Annexure A

SWELLENDAM MUNICIPALITY

Quarterly Budget Statement
(1 January 2026 – 31 March 2026)

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 March 2026.

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	628 767	591 962	102 887
SDBIP planned Quarter 1	147 683	111 398	16 697
SDBIP planned Quarter 2	311 555	260 256	57 090
SDBIP planned Quarter 3	421 843	386 711	44 712
Actual YTD Quarter 1	147 142	118 834	3 309
Actual YTD Quarter 2	285 012	259 714	22 914
Actual YTD Quarter 3	431 482	385 363	40 318
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 planned SDBIP - Quarter 3	102.28%	99.65%	90.17%
Percentage of total budget - Quarter 1	23,94%	21,01%	2,90%
Percentage of total budget - Quarter 2	46,37%	45,92%	20,09%

Percentage of total budget - Quarter 3	68.62%	65.09%	39.19%

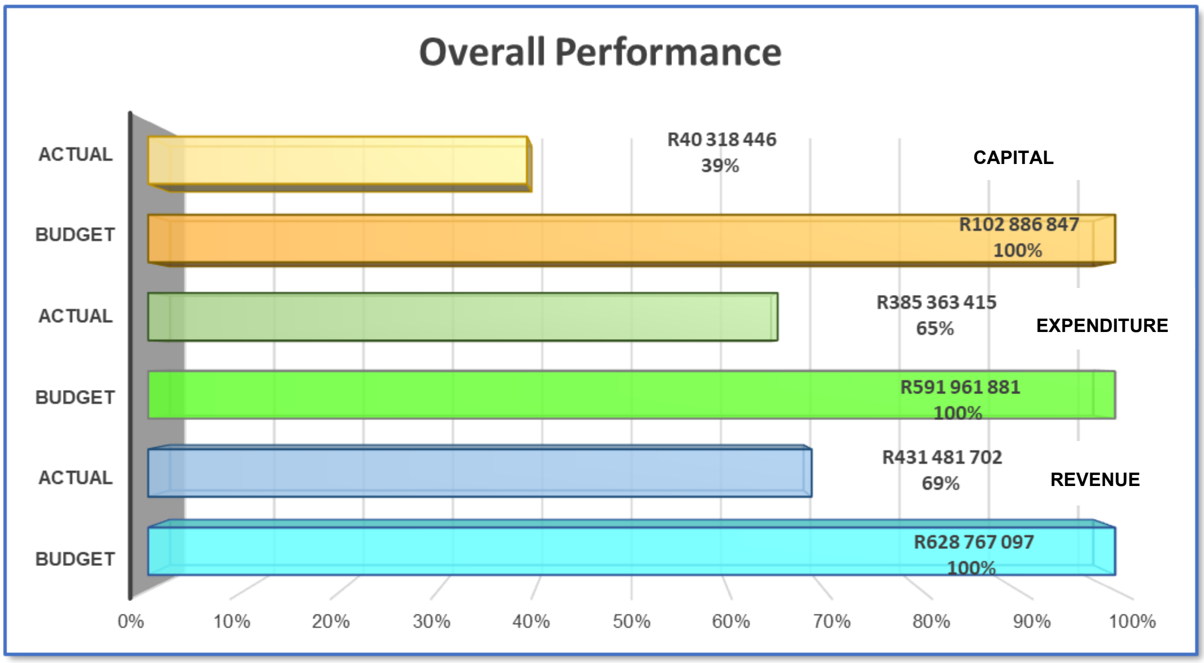

Figure 1 – Overall performance

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 three is R 401,5 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 3

Description	2024/25	Budget Year 2025/26									
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<u>Financial Performance</u>										%	
Property rates	61 757	66 090	65 931	19 575	15 698	15 838	51 111	49 819	1 292	3%	65 931
Service charges	203 436	226 739	224 929	55 386	56 584	57 130	169 101	168 981	120	0%	224 929
Investment revenue	16 749	13 000	16 000	4 122	4 109	3 763	11 993	10 873	1 120	10%	16 000
Transfers and subsidies - Operational	64 829	69 709	76 663	22 670	11 480	16 759	50 909	53 688	(2 779)	-5%	76 663
Other own revenue	208 761	166 408	177 066	42 496	35 576	40 352	118 424	115 148	3 276	3%	177 066
Total Revenue (excluding capital transfers and	**555 533**	**541 946**	**560 588**	**144 249**	**123 447**	**133 842**	**401 538**	**398 509**	**3 029**	**1%**	**560 588**

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

<u>Interest earned from Current and Non-Current Assets</u>

The budget amount for interest earned from current and non-current assets is R 16,0 million, whilst the year-to-date budget based on history is R 10,8 million, and the year-to-date actual revenue is R 11,9 million. This represents 74.9% of the budget amount. The interest earned on investments was higher than anticipated.

Fines, penalties and forfeits

The budget amount for fines, penalties and forfeits is R 52,7 million, whilst the year-to-date budget based on history is R43,3 million, and the year-to-date actual revenue is R 49,6 million. This represents 94,1% of the budget amount. The amount received for fines, penalties and forfeits is more than what was anticipated.

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 385,3 million, while the monthly actual expenditure for March 2026 amounts to R62,1 million. The total budget is R 591,9 million and the year-to-date budget is R 386,2 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 27 February 2026.

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 27 February 2026.

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

The year-to-date budget refers to the Service Delivery Budget Implementation Plan (SDBIP) budget for the period 1 July 2025 to 30 June 2026.

The year-to-date variance refers to the difference between the actual expenditure and the year-to-date budget for the period 1 July 2025 to 30 June 2026.

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 2025 to 30 June 2026.

Description	Adjustment Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 157 111 746,00	R 11 003 372,41	R 107 076 287,64	68%
Remuneration of councillors	R 6 404 682,00	R 661 518,15	R 4 565 798,20	71%
Bulk purchases - electricity	R 134 699 147,00	R 11 003 995,26	R 91 466 123,10	68%
Inventory consumed	R 12 582 296,00	R 1 064 191,48	R 7 822 751,58	62%
Debt impairment	R 17 025 425,00	R 10 750 000,00	R 32 250 000,00	189%
Depreciation and amortisation	R 36 789 799,00	R 4 961 833,75	R 14 885 801,25	40%
Interest	R 10 226 294,00	R 729 359,98	R 2 443 579,68	24%
Contracted services	R 156 864 170,00	R 12 022 620,67	R 83 291 575,71	53%
Transfers and subsidies	R 1 490 000,00	R 25 620,00	R 535 863,22	36%
Irrecoverable debts written off	R 25 604 038,00	R 6 644 981,83	R 18 717 819,15	73%
Operational costs	R 33 164 284,00	R 3 231 095,08	R 22 307 815,56	67%
Losses on Disposal of Assets	R -	R -	R -	-
Other Losses	R -	R -	R -	-
Total	**R 591 961 881,00**	**R 62 098 588,61**	**R 385 363 415,09**	**65%**

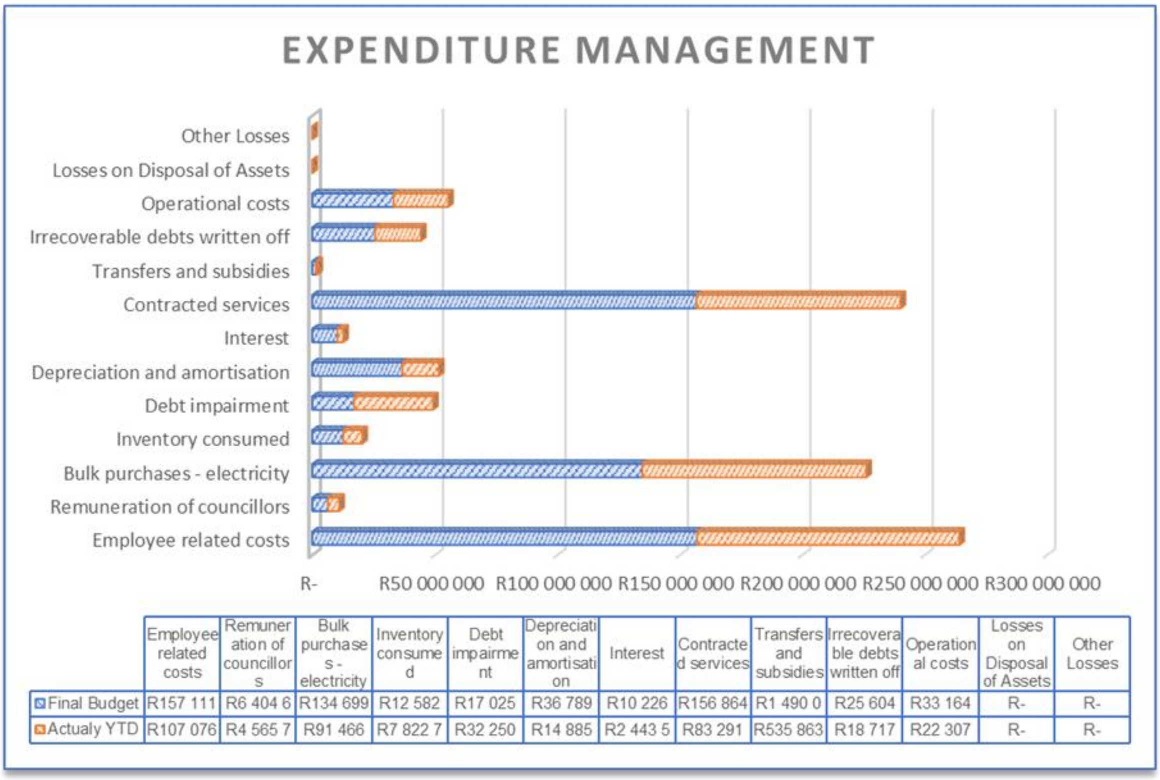

Figure 2 – Expenditure Management

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - Quarter 3

Description	2024/25	Budget Year 2025/26									
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Financial Performance										%	
Employee costs	128 300	159 871	157 112	32 875	39 710	34 492	107 076	106 760	316	0%	157 112
Remuneration of Councillors	5 829	6 405	6 405	1 427	1 484	1 655	4 566	4 467	99	2%	6 405
Depreciation and amortisation	43 031	21 527	36 790	4 962	4 962	4 962	14 886	12 226	2 660	22%	36 790
Interest	9 903	10 226	10 226	877	727	839	2 444	2 319	124	5%	10 226
Inventory consumed and bulk purchases	134 801	148 121	147 281	32 139	34 826	32 323	99 289	97 774	1 515	2%	147 281
Transfers and subsidies	1 073	1 420	1 490	127	316	92	536	507	29	6%	1 490
Other expenditure	253 426	216 659	232 658	46 426	58 855	51 286	156 567	162 658	(6 090)	-4%	232 658
Total Expenditure	**576 363**	**564 230**	**591 962**	**118 834**	**140 880**	**125 650**	**385 363**	**386 711**	**(1 348)**	**-0%**	**591 962**

EXPENDITURE ON STAFF BENEFITS UP TO:			31-Mar-26		
Description of expenditure	Budget 2025/26	Monthly Actual	Year to date	Available	% of budget spent
Basic Salaries and Wages	92 695 750	7 055 971	63 981 459	28 714 291	69,02
Pension and UIF Contributions	16 775 413	1 271 020	11 661 380	5 114 033	69,51
Medical Aid Contributions	16 048 358	881 248	7 490 080	8 558 278	46,67
Housing Allowances	719 596	49 049	430 655	288 941	59,85
Overtime	6 890 052	600 121	5 356 003	1 534 049	77,74
Motor Vehicle Allowance	8 030 344	609 785	5 553 513	2 476 831	69,16
Other benefits and allowances	15 952 233	536 178	12 603 198	3 349 035	79,01
Total	**157 570 346,00**	**11 003 372,41**	**107 542 680,96**	**50 035 458,36**	**68,25**

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

Debt Impairment

The budget for debt impairment is R 17,0 million while the year-to-date budget based on history is R 29,2 million of which R 32,2 million has been expended until quarter three and represents 189,4% of the budgeted amount. The reason for this adverse variance is due to the year-to-date actual that exceeds the year-to-date budget to date. Please note the provision for the bad debt journal will be finalised during the compilation of the 2025/26 financial statements and the year-end processes.

