SWELLENDAM MUNICIPALITY

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

January 2026

In-Year Report of the Municipality

Prepared in terms of Section 72 of the Local Government Municipal Finance Management Act, (Act 56 of 2003) and the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 June 2009.

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Glossary

"Approved budget" means an annual budget approved by Council.

"Adjustment budget" means the revision of the annual budget in terms of section 28 of the MFMA.

"Allocations" means the money received from the Provincial or National Government or other municipalities.

"Annual budget" means the financial plan of the Swellendam Municipality.

"Budget-related policy" means a policy of the municipality affecting or affected by the annual budget, including the tariff policy, rates policy, credit control, and debt collection policy.

"Budget Year" means the financial year for which an annual budget is to be approved in terms of section 16 (1).

"Capital expenditure" is the spending on assets such as land, buildings, and machinery. Any capital expenditure must be reflected as a non-current asset on the municipality's statement of financial position.

"Cash flow statement" means a statement including only actual receipts and expenditures by the municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period. The same principle applies to cash receipts. The municipality recognises the revenue on the date of billing whilst payment may not appear in the same period; the receipt is recognised at the date of receipt.

"DORA" means the Division of Revenue Act that shows the total annual allocations made by national to provincial and local government.

"Equitable Share" is a financial allocation in the form of an unconditional grant that enables municipalities to provide basic services to poor households, and to enable municipalities with limited own resources to afford basic administrative and governance capacity and perform core municipal functions.

"Fruitless and wasteful expenditure" is an expenditure that was made in vain and would have been avoided had reasonable care been exercised.

“Vote” means one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality. In Swellendam Municipality this means at directorate level. The votes for Swellendam Municipality therefore are:

- Municipal Manager;
- Financial Services;
- Infrastructure & Planning Services; and
- Community Services.

PART 1 – IN-YEAR REPORT

Section 1 - MAYOR'S REPORT

1.1 In-Year Report – Monthly Budget Statement

The report is prepared by the Director of Financial Services. The implementation of the budget is summarised under the executive summary.

The information in the report reflects the transactions for the period posted until 31 December 2025.

Additional clarity on the content of this report or answers to any questions is available from the Director of Financial Services.

Section 2 - RESOLUTIONS

If an in-year report is tabled in the municipal council, the following matters as part of the documentation must be presented:

It is recommended:

2.1 Council

That the council takes note of the monthly budget statement report and supporting documents for December 2025 as per the below tables:

1.1.1 Table C1 – Monthly budget statement summary;

1.1.2 Table C2 – Monthly budget statement – Financial Performance standard classification (summary per government finance statistics functions and sub-functions);

1.1.3 Table C3 – Monthly budget statement – Financial Performance standard classification (revenue and expenditure by municipal vote);

1.1.4 Table C4 – Monthly budget statement – Financial Performance (revenue by source and expenditure by type);

1.1.5 Table C5 – Monthly budget statement – Capital expenditure;

1.1.6 Table C6 – Monthly budget statement – Financial Position; and

1.1.7 Table C7 – Monthly budget statement – Cash flows.

Section 3 - EXECUTIVE SUMMARY

The annual financial statements for 2024/2025 have been finalised and the "audited outcomes" figures finalised.

The detail of the information below can be found in Section 4 of this report Table C2 (Summary per government finance statistics functions and sub-functions), Table C3 (Summary per municipal vote), and Table C4 (Summary by revenue source and expenditure type). The latter is used to provide the executive summary.

3.1 Overall financial position on the capital and operating budget

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

Description	Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Original budget	607 003	564 230	102 616
Adjustment budget	614 638	565 612	114 045
SDBIP planned YTD	311 555	260 256	57 090
Actual YTD	285 012	259 714	22 914
Percentage of planned SDBIP	91,48%	99,79%	40,14%
Percentage of total budget	46,37%	45,92%	20,09%

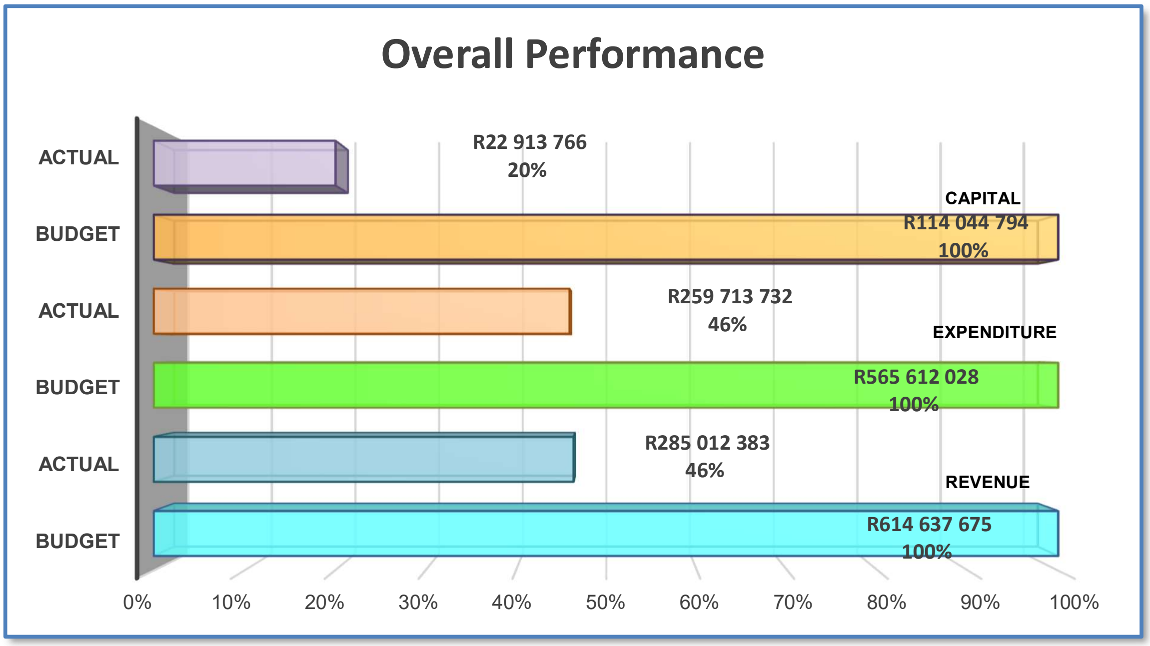


Figure 1: Overall Financial Position

3.2 Revenue by source

The figures represented in this section are the accrued amounts and not actual cash receipts; in other words, the amounts billed for property rates, service charges, and interest as it becomes due.

The total revenue excluding capital transfers and contributions for December 2025 is R 50,3 million. The year-to-date revenue is R 267,7 million.

Refer to table C4 for more detail.

The comparisons of the major sources of revenue (Property rates and service charges) are illustrated in figures 1 to 5 below.

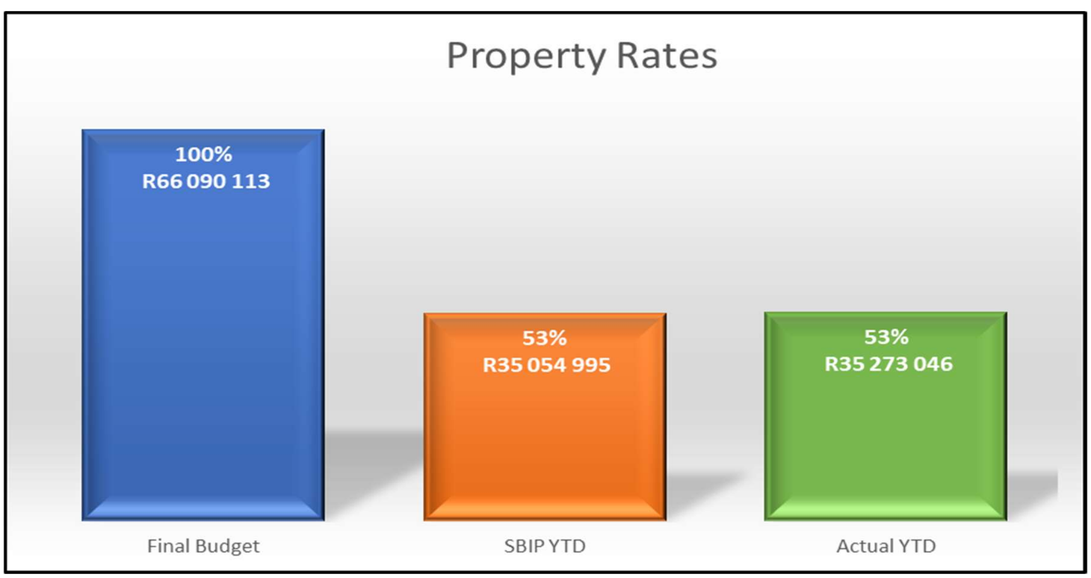


Figure 2: Property rates

The property rates are levied every month, except for state departments which are levied yearly in August. The amount raised as reflected for the actual year to date represents 53,4% of the budget amount.

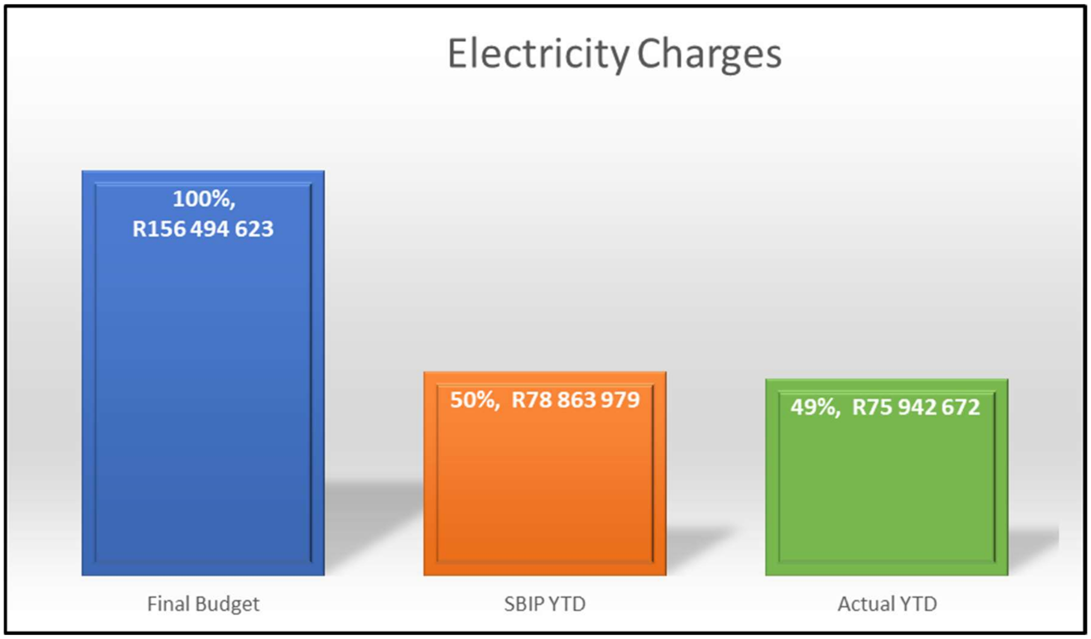


Figure 3: Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 48,5% of the budget amount. The expected revenue was dependent on households saving on electricity usage.

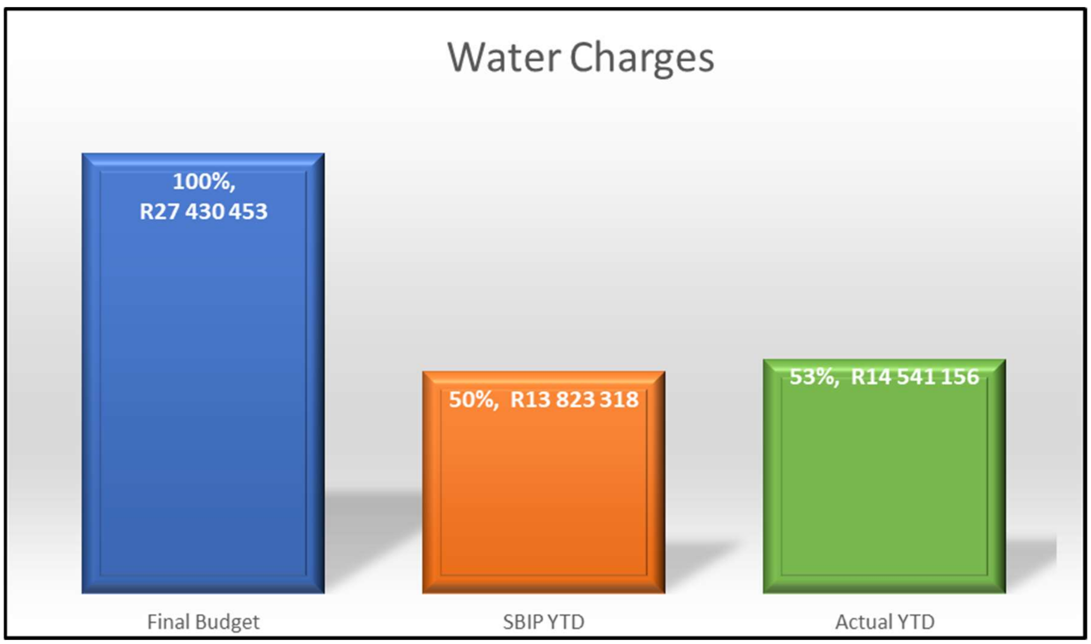


Figure 4: Water service charges

The water amount raised as reflected for the actual year to date represents 53,0% of the budget amount. We are in the summer season, and it will have an impact on the water consumption. Furthermore, the municipality have implemented water restrictions which can have a negative impact.

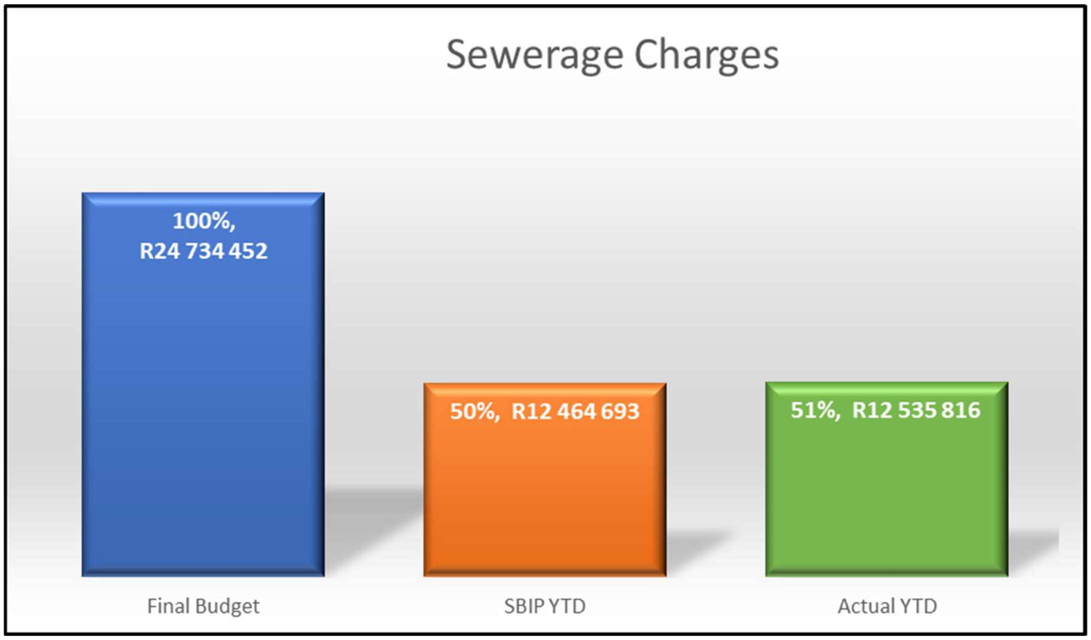


Figure 5: Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 50,7% of the budget amount. The sanitation levies are a very stable stream of revenue.

