

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 September 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 **September 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 September 2026.

Section 3 – Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

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

	Original Budget	YTD Actual	YTD Budget	YTD Actual vs YTD Budget Variance	YTD Actual vs YTD Budget Variance %	YTD Actual vs Total Budget Variance %
Operating Revenue	R 1 782 975 897	R 481 494 355	R 424 621 000	R 56 873 355	13.4%	27.0%
Operating Expenditure	R 1 681 075 756	R 313 298 253	R 375 352 550	R -62 054 297	-16.5%	18.6%
Capital	R 250 479 044	R 36 090 982	R 46 916 373	R -10 825 391	-23.1%	14.4%

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) - M03							
September							
Description	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	622 287	55 157	166 508	150 503	16 004	11%	622 287
Service charges - Water	118 228	7 548	25 477	24 010	1 467	6%	118 228
Service charges - Waste Water Management	69 531	6 460	17 720	17 406	314	2%	69 531
Service charges - Waste management	50 153	4 066	12 193	12 539	(346)	-3%	50 153
Sale of Goods and Rendering of Services	17 034	2 219	4 938	3 676	1 262	34%	17 034
Agency services	6 626	722	1 740	1 727	13	1%	6 626
Interest earned from Receivables	3 936	337	984	984	(0)	0%	3 936
Interest from Current and Non Current Assets	93 978	8 480	25 558	3 251	22 308	686%	93 978
Rental from Fixed Assets	2 220	143	660	555	105	19%	2 220
Construction Contract Revenue	190 326	25 381	44 927	43 540	1 387	3%	190 326
Development Charges	3 661	72	431	915	(485)	-53%	3 661
Operational Revenue	1 876	124	382	461	(80)	-17%	1 876
Non-Exchange Revenue							
Property rates	226 095	19 347	57 919	57 248	671	1%	226 095
Fines, penalties and forfeits	42 945	33	106	64	42	65%	42 945
Licence and permits	5 848	429	1 243	1 507	(264)	-18%	5 848
Transfers and subsidies - Operational	210 824	3 340	82 364	82 611	(247)	0%	210 824
Interest	2 303	194	607	576	31	5%	2 303
Operational Revenue	13 240	1 063	3 193	3 271	(78)	-2%	13 240
Gains on disposal of Fixed and Intangible Assets	4 881	594	1 026	842	184	22%	4 881
Total Revenue (excluding capital transfers and contributions)	1 685 992	135 710	447 975	405 687	42 288	10.4%	1 685 992

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

- **Service charges - Electricity** stands at 11% above the YTD budgeted projections due to increased consumption.
- **Sale of Goods and Rendering of Services** stands above the YTD budgeted projections mainly due to Additional Fees: Unauthorised Land Use and Caravan sites.
- **Interest from Current and Non-Current Assets** stands above the YTD budgeted projections mainly due to the accrued interest on the short- and long-term investments now being accounted for on a monthly basis, irrespective of when the interest income becomes payable.
- Revenue for the month of **September 2026** was **R135.710 million** whilst the overall YTD performance **excluding capital transfers** is **10.4% 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) - M03							
September							
Description	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Expenditure By Type							
Employee related costs	396 203	29 594	84 655	87 451	(2 796)	-3%	396 203
Remuneration of councillors	13 567	1 003	3 128	3 196	(67)	-2%	13 567
Bulk purchases - electricity	543 158	54 712	114 029	112 744	1 285	1%	543 158
Inventory consumed	70 811	2 841	7 705	8 061	(356)	-4%	70 811
Debt impairment	42 707	–	–	–	–		42 707
Depreciation, amortisation and impairment	117 797	30 933	30 933	28 990	1 943	7%	117 797
Interest, Dividends and Rent on Land	7 275	–	–	–	–		7 275
Contracted services	361 914	27 983	53 734	110 482	(56 749)	-51%	361 914
Transfers and subsidies	3 767	537	740	1 539	(799)	-52%	3 767
Irrecoverable debts written off	21 723	–	–	–	–		21 723
Operational costs	67 844	7 805	18 374	22 889	(4 515)	-20%	67 844
Disposal of Fixed and Intangible Assets	18 122	–	–	–	–		18 122
Other Losses	16 189	–	–	–	–		16 189
Total Expenditure	1 681 076	155 408	313 298	375 353	(62 054)	-16.5%	1 681 076

- **Contracted Services** stands at 51% below the YTD budgeted projections due to underspending on various line items such as Housing Top structures, Substation Bulk Upgrade: Yzerfontein and Darling and Malmesbury De Hoop 132/11kV Substation.
- **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 20% below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of **September 2026** was **R155.408 million** whilst the overall YTD performance is **16.5% below** the YTD budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September							
Vote Description	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Multi-Year expenditure appropriation							
Vote 2 - Civil Services	97 371	2 536	4 100	11 000	(6 900)	-63%	97 371
Vote 4 - Electricity Services	39 006	3 245	17 509	11 900	5 609	47%	39 006
Vote 6 - Development Services	47 434	4 234	8 405	13 959	(5 554)	-40%	47 434
Total Capital Multi-year expenditure	183 811	10 015	30 014	36 859	(6 845)	-19%	183 811
Single Year expenditure appropriation							
Vote 1 - Corporate Services	354	29	29	105	(75)	-72%	354
Vote 2 - Civil Services	31 869	127	464	1 008	(544)	-54%	31 869
Vote 3 - Council	132	117	117	69	47	68%	132
Vote 4 - Electricity Services	21 652	4 874	5 449	808	4 641	575%	21 652
Vote 5 - Financial Services	986	3	7	791	(784)	-99%	986
Vote 6 - Development Services	2 461	-	12	754	(742)	-98%	2 461
Vote 7 - Municipal Manager	12	-	-	5	(5)	-100%	12
Vote 8 - Protection Services	9 202	-	-	6 519	(6 519)	-100%	9 202
Total Capital single-year expenditure	66 668	5 150	6 077	10 059	(3 982)	-40%	66 668
Total Capital Expenditure	250 479	15 165	36 091	46 918	(10 827)	-23.1%	250 479
Capital Expenditure - Functional Classification							
Governance and administration	6 218	119	128	877	(749)	-85%	6 218
Executive and council	144	117	117	74	42	57%	144
Finance and administration	6 074	3	11	803	(792)	-99%	6 074
Community and public safety	23 140	45	284	9 641	(9 357)	-97%	23 140
Community and social services	3 081	29	29	2 939	(2 909)	-99%	3 081
Sport and recreation	10 857	16	254	183	72	39%	10 857
Public safety	9 202	-	-	6 519	(6 519)	-100%	9 202
Economic and environmental services	95 855	5 183	9 200	19 071	(9 871)	-52%	95 855
Planning and development	13 353	292	292	3 516	(3 224)	-92%	13 353
Road transport	82 501	4 891	8 907	15 555	(6 647)	-43%	82 501
Trading services	125 267	9 817	26 480	17 329	9 150	53%	125 267
Energy sources	56 076	8 120	22 958	12 691	10 267	81%	56 076
Water management	49 172	290	998	3 351	(2 353)	-70%	49 172
Waste water management	14 008	1 407	2 504	1 287	1 216	94%	14 008
Waste management	6 011	-	20	-	20	#DIV/0!	6 011
Total Capital Expenditure - Functional Classification	250 479	15 165	36 091	46 918	(10 827)	-23.1%	250 479
Funded by:							
National Government	55 539	5 301	20 743	13 500	7 243	54%	55 539
Provincial Government	41 477	4 239	8 410	12 449	(4 039)	-32%	41 477
Transfers recognised - capital	97 016	9 540	29 153	25 949	3 204	12%	97 016
Internally generated funds	153 463	5 625	6 938	20 969	(14 031)	-67%	153 463
Total Capital Funding	250 479	15 165	36 091	46 918	(10 827)	-23.1%	250 479

- Capital expenditure for the month of **September 2026** amounts to **R15 164 726** and stands at **23.08% below** the planned YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors.
- The YTD actual is **R36 090 982**, **14.41%** of the total budget of **R250 479 044**.
- Commitments are R19 133 848.

