

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 March 2026

Table of Contents

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for March 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 March 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 1 258 212 314	R 1 272 672 104	R 14 459 790	1%	74%
Operating Expenditure	R 1 458 809 231	R 1 515 384 860	R 942 974 033	R 985 576 926	R 42 602 893	5%	65%
Capital	R 293 798 527	R 280 050 142	R 214 355 530	R 152 959 396	R -61 396 135	-29%	55%

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) - M09 March									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	516 001	548 246	572 557	48 266	433 997	433 925	72	0%	572 557
Service charges - Water	95 518	103 605	107 755	10 070	86 606	84 949	1 657	2%	107 755
Service charges - Waste Water Management	63 839	61 128	63 518	5 723	51 379	48 458	2 920	6%	63 518
Service charges - Waste management	38 791	42 709	44 665	3 838	33 948	33 673	275	1%	44 665
Sale of Goods and Rendering of Services	15 295	14 664	186 080	3 267	18 567	21 420	(2 853)	-13%	186 080
Agency services	5 658	7 194	7 194	492	4 910	5 552	(642)	-12%	7 194
Interest earned from Receivables	4 078	3 821	3 749	297	2 872	2 818	55	2%	3 749
Interest from Current and Non Current Assets	95 899	81 529	104 459	1 868	10 645	8 708	1 937	22%	104 459
Rental from Fixed Assets	1 883	1 759	1 921	148	1 608	1 528	79	5%	1 921
Operational Revenue	12 085	4 885	5 347	367	4 131	4 243	(112)	-3%	5 347
Non-Exchange Revenue									
Property rates	200 765	212 727	215 090	19 289	163 433	162 230	1 203	1%	215 090
Fines, penalties and forfeits	36 326	38 363	39 146	195	457	256	200	78%	39 146
Licence and permits	4 838	5 669	5 669	469	3 825	4 409	(584)	-13%	5 669
Transfers and subsidies - Operational	181 836	342 208	208 818	92 952	354 297	348 180	6 117	2%	208 818
Interest	1 783	2 253	2 193	181	1 662	1 659	3	0%	2 193
Operational Revenue	11 581	12 484	12 394	1 137	9 361	9 332	29	0%	12 394
Gains on disposal of Assets	1 702	2 680	3 145	-	1 457	1 764	(308)	-17%	3 145
Total Revenue (excluding capital transfers and contributions)	1 287 878	1 485 925	1 583 700	188 559	1 183 154	1 173 105	10 049	1%	1 583 700

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

- **Sale of Goods and Rendering of Services** stands at 13% below the YTD budgeted projections due to underspending on Construction Contract projects.
- **Agency Services, Licence and permits** stands below the YTD budgeted projections with the amounts being insignificant from a material point of view.
- **Interest from Current and Non-Current Assets** stands at 22% above the YTD budgeted projections and refer to the interest received on the positive current account balance.
- **Fines, penalties and forfeits** stands at 78% above the YTD budgeted projections with the amounts being insignificant from a material point of view.
- Revenue for the month of **March 2026** was **R188.559 million** whilst the overall YTD performance **excluding capital transfers** is **1% above** YTD budgeted projections

3.2.2 Expenditure by source against Annual Budget

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Total Revenue (excluding capital transfers and contributions)	1 287 878	1 485 925	1 583 700	188 559	1 183 154	1 173 105	10 049	1%	1 583 700
Expenditure By Type									
Employee related costs	339 021	368 788	375 844	27 696	258 079	246 544	11 535	5%	375 844
Remuneration of councillors	12 598	12 630	12 850	1 369	9 565	9 480	84	1%	12 850
Bulk purchases - electricity	410 595	479 999	495 451	35 129	325 042	333 558	(8 516)	-3%	495 451
Inventory consumed	57 826	72 865	71 123	30 704	47 020	23 058	23 962	104%	71 123
Debt impairment	22 562	5 959	35 581	-	-	-	-		35 581
Depreciation and amortisation	103 497	133 697	125 306	9 356	83 311	88 258	(4 947)	-6%	125 306
Interest	9 903	9 954	8 836	432	2 588	2 156	432	20%	8 836
Contracted services	66 354	231 960	262 960	51 706	195 820	177 270	18 549	10%	262 960
Transfers and subsidies	3 486	4 073	3 666	18	2 039	3 005	(965)	-32%	3 666
Irrecoverable debts written off	19 367	41 008	22 797	-	12 306	10 826	1 480	14%	22 797
Operational costs	47 569	67 124	71 228	3 631	40 774	46 492	(5 718)	-12%	71 228
Losses on Disposal of Assets	3 360	17 260	12 840	-	2 402	2 327	75	3%	12 840
Other Losses	13 071	13 490	16 903	6 631	6 631	-	6 631	#DIV/0!	16 903
Total Expenditure	1 109 209	1 458 809	1 515 385	166 673	985 577	942 974	42 603	5%	1 515 385

- **Inventory consumed** stand above the YTD budgeted projections due to the recognition of Water Inventory.
- **Contracted services** stand above the YTD budgeted projections due to Housing Top structure projects.
- **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 below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of **March 2026** was **R166.673 million** whilst the overall YTD performance stands at **5% above** the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	46 693	94 706	103 658	12 570	64 048	86 325	(22 277)	-26%	103 658
Vote 4 - Electricity Services	25 001	75 133	23 033	2 289	13 692	19 550	(5 858)	-30%	23 033
Vote 6 - Development Services	145 662	58 712	89 655	7 580	47 402	51 406	(4 004)	-8%	89 655
Total Capital Multi-year expenditure	217 356	228 552	216 347	22 438	125 142	157 281	(32 140)	-20%	216 347
Single Year expenditure appropriation									
Vote 1 - Corporate Services	424	573	448	28	175	254	(79)	-31%	448
Vote 2 - Civil Services	55 508	49 284	48 835	2 627	18 470	44 175	(25 705)	-58%	48 835
Vote 3 - Council	1 328	12	12	-	-	12	(12)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	12 077	746	7 860	10 845	(2 985)	-28%	12 077
Vote 5 - Financial Services	632	168	82	-	82	82	(0)	0%	82
Vote 6 - Development Services	545	364	364	-	79	148	(69)	-47%	364
Vote 7 - Municipal Manager	90	12	42	-	-	32	(32)	-100%	42
Vote 8 - Protection Services	3 003	1 800	1 844	51	1 152	1 526	(374)	-25%	1 844
Total Capital single-year expenditure	80 812	65 247	63 703	3 451	27 818	57 074	(29 257)	-51%	63 703
Total Capital Expenditure	298 168	293 799	280 050	25 889	152 959	214 356	(61 396)	-29%	280 050
Capital Expenditure - Functional Classification									
Governance and administration	3 915	4 267	2 685	23	1 793	2 403	(609)	-25%	2 685
Executive and council	1 417	24	34	-	-	24	(24)	-100%	34
Finance and administration	2 498	4 243	2 651	23	1 793	2 379	(585)	-25%	2 651
Community and public safety	24 804	14 390	14 093	1 026	5 107	10 641	(5 533)	-52%	14 093
Community and social services	888	10 343	9 922	827	2 278	6 996	(4 717)	-67%	9 922
Sport and recreation	20 913	2 247	2 327	148	1 677	2 119	(442)	-21%	2 327
Public safety	3 003	1 800	1 844	51	1 152	1 526	(374)	-25%	1 844
Economic and environmental services	123 692	97 186	132 780	16 669	72 125	93 295	(21 170)	-23%	132 780
Planning and development	11 610	12 760	24 188	2 197	4 389	7 589	(3 200)	-42%	24 188
Road transport	112 082	84 426	108 592	14 472	67 736	85 706	(17 970)	-21%	108 592
Trading services	145 757	177 955	130 492	8 172	73 934	108 017	(34 083)	-32%	130 492
Energy sources	43 061	86 083	33 983	3 014	20 795	29 428	(8 633)	-29%	33 983
Water management	42 191	31 588	30 955	3 483	15 026	23 560	(8 534)	-36%	30 955
Waste water management	33 490	21 338	26 563	1 675	9 052	18 508	(9 456)	-51%	26 563
Waste management	27 015	38 946	38 992	-	29 061	36 521	(7 460)	-20%	38 992
Total Capital Expenditure - Functional Class	298 168	293 799	280 050	25 889	152 959	214 356	(61 396)	-29%	280 050
Funded by:									
National Government	53 459	60 270	49 893	8 746	38 956	43 849	(4 893)	-11%	49 893
Provincial Government	146 149	60 016	91 310	8 237	48 480	52 267	(3 788)	-7%	91 310
Transfers and subsidies - capital (monetary)	18 795	-	318	-	308	-	308	#DIV/0!	318
Transfers recognised - capital	218 403	120 287	141 520	16 983	87 744	96 116	(8 372)	-9%	141 520
Borrowing	-	30 000	-	-	-	-	-	-	-
Internally generated funds	79 765	143 512	138 530	8 906	65 216	118 239	(53 024)	-45%	138 530
Total Capital Funding	298 168	293 799	280 050	25 889	152 959	214 356	(61 396)	-29%	280 050

- Capital expenditure for the month of **March 2026** amounts to **R25 889 212** and stands at **29% below** the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors. This is notwithstanding the mid-year adjustment budget.
- The YTD actual is **R152 959 396**, **54.62%** of the total budget of **R280 050 142**.
- Commitments are R39 922 288.

