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
August 2026

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor's Report

1.1 In -Year Report – Monthly Budget Statement

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

1.2 Financial problems or risks facing the municipality

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

Section 2 - Resolutions

RECOMMENDATION:

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

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	YTD Actual	YTD Budget	YTD Actual vs YTD Budget Variance	YTD Actual vs YTD Budget Variance %	YTD Actual vs Total Budget Variance %
Operating Revenue	R 1 782 975 897	R 334 820 764	R 302 639 868	R 32 180 896	**11%**	**19%**
Operating Expenditure	R 1 681 075 756	R 157 890 084	R 219 679 473	R -61 789 389	**-28%**	**9%**
Capital	R 250 479 044	R 20 926 256	R 27 181 329	R -6 255 073	**-23%**	**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) - M02 August							
Description	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue							
Exchange Revenue							
Service charges - Electricity	622 287	56 806	111 350	101 965	9 385	9%	622 287
Service charges - Water	118 228	9 397	17 929	16 232	1 696	10%	118 228
Service charges - Waste Water Management	69 531	6 205	11 260	11 617	(357)	-3%	69 531
Service charges - Waste management	50 153	4 053	8 127	8 359	(232)	-3%	50 153
Sale of Goods and Rendering of Services	17 034	1 757	2 719	2 137	582	27%	17 034
Agency services	6 626	543	1 018	1 131	(113)	-10%	6 626
Interest earned from Receivables	3 936	329	647	656	(9)	-1%	3 936
Interest from Current and Non Current Assets	93 978	9 055	17 079	2 152	14 927	694%	93 978
Rental from Fixed Assets	2 220	339	517	372	145	39%	2 220
Construction Contract Revenue	190 326	19 546	19 546	24 862	(5 315)	-21%	190 326
Development Charges	3 661	278	359	610	(251)	-41%	3 661
Operational Revenue	1 876	119	258	312	(54)	-17%	1 876
Non-Exchange Revenue							
Property rates	226 095	19 685	38 571	37 879	692	2%	226 095
Fines, penalties and forfeits	42 945	42	73	43	31	72%	42 945
Licence and permits	5 848	370	813	1 001	(188)	-19%	5 848
Transfers and subsidies - Operational	210 824	3 191	79 024	79 668	(644)	-1%	210 824
Interest	2 303	203	412	384	29	7%	2 303
Operational Revenue	13 240	1 066	2 130	2 178	(48)	-2%	13 240
Gains on disposal of Fixed and Intangible Assets	4 881	315	432	561	(129)	-23%	4 881
Total Revenue (excluding capital transfers and contributions)	**1 685 992**	**133 299**	**312 266**	**292 120**	**20 145**	**7%**	**1 685 992**

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

- **Service charges - Water** stands at 10% above the YTD budgeted projections due to increased consumption.
- **Interest from Current and Non-Current Assets** stands above the YTD budgeted projections mainly due to the accrued interest on the short- and long-term investments being now accounted for on a monthly basis.
- **Construction Contract Revenue** stands below the YTD budgeted projections due to the grant revenue being recognised based on the monthly expenditure of the INEP and Housing Top structure grants.
- Revenue for the month of **August 2026** was **R133.299 million** whilst the overall YTD performance **excluding capital transfers** is **7% 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) - M02 August							
Description	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type							
Employee related costs	396 203	29 248	55 061	57 925	(2 864)	-5%	396 203
Remuneration of councillors	13 567	1 063	2 126	2 130	(5)	0%	13 567
Bulk purchases - electricity	543 158	66 970	59 317	59 658	(341)	-1%	543 158
Inventory consumed	70 811	2 590	4 864	5 404	(539)	-10%	70 811
Debt impairment	42 707	–	–	–	–		42 707
Depreciation, amortisation and impairment	117 797	–	–	–	–		117 797
Interest, Dividends and Rent on Land	7 275	–	–	–	–		7 275
Contracted services	361 914	23 323	25 751	79 747	(53 996)	-68%	361 914
Transfers and subsidies	3 767	197	203	372	(169)	-46%	3 767
Irrecoverable debts written off	21 723	–	–	–	–		21 723
Operational costs	67 844	3 391	10 569	14 444	(3 874)	-27%	67 844
Disposal of Fixed and Intangible Assets	18 122	–	–	–	–		18 122
Other Losses	16 189	–	–	–	–		16 189
Total Expenditure	**1 681 076**	**126 781**	**157 890**	**219 679**	**(61 789)**	**-28%**	**1 681 076**

- **Contracted Services** stands at 68% below the YTD budgeted projections due to underspending on various line items such as Housing Top structures and the Substation Bulk Upgrade: Yzerfontein and Darling.
- **Transfers and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- **Operational costs** stands at 27% below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of **August 2026** was **R126.781 million** whilst the overall YTD performance is **28% below** the YTD budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August							
Vote Description	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation							
Vote 2 - Civil Services	97 371	1 445	1 564	6 500	(4 936)	-76%	97 371
Vote 4 - Electricity Services	39 006	14 258	14 264	9 200	5 064	55%	39 006
Vote 6 - Development Services	47 434	4 171	4 171	10 351	(6 180)	-60%	47 434
Total Capital Multi-year expenditure	**183 811**	**19 873**	**19 999**	**26 051**	**(6 052)**	**-23%**	**183 811**
Single Year expenditure appropriation							
Vote 1 - Corporate Services	354	–	–	26	(26)	-100%	354
Vote 2 - Civil Services	31 869	279	337	21	316	1487%	31 869
Vote 3 - Council	132	–	–	33	(33)	-100%	132
Vote 4 - Electricity Services	21 652	379	574	297	277	93%	21 652
Vote 5 - Financial Services	986	4	4	–	4	#DIV/0!	986
Vote 6 - Development Services	2 461	–	12	750	(738)	-98%	2 461
Vote 7 - Municipal Manager	12	–	–	3	(3)	-100%	12
Vote 8 - Protection Services	9 202	–	–	–	–		9 202
Total Capital single-year expenditure	66 668	661	928	1 131	**(203)**	**-18%**	66 668
Total Capital Expenditure	**250 479**	**20 534**	**20 926**	**27 181**	**(6 255)**	**-23%**	**250 479**
Capital Expenditure - Functional Classification							
Governance and administration	**6 218**	**4**	**9**	**15**	(6)	-42%	**6 218**
Executive and council	144	–	–	36	(36)	-100%	144
Finance and administration	6 074	4	9	(21)	30	-142%	6 074
Community and public safety	**23 140**	**226**	**238**	**3 179**	(2 941)	-93%	**23 140**
Community and social services	3 081	–	–	2 885	(2 885)	-100%	3 081
Sport and recreation	10 857	226	238	294	(56)	-19%	10 857
Public safety	9 202	–	–	–	–		9 202
Economic and environmental services	**95 855**	**3 897**	**4 016**	**12 249**	(8 233)	-67%	**95 855**
Planning and development	13 353	–	–	2 546	(2 546)	-100%	13 353
Road transport	82 501	3 897	4 016	9 703	(5 687)	-59%	82 501
Trading services	**125 267**	**16 408**	**16 663**	**11 738**	4 925	42%	**125 267**
Energy sources	56 076	14 637	14 838	9 489	5 349	56%	56 076
Water management	49 172	654	708	1 391	(683)	-49%	49 172
Waste water management	14 008	1 097	1 097	858	239	28%	14 008
Waste management	6 011	20	20	–	20	#DIV/0!	6 011
Total Capital Expenditure - Functional Classifi	**250 479**	**20 534**	**20 926**	**27 181**	**(6 255)**	**-23%**	**250 479**
Funded by:							
National Government	55 539	15 443	15 443	10 500	4 943	47%	55 539
Provincial Government	41 477	4 171	4 171	9 258	(5 087)	-55%	41 477
Transfers recognised - capital	**97 016**	**19 613**	**19 613**	**19 758**	**(145)**	**-1%**	**97 016**
Internally generated funds	153 463	921	1 313	7 424	(6 111)	-82%	153 463
Total Capital Funding	**250 479**	**20 534**	**20 926**	**27 181**	**(6 255)**	**-23%**	**250 479**

- Capital expenditure for the month of **August 2026** amounts to **R20 534 488** and stands at **23% below** the planned YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors.
- The YTD actual is **R20 926 256, 8.35%** of the total budget of **R250 479 044.**
- Commitments are R13 545 596.

