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
January 2026

Table of Contents

PART 1 – IN-YEAR REPORT

Section 1 – Mayor's Report

1.1 In -Year Report – Monthly Budget Statement

The monthly budget statement for January 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 January 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	Adjustments 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 873 824 764	R 946 374 305	R 72 549 541	**8%**	**59%**
Operating Expenditure	R 1 458 809 231	R 1 515 384 860	R 731 919 705	R 697 482 673	R -34 437 032	**-5%**	**48%**
Capital	R 293 798 527	R 280 050 142	R 155 397 079	R 113 172 667	R -42 224 412	**-27%**	**39%**

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) - M07 January									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue									
Exchange Revenue									
Service charges - Electricity	516 001	548 246	572 557	46 899	339 110	339 900	(790)	0%	572 557
Service charges - Water	95 518	103 605	107 755	12 052	64 813	63 216	1 597	3%	107 755
Service charges - Waste Water Management	63 839	61 128	63 518	5 857	39 881	38 223	1 658	4%	63 518
Service charges - Waste management	38 791	42 709	44 665	3 760	26 357	26 216	140	1%	44 665
Sale of Goods and Rendering of Services	15 295	14 664	186 080	1 518	11 732	49 723	(37 991)	-76%	186 080
Agency services	5 658	7 194	7 194	496	3 890	4 444	(554)	-12%	7 194
Interest earned from Receivables	4 078	3 821	3 749	361	2 201	2 197	4	0%	3 749
Interest from Current and Non Current Assets	95 899	81 529	104 459	1 136	8 777	5 745	3 032	53%	104 459
Rental from Fixed Assets	1 883	1 759	1 921	159	1 284	1 255	29	2%	1 921
Operational Revenue	12 085	4 885	5 347	318	3 401	3 529	(128)	-4%	5 347
Non-Exchange Revenue									
Property rates	200 765	212 727	215 090	17 858	126 283	125 697	586	0%	215 090
Fines, penalties and forfeits	36 326	38 363	39 146	18	177	198	(21)	-11%	39 146
Licence and permits	4 838	5 669	5 669	455	2 936	3 402	(466)	-14%	5 669
Transfers and subsidies - Operational	181 836	342 208	208 818	3 716	233 660	147 380	86 279	59%	208 818
Interest	1 783	2 253	2 193	193	1 289	1 304	(16)	-1%	2 193
Operational Revenue	11 581	12 484	12 394	1 016	7 211	7 302	(91)	-1%	12 394
Gains on disposal of Assets	1 702	2 680	3 145	1 355	1 444	1 443	1	0%	3 145
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**1 583 700**	**97 167**	**874 445**	**821 174**	**53 271**	**6%**	**1 583 700**

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

- **Sale of Goods and Rendering of Services** stands below the YTD budgeted projections mainly due to the Housing Top structure and INEP projects that was reclassified as Construction contracts with the Mid-year Adjustments Budget. Journals will be finalised for February 2026.
- **Interest from Current and Non-Current Assets** stands at 53% above the YTD budgeted projections mainly due to the interest received on the positive current account balance. An amount of R50 million was invested at the end of January 2026.
- **Transfers and subsidies – Operational** stands above the YTD budgeted projections due to the Housing Top structure and INEP projects that was reclassified as Construction contracts (Sale of Goods and Rendering of Services). Journals will be finalised for February 2026.
- Revenue for the month of **January 2026** was **R97.167 million** whilst the overall YTD performance **excluding capital transfers** is **6% 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) - M07 January									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type									
Employee related costs	339 021	368 788	375 844	28 354	202 463	203 280	(817)	0%	375 844
Remuneration of councillors	12 598	12 630	12 850	1 024	7 171	7 287	(116)	-2%	12 850
Bulk purchases - electricity	410 595	479 999	495 451	35 374	254 080	259 086	(5 005)	-2%	495 451
Inventory consumed	57 826	72 865	71 123	1 745	14 443	15 429	(987)	-6%	71 123
Debt impairment	22 562	5 959	35 581	–	–	–	–		35 581
Depreciation and amortisation	103 497	133 697	125 306	9 356	65 503	65 572	(68)	0%	125 306
Interest	9 903	9 954	8 836	–	2 156	2 156	(0)	0%	8 836
Contracted services	66 354	231 960	262 960	4 950	112 636	135 777	(23 141)	-17%	262 960
Transfers and subsidies	3 486	4 073	3 666	14	2 007	2 585	(579)	-22%	3 666
Irrecoverable debts written off	19 367	41 008	22 797	–	105	105	–		22 797
Operational costs	47 569	67 124	71 228	2 537	34 515	38 314	(3 799)	-10%	71 228
Losses on Disposal of Assets	3 360	17 260	12 840	125	2 402	2 327	75	3%	12 840
Other Losses	13 071	13 490	16 903	–	–	–	–		16 903
Total Expenditure	**1 109 209**	**1 458 809**	**1 515 385**	**83 481**	**697 483**	**731 920**	**(34 437)**	**-5%**	**1 515 385**

- **Contracted Services** stands at 17% below the YTD budgeted projections mainly due to the underspending on Maintenance of Proclaimed Roads projects and various other line items.
- **Transfers and Subsidies** are paid out when beneficiaries submit audited financial statements as required, in order for SM to pay out these financial contributions.
- **Operational costs** stand at 10% below the YTD budgeted projections due to underspending on various line items.
- Expenditure for the month of **January 2026** was **R83.481 million** whilst the overall YTD performance stands at **5% below** the budgeted projections.

3.2.3 Capital expenditure by source against Annual Budget

WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January									
Vote Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	46 693	94 706	103 658	1 617	45 152	64 409	(19 257)	-30%	103 658
Vote 4 - Electricity Services	25 001	75 133	23 033	(481)	10 895	15 750	(4 855)	-31%	23 033
Vote 6 - Development Services	145 662	58 712	89 655	108	38 395	33 590	4 805	14%	89 655
Total Capital Multi-year expenditure	**217 356**	**228 552**	**216 347**	**1 244**	**94 443**	**113 750**	**(19 307)**	**-17%**	**216 347**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	424	573	448	–	128	160	(32)	-20%	448
Vote 2 - Civil Services	55 508	49 284	48 835	215	11 452	31 886	(20 434)	-64%	48 835
Vote 3 - Council	1 328	12	12	–	–	12	(12)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	12 077	392	5 927	8 203	(2 276)	-28%	12 077
Vote 5 - Financial Services	632	168	82	–	75	82	(7)	-8%	82
Vote 6 - Development Services	545	364	364	–	79	110	(31)	-28%	364
Vote 7 - Municipal Manager	90	12	42	–	–	12	(12)	-100%	42
Vote 8 - Protection Services	3 003	1 800	1 844	33	1 070	1 183	(113)	-10%	1 844
Total Capital single-year expenditure	80 812	65 247	63 703	640	18 730	41 647	**(22 917)**	**-55%**	63 703
Total Capital Expenditure	**298 168**	**293 799**	**280 050**	**1 883**	**113 173**	**155 397**	**(42 224)**	**-27%**	**280 050**
Capital Expenditure - Functional Classification									
Governance and administration	**3 915**	**4 267**	**2 685**	**21**	**1 135**	**1 580**	(445)	-28%	**2 685**
Executive and council	1 417	24	34	–	–	24	(24)	-100%	34
Finance and administration	2 498	4 243	2 651	21	1 135	1 556	(421)	-27%	2 651
Community and public safety	**24 804**	**14 390**	**14 093**	**254**	**3 274**	**8 093**	(4 819)	-60%	**14 093**
Community and social services	888	10 343	9 922	108	758	5 203	(4 445)	-85%	9 922
Sport and recreation	20 913	2 247	2 327	113	1 446	1 707	(261)	-15%	2 327
Public safety	3 003	1 800	1 844	33	1 070	1 183	(113)	-10%	1 844
Economic and environmental services	**123 692**	**97 186**	**132 780**	**23**	**50 765**	**62 574**	(11 809)	-19%	**132 780**
Planning and development	11 610	12 760	24 188	18	2 171	4 108	(1 937)	-47%	24 188
Road transport	112 082	84 426	108 592	5	48 593	58 466	(9 872)	-17%	108 592
Trading services	**145 757**	**177 955**	**130 492**	**1 586**	**57 999**	**83 150**	(25 151)	-30%	**130 492**
Energy sources	43 061	86 083	33 983	(110)	16 695	23 001	(6 306)	-27%	33 983
Water management	42 191	31 588	30 955	190	10 728	19 064	(8 335)	-44%	30 955
Waste water management	33 490	21 338	26 563	–	7 267	11 081	(3 813)	-34%	26 563
Waste management	27 015	38 946	38 992	1 506	23 308	30 005	(6 697)	-22%	38 992
Total Capital Expenditure - Functional Class	**298 168**	**293 799**	**280 050**	**1 883**	**113 173**	**155 397**	**(42 224)**	**-27%**	**280 050**
Funded by:									
National Government	53 459	60 270	49 893	(739)	24 343	32 489	(8 146)	-25%	49 893
Provincial Government	146 149	60 016	91 310	219	38 813	34 191	4 622	14%	91 310
Transfers and subsidies - capital (monetary	18 795	–	318	–	–	–	–		318
Transfers recognised - capital	**218 403**	**120 287**	**141 520**	**(520)**	**63 156**	**66 681**	**(3 525)**	**-5%**	**141 520**
Borrowing	–	30 000	–	–	–	–	–		–
Internally generated funds	79 765	143 512	138 530	2 403	50 017	88 716	(38 700)	-44%	138 530
Total Capital Funding	**298 168**	**293 799**	**280 050**	**1 883**	**113 173**	**155 397**	**(42 224)**	**-27%**	**280 050**

- Capital expenditure for the month of **January 2026** amounts to **R1 883 457** and stands at **27.17%** 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 **R113 172 667, 40.41%** of the total budget of **R280 050 142.**
- Commitments are R34 196 002.

