ANNEXURE A

Annual Budget & Schedules

2026/2027

Medium-Term Revenue and Expenditure Framework

ANNUAL DRAFT BUDGET

2026/2027

SWELLENDAM MUNICIPALITY

"Working & Growing Together!"

31 March 2026

Table of Contents

Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from the provincial or national government or other municipalities.

AFS – Annual Financial Statements.

Budget – The financial plan of the Swellendam Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital Expenditure – Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the municipality's Statement of Financial Position.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

CFO – Chief Financial Officer of the Swellendam Municipality.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like-for-like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The standard for municipal accounting and the basis upon which the AFS are prepared.

IDP – Integrated Development Plan. The main strategic planning document of the municipality.

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MBRR – Local government: Municipal Finance Management Act (No. 56 of 2003): Municipal budget and reporting regulations.

MFMA – The Municipal Finance Management Act (No. 56 of 2003). The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative of further two years budget allocations. Also includes details of the previous three years and current year's financial position.

NT – National Treasury

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all of its liabilities. This means the net assets of the municipality equate to the "net wealth" of the municipality after all assets were sold/recovered and all liabilities paid. Transactions that do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure – Spending on the day-to-day expenses of the municipality such as salaries and wages.

Rates – Local government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in rand.

R&M – Repairs and maintenance on Property, Plant and Equipment.

SCM – Supply Chain Management.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorized expenditure – Generally, spending without, or more than, an approved budget.

Virement – A transfer of budget.

Virement Policy – The policy that sets out the rules for budget transfers.

Vote – One of the main segments into which a budget is divided. In Swellendam Municipality this means at directorate level. The votes for Swellendam therefore are:

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

Part 1 – Annual Budget

Section 1 – Mayor's Report

I wish to give a summary of what my intent was with the compiling process of the 2026/27 budget and what we as council envisage to achieve with it.

Will be provided at the meeting.

Section 2 - Council Resolutions

The Council of Swellendam Municipality, acting in terms of section 24 of the Municipal Financial Management Act, (Act 56 of 2003) approved and adopted the following resolutions:

The annual budget for the financial year 2026/27 contains multi-year and single-year capital appropriations as set out in the following tables:

- Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Section 4 of the annual budget report Table A2;
- Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Section 4 of the annual budget report Table A3;
- Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Section 4 of the annual budget report Table A4; and
- Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Section 4 of the annual budget report Table A5.

The annual budget as tabled for the financial year 2026/27 also contains the financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

- Budgeted Financial Position as contained in Section 4 of the annual budget report Table A6;
- Budgeted Cash Flows as contained in Section 4 of the annual budget report Table A7;
- Cash-backed reserves and accumulated surplus reconciliation as contained in Section 4 of the annual budget report Table A8;
- Asset management as contained in Section 4 of the annual budget report Table A9; and
- Basic service delivery measurement is contained in Section 4 of the annual budget report Table A10.

Annexure B contains the proposed tariffs, charges, and fees for the 2026/27 financial year relating to property rates, electricity services, water services, sanitation services, solid waste services, and other service charges.

Budget related policies

Section 17 of the MFMA outlines the contents of the annual budget. The budget-related policies have undergone review and have been distributed electronically to all councillors, given the prohibitive cost of printing. It is recommended that these policies be adopted effective 1 July 2026, published on the municipal website, and made accessible at designated municipal buildings. All relevant policies are provided in Annexure C.

- Appointment of Consultants Policy
- Asset Management Policy
- Bad Debt Write-Off Policy
- Banking, Cash Management, and Investment Policy
- Borrowing Policy
- Budget Implementation and Management Policy
- Consultancy Reduction Policy
- Contract Manangement Policy
- Cost Containment Policy
- Customer care, credit control, and debt collection policy
- Funding and Reserves Policy
- Indigent Support Policy
- Petty Cash Policy
- Rates Policy
- Restriction Policy
- SCM Infrustructure Policy
- SCM Policy
- SCM Preferential Procurement Policy
- Stock Management Policy
- Tariff Policy
- Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy

Borrowing

To enhance the capital budget in accordance with priorities outlined in the IDP, it is recommended that council acknowledge the drawdown of approved borrowings for 2026/2027, totaling R6.1 million over the MTREF period.

Section 3 - Executive Summary

Adhering to sound financial management principles in the preparation of the municipality's financial plan is fundamental to ensuring ongoing financial viability. This approach facilitates the sustainable, economic, and equitable delivery of municipal services to all communities.

The compilation of the 2026/27 Medium-term Revenue and Expenditure Framework (MTREF) was guided by National Treasury's MFMA Circulars No. 132 and 134.

Presented below is a consolidated overview of the proposed 2026/27 MTREF.

Table 1 Consolidated Overview

	Adjustment Budget 2025/26 R'000	Original Budget 2026/27 R'000	% Change
Total Revenue (including Capital Grants)	615 888	498 254	(19,1%)
Total Operating Expenditure	571 726	518 556	(9,3%)
Transfers and subsidies (Capital In-Kind)	Nil	Nil	
Surplus / (Deficit)	44 162	(20 302)	
Capital Expenditure	**102 887**	**50 935**	**(50,5)**

Total revenue for the 2026/27 financial year has declined by 19.1% compared to the 2025/26 adjustment budget, primarily attributed to lower construction contract revenue and gains. Operating expenditure for 2026/27 has decreased by 9.3%, largely due to reduced spending on the Railton Housing Project.

For the 2026/27 financial year, total operating expenditure is appropriated at R518.556 million, resulting in a budgeted operating deficit of R20.302 million.

The capital budget for 2026/27 is R50.935 million, representing a 50.5% reduction relative to the 2025/26 adjustment budget. Funding sources for the capital budget include conditional grants, external borrowings, and the Capital Replacement Fund, with the Capital Replacement Fund contributing R20.32 million towards capital expenditure.

The budget reflects a cash deficit of R4.9 million for 2026/2027, which will affect the municipality's cash reserves, provisions, and future budgets. This outcome stems from efforts to reduce tariffs in order to make them more affordable, given the current economic environment. Although this is not an ideal situation, each expenditure requirement will be reviewed during the public participation process to mitigate the impact as much as possible.

According to Schedule A8 the budget is funded despite the cash deficit projected for 2026/2027 financial year.

Operating Revenue Framework

For Swellendam to enhance the quality of services provided to its residents, it must secure adequate revenue to support the anticipated costs associated with service delivery. During challenging economic periods, effective revenue management is crucial for the municipality's financial sustainability. The municipality faces persistent development backlogs and widespread poverty, and addressing these issues requires expenditures that will often surpass available funding. Therefore, it is necessary to make strategic decisions regarding tariff adjustments and to carefully balance expenditures, such as employee costs, with realistically projected revenues.

The following table is a summary of the 2026/27 MTREF (classified by main revenue source):

Table 2 - Summary of revenue classified by main revenue source

WC034 Swellendam - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	98 361	116 095	132 764	156 495	151 727	151 727	105 775	166 457	181 777	198 509
Service charges - Water	2	22 509	24 718	26 803	27 430	28 047	28 047	22 406	30 831	33 513	35 692
Service charges - Waste Water Management	2	19 386	22 066	27 173	24 734	27 016	27 016	22 253	26 001	27 613	29 270
Service charges - Waste Management	2	12 749	14 732	16 698	18 080	18 140	18 140	13 704	19 538	20 808	22 057
Sale of Goods and Rendering of Services	2	5 200	59 716	135 845	94 510	107 076	107 076	44 505	3 260	3 368	3 475
Agency services	2	2 728	2 736	2 767	2 859	2 859	2 859	2 140	3 062	3 163	3 264
Interest earned from Receivables	2	1 855	1 761	1 855	2 029	1 577	1 577	1 203	1 825	1 931	2 045
Interest earned from Current and Non Current Assets	2	7 681	12 581	16 749	13 000	16 000	16 000	10 979	13 500	13 946	14 392
Dividends	2	2	2	2	2	2	2	–	2	2	2
Rental from Fixed Assets	2	993	751	793	824	728	728	687	824	851	879
Licence and permits	2	1 300	1 274	1 402	1 463	1 400	1 400	1 005	1 480	1 528	1 577
Development Charges	2	-	–	–	–	–	–	–	1 270	1 346	1 427
Operational Revenue	2	7 334	18 625	2 319	1 497	5 015	5 015	5 022	487	497	509
Non-Exchange Revenue											
Property rates	2	50 116	56 641	61 757	66 090	65 931	65 931	45 844	69 574	75 836	82 661
Surcharges and Taxes	2	955	961	1 476	1 443	1 548	1 548	1 167	1 548	1 548	1 548
Fines, penalties and forfeits	2	42 514	48 858	54 796	57 078	52 699	52 699	35 337	51 786	50 829	48 884
Transfer and subsidies - Operational	2	52 772	62 242	64 829	69 709	76 663	76 663	48 701	76 809	70 519	71 366
Interest	2	325	404	354	395	293	293	259	389	404	420
Operational Revenue	2	3 314	3 391	3 803	4 108	3 667	3 667	2 910	4 097	4 430	4 761
Gains on disposal of Assets	2	334	281	3 123	200	200	200	860	1 000	1 000	1 000
Other Gains	2	5 080	412	226	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribu		**335 508**	**448 247**	**555 533**	**541 946**	**560 588**	**560 588**	**364 758**	**473 739**	**494 910**	**523 738**

Revenue derived from rates and service charges constitutes a substantial portion of the municipality's overall income, accounting for 65.9% of total revenue. This high percentage is primarily attributable to the significant contribution of electricity sales within the revenue mix. Consequently, the municipality's financial stability is heavily reliant on electricity sales, making it susceptible to external decisions that may affect this critical revenue stream and, by extension, the total budget. Such dependence on electricity revenue poses risks which could be severe if this resource were compromised by external factors or withdrawn as a municipal function. Consequently, the municipality is compelled to implement phase 1 of the new tariff structure as determined by the cost of supply study.

The accompanying table reflects net revenue figures, including revenue forgone and tax rebates resulting from discounts and incentives provided under the municipality's tariff policies.

Operating grants and transfers amount to R76.809 million for the 2026/27 financial year. These allocations, along with those for subsequent years, are minimum guaranteed transfers from the national government as published in the latest Division of Revenue Act (DORA). These amounts are directly linked to expenditure on operational grants and are recognized as revenue only when the specified conditions attached to the transfers are fulfilled.

The following table gives a breakdown of the various capital and operating grants and subsidies allocated to the municipality over the medium term as proclaimed in the government gazette:

Table 3 Operating Transfers and Grant Receipts

WC034 Swellendam - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**43 029**	**49 574**	**52 894**	**62 402**	**62 302**	**62 302**	**61 553**	**62 043**	**64 233**
Operational Revenue:General Revenue:Equitable Share		39 675	43 487	46 412	49 412	49 412	49 412	52 038	54 694	55 805
Energy Efficiency and Demand-side [Schedule 5B]		–	–	391	1 009	1 009	1 009	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedu		1 497	1 541	1 305	1 565	1 565	1 565	1 457	–	–
Local Government Financial Management Grant [Schedule 5B]		–	1 770	–	1 900	1 800	1 800	2 000	2 100	2 200
Municipal Disaster Grant [Schedule 5B]		235	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	2 084	2 833	2 367	2 367	2 367	4 558	4 318	4 943
Water Services Infrastructure Grant		1 622	692	1 304	4 304	4 304	4 304	913	–	466
Integrated National Electrification Programme Grant		–	–	649	1 845	1 845	1 845	587	931	819
Provincial Government:		**8 799**	**87 094**	**122 651**	**98 555**	**115 798**	**115 798**	**14 654**	**8 476**	**7 133**
Capacity Building and Other		8 761	85 600	106 085	97 750	101 432	101 432	9 242	8 420	7 077
Infrastructure		38	1 494	16 566	804	14 365	14 365	5 412	56	56
District Municipality:		**157**	**126**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		157	126	–	–	–	–	–	–	–
Other Grant Providers:		**1 292**	**362**	**275**	**30**	**300**	**300**	**602**	**–**	**–**
Departmental Agencies and Accounts		1 292	362	275	30	300	300	602	–	–
Total Operating Transfers and Grants	5	**53 278**	**137 156**	**175 821**	**160 987**	**178 400**	**178 400**	**76 809**	**70 519**	**71 366**
Capital Transfers and Grants										
National Government:		**14 074**	**17 320**	**25 957**	**55 229**	**55 329**	**55 329**	**19 170**	**16 649**	**18 714**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		(60)	–	4 326	12 297	12 297	12 297	3 913	6 205	5 459
Municipal Infrastructure Grant [Schedule 5B]		3 318	12 708	10 326	11 245	11 245	11 245	9 170	10 444	10 147
Energy Efficiency and Demand Side Management Grant		1	–	2 609	2 991	2 991	2 991	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	100	100	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		10 815	4 612	8 696	28 696	28 696	28 696	6 087	–	3 108
Provincial Government:		**34 947**	**6 040**	**9 021**	**9 628**	**7 347**	**7 347**	**5 345**	**13 500**	**29 300**
Capacity Building and Other		34 945	5 123	1 108	8 932	4 152	4 152	2 905	–	–
Infrastructure		2	918	7 913	696	3 196	3 196	2 440	13 500	29 300
District Municipality:		**442**	**504**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		442	504	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**200**	**–**	**–**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	200	–	–	–	–	–
Total Capital Transfers and Grants	5	**49 463**	**23 864**	**34 978**	**65 057**	**62 676**	**62 676**	**24 515**	**30 149**	**48 014**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**102 741**	**161 021**	**210 798**	**226 043**	**241 076**	**241 076**	**101 324**	**100 668**	**119 380**

Economic growth remains modest, with GDP projected to average 1.8 per cent over the medium term. Inflation is expected to stabilise at around 3.4 per cent in 2026, but risks from geopolitical tensions, exchange rate volatility, administered prices and animal disease outbreaks remain elevated.

The conflict in Iran has already influenced the South African economy by contributing to significantly higher global oil prices. These developments are expected to lead to increased transport and logistics expenses, rising food costs, and elevated production expenditures throughout various sectors.

Higher fuel prices quickly feed into headline inflation, reversing the recent trend toward reduced price pressures. Economists indicate that such increases serve as cost-push shocks, impacting both households and businesses.

Consequently, the South African Reserve Bank (SARB) may need to postpone or moderate planned interest rate reductions, even though inflation had previously moved toward the lower end of the target range. Delaying these measures could diminish household purchasing power, prolong higher borrowing costs, and suppress consumer demand.It is proposed that Council note that the municipality will not be able to perform its mandate if the proposed tariff increases are not implemented and that it will impact the municipality's cash position negatively.

Tariff determination is a critical and strategic component of the budgeting process. In revising rates, tariffs, and other charges, factors such as local economic conditions, input costs, and service affordability have been carefully considered to promote the municipality's financial sustainability.

Municipalities must thoroughly assess both the level and structure of their water and sanitation tariffs to confirm that these charges are fully cost-reflective. This includes accounting for bulk water costs, expenses related to the maintenance and renewal of purification or treatment plants, network infrastructure, as well as investments in new infrastructure. Additionally, tariff structures should safeguard essential service levels and be designed to promote efficient and sustainable usage—such as through the implementation of inclining block tariffs.

Nersa / Eskom has advised that the bulk tariff increase for municpalities are 9.01% for 2026/2027 financial year.

The cost of supply study was used to determine the price increase for electricity. The higher price increase is subject to the tariff structure change of Eskom. For swellendam it is calculated at 9.22%.

The muncipality also plan to introduce a new tariff structure as per the cost of supply. It should be noted that the municpality gradually is loosing electricity revenue and to prevent this it is proposed that the new tariff structure be implemented. This will be implemented over 5 years.

Accordingly, a higher-than-usual tariff increase was implemented this year and similar adjustments are anticipated in subsequent years.

The proposed average tariff increases / (decreases) are set at:

- Property rates - 5.8%
- Electricity - 9.22% (Await final approval from NERSA)
- Water - 8.65% to 9.20% (8.8% average based on blocks)
- Refuse Removal - 7%
- Sewerage - 5.8%

The overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on income range middle and affordable households, as well as on indigent households receiving free basic services:

Rates and Service Charges	High Income		Middle Income		Affordable Range		Indigent Households	
	2025/2026	2026/2027	2025/2026	2026/2027	2025/2026	2026/2027	2025/2026	2026/2027
Property rates	R1 152,32	R1 219,15	R531,54	R562,37	R376,35	R398,17		
Electricity: Basic levy	R221,94	R277,80	R221,94	R277,80				
Electricity: Consumption	R3734,97	R3915,18	R3 247,8	R3 915,18	R1892,61	R2067,11	R822,48	R898,31
Water: Basic levy	R148,58	R161,66	R148,58	R161,66	R148,58	R161,66		
Water: Consumption	R649,46	R706,61	R537,75	R585,07	R429,08	R466,84	R264,21	R287,46
Sanitation	R442,64	R468,31	R442,64	R468,31	R442,64	R468,31		
Refuse removal	R304,01	R325,29	R304,01	R325,29	R304,01	R325,29		
Infrastructure Levy	R17,25	R18	R17,25	R18	R17,25	R18	R17,25	R18
Total	**R6 671,17**	**R7 092,00**	**R5 938,68**	**R6 313,68**	**R3 610,52**	**R3 905,39**	**R1 103,94**	**R1 203,77**
% Increase	**9,1%**	**6,3%**	**9,3%**	**6,3%**	**8,6%**	**8,2%**	**9,5%**	**9%**
Rand Amount	***R556,36***	***R420,83***	***R504,06***	***R375***	***271,52***	***R297,87***	***R94,47***	***R99,83***
% Increase Without Electricity	**6,9%**	**6,8%**	**6,6%**	**7%**	**6,5%**	**7%**	**6%**	**8,5%**
Rand Amount	***R174,13***	***R184,77***	***R121,82***	***R138,93***	***R104,17***	***R120,37***	***R14,96***	***R24***
Note:	• Property Value R1 500 000 • 1000 kWH Electricity • 35 kl Water		• Property Value R700 000 • 1000 kWH Electricity • 30kl Water		• Property Value R500 000 • 500 kWH Electricity • 25 kl Water		• Property Value R300 000 • 350 kWH Electricity • 20 kl Water	

The effect of the revised electricity tariff structure and varying increases across water usage categories will result in differing impacts on individual households.

The National Treasury comparisons were used to indicate the below impact:

1. High-income range 6.8% per month
2. Middle-income range 6.3% per month
3. Affordable range 8,2% per month
4. Indigent range 9,0% per month

Income forgone (Free Basic Services and other rebates)

The social package provides assistance to households experiencing poverty or other conditions that restrict their capacity to pay for essential services. Rebates and exemptions pursuant to section 15 of the Municipal Property Rates Act (No. 6 of 2004) are available to qualifying applicants as specified in the legislation.

Currently, all residential households classified as indigent receive 6 kilolitres of water and 50 kWh of electricity per month as complimentary basic services. Residential households designated as poor are allocated 6 kilolitres of water and 20 kWh of electricity per month as complimentary basic services.

Eligibility for these rebates and complimentary services requires households to register under the Municipality's Indigent Policy.

At present, there are 2,643 indigent households and 300 poor households eligible for rebates and subsidies as defined in the Council's Credit Control Policy.

The total cost associated with the provision of free basic services is predominantly funded by the national government through the local government equitable share, in accordance with the annual Division of Revenue Act. Rebates on municipal taxes are generally accounted for as a direct expenditure.

Operating Expenditure Framework

The following table is a high-level summary of the 2026/27 budget and MTREF (classified per the main type of operating expenditure):

Table 6 - Summary of operating expenditure by standard classification item

WC034 Swellendam - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure											
Employee related costs	2	107 969	118 347	127 729	158 804	156 044	156 044	106 658	174 985	181 363	189 447
Remuneration of councillors	2	5 607	5 823	5 829	6 405	6 405	6 405	4 566	6 661	6 927	7 204
Bulk purchases - electricity	2	79 694	98 123	116 635	135 182	134 699	134 699	90 510	146 468	159 933	175 498
Inventory consumed	2,8	16 385	16 784	18 166	12 938	12 572	12 572	7 483	11 744	12 084	12 467
Debt impairment	2,3	8 629	13 820	12 595	24 226	17 025	17 025	21 500	16 033	16 653	17 349
Depreciation and amortisation	2	16 161	27 340	43 031	21 527	36 790	36 790	9 924	38 600	40 491	42 474
Interest	2	9 113	10 072	9 903	10 226	10 226	10 226	2 444	9 269	9 229	8 322
Contracted services	2	29 358	90 022	177 508	137 259	156 878	156 878	82 776	55 871	50 341	50 947
Transfers and subsidies	2	530	1 102	1 073	1 420	1 490	1 490	511	665	670	691
Irrecoverable debts written off	2	-	–	28 394	24 374	25 604	25 604	12 968	26 658	26 897	27 143
Operational costs	2	25 896	28 907	26 312	30 800	33 160	33 160	21 924	31 601	32 069	33 158
Losses on disposal of Assets	2	1 052	989	8 036	–	–	–	–	–	–	–
Other Losses	2	-	0	581	–	–	–	–	–	–	–
Total Expenditure		**300 394**	**411 330**	**575 792**	**563 162**	**590 894**	**590 894**	**361 263**	**518 556**	**536 657**	**564 700**

The allocated budget for employee-related expenses, including councillor remuneration, for the 2026/27 financial year amounts to R181.6 million, constituting 35.02% of the total expenditure budget. The budget incorporates a salary increase of 4.75% for the 2026/27 period.

Remuneration for councillors is governed by the Minister of Co-Operative Governance and Traditional Affairs under the Remuneration of Public Office Bearers Act, 1998 (No. 20 of 1998). The most recent proclamation on this matter has been considered in the preparation of the municipal budget.

The provision for debt impairment has been calculated using an annual collection rate of 97%. In the prior financial year, the collection rate was 97.34%, while for the current financial year it stands at 93.48%.

Depreciation and asset impairment provisions are based on information from the asset register and the proposed capital budget. Depreciation is generally regarded as a proxy for assessing the rate of asset consumption. Budget appropriations for this purpose amount to R38.6 million for the 2026/27 financial year, accounting for 7.4% of total operating expenditure.

Finance charges primarily relate to interest payments on long-term borrowings (the cost of capital). These charges represent 1.8% (R9.269 million) of operating expenditure, excluding annual redemption for the 2026/27 financial year.

Bulk purchases are directly impacted by electricity sales from Eskom. Annual price increases of 9.01% have been incorporated into budget allocations, affecting revenue provisions accordingly. Expenditure includes distribution losses. Bulk purchases account for 28.24% (R146.468 million) of operating expenditure for the 2026/27 financial year.

Inventory consumption constitutes 2.26% (R11.744 million) of operating expenditure for the 2026/27 financial year.

Contracted services comprise 10.77% (R55.871 million) of operating expenditure for 2026/27.

Transfers and subsidies represent 0.13% (R0.66 million) of operating expenditure for the 2026/27 financial year.

Other expenditure consists of multiple line items related to the municipality's daily operations, including operational costs associated with grants and subsidies, repairs and maintenance, and various other services. Increases in individual items, apart from those tied to grant expenditure, have been restricted. Further details regarding other expenditures are available in Table SA1.

Repairs and maintenance

According to the Municipal Budget and Reporting Regulations, operational repairs and maintenance are classified as outcomes resulting from specific expenditures—including remuneration, material purchases, and contracted services—rather than as direct expenditure drivers. Currently, the municipality is unable to report the combined outcomes of various cost drivers related to repairs and maintenance. The following table presents a detailed breakdown of repairs and maintenance by asset class and includes only material purchases and select contracted services.

Table 7 - Repairs and maintenance per asset class

WC034 Swellendam - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**12 892**	**15 766**	**39 954**	**22 427**	**38 170**	**38 170**	**26 785**	**24 299**	**25 890**
Roads Infrastructure		6 821	8 594	17 268	9 688	14 106	14 106	13 487	10 629	11 745
Roads		6 521	8 349	16 342	9 417	13 056	13 056	13 229	10 363	11 470
Road Furniture		300	245	926	271	1 050	1 050	258	266	275
Storm water Infrastructure		448	268	2 762	566	3 538	3 538	621	641	662
Drainage Collection		448	268	2 762	566	3 538	3 538	621	641	662
Electrical Infrastructure		2 205	2 092	7 467	2 537	6 648	6 648	2 611	2 631	2 752
HV Transmission Conductors		1 457	1 346	1 721	1 629	1 566	1 566	1 621	1 669	1 720
MV Networks		79	91	61	146	146	146	451	405	460
LV Networks		669	655	5 685	762	4 936	4 936	540	556	573
Water Supply Infrastructure		656	631	3 341	1 499	3 454	3 454	1 336	1 380	1 424
Dams and Weirs		15	13	685	234	46	46	45	46	48
Reservoirs		5	1	25	63	73	73	73	75	78
Water Treatment Works		5	–	–	305	2 170	2 170	327	338	349
Distribution		631	617	2 631	898	1 166	1 166	891	920	949
Sanitation Infrastructure		375	1 094	3 430	1 661	3 647	3 647	1 851	1 913	1 974
Reticulation		–	–	1 677	–	1 565	1 565	–	–	–
Waste Water Treatment Works		375	1 094	1 753	1 661	2 082	2 082	1 851	1 913	1 974
Solid Waste Infrastructure		2 387	3 089	5 684	6 476	6 776	6 776	6 878	7 105	7 333
Landfill Sites		2 387	3 089	5 684	6 476	6 776	6 776	6 878	7 105	7 333
Information and Communication Infrastructure		–	–	2	–	–	–	–	–	–
Distribution Layers		–	–	2	–	–	–	–	–	–
Community Assets		**739**	**681**	**5 815**	**547**	**5 882**	**5 882**	**502**	**819**	**535**
Community Facilities		577	558	5 185	380	5 388	5 388	336	647	358
Halls		208	250	33	163	162	162	125	129	133
Centres		43	–	–	–	–	–	–	300	–
Libraries		151	137	–	–	–	–	–	–	–
Cemeteries/Crematoria		6	1	856	18	902	902	8	9	9
Parks		169	170	4 296	198	4 324	4 324	202	209	216
Sport and Recreation Facilities		162	124	630	167	494	494	166	172	177
Outdoor Facilities		162	124	630	167	494	494	166	172	177
Investment properties		**6**	**7**	**14**	**30**	**130**	**130**	**130**	**134**	**139**
Non-revenue Generating		6	7	14	30	130	130	130	134	139
Unimproved Property		6	7	14	30	130	130	130	134	139
Other assets		**408**	**543**	**1 092**	**1 038**	**1 663**	**1 663**	**770**	**796**	**821**
Operational Buildings		408	543	1 092	1 038	1 663	1 663	770	796	821
Municipal Offices		401	535	1 081	1 010	1 635	1 635	745	770	794
Yards		–	–	–	3	3	3	–	–	–
Stores		7	8	11	25	25	25	25	26	27
Computer Equipment		30	103	40	20	20	20	25	26	27
Computer Equipment		30	103	40	20	20	20	25	26	27
Furniture and Office Equipment		2	13	10	15	16	16	16	13	14
Furniture and Office Equipment		2	13	10	15	16	16	16	13	14
Machinery and Equipment		10 060	20 771	533	513	513	513	452	466	481
Machinery and Equipment		10 060	20 771	533	513	513	513	452	466	481
Transport Assets		3 299	3 549	5 051	4 833	5 069	5 069	4 500	4 648	4 797
Transport Assets		3 299	3 549	5 051	4 833	5 069	5 069	4 500	4 648	4 797
Total Repairs and Maintenance Expenditure	1	**27 437**	**41 434**	**52 509**	**29 423**	**51 463**	**51 463**	**33 179**	**31 201**	**32 703**
R&M as a % of PPE		*5.7%*	*7.7%*	*9.8%*	*4.4%*	*8.5%*	*8.5%*	*5.3%*	*5.0%*	*5.1%*
R&M as % Operating Expenditure		*9.1%*	*10.1%*	*9.1%*	*5.2%*	*8.7%*	*8.7%*	*9.2%*	*6.0%*	*6.1%*

For the 2026/27 financial year repairs and maintenance form part of 6,39% of the total expenditure.

Table 8 - Grants made by the municipality

WC034 Swellendam - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH TRANSFERS AND GRANTS											
Cash Transfers to Organisations											
Operational		440	1 022	700	1 175	1 245	1 245	486	665	670	691
Total Cash Transfers To Organisations		**440**	**1 022**	**700**	**1 175**	**1 245**	**1 245**	**486**	**665**	**670**	**691**
Cash Transfers to Groups of Individuals											
Operational		90	80	235	95	95	95	25	–	–	–
Total Cash Transfers To Groups Of Individuals:		**90**	**80**	**235**	**95**	**95**	**95**	**25**	**–**	**–**	**–**
TOTAL CASH TRANSFERS AND GRANTS	6	**530**	**1 102**	**935**	**1 270**	**1 340**	**1 340**	**511**	**665**	**670**	**691**
NON-CASH TRANSFERS AND GRANTS											
Non-Cash Grants to Organisations											
Operational	4	–	–	138	150	150	150	–	–	–	–
Total Non-Cash Grants To Organisations		**–**	**–**	**138**	**150**	**150**	**150**	**–**	**–**	**–**	**–**
TOTAL NON-CASH TRANSFERS AND GRANTS		**–**	**–**	**138**	**150**	**150**	**150**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS	6	**530**	**1 102**	**1 073**	**1 420**	**1 490**	**1 490**	**511**	**665**	**670**	**691**

For the 2026/27 financial year, Cash transfers to organisations will amount to R0,66 million.

Capital expenditure

The table below provides a breakdown of budgeted capital expenditure by vote.

Table 9 - Capital budget per vote

WC034 Swellendam - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure	1			
Vote 1 - MUNICIPAL MANAGER		8 148	470	470
Vote 2 - FINANCIAL SERVICES		750	750	850
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		30 633	39 705	54 558
Vote 4 - COMMUNITY SERVICES		11 404	1 310	1 895
Vote 5 - CORPORATE SERVICES		–	–	–
Total Capital Expenditure		**50 935**	**42 235**	**57 773**
Future operational costs by vote	2			
Vote 1 - MUNICIPAL MANAGER		35 680	42 670	44 161
Vote 2 - FINANCIAL SERVICES		23 169	23 986	24 768
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		270 278	275 496	283 223
Vote 4 - COMMUNITY SERVICES		138 494	152 270	154 775
Total future operational costs		467 621	494 422	506 927
Future revenue by source	3			
Exchange Revenue		24 364	181 777	198 509
Service charges - Electricity		166 457	181 777	198 509
Service charges - Water		30 831	33 513	35 692
Service charges - Waste Water Management		26 001	27 613	29 270
Service charges - Waste Management		19 538	20 808	22 057
Agency services		3 062	3 163	3 264
Total future revenue		270 253	448 651	487 300
Net Financial Implications		**248 303**	**88 006**	**77 400**

The table below provides a breakdown of budgeted capital expenditure for new assets per asset class.