Depreciation and amortisation

The budget for depreciation and amortisation is R36,7 million, while the year-to-date budget based on history is R12,2 million of which R14,8 million has been expended until quarter three and represents 40,5% 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 This expenditure only occurs on a quarterly basis and will be corrected at the end of the financial year.

2.4 Capital expenditure

The budget amount for capital expenditure is R102,8 million of which R 40,3 million has been expensed to date up till quarter three. This represents 39,2% of the budgeted amount.

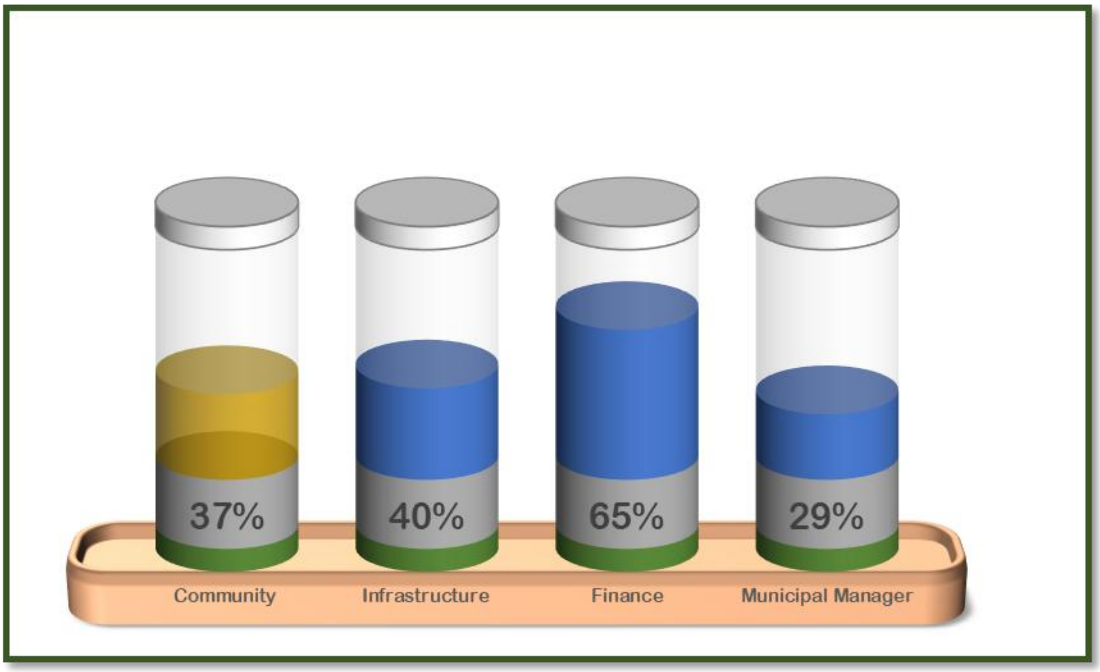

Figure 3 – Capital Expenditure by Directorate

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

V202_PROJDE	Amended Budge	Year to date Actua	Year to date Budget	YTD Variance	YTD % Varianc
Furniture and Office Equipment - Traffic Services	40 000,00	25 676,60	24 832,00	844,60	2%
Traffic: Machinery and Equipment 2025_2026	40 000,00	9 416,04	-	9 416,04	24%
Machinery and equipment - REFUSE	60 000,00	10 100,30	6 302,00	3 798,30	6%
Parks - Machinery and Equipment	50 000,00	32 104,93	9 554,00	22 550,93	45%
Computer Equipment - All departments	520 000,00	308 568,71	298 447,00	10 121,71	2%
ICT network	50 000,00	39 744,00	26 496,00	13 248,00	26%
Machinery and Equipment - OFFICE BUILDINGS	20 000,00	7 735,67	-	7 735,67	39%
Machinery and Equipment - ELECTRICITY	60 000,00	4 127,05	-	4 127,05	7%
Railton Walkway Project	1 070 708,00	459 025,14	-	459 025,14	43%
Railton Upgrading of Gravel Roads and Stormwater P	8 044 261,00	8 044 260,87	6 314 485,00	1 729 775,87	22%
Replacement of Sport field lights with LED:Railton	326 800,00	270 336,83	-	270 336,83	83%
Replacement of Sport field lights with LED: Swelle	326 800,00	270 336,84	-	270 336,84	83%
Raiton CBD - Electricity	28 541,00	5 584,00	-	5 584,00	20%
Fleet - Machinery and equipment	15 000,00	4 393,13	2 655,00	1 738,13	12%
Swellendam (Railton): Upgrade of Bakenskop and Rai	8 695 652,00	4 393 417,75	3 176 191,00	1 217 226,75	14%
Steps and channel grids with railings for Swellend	84 400,00	49 497,20	42 200,00	7 297,20	9%
Upgrading of Barrydale Bulk Water Supply Phase 2	20 000 000,00	5 579 991,48	2 903 099,00	2 676 892,48	13%
Upgrading of Gravity Main from Grootkloof Dam	869 565,00	558 935,00	100 000,00	458 935,00	53%
Glen Barry Avenue water pipe line replacement	300 000,00	164 998,85	119 620,00	45 378,85	15%
Rebuild Thusong Centre Railton	3 529 211,00	412 346,20	229 211,00	183 135,20	5%

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

V202_PROJDE	Amended Budge	Year to date Actua	Year to date Budget	YTD Variance	YTD % Varian
Swellendam Railton 950 erven - Elec Infrastructure	3 969 621,00	-	922 405,00	- 922 405,00	-23%
Community halls furniture and equipment	70 000,00	4 780,87	26 531,00	- 21 750,13	-31%
Fire skids	105 479,00	69 478,40	105 479,00	- 36 000,60	-34%
Security Fence at Swellendam Informal Settlement	1 641 509,00	-	410 377,00	- 410 377,00	-25%
Provision of Precast Toilets	2 510 276,00	-	627 569,00	- 627 569,00	-25%
Trailer Cherry picker	585 909,00	-	585 909,00	- 585 909,00	-100%
Upgrading of Railton Sports Grounds Phase 3	3 200 435,00	2 933 012,10	3 200 435,00	- 267 422,90	-8%
Upgrading of Railton Sports Grounds Phase 3 (CF)	653 717,00	-	653 717,00	- 653 717,00	-100%
Sport - Furniture & Equipment	30 000,00	3 073,50	30 000,00	- 26 926,50	-90%
Office furniture - All departments	80 000,00	60 534,02	69 436,00	- 8 901,98	-11%
Machinery and Equipment - FINANCE	145 000,00	144 196,77	145 000,00	- 803,23	-1%
Swellendam Railton 950 erven - Elec Infrastructure	12 297 391,00	3 693 278,80	5 505 626,00	- 1 812 347,20	-15%
Access Road Gravel erf 8241 - Industrial Erven	115 965,00	92 654,34	115 965,00	- 23 310,66	-20%
Railton Upgrading of Gravel Roads and Stormwater P	2 914 554,00	589 678,73	1 677 611,00	- 1 087 932,27	-37%
Rehabilitation of roads (RRAMS priority list)	2 465 000,00	2 090 860,59	2 275 000,00	- 184 139,41	-7%
Machinery and Equipment - Roads - Barrydale	35 770,00	31 102,70	35 770,00	- 4 667,30	-13%
Materials Constructed Bins at Barrydale Yard	340 000,00	-	85 000,00	- 85 000,00	-25%
Ward 6 - Speed Calming measures	20 000,00	-	20 000,00	- 20 000,00	-100%
Regravelling Program	501 687,00	-	320 900,00	- 320 900,00	-64%
Ward 5 - Speed Calming measures	40 000,00	-	40 000,00	- 40 000,00	-100%
Ward 3 - Speed Calming measures	40 000,00	-	40 000,00	- 40 000,00	-100%
Extend and move Storm water line above Russel Stre	208 313,00	172 312,28	208 313,00	- 36 000,72	-17%
Replace Airconditioners at various buildings	115 500,00	40 183,87	115 500,00	- 75 316,13	-65%
General Upgrading of Municipal Buildings	85 000,00	46 853,09	85 000,00	- 38 146,91	-45%
Raiton CBD - Roads	411 395,00	204 851,00	364 915,00	- 160 064,00	-39%
Sewer Reticulation Erf 8241 - Industrial Erven	120 000,00	-	24 000,00	- 24 000,00	-20%
3rd pump at N2 sewer pumpstation & Equipment	190 000,00	185 448,49	190 000,00	- 4 551,51	-2%
Sewerage Truck	2 676 221,00	-	1 624 205,00	- 1 624 205,00	-61%
Upgrade Barrydale sewer pump station	150 000,00	-	50 000,00	- 50 000,00	-33%
New Bund Wall - Pumpstation	90 000,00	-	22 500,00	- 22 500,00	-25%
Barrydale Sewer Manholes (82 Houses)	500 000,00	83 977,00	291 977,00	- 208 000,00	-42%
Design and installation of scum baffles on Klipper	600 000,00	-	150 000,00	- 150 000,00	-25%
Upgrade of Buffeljags Sewer pumpstation	146 238,00	-	25 000,00	- 25 000,00	-17%
Raiton CBD - Sewer	1 144 467,00	606 503,00	703 629,00	- 97 126,00	-8%
Water Reticulation erf 8241 - Industrial Erven	133 000,00	-	50 000,00	- 50 000,00	-38%
Water Machinery and Equipment 2023_2024	180 000,00	84 936,71	93 485,00	- 8 548,29	-5%
New MCC with magflow for Swellendam waterworks fil	377 000,00	-	298 019,00	- 298 019,00	-79%
All towns water pipe replacement program- yearly	200 000,00	-	50 000,00	- 50 000,00	-25%
Railton CBD - Water	415 597,00	233 062,00	364 915,00	- 131 853,00	-32%
Upgrade of ICT Server Room Building	520 000,00	21 732,04	178 852,00	- 157 119,96	-30%
Rebuild Main Municipal Building	2 244 320,00	1 389 158,19	2 184 320,00	- 795 161,81	-35%

We have capital commitments that amount to R 6 384 221,61

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 March 2026 amounts to R 256,0 million:

- Call Deposits and Investments - R 164,1 million
- Cash at Bank - R91,8 million
- Cash on Hand - R4 650