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	-	185 400	20 500 000	-20 314 600	-99%	Construction	Swartland	65%	N/A
2	Roads Swartland: Construction of New Roads	39 027 405	44 027 405	5 344 786	31 850 346	36 589 405	-4 739 059	-13%	Construction	Swartland	75%	N/A
Refuse												
3	Highlands: Development of new cell	23 435 581	23 435 581	-	22 233 637	23 435 581	-1 201 944	-5%	Construction	Swartland	90%	N/A
4	Highlands: Security Wall	9 600 000	10 300 000	-	3 071 533	8 100 000	-5 028 467	-62%	Construction	Swartland	55%	N/A
Water												
5	Water networks: Upgrades and Replacement	10 700 000	10 700 000	1 266 867	5 850 575	10 700 000	-4 849 425	-45%	Construction	Swartland	60%	N/A
Electrical Services												
6	Malmesbury De Hoop Serviced Sites	10 315 000	10 315 000	1 402 733	4 369 668	8 000 000	-3 630 332	-45%	Construction	Malmesbury	70%	N/A
7	Moorreesburg 600 IRDP erven. Electrical infrastructure and connections	7 550 000	7 550 000	406 884	6 659 581	6 550 000	109 581	2%	Construction	Moorreesburg	85%	N/A
Housing												
8	Malmesbury De Hoop Housing Project	40 500 000	62 500 000	5 003 682	43 434 289	41 374 998	2 059 291	5%	Construction	Malmesbury	86%	N/A
9	Kalbaskraal SEF	9 300 000	9 364 000	799 402	2 126 289	6 763 632	-4 637 343	-69%	Construction	Kalbaskraal	15%	N/A
10	Purchasing of Land: Silvertown	-	8 300 000	-	-	-	-	-	Content of purchase agreement in process to be finalised	Chatsworth	5%	N/A
TOTAL		223 027 986	206 991 986	14 224 353	119 781 316	162 013 616	-42 232 300	-26%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March						
Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.4%	1.1%	2.8%	0.3%	2.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	20.9%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	7.2%	6.1%	9.3%	6.1%
Gearing	Long Term Borrowing/ Funds & Reserves	7.6%	10.7%	0.0%	0.0%	0.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	5:1	7:1	7:1	3:1	7:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4:1	7:1	6:1	2:1	7:1
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.9%	95.0%	95.0%	97.74%	95.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	99.60%	100.0%
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.0%	6.0%	5.0%	4.7%	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%	22.0%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	26.3%	24.8%	23.7%	21.8%	23.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.5%	5.9%	5.6%	5.3%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.8%	9.7%	8.5%	7.3%	8.5%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial	11.8%	12.2%	3.9%	3.8%	3.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.9%	18.4%	0.2%	0.3%	0.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11	9	9	10	9

Note: Ratios will improve more positively over the reporting period as the formula only provides that it calculates the year to date.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M09 March									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	200 765	212 727	215 090	19 289	163 433	162 230	1 203	1%	215 090
Service charges	714 148	755 688	788 495	67 897	605 930	601 006	4 924	1%	788 495
Investment revenue	95 899	81 529	104 459	1 868	10 645	8 708	1 937	22%	104 459
Transfers and subsidies - Operational	181 836	342 208	208 818	92 952	354 297	348 180	6 117	0	208 818
Other own revenue	95 229	93 773	266 839	6 554	48 849	52 981	(4 132)	-8%	93 773
Total Revenue (excluding capital transfers and contributions)	1 287 878	1 485 925	1 583 700	188 559	1 183 154	1 173 105	10 049	1%	1 583 700
Employee costs	339 021	368 788	375 844	27 696	258 079	246 544	11 535	5%	375 844
Remuneration of Councillors	12 598	12 630	12 850	1 369	9 565	9 480	84	1%	12 850
Depreciation and amortisation	103 497	133 697	125 306	9 356	83 311	88 258	(4 947)	-6%	125 306
Interest	9 903	9 954	8 836	432	2 588	2 156	432	20%	8 836
Inventory consumed and bulk purchases	468 421	552 865	566 574	65 834	372 062	356 616	15 446	4%	566 574
Transfers and subsidies	3 486	4 073	3 666	18	2 039	3 005	(965)	-32%	3 666
Other expenditure	172 283	376 802	422 309	61 968	257 932	236 915	21 017	9%	422 309
Total Expenditure	1 109 209	1 458 809	1 515 385	166 673	985 577	942 974	42 603	5%	1 515 385
Surplus/(Deficit)	178 669	27 116	68 316	21 886	197 577	230 131	(32 554)	-14%	68 316
Transfers and subsidies - capital (monetary)	232 022	120 566	141 797	9 993	89 475	85 107	4 368	5%	141 797
Transfers and subsidies - capital (in-kind)	-	-	41	-	43	-	43	#DIV/0!	41
Surplus/(Deficit) after capital transfers & contributions	410 692	147 681	210 154	31 879	287 095	315 238	(28 143)	-9%	210 154
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	410 692	147 681	210 154	31 879	287 095	315 238	(28 143)	-9%	210 154
Capital expenditure & funds sources									
Capital expenditure	298 168	293 799	280 050	25 889	152 959	214 356	(61 396)	-29%	280 050
Capital transfers recognised	218 403	120 287	141 520	16 983	87 744	96 116	(8 372)	-9%	141 520
Borrowing	-	30 000	-	-	-	-	-	-	-
Internally generated funds	79 765	143 512	138 530	8 906	65 216	118 239	(53 024)	-45%	138 530
Total sources of capital funds	298 168	293 799	280 050	25 889	152 959	214 356	(61 396)	-29%	280 050
Financial position									
Total current assets	888 805	1 146 461	1 309 594		1 222 541				1 309 594
Total non current assets	2 912 460	2 670 947	2 688 076		2 978 679				2 688 076
Total current liabilities	185 059	156 461	185 660		360 559				185 660
Total non current liabilities	199 419	227 630	185 069		180 641				185 069
Community wealth/Equity	3 416 787	3 433 317	3 626 941		3 372 924				3 626 941
Cash flows									
Net cash from (used) operating	479 550	341 602	373 358	82 710	458 884	374 277	(84 607)	-23%	373 358
Net cash from (used) investing	(269 511)	148	47 407	(26 368)	(147 342)	(187 096)	(39 754)	21%	47 407
Net cash from (used) financing	(3 511)	23 956	(32 711)	290	2 051	1 563	(488)	-31%	(32 711)
Cash/cash equivalents at the month/year end	677 020	895 335	1 065 074	-	990 613	865 763	(124 850)	-14%	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	74 140	15 144	3 566	2 580	2 244	5 749	4 190	38 400	146 013
Creditors Age Analysis									
Total Creditors	6 824	357	4	-	104	-	-	-	7 289