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?
2026-2027 Top 10 Capital Projects											
ROADS											
1	Roads Swartland: Construction of New Roads	40 313 247	1 444 591	1 564 189	6 000 000	-4 435 811	-74%	Construction	Swartland	15%	N/A
2	Roads Swartland: Resealing of Roads	13 387 000	-	-	-	-		Procurement	Swartland	2%	N/A
SEWERAGE											
3	Pipe Replacement: Obsolete Infrastructure	6 000 000	-	-	-	-		Procurement	Swartland	2%	Appointment of Consultants Panel
WATER											
4	Malmesbury SMW1.3 Wesbank Reservoir to Malm/Abb pipeline	12 471 127	-	-	-	-		Procurement	Malmesbury	2%	Appointment of Consultants Panel
5	Bokomo Road: Pipe replacement	7 000 000	-	-	-	-		Procurement	Malmesbury	2%	Appointment of Consultants Panel
ELECTRICAL SERVICES											
6	Malmesbury De Hoop Serviced Sites_LV Networks	21 300 000	9 947 714	9 947 714	6 750 000	3 197 714	47%	Construction	Malmesbury	50%	N/A
7	Moorreesburg Development 600 IRDP erven Electrical infrastructure and connections	7 850 000	4 291 534	4 291 534	1 000 000	3 291 534	329%	Construction	Moorreesburg	60%	N/A
8	Replace oil insulated switchgear and equipment	5 500 000	145 600	145 600	-	145 600	0%	Procurement/Installation	Swartland	60%	N/A
HOUSING											
9	Malmesbury De Hoop Serviced Sites	29 600 000	4 170 572	4 170 572	4 933 332	-762 760	-15%	Construction	Malmesbury	20%	N/A
FIRE SERVICES											
10	Purchase of Fire Station from WCDM (Wesbank)	6 400 000	-	-	-	-		Waiting for transfer of the building to be finalised.	Malmesbury		N/A
TOTAL		**149 821 374**	**20 000 012**	**20 119 610**	**18 683 332**	**1 436 278**	**8%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M02 August				
Description of financial indicator	Basis of calculation	Budget Year 2026/27		
		Original Budget	YearTD actual	Full Year Forecast
Borrowing Management				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	7.4%	0.0%	7.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%
Safety of Capital				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.8%	7.1%	7.8%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%
Liquidity				
Current Ratio	Current assets/current liabilities	4:1	7:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities	3:1	5:1	3:1
Revenue Management				
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	100%	98.07%	100%
Creditors Management				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100%	99.59%	100%
Funding of Provisions				
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions			
Other Indicators				
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.00%	4.65%	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.00%	22.2%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	23.5%	17.6%	23.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.6%	3.3%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	7.4%	0.0%	7.4%
IDP regulation financial viability indicators				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	10.5%	1.3%	10.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.7	10.5	5.7

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 - M02 August							
Description	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance							
Property rates	226 095	19 685	38 571	37 879	692	2%	226 095
Service charges	860 199	76 461	148 666	138 174	10 492	8%	860 199
Investment revenue	93 978	9 055	17 079	2 152	14 927	694%	93 978
Transfers and subsidies - Operational	210 824	3 191	79 024	79 668	(644)	(0)	210 824
Other own revenue	**294 896**	**24 906**	**28 925**	**34 246**	**(5 321)**	**-16%**	**294 896**
Total Revenue (excluding capital transfers and contributions)	**1 685 992**	**133 299**	**312 266**	**292 120**	**20 145**	**7%**	**1 685 992**
Employee costs	396 203	29 248	55 061	57 925	(2 864)	-5%	396 203
Remuneration of Councillors	13 567	1 063	2 126	2 130	(5)	-0%	13 567
Depreciation, amortisation and impairment	117 797	–	–	–	–		117 797
Interest, Dividends and Rent on Land	7 275	–	–	–	–		7 275
Inventory consumed and bulk purchases	613 969	69 560	64 181	65 062	(881)	-1%	613 969
Transfers and subsidies	3 767	197	203	372	(169)	-46%	3 767
Other expenditure	528 498	26 714	36 320	94 190	(57 870)	-61%	528 498
Total Expenditure	**1 681 076**	**126 781**	**157 890**	**219 679**	**(61 789)**	**-28%**	**1 681 076**
Surplus/(Deficit)	**4 916**	**6 518**	**154 376**	**72 441**	**81 935**	**113%**	**4 916**
Transfers and subsidies - capital (monetary	96 984	22 555	22 555	10 520	12 036	114%	96 984
Transfers and subsidies - capital (in-kind)	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**101 900**	**29 073**	**176 931**	**82 960**	**93 970**	**113%**	**101 900**
Share of surplus/ (deficit) of associate	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**101 900**	**29 073**	**176 931**	**82 960**	**93 970**	**113%**	**101 900**
Capital expenditure & funds sources							
Capital expenditure	**250 479**	**20 534**	**20 926**	**27 181**	**(6 255)**	**-23%**	**250 479**
Capital transfers recognised	97 016	19 613	19 613	19 758	(145)	-1%	97 016
Borrowing	–	–	–	–	–		–
Internally generated funds	**153 463**	**921**	**1 313**	**7 424**	**(6 111)**	**-82%**	**153 463**
Total sources of capital funds	**250 479**	**20 534**	**20 926**	**27 181**	**(6 255)**	**-23%**	**250 479**
Financial position							
Total current assets	936 289		1 073 211				936 289
Total non current assets	3 202 637		3 124 543				3 202 637
Total current liabilities	213 321		159 262				213 321
Total non current liabilities	196 763		228 244				196 763
Community wealth/Equity	**3 728 841**		**3 633 317**				**3 728 841**
Cash flows							
Net cash from (used) operating	288 562	66 340	205 604	120 747	(84 857)	-70%	288 562
Net cash from (used) investing	(683 170)	(22 891)	(433 692)	(447 195)	(13 503)	3%	(683 170)
Net cash from (used) financing	500	193	675	83	(592)	-710%	500
Cash/cash equivalents at the month/year end	**670 966**	**1 108 716**	**837 661**	**738 709**	**(98 952)**	**-13%**	**670 966**
Debtors & creditors analysis	**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	17 578	3 006	2 184	1 590	20 949	24 855	168 128
Creditors Age Analysis							
Total Creditors	–	–	–	–	–	–	3 973