Trade and other payables

The trade and other payables amount to R 107,1 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	3 086 400,86	1 940 560,55
Salary control	-25 459,01	-30 692,53
Trade payables	51 852 854,30	7 254 788,43
Un-identified deposits	159 541,65	267 567,94
Other payables	4 588 610,24	8 234 311,64
Unspent conditional grants	34 228 645,36	89 451 572,53
Total	**93 890 593,40**	**107 118 108,56**

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 91 895 252,58

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 3

Description	2024/25	Budget Year 2025/26									
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Financial Performance										%	
Employee costs	128 300	159 871	157 112	32 875	39 710	34 492	107 076	106 760	316	0%	157 112
Remuneration of Councillors	5 829	6 405	6 405	1 427	1 484	1 655	4 566	4 467	99	2%	6 405
Depreciation and amortisation	43 031	21 527	36 790	4 962	4 962	4 962	14 886	12 226	2 660	22%	36 790
Interest	9 903	10 226	10 226	877	727	839	2 444	2 319	124	5%	10 226
Inventory consumed and bulk purchases	134 801	148 121	147 281	32 139	34 826	32 323	99 289	97 774	1 515	2%	147 281
Transfers and subsidies	1 073	1 420	1 490	127	316	92	536	507	29	6%	1 490
Other expenditure	253 426	216 659	232 658	46 426	58 855	51 286	156 567	162 658	(6 090)	-4%	232 658
Total Expenditure	**576 363**	**564 230**	**591 962**	**118 834**	**140 880**	**125 650**	**385 363**	**386 711**	**(1 348)**	**-0%**	**591 962**
Surplus/(Deficit)	**(20 830)**	**(22 284)**	**(31 374)**	**25 415**	**(17 433)**	**8 192**	**16 174**	**11 798**	**4 376**	**37%**	**(31 374)**
Transfers and subsidies - capital (monetary allocations)	17 835	65 057	68 179	2 893	14 424	12 627	29 944	23 334	6 610	28%	68 179
Transfers and subsidies - capital (in-kind)	5 622	–	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**2 627**	**42 773**	**36 805**	**28 308**	**(3 010)**	**20 820**	**46 118**	**35 132**	**10 986**	**31%**	**36 805**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**2 627**	**42 773**	**36 805**	**28 308**	**(3 010)**	**20 820**	**46 118**	**35 132**	**10 986**	**31%**	**36 805**
Capital expenditure & funds sources											
Capital expenditure	**51 689**	**102 616**	**102 887**	**3 309**	**19 604**	**17 405**	**40 318**	**44 712**	**(4 393)**	**-10%**	**102 887**
Capital transfers recognised	23 416	65 057	68 179	2 893	13 017	12 947	28 856	26 769	2 087	8%	68 179
Borrowing	7 277	6 050	9 059	–	1 837	1 466	3 303	5 057	(1 754)	-35%	9 059
Internally generated funds	20 996	31 509	25 649	416	4 751	2 992	8 160	12 886	(4 727)	-37%	25 649
Total sources of capital funds	**51 689**	**102 616**	**102 887**	**3 309**	**19 604**	**17 405**	**40 318**	**44 712**	**(4 393)**	**-10%**	**102 887**
Financial position											
Total current assets	268 460	180 398	215 243	280 056	280 141	311 165	311 165				215 243
Total non current assets	552 622	676 765	625 998	554 567	569 209	581 652	581 652				625 998
Total current liabilities	121 981	98 265	93 742	94 661	110 099	133 830	133 830				93 742
Total non current liabilities	142 649	144 418	146 963	141 558	141 029	139 945	139 945				146 963
Community wealth/Equity	563 731	614 480	600 537	598 404	598 222	619 042	619 042				600 537
Cash flows											
Net cash from (used) operating	416 681	78 339	43 239	85 668	72 091	(96 513)	61 245	43 939	(17 306)	-39%	525 017
Net cash from (used) investing	(73 254)	(116 469)	(102 687)	(38 320)	(21 197)	(19 653)	(79 169)	45 571	124 740	274%	103 087
Net cash from (used) financing	(4 914)	684	684	–	–	(774)	(774)	3 367	4 141	123%	684
Cash/cash equivalents at the month/year end	**632 782**	**103 657**	**150 036**	**448 241**	**50 894**	**(116 940)**	**382 195**	**301 678**	**(80 518)**	**-27%**	**1 029 680**
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	26 604	2 021	895	50 143	52 013	56 414	880	1 389	5 055	18 510	56 414
Creditors Age Analysis											
Total Creditors	(815)	203	(53)	(4 002)	(2 923)	(4 591)	(45)	(26)	(260)	(3 551)	(4 591)

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Quarter 3

Description	Ref	2024/25	Budget Year 2025/26									
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional											%	
Governance and administration		**114 223**	**107 636**	**110 892**	**38 686**	**21 987**	**26 463**	**87 136**	**83 265**	3 871	5%	**110 892**
Executive and council		25 142	18 779	18 016	13 217	(1 378)	6 318	18 157	15 257	2 900	19%	18 016
Finance and administration		89 081	88 857	92 876	25 469	23 365	20 146	68 980	68 008	971	1%	92 876
Internal audit		–	–	–	–	–	–	–	–	–		–
Community and public safety		**196 224**	**173 148**	**181 727**	**37 034**	**41 234**	**39 569**	**117 838**	**115 679**	2 159	2%	**181 727**
Community and social services		6 009	6 256	5 972	1 462	1 564	1 243	4 269	4 312	(43)	-1%	5 972
Sport and recreation		1 188	5 284	5 244	177	2 873	1 596	4 646	3 954	692	18%	5 244
Public safety		58 787	61 304	56 906	18 274	17 460	17 139	52 873	46 517	6 356	14%	56 906
Housing		130 240	100 304	113 604	17 121	19 337	19 591	56 049	60 897	(4 847)	-8%	113 604
Health		–	–	–	–	–	–	–	–	–		–
Economic and environmental services		**17 248**	**13 217**	**13 651**	**2 346**	**5 677**	**4 168**	**12 191**	**10 199**	1 991	20%	**13 651**
Planning and development		3 079	3 220	3 611	1 040	732	605	2 377	2 461	(84)	-3%	3 611
Road transport		14 169	9 997	10 039	1 306	4 945	3 563	9 814	7 739	2 075	27%	10 039
Environmental protection		–	–	–	–	–	–	–	–	–		–
Trading services		**251 274**	**312 977**	**322 463**	**69 064**	**68 963**	**76 267**	**214 293**	**212 672**	1 621	1%	**322 463**
Energy sources		150 792	179 605	179 663	39 968	40 389	36 622	116 980	122 562	(5 582)	-5%	179 663
Water management		36 425	68 360	71 220	11 102	11 988	18 573	41 663	36 230	5 433	15%	71 220
Waste water management		39 933	37 740	43 810	11 202	9 853	13 811	34 866	33 448	1 417	4%	43 810
Waste management		24 124	27 272	27 769	6 792	6 732	7 260	20 784	20 432	353	2%	27 769
Other	4	**22**	**25**	**35**	**12**	**9**	**3**	**24**	**28**	**(4)**	**-14%**	**35**
Total Revenue - Functional	2	**578 990**	**607 003**	**628 767**	**147 142**	**137 870**	**146 469**	**431 482**	**421 843**	**9 638**	**2%**	**628 767**
Expenditure - Functional												
Governance and administration		**98 868**	**104 407**	**115 265**	**20 370**	**26 934**	**21 718**	**69 022**	**71 561**	(2 539)	-4%	**115 265**
Executive and council		28 045	24 745	25 168	4 361	5 343	7 273	16 977	17 417	(441)	-3%	25 168
Finance and administration		69 561	78 115	88 065	15 701	20 874	13 974	50 548	52 659	(2 111)	-4%	88 065
Internal audit		1 262	1 547	2 033	308	717	472	1 497	1 484	13	1%	2 033
Community and public safety		**200 030**	**174 605**	**189 905**	**42 057**	**45 830**	**44 726**	**132 613**	**134 126**	(1 512)	-1%	**189 905**
Community and social services		10 768	11 178	11 488	2 478	2 847	2 352	7 677	8 029	(352)	-4%	11 488
Sport and recreation		12 343	13 670	17 586	2 987	3 519	2 829	9 335	9 477	(142)	-2%	17 586
Public safety		45 558	55 277	48 825	19 015	19 517	18 986	57 517	55 073	2 444	4%	48 825
Housing		131 362	94 480	112 005	17 578	19 948	20 559	58 084	61 546	(3 462)	-6%	112 005
Health		–	–	–	–	–	–	–	–	–		–
Economic and environmental services		**47 094**	**44 952**	**45 294**	**8 146**	**13 520**	**7 599**	**29 264**	**31 480**	(2 215)	-7%	**45 294**
Planning and development		9 027	11 693	10 822	2 367	2 199	1 952	6 518	7 263	(745)	-10%	10 822
Road transport		38 067	33 259	34 472	5 779	11 320	5 647	22 746	24 216	(1 470)	-6%	34 472
Environmental protection		–	–	–	–	–	–	–	–	–		–
Trading services		**229 545**	**238 667**	**240 304**	**48 053**	**54 444**	**51 519**	**154 015**	**148 993**	5 022	3%	**240 304**
Energy sources		132 689	157 136	156 352	33 271	36 795	34 084	104 150	101 884	2 266	2%	156 352
Water management		35 449	22 614	26 211	4 462	5 330	5 270	15 062	15 887	(825)	-5%	26 211
Waste water management		34 097	26 777	29 194	5 478	6 290	6 477	18 245	17 214	1 031	6%	29 194
Waste management		27 310	32 140	28 547	4 842	6 029	5 687	16 558	14 008	2 550	18%	28 547
Other		**827**	**1 598**	**1 194**	**209**	**153**	**88**	**449**	**552**	**(103)**	**-19%**	**1 194**
Total Expenditure - Functional	3	**576 363**	**564 230**	**591 962**	**118 834**	**140 880**	**125 650**	**385 363**	**386 711**	**(1 348)**	**0%**	**591 962**
Surplus/ (Deficit) for the year		**2 627**	**42 773**	**36 805**	**28 308**	**(3 010)**	**20 820**	**46 118**	**35 132**	**10 986**	**31%**	**36 805**

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 3

Vote Description	Ref	2024/25	Budget Year 2025/26									
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1											
Vote 1 - MUNICIPAL MANAGER		28 813	20 223	21 016	13 582	(970)	6 942	19 554	16 672	2 882	17,3%	21 016
Vote 2 - FINANCIAL SERVICES		85 312	86 911	89 772	25 104	22 854	19 511	67 469	66 491	978	1,5%	89 772
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		244 451	299 675	309 199	64 618	68 010	73 807	206 435	202 731	3 704	1,8%	309 199
Vote 4 - COMMUNITY SERVICES		220 370	200 193	208 780	43 838	47 976	46 210	138 024	135 950	2 074	1,5%	208 780
Total Revenue by Vote	2	**578 946**	**607 003**	**628 767**	**147 142**	**137 870**	**146 469**	**431 482**	**421 843**	**9 638**	**2,3%**	**628 767**
Expenditure by Vote	1											
Vote 1 - MUNICIPAL MANAGER		47 658	47 321	53 875	7 330	9 653	10 395	27 378	28 218	(841)	-3,0%	53 875
Vote 2 - FINANCIAL SERVICES		41 012	45 295	49 222	10 618	14 442	8 803	33 863	35 032	(1 170)	-3,3%	49 222
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		246 741	249 530	255 583	51 050	61 560	52 997	165 607	165 643	(36)	0,0%	255 583
Vote 4 - COMMUNITY SERVICES		240 952	222 084	233 282	49 836	55 224	53 455	158 516	157 817	699	0,4%	233 282
Total Expenditure by Vote	2	**576 363**	**564 230**	**591 962**	**118 834**	**140 880**	**125 650**	**385 363**	**386 711**	**(1 348)**	**-0,3%**	**591 962**
Surplus/ (Deficit) for the year	2	**2 583**	**42 773**	**36 805**	**28 308**	**(3 010)**	**20 820**	**46 118**	**35 132**	**10 986**	**31,3%**	**36 805**