Table 10 - Capital budget per asset class

WC034 Swellendam - Table A9 Asset Management										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
CAPITAL EXPENDITURE										
Total Capital Expenditure	4	**62 985**	**53 010**	**51 689**	**102 616**	**102 887**	**102 887**	**50 935**	**42 235**	**57 773**
Roads Infrastructure		25 477	7 988	18 695	18 614	16 624	16 624	2 763	8 750	11 767
Storm water Infrastructure		552	322	1 067	210	208	208	–	–	6 088
Electrical Infrastructure		1 420	11 731	12 012	15 589	19 951	19 951	5 096	6 205	5 459
Water Supply Infrastructure		16 691	25 591	2 101	32 970	33 877	33 877	7 818	4 500	21 053
Sanitation Infrastructure		7 381	2 547	4 642	6 289	9 063	9 063	13 069	19 670	9 767
Solid Waste Infrastructure		297	1 648	21	–	188	188	1 460	–	–
Coastal Infrastructure		386	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		279	417	287	50	50	50	80	100	100
Infrastructure		***52 484***	***50 244***	***38 825***	***73 722***	***79 961***	***79 961***	***30 286***	***39 225***	***54 233***
Community Facilities		174	184	25	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	257	3 854	3 854	3 854	909	–	–
Community Assets		***174***	***184***	***282***	***3 854***	***3 854***	***3 854***	***909***	–	–
Non-revenue Generating		–	–	5 061	–	–	–	–	–	–
Investment properties		–	–	***5 061***	–	–	–	–	–	–
Operational Buildings		1 765	413	166	16 225	6 774	6 774	9 744	410	430
Housing		–	47	–	–	1 642	1 642	1 642	–	–
Other Assets		***1 765***	***460***	***166***	***16 225***	***8 416***	***8 416***	***11 386***	***410***	***430***
Licences and Rights		–	–	–	–	100	100	–	–	–
Intangible Assets		–	–	–	–	***100***	***100***	–	–	–
Computer Equipment		**426**	**1 725**	**504**	**1 115**	**1 071**	**1 071**	**400**	**450**	**450**
Furniture and Office Equipment		**1 921**	**888**	**681**	**320**	**365**	**365**	**337**	**235**	**220**
Machinery and Equipment		**1 693**	**1 857**	**466**	**1 290**	**2 082**	**2 082**	**1 227**	**1 115**	**1 590**
Transport Assets		**4 522**	**2 098**	**5 705**	**6 090**	**7 038**	**7 038**	**6 390**	**800**	**850**
Land		–	**(4 446)**	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		**62 985**	**53 010**	**51 689**	**102 616**	**102 887**	**102 887**	**50 935**	**42 235**	**57 773**

For the fiscal year 2026/27, an allocation of R30,286 million has been designated for infrastructure development, accounting for 59.46% of the total capital budget.

Comprehensive information regarding asset classes and planned capital expenditure can be found in Table A9 (Asset Management). Tables SA34a through SA34e offer an in-depth analysis of the capital program, including new asset construction, capital asset renewal, operational repairs and maintenance, depreciation charges, and capital asset upgrades by asset class. The following table summarizes the budgeted capital expenditure according to each funding source.

Table 11 – Budgeted Capital Expenditure by funding source

WC034 Swellendam - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funded by:											
National Government		16 769	27 560	9 908	55 229	55 329	55 329	21 782	19 170	16 649	18 714
Provincial Government		30 835	17 838	7 886	9 628	12 750	12 750	2 199	5 345	13 500	29 300
District Municipality		498	457	–	–	40	40	9	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		–	–	–	200	60	60	–	–	–	–
Transfers recognised - capital	4	**48 102**	**45 855**	**17 794**	**65 057**	**68 179**	**68 179**	**23 990**	**24 515**	**30 149**	**48 014**
Borrowing	6	7 211	3 229	7 277	6 050	9 059	9 059	3 295	6 100	–	–
Internally generated funds		4 654	1 202	20 996	31 509	25 649	25 649	8 125	20 320	12 086	9 759
Total Capital Funding	7	**59 967**	**50 287**	**46 067**	**102 616**	**102 887**	**102 887**	**35 410**	**50 935**	**42 235**	**57 773**

Section 4 - Annual Budget Tables

Section 4 provides the ten principal budget tables, fulfilling the requirements of section 8 of the Municipal Budget and Reporting Regulations. These tables detail the municipality's 2026/27 budget and MTREF as submitted to the council. Each table is supplemented by explanatory notes presented on the adjacent page.

Table A1 - Budget Summary

WC034 Swellendam - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	50 116	56 641	61 757	66 090	65 931	65 931	45 844	69 574	75 836	82 661
Service charges	153 006	177 611	203 436	226 739	224 929	224 929	164 138	242 827	263 711	285 527
Investment revenue	7 681	12 581	16 749	13 000	16 000	16 000	10 979	13 500	13 946	14 392
Transfer and subsidies - Operational	52 772	62 242	64 829	69 709	76 663	76 663	48 701	76 809	70 519	71 366
Other own revenue	71 933	139 172	208 761	166 408	177 066	177 066	95 096	71 029	70 898	69 792
Total Revenue (excluding capital transfers and	335 508	448 247	555 533	541 946	560 588	560 588	364 758	473 739	494 910	523 738
Employee costs	107 969	118 347	127 729	158 804	156 044	156 044	106 658	174 985	181 363	189 447
Remuneration of councillors	5 607	5 823	5 829	6 405	6 405	6 405	4 566	6 661	6 927	7 204
Depreciation and amortisation	16 161	27 340	43 031	21 527	36 790	36 790	9 924	38 600	40 491	42 474
Interest	9 113	10 072	9 903	10 226	10 226	10 226	2 444	9 269	9 229	8 322
Inventory consumed and bulk purchases	96 079	114 907	134 801	148 121	147 271	147 271	97 993	158 212	172 017	187 964
Transfers and subsidies	530	1 102	1 073	1 420	1 490	1 490	511	665	670	691
Other expenditure	64 935	133 739	253 426	216 659	232 668	232 668	139 167	130 163	125 961	128 596
Total Expenditure	300 394	411 330	575 792	563 162	590 894	590 894	361 263	518 556	536 657	564 700
Surplus/(Deficit)	35 114	36 917	(20 259)	(21 216)	(30 306)	(30 306)	3 496	(44 817)	(41 747)	(40 962)
Transfers and subsidies - capital (monetary alloca	47 883	40 734	17 835	65 057	68 179	68 179	22 773	24 515	30 149	48 014
Transfers and subsidies - capital (in-kind)	933	4 689	5 622	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	83 931	82 340	3 198	43 841	37 873	37 873	26 269	(20 302)	(11 598)	7 052
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	83 931	82 340	3 198	43 841	37 873	37 873	26 269	(20 302)	(11 598)	7 052
Capital expenditure & funds sources										
Capital expenditure	62 985	53 010	51 689	102 616	102 887	102 887	35 410	50 935	42 235	57 773
Transfers recognised - capital	48 102	45 855	17 794	65 057	68 179	68 179	23 990	24 515	30 149	48 014
Borrowing	7 211	3 229	7 277	6 050	9 059	9 059	3 295	6 100	–	–
Internally generated funds	4 654	1 202	20 996	31 509	25 649	25 649	8 125	20 320	12 086	9 759
Total sources of capital funds	59 967	50 287	46 067	102 616	102 887	102 887	35 410	50 935	42 235	57 773
Financial position										
Total current assets	177 849	252 754	261 355	180 398	215 253	215 253	318 027	194 063	185 634	182 507
Total non current assets	495 286	550 963	555 223	676 765	625 998	625 998	584 841	638 333	639 696	654 164
Total current liabilities	80 842	126 247	115 122	98 265	93 752	93 752	161 007	100 476	105 457	110 420
Total non current liabilities	83 820	92 361	103 567	144 418	146 963	146 963	95 387	151 685	151 236	150 562
Community wealth/Equity	488 880	561 104	563 731	614 480	600 537	600 537	610 150	580 235	568 637	575 689
Cash flows										
Net cash from (used) operating	(105 962)	(37 183)	203 505	78 339	65 435	65 435	(859 323)	24 272	35 848	58 258
Net cash from (used) investing	(12 478)	(4 459)	18 303	(3 025)	(28)	(28)	7 820	(49 935)	(41 235)	(56 773)
Net cash from (used) financing	(1 107)	(577)	(4 939)	684	684	684	(774)	6 100	–	–
Cash/cash equivalents at the year end	(6 222)	79 555	395 385	217 100	274 892	274 892	(643 476)	132 785	127 398	128 884
Cash backing/surplus reconciliation										
Cash and investments available	(6 222)	79 555	395 385	217 100	274 892	274 892	(643 476)	132 785	127 398	128 884
Application of cash and investments	20 395	20 136	33 386	104	843	843	93 252	–	–	–
Balance - surplus (shortfall)	(26 617)	59 419	361 999	216 997	274 048	274 048	(736 727)	132 785	127 398	128 884
Asset management										
Asset register summary (WDV)	492 455	550 887	552 394	673 539	625 770	625 770		638 105	639 849	655 148
Depreciation	16 161	27 340	43 031	21 527	36 790	36 790		38 600	40 491	42 474
Renewal and Upgrading of Existing Assets	20 918	27 599	21 444	59 796	60 532	60 532		29 693	16 430	18 604
Repairs and Maintenance	27 437	41 434	52 509	29 423	51 463	51 463		33 179	31 201	32 703
Free services										
Cost of Free Basic Services provided	(14 534)	557	14 648	(28 291)	(28 656)	(28 656)		35 802	(31 739)	(34 002)
Revenue cost of free services provided	(4 657)	904	7 106	(8 677)	(8 612)	(8 612)		16 255	(8 974)	(9 781)
Households below minimum service level										
Water:	0	0	0	1	1	1		1	1	1
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

Explanatory notes to Table A1 - Budget Summary

Table A1 presents a budget summary that offers a comprehensive overview of the municipality's financial position across key perspectives, including operating results, capital expenditure, overall financial standing, cash flow, and compliance with MFMA funding requirements.

This table details the allocations for operational performance, the resources dedicated to capital investment, financial status, liquidity and funding compliance, as well as the municipality's ongoing efforts to address basic service delivery backlogs.

The recent financial management reforms underscore the critical importance of sustainable municipal budget funding. Accordingly, it is essential to concurrently evaluate the Financial Performance, Financial Position, and Cash Flow Budgets together with the Capital Budget.

The Budget Summary presents essential information as follows:

The operating surplus or deficit, calculated after total expenditure, should maintain a positive balance throughout the Medium Term Revenue and Expenditure Framework (MTREF). The municipality continues to face challenges in funding non-cash items such as depreciation and employee benefits through tariff increases.

Capital expenditure is matched with designated capital funding sources, including:

- Transfers recognised, which are reflected on the Financial Performance Budget;
- Borrowing, incorporated into net cash from financing within the Cash Flow Budget;
- Internally generated funds, intended to be sourced from a combination of the current operating surplus and accumulated cash-backed surpluses from prior years.

It is imperative that the municipality's cash flow remains positive. Current projections indicate limited cash resources available for funding the Capital Budget, resulting in reliance on borrowing and government grants and subsidies to support future capital requirements. This situation will persist unless council initiates measures to build cash reserves, which would directly influence future tariffs and taxes.

Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

WC034 Swellendam - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		**96 407**	**121 008**	**114 223**	**107 636**	**110 892**	**110 892**	**111 969**	**117 178**	**123 551**
Executive and council		31 506	42 095	25 142	18 779	18 016	18 016	18 284	18 406	17 032
Finance and administration		64 901	78 913	89 081	88 857	92 876	92 876	93 685	98 772	106 519
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**83 334**	**131 408**	**196 224**	**173 148**	**181 727**	**181 727**	**72 150**	**65 092**	**61 978**
Community and social services		6 428	6 231	6 009	6 256	5 972	5 972	7 113	7 491	7 270
Sport and recreation		851	1 104	1 188	5 284	5 244	5 244	3 450	922	951
Public safety		46 124	51 537	58 787	61 304	56 906	56 906	56 231	55 418	53 607
Housing		29 931	72 535	130 240	100 304	113 604	113 604	5 356	1 261	150
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**11 905**	**9 468**	**17 248**	**13 217**	**13 651**	**13 651**	**9 135**	**9 234**	**15 233**
Planning and development		2 840	3 049	3 079	3 220	3 611	3 611	3 499	2 610	2 686
Road transport		9 064	6 419	14 169	9 997	10 039	10 039	5 637	6 624	12 546
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**192 679**	**231 763**	**251 274**	**312 977**	**322 463**	**322 463**	**304 964**	**333 517**	**370 951**
Energy sources		103 774	120 967	150 792	179 605	179 663	179 663	176 389	194 821	211 219
Water management		41 674	54 746	36 425	68 360	71 220	71 220	49 669	47 508	64 973
Waste water management		29 713	32 415	39 933	37 740	43 810	43 810	49 153	59 507	61 178
Waste management		17 518	23 635	24 124	27 272	27 769	27 769	29 752	31 682	33 581
Other	4	**–**	**23**	**22**	**25**	**35**	**35**	**37**	**38**	**39**
Total Revenue - Functional	2	**384 325**	**493 670**	**578 990**	**607 003**	**628 767**	**628 767**	**498 254**	**525 059**	**571 752**
Expenditure - Functional										
Governance and administration		**56 211**	**25 148**	**58 895**	**60 533**	**71 173**	**71 173**	**70 854**	**70 980**	**73 339**
Executive and council		18 370	11 212	19 013	14 827	15 223	15 223	13 022	13 341	13 669
Finance and administration		37 253	12 845	38 619	44 159	53 917	53 917	55 680	55 398	57 339
Internal audit		588	1 091	1 262	1 547	2 033	2 033	2 152	2 241	2 331
Community and public safety		**80 902**	**143 297**	**213 949**	**190 737**	**205 975**	**205 975**	**104 257**	**106 233**	**107 844**
Community and social services		13 436	13 356	13 591	15 605	15 952	15 952	18 169	19 118	19 495
Sport and recreation		14 754	25 751	18 194	19 524	23 274	23 274	25 163	26 408	27 722
Public safety		46 286	43 412	48 597	59 783	53 412	53 412	54 438	55 220	56 056
Housing		6 425	60 777	133 567	95 824	113 338	113 338	6 487	5 487	4 572
Health		1	1	–	–	–	–	–	–	–
Economic and environmental services		**33 553**	**53 022**	**58 300**	**57 292**	**57 650**	**57 650**	**63 684**	**63 275**	**66 054**
Planning and development		8 116	9 987	10 690	14 589	13 717	13 717	14 747	15 456	16 153
Road transport		24 711	42 294	47 610	42 703	43 932	43 932	48 937	47 819	49 901
Environmental protection		726	740	–	–	–	–	–	–	–
Trading services		**156 408**	**210 191**	**244 190**	**253 803**	**255 958**	**255 958**	**279 253**	**295 487**	**316 754**
Energy sources		90 306	114 759	128 104	151 406	151 472	151 472	165 096	178 913	194 893
Water management		22 168	27 704	41 830	29 028	33 039	33 039	37 576	36 733	38 750
Waste water management		22 519	41 139	43 149	37 064	38 729	38 729	41 501	43 497	45 634
Waste management		21 415	26 589	31 107	36 304	32 718	32 718	35 080	36 344	37 477
Other	4	**627**	**588**	**1 030**	**1 865**	**1 206**	**1 206**	**509**	**682**	**709**
Total Expenditure - Functional	3	**327 702**	**432 246**	**576 363**	**564 230**	**591 962**	**591 962**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit) for the year		**56 623**	**61 424**	**2 627**	**42 773**	**36 805**	**36 805**	**(20 302)**	**(11 598)**	**7 052**

Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Table A2 presents budgeted financial performance, detailing revenue and expenditure by standard classification. The modified GFS standard classification allocates municipal services into 15 functional areas, allowing for the categorisation of municipal revenue, operating expenditure, and capital expenditure within each area. This structure enables the National Treasury to compile consolidated government reports.

It should be noted that Total Revenue in this table includes capital revenue (Transfers recognised – capital), which results in a discrepancy with the operating revenue figures presented in Table A4.

As a general principle, revenues generated from trading services are expected to exceed their respective expenditures. Any deficits observed in other functions, where expenditure surpasses revenue, are financed through rate revenues and other sources, as reflected under executive and council as well as finance and administration.

Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC034 Swellendam - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		2 593	591	28 813	20 223	21 016	21 016	21 008	19 092	17 738
Vote 2 - FINANCIAL SERVICES		61 834	76 611	85 356	86 911	89 772	89 772	90 958	98 083	105 809
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		184 305	213 966	244 451	299 675	309 199	309 199	284 349	311 073	352 606
Vote 4 - COMMUNITY SERVICES		104 167	157 840	220 370	200 193	208 780	208 780	101 939	96 812	95 598
Vote 5 - CORPORATE SERVICES		31 426	44 662	–	–	–	–	–	–	–
Total Revenue by Vote	2	**384 325**	**493 670**	**578 990**	**607 003**	**628 767**	**628 767**	**498 254**	**525 059**	**571 752**
Expenditure by Vote *to be appropriated*	1									
Vote 1 - MUNICIPAL MANAGER		4 584	3 771	35 884	36 916	53 875	53 875	43 828	43 140	44 631
Vote 2 - FINANCIAL SERVICES		11 959	815	19 099	19 720	49 222	49 222	23 919	24 736	25 618
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		166 889	220 461	264 456	268 151	255 583	255 583	300 911	315 201	337 781
Vote 4 - COMMUNITY SERVICES		110 140	178 749	256 924	239 443	233 282	233 282	149 898	153 580	156 670
Vote 5 - CORPORATE SERVICES		34 130	28 450	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**327 702**	**432 246**	**576 363**	**564 230**	**591 962**	**591 962**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit) for the year	2	**56 623**	**61 424**	**2 627**	**42 773**	**36 805**	**36 805**	**(20 302)**	**(11 598)**	**7 052**

Explanatory notes to Table A3 - Budgeted Financial Performance (revenue and expenditure by vote)

Table A3 provides an overview of budgeted financial performance by revenue and expenditure per municipal vote. This table enables a comparison between budgeted operating outcomes and the organisational structure of the municipality, allowing for the presentation of any operating surplus or deficit within each vote.

The council will approve the budget at this level, in accordance with Section 24(2)(c)(iii) of the MFMA.

Table A4 - Budgeted Financial Performance (revenue and expenditure)

WC034 Swellendam - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	98 361	116 095	132 764	156 495	151 727	151 727	105 775	166 457	181 777	198 509
Service charges - Water	2	22 509	24 718	26 803	27 430	28 047	28 047	22 406	30 831	33 513	35 692
Service charges - Waste Water Management	2	19 386	22 066	27 173	24 734	27 016	27 016	22 253	26 001	27 613	29 270
Service charges - Waste Management	2	12 749	14 732	16 698	18 080	18 140	18 140	13 704	19 538	20 808	22 057
Sale of Goods and Rendering of Services	2	5 200	59 716	135 845	94 510	107 076	107 076	44 505	3 260	3 368	3 475
Agency services	2	2 728	2 736	2 767	2 859	2 859	2 859	2 140	3 062	3 163	3 264
Interest earned from Receivables	2	1 855	1 761	1 855	2 029	1 577	1 577	1 203	1 825	1 931	2 045
Interest earned from Current and Non Current Assets	2	7 681	12 581	16 749	13 000	16 000	16 000	10 979	13 500	13 946	14 392
Dividends	2	2	2	2	2	2	2	–	2	2	2
Rental from Fixed Assets	2	993	751	793	824	728	728	687	824	851	879
Licence and permits	2	1 300	1 274	1 402	1 463	1 400	1 400	1 005	1 480	1 528	1 577
Development Charges	2	-	–	–	–	–	–	–	1 270	1 346	1 427
Operational Revenue	2	7 334	18 625	2 319	1 497	5 015	5 015	5 022	487	497	509
Non-Exchange Revenue											
Property rates	2	50 116	56 641	61 757	66 090	65 931	65 931	45 844	69 574	75 836	82 661
Surcharges and Taxes	2	955	961	1 476	1 443	1 548	1 548	1 167	1 548	1 548	1 548
Fines, penalties and forfeits	2	42 514	48 858	54 796	57 078	52 699	52 699	35 337	51 786	50 829	48 884
Transfer and subsidies - Operational	2	52 772	62 242	64 829	69 709	76 663	76 663	48 701	76 809	70 519	71 366
Interest	2	325	404	354	395	293	293	259	389	404	420
Operational Revenue	2	3 314	3 391	3 803	4 108	3 667	3 667	2 910	4 097	4 430	4 761
Gains on disposal of Assets	2	334	281	3 123	200	200	200	860	1 000	1 000	1 000
Other Gains	2	5 080	412	226	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribut		**335 508**	**448 247**	**555 533**	**541 946**	**560 588**	**560 588**	**364 758**	**473 739**	**494 910**	**523 738**
Expenditure											
Employee related costs	2	107 969	118 347	127 729	158 804	156 044	156 044	106 658	174 985	181 363	189 447
Remuneration of councillors	2	5 607	5 823	5 829	6 405	6 405	6 405	4 566	6 661	6 927	7 204
Bulk purchases - electricity	2	79 694	98 123	116 635	135 182	134 699	134 699	90 510	146 468	159 933	175 498
Inventory consumed	2,8	16 385	16 784	18 166	12 938	12 572	12 572	7 483	11 744	12 084	12 467
Debt impairment	2,3	8 629	13 820	12 595	24 226	17 025	17 025	21 500	16 033	16 653	17 349
Depreciation and amortisation	2	16 161	27 340	43 031	21 527	36 790	36 790	9 924	38 600	40 491	42 474
Interest	2	9 113	10 072	9 903	10 226	10 226	10 226	2 444	9 269	9 229	8 322
Contracted services	2	29 358	90 022	177 508	137 259	156 878	156 878	82 776	55 871	50 341	50 947
Transfers and subsidies	2	530	1 102	1 073	1 420	1 490	1 490	511	665	670	691
Irrecoverable debts written off	2	-	–	28 394	24 374	25 604	25 604	12 968	26 658	26 897	27 143
Operational costs	2	25 896	28 907	26 312	30 800	33 160	33 160	21 924	31 601	32 069	33 158
Losses on disposal of Assets	2	1 052	989	8 036	–	–	–	–	–	–	–
Other Losses	2	-	0	581	–	–	–	–	–	–	–
Total Expenditure		**300 394**	**411 330**	**575 792**	**563 162**	**590 894**	**590 894**	**361 263**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit)		**35 114**	**36 917**	**(20 259)**	**(21 216)**	**(30 306)**	**(30 306)**	**3 496**	**(44 817)**	**(41 747)**	**(40 962)**
Transfers and subsidies - capital (monetary allocations)	6	47 883	40 734	17 835	65 057	68 179	68 179	22 773	24 515	30 149	48 014
Transfers and subsidies - capital (in-kind)	6	933	4 689	5 622	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**83 931**	82 340	3 198	**43 841**	**37 873**	**37 873**	26 269	**(20 302)**	**(11 598)**	**7 052**
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**83 931**	82 340	3 198	43 841	37 873	37 873	26 269	(20 302)	(11 598)	7 052
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**83 931**	82 340	3 198	43 841	37 873	37 873	26 269	(20 302)	(11 598)	7 052
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**83 931**	**82 340**	**3 198**	**43 841**	**37 873**	**37 873**	**26 269**	**(20 302)**	**(11 598)**	**7 052**

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

Total operating revenue for 2026/27 is projected at R473,739 million.

Property rates are anticipated to generate R69,574 million in the 2026/27 financial year, accounting for 14.68% of the municipality's operating revenue base, and thus remain a significant funding source.

Service charges for electricity, water, sanitation, and refuse removal represent the largest portion of the municipality's revenue basket, totaling R242,827 million and constituting 51.26% of overall revenue.

Fines, penalties, and forfeits also contribute substantially, amounting to R51,786 million and making up 10.93% of the total revenue base for 2026/27.

Operating grants, including the local government's equitable share and other grants received from national and provincial governments, are recognized as transfers. This revenue of R76,809 million, reflecting 16.21% of the total revenue base, will only be realized once specific conditions are met.

Further details regarding employee-related costs and remuneration of councilors can be found in Section 11 of this report.

Section 10 – Budget Funding will focus on debt impairment, depreciation charges, and finance charges.

Employee-related costs and bulk purchases are principal cost drivers for the municipality. Identifying and implementing alternative operational efficiencies will be necessary to mitigate the impact of wage and bulk tariff increases in future years.

Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

WC034 Swellendam - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure ***to be appropriated***	2										
Vote 1 - MUNICIPAL MANAGER		–	–	4 446	8 769	2 244	2 244	1 389	350	400	400
Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	–	90	–	–
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		17 044	29 976	17 493	42 929	48 421	48 421	17 882	19 870	34 875	45 760
Vote 4 - COMMUNITY SERVICES		–	–	288	4 084	4 064	4 064	3 042	70	90	940
Capital multi-year expenditure sub-total		**17 044**	**29 976**	**22 226**	**55 783**	**54 729**	**54 729**	**22 313**	**20 380**	**35 365**	**47 100**
Single-year expenditure ***to be appropriated***	2										
Vote 1 - MUNICIPAL MANAGER		1 765	20	626	7 016	4 149	4 149	434	7 798	70	70
Vote 2 - FINANCIAL SERVICES		2 152	2 538	1 350	1 345	1 591	1 591	1 023	660	750	850
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		38 097	19 252	23 717	28 110	36 112	36 112	10 843	10 763	4 830	8 799
Vote 4 - COMMUNITY SERVICES		3 844	559	3 769	10 362	6 305	6 305	797	11 334	1 220	955
Vote 5 - CORPORATE SERVICES		83	666	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**45 941**	**23 034**	**29 463**	**46 833**	**48 157**	**48 157**	**13 097**	**30 555**	**6 870**	**10 674**
Total Capital Expenditure - Vote	3,7	**62 985**	**53 010**	**51 689**	**102 616**	**102 887**	**102 887**	**35 410**	**50 935**	**42 235**	**57 773**
Capital Expenditure - Functional											
Governance and administration		**2 277**	**2 725**	**6 643**	**19 145**	**10 717**	**10 717**	**4 430**	**9 298**	**1 530**	**1 470**
Executive and council		–	7	11	–	–	–	–	127	70	70
Finance and administration		2 277	2 718	6 631	19 145	10 717	10 717	4 430	9 171	1 460	1 400
Community and public safety		**2 573**	**(3 298)**	**760**	**5 808**	**10 348**	**10 348**	**4 160**	**6 189**	**265**	**200**
Community and social services		649	402	162	230	210	210	109	190	190	140
Sport and recreation		1 495	186	478	4 628	5 194	5 194	3 509	2 907	35	–
Public safety		429	513	121	950	792	792	542	187	40	60
Housing		–	(4 399)	–	–	4 152	4 152	–	2 905	–	–
Economic and environmental services		**27 276**	**8 011**	**19 995**	**18 869**	**16 868**	**16 868**	**12 685**	**5 313**	**8 800**	**11 817**
Planning and development		1 765	642	503	696	1 071	1 071	459	870	–	–
Road transport		25 511	7 369	19 492	18 173	15 797	15 797	12 226	4 443	8 800	11 817
Trading services		**30 859**	**45 573**	**24 291**	**58 794**	**64 953**	**64 953**	**14 135**	**30 135**	**31 640**	**44 287**
Energy sources		1 424	11 792	12 052	14 995	19 357	19 357	5 330	5 096	6 205	5 459
Water management		18 449	25 737	2 792	34 650	35 387	35 387	7 498	7 918	4 620	21 178
Waste water management		9 715	4 169	6 150	8 789	9 534	9 534	1 087	11 906	19 770	15 955
Waste management		1 271	3 874	3 297	360	675	675	220	5 215	1 045	1 695
Total Capital Expenditure - Functional	3,7	**62 985**	**53 010**	**51 689**	**102 616**	**102 887**	**102 887**	**35 410**	**50 935**	**42 235**	**57 773**
Funded by:											
National Government		16 769	27 560	9 908	55 229	55 329	55 329	21 782	19 170	16 649	18 714
Provincial Government		30 835	17 838	7 886	9 628	12 750	12 750	2 199	5 345	13 500	29 300
District Municipality		498	457	–	–	40	40	9	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		–	–	–	200	60	60	–	–	–	–
Transfers recognised - capital	4	**48 102**	**45 855**	**17 794**	**65 057**	**68 179**	**68 179**	**23 990**	**24 515**	**30 149**	**48 014**
Borrowing	6	7 211	3 229	7 277	6 050	9 059	9 059	3 295	6 100	–	–
Internally generated funds		4 654	1 202	20 996	31 509	25 649	25 649	8 125	20 320	12 086	9 759
Total Capital Funding	7	**59 967**	**50 287**	**46 067**	**102 616**	**102 887**	**102 887**	**35 410**	**50 935**	**42 235**	**57 773**

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Table A5 presents a detailed breakdown of the capital program, including capital expenditure by municipal vote (multi-year and single-year appropriations), standard classification, and the funding sources required to support the capital budget. This also incorporates data on capital transfers from national and provincial departments.

According to the MFMA, municipalities are authorised to approve both multi-year and single-year capital budget appropriations.

Multi-year capital appropriations typically result in work-in-progress at the end of a financial year, whereas single-year appropriations are associated with expenditures occurring within a specified budget year, such as the procurement of vehicles and specialized equipment. Indicative allocations for the two outer years are based on departmental input and will be subject to annual review to ensure alignment with the municipality's strategic objectives and service delivery priorities. While these appropriations have been included in the MTREF funding assessment, no commitments will be made against single-year appropriations for the two outer years.

The capital program is financed through own resources, government grants and transfers, and borrowings. Given the municipality's favourable gearing ratios, it has been decided to supplement the capital programme by securing additional borrowings amounting to R6.1 million over the MTREF period. Consequently, capital charges as a percentage of operating expenditure decrease to 1.5% in the 2028/2029 financial year.

For the 2026/27 financial year, capital transfers from national and provincial government total R24.515 million.