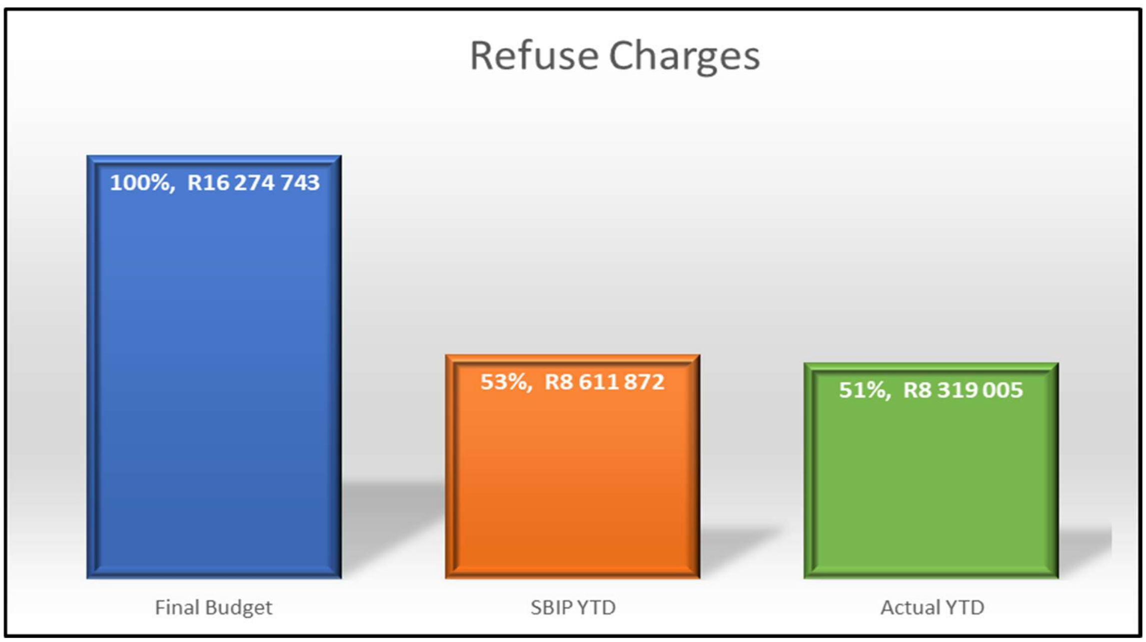


Figure 6: Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 49,5% of the budget amount. The refuse removal levies are also a very stable stream of revenue.

The other sources of revenue that have material variances in rand values are as follows:

Sale of Goods and Rendering of services

The budget amount for sale of goods and rendering of services is R 95,3 million, whilst the year-to-date budget based on history is R 43,3 million, whilst the year-to-date actual revenue is R 32,8 million. This represents 34,4% of the budget amount. The reason for this variance is mainly because, included in the budgeted amount is an amount of R 92,1 million for construction contracts and of which R 31,1 million revenue occurred for the year to date. Construction contracts revenue to be reviewed with the February 2026 Adjustments Budget.

Agency services

The budget amount for agency services is R 2,8 million, whilst the year-to-date budget based on history is R1,4 million, whilst the year-to-date actual revenue is R 1,1 million. This represents 40,1% of the budget amount. The reason for this variance is due to Agency revenue being less than anticipated with the budget. Agency services will be monitored and reviewed with the February 2026 Adjustments Budget.

Interest earned from Receivables

The budget amount for interest earned from receivables is R 2,0 million, whilst the year-to-date budget based on history is R 1,0 million, whilst the year-to-date actual revenue is R 0,798 million. This represents 39,3% of the budget amount. The interest received is less than anticipated.

Interest earned from Current and Non-Current Assets

The budget amount for interest earned from current and non-current assets is R 13,0 million, whilst the year-to-date budget based on history is R 6,5 million, whilst the year-to-date actual revenue is R 8,2 million. This represents 63,3% of the budget amount. The interest for investments were higher than anticipated.

Dividends

The budget amount for dividends is R 0,002 million, whilst the year-to-date budget based on history is R0,001 million, whilst the year-to-date actual revenue is R0 million. This represents 0% of the budget amount. The revenue of dividends is allocated at year end and will thus not show actuals during the financial year.

Rental from Fixed Assets

The budget amount for rental from fixed assets is R0,824 million, whilst the year-to-date budget based on history is R0,415 million, whilst the year-to-date actual revenue is R 0,534 million. This represents 64,8% of the budget amount. Some rentals from fixed assets were levied annually and thus budgeted cash flows will be monitored accordingly for indications if adjustments will be required with the February 2026 Adjustments Budget.

Licence and permits

The budget amount for licence and permits is R1,4 million, whilst the year-to-date budget based on history is R0,737 million, whilst the year-to-date actual revenue is R 0,750 million. This represents 51,3% of the budget amount. The issuing of licenses exceeded what was anticipated and will be adjusted with the February Adjustment Budget.

Operational Revenue - exchange revenue

The budget amount for operational revenue – exchange revenue is R 1,4 million, whilst the year-to-date budget based on history is R0,502 million, whilst the year-to-date actual revenue is R4,4 million. This represents 296,8% of the budget amount. Operational Revenue is more than what was anticipated, more revenue was received for Development charges and will be adjusted with the February 2026 Adjustment Budget.

Fines, penalties, and forfeits

The budget amount for fines, penalties, and forfeits is R 57,0 million, whilst the year-to-date budget based on history is R 28,7 million, whilst the year-to-date actual revenue is R33,8 million. This represents 59,4% of the budget amount. The amount received for fines, penalties and forfeits is more than what was anticipated. This will be monitored and adjusted with the February 2026 Adjustment Budget.

3.3 Operating expenditure by type

The figures in this section should represent the accrued amounts; in other words, when the goods have been ordered, received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Shadow figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditures are currently only those for which a payment run has been completed.

The total actual expenditure amounts to R 259,7 million, while the monthly actual expenditure for December 2025 amounts to R 60,1 million. The total budget is R 565,6 million and the year-to-date budget is R 260,2 million which represents an underspending of 0% for the year-to-date. The breakdown is as follows:

Description	Adjustment Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 159 871 490,00	R 17 705 890,44	R 72 584 454,43	45%
Remuneration of councillors	R 6 404 682,00	R 496 618,02	R 2 911 044,01	45%
Bulk purchases - electricity	R 135 182 265,00	R 11 143 533,40	R 61 694 205,82	46%
Inventory consumed	R 12 737 397,00	R 915 372,01	R 5 271 277,90	41%
Debt impairment	R 24 226 250,00	R 10 750 000,00	R 21 500 000,00	89%
Depreciation and amortisation	R 21 527 313,00	R 4 961 983,75	R 9 923 967,50	46%
Interest	R 10 226 294,00	R 533 538,90	R 1 604 318,84	16%
Contracted services	R 138 693 124,00	R 3 317 075,47	R 55 175 797,68	40%
Transfers and subsidies	R 1 460 000,00	R 121 671,40	R 443 429,96	30%
Irrecoverable debts written off	R 24 374 038,00	R 5 750 000,00	R 11 500 000,00	47%
Operational costs	R 30 909 175,00	R 4 428 766,16	R 17 105 235,95	55%
Losses on Disposal of Assets	R -	R -	R -	-
Other Losses	R -	R -	R -	-
Total	**R 565 612 028,00**	**R 60 124 449,55**	**R 259 713 732,09**	**46%**

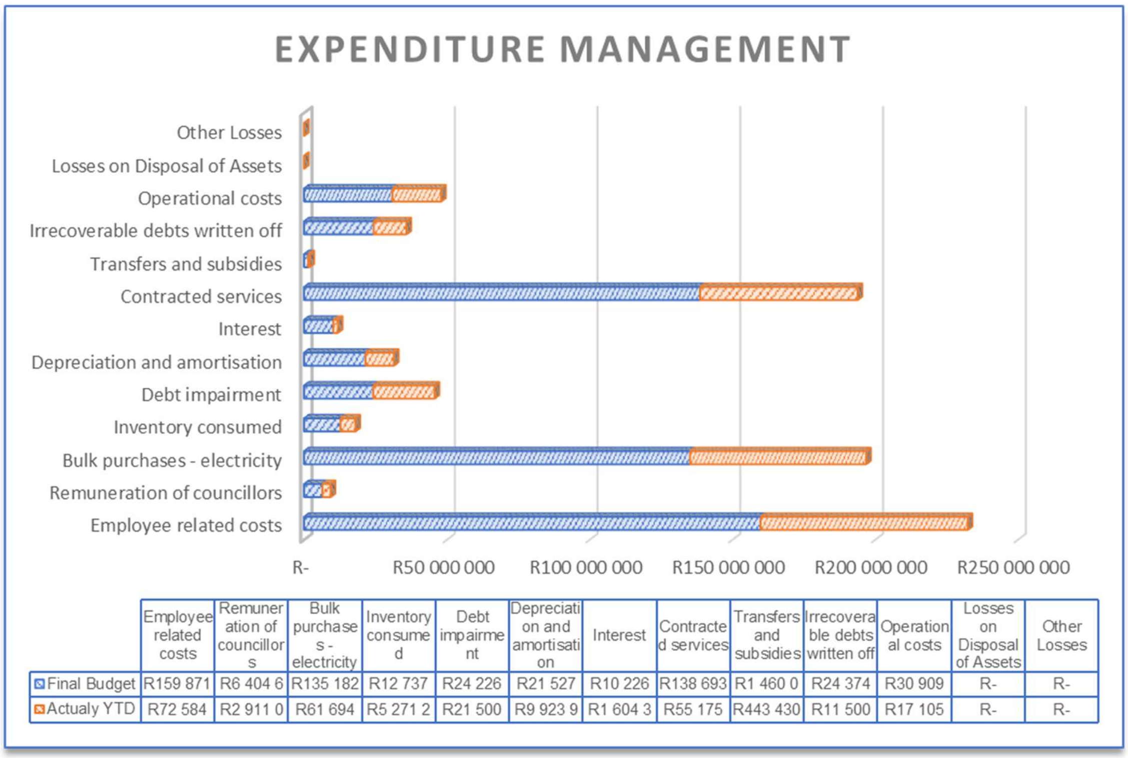


Figure 7: Expenditure Management

The sources of expenditure that have material variances in rand value are as follows:

<u>Employee related costs</u>

The budget for employee related costs is R 159,8 million, while the year-to-date budget based on history is R 80,4 million of which R 72,5 million has been expended and represents 45,4% of the budget amount. The reason for the adverse variance is due to vacant posts as well as other transactions which will be finalised during annual year end processes.

Debt Impairment

The budget for debt impairment is R 24,2, while the year-to-date budget based on history is R 6,8 million of which R 21,5 million has been expended and represents 88,7% of the budgeted amount. The provision for the bad debt journal will be reviewed and finalised during the compilation of the 2025/26 financial statements and the year-end processes. Furthermore, this will be monitored and will be adjusted with the February 2026 Adjustment Budget.

Interest

The budget for interest is R10,2 million, while the year-to-date budget based on history is R4,7 million of which R 1,6 million has been expended and represents 15,7% of the budget amount. The reason for this adverse variance is mainly due to the fact that Interest for external loans will be paid on specific due dates. Provision has been made in the budgeted amount for a new loan. Furthermore, there are also other transactions that will be recorded during the finalization of the annual year-end processes.

Contracted services

The budget for contracted services is R 138,6 million, while the year-to-date budget based on history is R 63,5 million of which R 55,1 million has been expended and represents 39,8% of the budget amount. The reason for this adverse variance is mainly because included in the budget is an amount for R 92,1 million for construction contracts and expenditure of 31,1 million occurred for the year to date. The projected timing of expenses will be reviewed with the February 2026 Adjustments budget.

Transfers and subsidies

The budget for transfers and subsidies is R1,4 million, while the year-to-date budget based on history is R 0,952 million of which R 0,443 million has been expended and represents 30,3% of the budget amount. Expenditure for transfers and subsidies occurs on specific due dates in line with the contracts.

Operational Costs

The budget for operational cost is R30,9 million, while the year-to-date budget based on history is R 10,1 million of which R17,1 million has been expensed and represents 55,3% of the budget amount. The reason for this adverse variance is due to the year-to-date actual that exceeds the year-to-date budget to date, which will be monitored accordingly and adjusted with the February Adjustment Budget 2026. The Main expenses were External Audit Fees of R5,2 million, External Computer Services – Information Services of R1,06million and Insurance Premiums of R1,35 million.

3.4 Operating expenditure by municipal vote

Municipal Manager

The budget for Municipal Manager is R47,3 million of which R 16,9 million has been expensed and represents 35,8% of the budget amount.

Financial services

The budget for Financial Services is R45,3 million of which R25,0 million has been expensed and represents 55,3% of the budget amount.

Infrastructure and Planning

The budget for Infrastructure and Planning is R249,5 million of which R 112,6 million has been expensed and represents 45,1% of the budget amount.

Community services

The budget for Community Services is R223,4 million of which R 105,0 million has been expensed and represents 47,0% of the budget amount.

3.5 Capital expenditure

The budget amount for capital expenditure is R114,0 million of which R 22,9 million has been expensed to date. This represents 20,0% of the budgeted amount.

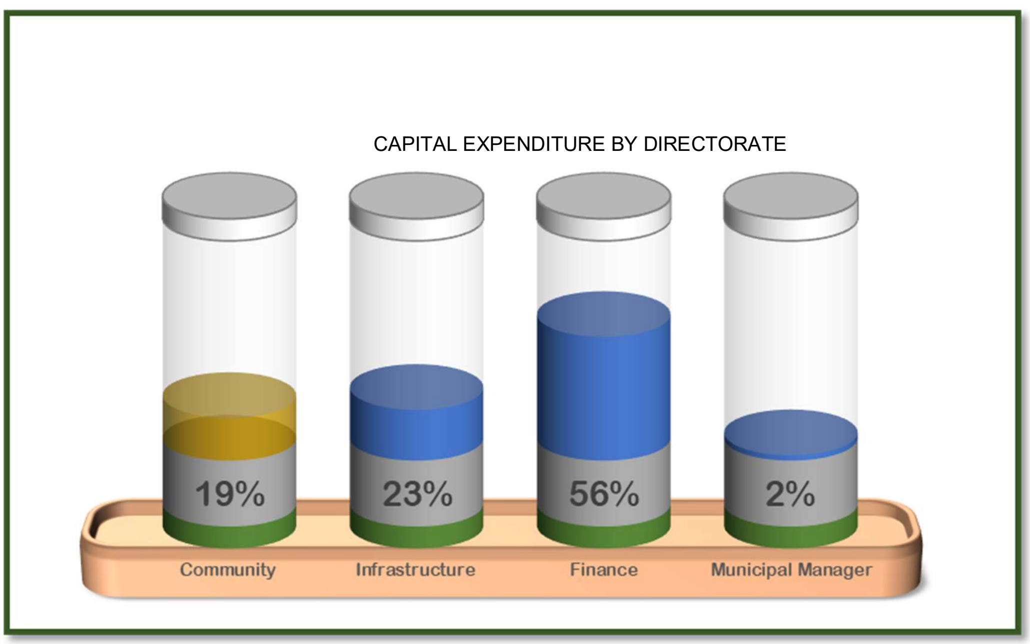


Figure 8: Capital Expenditure by Directorate

We have capital commitments that amount to R 4 562 362,57

Measures were implemented to ensure that the capital budget for 2025/2026 will be spent. Refer to page 30 for further details in respect of grant progress.