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	-	135 400	14 500 000	-14 364 600	-99%	Construction	Swartland	20%	N/A
2	Roads Swartland: Construction of New Roads	39 027 405	44 027 405	4 664	23 982 456	26 589 405	-2 606 949	-10%	Construction	Swartland	60%	N/A
	Refuse											
3	Highlands: Development of new cell	23 435 581	23 435 581	1 503 727	19 788 289	20 619 986	-831 697	-4%	Construction	Swartland	80%	N/A
4	Highlands: Security Wall	9 600 000	10 300 000	-	-	5 100 000	-5 100 000	-100%	Construction	Swartland	35%	N/A
	Water											
5	Water networks: Upgrades and Replacement	10 700 000	10 700 000	21 377	4 037 272	10 700 000	-6 662 728	-62%	Construction	Swartland	35%	N/A
	Electrical Services											
6	Malmesbury De Hoop Serviced Sites	10 315 000	10 315 000	25 062	2 463 641	6 000 000	-3 536 359	-59%	Constrution	Malmesbury	25%	N/A
7	Moorreesburg 600 IRDP erven. Electrical infrastructure and connections	7 550 000	7 550 000	256 958	6 249 334	5 250 000	999 334	19%	Construction	Moorreesburg	60%	N/A
	Housing											
8	Malmesbury De Hoop Housing Project	40 500 000	62 500 000	-	37 693 442	27 291 666	10 401 776	38%	Construction	Malmesbury	86%	N/A
9	Kalbaskraal SEF	9 300 000	9 364 000	107 785	636 892	5 072 724	-4 435 832	-87%	Construction	Kalbaskraal	10%	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**	**1 919 573**	**94 986 724**	**121 123 781**	**-26 137 057**	**-22%**				

3.2.4 PERFORMANCE INDICATORS

WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January							
Description of financial indicator	Basis of calculation	2024/25	Budget Year 2025/26				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.4%	1.1%	2.8%	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%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	7.2%	7.2%	6.1%	8.7%	6.1%
Gearing	Long Term Borrowing/ Funds & Reserves	7.6%	10.7%	0.0%	0.0%	0.0%
Liquidity						
Current Ratio	Current assets/current liabilities	3:1	7:1	7:1	3:1	7:1
Liquidity Ratio	Monetary Assets/Current Liabilities	2:1	7:1	6:1	2:1	7:1
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.9%	95.0%	95.0%	97.73%	95.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	99.68%	100.0%
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.0%	6.0%	5.0%	4.0%	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%	22.3%	21.0%
Employee costs	Employee costs/Total Revenue - capital revenue	26.3%	24.8%	23.7%	23.2%	23.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5.5%	5.9%	5.6%	4.2%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.8%	9.7%	8.5%	7.7%	8.5%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial	11.8%	12.2%	3.9%	3.0%	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 - M07 January									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	200 765	212 727	215 090	17 858	126 283	125 697	586	0%	215 090
Service charges	714 148	755 688	788 495	68 568	470 161	467 556	2 605	1%	788 495
Investment revenue	95 899	81 529	104 459	1 136	8 777	5 745	3 032	53%	104 459
Transfers and subsidies - Operational	181 836	342 208	208 818	3 716	233 660	147 380	86 279	0	208 818
Other own revenue	95 229	93 773	266 839	5 890	35 565	74 796	(39 231)	-52%	93 773
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**1 583 700**	**97 167**	**874 445**	**821 174**	**53 271**	**6%**	**1 583 700**
Employee costs	339 021	368 788	375 844	28 354	202 463	202 180	283	0%	375 844
Remuneration of Councillors	12 598	12 630	12 850	1 024	7 171	7 287	(116)	-2%	12 850
Depreciation and amortisation	103 497	133 697	125 306	9 356	65 503	65 572	(68)	-0%	125 306
Interest	9 903	9 954	8 836	–	2 156	2 156	(0)	-0%	8 836
Inventory consumed and bulk purchases	468 421	552 865	566 574	37 118	268 523	274 515	(5 992)	-2%	566 574
Transfers and subsidies	3 486	4 073	3 666	14	2 007	2 585	(579)	-22%	3 666
Other expenditure	172 283	376 802	422 309	7 613	149 659	176 524	(26 865)	-15%	422 309
Total Expenditure	**1 109 209**	**1 458 809**	**1 515 385**	**83 481**	**697 483**	**730 820**	**(33 337)**	**-5%**	**1 515 385**
Surplus/(Deficit)	**178 669**	**27 116**	**68 316**	**13 686**	**176 962**	**90 354**	**86 608**	**96%**	**68 316**
Transfers and subsidies - capital (monetary	232 022	120 566	141 797	(503)	71 886	52 651	19 235	37%	141 797
Transfers and subsidies - capital (in-kind)	–	–	41	2	43	–	43	#DIV/0!	41
Surplus/(Deficit) after capital transfers & contributions	**410 692**	**147 681**	**210 154**	**13 185**	**248 892**	**143 005**	**105 887**	**74%**	**210 154**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**210 154**	**13 185**	**248 892**	**143 005**	**105 887**	**74%**	**210 154**
Capital expenditure & funds sources									
Capital expenditure	**298 168**	**293 799**	**280 050**	**1 883**	**113 173**	**155 397**	**(42 224)**	**-27%**	**280 050**
Capital transfers recognised	218 403	120 287	141 520	(520)	63 156	66 681	(3 525)	-5%	141 520
Borrowing	–	30 000	–	–	–	–	–		–
Internally generated funds	**79 765**	**143 512**	**138 530**	**2 403**	**50 017**	**88 716**	**(38 700)**	**-44%**	**138 530**
Total sources of capital funds	**298 168**	**293 799**	**280 050**	**1 883**	**113 173**	**155 397**	**(42 224)**	**-27%**	**280 050**
Financial position									
Total current assets	990 846	1 146 461	1 309 594		1 285 751				1 309 594
Total non current assets	2 912 460	2 670 947	2 688 076		2 956 699				2 688 076
Total current liabilities	287 101	156 461	185 660		445 285				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**		**3 367 633**				**3 626 941**
Cash flows									
Net cash from (used) operating	479 550	341 602	373 358	24 608	364 158	253 624	(110 533)	-44%	373 358
Net cash from (used) investing	(269 511)	148	47 407	(1 376)	(108 877)	(183 608)	(74 731)	41%	47 407
Net cash from (used) financing	(3 511)	23 956	(32 711)	123	1 573	(2 397)	(3 970)	166%	(32 711)
Cash/cash equivalents at the month/year end	**677 020**	**895 335**	**1 065 074**	**–**	**933 874**	**744 640**	**(189 234)**	**-25%**	**1 065 074**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Days**	**151-180 Days**	**181 Days-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	75 876	15 780	4 794	3 836	3 425	3 196	5 325	41 492	153 724
Creditors Age Analysis									
Total Creditors	3 387	1	254	–	–	–	–	–	3 643

