Service charges - Waste management	38 791	42 709	3 754	11 237	10 678	559	5%	42 709
Sale of Goods and Rendering of Services	15 295	14 664	2 892	5 284	3 308	1 976	60%	14 664
Agency services	5 658	7 194	768	1 828	1 876	(48)	-3%	7 194
Interest earned from Receivables	4 078	3 821	307	864	955	(91)	-10%	3 821
Interest from Current and Non Current Assets	95 899	81 529	921	2 772	2 045	727	36%	81 529
Rental from Fixed Assets	1 883	1 759	171	689	443	247	56%	1 759
Operational Revenue	12 085	4 885	391	1 305	1 213	92	8%	4 885
Non-Exchange Revenue								
Property rates	200 765	212 727	17 864	54 810	53 375	1 435	3%	212 727
Fines, penalties and forfeits	36 326	38 363	38	87	85	2	3%	38 363
Licence and permits	4 838	5 669	411	1 255	1 462	(207)	-14%	5 669
Transfers and subsidies - Operational	181 836	342 208	3 572	78 907	104 904	(25 997)	-25%	342 208
Interest	1 783	2 253	191	537	563	(26)	-5%	2 253
Operational Revenue	11 581	12 484	1 035	3 122	3 121	1	0%	12 484
Gains on disposal of Assets	1 702	2 680	–	214	50	164	328%	2 680
Other Gains			–	–	–	–		–
Discontinued Operations						–		
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**94 482**	**352 421**	**351 957**	**464**	**0%**	**1 485 925**

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

- **Service charges - Electricity** stands at 15% 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 Fees and Caravan sites.
- **Interest from Current and Non-Current Assets** stands at 36% above the YTD budgeted projections and refer to the interest received on the positive current account balance.
- **Rental from Fixed Assets** stands above the YTD budgeted projections mainly due to the rental of Sportsgrounds and Community Halls.
- **Transfers and subsidies – Operational** stands at 25% 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 **September 2025** was **R352.421 million** whilst the overall YTD performance **excluding capital transfers** is more or less in line with the budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September								
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	26 936	77 539	81 640	(4 101)	-5%	368 788
Remuneration of councillors	12 598	12 630	1 024	3 073	3 157	(84)	-3%	12 630
Bulk purchases - electricity	410 595	479 999	53 167	109 261	117 290	(8 029)	-7%	479 999
Inventory consumed	57 826	72 865	2 253	6 215	8 778	(2 563)	-29%	72 865
Debt impairment	22 562	5 959	–	–	–	–		5 959
Depreciation and amortisation	103 497	133 697	28 095	28 095	21 605	6 490	30%	133 697
Interest	9 903	9 954	–	–	–	–		9 954
Contracted services	66 354	231 960	7 107	13 907	57 964	(44 057)	-76%	231 960
Transfers and subsidies	3 486	4 073	329	581	1 772	(1 191)	-67%	4 073
Irrecoverable debts written off	19 367	41 008	–	105	–	105	#DIV/0!	41 008
Operational costs	47 569	67 124	7 724	18 167	13 671	4 496	33%	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**	**126 635**	**256 944**	**305 878**	**(48 934)**	**-16%**	**1 458 809**

- **Inventory consumed** stands at 29% below the YTD budgeted projections due to underspending on various line items.
- **Depreciation and amortisation** were processed for July until September 2025. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2026.
- **Contracted Services** is below the YTD budgeted projections mainly due to the underspending on the Top structure projects.
- **Transfer and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- **Operational costs** stands at 33% above the YTD budgeted projections mainly due to the annual Insurance premium and Salga membership being paid.
- Expenditure for the month of **September 2025** was **R256.944 million** whilst the overall YTD performance stands at **16% 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) - M03 September

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	3 493	10 879	20 000	(9 121)	-46%	94 706
Vote 4 - Electricity Services	25 001	75 133	22	24	8 916	(8 892)	-100%	75 133
Vote 6 - Development Services	145 662	58 712	3 658	7 929	13 350	(5 421)	-41%	58 712
Total Capital Multi-year expenditure	**217 356**	**228 552**	**7 172**	**18 832**	**42 266**	**(23 434)**	**-55%**	**228 552**
Single Year expenditure appropriation								
Vote 1 - Corporate Services	424	573	42	55	80	(25)	-31%	573
Vote 2 - Civil Services	55 508	49 284	1 491	1 650	7 100	(5 450)	-77%	49 284
Vote 3 - Council	1 328	12	–	–	5	(5)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	3 504	3 829	689	3 140	456%	13 033
Vote 5 - Financial Services	632	168	38	42	63	(21)	-33%	168
Vote 6 - Development Services	545	364	7	16	40	(24)	-60%	364
Vote 7 - Municipal Manager	90	12	–	–	5	(5)	-100%	12
Vote 8 - Protection Services	3 003	1 800	–	41	65	(24)	-37%	1 800
Total Capital single-year expenditure	80 812	65 247	5 082	5 634	8 047	**(2 413)**	**-30%**	65 247
Total Capital Expenditure	**298 168**	**293 799**	**12 254**	**24 466**	**50 313**	**(25 847)**	**-51%**	**293 799**
Capital Expenditure - Functional Classification								
Governance and administration	**3 915**	**4 267**	**864**	**892**	**208**	684	329%	**4 267**
Executive and council	1 417	24	–	–	10	(10)	-100%	24
Finance and administration	2 498	4 243	864	892	198	694	350%	4 243
Community and public safety	**24 804**	**14 390**	**62**	**169**	**2 226**	(2 057)	-92%	**14 390**
Community and social services	888	10 343	39	39	1 676	(1 637)	-98%	10 343
Sport and recreation	20 913	2 247	23	89	485	(396)	-82%	2 247
Public safety	3 003	1 800	–	41	65	(24)	-37%	1 800
Economic and environmental services	**123 692**	**97 186**	**5 833**	**13 310**	**18 500**	(5 191)	-28%	**97 186**
Planning and development	11 610	12 760	359	1 058	2 579	(1 521)	-59%	12 760
Road transport	112 082	84 426	5 474	12 252	15 921	(3 669)	-23%	84 426
Trading services	**145 757**	**177 955**	**5 495**	**10 095**	**29 379**	(19 284)	-66%	**177 955**
Energy sources	43 061	86 083	3 522	3 849	9 590	(5 741)	-60%	86 083
Water management	42 191	31 588	557	936	6 358	(5 422)	-85%	31 588
Waste water management	33 490	21 338	826	1 028	2 831	(1 803)	-64%	21 338
Waste management	27 015	38 946	591	4 283	10 600	(6 317)	-60%	38 946
Total Capital Expenditure - Functional Classificati	**298 168**	**293 799**	**12 254**	**24 466**	**50 313**	**(25 847)**	**-51%**	**293 799**
Funded by:								
National Government	53 459	60 270	673	3 805	16 021	(12 216)	-76%	60 270
Provincial Government	146 149	60 016	3 658	7 929	13 370	(5 441)	-41%	60 016
Transfers and subsidies - capital (monetary	18 795	–	–	–	–	–		–
Transfers recognised - capital	**218 403**	**120 287**	**4 331**	**11 734**	**29 391**	**(17 657)**	**-60%**	**120 287**
Borrowing	–	30 000	–	–	60	(60)	-100%	30 000
Internally generated funds	79 765	143 512	7 924	12 732	20 862	(8 130)	-39%	143 512
Total Capital Funding	**298 168**	**293 799**	**12 254**	**24 466**	**50 313**	**(25 847)**	**-51%**	**293 799**

- Capital expenditure for the month of **September 2025** amounts to **R12 254 295** and stands at **51.40%** 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 **R24 465 686, 8.33%** of the total budget of **R293 798 527.**
- Commitments are R15 708 467.