3.6 Financial Position

The breakdown of the financial position can be seen below:

3.6.1 Current Assets and Liabilities

Cash

The actual total cash available as of 31 December 2025 amounts to R 223,3 million:

- Call Deposits and Investments - R114,6 million
- Cash at Bank - R108,8 million
- Cash on Hand - R4 650

Trade and other payables

The trade and other payables amount to R 83,5 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	3 086 400,86	2 434 546,27
Salary control	-25 459,01	-25 300,72
Trade payables	51 852 854,30	7 171 473,99
Un-identified deposits	159 541,65	240 231,53
Other payables	4 588 610,24	7 346 599,84
Unspent conditional grants	34 228 645,36	66 396 346,52
Total	**93 890 593,40**	**83 563 897,43**

Payments received in advance

This is due to payments made by account holders in advance for service charges, property rates and rates clearances.

Salary control

Salary control consists out of salary control and pension control accounts.

Trade Payables

The trade payables mainly comprise out of orders received, but not yet invoiced. It consists out of payables and accruals, licenses and registration and bulk electricity.

Un-identified deposits

Payments deposited into the municipality's bank account that cannot be identified are receipted in the unidentified deposits suspense account. The allocation, once known, will most definitely influence consumer debtors or other debtors.

Other payables

The other payables account comprises out of output VAT received, retentions, accrued interest, the Auditor-General account and prepaid electricity that was generated from revenue.

Unspent conditional grants

Unspent conditional grants consist out of funds received for a specific purpose and of which that portion of the conditional grant has not been spent for the specified purpose yet.

3.6.2 Non-Current Assets and Liabilities

The value of non-current liabilities increased in the current financial period mainly due to loan repayments. This together with year-end journals which will be processed will ensure that the correct amounts are reflected on the Statement of Financial Position at year-end.

3.6.3 Financial Ratios

Liquidity ratio

This measure estimates whether the municipality can pay debts due within one year from assets that it expects to turn into cash within that year. A ratio of less than one is often a cause for concern, particularly if it persists for any length of time. The target which should always be aimed for is a ratio of 2 :1. The ratio is currently 2.54:1, which is fair. The municipality will be able to overcome its short-term debt.

Current ratio	
Total current assets	Total current liabilities
280 140 951	110 099 457
2,54	

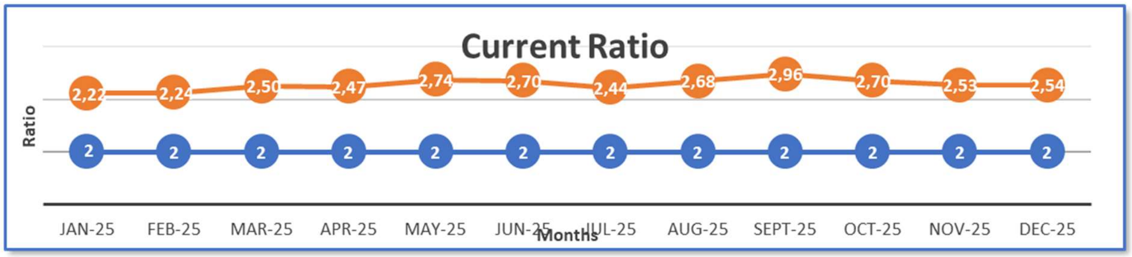


Figure 9: Current ratio

Gearing ratio

Gearing measures, the proportion of assets invested in the municipality that is financed by borrowing. The higher the level of borrowing the higher is the risk to the municipality, since the payment of interest and repayment of debts are not "optional". If the financial leverage ratio of a company is higher than 100%, it indicates financial weakness. The municipality is in a good position as can be seen by the low 4%, but the municipality must ensure in the future that borrowing should be limited for revenue-generated assets only.

Gearing ratio	
Borrowing	Net Assets
25 006 693	598 222 037
4%	

Payment ratio of debtors

The payment ratio of debtors is an indication of how efficient the municipality is at collecting its debtors. Debtors are paid within 30 days, thus receipts received in December 2025 were billed in November 2025. For December 2025, the payment ratio of receipts was 104.28%. The year-to-date payment ratio is 95.14%. The municipality has various debtor controls in place and always strives for a 100% payment ratio to increase the cashflow.

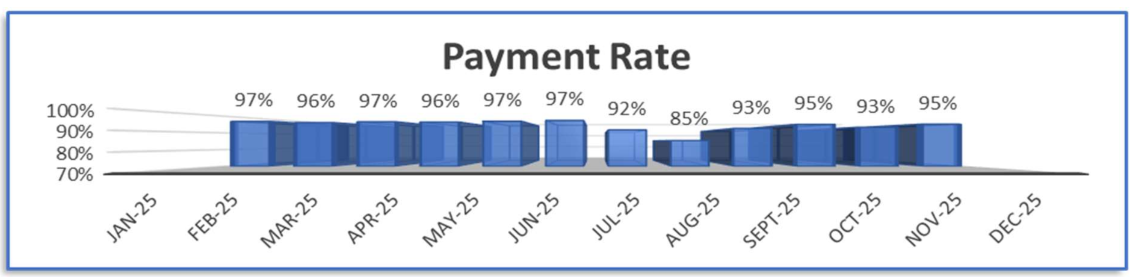


Figure 10: Payment rate

Collection rate

The year-to-date collection rate for the period July 2025 till December 2025 is 95,14%, this is above the 95% norm according to circular 71 financial norms and ratios.

3.7 Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Cash Flow). The Balance as at the end of the period as per the Bank reconciliation is R 108 817 268, 62

Section 4 - IN-YEAR BUDGET STATEMENT TABLES

IN-YEAR BUDGET STATEMENT TABLES

4.1 Monthly budget statement

4.1.1 Table C1: Monthly Budget Statement Summary

This table provides a summary of the most important information by pulling its information from the other tables to follow.

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - M06 December

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	61 757	66 090	66 090	5 242	35 273	35 055	218	1%	66 090
Service charges	203 436	226 739	226 739	18 716	111 971	114 263	(2 292)	-2%	226 739
Investment revenue	16 749	13 000	13 000	1 331	8 230	6 551	1 679	26%	13 000
Transfers and subsidies - Operational	64 829	69 709	71 070	8 808	34 150	37 350	(3 200)	-9%	71 070
Other own revenue	208 761	166 408	167 240	16 266	78 072	79 264	(1 192)	-2%	167 240
Total Revenue (excluding capital transfers and	**555 533**	**541 946**	**544 139**	**50 363**	**267 696**	**272 483**	**(4 788)**	**-2%**	**544 139**
Employee costs	128 300	159 871	159 871	17 706	72 584	80 436	(7 852)	-10%	159 871
Remuneration of Councillors	5 829	6 405	6 405	497	2 911	3 202	(291)	-9%	6 405
Depreciation and amortisation	43 031	21 527	21 527	4 962	9 924	10 764	(840)	-8%	21 527
Interest	9 903	10 226	10 226	534	1 604	4 727	(3 123)	-66%	10 226
Inventory consumed and bulk purchases	134 801	148 121	147 920	12 059	66 965	66 968	(2)	-0%	147 920
Transfers and subsidies	1 073	1 420	1 460	122	443	952	(508)	-53%	1 460
Other expenditure	253 426	216 659	218 203	24 246	105 281	93 207	12 074	13%	218 203
Total Expenditure	**576 363**	**564 230**	**565 612**	**60 124**	**259 714**	**260 256**	**(542)**	**-0%**	**565 612**
Surplus/(Deficit)	**(20 830)**	**(22 284)**	**(21 473)**	**(9 762)**	**7 982**	**12 227**	**(4 245)**	**-35%**	**(21 473)**
Transfers and subsidies - capital (monetary allocations)	17 835	65 057	70 499	3 660	17 317	39 072	(21 755)	-56%	70 499
Transfers and subsidies - capital (in-kind)	5 622	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**2 627**	**42 773**	**49 026**	**(6 102)**	**25 299**	**51 299**	**(26 001)**	**-51%**	**49 026**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**2 627**	**42 773**	**49 026**	**(6 102)**	**25 299**	**51 299**	**(26 001)**	**-51%**	**49 026**
Capital expenditure & funds sources									
Capital expenditure	**51 689**	**102 616**	**114 045**	**5 729**	**22 914**	**57 090**	**(34 176)**	**-60%**	**114 045**
Capital transfers recognised	23 416	65 057	70 499	4 893	15 910	43 652	(27 742)	-64%	70 499
Borrowing	7 277	6 050	9 059	(17)	1 837	446	1 391	312%	9 059
Internally generated funds	20 996	31 509	34 487	854	5 167	12 992	(7 825)	-60%	34 487
Total sources of capital funds	**51 689**	**102 616**	**114 045**	**5 729**	**22 914**	**57 090**	**(34 176)**	**-60%**	**114 045**
Financial position									
Total current assets	268 460	180 398	175 256		280 141				175 256
Total non current assets	552 622	676 765	688 194		569 209				688 194
Total current liabilities	121 981	98 265	98 299		110 099				98 299
Total non current liabilities	142 649	144 418	144 418		141 029				144 418
Community wealth/Equity	563 731	614 480	620 733		598 222				620 733
Cash flows									
Net cash from (used) operating	416 681	78 339	80 020	31 670	157 759	41 132	(116 626)	-284%	550 349
Net cash from (used) investing	(73 254)	(116 469)	(130 946)	(8 671)	(59 516)	65 647	125 164	191%	131 346
Net cash from (used) financing	(4 501)	6 050	6 050	–	–	6 050	6 050	100%	6 050
Cash/cash equivalents at the month/year end	**633 195**	**109 024**	**103 862**	**–**	**499 135**	**261 568**	**(237 567)**	**-91%**	**1 088 637**

Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	23 011	1 563	1 803	1 050	1 110	1 346	4 831	17 298	52 013
Creditors Age Analysis									
Total Creditors	442	470	(26)	(39)	(44)	(44)	(262)	(3 420)	(2 923)

This table provides a summary of the most important information by pulling its information from the other tables to follow.

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional									%	
Governance and administration		**114 223**	**107 636**	**107 636**	**11 856**	**60 673**	**56 972**	3 701	6%	**107 636**
Executive and council		25 142	18 779	18 779	4 680	11 839	9 589	2 250	23%	18 779
Finance and administration		89 081	88 857	88 857	7 176	48 834	47 383	1 451	3%	88 857
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**196 224**	**173 148**	**174 553**	**17 917**	**78 269**	**87 150**	(8 881)	-10%	**174 553**
Community and social services		6 009	6 256	6 256	670	3 026	3 130	(104)	-3%	6 256
Sport and recreation		1 188	5 284	5 284	1 935	3 050	2 086	965	46%	5 284
Public safety		58 787	61 304	61 344	15 312	35 734	30 934	4 801	16%	61 344
Housing		130 240	100 304	101 669	–	36 458	51 001	(14 543)	-29%	101 669
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**17 248**	**13 217**	**13 648**	**936**	**8 023**	**6 635**	1 387	21%	**13 648**
Planning and development		3 079	3 220	3 651	238	1 772	2 132	(360)	-17%	3 651
Road transport		14 169	9 997	9 997	698	6 251	4 504	1 747	39%	9 997
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**251 274**	**312 977**	**318 775**	**23 311**	**138 027**	**160 785**	(22 758)	-14%	**318 775**
Energy sources		150 792	179 605	184 170	12 363	80 357	94 720	(14 363)	-15%	184 170
Water management		36 425	68 360	69 360	5 136	23 090	32 829	(9 739)	-30%	69 360
Waste water management		39 933	37 740	37 740	3 516	21 055	19 310	1 745	9%	37 740
Waste management		24 124	27 272	27 505	2 295	13 524	13 926	(402)	-3%	27 505
Other	4	**22**	**25**	**25**	**2**	**21**	**12**	**9**	**71%**	**25**
Total Revenue - Functional	2	**578 990**	**607 003**	**614 638**	**54 022**	**285 012**	**311 555**	**(26 543)**	**-9%**	**614 638**
Expenditure - Functional										
Governance and administration		**98 868**	**104 407**	**104 414**	**12 022**	**47 303**	**46 135**	1 168	3%	**104 414**
Executive and council		28 045	24 745	24 669	2 006	9 704	12 150	(2 447)	-20%	24 669
Finance and administration		69 561	78 115	77 798	9 567	36 574	32 796	3 778	12%	77 798
Internal audit		1 262	1 547	1 947	449	1 025	1 189	(164)	-14%	1 947
Community and public safety		**200 030**	**174 605**	**175 970**	**21 012**	**87 887**	**81 823**	6 065	7%	**175 970**
Community and social services		10 768	11 178	11 178	1 355	5 325	5 731	(407)	-7%	11 178
Sport and recreation		12 343	13 670	13 670	1 649	6 506	6 821	(315)	-5%	13 670
Public safety		45 558	55 277	55 277	17 757	38 532	25 627	12 904	50%	55 277
Housing		131 362	94 480	95 845	250	37 525	43 643	(6 118)	-14%	95 845
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**47 094**	**44 952**	**44 892**	**4 185**	**21 665**	**21 741**	(75)	0%	**44 892**
Planning and development		9 027	11 693	11 693	1 021	4 566	5 878	(1 312)	-22%	11 693
Road transport		38 067	33 259	33 199	3 164	17 099	15 862	1 237	8%	33 199
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**229 545**	**238 667**	**238 742**	**22 852**	**102 497**	**109 589**	(7 093)	-6%	**238 742**
Energy sources		132 689	157 136	157 134	13 201	70 066	70 937	(871)	-1%	157 134
Water management		35 449	22 614	22 564	2 660	9 792	10 635	(843)	-8%	22 564
Waste water management		34 097	26 777	26 887	3 610	11 767	13 058	(1 290)	-10%	26 887
Waste management		27 310	32 140	32 157	3 381	10 871	14 959	(4 087)	-27%	32 157
Other		**827**	**1 598**	**1 593**	**54**	**361**	**969**	**(607)**	**-63%**	**1 593**
Total Expenditure - Functional	3	**576 363**	**564 230**	**565 612**	**60 124**	**259 714**	**260 256**	**(542)**	**0%**	**565 612**
Surplus/ (Deficit) for the year		**2 627**	**42 773**	**49 026**	**(6 102)**	**25 299**	**51 299**	**(26 001)**	**-51%**	**49 026**

This table reflects the operating budget (Financial Performance) in the standard classifications which are the government finance statistics functions and sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

4.1.3 Table C3: Monthly Budget Statement - Financial

The budget is approved by the council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality.

WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	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	1									
Vote 1 - MUNICIPAL MANAGER		28 813	20 223	20 223	4 856	12 612	11 035	1 577	14,3%	20 223
Vote 2 - FINANCIAL SERVICES		85 312	86 911	86 911	7 000	47 958	45 936	2 021	4,4%	86 911
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		244 451	299 675	305 672	21 952	132 628	153 495	(20 867)	-13,6%	305 672
Vote 4 - COMMUNITY SERVICES		220 370	200 193	201 832	20 215	91 814	101 088	(9 274)	-9,2%	201 832
Total Revenue by Vote	2	**578 946**	**607 003**	**614 638**	**54 022**	**285 012**	**311 555**	**(26 543)**	**-8,5%**	**614 638**
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		47 658	47 321	47 326	4 199	16 983	19 506	(2 523)	-12,9%	47 326
Vote 2 - FINANCIAL SERVICES		41 012	45 295	45 295	6 568	25 060	20 754	4 306	20,8%	45 295
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		246 741	249 530	249 530	23 642	112 611	115 500	(2 889)	-2,5%	249 530
Vote 4 - COMMUNITY SERVICES		240 952	222 084	223 462	25 716	105 061	104 497	563	0,5%	223 462
Total Expenditure by Vote	2	**576 363**	**564 230**	**565 612**	**60 124**	**259 714**	**260 256**	**(542)**	**-0,2%**	**565 612**
Surplus/ (Deficit) for the year	2	**2 583**	**42 773**	**49 026**	**(6 102)**	**25 299**	**51 299**	**(26 001)**	**-50,7%**	**49 026**

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

This table reflects the operating budget and actual figures of the Financial Performance. The table informs the actual performance on the revenue by source and the expenditure by type against the approved annual budget.