2026-2027 Top 10 Capital Projects

No	PROJECT DESCRIPTION	Approved budget	Month Actual	YTD Expenditure	YTD Budget	YTD Variance R'000	YTD Variance %	Status of the project	Project Location	At what stage is each project currently (%)	Any challenges identified that is resulting in delays?
ROADS											
1	Roads Swartland: Construction of New Roads	40 313 247	2 535 656	4 099 846	10 000 000	-5 900 154	-59%	Construction	Swartland	20%	N/A
2	Roads Swartland: Resealing of Roads	13 387 000	-	-	-	-		Site Handover	Swartland	5%	N/A
SEWERAGE											
3	Pipe Replacement: Obsolete Infrastructure	6 000 000	-	-	-	-		Procurement	Swartland	5%	Appointment of Consultants Panel
WATER											
4	Malmesbury SMW 1.3 Wesbank Reservoir to Malm/Abb pipeline	12 471 127	-	-	-	-		Procurement	Malmesbury	5%	Appointment of Consultants Panel
5	Bokomo Road: Pipe replacement	7 000 000	-	-	-	-		Procurement	Malmesbury	5%	Appointment of Consultants Panel
ELECTRICAL SERVICES											
6	Malmesbury De Hoop Serviced Sites_LV Networks	21 300 000	2 092 160	12 039 875	8 250 000	3 789 875	46%	Construction	Malmesbury	70%	N/A
7	Moorreesburg Development 600 IRDP erven Electrical infrastructure and connections	7 850 000	1 128 004	5 419 538	1 500 000	3 919 538	261%	Construction	Moorreesburg	70%	N/A
8	Replace oil insulated switchgear and equipment	5 500 000	4 347 059	4 492 659	-	4 492 659	0%	Procurement/Installation	Swartland	60%	N/A
HOUSING											
9	Malmesbury De Hoop Serviced Sites	29 600 000	4 234 134	8 404 706	7 399 998	1 004 708	14%	Construction	Malmesbury	26%	N/A
FIRE SERVICES											
10	Purchase of Fire Station from WCDM (Wesbank)	6 400 000	-	-	6 400 000	-6 400 000	-100%	Waiting for transfer of the building to be finalised.	Malmesbury		N/A
TOTAL		149 821 374	14 337 013	34 456 623	33 549 998	906 625	3%				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M03 September				
Description of financial indicator	Basis of calculation	Budget Year 2026/27		
		Original Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>				
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	7.4%	9.9%	7.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%
<u>Safety of Capital</u>				
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.8%	7.2%	7.8%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%
<u>Liquidity</u>				
Current Ratio	Current assets/current liabilities	4:1	7:1	4:1
Liquidity Ratio	Monetary Assets/Current Liabilities	3:1	5:1	3:1
<u>Revenue Management</u>				
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	100%	97.09%	100%
<u>Creditors Management</u>				
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100%	99.58%	100%
<u>Funding of Provisions</u>				
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions			
<u>Other Indicators</u>				
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.00%	4.80%	6.00%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.00%	22.09%	21.00%
Employee costs	Employee costs/Total Revenue - capital revenue	23.5%	18.9%	23.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.6%	3.9%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	7.4%	6.9%	7.4%
<u>IDP regulation financial viability indicators</u>				
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	10.5%	0.9%	10.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.7	10.5	5.7

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

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC015 Swartland - Table C1 Monthly Budget Statement Summary - M03 September							
Description	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Financial Performance							
Property rates	226 095	19 347	57 919	57 248	671	1%	226 095
Service charges	860 199	73 231	221 898	204 459	17 439	9%	860 199
Investment revenue	93 978	8 480	25 558	3 251	22 308	686%	93 978
Transfers and subsidies - Operational	210 824	3 340	82 364	82 611	(247)	-0%	210 824
Other own revenue	294 896	31 311	60 236	58 118	2 118	4%	294 896
Total Revenue (excluding capital transfers and contributions)	1 685 992	135 710	447 975	405 687	42 288	10%	1 685 992
Employee costs	396 203	29 594	84 655	87 451	(2 796)	-3%	396 203
Remuneration of Councillors	13 567	1 003	3 128	3 196	(67)	-2%	13 567
Depreciation, amortisation and impairment	117 797	30 933	30 933	28 990	1 943	7%	117 797
Interest, Dividends and Rent on Land	7 275	–	–	–	–	–	7 275
Inventory consumed and bulk purchases	613 969	57 554	121 735	120 806	929	1%	613 969
Transfers and subsidies	3 767	537	740	1 539	(799)	-52%	3 767
Other expenditure	528 498	35 788	72 108	133 372	(61 264)	-46%	528 498
Total Expenditure	1 681 076	155 408	313 298	375 353	(62 054)	-17%	1 681 076
Surplus/(Deficit)	4 916	(19 699)	134 677	30 334	104 343	344%	4 916
Transfers and subsidies - capital (monetary)	96 984	10 964	33 519	18 934	14 585	77%	96 984
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	101 900	(8 735)	168 196	49 268	118 928	241%	101 900
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	101 900	(8 735)	168 196	49 268	118 928	241%	101 900
Capital expenditure & funds sources							
Capital expenditure	250 479	15 165	36 091	46 918	(10 827)	-23%	250 479
Capital transfers recognised	97 016	9 540	29 153	25 949	3 204	12%	97 016
Borrowing	–	–	–	–	–	–	–
Internally generated funds	153 463	5 625	6 938	20 969	(14 031)	-67%	153 463
Total sources of capital funds	250 479	15 165	36 091	46 918	(10 827)	-23%	250 479
Financial position							
Total current assets	936 289		1 079 947				936 289
Total non current assets	3 202 637		3 111 740				3 202 637
Total current liabilities	213 321		161 975				213 321
Total non current liabilities	196 763		228 244				196 763
Community wealth/Equity	3 728 841		3 633 272				3 728 841
Cash flows							
Net cash from (used) operating	288 562	47 939	253 543	128 365	(125 178)	-98%	288 562
Net cash from (used) investing	(683 170)	(16 786)	(450 479)	(470 792)	(20 314)	4%	(683 170)
Net cash from (used) financing	500	181	857	125	(731)	-585%	500
Cash/cash equivalents at the month/year end	670 966	1 096 408	868 995	722 772	(146 223)	-20%	670 966
Debtors & creditors analysis	31-60 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis							
Total By Income Source	22 423	3 185	2 771	2 083	21 386	24 811	172 453
Creditors Age Analysis							
Total Creditors	2	–	–	–	–	–	3 223

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03							
September							
Description	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue - Functional							
<i>Governance and administration</i>	426 616	29 499	124 585	101 887	22 697	22%	426 616
Executive and council	269	14	35	67	(33)	-49%	269
Finance and administration	426 347	29 485	124 550	101 820	22 730	22%	426 347
Internal audit	-	-	-	-	-		-
<i>Community and public safety</i>	293 342	34 207	59 161	55 458	3 703	7%	293 342
Community and social services	17 289	1 208	3 641	4 192	(551)	-13%	17 289
Sport and recreation	6 666	1 225	2 095	1 220	875	72%	6 666
Public safety	53 890	1 601	4 443	2 837	1 605	57%	53 890
Housing	215 496	30 173	48 982	47 209	1 774	4%	215 496
Health	-	-	-	-	-		-
<i>Economic and environmental services</i>	40 760	4 332	9 288	10 314	(1 027)	-10%	40 760
Planning and development	7 697	678	2 238	1 952	285	15%	7 697
Road transport	33 063	3 654	7 050	8 362	(1 312)	-16%	33 063
Environmental protection	-	-	-	-	-		-
<i>Trading services</i>	1 022 253	78 636	288 461	256 960	31 501	12%	1 022 253
Energy sources	685 230	59 336	198 833	165 586	33 247	20%	685 230
Water management	149 620	7 775	33 373	35 024	(1 651)	-5%	149 620
Waste water management	107 280	6 778	32 684	32 530	153	0%	107 280
Waste management	80 123	4 747	23 571	23 820	(248)	-1%	80 123
<i>Other</i>	5	-	-	1	(1)	-100%	5
Total Revenue - Functional	1 782 976	146 674	481 494	424 621	56 873	13.4%	1 782 976
Expenditure - Functional							
<i>Governance and administration</i>	217 559	20 113	48 761	51 855	(3 094)	-6%	217 559
Executive and council	31 689	5 033	9 715	10 772	(1 057)	-10%	31 689
Finance and administration	183 081	14 850	38 353	40 459	(2 107)	-5%	183 081
Internal audit	2 789	230	694	624	70	11%	2 789
<i>Community and public safety</i>	386 394	35 701	68 686	70 103	(1 418)	-2%	386 394
Community and social services	32 930	2 431	6 559	7 329	(770)	-11%	32 930
Sport and recreation	47 726	4 211	9 407	11 108	(1 701)	-15%	47 726
Public safety	125 532	6 815	17 827	18 728	(901)	-5%	125 532
Housing	180 206	22 244	34 893	32 939	1 955	6%	180 206
Health	-	-	-	-	-		-
<i>Economic and environmental services</i>	104 046	12 365	18 832	22 134	(3 302)	-15%	104 046
Planning and development	22 940	1 652	4 309	5 277	(968)	-18%	22 940
Road transport	81 106	10 713	14 523	16 857	(2 334)	-14%	81 106
Environmental protection	-	-	-	-	-		-
<i>Trading services</i>	970 830	87 193	176 550	230 844	(54 294)	-24%	970 830
Energy sources	685 349	61 144	128 194	179 932	(51 738)	-29%	685 349
Water management	117 519	7 097	11 749	12 419	(671)	-5%	117 519
Waste water management	96 493	12 442	21 905	22 941	(1 037)	-5%	96 493
Waste management	71 468	6 511	14 702	15 551	(849)	-5%	71 468
<i>Other</i>	2 247	36	469	416	53	13%	2 247
Total Expenditure - Functional	1 681 076	155 408	313 298	375 353	(62 054)	-16.5%	1 681 076
Surplus/ (Deficit) for the year	101 900	(8 735)	168 196	49 268	118 928	241.4%	101 900