2025-2026 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Month Actual	YTD Expenditure	YTD Budget	YTD Variance R'000	YTD Variance %	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
	Roads										
1	Roads Swartland: Resealing of Roads	20 500 000	-	-	3 000 000	-3 000 000	-100%	Procurement	Swartland	8%	Tender re-advertised
2	Roads Swartland: Construction of New Roads	39 027 405	2 711 548	6 406 109	7 000 000	-593 891	-8%	Construction	Swartland	25%	N/A
	Refuse										
3	Highlands: Development of new cell	23 435 581	567 504	4 259 404	9 500 000	-5 240 596	-55%	Construction	Swartland	40%	N/A
4	Highlands: Security Wall	9 600 000	-	-	1 100 000	-1 100 000	-100%	Procurement	Swartland	15%	N/A
	Water										
5	Water networks: Upgrades and Replacement	10 700 000	-	-	4 000 000	-4 000 000	-100%	Construction	Swartland	15%	N/A
	Electrical Services										
6	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	52 100 000	-	2 228	5 666 124	-5 663 896	-100%	Procurement	Wesbank	4%	Tender close on 17 October 2025
7	Malmesbury De Hoop Serviced Sites	10 315 000	-	-	1 750 000	-1 750 000	-100%	Contractor appointed	Malmesbury	5%	Contractor will be on site in October
8	Moorreesburg 600 IRDP erven. Electrical infrastructure and connections	7 550 000	-	-	750 000	-750 000	-100%	Contractor appointed	Moorreesburg	8%	Contractor on site
	Housing										
9	Malmesbury De Hoop Housing Project	40 500 000	3 657 979	7 928 687	10 125 000	-2 196 313	-22%	Construction	Malmesbury	17%	N/A
10	Kalbaskraal SEF	9 300 000	-	-	1 690 908	-1 690 908	-100%	Procurement	Kalbaskraal	10%	A contractor has been appointed
	TOTAL	**223 027 986**	**6 937 031**	**18 596 429**	**44 582 032**	**-25 985 603**	**-58%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September						
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%	10.9%	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%	9.4%	7.2%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	10.7%	7.6%	10.7%
Liquidity					
Current Ratio	Current assets/current liabilities	345.1%	7:1	3:1	7:1
Liquidity Ratio	Monetary Assets/Current Liabilities	235.8%	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%	99.07%	95.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	99.72%	100.0%
Other Indicators					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.0%	6.0%	4.14%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	23.0%	21.0%	22.56%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	26.3%	24.8%	22.0%	24.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.5%	5.9%	3.7%	5.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.8%	9.7%	8.0%	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%	0.8%	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 - M03 September								
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	17 864	54 810	53 375	1 435	3%	212 727
Service charges	714 148	755 688	65 921	200 746	178 557	22 189	12%	755 688
Investment revenue	95 899	81 529	921	2 772	2 045	727	36%	81 529
Transfers and subsidies - Operational	181 836	342 208	3 572	78 907	104 904	(25 997)	(0)	342 208
Other own revenue	95 229	93 773	6 204	15 186	13 076	2 110	16%	93 773
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**94 482**	**352 421**	**351 957**	**464**	**0%**	**1 485 925**
Employee costs	339 021	368 788	26 936	77 539	81 640	(4 101)	-5%	368 788
Remuneration of Councillors	12 598	12 630	1 024	3 073	3 157	(84)	-3%	12 630
Depreciation and amortisation	103 497	133 697	28 095	28 095	21 605	6 490	30%	133 697
Interest	9 903	9 954	–	–	–	–		9 954
Inventory consumed and bulk purchases	468 421	552 865	55 421	115 476	126 068	(10 592)	-8%	552 865
Transfers and subsidies	3 486	4 073	329	581	1 772	(1 191)	-67%	4 073
Other expenditure	172 283	376 802	14 831	32 180	71 636	(39 456)	-55%	376 802
Total Expenditure	**1 109 209**	**1 458 809**	**126 635**	**256 944**	**305 878**	**(48 934)**	**-16%**	**1 458 809**
Surplus/(Deficit)	**178 669**	**27 116**	**(32 154)**	**95 477**	**46 078**	**49 399**	**107%**	**27 116**
Transfers and subsidies - capital (monetary allocations)	232 022	120 566	4 979	13 134	22 046	(8 912)	-40%	120 566
Transfers and subsidies - capital (in-kind)	–	–	–	41	–	41	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions	**410 692**	**147 681**	**(27 174)**	**108 652**	**68 124**	**40 528**	**59%**	**147 681**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**(27 174)**	**108 652**	**68 124**	**40 528**	**59%**	**147 681**
Capital expenditure & funds sources								
Capital expenditure	**298 168**	**293 799**	**12 254**	**24 466**	**50 313**	**(25 847)**	**-51%**	**293 799**
Capital transfers recognised	218 403	120 287	4 331	11 734	29 391	(17 657)	-60%	120 287
Borrowing	–	30 000	–	–	60	(60)	-100%	30 000
Internally generated funds	**79 765**	**143 512**	**7 924**	**12 732**	**20 862**	**(8 130)**	**-39%**	**143 512**
Total sources of capital funds	**298 168**	**293 799**	**12 254**	**24 466**	**50 313**	**(25 847)**	**-51%**	**293 799**
Financial position								
Total current assets	990 846	1 146 461		1 286 141				1 146 461
Total non current assets	2 912 460	2 670 947		2 907 803				2 670 947
Total current liabilities	287 101	156 461		498 390				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	214 952	113 866	(101 086)	-89%	341 602
Net cash from (used) investing	(269 511)	148	(8 632)	(23 384)	(50 313)	(26 929)	54%	148
Net cash from (used) financing	(3 511)	23 956	232	927	–	(927)	#DIV/0!	23 956
Cash/cash equivalents at the month/year end	**677 020**	**895 335**	**–**	**722 124**	**593 182**	**(128 942)**	**-22%**	**895 335**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis								
Total By Income Source	68 531	16 016	2 501	1 822	1 667	3 060	39 215	138 250
Creditors Age Analysis								
Total Creditors	8 630	14	–	–	–	–	–	8 644