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

WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January									
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**	**21 416**	**205 438**	**202 026**	3 412	2%	**419 012**
Executive and council	295	265	265	7	64	155	(90)	-58%	265
Finance and administration	386 716	389 452	418 747	21 409	205 374	201 872	3 502	2%	418 747
Internal audit	–	–	–	–	–	–	–		–
Community and public safety	**227 428**	**262 229**	**310 486**	**3 707**	**155 023**	**86 455**	68 568	79%	**310 486**
Community and social services	15 104	13 027	24 013	1 267	9 436	7 864	1 572	20%	24 013
Sport and recreation	11 246	5 939	6 239	884	5 042	4 300	742	17%	6 239
Public safety	46 318	49 236	50 060	1 539	9 951	6 514	3 436	53%	50 060
Housing	154 760	194 028	230 174	17	130 595	67 777	62 818	93%	230 174
Health	–	–	–	–	–	–	–		–
Economic and environmental services	**35 862**	**39 587**	**46 569**	**1 378**	**19 430**	**24 348**	(4 918)	-20%	**46 569**
Planning and development	6 114	5 592	6 287	395	4 921	4 492	429	10%	6 287
Road transport	29 749	33 995	40 283	983	14 509	19 856	(5 347)	-27%	40 283
Environmental protection	–	–	–	–	–	–	–		–
Trading services	**869 594**	**914 931**	**949 445**	**70 166**	**566 482**	**560 980**	**5 503**	1%	**949 445**
Energy sources	559 073	586 262	610 831	47 272	353 239	352 082	1 157	0%	610 831
Water management	124 101	135 595	139 767	12 438	84 051	84 213	(162)	0%	139 767
Waste water management	106 953	106 188	109 988	6 171	68 503	69 857	(1 354)	-2%	109 988
Waste management	79 467	86 886	88 860	4 286	60 689	54 829	5 860	11%	88 860
Other	**5**	**26**	**26**	**–**	**–**	**15**	**(15)**	**-100%**	**26**
Total Revenue - Functional	**1 519 900**	**1 606 491**	**1 725 539**	**96 666**	**946 374**	**873 825**	**72 550**	**8%**	**1 725 539**
Expenditure - Functional									
Governance and administration	**174 609**	**198 566**	**201 626**	**12 088**	**101 721**	**105 118**	(3 396)	-3%	**201 626**
Executive and council	27 834	30 531	30 714	1 596	17 051	19 036	(1 985)	-10%	30 714
Finance and administration	144 227	165 245	168 057	10 314	83 110	84 450	(1 340)	-2%	168 057
Internal audit	2 549	2 789	2 855	177	1 560	1 632	(71)	-4%	2 855
Community and public safety	**161 193**	**322 271**	**345 330**	**11 681**	**158 209**	**162 600**	(4 391)	-3%	**345 330**
Community and social services	27 579	30 804	33 275	2 054	16 406	17 375	(969)	-6%	33 275
Sport and recreation	36 485	42 431	42 605	3 257	22 604	23 373	(769)	-3%	42 605
Public safety	93 104	107 805	116 149	6 144	41 373	42 307	(935)	-2%	116 149
Housing	4 026	141 231	153 301	225	77 827	79 545	(1 718)	-2%	153 301
Economic and environmental services	**67 362**	**108 231**	**98 238**	**4 997**	**40 171**	**56 625**	(16 454)	-29%	**98 238**
Planning and development	16 497	17 956	17 915	1 068	9 476	9 804	(328)	-3%	17 915
Road transport	50 865	90 275	80 323	3 929	30 695	46 821	(16 126)	-34%	80 323
Trading services	**703 779**	**827 409**	**867 986**	**54 612**	**396 152**	**404 867**	**(8 716)**	-2%	**867 986**
Energy sources	461 517	556 387	588 014	40 341	288 489	293 978	(5 488)	-2%	588 014
Water management	98 059	117 662	118 677	4 035	27 883	28 532	(649)	-2%	118 677
Waste water management	82 335	85 910	88 881	5 886	47 702	49 016	(1 314)	-3%	88 881
Waste management	61 869	67 452	72 413	4 350	32 077	33 342	(1 264)	-4%	72 413
Other	**2 265**	**2 332**	**2 206**	**104**	**1 230**	**1 611**	**(380)**	**-24%**	**2 206**
Total Expenditure - Functional	**1 109 209**	**1 458 809**	**1 515 385**	**83 481**	**697 483**	**730 820**	**(33 337)**	**-5%**	**1 515 385**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**210 154**	**13 185**	**248 892**	**143 005**	**105 887**	**74%**	**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) - M07 January									
Vote Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Corporate Services	14 062	11 982	16 149	1 219	9 290	8 260	1 030	12%	16 149
Vote 2 - Civil Services	338 702	354 006	369 701	23 397	223 640	223 010	630	0%	369 701
Vote 3 - Council	295	265	265	7	64	155	(90)	-58%	265
Vote 4 - Electricity Services	559 090	586 280	610 849	47 274	353 249	352 092	1 157	0%	610 849
Vote 5 - Financial Services	384 310	387 011	414 299	21 168	203 469	199 852	3 616	2%	414 299
Vote 6 - Development Services	165 993	204 042	250 539	1 127	139 873	75 636	64 237	85%	250 539
Vote 7 - Municipal Manager	131	–	8	0	–	–	–		8
Vote 8 - Protection Services	57 318	62 905	63 729	2 474	16 789	14 820	1 969	13%	63 729
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
Total Revenue by Vote	**1 519 900**	**1 606 491**	**1 725 539**	**96 666**	**946 374**	**873 825**	**72 550**	**8%**	**1 725 539**
Expenditure by Vote									
Vote 1 - Corporate Services	44 343	49 233	55 687	3 281	27 140	28 235	(1 095)	-4%	55 687
Vote 2 - Civil Services	352 599	431 330	429 799	23 058	175 616	196 516	(20 900)	-11%	429 799
Vote 3 - Council	23 585	25 469	25 414	1 271	14 661	16 683	(2 022)	-12%	25 414
Vote 4 - Electricity Services	463 276	559 645	584 030	39 579	290 118	294 961	(4 843)	-2%	584 030
Vote 5 - Financial Services	75 249	84 577	84 884	5 762	41 053	41 274	(221)	-1%	84 884
Vote 6 - Development Services	32 120	172 555	190 897	2 400	94 071	96 507	(2 436)	-3%	190 897
Vote 7 - Municipal Manager	9 706	11 298	11 682	741	5 851	5 881	(30)	-1%	11 682
Vote 8 - Protection Services	108 331	124 701	132 992	7 390	48 972	50 762	(1 790)	-4%	132 992
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–		–
Total Expenditure by Vote	**1 109 209**	**1 458 809**	**1 515 385**	**83 481**	**697 483**	**730 820**	**(33 337)**	**-5%**	**1 515 385**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**210 154**	**13 185**	**248 892**	**143 005**	**105 887**	**74%**	**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) - M07 January									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue									
Exchange Revenue									
Service charges - Electricity	516 001	548 246	572 557	46 899	339 110	339 900	(790)	0%	572 557
Service charges - Water	95 518	103 605	107 755	12 052	64 813	63 216	1 597	3%	107 755
Service charges - Waste Water Management	63 839	61 128	63 518	5 857	39 881	38 223	1 658	4%	63 518
Service charges - Waste management	38 791	42 709	44 665	3 760	26 357	26 216	140	1%	44 665
Sale of Goods and Rendering of Services	15 295	14 664	186 080	1 518	11 732	49 723	(37 991)	-76%	186 080
Agency services	5 658	7 194	7 194	496	3 890	4 444	(554)	-12%	7 194
Interest earned from Receivables	4 078	3 821	3 749	361	2 201	2 197	4	0%	3 749
Interest from Current and Non Current Assets	95 899	81 529	104 459	1 136	8 777	5 745	3 032	53%	104 459
Rental from Fixed Assets	1 883	1 759	1 921	159	1 284	1 255	29	2%	1 921
Operational Revenue	12 085	4 885	5 347	318	3 401	3 529	(128)	-4%	5 347
Non-Exchange Revenue									
Property rates	200 765	212 727	215 090	17 858	126 283	125 697	586	0%	215 090
Fines, penalties and forfeits	36 326	38 363	39 146	18	177	198	(21)	-11%	39 146
Licence and permits	4 838	5 669	5 669	455	2 936	3 402	(466)	-14%	5 669
Transfers and subsidies - Operational	181 836	342 208	208 818	3 716	233 660	147 380	86 279	59%	208 818
Interest	1 783	2 253	2 193	193	1 289	1 304	(16)	-1%	2 193
Operational Revenue	11 581	12 484	12 394	1 016	7 211	7 302	(91)	-1%	12 394
Gains on disposal of Assets	1 702	2 680	3 145	1 355	1 444	1 443	1	0%	3 145
Total Revenue (excluding capital transfers and contributions)	**1 287 878**	**1 485 925**	**1 583 700**	**97 167**	**874 445**	**821 174**	**53 271**	**6%**	**1 583 700**
Expenditure By Type									
Employee related costs	339 021	368 788	375 844	28 354	202 463	202 180	283	0%	375 844
Remuneration of councillors	12 598	12 630	12 850	1 024	7 171	7 287	(116)	-2%	12 850
Bulk purchases - electricity	410 595	479 999	495 451	35 374	254 080	259 086	(5 005)	-2%	495 451
Inventory consumed	57 826	72 865	71 123	1 745	14 443	15 429	(987)	-6%	71 123
Debt impairment	22 562	5 959	35 581	–	–	–	–		35 581
Depreciation and amortisation	103 497	133 697	125 306	9 356	65 503	65 572	(68)	0%	125 306
Interest	9 903	9 954	8 836	–	2 156	2 156	(0)	0%	8 836
Contracted services	66 354	231 960	262 960	4 950	112 636	135 777	(23 141)	-17%	262 960
Transfers and subsidies	3 486	4 073	3 666	14	2 007	2 585	(579)	-22%	3 666
Irrecoverable debts written off	19 367	41 008	22 797	–	105	105	–		22 797
Operational costs	47 569	67 124	71 228	2 537	34 515	38 314	(3 799)	-10%	71 228
Losses on Disposal of Assets	3 360	17 260	12 840	125	2 402	2 327	75	3%	12 840
Other Losses	13 071	13 490	16 903	–	–	–	–		16 903
Total Expenditure	**1 109 209**	**1 458 809**	**1 515 385**	**83 481**	**697 483**	**730 820**	**(33 337)**	**-5%**	**1 515 385**
Surplus/(Deficit)	**178 669**	**27 116**	**68 316**	**13 686**	**176 962**	**90 354**	**86 608**	**96%**	**68 316**
Transfers and subsidies - capital (monetary	232 022	120 566	141 797	(503)	71 886	52 651	19 235	37%	141 797
Transfers and subsidies - capital (in-kind)	–	–	41	2	43	–	43	#DIV/0!	41
Surplus/(Deficit) after capital transfers &	**410 692**	**147 681**	**210 154**	**13 185**	**248 892**	**143 005**	**105 887**	**74%**	**210 154**
Surplus/ (Deficit) for the year	**410 692**	**147 681**	**210 154**	**13 185**	**248 892**	**143 005**	**105 887**	**74%**	**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) - M07 January									
Vote Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation									
Vote 2 - Civil Services	46 693	94 706	103 658	1 617	45 152	64 409	(19 257)	-30%	103 658
Vote 4 - Electricity Services	25 001	75 133	23 033	(481)	10 895	15 750	(4 855)	-31%	23 033
Vote 6 - Development Services	145 662	58 712	89 655	108	38 395	33 590	4 805	14%	89 655
Total Capital Multi-year expenditure	**217 356**	**228 552**	**216 347**	**1 244**	**94 443**	**113 750**	**(19 307)**	**-17%**	**216 347**
Single Year expenditure appropriation									
Vote 1 - Corporate Services	424	573	448	–	128	160	(32)	-20%	448
Vote 2 - Civil Services	55 508	49 284	48 835	215	11 452	31 886	(20 434)	-64%	48 835
Vote 3 - Council	1 328	12	12	–	–	12	(12)	-100%	12
Vote 4 - Electricity Services	19 283	13 033	12 077	392	5 927	8 203	(2 276)	-28%	12 077
Vote 5 - Financial Services	632	168	82	–	75	82	(7)	-8%	82
Vote 6 - Development Services	545	364	364	–	79	110	(31)	-28%	364
Vote 7 - Municipal Manager	90	12	42	–	–	12	(12)	-100%	42
Vote 8 - Protection Services	3 003	1 800	1 844	33	1 070	1 183	(113)	-10%	1 844
Total Capital single-year expenditure	80 812	65 247	63 703	640	18 730	41 647	**(22 917)**	**-55%**	63 703
Total Capital Expenditure	**298 168**	**293 799**	**280 050**	**1 883**	**113 173**	**155 397**	**(42 224)**	**-27%**	**280 050**
Capital Expenditure - Functional Classification									
Governance and administration	**3 915**	**4 267**	**2 685**	**21**	**1 135**	**1 580**	(445)	-28%	**2 685**
Executive and council	1 417	24	34	–	–	24	(24)	-100%	34
Finance and administration	2 498	4 243	2 651	21	1 135	1 556	(421)	-27%	2 651
Community and public safety	**24 804**	**14 390**	**14 093**	**254**	**3 274**	**8 093**	(4 819)	-60%	**14 093**
Community and social services	888	10 343	9 922	108	758	5 203	(4 445)	-85%	9 922
Sport and recreation	20 913	2 247	2 327	113	1 446	1 707	(261)	-15%	2 327
Public safety	3 003	1 800	1 844	33	1 070	1 183	(113)	-10%	1 844
Economic and environmental services	**123 692**	**97 186**	**132 780**	**23**	**50 765**	**62 574**	(11 809)	-19%	**132 780**
Planning and development	11 610	12 760	24 188	18	2 171	4 108	(1 937)	-47%	24 188
Road transport	112 082	84 426	108 592	5	48 593	58 466	(9 872)	-17%	108 592
Trading services	**145 757**	**177 955**	**130 492**	**1 586**	**57 999**	**83 150**	(25 151)	-30%	**130 492**
Energy sources	43 061	86 083	33 983	(110)	16 695	23 001	(6 306)	-27%	33 983
Water management	42 191	31 588	30 955	190	10 728	19 064	(8 335)	-44%	30 955
Waste water management	33 490	21 338	26 563	–	7 267	11 081	(3 813)	-34%	26 563
Waste management	27 015	38 946	38 992	1 506	23 308	30 005	(6 697)	-22%	38 992
Total Capital Expenditure - Functional Clas	**298 168**	**293 799**	**280 050**	**1 883**	**113 173**	**155 397**	**(42 224)**	**-27%**	**280 050**
Funded by:									
National Government	53 459	60 270	49 893	(739)	24 343	32 489	(8 146)	-25%	49 893
Provincial Government	146 149	60 016	91 310	219	38 813	34 191	4 622	14%	91 310
Transfers and subsidies - capital	18 795	–	318	–	–	–	–		318
Transfers recognised - capital	**218 403**	**120 287**	**141 520**	**(520)**	**63 156**	**66 681**	**(3 525)**	**-5%**	**141 520**
Borrowing	–	30 000	–	–	–	–	–		–
Internally generated funds	79 765	143 512	138 530	2 403	50 017	88 716	(38 700)	-44%	138 530
Total Capital Funding	**298 168**	**293 799**	**280 050**	**1 883**	**113 173**	**155 397**	**(42 224)**	**-27%**	**280 050**

