Annexure A

SWELLENDAM MUNICIPALITY

Monthly Budget Statement
June 2026

In-Year Report of the Municipality

Prepared in terms of Section 71 of the Local Government Municipal Finance Management Act, (Act 56 of 2003) and the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 June 2009.

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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

PART 1 – IN-YEAR REPORT

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 30 June 2026. Please note that the municipality is in the process of year end procedures and final journals which can have an impact on the amounts for revenue and expenditure.

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

2. RESOLUTIONS

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

2.1 It is recommended that the council take note of the monthly budget statement report and supporting documents for June 2026 as per the tables below:

- 2.1.1 Table C1 – Monthly budget statement summary
- 2.1.2 Table C2 – Monthly budget statement – Financial Performance standard classification (summary per government finance statistics functions and sub-functions);
- 2.1.3 Table C3 – Monthly budget statement – Financial Performance standard classification (revenue and expenditure by municipal vote);
- 2.1.4 Table C4 – Monthly budget statement – Financial Performance (revenue by source and expenditure by type);
- 2.1.5 Table C5 – Monthly budget statement – Capital expenditure
- 2.1.6 Table C6 – Monthly budget statement – Financial Position; and
- 2.1.7 Table C7 – Monthly budget statement – Cash flows.

3. EXECUTIVE SUMMARY

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

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

3.1 Overall financial position on the capital and operating budget

The following table summarises the overall financial position of 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	594 082	102 887
SDBIP planned YTD	628 767	594 082	102 887
Actual YTD	586 918	508 072	62 285
Percentage of planned SDBIP	93.34%	85.52%	60.54%
Percentage of total budget	93.34%	85.52%	60.54%

3.2 Revenue by source

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

The total revenue excluding capital transfers and contributions for June 2026 is R 46,7 million. The year-to-date revenue is R 530,5 million.

Refer to table C4 for more details.

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

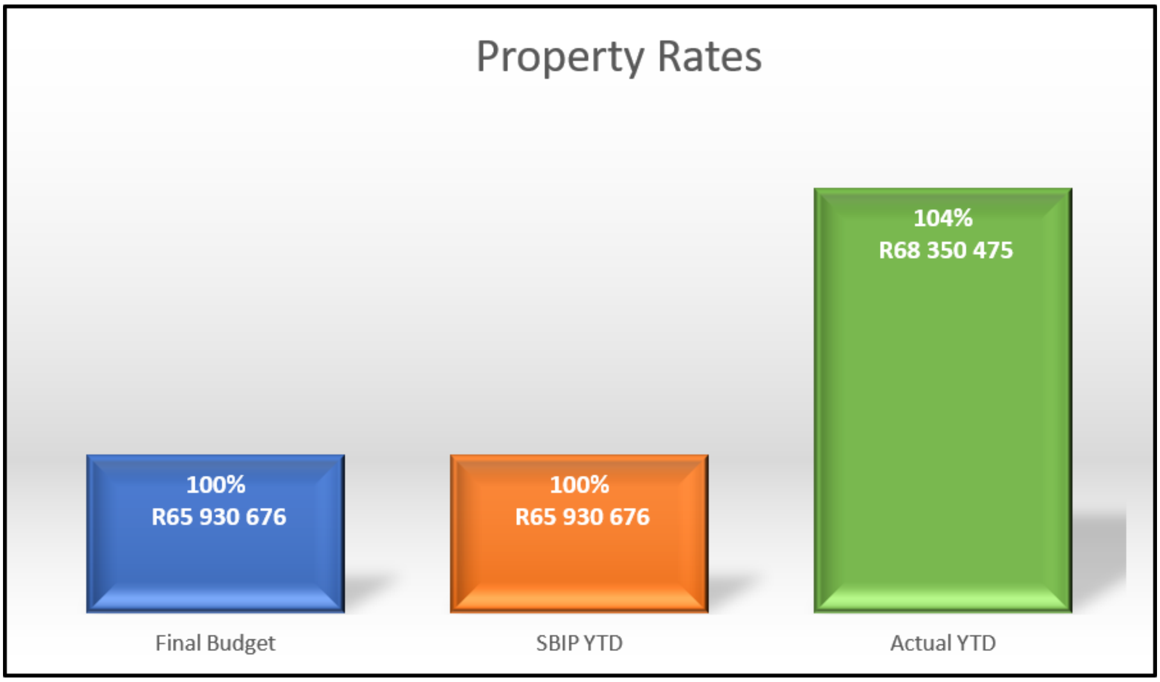


Figure 1 – Property rates

The property rates are levied every month, except for state departments which are levied yearly in August. The amount raised as reflected for the actual year to date represents 103,7% of the budget amount.

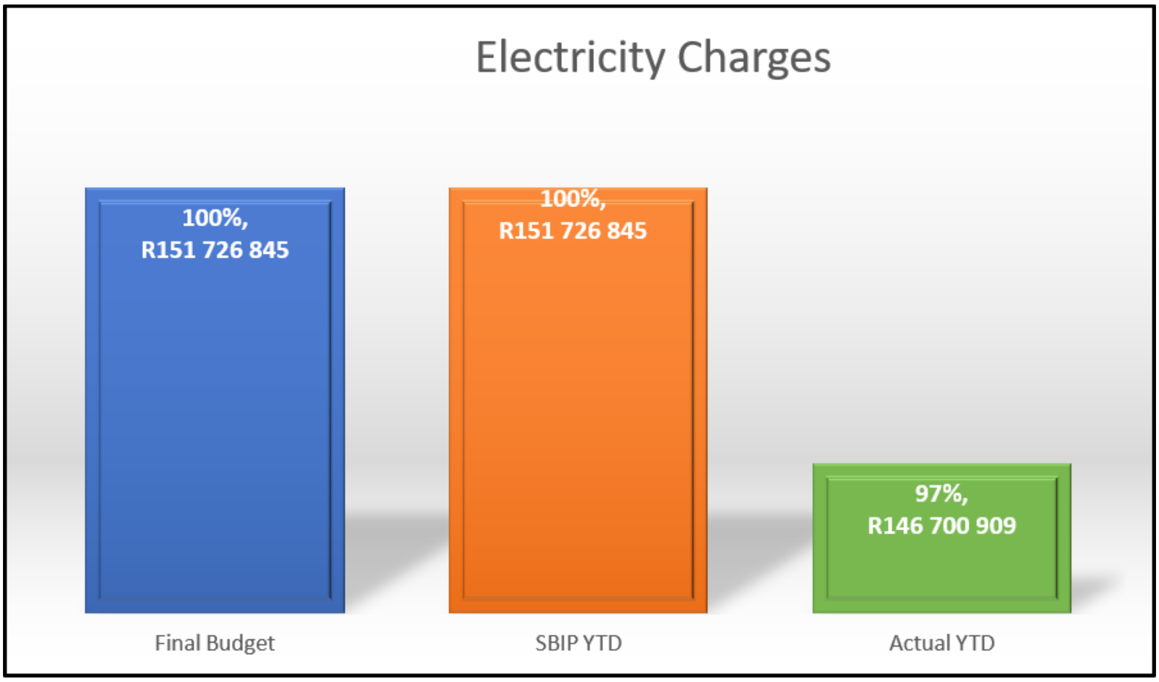


Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 96,7% of the budget amount. The expected revenue was dependent on households saving on electricity usage.

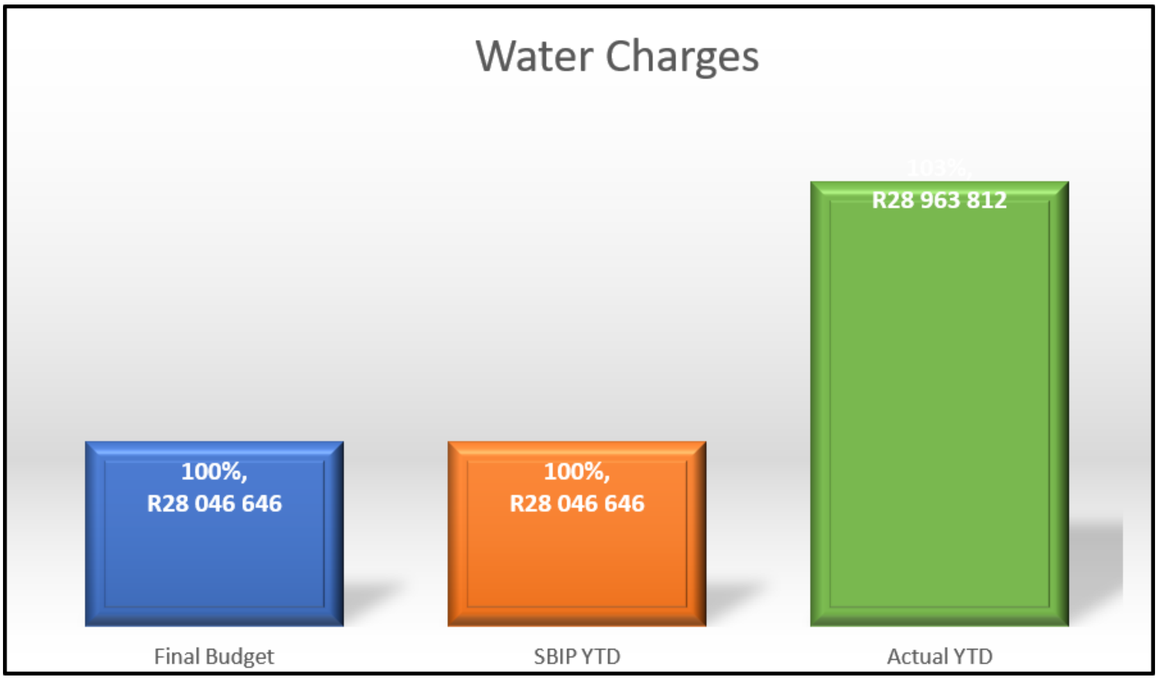


Figure 3 – Water service charges

The water amount raised as reflected for the actual year to date represents 103,3% of the budget amount. We are in the winter season, and it will have an impact on the water consumption. Furthermore, the municipality did lift the water restrictions that were implemented on the 27th of February 2026.