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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**	**20 101**	**95 607**	**92 695**	2 913	3%	**389 717**
Executive and council	295	265	9	51	66	(15)	-23%	265
Finance and administration	386 716	389 452	20 092	95 556	92 628	2 928	3%	389 452
Internal audit	–	–	–	–	–	–		–
Community and public safety	**227 428**	**262 229**	**8 411**	**19 791**	**43 140**	(23 349)	-54%	**262 229**
Community and social services	15 104	13 027	1 144	3 482	3 248	234	7%	13 027
Sport and recreation	11 246	5 939	1 230	1 911	1 151	760	66%	5 939
Public safety	46 318	49 236	1 346	3 893	2 763	1 130	41%	49 236
Housing	154 760	194 028	4 692	10 505	35 979	(25 473)	-71%	194 028
Health	–	–	–	–	–	–		–
Economic and environmental services	**35 862**	**39 587**	**2 687**	**7 880**	**9 570**	(1 690)	-18%	**39 587**
Planning and development	6 114	5 592	1 407	2 750	1 503	1 247	83%	5 592
Road transport	29 749	33 995	1 280	5 130	8 068	(2 938)	-36%	33 995
Environmental protection	–	–	–	–	–	–		–
Trading services	**869 594**	**914 931**	**68 261**	**242 318**	**228 591**	**13 727**	6%	**914 931**
Energy sources	559 073	586 262	50 061	157 125	141 635	15 490	11%	586 262
Water management	124 101	135 595	7 176	29 705	31 099	(1 394)	-4%	135 595
Waste water management	106 953	106 188	6 561	32 346	31 831	514	2%	106 188
Waste management	79 467	86 886	4 463	23 142	24 026	(883)	-4%	86 886
Other	**5**	**26**	**–**	**–**	**7**	**(7)**	**-100%**	**26**
Total Revenue - Functional	**1 519 900**	**1 606 491**	**99 461**	**365 596**	**374 003**	**(8 406)**	**-2%**	**1 606 491**
Expenditure - Functional								
Governance and administration	**174 609**	**198 566**	**18 846**	**45 265**	**41 919**	3 347	8%	**198 566**
Executive and council	27 834	30 531	4 653	8 955	7 400	1 554	21%	30 531
Finance and administration	144 227	165 245	13 979	35 641	33 882	1 760	5%	165 245
Internal audit	2 549	2 789	214	670	637	33	5%	2 789
Community and public safety	**161 193**	**322 271**	**13 201**	**32 107**	**67 207**	(35 100)	-52%	**322 271**
Community and social services	27 579	30 804	2 297	6 144	6 611	(467)	-7%	30 804
Sport and recreation	36 485	42 431	4 137	8 659	8 794	(135)	-2%	42 431
Public safety	93 104	107 805	6 051	15 273	16 930	(1 657)	-10%	107 805
Housing	4 026	141 231	716	2 031	34 872	(32 841)	-94%	141 231
Economic and environmental services	**67 362**	**108 231**	**11 161**	**16 742**	**22 980**	(6 238)	-27%	**108 231**
Planning and development	16 497	17 956	1 217	3 698	3 965	(267)	-7%	17 956
Road transport	50 865	90 275	9 944	13 045	19 015	(5 970)	-31%	90 275
Trading services	**703 779**	**827 409**	**83 412**	**162 427**	**172 883**	**(10 456)**	-6%	**827 409**
Energy sources	461 517	556 387	60 437	121 214	130 939	(9 725)	-7%	556 387
Water management	98 059	117 662	6 638	10 795	11 153	(358)	-3%	117 662
Waste water management	82 335	85 910	10 894	18 240	17 171	1 070	6%	85 910
Waste management	61 869	67 452	5 443	12 178	13 620	(1 443)	-11%	67 452
Other	**2 265**	**2 332**	**15**	**402**	**889**	**(487)**	**-55%**	**2 332**
Total Expenditure - Functional	**1 109 209**	**1 458 809**	**126 635**	**256 944**	**305 878**	**(48 935)**	**-16%**	**1 458 809**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**(27 174)**	**108 652**	**68 124**	**40 528**	**59%**	**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) - M03 September

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	1 185	3 903	2 993	911	30%	11 982
Vote 2 - Civil Services	338 702	354 006	18 603	88 276	92 489	(4 213)	-5%	354 006
Vote 3 - Council	295	265	9	51	66	(15)	-23%	265
Vote 4 - Electricity Services	559 090	586 280	50 062	157 130	141 640	15 490	11%	586 280
Vote 5 - Financial Services	384 310	387 011	19 881	94 528	92 268	2 260	2%	387 011
Vote 6 - Development Services	165 993	204 042	7 190	14 714	38 247	(23 533)	-62%	204 042
Vote 7 - Municipal Manager	131	–	–	–	–	–		–
Vote 8 - Protection Services	57 318	62 905	2 530	6 994	6 301	694	11%	62 905
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–		–
Total Revenue by Vote	**1 519 900**	**1 606 491**	**99 461**	**365 596**	**374 003**	**(8 406)**	**-2%**	**1 606 491**
Expenditure by Vote								
Vote 1 - Corporate Services	44 343	49 233	3 799	10 734	11 390	(656)	-6%	49 233
Vote 2 - Civil Services	352 599	431 330	39 792	68 173	75 582	(7 410)	-10%	431 330
Vote 3 - Council	23 585	25 469	4 319	7 955	6 286	1 669	27%	25 469
Vote 4 - Electricity Services	463 276	559 645	62 203	125 191	131 125	(5 934)	-5%	559 645
Vote 5 - Financial Services	75 249	84 577	5 711	16 029	16 647	(617)	-4%	84 577
Vote 6 - Development Services	32 120	172 555	2 950	8 362	41 833	(33 471)	-80%	172 555
Vote 7 - Municipal Manager	9 706	11 298	783	2 394	2 401	(7)	0%	11 298
Vote 8 - Protection Services	108 331	124 701	7 079	18 107	20 614	(2 508)	-12%	124 701
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–		–
Total Expenditure by Vote	**1 109 209**	**1 458 809**	**126 635**	**256 944**	**305 878**	**(48 935)**	**-16%**	**1 458 809**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**(27 174)**	**108 652**	**68 124**	**40 528**	**59%**	**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) - M03 September								
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								
Revenue								
Exchange Revenue								
Service charges - Electricity	516 001	548 246	49 679	151 119	131 503	19 615	15%	548 246
Service charges - Water	95 518	103 605	6 867	21 799	21 070	729	3%	103 605
Service charges - Waste Water Management	63 839	61 128	5 622	16 591	15 306	1 286	8%	61 128
Service charges - Waste management	38 791	42 709	3 754	11 237	10 678	559	5%	42 709
Sale of Goods and Rendering of Services	15 295	14 664	2 892	5 284	3 308	1 976	60%	14 664
Agency services	5 658	7 194	768	1 828	1 876	(48)	-3%	7 194
Interest earned from Receivables	4 078	3 821	307	864	955	(91)	-10%	3 821
Interest from Current and Non Current Assets	95 899	81 529	921	2 772	2 045	727	36%	81 529
Rental from Fixed Assets	1 883	1 759	171	689	443	247	56%	1 759
Operational Revenue	12 085	4 885	391	1 305	1 213	92	8%	4 885
Non-Exchange Revenue								
Property rates	200 765	212 727	17 864	54 810	53 375	1 435	3%	212 727
Fines, penalties and forfeits	36 326	38 363	38	87	85	2	3%	38 363
Licence and permits	4 838	5 669	411	1 255	1 462	(207)	-14%	5 669
Transfers and subsidies - Operational	181 836	342 208	3 572	78 907	104 904	(25 997)	-25%	342 208
Interest	1 783	2 253	191	537	563	(26)	-5%	2 253
Operational Revenue	11 581	12 484	1 035	3 122	3 121	1	0%	12 484
Gains on disposal of Assets	1 702	2 680	–	214	50	164	328%	2 680
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**94 482**	**352 421**	**351 957**	**464**	**0%**	**1 485 925**
Expenditure By Type								
Employee related costs	339 021	368 788	26 936	77 539	81 640	(4 101)	-5%	368 788
Remuneration of councillors	12 598	12 630	1 024	3 073	3 157	(84)	-3%	12 630
Bulk purchases - electricity	410 595	479 999	53 167	109 261	117 290	(8 029)	-7%	479 999
Inventory consumed	57 826	72 865	2 253	6 215	8 778	(2 563)	-29%	72 865
Debt impairment	22 562	5 959	–	–	–	–		5 959
Depreciation and amortisation	103 497	133 697	28 095	28 095	21 605	6 490	30%	133 697
Interest	9 903	9 954	–	–	–	–		9 954
Contracted services	66 354	231 960	7 107	13 907	57 964	(44 057)	-76%	231 960
Transfers and subsidies	3 486	4 073	329	581	1 772	(1 191)	-67%	4 073
Irrecoverable debts written off	19 367	41 008	–	105	–	105	#DIV/0!	41 008
Operational costs	47 569	67 124	7 724	18 167	13 671	4 496	33%	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**	**126 635**	**256 944**	**305 878**	**(48 934)**	**-16%**	**1 458 809**
Surplus/(Deficit)	**178 669**	**27 116**	**(32 154)**	**95 477**	**46 078**	**49 399**	**107%**	**27 116**
Transfers and subsidies - capital (monetary	232 022	120 566	4 979	13 134	22 046	(8 912)	-40%	120 566
Transfers and subsidies - capital (in-kind)	–	–	–	41	–	41	**#DIV/0!**	–
Surplus/(Deficit) after capital transfers &	**410 692**	**147 681**	**(27 174)**	**108 652**	**68 124**	**40 528**	**59%**	**147 681**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**(27 174)**	**108 652**	**68 124**	**40 528**	**59%**	**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) - M03 September