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M07 January					
Description	2024/25	Budget Year 2025/26			
R thousands	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash and cash equivalents	677 020	895 335	1 065 074	840 012	1 065 074
Trade and other receivables from exchange transactions	111 498	121 920	127 476	141 732	127 476
Receivables from non-exchange transactions	42 453	52 683	44 133	55 173	44 133
Current portion of non-current receivables	(268)	(287)	–	(268)	–
Inventory	20 101	40 407	22 476	(1 010)	22 476
VAT	138 428	35 344	48 821	206 963	48 821
Other current assets	1 615	1 058	1 615	43 148	1 615
Total current assets	**990 846**	**1 146 461**	**1 309 594**	**1 285 751**	**1 309 594**
Non current assets					
Investments	366 329	–	–	366 329	–
Investment property	23 402	23 852	22 891	21 859	22 891
Property, plant and equipment	2 517 761	2 642 408	2 660 367	2 563 630	2 660 367
Heritage assets	4 121	4 121	4 121	4 121	4 121
Intangible assets	848	566	698	760	698
Total non current assets	**2 912 460**	**2 670 947**	**2 688 076**	**2 956 699**	**2 688 076**
TOTAL ASSETS	**3 903 307**	**3 817 408**	**3 997 670**	**4 242 450**	**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	21 930	21 483
Trade and other payables from exchange transactions	93 001	90 183	117 478	63 005	117 478
Trade and other payables from non-exchange transactions	29 046	4 581	7 728	125 765	7 728
Provision	24 380	23 708	15 520	27 191	15 520
VAT	113 772	9 505	23 184	201 350	23 184
Total current liabilities	**287 101**	**156 461**	**185 660**	**445 285**	**185 660**
Non current liabilities					
Financial liabilities	27 292	48 988	–	(6 044)	–
Provision	81 974	83 898	89 476	83 308	89 476
Other non-current liabilities	90 153	94 744	95 593	103 378	95 593
Total non current liabilities	**199 419**	**227 630**	**185 069**	**180 641**	**185 069**
TOTAL LIABILITIES	**486 519**	**384 091**	**370 729**	**625 926**	**370 729**
NET ASSETS	**3 416 787**	**3 433 317**	**3 626 941**	**3 616 525**	**3 626 941**
COMMUNITY WEALTH/EQUITY					
Accumulated surplus/(deficit)	3 057 392	2 974 224	3 120 992	3 008 238	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**	**3 367 633**	**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 - M07 January									
	2024/25	Budget Year 2025/26							
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	200 765	203 845	206 090	35 232	136 765	119 284	17 481	15%	206 090
Service charges	725 729	741 336	772 802	63 100	444 392	437 690	6 702	2%	772 802
Other revenue	38 211	323 218	530 749	14 811	219 428	217 640	1 789	1%	530 749
Transfers and Subsidies - Operational	181 823	343 708	209 337	–	263 968	211 903	52 065	25%	209 337
Transfers and Subsidies - Capital	207 019	115 548	119 984	–	92 534	88 142	4 392	5%	119 984
Interest	67 107	81 529	104 459	1 682	11 754	11 412	341	3%	104 459
Dividends	–	–	–	–	–	–	–		–
Payments									
Suppliers and employees	(937 232)	(1 460 203)	(1 564 240)	(90 217)	(802 528)	(827 915)	(25 387)	3%	(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)	–	–	(2 376)	(2 376)	100%	(3 666)
NET CASH FROM/(USED) OPERATING ACTIVIT	**479 550**	**341 602**	**373 358**	**24 608**	**364 158**	**253 624**	**(110 533)**	**-44%**	**373 358**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	1 214	2 680	3 145	1 205	1 419	1 419	–		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)	(2 581)	(110 296)	(185 027)	(74 731)	40%	(322 067)
NET CASH FROM/(USED) INVESTING ACTIVIT	**(269 511)**	**148**	**47 407**	**(1 376)**	**(108 877)**	**(183 608)**	**(74 731)**	**41%**	**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	123	1 573	625	947	151%	625
Payments									
Repayment of borrowing	(5 478)	(6 044)	(33 336)	–	–	(3 022)	(3 022)	100%	(33 336)
NET CASH FROM/(USED) FINANCING ACTIVIT	**(3 511)**	**23 956**	**(32 711)**	**123**	**1 573**	**(2 397)**	**(3 970)**	**166%**	**(32 711)**
NET INCREASE/ (DECREASE) IN CASH HELD	**206 529**	**365 706**	**388 054**	**23 356**	**256 854**	**67 620**			**388 054**
Cash/cash equivalents at beginning:	470 491	529 629	677 020	677 020	677 020	677 020			677 020
Cash/cash equivalents at month/year end:	677 020	895 335	1 065 074		933 874	744 640			1 065 074

The Cash and cash equivalents as at 31 January 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 - M07 January											
Description		Budget Year 2025/26									
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	14 479	5 180	2 111	1 661	1 099	1 065	2 366	12 127	40 088	18 318
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39 328	3 545	292	185	158	117	137	1 717	45 480	2 315
Receivables from Non-exchange Transactions - Property Rates	1400	15 611	3 306	1 186	928	1 132	1 115	1 175	12 307	36 758	16 656
Receivables from Exchange Transactions - Waste Water Management	1500	4 820	1 835	542	472	442	417	745	6 812	16 085	8 888
Receivables from Exchange Transactions - Waste Management	1600	4 446	1 533	512	445	415	390	656	6 318	14 715	8 223
Receivables from Exchange Transactions - Property Rental Debtors	1700	34	27	6	5	4	4	26	44	150	83
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(2 841)	355	144	140	175	89	221	2 165	448	2 790
Total By Income Source	**2000**	**75 876**	**15 780**	**4 794**	**3 836**	**3 425**	**3 196**	**5 325**	**41 492**	**153 724**	**57 274**
2024/25 - totals only		67 657	14 022	4 536	3 303	2 720	2 599	4 320	35 148	**134 305**	**48 090**
Debtors Age Analysis By Customer Group											
Organs of State	2200	(675)	1 073	117	100	404	78	340	2 331	3 768	3 253
Commercial	2300	34 924	1 540	280	176	163	234	177	1 622	39 116	2 372
Households	2400	41 627	13 167	4 397	3 560	2 858	2 885	4 808	37 538	110 840	51 649
Other	2500	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**75 876**	**15 780**	**4 794**	**3 836**	**3 425**	**3 196**	**5 325**	**41 492**	**153 724**	**57 274**

Total Debtors has increased from **R 149 947 947** in December 2025 to **R 153 7243 936** in January 2026.