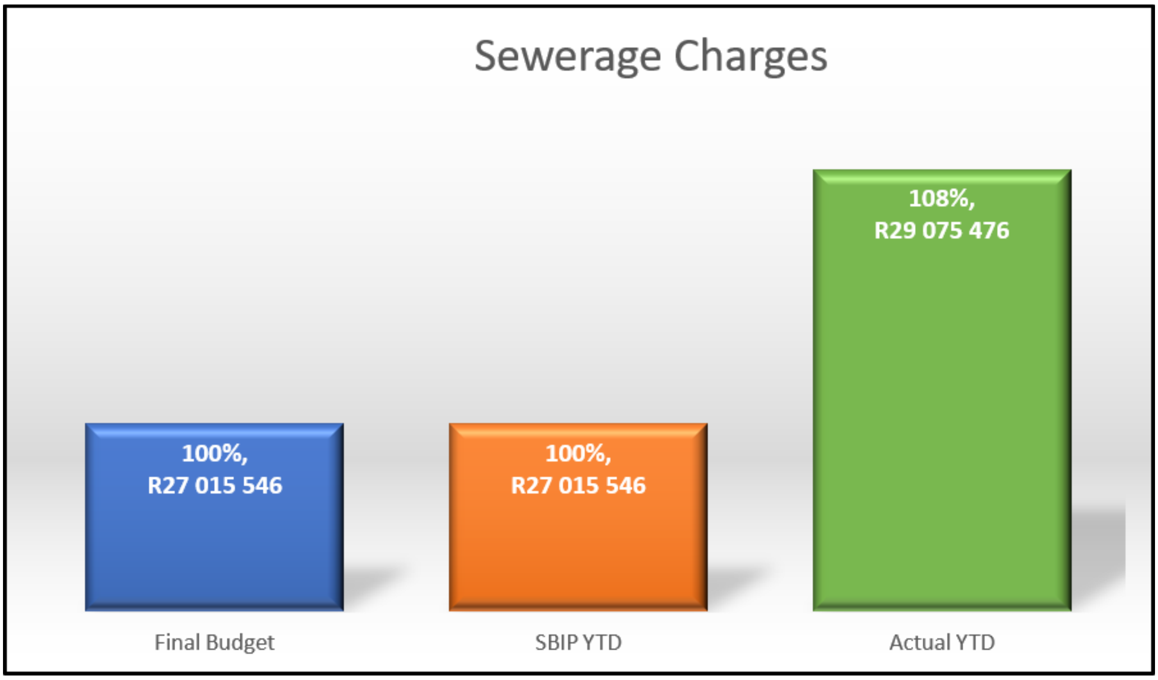


Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 107,6% of the budget amount. The sanitation levies are a very stable stream of revenue. Furthermore, the revenue for Industrial Effluent were higher than anticipated.

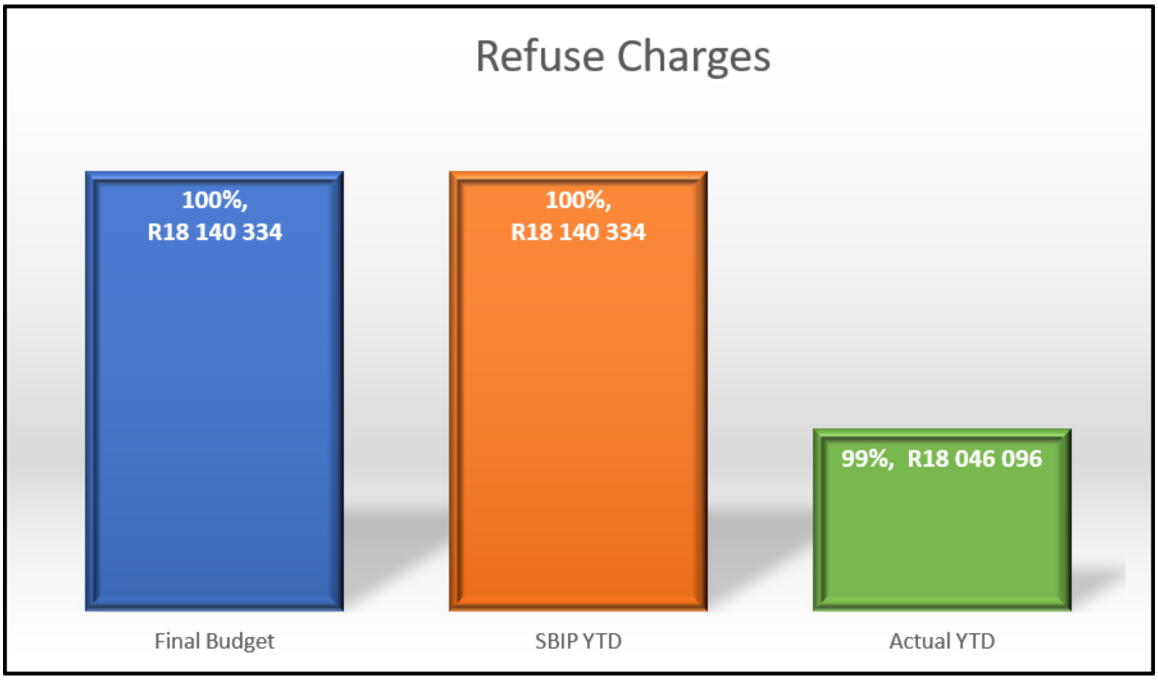


Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 99,5% of the budget amount. The refuse removal levies are also a very stable stream of revenue.

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

Sale of Goods and Rendering of Services

The budget amount for sale of goods and rendering of services is R107,0 million, whilst the year-to-date budget based on history is R 107,0 million, whilst the year-to-date actual revenue is R 71,6 million. This represents 66,9% of the budget amount. The reason for this variance is mainly because, included in the budgeted amount is an amount of R 104,0 million for construction contracts and of which R 68,1 million revenue occurred for the year to date. The municipality is in the process of year end procedures which can have an impact on revenue.

Rental from Fixed Assets

The budget amount for rental from fixed assets is R0,728 million, whilst the year-to-date budget based on history is R 0,728 million, whilst the year-to-date actual revenue is R 0,868 million. This represents 119,2% of the budget amount. Some rentals from fixed assets were levied annually and more revenue was received than anticipated. The municipality is in the process of year end procedures which can have an impact on revenue.

Operational Revenue

The budget amount for operational revenue is R 5,0 million, whilst the year-to-date budget based on history is R5,0 million, and the year-to-date actual revenue is R 5,6 million. This represents 111,1% of the budget amount. The amount received for operational revenue is more than what was anticipated. The municipality is in the process of year end procedures which can have an impact on revenue.

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 R52,7 million, and the year-to-date actual revenue is R 65,7 million. This represents 124,7% of the budget amount. The amount received for fines, penalties and forfeits is more than what was anticipated. The municipality is in the process of year end procedures which can have an impact on revenue.

Transfers and subsidies - Operational

The budget amount for transfers and subsidies - operational is R 76,7 million, whilst the year-to-date budget based on history is R 76,7 million, whilst the year-to-date actual revenue is R 66,9 million. This represents 87,3% of the budget amount. The reason for the adverse variance is the expenditure recognize as revenue up to date is less than the year-to-date budgeted amount. The revenue recognition is thus dependent on the expenditure incurred. The municipality is in the process of year end procedures which can have an impact on revenue.

Interest

The budget amount for interest is R 0,293 million, whilst the year-to-date budget based on history is R 0,293 million, whilst the year-to-date actual revenue is R 0,373 million. This represents 127,3% of the budget amount. The reason for this adverse variance is mainly because additional amount for interest was billed based on outstanding accounts for period up to date. The municipality is in the process of year end procedures which can have an impact on revenue.

Gains on disposal

The budget amount for gains on disposal of assets is R0,200 million, whilst the year-to-date budget based on history is R0,200 million, whilst the year-to-date actual revenue is R 0,860 million. This represents 430,0% of the budget amount. The reason for this adverse variance is due to the sale of land that was more than anticipated. The municipality is in the process of year end procedures which can have an impact on revenue.

3.3 Operating expenditure by type

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

The total actual expenditure amounts to R508,0 million, while the monthly actual expenditure for June 2026 amounts to R 55,8 million. The total budget is R 594,0 million and the year-to-date budget is R 594,0 million which represents an underspending of 14% for the year-to-date. The breakdown is as follows:

<u>The following additional information regarding the table below does apply:</u>

The adjustment budget information refers to the Adjustment Budget approved by Council on 29 June 2026.

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

The percentage spent refers to the actual expenditure for the period 1 July 2025 to 30 June 2026 as a percentage of the Adjustment Budget that was approved by Council on 29 June 2026.

<u>Refer to Table C4 on page 23 of the report for additional information as follows:</u>

The year-to-date budget refers to the Service Delivery Budget Implementation Plan (SDBIP) budget for the period 1 July 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 156 491 746,00	R 11 613 712,08	R 141 456 808,94	90%
Remuneration of councillors	R 6 404 682,00	R 515 225,71	R 6 111 475,33	95%
Bulk purchases - electricity	R 134 699 147,00	R 11 339 658,60	R 122 129 686,92	91%
Inventory consumed	R 13 028 336,00	R 920 792,34	R 10 776 127,96	83%
Debt impairment	R 17 025 425,00	R 10 750 000,00	R 43 000 000,00	253%
Depreciation and amortisation	R 36 789 799,00	R 5 241 347,75	R 20 127 299,00	55%
Interest	R 10 226 294,00	R 284 333,35	R 3 108 802,87	30%
Contracted services	R 158 913 431,00	R 8 130 552,00	R 109 545 375,07	69%
Transfers and subsidies	R 1 490 000,00	R 4 852,17	R 631 633,70	42%
Irrecoverable debts written off	R 25 604 038,00	R 5 750 000,00	R 24 467 819,15	96%
Operational costs	R 33 409 134,00	R 1 222 533,31	R 26 710 672,56	80%
Losses on Disposal of Assets	R -	R -	R -	0%
Other Losses	R -	R -	R 6 068,02	#DIV/0!
Total	**R 594 082 032,00**	**R 55 773 007,31**	**R 508 071 769,52**	**86%**

