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
June 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 **June 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 June 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 1 725 538 886	R 1 783 269 710	R 57 730 824	3%	103%
Operating Expenditure	R 1 458 809 231	R 1 515 384 860	R 1 515 384 860	R 1 415 315 645	R -100 069 215	-7%	93%
Capital	R 293 798 527	R 280 050 142	R 280 050 142	R 264 953 617	R -15 096 525	-5%	95%

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) - M12 June									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	516 001	548 246	572 557	53 715	589 022	572 557	16 465	3%	572 557
Service charges - Water	95 518	103 605	107 755	7 142	112 087	107 755	4 332	4%	107 755
Service charges - Waste Water Management	63 839	61 128	63 518	5 531	68 343	63 518	4 826	8%	63 518
Service charges - Waste management	38 791	42 709	44 665	3 793	45 236	44 665	571	1%	44 665
Sale of Goods and Rendering of Services	15 295	14 664	186 080	45 274	276 723	186 080	90 643	49%	186 080
Agency services	5 658	7 194	7 194	417	6 063	7 194	(1 132)	-16%	7 194
Interest earned from Receivables	4 078	3 821	3 749	359	3 868	3 749	120	3%	3 749
Interest from Current and Non Current Assets	95 899	81 529	104 459	82 138	98 228	104 459	(6 231)	-6%	104 459
Rental from Fixed Assets	1 883	1 759	1 921	136	2 052	1 921	131	7%	1 921
Operational Revenue	12 085	4 885	5 347	1 051	5 953	5 347	606	11%	5 347
Non-Exchange Revenue									
Property rates	200 765	212 727	215 090	17 329	216 058	215 090	968	0%	215 090
Fines, penalties and forfeits	36 326	38 363	39 146	241	786	39 146	(38 361)	-98%	39 146
Licence and permits	4 838	5 669	5 669	403	4 958	5 669	(711)	-13%	5 669
Transfers and subsidies - Operational	181 836	342 208	208 818	2 180	207 676	208 818	(1 142)	-1%	208 818
Interest	1 783	2 253	2 193	211	2 287	2 193	93	4%	2 193
Operational Revenue	11 581	12 484	12 394	883	12 224	12 394	(170)	-1%	12 394
Gains on disposal of Assets	1 702	2 680	3 145	(125)	2 550	3 145	(595)	-19%	3 145
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**1 583 700**	**220 681**	**1 654 113**	**1 583 700**	**70 412**	**4%**	**1 583 700**

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 June 2026.

- **Sale of Goods and Rendering of Services** stands above the YTD budgeted projections mainly due to the recognition of direct payments made by the Department of Infrastructure (DOI) to the amount of R93.8 million for the De Hoop and Moorreesburg Top Structure housing projects, linked to DOI-allocations in the municipality's 2026-2027 fiscal year.
- **Fines, penalties and forfeits** stands below the YTD budgeted projections due to the largest portion of Fines that must still be recognised for the year ended 30 June 2026 as a result of the reconciliation process associated with the payments received and the actual payment rate for fines in the process of being finalized.
- Revenue for the month of **June 2026** was **R220.681 million** whilst the overall YTD performance **excluding capital transfers** is **4%** above YTD budgeted projections. **Year-end transactions are still being processed.**

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type									
Employee related costs	339 021	368 788	375 844	28 391	343 844	375 952	(32 107)	-9%	375 844
Remuneration of councillors	12 598	12 630	12 850	1 049	12 675	12 851	(176)	-1%	12 850
Bulk purchases - electricity	410 595	479 999	495 451	99 868	499 709	500 351	(643)	0%	495 451
Inventory consumed	57 826	72 865	71 123	2 963	26 866	70 789	(43 923)	-62%	71 123
Debt impairment	22 562	5 959	35 581	–	–	35 581	(35 581)	-100%	35 581
Depreciation and amortisation	103 497	133 697	125 306	9 057	110 336	122 359	(12 023)	-10%	125 306
Interest	9 903	9 954	8 836	–	2 588	8 836	(6 248)	-71%	8 836
Contracted services	66 354	231 960	262 960	60 078	341 330	264 227	77 103	29%	262 960
Transfers and subsidies	3 486	4 073	3 666	326	2 933	3 661	(728)	-20%	3 666
Irrecoverable debts written off	19 367	41 008	22 797	7 104	19 410	22 797	(3 387)	-15%	22 797
Operational costs	47 569	67 124	71 228	5 691	53 195	65 291	(12 097)	-19%	71 228
Losses on Disposal of Assets	3 360	17 260	12 840	28	2 430	15 460	(13 030)	-84%	12 840
Other Losses	13 071	13 490	16 903	–	(0)	17 230	(17 230)	-100%	16 903
Total Expenditure	**1 109 209**	**1 458 809**	**1 515 385**	**214 555**	**1 415 316**	**1 515 385**	**(100 069)**	**-7%**	**1 515 385**

- **Employee related costs** stands at 9% below the YTD budget projections, with year-end transactions still being processed.
- **Inventory consumed, Debt Impairment and Irrecoverable debts written off** stands below YTD budget projections with year-end transactions still being processed mainly for traffic fines not collected for 30 June 2026.
- **Depreciation and amortisation -** Year-end transactions will influence the final result.
- **Interest** is below the YTD budget due to Interest costs for Landfill Sites that must still be recognized for 30 June 2026.
- **Contracted Services** stands at 29% above the YTD budgeted projections mainly due to the recognition of direct payments made by the Department of Infrastructure to the amount of R93.8 million for the De Hoop and Moorreesburg Top Structure housing projects within the current year, whilst the grant allocation/s was for the 2026-2027 year.
- **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 19% below the YTD budgeted projections due to underspending on various line items.
- **Losses on Disposal of Assets and Other Losses** stands below the YTD budget projections, with year-end transactions still being processed.
- Expenditure for the month of **June 2026** was **R214.555 million** whilst the overall YTD performance is **7%** below the YTD budgeted projections. **Year-end transactions are still being processed.**

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) - M12 June

Vote Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	46 693	94 706	103 658	14 948	99 180	101 758	(2 578)	-3%	103 658
Vote 4 - Electricity Services	25 001	75 133	23 033	2 951	22 960	23 033	(73)	0%	23 033
Vote 6 - Development Services	145 662	58 712	89 655	18 050	86 267	89 655	(3 389)	-4%	89 655
Total Capital Multi-year expenditure	**217 356**	**228 552**	**216 347**	**35 949**	**208 406**	**214 447**	**(6 040)**	**-3%**	**216 347**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	424	573	448	173	443	448	(5)	-1%	448
Vote 2 - Civil Services	55 508	49 284	48 835	8 686	42 313	50 665	(8 352)	-16%	48 835
Vote 3 - Council	1 328	12	12	–	13	13	(0)	0%	12
Vote 4 - Electricity Services	19 283	13 033	12 077	1 441	11 729	12 147	(417)	-3%	12 077
Vote 5 - Financial Services	632	168	82	–	82	82	(0)	0%	82
Vote 6 - Development Services	545	364	364	58	218	364	(146)	-40%	364
Vote 7 - Municipal Manager	90	12	42	19	40	41	(1)	-3%	42
Vote 8 - Protection Services	3 003	1 800	1 844	67	1 709	1 844	(134)	-7%	1 844
Total Capital single-year expenditure	80 812	65 247	63 703	10 445	56 547	65 603	**(9 056)**	**-14%**	63 703
Total Capital Expenditure	**298 168**	**293 799**	**280 050**	**46 394**	**264 954**	**280 050**	**(15 097)**	**-5%**	**280 050**
Capital Expenditure - Functional Classification									
Governance and administration	**3 915**	**4 267**	**2 685**	**210**	**2 315**	**2 598**	(284)	-11%	**2 685**
Executive and council	1 417	24	34	19	32	34	(1)	-4%	34
Finance and administration	2 498	4 243	2 651	190	2 282	2 565	(282)	-11%	2 651
Community and public safety	**24 804**	**14 390**	**14 093**	**4 130**	**12 968**	**13 915**	(947)	-7%	**14 093**
Community and social services	888	10 343	9 922	3 999	9 289	10 009	(720)	-7%	9 922
Sport and recreation	20 913	2 247	2 327	64	1 970	2 062	(92)	-4%	2 327
Public safety	3 003	1 800	1 844	67	1 709	1 844	(134)	-7%	1 844
Economic and environmental services	**123 692**	**97 186**	**132 780**	**25 844**	**136 367**	**141 277**	(4 911)	-3%	**132 780**
Planning and development	11 610	12 760	24 188	7 638	23 483	24 188	(705)	-3%	24 188
Road transport	112 082	84 426	108 592	18 206	112 883	117 089	(4 206)	-4%	108 592
Trading services	**145 757**	**177 955**	**130 492**	**16 211**	**113 305**	**122 260**	(8 955)	-7%	**130 492**
Energy sources	43 061	86 083	33 983	4 298	33 569	34 053	(484)	-1%	33 983
Water management	42 191	31 588	30 955	4 438	23 661	28 487	(4 827)	-17%	30 955
Waste water management	33 490	21 338	26 563	5 466	18 559	20 728	(2 169)	-10%	26 563
Waste management	27 015	38 946	38 992	2 009	37 516	38 992	(1 476)	-4%	38 992
Total Capital Expenditure - Functional Class	**298 168**	**293 799**	**280 050**	**46 394**	**264 954**	**280 050**	**(15 097)**	**-5%**	**280 050**
Funded by:									
National Government	53 459	60 270	49 893	5 071	49 034	49 893	(858)	-2%	49 893
Provincial Government	146 149	60 016	91 310	18 017	87 543	91 310	(3 767)	-4%	91 310
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary	18 795	–	318	7	316	318	(2)	-1%	318
Transfers recognised - capital	**218 403**	**120 287**	**141 520**	**23 095**	**136 893**	**141 520**	**(4 628)**	**-3%**	**141 520**
Borrowing	–	30 000	–	–	–	–	–		–
Internally generated funds	79 765	143 512	138 530	23 299	128 061	138 530	(10 469)	-8%	138 530
Total Capital Funding	**298 168**	**293 799**	**280 050**	**46 394**	**264 954**	**280 050**	**(15 097)**	**-5%**	**280 050**

- Capital expenditure for the month of **June 2026** amounts to **R46 394 048** and stands at **5.39% below** the planned 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 **R264 953 617, 94.61%** of the total budget of **R280 050 142.**
- Some payments and year-end journals are still being processed for 30 June 2026.

