# 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
# July 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 **July 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 July 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 Budget | YTD Actual | YTD Budget vs YTD Actual Variance | YTD Budget vs YTD Actual Variance % | Total Budget vs YTD Actual Variance % |
|---|---|---|---|---|---|---|
| **Operating Revenue** | R 1 782 975 897 | R 175 729 005 | R 178 966 767 | R 3 237 762 | **2%** | **10%** |
| **Operating Expenditure** | R 1 681 075 756 | R 56 730 275 | R 31 109 061 | R -25 621 214 | **-45%** | **2%** |
| **Capital** | R 250 479 044 | R 11 505 165 | R 391 768 | R -11 113 397 | **-97%** | **0%** |

**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) - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 | 54 544 | 54 544 | 45 427 | 9 117 | 20% | 622 287 |
| Service charges - Water | 118 228 | 8 531 | 8 531 | 8 049 | 483 | 6% | 118 228 |
| Service charges - Waste Water Management | 69 531 | 5 055 | 5 055 | 5 803 | (748) | -13% | 69 531 |
| Service charges - Waste management | 50 153 | 4 074 | 4 074 | 4 180 | (106) | -3% | 50 153 |
| Sale of Goods and Rendering of Services | 17 034 | 962 | 962 | 915 | 48 | 5% | 17 034 |
| Agency services | 6 626 | 475 | 475 | 563 | (88) | -16% | 6 626 |
| Interest earned from Receivables | 3 936 | 318 | 318 | 328 | (10) | -3% | 3 936 |
| Interest from Current and Non Current Assets | 93 978 | 8 023 | 8 023 | 948 | 7 075 | 746% | 93 978 |
| Rental from Fixed Assets | 2 220 | 178 | 178 | 185 | (7) | -4% | 2 220 |
| Construction Contract Revenue | 190 326 | – | – | 9 001 | (9 001) | -100% | 190 326 |
| Development Charges | 3 661 | 81 | 81 | 305 | (224) | -73% | 3 661 |
| Operational Revenue | 1 876 | 139 | 139 | 153 | (14) | -9% | 1 876 |
| **Non-Exchange Revenue** | | | | | | | |
| Property rates | 226 095 | 18 887 | 18 887 | 18 981 | (95) | 0% | 226 095 |
| Fines, penalties and forfeits | 42 945 | 32 | 32 | 21 | 11 | 52% | 42 945 |
| Licence and permits | 5 848 | 443 | 443 | 493 | (50) | -10% | 5 848 |
| Transfers and subsidies - Operational | 210 824 | 75 833 | 75 833 | 76 715 | (882) | -1% | 210 824 |
| Interest | 2 303 | 209 | 209 | 192 | 18 | 9% | 2 303 |
| Operational Revenue | 13 240 | 1 063 | 1 063 | 1 084 | (21) | -2% | 13 240 |
| Gains on disposal of Fixed and Intangible Assets | 4 881 | 117 | 117 | 281 | (164) | -58% | 4 881 |
| **Total Revenue (excluding capital transfers and contributions)** | **1 685 992** | **178 967** | **178 967** | **173 624** | **5 343** | **3%** | **1 685 992** |

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

- **Service charges - Electricity** stands at 20% above the YTD budgeted projections mainly due to increased consumption.
- **Interest from Current and Non-Current Assets** stands above the YTD budgeted projections mainly due to the interest received on the positive current account balance.
- **Construction Contract Revenue** stands below the YTD budgeted projections due to the grant revenue being recognised based on the monthly expenditure of the grants.
- Revenue for the month of **July 2026** was **R178.967 million** whilst the overall YTD performance **excluding capital transfers** is **3% 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) - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 | 25 813 | 25 813 | 28 198 | (2 385) | -8% | 396 203 |
| Remuneration of councillors | 13 567 | 1 063 | 1 063 | 1 065 | (2) | 0% | 13 567 |
| Bulk purchases - electricity | 543 158 | (7 653) | (7 653) | 2 036 | (9 689) | -476% | 543 158 |
| Inventory consumed | 70 811 | 2 274 | 2 274 | 2 812 | (538) | -19% | 70 811 |
| Debt impairment | 42 707 | – | – | – | – | | 42 707 |
| Depreciation, amortisation and impairment | 117 797 | – | – | 0 | (0) | -100% | 117 797 |
| Interest, Dividends and Rent on Land | 7 275 | – | – | – | – | | 7 275 |
| Contracted services | 361 914 | 2 428 | 2 428 | 12 739 | (10 311) | -81% | 361 914 |
| Transfers and subsidies | 3 767 | 6 | 6 | 191 | (185) | -97% | 3 767 |
| Irrecoverable debts written off | 21 723 | – | – | – | – | | 21 723 |
| Operational costs | 67 844 | 7 178 | 7 178 | 9 689 | (2 511) | -26% | 67 844 |
| Disposal of Fixed and Intangible Assets | 18 122 | – | – | – | – | | 18 122 |
| Other Losses | 16 189 | – | – | – | – | | 16 189 |
| **Total Expenditure** | **1 681 076** | **31 109** | **31 109** | **56 730** | **(25 621)** | **-45%** | **1 681 076** |

- **Bulk purchases - electricity** stand below the YTD budgeted projections due to the journal correction for the June 2026 usage that is invoiced in July 2026.
- **Contracted Services** stands at 81% below the YTD budgeted projections due to underspending on various line items such as Housing Top structures.
- **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** stand at 26% below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of **July 2026** was **R31.109 million** whilst the overall YTD performance is **45% 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) - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 | 120 | 120 | 3 000 | (2 880) | -96% | 97 371 |
| Vote 4 - Electricity Services | 39 006 | 6 | 6 | 3 000 | (2 994) | -100% | 39 006 |
| Vote 6 - Development Services | 47 434 | – | – | 5 313 | (5 313) | -100% | 47 434 |
| **Total Capital Multi-year expenditure** | **183 811** | **126** | **126** | **11 313** | **(11 187)** | **-99%** | **183 811** |
| **Single Year expenditure appropriation** | | | | | | | |
| Vote 1 - Corporate Services | 354 | – | – | – | – | | 354 |
| Vote 2 - Civil Services | 31 869 | 59 | 59 | (29) | 88 | -300% | 31 869 |
| Vote 3 - Council | 132 | – | – | 29 | (29) | -100% | 132 |
| Vote 4 - Electricity Services | 21 652 | 196 | 196 | 102 | 94 | 92% | 21 652 |
| Vote 5 - Financial Services | 986 | – | – | – | – | | 986 |
| Vote 6 - Development Services | 2 461 | 12 | 12 | 90 | (78) | -87% | 2 461 |
| Vote 7 - Municipal Manager | 12 | – | – | – | – | | 12 |
| Vote 8 - Protection Services | 9 202 | – | – | – | – | | 9 202 |
| **Total Capital single-year expenditure** | 66 668 | 266 | 266 | 192 | **74** | **38%** | 66 668 |
| **Total Capital Expenditure** | **250 479** | **392** | **392** | **11 505** | **(11 113)** | **-97%** | **250 479** |
| **Capital Expenditure - Functional Classification** | | | | | | | |
| ***Governance and administration*** | **6 218** | **5** | **5** | **–** | 5 | #DIV/0! | **6 218** |
| Executive and council | 144 | – | – | 29 | (29) | -100% | 144 |
| Finance and administration | 6 074 | 5 | 5 | (29) | 34 | -116% | 6 074 |
| ***Community and public safety*** | **23 140** | **12** | **12** | **1 312** | (1 300) | -99% | **23 140** |
| Community and social services | 3 081 | – | – | 1 430 | (1 430) | -100% | 3 081 |
| Sport and recreation | 10 857 | 12 | 12 | (118) | 130 | -110% | 10 857 |
| Public safety | 9 202 | – | – | – | – | | 9 202 |
| ***Economic and environmental services*** | **95 855** | **120** | **120** | **6 183** | (6 064) | -98% | **95 855** |
| Planning and development | 13 353 | – | – | 1 332 | (1 332) | -100% | 13 353 |
| Road transport | 82 501 | 120 | 120 | 4 852 | (4 732) | -98% | 82 501 |
| ***Trading services*** | **125 267** | **255** | **255** | **4 010** | (3 755) | -94% | **125 267** |
| Energy sources | 56 076 | 201 | 201 | 3 102 | (2 901) | -94% | 56 076 |
| Water management | 49 172 | 54 | 54 | 479 | (425) | -89% | 49 172 |
| Waste water management | 14 008 | – | – | 429 | (429) | -100% | 14 008 |
| Waste management | 6 011 | – | – | – | – | | 6 011 |
| **Total Capital Expenditure - Functional Classifi** | **250 479** | **392** | **392** | **11 505** | **(11 113)** | **-97%** | **250 479** |
| **Funded by:** | | | | | | | |
| National Government | 55 539 | – | – | 4 000 | (4 000) | -100% | 55 539 |
| Provincial Government | 41 477 | – | – | 4 811 | (4 811) | -100% | 41 477 |
| **Transfers recognised - capital** | **97 016** | **–** | **–** | **8 811** | **(8 811)** | **-100%** | **97 016** |
| **Internally generated funds** | 153 463 | 392 | 392 | 2 694 | (2 302) | -85% | 153 463 |
| **Total Capital Funding** | **250 479** | **392** | **392** | **11 505** | **(11 113)** | **-97%** | **250 479** |