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 3

Description	Ref	2024/25	Budget Year 2025/26									
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue											%	
Exchange Revenue												
Service charges - Electricity		132 764	156 495	151 727	38 392	37 551	34 787	110 730	112 616	(1 886)	-2%	151 727
Service charges - Water		26 803	27 430	28 047	6 560	7 981	7 873	22 414	21 915	499	2%	28 047
Service charges - Waste Water Management		27 173	24 734	27 016	5 941	6 595	9 717	22 253	20 896	1 357	6%	27 016
Service charges - Waste management		16 698	18 080	18 140	4 494	4 458	4 752	13 704	13 554	150	1%	18 140
Sale of Goods and Rendering of Services		135 845	94 510	107 076	17 839	14 972	20 426	53 237	56 921	(3 684)	-6%	107 076
Agency services		2 767	2 859	2 859	769	378	1 154	2 301	2 173	129	6%	2 859
Interest		–	–	–	–	–	–	–	–	–		–
Interest earned from Receivables		1 855	2 029	1 577	418	380	541	1 339	1 232	107	9%	1 577
Interest earned from Current and Non Current Assets		16 749	13 000	16 000	4 122	4 109	3 762	11 993	10 873	1 120	10%	16 000
Dividends		2	2	2	–		–	–	–	–		2
Rent on Land		–	–	–	–		–	–	–	–		–
Rental from Fixed Assets		793	824	728	351	183	155	689	638	51	8%	728
Licence and permits		1 402	1 463	1 400	406	343	276	1 025	1 089	(63)	-6%	1 400
Special rating levies		–	–	–	–	–	–	–	–	–		–
Operational Revenue		2 319	1 497	5 015	4 052	390	581	5 024	4 691	333	7%	5 015
Non-Exchange Revenue												
Property rates		61 757	66 090	65 931	19 575	15 698	15 838	51 111	49 819	1 292	3%	65 931
Surcharges and Taxes		1 476	1 443	1 548	381	385	401	1 167	1 161	6	1%	1 548
Fines, penalties and forfeits		54 796	57 078	52 699	17 131	16 754	15 703	49 588	43 322	6 266	14%	52 699
Licence and permits		–	–	–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		64 829	69 709	76 663	22 670	11 480	16 759	50 909	53 688	(2 779)	-5%	76 663
Interest		354	395	293	112	79	91	283	259	24	9%	293
Fuel Levy		–	–	–	–	–	–	–	–	–		–
Operational Revenue		3 803	4 108	3 667	915	973	1 023	2 910	2 804	107	4%	3 667
Gains on disposal of Assets		3 123	200	200	121	739	(0)	860	860	(0)	0%	200
Other Gains		226	–	–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**555 533**	**541 946**	**560 588**	**144 249**	**123 447**	**133 842**	**401 538**	**398 509**	**–**		**560 588**
Expenditure By Type												
Employee related costs		128 300	159 871	157 112	32 875	39 710	34 492	107 076	106 760	316	0%	157 112
Remuneration of councillors		5 829	6 405	6 405	1 427	1 484	1 655	4 566	4 467	99	2%	6 405
Bulk purchases - electricity		116 635	135 182	134 699	29 574	32 120	29 772	91 466	89 207	2 259	3%	134 699
Inventory consumed		18 166	12 938	12 582	2 565	2 706	2 552	7 823	8 567	(744)	-9%	12 582
Debt impairment		12 595	24 226	17 025	10 750	10 750	10 750	32 250	29 263	2 988	10%	17 025
Depreciation and amortisation		43 031	21 527	36 790	4 962	4 962	4 962	14 886	12 226	2 660	22%	36 790
Interest		9 903	10 226	10 226	877	727	839	2 444	2 319	124	5%	10 226
Contracted services		177 508	137 259	156 864	22 802	32 374	28 116	83 292	90 841	(7 549)	-8%	156 864
Transfers and subsidies		1 073	1 420	1 490	127	316	93	536	507	29	6%	1 490
Irrecoverable debts written off		28 394	24 374	25 604	5 750	5 750	7 218	18 718	18 235	482	3%	25 604
Operational costs		26 312	30 800	33 164	7 124	9 981	5 203	22 308	24 319	(2 011)	-8%	33 164
Losses on Disposal of Assets		8 036	–	–	–	–	–	–	–	–		–
Other Losses		581	–	–	–	–	–	–	–	–		–
Total Expenditure		**576 363**	**564 230**	**591 962**	**118 834**	**140 880**	**125 650**	**385 363**	**386 711**	**(1 348)**	**0%**	**591 962**
Surplus/(Deficit)		**(20 830)**	**(22 284)**	**(31 374)**	**25 415**	**(17 433)**	**8 192**	**16 174**	**11 798**	**1 348**	**0**	**(31 374)**
Transfers and subsidies - capital (monetary allocations)		17 835	65 057	68 179	2 893	17 317	9 734	29 944	23 334	6 610	**0**	68 179
Transfers and subsidies - capital (in-kind)		5 622	–	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**2 627**	**42 773**	**36 805**	**28 308**	**(3 010)**	**20 820**	**46 118**	**35 132**			**36 805**
Income Tax		–	–	–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**2 627**	**42 773**	**36 805**	**28 308**	**(3 010)**	**20 820**	**46 118**	**35 132**			**36 805**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–		–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–		–	–	–			–
Surplus/(Deficit) attributable to municipality		**2 627**	**42 773**	**36 805**	**28 308**	**(3 010)**	**20 820**	**46 118**	**35 132**			**36 805**
Share of Surplus/Deficit attributable to Associate		–	–	–	–		–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–		–	–	–			–
Surplus/ (Deficit) for the year		**2 627**	**42 773**	**36 805**	**28 308**	**(3 010)**	**20 820**	**46 118**	**35 132**			**36 805**

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)

Capital Expenditure (municipal vote, functional classification and funding) - Quarter 3

Vote Description	Ref	2024/25	Budget Year 2025/26									
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-Year expenditure appropriation	2											
Vote 1 - MUNICIPAL MANAGER		4 446	8 769	2 244	–	324	1 065	1 389	2 184	(795)	-36%	2 244
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		17 493	42 929	48 421	2 560	8 573	11 615	22 748	18 743	4 005	21%	48 421
Vote 4 - COMMUNITY SERVICES		288	4 084	4 064	19	2 372	651	3 042	4 021	(979)	-24%	4 064
Total Capital Multi-year expenditure	4,7	**22 226**	**55 783**	**54 729**	**2 580**	**11 269**	**13 330**	**27 179**	**24 948**	**2 231**	**9%**	**54 729**
Single Year expenditure appropriation	2											
Vote 1 - MUNICIPAL MANAGER		626	7 016	4 149	–	69	365	434	408	26	6%	4 149
Vote 2 - FINANCIAL SERVICES		1 350	1 345	1 591	62	695	279	1 036	1 022	14	1%	1 591
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		23 717	28 110	36 112	654	6 976	3 220	10 850	15 900	(5 050)	-32%	36 112
Vote 4 - COMMUNITY SERVICES		3 769	10 362	6 305	14	595	210	819	2 433	(1 614)	-66%	6 305
Total Capital single-year expenditure	4	29 463	46 833	48 157	730	8 335	4 074	13 139	19 763	**(6 624)**	**-34%**	48 157
Total Capital Expenditure	3	**51 689**	**102 616**	**102 887**	**3 309**	**19 604**	**17 405**	**40 318**	**44 712**	**(4 393)**	**-10%**	**102 887**
Capital Expenditure - Functional Classification												
Governance and administration		**6 643**	**19 145**	**10 717**	**102**	**2 603**	**1 739**	**4 444**	**5 408**	(964)	-18%	**10 717**
Executive and council		11	–	–	–	–	–	–	–	–		–
Finance and administration		6 631	19 145	10 717	102	2 603	1 739	4 444	5 408	(964)	-18%	10 717
Community and public safety		**760**	**5 808**	**10 348**	**29**	**2 769**	**1 384**	**4 182**	**6 238**	(2 056)	-33%	**10 348**
Community and social services		162	230	210	5	104	(0)	109	167	(58)	-35%	210
Sport and recreation		478	4 628	5 194	24	2 289	1 217	3 530	4 500	(971)	-22%	5 194
Public safety		121	950	792	–	376	167	543	533	10	2%	792
Housing		–	–	4 152	–	–	–	–	1 038	(1 038)	-100%	4 152
Economic and environmental services		**19 995**	**18 869**	**16 868**	**1 849**	**6 868**	**3 968**	**12 685**	**12 924**	(239)	-2%	**16 868**
Planning and development		503	696	1 071	432	16	11	459	548	(89)	-16%	1 071
Road transport		19 492	18 173	15 797	1 417	6 852	3 957	12 226	12 376	(150)	-1%	15 797
Trading services		**24 291**	**58 794**	**64 953**	**1 330**	**7 365**	**10 313**	**19 008**	**20 141**	(1 133)	-6%	**64 953**
Energy sources		12 052	14 995	19 357	1	4 871	458	5 330	8 129	(2 799)	-34%	19 357
Water management		2 792	34 650	35 387	1 321	1 823	9 227	12 371	8 504	3 867	45%	35 387
Waste water management		6 150	8 789	9 534	2	473	612	1 087	3 292	(2 205)	-67%	9 534
Waste management		3 297	360	675	5	198	17	220	216	4	2%	675
Total Capital Expenditure - Functional Classification	3	**51 689**	**102 616**	**102 887**	**3 309**	**19 604**	**17 405**	**40 318**	**44 712**	**(4 393)**	**-10%**	**102 887**
Funded by:												
National Government		9 908	55 229	55 329	2 461	12 870	11 317	26 648	22 563	4 085	18%	55 329
Provincial Government		7 886	9 628	12 750	432	147	1 620	2 199	4 206	(2 007)	-48%	12 750
District Municipality		–	–	40	–	–	9	9	–	9		40
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		5 622	200	60	–	–	–	–	–	–		60
Transfers recognised - capital		**23 416**	**65 057**	**68 179**	**2 893**	**13 017**	**12 946**	**28 856**	**26 769**	**2 087**	**8%**	**68 179**
Borrowing	6	7 277	6 050	9 059	–	1 837	1 466	3 303	5 057	(1 754)	-35%	9 059
Internally generated funds		20 996	31 509	25 649	416	4 751	2 993	8 160	12 886	(4 727)	-37%	25 649
Total Capital Funding	7	**51 689**	**102 616**	**102 887**	**3 309**	**19 604**	**17 405**	**40 318**	**44 712**	**(4 393)**	**-10%**	**102 887**