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	3 696 093	18 800 000	18 800 000	-		Conttractually Complete	Swartland	100%	N/A
2	Roads Swartland: Construction of New Roads	39 027 405	44 027 405	8 423 734	45 251 695	45 727 405	-475 710	-1%	Conttractually Complete	Swartland	100%	N/A
	Refuse											
3	Highlands: Development of new cell	23 435 581	23 435 581	606 138	22 889 959	23 435 581	-545 622	-2%	Conttractually Complete	Swartland	100%	N/A
4	Highlands: Security Wall	9 600 000	10 300 000	1 402 970	10 112 152	10 300 000	-187 848	-2%	Conttractually Complete	Swartland	100%	N/A
	Water											
5	Water networks: Upgrades and Replacement	10 700 000	10 700 000	634 953	9 149 999	11 711 780	-2 561 781	-22%	Conttractually Complete	Swartland	100%	N/A
	Electrical Services											
6	Malmesbury De Hoop Serviced Sites	10 315 000	10 315 000	2 228 891	11 500 760	11 565 000	-64 240	-1%	Construction	Malmesbury	100%	N/A
7	Moorreesburg 600 IRDP erven. Electrical infrastructure and connections	7 550 000	7 550 000	111 683	7 542 258	7 550 000	-7 742	0%	Construction	Moorreesburg	100%	N/A
	Housing											
8	Malmesbury De Hoop Housing Project	40 500 000	62 500 000	5 703 641	59 444 231	62 500 000	-3 055 769	-5%	Construction	Malmesbury	100%	N/A
9	Kalbaskraal SEF	9 300 000	9 364 000	3 866 840	8 720 886	9 364 000	-643 114	-7%	Construction	Kalbaskraal	100%	N/A
10	Purchasing of Land: Silvertown	-	8 300 000	162 186	7 748 219	8 300 000	-551 781	-7%	Content of purchase agreement in process to be finalised	Chatsworth	100%	N/A
	TOTAL	**223 027 986**	**206 991 986**	**26 837 130**	**201 160 159**	**209 253 766**	**-8 093 607**	**-4%**				

<u>**Note:**</u> Some payments and year-end journals are still being processed for 30 June 2026.

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June						
Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.4%	1.1%	2.8%	2.5%	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%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	7.2%	6.1%	6.5%	6.1%
Gearing	Long Term Borrowing/ Funds & Reserves	7.6%	10.7%	0.0%	0.0%	0.0%
Liquidity						
Current Ratio	Current assets/current liabilities	5:1	7:1	7:1	6:1	7:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	7:1	6:1	4:1	7:1
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.9%	95.0%	95.0%	97.51%	95.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	99.57%	100.0%
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.0%	6.0%	5.0%	4.17%	5.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	23.0%	21.0%	21.0%	22.44%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	26.3%	24.8%	23.7%	20.8%	23.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.5%	5.9%	5.6%	4.9%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.8%	9.7%	8.5%	6.8%	8.5%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	11.8%	12.2%	3.9%	0.4%	3.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.9%	18.4%	0.2%	0.2%	0.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11	9	9	9	9

Note: These are interim results due to year-end transactions that must still be processed for the year ended June 2026.

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 - M12 June									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	200 765	212 727	215 090	17 329	216 058	215 090	968	0%	215 090
Service charges	714 148	755 688	788 495	70 182	814 688	788 495	26 193	3%	788 495
Investment revenue	95 899	81 529	104 459	82 138	98 228	104 459	(6 231)	-6%	104 459
Transfers and subsidies - Operational	181 836	342 208	208 818	2 180	207 676	208 818	(1 142)	(0)	208 818
Other own revenue	95 229	93 773	266 839	48 851	317 462	266 839	50 624	19%	93 773
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**1 583 700**	**220 681**	**1 654 113**	**1 583 700**	**70 412**	**4%**	**1 583 700**
Employee costs	339 021	368 788	375 844	28 391	343 844	375 952	(32 107)	-9%	375 844
Remuneration of Councillors	12 598	12 630	12 850	1 049	12 675	12 851	(176)	-1%	12 850
Depreciation and amortisation	103 497	133 697	125 306	9 057	110 336	122 359	(12 023)	-10%	125 306
Interest	9 903	9 954	8 836	–	2 588	8 836	(6 248)	-71%	8 836
Inventory consumed and bulk purchases	468 421	552 865	566 574	102 831	526 575	571 140	(44 565)	-8%	566 574
Transfers and subsidies	3 486	4 073	3 666	326	2 933	3 661	(728)	-20%	3 666
Other expenditure	172 283	376 802	422 309	72 901	416 364	420 586	(4 222)	-1%	422 309
Total Expenditure	**1 109 209**	**1 458 809**	**1 515 385**	**214 555**	**1 415 316**	**1 515 385**	**(100 069)**	**-7%**	**1 515 385**
Surplus/(Deficit)	**178 669**	**27 116**	**68 316**	**6 126**	**238 797**	**68 316**	**170 482**	**250%**	**68 316**
Transfers and subsidies - capital (monetary	232 022	120 566	141 797	10 209	129 114	141 797	(12 684)	-9%	141 797
Transfers and subsidies - capital (in-kind)	–	–	41	–	43	41	2	5%	41
Surplus/(Deficit) after capital transfers & contributions	**410 692**	**147 681**	**210 154**	**16 335**	**367 954**	**210 154**	**157 800**	**75%**	**210 154**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**210 154**	**16 335**	**367 954**	**210 154**	**157 800**	**75%**	**210 154**
Capital expenditure & funds sources									
Capital expenditure	**298 168**	**293 799**	**280 050**	**46 394**	**264 954**	**280 050**	**(15 097)**	**-5%**	**280 050**
Capital transfers recognised	218 403	120 287	141 520	23 095	136 893	141 520	(4 628)	-3%	141 520
Borrowing	–	30 000	–	–	–	–	–		–
Internally generated funds	**79 765**	**143 512**	**138 530**	**23 299**	**128 061**	**138 530**	**(10 469)**	**-8%**	**138 530**
Total sources of capital funds	**298 168**	**293 799**	**280 050**	**46 394**	**264 954**	**280 050**	**(15 097)**	**-5%**	**280 050**
Financial position									
Total current assets	888 805	1 146 461	1 309 594		1 488 652				1 309 594
Total non current assets	2 912 460	2 670 947	2 688 076		2 697 290				2 688 076
Total current liabilities	185 059	156 461	185 660		258 377				185 660
Total non current liabilities	199 419	227 630	185 069		186 686				185 069
Community wealth/Equity	**3 416 787**	**3 433 317**	**3 626 941**		**3 372 926**				**3 626 941**
Cash flows									
Net cash from (used) operating	479 550	341 602	373 358	120 134	378 717	373 358	(5 359)	-1%	373 358
Net cash from (used) investing	(269 511)	148	47 407	327 447	122 238	47 407	(74 832)	-158%	47 407
Net cash from (used) financing	(3 511)	23 956	(32 711)	134	(30 827)	(32 711)	(1 884)	6%	(32 711)
Cash/cash equivalents at the month/year end	**677 020**	**895 335**	**1 065 074**	**–**	**1 147 148**	**1 065 074**	**(82 074)**	**-8%**	**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	84 513	15 621	3 403	1 862	1 703	3 434	19 357	25 963	155 855
Creditors Age Analysis									
Total Creditors	2 047	46	–	–	–	–	–	–	2 092