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
Governance and administration	387 011	389 717	419 012	42 654	267 126	265 038	2 088	1%	419 012
Executive and council	295	265	265	3	87	199	(112)	-56%	265
Finance and administration	386 716	389 452	418 747	42 651	267 039	264 839	2 200	1%	418 747
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	227 428	262 229	310 486	62 402	235 447	229 025	6 422	3%	310 486
Community and social services	15 104	13 027	24 013	3 110	14 467	14 323	144	1%	24 013
Sport and recreation	11 246	5 939	6 239	514	6 280	5 348	932	17%	6 239
Public safety	46 318	49 236	50 060	(520)	11 022	8 390	2 632	31%	50 060
Housing	154 760	194 028	230 174	59 298	203 678	200 963	2 715	1%	230 174
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	35 862	39 587	46 569	(644)	35 502	30 832	4 671	15%	46 569
Planning and development	6 114	5 592	6 287	459	5 802	5 212	590	11%	6 287
Road transport	29 749	33 995	40 283	(1 103)	29 700	25 620	4 081	16%	40 283
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	869 594	914 931	949 445	94 140	734 596	733 298	1 298	0%	949 445
Energy sources	559 073	586 262	610 831	53 246	453 502	458 238	(4 737)	-1%	610 831
Water management	124 101	135 595	139 767	17 743	114 396	112 858	1 538	1%	139 767
Waste water management	106 953	106 188	109 988	14 561	89 187	90 497	(1 310)	-1%	109 988
Waste management	79 467	86 886	88 860	8 590	77 512	71 704	5 808	8%	88 860
Other	5	26	26	-	-	20	(20)	-100%	26
Total Revenue - Functional	1 519 900	1 606 491	1 725 539	198 552	1 272 672	1 258 212	14 460	1%	1 725 539
Expenditure - Functional									
Governance and administration	174 609	198 566	201 626	13 674	129 007	129 920	(914)	-1%	201 626
Executive and council	27 834	30 531	30 714	2 344	21 038	22 559	(1 521)	-7%	30 714
Finance and administration	144 227	165 245	168 057	11 120	106 031	105 349	681	1%	168 057
Internal audit	2 549	2 789	2 855	211	1 938	2 012	(74)	-4%	2 855
Community and public safety	161 193	322 271	345 330	56 927	237 956	211 443	26 513	13%	345 330
Community and social services	27 579	30 804	33 275	3 182	21 657	21 750	(93)	0%	33 275
Sport and recreation	36 485	42 431	42 605	3 236	28 947	29 440	(493)	-2%	42 605
Public safety	93 104	107 805	116 149	5 480	52 969	51 314	1 655	3%	116 149
Housing	4 026	141 231	153 301	45 029	134 384	108 940	25 444	23%	153 301
Economic and environmental services	67 362	108 231	98 238	5 559	65 567	67 221	(1 654)	-2%	98 238
Planning and development	16 497	17 956	17 915	1 239	11 877	11 605	272	2%	17 915
Road transport	50 865	90 275	80 323	4 320	53 690	55 616	(1 926)	-3%	80 323
Trading services	703 779	827 409	867 986	90 483	551 760	532 653	19 107	4%	867 986
Energy sources	461 517	556 387	588 014	40 950	369 503	378 784	(9 281)	-2%	588 014
Water management	98 059	117 662	118 677	38 864	77 788	43 375	34 413	79%	118 677
Waste water management	82 335	85 910	88 881	6 411	61 834	64 588	(2 754)	-4%	88 881
Waste management	61 869	67 452	72 413	4 258	42 635	45 906	(3 271)	-7%	72 413
Other	2 265	2 332	2 206	30	1 287	1 737	(450)	-26%	2 206
Total Expenditure - Functional	1 109 209	1 458 809	1 515 385	166 673	985 577	942 974	42 603	5%	1 515 385
Surplus/ (Deficit) for the year	410 692	147 681	210 154	31 879	287 095	315 238	(28 143)	-9%	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) - M09 March									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Corporate Services	14 062	11 982	16 149	2 298	12 777	11 399	1 378	12%	16 149
Vote 2 - Civil Services	338 702	354 006	369 701	39 081	305 465	293 326	12 139	4%	369 701
Vote 3 - Council	295	265	265	3	87	199	(112)	-56%	265
Vote 4 - Electricity Services	559 090	586 280	610 849	53 247	453 515	458 252	(4 737)	-1%	610 849
Vote 5 - Financial Services	384 310	387 011	414 299	42 370	264 634	261 985	2 649	1%	414 299
Vote 6 - Development Services	165 993	204 042	250 539	61 112	216 432	214 102	2 331	1%	250 539
Vote 7 - Municipal Manager	131	-	8	-	-	-	-	-	8
Vote 8 - Protection Services	57 318	62 905	63 729	441	19 761	18 950	811	4%	63 729
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	1 519 900	1 606 491	1 725 539	198 552	1 272 672	1 258 212	14 460	1%	1 725 539
Expenditure by Vote									
Vote 1 - Corporate Services	44 343	49 233	55 687	4 521	35 231	35 559	(328)	-1%	55 687
Vote 2 - Civil Services	352 599	431 330	429 799	59 990	283 440	259 753	23 686	9%	429 799
Vote 3 - Council	23 585	25 469	25 414	2 017	17 998	20 158	(2 160)	-11%	25 414
Vote 4 - Electricity Services	463 276	559 645	584 030	40 942	370 628	379 021	(8 393)	-2%	584 030
Vote 5 - Financial Services	75 249	84 577	84 884	5 388	53 213	51 083	2 130	4%	84 884
Vote 6 - Development Services	32 120	172 555	190 897	46 498	155 076	129 709	25 367	20%	190 897
Vote 7 - Municipal Manager	9 706	11 298	11 682	778	7 357	6 827	531	8%	11 682
Vote 8 - Protection Services	108 331	124 701	132 992	6 539	62 634	60 864	1 770	3%	132 992
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	1 109 209	1 458 809	1 515 385	166 673	985 577	942 974	42 603	5%	1 515 385
Surplus/ (Deficit) for the year	410 692	147 681	210 154	31 879	287 095	315 238	(28 143)	-9%	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) - M09 March									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity	516 001	548 246	572 557	48 266	433 997	433 925	72	0%	572 557
Service charges - Water	95 518	103 605	107 755	10 070	86 606	84 949	1 657	2%	107 755
Service charges - Waste Water Management	63 839	61 128	63 518	5 723	51 379	48 458	2 920	6%	63 518
Service charges - Waste management	38 791	42 709	44 665	3 838	33 948	33 673	275	1%	44 665
Sale of Goods and Rendering of Services	15 295	14 664	186 080	3 267	18 567	21 420	(2 853)	-13%	186 080
Agency services	5 658	7 194	7 194	492	4 910	5 552	(642)	-12%	7 194
Interest earned from Receivables	4 078	3 821	3 749	297	2 872	2 818	55	2%	3 749
Interest from Current and Non Current Assets	95 899	81 529	104 459	1 868	10 645	8 708	1 937	22%	104 459
Rental from Fixed Assets	1 883	1 759	1 921	148	1 608	1 528	79	5%	1 921
Operational Revenue	12 085	4 885	5 347	367	4 131	4 243	(112)	-3%	5 347
Non-Exchange Revenue									
Property rates	200 765	212 727	215 090	19 289	163 433	162 230	1 203	1%	215 090
Fines, penalties and forfeits	36 326	38 363	39 146	195	457	256	200	78%	39 146
Licence and permits	4 838	5 669	5 669	469	3 825	4 409	(584)	-13%	5 669
Transfers and subsidies - Operational	181 836	342 208	208 818	92 952	354 297	348 180	6 117	2%	208 818
Interest	1 783	2 253	2 193	181	1 662	1 659	3	0%	2 193
Operational Revenue	11 581	12 484	12 394	1 137	9 361	9 332	29	0%	12 394
Gains on disposal of Assets	1 702	2 680	3 145	-	1 457	1 764	(308)	-17%	3 145
Total Revenue (excluding capital transfers and contributions)	1 287 878	1 485 925	1 583 700	188 559	1 183 154	1 173 105	10 049	1%	1 583 700
Expenditure By Type									
Employee related costs	339 021	368 788	375 844	27 696	258 079	246 544	11 535	5%	375 844
Remuneration of councillors	12 598	12 630	12 850	1 369	9 565	9 480	84	1%	12 850
Bulk purchases - electricity	410 595	479 999	495 451	35 129	325 042	333 558	(8 516)	-3%	495 451
Inventory consumed	57 826	72 865	71 123	30 704	47 020	23 058	23 962	104%	71 123
Debt impairment	22 562	5 959	35 581	-	-	-	-	-	35 581
Depreciation and amortisation	103 497	133 697	125 306	9 356	83 311	88 258	(4 947)	-6%	125 306
Interest	9 903	9 954	8 836	432	2 588	2 156	432	20%	8 836
Contracted services	66 354	231 960	262 960	51 706	195 820	177 270	18 549	10%	262 960
Transfers and subsidies	3 486	4 073	3 666	18	2 039	3 005	(965)	-32%	3 666
Irrecoverable debts written off	19 367	41 008	22 797	-	12 306	10 826	1 480	14%	22 797
Operational costs	47 569	67 124	71 228	3 631	40 774	46 492	(5 718)	-12%	71 228
Losses on Disposal of Assets	3 360	17 260	12 840	-	2 402	2 327	75	3%	12 840
Other Losses	13 071	13 490	16 903	6 631	6 631	-	6 631	#DIV/0!	16 903
Total Expenditure	1 109 209	1 458 809	1 515 385	166 673	985 577	942 974	42 603	5%	1 515 385
Surplus/(Deficit)	178 669	27 116	68 316	21 886	197 577	230 131	(32 554)	-14%	68 316
Transfers and subsidies - capital (monetary)	232 022	120 566	141 797	9 993	89 475	85 107	4 368	5%	141 797
Transfers and subsidies - capital (in-kind)	-	-	41	-	43	-	43	#DIV/0!	41
Surplus/(Deficit) after capital transfers & Surplus/ (Deficit) for the year	410 692	147 681	210 154	31 879	287 095	315 238	(28 143)	-9%	210 154
	410 692	147 681	210 154	31 879	287 095	315 238	(28 143)	-9%	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) - M09 March									
Vote Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	46 693	94 706	103 658	12 570	64 048	86 325	(22 277)	-26%	103 658
Vote 4 - Electricity Services	25 001	75 133	23 033	2 289	13 692	19 550	(5 858)	-30%	23 033
Vote 6 - Development Services	145 662	58 712	89 655	7 580	47 402	51 406	(4 004)	-8%	89 655
Total Capital Multi-year expenditure	217 356	228 552	216 347	22 438	125 142	157 281	(32 140)	-20%	216 347
Single Year expenditure appropriation									
Vote 1 - Corporate Services	424	573	448	28	175	254	(79)	-31%	448
Vote 2 - Civil Services	55 508	49 284	48 835	2 627	18 470	44 175	(25 705)	-58%	48 835
Vote 3 - Council	1 328	12	12	-	-	12	(12)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	12 077	746	7 860	10 845	(2 985)	-28%	12 077
Vote 5 - Financial Services	632	168	82	-	82	82	(0)	0%	82
Vote 6 - Development Services	545	364	364	-	79	148	(69)	-47%	364
Vote 7 - Municipal Manager	90	12	42	-	-	32	(32)	-100%	42
Vote 8 - Protection Services	3 003	1 800	1 844	51	1 152	1 526	(374)	-25%	1 844
Total Capital single-year expenditure	80 812	65 247	63 703	3 451	27 818	57 074	(29 257)	-51%	63 703
Total Capital Expenditure	298 168	293 799	280 050	25 889	152 959	214 356	(61 396)	-29%	280 050
Capital Expenditure - Functional Classification									
Governance and administration	3 915	4 267	2 685	23	1 793	2 403	(609)	-25%	2 685
Executive and council	1 417	24	34	-	-	24	(24)	-100%	34
Finance and administration	2 498	4 243	2 651	23	1 793	2 379	(585)	-25%	2 651
Community and public safety	24 804	14 390	14 093	1 026	5 107	10 641	(5 533)	-52%	14 093
Community and social services	888	10 343	9 922	827	2 278	6 996	(4 717)	-67%	9 922
Sport and recreation	20 913	2 247	2 327	148	1 677	2 119	(442)	-21%	2 327
Public safety	3 003	1 800	1 844	51	1 152	1 526	(374)	-25%	1 844
Economic and environmental services	123 692	97 186	132 780	16 669	72 125	93 295	(21 170)	-23%	132 780
Planning and development	11 610	12 760	24 188	2 197	4 389	7 589	(3 200)	-42%	24 188
Road transport	112 082	84 426	108 592	14 472	67 736	85 706	(17 970)	-21%	108 592
Trading services	145 757	177 955	130 492	8 172	73 934	108 017	(34 083)	-32%	130 492
Energy sources	43 061	86 083	33 983	3 014	20 795	29 428	(8 633)	-29%	33 983
Water management	42 191	31 588	30 955	3 483	15 026	23 560	(8 534)	-36%	30 955
Waste water management	33 490	21 338	26 563	1 675	9 052	18 508	(9 456)	-51%	26 563
Waste management	27 015	38 946	38 992	-	29 061	36 521	(7 460)	-20%	38 992
Total Capital Expenditure - Functional Class	298 168	293 799	280 050	25 889	152 959	214 356	(61 396)	-29%	280 050
Funded by:									
National Government	53 459	60 270	49 893	8 746	38 956	43 849	(4 893)	-11%	49 893
Provincial Government	146 149	60 016	91 310	8 237	48 480	52 267	(3 788)	-7%	91 310
Transfers and subsidies - capital (monetary)	18 795	-	318	-	308	-	308	#DIV/0!	318
Transfers recognised - capital	218 403	120 287	141 520	16 983	87 744	96 116	(8 372)	-9%	141 520
Borrowing	-	30 000	-	-	-	-	-	-	-
Internally generated funds	79 765	143 512	138 530	8 906	65 216	118 239	(53 024)	-45%	138 530
Total Capital Funding	298 168	293 799	280 050	25 889	152 959	214 356	(61 396)	-29%	280 050