The collection rate for January was **94.73%** compared to **98.38%** in December 2025. (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 - M07 January											
Description R thousands	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	
Creditors Age Analysis By Customer Type											
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	3 387	1	254	–	–	–	–	–	3 643	3 109
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	1000									–	
Total By Customer Type	**1000**	**3 387**	**1**	**254**	**–**	**–**	**–**	**–**	**–**	**3 643**	**3 109**

6.2 Outstanding Creditors: 30 days and older

Outstanding creditors: 30 days and older				
Name of supplier	**Outstanding Amount**	**Invoice(s) date(s)**	**Dispute/ Reason for non-payment**	**Remedial action**
Hidro Tech Systems	150 319.95	2025/11/24	Querry on the goods received	Awaiting authorisation from user department
Overberg Agri Bedrywe	1 493.00	2025/11/18	Querry on the invoice (Received in mid December)	Paid in February 2026
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 - M07 January

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Variable or Fixed interest rate	Interest Rate [3]	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months									
Municipality										
ABSA	3 Years	Fixed	Fixed	11.07%	28/06/2026	366 329	33 028	–	–	399 357
NEDBANK	12 months	Fixed	Fixed	8.07%	29/06/2026	250 000	20 067	–	–	270 067
ABSA	12 months	Fixed	Fixed	8.16%	29/06/2026	250 000	20 288	–	–	270 288
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	–	1 293	–	50 000	51 293
										–
Municipality sub-total						**1 006 329**	**84 551**	**–**	**50 000**	**1 140 880**
TOTAL INVESTMENTS AND INTEREST						**1 006 329**	**84 551**	**–**	**50 000**	**1 140 880**

- During the month of January 2026, an amount of R50 000 000 was invested.

Commitments against Cash & Cash Equivalents

	31 December 2025	Transactions / Movement 2025/2026	Current Month
Cash & Cash Equivalents:	**R 1 121 480 612**		**R 1 140 355 835**
Primary Bank Account	R 177 725 328	R -35 324 990	R 142 400 338
Short Term Investments (Less than 6 months)	R -	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 3 755 284	R 4 200 213	R 7 955 497
Commitments:	**R 445 266 804**		**R 427 785 073**
Unspent Committed Conditional Grants	R 21 680 952	R -987 105	R 20 693 848
Capital funding requirement 2025/26 (Grants)	R 86 610 485	R -8 246 489	R 78 363 997
Capital Replacement Reserve Movement	R 95 898 831	R -7 385 353	R 88 513 478
Loan repayment due Dec / June	R 7 797 946	R -7 797 946	R -
Consumer Deposits	R 21 854 840	R 74 943	R 21 929 783
Creditor payments	R 4 301 284	R -658 456	R 3 642 829
Salaries	R 201 162 999	R -22 102 980	R 179 060 019
Bad Debt Contributions/Impairment	R 5 959 466	R 29 621 654	R 35 581 120
Working Capital	**R 676 213 808**		**R 712 570 762**

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 - M07 January									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	157 373	172 480	190 301	–	127 060	127 060	–		190 301
Local Government Equitable Share	153 764	165 310	165 310	–	123 982	123 982	–		165 310
Finance Management	1 600	1 700	1 700	–	1 700	1 700	–		1 700
EPWP Incentive	1 593	1 969	1 969	–	1 378	1 378	–		1 969
Integrated National Electrification Programme	416	3 501	21 322	–	–	–	–		21 322
							–		
Provincial Government:	30 212	170 794	177 534	–	134 107	134 107	–		177 534
Community Development Workers	38	59	59	–	59	59	–		59
Human Settlements	7 342	135 609	141 640	–	115 047	115 047	–		141 640
Emergency Fire Kits	417	573	573	–	573	573	–		573
Title Deeds Restoration	–	81	81	–	–	–	–		81
Libraries	12 002	12 384	12 384	–	8 240	8 240	–		12 384
Maintenance and Construction of Transport Infrastructure		11 900	11 900	–	–	–	–		11 900
Establishment of a K9 Unit	4 132	4 350	4 350	–	4 350	4 350	–		4 350
Establishment of a Reaction/Rural Safety Unit	5 712	5 838	5 838	–	5 838	5 838	–		5 838
Thusong Service Grant	150	–		–	–	–	–		–
Proclaimed Roads Subsidy	170	–	–	–	–	–	–		–
Municipal Accreditation and Capacity Building Grant	249	–	–	–	–	–	–		–
Municipal Service Delivery and Capacity Building Grant			710	–	–	–	–		710
							–		
Other grant providers:	–	–	2 505	–	802	802	–		2 505
CHIETA	–	–	2 505	–	802	802	–		2 505
							–		
Total Operating Transfers and Grants	187 585	343 274	370 341	–	261 969	261 969	–		370 341
Capital Transfers and Grants									
National Government:	60 945	60 270	42 449	–	55 544	55 544	–		42 449
Municipal Infrastructure Grant (MIG)	29 302	25 405	25 405	–	35 949	35 949	–		25 405
Integrated National Electrification Programme	22 402	17 821	0	–	9 595	9 595	–		0
Water Services Infrastructure Grant	–	17 044	17 044	–	10 000	10 000	–		17 044
Municipal Disaster Response Grant	9 241	–	–	–	–	–	–		–
Provincial Government:	162 274	60 302	79 106	–	49 786	49 786	–		79 106
Human Settlements	161 684	58 112	76 916	–	47 596	47 596	–		76 916
Libraries	50	50	50	–	50	50	–		50
Municipal Fire Service Capacity Support Grant	–	550	550	–	550	550	–		550
Regional Socio-Economic Projects (RSEP)	–	90	90	–	90	90	–		90
Municipal Water Resilience Grant	–	1 500	1 500	–	1 500	1 500	–		1 500
Establishment of a K9 Unit	40	–	–	–	–	–	–		–
Sport Development	500	–	–	–	–	–	–		–
District Municipality:	–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	223 219	120 572	121 555	–	105 330	105 330	–		121 555
TOTAL RECEIPTS OF TRANSFERS & GRANTS	410 804	463 846	491 896	–	367 299	367 299	–		491 896

8.2 Supporting Table SC7 (1)

WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	**89 285**	**172 480**	**190 301**	**8 159**	**57 200**	**60 737**	**(3 537)**	**-5.8%**	**190 301**
Local Government Equitable Share	85 233	165 310	165 310	7 207	53 480	57 596	(4 115)	-7.1%	165 310
Finance Management	1 477	1 700	1 700	53	727	915	(187)	-20.5%	1 700
EPWP Incentive	1 809	1 969	1 969	136	1 152	1 149	3	0.3%	1 969
Integrated National Electrification Programme	416	3 501	21 322	763	1 841	1 078	763	70.8%	21 322
Municipal Disaster Response Grant	350	–	–	–	–	–	–		–
Provincial Government:	**29 155**	**170 794**	**186 482**	**2 646**	**93 286**	**107 424**	**(14 277)**	**-13.3%**	**186 482**
Community Development Workers	33	59	59	0	39	30	9	30.5%	59
Human Settlements	929	135 609	149 743	–	75 930	77 487	(1 557)	-2.0%	149 743
Fire Damaged Houses	–	–	761	–	–	–	–		761
Emergency Fire Kits	360	573	573	–	–	–	–		573
Title Deeds Restoration	–	81	81	–	–	41	(41)	-100.0%	81
Municipal Accreditation and Capacity Building Grant	159	–	83	–	83	83	–		83
Libraries	12 613	12 384	12 384	1 031	7 667	7 852	(185)	-2.4%	12 384
Maintenance and Construction of Transport Infrastructur	–	11 900	11 900	–	–	11 826	(11 826)	-100.0%	11 900
Establishment of a K9 Unit	6 964	4 350	4 350	590	4 228	4 442	(214)	-4.8%	4 350
Establishment of a Reaction/Rural Safety Unit	8 097	5 838	5 838	783	5 096	5 561	(464)	-8.4%	5 838
Municipal Service Delivery and Capacity Building Grant	–	–	710	242	242	103	140	135.7%	710
Thusong Service Grant	130	–	–	–	–	–	–		–
Proclaimed Roads Subsidy	148	–	–	–	–	–	–		–
Other grant providers:	**–**	**–**	**2 505**	**106**	**1 117**	**1 229**	(111)	-9.0%	**2 505**
CHIETA	–	–	2 505	106	1 117	1 229	(111)	-9.0%	**2 505**
Total operating expenditure of Transfers and Grants:	**118 441**	**343 274**	**379 288**	**10 911**	**151 604**	**169 389**	**(17 925)**	**-10.6%**	**379 288**
Capital expenditure of Transfers and Grants									
National Government:	**53 459**	**60 270**	**49 893**	**(739)**	**24 343**	**31 489**	**(7 146)**	**-22.7%**	**49 893**
Municipal Infrastructure Grant (MIG)	29 292	25 405	25 405	–	19 659	22 589	(2 930)	-13.0%	25 405
Integrated National Electrification Programme	22 402	17 821	–	(761)	–	–	–		–
Water Services Infrastructure Grant	–	17 044	17 044	21	4 684	8 900	(4 216)	-47.4%	17 044
Municipal Disaster Response Grant	1 766	–	7 444	–	–	–	–		7 444
Provincial Government:	**146 149**	**60 302**	**91 595**	**219**	**38 813**	**34 191**	4 622	13.5%	**91 595**
Human Settlements	145 662	58 112	89 405	108	38 395	33 590	4 805	14.3%	89 405
Libraries	46	50	50	–	22	30	(8)	-27.3%	50
Municipal Fire Service Capacity Support Grant	–	550	550	3	245	250	(5)	-1.9%	550
Regional Socio-Economic Projects (RSEP)	–	90	90	–	–	60	(60)	-100.0%	90
Municipal Water Resilience Grant	–	1 500	1 500	108	151	261	(110)	-42.2%	1 500
Establishment of a K9 Unit	13	–	–	–	–	–	–		–
Sport Development	428	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	**199 608**	**120 572**	**141 488**	**(520)**	**63 156**	**65 681**	**(2 525)**	**-3.8%**	**141 488**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**318 049**	**463 846**	**520 775**	**10 391**	**214 760**	**235 070**	**(20 450)**	**-8.7%**	**520 775**