WC034 Swellendam - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	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		132 764	156 495	156 495	11 984	75 943	78 864	(2 921)	-4%	156 495
Service charges - Water		26 803	27 430	27 430	2 761	14 541	13 823	718	5%	27 430
Service charges - Waste Water Management		27 173	24 734	24 734	2 440	12 536	12 465	71	1%	24 734
Service charges - Waste management		16 698	18 080	18 080	1 532	8 951	9 111	(160)	-2%	18 080
Sale of Goods and Rendering of Services		135 845	94 510	95 342	286	32 811	43 390	(10 579)	-24%	95 342
Agency services		2 767	2 859	2 859	166	1 147	1 441	(294)	-20%	2 859
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		1 855	2 029	2 029	122	798	1 022	(224)	-22%	2 029
Interest earned from Current and Non Current Assets		16 749	13 000	13 000	1 331	8 230	6 551	1 679	26%	13 000
Dividends		2	2	2	–	–	1	(1)	-100%	2
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		793	824	824	40	534	415	118	29%	824
Licence and permits		1 402	1 463	1 463	92	750	737	13	2%	1 463
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		2 319	1 497	1 497	55	4 443	502	3 940	785%	1 497
Non-Exchange Revenue										
Property rates		61 757	66 090	66 090	5 242	35 273	35 055	218	1%	66 090
Surcharges and Taxes		1 476	1 443	1 443	130	766	721	45	6%	1 443
Fines, penalties and forfeits		54 796	57 078	57 078	15 054	33 884	28 764	5 120	18%	57 078
Licence and permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		64 829	69 709	71 070	8 808	34 150	37 350	(3 200)	-9%	71 070
Interest		354	395	395	23	192	199	(8)	-4%	395
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		3 803	4 108	4 108	297	1 888	2 070	(183)	-9%	4 108
Gains on disposal of Assets		3 123	200	200	–	860	–	860		200
Other Gains		226	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**555 533**	**541 946**	**544 139**	**50 363**	**267 696**	**272 483**	**–**		**544 139**
Expenditure By Type										
Employee related costs		128 300	159 871	159 871	17 706	72 584	80 436	(7 852)	-10%	159 871
Remuneration of councillors		5 829	6 405	6 405	497	2 911	3 202	(291)	-9%	6 405
Bulk purchases - electricity		116 635	135 182	135 182	11 144	61 694	61 517	177	0%	135 182
Inventory consumed		18 166	12 938	12 737	915	5 271	5 451	(179)	-3%	12 737
Debt impairment		12 595	24 226	24 226	10 750	21 500	6 825	14 675	215%	24 226
Depreciation and amortisation		43 031	21 527	21 527	4 962	9 924	10 764	(840)	-8%	21 527
Interest		9 903	10 226	10 226	534	1 604	4 727	(3 123)	-66%	10 226
Contracted services		177 508	137 259	138 693	3 317	55 176	63 573	(8 397)	-13%	138 693
Transfers and subsidies		1 073	1 420	1 460	122	443	952	(508)	-53%	1 460
Irrecoverable debts written off		28 394	24 374	24 374	5 750	11 500	12 675	(1 175)	-9%	24 374
Operational costs		26 312	30 800	30 909	4 429	17 105	10 134	6 971	69%	30 909
Losses on Disposal of Assets		8 036	–	–	–	–	–	–		–
Other Losses		581	–	–	–	–	–	–		–
Total Expenditure		**576 363**	**564 230**	**565 612**	**60 124**	**259 714**	**260 256**	**(542)**	**0%**	**565 612**
Surplus/(Deficit)		**(20 830)**	**(22 284)**	**(21 473)**	**(9 762)**	**7 982**	**12 227**	**542**	**0**	**(21 473)**
Transfers and subsidies - capital (monetary allocations)		17 835	65 057	70 499	3 660	17 317	39 072	(21 755)	(0)	70 499
Transfers and subsidies - capital (in-kind)		5 622	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**2 627**	**42 773**	**49 026**	**(6 102)**	**25 299**	**51 299**			**49 026**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**2 627**	**42 773**	**49 026**	**(6 102)**	**25 299**	**51 299**			**49 026**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**2 627**	**42 773**	**49 026**	**(6 102)**	**25 299**	**51 299**			**49 026**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**2 627**	**42 773**	**49 026**	**(6 102)**	**25 299**	**51 299**			**49 026**

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

WC034 Swellendam - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		4 446	8 769	8 769	59	324	542	(218)	-40%	8 769
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		17 493	42 929	44 931	2 399	11 133	23 405	(12 272)	-52%	44 931
Vote 4 - COMMUNITY SERVICES		288	4 084	4 084	1 608	2 391	2 117	275	13%	4 084
Total Capital Multi-year expenditure	4,7	**22 226**	**55 783**	**57 784**	**4 066**	**13 849**	**26 064**	**(12 215)**	**-47%**	**57 784**
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		626	7 016	7 216	–	69	7 116	(7 046)	-99%	7 216
Vote 2 - FINANCIAL SERVICES		1 350	1 345	1 345	23	757	665	92	14%	1 345
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		23 717	28 110	36 323	1 575	7 630	13 648	(6 019)	-44%	36 323
Vote 4 - COMMUNITY SERVICES		3 769	10 362	11 377	65	609	9 597	(8 987)	-94%	11 377
Total Capital single-year expenditure	4	29 463	46 833	56 260	1 663	9 065	31 025	**(21 961)**	**-71%**	56 260
Total Capital Expenditure	3	**51 689**	**102 616**	**114 045**	**5 729**	**22 914**	**57 090**	**(34 176)**	**-60%**	**114 045**
Capital Expenditure - Functional Classification										
Governance and administration		**6 643**	**19 145**	**19 501**	**97**	**2 705**	**8 563**	(5 858)	-68%	**19 501**
Executive and council		11	–	–	–	–	–	–		–
Finance and administration		6 631	19 145	19 501	97	2 705	8 563	(5 858)	-68%	19 501
Community and public safety		**760**	**5 808**	**6 498**	**1 608**	**2 798**	**2 322**	476	21%	**6 498**
Community and social services		162	230	230	–	109	160	(51)	-32%	230
Sport and recreation		478	4 628	5 278	1 608	2 313	2 022	291	14%	5 278
Public safety		121	950	990	(0)	376	140	236	169%	990
Economic and environmental services		**19 995**	**18 869**	**19 244**	**971**	**8 717**	**8 469**	247	3%	**19 244**
Planning and development		503	696	1 071	11	448	825	(377)	-46%	1 071
Road transport		19 492	18 173	18 173	959	8 269	7 644	625	8%	18 173
Trading services		**24 291**	**58 794**	**68 802**	**3 054**	**8 694**	**37 736**	(29 042)	-77%	**68 802**
Energy sources		12 052	14 995	19 099	1 233	4 872	10 814	(5 942)	-55%	19 099
Water management		2 792	34 650	38 331	1 538	3 144	22 853	(19 709)	-86%	38 331
Waste water management		6 150	8 789	10 689	218	476	3 610	(3 134)	-87%	10 689
Waste management		3 297	360	685	65	202	460	(257)	-56%	685
Total Capital Expenditure - Functional Classification	3	**51 689**	**102 616**	**114 045**	**5 729**	**22 914**	**57 090**	**(34 176)**	**-60%**	**114 045**
Funded by:										
National Government		9 908	55 229	55 229	4 881	15 331	29 847	(14 517)	-49%	55 229
Provincial Government		7 886	9 628	15 030	11	579	13 564	(12 986)	-96%	15 030
District Municipality		–	–	40	–	–	40	(40)	-100%	40
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		5 622	200	200	–	–	200	(200)	-100%	200
Transfers recognised - capital		**23 416**	**65 057**	**70 499**	**4 893**	**15 910**	**43 652**	**(27 742)**	**-64%**	**70 499**
Borrowing	6	7 277	6 050	9 059	(17)	1 837	446	1 391	312%	9 059
Internally generated funds		20 996	31 509	34 487	854	5 167	12 992	(7 825)	-60%	34 487
Total Capital Funding	7	**51 689**	**102 616**	**114 045**	**5 729**	**22 914**	**57 090**	**(34 176)**	**-60%**	**114 045**

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2024/25	Budget Year 2025/26			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		208 800	103 657	98 496	223 390	98 496
Trade and other receivables from exchange transactions		18 199	25 215	25 215	28 495	25 215
Receivables from non-exchange transactions		27 792	31 938	31 938	17 425	31 938
Current portion of non-current receivables		356	–	–	356	–
Inventory		6 477	6 080	6 100	5 252	6 100
VAT		4 698	7 105	7 105	3 085	7 105
Other current assets		2 138	6 402	6 402	2 138	6 402
Total current assets		**268 460**	**180 398**	**175 256**	**280 141**	**175 256**
Non current assets						
Investments		–	–	–	–	–
Investment property		16 530	9 351	9 351	16 499	9 351
Property, plant and equipment		535 009	663 740	675 169	555 309	675 169
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		171	171	171	171	171
Intangible assets		684	277	277	684	277
Trade and other receivables from exchange transactions		3 364	2 881	2 881	–	2 881
Non-current receivables from non-exchange transactions		(3 136)	345	345	(3 454)	345
Other non-current assets		–	–	–	–	–
Total non current assets		**552 622**	**676 765**	**688 194**	**569 209**	**688 194**
TOTAL ASSETS		**821 082**	**857 163**	**863 450**	**849 350**	**863 450**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 445	5 682	5 682	3 937	5 682
Consumer deposits		5 734	4 782	4 782	6 324	4 782
Trade and other payables from exchange transactions		60 505	63 651	63 645	14 808	63 645
Trade and other payables from non-exchange transactions		33 386	104	144	66 396	144
Provision		16 239	22 152	22 152	16 239	22 152
VAT		1 673	1 894	1 894	2 396	1 894
Other current liabilities		–	–	–	–	–
Total current liabilities		**121 981**	**98 265**	**98 299**	**110 099**	**98 299**
Non current liabilities						
Financial liabilities		26 627	26 630	26 630	25 007	26 630
Provision		78 010	80 413	80 413	78 010	80 413
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		38 012	37 375	37 375	38 012	37 375
Total non current liabilities		**142 649**	**144 418**	**144 418**	**141 029**	**144 418**
TOTAL LIABILITIES		**264 630**	**242 682**	**242 717**	**251 128**	**242 717**
NET ASSETS	2	**556 452**	**614 480**	**620 733**	**598 222**	**620 733**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		532 873	599 359	605 612	567 067	605 612
Reserves and funds		30 858	15 121	15 121	31 155	15 121
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**563 731**	**614 480**	**620 733**	**598 222**	**620 733**

It should be noted that the financial information included in the Financial Position are extracted directly from the financial system. The discrepancies on the C6 have been communicated with the service provider.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		487 034	62 786	62 786	5 784	92 016	31 393	60 623	193%	62 786
Service charges		157 853	251 643	251 643	15 956	83 523	125 824	(42 302)	-34%	251 643
Other revenue		41 619	39 004	42 052	3 055	16 030	20 813	(4 783)	-23%	42 052
Transfers and Subsidies - Operational		157 330	160 987	160 987	11 343	83 609	81 687	1 921	2%	160 987
Transfers and Subsidies - Capital		11 598	65 057	65 057	4 001	41 595	32 528	9 067	28%	65 057
Interest		9 085	15 303	15 303	746	5 147	7 703	(2 556)	-33%	15 303
Dividends		2	2	2	–	–	1	(1)	-100%	2
Payments										
Suppliers and employees		(447 387)	(511 585)	(512 952)	(9 214)	(164 161)	(256 389)	(92 228)	36%	(42 623)
Interest		(454)	(3 437)	(3 437)	–	0	(1 719)	(1 719)	100%	(3 437)
Transfers and Subsidies		–	(1 420)	(1 420)	–	–	(710)	(710)	100%	(1 420)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**416 681**	**78 339**	**80 020**	**31 670**	**157 759**	**41 132**	**(116 626)**	**-284%**	**550 349**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 137	200	200	–	860	–	860	0%	200
Decrease (increase) in non-current receivables		(51)	–	–	–	(3 682)	–	(3 682)	0%	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(76 340)	(116 669)	(131 146)	(8 671)	(56 694)	65 647	122 342	186%	131 146
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(73 254)**	**(116 469)**	**(130 946)**	**(8 671)**	**(59 516)**	**65 647**	**125 164**	**191%**	**131 346**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		(4 500)	6 050	6 050	–	–	6 050	(6 050)	-100%	6 050
Increase (decrease) in consumer deposits		(1)	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(4 501)**	**6 050**	**6 050**	**–**	**–**	**6 050**	**6 050**	**100%**	**6 050**
NET INCREASE/ (DECREASE) IN CASH HELD		**338 926**	**(32 079)**	**(44 876)**	**22 999**	**98 242**	**112 830**			**687 744**
Cash/cash equivalents at beginning:		294 269	141 103	148 738		400 893	148 738			400 893
Cash/cash equivalents at month/year end:		633 195	109 024	103 862		499 135	261 568			1 088 637

It should be noted that the financial information included in the Cash Flow are extracted directly from the financial system. The discrepancies will be taken up with the Financial System Vendor to correct.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 DEBTORS' ANALYSIS

Table SC3 is the debtors' ageing report required by the Municipal Budget Reporting Regulation (MBRR).

The age analysis includes all debtor accounts from the billing module. The outstanding debtors for December 2025 are R52,0 million of which 49,3% is older than 90 days. The debtors decreased in December 2025 by R 0,851 million when compared to November 2025.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2025/26											
R thousands		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	0	0	0	0	0	–	4	172	176	176	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 946	238	283	136	45	36	316	731	10 731	1 263	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	9 380	551	539	353	388	409	1 550	5 115	18 285	7 815	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2 908	311	353	211	248	310	1 049	3 437	8 826	5 254	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 392	261	293	169	192	269	858	2 704	7 138	4 192	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	(18)	0	0	0	49	–	4	60	96	113	–	–
Interest on Arrear Debtor Accounts	1810	82	44	137	68	88	160	555	3 644	4 779	4 515	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(680)	158	196	113	101	162	497	1 435	1 981	2 307	–	–
Total By Income Source	**2000**	**23 011**	**1 563**	**1 803**	**1 050**	**1 110**	**1 346**	**4 831**	**17 298**	**52 013**	**25 636**	**-**	**-**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	745	5	1	1	7	1	7	264	1 031	280	–	–
Commercial	2300	7 810	267	336	114	23	16	123	404	9 092	679	–	–
Households	2400	13 642	1 247	1 432	892	1 000	1 301	4 529	16 105	40 146	23 826	–	–
Other	2500	815	44	34	43	81	28	173	525	1 743	850	–	–
Total By Customer Group	**2600**	**23 011**	**1 563**	**1 803**	**1 050**	**1 110**	**1 346**	**4 831**	**17 298**	**52 013**	**25 636**	**-**	**-**

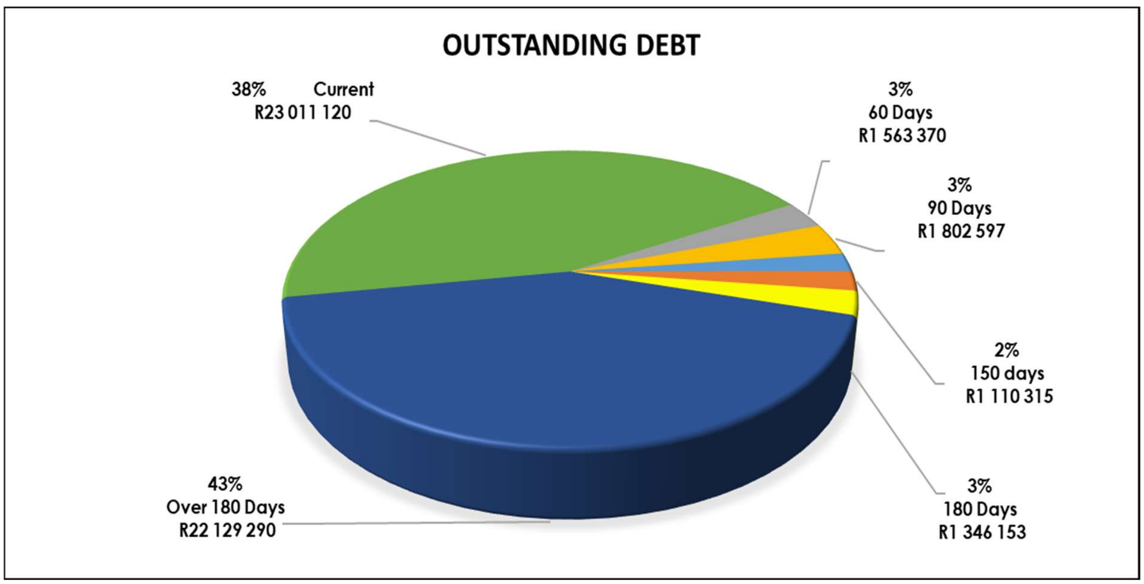


Figure 11: Outstanding Debtors

SECTION 6 CREDITORS' ANALYSIS

It should be noted that the financial information included in the aged creditors is extracted directly from the financial system. We are in contact with the system vendor to rectify this report. All outstanding creditors are paid within 30days except, in minor instances where there are discrepancies with payment certificates/documents.