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	3 493	10 879	20 000	(9 121)	-46%	94 706
Vote 4 - Electricity Services	25 001	75 133	22	24	8 916	(8 892)	-100%	75 133
Vote 6 - Development Services	145 662	58 712	3 658	7 929	13 350	(5 421)	-41%	58 712
Total Capital Multi-year expenditure	**217 356**	**228 552**	**7 172**	**18 832**	**42 266**	**(23 434)**	**-55%**	**228 552**
Single Year expenditure appropriation								
Vote 1 - Corporate Services	424	573	42	55	80	(25)	-31%	573
Vote 2 - Civil Services	55 508	49 284	1 491	1 650	7 100	(5 450)	-77%	49 284
Vote 3 - Council	1 328	12	–	–	5	(5)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	3 504	3 829	689	3 140	456%	13 033
Vote 5 - Financial Services	632	168	38	42	63	(21)	-33%	168
Vote 6 - Development Services	545	364	7	16	40	(24)	-60%	364
Vote 7 - Municipal Manager	90	12	–	–	5	(5)	-100%	12
Vote 8 - Protection Services	3 003	1 800	–	41	65	(24)	-37%	1 800
Total Capital single-year expenditure	80 812	65 247	5 082	5 634	8 047	**(2 413)**	**-30%**	65 247
Total Capital Expenditure	**298 168**	**293 799**	**12 254**	**24 466**	**50 313**	**(25 847)**	**-51%**	**293 799**
Capital Expenditure - Functional Classification								
Governance and administration	**3 915**	**4 267**	**864**	**892**	**208**	684	329%	**4 267**
Executive and council	1 417	24	–	–	10	(10)	-100%	24
Finance and administration	2 498	4 243	864	892	198	694	350%	4 243
Community and public safety	**24 804**	**14 390**	**62**	**169**	**2 226**	(2 057)	-92%	**14 390**
Community and social services	888	10 343	39	39	1 676	(1 637)	-98%	10 343
Sport and recreation	20 913	2 247	23	89	485	(396)	-82%	2 247
Public safety	3 003	1 800	–	41	65	(24)	-37%	1 800
Economic and environmental services	**123 692**	**97 186**	**5 833**	**13 310**	**18 500**	(5 191)	-28%	**97 186**
Planning and development	11 610	12 760	359	1 058	2 579	(1 521)	-59%	12 760
Road transport	112 082	84 426	5 474	12 252	15 921	(3 669)	-23%	84 426
Trading services	**145 757**	**177 955**	**5 495**	**10 095**	**29 379**	(19 284)	-66%	**177 955**
Energy sources	43 061	86 083	3 522	3 849	9 590	(5 741)	-60%	86 083
Water management	42 191	31 588	557	936	6 358	(5 422)	-85%	31 588
Waste water management	33 490	21 338	826	1 028	2 831	(1 803)	-64%	21 338
Waste management	27 015	38 946	591	4 283	10 600	(6 317)	-60%	38 946
Total Capital Expenditure - Functional Classificati	**298 168**	**293 799**	**12 254**	**24 466**	**50 313**	**(25 847)**	**-51%**	**293 799**
Funded by:								
National Government	53 459	60 270	673	3 805	16 021	(12 216)	-76%	60 270
Provincial Government	146 149	60 016	3 658	7 929	13 370	(5 441)	-41%	60 016
Transfers and subsidies - capital (monetary	18 795	–	–	–	–	–		–
Transfers recognised - capital	**218 403**	**120 287**	**4 331**	**11 734**	**29 391**	**(17 657)**	**-60%**	**120 287**
Borrowing	–	30 000	–	–	60	(60)	-100%	30 000
Internally generated funds	79 765	143 512	7 924	12 732	20 862	(8 130)	-39%	143 512
Total Capital Funding	**298 168**	**293 799**	**12 254**	**24 466**	**50 313**	**(25 847)**	**-51%**	**293 799**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M03 September				
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	845 102	895 335
Trade and other receivables from exchange transactions	111 498	121 920	129 722	121 920
Receivables from non-exchange transactions	42 453	52 683	57 338	52 683
Current portion of non-current receivables	(268)	(287)	(268)	(287)
Inventory	20 101	40 407	(17 646)	40 407
VAT	138 428	35 344	271 666	35 344
Other current assets	1 615	1 058	226	1 058
Total current assets	**990 846**	**1 146 461**	**1 286 141**	**1 146 461**
Non current assets				
Investments	366 329	–	366 329	–
Investment property	23 402	23 852	21 946	23 852
Property, plant and equipment	2 517 761	2 642 408	2 514 598	2 642 408
Heritage assets	4 121	4 121	4 121	4 121
Intangible assets	848	566	810	566
Total non current assets	**2 912 460**	**2 670 947**	**2 907 803**	**2 670 947**
TOTAL ASSETS	**3 903 307**	**3 817 408**	**4 193 944**	**3 817 408**
LIABILITIES				
Current liabilities				
Bank overdraft	–	–	–	–
Financial liabilities	6 044	8 325	6 044	8 325
Consumer deposits	20 857	20 160	21 551	20 160
Trade and other payables from exchange transactions	93 001	90 183	67 810	90 183
Trade and other payables from non-exchange transactions	29 046	4 581	113 292	4 581
Provision	24 380	23 708	29 655	23 708
VAT	113 772	9 505	260 037	9 505
Total current liabilities	**287 101**	**156 461**	**498 390**	**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**	**712 367**	**384 091**
NET ASSETS	**3 416 787**	**3 433 317**	**3 481 577**	**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 - M03 September								
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	49 837	50 961	(1 124)	-2%	203 845
Service charges	725 729	741 336	63 815	178 494	185 334	(6 840)	-4%	741 336
Other revenue	38 211	323 218	34 749	94 158	76 131	18 027	24%	323 218
Transfers and Subsidies - Operational	181 823	343 708	11 760	121 121	112 112	9 008	8%	343 708
Transfers and Subsidies - Capital	207 019	115 548	8 319	55 166	28 887	26 279	91%	115 548
Interest	67 107	81 529	1 331	3 911	2 044	1 867	91%	81 529
Dividends	–	–	–	–	–	–		–
Payments								
Suppliers and employees	(937 232)	(1 460 203)	(112 196)	(287 736)	(339 759)	(52 024)	15%	(1 460 203)
Interest	(3 871)	(3 305)	–	–	(826)	(826)	100%	(3 305)
Transfers and Subsidies	–	(4 073)	–	–	(1 018)	(1 018)	100%	(4 073)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**479 550**	**341 602**	**25 150**	**214 952**	**113 866**	**(101 086)**	**-89%**	**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)	(23 598)	(50 313)	(26 715)	53%	(335 652)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(269 511)**	**148**	**(8 632)**	**(23 384)**	**(50 313)**	**(26 929)**	**54%**	**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	927	–	927	#DIV/0!	–
Payments								
Repayment of borrowing	(5 478)	(6 044)	–	–	–	–		(6 044)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(3 511)**	**23 956**	**232**	**927**	**–**	**(927)**	**#DIV/0!**	**23 956**
NET INCREASE/ (DECREASE) IN CASH HELD	**206 529**	**365 706**	**16 750**	**192 495**	**63 553**			**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		722 124	593 182			895 335