- Capital expenditure for the month of **July 2026** amounts to **R391 768.06** and stands at **96.59% 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 **R391 768.06, 0.16%** of the total budget of **R250 479 044.**
- Commitments are R25 602 508.

| 2026-2027 Top 10 Capital Projects | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **No** | **PROJECT DESCRIPTION** | **Approved budget** | **Month Actual** | **YTD Expenditure** | **YTD Budget** | **YTD Variance R'000** | **YTD Variance %** | **Status of the project** | **Project Location** | **At what stage is each project currently (%)** | **Any challenges identified that is resulting in delays?** |
| **ROADS** | | | | | | | | | | | |
| **1** | Roads Swartland: Construction of New Roads | 40 313 247 | 119 598 | 119 598 | 3 000 000 | -2 880 402 | -96% | Procurement | Swartland | 0% | N/A |
| **2** | Roads Swartland: Resealing of Roads | 13 387 000 | - | - | - | - | | Procurement | Swartland | 0% | N/A |
| | | | | | | | | | | | |
| **SEWERAGE** | | | | | | | | | | | |
| **3** | Pipe Replacement: Obsolete Infrastructure | 6 000 000 | - | - | - | - | | Detailed Design | Swartland | 0% | Appointment of Consultants Panel |
| | | | | | | | | | | | |
| **WATER** | | | | | | | | | | | |
| **4** | Malmesbury SMW1.3 Wesbank Reservoir to Malm/Abb pipeline | 12 471 127 | - | - | - | - | | Procurement | Malmesbury | 0% | Appointment of Consultants Panel |
| **5** | Bokomo Road: Pipe replacement | 7 000 000 | - | - | - | - | | Detailed Design | Malmesbury | 0% | Appointment of Consultants Panel |
| | | | | | | | | | | | |
| **ELECTRICAL SERVICES** | | | | | | | | | | | |
| **6** | Malmesbury De Hoop Serviced Sites_LV Networks | 21 300 000 | - | - | 2 500 000 | -2 500 000 | -100% | Construction | Malmesbury | 30% | N/A |
| **7** | Moorreesburg Development 600 IRDP erven Electrical infrastructure and connections | 7 850 000 | - | - | - | - | | Construction | Moorreesburg | 50% | N/A |
| **8** | Replace oil insulated switchgear and equipment | 5 500 000 | | | - | - | | Procurement | Swartland | 50% | N/A |
| **HOUSING** | | | | | | | | | | | |
| **9** | Malmesbury De Hoop Serviced Sites | 29 600 000 | - | - | 2 466 666 | -2 466 666 | -100% | Construction | Malmesbury | 14% | 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** | **119 598** | **119 598** | **7 966 666** | **-7 847 068** | | | | | |

## 3.2.4 PERFORMANCE INDICATORS

| WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M01 July | | | | |
|---|---|---|---|---|
| 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% | 6.3% | 7.8% |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% |
| **Liquidity** | | | | |
| Current Ratio | Current assets/current liabilities | 4:1 | 8:1 | 4:1 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 3:1 | 6:1 | 3:1 |
| **Revenue Management** | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | 100% | 97.74% | 100% |
| **Creditors Management** | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | 100% | 99.57% | 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% | 14.4% | 23.5% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | 5.6% | 1.6% | 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% | 2.6% | 10.5% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 5.7 | 10.3 | 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 - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 | 18 887 | 18 887 | 18 981 | (95) | -0% | 226 095 |
| Service charges | 860 199 | 72 205 | 72 205 | 63 458 | 8 747 | 14% | 860 199 |
| Investment revenue | 93 978 | 8 023 | 8 023 | 948 | 7 075 | 746% | 93 978 |
| Transfers and subsidies - Operational | 210 824 | 75 833 | 75 833 | 76 715 | (882) | (0) | 210 824 |
| Other own revenue | **294 896** | **4 019** | **4 019** | **13 521** | **(9 503)** | **-70%** | **294 896** |
| **Total Revenue (excluding capital transfers and contributions)** | **1 685 992** | **178 967** | **178 967** | **173 624** | **5 343** | **3%** | **1 685 992** |
| Employee costs | 396 203 | 25 813 | 25 813 | 28 198 | (2 385) | -8% | 396 203 |
| Remuneration of Councillors | 13 567 | 1 063 | 1 063 | 1 065 | (2) | -0% | 13 567 |
| Depreciation, amortisation and impairment | 117 797 | – | – | 0 | (0) | -100% | 117 797 |
| Interest, Dividends and Rent on Land | 7 275 | – | – | – | – | | 7 275 |
| Inventory consumed and bulk purchases | 613 969 | (5 379) | (5 379) | 4 848 | (10 227) | -211% | 613 969 |
| Transfers and subsidies | 3 767 | 6 | 6 | 191 | (185) | -97% | 3 767 |
| Other expenditure | 528 498 | 9 606 | 9 606 | 22 428 | (12 822) | -57% | 528 498 |
| **Total Expenditure** | **1 681 076** | **31 109** | **31 109** | **56 730** | **(25 621)** | **-45%** | **1 681 076** |
| **Surplus/(Deficit)** | **4 916** | **147 858** | **147 858** | **116 894** | **30 964** | **26%** | **4 916** |
| Transfers and subsidies - capital (monetary | 96 984 | – | – | 2 105 | (2 105) | -100% | 96 984 |
| Transfers and subsidies - capital (in-kind) | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **101 900** | **147 858** | **147 858** | **118 999** | **28 859** | **24%** | **101 900** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **101 900** | **147 858** | **147 858** | **118 999** | **28 859** | **24%** | **101 900** |
| **Capital expenditure & funds sources** | | | | | | | |
| **Capital expenditure** | **250 479** | **392** | **392** | **11 505** | **(11 113)** | **-97%** | **250 479** |
| Capital transfers recognised | 97 016 | – | – | 8 811 | (8 811) | -100% | 97 016 |
| Borrowing | – | – | – | – | – | | – |
| Internally generated funds | **153 463** | **392** | **392** | **2 694** | **(2 302)** | **-85%** | **153 463** |
| **Total sources of capital funds** | **250 479** | **392** | **392** | **11 505** | **(11 113)** | **-97%** | **250 479** |
| **Financial position** | | | | | | | |
| Total current assets | 936 289 | | 1 093 999 | | | | 936 289 |
| Total non current assets | 3 202 637 | | 3 097 380 | | | | 3 202 637 |
| Total current liabilities | 213 321 | | 139 095 | | | | 213 321 |
| Total non current liabilities | 196 763 | | 228 244 | | | | 196 763 |
| Community wealth/Equity | **3 728 841** | | **3 676 183** | | | | **3 728 841** |
| **Cash flows** | | | | | | | |
| Net cash from (used) operating | 288 562 | 139 264 | 139 264 | 7 618 | (131 645) | -1728% | 288 562 |
| Net cash from (used) investing | (683 170) | (410 801) | (410 801) | (56 931) | 353 870 | -622% | (683 170) |
| Net cash from (used) financing | 500 | 482 | 482 | 42 | (440) | -1057% | 500 |
| **Cash/cash equivalents at the month/year end** | **670 966** | **829 337** | **829 337** | **1 015 803** | **186 467** | **18%** | **706 284** |
| **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 | 15 414 | 2 407 | 1 706 | 1 613 | 20 584 | 25 319 | 157 660 |
| **Creditors Age Analysis** | | | | | | | |
| Total Creditors | (8) | – | – | – | – | – | 862 |