3.1.6 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - Quarter 3

Description	Ref	2024/25	Budget Year 2025/26						
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	YearTD Actual	Full Year Forecast
ASSETS	1								
Current assets									
Cash and cash equivalents		208 800	103 657	150 036	218 975	223 390	256 038	256 038	150 036
Trade and other receivables from exchange transactions		18 199	25 215	19 466	26 847	28 495	32 369	32 369	19 466
Receivables from non-exchange transactions		27 792	31 938	32 085	25 132	17 425	14 028	14 028	32 085
Current portion of non-current receivables		356	–	356	356	356	356	356	356
Inventory		6 477	6 080	6 464	5 363	5 252	5 309	5 309	6 464
VAT		4 698	7 105	4 698	1 245	3 085	1 612	1 612	4 698
Other current assets		2 138	6 402	2 138	2 138	2 138	1 452	1 452	2 138
Total current assets		**268 460**	**180 398**	**215 243**	**280 056**	**280 141**	**311 165**	**311 165**	**215 243**
Non current assets									
Investments		–	–	–	–	–	–	–	–
Investment property		16 530	9 351	16 477	16 514	16 499	16 483	16 483	16 477
Property, plant and equipment		535 009	663 740	608 429	540 651	555 309	567 667	567 667	608 429
Biological assets		–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–
Heritage assets		171	171	171	171	171	171	171	171
Intangible assets		684	277	693	684	684	784	784	693
Trade and other receivables from exchange transactions		3 364	2 881	3 364	–	–	–	–	3 364
Non-current receivables from non-exchange transactions		(3 136)	345	(3 136)	(3 454)	(3 454)	(3 454)	(3 454)	(3 136)
Other non-current assets		–	–	–	–	–	–	–	–
Total non current assets		**552 622**	**676 765**	**625 998**	**554 567**	**569 209**	**581 652**	**581 652**	**625 998**
TOTAL ASSETS		**821 082**	**857 163**	**841 241**	**834 623**	**849 350**	**892 817**	**892 817**	**841 241**
LIABILITIES									
Current liabilities									
Bank overdraft		–	–	–	–	–	–	–	–
Financial liabilities		4 445	5 682	5 332	4 266	3 937	3 671	3 671	5 332
Consumer deposits		5 734	4 782	5 734	5 952	6 324	6 802	6 802	5 734
Trade and other payables from exchange transactions		60 505	63 651	58 492	13 119	14 808	15 123	15 123	58 492
Trade and other payables from non-exchange transactions		33 386	104	843	52 781	66 396	89 452	89 452	843
Provision		16 239	22 152	21 668	16 239	16 239	16 239	16 239	21 668
VAT		1 673	1 894	1 673	2 304	2 396	2 544	2 544	1 673
Other current liabilities		–	–	–	–	–	–	–	–
Total current liabilities		**121 981**	**98 265**	**93 742**	**94 661**	**110 099**	**133 830**	**133 830**	**93 742**
Non current liabilities									
Financial liabilities		26 627	26 630	26 424	25 536	25 007	23 924	23 924	26 424
Provision		78 010	80 413	82 527	78 010	78 010	78 010	78 010	82 527
Long term portion of trade payables		–	–	–	–	–	–	–	–
Other non-current liabilities		38 012	37 375	38 012	38 012	38 012	38 012	38 012	38 012
Total non current liabilities		**142 649**	**144 418**	**146 963**	**141 558**	**141 029**	**139 945**	**139 945**	**146 963**
TOTAL LIABILITIES		**264 630**	**242 682**	**240 705**	**236 219**	**251 128**	**273 775**	**273 775**	**240 705**
NET ASSETS	2	**556 452**	**614 480**	**600 537**	**598 404**	**598 222**	**619 042**	**619 042**	**600 537**
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)		532 873	599 359	569 679	561 598	567 067	591 398	591 398	569 679
Reserves and funds		30 858	15 121	30 858	36 806	31 155	27 643	27 643	30 858
Other		–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**563 731**	**614 480**	**600 537**	**598 404**	**598 222**	**619 042**	**619 042**	**600 537**

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - Quarter 3

Description	Ref	2024/25	Budget Year 2025/26									
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1										%	
Receipts												
Property rates		487 034	62 786	64 253	57 061	34 955	(137 555)	(45 539)	48 216	(93 756)	-194%	64 253
Service charges		157 853	251 643	219 705	39 288	44 235	39 436	122 959	164 866	(41 906)	-25%	219 705
Other revenue		41 619	39 004	29 718	8 197	7 833	10 466	26 496	23 496	3 000	13%	29 718
Transfers and Subsidies - Operational		157 330	160 987	178 400	50 787	32 822	46 834	130 443	126 180	4 263	3%	178 400
Transfers and Subsidies - Capital		11 598	65 057	62 676	16 813	24 782	25 199	66 794	46 536	20 258	44%	62 676
Interest		9 085	15 303	17 814	2 172	2 975	3 031	8 178	12 233	(4 056)	-33%	17 814
Dividends		2	2	2	–	–	–	–	–	–		2
Payments												
Suppliers and employees		(447 387)	(511 585)	(524 402)	(88 651)	(75 511)	(83 924)	(248 086)	(374 752)	(126 666)	34%	(42 623)
Interest		(454)	(3 437)	(3 437)	–	–	0	0	(1 719)	(1 719)	100%	(3 437)
Transfers and Subsidies		–	(1 420)	(1 490)	–	–	–	–	(1 118)	(1 118)	100%	(1 490)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**416 681**	**78 339**	**43 239**	**85 668**	**72 091**	**(96 514)**	**61 245**	**43 939**	**(17 306)**	**-39%**	**525 017**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		3 137	200	200	121	739	(0)	860	860	(0)	0%	200
Decrease (increase) in non-current receivables		(51)	–	–	(3 682)	–	0	(3 682)	–	(3 682)	0%	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–		–
Payments												
Capital assets		(76 340)	(116 669)	(102 887)	(34 759)	(21 935)	(19 653)	(76 347)	44 712	121 059	271%	102 887
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(73 254)**	**(116 469)**	**(102 687)**	**(38 320)**	**(21 197)**	**(19 652)**	**(79 169)**	**45 571**	**124 740**	**274%**	**103 087**
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		(413)	(5 366)	(5 366)	–	–	(774)	(774)	(2 683)	(1 909)	71%	(5 366)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(4 914)**	**684**	**684**	**–**		**(774)**	**(774)**	**3 367**	**4 141**	**123%**	**684**
NET INCREASE/ (DECREASE) IN CASH HELD		**338 513**	**(37 446)**	**(58 765)**	**47 348**	**50 894**	**(116 939)**	**(18 697)**	**92 877**			**628 788**
Cash/cash equivalents at beginning:		294 269	141 103	208 800	400 893	–	(0)	400 893	208 800			400 893
Cash/cash equivalents at month/year end:		632 782	103 657	150 036	448 241	50 894	(116 940)	382 195	301 678			1 029 680

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 March 2026 are R56,4 million of which 47,7% is older than 90 days.

The debtors increased in quarter three by R 4,4 million when compared to quarter two.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - Quarter 3

Description R thousands	NT Code	Budget Year 2025/26 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	173	174	174	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10 885	592	46	55	55	243	358	762	12 996	1 474	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	9 241	673	326	348	299	373	1 585	5 449	18 293	8 054	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2 913	306	207	237	196	265	1 079	3 650	8 854	5 428	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 358	272	176	209	168	221	901	2 913	7 217	4 411	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	3	0	0	–	–	40	51	97	92	–	–
Interest on Arrear Debtor Accounts	1810	89	74	26	63	50	132	555	3 993	4 982	4 794	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	1 117	102	113	148	113	155	536	1 517	3 800	2 468	–	–
Total By Income Source	**2000**	**26 604**	**2 021**	**895**	**1 061**	**880**	**1 389**	**5 055**	**18 510**	**56 414**	**26 894**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	590	93	4	4	2	1	13	269	976	290	–	–
Commercial	2300	12 031	538	34	46	65	287	122	281	13 405	802	–	–
Households	2400	13 110	1 331	825	981	792	1 080	4 746	17 411	40 275	25 009	–	–
Other	2500	873	59	32	30	21	21	174	548	1 758	793	–	–
Total By Customer Group	**2600**	**26 604**	**2 021**	**895**	**1 061**	**880**	**1 389**	**5 055**	**18 510**	**56 414**	**26 894**	**–**	**–**

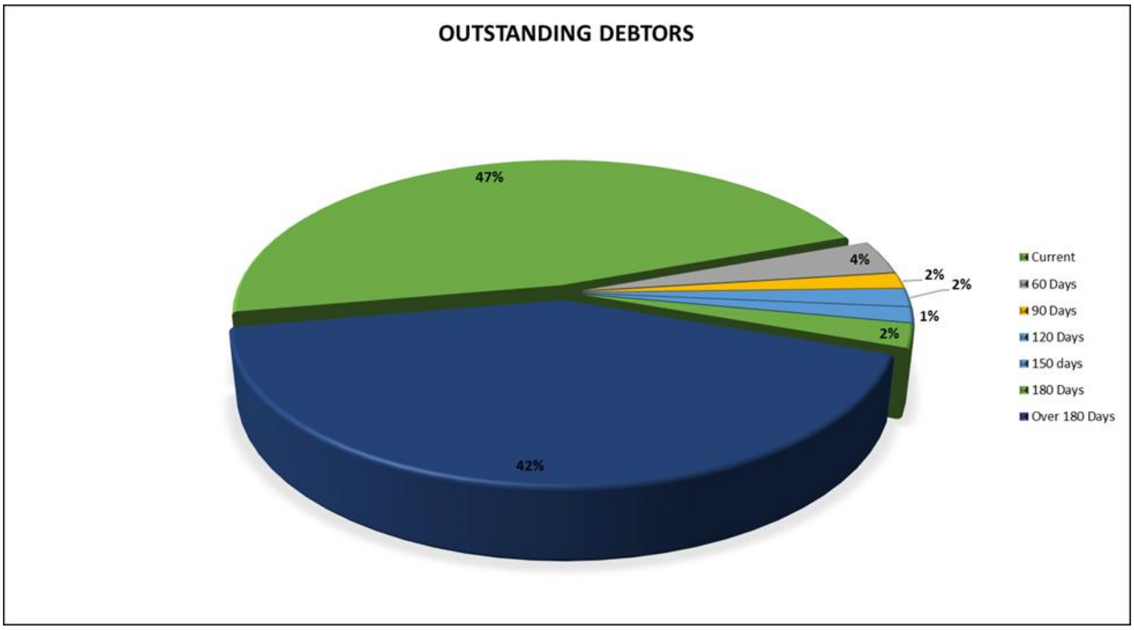

Figure 4 – Outstanding Debtors

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 3

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	(2 180)	–	–	–	–	–	–	–	**(2 180)**
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	311	**311**
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**
Trade Creditors	0700	1 419	256	1	0	0	18	2	–	**1 697**
Auditor General	0800	–	–	–	–	–	–	–	–	**–**
Other	0900	(54)	(53)	(54)	(45)	(45)	(44)	(262)	(4 084)	**(4 640)**
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	**–**
Total By Customer Type	**1000**	**(815)**	**203**	**(53)**	**(45)**	**(45)**	**(26)**	**(260)**	**(3 551)**	**(4 591)**