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August							
Description	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional							
Governance and administration	**426 616**	**30 158**	**95 086**	**80 076**	15 010	19%	**426 616**
Executive and council	269	19	20	45	(24)	-54%	269
Finance and administration	426 347	30 139	95 065	80 031	15 035	19%	426 347
Internal audit	–	–	–	–	–		–
Community and public safety	**293 342**	**22 104**	**24 955**	**31 378**	(6 423)	-20%	**293 342**
Community and social services	17 289	1 199	2 434	2 744	(311)	-11%	17 289
Sport and recreation	6 666	605	870	601	269	45%	6 666
Public safety	53 890	1 508	2 841	1 890	951	50%	53 890
Housing	215 496	18 792	18 809	26 143	(7 333)	-28%	215 496
Health	–	–	–	–	–		–
Economic and environmental services	**40 760**	**3 424**	**4 956**	**6 702**	(1 746)	-26%	**40 760**
Planning and development	7 697	999	1 560	1 272	287	23%	7 697
Road transport	33 063	2 425	3 396	5 430	(2 034)	-37%	33 063
Environmental protection	–	–	–	–	–		–
Trading services	**1 022 253**	**100 168**	**209 825**	**184 483**	**25 341**	14%	**1 022 253**
Energy sources	685 230	79 145	139 497	113 063	26 434	23%	685 230
Water management	149 620	9 729	25 597	25 976	(379)	-1%	149 620
Waste water management	107 280	6 572	25 906	26 384	(478)	-2%	107 280
Waste management	80 123	4 721	18 824	19 061	(237)	-1%	80 123
Other	**5**	**–**	**–**	**1**	**(1)**	**-100%**	**5**
Total Revenue - Functional	**1 782 976**	**155 854**	**334 821**	**302 640**	**32 181**	**11%**	**1 782 976**
Expenditure - Functional							
Governance and administration	**217 559**	**13 423**	**28 649**	**30 714**	(2 065)	-7%	**217 559**
Executive and council	31 689	1 936	4 681	4 930	(249)	-5%	31 689
Finance and administration	183 081	11 307	23 503	25 367	(1 864)	-7%	183 081
Internal audit	2 789	179	464	416	48	12%	2 789
Community and public safety	**386 394**	**23 299**	**32 985**	**39 709**	(6 725)	-17%	**386 394**
Community and social services	32 930	2 041	4 127	4 722	(595)	-13%	32 930
Sport and recreation	47 726	2 658	5 196	6 519	(1 323)	-20%	47 726
Public safety	125 532	6 191	11 012	11 859	(847)	-7%	125 532
Housing	180 206	12 410	12 650	16 609	(3 959)	-24%	180 206
Health	–	–	–	–	–		–
Economic and environmental services	**104 046**	**3 553**	**6 467**	**9 395**	(2 928)	-31%	**104 046**
Planning and development	22 940	1 422	2 657	3 517	(860)	-24%	22 940
Road transport	81 106	2 131	3 810	5 878	(2 068)	-35%	81 106
Environmental protection	–	–	–	–	–		–
Trading services	**970 830**	**86 111**	**89 357**	**139 504**	**(50 147)**	-36%	**970 830**
Energy sources	685 349	73 507	67 050	113 306	(46 256)	-41%	685 349
Water management	117 519	2 502	4 652	5 317	(666)	-13%	117 519
Waste water management	96 493	5 281	9 463	11 329	(1 866)	-16%	96 493
Waste management	71 468	4 821	8 192	9 551	(1 359)	-14%	71 468
Other	**2 247**	**395**	**433**	**358**	**76**	**21%**	**2 247**
Total Expenditure - Functional	**1 681 076**	**126 781**	**157 890**	**219 679**	**(61 789)**	**-28%**	**1 681 076**
Surplus/ (Deficit) for the year	**101 900**	**29 073**	**176 931**	**82 960**	**93 970**	**113%**	**101 900**

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) - M02 August							
Vote Description	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote							
Vote 1 - Corporate Services	15 183	1 349	2 485	2 524	(39)	-2%	15 183
Vote 2 - Civil Services	361 961	23 073	72 715	75 380	(2 665)	-4%	361 961
Vote 3 - Council	269	19	20	45	(24)	-54%	269
Vote 4 - Electricity Services	685 248	79 147	139 500	113 066	26 434	23%	685 248
Vote 5 - Financial Services	423 087	29 751	94 560	79 537	15 023	19%	423 087
Vote 6 - Development Services	230 410	20 086	20 850	27 993	(7 144)	-26%	230 410
Vote 7 - Municipal Manager	300	–	–	50	(50)	-100%	300
Vote 8 - Protection Services	66 517	2 430	4 691	4 045	646	16%	66 517
Total Revenue by Vote	**1 782 976**	**155 854**	**334 821**	**302 640**	**32 181**	**11%**	**1 782 976**
Expenditure by Vote							
Vote 1 - Corporate Services	52 875	4 297	7 108	7 845	(737)	-9%	52 875
Vote 2 - Civil Services	426 905	18 008	32 396	40 057	(7 661)	-19%	426 905
Vote 3 - Council	26 563	1 575	3 959	4 178	(219)	-5%	26 563
Vote 4 - Electricity Services	710 009	74 826	72 004	117 693	(45 689)	-39%	710 009
Vote 5 - Financial Services	94 818	5 440	10 654	11 846	(1 192)	-10%	94 818
Vote 6 - Development Services	216 463	14 660	16 995	22 091	(5 096)	-23%	216 463
Vote 7 - Municipal Manager	12 160	794	1 729	1 819	(90)	-5%	12 160
Vote 8 - Protection Services	141 283	7 182	13 045	14 151	(1 106)	-8%	141 283
Total Expenditure by Vote	**1 681 076**	**126 781**	**157 890**	**219 679**	**(61 789)**	**-28%**	**1 681 076**
Surplus/ (Deficit) for the year	**101 900**	**29 073**	**176 931**	**82 960**	**93 970**	**113%**	**101 900**

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) - M02 August							
Description	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue							
Exchange Revenue							
Service charges - Electricity	622 287	56 806	111 350	101 965	9 385	9%	622 287
Service charges - Water	118 228	9 397	17 929	16 232	1 696	10%	118 228
Service charges - Waste Water Management	69 531	6 205	11 260	11 617	(357)	-3%	69 531
Service charges - Waste management	50 153	4 053	8 127	8 359	(232)	-3%	50 153
Sale of Goods and Rendering of Services	17 034	1 757	2 719	2 137	582	27%	17 034
Agency services	6 626	543	1 018	1 131	(113)	-10%	6 626
Interest earned from Receivables	3 936	329	647	656	(9)	-1%	3 936
Interest from Current and Non Current Assets	93 978	9 055	17 079	2 152	14 927	694%	93 978
Rental from Fixed Assets	2 220	339	517	372	145	39%	2 220
Construction Contract Revenue	190 326	19 546	19 546	24 862	(5 315)	-21%	190 326
Development Charges	3 661	278	359	610	(251)	-41%	3 661
Operational Revenue	1 876	119	258	312	(54)	-17%	1 876
Non-Exchange Revenue							
Property rates	226 095	19 685	38 571	37 879	692	2%	226 095
Fines, penalties and forfeits	42 945	42	73	43	31	72%	42 945
Licence and permits	5 848	370	813	1 001	(188)	-19%	5 848
Transfers and subsidies - Operational	210 824	3 191	79 024	79 668	(644)	-1%	210 824
Interest	2 303	203	412	384	29	7%	2 303
Operational Revenue	13 240	1 066	2 130	2 178	(48)	-2%	13 240
Gains on disposal of Fixed and Intangible Assets	4 881	315	432	561	(129)	-23%	4 881
Total Revenue (excluding capital transfers and contributions)	**1 685 992**	**133 299**	**312 266**	**292 120**	**20 145**	**7%**	**1 685 992**
Expenditure By Type							
Employee related costs	396 203	29 248	55 061	57 925	(2 864)	-5%	396 203
Remuneration of councillors	13 567	1 063	2 126	2 130	(5)	0%	13 567
Bulk purchases - electricity	543 158	66 970	59 317	59 658	(341)	-1%	543 158
Inventory consumed	70 811	2 590	4 864	5 404	(539)	-10%	70 811
Debt impairment	42 707	–	–	–	–		42 707
Depreciation, amortisation and impairment	117 797	–	–	–	–		117 797
Interest, Dividends and Rent on Land	7 275	–	–	–	–		7 275
Contracted services	361 914	23 323	25 751	79 747	(53 996)	-68%	361 914
Transfers and subsidies	3 767	197	203	372	(169)	-46%	3 767
Irrecoverable debts written off	21 723	–	–	–	–		21 723
Operational costs	67 844	3 391	10 569	14 444	(3 874)	-27%	67 844
Disposal of Fixed and Intangible Assets	18 122	–	–	–	–		18 122
Other Losses	16 189	–	–	–	–		16 189
Total Expenditure	**1 681 076**	**126 781**	**157 890**	**219 679**	**(61 789)**	**-28%**	**1 681 076**
Surplus/(Deficit)	**4 916**	**6 518**	**154 376**	**72 441**	**81 935**	**113%**	**4 916**
Transfers and subsidies - capital (monetary allocations)	96 984	22 555	22 555	10 520	12 036	**114%**	96 984
Surplus/(Deficit) after capital transfers & contributions	**101 900**	**29 073**	**176 931**	**82 960**	**93 970**	**113%**	**101 900**
Surplus/ (Deficit) for the year	**101 900**	**29 073**	**176 931**	**82 960**	**93 970**	**113%**	**101 900**

