Annexure A

Adjustment Budget for the 2025/2026 Financial Year

SWELLENDAM MUNICIPALITY

"Working & Growing Together!"

Table of Contents

Part 1 – Adjustment Budget

Section 1 – Mayor's Report

To be included after the Council Meeting

Section 2 - Council Resolutions

In terms of section 28 of the Municipal Financial Management Act, (Act 56 of 2003), the Council approved the adjustment budget by adopting the following resolutions:

- Table B1: Adjustments Budget Summary;
- Table B2: Adjustments Budget Financial Performance (expenditure by standard classification);
- Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote);
- Table B4: Adjustments Budget Financial Performance (revenue by source);
- Table B5: Adjustment Budget Capital Expenditure;
- Table B6 – B10: Adjustment Budget Financial Position, Cash Flow, Asset Management and service delivery targets;

Section 3 - Executive Summary

The following table is a consolidated overview of the proposed 2025/26 Adjustment Budget:

Table 1 Consolidated Overview

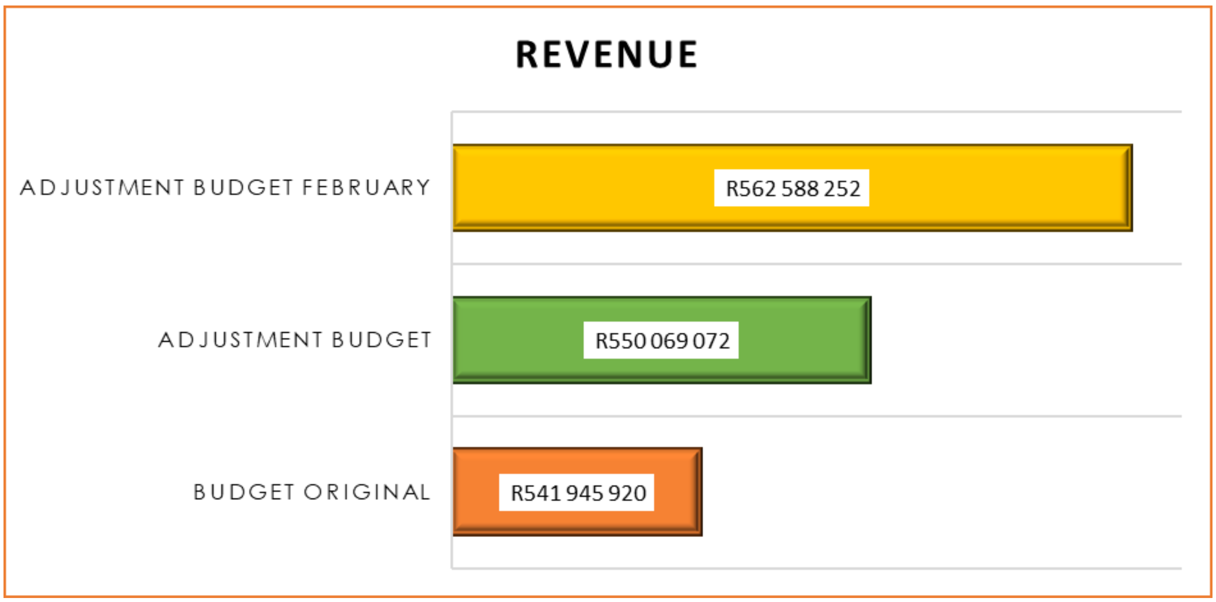
Description	Adjusted Budget (To date) 2025/26	February Adjustment Budget 2025/26	% Change
Total Revenue (excl Capital Transfers)	R 550 069 072	R 562 588 252	2,28
Total Operating Expenditure	R 571 726 352	R 593 961 881	3,89
Surplus / (Deficit)	-R 21 657 280	-R 31 373 629	44,86
Transfers and subsidies - capital	R 65 818 845	R 66 178 845	0,55
Surplus / (Deficit) after transfers	R 44 161 565	R 34 805 216	-21,19
Capital Expenditure	**R 109 364 579**	**R 100 886 847**	**-7,51**

Section 4 – Adjustment Budget Tables

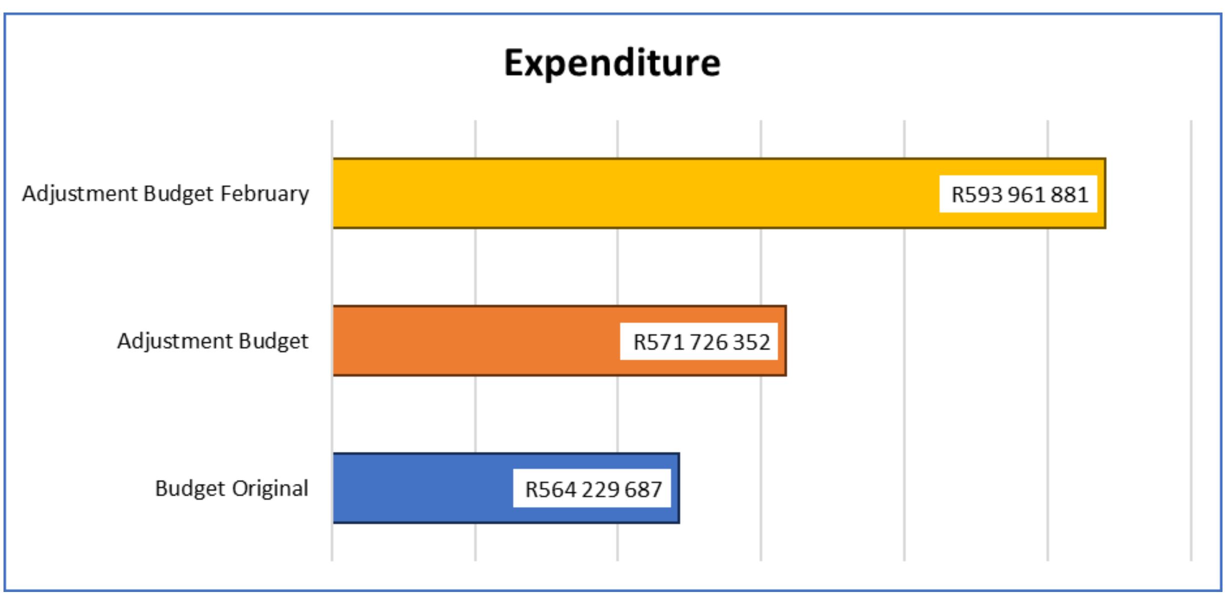
Below are the supporting B-Schedules which have been submitted to the Council for approval:

Table B1 – Adjustments Budget Summary

The total revenue has increased by 3.8% when compared to the 2025/26 approved budget. The main reason for the increase is additional government grants received. See Table B4 for more details.



Operating expenditure has increased by 5.3%, which is mainly due to the expense items for the additional grants received and depreciation.



The capital budget decreased from R102,6 million to R100,9 million, which is 1.68%. Capital funded from own funds decreased from R31,5 million to R25,6 million because of a decrease in the funds allocated for the rebuild of the Main Office Building and the Thusong Centre. Government grants increased from R65,1 million to R66.2 million because of the increase in the housing allocations, as well as the Municipal Service Delivery and Capacity Building Grant.

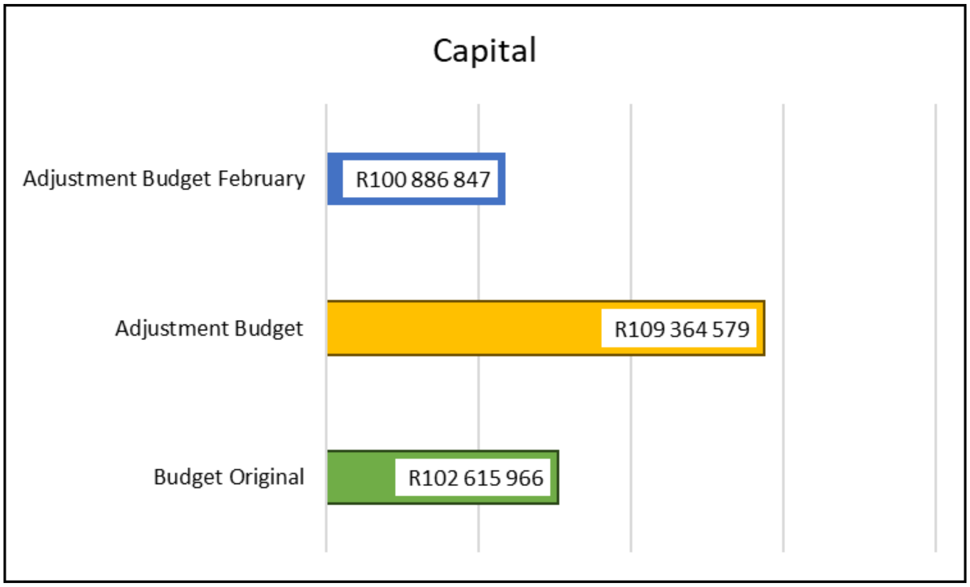


Table B2 – Adjustment Budget Financial Performance (Expenditure by standard classifications)

The below table indicate the adjustment budget by standard function classifications whilst table B2B breakdown the main functions further.

WC034 Swellendam - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - B - 26/02/2026

