

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 February 2026

Table of Contents

PART 1: IN-YEAR REPORT	PAGE
Section 1 – Mayor’s Report	3
Section 2 – Resolutions	3
Section 3 – Executive Summary	3-8
Section 4 – In-year budget statement tables	9-15
PART 2 – SUPPORTING DOCUMENTATION	
Section 5 – Debtors' analysis	16
Section 6 – Creditors' analysis	17
Section 7 – Investment portfolio analysis	18
Section 8 – Allocation and grant receipts and expenditure	19-21
Section 9 – Expenditure on Councillor, Senior Managers and Other Staff.....	22
Section 10 – Material variances to the SDBIP	22
Section 11– Capital programme performance	23
Section 12 – Other supporting documentation	24-28
Section 13 – Quality certification	29-30

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for February 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 February 2026.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	Adjustment Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %	Total Budget vs YTD Actual Variance %
Operating Revenue	R 1 606 490 727	R 1 725 538 886	R 1 051 061 820	R 1 074 120 219	R 23 058 399	2%	62%
Operating Expenditure	R 1 458 809 231	R 1 515 384 860	R 846 008 600	R 818 904 089	R -27 104 511	-3%	54%
Capital	R 293 798 527	R 280 050 142	R 184 840 149	R 127 070 183	R -57 769 966	-31%	45%

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) - M08 February									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	516 001	548 246	572 557	46 621	385 731	386 208	(477)	0%	572 557
Service charges - Water	95 518	103 605	107 755	11 723	76 536	74 391	2 145	3%	107 755
Service charges - Waste Water Management	63 839	61 128	63 518	5 775	45 656	43 339	2 317	5%	63 518
Service charges - Waste management	38 791	42 709	44 665	3 754	30 111	29 945	166	1%	44 665
Sale of Goods and Rendering of Services	15 295	14 664	186 080	3 568	15 300	15 926	(627)	-4%	186 080
Agency services	5 658	7 194	7 194	528	4 418	5 041	(623)	-12%	7 194
Interest earned from Receivables	4 078	3 821	3 749	374	2 575	2 507	68	3%	3 749
Interest from Current and Non Current Assets	95 899	81 529	104 459	-	8 777	8 708	69	1%	104 459
Rental from Fixed Assets	1 883	1 759	1 921	176	1 459	1 392	68	5%	1 921
Operational Revenue	12 085	4 885	5 347	362	3 764	3 886	(122)	-3%	5 347
Non-Exchange Revenue									
Property rates	200 765	212 727	215 090	17 861	144 144	144 006	138	0%	215 090
Fines, penalties and forfeits	36 326	38 363	39 146	85	262	227	35	15%	39 146
Licence and permits	4 838	5 669	5 669	419	3 355	3 902	(547)	-14%	5 669
Transfers and subsidies - Operational	181 836	342 208	208 818	27 685	261 345	251 464	9 881	4%	208 818
Interest	1 783	2 253	2 193	192	1 481	1 482	(1)	0%	2 193
Operational Revenue	11 581	12 484	12 394	1 013	8 224	8 317	(92)	-1%	12 394
Gains on disposal of Assets	1 702	2 680	3 145	13	1 457	1 443	14	1%	3 145
Total Revenue (excluding capital transfers and contributions)	1 287 878	1 485 925	1 583 700	120 150	994 595	982 183	12 412	1%	1 583 700

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 28 February 2026.

- **Agency Services, Licence and permits** stand below YTD budget with the amounts being insignificant from a material point of view.
- Revenue for the month of **February 2026** was **R120.150 million** whilst the overall YTD performance **excluding capital transfers** is **1%** 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) - M08 February									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure By Type									
Employee related costs	339 021	368 788	375 844	27 920	230 383	224 373	6 011	3%	375 844
Remuneration of councillors	12 598	12 630	12 850	1 024	8 196	8 384	(188)	-2%	12 850
Bulk purchases - electricity	410 595	479 999	495 451	35 832	289 913	299 887	(9 974)	-3%	495 451
Inventory consumed	57 826	72 865	71 123	1 873	16 316	19 236	(2 920)	-15%	71 123
Debt impairment	22 562	5 959	35 581	-	-	-	-		35 581
Depreciation and amortisation	103 497	133 697	125 306	8 451	73 954	76 915	(2 960)	-4%	125 306
Interest	9 903	9 954	8 836	-	2 156	2 156	(0)	0%	8 836
Contracted services	66 354	231 960	262 960	31 477	144 113	156 497	(12 383)	-8%	262 960
Transfers and subsidies	3 486	4 073	3 666	14	2 021	2 963	(941)	-32%	3 666
Irrecoverable debts written off	19 367	41 008	22 797	12 200	12 306	10 826	1 480	14%	22 797
Operational costs	47 569	67 124	71 228	2 628	37 143	42 446	(5 303)	-12%	71 228
Losses on Disposal of Assets	3 360	17 260	12 840	-	2 402	2 327	75	3%	12 840
Other Losses	13 071	13 490	16 903	-	-	-	-		16 903
Total Expenditure	1 109 209	1 458 809	1 515 385	121 421	818 904	846 009	(27 104)	-3%	1 515 385

- **Inventory consumed and Operational costs** stand below the YTD budgeted projections due to underspending on various line items.
- **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 **February 2026** was **R121.421 million** whilst the overall YTD performance stands at **3% 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) - M08 February									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	46 693	94 706	103 658	6 326	51 478	74 575	(23 097)	-31%	103 658
Vote 4 - Electricity Services	25 001	75 133	23 033	508	11 404	17 800	(6 396)	-36%	23 033
Vote 6 - Development Services	145 662	58 712	89 655	1 427	39 822	41 682	(1 859)	-4%	89 655
Total Capital Multi-year expenditure	217 356	228 552	216 347	8 261	102 704	134 057	(31 353)	-23%	216 347
Single Year expenditure appropriation									
Vote 1 - Corporate Services	424	573	448	20	147	186	(39)	-21%	448
Vote 2 - Civil Services	55 508	49 284	48 835	4 391	15 843	38 986	(23 143)	-59%	48 835
Vote 3 - Council	1 328	12	12	-	-	12	(12)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	12 077	1 187	7 114	9 881	(2 767)	-28%	12 077
Vote 5 - Financial Services	632	168	82	7	82	82	(0)	0%	82
Vote 6 - Development Services	545	364	364	-	79	148	(69)	-47%	364
Vote 7 - Municipal Manager	90	12	42	-	-	12	(12)	-100%	42
Vote 8 - Protection Services	3 003	1 800	1 844	32	1 102	1 476	(375)	-25%	1 844
Total Capital single-year expenditure	80 812	65 247	63 703	5 636	24 366	50 783	(26 417)	-52%	63 703
Total Capital Expenditure	298 168	293 799	280 050	13 898	127 070	184 840	(57 770)	-31%	280 050
Capital Expenditure - Functional Classification									
Governance and administration	3 915	4 267	2 685	636	1 771	2 385	(614)	-26%	2 685
Executive and council	1 417	24	34	-	-	24	(24)	-100%	34
Finance and administration	2 498	4 243	2 651	636	1 771	2 361	(590)	-25%	2 651
Community and public safety	24 804	14 390	14 093	808	4 082	9 468	(5 387)	-57%	14 093
Community and social services	888	10 343	9 922	693	1 451	6 074	(4 623)	-76%	9 922
Sport and recreation	20 913	2 247	2 327	83	1 529	1 918	(389)	-20%	2 327
Public safety	3 003	1 800	1 844	32	1 102	1 476	(375)	-25%	1 844
Economic and environmental services	123 692	97 186	132 780	4 691	55 455	76 832	(21 377)	-28%	132 780
Planning and development	11 610	12 760	24 188	21	2 192	5 046	(2 854)	-57%	24 188
Road transport	112 082	84 426	108 592	4 670	53 264	71 786	(18 522)	-26%	108 592
Trading services	145 757	177 955	130 492	7 763	65 762	96 154	(30 392)	-32%	130 492
Energy sources	43 061	86 083	33 983	1 086	17 781	26 722	(8 941)	-33%	33 983
Water management	42 191	31 588	30 955	815	11 543	21 177	(9 634)	-45%	30 955
Waste water management	33 490	21 338	26 563	110	7 377	14 884	(7 507)	-50%	26 563
Waste management	27 015	38 946	38 992	5 752	29 061	33 371	(4 310)	-13%	38 992
Total Capital Expenditure - Functional Class	298 168	293 799	280 050	13 898	127 070	184 840	(57 770)	-31%	280 050
Funded by:									
National Government	53 459	60 270	49 893	5 867	30 210	37 655	(7 445)	-20%	49 893
Provincial Government	146 149	60 016	91 310	1 429	40 242	42 529	(2 287)	-5%	91 310
Transfers and subsidies - capital (monetary)	18 795	-	318	308	308	-	308	#DIV/0!	318
Transfers recognised - capital	218 403	120 287	141 520	7 605	70 761	80 184	(9 424)	-12%	141 520
Borrowing	-	30 000	-	-	-	-	-	-	-
Internally generated funds	79 765	143 512	138 530	6 293	56 310	104 656	(48 346)	-46%	138 530
Total Capital Funding	298 168	293 799	280 050	13 898	127 070	184 840	(57 770)	-31%	280 050

- Capital expenditure for the month of **February 2026** amounts to **R13 897 516** and stands at **31%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors. This is notwithstanding the mid-year adjustment budget.
- The YTD actual is **R127 070 183, 45.37%** of the total budget of **R280 050 142**.
- Commitments are R29 176 947.

