Annexure A

SWELLENDAM MUNICIPALITY

Quarterly Budget Statement
(1 October 2025 – 31 December 2025)

In-Year Report of the Municipality

Prepared in terms of Section 52 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).

"Quarter One" means the reporting period from the 1st of July until the 30th of September.

"Quarter Two" means the reporting period from the 1st of October until the 31st of December.

"Quarter Three" means the reporting period from the 1st of January until the 31st of March.

"Quarter Four" means the reporting period from the 1st of April until the 30th of June.

"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;
- Corporate Services;
- Financial Services;
- Engineers Services; and
- Community Services.

PART 1 – IN-YEAR REPORT

1. MAYOR'S REPORT

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.

2. 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.

2.1 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 Quarter 1	147 683	111 398	16 697
SDBIP planned Quarter 2	311 555	260 256	57 090
Actual YTD Quarter 1	147 142	118 834	3 309
Actual YTD Quarter 2	285 012	259 714	22 914
Percentage of planned SDBIP - Quarter 1	99,63%	106,68%	19,82%
Percentage of planned SDBIP - Quarter 2	91,48%	99,79%	40,14%
Percentage of total budget - Quarter 1	23,94%	21,01%	2,90%
Percentage of total budget - Quarter 2	46,37%	45,92%	20,09%

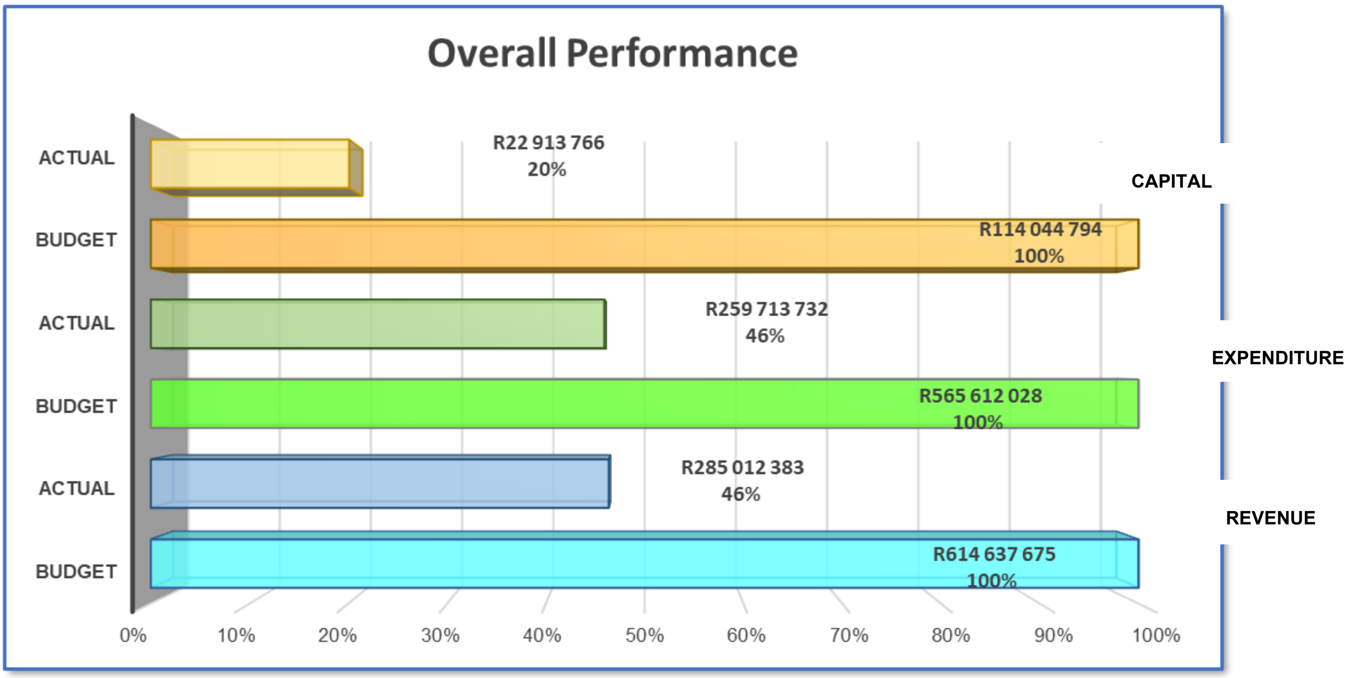

Figure 1 – Overall performance

2.2 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 quarter two is R 267,7 million.

Refer to table C4 for more detail.

The comparisons of the major sources of revenue are illustrated below:

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - Quarter 2

Description	2024/25	Budget Year 2025/26								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<u>Financial Performance</u>									%	
Property rates	61 757	66 090	66 090	19 575	15 698	35 273	35 055	218	1%	66 090
Service charges	203 436	226 739	226 739	55 386	56 584	111 971	114 263	(2 292)	-2%	226 739
Investment revenue	16 749	13 000	13 000	4 122	4 109	8 230	6 551	1 679	26%	13 000
Transfers and subsidies - Operational	64 829	69 709	71 070	22 670	11 480	34 150	37 350	(3 200)	-9%	71 070
Other own revenue	208 761	166 408	167 240	42 496	35 576	78 072	79 264	(1 192)	-2%	167 240
Total Revenue (excluding capital transfers and	**555 533**	**541 946**	**544 139**	**144 249**	**123 447**	**267 696**	**272 483**	**(4 788)**	**-2%**	**544 139**

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

<u>Sale of Goods and Rendering of services</u>

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.

2.3 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 expenditure 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 R60,1 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:

The following additional information regarding the table below does apply:

The adjustment budget information refers to the Roll Over Adjustment Budget approved by Council on 26 September 2025.

The year-to-date financial information refers to expenditure for the period 1 July 2025 to 30 June 2026.

The percentage spend refers to the actual expenditure for the period 1 July 2025 to 30 June 2026 as a percentage of the Roll Over Adjustment Budget that was approved by Council on 26 September 2025.

<u>Refer to Table C4 on page 22 of the report for additional information as follows:</u>

The year-to-date budget refers to the Service Delivery Budget Implementation Plan (SDBIP) budget for the period 1 July 2024 to 30 June 2025.

The year-to-date variance refers to the difference between the actual expenditure and the year-to-date budget for the period 1 July 2024 to 30 June 2025.

The year-to-date variance percentage refers to the year-to-date variance as a percentage of the year-to-date-budget for the period 1 July 2024 to 30 June 2025.

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%**

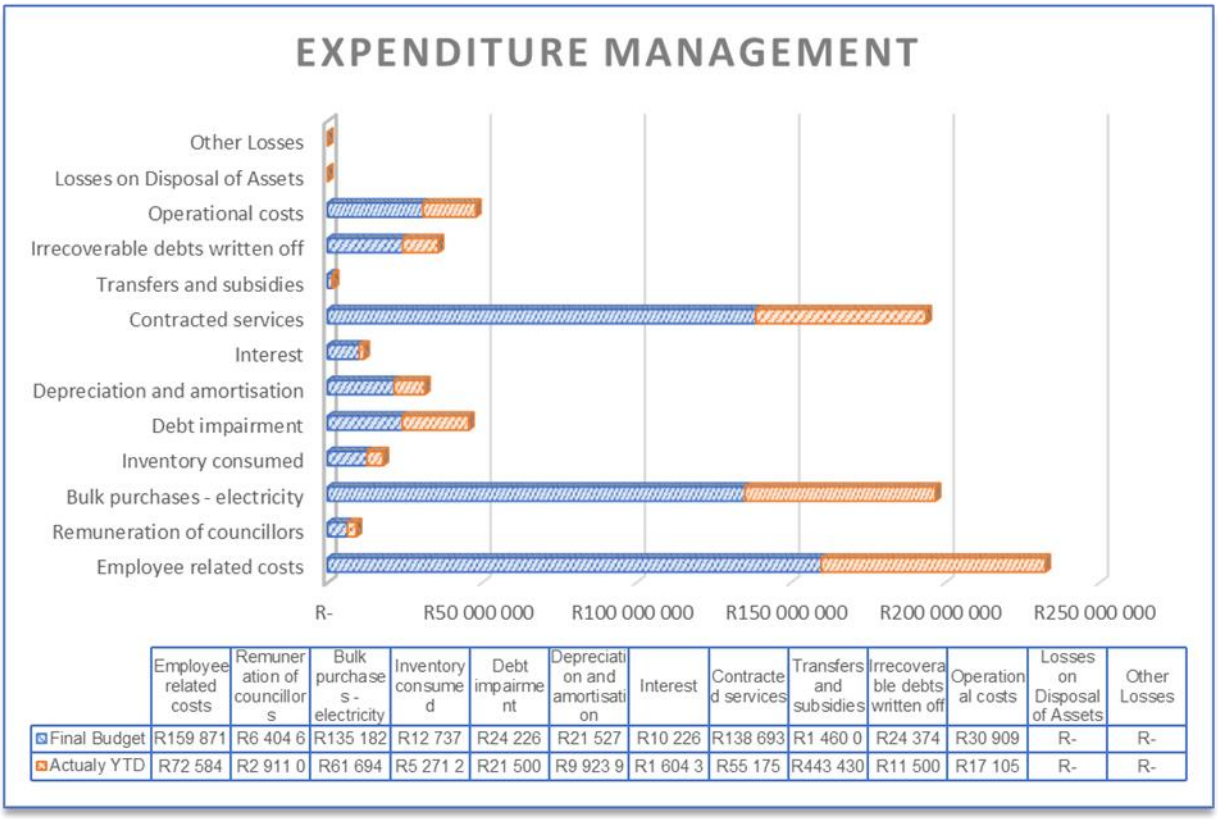

Figure 2 – Expenditure Management

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - Quarter 2

Description	2024/25	Budget Year 2025/26								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Financial Performance									%	
Employee costs	128 300	159 871	159 871	32 875	39 710	72 584	80 436	(7 852)	-10%	159 871
Remuneration of Councillors	5 829	6 405	6 405	1 427	1 484	2 911	3 202	(291)	-9%	6 405
Depreciation and amortisation	43 031	21 527	21 527	4 962	4 962	9 924	10 764	(840)	-8%	21 527
Interest	9 903	10 226	10 226	877	727	1 604	4 727	(3 123)	-66%	10 226
Inventory consumed and bulk purchases	134 801	148 121	147 920	32 139	34 826	66 965	66 968	(2)	-0%	147 920
Transfers and subsidies	1 073	1 420	1 460	127	316	443	952	(508)	-53%	1 460
Other expenditure	253 426	216 659	218 203	46 426	58 855	105 281	93 207	12 074	13%	218 203
Total Expenditure	**576 363**	**564 230**	**565 612**	**118 834**	**140 880**	**259 714**	**260 256**	**(542)**	**-0%**	**565 612**

EXPENDITURE ON STAFF BENEFITS UP TO:			31/12/2025		
Description of expenditure	**Budget 2025/26**	**Monthly Actual**	**Year to date**	**Available**	**% of budget spent**
Basic Salaries and Wages	94 990 183	7 080 242	42 071 862	52 918 321	44,29
Pension and UIF Contributions	17 352 673	1 307 933	7 796 409	9 556 264	44,93
Medical Aid Contributions	16 517 858	797 672	4 835 145	11 682 713	29,27
Housing Allowances	727 353	46 708	283 509	443 844	38,98
Overtime	5 465 752	616 356	3 375 997	2 089 755	61,77
Motor Vehicle Allowance	8 595 344	622 374	3 732 880	4 862 464	43,43
Other benefits and allowances	16 222 327	7 234 605	10 488 653	5 733 674	64,66
Total	**159 871 490,00**	**17 705 890,44**	**72 584 454,43**	**87 287 035,57**	**45,40**

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

Employee related costs

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 for quarter two 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 for quarter two 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 for quarter two and represents 15,7% of the budget amount. The reason for this adverse variance is mainly because 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.