Standard Classification Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		**107 636**	**107 816**	**–**	**–**	**–**	**–**	**3 076**	**3 076**	**110 892**	**112 530**	**119 191**
Executive and council		18 779	18 779	–	–	–	–	(763)	(763)	18 016	19 336	19 426
Mayor and Council		18 278	18 278	–	–	–	–	(365)	(365)	17 913	18 835	18 925
Municipal Manager, Town Secretary and Chief		502	502	–	–	–	–	(399)	(399)	103	502	502
Finance and administration		88 857	88 487	–	–	–	–	4 389	4 389	92 876	93 193	99 765
Administrative and Corporate Support		45	45	–	–	–	–	(20)	(20)	25	45	45
Finance		86 788	86 138	–	–	–	–	3 282	3 282	89 420	92 668	99 218
Human Resources		1 565	1 645	–	–	–	–	886	886	2 531	–	–
Information Technology		–	200	–	–	–	–	–	–	200	–	–
Property Services		336	336	–	–	–	–	213	213	548	351	367
Supply Chain Management		123	123	–	–	–	–	29	29	152	129	135
Internal audit		–	550	–	–	–	–	(550)	(550)	–	–	–
Governance Function		–	550	–	–	–	–	(550)	(550)	–	–	–
Community and public safety		**173 148**	**175 405**	**–**	**–**	**–**	**–**	**8 322**	**8 322**	**183 727**	**149 538**	**99 469**
Community and social services		**6 256**	**7 107**	**–**	**–**	**–**	**–**	**(1 135)**	**(1 135)**	**5 972**	**6 474**	**6 423**
Cemeteries, Funeral Parlours and Crematoriums		80	80	–	–	–	–	17	17	97	83	87
Community Halls and Facilities		489	489	–	–	–	–	(319)	(319)	170	511	534
Libraries and Archives		5 687	6 539	–	–	–	–	(833)	(833)	5 706	5 879	5 801
Sport and recreation		**5 284**	**5 284**	**–**	**–**	**–**	**–**	**(40)**	**(40)**	**5 244**	**2 291**	**931**
Recreational Facilities		852	852	–	–	–	–	(50)	(50)	802	891	931
Sports Grounds and Stadiums		4 432	4 432	–	–	–	–	10	10	4 442	1 400	–
Public safety		**61 304**	**61 344**	**–**	**–**	**–**	**–**	**(4 438)**	**(4 438)**	**56 906**	**61 502**	**61 704**
Police Forces, Traffic and Street Parking Control		61 298	61 338	–	–	–	–	(4 468)	(4 468)	56 870	61 495	61 697
Pounds		7	7	–	–	–	–	29	29	36	7	7
Housing		**100 304**	**101 669**	**–**	**–**	**–**	**–**	**13 935**	**13 935**	**115 604**	**79 271**	**30 411**
Housing		100 304	101 669	–	–	–	–	13 935	13 935	115 604	79 271	30 411
Economic and environmental services		**13 217**	**13 648**	**–**	**–**	**–**	**–**	**(409)**	**(409)**	**13 239**	**5 126**	**7 766**
Planning and development		**3 220**	**3 651**	**–**	**–**	**–**	**–**	**(40)**	**(40)**	**3 611**	**2 540**	**2 664**
Town Planning, Building Regulations and		2 539	2 971	–	–	–	–	(40)	(40)	2 931	1 819	1 901
Project Management Unit		681	681	–	–	–	–	–	–	681	720	763
Road transport		**9 997**	**9 997**	**–**	**–**	**–**	**–**	**(369)**	**(369)**	**9 628**	**2 586**	**5 102**
Roads		9 997	9 997	–	–	–	–	(369)	(369)	9 628	2 586	5 102
Trading services		**312 977**	**318 994**	**–**	**–**	**–**	**–**	**1 880**	**1 880**	**320 874**	**313 573**	**310 903**
Energy sources		**179 605**	**184 170**	**–**	**–**	**–**	**–**	**(4 536)**	**(4 536)**	**179 634**	**173 008**	**184 899**
Electricity		179 605	184 170	–	–	–	–	(4 536)	(4 536)	179 634	173 008	184 899
Water management		**68 360**	**69 360**	**–**	**–**	**–**	**–**	**1 445**	**1 445**	**70 805**	**71 100**	**51 836**
Water Treatment		33 000	33 000	–	–	–	–	–	–	33 000	32 134	7 441
Water Distribution		35 360	35 360	–	–	–	–	1 445	1 445	36 805	38 966	44 395
Water Storage		–	1 000	–	–	–	–	–	–	1 000	–	–
Waste water management		**37 740**	**37 740**	**–**	**–**	**–**	**–**	**4 926**	**4 926**	**42 666**	**39 851**	**42 041**
Sewerage		37 615	37 615	–	–	–	–	3 700	3 700	41 316	39 721	41 904
Storm Water Management		125	125	–	–	–	–	725	725	850	131	136
Waste Water Treatment		–	–	–	–	–	–	500	500	500	–	–
Waste management		**27 272**	**27 724**	**–**	**–**	**–**	**–**	**46**	**46**	**27 769**	**29 613**	**32 127**
Solid Waste Disposal (Landfill Sites)		21	255	–	–	–	–	37	37	291	22	23
Solid Waste Removal		27 250	27 469	–	–	–	–	9	9	27 478	29 591	32 103
Other		**25**	**25**	**–**	**–**	**–**	**–**	**11**	**11**	**35**	**26**	**27**
Licensing and Regulation		25	25	–	–	–	–	11	11	35	26	27
Total Revenue - Functional	2	**607 003**	**615 888**	**–**	**–**	**–**	**–**	**12 879**	**12 879**	**628 767**	**580 792**	**537 356**
Expenditure - Functional												
Municipal governance and administration		**104 407**	**104 678**	**–**	**–**	**–**	**–**	**10 587**	**10 587**	**115 265**	**108 650**	**114 453**
Executive and council		24 745	24 664	–	–	–	–	504	504	25 168	26 190	27 547
Mayor and Council		9 268	9 350	–	–	–	–	1 150	1 150	10 500	9 698	10 142
Municipal Manager, Town Secretary and Chief		15 477	15 314	–	–	–	–	(646)	(646)	14 667	16 491	17 405
Finance and administration		78 115	77 517	–	–	–	–	10 548	10 548	88 065	80 833	85 189
Administrative and Corporate Support		8 116	7 807	–	–	–	–	731	731	8 538	8 519	8 957
Finance		34 260	33 854	–	–	–	–	4 142	4 142	37 996	35 997	37 890
Fleet Management		2 155	2 157	–	–	–	–	429	429	2 585	2 255	2 366
Human Resources		17 677	17 752	–	–	–	–	480	480	18 232	17 056	18 104
Information Technology		5 463	5 503	–	–	–	–	195	195	5 698	6 030	6 307
Marketing, Customer Relations, Publicity and Media		1 093	1 093	–	–	–	–	(264)	(264)	829	1 152	1 218
Property Services		3 659	3 659	–	–	–	–	4 879	4 879	8 538	3 833	4 021
Supply Chain Management		5 691	5 691	–	–	–	–	(44)	(44)	5 647	5 990	6 325
Internal audit		1 547	2 497	–	–	–	–	(465)	(465)	2 033	1 628	1 717
Governance Function		1 547	2 497	–	–	–	–	(465)	(465)	2 033	1 628	1 717
Community and public safety		**174 605**	**181 602**	**–**	**–**	**–**	**–**	**10 302**	**10 302**	**191 905**	**164 784**	**118 203**
Community and social services		**11 178**	**12 030**	**–**	**–**	**–**	**–**	**(578)**	**(578)**	**11 452**	**11 800**	**12 453**
Cemeteries, Funeral Parlours and Crematoriums		2 500	2 500	–	–	–	–	7	7	2 507	2 739	2 896
Community Halls and Facilities		2 247	2 247	–	–	–	–	62	62	2 309	2 360	2 486
Libraries and Archives		6 432	7 284	–	–	–	–	(648)	(648)	6 636	6 701	7 072
Sport and recreation		**13 670**	**13 670**	**–**	**–**	**–**	**–**	**3 952**	**3 952**	**17 622**	**14 566**	**15 338**
Community Parks (including Nurseries)		10 040	10 040	–	–	–	–	1 044	1 044	11 084	10 774	11 359
Recreational Facilities		1 832	1 832	–	–	–	–	(91)	(91)	1 741	1 929	2 037
Sports Grounds and Stadiums		1 798	1 798	–	–	–	–	2 999	2 999	4 797	1 864	1 941
Public safety		**55 277**	**55 277**	**–**	**–**	**–**	**–**	**(6 452)**	**(6 452)**	**48 825**	**55 890**	**56 578**
Police Forces, Traffic and Street Parking Control		55 263	55 263	–	–	–	–	(6 451)	(6 451)	48 811	55 875	56 563
Pounds		14	14	–	–	–	–	(1)	(1)	14	15	16
Housing		**94 480**	**100 625**	**–**	**–**	**–**	**–**	**13 380**	**13 380**	**114 005**	**82 528**	**33 833**
Housing		94 480	100 625	–	–	–	–	13 380	13 380	114 005	82 528	33 833
Economic and environmental services		**44 952**	**44 860**	**–**	**–**	**–**	**–**	**433**	**433**	**45 294**	**47 560**	**50 554**
Planning and development		**11 693**	**11 693**	**–**	**–**	**–**	**–**	**(872)**	**(872)**	**10 822**	**12 306**	**12 986**
Corporate Wide Strategic Planning (IDPs, LEDs)		740	740	–	–	–	–	0	0	741	780	824
Town Planning, Building Regulations and		7 449	7 449	–	–	–	–	(189)	(189)	7 260	7 837	8 270
Project Management Unit		3 504	3 504	–	–	–	–	(683)	(683)	2 821	3 689	3 892
Road transport		**33 259**	**33 167**	**–**	**–**	**–**	**–**	**1 305**	**1 305**	**34 472**	**35 254**	**37 568**
Road and Traffic Regulation		10 227	10 227	–	–	–	–	(453)	(453)	9 774	10 730	11 270
Roads		23 032	22 940	–	–	–	–	1 758	1 758	24 698	24 524	26 298
Trading services		**238 667**	**238 992**	**–**	**–**	**–**	**–**	**1 312**	**1 312**	**240 304**	**248 246**	**260 730**
Energy sources		**157 136**	**157 134**	**–**	**–**	**–**	**–**	**(782)**	**(782)**	**156 352**	**163 238**	**172 429**
Electricity		155 939	155 932	–	–	–	–	(452)	(452)	155 480	161 979	171 100
Street Lighting and Signal Systems		1 197	1 202	–	–	–	–	(330)	(330)	872	1 259	1 329
Water management		**22 614**	**22 564**	**–**	**–**	**–**	**–**	**3 617**	**3 617**	**26 181**	**23 609**	**24 662**
Water Treatment		13 102	13 039	–	–	–	–	398	398	13 437	13 740	14 440
Water Distribution		8 782	8 815	–	–	–	–	3 395	3 395	12 210	9 068	9 400
Water Storage		730	710	–	–	–	–	(175)	(175)	535	801	822
Waste water management		**26 777**	**26 919**	**–**	**–**	**–**	**–**	**2 305**	**2 305**	**29 224**	**27 952**	**29 187**
Sewerage		11 647	11 809	–	–	–	–	2 174	2 174	13 983	12 063	12 457
Storm Water Management		6 924	6 984	–	–	–	–	147	147	7 131	7 261	7 634
Waste Water Treatment		8 205	8 125	–	–	–	–	(15)	(15)	8 110	8 628	9 096
Waste management		**32 140**	**32 376**	**–**	**–**	**–**	**–**	**(3 829)**	**(3 829)**	**28 547**	**33 447**	**34 451**
Recycling		948	948	–	–	–	–	(50)	(50)	898	995	1 046
Solid Waste Disposal (Landfill Sites)		14 747	14 747	–	–	–	–	287	287	15 034	15 303	15 917
Solid Waste Removal		14 994	15 229	–	–	–	–	(4 018)	(4 018)	11 212	15 621	16 336
Street Cleaning		1 452	1 452	–	–	–	–	(48)	(48)	1 403	1 529	1 152
Other		**1 598**	**1 593**	**–**	**–**	**–**	**–**	**(399)**	**(399)**	**1 194**	**2 075**	**2 153**
Licensing and Regulation		378	378	–	–	–	–	1	1	379	398	421
Tourism		1 220	1 215	–	–	–	–	(400)	(400)	815	1 676	1 732
Total Expenditure - Functional	3	**564 230**	**571 726**	**–**	**–**	**–**	**–**	**22 236**	**22 236**	**593 962**	**571 315**	**546 094**
Surplus/ (Deficit) for the year		**42 773**	**44 162**	**–**	**–**	**–**	**–**	**(9 356)**	**(9 356)**	**34 805**	**9 477**	**(8 738)**

Table B3 and B3B indicates the adjustment budget figures by municipal vote structure.

Table B3 – Adjustment Budget Financial Performance (Expenditure by municipal vote)

WC034 Swellendam - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26/02/2026

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - MUNICIPAL MANAGER		20 223	20 853	–	–	–	–	163	163	21 016	19 231	19 337
Vote 2 - FINANCIAL SERVICES		86 911	86 461	–	–	–	–	3 311	3 311	89 772	92 797	99 353
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		299 675	305 672	–	–	–	–	1 527	1 527	307 199	289 087	286 544
Vote 4 - COMMUNITY SERVICES		200 193	202 902	–	–	–	–	7 878	7 878	210 780	179 677	132 123
Total Revenue by Vote	2	**607 003**	**615 888**	**–**	**–**	**–**	**–**	**12 879**	**12 879**	**628 767**	**580 792**	**537 356**
Expenditure by Vote	1											
Vote 1 - MUNICIPAL MANAGER		47 321	47 956	–	–	–	–	5 919	5 919	53 875	48 367	51 003
Vote 2 - FINANCIAL SERVICES		45 295	44 928	–	–	–	–	4 293	4 293	49 222	47 892	50 391
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		249 530	249 530	–	–	–	–	6 054	6 054	255 583	260 320	274 711
Vote 4 - COMMUNITY SERVICES		222 084	229 312	–	–	–	–	5 969	5 969	235 282	214 737	169 988
Total Expenditure by Vote	2	**564 230**	**571 726**	**–**	**–**	**–**	**–**	**22 236**	**22 236**	**593 962**	**571 315**	**546 094**
Surplus/ (Deficit) for the year	2	**42 773**	**44 162**	**–**	**–**	**–**	**–**	**(9 356)**	**(9 356)**	**34 805**	**9 477**	**(8 738)**

WC034 Swellendam - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 26/02/2026