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) - M02 August							
Vote Description	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation							
Vote 2 - Civil Services	97 371	1 445	1 564	6 500	(4 936)	-76%	97 371
Vote 4 - Electricity Services	39 006	14 258	14 264	9 200	5 064	55%	39 006
Vote 6 - Development Services	47 434	4 171	4 171	10 351	(6 180)	-60%	47 434
Total Capital Multi-year expenditure	**183 811**	**19 873**	**19 999**	**26 051**	**(6 052)**	**-23%**	**183 811**
Single Year expenditure appropriation							
Vote 1 - Corporate Services	354	–	–	26	(26)	-100%	354
Vote 2 - Civil Services	31 869	279	337	21	316	1487%	31 869
Vote 3 - Council	132	–	–	33	(33)	-100%	132
Vote 4 - Electricity Services	21 652	379	574	297	277	93%	21 652
Vote 5 - Financial Services	986	4	4	–	4	#DIV/0!	986
Vote 6 - Development Services	2 461	–	12	750	(738)	-98%	2 461
Vote 7 - Municipal Manager	12	–	–	3	(3)	-100%	12
Vote 8 - Protection Services	9 202	–	–	–	–		9 202
Total Capital single-year expenditure	66 668	661	928	1 131	**(203)**	**-18%**	66 668
Total Capital Expenditure	**250 479**	**20 534**	**20 926**	**27 181**	**(6 255)**	**-23%**	**250 479**
Capital Expenditure - Functional Classification							
Governance and administration	**6 218**	**4**	**9**	**15**	(6)	-42%	**6 218**
Executive and council	144	–	–	36	(36)	-100%	144
Finance and administration	6 074	4	9	(21)	30	-142%	6 074
Community and public safety	**23 140**	**226**	**238**	**3 179**	(2 941)	-93%	**23 140**
Community and social services	3 081	–	–	2 885	(2 885)	-100%	3 081
Sport and recreation	10 857	226	238	294	(56)	-19%	10 857
Public safety	9 202	–	–	–	–		9 202
Economic and environmental services	**95 855**	**3 897**	**4 016**	**12 249**	(8 233)	-67%	**95 855**
Planning and development	13 353	–	–	2 546	(2 546)	-100%	13 353
Road transport	82 501	3 897	4 016	9 703	(5 687)	-59%	82 501
Trading services	**125 267**	**16 408**	**16 663**	**11 738**	4 925	42%	**125 267**
Energy sources	56 076	14 637	14 838	9 489	5 349	56%	56 076
Water management	49 172	654	708	1 391	(683)	-49%	49 172
Waste water management	14 008	1 097	1 097	858	239	28%	14 008
Waste management	6 011	20	20	–	20	#DIV/0!	6 011
Total Capital Expenditure - Functional Classifi	**250 479**	**20 534**	**20 926**	**27 181**	**(6 255)**	**-23%**	**250 479**
Funded by:							
National Government	55 539	15 443	15 443	10 500	4 943	47%	55 539
Provincial Government	41 477	4 171	4 171	9 258	(5 087)	-55%	41 477
Transfers recognised - capital	**97 016**	**19 613**	**19 613**	**19 758**	**(145)**	**-1%**	**97 016**
Internally generated funds	153 463	921	1 313	7 424	(6 111)	-82%	153 463
Total Capital Funding	**250 479**	**20 534**	**20 926**	**27 181**	**(6 255)**	**-23%**	**250 479**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M02 August			
Description	Budget Year 2026/27		
R thousands	Original Budget	YearTD actual	Full Year Forecast
ASSETS			
Current assets			
Cash and cash equivalents	670 966	835 018	670 966
Short term Investments	–		–
Trade and other receivables from exchange transactions	173 736	196 864	173 736
Receivables from non-exchange transactions	44 229	54 735	44 229
Current portion of non-current receivables	–	(268)	–
Inventory	24 506	(21 137)	24 506
VAT Receivable	21 227	7 534	21 227
Other current assets	1 624	464	1 624
Total current assets	**936 289**	**1 073 211**	**936 289**
Non current assets			
Investments	400 000	405 931	400 000
Investment property	22 578	27 881	22 578
Property, plant and equipment	2 775 339	2 685 878	2 775 339
Biological assets	–		–
Heritage assets	4 121	4 121	4 121
Intangible assets	598	732	598
Total non current assets	**3 202 637**	**3 124 543**	**3 202 637**
TOTAL ASSETS	**4 138 926**	**4 197 753**	**4 138 926**
LIABILITIES			
Current liabilities			
Bank overdraft	–	–	–
Financial liabilities	268	41	268
Consumer deposits	21 983	22 327	21 983
Trade and other payables from exchange transactions	167 005	103 003	167 005
Trade and other payables from non-exchange transactions	7 994	17 573	7 994
Provision	–	9 080	–
VAT Payable	9 323	0	9 323
Other current liabilities	6 748	7 238	6 748
Total current liabilities	**213 321**	**159 262**	**213 321**
Non current liabilities			
Financial liabilities	–	–	–
Provision	81 847	89 746	81 847
Long term portion of trade payables	–		–
Other non-current liabilities	114 916	138 498	114 916
Total non current liabilities	**196 763**	**228 244**	**196 763**
TOTAL LIABILITIES	**410 084**	**387 506**	**410 084**
NET ASSETS	**3 728 841**	**3 810 247**	**3 728 841**
COMMUNITY WEALTH/EQUITY			
Accumulated surplus/(deficit)	3 129 020	3 108 528	3 129 020
Reserves and funds	599 821	524 789	599 821
TOTAL COMMUNITY WEALTH/EQUITY	**3 728 841**	**3 633 317**	**3 728 841**

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 - M02 August							
Description	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	216 632	18 301	36 439	36 105	334	1%	216 632
Service charges	845 882	65 825	128 977	140 980	(12 003)	-9%	845 882
Other revenue	426 657	90 786	118 700	89 408	29 292	33%	426 657
Transfers and Subsidies - Operational	212 296	8 212	81 461	90 892	(9 431)	-10%	212 296
Transfers and Subsidies - Capital	95 478	19 010	19 010	15 913	3 097	19%	95 478
Interest	93 978	6 581	13 136	15 663	(2 527)	-16%	93 978
Payments							
Suppliers and employees	(1 598 893)	(142 375)	(192 120)	(267 638)	(75 518)	28%	(1 598 893)
Finance charges	–	–	–	–	–		–
Transfers and Subsidies	(3 467)	–	–	(578)	(578)	100%	(3 467)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**288 562**	**66 340**	**205 604**	**120 747**	**(84 857)**	**-70%**	**288 562**
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	4 881	315	432	814	(382)	-47%	4 881
Decrease (increase) in non-current investments	(400 000)	(3 064)	(405 931)	(400 000)	(5 931)	1%	(400 000)
Payments							
Capital assets	(288 051)	(20 141)	(28 193)	(48 008)	(19 815)	41%	(288 051)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(683 170)**	**(22 891)**	**(433 692)**	**(447 195)**	**(13 503)**	**3%**	**(683 170)**
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	–	–	–		–		–
Borrowing long term/refinancing	–	–	–		–		–
Increase (decrease) in consumer deposits	500	193	675	83	592	710%	500
Payments							
Repayment of borrowing	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**500**	**193**	**675**	**83**	**(592)**	**-710%**	**500**
NET INCREASE/ (DECREASE) IN CASH HELD	**(394 108)**	**43 642**	**(227 413)**	**(326 365)**			**(394 108)**
Cash/cash equivalents at beginning:	1 065 074	1 065 074	1 065 074	1 065 074			1 065 074
Cash/cash equivalents at month/year end:	670 966	1 108 716	837 661	738 709			670 966

The Cash and cash equivalents as at 31 August 2026 include the long-term investment made to the amount of R400 million and the accrued interest.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC2

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - aged debtors - M02 August											
Description		Budget Year 2026/27									
R thousands	NT Code	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	11 586	3 848	1 947	1 531	785	690	5 968	5 933	32 287	14 906
Trade and Other Receivables from Exchange Transactions - Electricity	1300	49 884	5 171	222	93	54	40	768	5 554	61 786	6 509
Receivables from Non-exchange Transactions - Property Rates	1400	19 051	4 287	662	421	499	159	7 061	9 770	41 909	17 909
Receivables from Exchange Transactions - Waste Water Management	1500	5 262	1 958	488	416	352	333	3 283	3 780	15 873	8 164
Receivables from Exchange Transactions - Waste Management	1600	4 814	1 691	459	382	323	296	3 087	3 545	14 598	7 634
Receivables from Exchange Transactions - Property Rental Debtors	1700	38	27	5	3	2	1	11	6	92	23
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	3 394	595	152	160	171	71	771	(3 732)	1 583	(2 559)
Total By Income Source	**2000**	**94 030**	**17 578**	**3 936**	**3 006**	**2 184**	**1 590**	**20 949**	**24 855**	**168 128**	**52 584**
2025/26 - totals only		78 502	17 100	3 260	2 162	1 819	1 739	3 609	38 271	146 463	47 601
Debtors Age Analysis By Customer Group											
Organs of State	2200	4 203	2 040	183	59	317	31	1 136	367	8 336	1 910
Commercial	2300	43 703	2 475	223	103	77	70	1 071	5 060	52 782	6 382
Households	2400	46 124	13 063	3 530	2 844	1 790	1 489	18 741	19 429	107 010	44 293
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**94 030**	**17 578**	**3 936**	**3 006**	**2 184**	**1 590**	**20 949**	**24 855**	**168 128**	**52 584**

Total Debtors increased from **R 157 660 323** in July 2026 to **R 168 127 828** in August 2026.