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
Governance and administration	**387 011**	**389 717**	**419 012**	**101 356**	**413 008**	**419 012**	(6 005)	-1%	**419 012**
Executive and council	295	265	265	498	619	265	353	133%	265
Finance and administration	386 716	389 452	418 747	100 858	412 389	418 747	(6 358)	-2%	418 747
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**227 428**	**262 229**	**310 486**	**48 519**	**358 222**	**310 486**	47 737	15%	**310 486**
Community and social services	15 104	13 027	24 013	5 111	24 066	24 013	54	0%	24 013
Sport and recreation	11 246	5 939	6 239	298	6 946	6 239	706	11%	6 239
Public safety	46 318	49 236	50 060	232	11 572	50 060	(38 488)	-77%	50 060
Housing	154 760	194 028	230 174	42 877	315 639	230 174	85 465	37%	230 174
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**35 862**	**39 587**	**46 569**	**1 954**	**40 368**	**46 569**	(6 201)	-13%	**46 569**
Planning and development	6 114	5 592	6 287	1 005	8 036	6 287	1 749	28%	6 287
Road transport	29 749	33 995	40 283	949	32 332	40 283	(7 951)	-20%	40 283
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**869 594**	**914 931**	**949 445**	**79 061**	**971 671**	**949 445**	**22 226**	2%	**949 445**
Energy sources	559 073	586 262	610 831	58 392	624 532	610 831	13 701	2%	610 831
Water management	124 101	135 595	139 767	6 453	143 420	139 767	3 653	3%	139 767
Waste water management	106 953	106 188	109 988	9 926	113 308	109 988	3 320	3%	109 988
Waste management	79 467	86 886	88 860	4 290	90 412	88 860	1 551	2%	88 860
Other	**5**	**26**	**26**	**–**	**–**	**26**	**(26)**	**-100%**	**26**
Total Revenue - Functional	**1 519 900**	**1 606 491**	**1 725 539**	**230 890**	**1 783 270**	**1 725 539**	**57 731**	**3%**	**1 725 539**
Expenditure - Functional									
Governance and administration	**174 609**	**198 566**	**201 626**	**14 555**	**171 445**	**198 403**	(26 958)	-14%	**201 626**
Executive and council	27 834	30 531	30 714	1 991	28 145	30 755	(2 610)	-8%	30 714
Finance and administration	144 227	165 245	168 057	12 355	140 686	164 760	(24 074)	-15%	168 057
Internal audit	2 549	2 789	2 855	208	2 614	2 888	(274)	-10%	2 855
Community and public safety	**161 193**	**322 271**	**345 330**	**57 961**	**384 600**	**345 650**	38 950	11%	**345 330**
Community and social services	27 579	30 804	33 275	2 851	28 749	33 231	(4 482)	-13%	33 275
Sport and recreation	36 485	42 431	42 605	3 236	38 332	42 721	(4 389)	-10%	42 605
Public safety	93 104	107 805	116 149	7 170	73 267	116 393	(43 127)	-37%	116 149
Housing	4 026	141 231	153 301	44 704	244 253	153 305	90 948	59%	153 301
Economic and environmental services	**67 362**	**108 231**	**98 238**	**6 823**	**83 446**	**98 935**	(15 488)	-16%	**98 238**
Planning and development	16 497	17 956	17 915	1 518	16 317	18 085	(1 768)	-10%	17 915
Road transport	50 865	90 275	80 323	5 305	67 129	80 850	(13 721)	-17%	80 323
Trading services	**703 779**	**827 409**	**867 986**	**135 181**	**774 068**	**870 207**	**(96 139)**	-11%	**867 986**
Energy sources	461 517	556 387	588 014	112 060	575 389	588 368	(12 979)	-2%	588 014
Water management	98 059	117 662	118 677	8 962	59 295	118 874	(59 579)	-50%	118 677
Waste water management	82 335	85 910	88 881	7 673	81 827	89 265	(7 438)	-8%	88 881
Waste management	61 869	67 452	72 413	6 486	57 557	73 700	(16 144)	-22%	72 413
Other	**2 265**	**2 332**	**2 206**	**35**	**1 756**	**2 190**	**(434)**	**-20%**	**2 206**
Total Expenditure - Functional	**1 109 209**	**1 458 809**	**1 515 385**	**214 555**	**1 415 316**	**1 515 385**	**(100 069)**	**-7%**	**1 515 385**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**210 154**	**16 335**	**367 954**	**210 154**	**157 800**	**75%**	**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) - M12 June

Vote Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Corporate Services	14 062	11 982	16 149	843	15 297	16 149	(852)	-5%	16 149
Vote 2 - Civil Services	338 702	354 006	369 701	21 183	372 601	369 701	2 900	1%	369 701
Vote 3 - Council	295	265	265	498	619	265	353	133%	265
Vote 4 - Electricity Services	559 090	586 280	610 849	58 393	624 549	610 849	13 701	2%	610 849
Vote 5 - Financial Services	384 310	387 011	414 299	100 537	408 942	414 299	(5 357)	-1%	414 299
Vote 6 - Development Services	165 993	204 042	250 539	47 798	338 059	250 539	87 520	35%	250 539
Vote 7 - Municipal Manager	131	–	8	–	–	8	(8)	-100%	8
Vote 8 - Protection Services	57 318	62 905	63 729	1 637	23 203	63 729	(40 526)	-64%	63 729
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
Total Revenue by Vote	**1 519 900**	**1 606 491**	**1 725 539**	**230 890**	**1 783 270**	**1 725 539**	**57 731**	**3%**	**1 725 539**
Expenditure by Vote									
Vote 1 - Corporate Services	44 343	49 233	55 687	3 816	46 677	55 249	(8 572)	-16%	55 687
Vote 2 - Civil Services	352 599	431 330	429 799	35 207	330 094	432 475	(102 381)	-24%	429 799
Vote 3 - Council	23 585	25 469	25 414	1 636	23 786	25 457	(1 671)	-7%	25 414
Vote 4 - Electricity Services	463 276	559 645	590 606	110 446	574 396	590 101	(15 705)	-3%	590 606
Vote 5 - Financial Services	75 249	84 577	84 884	6 462	71 071	82 755	(11 685)	-14%	84 884
Vote 6 - Development Services	32 120	172 555	184 321	47 312	272 540	184 429	88 111	48%	184 321
Vote 7 - Municipal Manager	9 706	11 298	11 682	830	10 123	11 682	(1 559)	-13%	11 682
Vote 8 - Protection Services	108 331	124 701	132 992	8 846	86 629	133 237	(46 607)	-35%	132 992
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**1 109 209**	**1 458 809**	**1 515 385**	**214 555**	**1 415 316**	**1 515 385**	**(100 069)**	**-7%**	**1 515 385**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**210 154**	**16 335**	**367 954**	**210 154**	**157 800**	**75%**	**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) - M12 June									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	516 001	548 246	572 557	53 715	589 022	572 557	16 465	3%	572 557
Service charges - Water	95 518	103 605	107 755	7 142	112 087	107 755	4 332	4%	107 755
Service charges - Waste Water Management	63 839	61 128	63 518	5 531	68 343	63 518	4 826	8%	63 518
Service charges - Waste management	38 791	42 709	44 665	3 793	45 236	44 665	571	1%	44 665
Sale of Goods and Rendering of Services	15 295	14 664	186 080	45 274	276 723	186 080	90 643	49%	186 080
Agency services	5 658	7 194	7 194	417	6 063	7 194	(1 132)	-16%	7 194
Interest earned from Receivables	4 078	3 821	3 749	359	3 868	3 749	120	3%	3 749
Interest from Current and Non Current Assets	95 899	81 529	104 459	82 138	98 228	104 459	(6 231)	-6%	104 459
Rental from Fixed Assets	1 883	1 759	1 921	136	2 052	1 921	131	7%	1 921
Operational Revenue	12 085	4 885	5 347	1 051	5 953	5 347	606	11%	5 347
Non-Exchange Revenue									
Property rates	200 765	212 727	215 090	17 329	216 058	215 090	968	0%	215 090
Fines, penalties and forfeits	36 326	38 363	39 146	241	786	39 146	(38 361)	-98%	39 146
Licence and permits	4 838	5 669	5 669	403	4 958	5 669	(711)	-13%	5 669
Transfers and subsidies - Operational	181 836	342 208	208 818	2 180	207 676	208 818	(1 142)	-1%	208 818
Interest	1 783	2 253	2 193	211	2 287	2 193	93	4%	2 193
Operational Revenue	11 581	12 484	12 394	883	12 224	12 394	(170)	-1%	12 394
Gains on disposal of Assets	1 702	2 680	3 145	(125)	2 550	3 145	(595)	-19%	3 145
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**1 583 700**	**220 681**	**1 654 113**	**1 583 700**	**70 412**	**4%**	**1 583 700**
Expenditure By Type									
Employee related costs	339 021	368 788	375 844	28 391	343 844	375 952	(32 107)	-9%	375 844
Remuneration of councillors	12 598	12 630	12 850	1 049	12 675	12 851	(176)	-1%	12 850
Bulk purchases - electricity	410 595	479 999	495 451	99 868	499 709	500 351	(643)	0%	495 451
Inventory consumed	57 826	72 865	71 123	2 963	26 866	70 789	(43 923)	-62%	71 123
Debt impairment	22 562	5 959	35 581	–	–	35 581	(35 581)	-100%	35 581
Depreciation and amortisation	103 497	133 697	125 306	9 057	110 336	122 359	(12 023)	-10%	125 306
Interest	9 903	9 954	8 836	–	2 588	8 836	(6 248)	-71%	8 836
Contracted services	66 354	231 960	262 960	60 078	341 330	264 227	77 103	29%	262 960
Transfers and subsidies	3 486	4 073	3 666	326	2 933	3 661	(728)	-20%	3 666
Irrecoverable debts written off	19 367	41 008	22 797	7 104	19 410	22 797	(3 387)	-15%	22 797
Operational costs	47 569	67 124	71 228	5 691	53 195	65 291	(12 097)	-19%	71 228
Losses on Disposal of Assets	3 360	17 260	12 840	28	2 430	15 460	(13 030)	-84%	12 840
Other Losses	13 071	13 490	16 903	–	(0)	17 230	(17 230)	-100%	16 903
Total Expenditure	**1 109 209**	**1 458 809**	**1 515 385**	**214 555**	**1 415 316**	**1 515 385**	**(100 069)**	**-7%**	**1 515 385**
Surplus/(Deficit)	**178 669**	**27 116**	**68 316**	**6 126**	**238 797**	**68 316**	**170 482**	**250%**	**68 316**
Transfers and subsidies - capital (monetary	232 022	120 566	141 797	10 209	129 114	141 797	(12 684)	-9%	141 797
Transfers and subsidies - capital (in-kind)	–	–	41	–	43	41	2	5%	41
Surplus/(Deficit) after capital transfers &	**410 692**	**147 681**	**210 154**	**16 335**	**367 954**	**210 154**	**157 800**	**75%**	**210 154**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**210 154**	**16 335**	**367 954**	**210 154**	**157 800**	**75%**	**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) - M12 June									
Vote Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	46 693	94 706	103 658	14 948	99 180	101 758	(2 578)	-3%	103 658
Vote 4 - Electricity Services	25 001	75 133	23 033	2 951	22 960	23 033	(73)	0%	23 033
Vote 6 - Development Services	145 662	58 712	89 655	18 050	86 267	89 655	(3 389)	-4%	89 655
Total Capital Multi-year expenditure	**217 356**	**228 552**	**216 347**	**35 949**	**208 406**	**214 447**	**(6 040)**	**-3%**	**216 347**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	424	573	448	173	443	448	(5)	-1%	448
Vote 2 - Civil Services	55 508	49 284	48 835	8 686	42 313	50 665	(8 352)	-16%	48 835
Vote 3 - Council	1 328	12	12	–	13	13	(0)	0%	12
Vote 4 - Electricity Services	19 283	13 033	12 077	1 441	11 729	12 147	(417)	-3%	12 077
Vote 5 - Financial Services	632	168	82	–	82	82	(0)	0%	82
Vote 6 - Development Services	545	364	364	58	218	364	(146)	-40%	364
Vote 7 - Municipal Manager	90	12	42	19	40	41	(1)	-3%	42
Vote 8 - Protection Services	3 003	1 800	1 844	67	1 709	1 844	(134)	-7%	1 844
Total Capital single-year expenditure	80 812	65 247	63 703	10 445	56 547	65 603	**(9 056)**	**-14%**	63 703
Total Capital Expenditure	**298 168**	**293 799**	**280 050**	**46 394**	**264 954**	**280 050**	**(15 097)**	**-5%**	**280 050**
Capital Expenditure - Functional Classification									
Governance and administration	**3 915**	**4 267**	**2 685**	**210**	**2 315**	**2 598**	(284)	-11%	**2 685**
Executive and council	1 417	24	34	19	32	34	(1)	-4%	34
Finance and administration	2 498	4 243	2 651	190	2 282	2 565	(282)	-11%	2 651
Community and public safety	**24 804**	**14 390**	**14 093**	**4 130**	**12 968**	**13 915**	(947)	-7%	**14 093**
Community and social services	888	10 343	9 922	3 999	9 289	10 009	(720)	-7%	9 922
Sport and recreation	20 913	2 247	2 327	64	1 970	2 062	(92)	-4%	2 327
Public safety	3 003	1 800	1 844	67	1 709	1 844	(134)	-7%	1 844
Economic and environmental services	**123 692**	**97 186**	**132 780**	**25 844**	**136 367**	**141 277**	(4 911)	-3%	**132 780**
Planning and development	11 610	12 760	24 188	7 638	23 483	24 188	(705)	-3%	24 188
Road transport	112 082	84 426	108 592	18 206	112 883	117 089	(4 206)	-4%	108 592
Trading services	**145 757**	**177 955**	**130 492**	**16 211**	**113 305**	**122 260**	(8 955)	-7%	**130 492**
Energy sources	43 061	86 083	33 983	4 298	33 569	34 053	(484)	-1%	33 983
Water management	42 191	31 588	30 955	4 438	23 661	28 487	(4 827)	-17%	30 955
Waste water management	33 490	21 338	26 563	5 466	18 559	20 728	(2 169)	-10%	26 563
Waste management	27 015	38 946	38 992	2 009	37 516	38 992	(1 476)	-4%	38 992
Total Capital Expenditure - Functional Class	**298 168**	**293 799**	**280 050**	**46 394**	**264 954**	**280 050**	**(15 097)**	**-5%**	**280 050**
Funded by:									
National Government	53 459	60 270	49 893	5 071	49 034	49 893	(858)	-2%	49 893
Provincial Government	146 149	60 016	91 310	18 017	87 543	91 310	(3 767)	-4%	91 310
District Municipality	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary	18 795	–	318	7	316	318	(2)	-1%	318
Transfers recognised - capital	**218 403**	**120 287**	**141 520**	**23 095**	**136 893**	**141 520**	**(4 628)**	**-3%**	**141 520**
Borrowing	–	30 000	–	–	–	–	–		–
Internally generated funds	79 765	143 512	138 530	23 299	128 061	138 530	(10 469)	-8%	138 530
Total Capital Funding	**298 168**	**293 799**	**280 050**	**46 394**	**264 954**	**280 050**	**(15 097)**	**-5%**	**280 050**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M12 June					
Description	2024/25	Budget Year 2025/26			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	677 020	895 335	1 065 074	1 100 392	1 065 074
Trade and other receivables from exchange transactions	111 498	121 920	127 476	173 201	127 476
Receivables from non-exchange transactions	42 453	52 683	44 133	51 778	44 133
Current portion of non-current receivables	(268)	(287)	–	(0)	–
Inventory	20 101	40 407	22 476	23 139	22 476
VAT	36 386	35 344	48 821	138 041	48 821
Other current assets	1 615	1 058	1 615	2 101	1 615
Total current assets	**888 805**	**1 146 461**	**1 309 594**	**1 488 652**	**1 309 594**
Non current assets					
Investments	366 329	–	–	–	–
Investment property	23 402	23 852	22 891	21 753	22 891
Property, plant and equipment	2 517 761	2 642 408	2 660 367	2 670 717	2 660 367
Heritage assets	4 121	4 121	4 121	4 121	4 121
Intangible assets	848	566	698	700	698
Total non current assets	**2 912 460**	**2 670 947**	**2 688 076**	**2 697 290**	**2 688 076**
TOTAL ASSETS	**3 801 265**	**3 817 408**	**3 997 670**	**4 185 942**	**3 997 670**
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	6 044	8 325	268	268	268
Consumer deposits	20 857	20 160	21 483	22 234	21 483
Trade and other payables from exchange transactions	93 001	90 183	117 478	83 998	117 478
Trade and other payables from non-exchange transactions	29 046	4 581	7 728	16 074	7 728
Provision	24 380	23 708	15 520	8 434	15 520
VAT	11 731	9 505	23 184	120 687	23 184
Other current liabilities	–	–	–	6 681	–
Total current liabilities	**185 059**	**156 461**	**185 660**	**258 377**	**185 660**
Non current liabilities					
Financial liabilities	27 292	48 988	–	–	–
Provision	81 974	83 898	89 476	67 893	89 476
Other non-current liabilities	90 153	94 744	95 593	118 793	95 593
Total non current liabilities	**199 419**	**227 630**	**185 069**	**186 686**	**185 069**
TOTAL LIABILITIES	**384 478**	**384 091**	**370 729**	**445 062**	**370 729**
NET ASSETS	**3 416 787**	**3 433 317**	**3 626 941**	**3 740 880**	**3 626 941**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	3 057 392	2 974 224	3 120 992	3 013 531	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**	**3 372 926**	**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.

