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 November 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 November 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 November 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 592 084 412	R 616 384 012	R 24 299 600	**4%**	**38%**
Operating Expenditure	R 1 458 809 231	R 528 012 098	R 477 035 140	R -50 976 958	**-10%**	**33%**
Capital	R 293 798 527	R 124 518 852	R 65 691 069	R -58 827 783	**-47%**	**22%**

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) - M05 November								
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	46 361	244 191	225 231	18 961	8%	548 246
Service charges - Water	95 518	103 605	10 789	40 807	36 619	4 188	11%	103 605
Service charges - Waste Water Management	63 839	61 128	5 865	28 156	25 508	2 648	10%	61 128
Service charges - Waste management	38 791	42 709	3 795	18 828	17 797	1 031	6%	42 709
Sale of Goods and Rendering of Services	15 295	14 664	1 500	8 675	6 604	2 071	31%	14 664
Agency services	5 658	7 194	460	2 954	3 192	(238)	-7%	7 194
Interest earned from Receivables	4 078	3 821	326	1 501	1 592	(92)	-6%	3 821
Interest from Current and Non Current Assets	95 899	81 529	2 631	6 386	3 780	2 606	69%	81 529
Rental from Fixed Assets	1 883	1 759	141	984	738	246	33%	1 759
Operational Revenue	12 085	4 885	280	2 943	2 040	904	44%	4 885
Non-Exchange Revenue								
Property rates	200 765	212 727	17 937	90 603	88 737	1 866	2%	212 727
Fines, penalties and forfeits	36 326	38 363	24	146	141	5	3%	38 363
Licence and permits	4 838	5 669	417	2 126	2 440	(314)	-13%	5 669
Transfers and subsidies - Operational	181 836	342 208	30 967	122 899	128 554	(5 655)	-4%	342 208
Interest	1 783	2 253	187	911	939	(28)	-3%	2 253
Operational Revenue	11 581	12 484	1 024	5 175	5 202	(26)	-1%	12 484
Gains on disposal of Assets	1 702	2 680	–	214	83	131	157%	2 680
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**122 704**	**577 500**	**549 197**	**28 303**	**5%**	**1 485 925**

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

- **Service charges – Water** stands at 11% above YTD budget due to an increase in consumption. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2026.
- **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 69% above the YTD budgeted projections mainly due to the interest received on the positive current account balance and the interest from the R50mil investment that matured.
- **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.
- **Gains on disposal of Assets** refer to Sale of land transactions that realised.
- Revenue for the month of **November 2025** was **R122.704 million** whilst the overall YTD performance **excluding capital transfers** is **5% above** YTD budgeted projections.

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November								
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	42 106	146 544	153 989	(7 444)	-5%	368 788
Remuneration of councillors	12 598	12 630	1 024	5 122	5 262	(140)	-3%	12 630
Bulk purchases - electricity	410 595	479 999	35 634	180 917	182 164	(1 247)	-1%	479 999
Inventory consumed	57 826	72 865	1 989	10 772	14 777	(4 004)	-27%	72 865
Debt impairment	22 562	5 959	–	–	–	–		5 959
Depreciation and amortisation	103 497	133 697	9 161	46 722	43 312	3 410	8%	133 697
Interest	9 903	9 954	–	–	–	–		9 954
Contracted services	66 354	231 960	30 309	58 678	99 687	(41 009)	-41%	231 960
Transfers and subsidies	3 486	4 073	919	1 718	2 792	(1 075)	-38%	4 073
Irrecoverable debts written off	19 367	41 008	–	105	–	105	#DIV/0!	41 008
Operational costs	47 569	67 124	4 159	26 456	26 029	427	2%	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**	**125 302**	**477 035**	**528 012**	**(50 977)**	**-10%**	**1 458 809**

- **Inventory consumed** stands at 27% below the YTD budgeted projections due to underspending on various line items.
- **Contracted Services** stands at 41% below the YTD budgeted projections mainly due to the underspending on the Top structure housing projects. Variances and cash flow projections will be addressed in the mid-year adjustments budget at the end of January 2026.
- **Transfers and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- Expenditure for the month of **November 2025** was **R125.302 million** whilst the overall YTD performance stands at **10% 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) - M05 November								
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	5 029	26 494	46 700	(20 206)	-43%	94 706
Vote 4 - Electricity Services	25 001	75 133	3 640	5 047	24 236	(19 189)	-79%	75 133
Vote 6 - Development Services	145 662	58 712	4 356	20 029	22 975	(2 945)	-13%	58 712
Total Capital Multi-year expenditure	**217 356**	**228 552**	**13 024**	**51 570**	**93 911**	**(42 341)**	**-45%**	**228 552**
Single Year expenditure appropriation								
Vote 1 - Corporate Services	424	573	1	118	130	(12)	-9%	573
Vote 2 - Civil Services	55 508	49 284	5 760	8 144	22 951	(14 807)	-65%	49 284
Vote 3 - Council	1 328	12	–	–	10	(10)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	315	5 196	6 197	(1 001)	-16%	13 033
Vote 5 - Financial Services	632	168	–	72	88	(16)	-18%	168
Vote 6 - Development Services	545	364	2	42	80	(38)	-47%	364
Vote 7 - Municipal Manager	90	12	–	–	10	(10)	-100%	12
Vote 8 - Protection Services	3 003	1 800	484	548	1 142	(594)	-52%	1 800
Total Capital single-year expenditure	80 812	65 247	6 562	14 121	30 608	**(16 487)**	**-54%**	65 247
Total Capital Expenditure	**298 168**	**293 799**	**19 586**	**65 691**	**124 519**	**(58 828)**	**-47%**	**293 799**
Capital Expenditure - Functional Classification								
Governance and administration	**3 915**	**4 267**	**30**	**1 102**	**818**	284	35%	**4 267**
Executive and council	1 417	24	–	–	20	(20)	-100%	24
Finance and administration	2 498	4 243	30	1 102	798	304	38%	4 243
Community and public safety	**24 804**	**14 390**	**931**	**1 313**	**5 584**	(4 271)	-76%	**14 390**
Community and social services	888	10 343	17	119	3 407	(3 288)	-97%	10 343
Sport and recreation	20 913	2 247	430	646	1 035	(389)	-38%	2 247
Public safety	3 003	1 800	484	548	1 142	(594)	-52%	1 800
Economic and environmental services	**123 692**	**97 186**	**6 985**	**30 441**	**42 478**	(12 038)	-28%	**97 186**
Planning and development	11 610	12 760	748	1 812	4 509	(2 697)	-60%	12 760
Road transport	112 082	84 426	6 237	28 628	37 969	(9 341)	-25%	84 426
Trading services	**145 757**	**177 955**	**11 639**	**32 835**	**75 639**	(42 804)	-57%	**177 955**
Energy sources	43 061	86 083	3 913	10 138	30 403	(20 266)	-67%	86 083
Water management	42 191	31 588	2 323	4 448	15 649	(11 201)	-72%	31 588
Waste water management	33 490	21 338	1 494	2 998	7 971	(4 973)	-62%	21 338
Waste management	27 015	38 946	3 911	15 252	21 615	(6 364)	-29%	38 946
Total Capital Expenditure - Functional Classificat	**298 168**	**293 799**	**19 586**	**65 691**	**124 519**	**(58 828)**	**-47%**	**293 799**
Funded by:								
National Government	53 459	60 270	3 296	14 196	37 821	(23 625)	-62%	60 270
Provincial Government	146 149	60 016	4 376	20 059	23 375	(3 316)	-14%	60 016
Transfers and subsidies - capital (monetary	18 795	–	–	–	–	–		–
Transfers recognised - capital	**218 403**	**120 287**	**7 672**	**34 254**	**61 196**	**(26 942)**	**-44%**	**120 287**
Borrowing	–	30 000	–	–	120	(120)	-100%	30 000
Internally generated funds	79 765	143 512	11 914	31 437	63 203	(31 766)	-50%	143 512
Total Capital Funding	**298 168**	**293 799**	**19 586**	**65 691**	**124 519**	**(58 828)**	**-47%**	**293 799**

- Capital expenditure for the month of **November 2025** amounts to **R19 585 866** and stands at **47.24%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors. Variances will be addressed in the mid-year adjustments budget following consultations with the various directorates as each director remains responsible for their respective budgets.
- The YTD actual is **R65 691 069, 22.36%** of the total budget of **R293 798 527.**
- Commitments are R35 255 889.