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2025/26								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	**–**
Bulk Water	0200	–	–	–	–	–	–	–	–	**–**
PAYE deductions	0300	–	–	–	–	–	–	–	221	**221**
VAT (output less input)	0400	(537)	–	–	–	–	–	–	–	**(537)**
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	311	**311**
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**
Trade Creditors	0700	1 025	514	18	4	–	–	–	–	**1 561**
Auditor General	0800	–	–	–	–	–	–	–	–	**–**
Other	0900	(45)	(44)	(44)	(44)	(44)	(44)	(262)	(3 953)	**(4 479)**
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	**–**
Total By Customer Type	**1000**	**442**	**470**	**(26)**	**(39)**	**(44)**	**(44)**	**(262)**	**(3 420)**	**(2 923)**

Figure 12: Outstanding Creditors

SECTION 7 INVESTMENT PORTFOLIO ANALYSIS

During the month of December 2025, interest to the amount of R0,640 million realised on the investments.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - Dec 2025

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Nedbank		121 Days	121 Days	Y	F	7,25	N/A	N/A	22/04/2026	(0)	24	–	12 000	**12 024**
Absa Bank		182 Days	182 Days	Y	V	7,78	N/A	N/A	28/04/2026	20 145	132	–	–	**20 277**
Absa Bank		182 Days	182 Days	Y	F	7,77	N/A	N/A	28/04/2026	12 090	77	–	–	**12 166**
Standard Bank		151 Days	151 Days	Y	F	7,5	N/A	N/A	22/05/2026	–	27	–	12 000	**12 027**
Standard Bank		150 Days	150 Days	Y	F	7,7	N/A	N/A	27/03/2026	20 143	136	–	–	**20 279**
Standard Bank		182 Days	182 Days	Y	F	7,825	N/A	N/A	3/04/2026	17 412	118	–	–	**17 530**
Nedbank		122 Days	122 Days	Y	F	7,435	N/A	N/A	27/02/2026	20 139	126	–	–	**20 265**
Municipality sub-total										**89 929**	**640**	**–**	**24 000**	**114 569**
Entities														
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
Entities sub-total										**–**		**–**	**–**	**–**
TOTAL INVESTMENTS AND INTEREST	2									**89 929**	**640**	**–**	**24 000**	**114 569**

SECTION 8 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting table SC6 – Grant receipts

WC034 Swellendam - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Dec 2025

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		56 733	62 402	62 402	600	29 094	32 706	(3 612)	-11,0%	62 402
Local Government Equitable Share		46 412	49 412	49 412	–	20 588	25 853	(5 265)	-20,4%	49 412
Expanded public works programme integrated grant for municipalities		1 305	1 565	1 565	–	1 092	1 255	(163)	-13,0%	1 565
Municipal Infrastructure Grant		4 377	2 367	2 367	600	1 517	1 065	452	42,4%	2 367
Integrated National Electrification Programme (municipal) grant		649	1 845	1 845	–	1 199	830	369	44,4%	1 845
Local government financial management grant		1 800	1 900	1 900	–	1 900	1 250	650	52,0%	1 900
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		1 304	4 304	4 304	–	2 459	1 937	522	26,9%	4 304
Energy Efficiency and Demand Side Management Grant		886	1 009	1 009	–	339	516	(177)	-34,3%	1 009
Provincial Government:		123 306	8 087	8 087	3 450	47 182	4 055	43 538	1073,6%	8 087
Municipal Service Delivery and Capacity Building Grant		600	–	–	–	–	–	–		–
Western Cape Financial Management Capacity Building Grant		–	–	–	–	–	–	–		–
Municipal Water Resillence Grant		–	130	130	–	–	–	–		130
Financial assistance to municipalities for maintenance and construction of transport infrastructure		40	–	–	–	–	–	–		–
SETA		–	–	–	–	–	–	–		–
Human Settlement Development (Beneficiaries)		99 128	–	–	3 450	42 023	–	42 023	#DIV/0!	–
Municipal Replacement Fund		5 513	5 678	5 678	–	4 354	2 839	1 515	53,4%	5 678
Department of Environmental Affairs and Development Planning		–	28	28	–	–	–	–		28
Western Cape Financial Management Capability Grant		650	–	–	–	–	–	–		–
Waste Management Compliance: Borehole Installation and Groundwater Quality		17	–	–	–	–	–	–		–
Provincial contribution towards excelaration of housing delivery		17 136	595	595	–	–	–	–		595
Regional Socio Economic Project Programme		91	161	161	–	104	104	–		161
Municipal Energy Resilience Grant		130	700	700	–	700	700	–		700
Municipal Service Delivery and Capacity Grant		–	–	–	–	–	–	–		–
Title Deeds Restoration Grant		–	94	94	–	–	94			94
Transport Infrastructure Grant		–	700	700	–	–	318			700
Other grant providers:		275	30	30	70	199	28	171	616,1%	30
WESGRO		–	–	–	–	–	–	–		–
Local Government, Water and Related Service SETA		–	30	30	–	–	28	(28)	-100,0%	30
SETA		275	–	–	70	199	–			–
Overberg District Safety Forum Grant		–	–	–	–	–	–			–
Joint District and Metro Approach Grant		–	–	–	–	–	–			–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	180 314	70 519	70 519	4 120	76 475	36 789	40 097	109,0%	70 519
					–	–	–	–		
Capital Transfers and Grants					–	–	–	–		
National Government:		23 918	55 229	55 229	4 001	36 119	25 267	10 852	42,9%	55 229
Municipal Infrastructure Grant		8 782	11 245	11 245	4 001	9 474	5 060	4 414	87,2%	11 245
Integrated National Electrification Programme (municipal) grant		4 326	12 297	12 297	–	7 993	5 534	2 459	44,4%	12 297
Water Services Infrastructure Grant		8 696	28 696	28 696	–	16 391	12 913	3 478	26,9%	28 696
Energy Efficiency and Demand Side Management Grant		2 114	2 991	2 991	–	2 261	1 760	500	28,4%	2 991
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Other capital transfers *[insert description]*		–	–	–	–	–	–	–		–
Provincial Government:		9 023	15 030	15 030	–	5 476	9 628	(4 152)	-43,1%	15 030
Human Settlement Development		–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Municipal Replacement Fund		–	–	–	–	–	–	–		–
Provincial contribution towards the acceleration of housing delivery		7 304	3 970	3 970	–	–	–	–		3 970
Waste Management Compliance: Borehole Installation and Groundwater Quality Mon		–	–	–	–	–	–			–
Informal Settlement Upgrading Partnership Grant: Provinces		–	8 932	8 932	–	4 780	8 932			8 932
Waste Management Compliance: Borehole Installation and Groundwater Quality Monitoring		240	–	–	–	–	–			–
Department of Environmental Affairs and Development Planning		–	188	188	–	–	–			188
Regional Socio Economic Project Programme		609	1 071	1 071	–	696	696			1 071
Municipal Service Delivery and Capaity Grant		–	–	–	–	–	–			–
Municipal Water Resilience Grant		870	870	870	–	–	–			870
Other grant providers:		–	240	240	–	–	200	(200)	-100,0%	240
Overberg District Safety Forum Grant		–	40	40	–	–	–	–		40
Local Government, Water and Related Service SETA		–	200	200	–	–	200	(200)	-100,0%	200
Total Capital Transfers and Grants	5	32 941	70 499	70 499	4 001	41 595	35 095	6 500	18,5%	70 499
					–	–	–			
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	213 254	141 018	141 018	8 121	118 070	71 884	46 597	64,8%	141 018

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Dec 2025

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**56 751**	**62 402**	**62 402**	**5 234**	**28 574**	**32 706**	**(3 821)**	**-11,7%**	**62 402**
Local Government Equitable Share		46 412	49 412	49 412	4 118	24 706	25 853	(1 147)	-4,4%	49 412
Expanded public works programme integrated grant for municipalities		1 305	1 565	1 565	138	453	1 255	(802)	-63,9%	1 565
Municipal Infrastructure Grant		6 521	2 367	2 367	374	1 480	1 065	415	38,9%	2 367
Integrated National Electrification Programme (municipal) grant		649	1 845	1 845	369	1 199	830	369	44,4%	1 845
Local government financial management grant		1 333	1 900	1 900	8	65	1 250	(1 185)	-94,8%	1 900
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		107	4 304	4 304	228	467	1 937	(1 470)	-75,9%	4 304
Energy Efficiency and Demand Side Management Grant		425	1 009	1 009	–	204	516	(312)	-60,4%	1 009
Provincial Government:		**111 395**	**8 087**	**8 621**	**772**	**38 879**	**4 055**	**31 093**	**766,7%**	**8 621**
Municipal Service Delivery and Capacity Building Grant		500	–	–	–	–	–			–
Financial assistance to municipalities for maintenance and construction of transport infrastructure		49	–	–	–	–	–	–		–
Municipal Water Resilience Grant		–	130	130	–	–	–	–		130
Human Settlement Development (Beneficiaries)		89 802	–	–	–	31 144	–	31 144	#DIV/0!	–
Municipal Replacement Fund		5 513	5 678	5 678	657	2 788	2 839	(51)	-1,8%	5 678
Western Cape Financial Management Capability Grant		105	–	–	–	–	–	–		–
Department of Environmental Affairs and Development Planning		–	28	28	–	–	–	–		28
Informal Settlement Upgrading Partnership Grant: Provinces		–	–	534	–	4 780	–	4 780	#DIV/0!	534
Provincial contribution towards excelaration of housing delivery		15 425	595	595	–	–	–	–		595
Regional Socio Economic Project Programme		1	161	161	2	2	104	(102)	-97,6%	161
Municipal Energy Resilience Grant		–	700	700	–	52	700			700
Title Deeds Restoration Grant		–	94	94	–	–	94			94
Transport Infrastructure Grant		–	700	700	112	112	318			700
Other grant providers:		**47**	**30**	**30**	**–**	**–**	**28**	(28)	-100,0%	**30**
SETA		–	–	–	–	–	–			–
Overberg District Safety Forum Grant		47	–	–	–	–	–			–
Local Government, Water and Related Service SETA		–	30	30	–	–	28			30
Total operating expenditure of Transfers and Grants:		**168 193**	**70 519**	**71 053**	**6 006**	**67 453**	**36 789**	**27 244**	**74,1%**	**71 053**
Capital expenditure of Transfers and Grants										
Capital Transfers and Grants		12 958	55 229	55 229	6 107	20 082	25 267	(5 186)	**-20,5%**	55 229
Municipal Infrastructure Grant		6 469	11 245	11 245	2 115	7 597	5 060	2 537	50,1%	11 245
Integrated National Electrification Programme (municipal) grant		4 326	12 297	12 297	2 459	7 993	5 534	2 459	44,4%	12 297
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		713	28 696	28 696	1 533	3 129	12 913	(9 784)	-75,8%	28 696
Energy Efficiency and Demand Side Management Grant		1 450	2 991	2 991	–	1 363	1 760	(398)	-22,6%	2 991
Provincial Government:		**1 448**	**15 030**	**15 030**	**11**	**16**	**9 628**	(9 611)	-99,8%	**15 030**
Human Settlement Development		–	–	–	–	–	–	–		–
Municipal Replacement Fund		–	–	–	–	–	–	–		–
Provincial contribution towards the acceleration of housing delivery		1 442	3 970	3 970	–	–	–	–		3 970
Informal Settlement Upgrading Partnership Grant: Provinces		–	8 932	8 932	–	–	–	–		8 932
Regional Socio Economic Project Programme		6	1 071	1 071	11	16	8 932	(8 916)	-99,8%	1 071
Department of Environmental Affairs and Development Planning		–	188	188	–	–	–	–		188
Quality Monitoring		–	–	–	–	–	–	–		–
Municipal Service Delivery and Capaity Grant		–	–	–	–	–	696	(696)	-100,0%	–
Municipal Water Resilience Grant		–	870	870	–	–	–	–		870
Other Grants		**–**	**240**	**240**	**–**	**–**	**200**	(200)	-100,0%	**240**
Overberg District Safety Forum Grant		–	40	40	–	–	–	–		40
Local Government, Water and Related Service SETA		–	200	200	–	–	200			200
Total capital expenditure of Transfers and Grants		**14 406**	**70 499**	**70 499**	**6 119**	**20 098**	**35 095**	**(14 997)**	**-42,7%**	**70 499**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**182 599**	**141 018**	**141 552**	**12 125**	**87 551**	**71 884**	**12 247**	**17,0%**	**141 552**

8.3 Supporting information grants

8.3.1 The following grants were received up to December 2023:

Municipal Infrastructure Grant (MIG)

- **Municipal Infrastructure Grant (MIG) – Railton Upgrading of Gravel Roads and Related Stormwater Phase 3 Portion 2**

  The project is currently at Stage 5 – Project 2 weeks ahead of program – Project progress at 70%.

- **Municipal Infrastructure Grant (MIG) – Upgrading of Railton Sports Grounds Phase 3**

  The project is currently at Stage 5 – The project is on program – Project progress at 70%.

Water Service Infrastructure Grant (WSIG):

- **Swellendam (Railton): Bulk Water Reticulation and Distribution – Portion 2: Railton pump station and upgrading of related pipeline**

  The project is currently at Stage 5 – Construction & Administration.

  Site handover was done.

  2024/25 rollover was not approved by NT

- **Barrydale Upgrading of Water Treatment Works Phase 2 Portion 3**

  The project is currently at Stage 5 – Construction & Administration.

  Site handover was done.

Regional Socio-Economic Project Programme:

- **Railton Link Walkway Project**

  The project is currently at Stage 4 – Project is at tender evaluation stage.

Energy Resilience Grant:

- **Swellendam Energy Master Plan**

The Consultant is appointed and work is in process.

Water Resilience Grant:

- **Swellendam Bulk Water Reticulation – Grootkloof 3 Gravity Main to Hermitage Pump Station**

  The Consultant is appointed and work is in process.

Integrated National Electrification Programme Grant:

- **Electrification of Railton houses**

  The project is currently at Stage 5 - Contractor is appointed. Site handover was concluded.

  Portion of the funding to be paid to the "Provincial contribution towards acceleration of housing delivery" account.