8.3 Supporting Table SC7 (2)

WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January					
Description	Budget Year 2025/26				
R thousands	Approved Rollover 2024/25	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
Provincial Government:	**8 186**	**–**	**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	–	–	7 444	**100.0%**
Municipal Disaster Response Grant	7 444	–	–	7 444	100.0%
Provincial Government:	**12 489**	**–**	**–**	12 489	100.0%
Human Settlements Development Grant	12 489	–	–	12 489	100.0%
Total capital expenditure of Approved Roll-overs	**19 933**	**–**	**–**	**19 933**	**100.0%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	**28 119**	**–**	**7 425**	**20 694**	**73.6%**

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

9.1 Supporting Table SC8

WC015 Swartland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January									
Summary of Employee and Councillor remuneration	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	9 512	9 528	9 713	768	5 380	5 478	(98)	-2%	9 713
Pension and UIF Contributions	976	978	999	79	553	571	(18)	-3%	999
Medical Aid Contributions	218	232	246	20	135	135	(0)	0%	246
Cellphone Allowance	1 081	1 081	1 081	90	631	631	–		1 081
Other benefits and allowances	811	811	811	68	473	473	(0)	0%	811
Sub Total - Councillors	**12 598**	**12 630**	**12 850**	**1 024**	**7 171**	**7 287**	**(116)**	**-2%**	**12 850**
Senior Managers of the Municipality									
Basic Salaries and Wages	11 694	9 241	9 472	1 106	6 792	6 606	186	3%	9 472
Pension and UIF Contributions	2 068	2 046	2 076	192	1 156	1 145	11	1%	2 076
Medical Aid Contributions	445	469	490	40	256	256	(0)	0%	490
Performance Bonus	1 791	1 302	1 924	–	–	–	–		1 924
Motor Vehicle Allowance	980	936	834	70	487	511	(24)	-5%	834
Cellphone Allowance	259	266	266	25	173	176	(4)	-2%	266
Other benefits and allowances	325	236	253	32	215	196	19	10%	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**	**1 466**	**9 079**	**8 891**	**187**	**2%**	**17 065**
Other Municipal Staff									
Basic Salaries and Wages	189 317	214 310	216 879	17 300	118 822	120 993	(2 171)	-2%	216 879
Pension and UIF Contributions	34 023	38 600	38 655	3 086	21 293	22 096	(803)	-4%	38 655
Medical Aid Contributions	15 016	17 357	17 601	1 431	9 294	8 509	785	9%	17 601
Overtime	20 982	15 909	15 909	2 318	10 621	7 995	2 626	33%	15 909
Motor Vehicle Allowance	6 861	6 706	8 107	651	4 546	3 896	650	17%	8 107
Cellphone Allowance	697	684	746	58	401	369	32	9%	746
Housing Allowances	1 238	1 500	1 543	109	733	883	(150)	-17%	1 543
Other benefits and allowances	35 995	40 507	40 939	1 936	27 675	28 548	(874)	-3%	40 939
Payments in lieu of leave	1 397	3 296	3 296	–	–	–	–		3 296
Long service awards	3 472	2 966	3 278	–	–	–	–		3 278
Post-retirement benefit obligations	10 706	10 706	11 826	–	–	–	–		11 826
Sub Total - Other Municipal Staff	**319 705**	**352 542**	**358 780**	**26 888**	**193 384**	**193 289**	**96**	**0%**	**358 780**
Total Parent Municipality	**351 619**	**381 418**	**388 694**	**29 379**	**209 634**	**209 467**	**167**	**0%**	**388 694**
TOTAL SALARY, ALLOWANCES & BENEFITS	**351 619**	**381 418**	**388 694**	**29 379**	**209 634**	**209 467**	**167**	**0%**	**388 694**
TOTAL MANAGERS AND STAFF	**339 021**	**368 788**	**375 844**	**28 354**	**202 463**	**202 180**	**283**	**0%**	**375 844**

Section 10 – Material variances to the SDBIP

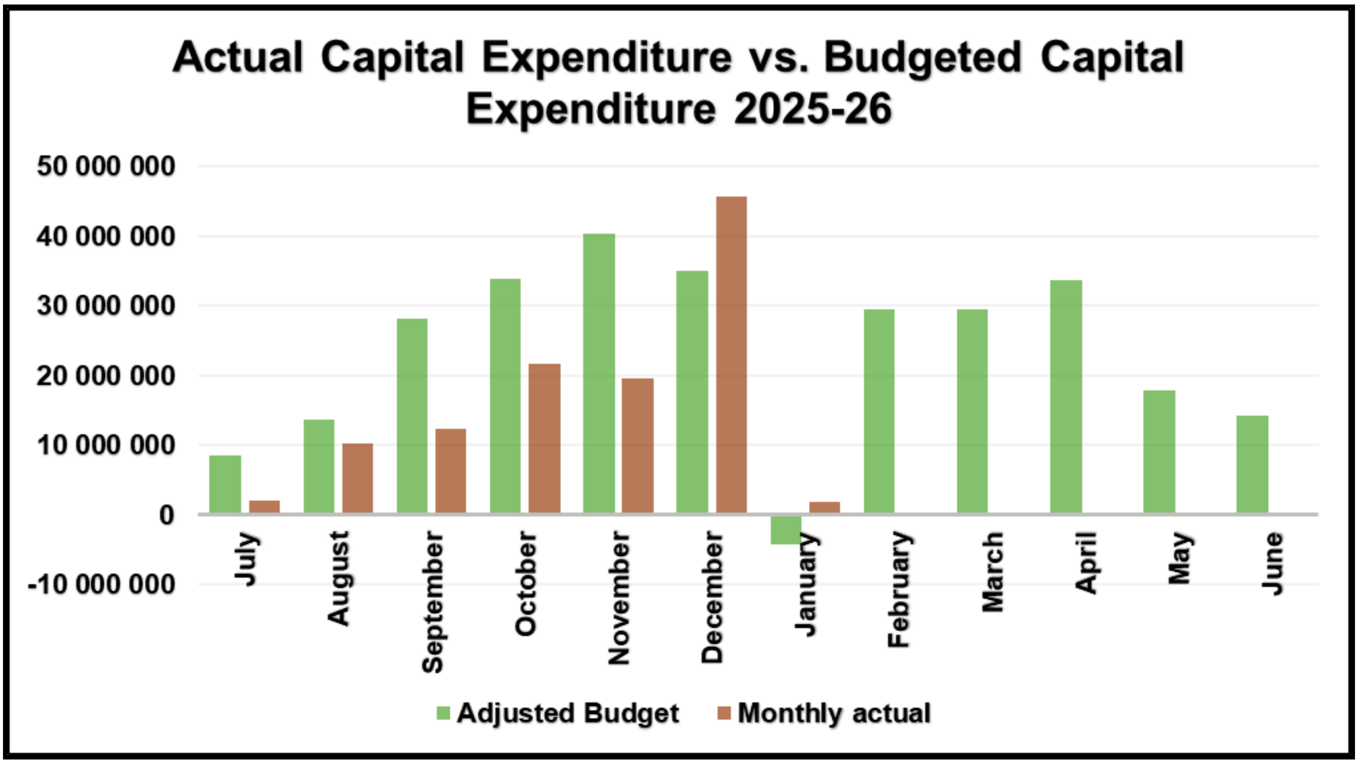
No material variances to the SDBIP.