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

| WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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** | **64 928** | **64 928** | **58 614** | 6 314 | 11% | **426 616** |
| Executive and council | 269 | 1 | 1 | 22 | (21) | -95% | 269 |
| Finance and administration | 426 347 | 64 927 | 64 927 | 58 591 | 6 335 | 11% | 426 347 |
| Internal audit | – | – | – | – | – | | – |
| ***Community and public safety*** | **293 342** | **2 850** | **2 850** | **10 401** | (7 551) | -73% | **293 342** |
| Community and social services | 17 289 | 1 235 | 1 235 | 1 297 | (62) | -5% | 17 289 |
| Sport and recreation | 6 666 | 265 | 265 | 278 | (13) | -5% | 6 666 |
| Public safety | 53 890 | 1 333 | 1 333 | 933 | 401 | 43% | 53 890 |
| Housing | 215 496 | 17 | 17 | 7 894 | (7 877) | -100% | 215 496 |
| Health | – | – | – | – | – | | – |
| ***Economic and environmental services*** | **40 760** | **1 532** | **1 532** | **3 138** | (1 606) | -51% | **40 760** |
| Planning and development | 7 697 | 561 | 561 | 613 | (52) | -8% | 7 697 |
| Road transport | 33 063 | 971 | 971 | 2 525 | (1 555) | -62% | 33 063 |
| Environmental protection | – | – | – | – | – | | – |
| ***Trading services*** | **1 022 253** | **109 657** | **109 657** | **103 576** | **6 081** | 6% | **1 022 253** |
| Energy sources | 685 230 | 60 352 | 60 352 | 52 539 | 7 812 | 15% | 685 230 |
| Water management | 149 620 | 15 868 | 15 868 | 16 523 | (655) | -4% | 149 620 |
| Waste water management | 107 280 | 19 334 | 19 334 | 20 211 | (878) | -4% | 107 280 |
| Waste management | 80 123 | 14 103 | 14 103 | 14 302 | (198) | -1% | 80 123 |
| ***Other*** | **5** | **–** | **–** | **0** | **(0)** | **-100%** | **5** |
| **Total Revenue - Functional** | **1 782 976** | **178 967** | **178 967** | **175 729** | **3 238** | **2%** | **1 782 976** |
| Expenditure - Functional | | | | | | | |
| ***Governance and administration*** | **217 559** | **15 226** | **15 226** | **16 730** | (1 504) | -9% | **217 559** |
| Executive and council | 31 689 | 2 745 | 2 745 | 2 985 | (240) | -8% | 31 689 |
| Finance and administration | 183 081 | 12 196 | 12 196 | 13 536 | (1 340) | -10% | 183 081 |
| Internal audit | 2 789 | 285 | 285 | 209 | 77 | 37% | 2 789 |
| ***Community and public safety*** | **386 394** | **9 685** | **9 685** | **11 747** | (2 061) | -18% | **386 394** |
| Community and social services | 32 930 | 2 086 | 2 086 | 2 428 | (341) | -14% | 32 930 |
| Sport and recreation | 47 726 | 2 538 | 2 538 | 3 269 | (731) | -22% | 47 726 |
| Public safety | 125 532 | 4 821 | 4 821 | 5 747 | (926) | -16% | 125 532 |
| Housing | 180 206 | 240 | 240 | 303 | (63) | -21% | 180 206 |
| Health | – | – | – | – | – | | – |
| ***Economic and environmental services*** | **104 046** | **2 914** | **2 914** | **4 520** | (1 606) | -36% | **104 046** |
| Planning and development | 22 940 | 1 235 | 1 235 | 1 759 | (525) | -30% | 22 940 |
| Road transport | 81 106 | 1 679 | 1 679 | 2 760 | (1 081) | -39% | 81 106 |
| Environmental protection | – | – | – | – | – | | – |
| ***Trading services*** | **970 830** | **3 245** | **3 245** | **23 673** | **(20 428)** | -86% | **970 830** |
| Energy sources | 685 349 | (6 457) | (6 457) | 10 227 | (16 684) | -163% | 685 349 |
| Water management | 117 519 | 2 150 | 2 150 | 2 639 | (489) | -19% | 117 519 |
| Waste water management | 96 493 | 4 182 | 4 182 | 5 830 | (1 648) | -28% | 96 493 |
| Waste management | 71 468 | 3 371 | 3 371 | 4 978 | (1 607) | -32% | 71 468 |
| ***Other*** | **2 247** | **39** | **39** | **61** | **(22)** | **-36%** | **2 247** |
| **Total Expenditure - Functional** | **1 681 076** | **31 109** | **31 109** | **56 730** | **(25 621)** | **-45%** | **1 681 076** |
| **Surplus/ (Deficit) for the year** | **101 900** | **147 858** | **147 858** | **118 999** | **28 859** | **24%** | **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) - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 | 1 136 | 1 136 | 1 258 | (122) | -10% | 15 183 |
| Vote 2 - Civil Services | 361 961 | 49 642 | 49 642 | 52 828 | (3 186) | -6% | 361 961 |
| Vote 3 - Council | 269 | 1 | 1 | 22 | (21) | -95% | 269 |
| Vote 4 - Electricity Services | 685 248 | 60 353 | 60 353 | 52 541 | 7 812 | 15% | 685 248 |
| Vote 5 - Financial Services | 423 087 | 64 810 | 64 810 | 58 345 | 6 465 | 11% | 423 087 |
| Vote 6 - Development Services | 230 410 | 764 | 764 | 8 711 | (7 947) | -91% | 230 410 |
| Vote 7 - Municipal Manager | 300 | – | – | 25 | (25) | -100% | 300 |
| Vote 8 - Protection Services | 66 517 | 2 261 | 2 261 | 1 999 | 262 | 13% | 66 517 |
| **Total Revenue by Vote** | **1 782 976** | **178 967** | **178 967** | **175 729** | **3 238** | **2%** | **1 782 976** |
| **Expenditure by Vote** | | | | | | | |
| Vote 1 - Corporate Services | 52 875 | 2 812 | 2 812 | 3 829 | (1 017) | -27% | 52 875 |
| Vote 2 - Civil Services | 426 905 | 14 389 | 14 389 | 20 337 | (5 948) | -29% | 426 905 |
| Vote 3 - Council | 26 563 | 2 383 | 2 383 | 2 608 | (225) | -9% | 26 563 |
| Vote 4 - Electricity Services | 710 009 | (2 822) | (2 822) | 12 931 | (15 753) | -122% | 710 009 |
| Vote 5 - Financial Services | 94 818 | 5 214 | 5 214 | 6 103 | (888) | -15% | 94 818 |
| Vote 6 - Development Services | 216 463 | 2 335 | 2 335 | 3 096 | (761) | -25% | 216 463 |
| Vote 7 - Municipal Manager | 12 160 | 935 | 935 | 911 | 25 | 3% | 12 160 |
| Vote 8 - Protection Services | 141 283 | 5 863 | 5 863 | 6 917 | (1 054) | -15% | 141 283 |
| **Total Expenditure by Vote** | **1 681 076** | **31 109** | **31 109** | **56 730** | **(25 621)** | **-45%** | **1 681 076** |
| **Surplus/ (Deficit) for the year** | **101 900** | **147 858** | **147 858** | **118 999** | **28 859** | **24%** | **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) - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 | 54 544 | 54 544 | 45 427 | 9 117 | 20% | 622 287 |
| Service charges - Water | 118 228 | 8 531 | 8 531 | 8 049 | 483 | 6% | 118 228 |
| Service charges - Waste Water Management | 69 531 | 5 055 | 5 055 | 5 803 | (748) | -13% | 69 531 |
| Service charges - Waste management | 50 153 | 4 074 | 4 074 | 4 180 | (106) | -3% | 50 153 |
| Sale of Goods and Rendering of Services | 17 034 | 962 | 962 | 915 | 48 | 5% | 17 034 |
| Agency services | 6 626 | 475 | 475 | 563 | (88) | -16% | 6 626 |
| Interest earned from Receivables | 3 936 | 318 | 318 | 328 | (10) | -3% | 3 936 |
| Interest from Current and Non Current Assets | 93 978 | 8 023 | 8 023 | 948 | 7 075 | 746% | 93 978 |
| Rental from Fixed Assets | 2 220 | 178 | 178 | 185 | (7) | -4% | 2 220 |
| Construction Contract Revenue | 190 326 | – | – | 9 001 | (9 001) | -100% | 190 326 |
| Development Charges | 3 661 | 81 | 81 | 305 | (224) | -73% | 3 661 |
| Operational Revenue | 1 876 | 139 | 139 | 153 | (14) | -9% | 1 876 |
| **Non-Exchange Revenue** | | | | | | | |
| Property rates | 226 095 | 18 887 | 18 887 | 18 981 | (95) | 0% | 226 095 |
| Fines, penalties and forfeits | 42 945 | 32 | 32 | 21 | 11 | 52% | 42 945 |
| Licence and permits | 5 848 | 443 | 443 | 493 | (50) | -10% | 5 848 |
| Transfers and subsidies - Operational | 210 824 | 75 833 | 75 833 | 76 715 | (882) | -1% | 210 824 |
| Interest | 2 303 | 209 | 209 | 192 | 18 | 9% | 2 303 |
| Operational Revenue | 13 240 | 1 063 | 1 063 | 1 084 | (21) | -2% | 13 240 |
| Gains on disposal of Fixed and Intangible Assets | 4 881 | 117 | 117 | 281 | (164) | -58% | 4 881 |
| **Total Revenue (excluding capital transfers and contributions)** | **1 685 992** | **178 967** | **178 967** | **173 624** | **5 343** | **3%** | **1 685 992** |
| **Expenditure By Type** | | | | | | | |
| Employee related costs | 396 203 | 25 813 | 25 813 | 28 198 | (2 385) | -8% | 396 203 |
| Remuneration of councillors | 13 567 | 1 063 | 1 063 | 1 065 | (2) | 0% | 13 567 |
| Bulk purchases - electricity | 543 158 | (7 653) | (7 653) | 2 036 | (9 689) | -476% | 543 158 |
| Inventory consumed | 70 811 | 2 274 | 2 274 | 2 812 | (538) | -19% | 70 811 |
| Debt impairment | 42 707 | – | – | – | – | | 42 707 |
| Depreciation, amortisation and impairment | 117 797 | – | – | 0 | (0) | -100% | 117 797 |
| Interest, Dividends and Rent on Land | 7 275 | – | – | – | – | | 7 275 |
| Contracted services | 361 914 | 2 428 | 2 428 | 12 739 | (10 311) | -81% | 361 914 |
| Transfers and subsidies | 3 767 | 6 | 6 | 191 | (185) | -97% | 3 767 |
| Irrecoverable debts written off | 21 723 | – | – | – | – | | 21 723 |
| Operational costs | 67 844 | 7 178 | 7 178 | 9 689 | (2 511) | -26% | 67 844 |
| Disposal of Fixed and Intangible Assets | 18 122 | – | – | – | – | | 18 122 |
| Other Losses | 16 189 | – | – | – | – | | 16 189 |
| **Total Expenditure** | **1 681 076** | **31 109** | **31 109** | **56 730** | **(25 621)** | **-45%** | **1 681 076** |
| **Surplus/(Deficit)** | **4 916** | **147 858** | **147 858** | **116 894** | **30 964** | **26%** | **4 916** |
| Transfers and subsidies - capital (monetary allocations) | 96 984 | – | – | 2 105 | (2 105) | **-100%** | 96 984 |
| **Surplus/(Deficit) after capital transfers & contributions** | **101 900** | **147 858** | **147 858** | **118 999** | **28 859** | **24%** | **101 900** |
| **Surplus/ (Deficit) for the year** | **101 900** | **147 858** | **147 858** | **118 999** | **28 859** | **24%** | **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) - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 | 120 | 120 | 3 000 | (2 880) | -96% | 97 371 |
| Vote 4 - Electricity Services | 39 006 | 6 | 6 | 3 000 | (2 994) | -100% | 39 006 |
| Vote 6 - Development Services | 47 434 | – | – | 5 313 | (5 313) | -100% | 47 434 |
| **Total Capital Multi-year expenditure** | **183 811** | **126** | **126** | **11 313** | **(11 187)** | **-99%** | **183 811** |
| **Single Year expenditure appropriation** | | | | | | | |
| Vote 1 - Corporate Services | 354 | – | – | – | – | | 354 |
| Vote 2 - Civil Services | 31 869 | 59 | 59 | (29) | 88 | -300% | 31 869 |
| Vote 3 - Council | 132 | – | – | 29 | (29) | -100% | 132 |
| Vote 4 - Electricity Services | 21 652 | 196 | 196 | 102 | 94 | 92% | 21 652 |
| Vote 5 - Financial Services | 986 | – | – | – | – | | 986 |
| Vote 6 - Development Services | 2 461 | 12 | 12 | 90 | (78) | -87% | 2 461 |
| Vote 7 - Municipal Manager | 12 | – | – | – | – | | 12 |
| Vote 8 - Protection Services | 9 202 | – | – | – | – | | 9 202 |
| **Total Capital single-year expenditure** | 66 668 | 266 | 266 | 192 | **74** | **38%** | 66 668 |
| **Total Capital Expenditure** | **250 479** | **392** | **392** | **11 505** | **(11 113)** | **-97%** | **250 479** |
| **Capital Expenditure - Functional Classification** | | | | | | | |
| ***Governance and administration*** | **6 218** | **5** | **5** | **–** | 5 | #DIV/0! | **6 218** |
| Executive and council | 144 | – | – | 29 | (29) | -100% | 144 |
| Finance and administration | 6 074 | 5 | 5 | (29) | 34 | -116% | 6 074 |
| ***Community and public safety*** | **23 140** | **12** | **12** | **1 312** | (1 300) | -99% | **23 140** |
| Community and social services | 3 081 | – | – | 1 430 | (1 430) | -100% | 3 081 |
| Sport and recreation | 10 857 | 12 | 12 | (118) | 130 | -110% | 10 857 |
| Public safety | 9 202 | – | – | – | – | | 9 202 |
| ***Economic and environmental services*** | **95 855** | **120** | **120** | **6 183** | (6 064) | -98% | **95 855** |
| Planning and development | 13 353 | – | – | 1 332 | (1 332) | -100% | 13 353 |
| Road transport | 82 501 | 120 | 120 | 4 852 | (4 732) | -98% | 82 501 |
| ***Trading services*** | **125 267** | **255** | **255** | **4 010** | (3 755) | -94% | **125 267** |
| Energy sources | 56 076 | 201 | 201 | 3 102 | (2 901) | -94% | 56 076 |
| Water management | 49 172 | 54 | 54 | 479 | (425) | -89% | 49 172 |
| Waste water management | 14 008 | – | – | 429 | (429) | -100% | 14 008 |
| Waste management | 6 011 | – | – | – | – | | 6 011 |
| **Total Capital Expenditure - Functional Classifi** | **250 479** | **392** | **392** | **11 505** | **(11 113)** | **-97%** | **250 479** |
| **Funded by:** | | | | | | | |
| National Government | 55 539 | – | – | 4 000 | (4 000) | -100% | 55 539 |
| Provincial Government | 41 477 | – | – | 4 811 | (4 811) | -100% | 41 477 |
| **Transfers recognised - capital** | **97 016** | **–** | **–** | **8 811** | **(8 811)** | **-100%** | **97 016** |
| **Internally generated funds** | 153 463 | 392 | 392 | 2 694 | (2 302) | -85% | 153 463 |
| **Total Capital Funding** | **250 479** | **392** | **392** | **11 505** | **(11 113)** | **-97%** | **250 479** |

### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

| WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M01 July | | | |
|---|---|---|---|
| Description | Budget Year 2026/27 | | |
| R thousands | Original Budget | YearTD actual | Full Year Forecast |
| **ASSETS** | | | |
| **Current assets** | | | |
| Cash and cash equivalents | 670 966 | 817 258 | 670 966 |
| Short term Investments | – | | – |
| Trade and other receivables from exchange transactions | 173 736 | 186 720 | 173 736 |
| Receivables from non-exchange transactions | 44 229 | 53 314 | 44 229 |
| Current portion of non-current receivables | – | | – |
| Inventory | 24 506 | 22 512 | 24 506 |
| VAT Receivable | 21 227 | 13 277 | 21 227 |
| Other current assets | 1 624 | 919 | 1 624 |
| **Total current assets** | **936 289** | **1 093 999** | **936 289** |
| **Non current assets** | | | |
| Investments | 400 000 | 402 867 | 400 000 |
| Investment property | 22 578 | 27 881 | 22 578 |
| Property, plant and equipment | 2 775 339 | 2 661 779 | 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** | **3 097 380** | **3 202 637** |
| **TOTAL ASSETS** | **4 138 926** | **4 191 379** | **4 138 926** |
| **LIABILITIES** | | | |
| **Current liabilities** | | | |
| Bank overdraft | – | – | – |
| Financial liabilities | 268 | 338 | 268 |
| Consumer deposits | 21 983 | 22 220 | 21 983 |
| Trade and other payables from exchange transactions | 167 005 | 78 071 | 167 005 |
| Trade and other payables from non-exchange transactions | 7 994 | 14 281 | 7 994 |
| Provision | – | 9 080 | – |
| VAT Payable | 9 323 | 7 343 | 9 323 |
| Other current liabilities | 6 748 | 7 762 | 6 748 |
| **Total current liabilities** | **213 321** | **139 095** | **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** | **367 339** | **410 084** |
| **NET ASSETS** | **3 728 841** | **3 824 040** | **3 728 841** |
| **COMMUNITY WEALTH/EQUITY** | | | |
| Accumulated surplus/(deficit) | 3 129 020 | 3 316 788 | 3 129 020 |
| Reserves and funds | 599 821 | 359 395 | 599 821 |
| **TOTAL COMMUNITY WEALTH/EQUITY** | **3 728 841** | **3 676 183** | **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 - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 | 18 139 | 18 139 | 18 053 | 86 | 0% | 216 632 |
| Service charges | 845 882 | 63 152 | 63 152 | 70 490 | (7 338) | -10% | 845 882 |
| Other revenue | 426 657 | 27 914 | 27 914 | 19 704 | 8 210 | 42% | 426 657 |
| Transfers and Subsidies - Operational | 212 296 | 73 249 | 73 249 | 17 691 | 55 558 | 314% | 212 296 |
| Transfers and Subsidies - Capital | 95 478 | | – | 7 956 | (7 956) | -100% | 95 478 |
| Interest | 93 978 | 6 555 | 6 555 | 7 831 | (1 277) | -16% | 93 978 |
| Dividends | – | | – | | – | | – |
| **Payments** | | | | | | | |
| Suppliers and employees | (1 598 893) | (49 745) | (49 745) | (133 819) | (84 074) | 63% | (1 598 893) |
| Finance charges | – | | – | – | – | | – |
| Transfers and Subsidies | (3 467) | | – | (289) | (289) | 100% | (3 467) |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | **288 562** | **139 264** | **139 264** | **7 618** | **(131 645)** | **-1728%** | **288 562** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | |
| **Receipts** | | | | | | | |
| Proceeds on disposal of PPE | 4 881 | 117 | 117 | 407 | (290) | -71% | 4 881 |
| Decrease (increase) in non-current investments | (400 000) | (402 867) | (402 867) | (33 333) | (369 533) | | (400 000) |
| **Payments** | | | | | | | |
| Capital assets | (288 051) | (8 052) | (8 052) | (24 004) | (15 953) | 66% | (288 051) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | **(683 170)** | **(410 801)** | **(410 801)** | **(56 931)** | **353 870** | **-622%** | **(683 170)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | |
| **Receipts** | | | | | | | |
| Short term loans | – | | – | | – | | – |
| Borrowing long term/refinancing | – | | – | | – | | – |
| Increase (decrease) in consumer deposits | 500 | 482 | 482 | 42 | 440 | 1057% | 500 |
| **Payments** | | | | | | | |
| Repayment of borrowing | – | | – | – | – | | – |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | **500** | **482** | **482** | **42** | **(440)** | **-1057%** | **500** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | **(394 108)** | **(271 055)** | **(271 055)** | **(49 271)** | | | **(394 108)** |
| Cash/cash equivalents at beginning: | 1 065 074 | 1 100 392 | 1 100 392 | 1 065 074 | | | 1 100 392 |
| Cash/cash equivalents at month/year end: | 670 966 | 829 337 | 829 337 | 1 015 803 | | | 706 284 |