6. INVESTMENT PORTFOLIO ANALYSIS

Compared to 31 December 2025 (Quarter 2) investments increased with R 49,5 million. New investments were made for the amount of R 88,0 and investments to the amount of R 41,1 million was withdrawn for quarter three. Interest to the amount of R2,6 million realised on the investments for quarter three.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - Quarter 3

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	12 024	214	–	–	**12 238**
Nedbank		122 Days	122 Days	Y	F	7,14	N/A	N/A	1/05/2026	–	143	–	12 000	**12 143**
Absa Bank		182 Days	182 Days	Y	F	7,78	N/A	N/A	28/04/2026	20 277	384	–	–	**20 661**
Absa Bank		182 Days	182 Days	Y	F	7,77	N/A	N/A	28/04/2026	12 167	230	–	–	**12 397**
Absa Bank		151 Days	151 Days	Y	F	7,38	N/A	N/A	30/06/2026	–	148		12 000	**12 148**
Standard Bank		151 Days	151 Days	Y	F	7,5	N/A	N/A	22/05/2026	12 027	219	–	–	**12 246**
Standard Bank		150 Days	151 Days	Y	F	7,7	N/A	N/A	27/03/2026	20 279	354	(20 633)	–	**0**
Standard Bank		90 Days	90 Days	Y	F	7,375	N/A	N/A	30/04/2026	–	148	–	12 000	**12 148**
Standard Bank		181 Days	181 Days	Y	F	7,45	N/A	N/A	30/07/2026	–	149	–	12 000	**12 149**
Standard Bank		182 Days	182 Days	Y	F	7,825	N/A	N/A	03/04/2026	17 530	328	–	–	**17 858**
Nedbank		122 Days	122 Days	Y	F	7,081	N/A	N/A	29/06/2026	–	128	–	20 000	**20 128**
Nedbank		122 Days	122 Days	Y	F	7,435	N/A	N/A	27/02/2026	20 265	232	(20 497)	–	**0**
Standard Bank		91 Days	91 Days	Y	F	7,45	N/A	N/A	26/06/2026	–	20	–	20 000	**20 020**
Municipality sub-total										**114 569**	**2 699**	**(41 130)**	**88 000**	**164 138**
Entities														
										–	–	–	–	**–**
										–	–	–	–	**–**
										–	–	–	–	**–**
										–	–	–	–	**–**
										–	–	–	–	**–**
										–	–	–	–	**–**
										–	–	–	–	**–**
Entities sub-total										**–**		**–**	**–**	**–**
TOTAL INVESTMENTS AND INTEREST	2									**163 771**	**2 699**	**(41 130)**	**88 000**	**164 138**

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 3

Description	Ref	2024/25	Budget Year 2025/26									
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	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**	**62 302**	**24 779**	**4 315**	**33 206**	**62 300**	**43 517**	**18 782**	**43,2%**	**62 402**
Local Government Equitable Share		46 412	49 412	49 412	20 588	–	28 822	49 410	38 645	10 765	27,9%	49 412
Expanded public works programme integrated grant for municipalities		1 305	1 565	1 565	390	702	473	1 565	866	699	80,6%	1 565
Municipal Infrastructure Grant		4 377	2 367	2 367	334	1 183	850	2 367	1 867	500	26,8%	2 367
Integrated National Electrification Programme (municipal) grant		649	1 845	1 845	830	369	646	1 845	340	1 505	443,2%	1 845
Local government financial management grant		1 800	1 900	1 800	1 900	–	(100)	1 800	511	1 289	252,5%	1 900
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		1 304	4 304	4 304	502	1 957	1 846	4 304	910	3 394	373,1%	4 304
Energy Efficiency and Demand Side Management Grant		886	1 009	1 009	235	104	670	1 009	379	630	166,4%	1 009
Provincial Government:		**123 306**	**8 087**	**13 525**	**25 967**	**21 214**	**34 111**	**81 292**	**10 021**	**70 654**	**705,1%**	**8 087**
Western Cape Financial Management Capability Grant		600	–	381	–	–	50	50	–	50	#DIV/0!	–
Financial Management Capacity Building Grant			–	100	–	–	–	–	75			–
Informal Settlements Upgrading Partnership Grant		–	–	4 780		–	4 780	4 780	4 780			–
Municipal Water Resillence Grant		–	130	130	–	–	–	–	15	(15)	-100,0%	130
Financial assistance to municipalities for maintenance and construction of transport infrastructure		40	–	–	–	–	–	–	–	–		–
SETA		–	–	–	–	–	–	–	–	–		–
Human Settlement Development (Beneficiaries)		99 128	–	534	23 790	18 233	12 856	54 879	534	54 346	10184,4%	–
Municipal Replacement Fund		5 513	5 678	5 678	2 177	2 177	2 176	6 530	4 065	2 466	60,7%	5 678
Department of Environmental Affairs and Development Planning		–	28	45	–	–	–	–	–	–		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	–	–	13 935	13 935	149	13 786	9261,1%	595
Regional Socio Economic Project Programme		91	161	161	–	104	–	104	82	22	27,0%	161
Municipal Energy Resilience Grant		130	700	700	–	700	–	700	209	491	234,7%	700
Municipal Service Delivery and Capacity Grant		–	–	–	–	–	–	–	–	–		–
Title Deeds Restoration Grant		–	94	94	–	–	38	38	–			94
Transport Infrastructure Grant		–	700	326	–	–	276	276	112			700
Other grant providers:		**275**	**30**	**836**	**41**	**158**	**103**	**302**	**150**	152	101,5%	**30**
WESGRO		–	–	–	–	–	–	–	–	–		–
Local Government, Water and Related Service SETA		–	30	836	–	–	302	302	150	152	101,5%	30
SETA		275	–	–	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**	**76 663**	**50 787**	**25 687**	**67 420**	**143 894**	**53 688**	**89 589**	**166,9%**	**70 519**
							–	–	–	–		
Capital Transfers and Grants							–	–	–	–		
National Government:		23 918	55 229	55 329	12 033	24 086	19 210	55 329	19 260	36 070	**187,3%**	55 229
Municipal Infrastructure Grant		8 782	11 245	11 245	1 586	7 888	1 771	11 245	9 047	2 198	24,3%	11 245
Integrated National Electrification Programme (municipal) grant		4 326	12 297	12 297	5 534	2 459	4 304	12 297	2 264	10 033	443,2%	12 297
Water Services Infrastructure Grant		8 696	28 696	28 696	3 348	13 043	12 304	28 696	6 079	22 616	372,0%	28 696
Energy Efficiency and Demand Side Management Grant		2 114	2 991	2 991	1 565	696	730	2 991	1 770	1 222	69,0%	2 991
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–		–
Local government financial management grant		–	–	100				100	100	–		–
Provincial Government:		**9 023**	**15 030**	**12 750**	**4 780**	**696**	**1 872**	**7 347**	**4 075**	3 273	80,3%	**15 030**
Human Settlement Development		–	–	2 000	–	–	2 000	2 000	1 397	603	43,2%	–
Municipal Service Delivery and Capaity Grant		–	–	500		–	500	500	–	500	#DIV/0!	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–	–		–
Municipal Replacement Fund		–	–	–	–	–	–	–	–	–		–
Provincial contribution towards the acceleration of housing delivery		7 304	3 970	3 970	–	–	–	–	992	(992)	-100,0%	3 970
Waste Management Compliance: Borehole Installation and Groundwater Quality Mon		–	–	–	–	–	–	–	–			–
Informal Settlement Upgrading Partnership Grant: Provinces		–	8 932	4 152	4 780	–	(628)	4 152	1 038			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	548			1 071
Municipal Service Delivery and Capaity Grant		–	–	–	–	–	–	–	–			–
Municipal Water Resilience Grant		870	870	870	–	–	–	–	100			870
Other grant providers:		**–**	**240**	**100**	**–**	**–**	**–**	**–**	**–**	–		**240**
Overberg District Safety Forum Grant		–	40	40	–	–	–	–	–	–		40
Local Government, Water and Related Service SETA		–	200	60	–	–	–	–	–	–		200
Total Capital Transfers and Grants	5	**32 941**	**70 499**	**68 179**	**16 813**	**24 782**	**21 082**	**62 677**	**23 334**	**39 342**	**168,6%**	**70 499**
								–	–			
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	213 254	141 018	144 841	67 601	50 469	88 501	206 571	77 022	128 932	167,4%	141 018

7.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Quarter 3

Description	Ref	2024/25	Budget Year 2025/26									
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE												
Operating expenditure of Transfers and Grants												
National Government:		**56 751**	**62 402**	**62 302**	**13 863**	**14 711**	**14 882**	**43 456**	**43 517**	**(15)**	**0,0%**	**62 302**
Local Government Equitable Share		46 412	49 412	49 412	12 353	12 353	12 353	37 059	38 645	(1 586)	-4,1%	49 412
Expanded public works programme integrated grant for municipalities		1 305	1 565	1 565	100	353	468	921	866	55	6,3%	1 565
Municipal Infrastructure Grant		6 521	2 367	2 367	342	1 138	677	2 157	1 867	290	15,5%	2 367
Integrated National Electrification Programme (municipal) grant		649	1 845	1 845	830	369	–	1 199	340	859	253,1%	1 845
Local government financial management grant		1 333	1 900	1 800	40	24	228	293	511	(218)	-42,6%	1 800
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		107	4 304	4 304	197	270	1 027	1 494	910	584	64,2%	4 304
Energy Efficiency and Demand Side Management Grant		425	1 009	1 009	–	204	128	333	379	(46)	-12,1%	1 009
Provincial Government:		**111 395**	**8 087**	**13 525**	**18 467**	**20 412**	**21 351**	**60 230**	**10 021**	**50 149**	**500,4%**	**13 525**
Western Cape Financial Management Capability Grant		–	–	381	–	–	–	–	–			381
Financial Management Capacity Building Grant		–	–	100	–	–	–	–	75			100
Municipal Service Delivery and Capacity Building Grant		500	–	–	–	–	–	–	209			–
Financial assistance to municipalities for maintenance and construction of transport infrastructure		49	–	–	–	–	–	–	–	–		–
Municipal Water Resilience Grant		–	130	130	–	–	84	84	15	69	458,9%	130
Human Settlement Development (Beneficiaries)		89 802	–	534	17 121	14 023	19 591	50 735	534	50 202	9407,8%	534
Municipal Replacement Fund		5 513	5 678	5 678	1 334	1 454	1 156	3 943	4 065	(121)	-3,0%	5 678
Western Cape Financial Management Capability Grant		105	–	–	–	–	–	–	–	–		–
Department of Environmental Affairs and Development Planning		–	28	45	–	–	–	–	–	–		45
Informal Settlement Upgrading Partnership Grant: Provinces		–	–	4 780	–	4 780	–	4 780	4 780	–		4 780
Provincial contribution towards excelaration of housing delivery		15 425	595	595	–	–	–	–	149	(149)	-100,0%	595
Regional Socio Economic Project Programme		1	161	161	13	(10)	10	13	82	(70)	-84,7%	161
Municipal Energy Resilience Grant		–	700	700	–	52	297	349	–			700
Title Deeds Restoration Grant		–	94	94	–	–	–	–	–			94
Transport Infrastructure Grant		–	700	326	–	112	214	326	112			326
Other grant providers:		**47**	**30**	**836**	**26**	**–**	**–**	**26**	**150**	(124)	-82,8%	**836**
SETA		–	–	–	–	–	–	–	–			–
Overberg District Safety Forum Grant		47	–	–	–	–	–	–	–			–
Local Government, Water and Related Service SETA		–	30	836	26	–	–	26	150			836
Total operating expenditure of Transfers and Grants:		**168 193**	**70 519**	**76 663**	**32 330**	**35 123**	**36 259**	**103 712**	**53 688**	**50 010**	**93,1%**	**76 663**
Capital expenditure of Transfers and Grants					–	–	–					
Capital Transfers and Grants		12 958	55 229	55 329	7 995	12 087	10 865	30 947	19 260	11 687	**60,7%**	55 329
Municipal Infrastructure Grant		6 469	11 245	11 245	1 147	6 450	3 381	10 977	9 047	1 931	21,3%	11 245
Integrated National Electrification Programme (municipal) grant		4 326	12 297	12 297	5 534	2 459	–	7 993	2 264	5 729	253,1%	12 297
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		713	28 696	28 696	1 314	1 815	6 844	9 973	6 079	3 894	64,1%	28 696
Energy Efficiency and Demand Side Management Grant		1 450	2 991	2 991	–	1 363	541	1 903	1 770	134	7,6%	2 991
Local government financial management grant		–	–	100	–	–	100	100	100	–		100
Provincial Government:		**1 448**	**15 030**	**12 750**	**57**	**(40)**	**1 676**	**1 693**	**4 075**	(2 382)	-58,5%	**12 750**
Human Settlement Development		–	–	2 000	–	–	1 050	1 050	1 397	(347)	-24,8%	2 000
Municipal Service Delivery and Capaity Grant		–	–	500	–	–	–	–	–	–		500
Provincial contribution towards the acceleration of housing delivery		1 442	3 970	3 970	–	–	–	–	992	(992)	-100,0%	3 970
Informal Settlement Upgrading Partnership Grant: Provinces		–	8 932	4 152	–	–	–	–	1 038	(1 038)	-100,0%	4 152
Regional Socio Economic Project Programme		6	1 071	1 071	57	(40)	68	84	548	(464)	-84,7%	1 071
Department of Environmental Affairs and Development Planning		–	188	188	–	–	–	–	–	–		188
Quality Monitoring		–	–	–	–	–	–	–	–	–		–
Municipal Service Delivery and Capaity Grant		–	–	–	–	–	–	–	–	–		–
Municipal Water Resilience Grant		–	870	870	–	–	559	559	100	459	458,9%	870
Other Grants		**–**	**240**	**100**	**–**	**–**	**–**	**–**	**–**	–		**100**
Overberg District Safety Forum Grant		–	40	40	–	–	–	–	–	–		40
Local Government, Water and Related Service SETA		–	200	60	–	–	–	–	–			60
Total capital expenditure of Transfers and Grants		**14 406**	**70 499**	**68 179**	**8 052**	**12 046**	**12 542**	**32 640**	**23 334**	**9 306**	**39,9%**	**68 179**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**182 599**	**141 018**	**144 841**	**40 382**	**47 170**	**48 800**	**136 352**	**77 022**	**59 316**	**77,0%**	**144 841**