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September							
Vote Description	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue by Vote							
Vote 1 - Corporate Services	15 183	1 300	3 785	3 790	(4)	0%	15 183
Vote 2 - Civil Services	361 961	22 167	94 882	97 501	(2 619)	-3%	361 961
Vote 3 - Council	269	14	35	67	(33)	-49%	269
Vote 4 - Electricity Services	685 248	59 337	198 837	165 591	33 247	20%	685 248
Vote 5 - Financial Services	423 087	29 169	123 729	101 080	22 649	22%	423 087
Vote 6 - Development Services	230 410	31 906	52 756	50 409	2 347	5%	230 410
Vote 7 - Municipal Manager	300	–	–	75	(75)	-100%	300
Vote 8 - Protection Services	66 517	2 779	7 470	6 108	1 362	22%	66 517
Total Revenue by Vote	1 782 976	146 674	481 494	424 621	56 873	13.4%	1 782 976
Expenditure by Vote							
Vote 1 - Corporate Services	52 875	3 867	10 975	11 887	(912)	-8%	52 875
Vote 2 - Civil Services	426 905	42 969	75 365	82 168	(6 803)	-8%	426 905
Vote 3 - Council	26 563	4 681	8 639	9 639	(1 000)	-10%	26 563
Vote 4 - Electricity Services	710 009	64 139	136 143	187 531	(51 388)	-27%	710 009
Vote 5 - Financial Services	94 818	6 182	16 836	17 975	(1 138)	-6%	94 818
Vote 6 - Development Services	216 463	24 865	41 860	41 237	623	2%	216 463
Vote 7 - Municipal Manager	12 160	840	2 569	2 732	(163)	-6%	12 160
Vote 8 - Protection Services	141 283	7 866	20 910	22 183	(1 273)	-6%	141 283
Total Expenditure by Vote	1 681 076	155 408	313 298	375 353	(62 054)	-16.5%	1 681 076
Surplus/ (Deficit) for the year	101 900	(8 735)	168 196	49 268	118 928	241.4%	101 900

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03							
September							
Description	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	622 287	55 157	166 508	150 503	16 004	11%	622 287
Service charges - Water	118 228	7 548	25 477	24 010	1 467	6%	118 228
Service charges - Waste Water Management	69 531	6 460	17 720	17 406	314	2%	69 531
Service charges - Waste management	50 153	4 066	12 193	12 539	(346)	-3%	50 153
Sale of Goods and Rendering of Services	17 034	2 219	4 938	3 676	1 262	34%	17 034
Agency services	6 626	722	1 740	1 727	13	1%	6 626
Interest earned from Receivables	3 936	337	984	984	(0)	0%	3 936
Interest from Current and Non Current Assets	93 978	8 480	25 558	3 251	22 308	686%	93 978
Rental from Fixed Assets	2 220	143	660	555	105	19%	2 220
Construction Contract Revenue	190 326	25 381	44 927	43 540	1 387	3%	190 326
Development Charges	3 661	72	431	915	(485)	-53%	3 661
Operational Revenue	1 876	124	382	461	(80)	-17%	1 876
Non-Exchange Revenue							
Property rates	226 095	19 347	57 919	57 248	671	1%	226 095
Fines, penalties and forfeits	42 945	33	106	64	42	65%	42 945
Licence and permits	5 848	429	1 243	1 507	(264)	-18%	5 848
Transfers and subsidies - Operational	210 824	3 340	82 364	82 611	(247)	0%	210 824
Interest	2 303	194	607	576	31	5%	2 303
Operational Revenue	13 240	1 063	3 193	3 271	(78)	-2%	13 240
Gains on disposal of Fixed and Intangible Assets	4 881	594	1 026	842	184	22%	4 881
Total Revenue (excluding capital transfers and contributions)	1 685 992	135 710	447 975	405 687	42 288	10.4%	1 685 992
Expenditure By Type							
Employee related costs	396 203	29 594	84 655	87 451	(2 796)	-3%	396 203
Remuneration of councillors	13 567	1 003	3 128	3 196	(67)	-2%	13 567
Bulk purchases - electricity	543 158	54 712	114 029	112 744	1 285	1%	543 158
Inventory consumed	70 811	2 841	7 705	8 061	(356)	-4%	70 811
Debt impairment	42 707	-	-	-	-	-	42 707
Depreciation, amortisation and impairment	117 797	30 933	30 933	28 990	1 943	7%	117 797
Interest, Dividends and Rent on Land	7 275	-	-	-	-	-	7 275
Contracted services	361 914	27 983	53 734	110 482	(56 749)	-51%	361 914
Transfers and subsidies	3 767	537	740	1 539	(799)	-52%	3 767
Irrecoverable debts written off	21 723	-	-	-	-	-	21 723
Operational costs	67 844	7 805	18 374	22 889	(4 515)	-20%	67 844
Disposal of Fixed and Intangible Assets	18 122	-	-	-	-	-	18 122
Other Losses	16 189	-	-	-	-	-	16 189
Total Expenditure	1 681 076	155 408	313 298	375 353	(62 054)	-16.5%	1 681 076
Surplus/(Deficit)	4 916	(19 699)	134 677	30 334	104 343	344%	4 916
Transfers and subsidies - capital (monetary allocations)	96 984	10 964	33 519	18 934	14 585	77%	96 984
Surplus/(Deficit) after capital transfers & contributions	101 900	(8 735)	168 196	49 268	118 928	241%	101 900
Surplus/ (Deficit) for the year	101 900	(8 735)	168 196	49 268	118 928	241.4%	101 900