- **Electrical Bulk Infrastructure**

The funding to be paid to the "Provincial contribution towards acceleration of housing delivery" account.

Energy Efficiency Demand Side Management Grant:

- **Barrydale/Suurbraak/Swellendam/Buffeljagsrivier – Energy Efficiency Project**

The project entails the replacement of streetlights in Barrydale & Suurbraak. Furthermore, lights at the sports facilities are to be replaced. The procurement of lights for the sports facilities is in process. The implementation of the installation of LED streetlights is in progress.

Human Settlements Development Grant – The contractor is currently on site and busy with the top structures.

Provincial contribution towards acceleration of housing delivery

The contractor is currently busy with the installation of geysers.

Waste Management Compliance: Borehole Installation and Groundwater Quality Monitoring

The service provider has submitted the water quality testing, lab results and the final compliance report. We had an independent report questioning the structural integrity of the boreholes and are withholding final payment until Infrastructure completes an assessment which will be in the next week. We will be notified if final payment can be made or if the service provider has some remedial work to do first. The service provider will be on site the week of the 19th of January 2026 to inspect.

Local government financial management grant (FMG)

A business plan was submitted for the 2025/2026 financial year for activities to be funded from the FMG plan in line with the criteria set by National Treasury. The municipality will therefore ensure that the funds from this grant will be spent before the end of the current financial year.

Western Cape Financial Capability Grant

The application for the unspent grant was submitted on the 29th of August 2025 and will be utilised for external bursaries based on applications received. Approval was granted by Provincial Treasury and will be incorporated in an adjustment budget that will be tabled during January 2026.

Professional services for waste management – an application for roll over of unspent funds was submitted and approved by Provincial Treasury. The remaining stages of the study will be completed within 4 months after the tabling of the Adjustment budget in January 2026.

Informal Settlement Partnership Grant – The contractor is not yet on site.

Municipal Replacement Fund

The municipality will ensure that the funds from this grant will be spend before the end of the financial year in line with the business plans submitted.

Expanded public works programme integrated grant for municipalities (EPWP)

A business plan was submitted for the 2025/2026 financial year in terms of targets to be reached by the municipality for work opportunities created.

Municipal Service Delivery and Capacity and Building Grant

Approval was granted by Provincial Treasury for the unspent grants. The appointment process is completed and the ICT Intern started on the 1st of October 2025.

8.4 Supporting table SC7 (2) – Grant expenditure against approved rollovers

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Dec 2025						
Description	Ref	Budget Year 2025/26				
		Approved Rollover 2025/26	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Local Government Equitable Share		–	–	–	–	
Expanded public works programme integrated grant for municipalities		–	–	–	–	
Municipal Infrastructure Grant		–	–	–	–	
Integrated National Electrification Programme (municipal) grant		–	–	–	–	
Local government financial management grant		–	–	–	–	
Municipal Disaster Relief Grant		–	–	–	–	
Water Services Infrastructure Grant		–	–	–	–	
Provincial Government:		**1 344**	**–**	**590**	**567**	**42,2%**
Western Cape Financial Management Capability Building Grant		–	–	–	–	
Tourism		–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	
Municipal Electrical Master Plan Grant		–	–	–	–	
Department of Environmental Affairs and Development Planning		28	–	–	(28)	-100,0%
Housing Settlement Development Grant		534	–	534	–	
Municipal Replacement Fund		–	–	–	–	
Municipal Water Resillence Grant		130	–	–		
Title Deeds Restoration Grant		–	–	–		
Regional Socio Economic Project Programme		56	–	56	(0)	0,0%
Provincial contribution towards acceleration of housing delivery grant		595	–	–	595	100,0%
Other grant providers:		–	–	–	–	
Overberg District Safety Forum Grant		–	–	–	–	
SETA		–	–	–		
Service SETA Grant		–	–	–		
Total operating expenditure of Approved Roll-overs		**1 344**	**–**	**590**	**567**	**42,2%**
Capital expenditure of Approved Roll-overs						
Capital Transfers and Grants		–	–	–	–	
Local Government Equitable Share		–	–	–	–	
Municipal Infrastructure Grant		–	–	–	–	
Municipal Disaster Recovery Grant		–	–	–	–	
Provincial Government:		**5 402**	**–**	**431**	(5 027)	-93,1%
Human Settlement Development		–	–	–	–	
Department of Environmental Affairs and Development Planning		188	–	–	(188)	-100,0%
Municipal Replacement Fund		–	–	–	–	
WESGRO		–	–	–	–	
Municipal Water Resiliance Grant		870	–	–	(870)	-100,0%
Department of Economic Development and Tourism Grant		–	–	–	–	
Provincial contribution towards acceleration of housing delivery grant		3 970	–	–	(3 970)	-100,0%
Regional Socio Economic Project Programme		375	–	431		
Other grant providers:		**40**	**–**	**–**	40	100,0%
Overberg District Safety Forum Grant		40	–	–	40	100,0%
Service Seta		–	–	–		
Total capital expenditure of Approved Roll-overs		**5 442**	**–**	**431**	**(4 987)**	**-91,6%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		**6 786**	**–**	**1 021**	**(4 420)**	**-65,1%**

SECTION 9 CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	(6)	2 505	2 005	740	740	2 005	1 265	63,1%	1%
August	1 493	4 517	4 527	1 043	1 783	6 531	4 748	72,7%	2%
September	4 273	8 256	10 166	1 526	3 309	16 697	13 388	80,2%	3%
October	3 552	10 296	12 543	6 132	9 442	29 240	19 798	67,7%	9%
November	2 060	11 457	12 661	7 743	17 185	41 901	24 716	59,0%	17%
December	5 218	14 379	15 189	5 729	22 914	57 090	34 176	59,9%	22%
January	3 359	11 773	13 700	–	22 914	70 790	47 876	67,6%	22%
February	1 734	5 409	7 821	–	22 914	78 610	55 697	70,9%	22%
March	3 788	7 034	7 461	–	22 914	86 071	63 157	73,4%	22%
April	1 971	7 955	7 881	–	22 914	93 952	71 038	75,6%	22%
May	3 443	13 781	14 437	–	22 914	108 389	85 475	78,9%	22%
June	20 804	5 254	5 656	–	22 914	114 045	91 131	79,9%	22%
Total Capital expenditure	**51 689**	**102 616**	**114 045**	**22 914**					

SECTION 10 – SERVICE DELIVERY PERFORMANCE PLANNING

10.1 Legislative Overview

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act (MFMA) No. 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the Municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury. Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54(1)(f) of the MFMA.

The Mayor approved the Top Layer Services Delivery and Budget Implementation Plan (SDBIP) for 2025/26 in terms of Section 53(1)(c)(ii) of the MFMA, MFMA Circular No. 13 and the Budgeting and Reporting Regulation, which include the Municipality's key performance indicators (KPI's) for 2025/26.

10.2 Creating a Culture of Performance

10.2.1 Performance Framework

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "A municipality's performance management system entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players." This framework, inter alia, reflects the linkage between the Integrated Development Plan (IDP), Budget, SDBIP and individual and service provider performance. The Municipality's Performance Management Framework was adopted by Council on 28 August 2024 per Council Item A126 and reviewed during the 2024-2025 financial year.

10.2.2 Monitoring performance

The Municipality utilizes an electronic sharedrive folder on which KPI owners update actual performance on a monthly basis. KPI owners report on the results of the KPI's by documenting the following information on the performance system:

- The actual result in terms of the target set;
- The output/outcome of achieving the KPI;

- The calculation of the actual performance reported (If percentage);
- A performance comment on the result;
- Actions to improve the performance against the target set, if the target was not achieved;
- It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated;

Performance results are monitored and reviewed in terms of:

- Quarterly KPI monitoring sessions held by the Municipal Manager with all managers;
- Quarterly reports tabled before the Portfolio Committees of the Mayor (if requested);
- Quarterly reports tabled before the Executive Mayoral Committee and Council (if requested) ;

10.3 Link to the IDP and the Budget

The Municipality identified the following strategic objectives based on the inputs from the community in the 5-year IDP:

1. To create a capacitated people-centered institution.
2. To create a safe and healthy living environment.
3. To develop integrated and sustainable settlements with the view to correct spatial imbalances
4. To enhance access to basic services and address maintenance backlogs
5. To enhance economic development with a focus on both first and second economies
6. To improve financial viability and management
7. To promote good governance and community participation

10.3.1 Performance indicators set in the approved Top Layer SDBIP for 2025/26 per strategic objective

i) To create a capacitated, people-centered institution

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL20	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the equity plan by 30 June	Number of people employed from equity target groups in the three highest levels of management	All	**1**
TL21	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June {(Actual amount spent on training/total personnel budget) x100}	% of the personnel budget spent on implementing the workplace skills plan	All	**0.50%**
TL22	Limit quarterly vacancy rate to less than 10% of funded posts {(Number of funded posts vacant / number of funded posts) x100}	% quarterly vacancy rate	All	**10%**

Table 1: To create a capacitated, people-centered institution

ii) To create a safe and healthy living environment

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL24	Review the Spatial Development Framework and submit to Council for consideration by 31 May	SDF review and submitted to Council for consideration	All	**1**
TL31	Review the Disaster Management Plan and submit to Council by 31 May	Disaster Management Plan reviewed and submitted to Council	All	**1**

Table 2: To create a safe and healthy living environment

iii) To develop integrated and sustainable settlements with the view to correct spatial imbalances

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL32	Review the Human Settlements Pipeline and submit to Council by 30 June	Human Settlements Plan reviewed and submitted to Council	All	**1**

Table 3: To develop integrated and sustainable settlements with the view to correct spatial imbalances

iv) To enhance access to basic services and address maintenance backlogs

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL7	Number of residential properties that receive piped water that is connected to the municipal water infrastructure network as at 30 June	Number of residential properties which are billed for water or have pre-paid meters as at 30 June	All	**6 629**
TL8	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering and excluding Eskom areas) as at 30 June	Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June	All	**6 598**
TL9	Number of residential properties connected which have access to a sewerage network or septic tank irrespective of the number of water closets (toilets) as at 30 June	Number of residential properties which are billed for sewerage as at 30 June	All	**6 560**
TL10	Number of residential properties for which refuse is removed once per week as at 30 June	Number of residential properties which are billed for refuse removal as at 30 June	All	**6 200**
TL11	Provide free basic water services to indigent and poor households in terms of the approved indigent policy as at 30 June	Number of registered indigent and poor households receiving free basic water services	All	**2 291**
TL12	Spend 90% of the municipality's capital budget actually spent by 30 June {(Amount actually spent on capital projects/ Amount budgeted for capital projects) x100}	% of capital budget spent by 30 June	All	**90%**
TL25	Spend 90% of the roads and stormwater maintenance (excluding general vehicles-streets) budget by 30 June {(Actual expenditure on maintenance divided by the total approved maintenance budget) x100}	% of the maintenance budget spent	All	**90%**
TL26	Spend 90% of the electricity maintenance (excluding general vehicles-electricity) budget by 30 June {(Actual expenditure on maintenance divided by the total approved maintenance budget) x100}	% of the maintenance budget spent on the electricity maintenance votes	All	**90%**
TL27	Spend 90% of the waste water maintenance (excluding general vehicles-sewerage network & general vehicles sewerage administration) budget by 30 June {(Actual expenditure on maintenance divided by the total approved maintenance budget) x100}	% of the maintenance budget spent on the waste water maintenance votes	All	**90%**
TL28	Spend 90% of the water maintenance (excluding general vehicles-water purification, general vehicles-irrigation water & vehicle costs-water dams) budget by 30 June {(Actual expenditure on maintenance divided by the total approved maintenance budget) x100	% of the maintenance budget spent on the water maintenance votes	All	**90%**
TL29	Spend 95% of the MIG funding allocated for completion of projects by 30 June {(Actual expenditure on MIG funding received divided by the total MIG funding received) x100}	% of MIG funding received spent	All	**95%**

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL30	Achieve 95% microbiological quality level achieved for water as per SANS 241 as at 30 June	% microbiological water quality level achieved as per SANS 241 criteria for the 2025/26 financial year	All	**95%**
TL33	Limit unaccounted for water to less than 25% by 30 June {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100}	% unaccounted for water by 30 June	All	**25%**
TL34	Limit unaccounted for electricity to less than 12% by 30 June {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or generated) x100}	% unaccounted for electricity by 30 June	All	**12%**
TL35	Provide free basic electricity services to indigent and poor households in terms of the approved indigent policy as at 30 June	Number of registered indigent and poor households receiving free basic electricity services	All	**2 291**
TL36	Provide free basic sanitation services to indigent and poor households in terms of the approved indigent policy as at 30 June	Number of registered indigent and poor households receiving free basic sanitation services	All	**2 291**
TL37	Provide free basic refuse removal services to indigent and poor households in terms of the approved indigent policy as at 30 June	Number of registered indigent and poor households receiving free basic refuse removal services	All	**2 291**
TL38	Provide 10 000 kl free basic water to informal settlements as at 30 June	Kiloliter water provided to informal settlements	All	**10 000**
TL39	Provide free basic sanitation facilities/ Toilets to informal settlements as at 30 June	Number of sanitation facilities/ toilets connections provided to informal settlements	All	**255**
TL40	Provide free refuse removal services/ skips to informal settlements as at 30 June	Number of skips provided to the informal settlements	All	**3**

Table 4: To enhance access to basic services and address maintenance backlogs

v) To enhance economic development with focus on both first and second economies

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL23	Create temporary work opportunities in terms of EPWP by 30 June	Number of temporary work opportunities created	All	**210**

Table 5: To enhance economic development with focus on both first and second economies

vi) To improve financial viability and management

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL13	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June {(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant) x 100	Debt to revenue as at 30 June	All	**25.30%**
TL14	Financial viability measured in terms of the outstanding service debtors as at 30 June {(Total outstanding service debtors/ revenue received for services) x 100}	Service debtors to revenue as at 30 June	All	**18%**
TL15	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June {(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Cost coverage as at 30 June	All	**1.8**
TL16	Achieve a debtors payment percentage of 95% by 30 June {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue) x 100}	Debtors' payment percentage as at 30 June	All	**95%**
TL17	Approve an action plan to address all the issues raised in the management letter of the Auditor-General two months after the Management Report was issued	Action plan approved by the MM	All	**1**
TL18	Achieve an Unqualified Audit Opinion for the 2024/25 financial year	Unqualified Audit Opinion Achieved	All	**1**
TL19	Submit annual financial budget by 31 May to Council	Submission of annual financial budget to Council by 31 May	All	**1**

Table 6: To improve financial viability and management

vii) To promote good governance and community participation

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL1	Compile the Risk Based Audit Plan (RBAP) and submit to the Audit Committee by 30 June	RBAP submitted to the Audit Committee by 30 June	All	**1**
TL2	90% of the RBAP for 2025/26 implemented by 30 June {(Number of audits and tasks completed for the period /Number of audits and tasks identified in the RBAP) x 100}	% of the RBAP implemented by 30 June	All	**90%**
TL3	Compile and submit the 3rd review of the final IDP for the 2022/27 financial year to Council by 31 May	Final IDP compiled and submitted to Council	All	**1**

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL4	Submit the draft Annual Report for 2024/25 in terms of the MFMA to Council by 31 January	Draft report submitted to Council by 31 January	All	**1**
TL5	Approve the Annual Report in terms of MFMA within two months after submission of draft	Annual Report approval within 2 months of draft submission	All	**1**
TL6	Complete the annual risk assessment and submit to the Audit Committee by 30 June	Completed risk assessment submitted to the Audit Committee	All	**1**

Table 7: To promote good governance and community participation

10.4 Budget spending per IDP strategic objective

The tables below provide an analysis of the capital and operational budget allocation for the 2025/26 financial year compared to each other:

No.	Municipal Strategic Objective	Capital Budget	Operational Budget
1	To create a capacitated people-centered institution	R -	R 17 672 488
2	To create a safe and healthy living environment	R 6 368 675	R 122 887 795
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	R 8 932 000	R 95 845 107
4	To enhance access to basic services and address maintenance backlogs	R 79 737 911	R 235 216 939
5	To enhance economic development with focus on both first and second economies	R 1 070 708	R 8 664 236
6	To improve financial viability and management	R 1 345 000	R 45 294 623
7	To promote good governance and community participation	R 16 590 500	R 40 030 840
Total		**R 114 044 794**	**R 565 612 028**

Table 8: Budget per Strategic Objective

The graphs below indicate the budget operating and capital expenditure per strategic objective for 2025/26:

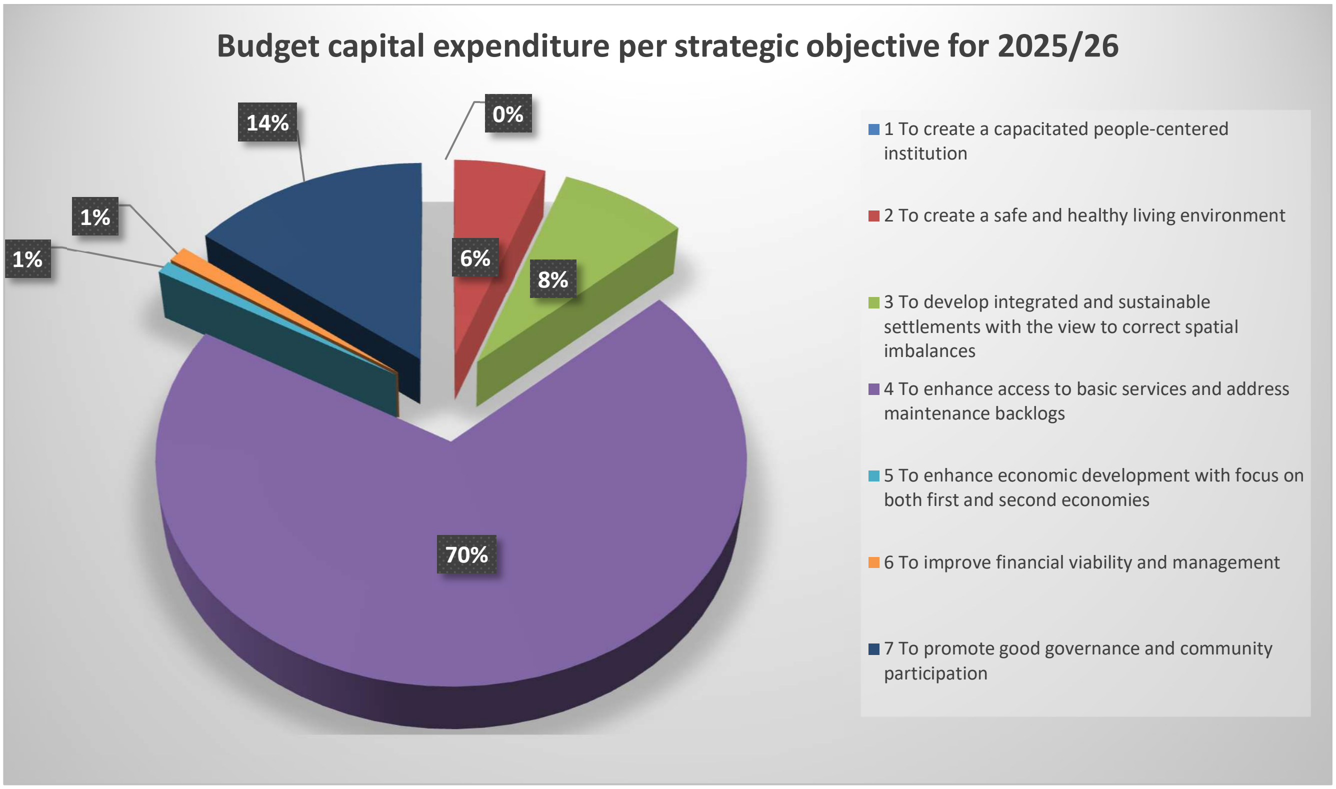


Figure 13: Budgeted capital expenditure per strategic objective

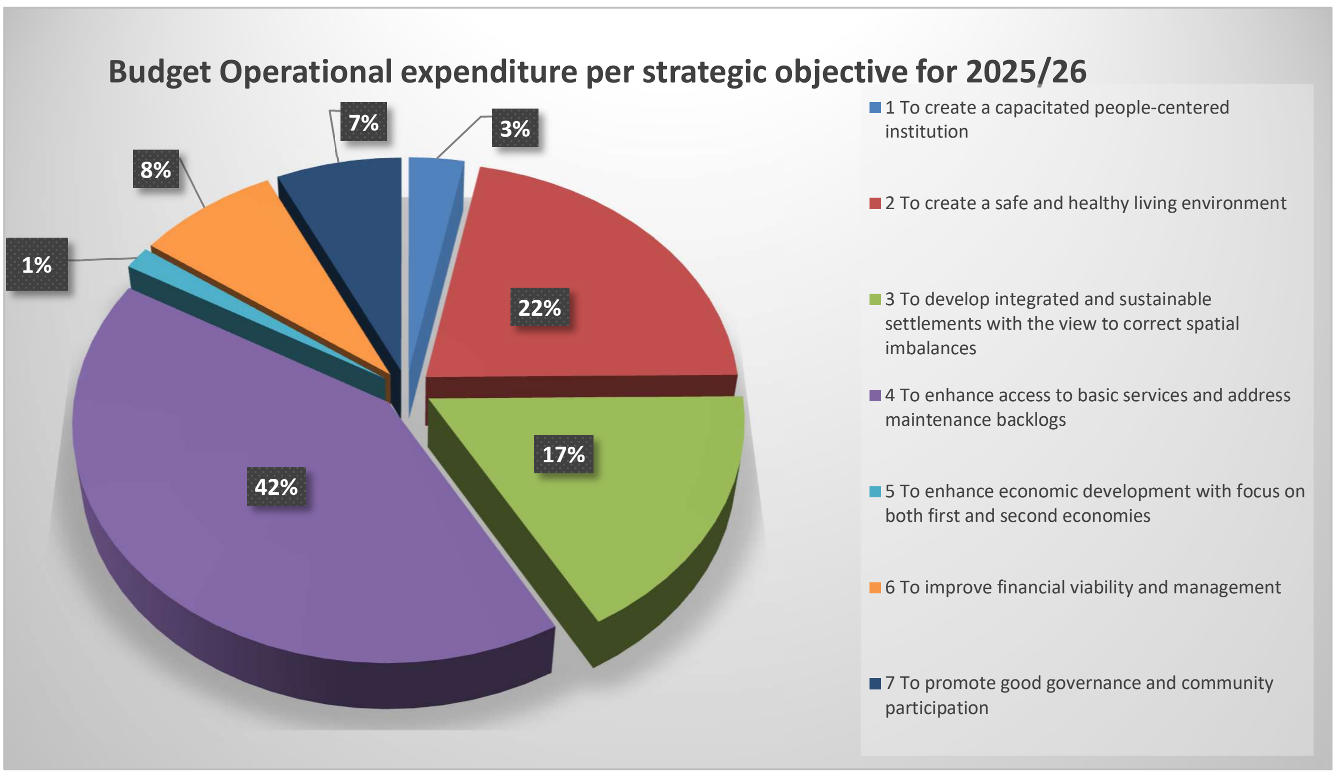


Figure 14: Budgeted operating expenditure per strategic objective

No.	Municipal Strategic Objective	Actual Capital Expenditure as at 31 December 2025	Actual Operational Expenditure as at 31 December 2025
1	To create a capacitated people-centered institution	R -	R 5 142 046
2	To create a safe and healthy living environment	R 2 896 083	R 65 450 231
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	R -	R 37 525 224
4	To enhance access to basic services and address maintenance backlogs	R 18 248 773	R 106 601 057
5	To enhance economic development with focus on both first and second economies	R 447 731	R 3 566 889
6	To improve financial viability and management	R 756 963	R 25 059 983
7	To promote good governance and community participation	R 564 217	R 16 368 302
Total		**R 22 913 766**	**R 259 713 732**

Table 9: Budget operating and capital expenditure

The graphs below indicate the actual capital and operational expenditure per strategic objective for the mid-year ending December 2025:

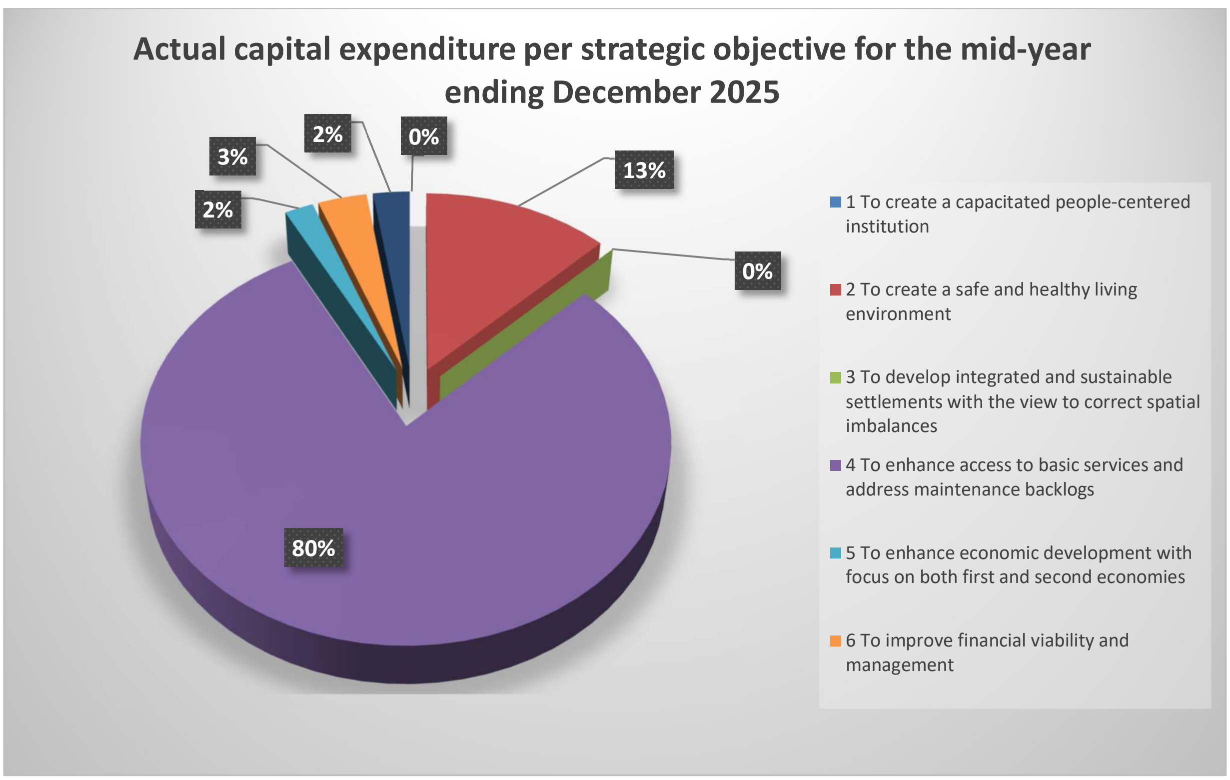


Figure 15: Actual capital expenditure December 2025

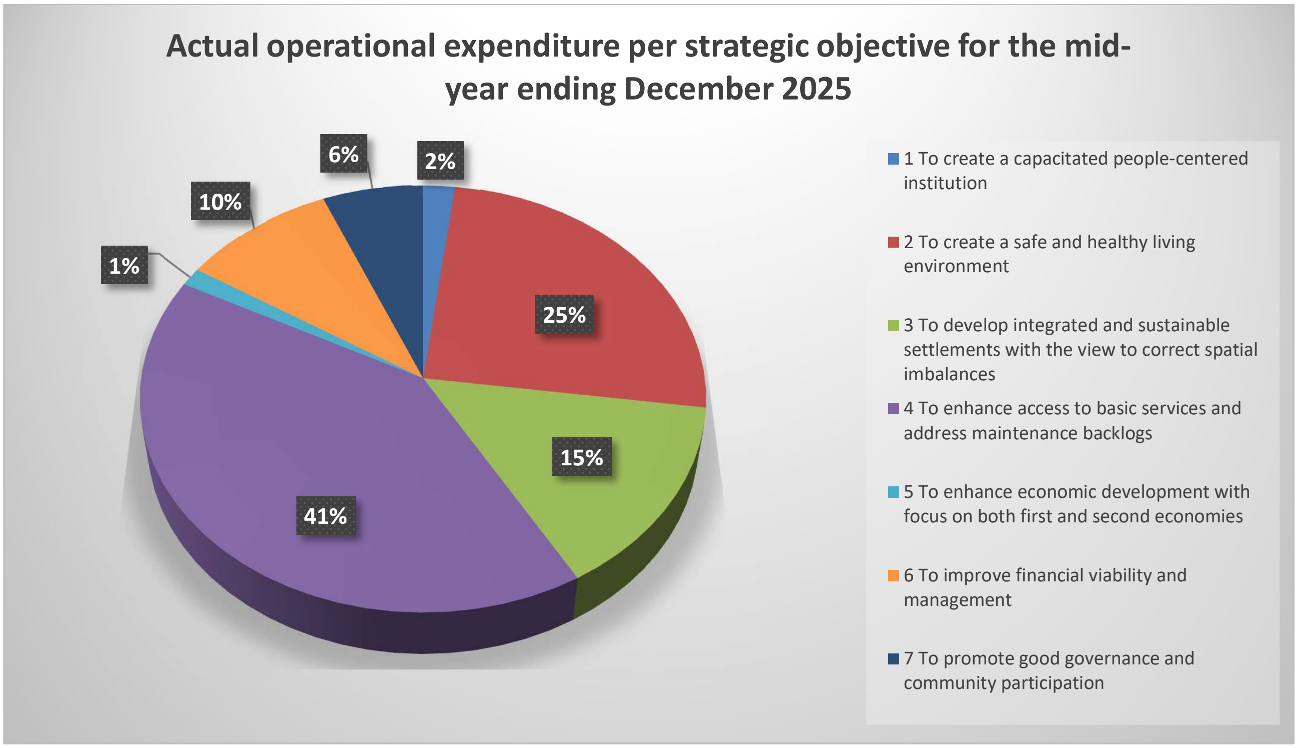


Figure 16: Actual operational expenditure December 2025

The tables below provide an analysis of the capital and operational budget allocation for the 2025/26 financial year and actual expenditure as at 31 December 2025 per Strategic Objective:

No.	Municipal Strategic Objective	Budget	Actual Capital Expenditure as at 31 December 2025	%Spent
1	To create a capacitated people-centered institution	R -	R -	-
2	To create a safe and healthy living environment	R 6 368 675	R 2 896 083	45.47%
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	R 8 932 000	R -	0.00%
4	To enhance access to basic services and address maintenance backlogs	R 79 737 911	R 18 248 773	22.89%
5	To enhance economic development with focus on both first and second economies	R 1 070 708	R 447 731	41.82%
6	To improve financial viability and management	R 1 345 000	R 756 963	56.28%
7	To promote good governance and community participation	R 16 590 500	R 564 217	3.40%
Total		**R 114 044 794**	**R 22 913 766**	**20.09%**