Table A6 -Budgeted Financial Position

WC034 Swellendam - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	121 773	178 516	208 800	103 657	150 036	150 036	264 480	123 425	109 989	102 995
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange tran	3	14 303	20 270	18 199	25 215	19 466	19 466	34 928	22 826	24 624	26 587
Receivables from non-exchange transactions	3	31 524	41 806	27 792	31 938	32 085	32 085	12 815	35 855	39 064	40 968
Current portion of non-current receivables	4	329	368	356	–	356	356	356	356	356	356
Inventory	5	5 450	6 080	6 477	6 080	6 474	6 474	5 232	6 477	6 477	6 477
VAT	6	962	(320)	(2 408)	7 105	4 698	4 698	(1 236)	2 985	2 985	2 985
Other current assets	7	3 508	6 034	2 138	6 402	2 138	2 138	1 452	2 138	2 138	2 138
Total current assets		**177 849**	**252 754**	**261 355**	**180 398**	**215 253**	**215 253**	**318 027**	**194 063**	**185 634**	**182 507**
Non current assets											
Investment property	9	11 034	11 522	16 530	9 351	16 477	16 477	16 499	16 421	16 363	16 302
Property, plant and equipment	10	480 683	538 728	535 009	663 740	608 429	608 429	567 705	620 915	622 818	638 283
Heritage assets	13	171	171	171	171	171	171	171	171	171	171
Intangible assets	14	567	466	684	277	693	693	784	597	497	392
Trade and other receivables from exchange tran	15	2 627	2 881	3 364	2 881	3 364	3 364	–	3 364	3 364	3 364
Non-current receivables from non-exchange tran	15	204	(2 805)	(534)	345	(3 136)	(3 136)	(318)	(3 136)	(3 517)	(4 348)
Total non current assets		**495 286**	**550 963**	**555 223**	**676 765**	**625 998**	**625 998**	**584 841**	**638 333**	**639 696**	**654 164**
TOTAL ASSETS		**673 135**	**803 717**	**816 578**	**857 163**	**841 251**	**841 251**	**902 868**	**832 396**	**825 330**	**836 671**
LIABILITIES											
Current liabilities											
Financial liabilities	18	4 609	4 583	4 445	5 682	5 332	5 332	3 671	6 365	6 709	6 934
Consumer deposits	19	4 302	4 775	5 734	4 782	5 734	5 734	6 795	5 734	5 734	5 734
Trade and other payables from exchange transa	20	37 007	81 089	60 505	63 651	58 502	58 502	40 195	57 300	57 300	57 300
Trade and other payables from non-exchange tra	21	20 395	20 136	33 386	104	843	843	93 252	–	–	–
Provision	22	15 898	13 175	14 188	22 152	21 668	21 668	14 200	14 200	14 200	14 200
VAT	23	(1 368)	2 488	(3 135)	1 894	1 673	1 673	2 894	4 878	4 878	4 878
Other current liabilities	24	–	–	–	–	–	–	–	11 999	16 636	21 375
Total current liabilities		**80 842**	**126 247**	**115 122**	**98 265**	**93 752**	**93 752**	**161 007**	**100 476**	**105 457**	**110 420**
Non current liabilities											
Financial liabilities	25	24 604	23 541	26 627	26 630	26 424	26 424	23 924	27 129	20 663	13 972
Provision	26	65 380	65 245	71 964	80 413	82 527	82 527	71 464	79 998	86 015	92 032
Other non-current liabilities	28	(6 164)	3 574	4 976	37 375	38 012	38 012	–	44 558	44 558	44 558
Total non current liabilities		**83 820**	**92 361**	**103 567**	**144 418**	**146 963**	**146 963**	**95 387**	**151 685**	**151 236**	**150 562**
TOTAL LIABILITIES		**164 662**	**218 607**	**218 688**	**242 682**	**240 715**	**240 715**	**256 394**	**252 161**	**256 692**	**260 982**
NET ASSETS		**508 472**	**585 110**	**597 890**	**614 480**	**600 537**	**600 537**	**646 474**	**580 235**	**568 637**	**575 689**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	463 808	534 701	532 873	599 359	569 679	569 679	581 342	547 294	535 825	540 444
Reserves and funds	30	25 072	26 403	30 858	15 121	30 858	30 858	28 808	32 941	32 812	35 245
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	10	**488 880**	**561 104**	**563 731**	**614 480**	**600 537**	**600 537**	**610 150**	**580 235**	**568 637**	**575 689**

Explanatory notes to Table A6 - Budgeted Financial Position

Table A6 complies with international standards of Generally Recognised Accounting Practice (GRAP), facilitating councilors and management in comprehending the budget's effect on the statement of financial position.

The structure used to present the statement of financial position adheres to GRAP1, which is largely consistent with international standards that reflect assets minus liabilities as Community Wealth. Items within each category are ordered according to liquidity, indicating the ease with which assets can be converted to cash or liabilities require payment in cash.

Table A6 is accompanied by Table SA3, which presents a comprehensive analysis of the principal elements associated with several items, including:

- Consumer debtors,
- Debt impairment provision,
- Inventory,
- Property, plant and equipment,
- Borrowing,
- Trade and other payables,
- Provisions non-current,
- Changes in net assets,
- Reserves.

In municipal accounting, the counterpart to equity is referred to as Community Wealth/Equity, reflecting the principle that both ownership and net assets are vested in the community.

Adjustments to either the budgeted financial performance or the capital budget will invariably influence the municipality's budgeted financial position. For instance, assumptions regarding collection rates affect the municipality’s cash position, thereby impacting the amount of cash and cash equivalents reported at year-end. Likewise, these assumptions should guide the budget allocation for debt impairment, which subsequently affects the provision for bad debts. Such budgetary and planning assumptions are integral to establishing the consistency and relevance of the budget, as well as to calculating ratios and financial indicators. Furthermore, the funding compliance assessment relies on accurate forecasting of the statement of financial position.

Table A7 - Budgeted Cash Flow Statement

WC034 Swellendam - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		60 909	49 116	487 034	62 786	64 253	64 253	47 566	67 798	73 882	80 513
Service charges		174 725	187 368	157 853	251 643	219 705	219 705	(118 218)	239 541	260 124	281 608
Other revenue		8 204	13 692	41 571	39 004	29 718	29 718	(25 043)	24 832	24 996	24 938
Transfers and Subsidies - Operational	1	48 198	140 885	157 330	160 987	178 400	178 400	(128 456)	76 809	70 519	71 366
Transfers and Subsidies - Capital	1	26 421	4 446	11 598	65 057	62 676	62 676	(54 489)	24 515	30 149	48 014
Interest		–	–	–	15 303	17 814	17 814	(7 501)	15 647	16 211	16 783
Dividends		–	2	2	2	2	2	–	2	2	2
Payments											
Suppliers and employees		(423 880)	(432 677)	(651 430)	(511 585)	(502 205)	(502 205)	(573 181)	(420 955)	(436 153)	(461 969)
Interest		(541)	(15)	(454)	(3 437)	(3 437)	(3 437)	0	(3 252)	(3 212)	(2 305)
Transfers and Subsidies	1	–	–	–	(1 420)	(1 490)	(1 490)	–	(665)	(670)	(691)
NET CASH FROM/(USED) OPERATING ACTIV		**(105 962)**	**(37 183)**	**203 505**	**78 339**	**65 435**	**65 435**	**(859 323)**	**24 272**	**35 848**	**58 258**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		(4 179)	(2 509)	(3 137)	200	200	200	(860)	1 000	1 000	1 000
Decrease (increase) in non-current receivables		(2 831)	(76)	(2 829)	(3 225)	(228)	(228)	318	–	–	–
Payments											
Capital assets		(5 468)	(1 874)	24 270	–	–	–	8 362	(50 935)	(42 235)	(57 773)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIV		**(12 478)**	**(4 459)**	**18 303**	**(3 025)**	**(28)**	**(28)**	**7 820**	**(49 935)**	**(41 235)**	**(56 773)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Borrowing long term/refinancing		(5 500)	–	(4 500)	6 050	6 050	6 050	–	6 100	–	–
Increase (decrease) in consumer deposits		170	(8)	(26)	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		4 224	(570)	(413)	(5 366)	(5 366)	(5 366)	(774)	–	–	–
NET CASH FROM/(USED) FINANCING ACTIV		**(1 107)**	**(577)**	**(4 939)**	**684**	**684**	**684**	**(774)**	**6 100**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(119 547)**	**(42 218)**	**216 869**	**75 997**	**66 091**	**66 091**	**(852 276)**	**(19 563)**	**(5 387)**	**1 485**
Cash/cash equivalents at the year beg	2	**113 324**	**121 773**	**178 516**	141 103	208 800	208 800	**208 800**	**152 349**	**132 785**	**127 398**
Cash/cash equivalents at the year	2	**(6 222)**	**79 555**	**395 385**	**217 100**	**274 892**	**274 892**	**(643 476)**	**132 785**	**127 398**	**128 884**

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

The budgeted cash flow statement serves as the initial metric in assessing whether the budget is adequately funded. It outlines anticipated cash inflows and outflows associated with the execution of the budget, with the net impact—encompassing both capital and operational activities—reflected in the overall increase or decrease in cash and cash equivalents.

Table A7 is substantiated by a comprehensive table (Table SA30), which presents monthly breakdowns and offers an in-depth analysis of key sources of receipts and expenditures.

Table A8 – Cash-Backed Reserves/Accumulated Surplus Reconciliation

WC034 Swellendam - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	(6 222)	79 555	395 385	217 100	274 892	274 892	(643 476)	132 785	127 398	128 884
Cash and investments available:		**(6 222)**	**79 555**	**395 385**	**217 100**	**274 892**	**274 892**	**(643 476)**	**132 785**	**127 398**	**128 884**
Application of cash and investments											
Trade payables from Non-exchange transactions: Unsp		20 395	20 136	33 386	104	843	843	93 252	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Total Application of cash and investments:		**20 395**	**20 136**	**33 386**	**104**	**843**	**843**	**93 252**	**–**	**–**	**–**
Surplus(shortfall) - Excluding Non-Current Creditors		**(26 617)**	**59 419**	**361 999**	**216 997**	**274 048**	**274 048**	**(736 727)**	**132 785**	**127 398**	**128 884**
Creditors transferred to Debt Relief - Non-Current po		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors		**(26 617)**	**59 419**	**361 999**	**216 997**	**274 048**	**274 048**	**(736 727)**	**132 785**	**127 398**	**128 884**

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

The reconciliation of cash-backed reserves and accumulated surplus complies with the specifications outlined in MFMA Circular 42 concerning municipal budget funding.

The accompanying table assesses the adequacy of budget funding by projecting year-end cash and investment balances and subsequently reconciling these available funds against existing liabilities and commitments.

This process results in either a surplus or a deficit. A deficit signifies that obligations surpass available cash and investments, demonstrating non-compliance with MFMA requirements stipulating that a municipality's budget must be fully funded.

Table A9 - Asset Management

WC034 Swellendam - Table A9 Asset Management										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
CAPITAL EXPENDITURE										
Total New Assets	1	42 067	25 411	30 245	42 820	42 354	42 354	21 242	25 805	39 169
Roads Infrastructure		17 865	822	2 558	3 630	1 482	1 482	2 763	7 750	9 767
Storm water Infrastructure		552	–	793	–	–	–	–	–	–
Electrical Infrastructure		1 420	11 073	9 238	12 597	16 660	16 660	4 566	6 205	5 459
Water Supply Infrastructure		4 150	6 855	976	2 999	1 300	1 300	718	4 500	10 907
Sanitation Infrastructure		6 766	2 064	3 765	5 899	8 017	8 017	1 789	4 500	9 767
Solid Waste Infrastructure		297	1 648	21	–	188	188	560	–	–
Coastal Infrastructure		386	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		279	417	287	50	50	50	80	100	100
Infrastructure		31 715	22 878	17 638	25 175	27 697	27 697	10 476	23 055	35 999
Community Facilities		174	184	25	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	570	–	–
Community Assets		174	184	25	–	–	–	570	–	–
Non-revenue Generating		–	–	5 061	–	–	–	–	–	–
Investment properties		–	–	5 061	–	–	–	–	–	–
Operational Buildings		1 765	180	166	8 829	2 360	2 360	200	150	60
Housing		–	47	–	–	1 642	1 642	1 642	–	–
Other Assets		1 765	227	166	8 829	4 001	4 001	1 842	150	60
Licences and Rights		–	–	–	–	100	100	–	–	–
Intangible Assets		–	–	–	–	100	100	–	–	–
Computer Equipment		426	1 725	504	1 115	1 071	1 071	400	450	450
Furniture and Office Equipment		1 772	888	681	320	365	365	337	235	220
Machinery and Equipment		1 693	1 857	466	1 290	2 082	2 082	1 227	1 115	1 590
Transport Assets		4 522	2 098	5 705	6 090	7 038	7 038	6 390	800	850
Land		–	(4 446)	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	117	2 559	6 106	2 275	2 465	2 465	–	–	–
Roads Infrastructure		–	1 196	5 831	2 275	2 465	2 465	–	–	–
Storm water Infrastructure		–	322	274	–	–	–	–	–	–
Water Supply Infrastructure		–	759	–	–	–	–	–	–	–
Sanitation Infrastructure		117	281	–	–	–	–	–	–	–
Infrastructure		117	2 559	6 106	2 275	2 465	2 465	–	–	–
Total Upgrading of Existing Assets	6	20 801	25 040	15 338	57 521	58 067	58 067	29 693	16 430	18 604
Roads Infrastructure		7 612	5 970	10 305	12 709	12 676	12 676	–	1 000	2 000
Storm water Infrastructure		–	–	–	210	208	208	–	–	6 088
Electrical Infrastructure		–	659	2 774	2 991	3 291	3 291	530	–	–
Water Supply Infrastructure		12 542	17 977	1 125	29 972	32 577	32 577	7 100	–	10 146
Sanitation Infrastructure		498	201	877	390	1 046	1 046	11 281	15 170	–
Solid Waste Infrastructure		–	–	–	–	–	–	900	–	–
Infrastructure		20 651	24 807	15 081	46 272	49 799	49 799	19 810	16 170	18 234
Sport and Recreation Facilities		–	–	257	3 854	3 854	3 854	339	–	–
Community Assets		–	–	257	3 854	3 854	3 854	339	–	–
Operational Buildings		–	233	–	7 396	4 414	4 414	9 544	260	370
Other Assets		–	233	–	7 396	4 414	4 414	9 544	260	370
Furniture and Office Equipment		150	–	–	–	–	–	–	–	–
Total Capital Expenditure	4	62 985	53 010	51 689	102 616	102 887	102 887	50 935	42 235	57 773
Roads Infrastructure		25 477	7 988	18 695	18 614	16 624	16 624	2 763	8 750	11 767
Storm water Infrastructure		552	322	1 067	210	208	208	–	–	6 088
Electrical Infrastructure		1 420	11 731	12 012	15 589	19 951	19 951	5 096	6 205	5 459
Water Supply Infrastructure		16 691	25 591	2 101	32 970	33 877	33 877	7 818	4 500	21 053
Sanitation Infrastructure		7 381	2 547	4 642	6 289	9 063	9 063	13 069	19 670	9 767
Solid Waste Infrastructure		297	1 648	21	–	188	188	1 460	–	–
Coastal Infrastructure		386	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		279	417	287	50	50	50	80	100	100
Infrastructure		52 484	50 244	38 825	73 722	79 961	79 961	30 286	39 225	54 233
Community Facilities		174	184	25	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	257	3 854	3 854	3 854	909	–	–
Community Assets		174	184	282	3 854	3 854	3 854	909	–	–
Non-revenue Generating		–	–	5 061	–	–	–	–	–	–
Investment properties		–	–	5 061	–	–	–	–	–	–
Operational Buildings		1 765	413	166	16 225	6 774	6 774	9 744	410	430
Housing		–	47	–	–	1 642	1 642	1 642	–	–
Other Assets		1 765	460	166	16 225	8 416	8 416	11 386	410	430
Licences and Rights		–	–	–	–	100	100	–	–	–
Intangible Assets		–	–	–	–	100	100	–	–	–
Computer Equipment		426	1 725	504	1 115	1 071	1 071	400	450	450
Furniture and Office Equipment		1 921	888	681	320	365	365	337	235	220
Machinery and Equipment		1 693	1 857	466	1 290	2 082	2 082	1 227	1 115	1 590
Transport Assets		4 522	2 098	5 705	6 090	7 038	7 038	6 390	800	850
Land		–	(4 446)	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		62 985	53 010	51 689	102 616	102 887	102 887	50 935	42 235	57 773

WC034 Swellendam - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
ASSET REGISTER SUMMARY - PPE (WDV)	5	492 455	550 887	552 394	673 539	625 770	625 770	638 105	639 849	655 148
Roads Infrastructure		110 457	111 281	120 037	133 254	131 200	131 200	128 661	131 844	137 766
Storm water Infrastructure		44 786	43 455	43 280	41 436	41 946	41 946	40 327	38 626	42 929
Electrical Infrastructure		40 086	54 039	61 722	80 257	79 955	79 955	83 304	87 708	91 313
Water Supply Infrastructure		94 438	119 642	107 765	161 534	135 029	135 029	136 340	134 007	147 886
Sanitation Infrastructure		108 352	105 767	96 749	110 831	99 087	99 087	105 569	119 648	123 545
Solid Waste Infrastructure		6 043	5 281	3 634	(3 328)	3 223	3 223	4 054	3 393	2 700
Information and Communication Infrastructure		340	298	242	455	231	231	168	101	31
Infrastructure		***404 502***	***439 763***	***433 429***	***524 439***	***490 672***	***490 672***	***498 422***	***515 329***	***546 171***
Community Assets		49 067	49 706	50 132	57 077	47 186	47 186	40 955	33 458	25 586
Heritage Assets		171	171	171	171	171	171	171	171	171
Investment properties		11 034	11 522	16 530	9 351	16 477	16 477	16 421	16 363	16 302
Operational Buildings		–	–	–	–	–	–		–	–
Housing		–	–	–	–	–	–		–	–
Other Assets		(16 302)	4 788	4 739	29 448	17 900	17 900	24 949	19 539	13 956
Servitudes		–	–	–	–	–	–		–	–
Licences and Rights		–	–	–	–	–	–		–	–
Intangible Assets		567	466	684	277	693	693	597	497	392
Computer Equipment		2 675	3 691	3 276	2 931	3 110	3 110	2 708	2 333	1 912
Furniture and Office Equipment		3 947	3 916	3 566	2 741	2 857	2 857	2 266	1 468	506
Machinery and Equipment		1 446	3 254	3 278	3 052	4 888	4 888	5 310	5 580	6 286
Transport Assets		14 514	12 786	16 552	23 654	21 778	21 778	26 267	25 073	23 830
Land		20 834	20 824	20 038	20 397	20 038	20 038	20 038	20 038	20 038
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**492 455**	**550 887**	**552 394**	**673 539**	**625 770**	**625 770**	**638 105**	**639 849**	**655 148**
EXPENDITURE OTHER ITEMS										
Depreciation	7	16 161	27 340	43 031	21 527	36 790	36 790	38 600	40 491	42 474
Repairs and Maintenance by Asset Class	3	**27 437**	**41 434**	**52 509**	**29 423**	**51 463**	**51 463**	**33 179**	**31 201**	**32 703**
Roads Infrastructure		6 821	8 594	17 268	9 688	14 106	14 106	13 487	10 629	11 745
Storm water Infrastructure		448	268	2 762	566	3 538	3 538	621	641	662
Electrical Infrastructure		2 205	2 092	7 467	2 537	6 648	6 648	2 611	2 631	2 752
Water Supply Infrastructure		656	631	3 341	1 499	3 454	3 454	1 336	1 380	1 424
Sanitation Infrastructure		375	1 094	3 430	1 661	3 647	3 647	1 851	1 913	1 974
Solid Waste Infrastructure		2 387	3 089	5 684	6 476	6 776	6 776	6 878	7 105	7 333
Information and Communication Infrastructure		–	–	2	–	–	–	–	–	–
Infrastructure		***12 892***	***15 766***	***39 954***	***22 427***	***38 170***	***38 170***	***26 785***	***24 299***	***25 890***
Community Facilities		577	558	5 185	380	5 388	5 388	336	647	358
Sport and Recreation Facilities		162	124	630	167	494	494	166	172	177
Community Assets		***739***	***681***	***5 815***	***547***	***5 882***	***5 882***	***502***	***819***	***535***
Non-revenue Generating		6	7	14	30	130	130	130	134	139
Investment properties		***6***	***7***	***14***	***30***	***130***	***130***	***130***	***134***	***139***
Operational Buildings		408	543	1 092	1 038	1 663	1 663	770	796	821
Other Assets		***408***	***543***	***1 092***	***1 038***	***1 663***	***1 663***	***770***	***796***	***821***
Computer Equipment		**30**	**103**	**40**	**20**	**20**	**20**	**25**	**26**	**27**
Furniture and Office Equipment		**2**	**13**	**10**	**15**	**16**	**16**	**16**	**13**	**14**
Machinery and Equipment		**10 060**	**20 771**	**533**	**513**	**513**	**513**	**452**	**466**	**481**
Transport Assets		**3 299**	**3 549**	**5 051**	**4 833**	**5 069**	**5 069**	**4 500**	**4 648**	**4 797**
TOTAL EXPENDITURE OTHER ITEMS		**43 598**	**68 774**	**95 540**	**50 951**	**88 253**	**88 253**	**71 780**	**71 692**	**75 177**
Renewal and upgrading of Existing Assets as % of total capex		*33.2%*	*52.1%*	*41.5%*	*58.3%*	*58.8%*	*58.8%*	*58.3%*	*38.9%*	*32.2%*
Renewal and upgrading of Existing Assets as % of deprecn		*129.4%*	*100.9%*	*49.8%*	*277.8%*	*164.5%*	*164.5%*	*76.9%*	*40.6%*	*43.8%*
R&M as a % of PPE & Investment Property		*5.6%*	*7.5%*	*9.5%*	*4.4%*	*8.2%*	*8.2%*	*5.2%*	*4.9%*	*5.0%*
Renewal and upgrading and R&M as a % of PPE and Investment Prop		*9.8%*	*12.5%*	*13.4%*	*13.3%*	*17.9%*	*17.9%*	*9.9%*	*7.5%*	*7.8%*

Explanatory notes to Table A9 - Asset Management

Table A9 outlines municipal capital allocations for constructing new assets, renewing and upgrading existing assets, and expenditures related to repairs and maintenance by asset class.

National Treasury recommends that municipalities allocate at least 40% of their capital budgets to the renewal of existing assets and dedicate 8% of PPE to repairs and maintenance. Currently, the municipality does not meet these recommendations; as previously noted, the annual budget input process was reduced to a level considered realistic and affordable due to financial constraints.

The preceding table presents a comparative analysis between depreciation and operational repairs and maintenance over the MTREF. It underscores that the municipality's capital budget remains disproportionately high and is unlikely to resolve the existing maintenance backlog.

Table A10 - Basic Service Delivery Measurement

WC034 Swellendam - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		6 630	6 630	6 630	6 931	6 931	6 931	6 931	7 661	7 661
Piped water inside yard (but not in dwelling)		1 486	1 486	1 486	1 525	1 525	1 525	1 525	1 565	1 605
Using public tap (at least min.service level)	2	487	487	487	511	511	511	511	537	537
Minimum Service Level and Above sub-total		8 604	8 604	8 603	8 967	8 967	8 967	8 967	9 763	9 803
Other water supply (< min.service level)	4	487	487	487	511	511	511	511	537	537
Below Minimum Service Level sub-total		487	487	487	511	511	511	511	537	537
Total number of households	5	**9 091**	**9 091**	**9 090**	**9 479**	**9 479**	**9 479**	**9 479**	**10 300**	**10 340**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		6 232	6 232	6 232	6 555	6 555	6 555	6 555	7 285	7 285
Flush toilet (with septic tank)		328	328	328	328	328	328	328	328	328
Other toilet provisions (> min.service level)		487	487	487	511	511	511	511	537	537
Minimum Service Level and Above sub-total		7 047	7 047	7 047	7 394	7 394	7 394	7 394	8 150	8 150
Total number of households	5	**7 047**	**7 047**	**7 047**	**7 394**	**7 394**	**7 394**	**7 394**	**8 150**	**8 150**
Energy:										
Electricity (at least min.service level)		736	736	736	736	736	736	736	736	736
Electricity - prepaid (min.service level)		6 239	6 239	6 239	6 459	6 459	6 459	6 459	7 189	7 189
Minimum Service Level and Above sub-total		6 975	6 975	6 975	7 195	7 195	7 195	7 195	7 925	7 925
Total number of households	5	**6 975**	**6 975**	**6 975**	**7 195**	**7 195**	**7 195**	**7 195**	**7 925**	**7 925**
Refuse:										
Removed at least once a week		6 210	6 210	6 210	6 430	6 430	6 430	6 430	7 160	7 160
Minimum Service Level and Above sub-total		6 210	6 210	6 210	6 430	6 430	6 430	6 430	7 160	7 160
Total number of households	5	**6 210**	**6 210**	**6 210**	**6 430**	**6 430**	**6 430**	**6 430**	**7 160**	**7 160**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		6 027 907	6 027 907	6 027 907	6 027 907	5 822 868	5 822 868	6 425 749	6 843 423	6 843 423
Sanitation (free minimum level service)		10 995 666	10 995 666	10 995 666	10 995 666	11 274 157	11 274 157	11 611 423	12 250 051	12 250 051
Electricity/other energy (50kwh per household per month)		2 619 562	2 619 562	2 619 562	2 619 562	2 924 033	2 924 033	2 757 875	2 884 186	2 884 186
Refuse (removed at least once a week)		8 647 823	8 647 823	8 647 823	8 647 823	8 634 790	8 634 790	9 391 536	10 189 817	10 189 817
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		(3 117)	608	2 660	(6 028)	(5 823)	(5 823)	7 398	(6 778)	(7 367)
Sanitation (free sanitation service to **indigent households**)		(5 583)	1 112	8 316	(10 996)	(11 274)	(11 274)	17 427	(12 113)	(12 864)
Electricity/other energy (50kwh per **indigent** household per month)		(1 823)	(1 676)	(2 047)	(2 620)	(2 924)	(2 924)	(1 625)	(3 194)	(3 488)
Refuse (removed once a week **for indigent households**)		(4 011)	512	5 720	(8 648)	(8 635)	(8 635)	12 602	(9 655)	(10 283)
Total cost of FBS provided		**(14 534)**	**557**	**14 648**	**(28 291)**	**(28 656)**	**(28 656)**	**35 802**	**(31 739)**	**(34 002)**
Highest level of free service provided per household										
Property rates (R value threshold)		250 000	250 000	750 000	750 000	750 000	750 000	750 000	750 000	750 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)		367	392	422	443	443	443	468	497	527
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		219	248	282	304	304	304	325	346	367
Revenue cost of subsidised services provided (R'000)	9									
Property rates exemptions, reductions and rebates **and impermissable values in**		(4 657)	904	7 106	(8 677)	(8 612)	(8 612)	16 255	(8 974)	(9 781)
Total revenue cost of subsidised services provided		**(4 657)**	**904**	**7 106**	**(8 677)**	**(8 612)**	**(8 612)**	**16 255**	**(8 974)**	**(9 781)**

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

Part 2 – Supporting Documentation

Section 5 - Overview of the annual budget process

Section 53 of the MFMA stipulates that the mayor is responsible for offering overall political direction during the budgeting process and must establish priorities to guide budget preparation. Additionally, Chapter 2 of the Municipal Budget and Reporting Regulations mandates that the mayor set up a Budget Steering Committee, which will provide technical support in fulfilling the duties specified in Section 53 of the MFMA.

The Budget Steering Committee comprises members of the finance portfolio committee and management. The Budget Steering Committee primarily serves to:

- Ensure compliance with legislative requirements and established budgetary practices throughout the budget compilation process;
- Promote effective alignment between the municipality's policy and service delivery objectives, as outlined in the Integrated Development Plan (IDP), and the budget, while safeguarding the municipality's financial sustainability;
- Oversee that revenue and tariff-setting strategies are designed to secure adequate cash resources for the provision of services; and
- Evaluate and prioritise departmental spending needs to ensure optimal resource allocation within the municipality.

5.1 Budget Process Overview

According to section 21 of the MFMA, the mayor is obligated to present a time schedule in council ten months prior to the commencement of the new financial year, outlining the procedures for revising the IDP and preparing the budget.

On 28 August 2025, the mayor tabled the mandated timetable.

5.2 Financial Modeling and Key Planning Drivers

The following key factors and planning strategies have informed the compilation of the 2026/27 MTREF:

- Municipality's growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e., inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 132 and 134 has been taken into consideration in the planning and prioritisation process.

Section 6 - Overview of alignment of the annual budget with IDP

The Constitution assigns local governments the duty of facilitating local development and cooperative governance. Achieving equity within South African society is contingent upon implementing a credible integrated development planning process.

Municipalities are required to employ integrated development planning as an approach for designing future growth within their jurisdictions, thereby identifying optimal strategies to achieve sustainable long-term objectives. A municipal Integrated Development Plan (IDP) outlines a five-year strategic programme that sets short-, medium-, and long-term priorities and budget allocations, aligning with the tenure of political leadership. This plan directs both resources and capacity towards overarching developmental goals and informs municipal budgeting decisions. The IDP serves as a critical framework through which municipalities provide vision, leadership, and guidance to stakeholders involved in local development, enabling efficient resource utilization and expedited service delivery.

In the South African context, integrated developmental planning is a collaborative methodology involving both municipal authorities and communities in pursuit of sustainable solutions. It establishes a strategic foundation for managing and steering all facets of planning, development, and decision-making within the municipality.

It is essential that each municipal IDP aligns with national and provincial directives, coordinating efforts across governmental levels to enhance the well-being of all residents. This revision cycle was designed to establish and coordinate a cohesive plan reflecting regional and national priorities, ensuring alignment between municipal responses and broader policy strategies.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;

- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution mandates that local governments align their management, budgeting, and planning functions with their stated objectives, thereby clarifying the purpose of municipal integrated development planning. Legislation specifies that municipalities must not only implement their Integrated Development Plans (IDPs) but also conduct their operations in alignment with these plans.

For effective and coordinated service delivery across all levels of government, it is essential for municipalities to synchronize budget priorities with those of national and provincial authorities. Infrastructure development, economic growth and job creation, efficient service provision, poverty reduction, and robust institutional arrangements are designated as high priorities by all spheres of government.

Local priorities have been identified through the IDP review process and are directly correlated with national and provincial priorities.