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	135 400	135 400	9 000 000	-8 864 600	-98%	Site handed over	Swartland	15%	N/A
2	Roads Swartland: Construction of New Roads	39 027 405	4 477 022	14 292 727	19 000 000	-4 707 273	-25%	Construction	Swartland	55%	N/A
	Refuse										
3	Highlands: Development of new cell	23 435 581	416 315	11 734 240	16 500 000	-4 765 760	-29%	Construction	Swartland	70%	N/A
4	Highlands: Security Wall	9 600 000	-	-	5 100 000	-5 100 000	-100%	Tender Awarded	Swartland	25%	N/A
	Water										
5	Water networks: Upgrades and Replacement	10 700 000	1 629 823	2 065 382	10 000 000	-7 934 618	-79%	Construction	Swartland	25%	N/A
	Electrical Services										
6	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and 132kV Eskom connection	52 100 000	-	57 306	14 486 124	-14 428 818	-100%	Procurement	Wesbank	4%	Tender closed on 17 October 2025. Adjudication after adjustment budget in January 2026
7	Malmesbury De Hoop Serviced Sites	10 315 000	582 353	582 353	3 750 000	-3 167 647	-84%	Contractor appointed	Malmesbury	15%	N/A
8	Moorreesburg 600 IRDP erven. Electrical infrastructure and connections	7 550 000	2 112 779	3 389 316	3 250 000	139 316	4%	Contractor appointed	Moorreesburg	34%	N/A
	Housing										
9	Malmesbury De Hoop Housing Project	40 500 000	4 351 843	20 025 608	16 875 000	3 150 608	19%	Construction	Malmesbury	54%	N/A
10	Kalbaskraal SEF	9 300 000	3 732	3 732	3 381 816	-3 378 084	-100%	Procurement	Kalbaskraal	10%	N/A
	TOTAL	**223 027 986**	**13 709 268**	**52 286 064**	**101 342 940**	**-49 056 876**	**-48%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November					
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%	8.9%	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%	97.78%	95.0%
Creditors Management					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	99.63%	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%	25.4%	24.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.5%	5.9%	4.6%	5.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.8%	9.7%	8.1%	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%	0.5%	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 - M05 November								
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	17 937	90 603	88 737	1 866	2%	212 727
Service charges	714 148	755 688	66 809	331 982	305 155	26 827	9%	755 688
Investment revenue	95 899	81 529	2 631	6 386	3 780	2 606	69%	81 529
Transfers and subsidies - Operational	181 836	342 208	30 967	122 899	128 554	(5 655)	(0)	342 208
Other own revenue	95 229	93 773	4 359	25 630	22 971	2 659	12%	93 773
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**122 704**	**577 500**	**549 197**	**28 303**	**5%**	**1 485 925**
Employee costs	339 021	368 788	42 106	146 544	153 989	(7 444)	-5%	368 788
Remuneration of Councillors	12 598	12 630	1 024	5 122	5 262	(140)	-3%	12 630
Depreciation and amortisation	103 497	133 697	9 161	46 722	43 312	3 410	8%	133 697
Interest	9 903	9 954	–	–	–	–		9 954
Inventory consumed and bulk purchases	468 421	552 865	37 623	191 689	196 940	(5 251)	-3%	552 865
Transfers and subsidies	3 486	4 073	919	1 718	2 792	(1 075)	-38%	4 073
Other expenditure	172 283	376 802	34 469	85 239	125 716	(40 477)	-32%	376 802
Total Expenditure	**1 109 209**	**1 458 809**	**125 302**	**477 035**	**528 012**	**(50 977)**	**-10%**	**1 458 809**
Surplus/(Deficit)	**178 669**	**27 116**	**(2 599)**	**100 465**	**21 185**	**79 280**	**374%**	**27 116**
Transfers and subsidies - capital (monetary allocations)	232 022	120 566	8 749	38 843	42 887	(4 045)	-9%	120 566
Transfers and subsidies - capital (in-kind)	–	–	–	41	–	41	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions	**410 692**	**147 681**	**6 150**	**139 349**	**64 072**	**75 277**	**117%**	**147 681**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**6 150**	**139 349**	**64 072**	**75 277**	**117%**	**147 681**
Capital expenditure & funds sources								
Capital expenditure	**298 168**	**293 799**	**19 586**	**65 691**	**124 519**	**(58 828)**	**-47%**	**293 799**
Capital transfers recognised	218 403	120 287	7 672	34 254	61 196	(26 942)	-44%	120 287
Borrowing	–	30 000	–	–	120	(120)	-100%	30 000
Internally generated funds	**79 765**	**143 512**	**11 914**	**31 437**	**63 203**	**(31 766)**	**-50%**	**143 512**
Total sources of capital funds	**298 168**	**293 799**	**19 586**	**65 691**	**124 519**	**(58 828)**	**-47%**	**293 799**
Financial position								
Total current assets	990 846	1 146 461		1 296 476				1 146 461
Total non current assets	2 912 460	2 670 947		2 930 401				2 670 947
Total current liabilities	287 101	156 461		500 627				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	274 676	156 917	(117 760)	-75%	341 602
Net cash from (used) investing	(269 511)	148	(8 632)	(64 713)	(124 519)	(59 806)	48%	148
Net cash from (used) financing	(3 511)	23 956	232	1 352	–	(1 352)	#DIV/0!	23 956
Cash/cash equivalents at the month/year end	**677 020**	**895 335**	**–**	**740 944**	**562 027**	**(178 917)**	**-32%**	**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	71 921	15 636	3 870	3 858	2 107	3 121	39 815	144 924
Creditors Age Analysis								
Total Creditors	4 593	632	7	–	–	–	–	5 274

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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**	**21 356**	**136 719**	**131 699**	5 020	4%	**389 717**
Executive and council	295	265	0	58	111	(53)	-48%	265
Finance and administration	386 716	389 452	21 356	136 661	131 588	5 073	4%	389 452
Internal audit	–	–	–	–	–	–		–
Community and public safety	**227 428**	**262 229**	**35 384**	**77 977**	**76 058**	1 918	3%	**262 229**
Community and social services	15 104	13 027	1 769	6 416	5 421	995	18%	13 027
Sport and recreation	11 246	5 939	619	3 554	2 743	811	30%	5 939
Public safety	46 318	49 236	1 554	6 929	4 638	2 291	49%	49 236
Housing	154 760	194 028	31 443	61 078	63 256	(2 179)	-3%	194 028
Health	–	–	–	–	–	–		–
Economic and environmental services	**35 862**	**39 587**	**3 068**	**13 628**	**16 663**	(3 035)	-18%	**39 587**
Planning and development	6 114	5 592	660	3 971	2 658	1 313	49%	5 592
Road transport	29 749	33 995	2 408	9 657	14 005	(4 348)	-31%	33 995
Environmental protection	–	–	–	–	–	–		–
Trading services	**869 594**	**914 931**	**71 643**	**388 060**	**367 653**	**20 407**	6%	**914 931**
Energy sources	559 073	586 262	47 819	252 943	239 041	13 903	6%	586 262
Water management	124 101	135 595	12 857	51 632	49 330	2 303	5%	135 595
Waste water management	106 953	106 188	6 406	44 883	44 025	858	2%	106 188
Waste management	79 467	86 886	4 562	38 602	35 258	3 343	9%	86 886
Other	**5**	**26**	**–**	**–**	**11**	**(11)**	**-100%**	**26**
Total Revenue - Functional	**1 519 900**	**1 606 491**	**131 452**	**616 384**	**592 084**	**24 300**	**4%**	**1 606 491**
Expenditure - Functional								
Governance and administration	**174 609**	**198 566**	**16 706**	**74 660**	**78 886**	(4 226)	-5%	**198 566**
Executive and council	27 834	30 531	2 660	13 542	15 973	(2 432)	-15%	30 531
Finance and administration	144 227	165 245	13 755	59 993	61 740	(1 747)	-3%	165 245
Internal audit	2 549	2 789	291	1 126	1 173	(47)	-4%	2 789
Community and public safety	**161 193**	**322 271**	**39 041**	**91 228**	**120 474**	(29 246)	-24%	**322 271**
Community and social services	27 579	30 804	3 201	11 420	12 511	(1 091)	-9%	30 804
Sport and recreation	36 485	42 431	4 418	16 289	16 883	(594)	-4%	42 431
Public safety	93 104	107 805	8 084	29 041	32 516	(3 475)	-11%	107 805
Housing	4 026	141 231	23 337	34 478	58 564	(24 086)	-41%	141 231
Economic and environmental services	**67 362**	**108 231**	**7 124**	**29 774**	**43 192**	(13 418)	-31%	**108 231**
Planning and development	16 497	17 956	2 151	7 100	7 484	(384)	-5%	17 956
Road transport	50 865	90 275	4 973	22 674	35 708	(13 034)	-37%	90 275
Trading services	**703 779**	**827 409**	**62 421**	**280 608**	**284 396**	**(3 788)**	-1%	**827 409**
Energy sources	461 517	556 387	43 043	204 732	207 427	(2 695)	-1%	556 387
Water management	98 059	117 662	4 991	19 813	20 609	(796)	-4%	117 662
Waste water management	82 335	85 910	8 625	33 365	31 535	1 830	6%	85 910
Waste management	61 869	67 452	5 762	22 698	24 824	(2 126)	-9%	67 452
Other	**2 265**	**2 332**	**11**	**765**	**1 064**	**(299)**	**-28%**	**2 332**
Total Expenditure - Functional	**1 109 209**	**1 458 809**	**125 302**	**477 035**	**528 012**	**(50 977)**	**-10%**	**1 458 809**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**6 150**	**139 349**	**64 072**	**75 277**	**117%**	**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) - M05 November