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M09 March					
Description	2024/25	Budget Year 2025/26			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	677 020	895 335	1 065 074	854 840	1 065 074
Trade and other receivables from exchange transactions	111 498	121 920	127 476	160 935	127 476
Receivables from non-exchange transactions	42 453	52 683	44 133	55 149	44 133
Current portion of non-current receivables	(268)	(287)	–	(268)	–
Inventory	20 101	40 407	22 476	(26 769)	22 476
VAT	36 386	35 344	48 821	126 283	48 821
Other current assets	1 615	1 058	1 615	52 371	1 615
Total current assets	888 805	1 146 461	1 309 594	1 222 541	1 309 594
Non current assets					
Investments	366 329	–	–	366 329	–
Investment property	23 402	23 852	22 891	21 817	22 891
Property, plant and equipment	2 517 761	2 642 408	2 660 367	2 585 675	2 660 367
Heritage assets	4 121	4 121	4 121	4 121	4 121
Intangible assets	848	566	698	737	698
Total non current assets	2 912 460	2 670 947	2 688 076	2 978 679	2 688 076
TOTAL ASSETS	3 801 265	3 817 408	3 997 670	4 201 220	3 997 670
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	6 044	8 325	268	6 044	268
Consumer deposits	20 857	20 160	21 483	22 240	21 483
Trade and other payables from exchange transactions	93 001	90 183	117 478	43 900	117 478
Trade and other payables from non-exchange transactions	29 046	4 581	7 728	150 761	7 728
Provision	24 380	23 708	15 520	8 434	15 520
VAT	11 731	9 505	23 184	120 675	23 184
Total current liabilities	185 059	156 461	185 660	360 559	185 660
Non current liabilities					
Financial liabilities	27 292	48 988	–	(6 044)	–
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	180 641	185 069
TOTAL LIABILITIES	384 478	384 091	370 729	541 200	370 729
NET ASSETS	3 416 787	3 433 317	3 626 941	3 660 019	3 626 941
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	3 057 392	2 974 224	3 120 992	3 013 529	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	3 372 924	3 626 941

Note: The difference between Net Assets and Total Community Wealth/Equity is the YTD operating surplus and deficit amount that will only be recognised at year-end.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M09 March									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	200 765	203 845	206 090	19 339	180 376	171 488	8 888	5%	206 090
Service charges	725 729	741 336	772 802	64 720	570 048	581 373	(11 326)	-2%	772 802
Other revenue	38 211	323 218	530 749	22 790	260 182	270 182	(10 001)	-4%	530 749
Transfers and Subsidies - Operational	181 823	343 708	209 337	62 268	348 452	315 296	33 156	11%	209 337
Transfers and Subsidies - Capital	207 019	115 548	119 984	20 250	122 784	113 270	9 513	8%	119 984
Interest	67 107	81 529	104 459	2 277	14 422	12 180	2 243	18%	104 459
Payments									
Suppliers and employees	(937 232)	(1 460 203)	(1 564 240)	(108 933)	(1 035 223)	(1 086 678)	(51 454)	5%	(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)	-	-	(679)	(679)	100%	(3 666)
NET CASH FROM/(USED) OPERATING ACTIVITIES	479 550	341 602	373 358	82 710	458 884	374 277	(84 607)	-23%	373 358
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 214	2 680	3 145	-	1 432	1 419	13	1%	3 145
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	333 119	366 329	-	-	-	-	-	366 329
Payments									
Capital assets	(270 725)	(335 652)	(322 067)	(26 368)	(148 774)	(188 515)	(39 741)	21%	(322 067)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(269 511)	148	47 407	(26 368)	(147 342)	(187 096)	(39 754)	21%	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	290	2 051	1 563	488	31%	625
Payments									
Repayment of borrowing	(5 478)	(6 044)	(33 336)	-	-	-	-	-	(33 336)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(3 511)	23 956	(32 711)	290	2 051	1 563	(488)	-31%	(32 711)
NET INCREASE/ (DECREASE) IN CASH HELD	206 529	365 706	388 054	56 633	313 593	188 743			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		990 613	865 763			1 065 074

The Cash and cash equivalents as at 31 March 2026 include investments made to the amount of R690 000 000.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March											
Description	NT Code	Budget Year 2025/26									
		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
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	12 567	5 075	1 427	897	824	853	994	10 581	33 217	14 148
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39 439	3 620	331	204	151	126	185	1 705	45 760	2 370
Receivables from Non-exchange Transactions - Property Rates	1400	15 862	2 975	703	514	442	3 698	1 565	12 478	38 238	18 698
Receivables from Exchange Transactions - Waste Water Management	1500	4 846	1 731	474	406	379	425	672	5 896	14 829	7 778
Receivables from Exchange Transactions - Waste Management	1600	4 385	1 454	446	375	344	534	615	5 422	13 575	7 291
Receivables from Exchange Transactions - Property Rental Debtors	1700	34	23	2	1	1	1	3	28	95	35
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(2 993)	266	183	184	102	112	156	2 289	299	2 843
Total By Income Source	2000	74 140	15 144	3 566	2 580	2 244	5 749	4 190	38 400	146 013	53 163
2024/25 - totals only		69 213	14 385	3 024	2 289	1 860	5 719	3 570	32 712	132 774	46 151
Debtors Age Analysis By Customer Group											
Organs of State	2200	577	187	69	68	43	428	191	2 624	4 186	3 353
Commercial	2300	35 676	2 083	244	200	162	366	343	1 699	40 774	2 770
Households	2400	37 888	12 873	3 252	2 313	2 039	4 956	3 656	34 077	101 053	47 040
Other	2500	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	74 140	15 144	3 566	2 580	2 244	5 749	4 190	38 400	146 013	53 163

Total Debtors has increased from **R 144 036 133** in February 2026 to **R 146 012 963** in March 2026.