The collection rate for August 2026 was **96.54%** compared to **106.28%** in July 2026. (Amounts received in the current month for the previous month’s debtors raised).

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2026/27									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											
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	3 981	–	(8)						3 973	3 425
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	**3 981**	**–**	**(8)**	**–**	**–**	**–**	**–**	**–**	**3 973**	3 425

- The credit amount of R8 198.04 is due to a credit note received.

6.2 Outstanding Creditors: 30 days and older

None

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC16

WC015 Swartland - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M02 August										
Investments by maturity Name of institution & investment ID	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	9.02%	29 June 2029	400 000	35 783	–	–	435 783
NEDBANK	12 months	Fixed	Fixed	7.95%	29 June 2027	200 000	15 726	–	–	215 726
AFRICAN BANK	12 months	Fixed	Fixed	8.50%	29 June 2027	270 000	21 944	–	–	291 944
NEDBANK	12 months	Fixed	Fixed	8.04%	29 June 2027	100 000	7 688	–	–	107 688
STANDARD BANK	11 months	Fixed	Fixed	7.65%	20 May 2027	100 000	6 476	–	–	106 476
										–
Municipality sub-total						1 070 000	87 617	–	–	1 157 617
Entities sub-total						–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST						1 070 000	87 617	–	–	1 157 617

- During the month of August 2026, no investments was made.

Commitments against Cash & Cash Equivalents			
	31 July 2026	Transactions / Movement 2026/2027	Current Month
Cash & Cash Equivalents:	**R 1 212 910 871**		**R 1 226 031 088**
Primary Bank Account	R 139 633 117	R 12 491 285	R 152 124 402
Short Term Investments (Less than 6 months)	R -	R -	R -
Medium Term Investments (More than 6 months)	R 670 000 000	R -	R 670 000 000
Long Term Investments	R 400 000 000	R -	R 400 000 000
Cash Floats (This amount includes unallocated deposits)	R 3 277 754	R 628 932	R 3 906 686
Commitments:	**R 701 789 074**		**R 654 161 614**
Unspent Committed Conditional Grants	R 3 018 698	R -	R 3 018 698
Capital funding requirement 2026/27 (Grants)	R 97 015 739	R -19 613 145	R 77 402 594
Capital Replacement Reserve Movement	R 153 071 537	R -921 343	R 152 150 194
Consumer Deposits	R 22 219 906	R 106 821	R 22 326 727
Creditor Payments	R 861 710	R 3 110 915	R 3 972 626
Salaries	R 382 894 200	R -30 310 709	R 352 583 491
Bad debts written off and Debt Impairment	R 42 707 284	R -	R 42 707 284
Working Capital	**R 511 121 797**		**R 571 869 474**

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC18

WC015 Swartland - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M02 August							
Description	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS							
Operating							
National Government							
Monetary Allocations							
Local Government Equitable Share	175 682	–	73 201	73 201	–		175 682
Finance Management	1 800	1 800	1 800	1 800	–		1 800
EPWP Incentive	2 121	530	530	530	–		2 121
Integrated National Electrification Programme	14 278	–	–	–	–		14 278
					–		
Total Monetary Allocations	193 881	2 330	75 531	75 531	-	-	193 881
Total Operating/National Government	193 881	2 330	75 531	75 531	-	-	193 881
Provincial Government							
Monetary Allocations							
Community Development Workers	39	–	–	–	–		39
Human Settlements	176 848	50 000	50 000	50 000	–		176 848
Title Deeds Restoration	297	–	–	–	–		297
Libraries	12 866	–	–	–	–		12 866
Maintenance and Construction of Transport Infrastructure	4 765	–	–	–	–		4 765
Establishment of a K9 Unit	4 473	–	–	–	–		4 473
Establishment of a Reaction/Rural Safety Unit	5 944	–	–	–	–		5 944
Municipal Fire Service Capacity Support Grant	250	250	250	250	–		250
Regional Socio-Economic Projects (RSEP)	300	–	–	–	–		300
Total Monetary Allocations	205 782	50 250	50 250	50 250	-	-	205 782
Total Operating/Provincial Government	205 782	50 250	50 250	50 250	-	-	205 782
Other Grant Providers							
Monetary Allocations							
CHIETA	810	–	–	–	–		810
Total Monetary Allocations	810	-	-	-	-	-	810
Total Operating/Other Grant Providers	810	-	-	-	-	-	810
Total Operating	400 473	52 580	125 781	125 781	-	-	400 473
Capital							
National Government							
Monetary Allocations							
Municipal Infrastructure Grant (MIG)	25 680	–	–	–	–		25 680
Integrated National Electrification Programme	29 859	11 000	11 000	11 000	–		29 859
					–		
Total Monetary Allocations	55 539	11 000	11 000	11 000	-	-	55 539
Total Capital/National Government	55 539	11 000	11 000	11 000	-	-	55 539
Provincial Government							
Monetary Allocations							
Human Settlements	41 355	9 010	9 010	9 010	–		41 355
Libraries	140	–	–	–	–		140
					–		
Total Monetary Allocations	41 495	9 010	9 010	9 010	-	-	41 495
Total Allocations In-kind	-	-	-	-	-	-	-
Total Capital/Provincial Government	41 495	9 010	9 010	9 010	-	-	41 495
Total Capital	97 034	20 010	20 010	20 010	-	-	97 034
TOTAL RECEIPTS OF TRANSFERS AND GRANTS	497 507	72 590	145 791	145 791	-	-	497 507

8.2 Supporting Table SC19

WC015 Swartland - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M02 August							
Description	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE							
Operating							
National Government							
Monetary Allocations							
Local Government Equitable Share	175 682	8 440	21 331	18 558	2 773	15%	175 682
Finance Management	1 800	43	98	275	(178)	-65%	1 800
EPWP Incentive	2 121	376	564	353	210	59%	2 121
Integrated National Electrification Programme	14 278	4 843	4 843	9 000	(4 157)	-46%	14 278
					–		
Total Monetary Allocations	**193 881**	**13 702**	**26 835**	**28 187**	**(1 352)**	**-5%**	**193 881**
Total National Government	**193 881**	**13 702**	**26 835**	**28 187**	**(1 352)**	**-5%**	**193 881**
Provincial Government							
Monetary Allocations							
Community Development: Workers	39	4	8	6	2	41%	39
Human Settlements	176 848	12 154	12 154	16 120	(3 966)	-25%	176 848
Title Deeds Restoration	297	–	–	43	(43)	-100%	297
Libraries	12 866	1 059	2 106	2 354	(248)	-11%	12 866
Maintenance and Construction of Transport Infrastructure	4 765	–	–	484	(484)	-100%	4 765
Establishment of a K9 Unit	4 473	720	1 310	1 356	(46)	-3%	4 473
Establishment of a Reaction/Rural Safety Unit	5 944	757	1 468	1 495	(27)	-2%	5 944
Municipal Fire Service Capacity Support Grant	250	–	–	–	–		250
Regional Socio-Economic Projects (RSEP)	300	–	–	–	–		300
Total Monetary Allocations	**205 782**	**14 694**	**17 046**	**21 858**	**(4 812)**	**-22%**	**205 782**
Total Provincial Government	**205 782**	**14 694**	**17 046**	**21 858**	**(4 812)**	**-22%**	**205 782**
Other Grant Providers							
Monetary Allocations							
CHIETA	810	200	200	135	65	48%	810
Total Allocations In-kind	**-**	**-**	**-**	**-**	**-**		**-**
Total Operating/Other Grant Providers	**810**	**200**	**200**	**135**	**65**	**48%**	**810**
Total operating expenditure of Transfers and Grants	**400 473**	**28 596**	**44 081**	**50 180**	**(6 099)**	**-12%**	**400 473**
Capital							
National Government							
Monetary Allocations							
Municipal Infrastructure Grant (MIG)	25 680	1 203	1 203	2 000	(797)	-40%	25 680
Integrated National Electrification Programme	29 859	14 239	14 239	8 500	5 739	68%	29 859
Total Monetary Allocations	**55 539**	**15 443**	**15 443**	**10 500**	**4 943**	**47%**	**55 539**
Total National Government	**55 539**	**15 443**	**15 443**	**10 500**	**4 943**	**47%**	**55 539**
Provincial Government							
Monetary Allocations							
Human Settlements	41 355	4 171	4 171	9 258	(5 087)	-55%	41 355
Libraries	140	–	–	–	–		140
					–		
Total Monetary Allocations	**41 495**	**4 171**	**4 171**	**9 258**	**(5 087)**	**-55%**	**41 495**
Total Provincial Government	**41 495**	**4 171**	**4 171**	**9 258**	**(5 087)**	**-55%**	**41 495**
Total Capital/Other Grant Providers	**-**	**-**	**-**	**-**	**-**		**-**
Total capital expenditure of Transfers and Grants	**97 034**	**19 613**	**19 613**	**19 758**	**(145)**	**-1%**	**97 034**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**497 507**	**48 210**	**63 694**	**69 938**	**(6 244)**	**-9%**	**497 507**