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	1 806	6 909	4 990	1 919	38%	11 982
Vote 2 - Civil Services	338 702	354 006	25 732	141 481	138 324	3 157	2%	354 006
Vote 3 - Council	295	265	0	58	111	(53)	-48%	265
Vote 4 - Electricity Services	559 090	586 280	47 820	252 950	239 048	13 902	6%	586 280
Vote 5 - Financial Services	384 310	387 011	21 147	135 213	130 988	4 225	3%	387 011
Vote 6 - Development Services	165 993	204 042	32 509	67 728	68 020	(292)	0%	204 042
Vote 7 - Municipal Manager	131	–	–	–	–	–		–
Vote 8 - Protection Services	57 318	62 905	2 438	12 044	10 604	1 441	14%	62 905
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–		–
Total Revenue by Vote	**1 519 900**	**1 606 491**	**131 452**	**616 384**	**592 084**	**24 300**	**4%**	**1 606 491**
Expenditure by Vote								
Vote 1 - Corporate Services	44 343	49 233	4 858	19 161	20 458	(1 297)	-6%	49 233
Vote 2 - Civil Services	352 599	431 330	30 498	123 806	139 607	(15 801)	-11%	431 330
Vote 3 - Council	23 585	25 469	2 248	11 805	14 013	(2 208)	-16%	25 469
Vote 4 - Electricity Services	463 276	559 645	42 846	208 650	208 376	274	0%	559 645
Vote 5 - Financial Services	75 249	84 577	7 393	28 658	30 354	(1 695)	-6%	84 577
Vote 6 - Development Services	32 120	172 555	26 700	46 332	71 418	(25 086)	-35%	172 555
Vote 7 - Municipal Manager	9 706	11 298	1 137	4 261	4 475	(215)	-5%	11 298
Vote 8 - Protection Services	108 331	124 701	9 622	34 363	39 311	(4 948)	-13%	124 701
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–		–
Total Expenditure by Vote	**1 109 209**	**1 458 809**	**125 302**	**477 035**	**528 012**	**(50 977)**	**-10%**	**1 458 809**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**6 150**	**139 349**	**64 072**	**75 277**	**117%**	**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) - M05 November								
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	46 361	244 191	225 231	18 961	8%	548 246
Service charges - Water	95 518	103 605	10 789	40 807	36 619	4 188	11%	103 605
Service charges - Waste Water Management	63 839	61 128	5 865	28 156	25 508	2 648	10%	61 128
Service charges - Waste management	38 791	42 709	3 795	18 828	17 797	1 031	6%	42 709
Sale of Goods and Rendering of Services	15 295	14 664	1 500	8 675	6 604	2 071	31%	14 664
Agency services	5 658	7 194	460	2 954	3 192	(238)	-7%	7 194
Interest earned from Receivables	4 078	3 821	326	1 501	1 592	(92)	-6%	3 821
Interest from Current and Non Current Assets	95 899	81 529	2 631	6 386	3 780	2 606	69%	81 529
Rental from Fixed Assets	1 883	1 759	141	984	738	246	33%	1 759
Operational Revenue	12 085	4 885	280	2 943	2 040	904	44%	4 885
Non-Exchange Revenue								
Property rates	200 765	212 727	17 937	90 603	88 737	1 866	2%	212 727
Fines, penalties and forfeits	36 326	38 363	24	146	141	5	3%	38 363
Licence and permits	4 838	5 669	417	2 126	2 440	(314)	-13%	5 669
Transfers and subsidies - Operational	181 836	342 208	30 967	122 899	128 554	(5 655)	-4%	342 208
Interest	1 783	2 253	187	911	939	(28)	-3%	2 253
Operational Revenue	11 581	12 484	1 024	5 175	5 202	(26)	-1%	12 484
Gains on disposal of Assets	1 702	2 680	–	214	83	131	157%	2 680
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**122 704**	**577 500**	**549 197**	**28 303**	**5%**	**1 485 925**
Expenditure By Type								
Employee related costs	339 021	368 788	42 106	146 544	153 989	(7 444)	-5%	368 788
Remuneration of councillors	12 598	12 630	1 024	5 122	5 262	(140)	-3%	12 630
Bulk purchases - electricity	410 595	479 999	35 634	180 917	182 164	(1 247)	-1%	479 999
Inventory consumed	57 826	72 865	1 989	10 772	14 777	(4 004)	-27%	72 865
Debt impairment	22 562	5 959	–	–	–	–		5 959
Depreciation and amortisation	103 497	133 697	9 161	46 722	43 312	3 410	8%	133 697
Interest	9 903	9 954	–	–	–	–		9 954
Contracted services	66 354	231 960	30 309	58 678	99 687	(41 009)	-41%	231 960
Transfers and subsidies	3 486	4 073	919	1 718	2 792	(1 075)	-38%	4 073
Irrecoverable debts written off	19 367	41 008	–	105	–	105	#DIV/0!	41 008
Operational costs	47 569	67 124	4 159	26 456	26 029	427	2%	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**	**125 302**	**477 035**	**528 012**	**(50 977)**	**-10%**	**1 458 809**
Surplus/(Deficit)	**178 669**	**27 116**	**(2 599)**	**100 465**	**21 185**	**79 280**	**374%**	**27 116**
Transfers and subsidies - capital (monetary	232 022	120 566	8 749	38 843	42 887	(4 045)	-9%	120 566
Transfers and subsidies - capital (in-kind)	–	–	–	41	–	41	**#DIV/0!**	–
Surplus/(Deficit) after capital transfers &	**410 692**	**147 681**	**6 150**	**139 349**	**64 072**	**75 277**	**117%**	**147 681**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**6 150**	**139 349**	**64 072**	**75 277**	**117%**	**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) - M05 November