The Cash and cash equivalents as at 30 September 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 - M03 September											
Description	NT Code	Budget Year 2025/26									
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	7 724	3 386	1 896	1 117	772	757	1 424	10 143	27 219	14 212
Trade and Other Receivables from Exchange Transactions - Electricity	1300	41 952	4 752	300	91	46	38	68	1 817	49 065	2 061
Receivables from Non-exchange Transactions - Property Rates	1400	15 082	4 179	1 781	414	217	169	254	13 465	35 561	14 519
Receivables from Exchange Transactions - Waste Water Management	1500	4 559	1 861	541	405	368	349	644	6 025	14 752	7 792
Receivables from Exchange Transactions - Waste Management	1600	4 396	1 572	518	350	322	298	547	5 680	13 682	7 197
Receivables from Exchange Transactions - Property Rental Debtors	1700	32	32	6	26	4	2	2	40	142	73
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(5 215)	235	398	98	93	54	121	2 045	(2 170)	2 411
Total By Income Source	**2000**	**68 531**	**16 016**	**5 439**	**2 501**	**1 822**	**1 667**	**3 060**	**39 215**	**138 250**	**48 264**
2024/25 - totals only		65 771	21 829	4 727	2 112	1 449	1 376	16 170	20 981	**134 414**	**42 088**
Debtors Age Analysis By Customer Group											
Organs of State	2200	(3 020)	231	658	35	26	23	38	2 638	630	2 761
Commercial	2300	36 707	2 166	280	135	126	38	58	1 507	41 018	1 864
Households	2400	34 843	13 618	4 501	2 331	1 670	1 606	2 963	35 069	96 602	43 640
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**68 531**	**16 016**	**5 439**	**2 501**	**1 822**	**1 667**	**3 060**	**39 215**	**138 250**	**48 264**

Total Debtors has decreased from **R 146 462 585** in August 2025 to **R 138 250 064** in September 2025.

The collection rate for September 2025 was **102.49%** compared to **92.33%** in August 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 - M03 September											
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											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	8 630	14	–	–	–				8 644	6 398
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	1000									–	
Total By Customer Type	**1000**	**8 630**	**14**	**–**	**–**	**–**	**–**	**–**	**–**	**8 644**	**6 398**

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	**Outstanding Amount**	**Invoice(s) date(s)**	**Dispute/Reason for non-payment**	**Remedial action**
Midas Malmesbury	1 935.59	2025/07/23	Administrative in invoice authorisation process	Paid in September

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September											
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
AFRICAN BANK			Call Account	Call Account	7.58%	30/09/2025	–	22	(22)	–	–
Municipality sub-total							1 056 329	84 924	(22)	–	1 141 230
TOTAL INVESTMENTS AND	2						1 056 329	84 924	(22)	–	1 141 230

- During the month of September 2025, the call investment of R22 340 matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	31 August 2025	Transactions / Movement 2025/2026	Current Month
Cash & Cash Equivalents:	**R 1 122 882 561**		**R 1 145 083 435**
Primary Bank Account	R 128 027 620	R 23 245 989	R 151 273 608
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 4 854 942	R -1 045 116	R 3 809 826
Commitments:	**R 672 807 719**		**R 635 704 839**
Unspent Committed Conditional Grants	R 21 703 995	R -	R 21 703 995
Capital funding requirement 2025/26 (Grants & Loans)	R 142 883 535	R -4 330 517	R 138 553 018
Capital Replacement Reserve Movement	R 138 703 601	R -7 923 778	R 130 779 824
Loan repayment due Dec / June	R 9 954 006		R 9 954 006
Consumer Deposits	R 21 411 474	R 139 553	R 21 551 027
Creditor payments	R 3 425 232	R 2 972 382	R 6 397 614
Salaries	R 328 766 409	R -27 960 520	R 300 805 889
Bad Debt Contributions/Impairment	R 5 959 466		R 5 959 466
Working Capital	**R 450 074 843**		**R 509 378 596**

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 - M03 September								
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**	**11 693**	**49 131**	**49 131**	**–**		**170 794**
Community Development Workers	38	59	–	–	–	–		59
Human Settlements	7 342	135 609	11 693	34 274	34 274	–		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**	**11 693**	**120 202**	**120 202**	**–**		**343 274**
Capital Transfers and Grants								
National Government:	**60 945**	**60 270**	**8 229**	**24 224**	**24 224**	**–**		**60 270**
Municipal Infrastructure Grant (MIG)	29 302	25 405	8 229	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**	**90**	**30 992**	**30 992**	**–**		**60 302**
Human Settlements	161 684	58 112	–	30 852	30 852	–		58 112
Libraries	50	50	–	50	50	–		50
Municipal Fire Service Capacity Support Grant	–	550	–	–	–	–		550
Regional Socio-Economic Projects (RSEP)	–	90	90	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**	**8 319**	**55 216**	**55 216**	**–**		**120 572**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**410 804**	**463 846**	**20 012**	**175 418**	**175 418**	**–**		**463 846**