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

9.1 Supporting Table SC22

WC015 Swartland - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M02 August							
Summary of Employee and Councillor remuneration	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B						D
Councillors (Political Office Bearers plus Other)							
Allowances and Service Related Benefits							
Basic Salary	10 110	803	1 606	1 554	51	3%	10 110
Cell phone Allowance	1 119	90	180	186	(6)	-3%	1 119
Travelling Allowance	811	68	136	135	1	1%	811
Total Allowances and Service Related Benefits	**12 040**	**961**	**1 922**	**1 876**	**46**	**2%**	**12 040**
Social Contributions							
Medial Aid Benefits	270	19	39	45	(6)	-14%	270
Pension Fund Contributions	1 257	82	165	210	(45)	-21%	1 257
Total Social Contributions	**1 527**	**102**	**204**	**255**	**(51)**	**-20%**	**1 527**
Total Councillors	**13 567**	**1 063**	**2 126**	**2 130**	**(5)**	**0%**	**13 567**
% increase							
Senior Managers of the Municipality							
Salaries and Allowances							
Basic Salary	10 936	922	1 845	1 823	22	1%	10 936
Bonuses	1 962	–	–	327	(327)	-100%	1 962
Allowance					–		
Cellular and Telephone	302	25	50	50	–		302
Travel or Motor Vehicle	664	55	109	69	40	59%	664
Total Allowance	**966**	**80**	**159**	**119**	**40**	**34%**	**966**
Leave Pay	12	–	–	–	–		12
Total Service Related Benefits	**12**	**-**	**-**	**-**	**-**		**12**
Total Salaries and Allowances	**13 877**	**1 002**	**2 004**	**2 269**	**(265)**	**-12%**	**13 877**
Social Contributions							
Bargaining Council	155	11	23	26	(3)	-12%	155
Group Life Insurance	278	22	44	46	(3)	-6%	278
Medical	509	40	80	85	(5)	-6%	509
Pension	2 027	174	347	338	9	3%	2 027
Unemployment Insurance	15	1	2	2	0	17%	15
Total Social Contributions	**2 984**	**248**	**496**	**497**	**(1)**	**0%**	**2 984**
Post-retirement Benefit							
Medical	851	–	–	–	–		851
Total Post-retirement Benefit	**851**	**-**	**-**	**-**	**-**		**851**
Sub Total - Senior Managers of Municipality	**17 712**	**1 250**	**2 500**	**2 766**	**(266)**	**-10%**	**17 712**

WC015 Swartland - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M02 August							
Summary of Employee and Councillor remuneration	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B						D
Other Municipal Staff							
Salaries and Allowances							
Basic Salary	227 861	18 395	36 201	38 082	(1 881)	-5%	227 861
Allowance							
Cellular and Telephone	704	88	173	116	56	48%	704
Housing Benefits	9 761	805	1 518	1 379	139	10%	9 761
Travel or Motor Vehicle	8 929	699	1 399	1 434	(35)	-2%	8 929
Total Allowance	**19 395**	**1 593**	**3 089**	**2 930**	**159**	**5%**	**19 395**
Service Related Benefits							
Acting	1 337	61	61	193	(132)	-68%	1 337
Bonus	17 895	86	176	–	176	#DIV/0!	17 895
Leave Pay	2 565	–	–	–	–		2 565
Long Service Award	3 487	–	–	40	(40)	-100%	3 487
Overtime	16 979	1 906	1 934	1 523	411	27%	16 979
Standby Allowance	9 851	803	803	1 642	(838)	-51%	9 851
Total Service Related Benefits	**52 114**	**2 857**	**2 974**	**3 398**	**(424)**	**-12%**	**52 114**
Total Salaries and Allowances	**299 369**	**22 845**	**42 264**	**44 410**	**(2 146)**	**-5%**	**299 369**
Social Contributions							
Group Life Insurance	5 338	426	849	827	21	3%	5 338
Medical	19 168	1 454	2 917	3 195	(278)	-9%	19 168
Pension	38 799	3 149	6 286	6 466	(181)	-3%	38 799
Unemployment Insurance	1 596	124	246	261	(16)	-6%	1 596
Total Social Contributions	**64 900**	**5 153**	**10 297**	**10 749**	**(453)**	**-4%**	**64 900**
Post-retirement Benefit							
Medical	14 221	–	–	–	–		14 221
Total Post-retirement Benefit	**14 221**	**-**	**-**	**-**	**-**		**14 221**
Sub Total - Other Municipal Staff	**378 491**	**27 998**	**52 561**	**55 159**	**(2 598)**	**-5%**	**378 491**
TOTAL SALARY, ALLOWANCES & BENEFITS	**409 770**	**30 311**	**57 186**	**60 055**	**(2 869)**	**-5%**	**409 770**
TOTAL MANAGERS AND STAFF	**396 203**	**29 248**	**55 061**	**57 925**	**(2 864)**	**-5%**	**396 203**