2025-2026 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Adjustments Budget	Month Actual	YTD Expenditure	YTD Budget	YTD Variance R'000	YTD Variance %	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
Roads												
1	Roads Swartland: Resealing of Roads	20 500 000	20 500 000	50 000	185 400	17 500 000	-17 314 600	-99%	Construction	Swartland	40%	N/A
2	Roads Swartland: Construction of New Roads	39 027 405	44 027 405	2 523 105	26 505 560	31 589 405	-5 083 845	-16%	Construction	Swartland	65%	N/A
Refuse												
3	Highlands: Development of new cell	23 435 581	23 435 581	2 445 348	22 233 637	21 785 581	448 056	2%	Construction	Swartland	85%	N/A
4	Highlands: Security Wall	9 600 000	10 300 000	3 071 533	3 071 533	6 600 000	-3 528 467	-53%	Construction	Swartland	45%	N/A
Water												
5	Water networks: Upgrades and Replacement	10 700 000	10 700 000	546 437	4 583 708	10 700 000	-6 116 292	-57%	Construction	Swartland	50%	N/A
Electrical Services												
6	Malmesbury De Hoop Serviced Sites	10 315 000	10 315 000	503 294	2 966 935	7 000 000	-4 033 065	-58%	Construction	Malmesbury	30%	N/A
7	Moorreesburg 600 IRDP erven. Electrical infrastructure and connections	7 550 000	7 550 000	3 363	6 252 697	6 050 000	202 697	3%	Construction	Moorreesburg	80%	N/A
Housing												
8	Malmesbury De Hoop Housing Project	40 500 000	62 500 000	737 165	38 430 606	34 333 332	4 097 274	12%	Construction	Malmesbury	86%	N/A
9	Kalbaskraal SEF	9 300 000	9 364 000	689 995	1 326 887	5 918 178	-4 591 291	-78%	Construction	Kalbaskraal	15%	N/A
10	Purchasing of Land: Silvertown	-	8 300 000	-	-	-	-	-	Content of purchase agreement in process to be finalised	Chatsworth	5%	N/A
TOTAL		223 027 986	206 991 986	10 570 239	105 556 963	141 476 496	-35 919 533	-25%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February						
Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.4%	1.1%	2.8%	0.3%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	20.9%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	7.2%	6.1%	8.9%	6.1%
Gearing	Long Term Borrowing/ Funds & Reserves	7.6%	10.7%	0.0%	0.0%	0.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	3:1	7:1	7:1	3:1	7:1
Liquidity Ratio	Monetary Assets/Current Liabilities	2:1	7:1	6:1	2:1	7:1
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.9%	95.0%	95.0%	97.80%	95.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	99.63%	100.0%
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.0%	6.0%	5.0%	4.3%	5.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own	23.0%	21.0%	21.0%	22.1%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	26.3%	24.8%	23.7%	23.2%	23.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.5%	5.9%	5.6%	5.7%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.8%	9.7%	8.5%	7.7%	8.5%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within	11.8%	12.2%	3.9%	3.4%	3.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.9%	18.4%	0.2%	0.3%	0.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11	9	9	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 - M08 February									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	200 765	212 727	215 090	17 861	144 144	144 006	138	0%	215 090
Service charges	714 148	755 688	788 495	67 873	538 034	533 883	4 151	1%	788 495
Investment revenue	95 899	81 529	104 459	-	8 777	8 708	69	1%	104 459
Transfers and subsidies - Operational	181 836	342 208	208 818	27 685	261 345	251 464	9 881	0	208 818
Other own revenue	95 229	93 773	266 839	6 731	42 296	44 122	(1 826)	-4%	93 773
Total Revenue (excluding capital transfers and contributions)	1 287 878	1 485 925	1 583 700	120 150	994 595	982 183	12 412	1%	1 583 700
Employee costs	339 021	368 788	375 844	27 920	230 383	224 373	6 011	3%	375 844
Remuneration of Councillors	12 598	12 630	12 850	1 024	8 196	8 384	(188)	-2%	12 850
Depreciation and amortisation	103 497	133 697	125 306	8 451	73 954	76 915	(2 960)	-4%	125 306
Interest	9 903	9 954	8 836	-	2 156	2 156	(0)	-0%	8 836
Inventory consumed and bulk purchases	468 421	552 865	566 574	37 705	306 229	319 123	(12 894)	-4%	566 574
Transfers and subsidies	3 486	4 073	3 666	14	2 021	2 963	(941)	-32%	3 666
Other expenditure	172 283	376 802	422 309	46 306	195 965	212 096	(16 131)	-8%	422 309
Total Expenditure	1 109 209	1 458 809	1 515 385	121 421	818 904	846 009	(27 104)	-3%	1 515 385
Surplus/(Deficit)	178 669	27 116	68 316	(1 271)	175 691	136 174	39 517	29%	68 316
Transfers and subsidies - capital (monetary)	232 022	120 566	141 797	7 596	79 482	68 879	10 603	15%	141 797
Transfers and subsidies - capital (in-kind)	-	-	41	-	43	-	43	#DIV/0!	41
Surplus/(Deficit) after capital transfers & contributions	410 692	147 681	210 154	6 324	255 216	205 053	50 163	24%	210 154
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	410 692	147 681	210 154	6 324	255 216	205 053	50 163	24%	210 154
Capital expenditure & funds sources									
Capital expenditure	298 168	293 799	280 050	13 898	127 070	184 840	(57 770)	-31%	280 050
Capital transfers recognised	218 403	120 287	141 520	7 605	70 761	80 184	(9 424)	-12%	141 520
Borrowing	-	30 000	-	-	-	-	-	-	-
Internally generated funds	79 765	143 512	138 530	6 293	56 310	104 656	(48 346)	-46%	138 530
Total sources of capital funds	298 168	293 799	280 050	13 898	127 070	184 840	(57 770)	-31%	280 050
Financial position									
Total current assets	888 805	1 146 461	1 309 594		1 295 176				1 309 594
Total non current assets	2 912 460	2 670 947	2 688 076		2 962 146				2 688 076
Total current liabilities	185 059	156 461	185 660		457 808				185 660
Total non current liabilities	199 419	227 630	185 069		180 641				185 069
Community wealth/Equity	3 416 787	3 433 317	3 626 941		3 363 657				3 626 941
Cash flows									
Net cash from (used) operating	479 550	341 602	373 358	12 016	376 174	351 030	(25 143)	-7%	373 358
Net cash from (used) investing	(269 511)	148	47 407	(12 097)	(120 974)	(158 436)	(37 463)	24%	47 407
Net cash from (used) financing	(3 511)	23 956	(32 711)	188	1 761	1 563	(198)	-13%	(32 711)
Cash/cash equivalents at the month/year end	677 020	895 335	1 065 074	-	933 980	871 177	(62 804)	-7%	1 065 074
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	75 169	16 460	3 557	2 848	2 490	2 123	4 642	36 748	144 036
Creditors Age Analysis									
Total Creditors	4 124	7	-	254	-	-	-	-	4 386

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
Governance and administration	387 011	389 717	419 012	19 034	224 472	224 644	(172)	0%	419 012
Executive and council	295	265	265	20	84	177	(93)	-52%	265
Finance and administration	386 716	389 452	418 747	19 014	224 388	224 467	(79)	0%	418 747
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	227 428	262 229	310 486	18 021	173 045	162 443	10 602	7%	310 486
Community and social services	15 104	13 027	24 013	1 922	11 357	11 094	264	2%	24 013
Sport and recreation	11 246	5 939	6 239	723	5 766	4 784	982	21%	6 239
Public safety	46 318	49 236	50 060	1 591	11 542	7 452	4 089	55%	50 060
Housing	154 760	194 028	230 174	13 785	144 380	139 113	5 267	4%	230 174
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	35 862	39 587	46 569	16 716	36 147	27 629	8 517	31%	46 569
Planning and development	6 114	5 592	6 287	422	5 343	4 852	491	10%	6 287
Road transport	29 749	33 995	40 283	16 295	30 803	22 777	8 026	35%	40 283
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	869 594	914 931	949 445	73 974	640 457	636 328	4 129	1%	949 445
Energy sources	559 073	586 262	610 831	47 017	400 256	403 017	(2 761)	-1%	610 831
Water management	124 101	135 595	139 767	12 601	96 653	96 743	(91)	0%	139 767
Waste water management	106 953	106 188	109 988	6 123	74 626	75 956	(1 330)	-2%	109 988
Waste management	79 467	86 886	88 860	8 233	68 922	60 612	8 310	14%	88 860
Other	5	26	26	-	-	17	(17)	-100%	26
Total Revenue - Functional	1 519 900	1 606 491	1 725 539	127 746	1 074 120	1 051 062	23 058	2%	1 725 539
Expenditure - Functional									
Governance and administration	174 609	198 566	201 626	13 611	115 332	117 781	(2 448)	-2%	201 626
Executive and council	27 834	30 531	30 714	1 644	18 694	20 975	(2 281)	-11%	30 714
Finance and administration	144 227	165 245	168 057	11 801	94 911	94 974	(63)	0%	168 057
Internal audit	2 549	2 789	2 855	167	1 727	1 832	(105)	-6%	2 855
Community and public safety	161 193	322 271	345 330	22 821	181 030	187 123	(6 094)	-3%	345 330
Community and social services	27 579	30 804	33 275	2 069	18 475	19 565	(1 090)	-6%	33 275
Sport and recreation	36 485	42 431	42 605	3 107	25 711	26 454	(743)	-3%	42 605
Public safety	93 104	107 805	116 149	6 116	47 489	46 829	660	1%	116 149
Housing	4 026	141 231	153 301	11 528	89 355	94 275	(4 920)	-5%	153 301
Economic and environmental services	67 362	108 231	98 238	19 837	60 008	61 995	(1 988)	-3%	98 238
Planning and development	16 497	17 956	17 915	1 162	10 638	10 708	(70)	-1%	17 915
Road transport	50 865	90 275	80 323	18 675	49 370	51 287	(1 917)	-4%	80 323
Trading services	703 779	827 409	867 986	65 126	461 277	477 439	(16 162)	-3%	867 986
Energy sources	461 517	556 387	588 014	40 064	328 553	340 075	(11 522)	-3%	588 014
Water management	98 059	117 662	118 677	11 041	38 924	39 091	(167)	0%	118 677
Waste water management	82 335	85 910	88 881	7 722	55 423	57 815	(2 391)	-4%	88 881
Waste management	61 869	67 452	72 413	6 300	38 377	40 459	(2 082)	-5%	72 413
Other	2 265	2 332	2 206	27	1 257	1 670	(413)	-25%	2 206
Total Expenditure - Functional	1 109 209	1 458 809	1 515 385	121 421	818 904	846 009	(27 105)	-3%	1 515 385
Surplus/ (Deficit) for the year	410 692	147 681	210 154	6 324	255 216	205 053	50 163	24%	210 154