The Cash and cash equivalents as at 31 July 2026 include short-term investments made to the amount of R670 000 000.

## PART 2 – SUPPORTING DOCUMENTATION

## Section 5 – Debtors' analysis

### 5.1 Supporting Table SC2

| WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - aged debtors - M01 July | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 9 773 | 4 128 | 1 842 | 844 | 739 | 715 | 5 521 | 5 863 | 29 426 | 13 682 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 45 947 | 4 585 | 182 | 89 | 56 | 44 | 780 | 5 417 | 57 102 | 6 387 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 18 083 | 3 191 | 629 | 560 | 173 | 141 | 7 498 | 9 982 | 40 255 | 18 353 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 5 245 | 1 795 | 497 | 375 | 348 | 325 | 3 108 | 3 778 | 15 471 | 7 934 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 4 812 | 1 443 | 442 | 347 | 313 | 291 | 2 919 | 3 564 | 14 131 | 7 433 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 37 | 28 | 6 | 2 | 1 | 1 | 10 | 4 | 89 | 18 |
| Interest on Arrear Debtor Accounts | 1810 | – | – | – | – | – | – | – | – | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | – | – | – | – | – | – | – | – | – | – |
| Other | 1900 | 2 934 | 244 | 187 | 190 | 76 | 95 | 748 | (3 289) | 1 186 | (2 179) |
| **Total By Income Source** | **2000** | **86 831** | **15 414** | **3 786** | **2 407** | **1 706** | **1 613** | **20 584** | **25 319** | **157 660** | **51 629** |
| **2025/26 - totals only** | | 71 178 | 12 069 | 2 679 | 2 025 | 1 846 | 1 625 | 4 579 | 36 700 | 132 699 | **46 774** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | |
| Organs of State | 2200 | 3 538 | 1 833 | 147 | 359 | 38 | 23 | 1 289 | 370 | 7 596 | 2 078 |
| Commercial | 2300 | 40 891 | 2 164 | 149 | 93 | 77 | 59 | 1 075 | 4 903 | 49 411 | 6 208 |
| Households | 2400 | 42 402 | 11 418 | 3 490 | 1 954 | 1 590 | 1 531 | 18 221 | 20 046 | 100 653 | 43 343 |
| Other | 2500 | | | | | | | | | – | – |
| **Total By Customer Group** | **2600** | **86 831** | **15 414** | **3 786** | **2 407** | **1 706** | **1 613** | **20 584** | **25 319** | **157 660** | **51 629** |

Total Debtors increased from **R 155 855 194** in June 2026 to **R 157 660 323** in July 2026.

The collection rate for July 2026 was **106.28%** compared to **97.35%** in June 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 - M01 July | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 870 | (8) | | | | | | | 862 | 1 495 |
| Auditor General | 0800 | | | | | | | | | – | |
| Other | 0900 | | | | | | | | | – | |
| Medical Aid deductions | 0950 | | | | | | | | | – | |
| **Total By Customer Type** | **1000** | **870** | **(8)** | **–** | **–** | **–** | **–** | **–** | **–** | **862** | 1 495 |

## 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 - M01 July | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Investments by maturity<br>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 July 2026, an amount of R1 070 000 000 in short-term and long-term investments was made.

| Commitments against Cash & Cash Equivalents | | | |
|---|---|---|---|
| | 30 June 2026 (Unaudited) | Transactions / Movement 2026/2027 | Current Month |
| **Cash & Cash Equivalents:** | **R 1 100 372 866** | | **R 1 212 910 871** |
| Primary Bank Account | R 1 097 671 039 | R -958 037 922 | R 139 633 117 |
| Short Term Investments (Less than 6 months) | R - | R - | R - |
| Medium Term Investments (More than 6 months) | R - | R 670 000 000 | R 670 000 000 |
| Longterm Investments | R - | R 400 000 000 | R 400 000 000 |
| Cash Floats (This amount includes unallocated deposits) | R 2 701 827 | R 575 927 | R 3 277 754 |
| **Commitments:** | **R 730 300 708** | | **R 701 789 074** |
| Unspent Committed Conditional Grants | R 3 018 698 | R - | R 3 018 698 |
| Capital funding requirement 2026/27 (Grants) | R 97 015 739 | R - | R 97 015 739 |
| Capital Replacement Reserve Movement | R 153 463 305 | R -391 768 | R 153 071 537 |
| Consumer Deposits | R 22 233 747 | R -13 841 | R 22 219 906 |
| Creditor payments | R 2 092 233 | R -1 230 523 | R 861 710 |
| Salaries | R 409 769 701 | R -26 875 501 | R 382 894 200 |
| Bad Debt Contributions/Impairment | R 42 707 284 | | R 42 707 284 |
| **Working Capital** | **R 370 072 159** | | **R 511 121 797** |

# 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 - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| Description<br>R thousands | Budget Year 2026/27 | | | | | | |
| | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <u>RECEIPTS</u> | | | | | | | |
| Operating | | | | | | | |
| <u>National Government</u> | | | | | | | |
| Monetary Allocations | | | | | | | |
| *Local Government Equitable Share* | 175 682 | 73 201 | 73 201 | 73 201 | – | | 175 682 |
| *Finance Management* | 1 800 | – | – | – | – | | 1 800 |
| *EPWP Incentive* | 2 121 | – | – | – | – | | 2 121 |
| *Integrated National Electrification Programme* | 14 278 | – | – | – | – | | 14 278 |
| | | | | | – | | |
| Total Monetary Allocations | 193 881 | 73 201 | 73 201 | 73 201 | - | - | 193 881 |
| Total Operating/National Government | 193 881 | 73 201 | 73 201 | 73 201 | - | - | 193 881 |
| <u>Provincial Government</u> | | | | | | | |
| Monetary Allocations | | | | | | | |
| *Community Development: Workers* | 39 | – | – | – | – | | 39 |
| *Human Settlements* | 176 848 | – | – | – | – | | 176 848 |
| *Title Deeds Restoration* | 297 | – | – | – | – | | 297 |
| *Libraries* | 12 916 | – | – | – | – | | 12 916 |
| *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 |
| *Regional Socio-Economic Projects (RSEP)* | 300 | – | – | – | – | | 300 |
| Total Monetary Allocations | 205 832 | - | - | - | - | - | 205 832 |
| Total Operating/Provincial Government | 205 832 | - | - | - | - | - | 205 832 |
| <u>Other Grant Providers</u> | | | | | | | |
| Monetary Allocations | | | | | | | |
| *CHIETA* | 810 | – | – | – | – | | 810 |
| Total Monetary Allocations | 810 | - | - | - | - | - | 810 |
| Total Operating/Other Grant Providers | 810 | - | - | - | - | - | 810 |
| Total Operating | 400 523 | 73 201 | 73 201 | 73 201 | - | - | 400 523 |
| Capital | | | | | | | |
| National Government | | | | | | | |
| Monetary Allocations | | | | | | | |
| *Municipal Infrastructure Grant (MIG)* | 25 680 | – | – | – | – | | 25 680 |
| *Integrated National Electrification Programme* | 29 859 | – | – | – | – | | 29 859 |
| | | | | | – | | |
| Total Monetary Allocations | 55 539 | - | - | - | - | - | 55 539 |
| Total Capital/National Government | 55 539 | - | - | - | - | - | 55 539 |
| Provincial Government | | | | | | | |
| Monetary Allocations | | | | | | | |
| *Human Settlements* | 41 355 | – | – | – | – | | 41 355 |
| *Libraries* | 140 | – | – | – | – | | 140 |
| | | | | | – | | |
| Total Monetary Allocations | 41 495 | - | - | - | - | - | 41 495 |
| Total Allocations In-kind | - | - | - | - | - | - | - |
| Total Capital/Provincial Government | 41 495 | - | - | - | - | - | 41 495 |
| Total Capital | 97 034 | - | - | - | - | - | 97 034 |
| TOTAL RECEIPTS OF TRANSFERS AND GRANTS | 497 557 | 73 201 | 73 201 | 73 201 | - | - | 497 557 |