The collection rate for March 2026 was **98.54%** compared to **95.56%** in February 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 - M09 March												
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	6 824	357	4	-	104	-	-	-		7 289	4 438
Auditor General	0800										-	
Other	0900										-	
Medical Aid deductions	1000										-	
Total By Customer Type	1000	6 824	357	4	-	104	-	-	-		7 289	4 438

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	Outstanding Amount	Invoice(s) date(s)	Dispute/Reason for non-payment	Remedial action
AL Abbott & Associates	2 392.00	2026/01/31	Query on the invoice	User department is awaiting credit note from supplier
Castlehill Trading	29 900.00	2026/02/24	Query on the invoice	Awaiting authorisation from user department
Swartland Workwear - K2	4925.45	2026/01/14	Goods not received as of yet	Will be processed as soon as goods are delivered
TMT Services & Suplies	325 030.74	2026/01/31	Query on the invoice	Awaiting authorisation from user department
WLF Contractors	104 000.00	2025/11/10	Service not completed	Awaiting authorisation from user department

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March										
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate ^a	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months									
Municipality										
ABSA	3 Years	Fixed	Fixed	11.07%	28/06/2026	366 329	33 028	-	-	399 357
NEDBANK	12 months	Fixed	Fixed	8.07%	29/06/2026	250 000	20 067	-	-	270 067
ABSA	12 months	Fixed	Fixed	8.16%	29/06/2026	250 000	20 288	-	-	270 288
AFRICAN BANK	11 months	Fixed	Fixed	8.65%	20/05/2026	50 000	3 827	-	-	53 827
STANDARD BANK	10 months	Fixed	Fixed	7.50%	29/06/2026	90 000	6 047	-	-	96 047
STANDARD BANK	4 Months	Fixed	Fixed	7.38%	04/06/2026	50 000	1 293	-	-	51 293
										-
Municipality sub-total						1 056 329	84 551	-	-	1 140 880
TOTAL INVESTMENTS AND INTEREST						1 056 329	84 551	-	-	1 140 880

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

Commitments against Cash & Cash Equivalents			
	28 February 2026	Transactions / Movement 2025/2026	Current Month
Cash & Cash Equivalents:	R 1 133 419 816		R 1 154 780 779
Primary Bank Account	R 139 266 055	R 21 280 576	R 160 546 631
Short Term Investments (Less than 6 months)	R 50 000 000		R 50 000 000
Medium Term Investments (More than 6 months)	R 640 000 000		R 640 000 000
Longterm Investments	R 300 000 000		R 300 000 000
Cash Floats	R 4 153 761	R 80 387	R 4 234 148
Commitments:	R 385 812 007		R 327 358 870
Unspent Committed Conditional Grants	R 20 693 848	R -6 586 228	R 14 107 620
Capital funding requirement 2025/26 (Grants)	R 70 759 441	R -16 983 159	R 53 776 281
Capital Replacement Reserve Movement	R 82 220 518	R -8 906 053	R 73 314 465
Loan repayment due Dec / June	R -		R -
Consumer Deposits	R 22 056 085	R 183 786	R 22 239 871
Creditor payments	R 4 385 925	R 2 903 360	R 7 289 285
Salaries	R 150 115 071	R -29 064 844	R 121 050 227
Bad Debt Contributions/Impairment	R 35 581 120		R 35 581 120
Working Capital	R 747 607 809		R 827 421 909

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 - M09 March									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	157 373	172 480	190 301	41 328	190 301	190 301	–		190 301
Local Government Equitable Share	153 764	165 310	165 310	41 328	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	14 485	170 096	170 096	–		177 534
Community Development Workers	38	59	59	–	59	59	–		59
Human Settlements	7 342	135 609	141 640	1 876	134 282	134 282	–		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	–		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	–		710
Other grant providers:	–	–	2 505	222	1 023	1 023	–		2 505
CHIETA	–	–	2 505	222	1 023	1 023	–		2 505
Total Operating Transfers and Grants	187 755	343 274	370 341	56 035	361 420	361 420	–		370 341
Capital Transfers and Grants									
National Government:	60 945	60 270	42 449	9 160	42 449	42 449	–		42 449
Municipal Infrastructure Grant (MIG)	29 302	25 405	25 405	2 116	25 405	25 405	–		25 405
Integrated National Electrification Programme	22 402	17 821	–	–	–	–	–		–
Water Services Infrastructure Grant	–	17 044	17 044	7 044	17 044	17 044	–		17 044
Municipal Disaster Response Grant	9 241	–	–	–	–	–	–		–
Provincial Government:	162 274	60 302	79 106	13 896	73 682	73 682	–		79 106
Human Settlements	161 684	58 112	76 916	13 896	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	23 056	116 131	116 131	–		121 555
TOTAL RECEIPTS OF TRANSFERS & GRANTS	410 974	463 846	491 896	79 091	477 551	477 551	–		491 896

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	89 285	172 480	190 301	9 028	73 919	79 005	(5 086)	-6.4%	190 301
Local Government Equitable Share	85 233	165 310	165 310	7 373	68 135	73 014	(4 879)	-6.7%	165 310
Finance Management	1 477	1 700	1 700	73	932	1 176	(244)	-20.7%	1 700
EPWP Incentive	1 809	1 969	1 969	85	1 513	1 477	37	2.5%	1 969
Integrated National Electrification Programme	416	3 501	21 322	1 497	3 338	3 338	-		21 322
Municipal Disaster Response Grant	350	-	-	-	-	-	-		-
Provincial Government:	29 325	170 794	186 482	48 431	167 418	140 864	26 504	18.8%	186 482
Community Development Workers	33	59	59	1	53	38	15	38.9%	59
Human Settlements	929	135 609	149 743	44 807	131 976	106 085	25 891	24.4%	149 743
Fire Damaged Houses	-	-	761	-	-	-	-		761
Emergency Fire Kits	360	573	573	-	-	-	-		573
Title Deeds Restoration	-	81	81	-	-	53	(53)	-100.0%	81
Municipal Accreditation and Capacity Building Grant	159	-	83	-	83	83	-		83
Libraries	12 613	12 384	12 384	2 130	10 800	9 869	932	9.4%	12 384
Maintenance and Construction of Transport Infrastructure	170	11 900	11 900	-	11 880	11 848	33	0.3%	11 900
Establishment of a K9 Unit	6 964	4 350	4 350	657	5 525	5 561	(35)	-0.6%	4 350
Establishment of a Reaction/Rural Safety Unit	8 097	5 838	5 838	799	6 742	7 019	(278)	-4.0%	5 838
Municipal Service Delivery and Capacity Building Grant	-	-	710	39	358	309	49	16.0%	710
Thusong Service Grant	130	-	-	-	-	-	-		-
Proclaimed Roads Subsidy	148	-	-	-	-	-	-		-
Other grant providers:	-	-	2 505	137	1 357	1 357	-		2 505
CHIETA	-	-	2 505	137	1 357	1 357	-		2 505
Total operating expenditure of Transfers and Grants:	118 611	343 274	379 288	57 597	242 693	221 226	21 418	9.7%	379 288
Capital expenditure of Transfers and Grants									
National Government:	53 459	60 270	49 893	8 746	38 956	43 849	(4 893)	-11.2%	49 893
Municipal Infrastructure Grant (MIG)	29 292	25 405	25 405	-	24 126	25 405	(1 279)	-5.0%	25 405
Integrated National Electrification Programme	22 402	17 821	-	-	-	-	-		-
Water Services Infrastructure Grant	-	17 044	17 044	2 160	7 387	14 744	(7 357)	-49.9%	17 044
Municipal Disaster Response Grant	1 766	-	7 444	6 586	7 444	3 700	3 744	101.2%	7 444
Provincial Government:	146 149	60 302	91 595	8 237	48 480	52 267	(3 788)	-7.2%	91 595
Human Settlements	145 662	58 112	89 405	7 580	47 402	51 406	(4 004)	-7.8%	89 405
Libraries	46	50	50	4	28	43	(16)	-36.6%	50
Municipal Fire Service Capacity Support Grant	-	550	550	-	245	478	(233)	-48.7%	550
Regional Socio-Economic Projects (RSEP)	-	90	90	-	-	78	(78)	-100.0%	90
Municipal Water Resilience Grant	-	1 500	1 500	654	805	261	544	208.5%	1 500
Establishment of a K9 Unit	13	-	-	-	-	-	-		-
Sport Development	428	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	199 608	120 572	141 488	16 983	87 435	96 116	(8 681)	-9.0%	141 488
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	318 219	463 846	520 776	74 580	330 129	317 342	12 737	4.0%	520 776

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March					
Description	Budget Year 2025/26				
	Approved Rollover 2024/25	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
Provincial Government:	8 186	-	7 425	761	9.3%
Municipal Accreditation and Capacity Building Grant	83	-	83	0	0.0%
Fire Damaged Houses	761	-	-	761	100.0%
Human Settlements Development Grant	7 342	-	7 342	-	
Total operating expenditure of Approved Roll-overs	8 186	-	7 425	761	9.3%
Capital expenditure of Approved Roll-overs					
National Government:	7 444	6 586	7 444	-	
Municipal Disaster Response Grant	7 444	6 586	7 444	-	
Provincial Government:	12 489	-	-	12 489	100.0%
Human Settlements Development Grant	12 489	-	-	12 489	100.0%
Total capital expenditure of Approved Roll-overs	19 933	6 586	7 444	12 489	62.7%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	28 119	6 586	14 869	13 250	47.1%