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September								
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**	**7 839**	**25 611**	**27 329**	**(1 718)**	**-6.3%**	**172 480**
Local Government Equitable Share	85 233	165 310	7 213	24 552	26 445	(1 893)	-7.2%	165 310
Finance Management	1 477	1 700	428	624	392	232	59.3%	1 700
EPWP Incentive	1 809	1 969	199	435	492	(58)	-11.7%	1 969
Integrated National Electrification Programme	416	3 501	–	–	–	–		3 501
Municipal Disaster Response Grant	350	–	–	–	–	–		–
						–		
Provincial Government:	**29 155**	**170 794**	**2 735**	**7 998**	**44 384**	**(36 386)**	**-82.0%**	**170 794**
Community Development: Workers	33	59	–	–	13	(13)	-100.0%	59
Human Settlements	929	135 609	362	1 199	33 902	(32 703)	-96.5%	135 609
Emergency Fire Kits	360	573	–	–	125	(125)	-100.0%	573
Title Deeds Restoration	–	81	–	–	18	(18)	-100.0%	81
Municipal Accreditation and Capacity Building Grant	159	–	62	62	–	62	#DIV/0!	–
Libraries	12 613	12 384	1 002	2 981	3 185	(204)	-6.4%	12 384
Maintenance and Construction of Transport Infrastructure	–	11 900	–	–	3 267	(3 267)	-100.0%	11 900
Establishment of a K9 Unit	6 964	4 350	591	1 645	1 711	(65)	-3.8%	4 350
Establishment of a Reaction/Rural Safety Unit	8 097	5 838	717	2 111	2 165	(55)	-2.5%	5 838
Thusong Service Grant	130	–	–	–	–	–		–
Proclaimed Roads Subsidy	148	–	–	–	–	–		–
Other grant providers:	**–**	**–**	**108**	**686**	**–**	686	#DIV/0!	**–**
CHIETA		–	108	686	–	686	#DIV/0!	–
						–		
Total operating expenditure of Transfers and Grants:	**118 441**	**343 274**	**10 682**	**34 296**	**71 714**	**(37 418)**	**-52.2%**	**343 274**
Capital expenditure of Transfers and Grants								
National Government:	**53 459**	**60 270**	**673**	**3 805**	**16 021**	**(12 216)**	**-76.3%**	**60 270**
Municipal Infrastructure Grant (MIG)	29 292	25 405	178	3 311	8 600	(5 289)	-61.5%	25 405
Integrated National Electrification Programme	22 402	17 821	–	–	4 821	(4 821)	-100.0%	17 821
Water Services Infrastructure Grant	–	17 044	494	494	2 600	(2 106)	-81.0%	17 044
Municipal Disaster Response Grant	1 766	–	–	–	–	–		–
Provincial Government:	**146 149**	**60 302**	**3 658**	**7 929**	**13 370**	(5 441)	-40.7%	**60 302**
Human Settlements	145 662	58 112	3 658	7 929	13 350	(5 421)	-40.6%	58 112
Libraries	46	50	–	–	–	–		50
Municipal Fire Service Capacity Support Grant	–	550	–	–	–	–		550
Regional Socio-Economic Projects (RSEP)	–	90	–	–	20	(20)	-100.0%	90
Municipal Water Resilience Grant	–	1 500	–	–	–	–		1 500
Establishment of a K9 Unit	13	–	–	–	–	–		–
Sport Development	428	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	**199 608**	**120 572**	**4 331**	**11 734**	**29 391**	**(17 657)**	**-60.1%**	**120 572**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**318 049**	**463 846**	**15 012**	**46 029**	**101 105**	**(55 075)**	**-54.5%**	**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 - M03 September								
	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	2 306	2 382	(76)	-3%	9 528
Pension and UIF Contributions	976	978	79	237	245	(8)	-3%	978
Medical Aid Contributions	218	232	19	58	58	(0)	-1%	232
Cellphone Allowance	1 081	1 081	90	270	270	–		1 081
Other benefits and allowances	811	811	68	203	203	(0)	0%	811
Sub Total - Councillors	**12 598**	**12 630**	**1 024**	**3 073**	**3 157**	**(84)**	**-3%**	**12 630**
Senior Managers of the Municipality								
Basic Salaries and Wages	11 694	9 241	972	2 847	2 945	(98)	-3%	9 241
Pension and UIF Contributions	2 068	2 046	163	476	512	(36)	-7%	2 046
Medical Aid Contributions	445	469	37	105	117	(12)	-10%	469
Performance Bonus	1 791	1 302	–	–	–	–		1 302
Motor Vehicle Allowance	980	936	70	206	234	(28)	-12%	936
Cellphone Allowance	259	266	25	72	76	(4)	-5%	266
Other benefits and allowances	325	236	31	90	92	(3)	-3%	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**	**1 298**	**3 796**	**3 976**	**(180)**	**-5%**	**16 246**
Other Municipal Staff								
Basic Salaries and Wages	189 317	214 310	16 889	50 411	52 637	(2 226)	-4%	214 310
Pension and UIF Contributions	34 023	38 600	3 022	9 083	9 650	(568)	-6%	38 600
Medical Aid Contributions	15 016	17 357	1 318	3 942	4 339	(397)	-9%	17 357
Overtime	20 982	15 909	1 632	2 916	2 692	224	8%	15 909
Motor Vehicle Allowance	6 861	6 706	651	1 942	1 957	(15)	-1%	6 706
Cellphone Allowance	697	684	57	171	162	9	6%	684
Housing Allowances	1 238	1 500	104	310	390	(80)	-20%	1 500
Other benefits and allowances	35 995	40 507	1 964	4 969	5 837	(868)	-15%	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**	**25 638**	**73 743**	**77 664**	**(3 921)**	**-5%**	**352 542**
Total Parent Municipality	**351 619**	**381 418**	**27 961**	**80 612**	**84 798**	**(4 185)**	**-5%**	**381 418**
TOTAL SALARY, ALLOWANCES & BENEFITS	**351 619**	**381 418**	**27 961**	**80 612**	**84 798**	**(4 185)**	**-5%**	**381 418**
TOTAL MANAGERS AND STAFF	**339 021**	**368 788**	**26 936**	**77 539**	**81 640**	**(4 101)**	**-5%**	**368 788**

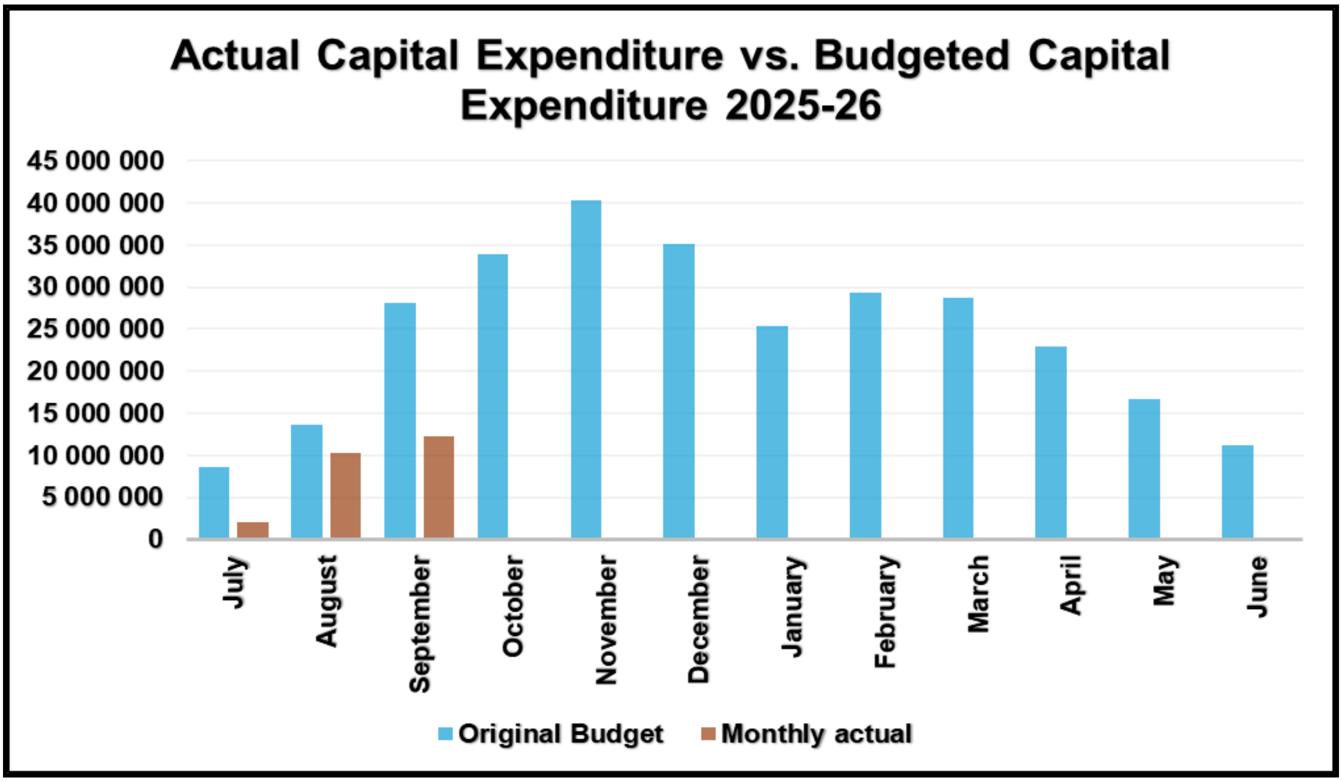
Section 10 – Material variances to the SDBIP

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 - M03 September								
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				–		
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	24 466					