<u>Contracted services</u>

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 for quarter two 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.

<u>Transfers and subsidies</u>

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 for quarter two and represents 30,3% of the budget amount. Expenditure for transfers and subsidies occurs on specific due dates in line with the contracts.

<u>Operational Costs</u>

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 for quarter two 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.

2.4 Capital expenditure

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

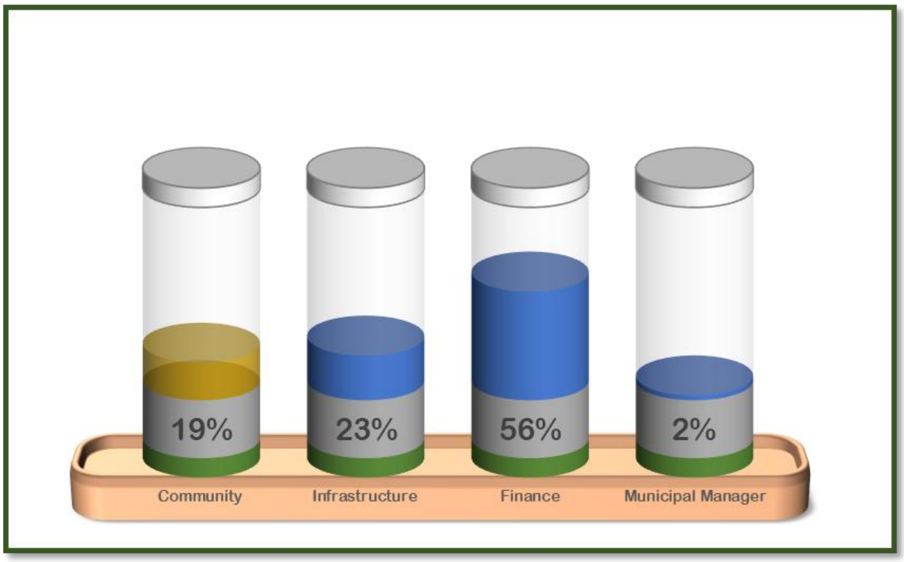

Figure 3 – Capital Expenditure by Directorate

The following capital projects have realised up to quarter two compared to the SDBIP budget:

V202_PROJDE	Amended Budge	Year to date Actua	Year to date Budget	YTD Variance	YTD % Varianc
Sport - Furniture & Equipment	30 000,00	323,48	-	323,48	1%
Furniture and Office Equipment - Traffic Services	40 000,00	24 157,93	20 000,00	4 157,93	10%
Community halls furniture and equipment	70 000,00	4 780,87	-	4 780,87	7%
Office furniture - All departments	80 000,00	54 291,42	10 000,00	44 291,42	55%
Computer Equipment - All departments	320 000,00	293 165,49	159 996,00	133 169,49	42%
Vehicle	400 000,00	351 801,29	-	351 801,29	88%
Upgrading of Railton Sports Grounds Phase 3	3 200 435,00	2 282 240,82	1 956 522,00	325 718,82	10%
Light Delivery Vehicles	1 650 000,00	1 485 246,00	-	1 485 246,00	90%
Railton Upgrading of Gravel Roads and Stormwater Phase 3 (CF)	2 914 554,00	1 677 611,00	-	1 677 611,00	58%
Access Road Gravel erf 8241 - Industrial Erven	150 000,00	92 654,34	-	92 654,34	62%
Railton Upgrading of Gravel Roads and Stormwater Phase 3	8 044 261,00	5 314 483,10	2 434 782,00	2 879 701,10	36%
Barrydale Sewer Manholes (82 Houses)	400 000,00	79 205,00	-	79 205,00	20%
New Silo wastewater Pump station	2 925 995,00	208 474,40	-	208 474,40	7%
General Upgrading of Municipal Buildings	50 000,00	46 853,09	-	46 853,09	94%
Replacement of conventional street lights with LED:Barrydale	1 601 320,00	1 167 497,57	1 024 100,00	143 397,57	9%
New 32 Core Power Edge Server	400 000,00	295 973,24	-	295 973,24	74%
ICT network	50 000,00	26 496,00	-	26 496,00	53%
Machinery and Equipment - ELECTRICITY	60 000,00	3 300,97	-	3 300,97	6%
Fleet - Machinery and equipment	15 000,00	2 654,01	-	2 654,01	18%
Machinery and Equipment - Water- Barrydale	15 000,00	9 142,20	-	9 142,20	61%
Extend and move Storm water line above Russel Street	210 000,00	172 312,28	-	172 312,28	82%

The following capital projects have not realised up to quarter two compared to the SDBIP:

V202_PROJDE	Amended Budg	Year to date Actua	Year to date Budget	YTD Variance	YTD % Varianc
Installing of shelves	100 000,00	-	100 000,00	- 100 000,00	-100%
Student Computer Equipment	200 000,00	-	200 000,00	- 200 000,00	-100%
Computer Equipment - Insurance	95 000,00	87 036,39	95 000,00	- 7 963,61	-8%
Street Refuse Bins	361 400,00	-	136 400,00	- 136 400,00	-38%
Surveillance Cameras	180 000,00	-	-	-	0%
Fire skids	120 000,00	69 478,40	120 000,00	- 50 521,60	-42%
Parks - Machinery and Equipment	50 000,00	9 552,53	25 000,00	- 15 447,47	-31%
Recycling Drop off containers	75 000,00	65 100,00	75 000,00	- 9 900,00	-13%
Fire skids	40 000,00	34 739,20	40 000,00	- 5 260,80	-13%
Traffic: Machinery and Equipment 2025_2026	40 000,00	-	40 000,00	- 40 000,00	-100%
Machinery and equipment - REFUSE	60 000,00	6 300,30	60 000,00	- 53 699,70	-89%
Canopy (CCK 14457)	40 000,00	20 800,00	40 000,00	- 19 200,00	-48%
Trailer Cherry picker	650 000,00	-	-	-	0%
Railton Informal Settlements - Sewerage Services	2 998 703,00	-	2 998 703,00	- 2 998 703,00	-100%
Railton Informal Settlements - Roads	2 934 594,00	-	2 934 594,00	- 2 934 594,00	-100%
Fencing for Driver's Licence and Vehicle Testing Centre	250 000,00	-	-	-	0%
Installation of plastic curtain strips at vehicle testing centre	80 000,00	-	80 000,00	- 80 000,00	-100%
Upgrading of Railton Sports Grounds Phase 3 (CF)	653 717,00	-	-	-	0%
Drilling and Installation of Boreholes	188 123,00	131 026,09	188 123,00	- 57 096,91	-30%
Railton Informal Settlements - Water Services	2 998 703,00	-	2 998 703,00	- 2 998 703,00	-100%
Water Truck	1 600 000,00	-	-	-	0%
Klipperivier Tractor 65kw 4x4	105 000,00	-	105 000,00	- 105 000,00	-100%
Sewerage Truck	2 676 221,00	-	-	-	0%
ew MCC with magflow for Swellendam waterworks filtration pum	377 000,00	-	-	-	0%
Steps and channel grids with railings for Swellendam WTW	84 400,00	-	84 400,00	- 84 400,00	-100%
Water Reticulation erf 8241 - Industrial Erven	133 000,00	-	133 000,00	- 133 000,00	-100%
Glen Barry Avenue water pipe line replacement	300 000,00	-	300 000,00	- 300 000,00	-100%
Railton Walkway Project	1 070 708,00	447 730,77	825 056,00	- 377 325,23	-35%
Ward 5 - Speed Calming measures	40 000,00	-	-	-	0%
Ward 6 - Speed Calming measures	20 000,00	-	-	-	0%
Regravelling Program	500 000,00	-	-	-	0%
Upgrading of Existing Tar Roads	1 000 000,00	1 000 000,00	1 000 000,00	-	0%
Ward 3 - Speed Calming measures	40 000,00	-	-	-	0%
Rehabilitation of roads (RRAMS priority list)	2 275 000,00	12 000,00	1 275 000,00	- 1 263 000,00	-56%
New Bund Wall - Pumpstation	90 000,00	-	-	-	0%
Sewer Reticulation Erf 8241 - Industrial Erven	120 000,00	-	120 000,00	- 120 000,00	-100%
Upgrade Barrydale sewer pump station	150 000,00	-	-	-	0%
ign and installation of scum baffles on Klipperivier WWTW settl	600 000,00	-	-	-	0%
3rd pump at N2 sewer pumpstation & Equipment	190 000,00	185 448,49	190 000,00	- 4 551,51	-2%
Upgrade of Buffeljags Sewer pumpstation	146 238,00	-	146 238,00	- 146 238,00	-100%
House Connections Mid-block Sewer	186 415,00	-	-	-	0%
Replace Airconditioners at various buildings	115 500,00	19 617,25	60 000,00	- 40 382,75	-35%
Security systems and cameras	100 000,00	-	100 000,00	- 100 000,00	-100%
Installation of new SMART Electricity meters	300 000,00	264 000,00	300 000,00	- 36 000,00	-12%
Electricity network erf 8241 - Industrial Erven	134 000,00	-	134 000,00	- 134 000,00	-100%
Swellendam Railton 950 erven - Elec Infrastructure	12 297 391,00	3 241 703,84	5 000 000,00	- 1 758 296,16	-14%
Replacement of Sport field lights with LED: Swellendam	326 800,00	-	-	-	0%
Upgrade Barrydale Municipality Building	100 000,00	-	-	-	0%
Replacement of Sport field lights with LED:Railton	326 800,00	-	-	-	0%
Upgrade of ICT Server Room Building	520 000,00	-	520 000,00	- 520 000,00	-100%
Swellendam Railton 950 erven - Elec Infrastructure	3 969 621,00	-	3 619 190,00	- 3 619 190,00	-91%
Rebuild Main Municipal Building	8 769 488,00	324 319,02	542 440,00	- 218 120,98	-2%
Replacement of conventional street lights with LED:Suurbraak	736 384,00	195 636,87	736 384,00	- 540 747,13	-73%
Rebuild Thusong Centre Railton	6 595 512,00	69 210,05	6 595 512,00	- 6 526 301,95	-99%
Inverter for server room	100 000,00	-	100 000,00	- 100 000,00	-100%
Machinery and Equipment - Waste Water Services	100 000,00	2 772,55	49 998,00	- 47 225,45	-47%
New two-way radios	60 000,00	-	-	-	0%
Machinery and Equipment - Roads - Barrydale	45 000,00	-	-	-	0%
Water Machinery and Equipment 2023_2024	180 000,00	5 343,61	115 000,00	- 109 656,39	-61%
grade of Bakenskop and Railton Pumpstation, completion rising	8 695 652,00	1 676 189,75	8 695 652,00	- 7 019 462,25	-81%
Materials Constructed Bins at Barrydale Yard	160 000,00	-	60 000,00	- 60 000,00	-38%
Machinery and Equipment - OFFICE BUILDINGS	20 000,00	-	20 000,00	- 20 000,00	-100%
Upgrading of Barrydale Bulk Water Supply Phase 2	20 000 000,00	1 453 096,77	9 999 996,00	- 8 546 899,23	-43%
Swellendam (Railton): Bulk Water Reticulation and Distribution	315 000,00	-	-	-	0%
All towns water pipe replacement program- yearly	200 000,00	-	-	-	0%
Railton Bulk Distribution Pipeline	526 000,00	-	526 000,00	- 526 000,00	-100%
Upgrading of Gravity Main from Grootkloof Dam	869 565,00	-	-	-	0%
Swellendam (Railton): Bulk Water Reticulation and Distribution	1 686 294,00	-	-	-	0%
Railton Water Network Improvement	350 000,00	-	-	-	0%