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - MUNICIPAL MANAGER		**20 223**	**20 853**	**–**	**–**	**–**	**–**	**163**	163	21 016	**19 231**	**19 337**
1.2 - ADMINISTRATIVE SUPPORT SERVICES		45	45	–	–	–	–	(20)	(20)	25	45	45
1.4 - GOVERNANCE, COMPLIANCE & LEGAL SERVICES		336	336	–	–	–	–	213	213	548	351	367
1.5 - HUMAN RESOURCE MANAGEMENT		1 565	1 645	–	–	–	–	886	886	2 531	–	–
1.6 - INTERNAL AUDIT		–	550	–	–	–	–	(550)	(550)	–	–	–
1.7 - OFFICE OF THE POLITICAL OFFICE BEARERS		18 278	18 278	–	–	–	–	(365)	(365)	17 913	18 835	18 925
Vote 2 - FINANCIAL SERVICES		**86 911**	**86 461**	**–**	**–**	**–**	**–**	**3 311**	3 311	89 772	**92 797**	**99 353**
2.1 - FINANCIAL SERVICES		86 788	86 138	–	–	–	–	3 282	3 282	89 420	92 668	99 218
2.2 - INFORMATION & COMMUNICATION TECHNOLOGY		–	200	–	–	–	–	–	–	200	–	–
2.3 - SUPPLY CHAIN MANAGEMENT		123	123	–	–	–	–	29	29	152	129	135
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		**299 675**	**305 672**	**–**	**–**	**–**	**–**	**1 527**	1 527	307 199	**289 087**	**286 544**
3.1 - INFRASTRUCTURE & PLANNING SERVICES		2	2	–	–	–	–	101	101	103	2	2
3.2 - ROADS & STORMWATER		10 122	10 122	–	–	–	–	356	356	10 478	2 717	5 238
3.3 - WASTE WATER SERVICES		37 615	37 615	–	–	–	–	4 200	4 200	41 816	39 721	41 904
3.4 - WATER SERVICES		68 360	69 360	–	–	–	–	1 445	1 445	70 805	71 100	51 836
3.5 - ELECTRO-TECHNICAL SERVICES		180 357	184 922	–	–	–	–	(4 536)	(4 536)	180 386	173 008	184 899
3.7 - TOWN PLANNING		2 539	2 971	–	–	–	–	(40)	(40)	2 931	1 819	1 901
3.9 - PMU & CAPITAL PROGRAMMES		681	681	–	–	–	–	–	–	681	720	763
Vote 4 - COMMUNITY SERVICES		**200 193**	**202 902**	**–**	**–**	**–**	**–**	**7 878**	7 878	210 780	**179 677**	**132 123**
4.1 - COMMUNITY SERVICES		500	500	–	–	–	–	(500)	(500)	–	500	500
4.3 - INTEGRATED HUMAN SETTLEMENT		100 304	101 669	–	–	–	–	13 935	13 935	115 604	79 271	30 411
4.4 - LIBRARY SERVICES		5 687	6 539	–	–	–	–	(833)	(833)	5 706	5 879	5 801
4.5 - PARKS, SPORT & RECREATION		5 101	5 101	–	–	–	–	(341)	(341)	4 760	2 886	1 553
4.6 - TRAFFIC SERVICES		61 329	61 369	–	–	–	–	(4 428)	(4 428)	56 941	61 528	61 731
4.7 - WASTE & ENVIRONMENTAL MANAGEMENT		27 272	27 724	–	–	–	–	46	46	27 769	29 613	32 127
Total Revenue by Vote	2	**607 003**	**615 888**	**–**	**–**	**–**	**–**	**12 879**	12 879	628 767	**580 792**	**537 356**
Expenditure by Vote	1											
Vote 1 - MUNICIPAL MANAGER		**47 321**	**47 956**	**–**	**–**	**–**	**–**	**5 919**	5 919	53 875	**48 367**	**51 003**
1.1 - MUNICIPAL MANAGER		4 507	4 344	–	–	–	–	5 092	5 092	9 436	4 731	4 975
1.2 - ADMINISTRATIVE SUPPORT SERVICES		8 110	8 141	–	–	–	–	(433)	(433)	7 708	8 520	8 973
1.3 - BARRYDALE		1 030	1 030	–	–	–	–	(131)	(131)	899	1 085	1 148
1.4 - GOVERNANCE, COMPLIANCE & LEGAL SERVICES		5 062	4 722	–	–	–	–	226	226	4 947	5 522	5 814
1.5 - HUMAN RESOURCE MANAGEMENT		17 677	17 752	–	–	–	–	480	480	18 232	17 056	18 104
1.6 - INTERNAL AUDIT		1 547	2 497	–	–	–	–	(465)	(465)	2 033	1 628	1 717
1.7 - OFFICE OF THE POLITICAL OFFICE BEARERS		9 388	9 470	–	–	–	–	1 150	1 150	10 620	9 824	10 274
Vote 2 - FINANCIAL SERVICES		**45 295**	**44 928**	**–**	**–**	**–**	**–**	**4 293**	4 293	49 222	**47 892**	**50 391**
2.1 - FINANCIAL SERVICES		34 140	33 734	–	–	–	–	4 142	4 142	37 876	35 872	37 758
2.2 - INFORMATION & COMMUNICATION TECHNOLOGY		5 463	5 503	–	–	–	–	195	195	5 698	6 030	6 307
2.3 - SUPPLY CHAIN MANAGEMENT		5 691	5 691	–	–	–	–	(44)	(44)	5 647	5 990	6 325
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		**249 530**	**249 530**	**–**	**–**	**–**	**–**	**6 054**	6 054	255 583	**260 320**	**274 711**
3.1 - INFRASTRUCTURE & PLANNING SERVICES		4 120	4 120	–	–	–	–	(251)	(251)	3 870	4 338	4 583
3.2 - ROADS & STORMWATER		29 956	29 924	–	–	–	–	1 905	1 905	31 829	31 784	33 932
3.3 - WASTE WATER SERVICES		19 852	19 934	–	–	–	–	2 158	2 158	22 093	20 691	21 553
3.4 - WATER SERVICES		22 614	22 564	–	–	–	–	3 617	3 617	26 181	23 609	24 662
3.5 - ELECTRO-TECHNICAL SERVICES		157 136	157 134	–	–	–	–	(782)	(782)	156 352	163 238	172 429
3.6 - FLEET MANAGEMENT SERVICES		2 155	2 157	–	–	–	–	429	429	2 585	2 255	2 366
3.7 - TOWN PLANNING		7 449	7 449	–	–	–	–	(189)	(189)	7 260	7 837	8 270
3.8 - BUILDING MAINTENANCE		2 743	2 743	–	–	–	–	(152)	(152)	2 592	2 878	3 022
3.9 - PMU & CAPITAL PROGRAMMES		3 504	3 504	–	–	–	–	(683)	(683)	2 821	3 689	3 892
Vote 4 - COMMUNITY SERVICES		**222 084**	**229 312**	**–**	**–**	**–**	**–**	**5 969**	5 969	235 282	**214 737**	**169 988**
4.1 - COMMUNITY SERVICES		3 514	3 514	–	–	–	–	348	348	3 862	3 700	3 911
4.2 - ECONOMIC DEVELOPMENT & TOURISM		1 220	1 215	–	–	–	–	(400)	(400)	815	1 676	1 732
4.3 - INTEGRATED HUMAN SETTLEMENT		94 480	100 625	–	–	–	–	13 380	13 380	114 005	82 528	33 833
4.4 - LIBRARY SERVICES		6 432	7 284	–	–	–	–	(648)	(648)	6 636	6 701	7 072
4.5 - PARKS, SPORT & RECREATION		18 416	18 416	–	–	–	–	4 022	4 022	22 438	19 665	20 719
4.6 - TRAFFIC SERVICES		65 882	65 882	–	–	–	–	(6 904)	(6 904)	58 978	67 019	68 270
4.7 - WASTE & ENVIRONMENTAL MANAGEMENT		32 140	32 376	–	–	–	–	(3 829)	(3 829)	28 547	33 447	34 451
Total Expenditure by Vote	2	**564 230**	**571 726**	**–**	**–**	**–**	**–**	**22 236**	22 236	593 962	**571 315**	**546 094**
Surplus/ (Deficit) for the year	2	**42 773**	**44 162**	**–**	**–**	**–**	**–**	**(9 356)**	(9 356)	34 805	**9 477**	**(8 738)**

Table B4 – Adjustment Budget Financial Performance (revenue by source)

WC034 Swellendam - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 26/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	156 495	156 495	–	–	–	–	(4 768)	(4 768)	151 727	164 740	172 267
Service charges - Water	2	27 430	27 430	–	–	–	–	616	616	28 047	29 241	31 142
Service charges - Waste Water Management	2	24 734	24 734	–	–	–	–	2 281	2 281	27 016	26 120	27 556
Service charges - Waste Management	2	18 080	18 080	–	–	–	–	61	61	18 140	19 634	21 303
Sale of Goods and Rendering of Services		94 510	95 342	–	–	–	–	13 734	13 734	109 076	82 651	33 943
Agency services		2 859	2 859	–	–	–	–	–	–	2 859	2 991	3 125
Interest earned from Receivables		2 029	2 029	–	–	–	–	(451)	(451)	1 577	2 160	2 296
Interest earned from Current and Non Current Assets		13 000	13 000	–	–	–	–	3 000	3 000	16 000	13 000	13 000
Dividends		2	2	–	–	–	–	–	–	2	2	2
Rental from Fixed Assets		824	824	–	–	–	–	(96)	(96)	728	862	901
Licence and permits		1 463	1 463	–	–	–	–	(62)	(62)	1 400	1 530	1 599
Operational Revenue		1 497	1 497	–	–	–	–	3 519	3 519	5 015	1 518	1 541
Non-Exchange Revenue												
Property rates		66 090	66 090	–	–	–	–	(159)	(159)	65 931	71 774	77 875
Surcharges and Taxes		1 443	1 443	–	–	–	–	105	105	1 548	1 443	1 443
Fines, penalties and forfeits		57 078	57 078	–	–	–	–	(4 379)	(4 379)	52 699	57 082	57 085
Transfer and subsidies - Operational		69 709	77 000	–	–	–	–	(337)	(337)	76 663	67 635	67 971
Interest		395	395	–	–	–	–	(103)	(103)	293	429	466
Operational Revenue		4 108	4 108	–	–	–	–	(441)	(441)	3 667	4 345	4 579
Gains on disposal of Assets		200	200	–	–	–	–	–	–	200	211	220
Total Revenue (excluding capital transfers and		**541 946**	**550 069**	**–**	**–**	**–**	**–**	**12 519**	**12 519**	**562 588**	**547 366**	**518 313**

The main adjustments to the Revenue Budget are:

- Electricity Charges decreased with R4 767 778 - Electricity consumption from Soil, Saagmeule and other sales;
- Fines and penalties decreased with R4 379 000 - Less traffic fines projections;
- Interest earned Current Assets increased with R3 000 000 – More cash held in bank account, investments and unspent grants;
- Operational Revenue – R3 518 793 (Grant Funding);
- Sale of Goods and Services increased with R13 734 212 – Per the accounting standards, must the top structures be recognised as construction contracts and not transfers and subsidies;
- Service Charges for Waste Water Management increased with R2 281 094 – Increase in the revenue for industrial effluent.

WC034 Swellendam - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 26/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		159 871	159 792	–	–	–	–	(2 680)	(2 680)	157 112	167 776	177 091
Remuneration of councillors		6 405	6 405	–	–	–	–	–	–	6 405	6 699	7 001
Bulk purchases - electricity		135 182	135 182	–	–	–	–	(483)	(483)	134 699	142 028	150 220
Inventory consumed		12 938	12 654	–	–	–	–	(85)	(85)	12 570	13 534	14 143
Debt impairment		24 226	24 226	–	–	–	–	(7 201)	(7 201)	17 025	24 465	24 693
Depreciation and amortisation		21 527	21 527	–	–	–	–	15 262	15 262	36 790	22 170	22 835
Interest		10 226	10 226	–	–	–	–	–	–	10 226	10 041	9 895
Contracted services		137 259	144 080	–	–	–	–	14 786	14 786	158 867	126 139	80 161
Transfers and subsidies		1 420	1 460	–	–	–	–	30	30	1 490	1 453	1 486
Irrecoverable debts written off		24 374	24 374	–	–	–	–	1 230	1 230	25 604	24 463	24 554
Operational costs		30 800	31 798	–	–	–	–	1 376	1 376	33 174	32 548	34 015
Total Expenditure		**564 230**	**571 726**	**–**	**–**	**–**	**–**	**22 236**	**22 236**	**593 962**	**571 315**	**546 094**

The main adjustments to the Expenditure Budget are:

- Employee Related Cost decreased with R2 680 485 – Vacant posts as well as employee benefits;
- Bulk Purchases decreased with R483 118 - Projected purchases less than budget;
- Debt Impairment decreased with R7 200 825 – Increase revenue results in higher provision for debt impairment based on 97% payment percentage and increased traffic fines recognition;
- Irrecoverable Debt increases with R1 230 000 – Increase for service charges as well as traffic fines:
- Contracted Services increase with R14 886 193 – Additional grant funding to the amount of R13 935 000 for the solar geysers was gazetted. The following also have an impact on the increase of contracted services: Legal fees R900 000, and the correction of Mscoa segmentation for the FMG grant to the amount of R545 704;
- Operational Cost increase with R1 375 879 – The following are included in the increased amount:
- Audit fees – R743 500
- SALGA membership – R1 405 000
- LGSETA grant expenditure – R507 000
- ICT related expenditure – R195 000;
- Depreciation and amortisation increase with R15 262 486 – Increase due to new additions to assets;