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 - M03 September								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure	**209 951**	**196 140**	**7 488**	**18 764**	**36 650**	**17 886**	**48.8%**	**196 140**
Roads Infrastructure	97 216	63 812	5 474	12 252	12 921	669	5.2%	63 812
Roads	97 216	63 812	5 474	12 252	12 921	669	5.2%	63 812
Storm water Infrastructure	1 509	–	–	–	–	–		–
Storm water Conveyance	1 509	–	–	–	–	–		–
Electrical Infrastructure	36 362	76 703	203	462	9 140	8 678	94.9%	76 703
MV Substations	24 418	52 320	–	2	5 666	5 664	100.0%	52 320
MV Switching Stations	5 132	–	–	–	–	–		–
MV Networks	1 961	10 315	12	12	2 000	1 988	99.4%	10 315
LV Networks	4 851	14 068	191	448	1 474	1 026	69.6%	14 068
Water Supply Infrastructure	30 566	8 165	514	888	1 658	770	46.4%	8 165
Distribution	30 566	8 165	514	888	1 658	770	46.4%	8 165
Sanitation Infrastructure	20 760	13 843	729	903	2 331	1 428	61.3%	13 843
Reticulation	20 760	13 843	729	903	2 331	1 428	61.3%	13 843
Solid Waste Infrastructure	23 538	33 616	568	4 259	10 600	6 341	59.8%	33 616
Landfill Sites	23 538	33 036	568	4 259	10 600	6 341	59.8%	33 036
Waste Drop-off Points		580				–		580
Community Assets	**14 328**	**12 028**	**–**	**–**	**2 111**	**2 111**	100.0%	**12 028**
Community Facilities	1 347	2 050	–	–	400	400	100.0%	2 050
Cemeteries/Crematoria		300	–	–	(75)	(75)	100.0%	300
Parks	1 338	1 100	–	–	–	–		1 100
Public Ablution Facilities	8	650	–	–	475	475	100.0%	650
Sport and Recreation Facilities	12 981	9 978	–	–	1 711	1 711	100.0%	9 978
Indoor Facilities	745	9 900	–	–	1 691	1 691	100.0%	9 900
Outdoor Facilities	12 236	78	–	–	20	20	100.0%	78
Investment properties	**31**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating	31	–	–	–	–	–		–
Unimproved Property	31		–	–	–	–		
Other assets	**11 836**	**12 954**	**352**	**1 042**	**2 649**	**1 608**	**60.7%**	**12 954**
Operational Buildings	328	380	–	–	100	100	100.0%	380
Municipal Offices	26	380	–	–	100	100	100.0%	380
Stores	302	–	–	–	–	–		–
Housing	11 509	12 574	352	1 042	2 549	1 508	59.1%	12 574
Social Housing	11 509	12 574	352	1 042	2 549	1 508	59.1%	12 574
Intangible Assets	**450**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights	450	–	–	–	–	–		–
Computer Software and Applications	450	–	–	–	–	–		–
Computer Equipment	**1 771**	**2 583**	**90**	**131**	**15**	**(116)**	-774.0%	**2 583**
Computer Equipment	1 771	2 583	90	131	15	(116)	-774.0%	2 583
Furniture and Office Equipment	**858**	**665**	**88**	**113**	**163**	**50**	30.5%	**665**
Furniture and Office Equipment	858	665	88	113	163	50	30.5%	665
Machinery and Equipment	**1 852**	**3 258**	**254**	**387**	**76**	**(312)**	-411.5%	**3 258**
Machinery and Equipment	1 852	3 258	254	387	76	(312)	-411.5%	3 258
Transport Assets	**13 612**	**6 113**	**713**	**713**	**79**	**(633)**	-799.1%	**6 113**
Transport Assets	13 612	6 113	713	713	79	(633)	-799.1%	6 113
Land	**–**	**400**	**–**	**–**	**–**	**–**		**400**
Land	–	400	–	–	–	–		400
Total Capital Expenditure on new assets	**254 690**	**234 140**	**8 984**	**21 150**	**41 743**	**20 593**	**49.3%**	**234 140**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September								
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**	**–**	**–**	**3 500**	3 500	**100.0%**	**25 441**
Roads Infrastructure	2 268	20 500	–	–	3 000	3 000	**100.0%**	20 500
Roads	2 268	20 500	–	–	3 000	3 000	**100.0%**	20 500
Water Supply Infrastructure	–	480	–	–	–	–		480
Pump Stations		480	–	–	–	–		480
Sanitation Infrastructure	3 000	4 461	–	–	500	500	**100.0%**	4 461
Reticulation	3 000	4 461	–	–	500	500	**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**	**–**	**–**	**3 500**	**3 500**	100.0%	**26 141**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September								
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**	**3 270**	**3 316**	**5 070**	1 754	**34.6%**	**33 517**
Roads Infrastructure	9 473	–	–	–	–	–		–
Roads	9 473	–	–	–	–	–		–
Storm water Infrastructure	187	550	–	–	–	–		550
Storm water Conveyance	187	550	–	–	–	–		550
Electrical Infrastructure	5 531	8 080	3 204	3 250	370	(2 880)	**-778.4%**	8 080
MV Switching Stations		4 880	3 097	3 112	–	(3 112)	**#DIV/0!**	4 880
MV Networks	4 086	1 300	107	107	–	(107)	**#DIV/0!**	1 300
LV Networks	1 444	1 900	–	31	370	340	**91.8%**	1 900
Water Supply Infrastructure	11 218	22 887	–	–	4 700	4 700	**100.0%**	22 887
Reservoirs		500	–	–	–	–		500
Bulk Mains	499	6 043	–	–	500	500	**100.0%**	6 043
Distribution	10 719	15 544	–	–	4 200	4 200	**100.0%**	15 544
PRV Stations	–	800	–	–	–	–		800
Sanitation Infrastructure	5 613	2 000	66	66	–	(66)	**#DIV/0!**	2 000
Reticulation		1 500	66	66	–	(66)	**#DIV/0!**	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**	**3 270**	**3 316**	**5 070**	**1 754**	**34.6%**	**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 - M03 September