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) - M08 February									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Corporate Services	14 062	11 982	16 149	1 190	10 480	9 829	650	7%	16 149
Vote 2 - Civil Services	338 702	354 006	369 701	42 744	266 385	249 501	16 884	7%	369 701
Vote 3 - Council	295	265	265	20	84	177	(93)	-52%	265
Vote 4 - Electricity Services	559 090	586 280	610 849	47 018	400 268	403 029	(2 761)	-1%	610 849
Vote 5 - Financial Services	384 310	387 011	414 299	18 795	222 264	222 030	234	0%	414 299
Vote 6 - Development Services	165 993	204 042	250 539	15 447	155 320	149 571	5 749	4%	250 539
Vote 7 - Municipal Manager	131	-	8	-	-	-	-	-	8
Vote 8 - Protection Services	57 318	62 905	63 729	2 531	19 320	16 924	2 396	14%	63 729
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	1 519 900	1 606 491	1 725 539	127 746	1 074 120	1 051 062	23 058	2%	1 725 539
Expenditure by Vote									
Vote 1 - Corporate Services	44 343	49 233	55 687	3 570	30 710	31 897	(1 187)	-4%	55 687
Vote 2 - Civil Services	352 599	431 330	429 799	47 834	223 450	233 226	(9 776)	-4%	429 799
Vote 3 - Council	23 585	25 469	25 414	1 319	15 980	18 597	(2 617)	-14%	25 414
Vote 4 - Electricity Services	463 276	559 645	584 030	39 568	329 686	340 686	(11 000)	-3%	584 030
Vote 5 - Financial Services	75 249	84 577	84 884	6 772	47 825	46 269	1 556	3%	84 884
Vote 6 - Development Services	32 120	172 555	190 897	14 506	108 577	113 138	(4 560)	-4%	190 897
Vote 7 - Municipal Manager	9 706	11 298	11 682	728	6 580	6 364	215	3%	11 682
Vote 8 - Protection Services	108 331	124 701	132 992	7 124	56 096	55 832	264	0%	132 992
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	1 109 209	1 458 809	1 515 385	121 421	818 904	846 009	(27 105)	-3%	1 515 385
Surplus/ (Deficit) for the year	410 692	147 681	210 154	6 324	255 216	205 053	50 163	24%	210 154

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) - M08 February									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	516 001	548 246	572 557	46 621	385 731	386 208	(477)	0%	572 557
Service charges - Water	95 518	103 605	107 755	11 723	76 536	74 391	2 145	3%	107 755
Service charges - Waste Water Management	63 839	61 128	63 518	5 775	45 656	43 339	2 317	5%	63 518
Service charges - Waste management	38 791	42 709	44 665	3 754	30 111	29 945	166	1%	44 665
Sale of Goods and Rendering of Services	15 295	14 664	186 080	3 568	15 300	15 926	(627)	-4%	186 080
Agency services	5 658	7 194	7 194	528	4 418	5 041	(623)	-12%	7 194
Interest earned from Receivables	4 078	3 821	3 749	374	2 575	2 507	68	3%	3 749
Interest from Current and Non Current Assets	95 899	81 529	104 459	-	8 777	8 708	69	1%	104 459
Rental from Fixed Assets	1 883	1 759	1 921	176	1 459	1 392	68	5%	1 921
Operational Revenue	12 085	4 885	5 347	362	3 764	3 886	(122)	-3%	5 347
Non-Exchange Revenue									
Property rates	200 765	212 727	215 090	17 861	144 144	144 006	138	0%	215 090
Fines, penalties and forfeits	36 326	38 363	39 146	85	262	227	35	15%	39 146
Licence and permits	4 838	5 669	5 669	419	3 355	3 902	(547)	-14%	5 669
Transfers and subsidies - Operational	181 836	342 208	208 818	27 685	261 345	251 464	9 881	4%	208 818
Interest	1 783	2 253	2 193	192	1 481	1 482	(1)	0%	2 193
Operational Revenue	11 581	12 484	12 394	1 013	8 224	8 317	(92)	-1%	12 394
Gains on disposal of Assets	1 702	2 680	3 145	13	1 457	1 443	14	1%	3 145
Total Revenue (excluding capital transfers and contributions)	1 287 878	1 485 925	1 583 700	120 150	994 595	982 183	12 412	1%	1 583 700
Expenditure By Type									
Employee related costs	339 021	368 788	375 844	27 920	230 383	224 373	6 011	3%	375 844
Remuneration of councillors	12 598	12 630	12 850	1 024	8 196	8 384	(188)	-2%	12 850
Bulk purchases - electricity	410 595	479 999	495 451	35 832	289 913	299 887	(9 974)	-3%	495 451
Inventory consumed	57 826	72 865	71 123	1 873	16 316	19 236	(2 920)	-15%	71 123
Debt impairment	22 562	5 959	35 581	-	-	-	-	-	35 581
Depreciation and amortisation	103 497	133 697	125 306	8 451	73 954	76 915	(2 960)	-4%	125 306
Interest	9 903	9 954	8 836	-	2 156	2 156	(0)	0%	8 836
Contracted services	66 354	231 960	262 960	31 477	144 113	156 497	(12 383)	-8%	262 960
Transfers and subsidies	3 486	4 073	3 666	14	2 021	2 963	(941)	-32%	3 666
Irrecoverable debts written off	19 367	41 008	22 797	12 200	12 306	10 826	1 480	14%	22 797
Operational costs	47 569	67 124	71 228	2 628	37 143	42 446	(5 303)	-12%	71 228
Losses on Disposal of Assets	3 360	17 260	12 840	-	2 402	2 327	75	3%	12 840
Other Losses	13 071	13 490	16 903	-	-	-	-	-	16 903
Total Expenditure	1 109 209	1 458 809	1 515 385	121 421	818 904	846 009	(27 104)	-3%	1 515 385
Surplus/(Deficit)	178 669	27 116	68 316	(1 271)	175 691	136 174	39 517	29%	68 316
Transfers and subsidies - capital (monetary)	232 022	120 566	141 797	7 596	79 482	68 879	10 603	15%	141 797
Transfers and subsidies - capital (in-kind)	-	-	41	-	43	-	43	#DIV/0!	41
Surplus/(Deficit) after capital transfers & Surplus/ (Deficit) for the year	410 692	147 681	210 154	6 324	255 216	205 053	50 163	24%	210 154
	410 692	147 681	210 154	6 324	255 216	205 053	50 163	24%	210 154