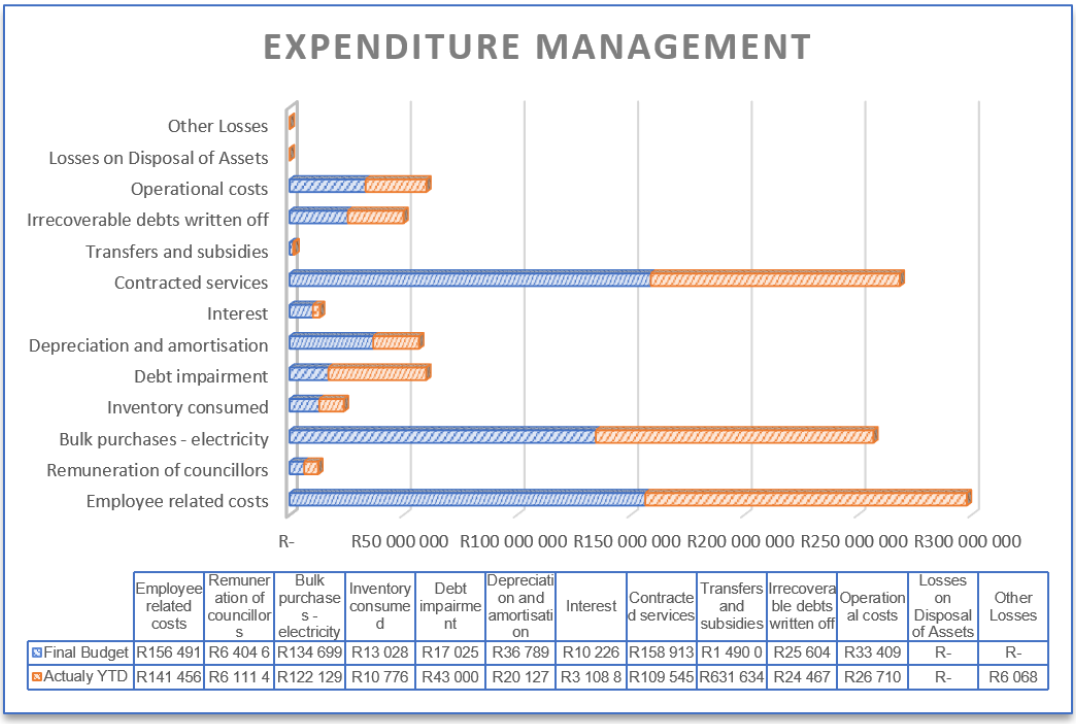


Figure 6 – Expenditure Management

EXPENDITURE ON STAFF BENEFITS UP TO:			30/06/2026		
Description of expenditure	**Budget 2025/26**	**Monthly Actual**	**Year to date**	**Available**	**% of budget spent**
Basic Salaries and Wages	92 145 750	7 344 373	85 855 267	6 290 483	93,17
Pension and UIF Contributions	16 775 413	1 245 841	15 488 555	1 286 858	92,33
Medical Aid Contributions	16 048 358	938 867	10 210 513	5 837 845	63,62
Housing Allowances	719 596	49 049	577 800	141 796	80,30
Overtime	6 890 052	820 625	7 370 934	- 480 882	106,98
Motor Vehicle Allowance	8 030 344	623 895	7 421 216	609 128	92,41
Other benefits and allowances	15 882 233	591 062	14 532 525	1 349 708	91,50
Total	**156 491 746**	**11 613 712**	**141 456 809**	**15 034 937**	**90,39**

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

Employee related costs

The budget for employee related costs is R 156,5 million while the year-to-date budget based on history is R 156,5 million of which R 141,5 million has been expended and represents 90,4% of the budgeted amount. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2026, which will still affect this amount.

Inventory consumed

The budget for inventory consumed is R 13,0 million, while the year-to-date budget based on history is R 13,0 million of which R 10,8 million has been expended and represents 82,7% of the budget amount. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2026, which will still affect this amount.

Debt Impairment

The budget for debt impairment is R 17,0 million while the year-to-date budget based on history is R 17,0 million of which R 43,0 million has been expended and represents 252,6% 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. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2026, which will still affect this amount.

Depreciation and amortisation

The budget for depreciation and amortisation is R36,7 million, while the year-to-date budget based on history is R36,7 million of which R20,1 million has been expended and represents 54,7% of the budget amount. The reason for this adverse variance is due to the year-to-date actual that is less than 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. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2026, which will still affect this amount.

Interest

The budget for interest is R10,2 million, while the year-to-date budget based on history is R10,2 million of which R 3,1 million has been expended and represents 30,4% of the budget amount. The reason for this adverse variance is due to the year-to-budget that is more the year-to-date actual to date. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2026, which will still affect this amount.

Contracted services

The budget for contracted services is R158,9 million, while the year-to-date budget based on history is R158,9 million of which R 109,5 million has been expended and represents 68,9% of the budget amount. The reason for this adverse variance is mainly because included in the budget is an amount for R 104,0 million for construction contracts and expenditure of 68,1 million occurred for the year to date. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2026, which will still affect this amount.

Transfers and subsidies

The budget for transfers and subsidies is R1,4 million, while the year-to-date budget based on history is R 1,4 million of which R 0,632 million has been expended and represents 42,4% of the budget amount. Expenditure for transfers and subsidies occur on specific due dates in line with the contracts. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2026, which will still affect this amount.

Operational cost

The budget for operational cost is R33,4 million, while the year-to-date budget based on history is R 33,4 million of which R26,7 million has been expensed and represents 79,9% of the budget amount. The reason for this adverse variance is due to the year-to-date actual that is less than the year-to-date budget to date. The Main expenses were External Audit Fees of R5,9 million, External Computer Services – Information Services of R2,3 million and Insurance Premiums of R1,3 million. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2026, which will still affect this amount.

3.4 Operating expenditure by municipal vote

Municipal Manager

The budget for Municipal Manager is R 53,9 million of which R 36,9 million has been expensed and represents 68,6% of the budget amount.

Financial services

The budget for Financial Services is R 49,2 million of which R 43,8 million has been expensed and represents 89,0% of the budget amount.

Infrastructure and Planning

The budget for Infrastructure and Planning is R256,7 million of which R 222,0 million has been expensed and represents 86,5% of the budget amount.

Community services

The budget for Community Services is R234,2 million of which R 205,2 million has been expensed and represents 87,6% of the budget amount.

3.5 Capital expenditure

The budget amount for capital expenditure is R102,8 million of which R 62,2 million has been expensed to date. This represents 60,5% of the budgeted amount. Please note that the municipality is in the process of year end procedures and final journals which can have an impact on the amounts for capital expenditure.

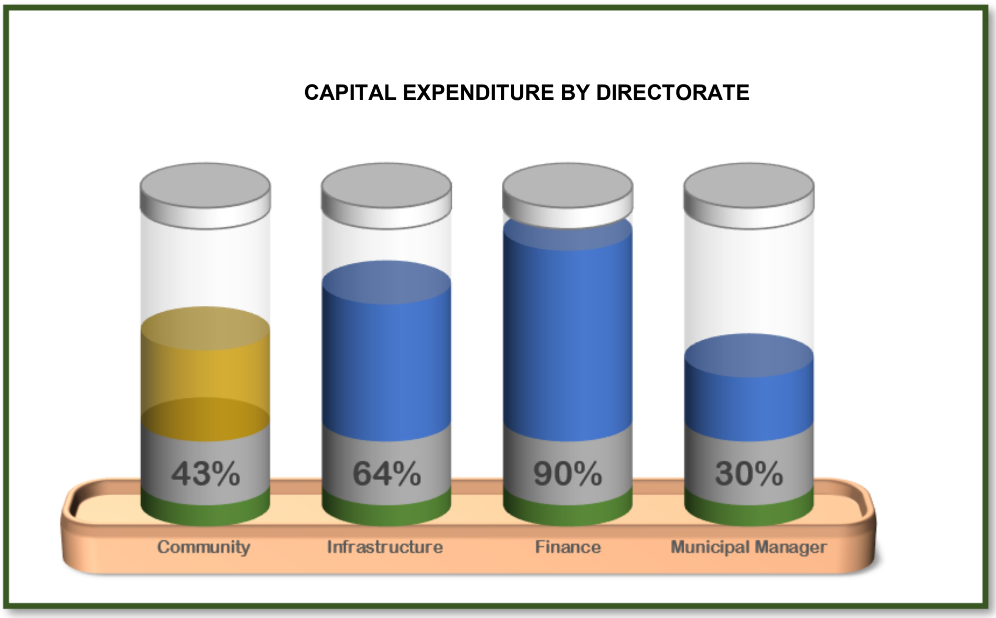


Figure 7 – Capital Expenditure by Directorate

We have no capital commitments for the month of June 2026.

Measures were implemented to ensure that the capital budget for 2025/2026 will be spent.

Refer to page 31 for further details in respect of grant progress.

3.6 Payment Rate

The following important trend on the payment rate for the year to date must be noted:

- The payment rate for the previous financial year was above average i.e. September 2025(108,62%), October 2025 (102,49%), December 2025 (104,28%), April 2025 (100, 68%), June 2025 (101.96%), June 2025 (103.36%)

- The average payment rate is 92,69%

- This financial year suburbs payment rates dropped below 90%, Swellendam (July, August, November, February, June), Buffeljagsrivier (July, August, September, October, November, December, January, February, March, April, May, June), Suurbraak (August, October, November, January, February, April, June), Railton (August, December, February, June), Malgas (November, June), Barrydale (January, February, April, May), Infanta (April)

3.7 Financial Position

The breakdown of the financial position can be seen below:

3.7.1 Current assets and liabilities

Cash

The actual total cash available as of 30 June 2026 amounts to R 217,3 million:

Call Deposits and Investments - R 70,7 million

Cash at Bank - R146,5 million

Cash on Hand - R4 650

Trade and other payables

The trade and other payables amount to R 59,0 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	3 086 400,86	1 681 440,82
Salary control	-25 459,01	1 975 260,18
Trade payables	51 852 854,30	6 875 453,48
Un-identified deposits	159 541,65	107 071,03
Other payables	4 588 610,24	9 505 457,98
Unspent conditional grants	34 228 645,36	38 877 662,49
Total	**93 890 593,40**	**59 022 345,98**

Payments received in advance

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

Salary control

Salary control consists of salary control and pension control accounts.

Trade Payables

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

Unidentified deposits

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

Other payables

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

Unspent conditional grants

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

3.7.2 Non-current assets and liabilities

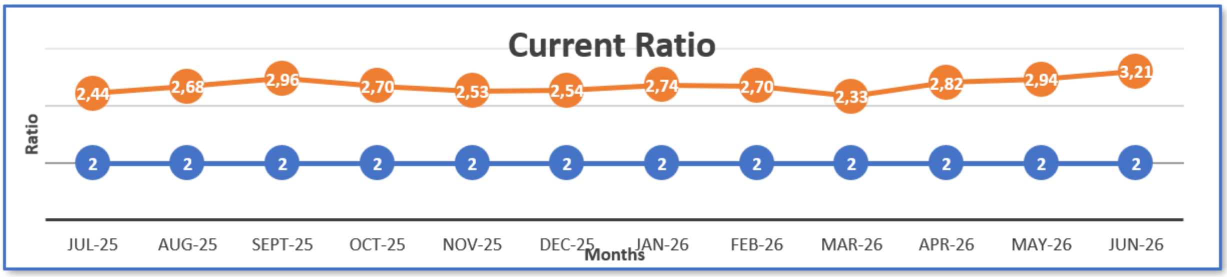
The value of non-current liabilities decreased in the current financial period mainly due to loan repayments. This, together with year-end journals which will be processed, will ensure that the correct amounts are reflected on the Statement of Financial Position at year-end.