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September							
Vote Description	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Multi-Year expenditure appropriation							
Vote 2 - Civil Services	97 371	2 536	4 100	11 000	(6 900)	-63%	97 371
Vote 4 - Electricity Services	39 006	3 245	17 509	11 900	5 609	47%	39 006
Vote 6 - Development Services	47 434	4 234	8 405	13 959	(5 554)	-40%	47 434
Total Capital Multi-year expenditure	183 811	10 015	30 014	36 859	(6 845)	-19%	183 811
Single Year expenditure appropriation							
Vote 1 - Corporate Services	354	29	29	105	(75)	-72%	354
Vote 2 - Civil Services	31 869	127	464	1 008	(544)	-54%	31 869
Vote 3 - Council	132	117	117	69	47	68%	132
Vote 4 - Electricity Services	21 652	4 874	5 449	808	4 641	575%	21 652
Vote 5 - Financial Services	986	3	7	791	(784)	-99%	986
Vote 6 - Development Services	2 461	-	12	754	(742)	-98%	2 461
Vote 7 - Municipal Manager	12	-	-	5	(5)	-100%	12
Vote 8 - Protection Services	9 202	-	-	6 519	(6 519)	-100%	9 202
Total Capital single-year expenditure	66 668	5 150	6 077	10 059	(3 982)	-40%	66 668
Total Capital Expenditure	250 479	15 165	36 091	46 918	(10 827)	-23.1%	250 479
Capital Expenditure - Functional Classification							
Governance and administration	6 218	119	128	877	(749)	-85%	6 218
Executive and council	144	117	117	74	42	57%	144
Finance and administration	6 074	3	11	803	(792)	-99%	6 074
Community and public safety	23 140	45	284	9 641	(9 357)	-97%	23 140
Community and social services	3 081	29	29	2 939	(2 909)	-99%	3 081
Sport and recreation	10 857	16	254	183	72	39%	10 857
Public safety	9 202	-	-	6 519	(6 519)	-100%	9 202
Economic and environmental services	95 855	5 183	9 200	19 071	(9 871)	-52%	95 855
Planning and development	13 353	292	292	3 516	(3 224)	-92%	13 353
Road transport	82 501	4 891	8 907	15 555	(6 647)	-43%	82 501
Trading services	125 267	9 817	26 480	17 329	9 150	53%	125 267
Energy sources	56 076	8 120	22 958	12 691	10 267	81%	56 076
Water management	49 172	290	998	3 351	(2 353)	-70%	49 172
Waste water management	14 008	1 407	2 504	1 287	1 216	94%	14 008
Waste management	6 011	-	20	-	20	#DIV/0!	6 011
Total Capital Expenditure - Functional Classification	250 479	15 165	36 091	46 918	(10 827)	-23.1%	250 479
Funded by:							
National Government	55 539	5 301	20 743	13 500	7 243	54%	55 539
Provincial Government	41 477	4 239	8 410	12 449	(4 039)	-32%	41 477
Transfers recognised - capital	97 016	9 540	29 153	25 949	3 204	12%	97 016
Internally generated funds	153 463	5 625	6 938	20 969	(14 031)	-67%	153 463
Total Capital Funding	250 479	15 165	36 091	46 918	(10 827)	-23.1%	250 479

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M03 September			
Description	Budget Year 2026/27		
	Original Budget	YearTD actual	Full Year Forecast
R thousands			
ASSETS			
Current assets			
Cash and cash equivalents	670 966	835 252	670 966
Short term Investments	–		–
Trade and other receivables from exchange transactions	173 736	195 741	173 736
Receivables from non-exchange transactions	44 229	54 611	44 229
Current portion of non-current receivables	–	(268)	–
Inventory	24 506	(17 318)	24 506
VAT Receivable	21 227	11 685	21 227
Other current assets	1 624	244	1 624
Total current assets	936 289	1 079 947	936 289
Non current assets			
Investments	400 000	408 896	400 000
Investment property	22 578	27 817	22 578
Property, plant and equipment	2 775 339	2 670 204	2 775 339
Biological assets	–		–
Heritage assets	4 121	4 121	4 121
Intangible assets	598	703	598
Total non current assets	3 202 637	3 111 740	3 202 637
TOTAL ASSETS	4 138 926	4 191 687	4 138 926
LIABILITIES			
Current liabilities			
Bank overdraft	–	–	–
Financial liabilities	268	41	268
Consumer deposits	21 983	22 423	21 983
Trade and other payables from exchange transactions	167 005	89 592	167 005
Trade and other payables from non-exchange transactions	7 994	34 065	7 994
Provision	–	9 080	–
VAT Payable	9 323	0	9 323
Other current liabilities	6 748	6 774	6 748
Total current liabilities	213 321	161 975	213 321
Non current liabilities			
Financial liabilities	–	–	–
Provision	81 847	89 746	81 847
Long term portion of trade payables	–		–
Other non-current liabilities	114 916	138 498	114 916
Total non current liabilities	196 763	228 244	196 763
TOTAL LIABILITIES	410 084	390 219	410 084
NET ASSETS	3 728 841	3 801 468	3 728 841
COMMUNITY WEALTH/EQUITY			
Accumulated surplus/(deficit)	3 129 020	3 108 483	3 129 020
Reserves and funds	599 821	524 789	599 821
TOTAL COMMUNITY WEALTH/EQUITY	3 728 841	3 633 272	3 728 841

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M03 September							
Description	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	216 632	17 658	54 098	54 158	(60)	0%	216 632
Service charges	845 882	67 014	195 991	211 470	(15 480)	-7%	845 882
Other revenue	426 657	43 480	162 180	109 113	53 067	49%	426 657
Transfers and Subsidies - Operational	212 296	20 973	102 434	108 584	(6 150)	-6%	212 296
Transfers and Subsidies - Capital	95 478	19 501	38 511	23 869	14 642	61%	95 478
Interest	93 978	6 159	19 295	23 494	(4 199)	-18%	93 978
Payments							
Suppliers and employees	(1 598 893)	(126 845)	(318 965)	(401 457)	(82 492)	21%	(1 598 893)
Finance charges	-	-	-	-	-		-
Transfers and Subsidies	(3 467)	-	-	(867)	(867)	100%	(3 467)
NET CASH FROM/(USED) OPERATING ACTIVITIES	288 562	47 939	253 543	128 365	(125 178)	-98%	288 562
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	4 881	594	1 026	1 220	(194)	-16%	4 881
Decrease (increase) in non-current investments	(400 000)	(2 965)	(408 896)	(400 000)	(8 896)	2%	(400 000)
Payments							
Capital assets	(288 051)	(14 415)	(42 608)	(72 013)	(29 405)	41%	(288 051)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(683 170)	(16 786)	(450 479)	(470 792)	(20 314)	4%	(683 170)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-		-
Increase (decrease) in consumer deposits	500	181	857	125	731	585%	500
Payments							
Repayment of borrowing	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES	500	181	857	125	(731)	-585%	500
NET INCREASE/ (DECREASE) IN CASH HELD	(394 108)	31 334	(196 079)	(342 302)			(394 108)
Cash/cash equivalents at beginning:	1 065 074	1 065 074	1 065 074	1 065 074			1 065 074
Cash/cash equivalents at month/year end:	670 966		868 995	722 772			670 966

The Cash and cash equivalents as at 30 September 2026 include the long-term investment made to the amount of R400 million and the accrued interest.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC2

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September											
Description	NT Code	Budget Year 2026/27									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	10 296	4 075	1 562	1 638	1 442	749	6 517	5 716	31 994	16 061
Trade and Other Receivables from Exchange Transactions - Electricity	1300	48 191	9 154	515	122	79	52	730	5 341	64 183	6 324
Receivables from Non-exchange Transactions - Property Rates	1400	18 955	4 427	1 790	491	349	472	6 652	9 605	42 740	17 568
Receivables from Exchange Transactions - Waste Water Management	1500	5 267	1 994	603	419	392	338	3 457	3 799	16 270	8 405
Receivables from Exchange Transactions - Waste Management	1600	4 831	1 705	561	385	357	305	3 242	3 538	14 923	7 827
Receivables from Exchange Transactions - Property Rental Debtors	1700	37	27	6	3	3	1	12	5	94	24
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	2 968	1 042	212	126	151	166	778	(3 194)	2 249	(1 972)
Total By Income Source	2000	90 545	22 423	5 249	3 185	2 771	2 083	21 386	24 811	172 453	54 237
2025/26 - totals only		68 531	16 016	5 439	2 501	1 822	1 667	3 060	39 215	138 250	48 264
Debtors Age Analysis By Customer Group											
Organs of State	2200	4 073	871	679	150	55	315	1 156	347	7 646	2 023
Commercial	2300	43 000	6 458	544	136	91	75	1 072	4 970	56 346	6 344
Households	2400	43 471	15 094	4 026	2 899	2 625	1 693	19 158	19 494	108 461	45 870
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	90 545	22 423	5 249	3 185	2 771	2 083	21 386	24 811	172 453	54 237

Total Debtors increased from **R 168 127 828** in August 2026 to **R 172 452 934** in September 2026.