## 8.2 Supporting Table SC19

| WC015 Swartland - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 | 12 892 | 12 892 | 12 892 | – | | 175 682 |
| *Finance Management* | 1 800 | 54 | 54 | 138 | (83) | -61% | 1 800 |
| *EPWP Incentive* | 2 121 | 187 | 187 | 177 | 11 | 6% | 2 121 |
| *Integrated National Electrification Programme* | 14 278 | – | – | – | – | | 14 278 |
| | | | | | – | | |
| **Total Monetary Allocations** | **193 881** | **13 133** | **13 133** | **13 206** | **(73)** | **-1%** | **193 881** |
| **Total National Government** | **193 881** | **13 133** | **13 133** | **13 206** | **(73)** | **-1%** | **193 881** |
| **Provincial Government** | | | | | | | |
| **Monetary Allocations** | | | | | | | |
| *Community Development: Workers* | 39 | 4 | 4 | 2 | 2 | 66% | 39 |
| *Human Settlements* | 176 848 | – | – | 58 | (58) | -100% | 176 848 |
| *Title Deeds Restoration* | 297 | – | – | 22 | (22) | -100% | 297 |
| *Libraries* | 12 916 | 1 047 | 1 047 | 1 191 | (144) | -12% | 12 916 |
| *Maintenance and Construction of Transport Infrastructure* | 4 765 | – | – | 12 | (12) | -100% | 4 765 |
| *Establishment of a K9 Unit* | 4 473 | 590 | 590 | 662 | (72) | -11% | 4 473 |
| *Establishment of a Reaction/Rural Safety Unit* | 5 944 | 711 | 711 | 734 | (24) | -3% | 5 944 |
| *Municipal Fire Service Capacity Support Grant* | 250 | – | – | – | – | | 250 |
| *Regional Socio-Economic Projects (RSEP)* | 300 | – | – | – | – | | 300 |
| **Total Monetary Allocations** | **205 832** | **2 352** | **2 352** | **2 681** | **(330)** | **-12%** | **205 832** |
| **Total Provincial Government** | **205 832** | **2 352** | **2 352** | **2 681** | **(330)** | **-12%** | **205 832** |
| **Other Grant Providers** | | | | | | | |
| **Monetary Allocations** | | | | | | | |
| *CHIETA* | 810 | – | – | 68 | (68) | -100% | 810 |
| **Total Allocations In-kind** | **-** | **-** | **-** | **-** | **-** | | **-** |
| **Total Operating/Other Grant Providers** | **810** | **-** | **-** | **68** | **(68)** | **-100%** | **810** |
| **Total operating expenditure of Transfers and Grants** | **400 523** | **15 485** | **15 485** | **15 955** | **(470)** | **-3%** | **400 523** |
| **Capital** | | | | | | | |
| **National Government** | | | | | | | |
| **Monetary Allocations** | | | | | | | |
| *Municipal Infrastructure Grant (MIG)* | 25 680 | – | – | 1 000 | (1 000) | -100% | 25 680 |
| *Integrated National Electrification Programme* | 29 859 | – | – | 3 000 | (3 000) | -100% | 29 859 |
| **Total Monetary Allocations** | **55 539** | **-** | **-** | **4 000** | **(4 000)** | **-100%** | **55 539** |
| **Total National Government** | **55 539** | **-** | **-** | **4 000** | **(4 000)** | **-100%** | **55 539** |
| **Provincial Government** | | | | | | | |
| **Monetary Allocations** | | | | | | | |
| *Human Settlements* | 41 355 | – | – | 4 811 | (4 811) | -100% | 41 355 |
| *Libraries* | 90 | – | – | – | – | | 90 |
| | | | | | – | | |
| **Total Monetary Allocations** | **41 445** | **-** | **-** | **4 811** | **(4 811)** | **-100%** | **41 445** |
| **Total Provincial Government** | **41 445** | **-** | **-** | **4 811** | **(4 811)** | **-100%** | **41 445** |
| **Total Capital/Other Grant Providers** | **-** | **-** | **-** | **-** | **-** | | **-** |
| **Total capital expenditure of Transfers and Grants** | **96 984** | **-** | **-** | **8 811** | **(8 811)** | **-100%** | **96 984** |
| **TOTAL EXPENDITURE OF TRANSFERS AND GRANTS** | **497 507** | **15 485** | **15 485** | **24 766** | **(9 282)** | **-37%** | **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 - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Budget Year 2026/27 | | | | | | |
| Summary of Employee and Councillor remuneration<br>R thousands | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Councillors (Political Office Bearers plus Other) | | | | | | | |
| Allowances and Service Related Benefits | | | | | | | |
| Basic Salary | 10 110 | 803 | 803 | 777 | 26 | 3% | 10 110 |
| Cell phone Allowance | 1 119 | 90 | 90 | 93 | (3) | -3% | 1 119 |
| Travelling Allowance | 811 | 68 | 68 | 68 | 0 | 1% | 811 |
| **Total Allowances and Service Related Benefits** | **12 040** | **961** | **961** | **938** | **23** | **2%** | **12 040** |
| **Social Contributions** | | | | | | | |
| Medial Aid Benefits | 270 | 19 | 19 | 23 | (3) | -14% | 270 |
| Pension Fund Contributions | 1 257 | 82 | 82 | 105 | (22) | -21% | 1 257 |
| **Total Social Contributions** | **1 527** | **102** | **102** | **127** | **(26)** | **-20%** | **1 527** |
| **Total Councillors** | **13 567** | **1 063** | **1 063** | **1 065** | **(2)** | **0%** | **13 567** |
| Senior Managers of the Municipality | | | | | | | |
| **Salaries and Allowances** | | | | | | | |
| Basic Salary | 10 936 | 922 | 922 | 911 | 11 | 1% | 10 936 |
| Bonuses | 1 962 | – | – | 164 | (164) | -100% | 1 962 |
| **Allowance** | | | | | – | | |
| Cellular and Telephone | 302 | 25 | 25 | 25 | – | | 302 |
| Travel or Motor Vehicle | 664 | 55 | 55 | 34 | 20 | 59% | 664 |
| **Total Allowance** | **966** | **80** | **80** | **60** | **20** | **34%** | **966** |
| **Service Related Benefits** | | | | | | | |
| Leave Pay | 12 | – | – | – | – | | 12 |
| **Total Service Related Benefits** | **12** | **-** | **-** | **-** | **-** | | **12** |
| **Total Salaries and Allowances** | **13 877** | **1 002** | **1 002** | **1 134** | **(132)** | **-12%** | **13 877** |
| **Social Contributions** | | | | | | | |
| Bargaining Council | 155 | 11 | 11 | 13 | (2) | -12% | 155 |
| Group Life Insurance | 278 | 22 | 22 | 23 | (1) | -6% | 278 |
| Medical | 509 | 40 | 40 | 42 | (2) | -6% | 509 |
| Pension | 2 027 | 174 | 174 | 169 | 5 | 3% | 2 027 |
| Unemployment Insurance | 15 | 1 | 1 | 1 | 0 | 17% | 15 |
| **Total Social Contributions** | **2 984** | **248** | **248** | **249** | **(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** | **1 250** | **1 383** | **(133)** | **-10%** | **17 712** |