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 - M09 March									
Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages	9 512	9 528	9 713	1 080	7 228	7 140	88	1%	9 713
Pension and UIF Contributions	976	978	999	111	743	742	1	0%	999
Medical Aid Contributions	218	232	246	20	175	179	(4)	-2%	246
Cellphone Allowance	1 081	1 081	1 081	90	811	811	-		1 081
Other benefits and allowances	811	811	811	68	608	608	(0)	0%	811
Sub Total - Councillors	12 598	12 630	12 850	1 369	9 565	9 480	84	1%	12 850
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages	11 694	9 241	9 472	983	8 758	8 039	719	9%	9 472
Pension and UIF Contributions	2 068	2 046	2 076	167	1 491	1 389	101	7%	2 076
Medical Aid Contributions	445	469	490	40	336	299	37	12%	490
Performance Bonus	1 791	1 302	1 924	-	-	-	-		1 924
Motor Vehicle Allowance	980	936	834	59	523	597	(75)	-12%	834
Cellphone Allowance	259	266	266	25	223	227	(4)	-2%	266
Other benefits and allowances	325	236	253	32	278	218	60	27%	253
Payments in lieu of leave	-	37	37	-	-	-	-		37
Post-retirement benefit obligations	1 714	1 714	1 714	-	-	-	-		1 714
Sub Total - Senior Managers of Municipality	19 316	16 246	17 065	1 305	11 608	10 769	838	8%	17 065
<u>Other Municipal Staff</u>									
Basic Salaries and Wages	189 317	214 310	216 879	17 066	152 992	148 578	4 413	3%	216 879
Pension and UIF Contributions	34 023	38 600	38 655	3 075	27 444	27 452	(8)	0%	38 655
Medical Aid Contributions	15 016	17 357	17 601	1 447	12 168	9 820	2 348	24%	17 601
Overtime	20 982	15 909	15 909	1 933	14 795	10 646	4 149	39%	15 909
Motor Vehicle Allowance	6 861	6 706	8 107	651	5 848	4 421	1 428	32%	8 107
Cellphone Allowance	697	684	746	58	518	459	59	13%	746
Housing Allowances	1 238	1 500	1 543	106	946	1 119	(173)	-15%	1 543
Other benefits and allowances	35 995	40 507	40 939	1 820	31 525	33 279	(1 754)	-5%	40 939
Payments in lieu of leave	1 397	3 296	3 296	-	-	-	-		3 296
Long service awards	3 472	2 966	3 278	235	235	-	235	#DIV/0!	3 278
Post-retirement benefit obligations	10 706	10 706	11 826	-	-	-	-		11 826
Sub Total - Other Municipal Staff	319 705	352 542	358 780	26 390	246 471	235 775	10 697	5%	358 780
Total Parent Municipality	351 619	381 418	388 694	29 065	267 644	256 024	11 620	5%	388 694
TOTAL SALARY, ALLOWANCES & BENEFITS	351 619	381 418	388 694	29 065	267 644	256 024	11 620	5%	388 694
TOTAL MANAGERS AND STAFF	339 021	368 788	375 844	27 696	258 079	246 544	11 535	5%	375 844

Section 10 – Material variances to the SDBIP

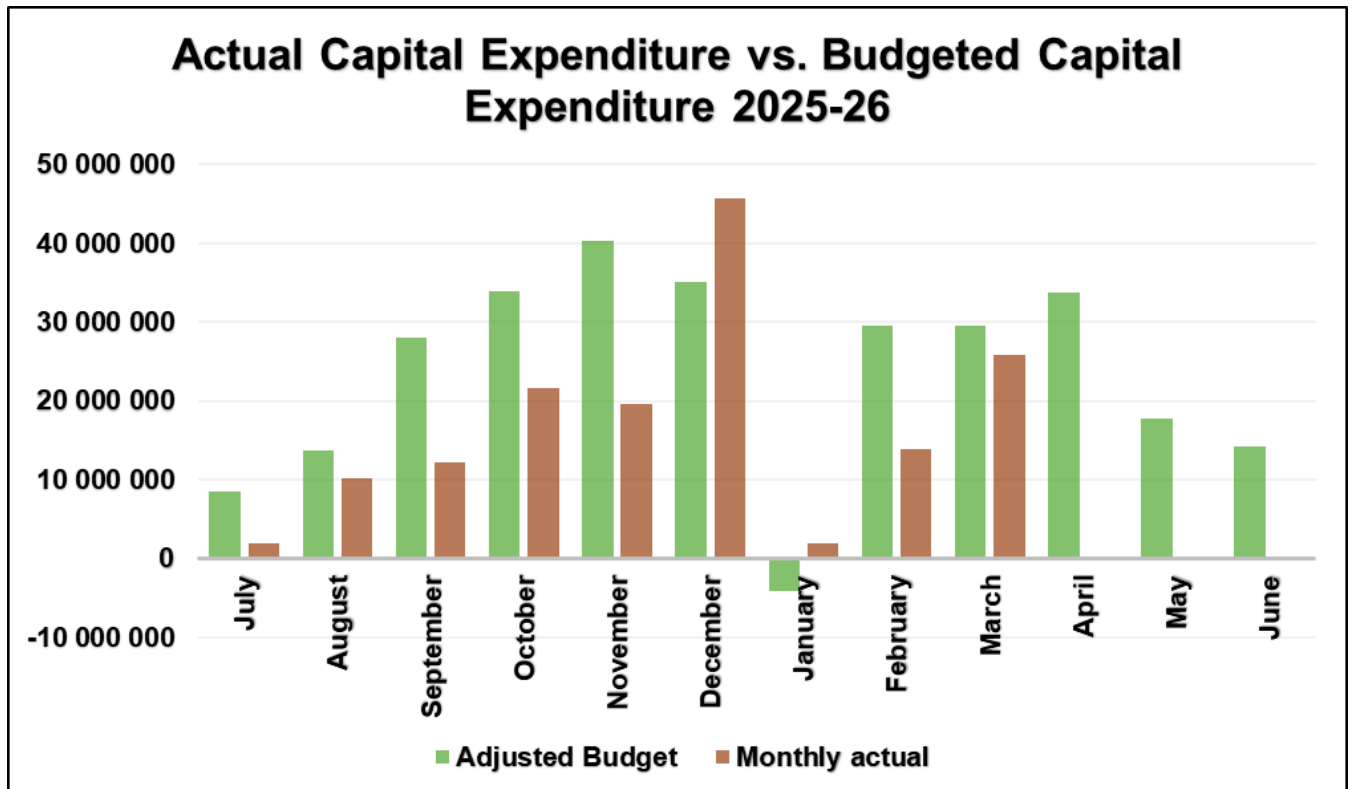
No material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands									
Monthly expenditure performance trend									
July	1 968	8 540	8 540	1 984	1 984	8 540	6 556	76.8%	0.71%
August	7 837	13 691	13 691	10 227	12 211	13 691	1 480	10.8%	4.36%
September	13 760	28 082	28 082	12 254	24 466	28 082	3 616	12.9%	8.74%
October	29 965	33 898	33 898	21 640	46 105	33 898	(12 207)	-36.0%	16.46%
November	31 028	40 308	40 308	19 586	65 691	40 308	(25 383)	-63.0%	23.46%
December	27 616	35 105	35 105	45 598	111 289	35 105	(76 185)	-217.0%	39.74%
January	5 482	25 403	(4 206)	1 883	113 173	25 403	(87 769)	-345.5%	40.41%
February	11 860	29 298	29 443	13 898	127 070	29 443	(97 627)	-331.6%	45.37%
March	34 280	28 660	29 495	25 889	152 959	29 495	(123 464)	-418.6%	54.62%
April	17 099	22 975	33 712				-		
May	39 633	16 677	17 789				-		
June	77 640	11 162	14 193				-		
Total Capital expenditure	298 168	293 799	280 050	152 959					