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 3

Description	Ref	Budget Year 2025/26						
		Approved Rollover 2025/26	Quarter 1	Quarter 2	Quarter 3	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**	**100**	**690**	**617**	**45,9%**
Western Cape Financial Management Capability Building Grant		–	–	–	30	30	30	#DIV/0!
Tourism		–	–	–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	
Municipal Electrical Master Plan Grant		–	–	–	–	–	–	
Department of Environmental Affairs and Development Planning		28	–	–	20	20	(9)	-30,3%
Housing Settlement Development Grant		534	–	534	–	534	–	
Municipal Replacement Fund		–	–	–	–	–	–	
Municipal Water Resillence Grant		130	–	–	–	–		
Municipal Service Delivery and Capacity Building Grant		–	–	–	50	50		
Regional Socio Economic Project Programme		56	56	–	(0)	56	–	
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**	**100**	**690**	**617**	**45,9%**
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**	**75**	**506**	(4 896)	-90,6%
Human Settlement Development		–	–	–	–	–	–	
Department of Environmental Affairs and Development Planning		188	–	–	131	131	(57)	-30,4%
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	(56)	375		
Other grant providers:		**40**	**11**	–	–	**11**	29	72,9%
Overberg District Safety Forum Grant		40	11	–	–	11	29	72,9%
Service Seta		–	–	–	–	–		
Total capital expenditure of Approved Roll-overs		**5 442**	**375**	**56**	**86**	**517**	**(4 867)**	**-89,4%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		**6 786**	**431**	**590**	**186**	**1 207**	**(4 250)**	**-62,6%**

8. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Quarter 3

Month	2024/25	Budget Year 2025/26									
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend											
July	(6)	2 505	740	740	–	–	740	740	0	0,0%	1%
August	1 493	4 517	1 043	1 043	–	–	1 783	1 783	0	0,0%	2%
September	4 273	8 256	1 526	1 526	–	–	3 309	3 309	0	0,0%	3%
October	3 552	10 296	6 132	–	6 132	–	9 442	9 442	0	0,0%	9%
November	2 060	11 457	7 743	–	7 743	–	17 185	17 185	0	0,0%	17%
December	5 218	14 379	5 729	–	5 729	–	22 914	22 914	0	0,0%	22%
January	3 359	11 773	2 250	–	–	2 250	25 163	25 163	0	0,0%	25%
February	1 734	5 409	8 687	–	–	6 969	32 133	33 850	1 718	5,1%	31%
March	3 788	7 034	10 861	–	–	8 186	40 318	44 712	4 393	9,8%	39%
April	1 971	7 955	15 986	–	–	–	40 318	60 697	20 379	33,6%	39%
May	3 443	13 781	14 019	–	–	–	40 318	74 716	34 398	46,0%	39%
June	20 804	5 254	28 171	–	–	–	40 318	102 887	62 568	60,8%	39%
Total Capital expenditure	**51 689**	**102 616**	**102 887**	**3 309**	**19 604**	**17 405**					

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		Value in R	Remittance advice number ACB Payments		Value in R
	From	To		From	To	
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
Quarter 3 - Absa Bank	-	-	R -	0	0	R -
Quarter 3 - FNB	-	-	R -	12802	12808	R 1 975 855
Quarter 3 - Standard bank	-	-	R -	1125	1949	R 128 160 484
Total						**623 431 415**

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 45 248 406	R -
FNB	R 11 641 963	R 794 606	R 5 284 544	R -
STB	R 79 947 677	R 107 204 863	R 51 507 016	R -
Total	**R 136 122 303**	**R 114 780 814**	**R 102 039 966**	**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**
Quarter 3	26 604 205	2 020 559	894 817	1 060 569	25 833 355	**56 413 504**

4. CREDIT CONTROL - ACTIONS TAKEN:

		Quarter 1	Quarter 2	Quarter 3	Quarter 4
Final Demand (Section 129)		**269**	**170**	**313**	-
Summons issued		**237**	**172**	**210**	-
Article 65(A)1		-	-	-	-
Sentences/Judgement		**89**	**121**	**93**	-
Warrants for execution		**89**	**121**	**93**	-
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**	**3 595**	-
Electricity:	Reconnections after payment of outstanding debt	**3 085**	**3 173**	**3 814**	-
# Number of sms's sent for payment		**41 051**	**44 099**	**45 925**	-
# Number of notices sent before deadline		**6 288**	**6 988**	**7 281**	-

5. INDIGENT SUBSIDIES ON BASIC SERVICES ALLOCATED FOR:

Towns	Poor households	Indigent / Masakhane households	Total	Indigent Subsidies Granted
Swellendam	20	58	78	72 274
Suurbraak	106	717	823	550 281
Barrydale	159	1156	1315	899 524
Buffeljagsrivier	15	149	164	122 310
Businesses	0	0	0	-
Railton	605	5883	6488	5 802 626
Municipality	0	0	0	-
Total	**905**	**7 963**	**8 868**	**7 447 016**
Quarter 1	**921**	**7 519**	**8 440**	**7 125 282**
Quarter 2	**936**	**7 811**	**8 747**	**7 402 560**
Quarter 3	**905**	**7 963**	**8 868**	**7 447 016**

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	129 580	-	297 083	238 478	317 970
COMMUNITY CENTRE & HALLS	-	5 779	7 962	-	13 741	30 383	40 511
TRAFFIC CONTROL & LAW ENFORCEMENT	111 428	104 604	94 043	-	310 074	357 787	477 049
SUPPLY CHAIN MANAGEMENT	29 123	28 073	28 310	-	85 506	92 591	123 454
ROADS & STORMWATER	222 432	221 880	229 004	-	673 316	666 624	888 832
WASTE WATER SERVICES	176 843	175 036	159 119	-	510 999	566 663	755 550
WATER SERVICES	89 959	89 045	97 868	-	276 872	281 255	375 007
ELECTRO-TECHNICAL SERVICES	224 344	216 277	246 015	-	686 637	655 547	874 062
INFORMATION & COMMUNICATION TECHNOLOGY	-	-	11 925	-	11 925	19 575	26 100
Total	**942 700**	**919 626**	**1 003 825**	**-**	**2 866 152**	**2 908 901**	**3 878 535**

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	331 727	-	893 722	830 955	1 107 940
COMMUNITY CENTRE & HALLS	31 609	31 719	24 381	-	87 709	112 500	150 000
SPORT & RECREATIONAL FACILITIES	38 170	51 625	54 199	-	143 994	135 338	180 450
TRAFFIC CONTROL & LAW ENFORCEMENT	239 439	258 768	272 717	-	770 924	750 441	1 000 588
SOLID WASTE MANAGEMENT	26 725	35 363	132 351	-	194 438	129 000	172 000
ROADS & STORMWATER	29 254	35 157	30 090	-	94 500	97 275	129 700
WASTE WATER SERVICES	399 128	444 823	383 061	-	1 227 012	1 272 000	1 696 000
WATER SERVICES	528 184	438 695	604 018	-	1 570 898	1 544 014	2 058 685
ELECTRO-TECHNICAL SERVICES	87 223	82 722	140 699	-	310 645	279 000	372 000
PARKS & CEMETRIES	-	-	3 365	-	3 365	4 222	16 889
INFORMATION & COMMUNICATION TECHNOL	-	-	3 398	-	3 398	1 450	5 800
Total	**1 670 324**	**1 650 275**	**1 980 006**	**0**	**5 300 604**	**5 156 195**	**6 890 052**

Director: Financial Services
2026/03/31

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

EXPENDITURE ON STAFF BENEFITS UP TO:		**31/03/2026**		**75**
Description of expenditure	**Budget 2025/26**	**Year to date**	**Available**	**% of budget spent**
Basic Salaries and Wages	92 695 750	63 981 459	28 714 291	69,0
Pension and UIF Contributions	16 362 244	11 380 476	4 981 768	69,6
Medical Aid Contributions	16 048 358	7 490 080	8 558 278	46,7
Housing Allowances	719 596	430 655	288 941	59,8
Overtime	6 890 052	5 356 003	1 534 049	77,7
Motor Vehicle Allowance	8 030 344	5 553 513	2 476 831	69,2
Other benefits and allowances	16 365 402	12 884 102	3 481 300	78,7
Total	**157 111 746**	**107 076 288**	**50 035 458**	**68,2**