Table B5 – Adjustment Budget Capital expenditure

WC034 Swellendam - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 26/02/2026												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - MUNICIPAL MANAGER		8 769	8 769	–	–	–	–	(6 525)	(6 525)	2 244	–	–
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		42 929	44 931	–	–	–	–	1 490	1 490	46 421	38 284	12 162
Vote 4 - COMMUNITY SERVICES		4 084	4 084	–	–	–	–	(20)	(20)	4 064	45	–
Capital multi-year expenditure sub-total	3	55 783	57 784	–	–	–	–	(5 055)	(5 055)	52 729	38 329	12 162
Single-year expenditure *to be adjusted*	2											
Vote 1 - MUNICIPAL MANAGER		7 016	7 216	–	–	–	–	(3 066)	(3 066)	4 149	400	–
Vote 2 - FINANCIAL SERVICES		1 345	1 445	–	–	–	–	146	146	1 591	550	600
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		28 110	36 323	–	–	–	–	(211)	(211)	36 112	3 074	12 690
Vote 4 - COMMUNITY SERVICES		10 362	6 596	–	–	–	–	(291)	(291)	6 305	3 062	2 310
Capital single-year expenditure sub-total		46 833	51 580	–	–	–	–	(3 423)	(3 423)	48 157	7 086	15 600
Total Capital Expenditure - Vote		102 616	109 365	–	–	–	–	(8 478)	(8 478)	100 887	45 415	27 762
Capital Expenditure - Functional												
Governance and administration		19 145	19 601	–	–	–	–	(8 883)	(8 883)	10 717	1 130	750
Executive and council		–	–	–	–	–	–	–	–	–	50	–
Finance and administration		19 145	19 601	–	–	–	–	(8 883)	(8 883)	10 717	1 080	750
Community and public safety		5 808	10 650	–	–	–	–	(301)	(301)	10 348	1 857	715
Community and social services		230	230	–	–	–	–	(20)	(20)	210	80	–
Sport and recreation		4 628	5 278	–	–	–	–	(83)	(83)	5 194	1 507	215
Public safety		950	990	–	–	–	–	(198)	(198)	792	270	500
Housing		–	4 152	–	–	–	–	–	–	4 152	–	–
Economic and environmental services		18 869	16 310	–	–	–	–	147	147	16 456	6 839	5 850
Planning and development		696	1 071	–	–	–	–	–	–	1 071	–	–
Road transport		18 173	15 239	–	–	–	–	147	147	15 386	6 839	5 850
Trading services		58 794	62 805	–	–	–	–	560	560	63 365	35 589	20 448
Energy sources		14 995	19 099	–	–	–	–	230	230	19 329	2 709	6 355
Water management		34 650	35 332	–	–	–	–	(360)	(360)	34 972	21 991	3 795
Waste water management		8 789	7 690	–	–	–	–	700	700	8 390	9 639	8 702
Waste management		360	685	–	–	–	–	(10)	(10)	675	1 250	1 595
Total Capital Expenditure - Functional	3	102 616	109 365	–	–	–	–	(8 478)	(8 478)	100 887	45 415	27 762
Funded by:												
National Government		55 229	55 329	–	–	–	–	–	–	55 329	33 426	16 386
Provincial Government		9 628	10 250	–	–	–	–	500	500	10 750	–	2 310
District Municipality		–	40	–	–	–	–	–	–	40	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		200	200	–	–	–	–	(140)	(140)	60	–	–
Transfers recognised - capital	4	65 057	65 819	–	–	–	–	360	360	66 179	33 426	18 696
Borrowing		6 050	9 059	–	–	–	–	–	–	9 059	–	–
Internally generated funds		31 509	34 487	–	–	–	–	(8 838)	(8 838)	25 649	11 989	9 066
Total Capital Funding		102 616	109 365	–	–	–	–	(8 478)	(8 478)	100 887	45 415	27 762

The capital budget decreased from R109,3 million to R100,8 million. The main capital adjustments proposed are:

Project	Funding Source	Amended Budget (Jan 2026)	Adjustments	Proposed Amended Budget Feb 2026	Motivation
Security Fence at Swellendam Informal Settlement	ISUP	3 283 018	-1 641 509	1 641 509	Dept Community Services reallocated funds between projects
Rebuild Thusong Centre Railton	CRR Build	6 595 512	-3 066 301	3 529 211	Revised estimated cost for the current financial year
Rebuild Main Municipal Building	CRR Build	8 769 488	-6 525 168	2 244 320	Remainder of funds to be rolled over to the 2026/2027 financial year

Project	Funding Source	Amended Budget (Jan 2026)	Adjustments	Proposed Amended Budget Feb 2026	Motivation
Provision of Precast Toilets	ISUP	868 767	1 641 509	2 510 276	Dept Community Services reallocated funds between projects
Upgrading N2 Sewer Pumpstation	MSDCBG	0	500 000	500 000	Project included in Provincial Treasury adjustment Gazette
Emergency Drought Relief - Drilling, Testing, and Equipping of Boreholes	CRR	0	800 000	800 000	Emergency project to be added due to drought
Light Delivery Vehicles	BORL	1 650 000	347 474	1 997 474	Purchase of additional essential vehicles
Railton Bulk Distribution Pipeline	CRR	526 000	-526 000	0	Funds moved to emergency drought relief for boreholes
Railton Water Network Improvement	CRR	350 000	-350 000	0	Funds moved to emergency drought relief for boreholes
Water Truck	BORL	1 600 000	-299 275	1 300 725	Saving on the project to be allocated to additional vehicles
Rehabilitation of roads (RRAMS priority list)	CRR	2 275 000	190 000	2 465 000	Shortfall of funds
Materials Constructed Bins at Barrydale Yard	CRR REV	160 000	180 000	340 000	Additional funds are required to make an appointment
Electricity network erf 8241 - Industrial Erven	CRR LD	134 000	166 000	300 000	High-priority project. Additional funds are required to finalize the project.
Computer Equipment - All departments	CRR REV	320 000	200 000	520 000	Additional computer equipment due to demand

Table B6 - Adjustment Budget Financial Position

The adjustment budget projected statement of financial position projects an increase in the cash and cash equivalents from R99.4 million to R152, 1 million.

Debtors' projections remain the same, whilst creditors are projected to decrease slightly to R61,3 million.

WC034 Swellendam - Table B6 Consolidated Adjustments Budget Financial Position - 26/02/2026												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		103 657	99 385	–	–	–	–	52 651	52 651	152 036	139 366	127 088
Trade and other receivables from exchange transaction	1	25 215	25 215	–	–	–	–	(5 749)	(5 749)	19 466	20 773	22 140
Receivables from non-exchange transactions	1	31 938	31 938	–	–	–	–	147	147	32 085	34 860	37 984
Current portion of non-current receivables		–	–	–	–	–	–	356	356	356	356	356
Inventory		6 080	6 293	–	–	–	–	184	184	6 477	6 477	6 477
VAT		7 105	5 759	–	–	–	–	(1 062)	(1 062)	4 698	4 698	4 698
Other current assets		6 402	6 402	–	–	–	–	(4 264)	(4 264)	2 138	2 138	2 138
Total current assets		**180 398**	**174 993**	**–**	**–**	**–**	**–**	**42 262**	**42 262**	**217 256**	**208 668**	**200 882**
Non current assets												
Investment property		9 351	9 351	–	–	–	–	7 126	7 126	16 477	16 413	16 348
Property, plant and equipment		663 740	670 388	–	–	–	–	(63 959)	(63 959)	606 429	629 737	634 730
Heritage assets		171	171	–	–	–	–	–	–	171	171	171
Intangible assets		277	377	–	–	–	–	315	315	693	693	693
Trade and other receivables from exchange transaction		2 881	2 881	–	–	–	–	483	483	3 364	3 364	3 364
Non-current receivables from non-exchange transaction		345	345	–	–	–	–	(3 480)	(3 480)	(3 136)	(3 136)	(3 136)
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		**676 765**	**683 513**	**–**	**–**	**–**	**–**	**(59 515)**	**(59 515)**	**623 998**	**647 243**	**652 170**
TOTAL ASSETS		**857 163**	**858 507**	**–**	**–**	**–**	**–**	**(17 253)**	**(17 253)**	**841 254**	**855 910**	**853 051**
LIABILITIES												
Current liabilities												
Financial liabilities		5 682	5 682	–	–	–	–	(351)	(351)	5 332	5 262	5 457
Consumer deposits		4 782	4 782	–	–	–	–	951	951	5 734	5 734	5 734
Trade and other payables from exchange transactions		63 651	63 566	–	–	–	–	(3 061)	(3 061)	60 505	60 505	60 505
Trade and other payables from non-exchange transacti		104	144	–	–	–	–	700	700	843	843	843
Provisions		22 152	22 152	–	–	–	–	(484)	(484)	21 668	27 314	33 306
VAT		1 894	1 894	–	–	–	–	(220)	(220)	1 673	1 673	1 673
Total current liabilities		**98 265**	**98 220**	**–**	**–**	**–**	**–**	**(2 466)**	**(2 466)**	**95 754**	**101 331**	**107 518**
Non current liabilities												
Borrowing	1	26 630	26 630	–	–	–	–	(206)	(206)	26 424	21 233	15 847
Provisions	1	80 413	80 413	–	–	–	–	2 114	2 114	82 527	87 321	92 398
Other non-current liabilities		37 375	37 375	–	–	–	–	637	637	38 012	38 012	38 012
Total non current liabilities		**144 418**	**144 418**	**–**	**–**	**–**	**–**	**2 545**	**2 545**	**146 963**	**146 566**	**146 257**
TOTAL LIABILITIES		**242 682**	**242 638**	**–**	**–**	**–**	**–**	**79**	**79**	**242 717**	**247 897**	**253 775**
NET ASSETS	2	**614 480**	**615 869**	**–**	**–**	**–**	**–**	**(17 332)**	**(17 332)**	**598 537**	**608 014**	**599 276**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		599 359	600 748	–	–	–	–	(33 069)	(33 069)	567 679	577 156	568 418
Funds and Reserves		15 121	15 121	–	–	–	–	15 737	15 737	30 858	30 858	30 858
TOTAL COMMUNITY WEALTH/EQUITY		**614 480**	**615 869**	**–**	**–**	**–**	**–**	**(17 332)**	**(17 332)**	**598 537**	**608 014**	**599 276**

Table B7 - Adjustment Budget Cash Flow

WC034 Swellendam - Table B7 Consolidated Adjustments Budget Cash Flows - 26/02/2026												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		62 786	62 786	–	–	–	–	1 467	1 467	64 253	69 621	75 538
Service charges		251 643	251 643	–	–	–	–	(31 938)	(31 938)	219 705	234 340	246 568
Other revenue		39 004	42 052	–	–	–	–	(12 334)	(12 334)	29 718	27 766	28 186
Transfers and Subsidies - Operational	1	160 987	166 519	–	–	–	–	13 881	13 881	180 400	146 906	98 382
Transfers and Subsidies - Capital	1	65 057	60 376	–	–	–	–	300	300	60 676	33 426	19 042
Interest		15 303	15 303	–	–	–	–	2 511	2 511	17 814	15 511	15 679
Dividends		2	2	–	–	–	–	–	–	2	2	2
Payments												
Suppliers and employees		(511 585)	(519 333)	–	–	–	–	(5 069)	(5 069)	(524 402)	(480 389)	(456 218)
Finance charges		(3 437)	(3 437)	–	–	–	–	–	–	(3 437)	(2 921)	(2 434)
Transfers and Grants	1	(1 420)	(1 420)	–	–	–	–	(70)	(70)	(1 490)	(1 453)	(1 486)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**78 339**	**74 491**	**–**	**–**	**–**	**–**	**(31 252)**	**(31 252)**	**43 239**	**42 809**	**23 259**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		200	200	–	–	–	–	–	–	200	211	220
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(116 669)	(125 125)	–	–	–	–	24 239	24 239	(100 887)	(50 429)	(30 567)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(116 469)**	**(124 925)**	**–**	**–**	**–**	**–**	**24 239**	**24 239**	**(100 687)**	**(50 218)**	**(30 346)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		6 050	6 050	–	–	–	–	–	–	6 050	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–
Payments												
Repayment of borrowing		(5 366)	(5 366)	–	–	–	–	–	–	(5 366)	(5 260)	(5 191)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**684**	**684**	**–**	**–**	**–**	**–**	**–**	**–**	**684**	**(5 260)**	**(5 191)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(37 446)**	**(49 751)**	**–**	**–**	**–**	**–**	**(7 013)**	**(7 013)**	**(56 765)**	**(12 670)**	**(12 278)**
Cash/cash equivalents at the year begin:	2	141 103	149 137	–	–	–	–	59 664	59 664	208 800	152 036	139 366
Cash/cash equivalents at the year end:	2	103 657	99 385	–	–	–	–	52 651	52 651	152 036	139 366	127 088

Table B8 - Adjustment Budget Cash Reserves / Accumulated Surplus

WC034 Swellendam - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 26/02/2026												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	103 657	99 385	–	–	–	–	52 651	52 651	152 036	139 366	127 088
Cash and investments available:		**103 657**	**99 385**	**–**	**–**	**–**	**–**	**52 651**	**52 651**	**152 036**	**139 366**	**127 088**
Applications of cash and investments												
Unspent conditional transfers		104	104	–	–	–	–	740	740	843	843	843
Statutory requirements		(5 211)	(3 866)	–	–	–	–	(65 202)	(65 202)	(69 067)	(3 024)	(3 024)
Other working capital requirements	2	16 916	8 117					11 497	11 497	19 614	13 192	2 096
Other provisions		22 152	22 152	–	–	–	–	4 626	4 626	26 778	27 314	33 306
Reserves to be backed by cash/investments		15 121	15 121					15 737	15 737	30 858	30 858	30 858
Total Application of cash and investments:		**49 081**	**41 628**	**–**	**–**	**–**	**–**	**(32 601)**	**(32 601)**	**9 027**	**69 183**	**64 079**
Surplus(shortfall)		**54 576**	**57 757**	**–**	**–**	**–**	**–**	**85 252**	**85 252**	**143 009**	**70 183**	**63 009**

According to table B8 is the adjustment budget funded and informs that the municipality cash position has improved.