- **Year-end transactions must still be processed for the year ended 30 June 2026.**

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M12 June									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	200 765	203 845	206 090	17 192	206 627	206 090	537	0%	206 090
Service charges	725 729	741 336	772 802	62 815	764 453	772 802	(8 349)	-1%	772 802
Other revenue	38 211	323 218	530 749	70 602	425 346	530 749	(105 403)	-20%	530 749
Transfers and Subsidies - Operational	181 823	343 708	209 337	5 100	188 635	209 337	(20 702)	-10%	209 337
Transfers and Subsidies - Capital	207 019	115 548	119 984	–	123 404	119 984	3 420	3%	119 984
Interest	67 107	81 529	104 459	148 981	103 783	104 459	(676)	-1%	104 459
Payments									
Suppliers and employees	(937 232)	(1 460 203)	(1 564 240)	(184 556)	(1 431 373)	(1 564 240)	(132 866)	8%	(1 564 240)
Interest	(3 871)	(3 305)	(2 156)	–	(2 156)	(2 156)	(0)	0%	(2 156)
Transfers and Subsidies	–	(4 073)	(3 666)	–	–	(3 666)	(3 666)	100%	(3 666)
NET CASH FROM/(USED) OPERATING ACTIVITIE	**479 550**	**341 602**	**373 358**	**120 134**	**378 717**	**373 358**	**(5 359)**	**-1%**	**373 358**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 214	2 680	3 145	61	2 711	3 145	(434)	-14%	3 145
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	–	333 119	366 329	366 329	366 329	366 329	–		366 329
Payments									
Capital assets	(270 725)	(335 652)	(322 067)	(38 943)	(246 802)	(322 067)	(75 265)	23%	(322 067)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**(269 511)**	**148**	**47 407**	**327 447**	**122 238**	**47 407**	**(74 832)**	**-158%**	**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	134	2 509	625	1 884	301%	625
Payments									
Repayment of borrowing	(5 478)	(6 044)	(33 336)	–	(33 336)	(33 336)	–		(33 336)
NET CASH FROM/(USED) FINANCING ACTIVITIE	**(3 511)**	**23 956**	**(32 711)**	**134**	**(30 827)**	**(32 711)**	**(1 884)**	**6%**	**(32 711)**
NET INCREASE/ (DECREASE) IN CASH HELD	**206 529**	**365 706**	**388 054**	**447 716**	**470 128**	**388 054**			**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		1 147 148	1 065 074			1 065 074

The Cash and cash equivalents as at 30 June 2026 include investments of R1 087 052 610 that matured.