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) - M08 February									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	46 693	94 706	103 658	6 326	51 478	74 575	(23 097)	-31%	103 658
Vote 4 - Electricity Services	25 001	75 133	23 033	508	11 404	17 800	(6 396)	-36%	23 033
Vote 6 - Development Services	145 662	58 712	89 655	1 427	39 822	41 682	(1 859)	-4%	89 655
Total Capital Multi-year expenditure	217 356	228 552	216 347	8 261	102 704	134 057	(31 353)	-23%	216 347
Single Year expenditure appropriation									
Vote 1 - Corporate Services	424	573	448	20	147	186	(39)	-21%	448
Vote 2 - Civil Services	55 508	49 284	48 835	4 391	15 843	38 986	(23 143)	-59%	48 835
Vote 3 - Council	1 328	12	12	-	-	12	(12)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	12 077	1 187	7 114	9 881	(2 767)	-28%	12 077
Vote 5 - Financial Services	632	168	82	7	82	82	(0)	0%	82
Vote 6 - Development Services	545	364	364	-	79	148	(69)	-47%	364
Vote 7 - Municipal Manager	90	12	42	-	-	12	(12)	-100%	42
Vote 8 - Protection Services	3 003	1 800	1 844	32	1 102	1 476	(375)	-25%	1 844
Total Capital single-year expenditure	80 812	65 247	63 703	5 636	24 366	50 783	(26 417)	-52%	63 703
Total Capital Expenditure	298 168	293 799	280 050	13 898	127 070	184 840	(57 770)	-31%	280 050
Capital Expenditure - Functional Classification									
Governance and administration	3 915	4 267	2 685	636	1 771	2 385	(614)	-26%	2 685
Executive and council	1 417	24	34	-	-	24	(24)	-100%	34
Finance and administration	2 498	4 243	2 651	636	1 771	2 361	(590)	-25%	2 651
Community and public safety	24 804	14 390	14 093	808	4 082	9 468	(5 387)	-57%	14 093
Community and social services	888	10 343	9 922	693	1 451	6 074	(4 623)	-76%	9 922
Sport and recreation	20 913	2 247	2 327	83	1 529	1 918	(389)	-20%	2 327
Public safety	3 003	1 800	1 844	32	1 102	1 476	(375)	-25%	1 844
Economic and environmental services	123 692	97 186	132 780	4 691	55 455	76 832	(21 377)	-28%	132 780
Planning and development	11 610	12 760	24 188	21	2 192	5 046	(2 854)	-57%	24 188
Road transport	112 082	84 426	108 592	4 670	53 264	71 786	(18 522)	-26%	108 592
Trading services	145 757	177 955	130 492	7 763	65 762	96 154	(30 392)	-32%	130 492
Energy sources	43 061	86 083	33 983	1 086	17 781	26 722	(8 941)	-33%	33 983
Water management	42 191	31 588	30 955	815	11 543	21 177	(9 634)	-45%	30 955
Waste water management	33 490	21 338	26 563	110	7 377	14 884	(7 507)	-50%	26 563
Waste management	27 015	38 946	38 992	5 752	29 061	33 371	(4 310)	-13%	38 992
Total Capital Expenditure - Functional Clas	298 168	293 799	280 050	13 898	127 070	184 840	(57 770)	-31%	280 050
Funded by:									
National Government	53 459	60 270	49 893	5 867	30 210	37 655	(7 445)	-20%	49 893
Provincial Government	146 149	60 016	91 310	1 429	40 242	42 529	(2 287)	-5%	91 310
Transfers and subsidies - capital	18 795	-	318	308	308	-	308	#DIV/0!	318
Transfers recognised - capital	218 403	120 287	141 520	7 605	70 761	80 184	(9 424)	-12%	141 520
Borrowing	-	30 000	-	-	-	-	-	-	-
Internally generated funds	79 765	143 512	138 530	6 293	56 310	104 656	(48 346)	-46%	138 530
Total Capital Funding	298 168	293 799	280 050	13 898	127 070	184 840	(57 770)	-31%	280 050

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M08 February					
Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	677 020	895 335	1 065 074	833 479	1 065 074
Trade and other receivables from exchange transactions	111 498	121 920	127 476	132 946	127 476
Receivables from non-exchange transactions	42 453	52 683	44 133	53 757	44 133
Current portion of non-current receivables	(268)	(287)	–	(268)	–
Inventory	20 101	40 407	22 476	3 024	22 476
VAT	36 386	35 344	48 821	219 895	48 821
Other current assets	1 615	1 058	1 615	52 343	1 615
Total current assets	888 805	1 146 461	1 309 594	1 295 176	1 309 594
Non current assets					
Investments	366 329	–	–	366 329	–
Investment property	23 402	23 852	22 891	21 839	22 891
Property, plant and equipment	2 517 761	2 642 408	2 660 367	2 569 108	2 660 367
Heritage assets	4 121	4 121	4 121	4 121	4 121
Intangible assets	848	566	698	749	698
Total non current assets	2 912 460	2 670 947	2 688 076	2 962 146	2 688 076
TOTAL ASSETS	3 801 265	3 817 408	3 997 670	4 257 322	3 997 670
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	6 044	8 325	268	6 044	268
Consumer deposits	20 857	20 160	21 483	22 056	21 483
Trade and other payables from exchange transactions	93 001	90 183	117 478	78 394	117 478
Trade and other payables from non-exchange transactions	29 046	4 581	7 728	116 120	7 728
Provision	24 380	23 708	15 520	26 703	15 520
VAT	11 731	9 505	23 184	208 490	23 184
Total current liabilities	185 059	156 461	185 660	457 808	185 660
Non current liabilities					
Financial liabilities	27 292	48 988	–	(6 044)	–
Provision	81 974	83 898	89 476	83 308	89 476
Other non-current liabilities	90 153	94 744	95 593	103 378	95 593
Total non current liabilities	199 419	227 630	185 069	180 641	185 069
TOTAL LIABILITIES	384 478	384 091	370 729	638 449	370 729
NET ASSETS	3 416 787	3 433 317	3 626 941	3 618 873	3 626 941
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	3 057 392	2 974 224	3 120 992	3 004 262	3 120 992
Reserves and funds	359 395	459 093	505 949	359 395	505 949
TOTAL COMMUNITY WEALTH/EQUITY	3 416 787	3 433 317	3 626 941	3 363 657	3 626 941

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 - M08 February									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	200 765	203 845	206 090	24 271	161 037	154 126	6 910	4%	206 090
Service charges	725 729	741 336	772 802	60 935	505 327	514 351	(9 024)	-2%	772 802
Other revenue	38 211	323 218	530 749	17 964	237 392	244 805	(7 413)	-3%	530 749
Transfers and Subsidies - Operational	181 823	343 708	209 337	22 216	286 184	263 968	22 216	8%	209 337
Transfers and Subsidies - Capital	207 019	115 548	119 984	10 000	102 534	102 902	(368)	0%	119 984
Interest	67 107	81 529	104 459	392	12 145	9 498	2 647	28%	104 459
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(937 232)	(1 460 203)	(1 564 240)	(123 762)	(926 290)	(938 282)	(11 992)	1%	(1 564 240)
Interest	(3 871)	(3 305)	(2 156)	-	(2 156)	-	2 156	#DIV/0!	(2 156)
Transfers and Subsidies	-	(4 073)	(3 666)	-	-	(339)	(339)	100%	(3 666)
NET CASH FROM/(USED) OPERATING ACTIVITIES	479 550	341 602	373 358	12 016	376 174	351 030	(25 143)	-7%	373 358
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 214	2 680	3 145	13	1 432	1 419	13	1%	3 145
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	333 119	366 329	-	-	-	-		366 329
Payments									
Capital assets	(270 725)	(335 652)	(322 067)	(12 110)	(122 406)	(159 855)	(37 450)	23%	(322 067)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(269 511)	148	47 407	(12 097)	(120 974)	(158 436)	(37 463)	24%	47 407
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	30 000	-	-	-	-	-		-
Increase (decrease) in consumer deposits	1 967	-	625	188	1 761	1 563	198	13%	625
Payments									
Repayment of borrowing	(5 478)	(6 044)	(33 336)	-	-	-	-		(33 336)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(3 511)	23 956	(32 711)	188	1 761	1 563	(198)	-13%	(32 711)
NET INCREASE/ (DECREASE) IN CASH HELD	206 529	365 706	388 054	107	256 961	194 157			388 054
Cash/cash equivalents at beginning:	470 491	529 629	677 020	677 020	677 020	677 020			677 020
Cash/cash equivalents at month/year end:	677 020	895 335	1 065 074		933 980	871 177			1 065 074

The Cash and cash equivalents as at 28 February 2026 include investments made to the amount of R690 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February											
Description	NT Code	Budget Year 2025/26								Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr		
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	14 127	4 498	1 061	918	771	536	1 210	10 080	33 201	13 516
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39 153	4 449	292	184	141	118	164	1 661	46 162	2 268
Receivables from Non-exchange Transactions - Property Rates	1400	15 899	3 583	1 054	825	715	681	1 792	11 893	36 443	15 907
Receivables from Exchange Transactions - Waste Water Management	1500	4 757	1 899	484	414	379	355	662	5 660	14 609	7 469
Receivables from Exchange Transactions - Waste Management	1600	4 435	1 603	462	397	363	334	615	5 241	13 449	6 949
Receivables from Exchange Transactions - Property Rental Debtors	1700	34	23	3	2	2	2	2	28	94	35
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(3 235)	406	201	109	118	97	197	2 185	78	2 706
Total By Income Source	2000	75 169	16 460	3 557	2 848	2 490	2 123	4 642	36 748	144 036	48 850
2024/25 - totals only		69 574	13 737	3 588	2 635	2 117	1 921	3 773	31 579	128 923	42 024
Debtors Age Analysis By Customer Group											
Organs of State	2200	(917)	195	137	96	85	113	391	2 334	2 434	3 020
Commercial	2300	36 013	2 098	239	190	145	133	318	1 620	40 756	2 406
Households	2400	40 074	14 167	3 180	2 562	2 259	1 877	3 933	32 794	100 846	43 425
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	75 169	16 460	3 557	2 848	2 490	2 123	4 642	36 748	144 036	48 850

Total Debtors has decreased from **R 153 724 936** in January 2026 to **R 144 036 133** in February 2026.