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
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure	**49 848**	**69 462**	**4 881**	**10 639**	**18 293**	**7 654**	**42%**	**69 462**
Roads Infrastructure	6 192	20 921	1 066	1 705	6 841	5 136	75%	20 921
Roads	5 915	20 801	1 066	1 705	6 811	5 106	75%	20 801
Road Furniture	277	120	–	–	30	30	100%	120
Storm water Infrastructure	23 320	24 311	1 775	5 113	5 515	403	7%	24 311
Storm water Conveyance	23 320	24 311	1 775	5 113	5 515	403	7%	24 311
Electrical Infrastructure	3 531	5 794	302	578	1 408	831	59%	5 794
MV Substations	207	206	114	130	52	(78)	-152%	206
MV Networks	319	2 014	4	10	503	493	98%	2 014
LV Networks	3 005	3 574	184	437	853	416	49%	3 574
Water Supply Infrastructure	1 708	2 011	64	233	503	270	54%	2 011
Reservoirs	1 273	1 475	64	167	369	202	55%	1 475
Pump Stations	126	168	–	–	42	42	100%	168
Distribution	309	368	–	67	92	26	28%	368
Sanitation Infrastructure	5 558	6 151	424	949	1 532	583	38%	6 151
Pump Station	929	1 061	136	330	267	(63)	-23%	1 061
Waste Water Treatment Works	4 630	5 090	289	619	1 265	646	51%	5 090
Solid Waste Infrastructure	9 538	10 272	1 250	2 062	2 493	431	17%	10 272
Landfill Sites	9 538	10 272	1 250	2 062	2 493	431	17%	10 272
Community Assets	**3 587**	**3 605**	**429**	**509**	**914**	**405**	**44%**	**3 605**
Community Facilities	2 456	2 533	324	390	633	243	38%	2 533
Halls	448	452	34	53	113	60	53%	452
Centres	1 719	1 787	279	322	447	125	28%	1 787
Libraries	47	50	–	–	13	13	100%	50
Cemeteries/Crematoria	156	123	7	7	31	23	76%	123
Parks	86	120	4	8	30	22	73%	120
Sport and Recreation Facilities	1 131	1 072	105	119	281	162	58%	1 072
Indoor Facilities	87	100	74	74	25	(49)	-197%	100
Outdoor Facilities	1 044	972	30	44	256	211	83%	972
Capital Spares						–		–
Other assets	**1 729**	**2 884**	**198**	**279**	**721**	**442**	**61%**	**2 884**
Operational Buildings	1 158	1 260	137	194	315	121	38%	1 260
Municipal Offices	1 158	1 260	137	194	315	121	38%	1 260
Housing	571	1 624	61	85	406	321	79%	1 624
Staff Housing	200	240	44	54	60	6	10%	240
Social Housing	372	1 384	17	31	346	315	91%	1 384
Intangible Assets	**5 025**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights	5 025	–	–	–	–	–		–
Computer Software and Applications	5 025							
Computer Equipment	**327**	**402**	**16**	**84**	**100**	**17**	**17%**	**402**
Computer Equipment	327	402	16	84	100	17	17%	402
Furniture and Office Equipment	**25**	**72**	**–**	**–**	**18**	**18**	**100%**	**72**
Furniture and Office Equipment	25	72	–	–	18	18	100%	72
Machinery and Equipment	**1 309**	**1 532**	**176**	**272**	**381**	**109**	**29%**	**1 532**
Machinery and Equipment	1 309	1 532	176	272	381	109	29%	1 532
Transport Assets	**9 090**	**10 201**	**603**	**1 181**	**2 697**	**1 516**	**56%**	**10 201**
Transport Assets	9 090	10 201	603	1 181	2 697	1 516	56%	10 201
Total Repairs and Maintenance Expenditure	**70 941**	**88 157**	**6 303**	**12 964**	**23 124**	**10 160**	**44%**	**88 157**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class								
Infrastructure	84 574	101 682	23 020	23 020	18 959	(4 062)	-21.4%	101 682
Roads Infrastructure	21 566	31 365	6 072	6 072	6 848	776	11.3%	31 365
Roads	19 643	29 286	5 567	5 567	6 640	1 073	16.2%	29 286
Road Structures	275	898	69	69	90	20	22.8%	898
Road Furniture	1 649	1 181	435	435	118	(317)	-268.8%	1 181
Storm water Infrastructure	3 767	5 828	1 159	1 159	583	(576)	-98.8%	5 828
Drainage Collection	886	1 761	311	311	176	(135)	-76.8%	1 761
Storm water Conveyance	2 881	4 067	826	826	407	(420)	-103.2%	4 067
Attenuation	–	–	21	21	–	(21)	#DIV/0!	–
Electrical Infrastructure	14 485	20 749	4 184	4 184	3 653	(531)	-14.5%	20 749
Power Plants	–	3	–	–	0	0	100.0%	3
HV Substations	755	1 401	691	691	140	(551)	-393.6%	1 401
HV Transmission Conductors	3	29	44	44	3	(41)	-1418.7%	29
MV Substations	1 602	2 249	406	406	225	(181)	-80.3%	2 249
MV Switching Stations	11	1 259	3	3	126	123	97.9%	1 259
MV Networks	7 064	12 228	1 810	1 810	2 801	991	35.4%	12 228
LV Networks	5 050	3 367	1 230	1 230	337	(894)	-265.4%	3 367
Capital Spares	–	214	–	–	21	21	100.0%	214
Water Supply Infrastructure	16 871	18 194	4 253	4 253	3 326	(927)	-27.9%	18 194
Dams and Weirs	19	256	5	5	26	21	81.1%	256
Boreholes	1 059	186	267	267	19	(248)	-1335.9%	186
Reservoirs	2 485	2 686	628	628	269	(359)	-133.7%	2 686
Pump Stations	1 260	1 015	327	327	101	(226)	-222.6%	1 015
Water Treatment Works	737	127	186	186	13	(173)	-1357.7%	127
Bulk Mains	5 538	2 050	1 400	1 400	205	(1 195)	-582.9%	2 050
Distribution	5 773	11 875	1 437	1 437	2 694	1 257	46.7%	11 875
PRV Stations	–	–	4	4	–	(4)	#DIV/0!	–
Sanitation Infrastructure	25 648	22 799	6 605	6 605	4 273	(2 332)	-54.6%	22 799
Pump Station	887	15 354	239	239	3 529	3 290	93.2%	15 354
Reticulation	10 548	1 722	2 775	2 775	172	(2 603)	-1511.9%	1 722
Waste Water Treatment Works	14 213	5 724	3 591	3 591	572	(3 019)	-527.5%	5 724
Solid Waste Infrastructure	2 236	2 746	747	747	275	(473)	-172.2%	2 746
Landfill Sites	2 223	2 560	608	608	256	(352)	-137.4%	2 560
Waste Transfer Stations	–	–	135	135	–	(135)	#DIV/0!	–
Waste Drop-off Points	13	132	5	5	13	8	63.3%	132
Waste Separation Facilities	–	53	–	–	5	5	100.0%	53

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September								
Description	2024/25	Budget Year 2025/26						
R thousands	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Community Assets	**6 877**	**9 404**	**2 067**	**2 067**	**940**	**(1 127)**	**-119.9%**	**9 404**
Community Facilities	2 491	4 212	648	648	421	(227)	**-53.8%**	4 212
Halls	606	683	154	154	68	(85)	-124.9%	683
Clinics/Care Centres	82	83	21	21	8	(12)	-148.9%	83
Testing Stations	265	268	67	67	27	(40)	-148.9%	268
Museums	2	2	1	1	0	(0)	-148.6%	2
Libraries	458	474	115	115	47	(68)	-143.3%	474
Cemeteries/Crematoria	278	300	70	70	30	(40)	-133.5%	300
Purls	–	174	–	–	17	17	100.0%	174
Public Open Space	591	1 442	168	168	144	(24)	-16.6%	1 442
Public Ablution Facilities	86	500	22	22	50	28	56.4%	500
Markets	113	260	29	29	26	(2)	-9.5%	260
Taxi Ranks/Bus Terminals	9	24	2	2	2	0	6.3%	24
Sport and Recreation Facilities	4 386	5 192	1 419	1 419	519	(900)	**-173.4%**	5 192
Outdoor Facilities	4 386	5 192	1 419	1 419	519	(900)	-173.4%	5 192
Investment properties	**259**	**398**	**65**	**65**	**40**	(25)	-63.1%	**398**
Revenue Generating	–	–	–	–	–	–		–
Non-revenue Generating	–	398	65	65	40	(25)	**-63.1%**	398
Improved Property	259	398	65	65	40	(25)	-63.1%	398
Other assets	**1 842**	**1 996**	**479**	**479**	**200**	**(279)**	**-139.9%**	**1 996**
Operational Buildings	1 564	1 715	409	409	172	(237)	**-138.5%**	1 715
Municipal Offices	1 267	1 395	324	324	140	(184)	-132.1%	1 395
Workshops	297	304	85	85	30	(55)	-180.0%	304
Stores	–	16	–	–	2	2	100.0%	16
Housing	278	281	70	70	28	(42)	**-148.9%**	281
Staff Housing	278	281	70	70	28	(42)	-148.9%	281
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets	**105**	**206**	**37**	**37**	**21**	**(17)**	-81.8%	**206**
Licences and Rights	105	206	37	37	21	(17)	**-81.8%**	206
Computer Software and Applications	105	206	37	37	21	(17)	-81.8%	206
Computer Equipment	**1 741**	**2 687**	**471**	**471**	**269**	**(202)**	-75.3%	**2 687**
Computer Equipment	1 741	2 687	471	471	269	(202)	-75.3%	2 687
Furniture and Office Equipment	**740**	**1 289**	**209**	**209**	**129**	**(80)**	-61.9%	**1 289**
Furniture and Office Equipment	740	1 289	209	209	129	(80)	-61.9%	1 289
Machinery and Equipment	**2 565**	**4 431**	**697**	**697**	**443**	**(254)**	-57.3%	**4 431**
Machinery and Equipment	2 565	4 431	697	697	443	(254)	-57.3%	4 431
Transport Assets	**3 742**	**6 054**	**1 049**	**1 049**	**605**	**(444)**	-73.3%	**6 054**
Transport Assets	3 742	6 054	1 049	1 049	605	(444)	-73.3%	6 054
Total Depreciation	**102 445**	**128 145**	**28 095**	**28 095**	**21 605**	**(6 490)**	**-30.0%**	**128 145**

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **September 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 October 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 October 2025