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.

2.5 Financial Position

The breakdown of the financial position can be seen below:

2.5.1 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 - R 114,6 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**

2.5.2 Non-Current Assets and Liabilities

The value of non-current liabilities decreased 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.

2.6 Cash Flow

The details 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

3. IN-YEAR BUDGET STATEMENT TABLES

3.1 Monthly budget statement

3.1.1 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 - Quarter 2

Description	2024/25	Budget Year 2025/26								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Financial Performance									%	
Property rates	61 757	66 090	66 090	19 575	15 698	35 273	35 055	218	1%	66 090
Service charges	203 436	226 739	226 739	55 386	56 584	111 971	114 263	(2 292)	-2%	226 739
Investment revenue	16 749	13 000	13 000	4 122	4 109	8 230	6 551	1 679	26%	13 000
Transfers and subsidies - Operational	64 829	69 709	71 070	22 670	11 480	34 150	37 350	(3 200)	-9%	71 070
Other own revenue	208 761	166 408	167 240	42 496	35 576	78 072	79 264	(1 192)	-2%	167 240
Total Revenue (excluding capital transfers and	**555 533**	**541 946**	**544 139**	**144 249**	**123 447**	**267 696**	**272 483**	**(4 788)**	**-2%**	**544 139**
Employee costs	128 300	159 871	159 871	32 875	39 710	72 584	80 436	(7 852)	-10%	159 871
Remuneration of Councillors	5 829	6 405	6 405	1 427	1 484	2 911	3 202	(291)	-9%	6 405
Depreciation and amortisation	43 031	21 527	21 527	4 962	4 962	9 924	10 764	(840)	-8%	21 527
Interest	9 903	10 226	10 226	877	727	1 604	4 727	(3 123)	-66%	10 226
Inventory consumed and bulk purchases	134 801	148 121	147 920	32 139	34 826	66 965	66 968	(2)	-0%	147 920
Transfers and subsidies	1 073	1 420	1 460	127	316	443	952	(508)	-53%	1 460
Other expenditure	253 426	216 659	218 203	46 426	58 855	105 281	93 207	12 074	13%	218 203
Total Expenditure	**576 363**	**564 230**	**565 612**	**118 834**	**140 880**	**259 714**	**260 256**	**(542)**	**-0%**	**565 612**
Surplus/(Deficit)	**(20 830)**	**(22 284)**	**(21 473)**	**25 415**	**(17 433)**	**7 982**	**12 227**	**(4 245)**	**-35%**	**(21 473)**
Transfers and subsidies - capital (monetary allocations)	17 835	65 057	70 499	2 893	14 424	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**	**28 308**	**(3 010)**	**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**	**28 308**	**(3 010)**	**25 299**	**51 299**	**(26 001)**	**-51%**	**49 026**
Capital expenditure & funds sources										
Capital expenditure	**51 689**	**102 616**	**114 045**	**3 309**	**19 604**	**22 914**	**57 090**	**(34 176)**	**-60%**	**114 045**
Capital transfers recognised	23 416	65 057	70 499	2 893	13 017	15 910	43 652	(27 742)	-64%	70 499
Borrowing	7 277	6 050	9 059	–	1 837	1 837	446	1 391	312%	9 059
Internally generated funds	20 996	31 509	34 487	416	4 751	5 167	12 992	(7 825)	-60%	34 487
Total sources of capital funds	**51 689**	**102 616**	**114 045**	**3 309**	**19 604**	**22 914**	**57 090**	**(34 176)**	**-60%**	**114 045**
Financial position										
Total current assets	268 460	180 398	175 256	280 056	280 141	280 141				175 256
Total non current assets	552 622	676 765	688 194	554 567	569 209	569 209				688 194
Total current liabilities	121 981	98 265	98 299	94 661	110 099	110 099				98 299
Total non current liabilities	142 649	144 418	144 418	141 558	141 029	141 029				144 418
Community wealth/Equity	563 731	614 480	620 733	598 404	598 222	598 222				620 733
Cash flows										
Net cash from (used) operating	416 681	78 339	80 020	85 668	72 091	157 759	41 132	(116 626)	-284%	550 349
Net cash from (used) investing	(73 254)	(116 469)	(130 946)	(38 320)	(21 197)	(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**	**448 241**	**50 894**	**499 135**	**261 568**	**(237 567)**	**-91%**	**1 088 637**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 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	50 143	52 013	1 110	1 346	4 831	17 298	52 013
Creditors Age Analysis										
Total Creditors	442	470	(26)	(4 002)	(2 923)	(44)	(44)	(262)	(3 420)	(2 923)

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Quarter 2

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional										%	
Governance and administration		**114 223**	**107 636**	**107 636**	**38 686**	**21 987**	**60 673**	**56 972**	3 701	6%	**107 636**
Executive and council		25 142	18 779	18 779	13 217	(1 378)	11 839	9 589	2 250	23%	18 779
Finance and administration		89 081	88 857	88 857	25 469	23 365	48 834	47 383	1 451	3%	88 857
Internal audit		–	–	–	–	–	–	–	–		–
Community and public safety		**196 224**	**173 148**	**174 553**	**37 034**	**41 234**	**78 269**	**87 150**	(8 881)	-10%	**174 553**
Community and social services		6 009	6 256	6 256	1 462	1 564	3 026	3 130	(104)	-3%	6 256
Sport and recreation		1 188	5 284	5 284	177	2 873	3 050	2 086	965	46%	5 284
Public safety		58 787	61 304	61 344	18 274	17 460	35 734	30 934	4 801	16%	61 344
Housing		130 240	100 304	101 669	17 121	19 337	36 458	51 001	(14 543)	-29%	101 669
Health		–	–	–	–	–	–	–	–		–
Economic and environmental services		**17 248**	**13 217**	**13 648**	**2 346**	**5 677**	**8 023**	**6 635**	1 387	21%	**13 648**
Planning and development		3 079	3 220	3 651	1 040	732	1 772	2 132	(360)	-17%	3 651
Road transport		14 169	9 997	9 997	1 306	4 945	6 251	4 504	1 747	39%	9 997
Environmental protection		–	–	–	–	–	–	–	–		–
Trading services		**251 274**	**312 977**	**318 775**	**69 064**	**68 963**	**138 027**	**160 785**	(22 758)	-14%	**318 775**
Energy sources		150 792	179 605	184 170	39 968	40 389	80 357	94 720	(14 363)	-15%	184 170
Water management		36 425	68 360	69 360	11 102	11 988	23 090	32 829	(9 739)	-30%	69 360
Waste water management		39 933	37 740	37 740	11 202	9 853	21 055	19 310	1 745	9%	37 740
Waste management		24 124	27 272	27 505	6 792	6 732	13 524	13 926	(402)	-3%	27 505
Other	4	**22**	**25**	**25**	**12**	**9**	**21**	**12**	**9**	**71%**	**25**
Total Revenue - Functional	2	**578 990**	**607 003**	**614 638**	**147 142**	**137 870**	**285 012**	**311 555**	**(26 543)**	**-9%**	**614 638**
Expenditure - Functional											
Governance and administration		**98 868**	**104 407**	**104 414**	**20 370**	**26 934**	**47 303**	**46 135**	1 168	3%	**104 414**
Executive and council		28 045	24 745	24 669	4 361	5 343	9 704	12 150	(2 447)	-20%	24 669
Finance and administration		69 561	78 115	77 798	15 701	20 874	36 574	32 796	3 778	12%	77 798
Internal audit		1 262	1 547	1 947	308	717	1 025	1 189	(164)	-14%	1 947
Community and public safety		**200 030**	**174 605**	**175 970**	**42 057**	**45 830**	**87 887**	**81 823**	6 065	7%	**175 970**
Community and social services		10 768	11 178	11 178	2 478	2 847	5 325	5 731	(407)	-7%	11 178
Sport and recreation		12 343	13 670	13 670	2 987	3 519	6 506	6 821	(315)	-5%	13 670
Public safety		45 558	55 277	55 277	19 015	19 517	38 532	25 627	12 904	50%	55 277
Housing		131 362	94 480	95 845	17 578	19 948	37 525	43 643	(6 118)	-14%	95 845
Health		–	–	–	–	–	–	–	–		–
Economic and environmental services		**47 094**	**44 952**	**44 892**	**8 146**	**13 520**	**21 665**	**21 741**	(75)	0%	**44 892**
Planning and development		9 027	11 693	11 693	2 367	2 199	4 566	5 878	(1 312)	-22%	11 693
Road transport		38 067	33 259	33 199	5 779	11 320	17 099	15 862	1 237	8%	33 199
Environmental protection		–	–	–	–	–	–	–	–		–
Trading services		**229 545**	**238 667**	**238 742**	**48 053**	**54 444**	**102 497**	**109 589**	(7 093)	-6%	**238 742**
Energy sources		132 689	157 136	157 134	33 271	36 795	70 066	70 937	(871)	-1%	157 134
Water management		35 449	22 614	22 564	4 462	5 330	9 792	10 635	(843)	-8%	22 564
Waste water management		34 097	26 777	26 887	5 478	6 290	11 767	13 058	(1 290)	-10%	26 887
Waste management		27 310	32 140	32 157	4 842	6 029	10 871	14 959	(4 087)	-27%	32 157
Other		**827**	**1 598**	**1 593**	**209**	**153**	**361**	**969**	**(607)**	**-63%**	**1 593**
Total Expenditure - Functional	3	**576 363**	**564 230**	**565 612**	**118 834**	**140 880**	**259 714**	**260 256**	**(542)**	**0%**	**565 612**
Surplus/ (Deficit) for the year		**2 627**	**42 773**	**49 026**	**28 308**	**(3 010)**	**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.