In accordance with the Municipal Systems Act (MSA), the IDP serves as a unified, comprehensive strategic plan for each municipality. The five-year programme addresses the development challenges and opportunities facing the municipality, outlining key performance areas to achieve its strategic objectives.

Consequently, the 2026/27 Medium-Term Revenue and Expenditure Framework (MTREF) has been shaped by the IDP revision process, and the following tables reconcile the IDP's strategic objectives with operating revenue, operating expenditure, and capital expenditure.

Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

WC034 Swellendam - Supporting Table SA4 Reconciliation of IDP strategic objectives and budge

R thousand			Ref	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Enhance access to basic	Basic service delivery			181 145	199 587	220 502
To create a capacitated people-	Institutional development and			7 224	7 729	8 271
To create a safe and healthy	Basic service delivery			72 521	76 350	80 399
To enhance economic	Economic Development			1 458	1 525	1 595
To improve financial viability	Financial management			74 885	79 341	84 911
To promote good governance	Good governance and public			678	678	678
Allocations to other priorities			2			
Total Revenue (excluding capital transfers and contributions)			1	**337 910**	**365 211**	**396 356**

Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

WC034 Swellendam - Supporting Table SA5 Reconciliation of IDP strategic objectives and budge						
R thousand			Ref	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Enhance access to basic	Basic service delivery			201 697	217 545	238 055
To create a capacitated people-	Institutional development and			18 478	18 358	19 716
To create a safe and healthy	Basic service delivery			112 109	117 702	124 054
To develop integrated and	Basic service delivery			101 014	49 684	16 477
To enhance economic	Economic Development			7 869	8 591	8 919
To improve financial viability	Financial management			43 868	46 145	48 299
To promote good governance	Good governance and public			35 392	36 832	38 810
Allocations to other priorities						
Total Expenditure			1	**520 427**	**494 856**	**494 331**

Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

WC034 Swellendam - Supporting Table SA6 Reconciliation of IDP strategic objectives and budg						
R thousand			Ref	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Enhance access to basic	Basic service delivery	A		52 175	26 454	21 031
To create a safe and healthy	Basic service delivery	B		9 256	1 965	620
To develop integrated and	Basic service delivery	C		–	50	50
To improve financial viability	Financial management	D		1 135	630	460
To promote good governance	Good governance and public	E		245	140	130
To enhance economic	Economic Development	F		609	–	–
Allocations to other priorities			3			
Total Capital Expenditure			1	**63 419**	**29 239**	**22 291**

Section 7 - Measurable performance objectives and indicators

Performance Management is a structured approach designed to oversee and track progress in service delivery relative to established strategic objectives and priorities. In accordance with legislative mandates and best business practices, as outlined by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system that is continually refined in alignment with the integrated planning process. The municipality sets targets, monitors, assesses, and reviews organisational performance, which is directly related to individual employee performance.

Within government operations, information from various years is consistently evaluated. This includes planning and budgeting for upcoming years, executing current plans, and reporting on prior year performance. Although performance information is made publicly available during the final stage, the process commences with policy development and is maintained throughout the planning, budgeting, implementation, and reporting phases. The cycle of planning, budgeting, implementation, and reporting can be visually represented as follows:

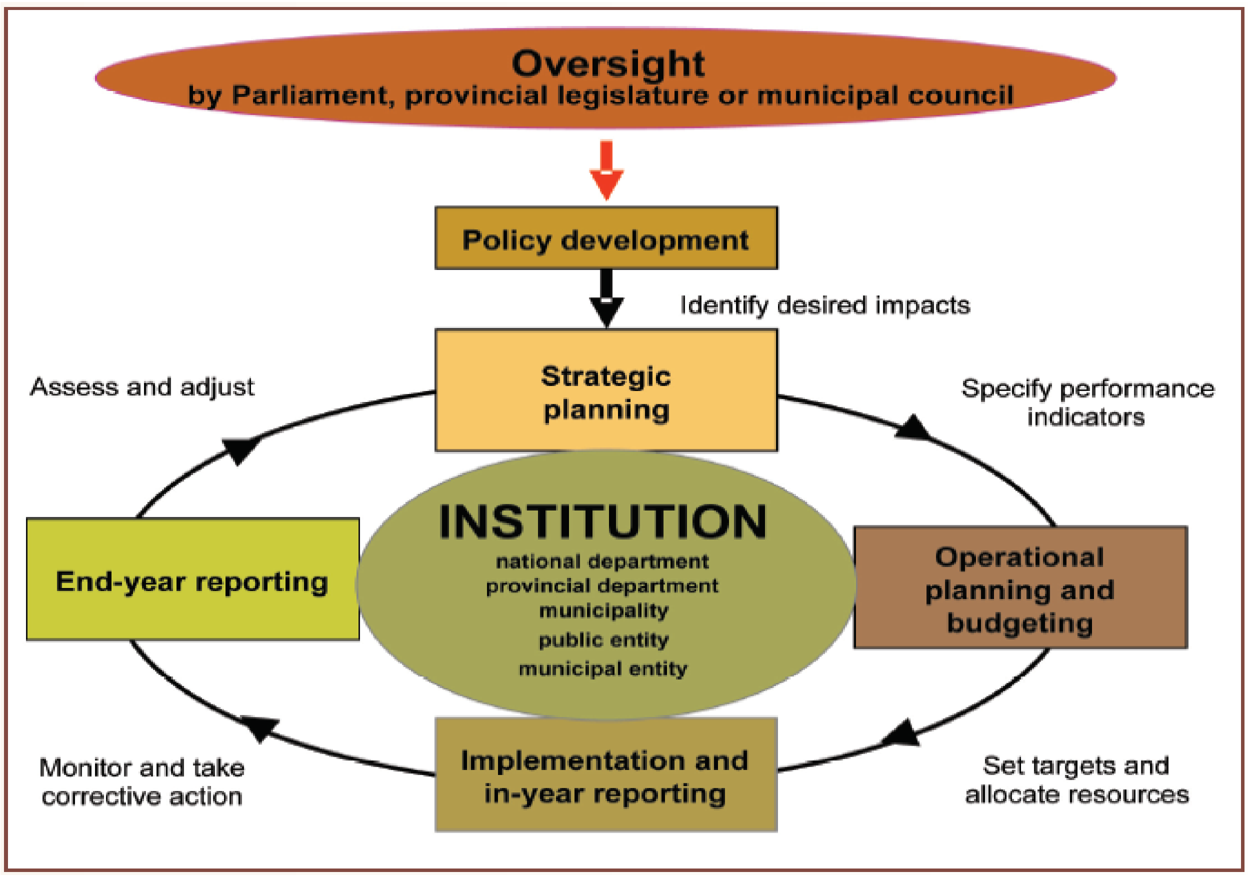

Figure 3 - Planning, budgeting, implementation and reporting cycle

The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complying with legislative requirements and meeting stakeholder expectations. The municipality, therefore, has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:

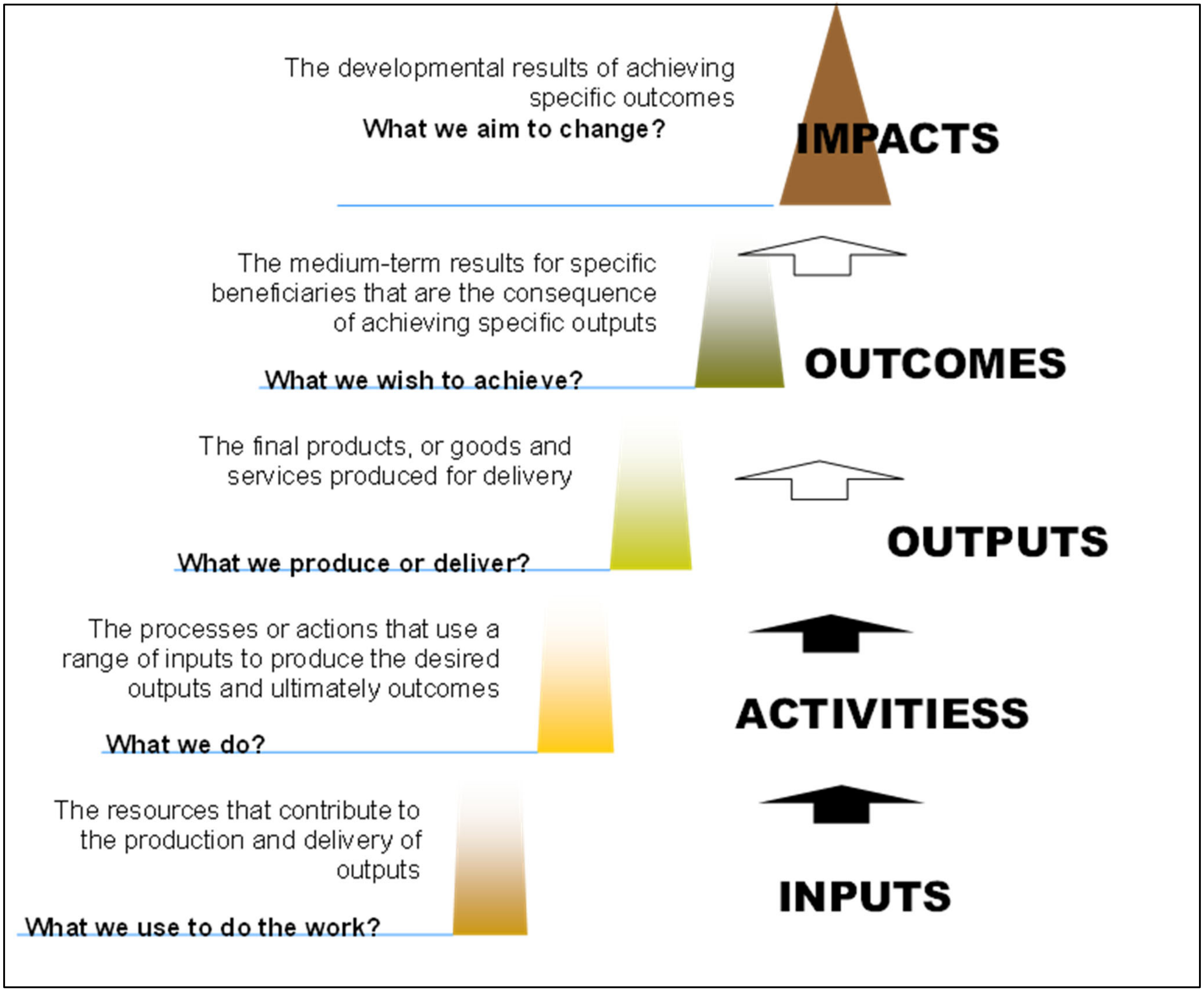

Figure 4 - Definition of performance information concepts

The following table sets out the municipality's main performance objectives and benchmarks for the 2026/27 MTREF.

Table SA8 - Performance indicators and benchmarks

WC034 Swellendam - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.6%	2.6%	1.8%	2.8%	2.6%	2.6%	0.9%	1.8%	1.7%	1.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.5%	2.4%	1.9%	2.9%	2.8%	2.8%	0.9%	2.0%	1.9%	1.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-71.7%	0.0%	-16.9%	19.2%	23.6%	23.6%	0.0%	30.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.2	2.0	2.3	1.8	2.3	2.3	2.0	1.9	1.8	1.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.2	2.0	2.3	1.8	2.3	2.3	2.0	1.9	1.8	1.7
Liquidity Ratio	Monetary Assets/Current Liabilities	1.7	1.6	2.0	1.3	1.8	1.8	1.9	1.5	1.3	1.2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	147.2%	99.6%	189.2%	96.9%	85.5%	85.5%	-33.7%	124.9%	125.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		148.9%	99.6%	190.1%	97.9%	85.5%	85.5%	-33.9%	124.9%	125.1%	125.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.6%	13.2%	8.7%	10.1%	10.7%	10.7%	9.1%	13.0%	13.1%	12.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		-594.7%	101.9%	15.3%	29.3%	21.3%	21.3%	-6.2%	43.2%	45.0%	44.5%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)	5 266	5 266	5 266	5 266	5 266	5 530	5 530	6 096	6 096	6 096
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)	1577	1577	1656	1656	1739	1826	1739	1826	1826	1826
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	32.2%	26.4%	23.0%	29.3%	27.8%	27.8%	29.2%	36.9%	36.6%	36.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	33.9%	27.7%	24.0%	30.5%	29.0%	29.0%		38.3%	38.0%	37.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	8.2%	9.2%	9.5%	5.4%	9.2%	9.2%		7.0%	6.3%	6.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.5%	8.3%	9.5%	5.9%	8.4%	8.4%	3.4%	10.1%	10.0%	9.7%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	588.5	1 084.9	26.7	23.4	24.2	(83.3)	23.3	29.2	29.4	–
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	23.6%	19.8%	9.3%	13.9%	12.9%	12.9%	8.0%	18.2%	18.0%	17.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.2)	2.3	8.9	4.7	5.8	5.8	(21.0)	3.2	3.0	2.9

7.1 Performance indicators and benchmarks

Borrowing Management

Capital expenditure within local government is financed through capital grants, own-source revenue, and long-term borrowing. The capacity of a municipality to secure long-term funding is principally determined by its creditworthiness and financial standing. Borrowing strategies should be guided foremost by the affordability of debt repayment obligations. The municipality's debt portfolio primarily consists of annuity loans. For the 2026/27 MTREF, several financial performance indicators have been included:

- *Capital charges to operating expenditure*
- *Borrowing funding of own capital expenditure* assesses the extent to which own capital expenditure (excluding grants and contributions) is supported by borrowings.

Given the municipality's advantageous gearing ratios, a decision was made to enhance the capital programme by acquiring additional borrowings totalling R6.1 million throughout the MTREF period. Consequently, capital charges as a percentage of operating expenditure are projected to decline to 1.5% in the 2028/29 financial year.

Safety of Capital

The gearing ratio reflects the proportion of total long-term borrowings relative to funds and reserves. It is projected to increase to 101.67% in the 2028/29 financial year. According to planning guidelines, this indicates that the municipality should prioritize adequate cash backing for reserves and funds as a prudent measure for financial sustainability, while restricting new borrowing activities.

Liquidity

The current ratio is a measure of the current assets divided by the current liabilities. The ratio is 1,9 in the 2026/27 financial year.

The liquidity ratio is a measure of the ability of the municipality to utilise cash and cash equivalents to extinguish or retire its current liabilities immediately. The municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

Revenue Management

To achieve set targets and maintain an optimal ratio of outstanding debtors to revenue, it is essential to implement a robust revenue management framework. This should address both current billings and accounts in arrears exceeding 90 days. The strategy aims to ensure the accuracy of billing, uphold high standards of customer service, and reinforce effective credit control and debt collection practices.

Creditors Management

Ensuring that creditors are paid within the legislated 30-day period from the date of invoice or statement has presented a challenge for the municipality. Although the liquidity ratio remains a concern, the implementation of daily cash flow management has enabled the municipality to achieve an almost 100% compliance rate with this legislative requirement.

Other Indicators

Electricity distribution losses remain within acceptable standards. However, water losses have been rising and are significant. Measures undertaken to achieve targets include installing monitoring meters at previously unmetered locations, implementing a water pipe replacement program, replacing non-functional water meters, and separating losses into technical and non-technical categories to more accurately identify the sources of the issues.

Section 8 - Overview of budget related-policies

The municipality’s budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

The following policies have been reviewed:

- Appointment of Consultants Policy
- Asset Management Policy
- Bad Debt Write-Off Policy
- Banking, Cash Management, and Investment Policy
- Borrowing Policy
- Budget Implementation and Management Policy
- Consultancy Reduction Policy
- Contract Manangement Policy
- Cost Containment Policy
- Customer care, credit control, and debt collection policy
- Funding and Reserves Policy
- Indigent Support Policy
- Petty Cash Policy
- Rates Policy
- Restriction Policy
- SCM Infrustructure Policy
- SCM Policy
- SCM Preferential Procurement Policy
- Stock Management Policy
- Tariff Policy
- Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy

Section 9 - Overview of budget assumptions

External factors

Swellendam's primary rates basis are residential and agricultural sectors, with business and industrial activities contributing only approximately 6% to total revenue. Indigent and low-income households account for around 25% of all ratepayers.

Eskom tariff increases represent an external factor beyond the council's control.

Additionally, the ongoing conflict in Iran is anticipated to exert further pressure on the local economy through rising fuel costs and associated price increases.

General inflation outlook and its impact on municipal activities

Five key factors have been taken into consideration in the compilation of the 2026/27 MTREF:

- National government macro-economic targets;
- The general inflationary outlook and the impact on the municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity; and
- The increase in the cost of remuneration.

Employee-related costs (including remuneration of councilors) comprise 35,03% of total operating expenditure in the forecast for the 2026/27 financial year and therefore these increases (which include salary increases and evaluation of posts) place a disproportionate upward pressure on the expenditure budget.

Interest rates for borrowing and investment of funds

According to the MFMA, borrowing may only be applied to capital expenditures or for refinancing existing borrowings under specified conditions. The 2026/27 MTREF assumes that new borrowings will be undertaken at an estimated rate of 10%.

The collection rate for revenue services

The primary assumption is that tariff and rating increases are projected to surpass the Consumer Price Index (CPI) over the long term. Additionally, it is anticipated that prevailing economic conditions and relatively stable inflation will persist throughout the forecasted period pending the current conflict in Iran.

Currently, the revenue collection rate is reported at 97% of the annual amounts billed.

Section 10 - Overview of budget funding

Medium-term outlook: operating revenue

Tariff determination is a critical component in achieving targeted revenue levels. Establishing accurate and appropriate tariffs is essential for preparing a credible and well-funded budget. The municipality secures the majority of its operational revenue through the provision of goods and services, including water, electricity, sanitation, and solid waste removal. In addition to these services, other revenue streams—such as operating grants, building plan fees, licenses and permits, and fines—are also incorporated. Once all revenue sources have been accounted for, rates and taxes are utilized to address any remaining shortfall, serving as the balancing figure within the budget.

The proposed average tariff increases (decreases) for the 2026/27 MTREF on the different revenue categories are as follows:

- Property rates - 5.8%
- Electricity - 9.22% (Await final approval from NERSA)
- • Water - 8.65% to 9.20% (8.8% average based on blocks)
- Refuse Removal - 7%
- Sewerage - 5.8%

The tables below present comprehensive investment data, including particulars categorized by maturity. The municipality's investments were limited to short-term placements of one to six months duration, which are classified as cash and cash equivalents under accounting standards. These investments are routinely withdrawn and re-invested according to the municipality's cash requirements; therefore, no long-term investments appear in the table below, as these instruments do not meet the criteria for long-term classification.

Table SA15 – Detail Investment Information

WC034 Swellendam - Supporting Table SA15 Investment particulars by type

Investment type R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Investments										
Total Investments		-	-	-	-	-	-	-	-	-

Table SA16 – Investment particulars by maturity

WC034 Swellendam - Supporting Table SA16 Investment particulars by maturity														
Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
-														
-														
Municipality sub-total														
TOTAL INVESTMENTS AND INTEREST	1													

Section 11 - Councilor and employee benefits

WC034 Swellendam - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Councillors (Political Office Bearers plus Othe										
Allowances and Service Related Benefits										
Cell phone Allowance		455	475	475	494	497	497	516	537	559
Office-bearer Allowance		4 655	4 981	4 898	5 433	5 388	5 388	5 604	5 828	6 061
Travelling Allowance		173	178	214	275	139	139	145	151	157
Total Allowances and Service Related Benef		5 283	5 635	5 588	6 203	6 024	6 024	6 265	6 516	6 776
Social Contributions										
Medial Aid Benefits		17	–	–	–	–	–	–	–	–
Pension Fund Contributions		307	188	241	202	381	381	396	412	428
Total Social Contributions		324	188	241	202	381	381	396	412	428
Total Councillors		5 607	5 823	5 829	6 405	6 405	6 405	6 661	6 927	7 204
% increase	4		3.8%	0.1%	9.9%	–	–	4.0%	4.0%	4.0%
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		4 075	3 518	3 405	4 124	4 507	4 507	5 066	5 296	5 532
Bonuses		525	125	256	345	345	345	393	411	429
Allowance										
Cellular and Telephone	3	49	44	46	54	103	103	120	125	131
Non-pensionable		–	–	122	364	246	246	225	235	245
Travel or Motor Vehicle	3	137	102	189	100	50	50	–	–	–
Total Allowance		186	146	357	518	399	399	345	360	376
Service Related Benefits										
Acting	3	57	–	–	–	–	–	–	–	–
Total Service Related Benefits		57	-	-	-	-	-	-	-	-
Total Salaries and Allowances		4 843	3 789	4 018	4 987	5 251	5 251	5 803	6 067	6 337
Social Contributions										
Bargaining Council		–	–	0	0	0	0	1	1	1
Group Life Insurance		32	34	34	39	39	39	46	48	50
Medical		73	53	46	46	23	23	–	–	–
Pension		659	585	577	615	511	511	503	526	549
Unemployment Insurance		8	7	7	9	9	9	9	9	9
Total Social Contributions		772	679	665	709	582	582	558	583	609
Post-retirement Benefit	6									
Sub Total - Senior Managers of Municipality		5 615	4 468	4 683	5 697	5 833	5 833	6 361	6 651	6 947
% increase	4		(20.4%)	4.8%	21.6%	2.4%	–	9.0%	4.6%	4.4%
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		60 358	66 520	72 196	90 866	88 188	88 188	98 576	101 958	106 879
Allowance										
Cellular and Telephone	3	289	310	325	423	446	446	469	490	512
Housing Benefits	3	427	476	540	727	720	720	876	916	957
Non-pensionable		–	–	0	167	167	167	195	204	213
Travel or Motor Vehicle	3	5 699	6 188	6 453	8 495	7 980	7 980	9 144	9 560	9 986
Total Allowance		6 416	6 975	7 318	9 812	9 312	9 312	10 684	11 170	11 667
Service Related Benefits										
Acting	3	243	218	176	195	323	323	276	279	284
Bonus	3	4 727	5 337	5 747	7 207	6 572	6 572	7 818	8 174	8 537
Leave Pay	3	716	1 132	1 156	459	459	459	459	463	472
Long Service Award		–	–	–	–	–	–	1 348	1 392	1 437
Overtime		3 332	4 391	4 983	5 466	6 890	6 890	6 819	6 909	7 064
Standby Allowance	3	2 609	2 956	3 478	3 643	3 879	3 879	3 810	3 848	3 925
Total Service Related Benefits		11 627	14 033	15 540	16 969	18 122	18 122	20 529	21 066	21 720
Total Salaries and Allowances		78 400	87 528	95 054	117 648	115 623	115 623	129 789	134 194	140 267
Social Contributions										
Bargaining Council		32	36	39	49	49	49	54	56	59
Group Life Insurance		1 837	1 972	2 060	2 741	2 671	2 671	3 069	3 209	3 352
Medical		6 353	7 361	8 095	10 253	9 806	9 806	10 910	11 406	11 914
Pension		10 128	11 303	12 186	15 567	15 212	15 212	17 401	18 193	19 002
Unemployment Insurance		476	515	539	630	630	630	681	712	744
Total Social Contributions		18 826	21 186	22 918	29 241	28 369	28 369	32 115	33 576	35 070
Post-retirement Benefit	6									
Medical		5 127	5 165	5 632	6 219	6 219	6 219	6 720	6 942	7 164
Total Post-retirement Benefit		5 127	5 165	5 632	6 219	6 219	6 219	6 720	6 942	7 164
Costs Capitalised to PPE		–	–	(557)	–	–	–	–	–	–
Sub Total - Other Municipal Staff		102 354	113 879	123 046	153 107	150 211	150 211	168 624	174 712	182 501
% increase	4		11.3%	8.0%	24.4%	(1.9%)	–	12.3%	3.6%	4.5%
Total Parent Municipality		113 576	124 170	133 558	165 209	162 449	162 449	181 646	188 290	196 652
TOTAL SALARY, ALLOWANCES & BENEFITS		113 576	124 170	133 558	165 209	162 449	162 449	181 646	188 290	196 652
% increase	4		9.3%	7.6%	23.7%	(1.7%)	–	11.8%	3.7%	4.4%
TOTAL MANAGERS AND STAFF	5,7	107 969	118 347	127 729	158 804	156 044	156 044	174 985	181 363	189 447

Section 12 - Monthly targets for revenue, expenditure and cash flow

Table SA25 - Budgeted monthly revenue and expenditure

WC034 Swellendam - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		14 243	13 944	13 937	13 634	14 434	13 146	12 071	12 857	14 003	14 003	14 003	16 182	166 457	181 777	198 509
Service charges - Water		2 229	2 363	2 618	2 796	2 950	3 040	3 626	2 463	2 242	2 242	2 242	2 022	30 831	33 513	35 692
Service charges - Waste Water Management		1 984	2 013	1 943	2 028	2 079	2 293	3 451	2 688	2 039	2 039	2 039	1 405	26 001	27 613	29 270
Service charges - Waste Management		1 607	1 612	1 622	1 617	1 533	1 650	1 796	1 663	1 653	1 653	1 653	1 481	19 538	20 808	22 057
Sale of Goods and Rendering of Services		284	221	261	428	286	313	301	303	232	232	232	167	3 260	3 368	3 475
Agency services		214	278	331	(26)	252	178	556	324	271	271	271	140	3 062	3 163	3 264
Interest earned from Receivables		148	167	170	173	125	142	257	214	135	135	129	29	1 825	1 931	2 045
Interest earned from Current and Non Current Assets		1 267	1 090	1 120	1 110	1 234	1 123	738	1 336	1 070	1 070	1 070	1 274	13 500	13 946	14 392
Dividends		–	–	–	–	–	–	–	–	–	–	–	2	2	2	2
Rental from Fixed Assets		82	23	75	112	296	50	51	33	27	26	26	23	824	851	879
Licence and permits		130	120	179	137	129	97	139	131	109	109	108	90	1 480	1 528	1 577
Development Charges		–	–	127	127	127	127	127	127	127	127	127	127	1 270	1 346	1 427
Operational Revenue		18	19	122	15	75	57	34	34	30	30	29	26	487	497	509
Non-Exchange Revenue																
Property rates		9 623	5 518	5 502	5 523	5 506	5 528	5 491	5 650	4 928	4 928	4 928	6 451	69 574	75 836	82 661
Surcharges and Taxes		127	126	128	128	127	130	137	132	129	129	129	126	1 548	1 548	1 548
Fines, penalties and forfeits		809	868	15 123	747	930	14 756	815	644	7 741	751	751	7 849	51 786	50 829	48 884
Transfer and subsidies - Operational		20 981	1 068	1 983	2 107	2 068	9 672	2 685	2 354	6 243	8 631	5 500	13 517	76 809	70 519	71 366
Interest		38	69	43	38	36	31	48	45	21	21	21	(20)	389	404	420
Operational Revenue		279	366	377	378	378	331	407	368	321	321	321	251	4 097	4 430	4 761
Gains on disposal of Assets		–	271	333	244	152	–	–	–	–	–	–	–	1 000	1 000	1 000
Total Revenue (excluding capital transfers and contributions)		**54 065**	**30 135**	**45 994**	**31 316**	**32 716**	**52 663**	**32 729**	**31 365**	**41 319**	**36 717**	**33 578**	**51 143**	**473 739**	**494 910**	**523 738**

WC034 Swellendam - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure																
Employee related costs		12 684	12 401	12 604	12 722	12 565	20 891	13 562	12 591	12 935	12 865	12 749	26 415	174 985	181 363	189 447
Remuneration of councillors		516	490	478	510	516	516	516	516	539	539	539	982	6 661	6 927	7 204
Bulk purchases - electricity		14	16 243	15 903	11 259	11 549	12 112	9 553	10 861	9 431	12 134	11 640	25 771	146 468	159 933	175 498
Inventory consumed		733	920	889	968	787	894	630	725	1 180	1 175	1 174	1 669	11 744	12 084	12 467
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	16 033	16 033	16 653	17 349
Depreciation and amortisation		–	–	5 277	–	–	5 277	–	–	5 277	–	–	22 771	38 600	40 491	42 474
Interest		–	–	837	196	–	566	67	40	601	–	–	6 963	9 269	9 229	8 322
Contracted services		352	2 409	3 639	8 029	3 229	3 728	3 612	3 298	5 804	8 329	5 343	8 100	55 871	50 341	50 947
Transfers and subsidies		3	5	75	29	115	15	29	3	–	388	–	3	665	670	691
Irrecoverable debts written off		–	–	5 750	–	–	5 750	473	–	6 163	–	–	8 523	26 658	26 897	27 143
Operational costs		1 641	4 172	1 695	2 293	3 484	4 679	1 249	1 111	2 317	2 319	2 318	4 321	31 601	32 069	33 158
Other Losses		–	–	10 750	–	–	10 750	–	–	7 763	–	–	(29 263)	–	–	–
Total Expenditure		**15 944**	**36 639**	**57 896**	**36 007**	**32 245**	**65 177**	**29 691**	**29 147**	**52 009**	**37 750**	**33 764**	**92 288**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit)		**38 121**	**(6 504)**	**(11 903)**	**(4 691)**	**472**	**(12 514)**	**3 038**	**2 218**	**(10 690)**	**(1 033)**	**(186)**	**(41 145)**	**(44 817)**	**(41 747)**	**(40 962)**
Transfers and subsidies - capital (monetary allocation		–	735	1 226	2 206	2 697	3 432	3 677	4 413	4 903	1 226	–	–	24 515	30 149	48 014
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributi		**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**

Table SA26 - Budgeted monthly revenue and expenditure (municipal vote)