Section 11 – Capital programme performance

11.1 Supporting Table SC12

WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
	2024/25	Budget Year 2025/26							
Month R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
Monthly expenditure performance trend									
July	1 968	8 540	8 540	1 984	1 984	8 540	6 556	76.8%	3.05%
August	7 837	13 691	13 691	10 227	12 211	13 691	1 480	10.8%	4.89%
September	13 760	28 082	28 082	12 254	24 466	28 082	3 616	12.9%	10.03%
October	29 965	33 898	33 898	21 640	46 105	33 898	(12 207)	-36.0%	12.10%
November	31 028	40 308	40 308	19 586	65 691	40 308	(25 383)	-63.0%	14.39%
December	27 616	35 105	35 105	45 598	111 289	35 105	(76 185)	-217.0%	12.54%
January	5 482	25 403	(4 206)	1 883	113 173	25 403	(87 769)	-345.5%	-1.5%
February	11 860	29 298	29 443				–		
March	34 280	28 660	29 495				–		
April	17 099	22 975	33 712				–		
May	39 633	16 677	17 789				–		
June	77 640	11 162	14 193				–		
Total Capital expenditure	**298 168**	**293 799**	**280 050**	**113 173**					

Note: The negative adjusted budget for January is due to the monthly cashflow amendments to the capital projects that was adjusted 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 - M07 January

Description R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**209 951**	**196 140**	**176 667**	**1 225**	**93 078**	**96 200**	**3 123**	**3.2%**	**176 667**
Roads Infrastructure	97 216	63 812	87 658	5	48 458	43 850	(4 608)	-10.5%	87 658
Roads	97 216	63 812	87 658	5	48 458	43 850	(4 608)	-10.5%	87 658
Storm water Infrastructure	1 509	–	1 464	–	–	–	–		1 464
Storm water Conveyance	1 509	–	1 464	–	–	–	–		1 464
Electrical Infrastructure	36 362	76 703	24 603	(344)	11 878	16 636	4 758	28.6%	24 603
MV Substations	24 418	52 320	220	(763)	43	94	51	53.9%	220
MV Switching Stations	5 132	–	–	–	–	–	–		–
MV Networks	1 961	10 315	10 315	25	2 464	6 000	3 536	58.9%	10 315
LV Networks	4 851	14 068	14 068	394	9 371	10 542	1 171	11.1%	14 068
Water Supply Infrastructure	30 566	8 165	11 332	60	6 393	4 929	(1 465)	-29.7%	11 332
Distribution	30 566	8 165	11 332	60	6 393	4 929	(1 465)	-29.7%	11 332
Sanitation Infrastructure	20 760	13 843	17 604	–	6 560	5 065	(1 495)	-29.5%	17 604
Reticulation	20 760	13 843	17 604	–	6 560	5 065	(1 495)	-29.5%	17 604
Solid Waste Infrastructure	23 538	33 616	34 006	1 504	19 788	25 720	5 932	23.1%	34 006
Landfill Sites	23 538	33 036	33 736	1 504	19 788	25 720	5 932	23.1%	33 736
Waste Drop-off Points		580	270				–		270
Community Assets	**14 328**	**12 028**	**11 527**	**217**	**1 877**	**6 358**	**4 480**	70.5%	**11 527**
Community Facilities	1 347	2 050	1 835	109	1 241	1 225	(16)	-1.3%	1 835
Cemeteries/Crematoria		300	–	–	–	–	–		–
Parks	1 338	1 100	1 110	–	693	500	(193)	-38.6%	1 110
Public Ablution Facilities	8	650	725	109	547	725	178	24.5%	725
Sport and Recreation Facilities	12 981	9 978	9 692	108	637	5 133	4 496	87.6%	9 692
Indoor Facilities	745	9 900	9 614	108	637	5 073	4 436	87.4%	9 614
Outdoor Facilities	12 236	78	78	–	–	60	60	100.0%	78
Investment properties	**31**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating	31	–	–	–	–	–	–		–
Unimproved Property	31			–	–	–	–		
Other assets	**11 836**	**12 954**	**15 989**	**–**	**2 105**	**4 243**	**2 138**	**50.4%**	**15 989**
Operational Buildings	328	380	280	–	5	280	275	98.2%	280
Municipal Offices	26	380	280	–	5	280	275	98.2%	280
Stores	302	–		–	–	–	–		–
Housing	11 509	12 574	15 709	–	2 100	3 963	1 863	47.0%	15 709
Social Housing	11 509	12 574	15 709	–	2 100	3 963	1 863	47.0%	15 709
Intangible Assets	**450**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights	450	–	–	–	–	–	–		–
Computer Software and Applications	450	–		–	–	–	–		–
Computer Equipment	**1 771**	**2 583**	**1 668**	**21**	**254**	**1 173**	**919**	78.4%	**1 668**
Computer Equipment	1 771	2 583	1 668	21	254	1 173	919	78.4%	1 668
Furniture and Office Equipment	**858**	**665**	**760**	**131**	**378**	**444**	**66**	14.9%	**760**
Furniture and Office Equipment	858	665	760	131	378	444	66	14.9%	760
Machinery and Equipment	**1 852**	**3 258**	**3 088**	**77**	**1 243**	**1 770**	**528**	29.8%	**3 088**
Machinery and Equipment	1 852	3 258	3 088	77	1 243	1 770	528	29.8%	3 088
Transport Assets	**13 612**	**6 113**	**5 835**	**4**	**4 784**	**5 043**	**259**	5.1%	**5 835**
Transport Assets	13 612	6 113	5 835	4	4 784	5 043	259	5.1%	5 835
Land	**–**	**400**	**8 410**	**–**	**–**	**–**	**–**		**8 410**
Land	–	400	8 410	–	–	–	–		8 410
Total Capital Expenditure on new assets	**254 690**	**234 140**	**223 943**	**1 675**	**103 719**	**115 231**	**11 512**	**10.0%**	**223 943**

WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**5 268**	**25 441**	**25 441**	**–**	**409**	**18 841**	18 432	**97.8%**	**25 441**
Roads Infrastructure	2 268	20 500	20 500	–	135	14 500	14 365	**99.1%**	20 500
Roads	2 268	20 500	20 500	–	135	14 500	14 365	**99.1%**	20 500
Water Supply Infrastructure	–	480	480	–	131	480	349	**72.8%**	480
Pump Stations		480	480	–	131	480	349	**72.8%**	480
Sanitation Infrastructure	3 000	4 461	4 461	–	143	3 861	3 718	**96.3%**	4 461
Reticulation	3 000	4 461	4 461	–	143	3 861	3 718	**96.3%**	4 461
Community Assets	**242**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Sport and Recreation Facilities	242	–	–	–	–	–	–		–
Outdoor Facilities	242	–		–	–	–	–		–
Machinery and Equipment	**193**	**700**	**700**	**–**	**–**	**–**	**–**		**700**
Machinery and Equipment	193	700	700	–	–	–	–		700
Total Capital Expenditure on renewal of exis	**5 702**	**26 141**	**26 141**	**–**	**409**	**18 841**	**18 432**	97.8%	**26 141**

WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	**32 022**	**33 517**	**29 966**	**208**	**9 045**	**21 325**	12 280	**57.6%**	**29 966**
Roads Infrastructure	9 473	–	308	–	–	–	–		308
Roads	9 473	–	308	–	–	–	–		308
Storm water Infrastructure	187	550	550	–	–	550	550	**100.0%**	550
Storm water Conveyance	187	550	550	–	–	550	550	**100.0%**	550
Electrical Infrastructure	5 531	8 080	8 020	78	4 429	5 675	1 246	**22.0%**	8 020
MV Switching Stations		4 880	4 820	–	3 921	3 915	(6)	**-0.2%**	4 820
MV Networks	4 086	1 300	1 300	–	241	750	509	**67.8%**	1 300
LV Networks	1 444	1 900	1 900	78	267	1 010	743	**73.6%**	1 900
Water Supply Infrastructure	11 218	22 887	19 087	130	4 152	13 600	9 448	**69.5%**	19 087
Reservoirs		500	500	–	–	–	–		500
Bulk Mains	499	6 043	1 743	108	114	300	186	**61.9%**	1 743
Distribution	10 719	15 544	16 044	21	4 037	12 500	8 463	**67.7%**	16 044
PRV Stations	–	800	800	–	–	800	800	**100.0%**	800
Sanitation Infrastructure	5 613	2 000	2 000	–	464	1 500	1 036	**69.1%**	2 000
Reticulation		1 500	1 500	–	464	1 500	1 036	**69.1%**	1 500
Waste Water Treatment Works	5 613	500	500	–	–	–	–		500
Community Assets	**5 755**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	5 755	–	–	–	–	–	–		–
Outdoor Facilities	5 755	–		–	–	–	–		–
Total Capital Expenditure on upgrading of e	**37 776**	**33 517**	**29 966**	**208**	**9 045**	**21 325**	**12 280**	57.6%	**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 - M07 January									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**49 848**	**69 462**	**69 165**	**3 559**	**28 414**	**46 132**	**17 718**	**38%**	**69 165**
Roads Infrastructure	6 192	20 921	20 957	178	3 284	18 315	15 031	82%	20 957
Roads	5 915	20 801	20 837	178	3 284	18 245	14 961	82%	20 837
Road Furniture	277	120	120	–	–	70	70	100%	120
Storm water Infrastructure	23 320	24 311	24 359	1 703	13 504	14 152	647	5%	24 359
Storm water Conveyance	23 320	24 311	24 359	1 703	13 504	14 152	647	5%	24 359
Electrical Infrastructure	3 531	5 794	5 294	410	1 844	2 931	1 087	37%	5 294
MV Substations	207	206	488	17	172	167	(5)	-3%	488
MV Networks	319	2 014	1 200	–	10	1 039	1 029	99%	1 200
LV Networks	3 005	3 574	3 606	394	1 662	1 725	63	4%	3 606
Water Supply Infrastructure	1 708	2 011	2 128	238	1 110	1 234	124	10%	2 128
Reservoirs	1 273	1 475	1 476	57	775	861	86	10%	1 476
Pump Stations	126	168	126	–	5	82	77	94%	126
Distribution	309	368	526	181	331	291	(40)	-14%	526
Sanitation Infrastructure	5 558	6 151	6 125	241	3 247	3 563	317	9%	6 125
Pump Station	929	1 061	1 063	20	590	622	32	5%	1 063
Waste Water Treatment Works	4 630	5 090	5 062	221	2 657	2 941	284	10%	5 062
Solid Waste Infrastructure	9 538	10 272	10 302	789	5 425	5 937	512	9%	10 302
Landfill Sites	9 538	10 272	10 302	789	5 425	5 937	512	9%	10 302
Community Assets	**3 587**	**3 605**	**3 975**	**302**	**1 897**	**2 216**	**318**	**14%**	**3 975**
Community Facilities	2 456	2 533	2 442	260	1 426	1 402	(24)	-2%	2 442
Halls	448	452	652	101	407	321	(86)	-27%	652
Centres	1 719	1 787	1 534	150	966	932	(34)	-4%	1 534
Libraries	47	50	50	–	23	29	7	22%	50
Cemeteries/Crematoria	156	123	136	8	21	72	51	71%	136
Parks	86	120	70	–	10	48	38	80%	70
Sport and Recreation Facilities	1 131	1 072	1 533	43	471	813	342	42%	1 533
Indoor Facilities	87	100	250	36	141	97	(44)	-45%	250
Outdoor Facilities	1 044	972	1 283	7	330	716	386	54%	1 283
Other assets	**1 729**	**2 884**	**2 477**	**113**	**1 076**	**1 571**	**495**	**31%**	**2 477**
Operational Buildings	1 158	1 260	1 330	37	577	755	178	24%	1 330
Municipal Offices	1 158	1 260	1 330	37	577	755	178	24%	1 330
Housing	571	1 624	1 147	76	499	816	317	39%	1 147
Staff Housing	200	240	293	24	275	193	(82)	-43%	293
Social Housing	372	1 384	854	52	224	623	399	64%	854
Intangible Assets	**5 025**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights	5 025	–	–	–	–	–	–		–
Computer Software and Applications	5 025								
Computer Equipment	**327**	**402**	**402**	**10**	**126**	**234**	**109**	**46%**	**402**
Computer Equipment	327	402	402	10	126	234	109	46%	402
Furniture and Office Equipment	**25**	**72**	**72**	**0**	**15**	**42**	**27**	**64%**	**72**
Furniture and Office Equipment	25	72	72	0	15	42	27	64%	72
Machinery and Equipment	**1 309**	**1 532**	**1 540**	**48**	**569**	**898**	**328**	**37%**	**1 540**
Machinery and Equipment	1 309	1 532	1 540	48	569	898	328	37%	1 540
Transport Assets	**9 090**	**10 201**	**10 312**	**573**	**4 995**	**6 087**	**1 092**	**18%**	**10 312**
Transport Assets	9 090	10 201	10 312	573	4 995	6 087	1 092	18%	10 312
Total Repairs and Maintenance Expenditure	**70 941**	**88 157**	**87 943**	**4 605**	**37 092**	**57 179**	**20 087**	**35%**	**87 943**