Table 10: Capital budget allocation

No.	Municipal Strategic Objective	Budget		Actual Operational Expenditure as at 31 December 2025		%Spent
1	To create a capacitated people-centered institution	R	17 672 488	R	5 142 046	29.10%
2	To create a safe and healthy living environment	R	122 887 795	R	65 450 231	53.26%
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	R	95 845 107	R	37 525 224	39.15%
4	To enhance access to basic services and address maintenance backlogs	R	235 216 939	R	106 601 057	45.32%
5	To enhance economic development with focus on both first and second economies	R	8 664 236	R	3 566 889	41.17%
6	To improve financial viability and management	R	45 294 623	R	25 059 983	55.33%
7	To promote good governance and community participation	R	40 030 840	R	16 368 302	40.89%
Total		**R**	**565 612 028**	**R**	**259 713 732**	**45.92%**

Table 11: Operational budget allocation

SECTION 11 – MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2025/26

11.1 Overall Actual Performance of Indicators for the Mid-Year Ending 31 December 2025:

Category	SO1 - To create a capacitated, people centred institution	SO2 - To create a safe and healthy living environment	SO3 - To develop integrated and sustainable settlements with the view to correct spatial imbalances	SO4 - To enhance access to basic services and address maintenance backlogs	SO5 - To enhance economic development with focus on both first and second economies	SO6 - To improve financial viability and management	SO7 - To promote good governance and community participation	Total
KPI Not Yet Measured	1	2	1			5	4	**13**
KPI Not Met				1				**1**
KPI Almost Met				1			1	**2**
KPI Met	1			4		1		**6**
KPI Well Met	1			14	1	1	1	**18**
KPI Extremely Well Met								**0**
	3	**2**	**1**	**20**	**1**	**7**	**6**	**40**

Figure 17: Performance per strategic objective for the mid-year ending 31 December 2025

Colour	Category	Explanation
	KPI Not Yet Measured	KPI's with no targets or actual results for the selected period
	KPI Not Met	Actual vs. target less than 75%
	KPI Almost Met	Actual vs. target between 75% and 100%
	KPI Met	Actual vs. target 100% achieved
	KPI Well Met	Actual vs. target more than 100% and less than 150% achieved
	KPI Extremely Well Met	Actual vs. target more than 150% achieved

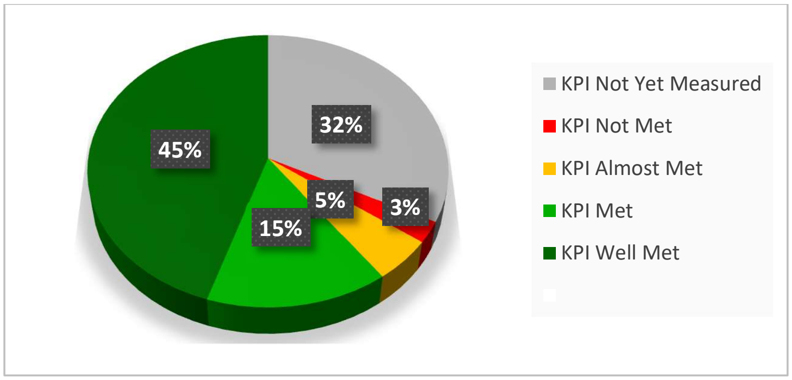
11.2 Actual Performance for the Mid-Year Ending 31 December 2025:

Detailed below is the Top Layer SDBIP for the first half of the financial year ending 31 December 2025 which measures the Municipality's overall performance per strategic objective. The tables, furthermore, include the performance comments and corrective measures indicated for targets not achieved.

The Municipality met about 60% (24 of 40) of the applicable KPI's for the period as at 31 December 2025. The remainder of the KPI's (10) on the Top Layer SDBIP out of the total number of 34 KPI's do not have targets for this period and will be reported on in future quarters when they are due in quarter 3 and 4.

10% (4 of 40) KPI targets were not achieved as at 31 December 2025 of which the details are included in the tables below.

11.2.1 Actual performance indicators for the mid-year ending 31 December 2025.



Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2024/25	Overall Performance 2025/26						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Target		
TL1	Compile the Risk Based Audit Plan (RBAP) and submit to the Audit Committee by 30 June	RBAP submitted to the Audit Committee by 30 June	All	**1**	0	0	0	1	**0**	**0**	N/A
TL2	90% of the RBAP for 2025/26 implemented by 30 June {(Number of audits and tasks completed for the period /Number of audits and tasks identified in the RBAP) x 100}	% of the RBAP implemented by 30 June	All	**88%**	15%	40%	60%	90%	**40%**	**36.36 %**	O
Performance Comment: Two audit engagements remained outstanding. *Corrective Action: Both were expected to be finalised soon.*											
TL3	Compile and submit the 3rd review of the final IDP for the 2022/27 financial year to Council by 31 May	Final IDP compiled and submitted to Council	All	1	0	0	0	1	**0**	**0**	N/A
TL4	Submit the draft Annual Report for 2024/25 in terms of the MFMA to Council by 31 January	Draft report submitted to Council by 31 January	All	1	0	0	1	0	**0**	**1**	G2

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2024/25	Overall Performance 2025/26						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Target		
TL5	Approve the Annual Report in terms of MFMA within two months after submission of draft	Annual Report approval within 2 months of draft submission	All	1	0	0	1	0	**0**	**0**	N/A
TL6	Complete the annual risk assessment and submit to the Audit Committee by 30 June	Completed risk assessment submitted to the Audit Committee	All	1	0	0	0	1	**0**	**0**	N/A
TL7	Number of residential properties that receive piped water that is connected to the municipal water infrastructure network as at 30 June	Number of residential properties which are billed for water or have pre-paid meters as at 30 June	All	6 970	0	6 629	0	6 629	**6 629**	**7 256**	**G2**
TL8	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering and excluding Eskom areas) as at 30 June	Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June	All	7 545	0	6 598	0	6 598	**6 598**	**7 824**	**G2**
TL9	Number of residential properties connected which have access to a sewerage network or septic tank irrespective of the number of water closets (toilets) as at 30 June	Number of residential properties which are billed for sewerage as at 30 June	All	6 751	0	6 560	0	6 560	**6 560**	**6 823**	**G2**
TL10	Number of residential properties for which refuse is removed once per week as at 30 June	Number of residential properties which are billed for refuse removal as at 30 June	All	7 101	0	6 200	0	6 200	**6 200**	**7 413**	**G2**
TL11	Provide free basic water services to indigent and poor households in terms of the approved indigent policy as at 30 June	Number of registered indigent and poor households receiving free basic water services	All	2 742	0	2 291	0	2 291	**2 291**	**2 941**	**G2**

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2024/25	Overall Performance 2025/26						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Target		
TL12	Spend 90% of the municipality's capital budget actually spent by 30 June {(Amount actually spent on capital projects/ Amount budgeted for capital projects) x100}	% of capital budget spent by 30 June	All	79.65%	0%	20%	40%	90%	**20%**	**20.09 %**	G
TL13	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June {(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating	Debt to revenue as at 30 June	All	6.21%	0%	0%	0%	25.30%	**0**	**0**	N/A
TL14	Financial viability measured in terms of the outstanding service debtors as at 30 June {(Total outstanding service debtors/ revenue received for services) x 100}	Service debtors to revenue as at 30 June	All	17.89%	0%	0%	0%	18%	**0**	**0**	N/A
TL15	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June {(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on	Cost coverage as at 30 June	All	5.18	0	0	0	1.8	**0**	**0**	N/A

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2024/25	Overall Performance 2025/26						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Target		
TL16	Achieve a debtors payment percentage of 95% by 30 June {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue) x 100}	Debtors' payment percentage as at 30 June	All	97.34%	95%	95%	95%	95%	**95%**	**95.14 %**	G
TL17	Approve an action plan to address all the issues raised in the management letter of the Auditor-General two months after the Management Report was issued	Action plan approved by the MM	All	1	0	0	1	0	**0**	**0**	N/A

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2024/25	Overall Performance 2025/26						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Target		
TL18	Achieve an Unqualified Audit Opinion for the 2024/25 financial year	Unqualified Audit Opinion Achieved	All	1	0	0	1	0	**0**	**1**	**G2**
TL19	Submit annual financial budget by 31 May to Council	Submission of annual financial budget to Council by 31 May	All	1	0	0	0	1	**0**	**0**	N/A
TL20	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the equity plan by 30 June	Number of people employed from equity target groups in the three highest levels of management	All	0	0	0	0	1	**0**	**0**	N/A
TL21	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June {(Actual amount spent on training/total personnel budget) x100}	% of the personnel budget spent on implementing the workplace skills plan	All	0.15%	0%	0%	0%	0.50 %	**0.00%**	**0.11%**	**G**
TL22	Limit quarterly vacancy rate to less than 10% of funded posts {(Number of funded posts vacant / number of funded posts) x100}	% quarterly vacancy rate	All	10.19%	10%	10%	10%	10%	**10%**	**9.60%**	**G2**
TL23	Create temporary work opportunities in terms of EPWP by 30 June	Number of temporary work opportunities created	All	253	45	55	55	55	**100**	**115**	**G2**

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2024/25	Overall Performance 2025/26						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Target		
TL24	Review the Spatial Development Framework and submit to Council for consideration by 31 May	SDF review and submitted to Council for consideration	All	1	0	0	0	1	**0**	**0**	N/A
TL25	Spend 90% of the roads and stormwater maintenance (excluding general vehicles-streets) budget by 30 June {(Actual expenditure on maintenance divided by the total approved maintenance budget) x100}	% of the maintenance budget spent	All	93.31%	10%	30%	60%	90%	**30%**	**62.17%**	**G2**
TL26	Spend 90% of the electricity maintenance (excluding general vehicles-electricity) budget by 30 June {(Actual expenditure on maintenance divided by the total approved maintenance budget) x100}	% of the maintenance budget spent on the electricity maintenance votes	All	85.66%	10%	30%	60%	90%	**30%**	**30.30%**	**G**
TL27	Spend 90% of the waste water maintenance (excluding general vehicles-sewerage network & general vehicles sewerage administration) budget by 30 June {(Actual expenditure on maintenance divided by the total approved maintenance budget) x100}	% of the maintenance budget spent on the waste water maintenance votes	All	82.78%	10%	30%	60%	90%	**30%**	**34.08%**	**G2**
TL28	Spend 90% of the water maintenance (excluding general vehicles-water purification, general vehicles-irrigation water & vehicle costs-water dams) budget by 30 June {(Actual	% of the maintenance budget spent on the water maintenance votes	All	103.55%	10%	30%	60%	90%	**10%**	**22,52%**	**O**

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2024/25	Overall Performance 2025/26						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Target		
Performance Comment: Panel of service providers appointed for supply and delivery of water and sanitation inventory items on 11 December 2025. Procurement of these referred only commenced on 5 January 2026 due to businesses closing on 16 December 2025. *Corrective Action: With the appointment of the new Manager, expenditure increased significantly and will reflect in the 3rd quarter.*											
TL29	Spend 95% of the MIG funding allocated for completion of projects by 30 June {(Actual expenditure on MIG funding received divided by the total MIG funding received) x100}	% of MIG funding received spent	All	98.72%	0%	40%	60%	95%	**40%**	**67.56%**	G2
TL30	Achieve 95% microbiological quality level achieved for water as per SANS 241 as at 30 June	% microbiological water quality level achieved as per SANS 241 criteria for the 2025/26 financial year	All	96.70%	95%	95%	95%	95%	**95%**	**100%**	G2
TL31	Review the Disaster Management Plan and submit to Council by 31 May	Disaster Management Plan reviewed and submitted to Council	All	0	0	0	0	1	**0**	**0**	N/A
TL32	Review the Human Settlements Pipeline and submit to Council by 30 June	Human Settlements Plan reviewed and submitted to Council	All	0	0	0	0	1	**0**	**0**	N/A
TL33	Limit unaccounted for water to less than 25% by 30 June {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100}	% unaccounted for water by 30 June	All	36.39%	0%	25%	0%	25%	**25%**	**35.2%**	R
Performance Comment: Potential leakages/ illegal water connections. *Corrective Action: Leak detection plan implemented*											
TL34	Limit unaccounted for electricity to less than 12% by 30 June {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or generated) x100}	% unaccounted for electricity by 30 June	All	9.38%	0%	12%	0%	12%	**12%**	**7,38%**	G2

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2024/25	Overall Performance 2025/26						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Target		
TL35	Provide free basic electricity services to indigent and poor households in terms of the approved indigent policy as at 30 June	Number of registered indigent and poor households receiving free basic	All	2 742	0	2 291	0	2 291	**2 291**	**2 941**	G2
TL36	Provide free basic sanitation services to indigent and poor households in terms of the approved indigent policy as at 30 June	Number of registered indigent and poor households receiving free basic	All	2 742	0	2 291	0	2 291	**2 291**	**2 941**	G2
TL37	Provide free basic refuse removal services to indigent and poor households in terms of the approved indigent policy as at 30 June	Number of registered indigent and poor households receiving free basic refuse	All	2 742	0	2 291	0	2 291	**2 291**	**2 941**	G2
TL38	Provide 10 000 kl free basic water to informal settlements as at 30 June	Kiloliter water provided to informal settlements	All	5418.1	2 500	5 000	7 500	10 000	**5 000**	**9113**	G2
TL39	Provide free basic sanitation facilities/ Toilets to informal settlements as at 30 June	Number of sanitation facilities/ toilets connections provided to informal settlements	All	255	0	255	0	255	**255**	**255**	G
TL40	Provide free refuse removal services/ skips to informal settlements as at 30 June	Number of skips provided to the informal settlements	All	3	3	3	3	3	**3**	**3**	G

SECTION 12 – ADJUSTMENT OF THE TOP LAYER SDBIP FOR 2025/26

In terms of Section 27(2)(b), when submitting an adjustments budget to the National Treasury and the relevant provincial treasury in terms of Section 28(7) of the MFMA read together with Section 24(3) of the MFMA, the Municipal Manager must also submit the amended SDBIP, within ten working days after the Council has approved the amended plan in terms of Section 54(1)(c) of the MFMA.

The Top Layer SDBIP will be revised if needed and submitted with the Adjustments Budget to Council with the necessary motivation where KPI targets require amendment as a result of the Adjustments Budget and/or corrections as a result of the audit outcomes of 2024/25.

SECTION 13 – ANNUAL REPORT 2024/25

The draft Annual Report for the 2024/25 financial year will be tabled before 30 January 2026.

As prescribed in Section 72(1)(a)(iii) of the MFMA the Accounting Officer must assess the performance of the Municipality in the first 6 months taking into account the past year's Annual Report and progress on resolving the problems identified in the Annual Report. Council has appointed a Municipal Public Accounts Committee (MPAC), who will compile an oversight report.

This report will subsequently include a summary of comments and conclusions on the Annual Report of the Municipality and will include one or more of the following:

- Misstatements in the Financial Statements
- Material underspending of the budget
- Planned key performance indicators not achieved
- Non-compliance with laws and regulations
- Assessment by Internal Audit on predetermined objectives
- Financial management
- Governance

The Annual Performance Report (APR) was audited by the Auditor-General of South Africa (AGSA) and did not identify any material findings on the reported performance information for the selected indicators.

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Municipal Finance Management Act: Sections72(1)(a)(ii)

SUBMISSION BY THE MUNICIPAL MANAGER

The assessment of the Municipality's service delivery performance for the first half of the financial year is herewith submitted in terms of Section 72(1)(a)(ii) of the Municipal Finance Management Act (MFMA). This submission further serves to inform the Executive Mayor that an adjustment budget will be tabled to Council.

Name in print: A Vorster

Signature: ____________________

Date: 23/01/24

MAYOR OF SWELLENDAM MUNICIPALITY ACKNOWLEDGEMENT OF RECEIPT

The assessment of the Municipality's service delivery performance for the first half of the financial year is herewith submitted in terms of Section 72(1)(a)(ii) of the Municipal Finance Management Act (MFMA). This submission further serves to inform the Executive Mayor that an adjustment budget will be tabled to Council.

Name in print: F Du Rand

Signature: ____________________

Date: 23/1/24