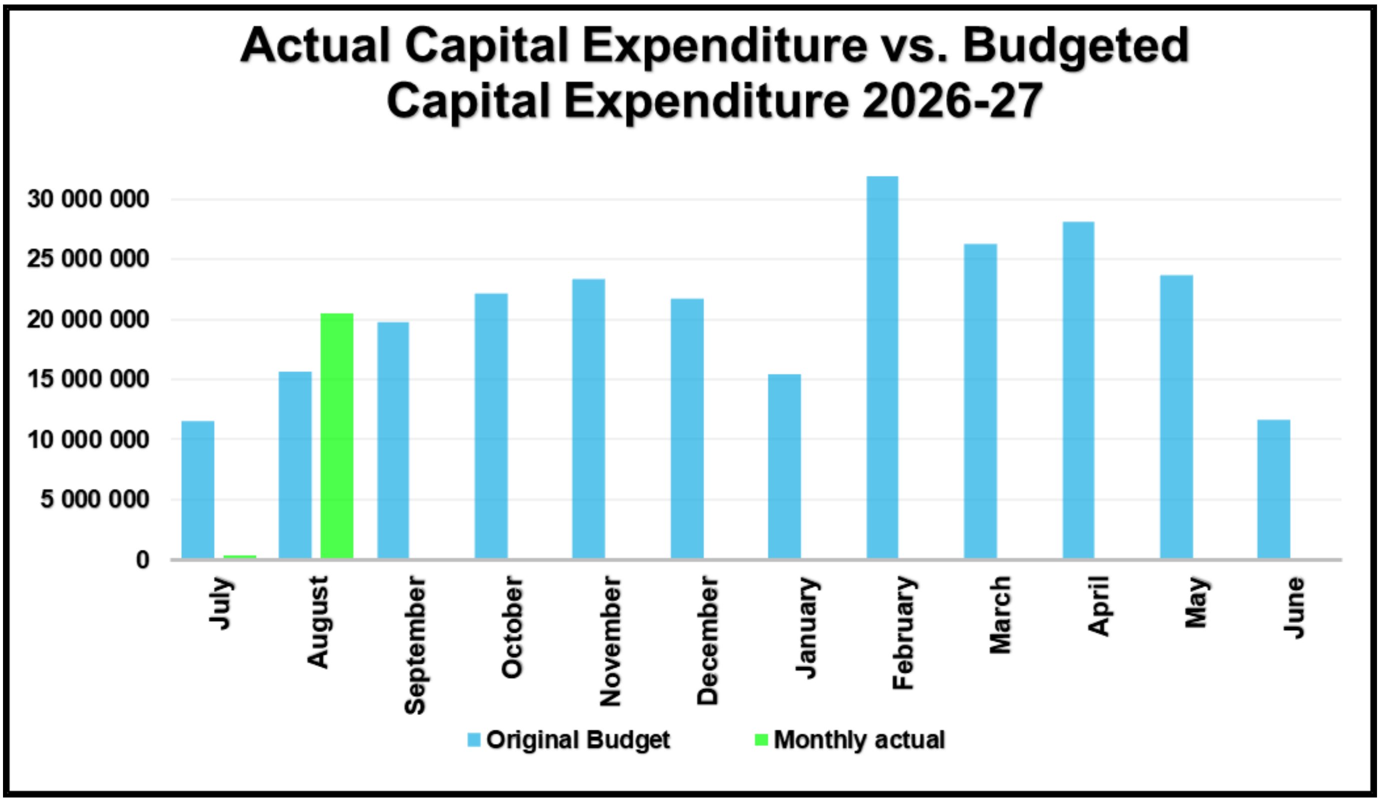
Section 10 – Material variances to the SDBIP

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 - M02 August							
Month	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend							
July	11 505	392	392	11 505	11 113	96.59%	**0.16%**
August	15 676	20 534	20 926	27 181	6 255	23.01%	**8.35%**
September	19 737	–		46 918	–		
October	22 112	–		69 030	–		
November	23 266	–		92 296	–		
December	21 631	–		113 927	–		
January	15 390	–		129 317	–		
February	31 746	–		161 063	–		
March	26 180	–		187 243	–		
April	27 959	–		215 202	–		
May	23 647	–		238 849	–		
June	11 630	–		250 479	–		
Total Capital expenditure	**250 479**	**20 926**					



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 - M02 August

Description R thousands	Budget Year 2026/27 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	**140 668**	**19 967**	**20 332**	**20 774**	441	**2.1%**	**140 668**
Roads Infrastructure	66 085	3 897	4 016	9 703	5 687	58.6%	66 085
Roads	63 631	3 897	4 016	9 703	5 687	58.6%	63 631
Road Structures	2 454	–	–	–	–		2 454
Electrical Infrastructure	42 326	14 333	14 534	9 439	(5 095)	-54.0%	42 326
MV Substations	220	–	–	–	–		220
MV Networks	4 500	19	25	450	425	94.6%	4 500
LV Networks	37 606	14 314	14 510	8 989	(5 521)	-61.4%	37 606
Water Supply Infrastructure	22 846	650	694	773	80	10.3%	22 846
Reservoirs	2 500	–	–	–	–		2 500
Bulk Mains	2 400	–	–	–	–		2 400
Distribution	17 946	650	694	773	80	10.3%	17 946
Sanitation Infrastructure	8 800	1 088	1 088	858	(230)	-26.8%	8 800
Reticulation	8 800	1 088	1 088	858	(230)	-26.8%	8 800
Solid Waste Infrastructure	610	–	–	–	–		610
Waste Transfer Stations	300	–	–	–	–		300
Waste Drop-off Points	310	–	–	–	–		310
Community Assets	**15 806**	**–**	**–**	**3 059**	**3 059**	**100.0%**	**15 806**
Community Facilities	8 907	–	–	200	200	100.0%	8 907
Fire/Ambulance Stations	6 400	–	–	–	–		6 400
Libraries	78	–	–	–	–		78
Parks	989	–	–	–	–		989
Public Open Space	340	–	–	–	–		340
Markets	1 100	–	–	200	200	100.0%	1 100
Sport and Recreation Facilities	6 899	–	–	2 859	2 859	100.0%	6 899
Indoor Facilities	2 859	–	–	2 859	2 859	100.0%	2 859
Outdoor Facilities	4 040	–	–	–	–		4 040
					–		
Other assets	**12 176**	**–**	**–**	**2 325**	**2 325**	**100.0%**	**12 176**
Operational Buildings	35	–	–	27	27	100.0%	35
Municipal Offices	35	–	–	27	27	100.0%	35
Housing	12 141	–	–	2 298	2 298	100.0%	12 141
Social Housing	12 141	–	–	2 298	2 298	100.0%	12 141
Intangible Assets	**250**	**–**	**–**	**–**	**–**		**250**
Licences and Rights	250	–	–	–	–		250
Effluent Licenses	250	–	–	–	–		250
Computer Equipment	**5 482**	**–**	**–**	**8**	**8**	**100.0%**	**5 482**
Computer Equipment	5 482	–	–	8	8	100.0%	5 482
Furniture and Office Equipment	**857**	**4**	**4**	**83**	**79**	**95.0%**	**857**
Furniture and Office Equipment	857	4	4	83	79	95.0%	857
Machinery and Equipment	**1 587**	**259**	**286**	**33**	**(253)**	**-772.9%**	**1 587**
Machinery and Equipment	1 587	259	286	33	(253)	-772.9%	1 587
Transport Assets	**15 104**	**–**	**–**	**5**	**5**	**100.0%**	**15 104**
Transport Assets	15 104	–	–	5	5	100.0%	15 104
Land	**100**	**–**	**–**	**–**	**–**		**100**
Land	100	–	–	–	–		100
Total Capital Expenditure on new assets	**192 030**	**20 231**	**20 622**	**26 286**	**5 664**	**21.5%**	**192 030**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August							
Description	Budget Year 2026/27						
R thousands	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	**15 487**	**–**	**–**	**–**	**–**		**15 487**
Roads Infrastructure	14 987	–	–	–	–		14 987
Roads	13 387	–	–	–	–		13 387
Road Structures	1 600	–	–	–	–		1 600
Sanitation Infrastructure	500	–	–	–	–		500
Waste Water Treatment Works	500	–	–	–	–		500
Machinery and Equipment	**700**	**–**	**–**	**(5)**	**(5)**	**100.0%**	**700**
Machinery and Equipment	700	–	–	(5)	(5)	100.0%	700
Total Capital Expenditure on renewal of existing	**16 187**	**–**	**–**	**(5)**	**(5)**	100.0%	**16 187**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August							
Description	Budget Year 2026/27						
R thousands	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	**41 080**	**304**	**304**	**500**	196	**39.2%**	**41 080**
Storm water Infrastructure	550	–	–	–	–		550
Storm water Conveyance	550	–	–	–	–		550
Electrical Infrastructure	8 430	304	304	–	(304)	#DIV/0!	8 430
MV Switching Stations	5 500	146	146	–	(146)	#DIV/0!	5 500
MV Networks	1 680	–	–	–	–		1 680
LV Networks	1 250	158	158	–	(158)	#DIV/0!	1 250
Water Supply Infrastructure	24 600	–	–	500	500	100.0%	24 600
Reservoirs	4 500	–	–	500	500	100.0%	4 500
Bulk Mains	4 300	–	–	–	–		4 300
Distribution	15 000	–	–	–	–		15 000
PRV Stations	800	–	–	–	–		800
Sanitation Infrastructure	7 500	–	–	–	–		7 500
Reticulation	6 000	–	–	–	–		6 000
Waste Water Treatment Works	1 500	–	–	–	–		1 500
Community Assets	**1 182**	**–**	**–**	**400**	**400**	**100.0%**	**1 182**
Community Facilities	182	–	–	–	–		182
Parks	182	–	–	–	–		182
Sport and Recreation Facilities	1 000	–	–	400	400	100.0%	1 000
Outdoor Facilities	1 000	–	–	400	400	100.0%	1 000
Total Capital Expenditure on upgrading of existing	**42 262**	**304**	**304**	**900**	**596**	**66.2%**	**42 262**