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 - M09									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	209 951	196 140	176 667	19 027	123 157	136 944	13 787	10.1%	176 667
Roads Infrastructure	97 216	63 812	87 658	14 347	67 116	65 086	(2 030)	-3.1%	87 658
<i>Roads</i>	97 216	63 812	87 658	14 347	67 116	65 086	(2 030)	-3.1%	87 658
Storm water Infrastructure	1 509	–	1 464	1 464	1 464	200	(1 264)	-631.9%	1 464
<i>Storm water Conveyance</i>	1 509	–	1 464	1 464	1 464	200	(1 264)	-631.9%	1 464
Electrical Infrastructure	36 362	76 703	24 603	2 481	14 999	20 848	5 849	28.1%	24 603
<i>MV Substations</i>	24 418	52 320	220	–	43	163	120	73.5%	220
<i>MV Switching Stations</i>	5 132	–	–	–	–	–	–	–	–
<i>MV Networks</i>	1 961	10 315	10 315	1 403	4 370	8 000	3 630	45.4%	10 315
<i>LV Networks</i>	4 851	14 068	14 068	1 078	10 586	12 685	2 099	16.5%	14 068
Water Supply Infrastructure	30 566	8 165	11 332	699	7 361	7 581	220	2.9%	11 332
<i>Reservoirs</i>	–	–	–	–	–	–	–	–	–
<i>Distribution</i>	30 566	8 165	11 332	699	7 361	7 581	220	2.9%	11 332
Sanitation Infrastructure	20 760	13 843	17 604	36	6 677	11 693	5 016	42.9%	17 604
<i>Reticulation</i>	20 760	13 843	17 604	36	6 677	11 693	5 016	42.9%	17 604
Solid Waste Infrastructure	23 538	33 616	34 006	–	25 541	31 536	5 995	19.0%	34 006
<i>Landfill Sites</i>	23 538	33 036	33 736	–	22 234	31 536	9 302	29.5%	33 736
<i>Waste Drop-off Points</i>	–	580	270	–	3 307	–	(3 307)	#DIV/0!	270
Community Assets	14 328	12 028	11 527	939	3 588	8 467	4 879	57.6%	11 527
Community Facilities	1 347	2 050	1 835	140	1 462	1 625	163	10.0%	1 835
<i>Cemeteries/Crematoria</i>	–	300	–	–	–	–	–	–	–
<i>Parks</i>	1 338	1 100	1 110	5	780	900	120	13.4%	1 110
<i>Public Ablution Facilities</i>	8	650	725	135	682	725	43	5.9%	725
Sport and Recreation Facilities	12 981	9 978	9 692	799	2 126	6 842	4 716	68.9%	9 692
<i>Indoor Facilities</i>	745	9 900	9 614	799	2 126	6 764	4 637	68.6%	9 614
<i>Outdoor Facilities</i>	12 236	78	78	–	–	78	78	100.0%	78
Investment properties	31	–	–	–	–	–	–	–	–
Revenue Generating	31	–	–	–	–	–	–	–	–
<i>Unimproved Property</i>	31	–	–	–	–	–	–	–	–
Other assets	11 836	12 954	15 989	2 199	4 317	7 697	3 380	43.9%	15 989
Operational Buildings	328	380	280	2	10	280	270	96.3%	280
<i>Municipal Offices</i>	26	380	280	2	10	280	270	96.3%	280
<i>Stores</i>	302	–	–	–	–	–	–	–	–
Housing	11 509	12 574	15 709	2 197	4 307	7 417	3 110	41.9%	15 709
<i>Social Housing</i>	11 509	12 574	15 709	2 197	4 307	7 417	3 110	41.9%	15 709
Intangible Assets	450	–	–	–	–	–	–	–	–
Licences and Rights	450	–	–	–	–	–	–	–	–
<i>Computer Software and Applications</i>	450	–	–	–	–	–	–	–	–
Computer Equipment	1 771	2 583	1 668	207	1 070	1 508	437	29.0%	1 668
Computer Equipment	1 771	2 583	1 668	207	1 070	1 508	437	29.0%	1 668
Furniture and Office Equipment	858	665	760	74	479	675	196	29.0%	760
Furniture and Office Equipment	858	665	760	74	479	675	196	29.0%	760
Machinery and Equipment	1 852	3 258	3 088	184	1 439	2 299	860	37.4%	3 088
Machinery and Equipment	1 852	3 258	3 088	184	1 439	2 299	860	37.4%	3 088
Transport Assets	13 612	6 113	5 835	29	4 845	5 839	994	17.0%	5 835
Transport Assets	13 612	6 113	5 835	29	4 845	5 839	994	17.0%	5 835
Land	–	400	8 410	–	–	(8)	(8)	100.0%	8 410
Land	–	400	8 410	–	–	(8)	(8)	100.0%	8 410
Total Capital Expenditure on new assets	254 690	234 140	223 943	22 660	138 896	163 420	24 525	15.0%	223 943

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	5 268	25 441	25 441	154	642	25 441	24 799	97.5%	25 441
Roads Infrastructure	2 268	20 500	20 500	-	185	20 500	20 315	99.1%	20 500
<i>Roads</i>	2 268	20 500	20 500	-	185	20 500	20 315	99.1%	20 500
Water Supply Infrastructure	-	480	480	-	131	480	349	72.8%	480
<i>Pump Stations</i>	-	480	480	-	131	480	349	72.8%	480
Sanitation Infrastructure	3 000	4 461	4 461	154	326	4 461	4 135	92.7%	4 461
<i>Reticulation</i>	3 000	4 461	4 461	154	326	4 461	4 135	92.7%	4 461
Community Assets	242	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	242	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	242	-	-	-	-	-	-	-	-
Machinery and Equipment	193	700	700	-	-	700	700	100.0%	700
Machinery and Equipment	193	700	700	-	-	700	700	100.0%	700
Total Capital Expenditure on renewal of exist	5 702	26 141	26 141	154	642	26 141	25 499	97.5%	26 141

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	32 022	33 517	29 966	3 076	13 422	24 794	11 372	45.9%	29 966
Roads Infrastructure	9 473	-	308	-	308	-	(308)	#DIV/0!	308
<i>Roads</i>	9 473	-	308	-	308	-	(308)	#DIV/0!	308
Storm water Infrastructure	187	550	550	-	-	550	550	100.0%	550
<i>Storm water Conveyance</i>	187	550	550	-	-	550	550	100.0%	550
Electrical Infrastructure	5 531	8 080	8 020	273	5 148	7 300	2 152	29.5%	8 020
<i>MV Switching Stations</i>	-	4 880	4 820	-	4 153	4 695	542	11.5%	4 820
<i>MV Networks</i>	4 086	1 300	1 300	193	434	1 240	806	65.0%	1 300
<i>LV Networks</i>	1 444	1 900	1 900	80	561	1 365	804	58.9%	1 900
Water Supply Infrastructure	11 218	22 887	19 087	2 781	7 480	15 444	7 964	51.6%	19 087
<i>Reservoirs</i>	-	500	500	-	-	-	-	-	500
<i>Bulk Mains</i>	499	6 043	1 743	617	732	300	(432)	-143.9%	1 743
<i>Distribution</i>	10 719	15 544	16 044	2 164	6 748	14 344	7 596	53.0%	16 044
<i>PRV Stations</i>	-	800	800	-	-	800	800	100.0%	800
Sanitation Infrastructure	5 613	2 000	2 000	21	485	1 500	1 015	67.6%	2 000
<i>Reticulation</i>	-	1 500	1 500	-	464	1 500	1 036	69.1%	1 500
<i>Waste Water Treatment Works</i>	5 613	500	500	21	21	-	(21)	#DIV/0!	500
Community Assets	5 755	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	5 755	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	5 755	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of ex	37 776	33 517	29 966	3 076	13 422	24 794	11 372	45.9%	29 966

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>									
Infrastructure	49 848	69 462	69 165	3 742	50 738	54 937	4 198	8%	69 165
Roads Infrastructure	6 192	20 921	20 957	299	18 789	19 358	568	3%	20 957
<i>Roads</i>	5 915	20 801	20 837	299	18 789	19 268	478	2%	20 837
<i>Road Furniture</i>	277	120	120	–	–	90	90	100%	120
Storm water Infrastructure	23 320	24 311	24 359	1 688	16 881	17 795	914	5%	24 359
<i>Storm water Conveyance</i>	23 320	24 311	24 359	1 688	16 881	17 795	914	5%	24 359
Electrical Infrastructure	3 531	5 794	5 294	367	2 435	3 845	1 410	37%	5 294
<i>MV Substations</i>	207	206	488	116	292	295	3	1%	488
<i>MV Networks</i>	319	2 014	1 200	–	10	1 103	1 093	99%	1 200
<i>LV Networks</i>	3 005	3 574	3 606	250	2 132	2 446	314	13%	3 606
Water Supply Infrastructure	1 708	2 011	2 128	217	1 423	1 631	208	13%	2 128
<i>Reservoirs</i>	1 273	1 475	1 476	99	967	1 107	140	13%	1 476
<i>Pump Stations</i>	126	168	126	–	5	99	94	95%	126
<i>Distribution</i>	309	368	526	118	451	425	(26)	-6%	526
Sanitation Infrastructure	5 558	6 151	6 125	421	4 265	4 690	425	9%	6 125
<i>Pump Station</i>	929	1 061	1 063	72	686	801	114	14%	1 063
<i>Reticulation</i>	–	–	–	–	–	–	–	–	–
<i>Waste Water Treatment Works</i>	4 630	5 090	5 062	348	3 578	3 889	311	8%	5 062
<i>Toilet Facilities</i>	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	9 538	10 272	10 302	751	6 945	7 618	673	9%	10 302
<i>Landfill Sites</i>	9 538	10 272	10 302	751	6 945	7 618	673	9%	10 302
Community Assets	3 587	3 605	3 975	348	2 564	2 900	336	12%	3 975
Community Facilities	2 456	2 533	2 442	307	1 995	1 839	(157)	-9%	2 442
<i>Halls</i>	448	452	652	68	569	583	14	2%	652
<i>Centres</i>	1 719	1 787	1 534	193	1 303	1 064	(239)	-22%	1 534
<i>Libraries</i>	47	50	50	5	32	36	4	11%	50
<i>Cemeteries/Crematoria</i>	156	123	136	24	52	99	47	47%	136
<i>Parks</i>	86	120	70	18	39	57	18	31%	70
Sport and Recreation Facilities	1 131	1 072	1 533	41	568	1 061	493	46%	1 533
<i>Indoor Facilities</i>	87	100	250	6	147	158	11	7%	250
<i>Outdoor Facilities</i>	1 044	972	1 283	35	421	903	482	53%	1 283
Other assets	1 729	2 884	2 477	150	1 361	1 977	616	31%	2 477
Operational Buildings	1 158	1 260	1 330	114	810	995	185	19%	1 330
<i>Municipal Offices</i>	1 158	1 260	1 330	114	810	995	185	19%	1 330
Housing	571	1 624	1 147	36	551	982	432	44%	1 147
<i>Staff Housing</i>	200	240	293	2	279	267	(12)	-4%	293
<i>Social Housing</i>	372	1 384	854	34	272	716	443	62%	854
Intangible Assets	5 025	–	–	–	–	–	–	–	–
Licences and Rights	5 025	–	–	–	–	–	–	–	–
<i>Computer Software and Applications</i>	5 025	–	–	–	–	–	–	–	–
Computer Equipment	327	402	402	14	149	300	151	50%	402
Computer Equipment	327	402	402	14	149	300	151	50%	402
Furniture and Office Equipment	25	72	72	–	15	54	39	72%	72
Furniture and Office Equipment	25	72	72	–	15	54	39	72%	72
Machinery and Equipment	1 309	1 532	1 540	132	724	1 144	421	37%	1 540
Machinery and Equipment	1 309	1 532	1 540	132	724	1 144	421	37%	1 540
Transport Assets	9 090	10 201	10 312	1 058	7 081	7 763	682	9%	10 312
Transport Assets	9 090	10 201	10 312	1 058	7 081	7 763	682	9%	10 312
Total Repairs and Maintenance Expenditure	70 941	88 157	87 943	5 445	62 631	69 075	6 444	9%	87 943