The collection rate for February was **95.56%** compared to **94.73%** in January 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 - M08 February												
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	4 124	7	-	254	-	-	-	-		4 386	36 321
Auditor General	0800										-	
Other	0900										-	
Medical Aid deductions	1000										-	
Total By Customer Type	1000	4 124	7	-	254	-	-	-	-		4 386	36 321

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
Hidro Tech Systems	150 319.95	2025/11/24	Query on the goods received	Will be processed as soon as goods are delivered
EWC Vehicle Communication	2 898.00	2026/01/27	Query on the goods received	Paid in March 2026
Swartland Workwear - K2	4 925.45	2026/01/14	Goods not received as of yet	Will be processed as soon as goods are delivered
WLF Contractors	104 000.00	2025/11/10	Service not completed	Awaiting authorisation from user department

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February										
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate ^a	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	R thousands									
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	11 months	Fixed	Fixed	8.65%	20/05/2026	50 000	3 827	-	-	53 827
STANDARD BANK	10 months	Fixed	Fixed	7.50%	29/06/2026	90 000	6 047	-	-	96 047
STANDARD BANK	4 Months	Fixed	Fixed	7.38%	04/06/2026	50 000	1 293	-	-	51 293
										-
Municipality sub-total						1 056 329	84 551	-	-	1 140 880
TOTAL INVESTMENTS AND INTEREST						1 056 329	84 551	-	-	1 140 880

- During the month of February 2026, no investments matured and no investments were made.

Commitments against Cash & Cash Equivalents			
	31 January 2026	Transactions / Movement 2025/2026	Current Month
Cash & Cash Equivalents:	R 1 140 355 835		R 1 133 419 816
Primary Bank Account	R 142 400 338	R -3 134 284	R 139 266 055
Short Term Investments (Less than 6 months)	R 50 000 000		R 50 000 000
Medium Term Investments (More than 6 months)	R 640 000 000		R 640 000 000
Longterm Investments	R 300 000 000		R 300 000 000
Cash Floats	R 7 955 497	R -3 801 736	R 4 153 761
Commitments:	R 427 785 073		R 385 812 007
Unspent Committed Conditional Grants	R 20 693 848		R 20 693 848
Capital funding requirement 2025/26 (Grants)	R 78 363 997	R -7 604 556	R 70 759 441
Capital Replacement Reserve Movement	R 88 513 478	R -6 292 960	R 82 220 518
Loan repayment due Dec / June	R -		R -
Consumer Deposits	R 21 929 783	R 126 302	R 22 056 085
Creditor payments	R 3 642 829	R 743 096	R 4 385 925
Salaries	R 179 060 019	R -28 944 948	R 150 115 071
Bad Debt Contributions/Impairment	R 35 581 120		R 35 581 120
Working Capital	R 712 570 762		R 747 607 809

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 - M08 February									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	157 373	172 480	190 301	591	127 651	127 651	-		190 301
Local Government Equitable Share	153 764	165 310	165 310	-	123 982	123 982	-		165 310
Finance Management	1 600	1 700	1 700	-	1 700	1 700	-		1 700
EPWP Incentive	1 593	1 969	1 969	591	1 969	1 969	-		1 969
Integrated National Electrification Programme	416	3 501	21 322	-	-	-	-		21 322
Provincial Government:	30 212	170 794	177 534	21 503	155 610	155 610	-		177 534
Community Development: Workers	38	59	59	-	59	59	-		59
Human Settlements	7 342	135 609	141 640	17 359	132 407	132 407	-		141 640
Emergency Fire Kits	417	573	573	-	573	573	-		573
Title Deeds Restoration	-	81	81	-	-	-	-		81
Libraries	12 002	12 384	12 384	4 144	12 384	12 384	-		12 384
Maintenance and Construction of Transport Infrastructure	-	11 900	11 900	-	-	-	-		11 900
Establishment of a K9 Unit	4 132	4 350	4 350	-	4 350	4 350	-		4 350
Establishment of a Reaction/Rural Safety Unit	5 712	5 838	5 838	-	5 838	5 838	-		5 838
Thusong Service Grant	150	-	-	-	-	-	-		-
Proclaimed Roads Subsidy	170	-	-	-	-	-	-		-
Municipal Accreditation and Capacity Building Grant	249	-	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant	-	-	710	-	-	-	-		710
Other grant providers:	-	-	2 505	-	802	802	-		2 505
CHIETA	-	-	2 505	-	802	802	-		2 505
Total Operating Transfers and Grants	187 585	343 274	370 341	22 094	284 063	284 063	-		370 341
Capital Transfers and Grants									
National Government:	60 945	60 270	42 449	-	55 544	55 544	-		42 449
Municipal Infrastructure Grant (MIG)	29 302	25 405	25 405	-	35 949	35 949	-		25 405
Integrated National Electrification Programme	22 402	17 821	-	-	9 595	9 595	-		-
Water Services Infrastructure Grant	-	17 044	17 044	-	10 000	10 000	-		17 044
Municipal Disaster Response Grant	9 241	-	-	-	-	-	-		-
Provincial Government:	162 274	60 302	79 106	10 000	59 786	59 786	-		79 106
Human Settlements	161 684	58 112	76 916	10 000	57 596	57 596	-		76 916
Libraries	50	50	50	-	50	50	-		50
Municipal Fire Service Capacity Support Grant	-	550	550	-	550	550	-		550
Regional Socio-Economic Projects (RSEP)	-	90	90	-	90	90	-		90
Municipal Water Resilience Grant	-	1 500	1 500	-	1 500	1 500	-		1 500
Establishment of a K9 Unit	40	-	-	-	-	-	-		-
Sport Development	500	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	223 219	120 572	121 555	10 000	115 330	115 330	-		121 555
TOTAL RECEIPTS OF TRANSFERS & GRANTS	410 804	463 846	491 896	32 094	399 393	399 393	-		491 896

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	89 285	172 480	190 301	5 735	62 935	68 909	(5 973)	-8.7%	190 301
Local Government Equitable Share	85 233	165 310	165 310	7 281	60 762	65 473	(4 711)	-7.2%	165 310
Finance Management	1 477	1 700	1 700	132	860	1 045	(186)	-17.8%	1 700
EPWP Incentive	1 809	1 969	1 969	277	1 428	1 313	116	8.8%	1 969
Integrated National Electrification Programme	416	3 501	21 322	(1 955)	(114)	1 078	(1 192)	-110.6%	21 322
Municipal Disaster Response Grant	350	-	-	-	-	-	-	-	-
Provincial Government:	29 155	170 794	186 482	25 701	118 986	124 144	(5 271)	-4.2%	186 482
Community Development Workers	33	59	59	14	53	34	18	53.9%	59
Human Settlements	929	135 609	149 743	11 240	87 169	91 786	(4 617)	-5.0%	149 743
Fire Damaged Houses	-	-	761	-	-	-	-	-	761
Emergency Fire Kits	360	573	573	-	-	-	-	-	573
Title Deeds Restoration	-	81	81	-	-	47	(47)	-100.0%	81
Municipal Accreditation and Capacity Building Grant	159	-	83	-	83	83	-	-	83
Libraries	12 613	12 384	12 384	1 003	8 670	8 860	(190)	-2.1%	12 384
Maintenance and Construction of Transport Infrastructure	-	11 900	11 900	11 880	11 880	11 837	43	0.4%	11 900
Establishment of a K9 Unit	6 964	4 350	4 350	640	4 868	5 001	(133)	-2.7%	4 350
Establishment of a Reaction/Rural Safety Unit	8 097	5 838	5 838	847	5 943	6 290	(347)	-5.5%	5 838
Municipal Service Delivery and Capacity Building Grant	-	-	710	77	319	206	113	55.1%	710
Thusong Service Grant	130	-	-	-	-	-	-	-	-
Proclaimed Roads Subsidy	148	-	-	-	-	-	-	-	-
Other grant providers:	-	-	2 505	102	1 219	1 229	(9)	-0.7%	2 505
CHIETA	-	-	2 505	102	1 219	1 229	(9)	-0.7%	2 505
Total operating expenditure of Transfers and Grants:	118 441	343 274	379 288	31 537	183 141	194 281	(11 254)	-5.8%	379 288
Capital expenditure of Transfers and Grants									
National Government:	53 459	60 270	49 893	5 010	29 353	35 655	(6 302)	-17.7%	49 893
Municipal Infrastructure Grant (MIG)	29 292	25 405	25 405	4 467	24 126	23 755	371	1.6%	25 405
Integrated National Electrification Programme	22 402	17 821	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	17 044	17 044	543	5 227	11 900	(6 673)	-56.1%	17 044
Municipal Disaster Response Grant	1 766	-	7 444	-	-	-	-	-	7 444
Provincial Government:	146 149	60 302	91 595	1 429	40 242	42 529	(2 287)	-5.4%	91 595
Human Settlements	145 662	58 112	89 405	1 427	39 822	41 682	(1 859)	-4.5%	89 405
Libraries	46	50	50	2	24	30	(6)	-20.8%	50
Municipal Fire Service Capacity Support Grant	-	550	550	-	245	478	(233)	-48.7%	550
Regional Socio-Economic Projects (RSEP)	-	90	90	-	-	78	(78)	-100.0%	90
Municipal Water Resilience Grant	-	1 500	1 500	-	151	261	(110)	-42.2%	1 500
Establishment of a K9 Unit	13	-	-	-	-	-	-	-	-
Sport Development	428	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	199 608	120 572	141 488	6 439	69 595	78 184	(8 589)	-11.0%	141 488
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	318 049	463 846	520 776	37 976	252 736	272 465	(19 843)	-7.3%	520 776