WC034 Swellendam - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		17 715	(2 145)	(1 943)	(3 690)	(1 939)	4 802	(525)	(2 324)	1 322	1 322	1 322	7 092	21 008	19 092	17 738
Vote 2 - FINANCIAL SERVICES		11 364	7 105	7 184	8 824	7 241	7 120	5 372	7 459	6 492	6 547	6 492	9 758	90 958	98 083	105 809
Vote 3 - INFRASTRUCTURE & PLANNING SERVICE		20 814	21 391	22 480	23 453	24 816	24 479	25 830	25 369	25 966	25 441	21 531	22 779	284 349	311 073	352 606
Vote 4 - COMMUNITY SERVICES		4 173	4 519	19 499	4 934	5 295	19 693	5 729	5 273	12 442	4 633	4 233	11 515	101 939	96 812	95 598
Total Revenue by Vote		**54 065**	**30 871**	**47 219**	**33 522**	**35 413**	**56 095**	**36 406**	**35 778**	**46 222**	**37 942**	**33 578**	**51 143**	**498 254**	**525 059**	**571 752**
Expenditure by Vote to be appropriated																
Vote 1 - MUNICIPAL MANAGER		2 330	2 645	2 912	3 057	2 881	4 224	3 761	2 715	3 528	3 829	3 433	8 512	43 828	43 140	44 631
Vote 2 - FINANCIAL SERVICES		2 936	4 899	3 731	3 696	4 563	7 529	3 220	2 610	3 911	3 419	3 362	(19 956)	23 919	24 736	25 618
Vote 3 - INFRASTRUCTURE & PLANNING SERVICE		5 903	22 991	27 536	23 331	17 995	26 521	16 816	17 758	22 780	23 571	20 165	75 544	300 911	315 201	337 781
Vote 4 - COMMUNITY SERVICES		4 775	6 104	23 717	5 923	6 806	26 903	5 894	6 063	21 791	6 930	6 803	28 188	149 898	153 580	156 670
Total Expenditure by Vote		**15 944**	**36 639**	**57 896**	**36 007**	**32 245**	**65 177**	**29 691**	**29 147**	**52 009**	**37 750**	**33 764**	**92 288**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit) before assoc.		**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–	–	–	–	–	(20 302)	(20 302)	(11 598)	7 052
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**

Table SA27 -Budgeted monthly revenue and expenditure (standard classification)

WC034 Swellendam - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		**29 078**	**4 961**	**5 241**	**5 135**	**5 304**	**11 922**	**4 847**	**5 136**	**7 813**	**7 869**	**7 813**	**16 850**	**111 969**	**117 178**	**123 551**
Executive and council		17 682	(2 165)	(2 136)	(3 955)	(2 377)	4 566	(761)	(2 545)	1 112	1 112	1 112	6 641	18 284	18 406	17 032
Finance and administration		11 396	7 126	7 377	9 090	7 682	7 356	5 608	7 681	6 702	6 758	6 702	10 209	93 685	98 772	106 519
Community and public safety		**1 746**	**2 074**	**17 026**	**2 462**	**2 913**	**17 178**	**3 040**	**2 734**	**9 933**	**2 123**	**1 723**	**9 198**	**72 150**	**65 092**	**61 978**
Community and social services		557	586	581	518	438	799	507	429	534	533	533	1 098	7 113	7 491	7 270
Sport and recreation		34	143	203	337	371	453	463	559	580	197	69	41	3 450	922	951
Public safety		1 155	1 257	15 609	858	1 297	15 031	1 509	1 099	8 113	1 123	1 122	8 060	56 231	55 418	53 607
Housing		–	87	633	749	807	894	561	648	706	270	–	–	5 356	1 261	150
Economic and environmental services		**229**	**184**	**515**	**688**	**596**	**675**	**667**	**705**	**705**	**3 307**	**446**	**420**	**9 135**	**9 234**	**15 233**
Planning and development		225	175	246	407	310	377	369	398	392	242	192	166	3 499	2 610	2 686
Road transport		4	9	269	281	286	297	298	307	313	3 065	254	254	5 637	6 624	12 546
Trading services		**23 012**	**23 646**	**24 431**	**25 234**	**26 596**	**26 318**	**27 852**	**27 201**	**27 769**	**24 641**	**23 592**	**24 671**	**304 964**	**333 517**	**370 951**
Energy sources		14 627	14 507	14 633	14 501	15 414	14 221	13 244	14 151	15 357	14 681	14 453	16 600	176 389	194 821	211 219
Water management		2 885	3 291	3 742	4 233	4 544	4 851	5 884	5 008	4 916	3 763	3 376	3 175	49 669	47 508	64 973
Waste water management		3 072	3 409	3 590	4 031	4 259	4 732	6 035	5 505	4 989	3 690	3 256	2 583	49 153	59 507	61 178
Waste management		2 427	2 439	2 466	2 469	2 379	2 513	2 688	2 537	2 507	2 507	2 507	2 313	29 752	31 682	33 581
Other		**–**	**6**	**6**	**4**	**4**	**2**	**1**	**1**	**3**	**3**	**3**	**4**	**37**	**38**	**39**
Total Revenue - Functional		**54 065**	**30 871**	**47 219**	**33 522**	**35 413**	**56 095**	**36 406**	**35 778**	**46 222**	**37 942**	**33 578**	**51 143**	**498 254**	**525 059**	**571 752**
Expenditure - Functional																
Governance and administration		**5 993**	**8 231**	**7 598**	**7 554**	**8 207**	**13 253**	**7 943**	**5 948**	**8 629**	**8 096**	**7 645**	**(18 243)**	**70 854**	**70 980**	**73 339**
Executive and council		1 403	1 412	1 402	1 716	1 607	2 182	2 664	1 293	2 001	2 372	1 982	(7 010)	13 022	13 341	13 669
Finance and administration		4 484	6 711	6 070	5 695	6 457	10 773	5 025	4 531	6 441	5 538	5 477	(11 523)	55 680	55 398	57 339
Internal audit		107	107	126	144	143	299	254	124	186	186	186	290	2 152	2 241	2 331
Community and public safety		**3 034**	**3 144**	**20 674**	**3 719**	**3 599**	**22 405**	**3 192**	**3 165**	**17 843**	**3 520**	**3 393**	**16 570**	**104 257**	**106 233**	**107 844**
Community and social services		907	973	1 156	897	876	1 683	903	849	1 207	1 023	1 020	6 675	18 169	19 118	19 495
Sport and recreation		1 080	1 126	1 271	1 137	1 059	1 929	1 032	1 094	1 302	1 145	1 148	11 841	25 163	26 408	27 722
Public safety		891	890	17 542	1 041	940	18 000	935	910	14 990	1 021	1 018	(3 740)	54 438	55 220	56 056
Housing		155	155	705	644	725	793	322	311	344	331	206	1 794	6 487	5 487	4 572
Economic and environmental services		**1 998**	**3 000**	**4 279**	**7 383**	**3 018**	**4 954**	**2 038**	**2 860**	**5 198**	**6 308**	**3 512**	**19 137**	**63 684**	**63 275**	**66 054**
Planning and development		722	1 086	761	688	680	1 229	715	719	1 016	999	999	5 133	14 747	15 456	16 153
Road transport		1 275	1 913	3 518	6 696	2 339	3 724	1 323	2 140	4 182	5 310	2 514	14 003	48 937	47 819	49 901
Trading services		**4 889**	**22 234**	**25 239**	**17 295**	**17 390**	**24 510**	**16 488**	**17 143**	**20 309**	**19 793**	**19 183**	**74 781**	**279 253**	**295 487**	**316 754**
Energy sources		1 029	17 431	17 745	12 645	12 970	14 373	10 879	12 017	11 395	13 626	13 133	27 853	165 096	178 913	194 893
Water management		1 334	1 384	2 737	1 622	1 259	3 272	2 036	1 974	3 410	2 212	2 097	14 239	37 576	36 733	38 750
Waste water management		1 532	1 651	2 985	1 613	1 510	3 960	1 906	1 607	3 222	1 908	1 907	17 699	41 501	43 497	45 634
Waste management		993	1 768	1 772	1 414	1 651	2 905	1 667	1 545	2 282	2 046	2 046	14 990	35 080	36 344	37 477
Other		**31**	**31**	**106**	**56**	**31**	**56**	31	31	31	31	31	44	509	682	709
Total Expenditure - Functional		**15 944**	**36 639**	**57 896**	**36 007**	**32 245**	**65 177**	**29 691**	**29 147**	**52 009**	**37 750**	**33 764**	**92 288**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit) before assoc.		**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**

Table SA28 - Budgeted monthly capital expenditure (municipal vote)

WC034 Swellendam - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure *to be appropriated*	1															
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	100	150	100	350	400	400
Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–	40	50	–	90	–	–
Vote 3 - INFRASTRUCTURE & PLANNING SERVICE		–	438	730	1 314	1 606	2 395	2 191	2 629	3 061	730	1 074	3 703	19 870	34 875	45 760
Vote 4 - COMMUNITY SERVICES		–	–	–	–	–	–	–	–	–	70	–	–	70	90	940
Capital multi-year expenditure sub-total	2	**–**	**438**	**730**	**1 314**	**1 606**	**2 395**	**2 191**	**2 629**	**3 061**	**940**	**1 274**	**3 803**	**20 380**	**35 365**	**47 100**
Single-year expenditure *to be appropriated*																
Vote 1 - MUNICIPAL MANAGER		500	750	1 500	1 000	1 500	1 000	1 000	421	–	47	–	80	7 798	70	70
Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	100	560	660	750	850
Vote 3 - INFRASTRUCTURE & PLANNING SERVICE		–	143	489	1 190	1 256	3 570	1 167	1 143	957	309	480	58	10 763	4 830	8 799
Vote 4 - COMMUNITY SERVICES		–	154	256	462	564	718	769	923	4 776	957	745	1 010	11 334	1 220	955
Capital single-year expenditure sub-total	2	**500**	**1 047**	**2 246**	**2 652**	**3 320**	**5 288**	**2 937**	**2 487**	**5 732**	**1 313**	**1 325**	**1 708**	**30 555**	**6 870**	**10 674**
Total Capital Expenditure	2	**500**	**1 485**	**2 976**	**3 966**	**4 927**	**7 682**	**5 127**	**5 116**	**8 793**	**2 253**	**2 599**	**5 511**	**50 935**	**42 235**	**57 773**

Table SA29 - Budgeted monthly capital expenditure (standard classification)

WC034 Swellendam - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		**500**	**750**	**1 500**	**1 000**	**1 500**	**1 000**	**1 000**	**421**	**–**	**207**	**680**	**740**	**9 298**	**1 530**	**1 470**
Executive and council		–	–	–	–	–	–	–	–	–	47	–	80	127	70	70
Finance and administration		500	750	1 500	1 000	1 500	1 000	1 000	421	–	160	680	660	9 171	1 460	1 400
Community and public safety		**–**	**154**	**256**	**462**	**564**	**718**	**769**	**923**	**1 176**	**772**	**395**	**–**	**6 189**	**265**	**200**
Community and social services		–	–	–	–	–	–	–	–	–	70	120	–	190	190	140
Sport and recreation		–	67	111	200	245	311	334	400	595	370	275	–	2 907	35	–
Public safety		–	–	–	–	–	–	–	–	–	187	–	–	187	40	60
Housing		–	87	145	261	320	407	436	523	581	145	–	–	2 905	–	–
Economic and environmental services		**–**	**35**	**308**	**405**	**478**	**3 063**	**474**	**209**	**233**	**108**	**–**	**–**	**5 313**	**8 800**	**11 817**
Planning and development		–	26	43	78	96	122	130	157	174	43	–	–	870	–	–
Road transport		–	9	265	326	382	2 941	344	53	59	65	–	–	4 443	8 800	11 817
Trading services		**–**	**547**	**911**	**2 100**	**2 385**	**2 901**	**2 884**	**3 562**	**7 385**	**1 166**	**1 524**	**4 771**	**30 135**	**31 640**	**44 287**
Energy sources		–	117	196	552	811	898	587	955	783	196	–	–	5 096	6 205	5 459
Water management		–	201	335	863	737	939	1 156	1 239	1 481	335	574	58	7 918	4 620	21 178
Waste water management		–	228	380	684	836	1 064	1 140	1 369	1 521	380	600	3 703	11 906	19 770	15 955
Waste management		–	–	–	–	–	–	–	–	3 600	255	350	1 010	5 215	1 045	1 695
Total Capital Expenditure - Functional	2	**500**	**1 485**	**2 976**	**3 966**	**4 927**	**7 682**	**5 127**	**5 116**	**8 793**	**2 253**	**2 599**	**5 511**	**50 935**	**42 235**	**57 773**
Funded by:																
National Government		–	575	959	1 725	2 109	2 684	2 876	3 451	3 834	959	–	**–**	**19 170**	**16 649**	**18 714**
Provincial Government		–	160	267	481	588	748	802	962	1 069	267	–	–	5 345	13 500	29 300
Transfers recognised - capital		**–**	**735**	**1 226**	**2 206**	**2 697**	**3 432**	**3 677**	**4 413**	**4 903**	**1 226**	**–**	**–**	**24 515**	**30 149**	**48 014**
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	2 500	–	–	3 600	–	–	–	6 100	–	–
Internally generated funds		500	750	1 750	1 760	2 230	1 750	1 450	703	290	1 028	2 599	5 511	20 320	12 086	9 759
Total Capital Funding		**500**	**1 485**	**2 976**	**3 966**	**4 927**	**7 682**	**5 127**	**5 116**	**8 793**	**2 253**	2 599	5 511	50 935	42 235	57 773

Section 13 - Contracts having future budgetary implications

In terms of the municipality's Supply Chain Management Policy, no contracts were awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to a contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

WC034 Swellendam - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

Section 14 - Capital expenditure details

The following tables present details of the municipality's capital expenditure program:

Directorate	Section	Project Description Filter	Draft 25/26	Draft 26/27	Draft 27/28
COMMUNITY SERVICES	INTEGRATED HUMAN SETTLEMENTS	Railton 32 Erven - Sewerage Services	-	-	-
COMMUNITY SERVICES	INTEGRATED HUMAN SETTLEMENTS	Railton Informal Settlements - Water Services	2 998 703	-	-
COMMUNITY SERVICES	INTEGRATED HUMAN SETTLEMENTS	Railton 32 Erven - Water Services	-	-	-
COMMUNITY SERVICES	INTEGRATED HUMAN SETTLEMENTS	Railton Informal Settlements - Sewerage Services	2 998 703	-	-
COMMUNITY SERVICES	TRAFFIC CONTROL & LAW ENFORCEMENT	Furniture and Office Equipment - Traffic Services	40 000	20 000	-
COMMUNITY SERVICES	COMMUNITY CENTRE & HALLS	Community halls machinery and equipment	-	35 000	-
COMMUNITY SERVICES	TRAFFIC CONTROL & LAW ENFORCEMENT	Spray machine for Maintenance section	-	-	-
COMMUNITY SERVICES	TRAFFIC CONTROL & LAW ENFORCEMENT	Safety cameras inside the casher cubicles	-	-	-
COMMUNITY SERVICES	TRAFFIC CONTROL & LAW ENFORCEMENT	Traffic: Machinery and Equipment 2024_2025	-	-	-
COMMUNITY SERVICES	TRAFFIC CONTROL & LAW ENFORCEMENT	Traffic: Machinery and Equipment 2024_2025	30 000	50 000	50 000
COMMUNITY SERVICES	TRAFFIC CONTROL & LAW ENFORCEMENT	Traffic DLTC: Camera Security system, spotlights, beams	-	-	250 000
COMMUNITY SERVICES	TRAFFIC CONTROL & LAW ENFORCEMENT	Surveilance Cameras	180 000	200 000	200 000
COMMUNITY SERVICES	TRAFFIC CONTROL & LAW ENFORCEMENT	Fencing for Driver's Licence and Vehicle Testing Centre	250 000	-	-
COMMUNITY SERVICES	TRAFFIC CONTROL & LAW ENFORCEMENT	Installation of plastic curtain strips at vehicle testing centre	80 000	-	-
COMMUNITY SERVICES	SOLID WASTE MANAGEMENT	Tamperd Proof Recycling Bins for Swellendam	-	-	-
COMMUNITY SERVICES	SOLID WASTE MANAGEMENT	Street Refuse Bins	225 000	250 000	300 000
COMMUNITY SERVICES	COMMUNITY CENTRE & HALLS	Community halls furniture and equipment	70 000	45 000	-
COMMUNITY SERVICES	COMMUNITY CENTRE & HALLS	Baymerine	-	-	-
COMMUNITY SERVICES	SOLID WASTE MANAGEMENT	White paper shredder Industrial	-	-	-

Directorate	Section	Project Description Filter	Draft 25/26	Draft 26/27	Draft 27/28
COMMUNITY SERVICES	INTEGRATED HUMAN SETTLEMENTS	Railton Informal Settlements - Roads	2 934 594	-	-
COMMUNITY SERVICES	INTEGRATED HUMAN SETTLEMENTS	Railton 32 Erven - Roads	-	-	-
COMMUNITY SERVICES	SOLID WASTE MANAGEMENT	Drilling and Installation of Boreholes	-	-	-
COMMUNITY SERVICES	LIBRARY SERVICES	People Counter Sensor	-	-	-
COMMUNITY SERVICES	LIBRARY SERVICES	Air-conditioning Libraries	-	-	-
COMMUNITY SERVICES	LIBRARY SERVICES	Paving at Desmond Tutu Library (Back entrance)	-	-	-
COMMUNITY SERVICES	LIBRARY SERVICES	Gate Motor back entrance	-	-	-
COMMUNITY SERVICES	LIBRARY SERVICES	Furniture and Office Equipment	-	-	-
COMMUNITY SERVICES	ENVIRONMENTAL & WASTE MINIMIZATION	21m2 Refuse compactor including lifter	-	-	-
COMMUNITY SERVICES	PARKS & CEMETERIES	Canopy (CCK 14457)	40 000	-	-
COMMUNITY SERVICES	PARKS & CEMETERIES	New trailer	-	50 000	-
COMMUNITY SERVICES	PARKS & CEMETERIES	Diesel Trailor 500l x1	-	-	-
COMMUNITY SERVICES	PARKS & CEMETERIES	Ride on tractor	-	120 000	-
COMMUNITY SERVICES	PARKS & CEMETERIES	Trailer Cherry picker	-	-	-
COMMUNITY SERVICES	ENVIRONMENTAL & WASTE MINIMIZATION	Machinery and equipment - REFUSE	60 000	65 000	65 000
COMMUNITY SERVICES	ENVIRONMENTAL & WASTE MINIMIZATION	Hazardous material skip	-	80 000	-
COMMUNITY SERVICES	ENVIRONMENTAL & WASTE MINIMIZATION	Recycling Drop off containers	75 000	80 000	100 000
COMMUNITY SERVICES	ENVIRONMENTAL & WASTE MINIMIZATION	Machinery & Equipment - Waste Minimization	-	-	-
COMMUNITY SERVICES	ENVIRONMENTAL & WASTE MINIMIZATION	AHP Disposal Bins	-	75 000	80 000
COMMUNITY SERVICES	SOLID WASTE MANAGEMENT	Hooklift Containers	-	-	100 000
COMMUNITY SERVICES	PARKS & CEMETERIES	Parks - Machinery and Equipment	50 000	65 000	-
COMMUNITY SERVICES	PARKS & CEMETERIES	Furniture and Office Equipment	-	-	-
COMMUNITY SERVICES	SPORT & RECREATIONAL FACILITIES	Water pump (BJS Sports field)	-	-	80 000
COMMUNITY SERVICES	SPORT & RECREATIONAL FACILITIES	"Afdak" for the Braai section	-	-	100 000
COMMUNITY SERVICES	SPORT & RECREATIONAL FACILITIES	Upgrading Suurbraak Sport Facility	-	1 217 391	-
COMMUNITY SERVICES	SPORT & RECREATIONAL FACILITIES	Manual (hand) roller for cricket pitch	45 000	-	-
COMMUNITY SERVICES	SPORT & RECREATIONAL FACILITIES	Furniture & equipment (Microwaves, Fridges) - Spor	-	-	-
COMMUNITY SERVICES	SPORT & RECREATIONAL FACILITIES	Sport - Furniture & Equipment	30 000	-	35 000
COMMUNITY SERVICES	SPORT & RECREATIONAL FACILITIES	Sport - Machinery & Equipment	-	55 000	-
COMMUNITY SERVICES	SPORT & RECREATIONAL FACILITIES	Upgrading of Railton Sports Grounds Phase 3	-	-	-
COMMUNITY SERVICES	SPORT & RECREATIONAL FACILITIES	Upgrading of Railton Sports Grounds Phase 3 (CF)	-	-	-
FINANCIAL SERVICES	FINANCIAL SERVICES	Office furniture - All departments	80 000	100 000	100 000
FINANCIAL SERVICES	SUPPLY CHAIN MANAGEMENT	Multi-Tier Storage Shelving	-	-	-
FINANCIAL SERVICES	SUPPLY CHAIN MANAGEMENT	Installing of shelves	100 000	100 000	100 000

Directorate	Section	Project Description Filter	Draft 25/26	Draft 26/27	Draft 27/28
FINANCIAL SERVICES	INFORMATION & COMMUNICATION TECHNOLOGY	ICT network	50 000	50 000	50 000
FINANCIAL SERVICES	INFORMATION & COMMUNICATION TECHNOLOGY	Computer Equipment - All departments	250 000	300 000	350 000
FINANCIAL SERVICES	INFORMATION & COMMUNICATION TECHNOLOGY	Inverter for server room	100 000	-	-
FINANCIAL SERVICES	INFORMATION & COMMUNICATION TECHNOLOGY	New 32 Core Power Edge Server	400 000	-	-
FINANCIAL SERVICES	INFORMATION & COMMUNICATION TECHNOLOGY	New multi media system (sound) council chambers	200 000	-	-
FINANCIAL SERVICES	FINANCIAL SERVICES	Windows server datacentre software	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Digger loader	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Rammer Compactor	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Repair and Reseal of Proclaimed Main Road R62	-	-	2 656 000
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Installation of new relays in Swellendam Substatio	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Replacement of street lights in Swellendam Municip	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Replacement of conventional street lights with LED:Suurbraak	856 261	-	-
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Replacement of conventional street lights with LED:Barrydale	1 862 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Replacement of Sport field lights with LED:Swellendam	380 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Replacement of Sport field lights with LED:Railton	380 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Solar plant at Water works	-	-	3 478 261
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Swellendam Railton 950 erven - Elec Infrastructure	12 297 391	2 608 696	2 726 957
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Swellendam Railton 950 erven - Elec Infrastructure	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Electricity network erf 8241 - Industrial Erven	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	INFRASTRUCTURE & PLANNING SERVICES	Drone	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	INFRASTRUCTURE & PLANNING SERVICES	Materials Constructed Bins at Barrydale Yard	160 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	BUILDING MAINTENANCE	Machinery and Equipment - OFFICE BUILDINGS	20 000	20 000	20 000
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Machinery and Equipment - ELECTRICITY	60 000	100 000	150 000
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Machinery and Equipment - Roads and Stormwater	-	40 000	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Machinery and Equipment - Roads - Barrydale	45 000	40 000	40 000
INFRASTRUCTURE & PLANNING SERVICES	BUILDING MAINTENANCE	Replace Airconditioners at various buildings	60 000	60 000	60 000
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Rehabilitation of section of Van Riebeeck Street,	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Rehabilitation of section of Van Riebeeck Street,	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Access Road Gravel erf 8241 - Industrial Erven	150 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Raised intersection Berg and Swellengrebel street	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Railton Upgrading of Gravel Roads and Stormwater P	2 914 554	2 914 554	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Speed Calming measures - Ward 6	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Upgrading of Existing Tar Roads	1 000 000	1 000 000	1 000 000
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Ward 6 - Speed Calming measures	20 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Ward 5 - Speed Calming measures	40 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Ward 3 - Speed Calming measures	40 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	TOWN PLANNING	Railton Walkway Project	800 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Railton Upgrading of Gravel Roads and Stormwater P	9 070 297	544 309	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Speed Calming measures - Ward 3	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	BUILDING MAINTENANCE	Security systems and cameras	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Rehabilitation of roads (RRAMS priority list)	2 275 000	2 300 000	2 500 000
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Regravelling Program	500 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Extend and move Storm water line above Russel Street	210 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	TOWN PLANNING	Railton Walkway Project	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Upgrade of Russel Street	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Damage to gabion retainer Kerk Street bridge appro	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Erosion damage to culvert/outfall, Trichardt Stree	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Klipperivier Tractor 65kw 4x4	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Sewer Reticulation Erf 8241 - Industrial Erven	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Upgrade of Buffeljags Sewer pumpstation	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Railton sanitation upgrade, street front sewers 20	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Upgrade Barrydale sewer pump station	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Design and installation of scum baffles on Klipper	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Barrydale (Smitsville) Upgrade WWTW	-	2 191 305	2 191 304
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Barrydale (Smitsville) Upgrade WWTW	-	7 407 430	6 470 831
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	New Bund Wall - Pumpstation	90 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	FLEET MANAGEMENT SERVICES	Fleet - Machinery and equipment	15 000	-	20 000
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Machinery and Equipment - Waste Water Services	30 000	40 000	40 000
INFRASTRUCTURE & PLANNING SERVICES	FLEET MANAGEMENT SERVICES	New two-way radios	60 000	50 000	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	3rd pump at N2 sewer pumpstation	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Railton sanitation upgrade, street front sewers	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Barrydale Sewer Manholes (82 Houses)	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	New Silo wastewater Pump station	2 500 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Upgrade Barrydale sewer pump station	150 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	House Connections Mid-block Sewer	150 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Installation of chlorination system WWTW 2023/24	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Light Delivery Vehicle	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Upgrading of Gravity Main from Grootkloof Dam	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Machinery and Equipment - Water- Barrydale	15 000	-	20 000
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	All towns water pipe replacement program- yearly	200 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Railton air valve installation program	250 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Swellendam (Railton): Bulk Water Reticulation	-	1 113 043	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Swellendam (Railton): Upgrade of Bakenskop and Rai	14 161 019	14 161 019	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Upgrading of Barrydale Bulk Water Supply Phase 2	14 534 633	6 373 764	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Swellendam WTW Access control automation	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	WTW Telemetry upgrade	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Suurbraak WTW Phase 2 Professional Fees	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Upgrading of Suurbraak Raw Water Supply	-	-	3 710 356
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Glen Barry Avenue water pipe line replacement	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Water Reticulation erf 8241 - Industrial Erven	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Water Machinery and Equipment 2023_2024	65 000	65 000	65 000
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Diesel Trailor 500l x1	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Swellendam (Railton): Bulk Water Reticulation and	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Swellendam (Railton): Bulk Water Reticulation and	-	278 261	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Upgrade of Irrigation pump station Suurbraak	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Barrydale mid reservoir booster pumpstation	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Rietkuil new reservoir and supply link	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Steps and channel grids with railings for Swellend	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Installation of chlorination system WTW	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	New MCC with magflow for Swellendam waterworks fil	200 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Grootkloof 1 raw water inlet erosion	-	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Repairs to earth channel (Primary raw water storag	-	-	-
MUNICIPAL MANAGER	MUNICIPAL MANAGER	Media - Office Equipment	-	50 000	-
MUNICIPAL MANAGER	MUNICIPAL MANAGER	Upgrade Barrydale Municipality Building	100 000	100 000	-
MUNICIPAL MANAGER	MUNICIPAL MANAGER	Fencing of Barrydale Municipal Offices	-	250 000	-
MUNICIPAL MANAGER	MUNICIPAL MANAGER	Rebuild Thusong Centre Railton	3 275 000	-	-
MUNICIPAL MANAGER	MUNICIPAL MANAGER	Rebuild Main Municipal Building	12 090 000	-	-
COMMUNITY SERVICES	COMMONAGE	Fire skids	40 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Water Truck	1 600 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Sewerage Truck	2 400 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	FLEET MANAGEMENT SERVICES	Light Delivery Vehicles	1 650 000	-	-
COMMUNITY SERVICES	TRAFFIC CONTROL & LAW ENFORCEMENT	Vehicle	400 000	-	-

Table SA 34a - Capital expenditure on new assets by asset class

WC034 Swellendam - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**31 715**	**22 878**	**17 638**	**25 175**	**27 697**	**27 697**	**10 476**	**23 055**	**35 999**
Roads Infrastructure		17 865	822	2 558	3 630	1 482	1 482	2 763	7 750	9 767
Roads		17 865	180	–	2 935	411	411	1 893	7 750	9 767
Road Structures		–	–	2 045	–	–	–	–	–	–
Road Furniture		–	642	514	696	1 071	1 071	870	–	–
Storm water Infrastructure		552	–	793	–	–	–	–	–	–
Drainage Collection		–	–	793	–	–	–	–	–	–
Storm water Conveyance		552	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 420	11 073	9 238	12 597	16 660	16 660	4 566	6 205	5 459
MV Substations		–	–	–	–	–	–	400	–	–
MV Networks		–	–	1 449	–	–	–	–	–	–
LV Networks		1 420	11 073	7 789	12 597	16 660	16 660	4 166	6 205	5 459
Water Supply Infrastructure		4 150	6 855	976	2 999	1 300	1 300	718	4 500	10 907
Boreholes		–	–	–	–	800	800	–	–	–
Reservoirs		–	135	–	–	–	–	–	–	–
Pump Stations		–	107	–	–	–	–	–	–	–
Water Treatment Works		90	6 612	697	–	84	84	540	–	1 140
Distribution		4 060	–	279	2 999	416	416	178	4 500	9 767
Sanitation Infrastructure		6 766	2 064	3 765	5 899	8 017	8 017	1 789	4 500	9 767
Pump Station		61	694	3 202	2 800	3 262	3 262	–	–	–
Reticulation		6 308	1 370	554	3 099	1 644	1 644	525	4 500	9 767
Waste Water Treatment Works		398	–	9	–	600	600	–	–	–
Toilet Facilities		–	–	–	–	2 510	2 510	1 263	–	–
Solid Waste Infrastructure		297	1 648	21	–	188	188	560	–	–
Landfill Sites		–	1 648	21	–	188	188	560	–	–
Waste Transfer Stations		297	–	–	–	–	–	–	–	–
Coastal Infrastructure		386	–	–	–	–	–	–	–	–
Revetments		386	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		279	417	287	50	50	50	80	100	100
Distribution Layers		279	417	287	50	50	50	80	100	100
Community Assets		**174**	**184**	**25**	**–**	**–**	**–**	**570**	**–**	**–**
Community Facilities		174	184	25	–	–	–	–	–	–
Libraries		174	184	25	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	570	–	–
Outdoor Facilities		–	–	–	–	–	–	570	–	–
Investment properties		**–**	**–**	**5 061**	**–**	**–**	**–**	**–**	**–**	**–**
Non-revenue Generating		–	–	5 061	–	–	–	–	–	–
Unimproved Property		–	–	5 061	–	–	–	–	–	–
Other assets		**1 765**	**227**	**166**	**8 829**	**4 001**	**4 001**	**1 842**	**150**	**60**
Operational Buildings		1 765	180	166	8 829	2 360	2 360	200	150	60
Municipal Offices		–	162	166	8 829	2 360	2 360	200	150	60
Workshops		–	18	–	–	–	–	–	–	–
Stores		1 765	–	–	–	–	–	–	–	–
Housing		–	47	–	–	1 642	1 642	1 642	–	–
Social Housing		–	47	–	–	1 642	1 642	1 642	–	–
Intangible Assets		–	–	–	–	100	100	–	–	–
Licences and Rights		–	–	–	–	100	100	–	–	–
Computer Software and Applications		–	–	–	–	100	100	–	–	–
Computer Equipment		426	1 725	504	1 115	1 071	1 071	400	450	450
Computer Equipment		426	1 725	504	1 115	1 071	1 071	400	450	450
Furniture and Office Equipment		1 772	888	681	320	365	365	337	235	220
Furniture and Office Equipment		1 772	888	681	320	365	365	337	235	220
Machinery and Equipment		1 693	1 857	466	1 290	2 082	2 082	1 227	1 115	1 590
Machinery and Equipment		1 693	1 857	466	1 290	2 082	2 082	1 227	1 115	1 590
Transport Assets		4 522	2 098	5 705	6 090	7 038	7 038	6 390	800	850
Transport Assets		4 522	2 098	5 705	6 090	7 038	7 038	6 390	800	850
Land		–	(4 446)	–	–	–	–	–	–	–
Land		–	(4 446)	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**42 067**	**25 411**	**30 245**	**42 820**	**42 354**	**42 354**	**21 242**	**25 805**	**39 169**