<u>Note:</u> The YTD actual only takes into account the month-to-month movements, bearing in mind that **year-end transactions must still be processed for the year ended 30 June 2026.**

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2025/26									
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	10 296	4 279	1 007	794	747	696	5 141	5 781	28 741	13 159
Trade and Other Receivables from Exchange Transactions - Electricity	1300	46 995	4 285	628	76	53	202	852	5 943	59 034	7 126
Receivables from Non-exchange Transactions - Property Rates	1400	15 972	3 399	714	201	152	1 589	6 904	9 676	38 606	18 522
Receivables from Exchange Transactions - Waste Water Management	1500	4 918	1 850	437	365	336	443	2 947	3 603	14 898	7 693
Receivables from Exchange Transactions - Waste Management	1600	4 329	1 473	409	335	307	369	2 804	3 463	13 489	7 278
Receivables from Exchange Transactions - Property Rental Debtors	1700	37	25	3	1	1	1	10	3	81	16
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	1 965	311	205	89	109	133	700	(2 506)	1 005	(1 476)
Total By Income Source	**2000**	**84 513**	**15 621**	**3 403**	**1 862**	**1 703**	**3 434**	**19 357**	**25 963**	**155 855**	**52 318**
2024/25 - totals only		65 269	13 387	2 775	2 049	1 764	2 541	4 773	35 413	**127 972**	**46 540**
Debtors Age Analysis By Customer Group											
Organs of State	2200	2 544	1 916	820	52	30	306	1 070	1 309	8 047	2 768
Commercial	2300	40 226	1 476	191	86	64	343	1 103	5 408	48 896	7 004
Households	2400	41 744	12 229	2 392	1 723	1 609	2 785	17 183	19 246	98 912	42 546
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**84 513**	**15 621**	**3 403**	**1 862**	**1 703**	**3 434**	**19 357**	**25 963**	**155 855**	**52 318**

Total Debtors decreased from **R 156 728 398** in May 2026 to **R 155 855 194** in June 2026.

The collection rate for June 2026 was **97.35%** compared to **99.42%** in May 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 - M12 June											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	2 047	46	–	–		–	–	–	**2 092**	2 364
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	1000									–	
Total By Customer Type	**1000**	**2 047**	**46**	**–**	**–**	**–**	**–**	**–**	**–**	**2 092**	**2 364**

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**
Bell Equipment Sales	14 137.23	2026/05/07	Querry on the invoice	In the payment process
Bidvest - Waltons	1 234.00	2026/04/22	Querry on the goods received	Paid 2026/07/02
Malnots BK	1 200.00	2026/05/28	Querry on the invoice	Paid 2026/07/02
PEG Retail Operations	2 070.40	2026/05/19	Querry on the invoice	Paid 2026/07/02
South African Bollards	28 416.16	2026/05/27	Querry on the invoice	Paid 2026/07/10

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June										
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate [3]	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months									
Municipality										
ABSA	3 Years	Fixed	Fixed	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)	–	–
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						1 006 329	80 724	(1 087 053)	–	–
TOTAL INVESTMENTS AND INTEREST						1 006 329	80 724	(1 087 053)	–	–

- During the month of June2026, investments of R1 087 052 610 matured and were taken up in the Current Account.

Commitments against Cash & Cash Equivalents			
	31 May 2026	Transactions / Movement 2025/2026	Current Month
Cash & Cash Equivalents:	**R 1 078 829 665**		**R 1 100 372 866**
Primary Bank Account	R 134 173 372	R 963 497 667	R 1 097 671 039
Short Term Investments (Less than 6 months)	R -		R -
Medium Term Investments (More than 6 months)	R 640 000 000	R -640 000 000	R -
Longterm Investments	R 300 000 000	R -300 000 000	R -
Cash Floats (This amount includes unallocated deposits)	R 4 656 293	R -1 954 466	R 2 701 827
Commitments:	**R 195 315 066**		**R 110 197 339**
Unspent Committed Conditional Grants	R 6 521 586	R -3 502 888	R 3 018 698
Capital funding requirement 2025/26 (Grants)	R 27 722 326	R -23 094 750	R 4 627 577
Capital Replacement Reserve Movement	R 33 768 247	R -23 299 298	R 10 468 949
Loan repayment due Dec / June	R -	R -	R -
Consumer Deposits	R 22 185 976	R 47 771	R 22 233 747
Creditor payments	R 7 920 866	R -5 828 633	R 2 092 233
Salaries	R 61 614 944	R -29 439 930	R 32 175 014
Bad Debt Contributions/Impairment	R 35 581 120		R 35 581 120
Working Capital	**R 883 514 598**		**R 990 175 528**

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 - M12 June									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**157 373**	**172 480**	**190 301**	**–**	**190 301**	**190 301**	**–**		**190 301**
Local Government Equitable Share	153 764	165 310	165 310	–	165 310	165 310	–		165 310
Finance Management	1 600	1 700	1 700	–	1 700	1 700	–		1 700
EPWP Incentive	1 593	1 969	1 969	–	1 969	1 969	–		1 969
Integrated National Electrification Programme	416	3 501	21 322	–	21 322	21 322	–		21 322
							–		
Provincial Government:	**30 382**	**170 794**	**177 534**	**4 832**	**174 928**	**174 928**	**–**		**177 534**
Community Development Workers	38	59	59	–	59	59	–		59
Human Settlements	7 342	135 609	141 640	4 832	139 115	139 115	–		141 640
Emergency Fire Kits	417	573	573	–	573	573	–		573
Title Deeds Restoration	–	81	81	–	–	–	–		81
Libraries	12 002	12 384	12 384	–	12 384	12 384	–		12 384
Maintenance and Construction of Transport Infrastructure	170	11 900	11 900	–	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	710	–		710
							–		
Other grant providers:	**–**	**–**	**2 505**	**–**	**1 568**	**1 568**	**–**		**2 505**
CHIETA	–	–	2 505		1 568	1 568	–		2 505
							–		
Total Operating Transfers and Grants	**187 755**	**343 274**	**370 341**	**4 832**	**366 797**	**366 797**	**–**		**370 341**
Capital Transfers and Grants									
National Government:	**60 945**	**60 270**	**42 449**	**–**	**42 449**	**42 449**	**–**		**42 449**
Municipal Infrastructure Grant (MIG)	29 302	25 405	25 405	–	25 405	25 405	–		25 405
Integrated National Electrification Programme	22 402	17 821	–	–	–	–	–		–
Water Services Infrastructure Grant	–	17 044	17 044	–	17 044	17 044	–		17 044
Municipal Disaster Response Grant	9 241	–	–	–	–	–	–		–
Provincial Government:	**162 274**	**60 302**	**79 106**	**–**	**73 682**	**73 682**	**–**		**79 106**
Human Settlements	161 684	58 112	76 916	–	71 492	71 492	–		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**	**–**	**116 131**	**116 131**	**–**		**121 555**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**410 974**	**463 846**	**491 896**	**4 832**	**482 928**	**482 928**	**–**		**491 896**

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**89 285**	**172 480**	**190 301**	**80 325**	**187 390**	**187 388**	**2**	**0.0%**	**190 301**
Local Government Equitable Share	85 233	165 310	165 310	73 612	165 310	165 310	–		165 310
Finance Management	1 477	1 700	1 700	409	1 570	1 568	2	0.1%	1 700
EPWP Incentive	1 809	1 969	1 969	275	1 969	1 969	–		1 969
Integrated National Electrification Programme	416	3 501	21 322	6 029	18 541	18 541	–		21 322
Municipal Disaster Response Grant	350	–	–	–	–	–	–		–
Provincial Government:	**29 325**	**170 794**	**186 482**	**2 198**	**187 725**	**196 718**	**(9 036)**	**-4.6%**	**186 482**
Community Development Workers	33	59	59	–	54	54	(0)	-0.7%	59
Human Settlements	929	135 609	149 743	(1 284)	142 700	148 982	(6 283)	-4.2%	149 743
Fire Damaged Houses	–	–	761	177	761	761	–		761
Emergency Fire Kits	360	573	573	495	495	498	(3)	-0.5%	573
Title Deeds Restoration	–	81	81	23	23	70	(47)	-67.3%	81
Municipal Accreditation and Capacity Building Grant	159	–	83	–	83	83	–		83
Libraries	12 613	12 384	12 384	1 092	13 972	16 435	(2 462)	-15.0%	12 384
Maintenance and Construction of Transport Infrastructure	170	11 900	11 900	–	11 880	11 880	–		11 900
Establishment of a K9 Unit	6 964	4 350	4 350	754	7 801	8 104	(303)	-3.7%	4 350
Establishment of a Reaction/Rural Safety Unit	8 097	5 838	5 838	861	9 296	9 234	62	0.7%	5 838
Municipal Service Delivery and Capacity Building Grant	–	–	710	80	660	617	43	7.0%	710
Thusong Service Grant	130	–	–	–	–	–	–		–
Proclaimed Roads Subsidy	148	–	–	–	–	–	–		–
Other grant providers:	**–**	**–**	**2 505**	**–**	**1 568**	**1 568**	–		**2 505**
CHIETA	–	–	2 505	–	1 568	1 568	–		**2 505**
							–		
Total operating expenditure of Transfers and Grants:	**118 611**	**343 274**	**379 288**	**82 524**	**376 682**	**385 673**	**(9 034)**	**-2.3%**	**379 288**
Capital expenditure of Transfers and Grants									
National Government:	**53 459**	**60 270**	**49 893**	**5 071**	**46 912**	**49 893**	**(2 980)**	**-6.0%**	**49 893**
Municipal Infrastructure Grant (MIG)	29 292	25 405	25 405	606	22 737	25 405	(2 668)	-10.5%	25 405
Integrated National Electrification Programme	22 402	17 821	–	–	–	–	–		–
Water Services Infrastructure Grant	–	17 044	17 044	4 465	16 731	17 044	(313)	-1.8%	17 044
Municipal Disaster Response Grant	1 766	–	7 444	–	7 444	7 444	–		7 444
Provincial Government:	**146 149**	**60 302**	**91 595**	**18 017**	**87 543**	**91 310**	(3 767)	-4.1%	**91 595**
Human Settlements	145 662	58 112	89 405	17 994	86 017	89 405	(3 389)	-3.8%	89 405
Libraries	46	50	50	5	42	43	(2)	-4.3%	50
Municipal Fire Service Capacity Support Grant	–	550	550	–	478	478	(0)	-0.1%	550
Regional Socio-Economic Projects (RSEP)	–	90	90	–	78	78	(0)	0.0%	90
Municipal Water Resilience Grant	–	1 500	1 500	18	928	1 304	(376)	-28.8%	1 500
Establishment of a K9 Unit	13	–	–	–	–	–	–		–
Sport Development	428	–	–	–	–	–	–		–
							–		
Total capital expenditure of Transfers and Grants	**199 608**	**120 572**	**141 488**	**23 087**	**134 455**	**141 202**	**(6 748)**	**-4.8%**	**141 488**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**318 219**	**463 846**	**520 776**	**105 611**	**511 137**	**526 876**	**(15 782)**	**-3.0%**	**520 776**

Note: Year-end transactions must still be processed for the year ended 30 June 2026.