3.7.3 Financial ratios

Liquidity ratio

This measure estimates whether the municipality can pay its debts due within one year from assets that it expects to turn into cash within that year. A ratio of less than one is often a cause for concern, particularly if it persists for any length of time. The target which should always be aimed for, is a ratio of 2:1. The ratio is currently 3.21:1, which is fair. The municipality will be able to overcome its short-term debt.

Current ratio	
Total current assets	Total current liabilities
275 429 779	85 694 585
3,21	



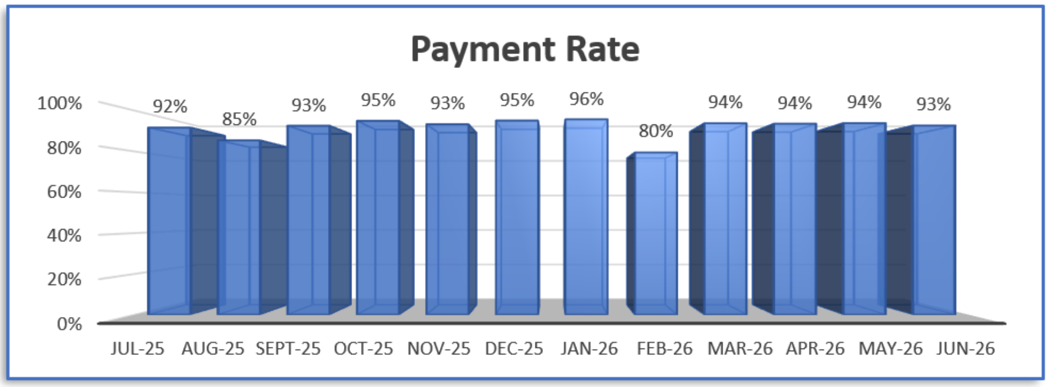
Gearing ratio

Gearing measures the proportion of assets invested in the municipality that is financed by borrowing. The higher the level of borrowing, the higher the risk to the municipality, since the payment of interest and repayment of debts are not "optional". If the financial leverage ratio of a company is higher than 100%, it indicates financial weakness. The municipality is in a good position, as can be seen by the low 5%, but the municipality must ensure in the future that borrowing should be limited to revenue-generated assets only.

Gearing ratio	
Borrowing	Net Assets
29 513 037	642 577 557
5%	

Payment ratio of debtors

The payment ratio of debtors is an indication of how efficient the municipality is at collecting its debtors. Debtors are paid within 30 days; thus, receipts received in June 2026 were billed in May 2026. For June 2026, the payment ratio of receipts was 80,9%. The year-to-date payment ratio is 92.7%. The municipality has various debtor controls in place and always strives for a 100% payment ratio to increase the cashflow.



Collection rate

The year-to-date collection rate for the period July 2025 till June 2026 is 92,7%, this is below the 95% norm according to circular 71 financial norms and ratios.

In the month of June, the interim valuation for SV03 was done and because this charge only became payable at the end of June, we were unable to commence collection efforts in June.

This shortfall in payments therefore had a negative impact on our payment percentage.

Furthermore, there were debtors that did not pay their accounts timeously and as the outstanding balance has continued to increase, resulting in a significant negative impact on revenue collection.

3.8 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 146 560 506,79

4. IN-YEAR BUDGET STATEMENT TABLES

4.1 Monthly budget statement

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - M12 June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Financial Performance								%	
Property rates	61 757	66 090	65 931	4 576	68 350	65 931	2 420	4%	65 931
Service charges	203 436	226 739	224 929	16 965	222 786	224 929	(2 143)	-1%	224 929
Investment revenue	16 749	13 000	16 000	1 387	16 112	16 000	112	1%	16 000
Transfers and subsidies - Operational	64 829	69 709	76 663	3 918	66 964	76 663	(9 699)	-13%	76 663
Other own revenue	208 761	166 408	177 066	19 866	156 246	177 066	(20 820)	-12%	177 066
Total Revenue (excluding capital transfers and	**555 533**	**541 946**	**560 588**	**46 712**	**530 459**	**560 588**	**(30 130)**	**-5%**	**560 588**
Employee costs	128 300	159 871	156 492	11 614	141 457	156 492	(15 035)	-10%	156 492
Remuneration of Councillors	5 829	6 405	6 405	515	6 111	6 405	(293)	-5%	6 405
Depreciation and amortisation	43 031	21 527	36 790	5 241	20 127	36 790	(16 663)	-45%	36 790
Interest	9 903	10 226	10 226	284	3 109	10 226	(7 117)	-70%	10 226
Inventory consumed and bulk purchases	134 801	148 121	147 727	12 260	132 906	147 727	(14 822)	-10%	147 727
Transfers and subsidies	1 073	1 420	1 490	5	632	1 490	(858)	-58%	1 490
Other expenditure	253 426	216 659	234 952	25 853	203 730	234 952	(31 222)	-13%	234 952
Total Expenditure	**576 363**	**564 230**	**594 082**	**55 773**	**508 072**	**594 082**	**(86 010)**	**-14%**	**594 082**
Surplus/(Deficit)	**(20 830)**	**(22 284)**	**(33 494)**	**(9 061)**	**22 387**	**(33 494)**	**55 881**	**-167%**	**(33 494)**
Transfers and subsidies - capital (monetary allocations)	17 835	65 057	68 179	19 117	56 459	68 179	(11 719)	-17%	68 179
Transfers and subsidies - capital (in-kind)	5 622	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**2 627**	**42 773**	**34 685**	**10 056**	**78 846**	**34 685**	**44 161**	**127%**	**34 685**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**2 627**	**42 773**	**34 685**	**10 056**	**78 846**	**34 685**	**44 161**	**127%**	**34 685**
Capital expenditure & funds sources									
Capital expenditure	**51 689**	**102 616**	**102 887**	**9 882**	**62 285**	**102 887**	**(40 602)**	**-39%**	**102 887**
Capital transfers recognised	23 416	65 057	68 179	6 819	43 570	68 179	(24 609)	-36%	68 179
Borrowing	7 277	6 050	9 059	910	5 838	9 059	(3 221)	-36%	9 059
Internally generated funds	20 996	31 509	25 649	2 152	12 877	25 649	(12 772)	-50%	25 649
Total sources of capital funds	**51 689**	**102 616**	**102 887**	**9 882**	**62 285**	**102 887**	**(40 602)**	**-39%**	**102 887**
Financial position									
Total current assets	268 460	180 398	214 745		275 430				214 745
Total non current assets	552 622	676 765	625 998		598 377				625 998
Total current liabilities	121 981	98 265	95 364		85 695				95 364
Total non current liabilities	142 649	144 418	146 963		145 535				146 963
Community wealth/Equity	563 731	614 480	598 416		635 282				598 416
Cash flows									
Net cash from (used) operating	416 681	78 339	42 719	9 507	55 871	42 719	(13 152)	-31%	525 017
Net cash from (used) investing	(73 254)	(116 469)	(102 687)	(11 070)	(103 994)	103 087	207 081	201%	103 087
Net cash from (used) financing	(4 914)	684	684	(65)	(966)	684	1 650	241%	684
Cash/cash equivalents at the month/year end	**632 782**	**103 657**	**149 517**	**–**	**351 803**	**355 290**	**3 487**	**1%**	**1 029 680**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	28 720	4 441	1 330	940	947	714	5 445	18 176	60 713
Creditors Age Analysis									
Total Creditors	(54)	(54)	(54)	(54)	(54)	(54)	(265)	(3 682)	(4 269)

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional									%	
Governance and administration		**114 223**	**107 636**	**110 892**	**4 268**	**112 892**	**110 892**	2 001	2%	**110 892**
Executive and council		25 142	18 779	18 016	(2 956)	19 337	18 016	1 321	7%	18 016
Finance and administration		89 081	88 857	92 876	7 224	93 556	92 876	680	1%	92 876
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**196 224**	**173 148**	**181 727**	**19 522**	**153 739**	**181 727**	(27 988)	-15%	**181 727**
Community and social services		6 009	6 256	5 972	416	5 532	5 972	(440)	-7%	5 972
Sport and recreation		1 188	5 284	5 244	298	5 047	5 244	(197)	-4%	5 244
Public safety		58 787	61 304	56 906	15 094	69 717	56 906	12 812	23%	56 906
Housing		130 240	100 304	113 604	3 715	73 442	113 604	(40 162)	-35%	113 604
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**17 248**	**13 217**	**13 651**	**607**	**13 109**	**13 651**	(541)	-4%	**13 651**
Planning and development		3 079	3 220	3 611	400	3 091	3 611	(521)	-14%	3 611
Road transport		14 169	9 997	10 039	207	10 019	10 039	(21)	0%	10 039
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**251 274**	**312 977**	**322 463**	**41 427**	**307 149**	**322 463**	(15 314)	-5%	**322 463**
Energy sources		150 792	179 605	179 663	27 797	169 101	179 663	(10 561)	-6%	179 663
Water management		36 425	68 360	71 220	8 572	64 965	71 220	(6 256)	-9%	71 220
Waste water management		39 933	37 740	43 810	3 066	45 627	43 810	1 817	4%	43 810
Waste management		24 124	27 272	27 769	1 992	27 455	27 769	(314)	-1%	27 769
Other	4	**22**	**25**	**35**	**5**	**29**	**35**	**(7)**	**-19%**	**35**
Total Revenue - Functional	2	**578 990**	**607 003**	**628 767**	**65 829**	**586 918**	**628 767**	**(41 849)**	**-7%**	**628 767**
Expenditure - Functional										
Governance and administration		**98 868**	**104 407**	**114 767**	**9 365**	**90 982**	**114 767**	(23 785)	-21%	**114 767**
Executive and council		28 045	24 745	24 830	2 067	21 967	24 830	(2 863)	-12%	24 830
Finance and administration		69 561	78 115	87 905	7 023	67 004	87 905	(20 901)	-24%	87 905
Internal audit		1 262	1 547	2 033	276	2 011	2 033	(22)	-1%	2 033
Community and public safety		**200 030**	**174 605**	**192 535**	**23 786**	**175 318**	**192 535**	(17 217)	-9%	**192 535**
Community and social services		10 768	11 178	13 145	1 365	10 834	13 145	(2 310)	-18%	13 145
Sport and recreation		12 343	13 670	17 629	1 014	12 163	17 629	(5 466)	-31%	17 629
Public safety		45 558	55 277	48 825	17 511	76 742	48 825	27 917	57%	48 825
Housing		131 362	94 480	112 936	3 896	75 578	112 936	(37 357)	-33%	112 936
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**47 094**	**44 952**	**45 166**	**4 360**	**38 060**	**45 166**	(7 105)	-16%	**45 166**
Planning and development		9 027	11 693	10 822	943	8 840	10 822	(1 982)	-18%	10 822
Road transport		38 067	33 259	34 344	3 417	29 221	34 344	(5 123)	-15%	34 344
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**229 545**	**238 667**	**240 420**	**18 233**	**203 175**	**240 420**	(37 245)	-15%	**240 420**
Energy sources		132 689	157 136	156 341	13 326	139 093	156 341	(17 248)	-11%	156 341
Water management		35 449	22 614	26 019	3 321	21 385	26 019	(4 634)	-18%	26 019
Waste water management		34 097	26 777	29 513	2 620	23 986	29 513	(5 527)	-19%	29 513
Waste management		27 310	32 140	28 547	(1 035)	18 711	28 547	(9 836)	-34%	28 547
Other		**827**	**1 598**	**1 194**	**29**	**537**	**1 194**	**(657)**	**-55%**	**1 194**
Total Expenditure - Functional	3	**576 363**	**564 230**	**594 082**	**55 773**	**508 072**	**594 082**	**(86 010)**	**-14%**	**594 082**
Surplus/ (Deficit) for the year		**2 627**	**42 773**	**34 685**	**10 056**	**78 846**	**34 685**	**44 161**	**127%**	**34 685**