Table B9 - Adjustment Budget Asset Management

WC034 Swellendam - Table B9 Consolidated Asset Management - 26/02/2026												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	**42 820**	**45 597**	**–**	**–**	**–**	**–**	**(5 242)**	**(5 242)**	**40 354**	**4 814**	**5 952**
Roads Infrastructure		3 630	1 071	–	–	–	–	–	–	1 071	–	–
Electrical Infrastructure		12 597	16 567	–	–	–	–	64	64	16 631	2 609	2 727
Water Supply Infrastructure		2 999	84	–	–	–	–	800	800	884	–	80
Sanitation Infrastructure		5 899	5 131	–	–	–	–	1 742	1 742	6 873	–	–
Solid Waste Infrastructure		–	188	–	–	–	–	–	–	188	–	–
Information and Communication Infrastructure		50	50	–	–	–	–	–	–	50	50	50
Infrastructure		**25 175**	**23 091**	**–**	**–**	**–**	**–**	**2 606**	**2 606**	**25 697**	**2 659**	**2 857**
Operational Buildings		8 829	8 885	–	–	–	–	(6 525)	(6 525)	2 360	60	60
Housing		–	3 283	–	–	–	–	(1 642)	(1 642)	1 642	–	–
Other Assets	6	**8 829**	**12 168**	**–**	**–**	**–**	**–**	**(8 167)**	**(8 167)**	**4 001**	**60**	**60**
Licences and Rights		–	100	–	–	–	–	–	–	100	–	–
Intangible Assets		**–**	**100**	**–**	**–**	**–**	**–**	**–**	**–**	**100**	**–**	**–**
Computer Equipment		**1 115**	**1 115**	**–**	**–**	**–**	**–**	**(44)**	**(44)**	**1 071**	**300**	**350**
Furniture and Office Equipment		**320**	**320**	**–**	**–**	**–**	**–**	**45**	**45**	**365**	**315**	**235**
Machinery and Equipment		**1 290**	**1 681**	**–**	**–**	**–**	**–**	**401**	**401**	**2 082**	**1 310**	**1 600**
Transport Assets		**6 090**	**7 121**	**–**	**–**	**–**	**–**	**(83)**	**(83)**	**7 038**	**170**	**850**
Living Resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Renewal of Existing Assets to be adjusted	2	**2 275**	**2 275**	**–**	**–**	**–**	**–**	**190**	**190**	**2 465**	**2 300**	**2 500**
Roads Infrastructure		2 275	2 275	–	–	–	–	190	190	2 465	2 300	2 500
Infrastructure		**2 275**	**2 275**	**–**	**–**	**–**	**–**	**190**	**190**	**2 465**	**2 300**	**2 500**
Living Resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Upgrading of Existing Assets to be adjusted	2a	**57 521**	**61 493**	**–**	**–**	**–**	**–**	**(3 425)**	**(3 425)**	**58 067**	**38 301**	**19 310**
Roads Infrastructure		12 709	12 709	–	–	–	–	(32)	(32)	12 676	4 459	3 310
Storm water Infrastructure		210	210	–	–	–	–	(2)	(2)	208	–	–
Electrical Infrastructure		2 991	3 125	–	–	–	–	166	166	3 291	–	–
Water Supply Infrastructure		29 972	33 453	–	–	–	–	(876)	(876)	32 577	21 926	7 189
Sanitation Infrastructure		390	546	–	–	–	–	500	500	1 046	9 599	8 662
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	700	–
Infrastructure		**46 272**	**50 043**	**–**	**–**	**–**	**–**	**(244)**	**(244)**	**49 799**	**36 684**	**19 160**
Sport and Recreation Facilities		3 854	3 854	–	–	–	–	–	–	3 854	–	–
Community Assets		**3 854**	**3 854**	**–**	**–**	**–**	**–**	**–**	**–**	**3 854**	**–**	**–**
Operational Buildings		7 396	7 596	–	–	–	–	(3 181)	(3 181)	4 414	1 617	150
Other Assets	6	**7 396**	**7 596**	**–**	**–**	**–**	**–**	**(3 181)**	**(3 181)**	**4 414**	**1 617**	**150**
Total Capital Expenditure to be adjusted	4											
Roads Infrastructure		18 614	16 055	–	–	–	–	158	158	16 212	6 759	5 810
Storm water Infrastructure		210	210	–	–	–	–	(2)	(2)	208	–	–
Electrical Infrastructure		15 589	19 692	–	–	–	–	230	230	19 922	2 609	2 727
Water Supply Infrastructure		32 970	33 537	–	–	–	–	(76)	(76)	33 461	21 926	7 269
Sanitation Infrastructure		6 289	5 677	–	–	–	–	2 242	2 242	7 919	9 599	8 662
Solid Waste Infrastructure		–	188	–	–	–	–	–	–	188	700	–
Information and Communication Infrastructure		50	50	–	–	–	–	–	–	50	50	50
Infrastructure		**73 722**	**75 409**	**–**	**–**	**–**	**–**	**2 551**	**2 551**	**77 961**	**41 642**	**24 517**
Sport and Recreation Facilities		3 854	3 854	–	–	–	–	–	–	3 854	–	–
Community Assets		**3 854**	**3 854**	**–**	**–**	**–**	**–**	**–**	**–**	**3 854**	**–**	**–**
Operational Buildings		16 225	16 481	–	–	–	–	(9 706)	(9 706)	6 774	1 677	210
Housing		–	3 283	–	–	–	–	(1 642)	(1 642)	1 642	–	–
Other Assets		**16 225**	**19 764**	**–**	**–**	**–**	**–**	**(11 348)**	**(11 348)**	**8 416**	**1 677**	**210**
Licences and Rights		–	100	–	–	–	–	–	–	100	–	–
Intangible Assets		**–**	**100**	**–**	**–**	**–**	**–**	**–**	**–**	**100**	**–**	**–**
Computer Equipment		**1 115**	**1 115**	**–**	**–**	**–**	**–**	**(44)**	**(44)**	**1 071**	**300**	**350**
Furniture and Office Equipment		**320**	**320**	**–**	**–**	**–**	**–**	**45**	**45**	**365**	**315**	**235**
Machinery and Equipment		**1 290**	**1 681**	**–**	**–**	**–**	**–**	**401**	**401**	**2 082**	**1 310**	**1 600**
Transport Assets		**6 090**	**7 121**	**–**	**–**	**–**	**–**	**(83)**	**(83)**	**7 038**	**170**	**850**
Living Resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	**102 616**	**109 365**	**–**	**–**	**–**	**–**	**(8 478)**	**(8 478)**	**100 887**	**45 415**	**27 762**

Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1	Budget Year +2
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		133 254	130 695	–	–	–	–	(1 147)	(1 147)	129 547	134 460	136 666
Storm water Infrastructure		41 436	41 436	–	–	–	–	242	242	41 678	40 633	39 281
Electrical Infrastructure		80 257	84 361	–	–	–	–	(4 787)	(4 787)	79 574	81 217	82 556
Water Supply Infrastructure		161 534	162 100	–	–	–	–	(30 451)	(30 451)	131 649	154 053	158 333
Sanitation Infrastructure		110 831	109 351	–	–	–	–	(14 293)	(14 293)	95 057	103 554	108 990
Solid Waste Infrastructure		(3 328)	(3 140)	–	–	–	–	10 018	10 018	6 878	(459)	(4 972)
Information and Communication Infrastructure		455	455	–	–	–	–	(120)	(120)	335	112	(12)
Infrastructure		524 439	525 257	–	–	–	–	(40 538)	(40 538)	484 719	513 571	520 843
Community Assets		57 077	57 077	–	–	–	–	(16 125)	(16 125)	40 953	46 603	46 002
Heritage Assets		171	171	–	–	–	–	–	–	171	171	171
Investment properties		9 351	9 351	–	–	–	–	7 135	7 135	16 486	16 413	16 348
Other Assets		29 448	33 956	–	–	–	–	(21 037)	(21 037)	12 919	19 409	19 447
Intangible Assets		277	377	–	–	–	–	224	224	602	693	693
Computer Equipment		2 931	2 931	–	–	–	–	167	167	3 098	2 557	2 028
Furniture and Office Equipment		2 741	2 741	–	–	–	–	282	282	3 023	1 894	813
Machinery and Equipment		3 052	3 343	–	–	–	–	2 314	2 314	5 658	4 614	4 583
Transport Assets		23 654	24 685	–	–	–	–	(3 845)	(3 845)	20 841	21 052	20 978
Land		20 397	20 397	–	–	–	–	(359)	(359)	20 038	20 038	20 038
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**673 539**	**680 288**	**–**	**–**	**–**	**–**	**(71 781)**	**(71 781)**	**608 507**	**647 014**	**651 941**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		21 527	21 527	–	–	–	–	15 262	15 262	36 790	22 170	22 835
Repairs and Maintenance by asset class	3	**29 423**	**29 251**	**–**	**–**	**–**	**–**	**22 194**	**22 194**	**51 445**	**31 402**	**33 561**
Roads Infrastructure		9 688	9 607	–	–	–	–	4 503	4 503	14 110	10 706	11 949
Storm water Infrastructure		566	626	–	–	–	–	2 912	2 912	3 538	592	619
Electrical Infrastructure		2 537	2 484	–	–	–	–	4 164	4 164	6 648	2 653	2 772
Water Supply Infrastructure		1 499	1 431	–	–	–	–	2 023	2 023	3 454	1 568	1 639
Sanitation Infrastructure		1 661	1 631	–	–	–	–	1 986	1 986	3 617	1 738	1 816
Solid Waste Infrastructure		6 476	6 476	–	–	–	–	300	300	6 776	6 774	7 079
Infrastructure		22 427	22 256	–	–	–	–	15 888	15 888	38 144	24 031	25 873
Community Facilities		380	380	–	–	–	–	5 013	5 013	5 393	397	415
Sport and Recreation Facilities		167	167	–	–	–	–	328	328	494	175	182
Community Assets		547	547	–	–	–	–	5 341	5 341	5 888	572	598
Non-revenue Generating		30	30	–	–	–	–	100	100	130	31	33
Investment properties		30	30	–	–	–	–	100	100	130	31	33
Operational Buildings		1 038	1 028	–	–	–	–	635	635	1 663	1 079	1 121
Other Assets		1 038	1 028	–	–	–	–	635	635	1 663	1 079	1 121
Computer Equipment		20	20	–	–	–	–	–	–	20	21	22
Furniture and Office Equipment		15	18	–	–	–	–	(2)	(2)	16	16	16
Machinery and Equipment		513	513	–	–	–	–	–	–	513	537	561
Transport Assets		4 833	4 839	–	–	–	–	232	232	5 071	5 115	5 337
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**50 951**	**50 778**	**–**	**–**	**–**	**–**	**37 456**	**37 456**	**88 234**	**53 572**	**56 396**
Renewal and upgrading of Existing Assets as % of total capex		*58,3%*	*58,3%*							*60,0%*	*89,4%*	*78,6%*
Renewal and upgrading of Existing Assets as % of deprecn"		*277,8%*	*296,2%*							*164,5%*	*183,1%*	*95,5%*
R&M as a % of PPE		*4,4%*	*4,3%*							*8,5%*	*4,9%*	*5,1%*
Renewal and upgrading and R&M as a % of PPE		*13,2%*	*13,7%*							*18,4%*	*11,1%*	*8,5%*

Table B10 - Adjustment Budget – Basic Service Delivery measurement

WC034 Swellendam - Table B10 Consolidated Basic service delivery measurement - 26/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling		6 630	6 630	–	–	–	–	301	301	6 931	7 661	7 661
Piped water inside yard (but not in dwelling)		1 486	1 486	–	–	–	–	39	39	1 525	1 565	1 605
Using public tap (at least min.service level)	2	487	487	–	–	–	–	24	24	511	537	537
Minimum Service Level and Above sub-total		8 604	8 604	–	–	–	–	364	364	8 967	9 763	9 803
Other water supply (< min.service level)	3,4	487	487	–	–	–	–	24	24	511	537	537
Below Minimum Servic Level sub-total		487	487	–	–	–	–	24	24	511	537	537
Total number of households	5	**9 091**	**9 091**	**–**	**–**	**–**	**–**	**388**	**388**	**9 479**	**10 300**	**10 340**
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		6 232	6 232	–	–	–	–	323	323	6 555	7 285	7 285
Flush toilet (with septic tank)		328	328	–	–	–	–	–	–	328	328	328
Other toilet provisions (> min.service level)		487	487	–	–	–	–	24	24	511	537	537
Minimum Service Level and Above sub-total		7 047	7 047	–	–	–	–	347	347	7 394	8 150	8 150
Total number of households	5	**7 047**	**7 047**	**–**	**–**	**–**	**–**	**347**	**347**	**7 394**	**8 150**	**8 150**
Energy:												
Electricity (at least min. service level)		736	736	–	–	–	–	–	–	736	736	736
Electricity - prepaid (> min.service level)		6 239	6 239	–	–	–	–	220	220	6 459	7 189	7 189
Minimum Service Level and Above sub-total		6 975	6 975	–	–	–	–	220	220	7 195	7 925	7 925
Total number of households	**5**	**6 975**	**6 975**	**–**	**–**	**–**	**–**	**220**	**220**	**7 195**	**7 925**	**7 925**
Refuse:												
Removed at least once a week (min.service)		6 210	6 210	–	–	–	–	220	220	6 430	7 160	7 160
Minimum Service Level and Above sub-total		6 210	6 210	–	–	–	–	220	220	6 430	7 160	7 160
Total number of households	5	**6 210**	**6 210**	**–**	**–**	**–**	**–**	**220**	**220**	**6 430**	**7 160**	**7 160**
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		2 772	2 772	–	–	–	–	–	–	2 772	2 952	2 962
Sanitation (free minimum level service)		2 772	2 772	–	–	–	–	–	–	2 772	2 952	2 962
Electricity/other energy (50kwh per household per month)		2 772	2 772	–	–	–	–	–	–	2 772	2 952	2 962
Refuse (removed at least once a week)		2 772	2 772	–	–	–	–	–	–	2 772	2 952	2 962
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		6 028	6 028	–	–	–	–	(205)	(205)	5 823	6 426	6 843
Sanitation (free sanitation service to indigent households)		10 996	10 996	–	–	–	–	278	278	11 274	11 611	12 250
Electricity/other energy (50kwh per indigent household per month)		2 620	2 620	–	–	–	–	304	304	2 924	2 758	2 884
Refuse (removed once a week for indigent households)		8 648	8 648	–	–	–	–	(13)	(13)	8 635	9 392	10 190
Total cost of FBS provided		28 291	28 291	–	–	–	–	365	365	28 656	30 187	32 167
Highest level of free service provided												
Revenue cost of free services provided (R'000)	17											
Property rates exemptions, reductions and rebates and		8 677	8 677	–	–	–	–	(65)	(65)	8 612	9 424	10 225
Total revenue cost of subsidised services provided		**8 677**	**8 677**	**–**	**–**	**–**	**–**	**(65)**	**(65)**	**8 612**	**9 424**	**10 225**