3.1.3 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) - Quarter 2

Vote Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcom	Original Budget	djusted Budge	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	TD Varianc	TD Varianc	ull Year Foreca
R thousands										%	
Revenue by Vote	1										
Vote 1 - MUNICIPAL MANAGER		28 813	20 223	20 223	13 582	(970)	12 612	11 035	1 577	14,3%	20 223
Vote 2 - FINANCIAL SERVICES		85 312	86 911	86 911	25 104	22 854	47 958	45 936	2 021	4,4%	86 911
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		244 451	299 675	305 672	64 618	68 010	132 628	153 495	(20 867)	-13,6%	305 672
Vote 4 - COMMUNITY SERVICES		220 370	200 193	201 832	43 838	47 976	91 814	101 088	(9 274)	-9,2%	201 832
Total Revenue by Vote	2	**578 946**	**607 003**	**614 638**	**147 142**	**137 870**	**285 012**	**311 555**	**(26 543)**	**-8,5%**	**614 638**
Expenditure by Vote	1										
Vote 1 - MUNICIPAL MANAGER		47 658	47 321	47 326	7 330	9 653	16 983	19 506	(2 523)	-12,9%	47 326
Vote 2 - FINANCIAL SERVICES		41 012	45 295	45 295	10 618	14 442	25 060	20 754	4 306	20,8%	45 295
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		246 741	249 530	249 530	51 050	61 560	112 611	115 500	(2 889)	-2,5%	249 530
Vote 4 - COMMUNITY SERVICES		240 952	222 084	223 462	49 836	55 224	105 061	104 497	563	0,5%	223 462
Total Expenditure by Vote	2	**576 363**	**564 230**	**565 612**	**118 834**	**140 880**	**259 714**	**260 256**	**(542)**	**-0,2%**	**565 612**
Surplus/ (Deficit) for the year	2	**2 583**	**42 773**	**49 026**	**28 308**	**(3 010)**	**25 299**	**51 299**	**(26 001)**	**-50,7%**	**49 026**

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

WC034 Swellendam - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Quarter 2

Description	Ref	2024/25	Budget Year 2025/26								
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue										%	
Exchange Revenue											
Service charges - Electricity		132 764	156 495	156 495	38 392	37 551	75 943	78 864	(2 921)	-4%	156 495
Service charges - Water		26 803	27 430	27 430	6 560	7 981	14 541	13 823	718	5%	27 430
Service charges - Waste Water Management		27 173	24 734	24 734	5 941	6 595	12 536	12 465	71	1%	24 734
Service charges - Waste management		16 698	18 080	18 080	4 494	4 458	8 951	9 111	(160)	-2%	18 080
Sale of Goods and Rendering of Services		135 845	94 510	95 342	17 839	14 972	32 811	43 390	(10 579)	-24%	95 342
Agency services		2 767	2 859	2 859	769	378	1 147	1 441	(294)	-20%	2 859
Interest		–	–	–	–	–	–	–	–		–
Interest earned from Receivables		1 855	2 029	2 029	418	380	798	1 022	(224)	-22%	2 029
Interest earned from Current and Non Current Assets		16 749	13 000	13 000	4 122	4 109	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	351	183	534	415	118	29%	824
Licence and permits		1 402	1 463	1 463	406	343	750	737	13	2%	1 463
Special rating levies		–	–	–	–	–	–	–	–		–
Operational Revenue		2 319	1 497	1 497	4 052	390	4 443	502	3 940	785%	1 497
Non-Exchange Revenue											
Property rates		61 757	66 090	66 090	19 575	15 698	35 273	35 055	218	1%	66 090
Surcharges and Taxes		1 476	1 443	1 443	381	385	766	721	45	6%	1 443
Fines, penalties and forfeits		54 796	57 078	57 078	17 131	16 754	33 884	28 764	5 120	18%	57 078
Licence and permits		–	–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		64 829	69 709	71 070	22 670	11 480	34 150	37 350	(3 200)	-9%	71 070
Interest		354	395	395	112	79	192	199	(8)	-4%	395
Fuel Levy		–	–	–	–	–	–	–	–		–
Operational Revenue		3 803	4 108	4 108	915	973	1 888	2 070	(183)	-9%	4 108
Gains on disposal of Assets		3 123	200	200	121	739	860	–	860		200
Other Gains		226	–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**555 533**	**541 946**	**544 139**	**144 249**	**123 447**	**267 696**	**272 483**	**–**		**544 139**
Expenditure By Type											
Employee related costs		128 300	159 871	159 871	32 875	39 710	72 584	80 436	(7 852)	-10%	159 871
Remuneration of councillors		5 829	6 405	6 405	1 427	1 484	2 911	3 202	(291)	-9%	6 405
Bulk purchases - electricity		116 635	135 182	135 182	29 574	32 120	61 694	61 517	177	0%	135 182
Inventory consumed		18 166	12 938	12 737	2 565	2 706	5 271	5 451	(179)	-3%	12 737
Debt impairment		12 595	24 226	24 226	10 750	10 750	21 500	6 825	14 675	215%	24 226
Depreciation and amortisation		43 031	21 527	21 527	4 962	4 962	9 924	10 764	(840)	-8%	21 527
Interest		9 903	10 226	10 226	877	727	1 604	4 727	(3 123)	-66%	10 226
Contracted services		177 508	137 259	138 693	22 802	32 374	55 176	63 573	(8 397)	-13%	138 693
Transfers and subsidies		1 073	1 420	1 460	127	316	443	952	(508)	-53%	1 460
Irrecoverable debts written off		28 394	24 374	24 374	5 750	5 750	11 500	12 675	(1 175)	-9%	24 374
Operational costs		26 312	30 800	30 909	7 124	9 981	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**	**118 834**	**140 880**	**259 714**	**260 256**	**(542)**	**0%**	**565 612**
Surplus/(Deficit)		**(20 830)**	**(22 284)**	**(21 473)**			**7 982**	**12 227**	**542**	**0**	**(21 473)**
Transfers and subsidies - capital (monetary allocations)		17 835	65 057	70 499	2 893	14 424	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**	**28 308**	**(3 010)**	**25 299**	**51 299**			**49 026**
Income Tax		–	–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**2 627**	**42 773**	**49 026**	**28 308**	**(3 010)**	**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**	**28 308**	**(3 010)**	**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**	**28 308**	**(3 010)**	**25 299**	**51 299**			**49 026**

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.

3.1.5 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) - Quarter 2

Vote Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	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	–	324	324	542	(218)	-40%	8 769
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		17 493	42 929	44 931	2 560	8 573	11 133	23 405	(12 272)	-52%	44 931
Vote 4 - COMMUNITY SERVICES		288	4 084	4 084	19	2 372	2 391	2 117	275	13%	4 084
Total Capital Multi-year expenditure	4,7	**22 226**	**55 783**	**57 784**	**2 580**	**11 269**	**13 849**	**26 064**	**(12 215)**	**-47%**	**57 784**
Single Year expenditure appropriation	2										
Vote 1 - MUNICIPAL MANAGER		626	7 016	7 216	–	69	69	7 116	(7 046)	-99%	7 216
Vote 2 - FINANCIAL SERVICES		1 350	1 345	1 345	62	695	757	665	92	14%	1 345
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		23 717	28 110	36 323	654	6 976	7 630	13 648	(6 019)	-44%	36 323
Vote 4 - COMMUNITY SERVICES		3 769	10 362	11 377	14	595	609	9 597	(8 987)	-94%	11 377
Total Capital single-year expenditure	4	29 463	46 833	56 260	730	8 335	9 065	31 025	**(21 961)**	**-71%**	56 260
Total Capital Expenditure	3	**51 689**	**102 616**	**114 045**	**3 309**	**19 604**	**22 914**	**57 090**	**(34 176)**	**-60%**	**114 045**
Capital Expenditure - Functional Classification											
Governance and administration		**6 643**	**19 145**	**19 501**	**102**	**2 603**	**2 705**	**8 563**	(5 858)	-68%	**19 501**
Executive and council		11	–	–	–	–	–	–	–		–
Finance and administration		6 631	19 145	19 501	102	2 603	2 705	8 563	(5 858)	-68%	19 501
Community and public safety		**760**	**5 808**	**6 498**	**29**	**2 769**	**2 798**	**2 322**	476	21%	**6 498**
Community and social services		162	230	230	5	104	109	160	(51)	-32%	230
Sport and recreation		478	4 628	5 278	24	2 289	2 313	2 022	291	14%	5 278
Public safety		121	950	990	–	376	376	140	236	169%	990
Economic and environmental services		**19 995**	**18 869**	**19 244**	**1 849**	**6 868**	**8 717**	**8 469**	247	3%	**19 244**
Planning and development		503	696	1 071	432	16	448	825	(377)	-46%	1 071
Road transport		19 492	18 173	18 173	1 417	6 852	8 269	7 644	625	8%	18 173
Trading services		**24 291**	**58 794**	**68 802**	**1 330**	**7 365**	**8 694**	**37 736**	(29 042)	-77%	**68 802**
Energy sources		12 052	14 995	19 099	1	4 871	4 872	10 814	(5 942)	-55%	19 099
Water management		2 792	34 650	38 331	1 321	1 823	3 144	22 853	(19 709)	-86%	38 331
Waste water management		6 150	8 789	10 689	2	473	476	3 610	(3 134)	-87%	10 689
Waste management		3 297	360	685	5	198	202	460	(257)	-56%	685
Total Capital Expenditure - Functional Classification	3	**51 689**	**102 616**	**114 045**	**3 309**	**19 604**	**22 914**	**57 090**	**(34 176)**	**-60%**	**114 045**
Funded by:											
National Government		9 908	55 229	55 229	2 461	12 870	15 331	29 847	(14 517)	-49%	55 229
Provincial Government		7 886	9 628	15 030	432	147	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, No		5 622	200	200	–	–	–	200	(200)	-100%	200
Transfers recognised - capital		**23 416**	**65 057**	**70 499**	**2 893**	**13 017**	**15 910**	**43 652**	**(27 742)**	**-64%**	**70 499**
Borrowing	6	7 277	6 050	9 059	–	1 837	1 837	446	1 391	312%	9 059
Internally generated funds		20 996	31 509	34 487	416	4 751	5 167	12 992	(7 825)	-60%	34 487
Total Capital Funding	7	**51 689**	**102 616**	**114 045**	**3 309**	**19 604**	**22 914**	**57 090**	**(34 176)**	**-60%**	**114 045**