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August							
Description	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>							
<u>Infrastructure</u>	**71 335**	**6 339**	**8 836**	**10 490**	1 653	**15.8%**	**71 335**
Roads Infrastructure	13 248	780	934	1 767	833	47.1%	13 248
Roads	12 785	769	922	1 715	793	46.2%	12 785
Road Furniture	463	12	12	51	40	77.3%	463
Storm water Infrastructure	26 147	1 849	3 530	3 925	395	10.1%	26 147
Storm water Conveyance	26 147	1 849	3 530	3 925	395	10.1%	26 147
Electrical Infrastructure	8 139	432	632	1 235	603	48.8%	8 139
MV Substations	365	8	51	61	10	17.0%	365
MV Networks	3 946	165	165	566	401	70.9%	3 946
LV Networks	3 828	259	417	608	191	31.4%	3 828
Water Supply Infrastructure	4 670	446	509	593	85	14.3%	4 670
Reservoirs	1 520	143	206	253	48	18.8%	1 520
Pump Stations	132	–	–	22	22	100.0%	132
Distribution	3 018	303	303	318	15	4.7%	3 018
Sanitation Infrastructure	8 483	1 233	1 482	1 258	(224)	-17.8%	8 483
Pump Station	1 095	330	412	183	(229)	-125.6%	1 095
Reticulation	1 464	183	183	133	(50)	-37.2%	1 464
Waste Water Treatment Works	5 923	721	887	942	55	5.8%	5 923
Solid Waste Infrastructure	10 648	1 598	1 751	1 713	(38)	-2.2%	10 648
Landfill Sites	10 648	1 598	1 751	1 713	(38)	-2.2%	10 648
<u>Community Assets</u>	**5 320**	**312**	**412**	**793**	**380**	**48.0%**	**5 320**
Community Facilities	3 593	164	253	538	285	53.0%	3 593
Halls	684	41	41	114	73	63.7%	684
Centres	1 610	113	201	268	67	25.0%	1 610
Libraries	50	–	–	8	8	100.0%	50
Cemeteries/Crematoria	317	10	10	53	43	81.7%	317
Parks	932	–	1	95	94	99.4%	932
Sport and Recreation Facilities	1 727	148	159	255	95	37.3%	1 727
Indoor Facilities	200	7	17	33	16	49.3%	200
Outdoor Facilities	1 527	141	143	221	79	35.5%	1 527
<u>Other assets</u>	**3 987**	**140**	**179**	**651**	**472**	**72.4%**	**3 987**
Operational Buildings	1 882	55	74	309	235	76.1%	1 882
Municipal Offices	1 882	55	74	309	235	76.1%	1 882
Housing	2 104	85	106	342	237	69.1%	2 104
Staff Housing	307	33	34	51	17	33.5%	307
Social Housing	1 797	52	72	291	220	75.4%	1 797
<u>Computer Equipment</u>	**523**	**1**	**1**	**79**	**79**	**99.3%**	**523**
Computer Equipment	523	1	1	79	79	99.3%	523
<u>Furniture and Office Equipment</u>	**75**	**–**	**–**	**12**	**12**	**100.0%**	**75**
Furniture and Office Equipment	75	–	–	12	12	100.0%	75
<u>Machinery and Equipment</u>	**1 752**	**75**	**84**	**292**	**208**	**71.4%**	**1 752**
Machinery and Equipment	1 752	75	84	292	208	71.4%	1 752
<u>Transport Assets</u>	**11 648**	**493**	**790**	**1 935**	**1 145**	**59.2%**	**11 648**
Transport Assets	11 648	493	790	1 935	1 145	59.2%	11 648
Total Repairs and Maintenance Expenditure	**94 640**	**7 360**	**10 302**	**14 253**	**3 950**	**27.7%**	**94 640**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August							
Description	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class							
Infrastructure	**93 656**	**–**	**–**	**–**	**–**		**93 656**
Roads Infrastructure	25 204	–	–	–	–		25 204
Roads	23 198	–	–	–	–		23 198
Road Structures	278	–	–	–	–		278
Road Furniture	1 728	–	–	–	–		1 728
Storm water Infrastructure	4 622	–	–	–	–		4 622
Drainage Collection	1 239	–	–	–	–		1 239
Storm water Conveyance	3 299	–	–	–	–		3 299
Attenuation	84	–	–	–	–		84
Electrical Infrastructure	18 223	–	–	–	–		18 223
Power Plants	–	–	–	–	–		–
HV Substations	2 743	–	–	–	–		2 743
HV Transmission Conductors	175	–	–	–	–		175
MV Substations	1 630	–	–	–	–		1 630
MV Switching Stations	11	–	–	–	–		11
MV Networks	8 181	–	–	–	–		8 181
LV Networks	5 484	–	–	–	–		5 484
Water Supply Infrastructure	17 531	–	–	–	–		17 531
Dams and Weirs	19	–	–	–	–		19
Boreholes	819	–	–	–	–		819
Reservoirs	2 477	–	–	–	–		2 477
Pump Stations	1 291	–	–	–	–		1 291
Water Treatment Works	728	–	–	–	–		728
Bulk Mains	5 554	–	–	–	–		5 554
Distribution	6 629	–	–	–	–		6 629
PRV Stations	15	–	–	–	–		15
Sanitation Infrastructure	23 904	–	–	–	–		23 904
Pump Station	1 196	–	–	–	–		1 196
Reticulation	9 205	–	–	–	–		9 205
Waste Water Treatment Works	13 503	–	–	–	–		13 503
Solid Waste Infrastructure	4 172	–	–	–	–		4 172
Landfill Sites	3 626	–	–	–	–		3 626
Waste Transfer Stations	516	–	–	–	–		516
Waste Drop-off Points	29	–	–	–	–		29
Community Assets	**8 384**	**–**	**–**	**–**	**–**		**8 384**
Community Facilities	2 777	–	–	–	–		2 777
Halls	609	–	–	–	–		609
Clinics/Care Centres	82	–	–	–	–		82
Testing Stations	265	–	–	–	–		265
Museums	2	–	–	–	–		2
Libraries	458	–	–	–	–		458
Cemeteries/Crematoria	269	–	–	–	–		269
Public Open Space	661	–	–	–	–		661
Public Ablution Facilities	310	–	–	–	–		310
Markets	113	–	–	–	–		113
Taxi Ranks/Bus Terminals	9	–	–	–	–		9
Sport and Recreation Facilities	5 607	–	–	–	–		5 607
Outdoor Facilities	5 607	–	–	–	–		5 607

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August							
Description	Budget Year 2026/27						
R thousands	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class							
Investment properties	**515**	**–**	**–**	**–**	**–**		**515**
Revenue Generating	257	–	–	–	–		257
Improved Property	257	–	–	–	–		257
Non-revenue Generating	257	–	–	–	–		257
Improved Property	257	–	–	–	–		257
Other assets	**1 915**	**–**	**–**	**–**	**–**		**1 915**
Operational Buildings	1 638	–	–	–	–		1 638
Municipal Offices	1 285	–	–	–	–		1 285
Workshops	333	–	–	–	–		333
Stores	20	–	–	–	–		20
Housing	278	–	–	–	–		278
Staff Housing	278	–	–	–	–		278
Intangible Assets	**92**	**–**	**–**	**–**	**–**		**92**
Licences and Rights	92	–	–	–	–		92
Computer Software and Applications	92	–	–	–	–		92
Computer Equipment	**1 637**	**–**	**–**	**–**	**–**		**1 637**
Computer Equipment	1 637	–	–	–	–		1 637
Furniture and Office Equipment	**949**	**–**	**–**	**–**	**–**		**949**
Furniture and Office Equipment	949	–	–	–	–		949
Machinery and Equipment	**3 237**	**–**	**–**	**–**	**–**		**3 237**
Machinery and Equipment	3 237	–	–	–	–		3 237
Transport Assets	**4 501**	**–**	**–**	**–**	**–**		**4 501**
Transport Assets	4 501	–	–	–	–		4 501
Total Depreciation	**114 886**	**–**	**–**	**–**	**–**		**114 886**

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 **August 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

Signature ______________________

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature ______________________

Date: 11 September 2026