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June					
Description	Budget Year 2025/26				
R thousands	Approved Rollover 2024/25	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
Provincial Government:	**8 186**	**177**	**8 186**	**0**	**0.0%**
Municipal Accreditation and Capacity Building Grant	83	–	83	0	0.0%
Fire Damaged Houses	761	177	761	0	0.0%
Human Settlements Development Grant	7 342	–	7 342	–	
Total operating expenditure of Approved Roll-overs	**8 186**	**177**	**8 186**	**0**	**0.0%**
Capital expenditure of Approved Roll-overs					
National Government:	7 444	–	7 444	–	
Municipal Disaster Response Grant	7 444	–	7 444	–	
Provincial Government:	**12 489**	**3 326**	**11 937**	552	4.4%
Human Settlements Development Grant	12 489	3 326	11 937	552	4.4%
Total capital expenditure of Approved Roll-overs	**19 933**	**3 326**	**19 381**	**552**	**2.8%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	**28 119**	**3 503**	**27 567**	**552**	**2.0%**

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 - M12 June

ummary of Employee and Councillor remunerati R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	9 512	9 528	9 713	790	9 576	9 719	(143)	-1%	9 713
Pension and UIF Contributions	976	978	999	82	983	995	(12)	-1%	999
Medical Aid Contributions	218	232	246	19	233	246	(13)	-5%	246
Cellphone Allowance	1 081	1 081	1 081	89	1 071	1 081	(10)	-1%	1 081
Other benefits and allowances	811	811	811	68	811	811	0	0%	811
Sub Total - Councillors	**12 598**	**12 630**	**12 850**	**1 049**	**12 675**	**12 851**	**(176)**	**-1%**	**12 850**
Senior Managers of the Municipality									
Basic Salaries and Wages	11 694	9 241	9 472	984	11 707	12 080	(373)	-3%	9 472
Pension and UIF Contributions	2 068	2 046	2 076	167	1 992	2 078	(86)	-4%	2 076
Medical Aid Contributions	445	469	490	40	455	497	(42)	-8%	490
Performance Bonus	1 791	1 302	1 924	–	1 624	1 910	(287)	-15%	1 924
Motor Vehicle Allowance	980	936	834	59	698	872	(174)	-20%	834
Cellphone Allowance	259	266	266	22	256	259	(4)	-1%	266
Other benefits and allowances	325	236	253	31	372	387	(14)	-4%	253
Payments in lieu of leave	–	37	37	–	–	37	(37)	-100%	37
Post-retirement benefit obligations	1 714	1 714	1 714	–	–	1 714	(1 714)	-100%	1 714
Sub Total - Senior Managers of Municipality	**19 316**	**16 246**	**17 065**	**1 303**	**17 105**	**19 835**	**(2 729)**	**-14%**	**17 065**
Other Municipal Staff									
Basic Salaries and Wages	189 317	214 310	216 879	17 027	204 413	214 055	(9 642)	-5%	216 879
Pension and UIF Contributions	34 023	38 600	38 655	3 099	36 719	38 141	(1 422)	-4%	38 655
Medical Aid Contributions	15 016	17 357	17 601	1 429	16 480	17 459	(979)	-6%	17 601
Overtime	20 982	15 909	15 909	2 696	21 762	16 199	5 563	34%	15 909
Motor Vehicle Allowance	6 861	6 706	8 107	651	7 802	8 016	(215)	-3%	8 107
Cellphone Allowance	697	684	746	89	816	912	(95)	-10%	746
Housing Allowances	1 238	1 500	1 543	106	1 265	1 493	(228)	-15%	1 543
Other benefits and allowances	35 995	40 507	40 939	1 991	37 482	41 441	(3 958)	-10%	40 939
Payments in lieu of leave	1 397	3 296	3 296	–	–	3 296	(3 296)	-100%	3 296
Long service awards	3 472	2 966	3 278	–	–	3 278	(3 278)	-100%	3 278
Post-retirement benefit obligations	10 706	10 706	11 826	–	–	11 826	(11 826)	-100%	11 826
Sub Total - Other Municipal Staff	**319 705**	**352 542**	**358 780**	**27 088**	**326 739**	**356 117**	**(29 378)**	**-8%**	**358 780**
Total Parent Municipality	**351 619**	**381 418**	**388 694**	**29 440**	**356 519**	**388 803**	**(32 284)**	**-8%**	**388 694**
TOTAL SALARY, ALLOWANCES & BENEFITS	**351 619**	**381 418**	**388 694**	**29 440**	**356 519**	**388 803**	**(32 284)**	**-8%**	**388 694**
TOTAL MANAGERS AND STAFF	**339 021**	**368 788**	**375 844**	**28 391**	**343 844**	**375 952**	**(32 107)**	**-9%**	**375 844**

Note: Year-end transactions must still be processed for the year ended 30 June 2026.

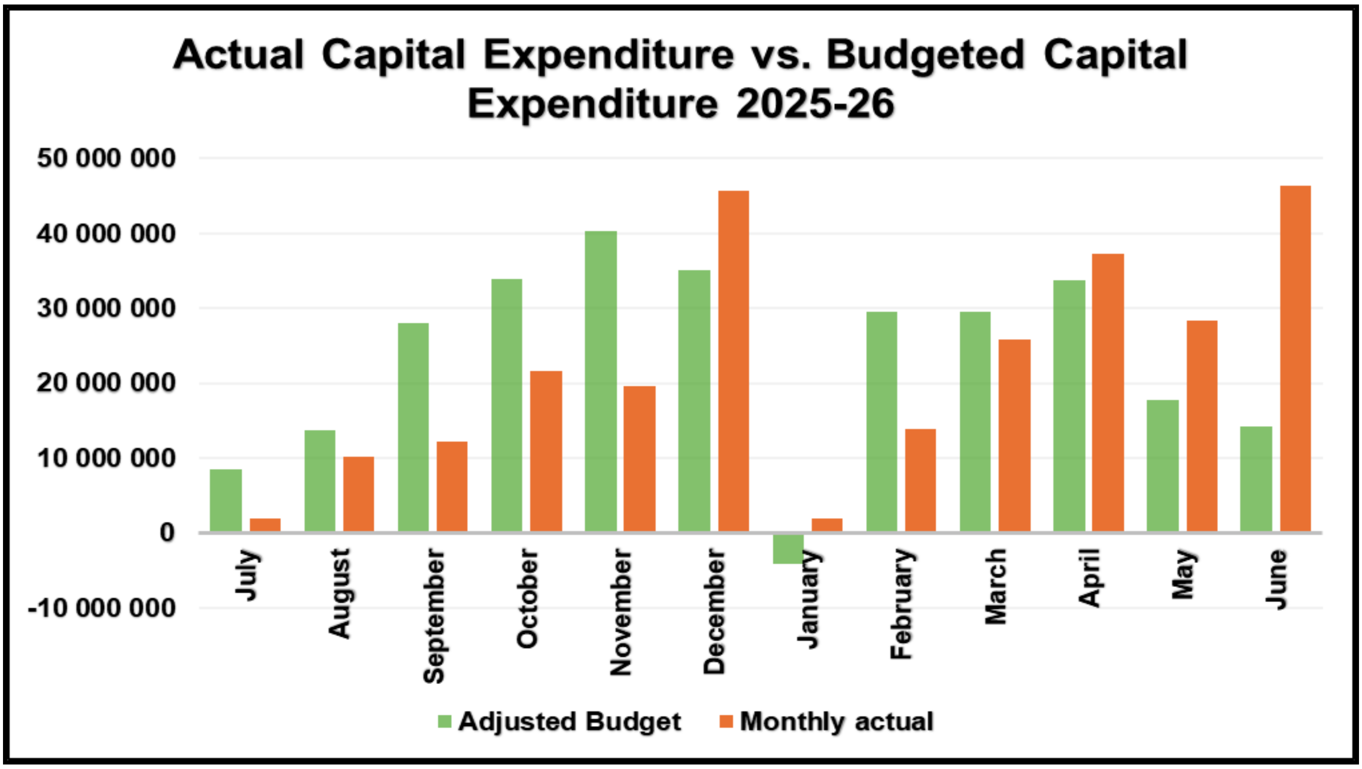
Section 10 – Material variances to the SDBIP

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 - M12 June									
Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
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	22 231	10 020	45.1%	4.36%
September	13 760	28 082	28 082	12 254	24 466	50 313	25 847	51.4%	8.74%
October	29 965	33 898	33 898	21 640	46 105	84 211	38 106	45.3%	16.46%
November	31 028	40 308	40 308	19 586	65 691	124 519	58 828	47.2%	23.46%
December	27 616	35 105	35 105	45 598	111 289	159 623	48 334	30.3%	39.74%
January	5 482	25 403	(4 206)	1 883	113 173	155 418	42 245	27.2%	40.41%
February	11 860	29 298	29 443	13 898	127 070	184 861	57 790	31.3%	45.37%
March	34 280	28 660	29 495	25 889	152 959	214 356	61 396	28.6%	54.62%
April	17 099	22 975	33 712	37 317	190 276	248 067	57 791	23.3%	67.94%
May	39 633	16 677	17 789	28 283	218 560	265 857	47 297	17.8%	78.04%
June	77 640	11 162	14 193	46 394	264 954	280 050	15 097	5.4%	94.61%
Total Capital expenditure	298 168	293 799	280 050	264 954					