| WC015 Swartland - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Budget Year 2026/27 | | | | | | |
| Summary of Employee and Councillor remuneration<br>R thousands | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Other Municipal Staff | | | | | | | |
| Salaries and Allowances | | | | | | | |
| Basic Salary | 227 861 | 17 806 | 17 806 | 19 012 | (1 207) | -6% | 227 861 |
| Allowance | | | | | | | |
| Cellular and Telephone | 704 | 84 | 84 | 58 | 26 | 45% | 704 |
| Housing Benefits | 9 761 | 712 | 712 | 690 | 23 | 3% | 9 761 |
| Travel or Motor Vehicle | 8 929 | 699 | 699 | 717 | (18) | -2% | 8 929 |
| **Total Allowance** | **19 395** | **1 496** | **1 496** | **1 465** | **31** | **2%** | **19 395** |
| Service Related Benefits | | | | | | | |
| Acting | 1 337 | – | – | 95 | (95) | -100% | 1 337 |
| Bonus | 17 895 | 90 | 90 | – | 90 | #DIV/0! | 17 895 |
| Leave Pay | 2 565 | – | – | – | – | | 2 565 |
| Long Service Award | 3 487 | – | – | 20 | (20) | -100% | 3 487 |
| Overtime | 16 979 | 28 | 28 | 28 | (1) | -2% | 16 979 |
| Standby Allowance | 9 851 | – | – | 821 | (821) | -100% | 9 851 |
| **Total Service Related Benefits** | **52 114** | **117** | **117** | **965** | **(847)** | **-88%** | **52 114** |
| **Total Salaries and Allowances** | **299 369** | **19 419** | **19 419** | **21 442** | **(2 022)** | **-9%** | **299 369** |
| Social Contributions | | | | | | | |
| Group Life Insurance | 5 338 | 423 | 423 | 412 | 10 | 3% | 5 338 |
| Medical | 19 168 | 1 462 | 1 462 | 1 597 | (135) | -8% | 19 168 |
| Pension | 38 799 | 3 136 | 3 136 | 3 233 | (97) | -3% | 38 799 |
| Unemployment Insurance | 1 596 | 122 | 122 | 131 | (9) | -7% | 1 596 |
| **Total Social Contributions** | **64 900** | **5 144** | **5 144** | **5 374** | **(230)** | **-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** | **24 563** | **24 563** | **26 815** | **(2 252)** | **-8%** | **378 491** |
| **TOTAL SALARY, ALLOWANCES & BENEFITS** | **409 770** | **26 876** | **26 876** | **29 263** | **(2 388)** | **-8%** | **409 770** |
| **TOTAL MANAGERS AND STAFF** | **396 203** | **25 813** | **25 813** | **28 198** | **(2 385)** | **-8%** | **396 203** |

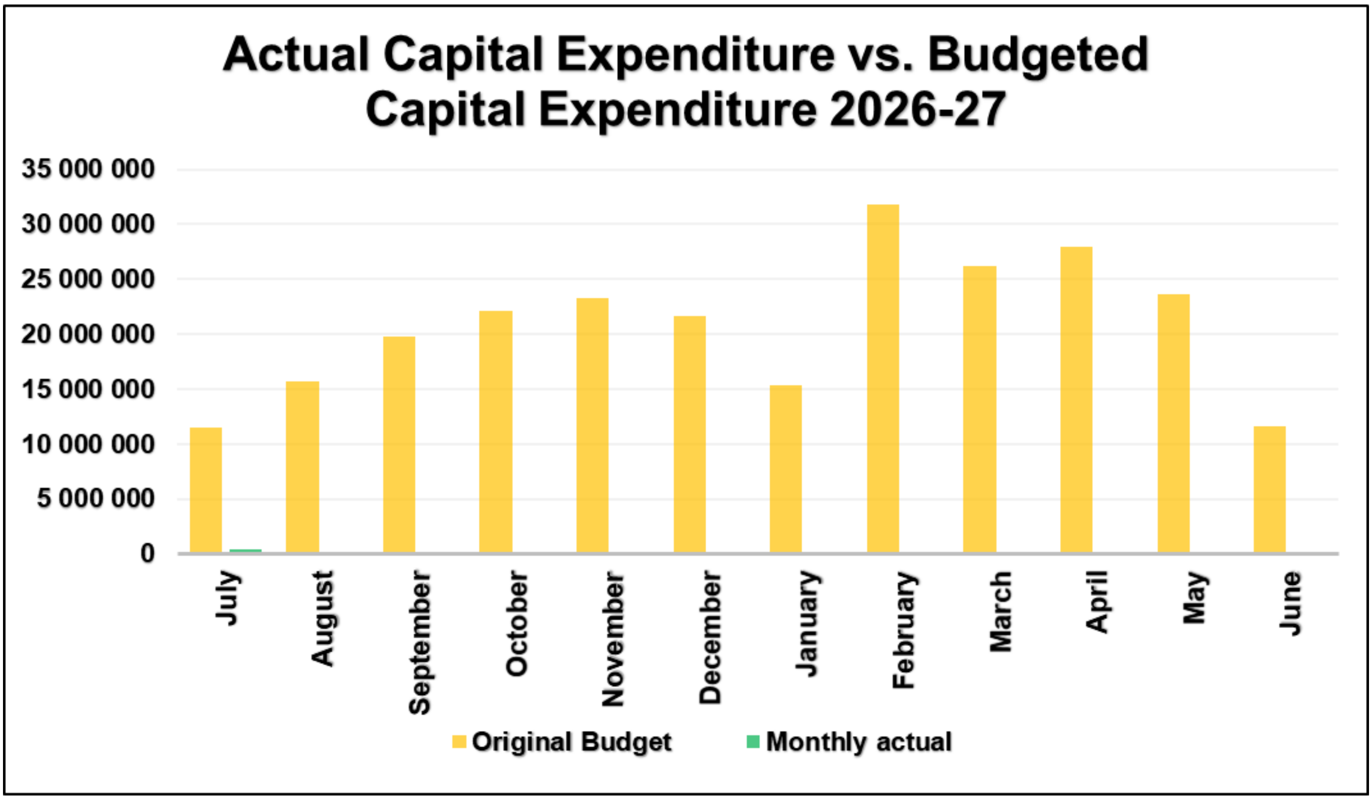
## Section 10 – Material variances to the SDBIP

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 - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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 | – | | 27 181 | – | | |
| 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** | **392** | | | | | |



# 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 - M01 July**

| 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 new assets by Asset Class/Sub-class | | | | | | | |
| **Infrastructure** | **140 668** | **365** | **365** | **8 744** | 8 379 | **95.8%** | **140 668** |
| Roads Infrastructure | 66 085 | 120 | 120 | 4 852 | 4 732 | 97.5% | 66 085 |
| *Roads* | 63 631 | 120 | 120 | 4 852 | 4 732 | 97.5% | 63 631 |
| *Road Structures* | 2 454 | – | – | – | – | | 2 454 |
| Electrical Infrastructure | 42 326 | 201 | 201 | 3 102 | 2 901 | 93.5% | 42 326 |
| *MV Substations* | 220 | – | – | – | – | | 220 |
| *MV Networks* | 4 500 | 6 | 6 | – | (6) | #DIV/0! | 4 500 |
| *LV Networks* | 37 606 | 196 | 196 | 3 102 | 2 906 | 93.7% | 37 606 |
| Water Supply Infrastructure | 22 846 | 44 | 44 | 361 | 318 | 87.9% | 22 846 |
| *Reservoirs* | 2 500 | – | – | – | – | | 2 500 |
| *Bulk Mains* | 2 400 | – | – | – | – | | 2 400 |
| *Distribution* | 17 946 | 44 | 44 | 361 | 318 | 87.9% | 17 946 |
| Sanitation Infrastructure | 8 800 | – | – | 429 | 429 | 100.0% | 8 800 |
| *Reticulation* | 8 800 | – | – | 429 | 429 | 100.0% | 8 800 |
| Solid Waste Infrastructure | 610 | – | – | – | – | | 610 |
| *Waste Transfer Stations* | 300 | – | – | – | – | | 300 |
| *Waste Drop-off Points* | 310 | – | – | – | – | | 310 |
| | | | | | | | |
| **Community Assets** | **15 806** | **–** | **–** | **1 430** | **1 430** | **100.0%** | **15 806** |
| Community Facilities | 8 907 | – | – | – | – | | 8 907 |
| *Fire/Ambulance Stations* | 6 400 | – | – | – | – | | 6 400 |
| *Libraries* | 78 | – | – | – | – | | 78 |
| *Parks* | 989 | – | – | – | – | | 989 |
| *Public Open Space* | 340 | – | – | – | – | | 340 |
| *Markets* | 1 100 | – | – | – | – | | 1 100 |
| Sport and Recreation Facilities | 6 899 | – | – | 1 430 | 1 430 | 100.0% | 6 899 |
| *Indoor Facilities* | 2 859 | – | – | 1 430 | 1 430 | 100.0% | 2 859 |
| *Outdoor Facilities* | 4 040 | – | – | – | – | | 4 040 |
| | | | | | – | | |
| **Other assets** | **12 176** | **–** | **–** | **1 359** | **1 359** | **100.0%** | **12 176** |
| Operational Buildings | 35 | – | – | 27 | 27 | 100.0% | 35 |
| *Municipal Offices* | 35 | – | – | 27 | 27 | 100.0% | 35 |
| Housing | 12 141 | – | – | 1 332 | 1 332 | 100.0% | 12 141 |
| *Social Housing* | 12 141 | – | – | 1 332 | 1 332 | 100.0% | 12 141 |
| | | | | | | | |
| **Intangible Assets** | **250** | **–** | **–** | **–** | **–** | | **250** |
| Licences and Rights | 250 | – | – | – | – | | 250 |
| *Effluent Licenses* | 250 | – | – | – | – | | 250 |
| **Computer Equipment** | **5 482** | **–** | **–** | **–** | **–** | | **5 482** |
| Computer Equipment | 5 482 | – | – | – | – | | 5 482 |
| **Furniture and Office Equipment** | **857** | **–** | **–** | **2** | **2** | **100.0%** | **857** |
| Furniture and Office Equipment | 857 | – | – | 2 | 2 | 100.0% | 857 |
| **Machinery and Equipment** | **1 587** | **27** | **27** | **(29)** | **(56)** | **192.1%** | **1 587** |
| Machinery and Equipment | 1 587 | 27 | 27 | (29) | (56) | 192.1% | 1 587 |
| **Transport Assets** | **15 104** | **–** | **–** | **–** | **–** | | **15 104** |
| Transport Assets | 15 104 | – | – | – | – | | 15 104 |
| **Land** | **100** | **–** | **–** | **–** | **–** | | **100** |
| Land | 100 | – | – | – | – | | 100 |
| **Total Capital Expenditure on new assets** | **192 030** | **392** | **392** | **11 505** | **11 113** | **96.6%** | **192 030** |

| WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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** | **–** | **–** | **–** | **–** | | **700** |
| Machinery and Equipment | 700 | – | – | – | – | | 700 |
| **Total Capital Expenditure on renewal of existing** | **16 187** | **–** | **–** | **–** | **–** | | **16 187** |

| WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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** | **–** | **–** | **–** | **–** | | **41 080** |
| Storm water Infrastructure | 550 | – | – | – | – | | 550 |
| *Storm water Conveyance* | 550 | – | – | – | – | | 550 |
| Electrical Infrastructure | 8 430 | – | – | – | – | | 8 430 |
| *MV Switching Stations* | 5 500 | – | – | – | – | | 5 500 |
| *MV Networks* | 1 680 | – | – | – | – | | 1 680 |
| *LV Networks* | 1 250 | – | – | – | – | | 1 250 |
| Water Supply Infrastructure | 24 600 | – | – | – | – | | 24 600 |
| *Reservoirs* | 4 500 | – | – | – | – | | 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** | **–** | **–** | **–** | **–** | | **1 182** |
| Community Facilities | 182 | – | – | – | – | | 182 |
| *Parks* | 182 | – | – | – | – | | 182 |
| Sport and Recreation Facilities | 1 000 | – | – | – | – | | 1 000 |
| *Outdoor Facilities* | 1 000 | – | – | – | – | | 1 000 |
| **Total Capital Expenditure on upgrading of existing** | **42 262** | **–** | **–** | **–** | **–** | | **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 - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| Description | Budget Year 2026/27 | | | | | | |
| R thousands | Original Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Repairs and maintenance expenditure by Asset Class/Sub-class** | | | | | | | |
| **Infrastructure** | **71 335** | **2 497** | **2 497** | **4 633** | 2 136 | **46.1%** | **71 335** |
| Roads Infrastructure | 13 248 | 153 | 153 | 555 | 401 | 72.4% | 13 248 |
| *Roads* | 12 785 | 153 | 153 | 544 | 391 | 71.8% | 12 785 |
| *Road Furniture* | 463 | – | – | 10 | 10 | 100.0% | 463 |
| Storm water Infrastructure | 26 147 | 1 680 | 1 680 | 1 951 | 270 | 13.9% | 26 147 |
| *Storm water Conveyance* | 26 147 | 1 680 | 1 680 | 1 951 | 270 | 13.9% | 26 147 |
| Electrical Infrastructure | 8 139 | 200 | 200 | 562 | 362 | 64.4% | 8 139 |
| *MV Substations* | 365 | 42 | 42 | 30 | (12) | -39.1% | 365 |
| *MV Networks* | 3 946 | – | – | 228 | 228 | 100.0% | 3 946 |
| *LV Networks* | 3 828 | 158 | 158 | 304 | 146 | 48.1% | 3 828 |
| Water Supply Infrastructure | 4 670 | 63 | 63 | 185 | 123 | 66.3% | 4 670 |
| *Reservoirs* | 1 520 | 63 | 63 | 127 | 64 | 50.6% | 1 520 |
| *Pump Stations* | 132 | – | – | 11 | 11 | 100.0% | 132 |
| *Distribution* | 3 018 | – | – | 48 | 48 | 100.0% | 3 018 |
| Sanitation Infrastructure | 8 483 | 248 | 248 | 535 | 287 | 53.7% | 8 483 |
| *Pump Station* | 1 095 | 82 | 82 | 91 | 9 | 10.2% | 1 095 |
| *Reticulation* | 1 464 | – | – | – | – | | 1 464 |
| *Waste Water Treatment Works* | 5 923 | 166 | 166 | 444 | 278 | 62.6% | 5 923 |
| Solid Waste Infrastructure | 10 648 | 153 | 153 | 844 | 691 | 81.9% | 10 648 |
| *Landfill Sites* | 10 648 | 153 | 153 | 844 | 691 | 81.9% | 10 648 |
| **Community Assets** | **5 320** | **100** | **100** | **340** | **240** | **70.6%** | **5 320** |
| Community Facilities | 3 593 | 89 | 89 | 233 | 144 | 61.8% | 3 593 |
| *Halls* | 684 | – | – | 57 | 57 | 100.0% | 684 |
| *Centres* | 1 610 | 88 | 88 | 134 | 46 | 34.3% | 1 610 |
| *Libraries* | 50 | – | – | 4 | 4 | 100.0% | 50 |
| *Cemeteries/Crematoria* | 317 | – | – | 26 | 26 | 100.0% | 317 |
| *Parks* | 932 | 1 | 1 | 11 | 10 | 94.9% | 932 |
| Sport and Recreation Facilities | 1 727 | 11 | 11 | 107 | 96 | 89.6% | 1 727 |
| *Indoor Facilities* | 200 | 10 | 10 | 17 | 7 | 42.8% | 200 |
| *Outdoor Facilities* | 1 527 | 2 | 2 | 91 | 89 | 98.2% | 1 527 |
| **Other assets** | **3 987** | **40** | **40** | **328** | **288** | **87.9%** | **3 987** |
| Operational Buildings | 1 882 | 19 | 19 | 157 | 138 | 88.0% | 1 882 |
| *Municipal Offices* | 1 882 | 19 | 19 | 157 | 138 | 88.0% | 1 882 |
| Housing | 2 104 | 21 | 21 | 171 | 150 | 87.9% | 2 104 |
| *Staff Housing* | 307 | 1 | 1 | 26 | 24 | 95.0% | 307 |
| *Social Housing* | 1 797 | 20 | 20 | 146 | 126 | 86.6% | 1 797 |
| **Computer Equipment** | **523** | **–** | **–** | **35** | **35** | **100.0%** | **523** |
| Computer Equipment | 523 | – | – | 35 | 35 | 100.0% | 523 |
| **Furniture and Office Equipment** | **75** | **–** | **–** | **6** | **6** | **100.0%** | **75** |
| Furniture and Office Equipment | 75 | – | – | 6 | 6 | 100.0% | 75 |
| **Machinery and Equipment** | **1 752** | **9** | **9** | **146** | **137** | **94.0%** | **1 752** |
| Machinery and Equipment | 1 752 | 9 | 9 | 146 | 137 | 94.0% | 1 752 |
| **Transport Assets** | **11 648** | **297** | **297** | **966** | **668** | **69.2%** | **11 648** |
| Transport Assets | 11 648 | 297 | 297 | 966 | 668 | 69.2% | 11 648 |
| **Total Repairs and Maintenance Expenditure** | **94 640** | **2 943** | **2 943** | **6 453** | **3 510** | **54.4%** | **94 640** |

| WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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** | **–** | **–** | **0** | 0 | **100.0%** | **93 656** |
| Roads Infrastructure | 25 204 | – | – | 0 | 0 | 100.0% | 25 204 |
| *Roads* | 23 198 | – | – | 0 | 0 | 100.0% | 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 |
| *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 |
| *Fire/Ambulance Stations* | – | – | – | – | – | | – |
| *Testing Stations* | 265 | – | – | – | – | | 265 |
| *Museums* | 2 | – | – | – | – | | 2 |
| *Libraries* | 458 | – | – | – | – | | 458 |
| *Cemeteries/Crematoria* | 269 | – | – | – | – | | 269 |
| *Public Open Space* | 661 | – | – | – | – | | 661 |
| *Nature Reserves* | – | – | – | – | – | | – |
| *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 - M01 July | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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** | **–** | **–** | **0** | **0** | **100.0%** | **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 **July 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: 14 August 2026

## The Executive Mayor

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

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature

Date: 17 August 2026