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February					
Description	Budget Year 2025/26				
	Approved Rollover 2024/25	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
<u>EXPENDITURE</u>					
<u>Operating expenditure of Approved Roll-overs</u>					
Provincial Government:	8 186	-	7 425	761	9.3%
Municipal Accreditation and Capacity Building Grant	83	-	83	0	0.0%
Fire Damaged Houses	761	-	-	761	100.0%
Human Settlements Development Grant	7 342	-	7 342	-	
Total operating expenditure of Approved Roll-overs	8 186	-	7 425	761	9.3%
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	7 444	-	-	7 444	100.0%
Municipal Disaster Response Grant	7 444	-	-	7 444	100.0%
Provincial Government:	12 489	-	-	12 489	100.0%
Human Settlements Development Grant	12 489	-	-	12 489	100.0%
Total capital expenditure of Approved Roll-overs	19 933	-	-	19 933	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	28 119	-	7 425	20 694	73.6%

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 - M08 February									
Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	9 512	9 528	9 713	768	6 148	6 309	(161)	-3%	9 713
Pension and UIF Contributions	976	978	999	79	632	656	(24)	-4%	999
Medical Aid Contributions	218	232	246	20	155	157	(2)	-1%	246
Cellphone Allowance	1 081	1 081	1 081	90	721	721	-		1 081
Other benefits and allowances	811	811	811	68	540	540	(0)	0%	811
Sub Total - Councillors	12 598	12 630	12 850	1 024	8 196	8 384	(188)	-2%	12 850
Senior Managers of the Municipality									
Basic Salaries and Wages	11 694	9 241	9 472	983	7 775	7 322	452	6%	9 472
Pension and UIF Contributions	2 068	2 046	2 076	167	1 323	1 267	56	4%	2 076
Medical Aid Contributions	445	469	490	40	296	277	18	7%	490
Performance Bonus	1 791	1 302	1 924	-	-	-	-		1 924
Motor Vehicle Allowance	980	936	834	(23)	464	554	(90)	-16%	834
Cellphone Allowance	259	266	266	25	198	202	(4)	-2%	266
Other benefits and allowances	325	236	253	31	247	207	39	19%	253
Payments in lieu of leave	-	37	37	-	-	-	-		37
Post-retirement benefit obligations	1 714	1 714	1 714	-	-	-	-		1 714
Sub Total - Senior Managers of Municipality	19 316	16 246	17 065	1 224	10 302	9 830	472	5%	17 065
Other Municipal Staff									
Basic Salaries and Wages	189 317	214 310	216 879	17 104	135 926	134 797	1 129	1%	216 879
Pension and UIF Contributions	34 023	38 600	38 655	3 077	24 370	24 781	(412)	-2%	38 655
Medical Aid Contributions	15 016	17 357	17 601	1 426	10 721	9 164	1 556	17%	17 601
Overtime	20 982	15 909	15 909	2 242	12 863	9 321	3 542	38%	15 909
Motor Vehicle Allowance	6 861	6 706	8 107	651	5 197	4 158	1 039	25%	8 107
Cellphone Allowance	697	684	746	59	460	414	46	11%	746
Housing Allowances	1 238	1 500	1 543	106	839	1 001	(162)	-16%	1 543
Other benefits and allowances	35 995	40 507	40 939	2 031	29 706	30 906	(1 201)	-4%	40 939
Payments in lieu of leave	1 397	3 296	3 296	-	-	-	-		3 296
Long service awards	3 472	2 966	3 278	-	-	-	-		3 278
Post-retirement benefit obligations	10 706	10 706	11 826	-	-	-	-		11 826
Sub Total - Other Municipal Staff	319 705	352 542	358 780	26 697	220 081	214 543	5 539	3%	358 780
Total Parent Municipality	351 619	381 418	388 694	28 945	238 579	232 757	5 822	3%	388 694
TOTAL SALARY, ALLOWANCES & BENEFITS	351 619	381 418	388 694	28 945	238 579	232 757	5 822	3%	388 694
TOTAL MANAGERS AND STAFF	339 021	368 788	375 844	27 920	230 383	224 373	6 011	3%	375 844

Section 10 – Material variances to the SDBIP

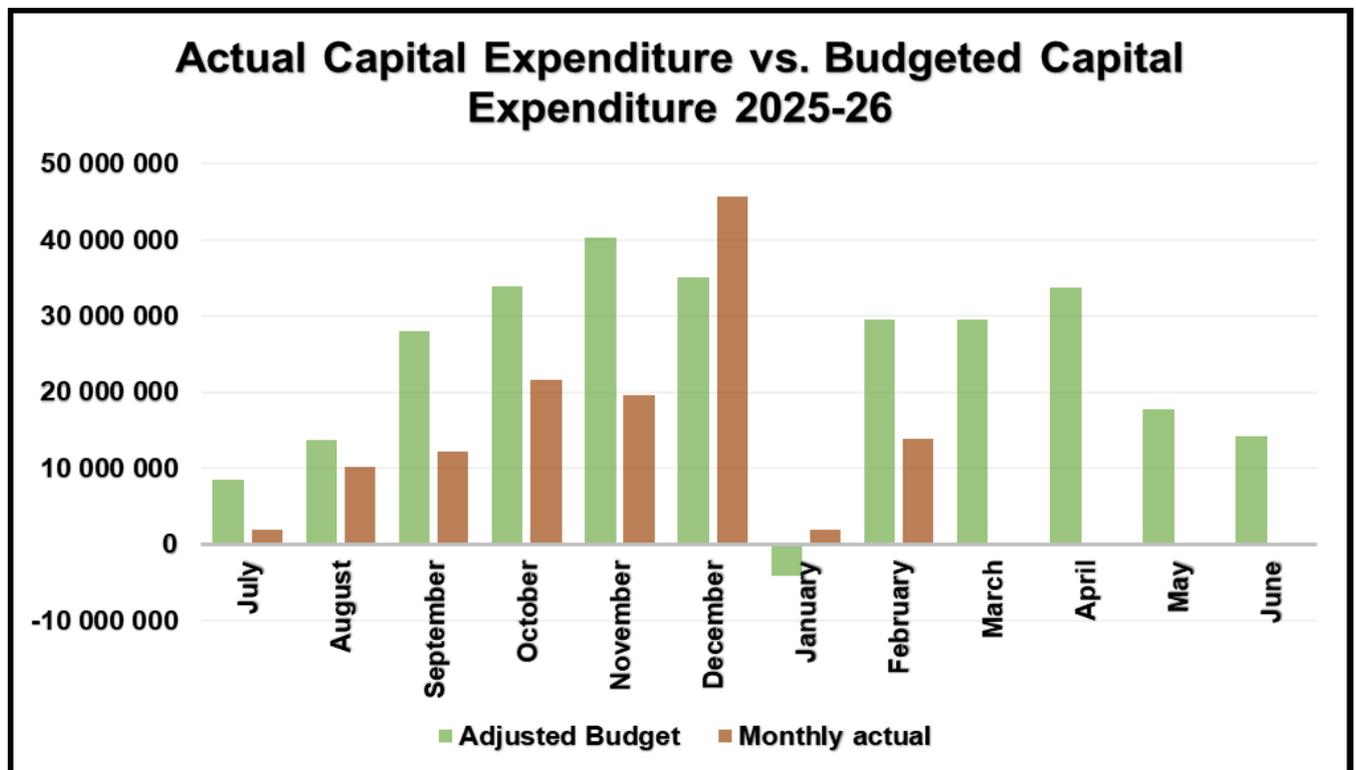
No material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands									
Monthly expenditure performance trend									
July	1 968	8 540	8 540	1 984	1 984	8 540	6 556	76.8%	0.71%
August	7 837	13 691	13 691	10 227	12 211	13 691	1 480	10.8%	4.36%
September	13 760	28 082	28 082	12 254	24 466	28 082	3 616	12.9%	8.74%
October	29 965	33 898	33 898	21 640	46 105	33 898	(12 207)	-36.0%	16.46%
November	31 028	40 308	40 308	19 586	65 691	40 308	(25 383)	-63.0%	23.46%
December	27 616	35 105	35 105	45 598	111 289	35 105	(76 185)	-217.0%	39.74%
January	5 482	25 403	(4 206)	1 883	113 173	25 403	(87 769)	-345.5%	40.41%
February	11 860	29 298	29 443	13 898	127 070	29 443	(97 627)	-331.6%	45.37%
March	34 280	28 660	29 495				-		
April	17 099	22 975	33 712				-		
May	39 633	16 677	17 789				-		
June	77 640	11 162	14 193				-		
Total Capital expenditure	298 168	293 799	280 050	127 070					