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 - M12 June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**209 951**	**196 140**	**176 667**	**25 542**	**175 664**	**180 473**	**4 810**	**2.7%**	**176 667**
Roads Infrastructure	97 216	63 812	87 658	14 510	93 649	97 855	4 206	4.3%	87 658
Roads	97 216	63 812	87 658	14 510	93 649	97 855	4 206	4.3%	87 658
Storm water Infrastructure	1 509	–	1 464	–	1 464	1 464	–		1 464
Storm water Conveyance	1 509	–	1 464	–	1 464	1 464	–		1 464
Electrical Infrastructure	36 362	76 703	24 603	3 313	25 630	25 745	115	0.4%	24 603
MV Substations	24 418	52 320	220	165	209	225	16	7.1%	220
MV Switching Stations	5 132	–	–	–	–	–	–		–
MV Networks	1 961	10 315	10 315	2 229	11 501	11 565	64	0.6%	10 315
LV Networks	4 851	14 068	14 068	919	13 921	13 955	35	0.2%	14 068
Water Supply Infrastructure	30 566	8 165	11 332	1 378	8 970	9 565	595	6.2%	11 332
Reservoirs		–		–	–	–	–		–
Distribution	30 566	8 165	11 332	1 378	8 970	9 565	595	6.2%	11 332
Sanitation Infrastructure	20 760	13 843	17 604	4 332	12 713	11 839	(874)	-7.4%	17 604
Reticulation	20 760	13 843	17 604	4 332	12 713	11 839	(874)	-7.4%	17 604
Solid Waste Infrastructure	23 538	33 616	34 006	2 009	33 238	34 006	768	2.3%	34 006
Landfill Sites	23 538	33 036	33 736	2 009	33 002	33 736	733	2.2%	33 736
Waste Drop-off Points		580	270	–	236	270	35	12.8%	270
Community Assets	**14 328**	**12 028**	**11 527**	**3 967**	**10 539**	**11 262**	**724**	6.4%	**11 527**
Community Facilities	1 347	2 050	1 835	45	1 490	1 570	80	5.1%	1 835
Cemeteries/Crematoria		300	–	–	–	–	–		–
Parks	1 338	1 100	1 110	45	808	845	38	4.4%	1 110
Public Ablution Facilities	8	650	725	–	682	725	43	5.9%	725
Sport and Recreation Facilities	12 981	9 978	9 692	3 922	9 049	9 692	643	6.6%	9 692
Indoor Facilities	745	9 900	9 614	3 922	8 971	9 614	643	6.7%	9 614
Outdoor Facilities	12 236	78	78	–	78	78	0	0.0%	78
Investment properties	**31**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating	31	–	–	–	–	–	–		–
Unimproved Property	31			–	–	–	–		
Other assets	**11 836**	**12 954**	**15 989**	**7 476**	**15 567**	**15 989**	**422**	**2.6%**	**15 989**
Operational Buildings	328	380	280	–	10	280	270	96.3%	280
Municipal Offices	26	380	280	–	10	280	270	96.3%	280
Stores	302	–		–	–	–	–		–
Housing	11 509	12 574	15 709	7 476	15 557	15 709	153	1.0%	15 709
Social Housing	11 509	12 574	15 709	7 476	15 557	15 709	153	1.0%	15 709
Intangible Assets	**450**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights	450	–	–	–	–	–	–		–
Computer Software and Applications	450	–		–	–	–	–		–
Computer Equipment	**1 771**	**2 583**	**1 668**	**319**	**1 659**	**1 668**	**9**	0.5%	**1 668**
Computer Equipment	1 771	2 583	1 668	319	1 659	1 668	9	0.5%	1 668
Furniture and Office Equipment	**858**	**665**	**760**	**227**	**834**	**845**	**11**	1.3%	**760**
Furniture and Office Equipment	858	665	760	227	834	845	11	1.3%	760
Machinery and Equipment	**1 852**	**3 258**	**3 088**	**300**	**2 754**	**2 958**	**204**	6.9%	**3 088**
Machinery and Equipment	1 852	3 258	3 088	300	2 754	2 958	204	6.9%	3 088
Transport Assets	**13 612**	**6 113**	**5 835**	**48**	**5 669**	**5 835**	**167**	2.9%	**5 835**
Transport Assets	13 612	6 113	5 835	48	5 669	5 835	167	2.9%	5 835
Land	**–**	**400**	**8 410**	**187**	**7 773**	**8 324**	**552**	6.6%	**8 410**
Land	–	400	8 410	187	7 773	8 324	552	6.6%	8 410
Total Capital Expenditure on new assets	**254 690**	**234 140**	**223 943**	**38 066**	**220 458**	**227 355**	**6 897**	**3.0%**	**223 943**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**5 268**	**25 441**	**25 441**	**3 935**	**20 787**	**23 741**	2 954	**12.4%**	**25 441**
Roads Infrastructure	2 268	20 500	20 500	3 696	18 800	18 800	–		20 500
Roads	2 268	20 500	20 500	3 696	18 800	18 800	–		20 500
Water Supply Infrastructure	–	480	480	–	131	480	349	72.8%	480
Pump Stations		480	480	–	131	480	349	72.8%	480
Sanitation Infrastructure	3 000	4 461	4 461	239	1 856	4 461	2 605	58.4%	4 461
Reticulation	3 000	4 461	4 461	239	1 856	4 461	2 605	58.4%	4 461
Community Assets	**242**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Sport and Recreation Facilities	242	–	–	–	–	–	–		–
Outdoor Facilities	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 existi	**5 702**	**26 141**	**26 141**	**3 935**	**20 787**	**24 441**	**3 654**	15.0%	**26 141**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	**32 022**	**33 517**	**29 966**	**4 393**	**23 709**	**28 254**	4 545	**16.1%**	**29 966**
Roads Infrastructure	9 473	–	308	–	308	308	–		308
Roads	9 473	–	308	–	308	308	–		308
Storm water Infrastructure	187	550	550	348	465	550	85	15.5%	550
Storm water Conveyance	187	550	550	348	465	550	85	15.5%	550
Electrical Infrastructure	5 531	8 080	8 020	439	6 659	7 008	349	5.0%	8 020
MV Switching Stations		4 880	4 820	60	4 445	4 481	36	0.8%	4 820
MV Networks	4 086	1 300	1 300	91	1 292	1 300	8	0.6%	1 300
LV Networks	1 444	1 900	1 900	288	922	1 227	305	24.8%	1 900
Water Supply Infrastructure	11 218	22 887	19 087	3 059	14 505	18 387	3 882	21.1%	19 087
Reservoirs		500	500	500	500	500	–		500
Bulk Mains	499	6 043	1 743	693	1 424	1 743	319	18.3%	1 743
Distribution	10 719	15 544	16 044	1 067	11 781	15 344	3 563	23.2%	16 044
PRV Stations	–	800	800	800	800	800	–		800
Sanitation Infrastructure	5 613	2 000	2 000	547	1 771	2 000	229	11.5%	2 000
Reticulation		1 500	1 500	438	1 500	1 500	0	0.0%	1 500
Waste Water Treatment Works	5 613	500	500	110	271	500	229	45.8%	500
Community Assets	**5 755**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	5 755	–	–	–	–	–	–		–
Outdoor Facilities	5 755	–		–	–	–	–		–
Total Capital Expenditure on upgrading of ex	**37 776**	**33 517**	**29 966**	**4 393**	**23 709**	**28 254**	**4 545**	**16.1%**	**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 - M12 June									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**49 848**	**69 462**	**69 165**	**5 446**	**64 162**	**69 495**	**5 333**	**8%**	**69 165**
Roads Infrastructure	6 192	20 921	20 957	881	20 174	20 909	735	4%	20 957
Roads	5 915	20 801	20 837	856	20 150	20 789	639	3%	20 837
Road Furniture	277	120	120	24	24	120	96	80%	120
Storm water Infrastructure	23 320	24 311	24 359	1 899	22 501	24 395	1 894	8%	24 359
Storm water Conveyance	23 320	24 311	24 359	1 899	22 501	24 395	1 894	8%	24 359
Electrical Infrastructure	3 531	5 794	5 294	559	3 947	5 376	1 429	27%	5 294
MV Substations	207	206	488	68	397	488	91	19%	488
MV Networks	319	2 014	1 200	108	467	1 200	733	61%	1 200
LV Networks	3 005	3 574	3 606	383	3 084	3 688	604	16%	3 606
Water Supply Infrastructure	1 708	2 011	2 128	189	1 895	2 227	333	15%	2 128
Reservoirs	1 273	1 475	1 476	79	1 327	1 476	150	10%	1 476
Pump Stations	126	168	126	73	78	125	47	38%	126
Distribution	309	368	526	37	490	626	136	22%	526
Sanitation Infrastructure	5 558	6 151	6 125	521	5 594	6 286	692	11%	6 125
Pump Station	929	1 061	1 063	179	1 000	1 066	67	6%	1 063
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works	4 630	5 090	5 062	343	4 594	5 219	625	12%	5 062
Solid Waste Infrastructure	9 538	10 272	10 302	1 396	10 051	10 302	251	2%	10 302
Landfill Sites	9 538	10 272	10 302	1 396	10 051	10 302	251	2%	10 302
Community Assets	**3 587**	**3 605**	**3 975**	**441**	**3 507**	**3 894**	**388**	**10%**	**3 975**
Community Facilities	2 456	2 533	2 442	275	2 559	2 675	116	4%	2 442
Halls	448	452	652	145	873	895	21	2%	652
Centres	1 719	1 787	1 534	103	1 481	1 525	44	3%	1 534
Libraries	47	50	50	–	41	46	4	10%	50
Cemeteries/Crematoria	156	123	136	25	119	140	20	14%	136
Parks	86	120	70	2	44	70	26	37%	70
Sport and Recreation Facilities	1 131	1 072	1 533	166	947	1 220	272	22%	1 533
Indoor Facilities	87	100	250	22	235	250	15	6%	250
Outdoor Facilities	1 044	972	1 283	145	713	970	257	26%	1 283
Other assets	**1 729**	**2 884**	**2 477**	**306**	**2 144**	**2 481**	**337**	**14%**	**2 477**
Operational Buildings	1 158	1 260	1 330	69	1 228	1 300	72	6%	1 330
Municipal Offices	1 158	1 260	1 330	69	1 228	1 300	72	6%	1 330
Housing	571	1 624	1 147	237	916	1 181	265	22%	1 147
Staff Housing	200	240	293	–	319	327	8	2%	293
Social Housing	372	1 384	854	237	597	854	258	30%	854
Intangible Assets	**5 025**	**–**	**–**	**–**	**–**	**–**	–		**–**
Licences and Rights	5 025	–	–	–	–	–	–		–
Computer Software and Applications	5 025								
Computer Equipment	**327**	**402**	**402**	**156**	**356**	**498**	**142**	**29%**	**402**
Computer Equipment	327	402	402	156	356	498	142	29%	402
Furniture and Office Equipment	**25**	**72**	**72**	**–**	**35**	**72**	**37**	**51%**	**72**
Furniture and Office Equipment	25	72	72	–	35	72	37	51%	72
Machinery and Equipment	**1 309**	**1 532**	**1 540**	**281**	**1 143**	**1 520**	**377**	**25%**	**1 540**
Machinery and Equipment	1 309	1 532	1 540	281	1 143	1 520	377	25%	1 540
Transport Assets	**9 090**	**10 201**	**10 312**	**1 312**	**10 207**	**12 136**	**1 929**	**16%**	**10 312**
Transport Assets	9 090	10 201	10 312	1 312	10 207	12 136	1 929	16%	10 312
Total Repairs and Maintenance Expenditure	**70 941**	**88 157**	**87 943**	**7 942**	**81 554**	**90 097**	**8 544**	**9%**	**87 943**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	**84 574**	**101 682**	**98 006**	**7 443**	**90 574**	**98 006**	7 433	**7.6%**	**98 006**
Roads Infrastructure	21 566	31 365	26 022	1 980	24 090	26 022	1 933	**7.4%**	26 022
Roads	19 643	29 286	23 990	1 815	22 087	23 990	1 904	**7.9%**	23 990
Road Structures	275	898	283	23	275	283	8	**2.7%**	283
Road Furniture	1 649	1 181	1 749	142	1 728	1 749	22	**1.2%**	1 749
Storm water Infrastructure	3 767	5 828	4 677	378	4 597	4 677	80	**1.7%**	4 677
Drainage Collection	886	1 761	1 271	102	1 235	1 271	36	**2.8%**	1 271
Storm water Conveyance	2 881	4 067	3 322	269	3 279	3 322	43	**1.3%**	3 322
Attenuation	–	–	85	7	84	85	1	**1.2%**	85
Electrical Infrastructure	14 485	20 749	18 982	1 362	16 581	18 982	2 401	**12.6%**	18 982
Power Plants	–	3	–	–	–	–	–		–
HV Substations	755	1 401	2 777	225	2 743	2 777	34	**1.2%**	2 777
HV Transmission Conductors	3	29	177	14	175	177	2	**1.2%**	177
MV Substations	1 602	2 249	1 652	132	1 609	1 652	43	**2.6%**	1 652
MV Switching Stations	11	1 259	11	1	11	11	0	**1.2%**	11
MV Networks	7 064	12 228	9 121	588	7 164	9 121	1 957	**21.5%**	9 121
LV Networks	5 050	3 367	5 244	401	4 880	5 244	364	**6.9%**	5 244
Capital Spares	–	214	–	–	–	–	–		–
Water Supply Infrastructure	16 871	18 194	17 837	1 377	16 749	17 837	1 088	**6.1%**	17 837
Dams and Weirs	19	256	19	2	19	19	0	**1.2%**	19
Boreholes	1 059	186	1 002	77	939	1 002	63	**6.3%**	1 002
Reservoirs	2 485	2 686	2 519	204	2 486	2 519	33	**1.3%**	2 519
Pump Stations	1 260	1 015	1 315	107	1 299	1 315	16	**1.2%**	1 315
Water Treatment Works	737	127	746	61	737	746	9	**1.2%**	746
Bulk Mains	5 538	2 050	5 623	456	5 554	5 623	69	**1.2%**	5 623
Distribution	5 773	11 875	6 597	469	5 701	6 597	897	**13.6%**	6 597
PRV Stations	–	–	15	1	15	15	0	**1.2%**	15
Sanitation Infrastructure	25 648	22 799	26 928	2 104	25 599	26 928	1 330	**4.9%**	26 928
Pump Station	887	15 354	1 618	78	948	1 618	671	**41.4%**	1 618
Reticulation	10 548	1 722	11 234	905	11 010	11 234	224	**2.0%**	11 234
Waste Water Treatment Works	14 213	5 724	14 076	1 121	13 641	14 076	435	**3.1%**	14 076
Solid Waste Infrastructure	2 236	2 746	3 560	243	2 958	3 560	602	**16.9%**	3 560
Landfill Sites	2 223	2 560	2 962	197	2 404	2 962	557	**18.8%**	2 962
Waste Transfer Stations	–	–	541	44	534	541	7	**1.2%**	541
Waste Drop-off Points	13	132	57	2	19	57	38	**66.2%**	57
Waste Separation Facilities	–	53	–	–	–	–	–		–