The collection rate for September 2026 was **91.70%** compared to **96.54%** in August 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 - M03 September											
Description R thousands	NT Code	Budget Year 2026/27									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	
Creditors Age Analysis By Customer Type											
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	3 220	2							3 223	8 644
Auditor General	0800									-	
Other	0900									-	
Medical Aid deductions	0950									-	
Total By Customer Type	1000	3 220	2	-	-	-	-	-	-	3 223	8 644

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
Swartland Travel	1 980.00	2025/11/24	Query on the invoice	Received a Credit note in October from supplier
Boland Badge and Engrave	475.71	2025/11/18	Goods not received by user department as of yet	Awaiting authorisation from user department

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC16

WC015 Swartland - Supporting Table SC16 Monthly Budget Statement - Investment Portfolio - M03 September										
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate ³	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months									
Municipality										
ABSA	3 Years	Fixed	Fixed	9.02%	29 June 2029	400 000	35 783	-	-	435 783
NEDBANK	12 months	Fixed	Fixed	7.95%	29 June 2027	200 000	15 726	-	-	215 726
AFRICAN BANK	12 months	Fixed	Fixed	8.50%	29 June 2027	270 000	21 944	-	-	291 944
NEDBANK	12 months	Fixed	Fixed	8.04%	29 June 2027	100 000	7 688	-	-	107 688
STANDARD BANK	11 months	Fixed	Fixed	7.65%	20 May 2027	100 000	6 476	-	-	106 476
										-
Municipality sub-total						1 070 000	87 617	-	-	1 157 617
Entities sub-total						-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST						1 070 000	87 617	-	-	1 157 617

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

Commitments against Cash & Cash Equivalents			
	31 August 2026	Transactions / Movement 2026/2027	Current Month
Cash & Cash Equivalents:	R 1 226 031 088		R 1 221 775 133
Primary Bank Account	R 152 124 402	R -4 558 841	R 147 565 561
Short Term Investments (Less than 6 months)	R -	R -	R -
Medium Term Investments (More than 6 months)	R 670 000 000	R -	R 670 000 000
Long Term Investments	R 400 000 000	R -	R 400 000 000
Cash Floats (This amount includes unallocated deposits)	R 3 906 686	R 302 886	R 4 209 573
Commitments:	R 654 161 614		R 607 746 230
Unspent Committed Conditional Grants	R 3 018 698	R -	R 3 018 698
Capital funding requirement 2026/27 (Grants)	R 77 402 594	R -9 539 974	R 67 862 620
Capital Replacement Reserve Movement	R 152 150 194	R -5 624 752	R 146 525 442
Consumer Deposits	R 22 326 727	R 96 299	R 22 423 026
Creditor Payments	R 3 972 626	R -750 073	R 3 222 552
Salaries	R 352 583 491	R -30 596 883	R 321 986 607
Bad debts written off and Debt Impairment	R 42 707 284	R -	R 42 707 284
Working Capital	R 571 869 474		R 614 028 903

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC18

WC015 Swartland - Supporting Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M03 September							
Description	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>RECEIPTS</u>							
Operating							
<u>National Government</u>							
Monetary Allocations							
Local Government Equitable Share	175 682	–	73 201	73 201	–		175 682
Finance Management	1 800	–	1 800	1 800	–		1 800
EPWP Incentive	2 121	–	530	530	–		2 121
Integrated National Electrification Programme	14 278	–	–	–	–		14 278
Total Monetary Allocations	193 881	-	75 531	75 531	-	-	193 881
Total Operating/National Government	193 881	-	75 531	75 531	-	-	193 881
<u>Provincial Government</u>							
Monetary Allocations							
Community Development Workers	39	–	–	–	–		39
Human Settlements	176 848	10 000	60 000	60 000	–		176 848
Title Deeds Restoration	297	–	–	–	–		297
Libraries	12 866	–	4 395	4 395	–		12 866
Maintenance and Construction of Transport Infrastructure	4 765	–	–	–	–		4 765
Establishment of a K9 Unit	4 473	4 473	4 473	4 473	–		4 473
Establishment of a Reaction/Rural Safety Unit	5 944	5 944	5 944	5 944	–		5 944
Municipal Fire Service Capacity Support Grant	250	–	250	250	–		250
Regional Socio-Economic Projects (RSEP)	300	–	–	–	–		300
Total Monetary Allocations	205 782	20 417	75 062	75 062	-	-	205 782
Total Operating/Provincial Government	205 782	20 417	75 062	75 062	-	-	205 782
<u>Other Grant Providers</u>							
Monetary Allocations							
CHIETA	810	356	1 593	1 593	–		810
Total Monetary Allocations	810	356	1 593	1 593	-	-	810
Total Operating/Other Grant Providers	810	356	1 593	1 593	-	-	810
Total Operating	400 473	20 773	152 186	152 186	-	-	400 473
Capital							
<u>National Government</u>							
Monetary Allocations							
Municipal Infrastructure Grant (MIG)	25 680	9 325	9 325	9 325	–		25 680
Integrated National Electrification Programme	29 859	–	11 000	11 000	–		29 859
Total Monetary Allocations	55 539	9 325	20 325	20 325	-	-	55 539
Total Capital/National Government	55 539	9 325	20 325	20 325	-	-	55 539
<u>Provincial Government</u>							
Monetary Allocations							
Human Settlements	41 355	10 176	19 186	19 186	–		41 355
Libraries	140	–	–	–	–		140
Total Monetary Allocations	41 495	10 176	19 186	19 186	-	-	41 495
Total Allocations In-kind	-	-	-	-	-	-	-
Total Capital/Provincial Government	41 495	10 176	19 186	19 186	-	-	41 495
Total Capital	97 034	19 501	39 511	39 511	-	-	97 034
TOTAL RECEIPTS OF TRANSFERS AND GRANTS	497 507	40 274	191 698	191 698	-	-	497 507

8.2 Supporting Table SC19

WC015 Swartland - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M03 September							
Description	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
EXPENDITURE							
Operating							
<u>National Government</u>							
Monetary Allocations							
Local Government Equitable Share	175 682	9 065	30 635	27 929	2 706	10%	175 682
Finance Management	1 800	75	173	413	(240)	-58%	1 800
EPWP Incentive	2 121	382	946	530	415	78%	2 121
Integrated National Electrification Programme	14 278	77	4 920	14 000	(9 080)	-65%	14 278
					-		
Total Monetary Allocations	193 881	9 600	36 674	42 872	(6 199)	-14%	193 881
Total National Government	193 881	9 600	36 674	42 872	(6 199)	-14%	193 881
<u>Provincial Government</u>							
Monetary Allocations							
Community Development Workers	39	4	12	9	3	36%	39
Human Settlements	176 848	22 056	34 210	32 183	2 028	6%	176 848
Title Deeds Restoration	297	-	-	65	(65)	-100%	297
Libraries	12 866	1 055	3 162	3 518	(356)	-10%	12 866
Maintenance and Construction of Transport Infrastructure	4 765	-	-	956	(956)	-100%	4 765
Establishment of a K9 Unit	4 473	704	2 014	2 050	(37)	-2%	4 473
Establishment of a Reaction/Rural Safety Unit	5 944	823	2 290	2 255	35	2%	5 944
Municipal Fire Service Capacity Support Grant	250	-	-	54	(54)	-100%	250
Regional Socio-Economic Projects (RSEP)	300	-	-	65	(65)	-100%	300
Total Monetary Allocations	205 782	24 642	41 688	41 155	533	1%	205 782
Total Provincial Government	205 782	24 642	41 688	41 155	533	1%	205 782
<u>Other Grant Providers</u>							
Monetary Allocations							
CHIETA	810	207	407	203	204	101%	810
Total Allocations In-kind	-	-	-	-	-		-
Total Operating/Other Grant Providers	810	207	407	203	204	101%	810
Total operating expenditure of Transfers and Grants	400 473	34 448	78 768	84 230	(5 462)	-6.5%	400 473
Capital							
<u>National Government</u>							
Monetary Allocations							
Municipal Infrastructure Grant (MIG)	25 680	2 080	3 284	3 000	284	9%	25 680
Integrated National Electrification Programme	29 859	3 220	17 459	10 500	6 959	66%	29 859
Total Monetary Allocations	55 539	5 301	20 743	13 500	7 243	54%	55 539
Total National Government	55 539	5 301	20 743	13 500	7 243	54%	55 539
<u>Provincial Government</u>							
Monetary Allocations							
Human Settlements	41 355	4 234	8 405	12 449	(4 045)	-32%	41 355
Libraries	140	5	5	-	5	#DIV/0!	140
					-		
Total Monetary Allocations	41 495	4 239	8 410	12 449	(4 039)	-32%	41 495
Total Provincial Government	41 495	4 239	8 410	12 449	(4 039)	-32%	41 495
Total Capital/Other Grant Providers	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	97 034	9 540	29 153	25 949	3 204	12.3%	97 034
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	497 507	43 988	107 921	110 179	(2 258)	-2.0%	497 507