Part 2 – Supporting Documentation

Section 5 - Adjustments of budget assumptions

The following adjustments were made to the budget assumptions for the adjustment budget

5.1 The collection rate for revenue services

The base assumption was adjusted to 97%, and the impairment of debtors was increased by R7 200 825. Stricker credit control will have to be introduced in the second half of the year to increase the average payment rate to above 98% again.

The rate of revenue collection is currently expressed as 95,7% of the annual amounts billed.

5.2 Service charges

Electricity sales were adjusted downwards after a re-calculation of estimated revenue. The revenue for Waste Water Management was increased based on additional revenue from industrial effluent.

The below table indicates the budget indicators and benchmarks.

WC034 Swellendam - Supporting Table SB4 Consolidated Adjustments to budgeted performance indicators and benchmarks - 26/02/2026

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.7%	2.5%	2.3%	2.8%	2.7%	2.6%	2.7%	2.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.6%	2.4%	2.3%	2.9%	2.8%	2.8%	2.8%	2.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	-71.7%	0.0%	35.4%	16.1%	20.8%	13.5%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds &	98.1%	89.2%	177.6%	176.1%	176.1%	85.6%	68.8%	51.4%
Liquidity									
Current Ratio	Current assets/current liabilities	2.14	1.97	2.28	1.84	1.78	2.27	2.06	1.87
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	2.14	1.97	2.28	1.84	1.78	0.00	0.00	0.00
Liquidity Ratio	Monetary Assets/Current Liabilities	1.58	1.50	1.84	1.31	1.27	1.79	1.58	1.39
Revenue Management					138.0%	133.7%	192.4%	172.1%	153.6%
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	151.4%	130.7%	153.2%	140.0%	91.8%	78.4%	84.2%	96.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		153.0%	132.5%	154.7%	91.2%	91.8%	78.4%	84.2%	96.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.5%	14.3%	7.4%	12.2%	12.1%	11.0%	12.0%	13.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					63.3%	66.0%	41.4%	45.2%	49.5%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)		4838250	5339533					
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Bulk Purchase								
	Water treatment works								
	Natural sources								
	Total Volume Losses (kℓ)		560063	786193					
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)	32.3%	26.5%	23.1%	29.5%	29.0%	27.9%	30.7%	34.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.0%	27.8%	24.1%	30.7%	30.2%	29.1%	31.9%	35.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	8.2%	9.2%	9.4%	5.4%	5.3%	9.1%	5.7%	6.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.5%	6.6%	5.4%	5.9%	5.8%	8.4%	5.9%	6.3%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	496.41	101.79		0.00	0.00	0.00	0.00	0.00
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	27.6%	22.8%		5.9%	5.8%	5.7%	6.4%	7.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	48.0%	277.1%		0.0	0.0	0.0	0.0	0.0

Section 6 – Adjustments to budget funding

Municipal Tariffs may not be adjusted during a financial year. The budget is funded from the various revenue sources for operating expenditure and a combination of own funds and government grants for capital expenditure.

Where revenue targets were not met, the revenue was adjusted to either decrease or increase based on the first six months' results. Government grants, which were allocated additionally, are included in the budget funding.

The expenditure budget was adjusted to ensure the budget was fully funded and the new grant expenditures were taken up.

The adjustments to revenue and expenditure targets are explained in section 4.

Section 7 – Adjustments to expenditure on allocations and grant programmes

The Western Cape Government has allocated additional and reduced grants, which are both operational and capital in nature. The vat components on the grants were also adjusted to be in line with the latest requirements. Operational Transfers and Subsidies decreased by R0,4 million, of which the main adjustments to grant programmes are:

- Decrease in the Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure to the amount of R374 000.
- Additional R50 000 from the Western Cape financial management grant, which is used for external bursaries.

Capital Transfers and Subsidies increased by R0,4 million, of which the main adjustments to the grant programmes are:

- Increase in the Municipal Service Delivery and Capacity Building Grant for the Upgrading N2 Sewer Pumpstation to the amount of R500 000.

The following also have an impact on grant allocations:

The Western Cape Government allocated an amount of R13 935 000 for the installation of solar geysers. The revenue does reflect in the sale of goods and the rendering of services, and not transfers and subsidies.

Projects allocated against the Financial Management Grant were corrected in the February 2026 adjustment budget.

Unspent funds for the LGSETA grant were allocated in the February 2026 adjustment budget.

WC034 Swellendam - Supporting Table SB7 Consolidated Adjustments Budget - transfers and grant receipts - 26/02/2026

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		**62 402**	**62 302**	**–**	**–**	**–**	**–**	**62 302**	**61 714**	**62 179**
Operational Revenue:General Revenue:Equitable Share		49 412	49 412	–	–	–	–	49 412	52 116	54 458
Energy Efficiency and Demand-side [Schedule 5B]		1 009	1 009	–	–	–	–	1 009	–	522
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 565	1 565	–	–	–	–	1 565	–	–
Local Government Financial Management Grant [Schedule 5B]		1 900	1 800	–	–	–	–	1 800	2 000	2 100
Municipal Infrastructure Grant [Schedule 5B]		2 367	2 367	–	–	–	–	2 367	4 127	4 690
Water Services Infrastructure Grant		4 304	4 304	–	–	–	–	4 304	3 080	–
Integrated National Electrification Programme Grant		1 845	1 845	–	–	–	–	1 845	391	409
Provincial Government:		**98 555**	**104 187**	**–**	**–**	**13 611**	**13 611**	**117 798**	**85 191**	**36 203**
Capacity Building and Other		97 750	103 382	–	–	50	50	103 432	85 141	36 203
Infrastructure		804	804	–	–	13 561	13 561	14 365	50	–
Other grant providers:		30	30	–	–	270	270	300	–	–
Departmental Agencies and Accounts		30	30	–	–	270	270	300	–	–
Total Operating Transfers and Grants	6	**160 987**	**166 519**	**–**	**–**	**13 881**	**13 881**	**180 400**	**146 906**	**98 382**
<u>Capital Transfers and Grants</u>										
National Government:		**55 229**	**55 329**	**–**	**–**	**–**	**–**	**55 329**	**33 426**	**16 386**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		12 297	12 297	–	–	–	–	12 297	2 609	2 727
Municipal Infrastructure Grant [Schedule 5B]		11 245	11 245	–	–	–	–	11 245	10 282	10 181
Energy Efficiency and Demand Side Management Grant		2 991	2 991	–	–	–	–	2 991	–	3 478
Local Government Financial Management Grant [Schedule 5B]		–	100	–	–	–	–	100	–	–
Water Services Infrastructure Grant [Schedule 5B]		28 696	28 696	–	–	–	–	28 696	20 535	–
Provincial Government:		**9 628**	**4 847**	**–**	**–**	**500**	**500**	**5 347**	**–**	**2 656**
Capacity Building and Other		8 932	4 152	–	–	–	–	4 152	–	–
Infrastructure		696	696	–	–	500	500	1 196	–	2 656
Other grant providers:		**200**	**200**	**–**	**–**	**(200)**	**(200)**	**–**	**–**	**–**
Departmental Agencies and Accounts		200	200	–	–	(200)	(200)	–	–	–
Total Capital Transfers and Grants	6	**65 057**	**60 376**	**–**	**–**	**300**	**300**	**60 676**	**33 426**	**19 042**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**226 043**	**226 895**	**–**	**–**	**14 181**	**14 181**	**241 076**	**180 331**	**117 424**

Section 8 – Adjustments to expenditure and grants made by the municipality

Grants made by the municipality are made per agreement. The following additional amount is provided based on the requests received:

- R30 000 provided for the burial of animals

Section 9 – Adjustments to councillor allowances and employee benefits

The remuneration of Councillors was not adjusted in total. The adjustments relate to amendments within the various expenditure categories. Employee-related costs decreased by R2.7 million. This is mainly due to vacant positions that were not filled pending the organisational structure.

See the table below for the adjustments.

WC034 Swellendam - Supporting Table SB11 Consolidated Adjustments Budget - councillor and staff benefits - 26/02/2026

Summary of remuneration	Ref	Budget Year 2025/26									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Pension and UIF Contributions		202	202			–		179	179	381	88.7%
Motor Vehicle Allowance		275	275			–		(136)	(136)	139	-49.4%
Cellphone Allowance		494	494			–		2	2	497	0.5%
Other benefits and allowances		5 433	5 433			–		(45)	(45)	5 388	-0.8%
Sub Total - Councillors		**6 405**	**6 405**			**–**		**–**	**–**	**6 405**	
% increase			**0.0%**								**0.0%**
Senior Managers of the Municipality											
Basic Salaries and Wages		4 124	4 124	–		–		384	384	4 507	9.3%
Pension and UIF Contributions		624	624	–		–		(104)	(104)	520	-16.7%
Medical Aid Contributions		46	46	–		–		(23)	(23)	23	-49.9%
Performance Bonus		345	345	–		–		–	–	345	0.0%
Motor Vehicle Allowance		100	100	–		–		(50)	(50)	50	-49.9%
Cellphone Allowance		54	54	–		–		49	49	103	89.8%
Other benefits and allowances		403	403	–		–		(118)	(118)	286	-29.2%
Sub Total - Senior Managers of Municipality		**5 697**	**5 697**	**–**		**–**		**137**	**137**	**5 833**	
% increase			**0.0%**								**2.4%**
Other Municipal Staff											
Basic Salaries and Wages		90 866	90 790	–		–		(2 601)	(2 601)	88 188	-2.9%
Pension and UIF Contributions		16 198	16 196	–		–		(354)	(354)	15 842	0.0%
Medical Aid Contributions		10 253	10 253	–		–		(446)	(446)	9 806	0.0%
Overtime		5 466	5 466	–		–		1 424	1 424	6 890	0.0%
Performance Bonus		7 207	7 207	–		–		(635)	(635)	6 572	0.0%
Motor Vehicle Allowance		8 495	8 495	–		–		(515)	(515)	7 980	0.0%
Cellphone Allowance		423	423	–		–		23	23	446	0.0%
Housing Allowances		727	727	–		–		(8)	(8)	720	0.0%
Other benefits and allowances		6 600	6 599	–		–		166	166	6 766	0.0%
Payments in lieu of leave		459	459	–		–		–	–	459	0.0%
Post-retirement benefit obligations	5	7 286	7 286	–		–		–	–	7 286	0.0%
Acting and post related allowance		195	195	–		–		128	128	323	0.0%
Sub Total - Other Municipal Staff		**154 175**	**154 096**	**–**		**–**		**(2 817)**	**(2 817)**	**151 278**	
% increase			**-0.1%**								**0.0%**
Total Parent Municipality		**166 276**	**166 197**	**–**		**–**		**(2 680)**	**(2 680)**	**163 516**	**0.0%**
TOTAL SALARY, ALLOWANCES & BENEFITS		**166 276**	**166 197**	**–**		**–**		**(2 680)**	**(2 680)**	**163 516**	
TOTAL MANAGERS AND STAFF		**159 871**	**159 792**	**–**		**–**		**(2 680)**	**(2 680)**	**157 112**	**-1.7%**

Section 10 – Adjustments to service delivery and budget implementations plans

Section 1 of the MFMA defines the SDBIP as a detailed plan approved by the Mayor of a municipality in terms of section 53 (1)(c)(ii) which must include projections for each month of:

- Revenue to be collected by source;
- Operational and capital expenditure by vote;
- Any other matters that may be prescribed.