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Community Assets	**6 877**	**9 404**	**8 512**	**673**	**8 192**	**8 512**	**320**	**3.8%**	**8 512**
Community Facilities	2 491	4 212	2 799	210	2 560	2 799	239	**8.5%**	2 799
Halls	606	683	617	50	609	617	8	1.3%	617
Clinics/Care Centres	82	83	83	7	82	83	1	1.2%	83
Testing Stations	265	268	268	22	265	268	3	1.2%	268
Museums	2	2	2	0	2	2	0	1.2%	2
Libraries	458	474	463	38	458	463	6	1.2%	463
Cemeteries/Crematoria	278	300	278	22	273	278	5	1.9%	278
Purls	–	174	154	–	–	154	154	100.0%	154
Public Open Space	591	1 442	672	54	663	672	10	1.4%	672
Public Ablution Facilities	86	500	136	7	86	136	50	36.7%	136
Markets	113	260	115	9	113	115	1	1.2%	115
Taxi Ranks/Bus Terminals	9	24	9	1	9	9	0	1.5%	9
Sport and Recreation Facilities	4 386	5 192	5 713	463	5 632	5 713	81	**1.4%**	5 713
Outdoor Facilities	4 386	5 192	5 713	463	5 632	5 713	81	1.4%	5 713
Investment properties	**259**	**398**	**261**	**21**	**257**	**261**	3	1.2%	**261**
Revenue Generating	–	–	–	–	–	–	–		–
Non-revenue Generating	–	398	261	21	257	261	3	**1.2%**	261
Improved Property	259	398	261	21	257	261	3	1.2%	261
Other assets	**1 842**	**1 996**	**1 948**	**156**	**1 900**	**1 948**	**47**	**2.4%**	**1 948**
Operational Buildings	1 564	1 715	1 667	133	1 623	1 667	44	**2.6%**	1 667
Municipal Offices	1 267	1 395	1 301	106	1 285	1 301	16	1.2%	1 301
Workshops	297	304	342	28	338	342	4	1.2%	342
Stores	–	16	24	–	–	24	24	100.0%	24
Housing	278	281	281	23	278	281	3	**1.2%**	281
Staff Housing	278	281	281	23	278	281	3	1.2%	281
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets	**105**	**206**	**150**	**12**	**148**	**150**	**2**	1.2%	**150**
Licences and Rights	105	206	150	12	148	150	2	**1.2%**	150
Computer Software and Applications	105	206	150	12	148	150	2	1.2%	150
Computer Equipment	**1 741**	**2 687**	**2 631**	**119**	**1 551**	**2 631**	**1 080**	41.0%	**2 631**
Computer Equipment	1 741	2 687	2 631	119	1 551	2 631	1 080	41.0%	2 631
Furniture and Office Equipment	**740**	**1 289**	**1 181**	**67**	**820**	**1 181**	**361**	30.6%	**1 181**
Furniture and Office Equipment	740	1 289	1 181	67	820	1 181	361	30.6%	1 181
Machinery and Equipment	**2 565**	**4 431**	**4 308**	**225**	**2 748**	**4 308**	**1 560**	36.2%	**4 308**
Machinery and Equipment	2 565	4 431	4 308	225	2 748	4 308	1 560	36.2%	4 308
Transport Assets	**3 742**	**6 054**	**5 363**	**340**	**4 146**	**5 363**	**1 217**	22.7%	**5 363**
Transport Assets	3 742	6 054	5 363	340	4 146	5 363	1 217	22.7%	5 363
Total Depreciation	**102 445**	**128 145**	**122 359**	**9 057**	**110 336**	**122 359**	**12 023**	**9.8%**	**122 359**

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **June 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: 13 July 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: 13 July 2026