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

9.1 Supporting Table SC22

WC015 Swartland - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M03 September							
Summary of Employee and Councillor remuneration R thousands	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B						D
Councillors (Political Office Bearers plus Other)							
Allowances and Service Related Benefits							
Basic Salary	10 110	754	2 360	2 331	29	1%	10 110
Cell phone Allowance	1 119	83	263	280	(17)	-6%	1 119
Travelling Allowance	811	64	200	203	(3)	-1%	811
Total Allowances and Service Related Benefits	12 040	901	2 823	2 814	9	0%	12 040
Social Contributions							
Medial Aid Benefits	270	19	58	68	(10)	-14%	270
Pension Fund Contributions	1 257	82	247	314	(67)	-21%	1 257
Total Social Contributions	1 527	102	305	382	(77)	-20%	1 527
Total Councillors	13 567	1 003	3 128	3 196	(67)	-2.1%	13 567
% increase							
Senior Managers of the Municipality							
Salaries and Allowances							
Basic Salary	10 936	922	2 767	2 734	33	1%	10 936
Bonuses	1 962	-	-	491	(491)	-100%	1 962
Allowance							
Cellular and Telephone	302	25	76	76	-		302
Travel or Motor Vehicle	664	55	164	103	61	59%	664
Total Allowance	966	80	239	179	61	34%	966
Service Related Benefits							
Leave Pay	12	-	-	-	-		12
Total Service Related Benefits	12	-	-	-	-		12
Total Salaries and Allowances	13 877	1 002	3 006	3 403	(397)	-12%	13 877
Social Contributions							
Bargaining Council	155	12	34	39	(4)	-11%	155
Group Life Insurance	278	22	66	70	(4)	-6%	278
Medical	509	40	120	127	(7)	-6%	509
Pension	2 027	174	521	507	14	3%	2 027
Unemployment Insurance	15	1	4	3	1	17%	15
Total Social Contributions	2 984	248	744	746	(1)	0%	2 984
Post-retirement Benefit							
Medical	851	-	-	-	-		851
Total Post-retirement Benefit	851	-	-	-	-		851
Costs Capitalised to PPE							
Sub Total - Senior Managers of Municipality	17 712	1 250	3 750	4 149	(399)	-9.6%	17 712

WC015 Swartland - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M03 September							
Summary of Employee and Councillor remuneration R thousands	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B						D
Other Municipal Staff							
Salaries and Allowances							
Basic Salary	227 861	18 451	54 652	56 951	(2 299)	-4%	227 861
Allowance							
Cellular and Telephone	704	85	258	175	83	48%	704
Housing Benefits	9 761	776	2 294	2 069	225	11%	9 761
Travel or Motor Vehicle	8 929	699	2 098	2 152	(54)	-2%	8 929
Total Allowance	19 395	1 561	4 650	4 395	255	6%	19 395
Service Related Benefits							
Acting	1 337	76	138	291	(153)	-53%	1 337
Bonus	17 895	81	257	-	257	#DIV/0!	17 895
Leave Pay	2 565	-	-	-	-		2 565
Long Service Award	3 487	-	-	60	(60)	-100%	3 487
Overtime	16 979	2 155	4 089	3 017	1 072	36%	16 979
Standby Allowance	9 851	873	1 677	2 463	(786)	-32%	9 851
Total Service Related Benefits	52 114	3 186	6 160	5 831	329	6%	52 114
Total Salaries and Allowances	299 369	23 198	65 462	67 177	(1 715)	-3%	299 369
Social Contributions							
Group Life Insurance	5 338	426	1 274	1 242	32	3%	5 338
Medical	19 168	1 446	4 363	4 792	(429)	-9%	19 168
Pension	38 799	3 150	9 436	9 700	(264)	-3%	38 799
Unemployment Insurance	1 596	125	370	392	(21)	-5%	1 596
Total Social Contributions	64 900	5 146	15 443	16 125	(682)	-4%	64 900
Post-retirement Benefit							
Medical	14 221	-	-	-	-		14 221
Total Post-retirement Benefit	14 221	-	-	-	-		14 221
Sub Total - Other Municipal Staff	378 491	28 344	80 905	83 302	(2 398)	-2.9%	378 491
TOTAL SALARY, ALLOWANCES & BENEFITS	409 770	30 597	87 783	90 647	(2 863)	-3.2%	409 770
TOTAL MANAGERS AND STAFF	396 203	29 594	84 655	87 451	(2 796)	-3.2%	396 203

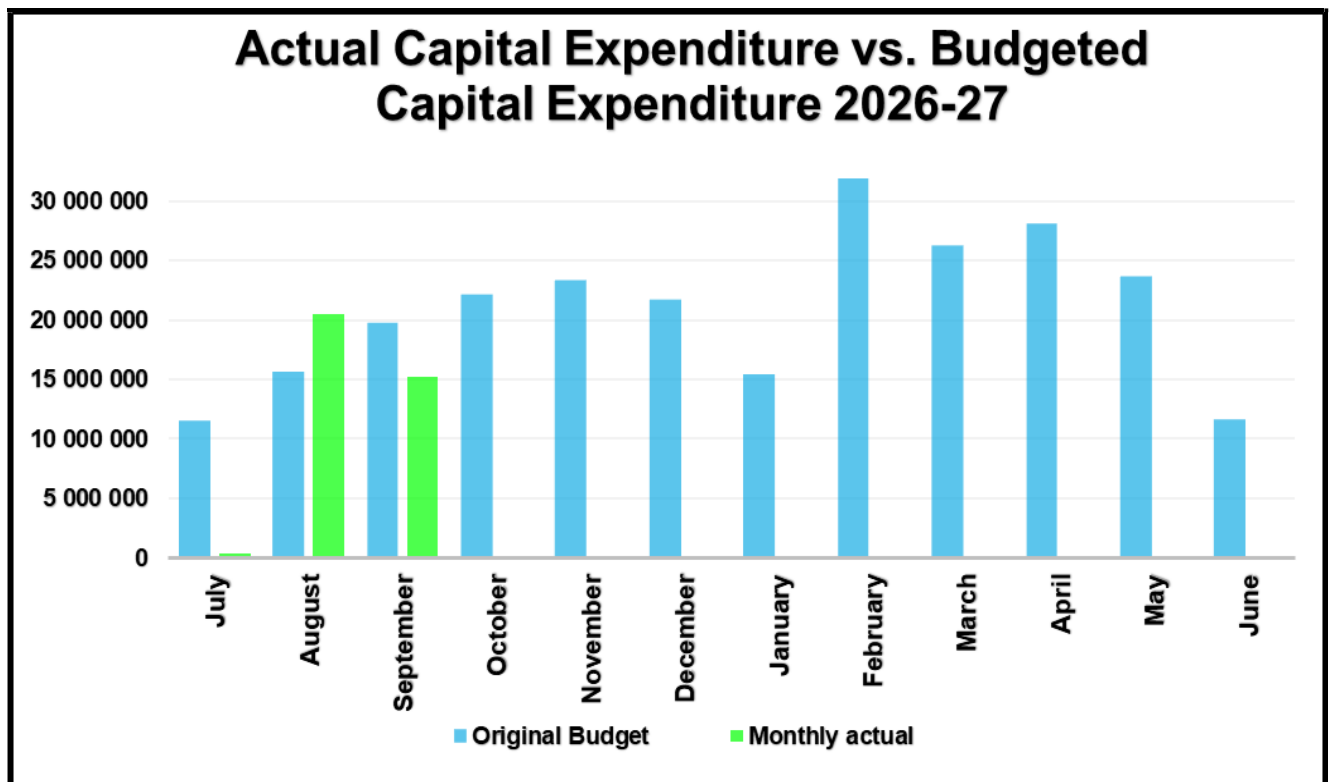
Section 10 – Material variances to the SDBIP