3.1.6 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - Quarter 2

Description	Ref	2024/25	Budget Year 2025/26					
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	Full Year Forecast
ASSETS	1							
Current assets								
Cash and cash equivalents		208 800	103 657	98 496	218 975	223 390	223 390	98 496
Trade and other receivables from exchange transactions		18 199	25 215	25 215	26 847	28 495	28 495	25 215
Receivables from non-exchange transactions		27 792	31 938	31 938	25 132	17 425	17 425	31 938
Current portion of non-current receivables		356	–	–	356	356	356	–
Inventory		6 477	6 080	6 100	5 363	5 252	5 252	6 100
VAT		4 698	7 105	7 105	1 245	3 085	3 085	7 105
Other current assets		2 138	6 402	6 402	2 138	2 138	2 138	6 402
Total current assets		**268 460**	**180 398**	**175 256**	**280 056**	**280 141**	**280 141**	**175 256**
Non current assets								
Investments		–	–	–	–	–	–	–
Investment property		16 530	9 351	9 351	16 514	16 499	16 499	9 351
Property, plant and equipment		535 009	663 740	675 169	540 651	555 309	555 309	675 169
Biological assets		–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–
Heritage assets		171	171	171	171	171	171	171
Intangible assets		684	277	277	684	684	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)	(3 454)	(3 454)	345
Other non-current assets		–	–	–	–	–	–	–
Total non current assets		**552 622**	**676 765**	**688 194**	**554 567**	**569 209**	**569 209**	**688 194**
TOTAL ASSETS		**821 082**	**857 163**	**863 450**	**834 623**	**849 350**	**849 350**	**863 450**
LIABILITIES								
Current liabilities								
Bank overdraft		–	–	–	–	–	–	–
Financial liabilities		4 445	5 682	5 682	4 266	3 937	3 937	5 682
Consumer deposits		5 734	4 782	4 782	5 952	6 324	6 324	4 782
Trade and other payables from exchange transactions		60 505	63 651	63 645	13 119	14 808	14 808	63 645
Trade and other payables from non-exchange transactions		33 386	104	144	52 781	66 396	66 396	144
Provision		16 239	22 152	22 152	16 239	16 239	16 239	22 152
VAT		1 673	1 894	1 894	2 304	2 396	2 396	1 894
Other current liabilities		–	–	–	–	–	–	–
Total current liabilities		**121 981**	**98 265**	**98 299**	**94 661**	**110 099**	**110 099**	**98 299**
Non current liabilities								
Financial liabilities		26 627	26 630	26 630	25 536	25 007	25 007	26 630
Provision		78 010	80 413	80 413	78 010	78 010	78 010	80 413
Long term portion of trade payables		–	–	–	–	–	–	–
Other non-current liabilities		38 012	37 375	37 375	38 012	38 012	38 012	37 375
Total non current liabilities		**142 649**	**144 418**	**144 418**	**141 558**	**141 029**	**141 029**	**144 418**
TOTAL LIABILITIES		**264 630**	**242 682**	**242 717**	**236 219**	**251 128**	**251 128**	**242 717**
NET ASSETS	2	**556 452**	**614 480**	**620 733**	**598 404**	**598 222**	**598 222**	**620 733**
COMMUNITY WEALTH/EQUITY								
Accumulated Surplus/(Deficit)		532 873	599 359	605 612	561 598	567 067	567 067	605 612
Reserves and funds		30 858	15 121	15 121	36 806	31 155	31 155	15 121
Other		–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**563 731**	**614 480**	**620 733**	**598 404**	**598 222**	**598 222**	**620 733**

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - Quarter 2

Description	Ref	2024/25	Budget Year 2025/26								
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	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	57 061	34 955	92 016	31 393	60 623	193%	62 786
Service charges		157 853	251 643	251 643	39 288	44 235	83 523	125 824	(42 302)	-34%	251 643
Other revenue		41 619	39 004	42 052	8 197	7 833	16 030	20 813	(4 783)	-23%	42 052
Transfers and Subsidies - Operational		157 330	160 987	160 987	50 787	32 822	83 609	81 687	1 921	2%	160 987
Transfers and Subsidies - Capital		11 598	65 057	65 057	16 813	24 782	41 595	32 528	9 067	28%	65 057
Interest		9 085	15 303	15 303	2 172	2 975	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)	(88 651)	(75 511)	(164 161)	(256 389)	(92 228)	36%	(42 623)
Interest		(454)	(3 437)	(3 437)	0	–	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**	**85 668**	**72 091**	**157 759**	**41 132**	**(116 626)**	**-284%**	**550 349**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		3 137	200	200	121	739	860	–	860	0%	200
Decrease (increase) in non-current receivables		(51)	–	–	(3 682)	–	(3 682)	–	(3 682)	0%	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–		–
Payments											
Capital assets		(76 340)	(116 669)	(131 146)	(34 759)	(21 935)	(56 694)	65 647	122 342	186%	131 146
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(73 254)**	**(116 469)**	**(130 946)**	**(38 320)**	**(21 197)**	**(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)**	**47 348**	**50 894**	**98 242**	**112 830**			**687 744**
Cash/cash equivalents at beginning:		294 269	141 103	148 738	400 893	–	400 893	148 738			400 893
Cash/cash equivalents at month/year end:		633 195	109 024	103 862	448 241	50 894	499 135	261 568			1 088 637

PART 2 – SUPPORTING DOCUMENTATION

4. 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 increased in quarter two by R 1,8 million when compared to quarter one.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - Quarter 2

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**	**–**	**–**

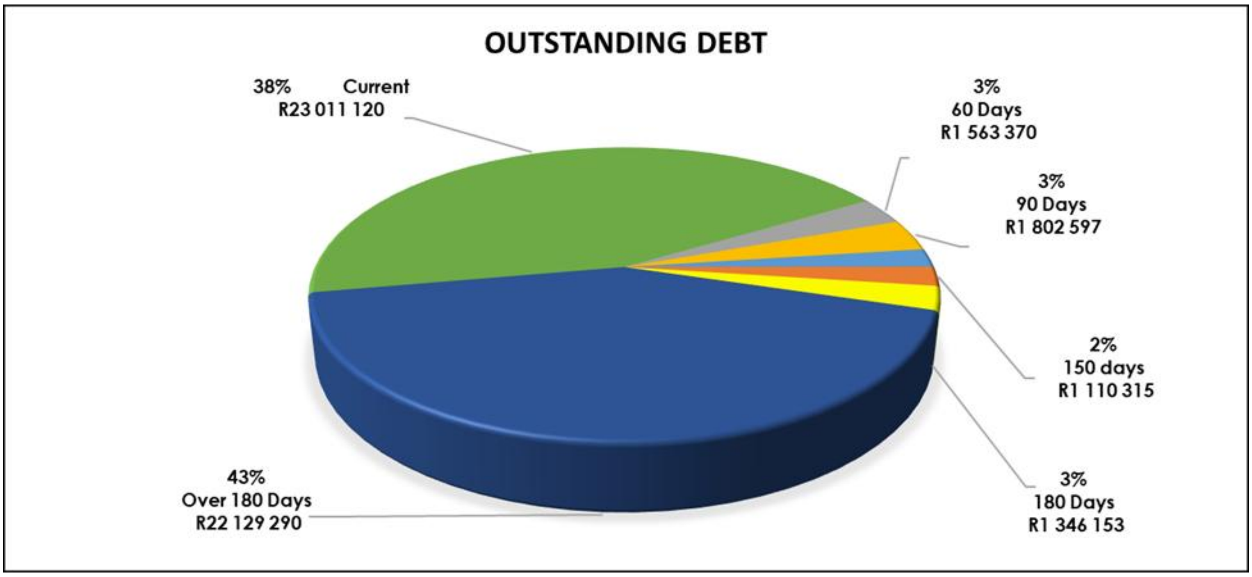

Figure 4 – Outstanding Debtors

5. CREDITORS' ANALYSIS

It should be noted that the financial information included in the aged creditors are extracted directly from the financial system. We are in contact with the system vendor in rectifying 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 - Quarter 2

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)**

6. INVESTMENT PORTFOLIO ANALYSIS

Compared to 30 September 2025 (Quarter 1) investments increased with R 24,2 million. New investments were made for the amount of R 113,1 and investments to the amount of R 90,9 million was withdrawn for quarter two. Interest to the amount of R1,9 million realised on the investments for quarter two.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - Quarter 2

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	12 243	92	(12 312)	12 000	**12 024**
Absa Bank		123 Days	123 Days	Y	F	7,95	N/A	N/A	28/10/2025	12 251	71	(12 321)	–	**–**
Absa Bank		182 Days	182 Days	Y	F	7,78	N/A	N/A	28/04/2026	(0)	277	–	20 000	**20 277**
Absa Bank		182 Days	182 Days	Y	F	7,77	N/A	N/A	28/04/2026	0	166	–	12 000	**12 166**
Standard Bank		151 Days	151 Days	Y	F	7,5	N/A	N/A	22/05/2026	12 256	179	(12 407)	12 000	**12 027**
Standard Bank		153 Days	153 Days	Y	F	8,1	N/A	N/A	27/11/2025	12 256	152	(12 407)	–	**–**
Standard Bank		150 Days	150 Days	Y	F	7,7	N/A	N/A	27/03/2026	0	279	–	20 000	**20 279**
Standard Bank		182 Days	182 Days	Y	F	7,825	N/A	N/A	3/04/2026	–	335	–	17 195	**17 530**
Nedbank		122 Days	122 Days	Y	F	7,435	N/A	N/A	27/02/2026	(0)	265	–	20 000	**20 265**
Nedbank		123 Days	123 Days	Y	F	7,715	N/A	N/A	28/10/2025	12 243	68	(12 312)	–	**(0)**
Nedbank		120 Days	120 Days	Y	F	8,068	N/A	N/A	25/06/2025	(0)	–	–	–	**(0)**
First National Bank		120 Days	120 Days	Y	F	7,87	N/A	N/A	25/06/2025	(0)	–	–	–	**(0)**
Absa Bank		123 Days	123 Days	Y	F	7,95	N/A	N/A	28/10/2025	12 251	71	(12 321)	–	**0**
Absa Bank		182 Days	182 Days	Y	F	8,41	N/A	N/A	3/10/2025	16 854	7	(16 861)	–	**0**
Municipality sub-total										**90 354**	**1 963**	**(90 943)**	**113 195**	**114 569**
Entities														
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
Entities sub-total										**–**		**–**	**–**	**–**
TOTAL INVESTMENTS AND INTEREST	2									**89 929**	**1 963**	**(90 943)**	**113 195**	**114 569**

7. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

It should be noted that the Grant sheets are manually populated as the financial system generated version may not be a true reflection of transactions posted for the year. Also, to note that there may be a distortion on the Human Settlements Development Grant and Provincial Contribution to the acceleration of Housing Delivery Grant, due to the GRAP treatment of Construction Contracts.