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



Section 12 – Other Supporting Documentation

12.1 Supporting Table SC13a, b and e

WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	209 951	196 140	176 667	11 053	104 130	115 760	11 629	10.0%	176 667
Roads Infrastructure	97 216	63 812	87 658	4 312	52 770	54 168	1 398	2.6%	87 658
<i>Roads</i>	97 216	63 812	87 658	4 312	52 770	54 168	1 398	2.6%	87 658
Storm water Infrastructure	1 509	–	1 464	–	–	–	–		1 464
<i>Storm water Conveyance</i>	1 509	–	1 464	–	–	–	–		1 464
Electrical Infrastructure	36 362	76 703	24 603	640	12 517	18 894	6 377	33.8%	24 603
<i>MV Substations</i>	24 418	52 320	220	–	43	128	85	66.2%	220
<i>MV Switching Stations</i>	5 132	–	–	–	–	–	–		–
<i>MV Networks</i>	1 961	10 315	10 315	503	2 967	7 000	4 033	57.6%	10 315
<i>LV Networks</i>	4 851	14 068	14 068	137	9 507	11 766	2 259	19.2%	14 068
Water Supply Infrastructure	30 566	8 165	11 332	268	6 662	6 042	(619)	-10.3%	11 332
<i>Reservoirs</i>	–	–	–	–	–	–	–		–
<i>Distribution</i>	30 566	8 165	11 332	268	6 662	6 042	(619)	-10.3%	11 332
Sanitation Infrastructure	20 760	13 843	17 604	81	6 641	8 269	1 628	19.7%	17 604
<i>Reticulation</i>	20 760	13 843	17 604	81	6 641	8 269	1 628	19.7%	17 604
Solid Waste Infrastructure	23 538	33 616	34 006	5 752	25 541	28 386	2 845	10.0%	34 006
<i>Landfill Sites</i>	23 538	33 036	33 736	5 517	25 305	28 386	3 080	10.9%	33 736
<i>Waste Drop-off Points</i>	–	580	270	236	236	–	(236)	#DIV/0!	270
Community Assets	14 328	12 028	11 527	772	2 649	7 421	4 772	64.3%	11 527
Community Facilities	1 347	2 050	1 835	82	1 322	1 425	103	7.2%	1 835
<i>Cemeteries/Crematoria</i>	–	300	–	–	–	–	–		–
<i>Parks</i>	1 338	1 100	1 110	82	775	700	(75)	-10.7%	1 110
<i>Public Ablution Facilities</i>	8	650	725	–	547	725	178	24.5%	725
Sport and Recreation Facilities	12 981	9 978	9 692	690	1 327	5 996	4 670	77.9%	9 692
<i>Indoor Facilities</i>	745	9 900	9 614	690	1 327	5 918	4 591	77.6%	9 614
<i>Outdoor Facilities</i>	12 236	78	78	–	–	78	78	100.0%	78
Investment properties	31	–	–	–	–	–	–		–
Revenue Generating	31	–	–	–	–	–	–		–
<i>Unimproved Property</i>	31	–	–	–	–	–	–		–
Other assets	11 836	12 954	15 989	13	2 119	5 153	3 035	58.9%	15 989
Operational Buildings	328	380	280	4	9	280	271	96.9%	280
<i>Municipal Offices</i>	26	380	280	4	9	280	271	96.9%	280
<i>Stores</i>	302	–	–	–	–	–	–		–
Housing	11 509	12 574	15 709	10	2 110	4 873	2 763	56.7%	15 709
<i>Social Housing</i>	11 509	12 574	15 709	10	2 110	4 873	2 763	56.7%	15 709
Intangible Assets	450	–	–	–	–	–	–		–
Licences and Rights	450	–	–	–	–	–	–		–
<i>Computer Software and Applications</i>	450	–	–	–	–	–	–		–
Computer Equipment	1 771	2 583	1 668	609	863	1 340	477	35.6%	1 668
Computer Equipment	1 771	2 583	1 668	609	863	1 340	477	35.6%	1 668
Furniture and Office Equipment	858	665	760	26	405	529	125	23.6%	760
Furniture and Office Equipment	858	665	760	26	405	529	125	23.6%	760
Machinery and Equipment	1 852	3 258	3 088	12	1 254	2 176	922	42.4%	3 088
Machinery and Equipment	1 852	3 258	3 088	12	1 254	2 176	922	42.4%	3 088
Transport Assets	13 612	6 113	5 835	32	4 816	5 841	1 026	17.6%	5 835
Transport Assets	13 612	6 113	5 835	32	4 816	5 841	1 026	17.6%	5 835
Land	–	400	8 410	–	–	–	–		8 410
Land	–	400	8 410	–	–	–	–		8 410
Total Capital Expenditure on new assets	254 690	234 140	223 943	12 517	116 236	138 222	21 986	15.9%	223 943

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	5 268	25 441	25 441	79	488	22 441	21 953	97.8%	25 441
Roads Infrastructure	2 268	20 500	20 500	50	185	17 500	17 315	98.9%	20 500
<i>Roads</i>	2 268	20 500	20 500	50	185	17 500	17 315	98.9%	20 500
Water Supply Infrastructure	-	480	480	-	131	480	349	72.8%	480
<i>Pump Stations</i>	-	480	480	-	131	480	349	72.8%	480
Sanitation Infrastructure	3 000	4 461	4 461	29	172	4 461	4 289	96.1%	4 461
<i>Reticulation</i>	3 000	4 461	4 461	29	172	4 461	4 289	96.1%	4 461
Community Assets	242	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	242	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	242	-	-	-	-	-	-	-	-
Machinery and Equipment	193	700	700	-	-	700	700	100.0%	700
Machinery and Equipment	193	700	700	-	-	700	700	100.0%	700
Total Capital Expenditure on renewal of exis	5 702	26 141	26 141	79	488	23 141	22 653	97.9%	26 141

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	32 022	33 517	29 966	1 301	10 346	23 478	13 132	55.9%	29 966
Roads Infrastructure	9 473	-	308	308	308	-	(308)	#DIV/0!	308
<i>Roads</i>	9 473	-	308	308	308	-	(308)	#DIV/0!	308
Storm water Infrastructure	187	550	550	-	-	550	550	100.0%	550
<i>Storm water Conveyance</i>	187	550	550	-	-	550	550	100.0%	550
Electrical Infrastructure	5 531	8 080	8 020	446	4 876	6 828	1 952	28.6%	8 020
<i>MV Switching Stations</i>	-	4 880	4 820	232	4 153	4 620	467	10.1%	4 820
<i>MV Networks</i>	4 086	1 300	1 300	-	241	1 020	779	76.3%	1 300
<i>LV Networks</i>	1 444	1 900	1 900	214	481	1 188	707	59.5%	1 900
Water Supply Infrastructure	11 218	22 887	19 087	546	4 698	14 600	9 902	67.8%	19 087
<i>Reservoirs</i>	-	500	500	-	-	-	-	-	500
<i>Bulk Mains</i>	499	6 043	1 743	-	114	300	186	61.9%	1 743
<i>Distribution</i>	10 719	15 544	16 044	546	4 584	13 500	8 916	66.0%	16 044
<i>PRV Stations</i>	-	800	800	-	-	800	800	100.0%	800
Sanitation Infrastructure	5 613	2 000	2 000	-	464	1 500	1 036	69.1%	2 000
<i>Reticulation</i>	-	1 500	1 500	-	464	1 500	1 036	69.1%	1 500
<i>Waste Water Treatment Works</i>	5 613	500	500	-	-	-	-	-	500
Community Assets	5 755	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	5 755	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	5 755	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of e	37 776	33 517	29 966	1 301	10 346	23 478	13 132	55.9%	29 966