No material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September							
Month	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							
Monthly expenditure performance trend							
July	11 505	392	392	11 505	11 113	96.59%	0.16%
August	15 676	20 534	20 926	27 181	6 255	23.01%	8.35%
September	19 737	15 165	36 091	46 918	10 827	23.08%	14.41%
October	22 112	–		69 030	–		
November	23 266	–		92 296	–		
December	21 631	–		113 927	–		
January	15 390	–		129 317	–		
February	31 746	–		161 063	–		
March	26 180	–		187 243	–		
April	27 959	–		215 202	–		
May	23 647	–		238 849	–		
June	11 630	–		250 479	–		
Total Capital expenditure	250 479	36 091					



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 - M03 September

Description	Budget Year 2026/27						
	Original 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	140 668	9 947	30 280	30 389	109	0.4%	140 668
Roads Infrastructure	66 085	4 891	8 907	15 555	6 647	42.7%	66 085
<i>Roads</i>	63 631	4 891	8 907	15 555	6 647	42.7%	63 631
<i>Road Structures</i>	2 454	–	–	–	–		2 454
Electrical Infrastructure	42 326	3 412	17 946	12 361	(5 585)	-45.2%	42 326
<i>MV Substations</i>	220	–	–	–	–		220
<i>MV Networks</i>	4 500	25	50	650	600	92.3%	4 500
<i>LV Networks</i>	37 606	3 387	17 897	11 711	(6 186)	-52.8%	37 606
Water Supply Infrastructure	22 846	290	984	1 186	202	17.1%	22 846
<i>Reservoirs</i>	2 500	–	–	–	–		2 500
<i>Bulk Mains</i>	2 400	–	–	–	–		2 400
<i>Distribution</i>	17 946	290	984	1 186	202	17.1%	17 946
Sanitation Infrastructure	8 800	1 354	2 443	1 287	(1 155)	-89.7%	8 800
<i>Reticulation</i>	8 800	1 354	2 443	1 287	(1 155)	-89.7%	8 800
Solid Waste Infrastructure	610	–	–	–	–		610
<i>Waste Transfer Stations</i>	300	–	–	–	–		300
<i>Waste Drop-off Points</i>	310	–	–	–	–		310
Community Assets	15 806	–	–	9 459	9 459	100.0%	15 806
Community Facilities	8 907	–	–	6 600	6 600	100.0%	8 907
<i>Fire/Ambulance Stations</i>	6 400	–	–	6 400	6 400	100.0%	6 400
<i>Libraries</i>	78	–	–	–	–		78
<i>Parks</i>	989	–	–	–	–		989
<i>Public Open Space</i>	340	–	–	–	–		340
<i>Markets</i>	1 100	–	–	200	200	100.0%	1 100
Sport and Recreation Facilities	6 899	–	–	2 859	2 859	100.0%	6 899
<i>Indoor Facilities</i>	2 859	–	–	2 859	2 859	100.0%	2 859
<i>Outdoor Facilities</i>	4 040	–	–	–	–		4 040
Other assets	12 176	316	316	3 326	3 010	90.5%	12 176
Operational Buildings	35	29	29	62	33	52.5%	35
<i>Municipal Offices</i>	35	29	29	62	33	52.5%	35
Housing	12 141	286	286	3 264	2 978	91.2%	12 141
<i>Social Housing</i>	12 141	286	286	3 264	2 978	91.2%	12 141
Intangible Assets	250	–	–	–	–		250
Licences and Rights	250	–	–	–	–		250
<i>Effluent Licenses</i>	250	–	–	–	–		250
Computer Equipment	5 482	–	–	17	17	100.0%	5 482
Computer Equipment	5 482	–	–	17	17	100.0%	5 482
Furniture and Office Equipment	857	153	157	185	28	15.1%	857
Furniture and Office Equipment	857	153	157	185	28	15.1%	857
Machinery and Equipment	1 587	42	328	83	(245)	-295.8%	1 587
Machinery and Equipment	1 587	42	328	83	(245)	-295.8%	1 587
Transport Assets	15 104	–	–	835	835	100.0%	15 104
Transport Assets	15 104	–	–	835	835	100.0%	15 104
Land	100	–	–	–	–		100
Land	100	–	–	–	–		100
Total Capital Expenditure on new assets	192 030	10 457	31 080	44 293	13 213	29.8%	192 030

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	Budget Year 2026/27						
	Original 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	15 487	-	-	-	-		15 487
Roads Infrastructure	14 987	-	-	-	-		14 987
<i>Roads</i>	13 387	-	-	-	-		13 387
<i>Road Structures</i>	1 600	-	-	-	-		1 600
Sanitation Infrastructure	500	-	-	-	-		500
<i>Waste Water Treatment Works</i>	500	-	-	-	-		500
Machinery and Equipment	700	-	-	(5)	(5)	100.0%	700
Machinery and Equipment	700	-	-	(5)	(5)	100.0%	700
Total Capital Expenditure on renewal of existing assets	16 187	-	-	(5)	(5)	100.0%	16 187

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

Description	Budget Year 2026/27						
	Original 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	41 080	4 707	5 011	2 230	(2 781)	-124.7%	41 080
Storm water Infrastructure	550	-	-	-	-		550
<i>Storm water Conveyance</i>	550	-	-	-	-		550
Electrical Infrastructure	8 430	4 707	5 011	230	(4 781)	-2078.8%	8 430
<i>MV Switching Stations</i>	5 500	4 347	4 493	-	(4 493)	#DIV/0!	5 500
<i>MV Networks</i>	1 680	-	-	230	230	100.0%	1 680
<i>LV Networks</i>	1 250	360	519	-	(519)	#DIV/0!	1 250
Water Supply Infrastructure	24 600	-	-	2 000	2 000	100.0%	24 600
<i>Reservoirs</i>	4 500	-	-	500	500	100.0%	4 500
<i>Bulk Mains</i>	4 300	-	-	500	500	100.0%	4 300
<i>Distribution</i>	15 000	-	-	1 000	1 000	100.0%	15 000
<i>PRV Stations</i>	800	-	-	-	-		800
Sanitation Infrastructure	7 500	-	-	-	-		7 500
<i>Reticulation</i>	6 000	-	-	-	-		6 000
<i>Waste Water Treatment Works</i>	1 500	-	-	-	-		1 500
Community Assets	1 182	-	-	400	400	100.0%	1 182
Community Facilities	182	-	-	-	-		182
<i>Parks</i>	182	-	-	-	-		182
Sport and Recreation Facilities	1 000	-	-	400	400	100.0%	1 000
<i>Outdoor Facilities</i>	1 000	-	-	400	400	100.0%	1 000
Total Capital Expenditure on upgrading of existing assets	42 262	4 707	5 011	2 630	(2 381)	-90.5%	42 262