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

4.1.3 Table C3: Monthly Budget Statement - Financial

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		28 813	20 223	21 016	(2 812)	21 315	21 016	298	1,4%	21 016
Vote 2 - FINANCIAL SERVICES		85 312	86 911	89 772	7 080	91 146	89 772	1 374	1,5%	89 772
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		244 451	299 675	309 199	40 041	293 856	309 199	(15 343)	-5,0%	309 199
Vote 4 - COMMUNITY SERVICES		220 370	200 193	208 780	21 519	180 601	208 780	(28 179)	-13,5%	208 780
Total Revenue by Vote	2	**578 946**	**607 003**	**628 767**	**65 829**	**586 918**	**628 767**	**(41 849)**	**-6,7%**	**628 767**
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		47 658	47 321	53 875	3 650	36 938	53 875	(16 937)	-31,4%	53 875
Vote 2 - FINANCIAL SERVICES		41 012	45 295	49 222	4 493	43 817	49 222	(5 405)	-11,0%	49 222
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		246 741	249 530	256 773	24 286	222 099	256 773	(34 674)	-13,5%	256 773
Vote 4 - COMMUNITY SERVICES		240 952	222 084	234 212	23 345	205 218	234 212	(28 994)	-12,4%	234 212
Total Expenditure by Vote	2	**576 363**	**564 230**	**594 082**	**55 773**	**508 072**	**594 082**	**(86 010)**	**-14,5%**	**594 082**
Surplus/ (Deficit) for the year	2	**2 583**	**42 773**	**34 685**	**10 056**	**78 846**	**34 685**	**44 161**	**127,3%**	**34 685**

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

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

WC034 Swellendam - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue										
Service charges - Electricity		132 764	156 495	151 727	12 775	146 701	151 727	(5 026)	-3%	151 727
Service charges - Water		26 803	27 430	28 047	1 552	28 964	28 047	917	3%	28 047
Service charges - Waste Water Management		27 173	24 734	27 016	1 399	29 075	27 016	2 060	8%	27 016
Service charges - Waste management		16 698	18 080	18 140	1 239	18 046	18 140	(94)	-1%	18 140
Sale of Goods and Rendering of Services		135 845	94 510	107 076	3 957	71 597	107 076	(35 478)	-33%	107 076
Agency services		2 767	2 859	2 859	210	2 883	2 859	24	1%	2 859
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		1 855	2 029	1 577	(129)	1 605	1 577	28	2%	1 577
Interest earned from Current and Non Current Assets		16 749	13 000	16 000	1 387	16 112	16 000	112	1%	16 000
Dividends		2	2	2	–	2	2	0	11%	2
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		793	824	728	26	868	728	140	19%	728
Licence and permits		1 402	1 463	1 400	100	1 309	1 400	(91)	-7%	1 400
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		2 319	1 497	5 015	287	5 571	5 015	556	11%	5 015
Non-Exchange Revenue										
Property rates		61 757	66 090	65 931	4 576	68 350	65 931	2 420	4%	65 931
Surcharges and Taxes		1 476	1 443	1 548	113	1 547	1 548	(1)	0%	1 548
Fines, penalties and forfeits		54 796	57 078	52 699	14 952	65 737	52 699	13 037	25%	52 699
Licence and permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		64 829	69 709	76 663	3 918	66 964	76 663	(9 699)	-13%	76 663
Interest		354	395	293	25	373	293	81	28%	293
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		3 803	4 108	3 667	327	3 893	3 667	226	6%	3 667
Gains on disposal of Assets		3 123	200	200	–	860	200	660	330%	200
Other Gains		226	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**555 533**	**541 946**	**560 588**	**46 712**	**530 459**	**560 588**	**–**		**560 588**
Expenditure By Type										
Employee related costs		128 300	159 871	156 492	11 614	141 457	156 492	(15 035)	-10%	156 492
Remuneration of councillors		5 829	6 405	6 405	515	6 111	6 405	(293)	-5%	6 405
Bulk purchases - electricity		116 635	135 182	134 699	11 340	122 130	134 699	(12 569)	-9%	134 699
Inventory consumed		18 166	12 938	13 028	921	10 776	13 028	(2 252)	-17%	13 028
Debt impairment		12 595	24 226	17 025	10 750	43 000	17 025	25 975	153%	17 025
Depreciation and amortisation		43 031	21 527	36 790	5 241	20 127	36 790	(16 663)	-45%	36 790
Interest		9 903	10 226	10 226	284	3 109	10 226	(7 117)	-70%	10 226
Contracted services		177 508	137 259	158 913	8 131	109 545	158 913	(49 368)	-31%	158 913
Transfers and subsidies		1 073	1 420	1 490	5	632	1 490	(858)	-58%	1 490
Irrecoverable debts written off		28 394	24 374	25 604	5 750	24 468	25 604	(1 136)	-4%	25 604
Operational costs		26 312	30 800	33 409	1 223	26 711	33 409	(6 698)	-20%	33 409
Losses on Disposal of Assets		8 036	–	–	–	–	–	–		–
Other Losses		581	–	–	–	6	–	6		–
Total Expenditure		**576 363**	**564 230**	**594 082**	**55 773**	**508 072**	**594 082**	**(86 010)**	**-14%**	**594 082**
Surplus/(Deficit)		**(20 830)**	**(22 284)**	**(33 494)**	**(9 061)**	**22 387**	**(33 494)**	**86 010**	**(0)**	**(33 494)**
Transfers and subsidies - capital (monetary allocations)		17 835	65 057	68 179	19 117	56 459	68 179	(11 719)	**(0)**	68 179
Transfers and subsidies - capital (in-kind)		5 622	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**2 627**	**42 773**	**34 685**	**10 056**	**78 846**	**34 685**			**34 685**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**2 627**	**42 773**	**34 685**	**10 056**	**78 846**	**34 685**			**34 685**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**2 627**	**42 773**	**34 685**	**10 056**	**78 846**	**34 685**			**34 685**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**2 627**	**42 773**	**34 685**	**10 056**	**78 846**	**34 685**			**34 685**

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

WC034 Swellendam - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	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	–	1 389	2 244	(855)	-38%	2 244
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		17 493	42 929	48 421	7 449	38 597	48 421	(9 824)	-20%	48 421
Vote 4 - COMMUNITY SERVICES		288	4 084	4 064	501	3 565	4 064	(500)	-12%	4 064
Total Capital Multi-year expenditure	4,7	**22 226**	**55 783**	**54 729**	**7 950**	**43 551**	**54 729**	**(11 179)**	**-20%**	**54 729**
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		626	7 016	4 149	42	536	4 149	(3 613)	-87%	4 149
Vote 2 - FINANCIAL SERVICES		1 350	1 345	1 591	(0)	1 427	1 591	(164)	-10%	1 591
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		23 717	28 110	36 112	1 853	15 896	36 112	(20 216)	-56%	36 112
Vote 4 - COMMUNITY SERVICES		3 769	10 362	6 305	38	875	6 305	(5 430)	-86%	6 305
Total Capital single-year expenditure	4	29 463	46 833	48 157	1 932	18 735	48 157	**(29 423)**	**-61%**	48 157
Total Capital Expenditure	3	**51 689**	**102 616**	**102 887**	**9 882**	**62 285**	**102 887**	**(40 602)**	**-39%**	**102 887**
Capital Expenditure - Functional Classification										
Governance and administration		**6 643**	**19 145**	**10 717**	**332**	**5 322**	**10 717**	(5 395)	-50%	**10 717**
Executive and council		11	–	–	–	–	–	–		–
Finance and administration		6 631	19 145	10 717	332	5 322	10 717	(5 395)	-50%	10 717
Community and public safety		**760**	**5 808**	**10 348**	**510**	**4 732**	**10 348**	(5 616)	-54%	**10 348**
Community and social services		162	230	210	44	175	210	(36)	-17%	210
Sport and recreation		478	4 628	5 194	467	4 015	5 194	(1 180)	-23%	5 194
Public safety		121	950	792	(1)	543	792	(249)	-31%	792
Housing		–	–	4 152	–	–	4 152	(4 152)	-100%	4 152
Economic and environmental services		**19 995**	**18 869**	**16 868**	**1 396**	**15 436**	**16 868**	(1 432)	-8%	**16 868**
Planning and development		503	696	1 071	138	597	1 071	(474)	-44%	1 071
Road transport		19 492	18 173	15 797	1 258	14 839	15 797	(958)	-6%	15 797
Trading services		**24 291**	**58 794**	**64 953**	**7 644**	**36 795**	**64 953**	(28 158)	-43%	**64 953**
Energy sources		12 052	14 995	19 357	86	5 957	19 357	(13 400)	-69%	19 357
Water management		2 792	34 650	35 387	5 739	25 721	35 387	(9 667)	-27%	35 387
Waste water management		6 150	8 789	9 534	1 790	4 869	9 534	(4 665)	-49%	9 534
Waste management		3 297	360	675	29	248	675	(426)	-63%	675
Total Capital Expenditure - Functional Classification	3	**51 689**	**102 616**	**102 887**	**9 882**	**62 285**	**102 887**	**(40 602)**	**-39%**	**102 887**
Funded by:										
National Government		9 908	55 229	55 329	5 704	40 196	55 329	(15 133)	-27%	55 329
Provincial Government		7 886	9 628	12 750	1 116	3 315	12 750	(9 434)	-74%	12 750
District Municipality		–	–	40	(1)	9	40	(31)	-78%	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	–	50	60	(10)	-17%	60
Transfers recognised - capital		**23 416**	**65 057**	**68 179**	**6 819**	**43 570**	**68 179**	**(24 609)**	-36%	**68 179**
Borrowing	6	7 277	6 050	9 059	910	5 838	9 059	(3 221)	-36%	9 059
Internally generated funds		20 996	31 509	25 649	2 152	12 877	25 649	(12 772)	-50%	25 649
Total Capital Funding	7	**51 689**	**102 616**	**102 887**	**9 882**	**62 285**	**102 887**	**(40 602)**	**-39%**	**102 887**