Table SA 34b - Capital expenditure on the renewal of existing assets by asset class

WC034 Swellendam - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**117**	**2 559**	**6 106**	**2 275**	**2 465**	**2 465**	**–**	**–**	**–**
Roads Infrastructure		–	1 196	5 831	2 275	2 465	2 465	–	–	–
Roads		–	1 196	5 831	2 275	2 465	2 465	–	–	–
Storm water Infrastructure		–	322	274	–	–	–	–	–	–
Storm water Conveyance		–	322	274	–	–	–	–	–	–
Water Supply Infrastructure		–	759	–	–	–	–	–	–	–
Dams and Weirs		–	759	–	–	–	–	–	–	–
Sanitation Infrastructure		117	281	–	–	–	–	–	–	–
Waste Water Treatment Works		117	281	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**117**	**2 559**	**6 106**	**2 275**	**2 465**	**2 465**	**–**	**–**	**–**
Renewal of Existing Assets as % of total capex		*0.6%*	*4.8%*	*11.8%*	*2.2%*	*2.4%*	*2.4%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*0.7%*	*9.4%*	*14.2%*	*10.6%*	*6.7%*	*6.7%*	*0.0%*	*0.0%*	*0.0%*

Table SA 34e - Capital expenditure on the upgrading of existing assets by asset class

WC034 Swellendam - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**20 651**	**24 807**	**15 081**	**46 272**	**49 799**	**49 799**	**19 810**	**16 170**	**18 234**
Roads Infrastructure		7 612	5 970	10 305	12 709	12 676	12 676	–	1 000	2 000
Roads		7 523	5 970	10 177	12 559	12 561	12 561	–	–	2 000
Road Structures		–	–	99	150	116	116	–	1 000	–
Road Furniture		89	–	30	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	210	208	208	–	–	6 088
Storm water Conveyance		–	–	–	210	208	208	–	–	6 088
Electrical Infrastructure		–	659	2 774	2 991	3 291	3 291	530	–	–
MV Substations		–	–	120	–	–	–	–	–	–
MV Switching Stations		–	507	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	350	–	–
LV Networks		–	152	2 654	2 991	3 291	3 291	180	–	–
Water Supply Infrastructure		12 542	17 977	1 125	29 972	32 577	32 577	7 100	–	10 146
Pump Stations		–	4 584	920	8 696	8 696	8 696	6 087	–	3 408
Water Treatment Works		6 831	5	205	200	810	810	–	–	6 088
Bulk Mains		–	–	–	–	–	–	–	–	650
Distribution		5 710	13 388	–	21 076	23 071	23 071	1 013	–	–
Sanitation Infrastructure		498	201	877	390	1 046	1 046	11 281	15 170	–
Pump Station		–	201	784	–	500	500	1 000	–	–
Reticulation		498	–	64	–	–	–	–	–	–
Waste Water Treatment Works		–	–	30	390	546	546	10 281	15 170	–
Solid Waste Infrastructure		–	–	–	–	–	–	900	–	–
Landfill Sites		–	–	–	–	–	–	900	–	–
Community Assets		**–**	**–**	**257**	**3 854**	**3 854**	**3 854**	**339**	**–**	**–**
Sport and Recreation Facilities		–	–	257	3 854	3 854	3 854	339	–	–
Outdoor Facilities		–	–	257	3 854	3 854	3 854	339	–	–
Other assets		**–**	**233**	**–**	**7 396**	**4 414**	**4 414**	**9 544**	**260**	**370**
Operational Buildings		–	233	–	7 396	4 414	4 414	9 544	260	370
Municipal Offices		–	217	–	7 396	4 414	4 414	9 424	60	70
Stores		–	16	–	–	–	–	120	200	300
Furniture and Office Equipment		150	–	–	–	–	–	–	–	–
Furniture and Office Equipment		150	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing ass	1	**20 801**	**25 040**	**15 338**	**57 521**	**58 067**	**58 067**	**29 693**	**16 430**	**18 604**
Upgrading of Existing Assets as % of total capex		*0.0%*	*47.2%*	*29.7%*	*56.1%*	*56.4%*	*56.4%*	*58.3%*	*38.9%*	*32.2%*
Upgrading of Existing Assets as % of deprecn"		*128.7%*	*91.6%*	*35.6%*	*267.2%*	*157.8%*	*157.8%*	*76.9%*	*40.6%*	*43.8%*

Table SA34c - Repairs and maintenance expenditure by asset class

WC034 Swellendam - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**12 892**	**15 766**	**39 954**	**22 427**	**38 170**	**38 170**	**26 785**	**24 299**	**25 890**
Roads Infrastructure		6 821	8 594	17 268	9 688	14 106	14 106	13 487	10 629	11 745
Roads		6 521	8 349	16 342	9 417	13 056	13 056	13 229	10 363	11 470
Road Furniture		300	245	926	271	1 050	1 050	258	266	275
Storm water Infrastructure		448	268	2 762	566	3 538	3 538	621	641	662
Drainage Collection		448	268	2 762	566	3 538	3 538	621	641	662
Electrical Infrastructure		2 205	2 092	7 467	2 537	6 648	6 648	2 611	2 631	2 752
HV Transmission Conductors		1 457	1 346	1 721	1 629	1 566	1 566	1 621	1 669	1 720
MV Networks		79	91	61	146	146	146	451	405	460
LV Networks		669	655	5 685	762	4 936	4 936	540	556	573
Water Supply Infrastructure		656	631	3 341	1 499	3 454	3 454	1 336	1 380	1 424
Dams and Weirs		15	13	685	234	46	46	45	46	48
Reservoirs		5	1	25	63	73	73	73	75	78
Water Treatment Works		5	–	–	305	2 170	2 170	327	338	349
Distribution		631	617	2 631	898	1 166	1 166	891	920	949
Sanitation Infrastructure		375	1 094	3 430	1 661	3 647	3 647	1 851	1 913	1 974
Reticulation		–	–	1 677	–	1 565	1 565	–	–	–
Waste Water Treatment Works		375	1 094	1 753	1 661	2 082	2 082	1 851	1 913	1 974
Solid Waste Infrastructure		2 387	3 089	5 684	6 476	6 776	6 776	6 878	7 105	7 333
Landfill Sites		2 387	3 089	5 684	6 476	6 776	6 776	6 878	7 105	7 333
Information and Communication Infrastructure		–	–	2	–	–	–	–	–	–
Distribution Layers		–	–	2	–	–	–	–	–	–
Community Assets		**739**	**681**	**5 815**	**547**	**5 882**	**5 882**	**502**	**819**	**535**
Community Facilities		577	558	5 185	380	5 388	5 388	336	647	358
Halls		208	250	33	163	162	162	125	129	133
Centres		43	–	–	–	–	–	–	300	–
Libraries		151	137	–	–	–	–	–	–	–
Cemeteries/Crematoria		6	1	856	18	902	902	8	9	9
Parks		169	170	4 296	198	4 324	4 324	202	209	216
Sport and Recreation Facilities		162	124	630	167	494	494	166	172	177
Outdoor Facilities		162	124	630	167	494	494	166	172	177
Investment properties		**6**	**7**	**14**	**30**	**130**	**130**	**130**	**134**	**139**
Non-revenue Generating		6	7	14	30	130	130	130	134	139
Unimproved Property		6	7	14	30	130	130	130	134	139
Other assets		**408**	**543**	**1 092**	**1 038**	**1 663**	**1 663**	**770**	**796**	**821**
Operational Buildings		408	543	1 092	1 038	1 663	1 663	770	796	821
Municipal Offices		401	535	1 081	1 010	1 635	1 635	745	770	794
Yards		–	–	–	3	3	3	–	–	–
Stores		7	8	11	25	25	25	25	26	27
Computer Equipment		30	103	40	20	20	20	25	26	27
Computer Equipment		30	103	40	20	20	20	25	26	27
Furniture and Office Equipment		2	13	10	15	16	16	16	13	14
Furniture and Office Equipment		2	13	10	15	16	16	16	13	14
Machinery and Equipment		10 060	20 771	533	513	513	513	452	466	481
Machinery and Equipment		10 060	20 771	533	513	513	513	452	466	481
Transport Assets		3 299	3 549	5 051	4 833	5 069	5 069	4 500	4 648	4 797
Transport Assets		3 299	3 549	5 051	4 833	5 069	5 069	4 500	4 648	4 797
Total Repairs and Maintenance Expenditure	1	**27 437**	**41 434**	**52 509**	**29 423**	**51 463**	**51 463**	**33 179**	**31 201**	**32 703**
R&M as a % of PPE		*5.7%*	*7.7%*	*9.8%*	*4.4%*	*8.5%*	*8.5%*	*5.3%*	*5.0%*	*5.1%*
R&M as % Operating Expenditure		*9.1%*	*10.1%*	*9.1%*	*5.2%*	*8.7%*	*8.7%*	*9.2%*	*6.0%*	*6.1%*

Section 15 - Other supporting documents

Table SA1 - Supporting detail to budgeted financial performance

WC034 Swellendam - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Connection/Reconnection		570	649	426	423	419	419	347	434	447	460
Electricity Sales		99 613	117 120	134 385	158 690	154 232	154 232	107 052	169 216	184 818	201 858
Meter Reading Fees		1	2	–	2	–	–	–	–	–	–
Total Service charges - Electricity		**100 184**	**117 771**	**134 810**	**159 114**	**154 651**	**154 651**	**107 399**	**169 650**	**185 265**	**202 319**
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(1 823)	(1 676)	(2 047)	(2 620)	(2 924)	(2 924)	(1 625)	(3 194)	(3 488)	(3 810)
Net Service charges - Electricity		**98 361**	**116 095**	**132 764**	**156 495**	**151 727**	**151 727**	**105 775**	**166 457**	**181 777**	**198 509**
Service charges - Water	6										
Connection/Disconnection		256	257	248	222	302	302	254	351	382	406
Meter Reading Fees		2	4	2	2	2	2	2	2	2	2
Sale		25 368	23 849	23 893	33 235	33 566	33 566	14 753	37 256	40 497	43 130
Total Service charges - Water		**25 627**	**24 110**	**24 143**	**33 458**	**33 870**	**33 870**	**15 008**	**37 609**	**40 881**	**43 538**
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(3 117)	608	2 660	(6 028)	(5 823)	(5 823)	7 398	(6 778)	(7 367)	(7 846)
Net Service charges - Water		**22 509**	**24 718**	**26 803**	**27 430**	**28 047**	**28 047**	**22 406**	**30 831**	**33 513**	**35 692**
Service charges - Waste Water Management	6										
Connection/Reconnection		101	45	78	64	64	64	65	68	72	76
Industrial Effluent		2 083	3 475	7 266	3 850	5 855	5 855	6 329	3 600	3 823	4 053
Pump/Removal of Waste Water		1 117	1 380	1 616	1 643	1 643	1 643	1 221	1 554	1 651	1 750
Sanitation Charges		21 669	16 054	9 897	30 173	30 728	30 728	(2 789)	32 892	34 931	37 027
Total Service charges - Waste Water Management		**24 970**	**20 954**	**18 857**	**35 730**	**38 290**	**38 290**	**4 826**	**38 114**	**40 477**	**42 906**
Less Cost of Free Basis Services (free sanitation service to indigent households)		(5 583)	1 112	8 316	(10 996)	(11 274)	(11 274)	17 427	(12 113)	(12 864)	(13 636)
Net Service charges - Waste Water Management		**19 386**	**22 066**	**27 173**	**24 734**	**27 016**	**27 016**	**22 253**	**26 001**	**27 613**	**29 270**
Service charges - Waste Management	6										
Refuse Removal		16 760	14 219	10 978	26 727	26 775	26 775	1 102	29 193	31 091	32 956
Total refuse removal revenue		**16 760**	**14 219**	**10 978**	**26 727**	**26 775**	**26 775**	**1 102**	**29 193**	**31 091**	**32 956**
Less Cost of Free Basis Services (removed once a week to indigent households)		(4 011)	512	5 720	(8 648)	(8 635)	(8 635)	12 602	(9 655)	(10 283)	(10 900)
Net Service charges - Waste Management		**12 749**	**14 732**	**16 698**	**18 080**	**18 140**	**18 140**	**13 704**	**19 538**	**20 808**	**22 057**
Sales of Goods and Rendering of Services											
Advertisements		28	34	35	28	7	7	5	7	7	8
Building Plan Approval		840	984	1 375	1 203	1 303	1 303	1 030	1 401	1 447	1 494
Camping Fees		820	1 048	917	852	802	802	638	882	911	940
Cemetery and Burial		70	71	84	80	97	97	77	100	104	107
Cleaning and Removal		51	54	61	21	58	58	56	60	62	64
Demolition Application Fees		2 300	56 420	132 074	91 278	104 045	104 045	42 023	–	–	–
Encroachment Fees		0	5	1	1	62	62	62	64	66	69
Exempted Parking		1	0	0	1	1	1	0	1	1	1
Legal Fees		287	222	326	213	–	–	1	–	–	–
Photo copies, Faxes and Telephone charges		7	5	5	4	22	22	24	40	41	42
Removal of Restrictions		427	500	479	507	327	327	239	340	351	362
Sale of Goods		163	177	234	125	155	155	179	161	166	171
Valuation Services		206	195	253	197	197	197	170	204	211	218
Total Sales of Goods and Rendering of Services		**5 200**	**59 716**	**135 845**	**94 510**	**107 076**	**107 076**	**44 505**	**3 260**	**3 368**	**3 475**
Agency Services											
National											
Department of Environmental Affairs		20	–	–	–	–	–	–	–	–	–
Total National		**20**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Provincial											
Western Cape		2 709	2 736	2 767	2 859	2 859	2 859	2 140	3 062	3 163	3 264
Total Provincial		**2 709**	**2 736**	**2 767**	**2 859**	**2 859**	**2 859**	**2 140**	**3 062**	**3 163**	**3 264**
Total Agency Services		**2 728**	**2 736**	**2 767**	**2 859**	**2 859**	**2 859**	**2 140**	**3 062**	**3 163**	**3 264**

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Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Interest earned from Receivables											
Electricity		409	195	172	211	159	159	123	169	175	184
Property Rental Debtors		33	12	10	12	9	9	8	10	11	11
Service Charges		78	143	150	154	149	149	117	162	171	181
Waste Management		336	372	417	451	351	351	271	424	449	476
Waste Water Management		481	523	550	597	446	446	332	520	551	584
Water		518	517	556	602	462	462	352	541	573	608
Total Interest earned from Receivables		**1 855**	**1 761**	**1 855**	**2 029**	**1 577**	**1 577**	**1 203**	**1 825**	**1 931**	**2 045**
Interest earned from Current and Non Current Assets											
Short Term Investments and Call Accounts		7 681	12 581	16 749	13 000	16 000	16 000	10 979	13 500	13 946	14 392
Total Interest earned from Current and Non Current Assets		**7 681**	**12 581**	**16 749**	**13 000**	**16 000**	**16 000**	**10 979**	**13 500**	**13 946**	**14 392**
Dividends											
External Investment		2	2	2	2	2	2	–	2	2	2
Total Dividends		**2**	**2**	**2**	**2**	**2**	**2**	**-**	**2**	**2**	**2**
Rental from Fixed Assets											
Market Related											
Investment Property		–	–	273	–	281	281	237	287	297	306
Total Market Related		**-**	**-**	**273**	**-**	**281**	**281**	**237**	**287**	**297**	**306**
Non-market Related											
Investment Property		792	329	253	476	287	287	300	371	383	395
Property Plant and Equipment		200	422	267	348	160	160	150	166	172	177
Total Non-market Related		**993**	**751**	**520**	**824**	**447**	**447**	**450**	**537**	**555**	**572**
Total Rental from Fixed Assets		**993**	**751**	**793**	**824**	**728**	**728**	**687**	**824**	**851**	**879**
Licences or Permits											
Road and Transport		1 256	1 251	1 381	1 438	1 365	1 365	981	1 443	1 491	1 538
Trading		43	23	22	25	35	35	24	37	38	39
Total Licences or Permits		**1 300**	**1 274**	**1 402**	**1 463**	**1 400**	**1 400**	**1 005**	**1 480**	**1 528**	**1 577**
Development Charges		–	–	–	–	–	–	–	1 270	1 346	1 427
Operational Revenue											
Administrative Handling Fees		10	27	41	26	16	16	6	9	10	10
Bontle Ke Botho Cleaning and Greening Award		3 525	878	1 602	770	4 445	4 445	4 532	–	–	–
Breakages and Losses Recovered		1	1	44	1	1	1	1	1	1	1
Collection Charges		–	–	–	–	300	300	241	311	321	332
Commission		61	63	67	69	69	69	53	70	70	70
Incidental Cash Surpluses		2	180	7	7	2	2	1	2	–	–
Insurance Refund		89	15 362	411	–	–	–	–	–	–	–
Merchandising, Jobbing and Contracts		69	59	69	78	57	57	57	63	64	65
Recovery Maintenance		63	41	48	–	100	100	111	–	–	–
Request for Information		–	–	–	–	0	0	0	0	0	0
Sale of Property		3 252	1 964	–	500	–	–	–	–	–	–
Staff and Councillors Recoveries		262	49	30	45	25	25	20	30	30	30
Total Operational Revenue		**7 334**	**18 625**	**2 319**	**1 497**	**5 015**	**5 015**	**5 022**	**487**	**497**	**509**
Non-Exchange revenue											
Property Rates											
Agricultural Properties		9 588	9 822	10 482	11 410	11 326	11 326	7 948	12 034	13 117	14 297
Business and Commercial Properties		5 701	6 465	6 982	7 287	7 770	7 770	5 273	7 753	8 451	9 212
Industrial Properties		1 432	1 841	1 964	2 131	2 016	2 016	1 304	2 288	2 494	2 718
Public Benefit Organisations		80	75	41	33	83	83	58	88	96	104
Public Service Purposes Properties		2 232	2 033	2 215	2 392	2 393	2 393	2 235	2 532	2 760	3 008
Residential Properties		33 176	31 377	28 547	46 845	46 297	46 297	9 670	48 970	53 377	58 181
Vacant Land		2 563	4 124	4 420	4 671	4 658	4 658	3 101	4 884	5 324	5 803
Total Property Rates		**54 773**	**55 737**	**54 651**	**74 767**	**74 543**	**74 543**	**29 589**	**78 548**	**85 617**	**93 323**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		(4 657)	904	7 106	(8 677)	(8 612)	(8 612)	16 255	(8 974)	(9 781)	(10 662)
Net Property Rates		**50 116**	**56 641**	**61 757**	**66 090**	**65 931**	**65 931**	**45 844**	**69 574**	**75 836**	**82 661**
Surcharges and Taxes											
Surcharges		955	961	1 476	1 443	1 548	1 548	1 167	1 548	1 548	1 548
Total Surcharges and Taxes		**955**	**961**	**1 476**	**1 443**	**1 548**	**1 548**	**1 167**	**1 548**	**1 548**	**1 548**
Fines, Penalties and Forfeits											
Fines		42 402	48 841	54 788	57 073	51 848	51 848	35 335	50 851	49 857	47 864
Forfeits		112	17	8	6	1	1	(1)	1	1	10
Penalties		–	–	–	–	850	850	3	934	971	1 010
Total Fines, Penalties and Forfeits		**42 514**	**48 858**	**54 796**	**57 078**	**52 699**	**52 699**	**35 337**	**51 786**	**50 829**	**48 884**

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R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Transfer and subsidies - Operational											
Monetary Allocations											
Departmental Agencies and Accounts		–	441	294	30	836	836	–	602	–	–
District Municipalities		72	101	50	–	–	–	–	–	–	–
National Governments		6 383	9 582	10 816	12 990	12 890	12 890	4 094	9 515	7 349	8 428
National Revenue Fund		39 675	43 487	46 412	49 412	49 412	49 412	40 230	52 038	54 694	55 805
Provincial Government		6 643	8 631	7 257	7 277	13 525	13 525	4 377	14 654	8 476	7 133
Total Monetary Allocations		**52 772**	**62 242**	**64 829**	**69 709**	**76 663**	**76 663**	**48 701**	**76 809**	**70 519**	**71 366**
Total Transfer and subsidies - Operational		**52 772**	**62 242**	**64 829**	**69 709**	**76 663**	**76 663**	**48 701**	**76 809**	**70 519**	**71 366**
Interest Receivables											
Property Rates		325	404	354	395	293	293	259	389	404	420
Total Interest Receivables		**325**	**404**	**354**	**395**	**293**	**293**	**259**	**389**	**404**	**420**
Operational Revenue - Service Charges											
Electricity - Availability Charges		1 304	1 327	1 504	1 750	1 527	1 527	1 201	1 668	1 822	1 990
Waste Water Management - Availability Charges		1 019	1 050	1 154	1 179	1 080	1 080	865	1 255	1 332	1 412
Water - Availability Charges		991	1 014	1 145	1 179	1 061	1 061	845	1 174	1 276	1 359
Total Operational Revenue - Service Charges		**3 314**	**3 391**	**3 803**	**4 108**	**3 667**	**3 667**	**2 910**	**4 097**	**4 430**	**4 761**
Gains on Disposal of Fixed and Intangible Assets											
Investment Property		–	57	–	–	–	–	–	–	–	–
Property, Plant and Equipment		334	224	3 123	200	200	200	860	1 000	1 000	1 000
Total Disposal of Fixed and Intangible Assets		**334**	**281**	**3 123**	**200**	**200**	**200**	**860**	**1 000**	**1 000**	**1 000**
Other Gains											
Inventory											
Increase to net-realisable Value		–	0	–	–	–	–	–	–	–	–
Total Inventory		**-**	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fair Value Adjustment											
Actuarial Assessments											
Long Service Awards		589	49	226	–	–	–	–	–	–	–
Medical		4 492	363	–	–	–	–	–	–	–	–
Total Actuarial Assessments		**5 080**	**412**	**226**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Fair Value Adjustment		**5 080**	**412**	**226**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Other Gains		**5 080**	**412**	**226**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenue		**335 508**	**448 247**	**555 533**	**541 946**	**560 588**	**560 588**	**364 758**	**473 739**	**494 910**	**523 738**
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Allowances											
Basic Salary	2	64 433	70 038	75 601	94 990	92 696	92 696	63 981	103 641	107 254	112 411
Bonuses		525	125	256	345	345	345	255	393	411	429
Allowance											
Cellular and Telephone		338	354	371	477	548	548	382	589	615	643
Housing Benefits		427	476	540	727	720	720	431	876	916	957
Non-pensionable		–	–	123	531	413	413	281	419	439	458
Travel or Motor Vehicle		5 836	6 290	6 642	8 595	8 030	8 030	5 554	9 144	9 560	9 986
Total Allowance		**6 601**	**7 120**	**7 675**	**10 331**	**9 711**	**9 711**	**6 647**	**11 029**	**11 531**	**12 044**
Service Related Benefits											
Acting		299	218	176	195	323	323	262	276	279	284
Bonus		4 727	5 337	5 747	7 207	6 572	6 572	6 284	7 818	8 174	8 537
Leave Pay		716	1 132	1 156	459	459	459	466	459	463	472
Long Service Award		–	–	–	–	–	–	–	1 348	1 392	1 437
Overtime		3 332	4 391	4 983	5 466	6 890	6 890	5 356	6 819	6 909	7 064
Standby Allowance		2 609	2 956	3 478	3 643	3 879	3 879	2 866	3 810	3 848	3 925
Total Service Related Benefits		**11 684**	**14 033**	**15 540**	**16 969**	**18 122**	**18 122**	**15 234**	**20 529**	**21 066**	**21 720**
Total Salaries and Allowances		**83 244**	**91 317**	**99 072**	**122 635**	**120 874**	**120 874**	**86 117**	**135 592**	**140 261**	**146 604**
Social Contributions											
Bargaining Council		32	36	39	49	49	49	32	54	57	59
Group Life Insurance		1 869	2 007	2 094	2 780	2 710	2 710	1 638	3 115	3 257	3 402
Medical		6 425	7 414	8 141	10 299	9 830	9 830	6 496	10 910	11 406	11 914
Pension		10 787	11 887	12 763	16 183	15 723	15 723	10 887	17 904	18 719	19 552
Unemployment Insurance		484	522	546	639	639	639	493	690	721	753
Total Social Contributions		**19 598**	**21 865**	**23 583**	**29 950**	**28 951**	**28 951**	**19 547**	**32 673**	**34 160**	**35 680**
Post-retirement Benefit											
Medical		5 127	5 165	5 632	6 219	6 219	6 219	994	6 720	6 942	7 164
Total Post-retirement Benefit	4	**5 127**	**5 165**	**5 632**	**6 219**	**6 219**	**6 219**	**994**	**6 720**	**6 942**	**7 164**
Sub-Total		**107 969**	**118 347**	**128 287**	**158 804**	**156 044**	**156 044**	**106 658**	**174 985**	**181 363**	**189 447**
Less: Employees costs capitalised to PPE		–	–	(557)	–	–	–	–	–	–	–
Total Employee Related Cost	1,5	**107 969**	**118 347**	**127 729**	**158 804**	**156 044**	**156 044**	**106 658**	**174 985**	**181 363**	**189 447**

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R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Remuneration of Councillors											
Allowances and Service Related Benefits											
Cell phone Allowance		455	475	475	494	497	497	348	516	537	559
Office-bearer Allowance		4 655	4 981	4 898	5 433	5 388	5 388	3 845	5 604	5 828	6 061
Travelling Allowance		173	178	214	275	139	139	114	145	151	157
Total Allowances and Service Related Benefits		**5 283**	**5 635**	**5 588**	**6 203**	**6 024**	**6 024**	**4 307**	**6 265**	**6 516**	**6 776**
Social Contributions											
Medial Aid Benefits		17	–	–	–	–	–	–	–	–	–
Pension Fund Contributions		307	188	241	202	381	381	259	396	412	428
Total Social Contributions		**324**	**188**	**241**	**202**	**381**	**381**	**259**	**396**	**412**	**428**
Total Remuneration of Councillors	1,5	**5 607**	**5 823**	**5 829**	**6 405**	**6 405**	**6 405**	**4 566**	**6 661**	**6 927**	**7 204**
Bulk Purchases - Electricity											
ESKOM		79 694	98 123	116 635	135 182	134 699	134 699	90 510	146 468	159 933	175 498
Total Bulk Purchases - Electricity	1	**79 694**	**98 123**	**116 635**	**135 182**	**134 699**	**134 699**	**90 510**	**146 468**	**159 933**	**175 498**
Inventory Consumed											
Consumables		1 707	1 614	1 084	1 670	1 381	1 381	866	1 250	1 250	1 290
Land		793	22	–	–	–	–	–	–	–	–
Materials and Supplies		6 138	6 444	7 498	11 268	11 192	11 192	6 617	10 494	10 834	11 177
Water		7 746	8 705	9 584	–	–	–	–	–	–	–
Sub-total		**16 385**	**16 784**	**18 166**	**12 938**	**12 572**	**12 572**	**7 483**	**11 744**	**12 084**	**12 467**
Total Inventory Consumed	1	**16 385**	**16 784**	**18 166**	**12 938**	**12 572**	**12 572**	**7 483**	**11 744**	**12 084**	**12 467**
Debt Impairment											
Trade and Other Receivables from Exchange Transactions											
Electricity		–	561	(82)	3 169	2 762	2 762	–	1 683	1 838	2 007
Waste Management		76	1 133	454	279	279	279	–	299	319	338
Waste Water Management		6	1 196	242	340	340	340	–	363	385	408
Water		36	1 329	370	438	444	444	–	488	530	565
Non Specific Accounts		(4 899)	350	160	–	–	–	–	–	–	–
Total Trade and Other Receivables from Exchange Transactions		**(4 782)**	**4 569**	**1 143**	**4 226**	**3 825**	**3 825**	**-**	**2 833**	**3 072**	**3 318**
Other Receivables from Non-exchange Revenue											
Property Rates											
Business and Commercial Properties		603	1 214	(974)	–	–	–	–	–	–	–
Residential Properties		–	–	–	–	–	–	–	–	381	831
Total Property Rates		**603**	**1 214**	**(974)**	**-**	**-**	**-**	**-**	**-**	**381**	**831**
Service Charges											
Electricity		–	388	–	–	–	–	–	–	–	–
Total Service Charges		**-**	**388**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non Specific Accounts		12 808	7 649	12 426	20 000	13 200	13 200	21 500	13 200	13 200	13 200
Total Other Receivables from Non-exchange Revenue		**13 411**	**9 251**	**11 452**	**20 000**	**13 200**	**13 200**	**21 500**	**13 200**	**13 581**	**14 031**
Total Debt Impairment	1	**8 629**	**13 820**	**12 595**	**24 226**	**17 025**	**17 025**	**21 500**	**16 033**	**16 653**	**17 349**
Depreciation, Amortisation and Impairment											
Amortisation											
Intangible Assets		168	128	90	–	91	91	–	96	100	105
Total Amortisation		**168**	**128**	**90**	**-**	**91**	**91**	**-**	**96**	**100**	**105**
Depreciation											
Community Assets		621	751	788	567	800	800	283	840	882	926
Computer Equipment		490	780	808	536	820	820	268	861	903	948
Electrical Infrastructure		1 159	1 240	1 565	1 308	1 589	1 589	654	1 644	1 694	1 745
Furniture and Office Equipment		699	993	1 029	809	1 044	1 044	404	1 096	1 150	1 207
Information and Communication Infrastructure		74	63	57	100	57	57	50	60	63	66
Investment Property		52	52	52	62	53	53	31	55	58	61
Machinery and Equipment		393	610	753	650	765	765	325	802	840	881
Other Assets		132	134	142	163	144	144	81	151	157	165
Roads Infrastructure		3 108	3 977	3 989	3 397	4 049	4 049	1 698	4 252	4 464	4 688
Sanitation Infrastructure		2 731	3 120	3 025	3 041	3 070	3 070	1 520	3 224	3 385	3 554
Solid Waste Infrastructure		1 116	2 174	584	4 254	593	593	2 127	623	654	687
Storm water Infrastructure		949	1 037	1 027	1 275	1 042	1 042	637	1 094	1 149	1 207
Transport Assets		697	1 747	1 784	871	1 811	1 811	435	1 901	1 995	2 093
Water Supply Infrastructure		2 233	2 834	4 135	2 817	4 197	4 197	1 409	4 407	4 627	4 859
Total Depreciation		**14 457**	**19 513**	**19 740**	**19 848**	**20 036**	**20 036**	**9 924**	**21 011**	**22 024**	**23 086**
Capital Impairment Losses and Reversals											
Property, Plant and Equipment											
Community Assets		–	428	31	–	6 000	6 000	–	6 300	6 615	6 946
Computer Equipment		268	793	14	292	20	20	–	21	22	23
Electrical Infrastructure		–	3	73	–	100	100	–	104	107	110
Furniture and Office Equipment		395	(183)	1	432	30	30	–	32	33	35
Information and Communication Infrastructure		59	(4)	1	64	3	3	–	3	3	3
Land		–	359	–	–	–	–	–	–	–	–
Machinery and Equipment		812	(382)	(12)	888	4	4	–	4	4	4
Operational Buildings		–	–	–	–	5 000	5 000	–	5 250	5 513	5 788
Roads Infrastructure		–	3 817	1 984	–	1 000	1 000	–	1 050	1 103	1 158
Sanitation Infrastructure		–	3 236	9 652	–	2 000	2 000	–	2 100	2 205	2 315
Solid Waste Infrastructure		–	0	6	–	6	6	–	6	7	7
Storm water Infrastructure		–	14	1 116	–	500	500	–	525	551	579
Transport Assets		3	1	(1)	3	–	–	–	–	–	–
Water Supply Infrastructure		–	(382)	10 336	–	2 000	2 000	–	2 100	2 205	2 315
Total Property, Plant and Equipment		**1 537**	**7 700**	**23 202**	**1 679**	**16 663**	**16 663**	**-**	**17 494**	**18 367**	**19 283**
Total Capital Impairment Losses and Reversals		**1 537**	**7 700**	**23 202**	**1 679**	**16 663**	**16 663**	**-**	**17 494**	**18 367**	**19 283**
Total Depreciation, Amortisation and Impairment	1	**16 161**	**27 340**	**43 031**	**21 527**	**36 790**	**36 790**	**9 924**	**38 600**	**40 491**	**42 474**
Interest, Dividends and Rent on Land											
Interest Paid		8 847	10 072	9 903	10 226	10 226	10 226	2 444	9 269	9 229	8 322
Rent on Land		266	–	–	–	–	–	–	–	–	–
Total Interest, Dividends and Rent on Land	1	**9 113**	**10 072**	**9 903**	**10 226**	**10 226**	**10 226**	**2 444**	**9 269**	**9 229**	**8 322**
Contracted Services											
Consultants and Professional Services		2 708	4 867	5 195	6 343	13 556	13 556	8 301	10 691	8 048	7 027
Contractors		16 194	73 564	158 730	116 534	129 101	129 101	66 854	31 513	28 219	29 395
Outsourced Services		10 455	11 591	13 583	14 382	14 221	14 221	7 621	13 667	14 075	14 525
Total Contracted Services	1	**29 358**	**90 022**	**177 508**	**137 259**	**156 878**	**156 878**	**82 776**	**55 871**	**50 341**	**50 947**
Transfers and Subsidies											
Operational											
Allocations In-kind		–	–	138	150	150	150	–	–	–	–
Monetary Allocations		530	1 102	935	1 270	1 340	1 340	511	665	670	691
Total Operational		**530**	**1 102**	**1 073**	**1 420**	**1 490**	**1 490**	**511**	**665**	**670**	**691**
Total Transfers and Subsidies	1	**530**	**1 102**	**1 073**	**1 420**	**1 490**	**1 490**	**511**	**665**	**670**	**691**