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08									
February									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	49 848	69 462	69 165	18 582	46 996	50 601	3 605	7%	69 165
Roads Infrastructure	6 192	20 921	20 957	15 206	18 490	18 848	358	2%	20 957
<i>Roads</i>	5 915	20 801	20 837	15 206	18 490	18 768	278	1%	20 837
<i>Road Furniture</i>	277	120	120	-	-	80	80	100%	120
Storm water Infrastructure	23 320	24 311	24 359	1 688	15 193	15 978	786	5%	24 359
<i>Storm water Conveyance</i>	23 320	24 311	24 359	1 688	15 193	15 978	786	5%	24 359
Electrical Infrastructure	3 531	5 794	5 294	224	2 068	3 388	1 320	39%	5 294
<i>MV Substations</i>	207	206	488	4	176	231	55	24%	488
<i>MV Networks</i>	319	2 014	1 200	-	10	1 071	1 061	99%	1 200
<i>LV Networks</i>	3 005	3 574	3 606	220	1 882	2 086	204	10%	3 606
Water Supply Infrastructure	1 708	2 011	2 128	96	1 207	1 433	226	16%	2 128
<i>Reservoirs</i>	1 273	1 475	1 476	94	869	984	116	12%	1 476
<i>Pump Stations</i>	126	168	126	-	5	90	86	95%	126
<i>Distribution</i>	309	368	526	3	333	358	24	7%	526
Sanitation Infrastructure	5 558	6 151	6 125	597	3 844	4 176	332	8%	6 125
<i>Pump Station</i>	929	1 061	1 063	24	614	712	98	14%	1 063
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	4 630	5 090	5 062	573	3 230	3 464	234	7%	5 062
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	9 538	10 272	10 302	770	6 194	6 777	583	9%	10 302
<i>Landfill Sites</i>	9 538	10 272	10 302	770	6 194	6 777	583	9%	10 302
Community Assets	3 587	3 605	3 975	318	2 216	2 547	332	13%	3 975
Community Facilities	2 456	2 533	2 442	262	1 688	1 610	(78)	-5%	2 442
<i>Halls</i>	448	452	652	94	501	387	(114)	-29%	652
<i>Centres</i>	1 719	1 787	1 534	143	1 110	1 052	(57)	-5%	1 534
<i>Libraries</i>	47	50	50	5	27	33	6	18%	50
<i>Cemeteries/Crematoria</i>	156	123	136	7	28	85	56	66%	136
<i>Parks</i>	86	120	70	12	21	52	31	59%	70
Sport and Recreation Facilities	1 131	1 072	1 533	57	528	937	409	44%	1 533
<i>Indoor Facilities</i>	87	100	250	1	142	128	(14)	-11%	250
<i>Outdoor Facilities</i>	1 044	972	1 283	56	386	810	424	52%	1 283
Other assets	1 729	2 884	2 477	134	1 211	1 777	566	32%	2 477
Operational Buildings	1 158	1 260	1 330	118	696	895	199	22%	1 330
<i>Municipal Offices</i>	1 158	1 260	1 330	118	696	895	199	22%	1 330
Housing	571	1 624	1 147	16	515	882	367	42%	1 147
<i>Staff Housing</i>	200	240	293	2	277	213	(64)	-30%	293
<i>Social Housing</i>	372	1 384	854	14	238	669	431	64%	854
Intangible Assets	5 025	-	-	-	-	-	-	-	-
Licences and Rights	5 025	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	5 025	-	-	-	-	-	-	-	-
Computer Equipment	327	402	402	9	134	267	133	50%	402
Computer Equipment	327	402	402	9	134	267	133	50%	402
Furniture and Office Equipment	25	72	72	-	15	47	32	68%	72
Furniture and Office Equipment	25	72	72	-	15	47	32	68%	72
Machinery and Equipment	1 309	1 532	1 540	22	592	1 016	424	42%	1 540
Machinery and Equipment	1 309	1 532	1 540	22	592	1 016	424	42%	1 540
Transport Assets	9 090	10 201	10 312	1 028	6 023	6 917	894	13%	10 312
Transport Assets	9 090	10 201	10 312	1 028	6 023	6 917	894	13%	10 312
Total Repairs and Maintenance Expenditure	70 941	88 157	87 943	20 094	57 186	63 173	5 986	9%	87 943

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	84 574	101 682	98 006	6 939	60 656	62 630	1 974	3.2%	98 006
Roads Infrastructure	21 566	31 365	26 022	1 848	16 038	16 556	519	3.1%	26 022
<i>Roads</i>	19 643	29 286	23 990	1 694	14 704	15 206	502	3.3%	23 990
<i>Road Structures</i>	275	898	283	21	183	186	3	1.6%	283
<i>Road Furniture</i>	1 649	1 181	1 749	133	1 150	1 164	14	1.2%	1 749
Storm water Infrastructure	3 767	5 828	4 677	353	3 061	3 102	41	1.3%	4 677
<i>Drainage Collection</i>	886	1 761	1 271	95	822	836	14	1.7%	1 271
<i>Storm water Conveyance</i>	2 881	4 067	3 322	252	2 183	2 209	27	1.2%	3 322
<i>Attenuation</i>	–	–	85	6	56	56	1	1.2%	85
Electrical Infrastructure	14 485	20 749	18 982	1 271	11 044	11 615	571	4.9%	18 982
<i>Power Plants</i>	–	3	–	–	–	–	–	–	–
<i>HV Substations</i>	755	1 401	2 777	210	1 826	1 848	22	1.2%	2 777
<i>HV Transmission Conductors</i>	3	29	177	13	116	118	1	1.2%	177
<i>MV Substations</i>	1 602	2 249	1 652	123	1 071	1 089	17	1.6%	1 652
<i>MV Switching Stations</i>	11	1 259	11	1	7	7	0	1.2%	11
<i>MV Networks</i>	7 064	12 228	9 121	549	4 774	5 204	431	8.3%	9 121
<i>LV Networks</i>	5 050	3 367	5 244	374	3 249	3 349	100	3.0%	5 244
<i>Capital Spares</i>	–	214	–	–	–	–	–	–	–
Water Supply Infrastructure	16 871	18 194	17 837	1 283	11 209	11 517	308	2.7%	17 837
<i>Dams and Weirs</i>	19	256	19	1	13	13	0	1.2%	19
<i>Boreholes</i>	1 059	186	1 002	71	682	698	16	2.3%	1 002
<i>Reservoirs</i>	2 485	2 686	2 519	191	1 657	1 677	20	1.2%	2 519
<i>Pump Stations</i>	1 260	1 015	1 315	100	865	875	10	1.2%	1 315
<i>Water Treatment Works</i>	737	127	746	57	490	496	6	1.2%	746
<i>Bulk Mains</i>	5 538	2 050	5 623	426	3 698	3 742	44	1.2%	5 623
<i>Distribution</i>	5 773	11 875	6 597	437	3 795	4 006	211	5.3%	6 597
<i>PRV Stations</i>	–	–	15	1	10	10	0	1.2%	15
Sanitation Infrastructure	25 648	22 799	26 928	1 957	17 333	17 732	399	2.3%	26 928
<i>Pump Station</i>	887	15 354	1 618	73	631	770	139	18.1%	1 618
<i>Reticulation</i>	10 548	1 722	11 234	845	7 330	7 435	105	1.4%	11 234
<i>Waste Water Treatment Works</i>	14 213	5 724	14 076	1 040	9 372	9 527	155	1.6%	14 076
Solid Waste Infrastructure	2 236	2 746	3 560	227	1 972	2 108	136	6.5%	3 560
<i>Landfill Sites</i>	2 223	2 560	2 962	184	1 603	1 728	124	7.2%	2 962
<i>Waste Transfer Stations</i>	–	–	541	41	356	360	4	1.2%	541
<i>Waste Drop-off Points</i>	13	132	57	1	13	20	8	37.4%	57
<i>Waste Separation Facilities</i>	–	53	–	–	–	–	–	–	–

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Community Assets	6 877	9 404	8 512	628	5 457	5 566	108	1.9%	8 512
Community Facilities	2 491	4 212	2 799	196	1 708	1 769	61	3.5%	2 799
Halls	606	683	617	47	405	410	5	1.2%	617
Clinics/Care Centres	82	83	83	6	55	55	1	1.2%	83
Testing Stations	265	268	268	20	177	179	2	1.2%	268
Museums	2	2	2	0	2	2	0	1.2%	2
Libraries	458	474	463	35	305	308	4	1.2%	463
Cemeteries/Crematoria	278	300	278	21	184	186	2	1.2%	278
Purls	–	174	154	–	–	31	31	100.0%	154
Public Open Space	591	1 442	672	51	443	448	5	1.2%	672
Public Ablution Facilities	86	500	136	7	58	68	10	15.4%	136
Markets	113	260	115	9	75	76	1	1.2%	115
Taxi Ranks/Bus Terminals	9	24	9	1	6	6	0	1.2%	9
Sport and Recreation Facilities	4 386	5 192	5 713	432	3 749	3 796	47	1.2%	5 713
Outdoor Facilities	4 386	5 192	5 713	432	3 749	3 796	47	1.2%	5 713
Investment properties	259	398	261	20	171	173	2	1.2%	261
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	398	261	20	171	173	2	1.2%	261
Improved Property	259	398	261	20	171	173	2	1.2%	261
Other assets	1 842	1 996	1 948	146	1 265	1 285	20	1.5%	1 948
Operational Buildings	1 564	1 715	1 667	124	1 080	1 098	17	1.6%	1 667
Municipal Offices	1 267	1 395	1 301	99	855	865	10	1.1%	1 301
Workshops	297	304	342	26	225	228	3	1.2%	342
Stores	–	16	24	–	–	5	5	100.0%	24
Housing	278	281	281	21	185	187	2	1.2%	281
Staff Housing	278	281	281	21	185	187	2	1.2%	281
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	105	206	150	11	99	100	1	1.2%	150
Licences and Rights	105	206	150	11	99	100	1	1.2%	150
Computer Software and Applications	105	206	150	11	99	100	1	1.2%	150
Computer Equipment	1 741	2 687	2 631	116	1 157	1 359	202	14.8%	2 631
Computer Equipment	1 741	2 687	2 631	116	1 157	1 359	202	14.8%	2 631
Furniture and Office Equipment	740	1 289	1 181	63	549	625	76	12.2%	1 181
Furniture and Office Equipment	740	1 289	1 181	63	549	625	76	12.2%	1 181
Machinery and Equipment	2 565	4 431	4 308	211	1 836	2 147	312	14.5%	4 308
Machinery and Equipment	2 565	4 431	4 308	211	1 836	2 147	312	14.5%	4 308
Transport Assets	3 742	6 054	5 363	317	2 764	3 031	266	8.8%	5 363
Transport Assets	3 742	6 054	5 363	317	2 764	3 031	266	8.8%	5 363
Total Depreciation	102 445	128 145	122 359	8 451	73 954	76 915	2 960	3.8%	122 359

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **February 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: 12 March 2026