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	5 029	26 494	46 700	(20 206)	-43%	94 706
Vote 4 - Electricity Services	25 001	75 133	3 640	5 047	24 236	(19 189)	-79%	75 133
Vote 6 - Development Services	145 662	58 712	4 356	20 029	22 975	(2 945)	-13%	58 712
Total Capital Multi-year expenditure	**217 356**	**228 552**	**13 024**	**51 570**	**93 911**	**(42 341)**	**-45%**	**228 552**
Single Year expenditure appropriation								
Vote 1 - Corporate Services	424	573	1	118	130	(12)	-9%	573
Vote 2 - Civil Services	55 508	49 284	5 760	8 144	22 951	(14 807)	-65%	49 284
Vote 3 - Council	1 328	12	–	–	10	(10)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	315	5 196	6 197	(1 001)	-16%	13 033
Vote 5 - Financial Services	632	168	–	72	88	(16)	-18%	168
Vote 6 - Development Services	545	364	2	42	80	(38)	-47%	364
Vote 7 - Municipal Manager	90	12	–	–	10	(10)	-100%	12
Vote 8 - Protection Services	3 003	1 800	484	548	1 142	(594)	-52%	1 800
Total Capital single-year expenditure	80 812	65 247	6 562	14 121	30 608	**(16 487)**	**-54%**	65 247
Total Capital Expenditure	**298 168**	**293 799**	**19 586**	**65 691**	**124 519**	**(58 828)**	**-47%**	**293 799**
Capital Expenditure - Functional Classification								
Governance and administration	**3 915**	**4 267**	**30**	**1 102**	**818**	284	35%	**4 267**
Executive and council	1 417	24	–	–	20	(20)	-100%	24
Finance and administration	2 498	4 243	30	1 102	798	304	38%	4 243
Community and public safety	**24 804**	**14 390**	**931**	**1 313**	**5 584**	(4 271)	-76%	**14 390**
Community and social services	888	10 343	17	119	3 407	(3 288)	-97%	10 343
Sport and recreation	20 913	2 247	430	646	1 035	(389)	-38%	2 247
Public safety	3 003	1 800	484	548	1 142	(594)	-52%	1 800
Economic and environmental services	**123 692**	**97 186**	**6 985**	**30 441**	**42 478**	(12 038)	-28%	**97 186**
Planning and development	11 610	12 760	748	1 812	4 509	(2 697)	-60%	12 760
Road transport	112 082	84 426	6 237	28 628	37 969	(9 341)	-25%	84 426
Trading services	**145 757**	**177 955**	**11 639**	**32 835**	**75 639**	(42 804)	-57%	**177 955**
Energy sources	43 061	86 083	3 913	10 138	30 403	(20 266)	-67%	86 083
Water management	42 191	31 588	2 323	4 448	15 649	(11 201)	-72%	31 588
Waste water management	33 490	21 338	1 494	2 998	7 971	(4 973)	-62%	21 338
Waste management	27 015	38 946	3 911	15 252	21 615	(6 364)	-29%	38 946
Total Capital Expenditure - Functional Classificat	**298 168**	**293 799**	**19 586**	**65 691**	**124 519**	**(58 828)**	**-47%**	**293 799**
Funded by:								
National Government	53 459	60 270	3 296	14 196	37 821	(23 625)	-62%	60 270
Provincial Government	146 149	60 016	4 376	20 059	23 375	(3 316)	-14%	60 016
Transfers and subsidies - capital (monetary	18 795	–	–	–	–	–		–
Transfers recognised - capital	**218 403**	**120 287**	**7 672**	**34 254**	**61 196**	**(26 942)**	**-44%**	**120 287**
Borrowing	–	30 000	–	–	120	(120)	-100%	30 000
Internally generated funds	79 765	143 512	11 914	31 437	63 203	(31 766)	-50%	143 512
Total Capital Funding	**298 168**	**293 799**	**19 586**	**65 691**	**124 519**	**(58 828)**	**-47%**	**293 799**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M05 November				
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	807 492	895 335
Trade and other receivables from exchange transactions	111 498	121 920	134 880	121 920
Receivables from non-exchange transactions	42 453	52 683	55 949	52 683
Current portion of non-current receivables	(268)	(287)	(268)	(287)
Inventory	20 101	40 407	(9 687)	40 407
VAT	138 428	35 344	294 774	35 344
Other current assets	1 615	1 058	13 336	1 058
Total current assets	**990 846**	**1 146 461**	**1 296 476**	**1 146 461**
Non current assets				
Investments	366 329	–	366 329	–
Investment property	23 402	23 852	21 902	23 852
Property, plant and equipment	2 517 761	2 642 408	2 537 263	2 642 408
Heritage assets	4 121	4 121	4 121	4 121
Intangible assets	848	566	786	566
Total non current assets	**2 912 460**	**2 670 947**	**2 930 401**	**2 670 947**
TOTAL ASSETS	**3 903 307**	**3 817 408**	**4 226 878**	**3 817 408**
LIABILITIES				
Current liabilities				
Bank overdraft	–	–	–	–
Financial liabilities	6 044	8 325	6 044	8 325
Consumer deposits	20 857	20 160	21 814	20 160
Trade and other payables from exchange transactions	93 001	90 183	63 559	90 183
Trade and other payables from non-exchange transactions	29 046	4 581	99 432	4 581
Provision	24 380	23 708	28 543	23 708
VAT	113 772	9 505	281 235	9 505
Total current liabilities	**287 101**	**156 461**	**500 627**	**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**	**714 604**	**384 091**
NET ASSETS	**3 416 787**	**3 433 317**	**3 512 273**	**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 - M05 November								
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	84 573	84 936	(362)	0%	203 845
Service charges	725 729	741 336	63 815	305 880	308 890	(3 010)	-1%	741 336
Other revenue	38 211	323 218	34 749	190 017	126 885	63 132	50%	323 218
Transfers and Subsidies - Operational	181 823	343 708	11 760	150 750	152 351	(1 600)	-1%	343 708
Transfers and Subsidies - Capital	207 019	115 548	8 319	65 430	48 145	17 285	36%	115 548
Interest	67 107	81 529	1 331	8 393	5 050	3 344	66%	81 529
Dividends	–	–	–	–	–	–		–
Payments								
Suppliers and employees	(937 232)	(1 460 203)	(112 196)	(530 368)	(566 266)	(35 898)	6%	(1 460 203)
Interest	(3 871)	(3 305)	–	–	(1 377)	(1 377)	100%	(3 305)
Transfers and Subsidies	–	(4 073)	–	–	(1 697)	(1 697)	100%	(4 073)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**479 550**	**341 602**	**25 150**	**274 676**	**156 917**	**(117 760)**	**-75%**	**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)	(64 927)	(124 519)	(59 592)	48%	(335 652)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(269 511)**	**148**	**(8 632)**	**(64 713)**	**(124 519)**	**(59 806)**	**48%**	**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	1 352	–	1 352	#DIV/0!	–
Payments								
Repayment of borrowing	(5 478)	(6 044)	–	–	–	–		(6 044)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(3 511)**	**23 956**	**232**	**1 352**	**–**	**(1 352)**	**#DIV/0!**	**23 956**
NET INCREASE/ (DECREASE) IN CASH HELD	**206 529**	**365 706**	**16 750**	**211 315**	**32 398**			**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		740 944	562 027			895 335

The Cash and cash equivalents as at 30 November 2025 include investments made to the amount of R640 000 000.

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

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November											
Description	NT Code	Budget Year 2025/26									
R thousands		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	12 606	3 829	1 441	1 239	1 575	998	1 377	11 216	34 280	16 405
Trade and Other Receivables from Exchange Transactions - Electricity	1300	38 843	4 111	361	209	168	45	66	1 691	45 495	2 180
Receivables from Non-exchange Transactions - Property Rates	1400	15 082	3 796	1 512	1 402	1 092	280	323	12 515	36 000	15 611
Receivables from Exchange Transactions - Waste Water Management	1500	4 750	1 958	550	468	434	364	666	6 339	15 530	8 272
Receivables from Exchange Transactions - Waste Management	1600	4 429	1 626	515	446	408	309	560	5 935	14 229	7 658
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	26	6	4	3	24	5	41	142	77
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(3 821)	291	213	102	178	86	124	2 077	(751)	2 567
Total By Income Source	**2000**	**71 921**	**15 636**	**4 597**	**3 870**	**3 858**	**2 107**	**3 121**	**39 815**	**144 924**	**52 770**
2024/25 - totals only		67 412	13 622	3 817	3 089	3 024	1 758	2 495	33 703	**128 921**	**44 070**
Debtors Age Analysis By Customer Group											
Organs of State	2200	(1 980)	176	489	152	369	29	46	2 309	1 589	2 904
Commercial	2300	36 114	1 819	273	303	124	84	150	1 485	40 352	2 146
Households	2400	37 787	13 641	3 835	3 414	3 366	1 995	2 926	36 020	102 984	47 720
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**71 921**	**15 636**	**4 597**	**3 870**	**3 858**	**2 107**	**3 121**	**39 815**	**144 924**	**52 770**

Total Debtors has increased from **R 137 975 264** in October 2025 to **R 144 924 464** in November 2025.