7.1 Supporting table SC6 – Grant receipts

WC034 Swellendam - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Quarter 2

Description	Ref	2024/25	Budget Year 2025/26									
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Quarter 1	Quarter 2	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**	**24 779**	**4 315**	**29 094**	**32 706**	**(3 612)**	**-11,0%**	**62 402**
Local Government Equitable Share		46 412	49 412	49 412	–	20 588	–	20 588	25 853	(5 265)	-20,4%	49 412
Expanded public works programme integrated grant for municipalities		1 305	1 565	1 565	–	390	702	1 092	1 255	(163)	-13,0%	1 565
Municipal Infrastructure Grant		4 377	2 367	2 367	600	334	1 183	1 517	1 065	452	42,4%	2 367
Integrated National Electrification Programme (municipal) grant		649	1 845	1 845	–	830	369	1 199	830	369	44,4%	1 845
Local government financial management grant		1 800	1 900	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	–	502	1 957	2 459	1 937	522	26,9%	4 304
Energy Efficiency and Demand Side Management Grant		886	1 009	1 009	–	235	104	339	516	(177)	-34,3%	1 009
Provincial Government:		**123 306**	**8 087**	**8 087**	**3 450**	**25 967**	**21 214**	**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 Resilience 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	23 790	18 233	42 023	–	42 023	#DIV/0!	–
Municipal Replacement Fund		5 513	5 678	5 678	–	2 177	2 177	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	104	–		161
Municipal Energy Resilience Grant		130	700	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**	**41**	**158**	**199**	**28**	171	616,1%	**30**
WESGRO		–	–	–	–	–	–	–	–	–		–
Local Government, Water and Related Service SETA		–	30	30	–	–	–	–	28	(28)	-100,0%	30
SETA		275	–	–	70	41	158	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**	**50 787**	**25 687**	**76 475**	**36 789**	**40 097**	**109,0%**	**70 519**
					–			–	–	–		
Capital Transfers and Grants					–			–	–	–		
National Government:		23 918	55 229	55 229	4 001	12 033	24 086	36 119	25 267	10 852	**42,9%**	55 229
Municipal Infrastructure Grant		8 782	11 245	11 245	4 001	1 586	7 888	9 474	5 060	4 414	87,2%	11 245
Integrated National Electrification Programme (municipal) grant		4 326	12 297	12 297	–	5 534	2 459	7 993	5 534	2 459	44,4%	12 297
Water Services Infrastructure Grant		8 696	28 696	28 696	–	3 348	13 043	16 391	12 913	3 478	26,9%	28 696
Energy Efficiency and Demand Side Management Grant		2 114	2 991	2 991	–	1 565	696	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**	**–**	**4 780**	**696**	**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	–	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	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**	**16 813**	**24 782**	**41 595**	**35 095**	**6 500**	**18,5%**	**70 499**
					–			–	–			
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	213 254	141 018	141 018	8 121	67 601	50 469	118 070	71 884	46 597	64,8%	141 018

7.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Quarter 2

Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	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**	**13 863**	**14 711**	**28 574**	**32 706**	**(3 821)**	**-11,7%**	**62 402**
Local Government Equitable Share		46 412	49 412	49 412	12 353	12 353	24 706	25 853	(1 147)	-4,4%	49 412
										-63,9%	
Expanded public works programme integrated grant for municipalities		1 305	1 565	1 565	100	353	453	1 255	(802)		1 565
Municipal Infrastructure Grant		6 521	2 367	2 367	342	1 138	1 480	1 065	415	38,9%	2 367
Integrated National Electrification Programme (municipal) grant		649	1 845	1 845	830	369	1 199	830	369	44,4%	1 845
Local government financial management grant		1 333	1 900	1 900	40	24	65	1 250	(1 185)	-94,8%	1 900
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		107	4 304	4 304	197	270	467	1 937	(1 470)	-75,9%	4 304
Energy Efficiency and Demand Side Management Grant		425	1 009	1 009	–	204	204	516	(312)	-60,4%	1 009
Provincial Government:		**111 395**	**8 087**	**8 621**	**18 467**	**20 412**	**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 Resillence Grant		–	130	130	–	–	–	–	–		130
Human Settlement Development (Beneficiaries)		89 802	–	–	17 121	14 023	31 144	–	31 144	#DIV/0!	–
Municipal Replacement Fund		5 513	5 678	5 678	1 334	1 454	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	–	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	13	(10)	2	104	(102)	-97,6%	161
Municipal Energy Resilience Grant		–	700	700	–	52	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**	**32 330**	**35 123**	**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	7 995	12 087	20 082	25 267	(5 186)	**-20,5%**	55 229
Municipal Infrastructure Grant		6 469	11 245	11 245	1 147	6 450	7 597	5 060	2 537	50,1%	11 245
Integrated National Electrification Programme (municipal) grant		4 326	12 297	12 297	5 534	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	1 314	1 815	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	1 363	1 760	(398)	-22,6%	2 991
Provincial Government:		**1 448**	**15 030**	**15 030**	**57**	**(40)**	**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	57	(40)	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**	**8 052**	**12 046**	**20 098**	**35 095**	**(14 997)**	**-42,7%**	**70 499**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**182 599**	**141 018**	**141 552**	**40 382**	**47 170**	**87 551**	**71 884**	**12 247**	**17,0%**	**141 552**

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Quarter 2

Description	Ref	Budget Year 2025/26					
		Approved Rollover 2025/26	Quarter 1	Quarter 2	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	56	534	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	534	–	
Municipal Replacement Fund		–	–	–	–	–	
Municipal Water Resillence Grant		130	–	–	–		
Title Deeds Restoration Grant		–	–	–	–		
Regional Socio Economic Project Programme		56	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	56	534	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	375	56	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	375	56	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	375	56	431	(4 987)	-91,6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		6 786	431	590	1 021	(4 420)	-65,1%

8. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Quarter 2

Month	2024/25	Budget Year 2025/26								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	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**	**3 309**	**19 604**					

PART 3 – OTHER FINANCIAL INFORMATION

9. REPORT TO THE DIRECTOR FINANCIAL SERVICES FOR THE PERIOD INDICATED

1. PAYMENTS:

All payments supporting documents are approved by a delegated municipal official. Details of below mentioned payments are captured in the council's cashbook.

Expenditure	Remittance advice number Cheque Payments From	To	Value in R	Remittance advice number ACB Payments From	To	Value in R
Quarter 1 - Absa Bank	-	-	R -	29051	29496	R 179 740 733
Quarter 1 - FNB	-	-	R -	12580	12791	R 6 862 332
Quarter 1 - Standard bank			R -	1	260	R 30 611 458
Quarter 2 - Absa Bank	-	-	R -	29497	29499	R 110 000 000
Quarter 2 - FNB	-	-	R -	12792	12801	R 14 527 882
Quarter 2 - Standard bank	-	-	R -	261	1124	R 151 552 669
Total						**493 295 075**

2. BANK ACCOUNT BALANCES:

Bank	Balance 30/09/2025 in R	Balance 31/12/2025 in R	Balance 31/03/2026 in R	Balance 30/06/2026 in R
ABSA	R 44 532 663	R 6 781 345	R -	R -
FNB	R 11 641 963	R 794 606	R -	R -
STB	R 79 947 677	R 107 204 863	R -	R -
Total	**R 136 122 303**	**R 114 780 814**	**R -**	**R -**

3. OUTSTANDING DEBTORS:

Debtors age analysis at each quarter						
Month	**Current**	**30 days**	**60 days**	**90 days**	**120 days +**	**TOTAL**
Quarter 1	23 156 507	1 751 829	1 526 120	993 467	22 715 128	**50 143 051**
Quarter 2	23 011 120	1 563 370	1 802 597	1 049 979	24 585 758	**52 012 825**

4. CREDIT CONTROL - ACTIONS TAKEN:

		Quarter 1	Quarter 2	Quarter 3	Quarter 4
Final Demand (Section 129)		**269**	**170**	**-**	**-**
Summons issued		**237**	**172**	**-**	**-**
Article 65(A)1		**-**	**-**	**-**	**-**
Sentences/Judgement		**89**	**121**	**-**	**-**
Warrants for execution		**89**	**121**	**-**	**-**
Warrants for arrest		**-**	**-**	**-**	**-**
Remuneration decisions		**-**	**-**	**-**	**-**
Security under Rule 38		**-**	**-**	**-**	**-**
Aution immovale property		**-**	**-**	**-**	**-**
Execution auctions		**-**	**-**	**-**	**-**
Electricity:	Number of service stations for disconnections	**2 962**	**3 148**	**-**	**-**
Electricity:	Reconnections after payment of outstanding debt	**3 085**	**3 173**	**-**	**-**
# Number of sms's sent for payment		**41 051**	**44 099**	**-**	**-**
# Number of notices sent before deadline		**6 288**	**6 988**	**-**	**-**

5. INDIGENT SUBSIDIES ON BASIC SERVICES ALLOCATED FOR:

Towns	Poor households	Indigent / Masakhane households	Total	Indigent Subsidies Granted
Swellendam	18	58	76	71 827
Suurbraak	107	729	836	597 343
Barrydale	165	1187	1352	987 282
Buffeljagsrivier	17	154	171	126 975
Businesses	0	0	0	-
Railton	629	5683	6312	5 619 133
Municipality	0	0	0	-
Total	**936**	**7 811**	**8 747**	**7 402 560**

Quarter 1	**921**	**7 519**	**8 440**	**7 125 282**
Quarter 2	**936**	**7 811**	**8 747**	**7 402 560**

6. STANDBY ALLOWANCE:

DEPARTMENT	Quarter 1 30/09/2025	Quarter 2 31/12/2025	Quarter 3 31/03/2026	Quarter 4 30/06/2026	Year to date Actual	Year to date Budget	Adjustment Budget
COMMUNITY SERVICES	88 570	78 933	-	-	167 503	153 235	306 470
COMMUNITY CENTRE & HALLS	-	5 779	-	-	5 779	10 756	21 511
TRAFFIC CONTROL & LAW ENFORCEMENT	111 428	104 604	-	-	216 032	248 525	497 049
SUPPLY CHAIN MANAGEMENT	29 123	28 073	-	-	57 196	61 727	123 454
ROADS & STORMWATER	222 432	221 880	-	-	444 312	409 916	819 832
WASTE WATER SERVICES	176 843	175 036	-	-	351 880	377 775	755 550
WATER SERVICES	89 959	89 045	-	-	179 004	122 504	245 007
ELECTRO-TECHNICAL SERVICES	224 344	216 277	-	-	440 621	437 031	874 062
Total	**942 700**	**919 626**	**0**	**-**	**1 862 326**	**1 821 468**	**3 642 935**