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2024/25	Budget Year 2025/26			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		208 800	103 657	149 517	217 281	149 517
Trade and other receivables from exchange transactions		18 199	25 215	19 466	35 094	19 466
Receivables from non-exchange transactions		27 792	31 938	32 085	12 204	32 085
Current portion of non-current receivables		356	–	356	356	356
Inventory		6 477	6 080	6 486	6 155	6 486
VAT		4 698	7 105	4 698	2 888	4 698
Other current assets		2 138	6 402	2 138	1 451	2 138
Total current assets		**268 460**	**180 398**	**214 745**	**275 430**	**214 745**
Non current assets						
Investments		–	–	–	–	–
Investment property		16 530	9 351	16 477	16 477	16 477
Property, plant and equipment		535 009	663 740	608 429	584 399	608 429
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		171	171	171	171	171
Intangible assets		684	277	693	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)	(3 136)
Other non-current assets		–	–	–	–	–
Total non current assets		**552 622**	**676 765**	**625 998**	**598 377**	**625 998**
TOTAL ASSETS		**821 082**	**857 163**	**840 743**	**873 807**	**840 743**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 445	5 682	5 332	3 479	5 332
Consumer deposits		5 734	4 782	5 734	6 955	5 734
Trade and other payables from exchange transactions		60 505	63 651	60 114	17 512	60 114
Trade and other payables from non-exchange transactions		33 386	104	843	38 878	843
Provision		16 239	22 152	21 668	16 239	21 668
VAT		1 673	1 894	1 673	2 633	1 673
Other current liabilities		–	–	–	–	–
Total current liabilities		**121 981**	**98 265**	**95 364**	**85 695**	**95 364**
Non current liabilities						
Financial liabilities		26 627	26 630	26 424	29 513	26 424
Provision		78 010	80 413	82 527	78 010	82 527
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		38 012	37 375	38 012	38 012	38 012
Total non current liabilities		**142 649**	**144 418**	**146 963**	**145 535**	**146 963**
TOTAL LIABILITIES		**264 630**	**242 682**	**242 327**	**231 229**	**242 327**
NET ASSETS	2	**556 452**	**614 480**	**598 416**	**642 578**	**598 416**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		532 873	599 359	568 489	617 301	568 489
Reserves and funds		30 858	15 121	29 928	17 981	29 928
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**563 731**	**614 480**	**598 416**	**635 282**	**598 416**

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		487 034	62 786	64 253	6 486	(27 343)	64 253	(91 595)	-143%	64 253
Service charges		157 853	251 643	219 705	13 025	161 523	219 705	(58 182)	-26%	219 705
Other revenue		41 619	39 004	29 718	1 467	32 982	29 718	3 264	11%	29 718
Transfers and Subsidies - Operational		157 330	160 987	178 400	–	130 657	178 400	(47 743)	-27%	178 400
Transfers and Subsidies - Capital		11 598	65 057	62 676	–	66 794	62 676	4 117	7%	62 676
Interest		9 085	15 303	17 814	1 088	10 626	17 814	(7 188)	-40%	17 814
Dividends		2	2	2	–	2	2	0	11%	2
Payments										
Suppliers and employees		(447 387)	(511 585)	(524 921)	(12 560)	(319 371)	(524 921)	(205 551)	39%	(42 623)
Interest		(454)	(3 437)	(3 437)	–	0	(3 437)	(3 438)	100%	(3 437)
Transfers and Subsidies		–	(1 420)	(1 490)	–	–	(1 490)	(1 490)	100%	(1 490)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**416 681**	**78 339**	**42 719**	**9 507**	**55 871**	**42 719**	**(13 152)**	**-31%**	**525 017**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 137	200	200	–	860	200	660	330%	200
Decrease (increase) in non-current receivables		(51)	–	–	–	(3 682)	–	(3 682)	0%	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(76 340)	(116 669)	(102 887)	(11 070)	(101 172)	102 887	204 058	198%	102 887
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(73 254)**	**(116 469)**	**(102 687)**	**(11 070)**	**(103 994)**	**103 087**	**207 081**	**201%**	**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)	(65)	(966)	(5 366)	(4 400)	82%	(5 366)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(4 914)**	**684**	**684**	**(65)**	**(966)**	**684**	**1 650**	**241%**	**684**
NET INCREASE/ (DECREASE) IN CASH HELD		**338 513**	**(37 446)**	**(59 284)**	**(1 628)**	**(49 089)**	**146 490**			**628 788**
Cash/cash equivalents at beginning:		294 269	141 103	208 800		400 893	208 800			400 893
Cash/cash equivalents at month/year end:		632 782	103 657	149 517		351 803	355 290			1 029 680

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

PART 2 – SUPPORTING DOCUMENTATION

5. DEBTORS' ANALYSIS

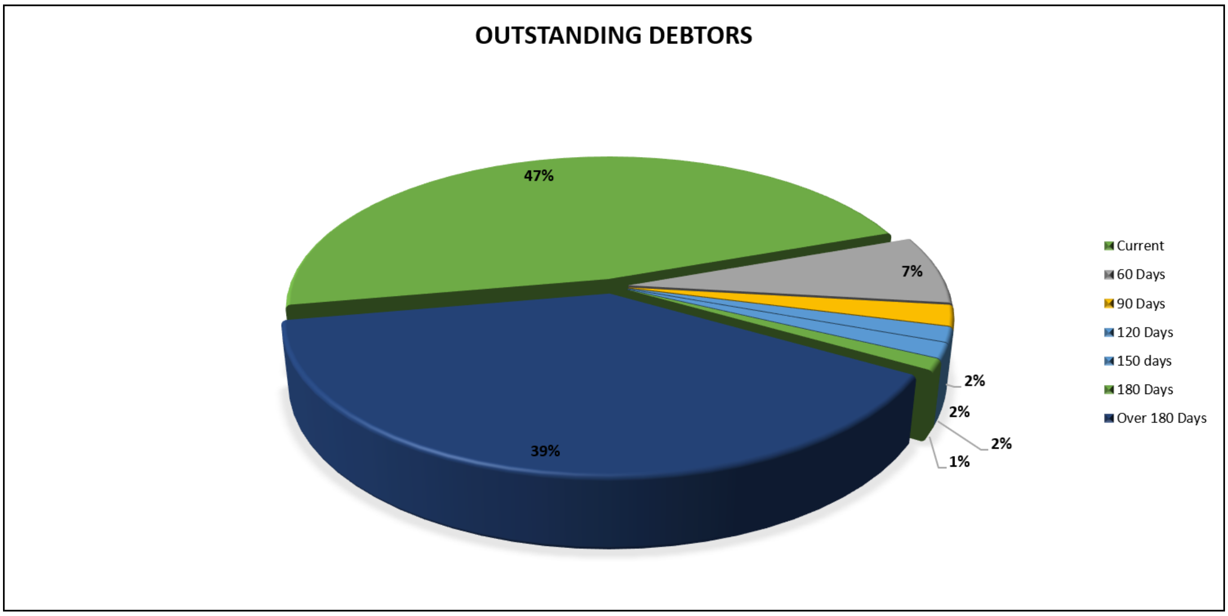
Table SC3 is the debtors' ageing report required by the Municipal Budget Reporting Regulation (MBRR).

The age analysis includes all debtor accounts from the billing module. The outstanding debtors for June 2026 are R60,7 million of which 43,2% is older than 90 days. The debtors decreased in June 2026 by R 1,4 million when compared to May 2026.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 783	809	275	227	298	177	1 157	3 570	10 295	5 428	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 427	2 363	274	41	43	34	482	881	15 544	1 481	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	7 001	293	217	152	128	109	620	2 063	10 585	3 073	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2 990	353	245	237	206	164	1 131	3 572	8 899	5 310	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 405	284	200	195	173	142	971	2 858	7 229	4 340	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	24	3	0	4	0	–	29	47	107	80	–	–
Interest on Arrear Debtor Accounts	1810	170	172	59	46	62	34	583	3 942	5 068	4 667	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	920	165	58	39	36	53	471	1 243	2 986	1 842	–	–
Total By Income Source	**2000**	**28 720**	**4 441**	**1 330**	**940**	**947**	**714**	**5 445**	**18 176**	**60 713**	**26 222**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	799	9	1	1	1	1	14	275	1 101	293	–	–
Commercial	2300	12 156	2 827	250	45	33	33	519	190	16 052	819	–	–
Households	2400	14 620	1 489	953	864	892	658	4 771	17 252	41 500	24 437	–	–
Other	2500	1 144	116	126	30	21	22	141	460	2 059	674	–	–
Total By Customer Group	**2600**	**28 720**	**4 441**	**1 330**	**940**	**947**	**714**	**5 445**	**18 176**	**60 713**	**26 222**	**–**	**–**