The collection rate for October 2025 was **95.75%** compared to **98.83%** in October 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 - M05 November											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	4 593	632	43	7	–				5 274	8 155
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	1000									–	
Total By Customer Type	**1000**	**4 593**	**632**	**43**	**7**	**–**	**–**	**–**	**–**	**5 274**	**8 155**

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	Dispute on the invoice	Awaiting authorisation from user department
AL ABBOTT & ASSOCIATES	11 385.00	2025/09/26	Dispute on the invoice	Awaiting authorisation from user department
COMNET	4 140.00	2025/09/08	Dispute on service delivered	Awaiting authorisation from user department
ISUZU MOTORS S A	473 988.38	2025/10/09	Administrative delay in authorisation process	Paid in December 2025
JB'S NISSAN (DIENS EN H	7 852.32	2025/10/20	Administrative delay in authorisation process	Paid in December 2025
JB'S TRUCKS - UD TRUCKS	7 449.53	2025/10/31	Administrative delay in authorisation process	Awaiting authorisation from user department
Juno Corp	44 943.44	2025/10/10	Administrative delay in authorisation process	Paid in December 2025
SACACOMS PTY LTD	96 635.19	2025/10/29	Dispute due to service delivered	Awaiting authorisation from user department
VWE INSTALLASIES BK	741.75	2025/10/27	Administrative delay in authorisation process	Paid in December 2025

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November											
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	1 632	(51 632)	–	–
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	84 890	(51 632)	–	1 089 587
TOTAL INVESTMENTS AND I	2						1 056 329	84 890	(51 632)	–	1 089 587

- During the month of November 2025, investments to the amount of R 50 million matured and no investments were made.

Commitments against Cash & Cash Equivalents						
	31 October 2025		Transactions / Movement 2025/2026		Current Month	
Cash & Cash Equivalents:	**R**	**1 134 502 752**			**R**	**1 107 473 281**
Primary Bank Account	R	140 691 278	R	21 712 311	R	162 403 589
Short Term Investments (Less than 6 months)	R	50 000 000	R	-50 000 000	R	-
Medium Term Investments (More than 6 months)	R	640 000 000			R	640 000 000
Longterm Investments	R	300 000 000			R	300 000 000
Cash Floats	R	3 811 474	R	1 258 219	R	5 069 692
Commitments:	**R**	**585 216 035**			**R**	**522 541 578**
Unspent Committed Conditional Grants	R	21 703 995	R	-23 043	R	21 680 952
Capital funding requirement 2025/26 (Grants & Loans)	R	123 704 428	R	-7 672 073	R	116 032 355
Capital Replacement Reserve Movement	R	123 988 896	R	-11 913 793	R	112 075 103
Loan repayment due Dec / June	R	9 954 006			R	9 954 006
Consumer Deposits	R	21 712 042	R	102 318	R	21 814 360
Creditor payments	R	5 310 980	R	-37 140	R	5 273 840
Salaries	R	272 882 222	R	-43 130 727	R	229 751 495
Bad Debt Contributions/Impairment	R	5 959 466			R	5 959 466
Working Capital	**R**	**549 286 717**			**R**	**584 931 704**

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 - M05 November								
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**	**886**	**71 957**	**71 957**	**–**		**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	886	1 378	1 378	–		1 969
Integrated National Electrification Programme	416	3 501	–	–	–	–		3 501
						–		
Provincial Government:	**30 212**	**170 794**	**18 546**	**76 129**	**76 129**	**–**		**170 794**
Community Development Workers	38	59	–	–	–	–		59
Human Settlements	7 342	135 609	14 402	57 129	57 129	–		135 609
Emergency Fire Kits	417	573	–	573	573	–		573
Title Deeds Restoration	–	81	–	–	–	–		81
Libraries	12 002	12 384	4 144	8 240	8 240	–		12 384
Maintenance and Construction of Transport Infrastructure		11 900	–	–	–	–		11 900
Establishment of a K9 Unit	4 132	4 350	–	4 350	4 350	–		4 350
Establishment of a Reaction/Rural Safety Unit	5 712	5 838	–	5 838	5 838	–		5 838
Thusong Service Grant	150	–	–	–	–			–
Proclaimed Roads Subsidy	170	–	–	–	–			–
Municipal Accreditation and Capacity Building Grant	249	–	–	–	–			–
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Operating Transfers and Grants	**187 585**	**343 274**	**19 432**	**148 086**	**148 086**	**–**		**343 274**
Capital Transfers and Grants								
National Government:	**60 945**	**60 270**	**18 660**	**42 884**	**42 884**	**–**		**60 270**
Municipal Infrastructure Grant (MIG)	29 302	25 405	12 660	23 289	23 289	–		25 405
Integrated National Electrification Programme	22 402	17 821	–	9 595	9 595	–		17 821
Water Services Infrastructure Grant	–	17 044	6 000	10 000	10 000	–		17 044
Municipal Disaster Response Grant	9 241	–	–	–	–	–		–
Provincial Government:	**162 274**	**60 302**	**1 500**	**35 342**	**35 342**	**–**		**60 302**
Human Settlements	161 684	58 112	–	33 152	33 152	–		58 112
Libraries	50	50	–	50	50	–		50
Municipal Fire Service Capacity Support Grant	–	550	–	550	550	–		550
Regional Socio-Economic Projects (RSEP)	–	90	–	90	90	–		90
Municipal Water Resilience Grant	–	1 500	1 500	1 500	1 500	–		1 500
Establishment of a K9 Unit	40	–	–	–	–	–		–
Sport Development	500	–	–	–	–	–		–
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Capital Transfers and Grants	**223 219**	**120 572**	**20 160**	**78 226**	**78 226**	**–**		**120 572**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**410 804**	**463 846**	**39 592**	**226 313**	**226 313**	**–**		**463 846**

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November								
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**	**8 678**	**41 547**	**43 657**	**(2 110)**	**-4.8%**	**172 480**
Local Government Equitable Share	85 233	165 310	7 457	39 005	42 184	(3 178)	-7.5%	165 310
Finance Management	1 477	1 700	(56)	621	653	(32)	-4.9%	1 700
EPWP Incentive	1 809	1 969	199	843	820	22	2.7%	1 969
Integrated National Electrification Programme	416	3 501	1 078	1 078	–	1 078	#DIV/0!	3 501
Municipal Disaster Response Grant	350	–	–	–	–	–		–
						–		
Provincial Government:	**29 155**	**170 794**	**26 177**	**45 481**	**79 187**	**(33 707)**	**-42.6%**	**170 794**
Community Development: Workers	33	59	19	19	21	(2)	-11.6%	59
Human Settlements	929	135 609	22 989	33 047	56 504	(23 457)	-41.5%	135 609
Emergency Fire Kits	360	573	–	–	208	(208)	-100.0%	573
Title Deeds Restoration	–	81	–	–	29	(29)	-100.0%	81
Municipal Accreditation and Capacity Building Grant	159	–	–	83	–	83	#DIV/0!	–
Libraries	12 613	12 384	1 639	5 640	6 007	(367)	-6.1%	12 384
Maintenance and Construction of Transport Infrastructure	–	11 900	–	–	8 965	(8 965)	-100.0%	11 900
Establishment of a K9 Unit	6 964	4 350	788	3 071	3 351	(280)	-8.4%	4 350
Establishment of a Reaction/Rural Safety Unit	8 097	5 838	742	3 621	4 102	(481)	-11.7%	5 838
Thusong Service Grant	130	–	–	–	–	–		–
Proclaimed Roads Subsidy	148	–	–	–	–	–		–
Other grant providers:	**–**	**–**	**106**	**901**	**–**	901	#DIV/0!	**–**
CHIETA		–	106	901	–	901	#DIV/0!	–
						–		
Total operating expenditure of Transfers and Grants:	**118 441**	**343 274**	**34 962**	**87 929**	**122 844**	**(34 915)**	**-28.4%**	**343 274**
Capital expenditure of Transfers and Grants								
National Government:	**53 459**	**60 270**	**3 296**	**14 196**	**37 821**	**(23 625)**	**-62.5%**	**60 270**
Municipal Infrastructure Grant (MIG)	29 292	25 405	1 501	11 421	17 400	(5 979)	-34.4%	25 405
Integrated National Electrification Programme	22 402	17 821	–	55	12 821	(12 766)	-99.6%	17 821
Water Services Infrastructure Grant	–	17 044	1 795	2 720	7 600	(4 880)	-64.2%	17 044
Municipal Disaster Response Grant	1 766	–	–	–	–	–		–
Provincial Government:	**146 149**	**60 302**	**4 376**	**20 059**	**23 375**	(3 316)	-14.2%	**60 302**
Human Settlements	145 662	58 112	4 356	20 029	22 975	(2 945)	-12.8%	58 112
Libraries	46	50	13	22	10	12	118.1%	50
Municipal Fire Service Capacity Support Grant	–	550	–	–	250	(250)	-100.0%	550
Regional Socio-Economic Projects (RSEP)	–	90	–	–	40	(40)	-100.0%	90
Municipal Water Resilience Grant	–	1 500	7	7	100	(93)	-92.6%	1 500
Establishment of a K9 Unit	13	–	–	–	–	–		–
Sport Development	428	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	**199 608**	**120 572**	**7 672**	**34 254**	**61 196**	**(26 942)**	**-44.0%**	**120 572**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**318 049**	**463 846**	**42 634**	**122 184**	**184 040**	**(61 857)**	**-33.6%**	**463 846**