The adjusted SDBIP and performance agreements in line with the adjustment budget are contained in the following tables:

Supporting Table SB12 – Adjustment Budget on monthly revenue and expenditure by municipal vote;

WC034 Swellendam - Supporting Table SB12 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote) - 26/02/2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		18 312	(2 394)	(2 335)	(4 065)	(1 760)	4 856	1 315	1 301	1 443	1 520	1 451	1 373	21 016	19 231	19 337
Vote 2 - FINANCIAL SERVICES		11 088	7 020	6 996	8 736	7 118	7 000	5 606	6 232	6 695	6 595	6 595	10 091	89 772	92 797	99 353
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		19 818	23 719	21 081	23 146	23 051	21 952	20 940	21 767	25 860	28 736	28 161	48 967	307 199	289 087	286 544
Vote 4 - COMMUNITY SERVICES		3 901	14 577	25 360	16 479	11 282	20 215	15 181	3 898	25 057	17 455	17 993	39 381	210 780	179 677	132 123
Total Revenue by Vote		**53 119**	**42 922**	**51 101**	**44 296**	**39 691**	**54 022**	**43 042**	**33 198**	**59 055**	**54 307**	**54 201**	**99 812**	**628 767**	**580 792**	**537 356**
Expenditure by Vote																
Vote 1 - MUNICIPAL MANAGER		2 176	2 414	2 740	2 800	2 654	4 196	3 293	3 145	4 800	3 873	3 325	18 458	53 875	48 367	51 003
Vote 2 - FINANCIAL SERVICES		2 658	4 562	3 398	3 551	4 324	6 548	2 913	3 212	3 867	3 198	3 138	7 854	49 222	47 892	50 391
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		5 203	21 126	24 708	21 501	16 400	22 452	16 105	17 792	20 357	19 215	18 751	51 974	255 583	260 320	274 711
Vote 4 - COMMUNITY SERVICES		4 120	15 839	29 875	16 654	12 855	25 525	15 685	10 790	26 473	19 028	18 598	39 839	235 282	214 737	169 988
Total Expenditure by Vote		**14 157**	**43 941**	**60 721**	**44 505**	**36 233**	**58 722**	**37 996**	**34 940**	**55 498**	**45 313**	**43 812**	**118 125**	**593 962**	**571 315**	**546 094**
Surplus/ (Deficit)		**38 962**	**(1 019)**	**(9 619)**	**(209)**	**3 458**	**(4 699)**	**5 047**	**(1 742)**	**3 558**	**8 993**	**10 389**	**(18 313)**	**34 805**	**9 477**	**(8 738)**

Supporting Table SB13 – Adjustment Budget on monthly revenue and expenditure by vote;

WC034 Swellendam - Supporting Table SB13 Consolidated Adjustments Budget - monthly revenue and expenditure (functional classification) - 26/02/2026

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		29 400	4 625	4 660	4 771	5 361	11 856	6 921	7 533	8 138	8 115	8 046	11 464	110 892	112 530	119 191
Executive and council		18 124	(2 442)	(2 464)	(4 156)	(1 902)	4 680	1 139	1 139	1 139	1 139	1 139	480	18 016	19 336	19 426
Finance and administration		11 276	7 068	7 125	8 927	7 263	7 176	5 782	6 394	6 999	6 976	6 907	10 985	92 876	93 193	99 765
Community and public safety		1 677	12 266	23 091	14 213	9 104	17 917	12 855	1 605	22 951	15 349	15 887	36 812	183 727	149 538	99 469
Community and social services		491	467	503	512	382	670	429	430	427	427	427	807	5 972	6 474	6 423
Sport and recreation		31	78	69	856	82	1 935	73	63	768	250	789	252	5 244	2 291	931
Public safety		1 155	1 256	15 864	862	1 286	15 312	1 474	1 112	8 197	1 112	1 112	8 165	56 906	61 502	61 704
Housing		–	10 466	6 655	11 983	7 354	–	10 879	–	13 560	13 560	13 560	27 589	115 604	79 271	30 411
Economic and environmental services		217	540	1 589	2 510	2 231	936	208	763	878	942	942	1 484	13 239	5 126	7 766
Planning and development		213	540	287	304	190	238	208	183	298	362	362	427	3 611	2 540	2 664
Road transport		4	–	1 302	2 206	2 041	698	–	580	580	580	580	1 058	9 628	2 586	5 102
Trading services		21 824	25 484	21 755	22 799	22 992	23 311	23 056	23 295	27 086	29 898	29 323	50 049	320 874	313 573	310 903
Energy sources		13 344	13 362	13 262	13 852	14 313	12 363	11 434	13 161	17 470	17 522	17 522	22 029	179 634	173 008	184 899
Water management		3 249	4 693	3 159	3 535	3 317	5 136	3 907	4 693	4 175	6 935	6 360	21 644	70 805	71 100	51 836
Waste water management		3 008	5 124	3 071	3 149	3 187	3 516	5 390	3 150	3 150	3 150	3 150	3 621	42 666	39 851	42 041
Waste management		2 223	2 305	2 263	2 263	2 174	2 295	2 325	2 291	2 291	2 291	2 291	2 755	27 769	29 613	32 127
Other		–	6	6	4	4	2	1	3	3	3	3	3	35	26	27
Total Revenue - Functional		53 119	42 922	51 101	44 296	39 691	54 022	43 042	33 198	59 055	54 307	54 201	99 812	628 767	580 792	537 356
Expenditure - Functional																
Governance and administration		5 619	7 716	7 032	7 149	7 763	11 994	7 004	7 311	9 973	8 023	7 417	28 264	115 265	108 650	114 453
Executive and council		1 475	1 437	1 446	1 684	1 653	2 003	2 500	1 909	3 310	2 301	1 908	3 541	25 168	26 190	27 547
Finance and administration		4 048	6 183	5 469	5 330	5 977	9 542	4 399	5 224	6 487	5 545	5 332	24 528	88 065	80 833	85 189
Internal audit		96	96	116	134	133	449	105	177	177	177	177	195	2 033	1 628	1 717
Community and public safety		2 647	13 144	26 267	14 796	10 022	20 912	13 553	7 723	25 060	15 461	15 431	26 887	191 905	164 784	118 203
Community and social services		766	790	921	756	736	1 355	744	843	1 082	840	839	1 779	11 452	11 800	12 453
Sport and recreation		936	956	1 095	972	898	1 586	929	993	1 148	993	993	6 124	17 622	14 566	15 338
Public safety		808	795	17 412	948	812	17 721	829	890	14 858	889	861	(7 999)	48 825	55 890	56 578
Housing		137	10 602	6 839	12 121	7 576	250	11 051	4 997	7 973	12 739	12 739	26 982	114 005	82 528	33 833
Economic and environmental services		1 804	2 793	3 549	6 737	2 598	4 144	1 828	3 100	4 927	3 199	3 199	7 415	45 294	47 560	50 554
Planning and development		657	1 013	696	594	584	1 021	799	944	954	944	945	1 670	10 822	12 306	12 986
Road transport		1 147	1 780	2 853	6 143	2 014	3 123	1 029	2 156	3 972	2 255	2 255	5 746	34 472	35 254	37 568
Trading services		4 057	20 258	23 723	15 754	15 819	21 618	15 581	16 726	15 457	18 149	17 684	55 478	240 304	248 246	260 730
Energy sources		922	16 008	16 341	11 629	11 965	12 178	10 892	11 446	10 503	12 871	12 413	29 185	156 352	163 238	172 429
Water management		1 001	1 237	2 210	1 505	1 146	2 613	1 471	1 640	3 035	1 639	1 635	7 049	26 181	23 609	24 662
Waste water management		1 284	1 405	2 789	1 417	1 263	3 535	1 739	1 739	2 073	1 739	1 736	8 505	29 224	27 952	29 187
Waste management		850	1 608	2 384	1 203	1 446	3 292	1 479	1 900	(154)	1 900	1 900	10 739	28 547	33 447	34 451
Other		30	30	150	70	30	54	30	81	81	481	81	81	1 194	2 075	2 153
Total Expenditure - Functional		14 157	43 941	60 721	44 505	36 233	58 722	37 996	34 940	55 498	45 313	43 812	118 125	593 962	571 315	546 094
Surplus/ (Deficit)	1.	38 962	(1 019)	(9 619)	(209)	3 458	(4 699)	5 047	(1 742)	3 558	8 993	10 389	(18 313)	34 805	9 477	(8 738)

Supporting TableSB14 – Adjustment Budget on monthly revenue and expenditure by revenue source and expenditure type;

WC034 Swellendam - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 26/02/2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		12 992	12 701	12 699	12 431	13 275	11 984	11 013	12 761	12 761	12 761	12 761	13 589	151 727	164 740	172 267
Service charges - Water		2 029	2 151	2 380	2 540	2 680	2 761	3 286	2 044	2 044	2 044	2 044	2 044	28 047	29 241	31 142
Service charges - Waste Water Management		2 004	2 034	1 903	2 043	2 111	2 440	4 263	2 049	2 049	2 049	2 049	2 022	27 016	26 120	27 556
Service charges - Waste Management		1 492	1 496	1 506	1 501	1 425	1 532	1 534	1 534	1 534	1 534	1 534	1 518	18 140	19 634	21 303
Sale of Goods and Rendering of Services		295	10 711	6 833	7 096	7 590	286	11 156	216	12 737	12 738	12 738	26 679	109 076	82 651	33 943
Agency services		200	260	309	(24)	235	166	520	253	253	253	253	180	2 859	2 991	3 125
Interest earned from Receivables		128	144	146	150	108	122	199	117	117	117	117	112	1 577	2 160	2 296
Interest earned from Current and Non Current Assets		1 502	1 292	1 328	1 315	1 462	1 331	108	1 268	1 268	1 268	1 268	2 592	16 000	13 000	13 000
Dividends		–	–	–	–	–	–	–	–	–	–	–	2	2	2	2
Rental from Fixed Assets		236	50	65	88	54	40	54	30	21	30	30	31	728	862	901
Licence and permits		123	114	170	130	122	92	131	104	104	104	104	104	1 400	1 530	1 599
Operational Revenue		18	3 585	449	221	114	55	32	108	108	108	108	109	5 015	1 518	1 541
Non-Exchange Revenue																
Property rates		9 119	5 236	5 220	5 233	5 224	5 242	5 214	4 666	4 666	4 666	4 666	6 780	65 931	71 774	77 875
Surcharges and Taxes		127	126	128	128	127	130	137	129	129	129	129	129	1 548	1 443	1 443
Fines, penalties and forfeits		831	892	15 409	757	943	15 054	824	764	7 849	764	764	7 849	52 699	57 082	57 085
Transfer and subsidies - Operational		21 176	678	816	1 750	921	8 808	4 192	9 384	5 962	6 384	6 310	10 281	76 663	67 635	67 971
Interest		29	52	32	29	27	23	36	16	16	16	16	3	293	429	466
Operational Revenue		250	327	337	338	338	297	342	287	287	287	287	289	3 667	4 345	4 579
Gains on disposal of Assets		–	54	67	49	690	–	–	–	–	–	–	(660)	200	211	220
Total Revenue		**52 551**	**41 903**	**49 795**	**35 776**	**37 447**	**50 363**	**43 042**	**35 728**	**51 904**	**45 250**	**45 176**	**73 653**	**562 588**	**547 366**	**518 313**
Expenditure By Type																
Employee related costs		11 087	10 729	11 045	11 093	10 893	17 674	11 676	11 314	11 249	11 244	11 202	27 906	157 112	167 776	177 091
Remuneration of councillors		497	471	460	491	497	497	519	519	519	519	519	900	6 405	6 699	7 001
Bulk purchases - electricity		13	14 937	14 625	10 356	10 621	10 153	9 780	10 050	8 674	11 164	10 707	23 621	134 699	142 028	150 220
Inventory consumed		742	925	898	987	804	915	611	1 341	1 338	1 341	1 342	1 325	12 570	13 534	14 143
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	17 025	17 025	24 465	24 693
Depreciation and amortisation		–	–	4 960	–	–	4 960	–	–	2 307	–	–	24 564	36 790	22 170	22 835
Interest		–	–	877	194	–	534	68	–	647	–	–	7 907	10 226	10 041	9 895
Contracted services		220	12 858	9 724	19 184	9 873	3 317	13 399	9 325	12 933	17 592	17 533	32 909	158 867	126 139	80 161
Transfers and subsidies		3	4	120	44	151	122	64	–	(0)	943	–	40	1 490	1 453	1 486
Irrecoverable debts written off		–	–	5 750	–	–	5 750	573	–	6 163	–	–	7 369	25 604	24 463	24 554
Operational costs		1 596	4 017	1 512	2 158	3 395	4 052	1 306	2 391	3 906	2 510	2 510	3 822	33 174	32 548	34 015
Other Losses		–	–	10 750	–	–	10 750	–	–	7 763	–	–	(29 263)	–	–	–
Total Expenditure		**14 157**	**43 941**	**60 721**	**44 505**	**36 233**	**58 722**	**37 996**	**34 940**	**55 498**	**45 313**	**43 812**	**118 125**	**593 962**	**571 315**	**546 094**
Surplus/(Deficit)		**38 394**	**(2 038)**	**(10 925)**	**(8 730)**	**1 214**	**(8 359)**	**5 047**	**789**	**(3 593)**	**(64)**	**1 364**	**(44 472)**	**(31 374)**	**(23 949)**	**(27 780)**
Transfers and subsidies - capital (monetary		(568)	(1 019)	(1 306)	(8 520)	(2 244)	(3 660)	–	2 530	(7 151)	(9 057)	(9 025)	106 199	66 179	33 426	19 042
Surplus/(Deficit) after capital transfers &		**37 826**	**(3 056)**	(12 232)	**(17 250)**	**(1 029)**	**(12 018)**	**5 047**	**3 319**	**(10 745)**	**(9 121)**	**(7 661)**	**61 727**	**34 805**	**9 477**	**(8 738)**
Surplus/(Deficit) after income tax		**37 826**	**(3 056)**	**(12 232)**	**(17 250)**	**(1 029)**	**(12 018)**	**5 047**	**3 319**	**(10 745)**	**(9 121)**	**(7 661)**	**61 727**	**34 805**	**9 477**	**(8 738)**
Surplus/(Deficit) attributable to municipality		**37 826**	**(3 056)**	(12 232)	**(17 250)**	**(1 029)**	**(12 018)**	**5 047**	**3 319**	**(10 745)**	**(9 121)**	**(7 661)**	**61 727**	**34 805**	**9 477**	**(8 738)**
Surplus/(Deficit) after capital transfers & contributions		**37 826**	**(3 056)**	**(12 232)**	**(17 250)**	**(1 029)**	**(12 018)**	**5 047**	**3 319**	**(10 745)**	**(9 121)**	**(7 661)**	**61 727**	**34 805**	**9 477**	**(8 738)**