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	84 574	101 682	98 006	7 682	68 338	71 474	3 135	4.4%	98 006
Roads Infrastructure	21 566	31 365	26 022	2 046	18 084	18 923	839	4.4%	26 022
<i>Roads</i>	19 643	29 286	23 990	1 876	16 580	17 402	822	4.7%	23 990
<i>Road Structures</i>	275	898	283	23	207	210	4	1.8%	283
<i>Road Furniture</i>	1 649	1 181	1 749	147	1 297	1 310	13	1.0%	1 749
Storm water Infrastructure	3 767	5 828	4 677	390	3 451	3 496	45	1.3%	4 677
<i>Drainage Collection</i>	886	1 761	1 271	105	927	945	18	1.9%	1 271
<i>Storm water Conveyance</i>	2 881	4 067	3 322	278	2 461	2 487	26	1.1%	3 322
<i>Attenuation</i>	–	–	85	7	63	63	1	1.0%	85
Electrical Infrastructure	14 485	20 749	18 982	1 407	12 451	13 456	1 006	7.5%	18 982
<i>Power Plants</i>	–	3	–	–	–	–	–	–	–
<i>HV Substations</i>	755	1 401	2 777	233	2 059	2 080	21	1.0%	2 777
<i>HV Transmission Conductors</i>	3	29	177	15	131	132	1	1.0%	177
<i>MV Substations</i>	1 602	2 249	1 652	137	1 208	1 229	22	1.8%	1 652
<i>MV Switching Stations</i>	11	1 259	11	1	8	8	0	1.0%	11
<i>MV Networks</i>	7 064	12 228	9 121	607	5 381	6 183	802	13.0%	9 121
<i>LV Networks</i>	5 050	3 367	5 244	414	3 664	3 823	159	4.2%	5 244
<i>Capital Spares</i>	–	214	–	–	–	–	–	–	–
Water Supply Infrastructure	16 871	18 194	17 837	1 421	12 630	13 097	467	3.6%	17 837
<i>Dams and Weirs</i>	19	256	19	2	14	15	0	1.0%	19
<i>Boreholes</i>	1 059	186	1 002	78	760	774	14	1.8%	1 002
<i>Reservoirs</i>	2 485	2 686	2 519	211	1 868	1 887	19	1.0%	2 519
<i>Pump Stations</i>	1 260	1 015	1 315	110	975	985	10	1.0%	1 315
<i>Water Treatment Works</i>	737	127	746	63	553	559	6	1.0%	746
<i>Bulk Mains</i>	5 538	2 050	5 623	472	4 169	4 212	43	1.0%	5 623
<i>Distribution</i>	5 773	11 875	6 597	484	4 280	4 654	374	8.0%	6 597
<i>PRV Stations</i>	–	–	15	1	11	11	0	1.0%	15
Sanitation Infrastructure	25 648	22 799	26 928	2 167	19 500	20 031	531	2.7%	26 928
<i>Pump Station</i>	887	15 354	1 618	80	711	982	271	27.6%	1 618
<i>Reticulation</i>	10 548	1 722	11 234	935	8 265	8 385	120	1.4%	11 234
<i>Waste Water Treatment Works</i>	14 213	5 724	14 076	1 151	10 523	10 664	141	1.3%	14 076
Solid Waste Infrastructure	2 236	2 746	3 560	251	2 223	2 471	248	10.0%	3 560
<i>Landfill Sites</i>	2 223	2 560	2 962	204	1 807	2 036	229	11.2%	2 962
<i>Waste Transfer Stations</i>	–	–	541	45	401	405	4	1.0%	541
<i>Waste Drop-off Points</i>	13	132	57	2	14	30	15	51.2%	57
<i>Waste Separation Facilities</i>	–	53	–	–	–	–	–	–	–

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Community Assets	6 877	9 404	8 512	696	6 153	6 302	149	2.4%	8 512
Community Facilities	2 491	4 212	2 799	217	1 925	2 027	101	5.0%	2 799
Halls	606	683	617	52	457	462	5	1.0%	617
Clinics/Care Centres	82	83	83	7	62	62	1	1.0%	83
Testing Stations	265	268	268	23	199	201	2	1.0%	268
Museums	2	2	2	0	2	2	0	1.0%	2
Libraries	458	474	463	39	344	347	4	1.0%	463
Cemeteries/Crematoria	278	300	278	23	207	209	2	1.0%	278
Purls	–	174	154	–	–	62	62	100.0%	154
Public Open Space	591	1 442	672	56	499	504	5	1.0%	672
Public Ablution Facilities	86	500	136	7	65	85	20	23.8%	136
Markets	113	260	115	10	85	86	1	1.0%	115
Taxi Ranks/Bus Terminals	9	24	9	1	7	7	0	1.0%	9
Sport and Recreation Facilities	4 386	5 192	5 713	478	4 228	4 275	48	1.1%	5 713
Outdoor Facilities	4 386	5 192	5 713	478	4 228	4 275	48	1.1%	5 713
Investment properties	259	398	261	22	193	195	2	1.0%	261
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	398	261	22	193	195	2	1.0%	261
Improved Property	259	398	261	22	193	195	2	1.0%	261
Other assets	1 842	1 996	1 948	161	1 427	1 450	24	1.6%	1 948
Operational Buildings	1 564	1 715	1 667	138	1 218	1 240	22	1.8%	1 667
Municipal Offices	1 267	1 395	1 301	109	965	974	10	1.0%	1 301
Workshops	297	304	342	29	254	256	3	1.0%	342
Stores	–	16	24	–	–	9	9	100.0%	24
Housing	278	281	281	24	208	210	2	1.0%	281
Staff Housing	278	281	281	24	208	210	2	1.0%	281
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	105	206	150	13	111	112	1	1.0%	150
Licences and Rights	105	206	150	13	111	112	1	1.0%	150
Computer Software and Applications	105	206	150	13	111	112	1	1.0%	150
Computer Equipment	1 741	2 687	2 631	129	1 286	1 677	391	23.3%	2 631
Computer Equipment	1 741	2 687	2 631	129	1 286	1 677	391	23.3%	2 631
Furniture and Office Equipment	740	1 289	1 181	69	618	764	146	19.1%	1 181
Furniture and Office Equipment	740	1 289	1 181	69	618	764	146	19.1%	1 181
Machinery and Equipment	2 565	4 431	4 308	233	2 069	2 669	601	22.5%	4 308
Machinery and Equipment	2 565	4 431	4 308	233	2 069	2 669	601	22.5%	4 308
Transport Assets	3 742	6 054	5 363	351	3 115	3 614	498	13.8%	5 363
Transport Assets	3 742	6 054	5 363	351	3 115	3 614	498	13.8%	5 363
Total Depreciation	102 445	128 145	122 359	9 356	83 311	88 258	4 947	5.6%	122 359

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **March 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: 16 April 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

A handwritten signature in black ink, appearing to be 'H Cleophas', written over a horizontal line.

Date: 16 April 2026