7. OVERTIME REMUNERATION:

DEPARTMENT	Quarter 1 30/09/2025	Quarter 2 31/12/2025	Quarter 3 31/03/2026	Quarter 4 30/06/2026	Year to date Actual	Year to date Budget	Adjustment Budget
COMMUNITY SERVICES	290 591	271 403	-	-	561 994	338 970	677 940
COMMUNITY CENTRE & HALLS	31 609	31 719	-	-	63 328	59 000	118 000
PARKS & CEMETRIES	-	-	-	-	-	8 445	16 889
SPORT & RECREATIONAL FACILITIES	38 170	51 625	-	-	89 795	74 225	148 450
TRAFFIC CONTROL & LAW ENFORCEMENT	239 439	258 768	-	-	498 207	490 294	980 588
SOLID WASTE MANAGEMENT	26 725	35 363	-	-	62 087	86 000	172 000
ROADS & STORMWATER	29 254	35 157	-	-	64 410	20 850	41 700
WASTE WATER SERVICES	399 128	444 823	-	-	843 951	681 500	1 363 000
WATER SERVICES	528 184	438 695	-	-	966 880	732 329	1 464 657
ELECTRO-TECHNICAL SERVICES	87 223	82 722	-	-	169 945	186 000	372 000
Total	**1 670 324**	**1 650 275**	**0**	**0**	**3 320 598**	**2 677 612**	**5 355 224**

Director: Financial Services
2025/12/31

10. REPORTING IN TERMS OF SECTION 66 OF THE MFMA (ACT 56 OF 2003):

EXPENDITURE ON STAFF BENEFITS UP TO:		**31/12/2025**		**50**
Description of expenditure	**Budget 2025/26**	**Year to date**	**Available**	**% of budget spent**
Basic Salaries and Wages	94 990 183	42 071 862	52 918 321	44,3
Pension and UIF Contributions	16 821 524	7 615 483	9 206 041	45,3
Medical Aid Contributions	16 517 858	4 835 145	11 682 713	29,3
Housing Allowances	727 353	283 509	443 844	39,0
Overtime	5 465 752	3 375 997	2 089 755	61,8
Motor Vehicle Allowance	8 595 344	3 732 880	4 862 464	43,4
Other benefits and allowances	16 753 476	10 669 579	6 083 897	63,7
Total	**159 871 490**	**72 584 454**	**87 287 036**	**45,4**

REMUNERATION OF COUNCILLORS		**31/12/2025**		**50**
Description of expenditure	**Budget 2025/26**	**Year to date**	**Available**	**% of budget spent**
Basic Allowances	6 404 682	2 911 044	3 493 638	45,5
Total	**6 404 682**	**2 911 044**	**3 493 638**	**45,5**

11. SERVICE CHARGES

Levies												
Electricity												
Month	**Households Basic Levy**	**Households Unit costs**	**Businesses Basic Levy**	**Businesses Unit costs**	**KVA Basic Levy**	**KVA Unit costs**	**Connections / Reconnections**	**Availabilities**	**Street lights Basic Levy**	**Street lights Unit costs**	**Total**	**Number of Accounts**
01/25	367 296	1 057 706	351 994	1 228 067	184 190	4 709 001	7 157	106 447	-	-	8 011 857	958
02/25	366 420	1 170 468	350 331	1 313 821	117 445	4 461 512	18 934	134 372	-	-	7 933 303	955
03/25	366 135	1 074 268	350 331	1 224 689	125 506	4 922 958	44 089	138 207	-	-	8 246 184	955
04/25	365 524	900 804	350 331	1 140 225	103 056	4 207 229	42 943	138 874	-	-	7 248 985	951
05/25	362 856	848 617	348 518	1 145 120	109 471	5 713 919	-90 618	138 873	-	-	8 576 757	946
06/25	361 654	797 559	348 518	1 208 938	110 338	4 301 991	18 666	124 336	-	-	7 271 999	943
	2 189 886	**5 849 422**	**2 100 021**	**7 260 860**	**750 007**	**28 316 610**	**41 170**	**781 109**	**-**	**0**	**47 289 085**	
										Budget	**97 932 626**	
										%	**48**	

Pre-paid Electricity		
Month	Number of Consumers	Sales
01/25	6 068	5 087 047
02/25	6 097	4 901 719
03/25	6 051	4 590 649
04/25	6 109	5 321 273
05/25	6 169	4 698 141
06/25	6 233	4 835 867
Total		**29 434 695**
	Budget	**60 312 412**
	%	**49**

Water			
Month	Basic	Consumption	Total
01/25	985 717	1 043 404	2 029 121
02/25	980 273	1 170 837	2 151 110
03/25	984 468	1 395 157	2 379 625
04/25	1 004 824	1 535 511	2 540 335
05/25	1 002 303	1 677 949	2 680 252
06/25	1 011 738	1 748 975	2 760 713
Total	**5 969 322**	**8 571 834**	**14 541 156**
		Budget	**27 430 453**
		%	**53**

Sewerage		
Month	Fees	Total
01/25	2 003 825	2 003 825
02/25	2 034 408	2 034 408
03/25	1 902 865	1 902 865
04/25	2 043 192	2 043 192
05/25	2 111 287	2 111 287
06/25	2 440 238	2 440 238
Total	**12 535 816**	**12 535 816**
	Budget	**24 734 452**
	%	**51**

Refuse Removal		
Month	**Fees**	**Total**
01/25	1 491 867	1 491 867
02/25	1 496 255	1 496 255
03/25	1 505 530	1 505 530
04/25	1 501 286	1 501 286
05/25	1 424 734	1 424 734
06/25	1 531 523	1 531 523
Total	**8 951 195**	**8 951 195**
	Budget	**18 079 571**
	%	**50**

12. CAPITAL EXPENDITURE

Capital expenditure						
Cost Code	Ukey	Project description	Amended Budget	YTD Actual	YTD Variance	YTD % Variance
50102150011	20250217982529	Swellendam Railton 950 erven - Elec Infrastructure	3 969 621	-	3 969 621	0%
50106010031	20240619964753	Railton Informal Settlements - Water Services	2 998 703	-	2 998 703	0%
50106010051	20240619964855	Railton Informal Settlements - Sewerage Services	2 998 703	-	2 998 703	0%
50106010151	20240619965001	Community halls furniture and equipment	70 000	4 781	65 219	7%
50106010191	20240619965134	Railton Informal Settlements - Roads	2 934 594	-	2 934 594	0%
50106010301	20250706992093	Vehicle	400 000	351 801	48 199	88%
50106010311	20250706992337	Surveillance Cameras	180 000	-	180 000	0%
50106010321	20250706992343	Fire skids	120 000	69 478	50 522	58%
50106010331	20250706992346	Fire skids	40 000	34 739	5 261	87%
50106010361	20250706992370	Street Refuse Bins	361 400	-	361 400	0%
50106010371	20250706992379	Furniture and Office Equipment - Traffic Services	40 000	24 158	15 842	60%
50106010381	20250706992461	Fencing for Driver's Licence and Vehicle Testing C	250 000	-	250 000	0%
50106010391	20250706992467	Installation of plastic curtain strips at vehicle	80 000	-	80 000	0%
50106010401	20250902073749	Drilling and Installation of Boreholes	188 123	131 026	57 097	70%
50106010411	20250902073752	Traffic: Machinery and Equipment 2025_2026	40 000	-	40 000	0%
50106020111	20240619964927	Machinery and equipment - REFUSE	60 000	6 300	53 700	11%
50106020121	20240619964942	Parks - Machinery and Equipment	50 000	9 553	40 447	19%
50106020161	20250706992084	Canopy (CCK 14457)	40 000	20 800	19 200	52%
50106020201	20250706992334	Recycling Drop off containers	75 000	65 100	9 900	87%
50106020231	20250902073731	Trailer Cherry picker	650 000	-	650 000	0%
50106030051	20240619965184	Upgrading of Railton Sports Grounds Phase 3	3 200 435	2 282 241	918 194	71%
50106030061	20240619965187	Upgrading of Railton Sports Grounds Phase 3 (CF)	653 717	-	653 717	0%
50106030121	20250706992385	Sport - Furniture & Equipment	30 000	323	29 677	1%
50107010061	20250706992340	New 32 Core Power Edge Server	400 000	295 973	104 027	74%
50107010071	20250706992349	Inverter for server room	100 000	-	100 000	0%
50107010091	20250706992382	Office furniture - All departments	80 000	54 291	25 709	68%
50107010101	20250706992388	Installing of shelves	100 000	-	100 000	0%
50107010111	20250706992394	Student Computer Equipment	200 000	-	200 000	0%
50107010121	20250706992397	Computer Equipment - Insurance	95 000	87 036	7 964	92%
50107010131	20250706992400	Computer Equipment - All departments	320 000	293 165	26 835	92%
50107010141	20250706992403	ICT network	50 000	26 496	23 504	53%
50108010051	20240619964710	Swellendam Railton 950 erven - Elec Infrastructure	12 297 391	3 241 704	9 055 687	26%
50108010061	20240619964713	Electricity network erf 8241 - Industrial Erven	134 000	-	134 000	0%
50108010091	20240619964924	Machinery and Equipment - OFFICE BUILDINGS	20 000	-	20 000	0%
50108010101	20240619964933	Machinery and Equipment - ELECTRICITY	60 000	3 301	56 699	6%
50108010161	20240619965119	Access Road Gravel erf 8241 - Industrial Erven	150 000	92 654	57 346	62%
50108010201	20240619965131	Railton Upgrading of Gravel Roads and Stormwater P	2 914 554	1 677 611	1 236 943	58%
50108010231	20240619965143	Railton Walkway Project	1 070 708	447 731	622 977	42%
50108010241	20240619965149	Railton Upgrading of Gravel Roads and Stormwater P	8 044 261	5 314 483	2 729 778	66%
50108010291	20240902042803	Rehabilitation of roads (RRAMS priority list)	2 275 000	12 000	2 263 000	1%
50108010361	20250706992147	Replacement of conventional street lights with LED	736 384	195 637	540 747	27%
50108010371	20250706992150	Replacement of conventional street lights with LED	1 601 320	1 167 498	433 822	73%
50108010381	20250706992153	Replacement of Sport field lights with LED:Railton	326 800	-	326 800	0%
50108010391	20250706992156	Replacement of Sport field lights with LED: Swelle	326 800	-	326 800	0%
50108010401	20250706992159	Installation of new SMART Electricity meters	300 000	264 000	36 000	88%
50108010421	20250706992331	Machinery and Equipment - Roads - Barrydale	45 000	-	45 000	0%
50108010431	20250706992352	Materials Constructed Bins at Barrydale Yard	160 000	-	160 000	0%
50108010441	20250706992406	Ward 6 - Speed Calming measures	20 000	-	20 000	0%
50108010461	20250706992412	Regravelling Program	500 000	-	500 000	0%
50108010471	20250706992415	Ward 5 - Speed Calming measures	40 000	-	40 000	0%
50108010481	20250706992418	Upgrading of Existing Tar Roads	1 000 000	1 000 000	-	100%
50108010491	20250706992421	Ward 3 - Speed Calming measures	40 000	-	40 000	0%
50108010501	20250706992428	Extend and move Storm water line above Russel Stre	210 000	172 312	37 688	82%
50108010511	20250706992449	Replace Airconditioners at various buildings	115 500	19 617	95 883	17%
50108010521	20250706992452	General Upgrading of Municipal Buildings	50 000	46 853	3 147	94%
50108010531	20250902073755	Security systems and cameras	100 000	-	100 000	0%
50108020011	20240619964634	Klipperivier Tractor 65kw 4x4	105 000	-	105 000	0%
50108020021	20240619964846	Sewer Reticulation Erf 8241 - Industrial Erven	120 000	-	120 000	0%
50108020091	20240619964930	Fleet - Machinery and equipment	15 000	2 654	12 346	18%
50108020101	20240619964936	Machinery and Equipment - Waste Water Services	100 000	2 773	97 227	3%
50108020111	20240619964978	New two-way radios	60 000	-	60 000	0%
50108020121	20240902042058	3rd pump at N2 sewer pumpstation & Equipment	190 000	185 448	4 552	98%
50108020161	20240902042070	New Silo wastewater Pump station	2 925 995	208 474	2 717 521	7%
50108020191	20250706992099	Sewerage Truck	2 676 221	-	2 676 221	0%
50108020201	20250706992102	Light Delivery Vehicles	1 650 000	1 485 246	164 754	90%
50108020211	20250706992284	Upgrade Barrydale sewer pump station	150 000	-	150 000	0%
50108020221	20250706992287	House Connections Mid-block Sewer	186 415	-	186 415	0%
50108020241	20250706992293	New Bund Wall - Pumpstation	90 000	-	90 000	0%
50108020251	20250706992296	Barrydale Sewer Manholes (82 Houses)	400 000	79 205	320 795	20%
50108020271	20250902073743	Design and installation of scum baffles on Klipper	600 000	-	600 000	0%
50108020281	20250902073746	Upgrade of Buffeljags Sewer pumpstation	146 238	-	146 238	0%
50108030041	20240619964778	Swellendam (Railton): Upgrade of Bakenskop and Rai	8 695 652	1 676 190	7 019 462	19%
50108030091	20240619964822	Water Reticulation erf 8241 - Industrial Erven	133 000	-	133 000	0%
50108030101	20240619964918	Water Machinery and Equipment 2023_2024	180 000	5 344	174 656	3%
50108030131	20240902041749	Swellendam (Railton): Bulk Water Reticulation and	315 000	-	315 000	0%
50108030261	20240902041938	Steps and channel grids with railings for Swellend	84 400	-	84 400	0%
50108030281	20240902041944	New MCC with magflow for Swellendam waterworks fil	377 000	-	377 000	0%
50108030311	20250706992090	Water Truck	1 600 000	-	1 600 000	0%
50108030321	20250706992202	Railton Bulk Distribution Pipeline	526 000	-	526 000	0%
50108030331	20250706992205	Railton Water Network Improvement	350 000	-	350 000	0%
50108030351	20250706992211	Upgrading of Barrydale Bulk Water Supply Phase 2	20 000 000	1 453 097	18 546 903	7%
50108030361	20250706992214	All towns water pipe replacement program- yearly	200 000	-	200 000	0%
50108030371	20250706992373	Machinery and Equipment - Water- Barrydale	15 000	9 142	5 858	61%
50108030381	20250902073734	Upgrading of Gravity Main from Grootkloof Dam	869 565	-	869 565	0%
50108030391	20250902073737	Swellendam (Railton): Bulk Water Reticulation and	1 686 294	-	1 686 294	0%
50108030401	20250902073740	Glen Barry Avenue water pipe line replacement	300 000	-	300 000	0%
50109010031	20250706992443	Rebuild Thusong Centre Railton	6 595 512	69 210	6 526 302	1%
50109010041	20250706992446	Upgrade of ICT Server Room Building	520 000	-	520 000	0%
50109010051	20250706992464	Rebuild Main Municipal Building	8 769 488	324 319	8 445 169	4%
50109010071	20250706992473	Upgrade Barrydale Municipality Building	100 000	-	100 000	0%
		Total	**114 044 794**	**22 913 766**	**91 131 028**	**20%**