Figure 8 – Outstanding Debtors



6. CREDITORS' ANALYSIS

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

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description R thousands	NT Code	Budget Year 2025/26 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	–	–	–	–	–	–	–	–	**–**
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	311	**311**
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**
Trade Creditors	0700	–	–	–	–	–	–	–	–	**–**
Auditor General	0800	–	–	–	–	–	–	–	–	**–**
Other	0900	(54)	(54)	(54)	(54)	(54)	(54)	(265)	(4 215)	**(4 801)**
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	**–**
Total By Customer Type	**1000**	**(54)**	**(54)**	**(54)**	**(54)**	**(54)**	**(54)**	**(265)**	**(3 682)**	**(4 269)**

7. INVESTMENT PORTFOLIO ANALYSIS

During the month of June 2026, interest to the amount of R0,683 million realised on the investments.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M12 June 2026

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	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
Municipality														
Nedbank		91 Days	91 Days	Y	F	7,33	N/A	N/A	31/08/2026	(0)	72	–	12 000	**12 072**
Nedbank		122 Days	122 Days	Y	F	7,14	N/A	N/A	1/06/2026	12 286	–	(12 286)	–	**(0)**
Absa Bank		182 Days	182 Days	Y	F	7,78	N/A	N/A	28/04/2026	(0)	–	–	–	**(0)**
Absa Bank		182 Days	182 Days	Y	F	7,77	N/A	N/A	28/04/2026	(0)	–	–	–	**(0)**
Absa Bank		151 Days	151 Days	Y	F	7,38	N/A	N/A	30/06/2026	12 298	68	–	–	**12 366**
Standard Bank		151 Days	151 Days	Y	F	7,5	N/A	N/A	22/05/2026	(0)	–	–	–	**(0)**
Nedbank		61 Days	61 Days	Y	F	7,08	N/A	N/A	22/06/2026	12 094	49	(12 142)	–	**0**
Standard Bank		90 Days	90 Days	Y	F	7,375	N/A	N/A	02/05/2026	–	–	–	–	**–**
Standard Bank		181 Days	181 Days	Y	F	7,45	N/A	N/A	30/07/2026	12 299	73	–	–	**12 372**
Standard Bank		91 Days	91 Days	Y	F	7,5	N/A	N/A	21/08/2026	12 024	74	–	–	**12 098**
Standard Bank		183 Days	183 Days	Y	F	7,7	N/A	N/A	02/10/2026	21 671	135		–	**21 806**
Nedbank		122 Days	122 Days	Y	F	7,081	N/A	N/A	29/06/2026	20 365	109	(20 473)	–	**–**
Standard Bank		91 Days	91 Days	Y	F	7,45	N/A	N/A	26/06/2026	20 269	102	(20 371)	–	**0**
Municipality sub-total										**123 306**	**683**	**(65 273)**	**12 000**	**70 715**
Entities														
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									**123 306**	**683**	**(65 273)**	**12 000**	**70 715**

8. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

It should be noted that the Grant sheets are manually populated as the financial system-generated version for June June not be a true reflection of transactions posted for the year. Also to note that there will 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.

8.1 Supporting table SC6 – Grant receipts

WC034 Swellendam - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June 2026

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**56 733**	**62 402**	**62 302**	**–**	**62 300**	**62 302**	**(2)**	**0,0%**	**62 302**
Local Government Equitable Share		46 412	49 412	49 412	–	49 410	49 412	(2)	0,0%	49 412
Expanded public works programme integrated grant for municipalities		1 305	1 565	1 565	–	1 565	1 565	–		1 565
Municipal Infrastructure Grant		4 377	2 367	2 367	–	2 367	2 367	(0)	0,0%	2 367
Integrated National Electrification Programme (municipal) grant		649	1 845	1 845	–	1 845	1 845	–		1 845
Local government financial management grant		1 800	1 900	1 800	–	1 800	1 800	–		1 800
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		1 304	4 304	4 304	–	4 304	4 304	–		4 304
Energy Efficiency and Demand Side Management Grant		886	1 009	1 009	–	1 009	1 009	–		1 009
Provincial Government:		**123 306**	**8 087**	**13 525**	**–**	**81 506**	**13 525**	**68 187**	**504,2%**	**13 525**
Western Cape Financial Management Capability Grant		600	–	381	–	50	381	(331)	-86,9%	381
Financial Management Capacity Building Grant			–	100	–	–	100			100
Informal Settlements Upgrading Partnership Grant		–	–	4 780	–	4 780	4 780			4 780
Municipal Water Resillence Grant		–	130	130	–	–	130	(130)	-100,0%	130
Financial assistance to municipalities for maintenance and construction of transport infrastructure		40	–	–	–	–	–	–		–
SETA		–	–	–	–	–	–	–		–
Human Settlement Development (Beneficiaries)		99 128	–	534	–	55 093	534	54 559	10224,4%	534
Municipal Replacement Fund		5 513	5 678	5 678	–	6 530	5 678	852	15,0%	5 678
Department of Environmental Affairs and Development Planning		–	28	45	–	–	45	(45)	-100,0%	45
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	595	13 340	2240,3%	595
Regional Socio Economic Project Programme		91	161	161	–	104	161	(56)	-35,0%	161
Municipal Energy Resilience Grant		130	700	700	–	700	700	–		700
Municipal Service Delivery and Capacity Grant		–	–	–	–	–	–	–		–
Title Deeds Restoration Grant		–	94	94	–	38	94			94
Transport Infrastructure Grant		–	700	326	–	276	326			326
Other grant providers:		**275**	**30**	**836**	**–**	**302**	**836**	(533)	-63,8%	**836**
WESGRO		–	–	–	–	–	–	–		–
Local Government, Water and Related Service SETA		–	30	836	–	302	836	(533)	-63,8%	836
SETA		275	–	–	–	–	–			–
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**	**–**	**144 108**	**76 663**	**67 651**	**88,2%**	**76 663**
					–	–	–	–		
Capital Transfers and Grants					–	–	–	–		
National Government:		23 918	55 229	55 329	–	55 329	55 329	0	**0,0%**	55 329
Municipal Infrastructure Grant		8 782	11 245	11 245	–	11 245	11 245	0	0,0%	11 245
Integrated National Electrification Programme (municipal) grant		4 326	12 297	12 297	–	12 297	12 297	–		12 297
Water Services Infrastructure Grant		8 696	28 696	28 696	–	28 696	28 696	–		28 696
Energy Efficiency and Demand Side Management Grant		2 114	2 991	2 991	–	2 991	2 991	–		2 991
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Local government financial management grant		–	–	100	–	100	100	–		100
Provincial Government:		**9 023**	**15 030**	**12 750**	**–**	**7 347**	**12 750**	(5 402)	-42,4%	**12 750**
Human Settlement Development		–	–	2 000	–	2 000	2 000	–		2 000
Municipal Service Delivery and Capaity Grant		–	–	500	–	500	500	–		500
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Municipal Replacement Fund		–	–	–	–	–	–	–		–
Provincial contribution towards the acceleration of housing delivery		7 304	3 970	3 970	–	–	3 970	(3 970)	-100,0%	3 970
Waste Management Compliance: Borehole Installation and Groundwater Quality Monitoring		–	–	–	–	–	–			–
Informal Settlement Upgrading Partnership Grant: Provinces		–	8 932	4 152	–	4 152	4 152			4 152
Waste Management Compliance: Borehole Installation and Groundwater Quality Monitoring		240	–	–	–	–	–			–
Department of Environmental Affairs and Development Planning		–	188	188	–	–	188			188
Regional Socio Economic Project Programme		609	1 071	1 071	–	696	1 071			1 071
Municipal Service Delivery and Capaity Grant		–	–	–	–	–	–			–
Municipal Water Resilience Grant		870	870	870	–	–	870			870
Other grant providers:		**–**	**240**	**100**	**–**	**–**	**–**	–		**100**
Overberg District Safety Forum Grant		–	40	40	–	–	–	–		40
Local Government, Water and Related Service SETA		–	200	60	–	–	–	–		60
Total Capital Transfers and Grants	5	**32 941**	**70 499**	**68 179**	**–**	**62 677**	**68 079**	**(5 402)**	**-7,9%**	**68 179**
					–	–	–			
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	213 254	141 018	144 841	–	206 784	144 741	62 249	43,0%	144 841