WC034 Swellendam - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Irrecoverable Debts Written Off											
Exchange											
Electricity		–	–	540	317	317	317	51	1 683	1 838	2 007
Non Specific Accounts		–	–	263	–	300	300	290	–	–	–
Waste Management		–	–	989	279	279	279	338	299	319	338
Waste Water Management		–	–	1 673	340	340	340	357	363	385	408
Water		–	–	1 508	438	443	443	350	488	530	565
Total Exchange		-	-	4 973	1 374	1 679	1 679	1 386	2 833	3 072	3 318
Non-exchange											
Non Specific Accounts		–	–	22 465	23 000	23 825	23 825	11 500	23 825	23 825	23 825
Property Rates		–	–	956	–	100	100	82	–	–	–
Total Non-exchange		-	-	23 421	23 000	23 925	23 925	11 582	23 825	23 825	23 825
Total Irrecoverable Debts Written Off	1	-	-	28 394	24 374	25 604	25 604	12 968	26 658	26 897	27 143
Operational Cost and Other Cost											
Operational Cost											
Achievements and Awards		–	–	–	15	10	10	–	10	10	11
Advertising, Publicity and Marketing		395	232	231	646	590	590	149	337	498	514
Assets less than the Capitalisation Threshold		–	21	3	25	–	–	–	–	–	–
Bank Charges, Facility and Card Fees		1 189	841	523	604	304	304	212	315	325	336
Bargaining Council		–	–	–	–	1 405	1 405	1 404	–	–	–
Bursaries (Employees)		360	150	210	–	130	130	36	–	–	–
Cleaning Services		118	115	114	120	126	126	72	120	124	128
Commission		1 013	1 079	1 174	1 269	1 130	1 130	739	1 163	1 198	1 234
Communication		1 799	1 689	1 424	1 583	1 517	1 517	983	1 554	1 606	1 657
Contribution to Provisions		826	(584)	(139)	–	–	–	–	–	–	–
Entertainment		33	81	6	10	10	10	3	10	10	11
Eskom Connection Fees		–	506	39	–	–	–	–	–	–	–
External Audit Fees		4 393	7 020	6 333	5 000	6 000	6 000	5 743	6 000	6 148	6 345
External Computer Service		3 433	3 214	3 324	5 290	4 989	4 989	3 518	5 477	5 658	5 839
Full Time Union Representative		95	84	19	110	110	110	64	110	114	117
Hire Charges		550	805	581	1 518	1 456	1 456	259	965	997	1 028
Insurance Underwriting		1 117	2 451	1 282	1 571	1 560	1 560	1 404	1 614	1 667	1 720
Learnerships and Internships		–	65	34	40	315	315	–	200	150	100
Levies Paid - Water Resource Management Charges		–	–	–	200	100	100	73	104	107	111
Licences		358	350	427	528	517	517	371	550	572	594
Management Fee		281	69	–	550	90	90	–	–	–	–
Municipal Services		28	54	94	99	126	126	38	126	131	135
Printing, Publications and Books		155	169	249	285	306	306	144	290	300	310
Professional Bodies, Membership and Subscription		12	6	11	30	30	30	11	23	24	25
Registration Fees		1 964	1 972	1 730	675	797	797	237	818	368	379
Resettlement Cost		35	34	23	40	40	40	–	40	41	43
Road Worthy Test		5	6	6	30	30	30	9	30	31	32
Servitudes and Land Surveys		1	–	21	200	430	430	203	430	444	458
Signage		8	2	–	120	120	120	2	100	103	106
Skills Development Fund Levy		1 042	1 141	1 236	1 349	1 502	1 502	1 069	1 507	1 575	1 646
System Access and Information Fees		34	40	40	85	135	135	16	110	114	117
Travel and Subsistence		243	294	374	468	818	818	302	763	592	611
Uniform and Protective Clothing		668	905	1 000	1 260	1 364	1 364	880	1 333	1 376	1 420
Vehicle Tracking		156	107	101	112	129	129	76	127	132	138
Ward Committees		45	52	48	108	108	108	46	112	116	119
Wet Fuel		4 632	4 462	4 170	4 741	4 724	4 724	3 064	5 122	5 327	5 593
Workmens Compensation Fund		559	681	770	729	729	729	3	756	781	806
Total Operational Cost		25 545	28 114	25 459	29 409	31 746	31 746	21 130	30 216	30 639	31 682
Operating Leases											
Furniture and Office Equipment		29	19	4	444	450	450	206	466	481	497
Land		–	282	229	276	276	276	79	205	212	219
Machinery and Equipment		–	2	–	5	5	5	–	5	6	6
Other Assets		307	440	562	622	640	640	482	664	686	708
Total Operational Leases		336	743	795	1 348	1 372	1 372	767	1 341	1 385	1 429
Statutory Payments other than Income Taxes		16	50	57	43	43	43	27	44	45	47
Total Operational Cost and Other Cost	1	25 896	28 907	26 312	30 800	33 160	33 160	21 924	31 601	32 069	33 158

WC034 Swellendam - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Disposal of Fixed and Intangible Assets											
Intangible Assets		–	97	–	–	–	–	–	–	–	–
Investment Property		617	0	1	–	–	–	–	–	–	–
Property , Plant and Equipment		434	892	8 035	–	–	–	–	–	–	–
Total Disposal of Fixed and Intangible Assets	1	**1 052**	**989**	**8 036**	-	-	-	-	-	-	-
Other Losses											
Inventory											
Decrease in net-realisable Value		–	0	4	–	–	–	–	–	–	–
Total Inventory		-	**0**	**4**	-	-	-	-	-	-	-
Fair Value Adjustment											
Actuarial Assessments											
Medical		–	–	577	–	–	–	–	–	–	–
Total Actuarial Assessments		-	-	**577**	-	-	-	-	-	-	-
Total Fair Value Adjustment		-	-	**577**	-	-	-	-	-	-	-
Total Other Losses	1	-	**0**	**581**	-	-	-	-	-	-	-
Total Expenditure		**300 394**	**411 330**	**575 792**	**563 162**	**590 894**	**590 894**	**361 263**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit)		**35 114**	**36 917**	**(20 259)**	**(21 216)**	**(30 306)**	**(30 306)**	**3 496**	**(44 817)**	**(41 747)**	**(40 962)**
Transfers and subsidies - capital (monetary allocations)											
Departmental Agencies and Accounts		–	–	–	200	60	60	–	–	–	–
District Municipalities		498	457	–	–	40	40	–	–	–	–
National Government		16 769	22 574	13 698	55 229	55 329	55 329	17 534	19 170	16 649	18 714
Provincial Governments		30 616	17 703	4 137	9 628	12 750	12 750	5 239	5 345	13 500	29 300
Total Transfers and subsidies - capital (monetary allocations)		**47 883**	**40 734**	**17 835**	**65 057**	**68 179**	**68 179**	**22 773**	**24 515**	**30 149**	**48 014**
Transfers and subsidies - capital (in-kind)											
Private Enterprises		933	1 233	5 622	–	–	–	–	–	–	–
Provincial Governments		–	3 456	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (in-kind)		**933**	**4 689**	**5 622**	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		**83 931**	**82 340**	**3 198**	**43 841**	**37 873**	**37 873**	**26 269**	**(20 302)**	**(11 598)**	**7 052**
Surplus/(Deficit) after income tax		**83 931**	**82 340**	**3 198**	**43 841**	**37 873**	**37 873**	**26 269**	**(20 302)**	**(11 598)**	**7 052**
Surplus/(Deficit) attributable to municipality		**83 931**	**82 340**	**3 198**	**43 841**	**37 873**	**37 873**	**26 269**	**(20 302)**	**(11 598)**	**7 052**
Surplus/(Deficit) for the year		**83 931**	**82 340**	**3 198**	**43 841**	**37 873**	**37 873**	**26 269**	**(20 302)**	**(11 598)**	**7 052**
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		9 742	20 411	21 816	–	21 885	21 885	–	–	–	–
Inventory Consumed (Project Maintenance)		5 002	5 189	5 873	–	6 044	6 044	3 735	–	–	–
Contracted Services		12 140	15 028	24 150	–	21 928	21 928	14 133	–	–	–
Operational Costs		552	806	669	–	1 607	1 607	257	–	–	–
Total Repairs and Maintenance Expenditure	9	**27 437**	**41 434**	**52 509**	-	**51 463**	**51 463**	**18 125**	-	-	-

Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

WC034 Swellendam - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)						
R thousand	1	Vote 1 - MUNICIPAL MANAGER	Vote 2 - FINANCIAL SERVICES	Vote 3 - INFRASTRUCTURE & PLANNING SERVICES	Vote 4 - COMMUNITY SERVICES	Total
Revenue						
Exchange Revenue						
Service charges - Electricity		–	–	166 457	–	**166 457**
Service charges - Water		–	–	30 831	–	**30 831**
Service charges - Waste Water Management		–	–	26 001	–	**26 001**
Service charges - Waste Management		–	–	–	19 538	**19 538**
Sale of Goods and Rendering of Services		–	362	1 815	1 083	**3 260**
Agency services		–	–	–	3 062	**3 062**
Interest earned from Receivables		–	172	1 229	424	**1 825**
Interest earned from Current and Non Current Assets		–	13 500	–	–	**13 500**
Dividends		–	2	–	–	**2**
Rental from Fixed Assets		638	–	–	187	**824**
Licence and permits		–	–	–	1 480	**1 480**
Special rating levies		–	–	–	1 480	**1 480**
Construction Contract Revenue		–	–	–	1 480	**1 480**
Development Charges		–	–	–	1 480	**1 480**
Operational Revenue		30	393	36	28	**487**
Non-Exchange Revenue						
Property rates		–	69 574	–	–	**69 574**
Surcharges and Taxes		–	1 548	–	–	**1 548**
Fines, penalties and forfeits		–	1	81	51 704	**51 786**
Transfer and subsidies - Operational		19 341	5 017	33 221	19 231	**76 809**
Interest		–	389	–	–	**389**
Service charges		–	–	4 097	–	**4 097**
Gains on disposal of Assets		1 000	–	–	–	**1 000**
Total Revenue (excluding capital transfers and contributi		**21 008**	**90 958**	**263 768**	**101 174**	**476 908**
Expenditure						
Employee related costs		31 546	26 860	64 738	51 842	**174 985**
Remuneration of councillors		6 661	–	–	–	**6 661**
Bulk purchases - electricity		–	–	146 468	–	**146 468**
Inventory consumed		197	243	8 148	3 156	**11 744**
Debt impairment		5 250	2 159	8 412	17 706	**33 527**
Depreciation and amortisation		261	2 122	16 313	2 410	**21 106**
Interest		–	54	2 624	6 591	**9 269**
Contracted services		6 493	5 716	23 265	20 397	**55 871**
Transfers and subsidies		565	–	–	100	**665**
Irrecoverable debts written off		–	–	2 534	24 124	**26 658**
Operational costs		3 882	13 852	8 426	5 441	**31 601**
Total Expenditure		**54 855**	**51 005**	**280 929**	**131 767**	**518 556**
Surplus/(Deficit)		**(33 847)**	**39 953**	**(17 161)**	**(30 593)**	**(41 648)**
Transfers and subsidies - capital (monetary allocations)		–	–	**19 386**	**5 129**	**24 515**
Surplus/(Deficit) after capital transfers &		**(33 847)**	**39 953**	**2 225**	**(25 464)**	**(17 133)**

SA32 – List of external mechanisms

WC034 Swellendam - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
CAB Holdings (Pty) Ltd.	Yrs	3-Year Contract	Printing, Sorting and Mailing of Municipal accounts	31/07/2027	R4 505 303,52 (Incl. VAT) estmated cost
Geodebt Solutions CC.	Yrs	tract (extended	Provision of a Credit Control and debt collection Sup	30/06/2026	R13 171 043,00 (Incl. VAT) estimated cost
Raalebborg Environmental	Yrs	3- Year contract	Management of Bontebok Waste Disposal Facility	30/06/2027	R20 883 066 (Incl. VAT) estimated cost
Johan Kemp	Yrs	tract (extended	Rental of dumping site, Melkhoutfontein	31/10/2026	R1 175 165,00 (Incl. VAT) estimated cost
T. Sedgwick Holdings (Pty) Ltd	Yrs	tract (extended	Rental, Management and Maintenance of dumping s	31/10/2026	R2 923 108,00 (Incl. VAT) estimated cost
L.C. Eksteen	Yrs	3- Year contract	Supply and delivery of water in Moddergat Infanta &	30/09/2027	R 175 734,72 (Incl. VAT) estimated cost
A L Abbott and Associates (Pty) Ltd	Yrs	3- Year Contrac	Provision of Professional Services Montioring of Wa	30/11/2026	R983 008.50 (Incl. VAT) estimated cost
Syntell (Pty) Ltd	Yrs	tract (extended	Provision and Administration of an Electrical Prepay	31/08/2027	R6 192 060.00 (Incl. VAT) estimated cost
Tommie Arendse	Yrs	3-Year contract	Provision Of Various Maintenance Services in Infan	31/10/2026	R342 000,00 (Nett) estimated cost
E Jorge Attorneys	Yrs	3-Year contract	Provision of Legal Services for a 3 Year Period	30/06/2028	R808 800,06 (VAT incl.) estimated cost
Rowe lliso JV T/A Charles Rowe and Associates	Yrs	'ears and 3 mo	Provision of Professional Services: Barrydale bulk	30/04/2027	R11 269 519,81 (VAT Incl.) estimated cost
Element 2030 (Pty) Ltd	Yrs	'ears and 5 mor	Provison of Professional Services_Swellendam Bul	31/12/2027	R10 011 531,83 (VAT Incl.) estimated cost
DDP Valuers (Pty) Ltd	Yrs	tract (extended	Provision of Professional Services for Compilation c	30/09/2027	R2 177 200,00 (VAT Incl.) estimated cost
Hessequa Consulting Engineers	Yrs	3- Year Contrac	Provision of Professional Services: Upgrading of Gr	30/06/2027	R3 417 340,00 (VAT Incl.) estimated cost
TMT Services and Supplies (Pty) Ltd	Mths	-Month Contrac	Provision of administrative support services of a fin	31/03/2026	R5 400 000,00 (VAT Incl.) estimated cost
ICT Wise Group (Pty) Ltd	Yrs	tract (extended	Provision of ITC Services for a three (3) year perioc	30/06/2026	R13 511 350,20 (VAT Incl.) estimated cost
WEC Consult	Yrs	3- Year Contrac	Provision of Professional Services: Silo Pump Static	30/06/2026	R736 588,19 (VAT Incl.) estimated cost
WEC Consult	Yrs	3- Year Contrac	Provision of Professional Services: Railton Links W	30/06/2026	R489 071,56 (VAT Incl.) estimated cost
Neil Lyners and Accociates (Pty) Ltd	Yrs	3- Year Contrac	Provision of Professional Services: Stakeholder eng	13/07/2026	R582 079,40 (VAT Incl.) estimated cost
BVi Consulting Engineers	Yrs	3- Year Contrac	Provision of Professional Services: Assessment, re	30/06/2027	R582 079,40 (VAT Incl.) estimated cost
Jannie De Kock t/a R62 Recycling	Mths	-Month Contrac	Door-to-Door Recycling Collection- Barrydale Pilot F	30/06/2026	R173 400,00 (VAT Incl.) estimated cost
Brasika Consulting (Pty) Ltd	Yrs	3- Year Contrac	Provision of Specialist Legal Service (MFMA, SCM	31/01/2029	R719 883,36 (VAT Incl.) estimated cost
Roy Steele & Associates CC	Yrs	3- Year Contrac	Provision Of Recruitment Agency Services For The	23/11/2028	R154 311,72 (VAT Incl.) estimated cost

Section 16 – Legislation compliance status

Compliance with the MFMA implementation requirements has been substantially adhered to through the following activities:

In-year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the executive mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the municipality's website.

Internship program

The municipality is participating in the Municipal Financial Management Internship program and has employed five interns undergoing training in various divisions of the Financial Services Department.

Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

Audit Committee

An Audit Committee has been established and is fully functional.

Service Delivery and Implementation Plan

The detailed SDBIP document has been directly aligned and informed by the 2026/27 MTREF.

Annual Report

The Annual report is compiled in terms of the MFMA and National Treasury requirements.

MMC Training

The Director: Infrastructure Services to be appointed needs to undergo the MMC training program.

Policies

Revised policies in terms of the Municipal Budget and Reporting Regulations are tabled with the 2026/27 MTREF.

Section 17 - 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.

Signature: ______________________________

Date: 30 March 2026

Anneleen Vorster

Municipal Manager of Swellendam Municipality (WC034)

Please refer to the Disclaimer on the following pages detailing the errors with the output from the financial system that was utilized to generate the Schedule A and mSCOA datastrings

Disclaimer

The Municipality has compiled its budgets based on the relevant mSCOA charts as required by National Treasury and derived the Schedule A from the financial system. The Municipality has however discovered that there are errors on some sheets of the Schedule A. The errors have been reported to the system vendor and are awaiting feedback.

Errors are as follows:

A1 – Budget Summary

- Information reflecting incorrect amounts as listed below on A4, A6, A7 and A8.

A4 – Financial Performance

- Audited Outcomes 2022/2023 – 2024/2025 incorrect amounts for expenditure & surplus
- Original Budget, Adjusted Budget, Full Year Forecast 2025/2026 incorrect amounts for expenditure and surplus
- Pre-audit outcome 2025/2026 all amounts incorrect

A5 – Capital Expenditure

- Audited Outcomes 2022/2023 – 2024/2025 incorrect amounts on Function and Own Structure
- Pre-audit outcome 2025/2026 all amounts incorrect

A6 – Financial Position

- Audited Outcomes 2022/2023 – 2024/2025 incorrect amounts (various items under current and non-current assets and liabilities)
- Original Budget, Adjusted Budget, Full Year Forecast 2025/2026 incorrect amounts (various items under current assets and liabilities and non-current liabilities)
- Pre-audit outcome 2025/2026 all amounts incorrect

A7 – Cash Flow

- Audited Outcomes 2022/2023 – 2024/2025 incorrect amounts
- Original Budget, Adjusted Budget, Full Year Forecast 2025/2026 incorrect amounts
- Pre-audit outcome 2025/2026 all amounts incorrect

- MTREF 26/27 – 28/29 incorrect amounts for Repayment of borrowings, Net increase / (decrease) in cash held as well as cash / cash equivalents at the end of the year
- SA30 incorrect amounts for the same items as mentioned in A7 MTREF 26/27 – 28/29

A8 – Cash backed reserves / accumulated surplus

- Entire A8 reflects incorrect amounts

PRTA – IDP data string

The IDP projects were created with the financial system and linked to the budget.

PRTA datastring was extracted from the financial system and submitted to National Treasury (GoMuni). The entire datastring was rejected

- ERR: All records had errors and were rejected

This was communicated to the system vendor and awaiting feedback on way forward.

Conclusion

The municipality can only certify that the information was captured correctly on the financial system as per the V7.1 mSCOA chart as required by National Treasury. The municipality cannot certify that the Schedule A and PRTA string is correct as all errors identified have been reported to the system vendor for correction and the Municipality is awaiting feedback.

WC034 Swellendam - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	50 116	56 641	61 757	66 090	65 931	65 931	45 844	69 574	75 836	82 661
Service charges	153 006	177 611	203 436	226 739	224 929	224 929	164 138	242 827	263 711	285 527
Investment revenue	7 681	12 581	16 749	13 000	16 000	16 000	10 979	13 500	13 946	14 392
Transfer and subsidies - Operational	52 772	62 242	64 829	69 709	76 663	76 663	48 701	76 809	70 519	71 366
Other own revenue	71 933	139 172	208 761	166 408	177 066	177 066	95 096	71 029	70 898	69 792
Total Revenue (excluding capital transfers and	335 508	448 247	555 533	541 946	560 588	560 588	364 758	473 739	494 910	523 738
Employee costs	107 969	118 347	127 729	158 804	156 044	156 044	106 658	174 985	181 363	189 447
Remuneration of councillors	5 607	5 823	5 829	6 405	6 405	6 405	4 566	6 661	6 927	7 204
Depreciation and amortisation	16 161	27 340	43 031	21 527	36 790	36 790	9 924	38 600	40 491	42 474
Interest	9 113	10 072	9 903	10 226	10 226	10 226	2 444	9 269	9 229	8 322
Inventory consumed and bulk purchases	96 079	114 907	134 801	148 121	147 271	147 271	97 993	158 212	172 017	187 964
Transfers and subsidies	530	1 102	1 073	1 420	1 490	1 490	511	665	670	691
Other expenditure	64 935	133 739	253 426	216 659	232 668	232 668	139 167	130 163	125 961	128 596
Total Expenditure	300 394	411 330	575 792	563 162	590 894	590 894	361 263	518 556	536 657	564 700
Surplus/(Deficit)	35 114	36 917	(20 259)	(21 216)	(30 306)	(30 306)	3 496	(44 817)	(41 747)	(40 962)
Transfers and subsidies - capital (monetary allocations)	47 883	40 734	17 835	65 057	68 179	68 179	22 773	24 515	30 149	48 014
Transfers and subsidies - capital (in-kind)	933	4 689	5 622	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	83 931	82 340	3 198	43 841	37 873	37 873	26 269	(20 302)	(11 598)	7 052
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	83 931	82 340	3 198	43 841	37 873	37 873	26 269	(20 302)	(11 598)	7 052
Capital expenditure & funds sources										
Capital expenditure	62 985	53 010	51 689	102 616	102 887	102 887	35 410	50 935	42 235	57 773
Transfers recognised - capital	48 102	45 855	17 794	65 057	68 179	68 179	23 990	24 515	30 149	48 014
Borrowing	7 211	3 229	7 277	6 050	9 059	9 059	3 295	6 100	–	–
Internally generated funds	4 654	1 202	20 996	31 509	25 649	25 649	8 125	20 320	12 086	9 759
Total sources of capital funds	59 967	50 287	46 067	102 616	102 887	102 887	35 410	50 935	42 235	57 773
Financial position										
Total current assets	177 849	252 754	261 355	180 398	215 253	215 253	318 027	194 063	185 634	182 507
Total non current assets	495 286	550 963	555 223	676 765	625 998	625 998	584 841	638 333	639 696	654 164
Total current liabilities	80 842	126 247	115 122	98 265	93 752	93 752	161 007	100 476	105 457	110 420
Total non current liabilities	83 820	92 361	103 567	144 418	146 963	146 963	95 387	151 685	151 236	150 562
Community wealth/Equity	488 880	561 104	563 731	614 480	600 537	600 537	610 150	580 235	568 637	575 689
Cash flows										
Net cash from (used) operating	(105 962)	(37 183)	203 505	78 339	65 435	65 435	(859 323)	24 272	35 848	58 258
Net cash from (used) investing	(12 478)	(4 459)	18 303	(3 025)	(28)	(28)	7 820	(49 935)	(41 235)	(56 773)
Net cash from (used) financing	(1 107)	(577)	(4 939)	684	684	684	(774)	6 100	–	–
Cash/cash equivalents at the year end	(6 222)	79 555	395 385	217 100	274 892	274 892	(643 476)	132 785	127 398	128 884
Cash backing/surplus reconciliation										
Cash and investments available	(6 222)	79 555	395 385	217 100	274 892	274 892	(643 476)	132 785	127 398	128 884
Application of cash and investments	20 395	20 136	33 386	104	843	843	93 252	–	–	–
Balance - surplus (shortfall)	(26 617)	59 419	361 999	216 997	274 048	274 048	(736 727)	132 785	127 398	128 884
Asset management										
Asset register summary (WDV)	492 455	550 887	552 394	673 539	625 770	625 770		638 105	639 849	655 148
Depreciation	16 161	27 340	43 031	21 527	36 790	36 790		38 600	40 491	42 474
Renewal and Upgrading of Existing Assets	20 918	27 599	21 444	59 796	60 532	60 532		29 693	16 430	18 604
Repairs and Maintenance	27 437	41 434	52 509	29 423	51 463	51 463		33 179	31 201	32 703
Free services										
Cost of Free Basic Services provided	(14 534)	557	14 648	(28 291)	(28 656)	(28 656)		35 802	(31 739)	(34 002)
Revenue cost of free services provided	(4 657)	904	7 106	(8 677)	(8 612)	(8 612)		16 255	(8 974)	(9 781)
Households below minimum service level										
Water:	0	0	0	1	1	1		1	1	1
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