12.2 Supporting Table SC13c and d

WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
Repairs and maintenance expenditure by Asset Class/Sub-class							
Infrastructure	71 335	5 375	14 212	16 347	2 135	13.1%	71 335
Roads Infrastructure	13 248	518	1 451	2 978	1 527	51.3%	13 248
<i>Roads</i>	12 785	450	1 372	2 885	1 513	52.5%	12 785
<i>Road Furniture</i>	463	68	79	93	13	14.4%	463
Storm water Infrastructure	26 147	1 817	5 347	5 899	552	9.4%	26 147
<i>Storm water Conveyance</i>	26 147	1 817	5 347	5 899	552	9.4%	26 147
Electrical Infrastructure	8 139	607	1 239	1 907	668	35.0%	8 139
<i>MV Substations</i>	365	38	88	91	3	3.5%	365
<i>MV Networks</i>	3 946	166	331	904	573	63.4%	3 946
<i>LV Networks</i>	3 828	403	820	912	91	10.0%	3 828
Water Supply Infrastructure	4 670	405	913	1 001	88	8.8%	4 670
<i>Reservoirs</i>	1 520	73	279	380	101	26.6%	1 520
<i>Pump Stations</i>	132	–	–	33	33	100.0%	132
<i>Distribution</i>	3 018	331	634	588	(46)	-7.9%	3 018
Sanitation Infrastructure	8 483	1 163	2 644	1 980	(665)	-33.6%	8 483
<i>Pump Station</i>	1 095	215	627	274	(353)	-128.9%	1 095
<i>Reticulation</i>	1 464	179	362	266	(96)	-35.9%	1 464
<i>Waste Water Treatment Works</i>	5 923	769	1 656	1 440	(216)	-15.0%	5 923
Solid Waste Infrastructure	10 648	866	2 617	2 582	(35)	-1.4%	10 648
<i>Landfill Sites</i>	10 648	866	2 617	2 582	(35)	-1.4%	10 648
Community Assets	5 320	470	882	1 245	363	29.2%	5 320
Community Facilities	3 593	261	514	844	329	39.0%	3 593
<i>Halls</i>	684	78	120	171	51	30.1%	684
<i>Centres</i>	1 610	162	363	403	40	9.8%	1 610
<i>Libraries</i>	50	–	–	13	13	100.0%	50
<i>Cemeteries/Crematoria</i>	317	22	31	79	48	60.5%	317
<i>Parks</i>	932	–	1	178	178	99.7%	932
Sport and Recreation Facilities	1 727	208	368	402	34	8.5%	1 727
<i>Indoor Facilities</i>	200	18	35	50	15	29.5%	200
<i>Outdoor Facilities</i>	1 527	190	332	352	19	5.5%	1 527
Other assets	3 987	357	537	979	442	45.2%	3 987
Operational Buildings	1 882	212	286	466	179	38.5%	1 882
<i>Municipal Offices</i>	1 882	212	286	466	179	38.5%	1 882
Housing	2 104	145	251	514	263	51.2%	2 104
<i>Staff Housing</i>	307	112	146	77	(69)	-89.7%	307
<i>Social Housing</i>	1 797	33	105	437	332	76.0%	1 797
Computer Equipment	523	4	5	124	119	96.3%	523
Computer Equipment	523	4	5	124	119	96.3%	523
Furniture and Office Equipment	75	–	–	19	19	100.0%	75
Furniture and Office Equipment	75	–	–	19	19	100.0%	75
Machinery and Equipment	1 752	105	188	438	250	57.0%	1 752
Machinery and Equipment	1 752	105	188	438	250	57.0%	1 752
Transport Assets	11 648	723	1 513	2 908	1 395	48.0%	11 648
Transport Assets	11 648	723	1 513	2 908	1 395	48.0%	11 648
Total Repairs and Maintenance Expenditure	94 640	7 034	17 336	22 059	4 723	21.4%	94 640

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Depreciation by Asset Class/Sub-class</u>							
Infrastructure	93 656	25 638	25 638	23 414	(2 224)	-9.5%	93 656
Roads Infrastructure	25 204	7 171	7 171	6 301	(870)	-13.8%	25 204
Roads	23 198	6 557	6 557	5 799	(758)	-13.1%	23 198
Road Structures	278	75	75	70	(6)	-8.5%	278
Road Furniture	1 728	538	538	432	(106)	-24.6%	1 728
Storm water Infrastructure	4 622	1 408	1 408	1 155	(253)	-21.9%	4 622
Drainage Collection	1 239	418	418	310	(109)	-35.1%	1 239
Storm water Conveyance	3 299	963	963	825	(138)	-16.7%	3 299
Attenuation	84	27	27	21	(6)	-28.9%	84
Electrical Infrastructure	18 223	4 270	4 270	4 556	286	6.3%	18 223
Power Plants	–	–	–	–	–		–
HV Substations	2 743	691	691	686	(6)	-0.8%	2 743
HV Transmission Conductors	175	44	44	44	(0)	-0.8%	175
MV Substations	1 630	415	415	407	(8)	-1.9%	1 630
MV Switching Stations	11	3	3	3	(0)	-0.8%	11
MV Networks	8 181	1 851	1 851	2 045	194	9.5%	8 181
LV Networks	5 484	1 265	1 265	1 371	106	7.7%	5 484
Water Supply Infrastructure	17 531	4 436	4 436	4 383	(53)	-1.2%	17 531
Dams and Weirs	19	5	5	5	(0)	-0.8%	19
Boreholes	819	237	237	205	(32)	-15.6%	819
Reservoirs	2 477	663	663	619	(44)	-7.1%	2 477
Pump Stations	1 291	333	333	323	(10)	-3.1%	1 291
Water Treatment Works	728	186	186	182	(4)	-2.1%	728
Bulk Mains	5 554	1 406	1 406	1 388	(18)	-1.3%	5 554
Distribution	6 629	1 602	1 602	1 657	55	3.3%	6 629
PRV Stations	15	4	4	4	(0)	-0.8%	15
Sanitation Infrastructure	23 904	6 630	6 630	5 976	(654)	-10.9%	23 904
Pump Station	1 196	238	238	299	62	20.6%	1 196
Reticulation	9 205	2 834	2 834	2 301	(533)	-23.2%	9 205
Waste Water Treatment Works	13 503	3 558	3 558	3 376	(182)	-5.4%	13 503
Solid Waste Infrastructure	4 172	1 723	1 723	1 043	(680)	-65.2%	4 172
Landfill Sites	3 626	1 581	1 581	907	(675)	-74.4%	3 626
Waste Transfer Stations	516	137	137	129	(8)	-6.1%	516
Waste Drop-off Points	29	5	5	7	2	33.7%	29
Community Assets	8 384	2 113	2 113	2 096	(17)	-0.8%	8 384
Community Facilities	2 777	676	676	694	19	2.7%	2 777
Halls	609	167	167	152	(14)	-9.4%	609
Clinics/Care Centres	82	21	21	21	(0)	-0.8%	82
Testing Stations	265	67	67	66	(1)	-0.8%	265
Museums	2	1	1	1	(0)	-0.8%	2
Libraries	458	115	115	114	(1)	-0.8%	458
Cemeteries/Crematoria	269	69	69	67	(2)	-2.9%	269
Public Open Space	661	182	182	165	(16)	-9.9%	661
Public Ablution Facilities	310	24	24	77	53	68.5%	310
Markets	113	29	29	28	(0)	-1.1%	113
Taxi Ranks/Bus Terminals	9	2	2	2	(0)	-0.9%	9
Sport and Recreation Facilities	5 607	1 438	1 438	1 402	(36)	-2.6%	5 607
Outdoor Facilities	5 607	1 438	1 438	1 402	(36)	-2.6%	5 607
Investment properties	515	130	65	129	64	49.6%	515

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Budget Year 2026/27						
	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							
<u>Depreciation by Asset Class/Sub-class</u>							
<u>Investment properties</u>	515	130	65	129	64	49.6%	515
Revenue Generating	257	65	–	64	64	100.0%	257
Improved Property	257	65		64	64	100.0%	257
Non-revenue Generating	257	65	65	64	(1)	-0.8%	257
Improved Property	257	65	65	64	(1)	-0.8%	257
<u>Other assets</u>	1 915	480	480	479	(2)	-0.3%	1 915
Operational Buildings	1 638	410	410	409	(1)	-0.3%	1 638
Municipal Offices	1 285	325	325	321	(4)	-1.3%	1 285
Workshops	333	85	85	83	(2)	-2.4%	333
Stores	20	–	–	5	5	100.0%	20
Housing	278	70	70	69	(1)	-0.8%	278
Staff Housing	278	70	70	69	(1)	-0.8%	278
<u>Intangible Assets</u>	92	29	29	23	(6)	-24.9%	92
Servitudes					–		
Licences and Rights	92	29	29	23	(6)	-24.9%	92
Computer Software and Applications	92	29	29	23	(6)	-24.9%	92
<u>Computer Equipment</u>	1 637	441	441	409	(32)	-7.9%	1 637
Computer Equipment	1 637	441	441	409	(32)	-7.9%	1 637
<u>Furniture and Office Equipment</u>	949	239	239	237	(2)	-0.7%	949
Furniture and Office Equipment	949	239	239	237	(2)	-0.7%	949
<u>Machinery and Equipment</u>	3 237	788	788	809	22	2.7%	3 237
Machinery and Equipment	3 237	788	788	809	22	2.7%	3 237
<u>Transport Assets</u>	4 501	1 140	1 140	1 125	(15)	-1.3%	4 501
Transport Assets	4 501	1 140	1 140	1 125	(15)	-1.3%	4 501
Total Depreciation	114 886	30 998	30 933	28 721	(2 211)	-7.7%	114 886

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 **September 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 October 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: 14 October 2026