13. BANK WITHDRAWALS

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/10/2025 to 31/12/2025(complete relevant period)

D

Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
Various	Provinsiale Padingenieur	3 041 804	Licence fees - Section 11 e	Mr K Stuurman - Director Community Services
Various	Various	20 742	Various deposits - Section 11 (g)	Ms E Wassermann - Director Financial Services
Various	Various	43 782	Various refunds of money incorrectly paid - Section 11 (f)	Ms E Wassermann - Director Financial Services
Various	Various	25 012 550	Investments and Call account - Section 11 (h)	Ms E Wassermann - Director Financial Services

14. RATIO'S

It should be noted that the data for the ratios are populated directly from the financial system up until Quarter 2.

Borrowing Management

Ratio **Total long-term debt as % of revenue**

Definition The formula for Total long-term debt as % of total revenue is: *(Total long-term liabilities / Revenue)*100*

Purpose This ratio is compared to an absolute limit of 40% of total revenue. The higher the level of debt, the higher is the repayments and interest on loans.

Swellendam Municipality has a ratio of 4%. This is within the norm.

Working Capital Management

Ratio **Acid test ratio**

Definition The formula for acid test ratio is: *(Current Assets - Inventory) / Current Liabilities*

Purpose This ratio gives an indication of the ability of the municipality to meet its short term obligations with short term liquid assets. In general, a level of 2:1 is considered acceptable.

Currently Swellendam Municipality will be able to overcome their short term debt with a result of 2,50:1.

Debtors Collection Ratio	
Ratio	**Time it takes to collect debtors**
Definition	The formula for debtors collection ratio is: *(Debtors / Own revenue) x 365 days*
Purpose	This ratio gives an indication of the time it takes the municipality to collect their debtors. In general, a level of maximum 45 days is considered acceptable. Currently Swellendam Municipality are collecting their total consumer debtors on an average of 25 days according to the ratio, which is acceptable. The debtors older than 12 months remains a concern.

Payment ratio of debtors	
Ratio	**Percentage of debtors collected**
Definition	The formula payment ratio of debtors is: *(Debtors received/ Debtors billed) * 100*
Purpose	The payment ratio of debtors is an indication of how efficient the municipality is at collecting its debtors. For the year-to-date the payment ratio is 95,14%. The municipality is in a good position as can be seen by the high payment ratio. The municipality has various debtor controls in place and always strives for a 100% payment ratio.

Staff Cost Ratio	
Ratio	**Employee cost ratio**
Definition	The formula for staff cost ratio is: *(Employee cost / Total expenditure) x 100*
Purpose	This ratio gives an indication of the portion of expenditure of the municipality that goes to employee cost. In general a level of +-35% is considered acceptable, to the maximum of 40%. Currently Swellendam Municipality's staff cost ratio is 29,07% of total expenditure, which is acceptable. The adverse variance is due to other transactions which will be finalised during annual year-end processes.

15. COST CONTAINMENT

Cost Containment Measures

In terms of Regulation 15(1) of the Municipal Cost Containment Regulations of 2019, the municipality must disclose the cost containment measures applied by the municipality in the municipal in-year budget reports and annual cost savings disclosed in the annual report. The following cost containment measures were applied by the municipality for the period under review:

The Municipal Council adopted its cost containment measures policy on 29 May 2025 per Item A106.

The cost containment measures are detailed in the policy and applied by the municipality.

Cost containment measures are also included in the Municipal Public Accounts Committee (MPAC) Agenda as a standing item and discussed on quarterly basis.

Various additional monitoring mechanisms were introduced in the form of Annual Consultancy Assessment, Consultancy Reduction Plans, review of various policies to be in line with the regulations, monitoring of private and official calls and electronic distribution of Council Agenda documentation.

The disclosure of cost containment measures applied will also be included in the Annual Report as required by Reg 15(1).

Total Cost Savings Disclosure in the In-Year and Annual Report

Cost Containment In -Year Report							
Cost Containment Measures	**Original Budget**	**Adjustment Budget (Including virements until 31 December 2025)**	**Q1**	**Q2**	**Q3**	**Q4**	**Savings**
	R	**R**	**R**	**R**	**R**	**R**	**R**
Use of consultants	R2 670 777,00	R2 570 777,00	R648 609,74	R294 418,85	R0,00	R0,00	R2 022 167,26
Vehicles used for political office-bearers	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00
Travel and subsistence	R311 487,00	R364 074,00	R96 937,91	R58 971,13	R0,00	R0,00	R204 549,09
Domestic accommodation	R156 400,00	R233 270,00	R43 157,28	R28 422,48	R0,00	R0,00	R151 242,72
Sponsorships, events and catering	R1 068 884,00	R1 083 884,00	R142 952,75	R245 144,78	R0,00	R0,00	R935 931,25
Communication	R1 583 161,00	R1 516 161,00	R311 925,40	R347 984,15	R0,00	R0,00	R1 271 235,60
Other related expenditure items	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00
Total	**R5 790 709,00**	**R5 768 166,00**	**R1 243 583,08**	**R974 941,39**	**R0,00**	**R0,00**	**R3 549 641,53**

Cost Containment Annual Report				
Cost Containment Measures	**Original Budget**	**Adjustment Budget (Including virements until 31 December 2025)**	**Total Expenditure**	**Savings**
	R	**R**	**R**	**R**
Use of consultants	R2 670 777,00	R2 570 777,00	R943 028,59	R1 627 748,41
Vehicles used for political office-bearers	R0,00	R0,00	R0,00	R0,00
Travel and subsistence	R311 487,00	R364 074,00	R155 909,04	R208 164,96
Domestic accommodation	R156 400,00	R233 270,00	R71 579,76	R161 690,24
Sponsorships, events and catering	R1 068 884,00	R1 083 884,00	R388 097,53	R695 786,47
Communication	R1 583 161,00	R1 516 161,00	R659 909,55	R856 251,45
Other related expenditure items	R0,00	R0,00	R0,00	R0,00
Total	**R5 790 709,00**	**R5 768 166,00**	**R2 218 524,47**	**R3 549 641,53**

Note: The savings above is not necessarily relating to cost containment.

16. SDBIP

Refer to Annexure B for further detail of the SDBIP for quarter two.