REMUNERATION OF COUNCILLORS		**31/03/2026**		**75**
Description of expenditure	**Budget 2025/26**	**Year to date**	**Available**	**% of budget spent**
Basic Allowances	6 404 682	4 565 798	1 838 884	71,3
Total	**6 404 682**	**4 565 798**	**1 838 884**	**71,3**

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
07/26	361 064	899 590	348 518	1 261 798	109 038	3 057 696	198 845	147 578	-	-	6 384 126	945
08/26	361 064	733 820	348 518	1 123 342	110 121	4 475 519	57 612	136 875	-	-	7 346 871	945
09/26	360 168	753 631	343 735	1 262 254	113 632	4 246 924	52 144	135 543	-	-	7 268 031	941
	3 272 181	**8 236 463**	**3 140 791**	**10 908 254**	**1 082 798**	**40 096 748**	**349 772**	**1 201 105**	**-**	**0**	**68 288 113**	
										Budget	**94 430 121**	
										%	**72**	

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
07/26	6 209	4 793 252
08/26	6 265	4 509 003
09/26	6 352	4 905 918
Total		**43 642 868**
	Budget	**58 823 845**
	%	**74**

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
07/26	1 011 459	2 274 829	3 286 288
08/26	1 018 201	1 221 489	2 239 690
09/26	1 042 402	1 304 606	2 347 009
Total	**9 041 384**	**13 372 759**	**22 414 143**
		Budget	**28 046 646**
		%	**80**

Waste Water Management		
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
07/26	4 247 102	4 247 102
08/26	3 060 118	3 060 118
09/26	2 410 385	2 410 385
Total	**22 253 420**	**22 253 420**
	Budget	**27 015 546**
	%	**82**

Waste Management		
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
07/26	1 665 406	1 665 406
08/26	1 543 789	1 543 789
09/26	1 543 221	1 543 221
Total	**13 703 610**	**13 703 610**
	Budget	**18 140 334**
	%	**76**

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%
50106010151	20240619965001	Community halls furniture and equipment	70 000	4 781	65 219	7%
50106010301	20250706992093	Vehicle	351 801	351 801	-0	100%
50106010311	20250706992337	Surveillance Cameras	180 000	-	180 000	0%
50106010321	20250706992343	Fire skids	105 479	69 478	36 001	66%
50106010331	20250706992346	Fire skids	34 740	34 739	1	100%
50106010361	20250706992370	Street Refuse Bins	361 400	13 374	348 026	4%
50106010371	20250706992379	Furniture and Office Equipment - Traffic Services	40 000	25 677	14 323	64%
50106010381	20250706992461	Fencing for Driver's Licence and Vehicle Testing C	180 000	156 426	23 574	87%
50106010401	20250902073749	Drilling and Installation of Boreholes	188 123	131 026	57 097	70%
50106010411	20250902073752	Traffic: Machinery and Equipment 2025_2026	40 000	9 416	30 584	24%
50106010421	20251214980422	Security Fence at Swellendam Informal Settlement	1 641 509	-	1 641 509	0%
50106010431	20251214980425	Provision of Precast Toilets	2 510 276	-	2 510 276	0%
50106020111	20240619964927	Machinery and equipment - REFUSE	60 000	10 100	49 900	17%
50106020121	20240619964942	Parks - Machinery and Equipment	50 000	32 105	17 895	64%
50106020161	20250706992084	Canopy (CCK 14457)	20 800	20 800	-	100%
50106020201	20250706992334	Recycling Drop off containers	65 100	65 100	-	100%
50106020231	20250902073731	Trailer Cherry picker	585 909	-	585 909	0%
50106030051	20240619965184	Upgrading of Railton Sports Grounds Phase 3	3 200 435	2 933 012	267 423	92%
50106030061	20240619965187	Upgrading of Railton Sports Grounds Phase 3 (CF)	653 717	-	653 717	0%
50106030121	20250706992385	Sport - Furniture & Equipment	30 000	3 074	26 927	10%
50107010021	20240619965019	Multi-Tier Storage Shelving	145 000	-	145 000	0%
50107010061	20250706992340	New 32 Core Power Edge Server	295 974	295 973	1	100%
50107010071	20250706992349	Inverter for server room	100 000	-	100 000	0%
50107010091	20250706992382	Office furniture - All departments	80 000	60 534	19 466	76%
50107010111	20250706992394	Student Computer Equipment	60 000	-	60 000	0%
50107010121	20250706992397	Computer Equipment - Insurance	95 000	87 036	7 964	92%
50107010131	20250706992400	Computer Equipment - All departments	520 000	308 569	211 431	59%
50107010141	20250706992403	ICT network	50 000	39 744	10 256	79%
50107010151	20251214980411	Intangible Asset: software	100 000	100 000	-	100%
50107010161	20260302981394	Machinery and Equipment - FINANCE	145 000	144 197	803	99%
50108010051	20240619964710	Swellendam Railton 950 erven - Elec Infrastructure	12 297 391	3 693 279	8 604 112	30%
50108010061	20240619964713	Electricity network erf 8241 - Industrial Erven	300 000	-	300 000	0%
50108010091	20240619964924	Machinery and Equipment - OFFICE BUILDINGS	20 000	7 736	12 264	39%
50108010101	20240619964933	Machinery and Equipment - ELECTRICITY	60 000	4 127	55 873	7%
50108010161	20240619965119	Access Road Gravel erf 8241 - Industrial Erven	115 965	92 654	23 311	80%
50108010201	20240619965131	Railton Upgrading of Gravel Roads and Stormwater P	2 914 554	589 679	2 324 875	20%
50108010231	20240619965143	Railton Walkway Project	1 070 708	459 025	611 683	43%
50108010241	20240619965149	Railton Upgrading of Gravel Roads and Stormwater P	8 044 261	8 044 261	0	100%
50108010291	20240902042803	Rehabilitation of roads (RRAMS priority list)	2 465 000	2 090 861	374 139	85%
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	270 337	56 463	83%
50108010391	20250706992156	Replacement of Sport field lights with LED: Swelle	326 800	270 337	56 463	83%
50108010401	20250706992159	Installation of new SMART Electricity meters	364 000	264 000	100 000	73%
50108010421	20250706992331	Machinery and Equipment - Roads - Barrydale	35 770	31 103	4 667	87%
50108010431	20250706992352	Materials Constructed Bins at Barrydale Yard	340 000	-	340 000	0%
50108010441	20250706992406	Ward 6 - Speed Calming measures	20 000	-	20 000	0%
50108010461	20250706992412	Regravelling Program	501 687	-	501 687	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	208 313	172 312	36 001	83%
50108010511	20250706992449	Replace Airconditioners at various buildings	115 500	40 184	75 316	35%
50108010521	20250706992452	General Upgrading of Municipal Buildings	85 000	46 853	38 147	55%
50108010531	20250902073755	Security systems and cameras	100 000	-	100 000	0%
50108010571	20260302981379	Raiton CBD - Electricity	28 541	5 584	22 957	20%
50108010581	20260302981382	Raiton CBD - Roads	411 395	204 851	206 544	50%
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	4 393	10 607	29%
50108020101	20240619964936	Machinery and Equipment - Waste Water Services	200 000	2 520	197 480	1%
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	1 997 474	1 485 246	512 228	74%
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)	500 000	83 977	416 023	17%
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%
50108020301	20260302981388	Upgrading N2 Sewer Pumpstation	500 000	-	500 000	0%
50108020311	20260302981391	Raiton CBD - Sewer	1 144 467	606 503	537 964	53%
50108030041	20240619964778	Swellendam (Railton): Upgrade of Bakenskop and Rai	8 695 652	4 393 418	4 302 234	51%
50108030091	20240619964822	Water Reticulation erf 8241 - Industrial Erven	133 000	-	133 000	0%
50108030101	20240619964918	Water Machinery and Equipment 2023_2024	180 000	84 937	95 063	47%
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	49 497	34 903	59%
50108030281	20240902041944	New MCC with magflow for Swellendam waterworks fil	377 000	-	377 000	0%
50108030311	20250706992090	Water Truck	1 300 725	1 300 725	0	100%
50108030351	20250706992211	Upgrading of Barrydale Bulk Water Supply Phase 2	20 000 000	5 579 991	14 420 009	28%
50108030361	20250706992214	All towns water pipe replacement program- yearly	200 000	-	200 000	0%
50108030371	20250706992373	Machinery and Equipment - Water- Barrydale	30 000	5 804	24 196	19%
50108030381	20250902073734	Upgrading of Gravity Main from Grootkloof Dam	869 565	558 935	310 630	64%
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	164 999	135 001	55%
50108030421	20260302981360	Emergency Drought relief - Drilling, Testing and E	800 000	-	800 000	0%
50108030431	20260302981385	Raiton CBD - Water	415 597	233 062	182 535	56%
50109010031	20250706992443	Rebuild Thusong Centre Railton	3 529 211	412 346	3 116 865	12%
50109010041	20250706992446	Upgrade of ICT Server Room Building	520 000	21 732	498 268	4%
50109010051	20250706992464	Rebuild Main Municipal Building	2 244 320	1 389 158	855 162	62%
50109010071	20250706992473	Upgrade Barrydale Municipality Building	100 000	-	100 000	0%
		Total	**102 886 847**	**40 318 446**	**62 568 401**	**39%**

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 01/01/2026 to 31/03/2026(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	4 222 522	Licence fees - Section 11 e	Mr J van Niekerk / Mr L Mralasi - Acting Director Community Services
Various	Various	32 865	Various deposits - Section 11 (g)	Ms E Wassermann - Director Financial Services
Various	Various	200 146	Various refunds of money incorrectly paid - Section 11 (f)	Ms E Wassermann - Director Financial Services
Various	Various	48 000 000	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 3.

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 2,29:1.

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 18 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 93,82%. 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 28,97% 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 581 377,00	R648 609,74	R294 418,85	R189 600,51	R0,00	R1 448 747,90
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	R488 574,00	R96 937,91	R58 971,13	R57 658,11	R0,00	R275 006,85
Domestic accommodation	R156 400,00	R329 270,00	R43 157,28	R28 422,48	R19 033,18	R0,00	R238 657,06
Sponsorships, events and catering	R1 068 884,00	R1 115 384,00	R142 952,75	R245 144,78	R89 836,64	R0,00	R637 449,83
Communication	R1 583 161,00	R1 516 661,00	R311 925,40	R347 984,15	R362 222,27	R0,00	R494 529,18
Other related expenditure items	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00
Total	**R5 790 709,00**	**R6 031 266,00**	**R1 243 583,08**	**R974 941,39**	**R718 350,71**	**R0,00**	**R3 094 390,82**

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 581 377,00	R1 132 629,10	R1 448 747,90
Vehicles used for political office-bearers	R0,00	R0,00	R0,00	R0,00
Travel and subsistence	R311 487,00	R488 574,00	R213 567,15	R275 006,85
Domestic accommodation	R156 400,00	R329 270,00	R90 612,94	R238 657,06
Sponsorships, events and catering	R1 068 884,00	R1 115 384,00	R477 934,17	R637 449,83
Communication	R1 583 161,00	R1 516 661,00	R1 022 131,82	R494 529,18
Other related expenditure items	R0,00	R0,00	R0,00	R0,00
Total	**R5 790 709,00**	**R6 031 266,00**	**R2 936 875,18**	**R3 094 390,82**

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 three.