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	**84 574**	**101 682**	**98 006**	**7 682**	**53 717**	**53 785**	68	**0.1%**	**98 006**
Roads Infrastructure	21 566	31 365	26 022	2 046	14 190	14 190	0	**0.0%**	26 022
Roads	19 643	29 286	23 990	1 876	13 010	13 010	(0)	**0.0%**	23 990
Road Structures	275	898	283	23	162	162	0	**0.0%**	283
Road Furniture	1 649	1 181	1 749	147	1 018	1 018	0	**0.0%**	1 749
Storm water Infrastructure	3 767	5 828	4 677	390	2 708	2 708	0	**0.0%**	4 677
Drainage Collection	886	1 761	1 271	105	728	728	0	**0.0%**	1 271
Storm water Conveyance	2 881	4 067	3 322	278	1 931	1 931	(0)	**0.0%**	3 322
Attenuation	–	–	85	7	49	49	0	**0.0%**	85
Electrical Infrastructure	14 485	20 749	18 982	1 407	9 773	9 773	0	**0.0%**	18 982
Power Plants	–	3	–	–	–	–	–		–
HV Substations	755	1 401	2 777	233	1 616	1 616	(0)	**0.0%**	2 777
HV Transmission Conductors	3	29	177	15	103	103	(0)	**0.0%**	177
MV Substations	1 602	2 249	1 652	137	948	948	(0)	**0.0%**	1 652
MV Switching Stations	11	1 259	11	1	6	6	(0)	**0.0%**	11
MV Networks	7 064	12 228	9 121	607	4 225	4 225	0	**0.0%**	9 121
LV Networks	5 050	3 367	5 244	414	2 875	2 875	0	**0.0%**	5 244
Capital Spares	–	214	–	–	–	–	–		–
Water Supply Infrastructure	16 871	18 194	17 837	1 421	9 926	9 937	11	**0.1%**	17 837
Dams and Weirs	19	256	19	2	11	11	0	**0.0%**	19
Boreholes	1 059	186	1 002	78	611	622	11	**1.8%**	1 002
Reservoirs	2 485	2 686	2 519	211	1 466	1 466	0	**0.0%**	2 519
Pump Stations	1 260	1 015	1 315	110	765	765	0	**0.0%**	1 315
Water Treatment Works	737	127	746	63	434	434	0	**0.0%**	746
Bulk Mains	5 538	2 050	5 623	472	3 271	3 271	(0)	**0.0%**	5 623
Distribution	5 773	11 875	6 597	484	3 358	3 358	(0)	**0.0%**	6 597
PRV Stations	–	–	15	1	9	9	(0)	**0.0%**	15
Sanitation Infrastructure	25 648	22 799	26 928	2 167	15 376	15 433	57	**0.4%**	26 928
Pump Station	887	15 354	1 618	80	558	558	0	**0.0%**	1 618
Reticulation	10 548	1 722	11 234	935	6 485	6 485	(0)	**0.0%**	11 234
Waste Water Treatment Works	14 213	5 724	14 076	1 151	8 332	8 389	57	**0.7%**	14 076
Solid Waste Infrastructure	2 236	2 746	3 560	251	1 745	1 745	0	**0.0%**	3 560
Landfill Sites	2 223	2 560	2 962	204	1 419	1 419	0	**0.0%**	2 962
Waste Transfer Stations	–	–	541	45	315	315	(0)	**0.0%**	541
Waste Drop-off Points	13	132	57	2	11	11	(0)	**0.0%**	57
Waste Separation Facilities	–	53	–	–	–	–	–		–

WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Community Assets	**6 877**	**9 404**	**8 512**	**696**	**4 829**	**4 829**	**0**	**0.0%**	**8 512**
Community Facilities	2 491	4 212	2 799	217	1 512	1 512	0	**0.0%**	2 799
Halls	606	683	617	52	359	359	(0)	0.0%	617
Clinics/Care Centres	82	83	83	7	48	48	0	0.0%	83
Testing Stations	265	268	268	23	156	156	(0)	0.0%	268
Museums	2	2	2	0	1	1	0	0.0%	2
Libraries	458	474	463	39	270	270	0	0.0%	463
Cemeteries/Crematoria	278	300	278	23	163	163	(0)	0.0%	278
Purls	–	174	154	–	–	–	–		154
Public Open Space	591	1 442	672	56	392	392	0	0.0%	672
Public Ablution Facilities	86	500	136	7	51	51	(0)	0.0%	136
Markets	113	260	115	10	67	67	(0)	0.0%	115
Taxi Ranks/Bus Terminals	9	24	9	1	5	5	0	0.0%	9
Sport and Recreation Facilities	4 386	5 192	5 713	478	3 317	3 317	(0)	**0.0%**	5 713
Outdoor Facilities	4 386	5 192	5 713	478	3 317	3 317	(0)	0.0%	5 713
Investment properties	**259**	**398**	**261**	**22**	**152**	**152**	0	0.0%	**261**
Revenue Generating	–	–	–	–	–	–	–		–
Non-revenue Generating	–	398	261	22	152	152	0	**0.0%**	261
Improved Property	259	398	261	22	152	152	0	0.0%	261
Other assets	**1 842**	**1 996**	**1 948**	**161**	**1 119**	**1 119**	**(0)**	**0.0%**	**1 948**
Operational Buildings	1 564	1 715	1 667	138	956	956	(0)	**0.0%**	1 667
Municipal Offices	1 267	1 395	1 301	109	757	757	(0)	-0.1%	1 301
Workshops	297	304	342	29	199	199	0	0.0%	342
Stores	–	16	24	–	–	–	–		24
Housing	278	281	281	24	163	163	(0)	**0.0%**	281
Staff Housing	278	281	281	24	163	163	(0)	0.0%	281
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets	**105**	**206**	**150**	**13**	**87**	**87**	**(0)**	0.0%	**150**
Licences and Rights	105	206	150	13	87	87	(0)	**0.0%**	150
Computer Software and Applications	105	206	150	13	87	87	(0)	0.0%	150
Computer Equipment	**1 741**	**2 687**	**2 631**	**129**	**1 041**	**1 041**	**0**	0.0%	**2 631**
Computer Equipment	1 741	2 687	2 631	129	1 041	1 041	0	0.0%	2 631
Furniture and Office Equipment	**740**	**1 289**	**1 181**	**69**	**486**	**486**	**0**	0.0%	**1 181**
Furniture and Office Equipment	740	1 289	1 181	69	486	486	0	0.0%	1 181
Machinery and Equipment	**2 565**	**4 431**	**4 308**	**233**	**1 625**	**1 625**	**0**	0.0%	**4 308**
Machinery and Equipment	2 565	4 431	4 308	233	1 625	1 625	0	0.0%	4 308
Transport Assets	**3 742**	**6 054**	**5 363**	**351**	**2 447**	**2 447**	**0**	0.0%	**5 363**
Transport Assets	3 742	6 054	5 363	351	2 447	2 447	0	0.0%	5 363
Total Depreciation	**102 445**	**128 145**	**122 359**	**9 356**	**65 503**	**65 572**	**68**	**0.1%**	**122 359**

Section 13 – Quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

- [X] the monthly budget statement
- [ ] 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 **January 2026** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

Signature ______________________

Print Name: Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature ______________________

Date: 12 February 2026

The Executive Mayor

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

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature ____________________

Date: 12 February 2026