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June 2026

Description	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**56 751**	**62 402**	**62 302**	**5 514**	**59 855**	**62 302**	**(1 855)**	**-3,0%**	**62 302**
Local Government Equitable Share		46 412	49 412	49 412	4 118	49 412	49 412	(0)	0,0%	49 412
									0,0%	
Expanded public works programme integrated grant for municipalities		1 305	1 565	1 565	92	1 565	1 565	(0)		1 565
Municipal Infrastructure Grant		6 521	2 367	2 367	95	2 365	2 367	(2)	-0,1%	2 367
Integrated National Electrification Programme (municipal) grant		649	1 845	1 845	–	1 845	1 845	(0)	0,0%	1 845
Local government financial management grant		1 333	1 900	1 800	371	844	1 800	(956)	-53,1%	1 800
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		107	4 304	4 304	818	3 407	4 304	(897)	-20,8%	4 304
Energy Efficiency and Demand Side Management Grant		425	1 009	1 009	21	417	1 009	(592)	-58,7%	1 009
Provincial Government:		**111 395**	**8 087**	**13 525**	**4 340**	**79 067**	**13 525**	**53 709**	**397,1%**	**13 525**
Western Cape Financial Management Capability Grant		–	–	381	–	–	381			381
Financial Management Capacity Building Grant		–	–	100	–	–	100			100
Municipal Service Delivery and Capacity Building Grant		500	–	–	–	–	–			–
Financial assistance to municipalities for maintenance and construction of transport infrastructure		49	–	–	–	–	–	–		–
Municipal Water Resilience Grant		–	130	130	–	–	130	(130)	-100,0%	130
Human Settlement Development (Beneficiaries)		89 802	–	534	3 715	54 879	534	54 346	10184,4%	534
Municipal Replacement Fund		5 513	5 678	5 678	388	5 172	5 678	(506)	-8,9%	5 678
Western Cape Financial Management Capability Grant		105	–	–	–	–	–	–		–
Department of Environmental Affairs and Development Planning		–	28	45	–	–	45	(45)	-100,0%	45
Informal Settlement Upgrading Partnership Grant: Provinces		–	–	4 780	–	4 780	4 780	–		4 780
Provincial contribution towards excelaration of housing delivery		15 425	595	595	–	13 249	595	12 653	2125,0%	595
Regional Socio Economic Project Programme		1	161	161	21	33	161	(127)	-79,3%	161
Municipal Energy Resilience Grant		–	700	700	218	628	700			700
Title Deeds Restoration Grant		–	94	94	–	–	94			94
Transport Infrastructure Grant		–	700	326	–	326	326			326
Other grant providers:		**47**	**30**	**836**	**38**	**148**	**836**	**(687)**	**-82,3%**	**836**
SETA		–	–	–	–	–	–			–
Overberg District Safety Forum Grant		47	–	–	–	–	–			–
Local Government, Water and Related Service SETA		–	30	836	38	148	836			836
Total operating expenditure of Transfers and Grants:		**168 193**	**70 519**	**76 663**	**9 892**	**139 070**	**76 663**	**51 166**	**66,7%**	**76 663**
Capital expenditure of Transfers and Grants										
Capital Transfers and Grants		12 958	55 229	55 329	5 704	48 296	55 329	(7 033)	**-12,7%**	55 329
Municipal Infrastructure Grant		6 469	11 245	11 245	252	11 230	11 245	(15)	-0,1%	11 245
Integrated National Electrification Programme (municipal) grant		4 326	12 297	12 297	–	12 297	12 297	(0)	0,0%	12 297
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		713	28 696	28 696	5 451	22 730	28 696	(5 966)	-20,8%	28 696
Energy Efficiency and Demand Side Management Grant		1 450	2 991	2 991	–	1 939	2 991	(1 052)	-35,2%	2 991
Local government financial management grant		–	–	100	–	100	100	–		100
Provincial Government:		**1 448**	**15 030**	**12 750**	**1 088**	**2 222**	**12 750**	(10 528)	-82,6%	**12 750**
Human Settlement Development		–	–	2 000	950	2 000	2 000	–		2 000
Municipal Service Delivery and Capaity Grant		–	–	500	–	–	500	(500)	-100,0%	500
Provincial contribution towards the acceleration of housing delivery		1 442	3 970	3 970	–	–	3 970	(3 970)	-100,0%	3 970
Informal Settlement Upgrading Partnership Grant: Provinces		–	8 932	4 152	–	–	4 152	(4 152)	-100,0%	4 152
Regional Socio Economic Project Programme		6	1 071	1 071	138	222	1 071	(849)	-79,3%	1 071
Department of Environmental Affairs and Development Planning		–	188	188	–	–	188	–		188
Quality Monitoring		–	–	–	–	–	–	–		–
Municipal Service Delivery and Capaity Grant		–	–	–	–	–	–	–		–
Municipal Water Resilience Grant		–	870	870	–	–	870	(870)	-100,0%	870
Other Grants		**–**	**240**	**100**	**–**	**57**	**100**	(43)	-42,5%	**100**
Overberg District Safety Forum Grant		–	40	40	–	–	40	(40)	-100,0%	40
Local Government, Water and Related Service SETA		–	200	60	–	57	60			60
Total capital expenditure of Transfers and Grants		**14 406**	**70 499**	**68 179**	**6 791**	**50 575**	**68 179**	**(17 604)**	**-25,8%**	**68 179**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**182 599**	**141 018**	**144 841**	**16 684**	**189 645**	**144 841**	**33 562**	**23,2%**	**144 841**

8.3 Supporting information grants

8.3.1 The following grants were received up to June 2026:

Municipal Infrastructure Grant (MIG)

Municipal Infrastructure Grant (MIG) :

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

  The project is completed.

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

  The project is completed.

Water Service Infrastructure Grant (WSIG):

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

  The project is a stage 5- construction of pump station building and the remaining civil work

  Project completed at 75%. The municipality to do a rollover application to NT. The 2024/25 rollover was not approved by NT

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

  The project is currently at Stage 5 – Construction & Administration. Project Completed at 15%. The municipality to do a rollover application to PT.

Regional Socio-Economic Project Programme:

- **Railton Link Walkway Project**

  The project is currently at Stage 5 – Construction & Administration. Project completed at 15%. The municipality to do a rollover application to PT.

Energy Resilience Grant:

- **Swellendam Energy Master Plan**

The project is completed.

Water Resilience Grant:

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

The Consultant is appointed and SLA is amended. The tender document is prepared. The funding model to be review and an additional funding request to be done. User Department to determine the funding source and amend the technical report for the necessary applications. There is a possibility for a rollover application to own funding.

Integrated National Electrification Programme Grant:

- **Electrification of Railton houses**

  The project is 100% completed.

Energy Efficiency Demand Side Management Grant:

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

The project is 100% completed.

Human Settlements Development Grant (Railton 950 erven Top structures) – The contractor is no longer on site, and 52 houses need to be repaired after being vandalized.

Human Settlements Development Grant (Railton CBD)

A final inspection was conducted on the 22 sites where internal services were installed. The future development of top structures still needs to be determined.

Provincial contribution towards acceleration of housing delivery (Solar Geysers)

All 949 geysers have been installed in the project. Some of the geysers need to be replaced because a part of them is part of the vandalised houses.

Provincial contribution towards acceleration of housing delivery (Electrical Bulk Infrastructure)

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

Waste Management Compliance: Borehole Installation and Groundwater Quality Monitoring

The contractor has submitted the final Geohydrological Report, marking the completion of the project. The department will proceed with processing the final payment.

Title Deeds Restoration Grant

Funds were received for the TRP (Title Deeds Restoration Programme) to facilitate the transfer of municipal properties that formed part of housing projects and rental units.

To date, 11 beneficiary verifications have already been completed by our department.

The attorney is currently in the process of obtaining the lost title deeds from the Deeds Office to proceed with the transfer of the properties.

Transport Infrastructure Grant

The engineer has been appointed for road works and surveys have been handled, the consultancy work is complete, ready for the advertising.

Municipal Service Delivery and Capacity Grant (Upgrading of the N2 sewerage pumpstation and WWTWs to resolve pollution caused by sewage spillages)

The consultant was appointed and is currently busy compiling the specifications and tender document for the contractor.

Local government financial management grant (FMG)

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

Western Cape Financial Capability Grant

The application for the unspent grant was submitted on the 29th of August 2025 and will be utilised for external bursaries based on applications received. Approval was granted by Provincial Treasury and was incorporated in an adjustment budget that was tabled on the 12th of June 2026.

Professional services for waste management – The department have completed their review and provided comments on the report received. We are currently awaiting the Chief Financial Officer's final comments and feedback before concluding the review process.

Informal Settlement Partnership Grant – The site was handed over and establishment commenced. However, the project is currently at a standstill due to challenges being experienced with the community.

An item was submitted to Council to inform them of the status of the project.

The attorney is currently in the process of obtaining a court interdict to address these challenges

Municipal Replacement Fund

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

Expanded public works programme integrated grant for municipalities (EPWP)

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

Municipal Service Delivery and Capacity and Building Grant

The application for the unspent grant was submitted on the 29th of August 2025. Approval was granted by Provincial Treasury and was incorporated in an adjustment budget that was tabled on the 12th of June 2026. The appointment process is completed and the ICT Intern started on the 1st of October 2025.

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June 2026

Description	Ref	Budget Year 2025/26				
		Approved Rollover 2025/26	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Local Government Equitable Share		–	–	–	–	
Expanded public works programme integrated grant for municipalities		–	–	–	–	
Municipal Infrastructure Grant		–	–	–	–	
Integrated National Electrification Programme (municipal) grant		–	–	–	–	
Local government financial management grant		–	–	–	–	
Municipal Disaster Relief Grant		–	–	–	–	
Water Services Infrastructure Grant		–	–	–	–	
Provincial Government:		1 344	13	803	621	46,2%
Western Cape Financial Management Capability Building Grant		–	–	30	30	#DIV/0!
Tourism		–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	
Municipal Electrical Master Plan Grant		–	–	–	–	
Department of Environmental Affairs and Development Planning		28	4	24	(4)	-15,1%
Housing Settlement Development Grant		534	–	534	–	
Municipal Replacement Fund		–	–	–	–	
Municipal Water Resillence Grant		130	–	84		
Municipal Service Delivery and Capacity Building Grant		–	8	76		
Regional Socio Economic Project Programme		56	–	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	13	803	621	46,2%
Capital expenditure of Approved Roll-overs						
Capital Transfers and Grants		–	–	–	–	
Local Government Equitable Share		–	–	–	–	
Municipal Infrastructure Grant		–	–	–	–	
Municipal Disaster Recovery Grant		–	–	–	–	
Provincial Government:		5 402	29	1 094	(4 309)	-79,8%
Human Settlement Development		–	–	–	–	
Department of Environmental Affairs and Development Planning		188	29	160	(28)	-15,1%
Municipal Replacement Fund		–	–	–	–	
WESGRO		–	–	–	–	
Municipal Water Resiliance Grant		870	–	559	(311)	-35,7%
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		
Other grant providers:		40	–	10	30	74,9%
Overberg District Safety Forum Grant		40	–	10	30	74,9%
Service Seta		–	–	–		
Total capital expenditure of Approved Roll-overs		5 442	29	1 104	(4 279)	-78,6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		6 786	41	1 907	(3 658)	-53,9%

9. COST CONTAINMENT IN-YEAR REPORT

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.

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

Cost Containment In -Year Report					
Cost Containment Measures	**Adjustment Budget**	**Adjustment Budget (Including virements until 30 June 2026)**	**Monthly Actual June 2026**	**Total Expenditure (YTD)**	**Savings**
	R	**R**	**R**	**R**	**R**
Use of consultants	R2 581 377,00	R2 581 377,00	R585 982,15	R1 820 045,41	R761 331,59
Vehicles used for political office-bearers	R0,00	R0,00	R0,00	R0,00	R0,00
Travel and subsistence	R503 474,00	R503 474,00	R27 471,20	R278 902,65	R224 571,35
Domestic accommodation	R317 290,00	R317 290,00	R13 052,32	R111 043,39	R206 246,61
Sponsorships, events and catering	R1 115 384,00	R1 115 384,00	R15 264,12	R507 123,42	R608 260,58
Communication	R1 565 661,00	R1 565 661,00	R138 382,75	R1 349 674,76	R215 986,24
Other related expenditure items	R0,00	R0,00	R0,00	R0,00	R0,00
Total	**R6 083 186,00**	**R6 083 186,00**	**R780 152,54**	**R4 066 789,63**	**R2 016 396,37**

10. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

	2024/25	Budget Year 2025/26							
Month R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of 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	4 754	45 073	60 697	15 625	25,7%	44%
May	3 443	13 781	14 019	7 331	52 403	74 716	22 313	29,9%	51%
June	20 804	5 254	28 171	9 882	62 285	102 887	40 602	39,5%	61%
Total Capital expenditure	**51 689**	**102 616**	**102 887**	**62 285**					