8.3 Supporting Table SC7 (2)

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

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November								
	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	3 843	3 970	(127)	-3%	9 528
Pension and UIF Contributions	976	978	79	395	408	(13)	-3%	978
Medical Aid Contributions	218	232	19	96	97	(1)	-1%	232
Cellphone Allowance	1 081	1 081	90	450	450	–		1 081
Other benefits and allowances	811	811	68	338	338	(0)	0%	811
Sub Total - Councillors	**12 598**	**12 630**	**1 024**	**5 122**	**5 262**	**(140)**	**-3%**	**12 630**
Senior Managers of the Municipality								
Basic Salaries and Wages	11 694	9 241	946	4 739	4 908	(169)	-3%	9 241
Pension and UIF Contributions	2 068	2 046	163	801	853	(52)	-6%	2 046
Medical Aid Contributions	445	469	37	179	195	(17)	-8%	469
Performance Bonus	1 791	1 302	–	–	–	–		1 302
Motor Vehicle Allowance	980	936	70	347	390	(44)	-11%	936
Cellphone Allowance	259	266	25	122	126	(4)	-3%	266
Other benefits and allowances	325	236	31	152	154	(2)	-1%	236
Payments in lieu of leave	–	37	–	–	–	–		37
Post-retirement benefit obligations	1 714	1 714	–	–	–	–		1 714
Sub Total - Senior Managers of Municipality	**19 316**	**16 246**	**1 272**	**6 340**	**6 627**	**(286)**	**-4%**	**16 246**
Other Municipal Staff								
Basic Salaries and Wages	189 317	214 310	17 011	84 385	87 932	(3 547)	-4%	214 310
Pension and UIF Contributions	34 023	38 600	3 034	15 144	16 084	(939)	-6%	38 600
Medical Aid Contributions	15 016	17 357	1 304	6 555	7 232	(677)	-9%	17 357
Overtime	20 982	15 909	1 698	6 195	5 343	851	16%	15 909
Motor Vehicle Allowance	6 861	6 706	651	3 244	3 075	169	5%	6 706
Cellphone Allowance	697	684	53	285	270	15	6%	684
Housing Allowances	1 238	1 500	104	518	640	(122)	-19%	1 500
Other benefits and allowances	35 995	40 507	16 979	23 878	26 786	(2 908)	-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**	**40 834**	**140 204**	**147 362**	**(7 158)**	**-5%**	**352 542**
Total Parent Municipality	**351 619**	**381 418**	**43 131**	**151 667**	**159 251**	**(7 584)**	**-5%**	**381 418**
TOTAL SALARY, ALLOWANCES & BENEFITS	**351 619**	**381 418**	**43 131**	**151 667**	**159 251**	**(7 584)**	**-5%**	**381 418**
TOTAL MANAGERS AND STAFF	**339 021**	**368 788**	**42 106**	**146 544**	**153 989**	**(7 444)**	**-5%**	**368 788**

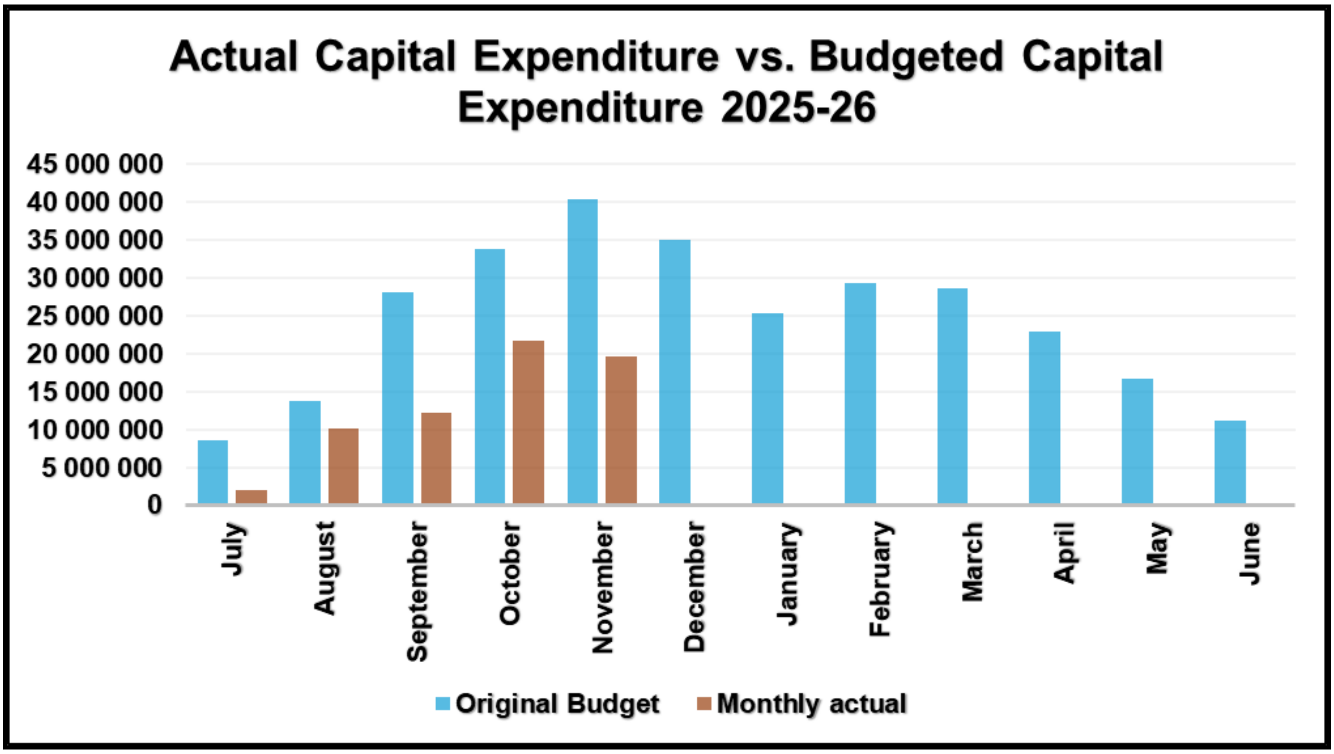
Section 10 – Material variances to the SDBIP

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

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November								
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%	2.91%
August	7 837	13 691	10 227	12 211	13 691	1 480	10.8%	4.16%
September	13 760	28 082	12 254	24 466	28 082	3 616	12.9%	8.33%
October	29 965	33 898	21 640	46 105	33 898	(12 207)	-36.0%	15.69%
November	31 028	40 308	19 586	65 691	40 308	(25 383)	-63.0%	22.36%
December	27 616	35 105				–		
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	65 691					