Supporting Table SB15 – Adjustment Budget on monthly cash flow;

WC034 Swellendam - Supporting Table SB15 Consolidated Adjustments Budget - monthly cash flow - 26/02/2026

Monthly cash flows	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Cash Receipts By Source	1															
Property rates		30 836	19 627	6 597	11 073	18 097	5 784	(150 599)	5 345	5 345	5 345	5 345	101 453	64 253	69 621	75 538
Service charges - electricity revenue		5 580	7 582	9 471	9 037	7 451	9 407	6 816	12 366	12 366	12 366	12 366	43 863	148 669	161 598	168 982
Service charges - water revenue		2 214	2 089	2 371	2 571	2 467	3 002	2 964	2 179	2 179	2 179	2 179	(209)	26 186	27 152	28 916
Service charges - sanitation revenue		1 860	1 784	1 880	1 958	1 768	1 982	1 972	2 268	2 268	2 268	2 268	4 977	27 254	26 545	28 005
Service charges - refuse		1 458	1 475	1 524	1 580	1 447	1 566	1 585	1 466	1 466	1 466	1 466	1 097	17 596	19 045	20 664
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		24	36	49	28	78	33	46	30	21	30	30	324	728	862	901
Interest earned - external investments		698	628	747	1 357	739	692	774	1 268	1 268	1 268	1 268	5 294	16 000	13 000	13 000
Interest earned - outstanding debtors		4	42	52	55	78	54	38	151	151	151	151	887	1 814	2 511	2 679
Dividends received		–	–	–	–	–	–	–	–	–	–	–	2	2	2	2
Fines, penalties and forfeits		1 249	1 286	1 271	1 132	1 323	1 112	1 153	1 216	1 216	1 216	1 216	1 196	14 586	16 042	16 045
Licences and permits		123	114	158	212	216	163	235	159	159	159	159	394	2 250	1 530	1 599
Agency services		–	–	–	–	–	–	–	253	253	253	253	1 846	2 859	2 991	3 125
Transfer receipts - operational		32 761	9 180	8 847	9 893	11 585	11 343	–	3 812	7 014	29 403	3 636	52 925	180 400	146 906	98 382
Other revenue		968	1 186	1 735	950	839	1 748	1 214	437	437	437	437	(1 094)	9 294	6 341	6 516
Cash Receipts by Source		**77 776**	**45 027**	**34 702**	**39 846**	**46 089**	**36 884**	**(133 803)**	**30 951**	**34 144**	**56 543**	**30 776**	**212 955**	**511 891**	**494 146**	**464 354**
Other Cash Flows by Source																
Transfers receipts - capital		10 468	1 565	4 780	16 930	3 850	4 001	–	–	1 138	13 807	–	4 136	60 676	33 426	19 042
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE		–	54	67	49	690	–	–	–	–	–	–	(660)	200	211	220
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	6 050	6 050	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		–	–	(3 364)	–	–	–	–	–	–	–	–	3 364	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**88 244**	**46 647**	**36 185**	**56 826**	**50 630**	**40 885**	**(133 803)**	**30 951**	**35 282**	**70 350**	**30 776**	**225 846**	**578 818**	**527 782**	**483 617**
Cash Payments by Type																
Employee related costs		(395)	(413)	(434)	(428)	(405)	(489)	(414)	12 830	12 830	12 830	12 830	105 615	153 956	164 386	173 491
Remuneration of councillors		–	–	–	–	–	–	–	534	534	534	534	4 270	6 405	6 699	7 001
Finance charges		–	(0)	–	–	–	–	–	–	–	–	–	3 438	3 437	2 921	2 434
Bulk purchases - Electricity		11 719	14 897	14 383	9 883	10 582	9 984	9 640	11 225	11 225	11 225	11 225	8 711	134 699	142 028	150 220
Acquisitions - water & other inventory		83	966	1 296	994	855	1 276	1 388	1 047	1 047	1 047	1 047	1 521	12 570	13 534	14 143
Contracted services		245	17 468	10 154	20 216	9 540	4 470	13 909	13 364	13 364	13 364	13 364	30 908	160 367	127 639	81 661
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other		–	–	–	–	–	–	–	124	124	124	124	993	1 490	1 453	1 486
Other expenditure		(1 059)	8 077	9 474	7 067	7 495	(6 475)	2 907	2 639	2 639	2 639	2 639	18 363	56 405	26 104	29 703
Cash Payments by Type		**10 594**	**40 995**	**34 873**	**37 732**	**28 067**	**8 767**	**27 429**	**41 763**	**41 763**	**41 763**	**41 763**	**173 819**	**529 329**	**484 763**	**460 138**
Other Cash Flows/Payments by Type																
Capital assets		–	–	–	–	–	–	–	8 407	8 407	8 407	8 407	67 258	100 887	50 429	30 567
Repayment of borrowing		–	–	–	–	89	57	–	–	–	–	–	5 220	5 366	5 260	5 191
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**10 594**	**40 995**	**34 873**	**37 732**	**28 157**	**8 824**	**27 429**	**50 171**	**50 171**	**50 171**	**50 171**	**246 297**	**635 582**	**540 452**	**495 895**
NET INCREASE/(DECREASE) IN CASH HELD		**77 650**	**5 651**	**1 312**	**19 094**	**22 473**	**32 061**	**(161 232)**	**(19 219)**	**(14 888)**	**20 179**	**(19 395)**	**(20 451)**	**(56 765)**	**(12 670)**	**(12 278)**
Cash/cash equivalents at the month/year beginning:		208 800	286 450	292 102	293 414	312 507	334 981	367 041	205 810	186 591	171 702	191 882	172 487	208 800	152 036	139 366
Cash/cash equivalents at the month/year end:		286 450	292 102	293 414	312 507	334 981	367 041	205 810	186 591	171 702	191 882	172 487	152 036	152 036	139 366	127 088

Supporting Table SB16- Adjustment Budget on monthly capital expenditure by municipal vote;

WC034 Swellendam - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) - 26/02/2026

Description - Municipal Vote	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - MUNICIPAL MANAGER		–	–	–	55	210	59	313	128	1 419	60	–	0	2 244	–	–
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		568	656	1 336	3 384	2 791	2 399	–	4 513	1 700	4 790	4 300	19 984	46 421	38 284	12 162
Vote 4 - COMMUNITY SERVICES		–	15	5	660	104	1 608	615	625	390	43	–	0	4 064	45	–
Capital Multi-year expenditure sub-total	3	**568**	**670**	**1 341**	**4 099**	**3 105**	**4 066**	**928**	**5 266**	**3 509**	**4 893**	**4 300**	19 984	52 729	38 329	12 162
Single-year expenditure appropriation																
Vote 1 - MUNICIPAL MANAGER		–	–	–	69	–	–	–	174	165	610	1 131	2 000	4 149	400	–
Vote 2 - FINANCIAL SERVICES		–	14	48	363	308	23	10	5	250	168	401	0	1 591	550	600
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		171	357	126	1 463	3 938	1 575	1 311	2 460	4 500	8 284	7 096	4 832	36 112	3 074	12 690
Vote 4 - COMMUNITY SERVICES		–	2	12	138	392	65	1	782	1 041	1 426	1 092	1 354	6 305	3 062	2 310
Capital single-year expenditure sub-total	3	**171**	**373**	**185**	**2 033**	**4 638**	**1 663**	**1 321**	**3 421**	**5 956**	**10 489**	**9 719**	8 186	48 157	7 086	15 600
Total Capital Expenditure	2	**740**	**1 043**	**1 526**	**6 132**	**7 743**	**5 729**	**2 250**	**8 687**	**9 465**	**15 382**	**14 019**	**28 171**	**100 887**	**45 415**	**27 762**

Supporting Table SB17 – Adjustment Budget on monthly capital expenditure by vote;

WC034 Swellendam - Supporting Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (functional classification) - 26/02/2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		**7 767**	**17 922**	**–**	**–**	**–**	**–**	**(1)**	**307**	**2 066**	**995**	**2 129**	**(20 467)**	**10 717**	**1 130**	**750**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	50	–
Finance and administration		7 767	17 922	–	–	–	–	(1)	307	2 066	995	2 129	(20 467)	10 717	1 080	750
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**1**	**1 394**	**1 431**	**1 775**	**1 038**	**4 710**	**10 348**	**1 857**	**715**
Community and social services		–	–	–	–	–	–	–	22	36	43	–	109	210	80	–
Sport and recreation		–	–	–	–	–	–	–	1 215	357	694	–	2 928	5 194	1 507	215
Public safety		–	–	–	–	–	–	1	156	–	–	–	635	792	270	500
Housing		–	–	–	–	–	–	–	–	1 038	1 038	1 038	1 038	4 152	–	–
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**(2)**	**3 114**	**765**	**906**	**716**	**10 957**	**16 456**	**6 839**	**5 850**
Planning and development		–	–	–	–	–	–	(2)	–	100	156	156	661	1 071	–	–
Road transport		–	–	–	–	–	–	–	3 114	665	750	560	10 296	15 386	6 839	5 850
Trading services		**–**	**–**	**–**	**(2)**	**(1)**	**–**	**(1)**	**3 872**	**5 204**	**11 705**	**10 136**	**32 451**	**63 365**	**35 589**	**20 448**
Energy sources		–	–	–	–	(1)	–	(1)	2	3 256	3 812	3 956	8 304	19 329	2 709	6 355
Water management		–	–	–	(1)	–	–	(5)	2 129	1 567	4 648	4 164	22 470	34 972	21 991	3 795
Waste water management		–	–	–	(0)	–	–	5	1 728	380	2 897	1 962	1 418	8 390	9 639	8 702
Waste management		–	–	–	–	–	–	–	13	–	348	54	260	675	1 250	1 595
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		**7 767**	**17 922**	**–**	**(2)**	**(1)**	**–**	**(3)**	**8 687**	**9 465**	**15 382**	**14 019**	**27 650**	**100 887**	**45 415**	**27 762**

Section 11 – Adjustments to capital expenditure

The capital budget has been adjusted to account for savings, increased costs, and new grant allocations. A summary of the capital budget funding sources is as follows:

Funded by:												
National Government		55 229	55 329	–	–	–	–	–	–	55 329	33 426	16 386
Provincial Government		9 628	10 250	–	–	–	–	500	500	10 750	–	2 310
District Municipality		–	40	–	–	–	–	–	–	40	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		200	200	–	–	–	–	(140)	(140)	60	–	–
Transfers recognised - capital	4	**65 057**	**65 819**	**–**	**–**	**–**	**–**	**360**	**360**	**66 179**	**33 426**	**18 696**
Borrowing		6 050	9 059	–	–	–	–	–	–	9 059	–	–
Internally generated funds		31 509	34 487	–	–	–	–	(8 838)	(8 838)	25 649	11 989	9 066
Total Capital Funding		**102 616**	**109 365**	**–**	**–**	**–**	**–**	**(8 478)**	**(8 478)**	**100 887**	**45 415**	**27 762**

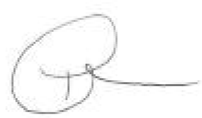
The main capital amendments are indicated under Table B5 above.

Section 12 - Municipal manager's quality certificate

I, A Vorster, Municipal Manager of Swellendam Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Annelleen Vorster

Municipal Manager of Swellendam Municipality (WC034)



Signature

Date: 2026/02/26