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 - M05 November

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**	**12 484**	**51 072**	**83 091**	**32 019**	**38.5%**	**196 140**
Roads Infrastructure	97 216	63 812	6 102	28 493	28 969	476	1.6%	63 812
Roads	97 216	63 812	6 102	28 493	28 969	476	1.6%	63 812
Storm water Infrastructure	1 509	–	–	–	–	–		–
Storm water Conveyance	1 509	–	–	–	–	–		–
Electrical Infrastructure	36 362	76 703	3 787	5 728	24 808	19 080	76.9%	76 703
MV Substations	24 418	52 320	23	80	14 550	14 470	99.4%	52 320
MV Switching Stations	5 132	–	–	–	–	–		–
MV Networks	1 961	10 315	607	644	4 000	3 356	83.9%	10 315
LV Networks	4 851	14 068	3 158	5 004	6 258	1 254	20.0%	14 068
Water Supply Infrastructure	30 566	8 165	693	2 330	3 229	899	27.8%	8 165
Distribution	30 566	8 165	693	2 330	3 229	899	27.8%	8 165
Sanitation Infrastructure	20 760	13 843	1 486	2 786	4 485	1 698	37.9%	13 843
Reticulation	20 760	13 843	1 486	2 786	4 485	1 698	37.9%	13 843
Solid Waste Infrastructure	23 538	33 616	416	11 734	21 600	9 866	45.7%	33 616
Landfill Sites	23 538	33 036	416	11 734	21 600	9 866	45.7%	33 036
Waste Drop-off Points		580				–		580
Community Assets	**14 328**	**12 028**	**339**	**472**	**4 272**	**3 799**	88.9%	**12 028**
Community Facilities	1 347	2 050	336	469	850	381	44.9%	2 050
Cemeteries/Crematoria		300	–	–	(75)	(75)	100.0%	300
Parks	1 338	1 100	336	469	200	(269)	-134.3%	1 100
Public Ablution Facilities	8	650	–	–	725	725	100.0%	650
Sport and Recreation Facilities	12 981	9 978	4	4	3 422	3 418	99.9%	9 978
Indoor Facilities	745	9 900	4	4	3 382	3 378	99.9%	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**	**746**	**1 788**	**4 690**	**2 902**	**61.9%**	**12 954**
Operational Buildings	328	380	–	–	280	280	100.0%	380
Municipal Offices	26	380	–	–	280	280	100.0%	380
Stores	302	–	–	–	–	–		–
Housing	11 509	12 574	746	1 788	4 410	2 622	59.5%	12 574
Social Housing	11 509	12 574	746	1 788	4 410	2 622	59.5%	12 574
Intangible Assets	**450**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights	450	–	–	–	–	–		–
Computer Software and Applications	450	–	–	–	–	–		–
Computer Equipment	**1 771**	**2 583**	**42**	**233**	**90**	**(143)**	-158.5%	**2 583**
Computer Equipment	1 771	2 583	42	233	90	(143)	-158.5%	2 583
Furniture and Office Equipment	**858**	**665**	**3**	**215**	**308**	**93**	30.3%	**665**
Furniture and Office Equipment	858	665	3	215	308	93	30.3%	665
Machinery and Equipment	**1 852**	**3 258**	**130**	**587**	**1 232**	**645**	52.3%	**3 258**
Machinery and Equipment	1 852	3 258	130	587	1 232	645	52.3%	3 258
Transport Assets	**13 612**	**6 113**	**3 963**	**4 753**	**791**	**(3 962)**	-500.7%	**6 113**
Transport Assets	13 612	6 113	3 963	4 753	791	(3 962)	-500.7%	6 113
Land	**–**	**400**	**–**	**–**	**–**	**–**		**400**
Land	–	400	–	–	–	–		400
Total Capital Expenditure on new assets	**254 690**	**234 140**	**17 708**	**59 120**	**94 474**	**35 354**	**37.4%**	**234 140**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November								
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**	**143**	**143**	**10 980**	10 837	**98.7%**	**25 441**
Roads Infrastructure	2 268	20 500	135	135	9 000	8 865	**98.5%**	20 500
Roads	2 268	20 500	135	135	9 000	8 865	**98.5%**	20 500
Water Supply Infrastructure	–	480	–	–	480	480	**100.0%**	480
Pump Stations		480	–	–	480	480	**100.0%**	480
Sanitation Infrastructure	3 000	4 461	7	7	1 500	1 493	**99.5%**	4 461
Reticulation	3 000	4 461	7	7	1 500	1 493	**99.5%**	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**	**143**	**143**	**10 980**	**10 837**	98.7%	**26 141**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November								
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**	**1 736**	**6 428**	**19 065**	12 637	**66.3%**	**33 517**
Roads Infrastructure	9 473	–	–	–	–	–		–
Roads	9 473	–	–	–	–	–		–
Storm water Infrastructure	187	550	–	–	400	400	**100.0%**	550
Storm water Conveyance	187	550	–	–	400	400	**100.0%**	550
Electrical Infrastructure	5 531	8 080	106	4 252	5 265	1 013	**19.2%**	8 080
MV Switching Stations		4 880	–	3 823	3 825	2	**0.0%**	4 880
MV Networks	4 086	1 300	–	241	750	509	**67.8%**	1 300
LV Networks	1 444	1 900	106	187	690	503	**72.9%**	1 900
Water Supply Infrastructure	11 218	22 887	1 630	2 065	11 900	9 835	**82.6%**	22 887
Reservoirs		500	–	–	–	–		500
Bulk Mains	499	6 043	–	–	300	300	**100.0%**	6 043
Distribution	10 719	15 544	1 630	2 065	11 200	9 135	**81.6%**	15 544
PRV Stations	–	800	–	–	400	400	**100.0%**	800
Sanitation Infrastructure	5 613	2 000	–	111	1 500	1 389	**92.6%**	2 000
Reticulation		1 500	–	111	1 500	1 389	**92.6%**	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**	**1 736**	**6 428**	**19 065**	**12 637**	66.3%	**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 - M05 November								
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**	**5 768**	**20 844**	**34 676**	**13 832**	**40%**	**69 462**
Roads Infrastructure	6 192	20 921	616	2 959	14 082	11 124	79%	20 921
Roads	5 915	20 801	616	2 959	14 032	11 074	79%	20 801
Road Furniture	277	120	–	–	50	50	100%	120
Storm water Infrastructure	23 320	24 311	2 930	9 903	10 469	567	5%	24 311
Storm water Conveyance	23 320	24 311	2 930	9 903	10 469	567	5%	24 311
Electrical Infrastructure	3 531	5 794	300	1 256	2 451	1 196	49%	5 794
MV Substations	207	206	11	153	86	(68)	-79%	206
MV Networks	319	2 014	–	10	839	829	99%	2 014
LV Networks	3 005	3 574	288	1 092	1 526	434	28%	3 574
Water Supply Infrastructure	1 708	2 011	222	604	876	272	31%	2 011
Reservoirs	1 273	1 475	198	511	615	104	17%	1 475
Pump Stations	126	168	5	5	65	60	93%	168
Distribution	309	368	20	89	197	108	55%	368
Sanitation Infrastructure	5 558	6 151	912	2 445	2 538	93	4%	6 151
Pump Station	929	1 061	92	477	445	(32)	-7%	1 061
Waste Water Treatment Works	4 630	5 090	820	1 968	2 093	125	6%	5 090
Solid Waste Infrastructure	9 538	10 272	789	3 678	4 258	580	14%	10 272
Landfill Sites	9 538	10 272	789	3 678	4 258	580	14%	10 272
Community Assets	**3 587**	**3 605**	**260**	**1 206**	**1 582**	**376**	**24%**	**3 605**
Community Facilities	2 456	2 533	162	832	1 039	207	20%	2 533
Halls	448	452	46	131	189	58	31%	452
Centres	1 719	1 787	104	661	745	83	11%	1 787
Libraries	47	50	10	23	21	(2)	-9%	50
Cemeteries/Crematoria	156	123	–	7	46	39	84%	123
Parks	86	120	2	10	39	29	75%	120
Sport and Recreation Facilities	1 131	1 072	98	374	542	168	31%	1 072
Indoor Facilities	87	100	6	94	53	(41)	-78%	100
Outdoor Facilities	1 044	972	92	280	490	209	43%	972
Other assets	**1 729**	**2 884**	**300**	**617**	**1 202**	**584**	**49%**	**2 884**
Operational Buildings	1 158	1 260	160	365	525	160	31%	1 260
Municipal Offices	1 158	1 260	160	365	525	160	31%	1 260
Housing	571	1 624	139	252	677	424	63%	1 624
Staff Housing	200	240	76	145	100	(45)	-45%	240
Social Housing	372	1 384	64	108	577	469	81%	1 384
Intangible Assets	**5 025**	–	–	–	–	–		–
Licences and Rights	5 025	–	–	–	–	–		–
Computer Software and Applications	5 025							
Computer Equipment	**327**	**402**	**3**	**105**	**167**	**62**	**37%**	**402**
Computer Equipment	327	402	3	105	167	62	37%	402
Furniture and Office Equipment	**25**	**72**	–	**13**	**30**	**17**	**56%**	**72**
Furniture and Office Equipment	25	72	–	13	30	17	56%	72
Machinery and Equipment	**1 309**	**1 532**	**74**	**458**	**641**	**182**	**28%**	**1 532**
Machinery and Equipment	1 309	1 532	74	458	641	182	28%	1 532
Transport Assets	**9 090**	**10 201**	**1 173**	**3 398**	**4 397**	**999**	**23%**	**10 201**
Transport Assets	9 090	10 201	1 173	3 398	4 397	999	23%	10 201
Total Repairs and Maintenance Expenditure	**70 941**	**88 157**	**7 578**	**26 642**	**42 695**	**16 052**	**38%**	**88 157**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November								
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**	**38 284**	**38 284**	**35 373**	(2 911)	**-8.2%**	**101 682**
Roads Infrastructure	21 566	31 365	10 098	10 098	11 465	1 367	**11.9%**	31 365
Roads	19 643	29 286	9 258	9 258	10 842	1 583	**14.6%**	29 286
Road Structures	275	898	115	115	270	154	**57.2%**	898
Road Furniture	1 649	1 181	724	724	354	(370)	**-104.5%**	1 181
Storm water Infrastructure	3 767	5 828	1 927	1 927	1 749	(179)	**-10.2%**	5 828
Drainage Collection	886	1 761	518	518	528	11	**2.0%**	1 761
Storm water Conveyance	2 881	4 067	1 374	1 374	1 220	(154)	**-12.6%**	4 067
Attenuation	–	–	35	35	–	(35)	**#DIV/0!**	–
Electrical Infrastructure	14 485	20 749	6 958	6 958	7 099	141	**2.0%**	20 749
Power Plants	–	3	–	–	1	1	**100.0%**	3
HV Substations	755	1 401	1 150	1 150	420	(730)	**-173.6%**	1 401
HV Transmission Conductors	3	29	73	73	9	(64)	**-741.9%**	29
MV Substations	1 602	2 249	674	674	675	0	**0.1%**	2 249
MV Switching Stations	11	1 259	4	4	378	373	**98.8%**	1 259
MV Networks	7 064	12 228	3 010	3 010	4 543	1 532	**33.7%**	12 228
LV Networks	5 050	3 367	2 046	2 046	1 010	(1 036)	**-102.6%**	3 367
Capital Spares	–	214	–	–	64	64	**100.0%**	214
Water Supply Infrastructure	16 871	18 194	7 073	7 073	6 293	(780)	**-12.4%**	18 194
Dams and Weirs	19	256	8	8	77	69	**89.5%**	256
Boreholes	1 059	186	443	443	56	(388)	**-696.0%**	186
Reservoirs	2 485	2 686	1 044	1 044	806	(238)	**-29.5%**	2 686
Pump Stations	1 260	1 015	545	545	304	(240)	**-78.8%**	1 015
Water Treatment Works	737	127	309	309	38	(271)	**-708.1%**	127
Bulk Mains	5 538	2 050	2 328	2 328	615	(1 713)	**-278.6%**	2 050
Distribution	5 773	11 875	2 390	2 390	4 397	2 007	**45.7%**	11 875
PRV Stations	–	–	6	6	–	(6)	**#DIV/0!**	–
Sanitation Infrastructure	25 648	22 799	10 985	10 985	7 944	(3 041)	**-38.3%**	22 799
Pump Station	887	15 354	397	397	5 710	5 313	**93.0%**	15 354
Reticulation	10 548	1 722	4 615	4 615	516	(4 099)	**-793.6%**	1 722
Waste Water Treatment Works	14 213	5 724	5 973	5 973	1 717	(4 256)	**-247.8%**	5 724
Solid Waste Infrastructure	2 236	2 746	1 243	1 243	824	(419)	**-50.9%**	2 746
Landfill Sites	2 223	2 560	1 011	1 011	768	(243)	**-31.6%**	2 560
Waste Transfer Stations	–	–	224	224	–	(224)	**#DIV/0!**	–
Waste Drop-off Points	13	132	8	8	40	32	**79.7%**	132
Waste Separation Facilities	–	53	–	–	16	16	**100.0%**	53

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November								
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**	**3 438**	**3 438**	**2 821**	**(617)**	**-21.9%**	**9 404**
Community Facilities	2 491	4 212	1 077	1 077	1 263	186	**14.8%**	4 212
Halls	606	683	255	255	205	(51)	-24.7%	683
Clinics/Care Centres	82	83	34	34	25	(9)	-38.0%	83
Testing Stations	265	268	111	111	81	(31)	-38.0%	268
Museums	2	2	1	1	1	(0)	-37.8%	2
Libraries	458	474	192	192	142	(50)	-34.9%	474
Cemeteries/Crematoria	278	300	117	117	90	(27)	-29.5%	300
Purls	–	174	–	–	52	52	100.0%	174
Public Open Space	591	1 442	279	279	433	153	35.4%	1 442
Public Ablution Facilities	86	500	36	36	150	114	75.8%	500
Markets	113	260	47	47	78	31	39.3%	260
Taxi Ranks/Bus Terminals	9	24	4	4	7	3	48.0%	24
Sport and Recreation Facilities	4 386	5 192	2 361	2 361	1 558	(803)	**-51.6%**	5 192
Outdoor Facilities	4 386	5 192	2 361	2 361	1 558	(803)	-51.6%	5 192
Investment properties	**259**	**398**	**108**	**108**	**119**	11	9.6%	**398**
Revenue Generating	–	–	–	–	–	–		–
Non-revenue Generating	–	398	108	108	119	11	**9.6%**	398
Improved Property	259	398	108	108	119	11	9.6%	398
Other assets	**1 842**	**1 996**	**797**	**797**	**599**	**(198)**	**-33.0%**	**1 996**
Operational Buildings	1 564	1 715	680	680	515	(166)	**-32.2%**	1 715
Municipal Offices	1 267	1 395	539	539	419	(120)	-28.7%	1 395
Workshops	297	304	142	142	91	(50)	-55.2%	304
Stores	–	16	–	–	5	5	100.0%	16
Housing	278	281	116	116	84	(32)	**-38.0%**	281
Staff Housing	278	281	116	116	84	(32)	-38.0%	281
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets	**105**	**206**	**62**	**62**	**62**	**(0)**	-0.8%	**206**
Licences and Rights	105	206	62	62	62	(0)	**-0.8%**	206
Computer Software and Applications	105	206	62	62	62	(0)	-0.8%	206
Computer Equipment	**1 741**	**2 687**	**783**	**783**	**806**	**23**	2.8%	**2 687**
Computer Equipment	1 741	2 687	783	783	806	23	2.8%	2 687
Furniture and Office Equipment	**740**	**1 289**	**347**	**347**	**387**	**40**	10.3%	**1 289**
Furniture and Office Equipment	740	1 289	347	347	387	40	10.3%	1 289
Machinery and Equipment	**2 565**	**4 431**	**1 159**	**1 159**	**1 329**	**170**	12.8%	**4 431**
Machinery and Equipment	2 565	4 431	1 159	1 159	1 329	170	12.8%	4 431
Transport Assets	**3 742**	**6 054**	**1 745**	**1 745**	**1 816**	**71**	3.9%	**6 054**
Transport Assets	3 742	6 054	1 745	1 745	1 816	71	3.9%	6 054
Total Depreciation	**102 445**	**128 145**	**46 722**	**46 722**	**43 312**	**(3 410)**	**-7.9%**	**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 **November 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: 12 December 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: 12 December 2025