WC034 Swellendam - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		**96 407**	**121 008**	**114 223**	**107 636**	**110 892**	**110 892**	**111 969**	**117 178**	**123 551**
Executive and council		31 506	42 095	25 142	18 779	18 016	18 016	18 284	18 406	17 032
Finance and administration		64 901	78 913	89 081	88 857	92 876	92 876	93 685	98 772	106 519
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**83 334**	**131 408**	**196 224**	**173 148**	**181 727**	**181 727**	**72 150**	**65 092**	**61 978**
Community and social services		6 428	6 231	6 009	6 256	5 972	5 972	7 113	7 491	7 270
Sport and recreation		851	1 104	1 188	5 284	5 244	5 244	3 450	922	951
Public safety		46 124	51 537	58 787	61 304	56 906	56 906	56 231	55 418	53 607
Housing		29 931	72 535	130 240	100 304	113 604	113 604	5 356	1 261	150
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**11 905**	**9 468**	**17 248**	**13 217**	**13 651**	**13 651**	**9 135**	**9 234**	**15 233**
Planning and development		2 840	3 049	3 079	3 220	3 611	3 611	3 499	2 610	2 686
Road transport		9 064	6 419	14 169	9 997	10 039	10 039	5 637	6 624	12 546
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**192 679**	**231 763**	**251 274**	**312 977**	**322 463**	**322 463**	**304 964**	**333 517**	**370 951**
Energy sources		103 774	120 967	150 792	179 605	179 663	179 663	176 389	194 821	211 219
Water management		41 674	54 746	36 425	68 360	71 220	71 220	49 669	47 508	64 973
Waste water management		29 713	32 415	39 933	37 740	43 810	43 810	49 153	59 507	61 178
Waste management		17 518	23 635	24 124	27 272	27 769	27 769	29 752	31 682	33 581
Other	4	**–**	**23**	**22**	**25**	**35**	**35**	**37**	**38**	**39**
Total Revenue - Functional	2	**384 325**	**493 670**	**578 990**	**607 003**	**628 767**	**628 767**	**498 254**	**525 059**	**571 752**
Expenditure - Functional										
Governance and administration		**56 211**	**25 148**	**58 895**	**60 533**	**71 173**	**71 173**	**70 854**	**70 980**	**73 339**
Executive and council		18 370	11 212	19 013	14 827	15 223	15 223	13 022	13 341	13 669
Finance and administration		37 253	12 845	38 619	44 159	53 917	53 917	55 680	55 398	57 339
Internal audit		588	1 091	1 262	1 547	2 033	2 033	2 152	2 241	2 331
Community and public safety		**80 902**	**143 297**	**213 949**	**190 737**	**205 975**	**205 975**	**104 257**	**106 233**	**107 844**
Community and social services		13 436	13 356	13 591	15 605	15 952	15 952	18 169	19 118	19 495
Sport and recreation		14 754	25 751	18 194	19 524	23 274	23 274	25 163	26 408	27 722
Public safety		46 286	43 412	48 597	59 783	53 412	53 412	54 438	55 220	56 056
Housing		6 425	60 777	133 567	95 824	113 338	113 338	6 487	5 487	4 572
Health		1	1	–	–	–	–	–	–	–
Economic and environmental services		**33 553**	**53 022**	**58 300**	**57 292**	**57 650**	**57 650**	**63 684**	**63 275**	**66 054**
Planning and development		8 116	9 987	10 690	14 589	13 717	13 717	14 747	15 456	16 153
Road transport		24 711	42 294	47 610	42 703	43 932	43 932	48 937	47 819	49 901
Environmental protection		726	740	–	–	–	–	–	–	–
Trading services		**156 408**	**210 191**	**244 190**	**253 803**	**255 958**	**255 958**	**279 253**	**295 487**	**316 754**
Energy sources		90 306	114 759	128 104	151 406	151 472	151 472	165 096	178 913	194 893
Water management		22 168	27 704	41 830	29 028	33 039	33 039	37 576	36 733	38 750
Waste water management		22 519	41 139	43 149	37 064	38 729	38 729	41 501	43 497	45 634
Waste management		21 415	26 589	31 107	36 304	32 718	32 718	35 080	36 344	37 477
Other	4	**627**	**588**	**1 030**	**1 865**	**1 206**	**1 206**	**509**	**682**	**709**
Total Expenditure - Functional	3	**327 702**	**432 246**	**576 363**	**564 230**	**591 962**	**591 962**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit) for the year		**56 623**	**61 424**	**2 627**	**42 773**	**36 805**	**36 805**	**(20 302)**	**(11 598)**	**7 052**

WC034 Swellendam - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Municipal governance and administration		**96 407**	**121 008**	**114 223**	**107 636**	**110 892**	**110 892**	**111 969**	**117 178**	**123 551**
Executive and council		31 506	42 095	25 142	18 779	18 016	18 016	18 284	18 406	17 032
Mayor and Council		27 064	39 936	25 089	18 278	17 913	17 913	18 281	18 403	17 029
Municipal Manager, Town Secretary and Chief Executive		4 441	2 159	53	502	103	103	3	3	3
Finance and administration		64 901	78 913	89 081	88 857	92 876	92 876	93 685	98 772	106 519
Administrative and Corporate Support		262	49	30	45	25	25	30	30	30
Finance		61 688	76 437	85 128	86 788	89 420	89 420	90 800	97 920	105 641
Human Resources		2 806	1 953	2 035	1 565	2 531	2 531	2 059	–	–
Information Technology		–	–	–	–	200	200	–	–	–
Property Services		–	300	1 659	336	548	548	638	659	680
Supply Chain Management		145	174	229	123	152	152	158	163	168
Community and public safety		**83 334**	**131 408**	**196 224**	**173 148**	**181 727**	**181 727**	**72 150**	**65 092**	**61 978**
Community and social services		**6 428**	**6 231**	**6 009**	**6 256**	**5 972**	**5 972**	**7 113**	**7 491**	**7 270**
Cemeteries, Funeral Parlours and Crematoriums		70	71	84	80	97	97	100	104	107
Community Halls and Facilities		993	451	242	489	170	170	176	482	188
Disaster Management		–	441	–	–	–	–	–	–	–
Libraries and Archives		5 365	5 268	5 683	5 687	5 706	5 706	6 836	6 905	6 975
Sport and recreation		**851**	**1 104**	**1 188**	**5 284**	**5 244**	**5 244**	**3 450**	**922**	**951**
Community Parks (including Nurseries)		–	12	–	–	–	–	–	–	–
Recreational Facilities		851	1 092	917	852	802	802	882	911	940
Sports Grounds and Stadiums		–	–	271	4 432	4 442	4 442	2 568	11	11
Public safety		**46 124**	**51 537**	**58 787**	**61 304**	**56 906**	**56 906**	**56 231**	**55 418**	**53 607**
Police Forces, Traffic and Street Parking Control		46 077	51 532	58 765	61 298	56 870	56 870	56 194	55 381	53 568
Pounds		47	5	23	7	36	36	37	38	39
Housing		**29 931**	**72 535**	**130 240**	**100 304**	**113 604**	**113 604**	**5 356**	**1 261**	**150**
Housing		29 931	72 535	130 240	100 304	113 604	113 604	5 356	1 261	150
Economic and environmental services		**11 905**	**9 468**	**17 248**	**13 217**	**13 651**	**13 651**	**9 135**	**9 234**	**15 233**
Planning and development		**2 840**	**3 049**	**3 079**	**3 220**	**3 611**	**3 611**	**3 499**	**2 610**	**2 686**
Corporate Wide Strategic Planning (IDPs, LEDs)		1 547	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City		1 294	2 424	2 420	2 539	2 931	2 931	2 812	1 872	1 932
Project Management Unit		–	625	659	681	681	681	686	738	755
Road transport		**9 064**	**6 419**	**14 169**	**9 997**	**10 039**	**10 039**	**5 637**	**6 624**	**12 546**
Road and Traffic Regulation		–	1 251	–	–	–	–	–	–	–
Roads		9 064	5 168	14 169	9 997	10 039	10 039	5 637	6 624	12 546
Trading services		**192 679**	**231 763**	**251 274**	**312 977**	**322 463**	**322 463**	**304 964**	**333 517**	**370 951**
Energy sources		**103 774**	**120 967**	**150 792**	**179 605**	**179 663**	**179 663**	**176 389**	**194 821**	**211 219**
Electricity		103 542	120 967	149 215	179 605	179 663	179 663	176 389	194 821	211 219
Street Lighting and Signal Systems		231	–	1 577	–	–	–	–	–	–
Water management		**41 674**	**54 746**	**36 425**	**68 360**	**71 220**	**71 220**	**49 669**	**47 508**	**64 973**
Water Treatment		(6 323)	11 228	820	33 000	33 000	33 000	7 000	–	9 409
Water Distribution		47 997	41 989	33 771	35 360	37 220	37 220	42 669	47 508	55 565
Water Storage		–	1 528	1 833	–	1 000	1 000	–	–	–
Waste water management		**29 713**	**32 415**	**39 933**	**37 740**	**43 810**	**43 810**	**49 153**	**59 507**	**61 178**

Functional Classification Description R thousand	Ref 1	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Current Year 2025/26 Adjusted Budget	Current Year 2025/26 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	2026/27 Medium Term Revenue & Expenditure Framework Budget Year +1 2027/28	2026/27 Medium Term Revenue & Expenditure Framework Budget Year +2 2028/29
Sewerage		28 879	31 323	38 750	37 615	42 460	42 460	40 614	47 073	54 894
Storm Water Management		564	213	1 183	125	850	850	400	424	6 284
Waste Water Treatment		270	879	–	–	500	500	8 139	12 010	–
Waste management		**17 518**	**23 635**	**24 124**	**27 272**	**27 769**	**27 769**	**29 752**	**31 682**	**33 581**
Solid Waste Disposal (Landfill Sites)		51	3 498	84	21	291	291	60	62	64
Solid Waste Removal		17 467	20 137	24 040	27 250	27 478	27 478	29 692	31 620	33 517
Other		**–**	**23**	**22**	**25**	**35**	**35**	**37**	**38**	**39**
Licensing and Regulation		–	23	22	25	35	35	37	38	39
Total Revenue - Functional	2	**384 325**	**493 670**	**578 990**	**607 003**	**628 767**	**628 767**	**498 254**	**525 059**	**571 752**
Expenditure - Functional										
Municipal governance and administration		**56 211**	**25 148**	**58 895**	**60 533**	**71 173**	**71 173**	**70 854**	**70 980**	**73 339**
Executive and council		18 370	11 212	19 013	14 827	15 223	15 223	13 022	13 341	13 669
Mayor and Council		17 225	12 556	15 687	9 557	10 789	10 789	9 345	9 700	10 083
Municipal Manager, Town Secretary and Chief Executive		1 144	(1 344)	3 326	5 270	4 434	4 434	3 677	3 642	3 586
Finance and administration		37 253	12 845	38 619	44 159	53 917	53 917	55 680	55 398	57 339
Administrative and Corporate Support		969	2 489	4 149	5 199	5 621	5 621	6 879	7 097	7 311
Finance		8 320	(3 134)	16 149	18 601	22 337	22 337	22 184	23 130	24 169
Fleet Management		9 908	3 219	2 090	1 136	1 567	1 567	1 450	1 504	1 558
Human Resources		9 636	1 799	9 448	12 571	13 126	13 126	13 061	11 195	11 470
Information Technology		(54)	2 765	3 298	692	927	927	1 085	999	897
Marketing, Customer Relations, Publicity and Media Co-ordination		638	199	423	1 093	829	829	1 144	1 196	1 250
Property Services		4 318	4 661	3 203	4 320	8 994	8 994	9 106	9 546	10 005
Supply Chain Management		3 518	846	(141)	547	516	516	771	730	680
Internal audit		588	1 091	1 262	1 547	2 033	2 033	2 152	2 241	2 331
Governance Function		588	1 091	1 262	1 547	2 033	2 033	2 152	2 241	2 331
Community and public safety		**80 902**	**143 297**	**213 949**	**190 737**	**205 975**	**205 975**	**104 257**	**106 233**	**107 844**
Community and social services		**13 436**	**13 356**	**13 591**	**15 605**	**15 952**	**15 952**	**18 169**	**19 118**	**19 495**
Cemeteries, Funeral Parlours and Crematoriums		1 553	790	2 292	2 510	2 514	2 514	3 244	3 391	3 541
Community Halls and Facilities		3 583	3 081	2 894	3 600	3 705	3 705	3 887	4 377	4 278
Disaster Management		798	1 044	–	–	–	–	–	–	–
Libraries and Archives		7 503	8 441	8 406	9 495	9 733	9 733	11 037	11 349	11 676
Sport and recreation		**14 754**	**25 751**	**18 194**	**19 524**	**23 274**	**23 274**	**25 163**	**26 408**	**27 722**
Community Parks (including Nurseries)		10 683	21 058	14 019	14 479	15 486	15 486	16 525	17 328	18 170
Recreational Facilities		2 481	2 655	1 725	2 358	2 146	2 146	2 572	2 692	2 819
Sports Grounds and Stadiums		1 590	2 038	2 450	2 687	5 642	5 642	6 066	6 388	6 732
Public safety		**46 286**	**43 412**	**48 597**	**59 783**	**53 412**	**53 412**	**54 438**	**55 220**	**56 056**
Fencing and Fences		8	8	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		46 268	43 404	48 595	59 769	53 398	53 398	54 428	55 209	56 045
Pounds		10	–	2	14	14	14	11	11	11
Housing		**6 425**	**60 777**	**133 567**	**95 824**	**113 338**	**113 338**	**6 487**	**5 487**	**4 572**
Housing		6 425	60 777	133 567	95 824	113 338	113 338	6 487	5 487	4 572
Health		**1**	**1**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Health Services		1	1	–	–	–	–	–	–	–
Economic and environmental services		**33 553**	**53 022**	**58 300**	**57 292**	**57 650**	**57 650**	**63 684**	**63 275**	**66 054**

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Planning and development		**8 116**	**9 987**	**10 690**	**14 589**	**13 717**	**13 717**	**14 747**	**15 456**	**16 153**
Corporate Wide Strategic Planning (IDPs, LEDs)		554	619	656	740	741	741	763	798	833
Town Planning, Building Regulations and Enforcement, and City		7 018	7 530	7 652	10 345	10 156	10 156	10 539	11 046	11 573
Project Management Unit		544	1 838	2 381	3 504	2 821	2 821	3 444	3 612	3 747
Road transport		**24 711**	**42 294**	**47 610**	**42 703**	**43 932**	**43 932**	**48 937**	**47 819**	**49 901**
Road and Traffic Regulation		4 661	5 337	9 705	10 527	10 074	10 074	10 954	11 337	11 775
Roads		20 049	36 957	37 905	32 176	33 859	33 859	37 982	36 482	38 126
Environmental protection		**726**	**740**	–	–	–	–	–	–	–
Biodiversity and Landscape		726	740	–	–	–	–	–	–	–
Trading services		**156 408**	**210 191**	**244 190**	**253 803**	**255 958**	**255 958**	**279 253**	**295 487**	**316 754**
Energy sources		**90 306**	**114 759**	**128 104**	**151 406**	**151 472**	**151 472**	**165 096**	**178 913**	**194 893**
Electricity		91 459	116 053	129 552	151 839	152 301	152 301	163 916	177 682	193 610
Street Lighting and Signal Systems		(1 153)	(1 294)	(1 448)	(433)	(829)	(829)	1 180	1 231	1 283
Water management		**22 168**	**27 704**	**41 830**	**29 028**	**33 039**	**33 039**	**37 576**	**36 733**	**38 750**
Water Treatment		1 853	4 687	5 713	16 563	17 258	17 258	18 383	19 634	20 948
Water Distribution		19 976	21 848	33 289	11 735	15 246	15 246	18 642	16 524	17 202
Water Storage		339	1 169	2 828	730	535	535	551	575	600
Waste water management		**22 519**	**41 139**	**43 149**	**37 064**	**38 729**	**38 729**	**41 501**	**43 497**	**45 634**
Public Toilets		7	8	–	–	–	–	–	–	–
Sewerage		12 226	19 474	24 069	13 998	16 338	16 338	17 150	17 790	18 482
Storm Water Management		2 251	8 209	5 097	6 924	7 131	7 131	7 178	7 505	7 840
Waste Water Treatment		8 035	13 448	13 983	16 142	15 260	15 260	17 172	18 203	19 312
Waste management		**21 415**	**26 589**	**31 107**	**36 304**	**32 718**	**32 718**	**35 080**	**36 344**	**37 477**
Recycling		–	–	–	948	898	898	907	942	979
Solid Waste Disposal (Landfill Sites)		9 269	10 849	14 549	14 747	15 034	15 034	15 911	16 310	16 535
Solid Waste Removal		11 193	15 038	15 509	19 158	15 383	15 383	16 815	17 578	18 383
Street Cleaning		953	703	1 049	1 452	1 403	1 403	1 447	1 513	1 580
Other		**627**	**588**	**1 030**	**1 865**	**1 206**	**1 206**	**509**	**682**	**709**
Licensing and Regulation		–	–	415	378	379	379	396	414	433
Tourism		627	588	615	1 487	827	827	113	267	276
Total Expenditure - Functional	3	**327 702**	**432 246**	**576 363**	**564 230**	**591 962**	**591 962**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit) for the year		**56 623**	**61 424**	**2 627**	**42 773**	**36 805**	**36 805**	**(20 302)**	**(11 598)**	**7 052**

WC034 Swellendam - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		2 593	591	28 813	20 223	21 016	21 016	21 008	19 092	17 738
Vote 2 - FINANCIAL SERVICES		61 834	76 611	85 356	86 911	89 772	89 772	90 958	98 083	105 809
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		184 305	213 966	244 451	299 675	309 199	309 199	284 349	311 073	352 606
Vote 4 - COMMUNITY SERVICES		104 167	157 840	220 370	200 193	208 780	208 780	101 939	96 812	95 598
Vote 5 - CORPORATE SERVICES		31 426	44 662	–	–	–	–	–	–	–
Total Revenue by Vote	2	**384 325**	**493 670**	**578 990**	**607 003**	**628 767**	**628 767**	**498 254**	**525 059**	**571 752**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - MUNICIPAL MANAGER		4 584	3 771	35 884	36 916	53 875	53 875	43 828	43 140	44 631
Vote 2 - FINANCIAL SERVICES		11 959	815	19 099	19 720	49 222	49 222	23 919	24 736	25 618
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		166 889	220 461	264 456	268 151	255 583	255 583	300 911	315 201	337 781
Vote 4 - COMMUNITY SERVICES		110 140	178 749	256 924	239 443	233 282	233 282	149 898	153 580	156 670
Vote 5 - CORPORATE SERVICES		34 130	28 450	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**327 702**	**432 246**	**576 363**	**564 230**	**591 962**	**591 962**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit) for the year	2	**56 623**	**61 424**	**2 627**	**42 773**	**36 805**	**36 805**	**(20 302)**	**(11 598)**	**7 052**

WC034 Swellendam - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		**2 593**	**591**	**28 813**	**20 223**	**21 016**	**21 016**	**21 008**	**19 092**	**17 738**
1.1 - MUNICIPAL MANAGER		1 046	591	–	–	–	–	–	–	–
1.2 - ADMINISTRATIVE SUPPORT SERVICES		–	–	30	45	25	25	30	30	30
1.4 - GOVERNANCE, COMPLIANCE & LEGAL SERVICES		–	–	1 659	336	548	548	638	659	680
1.5 - HUMAN RESOURCE MANAGEMENT		–	–	2 035	1 565	2 531	2 531	2 059	–	–
1.7 - OFFICE OF THE POLITICAL OFFICE BEARERS		–	–	25 089	18 278	17 913	17 913	18 281	18 403	17 029
1.9 - LOCAL ECONOMIC DEVELOPMENT		1 547	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		**61 834**	**76 611**	**85 356**	**86 911**	**89 772**	**89 772**	**90 958**	**98 083**	**105 809**
2.1 - FINANCIAL SERVICES		61 688	76 437	85 128	86 788	89 420	89 420	90 800	97 920	105 641
2.2 - INFORMATION & COMMUNICATION TECHNOLOGY		–	–	–	–	200	200	–	–	–
2.3 - SUPPLY CHAIN MANAGEMENT		145	174	229	123	152	152	158	163	168
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		**184 305**	**213 966**	**244 451**	**299 675**	**309 199**	**309 199**	**284 349**	**311 073**	**352 606**
3.1 - INFRASTRUCTURE & PLANNING SERVICES		80	670	53	2	103	103	3	3	3
3.2 - ROADS & STORMWATER		9 628	5 382	15 352	10 122	10 889	10 889	6 037	7 048	18 830
3.3 - WASTE WATER SERVICES		29 149	32 202	38 750	37 615	42 960	42 960	48 753	59 083	54 894
3.4 - WATER SERVICES		41 674	54 746	36 425	68 360	71 220	71 220	49 669	47 508	64 973
3.5 - ELECTRO-TECHNICAL SERVICES		103 774	120 967	150 792	180 357	180 415	180 415	176 389	194 821	211 219
3.7 - TOWN PLANNING		–	–	2 420	2 539	2 931	2 931	2 812	1 872	1 932
3.9 - PMU & CAPITAL PROGRAMMES		–	–	659	681	681	681	686	738	755
Vote 4 - COMMUNITY SERVICES		**104 167**	**157 840**	**220 370**	**200 193**	**208 780**	**208 780**	**101 939**	**96 812**	**95 598**
4.1 - COMMUNITY SERVICES		3 315	1 964	–	500	–	–	–	–	–
4.3 - INTEGRATED HUMAN SETTLEMENT		29 931	72 535	130 240	100 304	113 604	113 604	5 356	1 261	150
4.4 - LIBRARY SERVICES		5 365	5 268	5 683	5 687	5 706	5 706	6 836	6 905	6 975
4.5 - PARKS, SPORT & RECREATION		1 914	1 626	1 514	5 101	4 760	4 760	3 726	1 508	1 246
4.6 - TRAFFIC SERVICES		46 124	52 811	58 809	61 329	56 941	56 941	56 268	55 456	53 646
4.7 - WASTE & ENVIRONMENTAL MANAGEMENT		17 518	23 635	24 124	27 272	27 769	27 769	29 752	31 682	33 581
Vote 5 - CORPORATE SERVICES		**31 426**	**44 662**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
5.2 - TOWN PLANNING		1 294	2 424	–	–	–	–	–	–	–
5.3 - CORPORATE SERVICES		262	49	–	–	–	–	–	–	–
5.4 - RENTED BUILDINGS		–	300	–	–	–	–	–	–	–
5.6 - HUMAN RESOURCES		2 806	1 953	–	–	–	–	–	–	–
5.7 - COUNCIL GENERAL		27 064	39 936	–	–	–	–	–	–	–
Total Revenue by Vote	2	**384 325**	**493 670**	**578 990**	**607 003**	**628 767**	**628 767**	**498 254**	**525 059**	**571 752**

WC034 Swellendam - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		**4 584**	**3 771**	**35 884**	**36 916**	**53 875**	**53 875**	**43 828**	**43 140**	**44 631**
1.1 - MUNICIPAL MANAGER		2 814	1 472	983	1 824	9 436	9 436	7 147	7 430	7 718
1.2 - ADMINISTRATIVE SUPPORT SERVICES		–	–	3 626	5 192	7 708	7 708	6 724	6 950	7 174
1.3 - BARRYDALE		–	–	941	1 030	899	899	1 149	1 202	1 255
1.4 - GOVERNANCE, COMPLIANCE & LEGAL SERVICES		544	608	3 901	5 075	4 947	4 947	4 144	4 314	4 487
1.5 - HUMAN RESOURCE MANAGEMENT		–	–	9 448	12 571	18 232	18 232	13 061	11 195	11 470
1.6 - INTERNAL AUDIT		588	1 091	1 262	1 547	2 033	2 033	2 152	2 241	2 331
1.7 - OFFICE OF THE POLITICAL OFFICE BEARERS		–	–	15 723	9 677	10 620	10 620	9 451	9 808	10 195
1.8 - TOURISM		627	588	–	–	–	–	–	–	–
1.9 - LOCAL ECONOMIC DEVELOPMENT		10	12	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		**11 959**	**815**	**19 099**	**19 720**	**49 222**	**49 222**	**23 919**	**24 736**	**25 618**
2.1 - FINANCIAL SERVICES		8 495	(2 796)	15 942	18 481	37 876	37 876	22 064	23 006	24 041
2.2 - INFORMATION & COMMUNICATION TECHNOLOGY		(54)	2 765	3 298	692	5 698	5 698	1 085	999	897
2.3 - SUPPLY CHAIN MANAGEMENT		3 518	846	(141)	547	5 647	5 647	771	730	680
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		**166 889**	**220 461**	**264 456**	**268 151**	**255 583**	**255 583**	**300 911**	**315 201**	**337 781**
3.1 - INFRASTRUCTURE & PLANNING SERVICES		85	974	(651)	100	3 870	3 870	265	213	150
3.2 - ROADS & STORMWATER		27 743	46 103	43 002	39 101	31 829	31 829	45 161	43 986	45 966
3.3 - WASTE WATER SERVICES		22 906	34 150	38 052	30 140	22 063	22 063	34 322	35 993	37 794
3.4 - WATER SERVICES		21 960	28 382	41 830	29 028	26 211	26 211	37 576	36 733	38 750
3.5 - ELECTRO-TECHNICAL SERVICES		91 783	115 099	128 104	151 406	156 352	156 352	165 096	178 913	194 893
3.6 - FLEET MANAGEMENT SERVICES		1 558	(5 196)	2 090	1 136	2 585	2 585	1 450	1 504	1 558
3.7 - TOWN PLANNING		–	–	7 652	10 345	7 260	7 260	10 539	11 046	11 573
3.8 - BUILDING MAINTENANCE		854	950	1 996	3 391	2 592	2 592	3 058	3 201	3 349
3.9 - PMU & CAPITAL PROGRAMMES		–	–	2 381	3 504	2 821	2 821	3 444	3 612	3 747
Vote 4 - COMMUNITY SERVICES		**110 140**	**178 749**	**256 924**	**239 443**	**233 282**	**233 282**	**149 898**	**153 580**	**156 670**
4.1 - COMMUNITY SERVICES		947	116	1 133	10	3 862	3 862	(903)	(1 015)	(1 135)
4.2 - ECONOMIC DEVELOPMENT & TOURISM		–	–	615	1 487	815	815	113	267	276
4.3 - INTEGRATED HUMAN SETTLEMENT		6 425	60 777	133 567	95 824	112 005	112 005	6 487	5 487	4 572
4.4 - LIBRARY SERVICES		7 505	8 441	8 406	9 495	6 636	6 636	11 037	11 349	11 676
4.5 - PARKS, SPORT & RECREATION		20 272	30 917	23 380	25 634	22 438	22 438	32 295	34 177	35 541
4.6 - TRAFFIC SERVICES		51 404	49 350	58 717	70 688	58 978	58 978	65 789	66 972	68 264
4.7 - WASTE & ENVIRONMENTAL MANAGEMENT		23 587	29 147	31 107	36 304	28 547	28 547	35 080	36 344	37 477
Vote 5 - CORPORATE SERVICES		**34 130**	**28 450**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
5.2 - TOWN PLANNING		7 018	7 530	–	–	–	–	–	–	–
5.3 - CORPORATE SERVICES		3 550	5 501	–	–	–	–	–	–	–
5.5 - COMMONAGE		277	100	–	–	–	–	–	–	–
5.6 - HUMAN RESOURCES		4 825	1 799	–	–	–	–	–	–	–
5.7 - COUNCIL GENERAL		18 459	13 519	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**327 702**	**432 246**	**576 363**	**564 230**	**591 962**	**591 962**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit) for the year	2	**56 623**	**61 424**	**2 627**	**42 773**	**36 805**	**36 805**	**(20 302)**	**(11 598)**	**7 052**

WC034 Swellendam - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	98 361	116 095	132 764	156 495	151 727	151 727	105 775	166 457	181 777	198 509
Service charges - Water	2	22 509	24 718	26 803	27 430	28 047	28 047	22 406	30 831	33 513	35 692
Service charges - Waste Water Management	2	19 386	22 066	27 173	24 734	27 016	27 016	22 253	26 001	27 613	29 270
Service charges - Waste Management	2	12 749	14 732	16 698	18 080	18 140	18 140	13 704	19 538	20 808	22 057
Sale of Goods and Rendering of Services	2	5 200	59 716	135 845	94 510	107 076	107 076	44 505	3 260	3 368	3 475
Agency services	2	2 728	2 736	2 767	2 859	2 859	2 859	2 140	3 062	3 163	3 264
Interest earned from Receivables	2	1 855	1 761	1 855	2 029	1 577	1 577	1 203	1 825	1 931	2 045
Interest earned from Current and Non Current Assets	2	7 681	12 581	16 749	13 000	16 000	16 000	10 979	13 500	13 946	14 392
Dividends	2	2	2	2	2	2	2	–	2	2	2
Rental from Fixed Assets	2	993	751	793	824	728	728	687	824	851	879
Licence and permits	2	1 300	1 274	1 402	1 463	1 400	1 400	1 005	1 480	1 528	1 577
Development Charges	2	-	–	–	–	–	–	–	1 270	1 346	1 427
Operational Revenue	2	7 334	18 625	2 319	1 497	5 015	5 015	5 022	487	497	509
Non-Exchange Revenue											
Property rates	2	50 116	56 641	61 757	66 090	65 931	65 931	45 844	69 574	75 836	82 661
Surcharges and Taxes	2	955	961	1 476	1 443	1 548	1 548	1 167	1 548	1 548	1 548
Fines, penalties and forfeits	2	42 514	48 858	54 796	57 078	52 699	52 699	35 337	51 786	50 829	48 884
Transfer and subsidies - Operational	2	52 772	62 242	64 829	69 709	76 663	76 663	48 701	76 809	70 519	71 366
Interest	2	325	404	354	395	293	293	259	389	404	420
Operational Revenue	2	3 314	3 391	3 803	4 108	3 667	3 667	2 910	4 097	4 430	4 761
Gains on disposal of Assets	2	334	281	3 123	200	200	200	860	1 000	1 000	1 000
Other Gains	2	5 080	412	226	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**335 508**	**448 247**	**555 533**	**541 946**	**560 588**	**560 588**	**364 758**	**473 739**	**494 910**	**523 738**
Expenditure											
Employee related costs	2	107 969	118 347	127 729	158 804	156 044	156 044	106 658	174 985	181 363	189 447
Remuneration of councillors	2	5 607	5 823	5 829	6 405	6 405	6 405	4 566	6 661	6 927	7 204
Bulk purchases - electricity	2	79 694	98 123	116 635	135 182	134 699	134 699	90 510	146 468	159 933	175 498
Inventory consumed	2,8	16 385	16 784	18 166	12 938	12 572	12 572	7 483	11 744	12 084	12 467
Debt impairment	2,3	8 629	13 820	12 595	24 226	17 025	17 025	21 500	16 033	16 653	17 349
Depreciation and amortisation	2	16 161	27 340	43 031	21 527	36 790	36 790	9 924	38 600	40 491	42 474
Interest	2	9 113	10 072	9 903	10 226	10 226	10 226	2 444	9 269	9 229	8 322
Contracted services	2	29 358	90 022	177 508	137 259	156 878	156 878	82 776	55 871	50 341	50 947
Transfers and subsidies	2	530	1 102	1 073	1 420	1 490	1 490	511	665	670	691
Irrecoverable debts written off	2	-	–	28 394	24 374	25 604	25 604	12 968	26 658	26 897	27 143
Operational costs	2	25 896	28 907	26 312	30 800	33 160	33 160	21 924	31 601	32 069	33 158
Losses on disposal of Assets	2	1 052	989	8 036	–	–	–	–	–	–	–
Other Losses	2	-	0	581	–	–	–	–	–	–	–
Total Expenditure		**300 394**	**411 330**	**575 792**	**563 162**	**590 894**	**590 894**	**361 263**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit)		**35 114**	**36 917**	**(20 259)**	**(21 216)**	**(30 306)**	**(30 306)**	**3 496**	**(44 817)**	**(41 747)**	**(40 962)**
Transfers and subsidies - capital (monetary allocations)	6	47 883	40 734	17 835	65 057	68 179	68 179	22 773	24 515	30 149	48 014
Transfers and subsidies - capital (in-kind)	6	933	4 689	5 622	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**83 931**	82 340	3 198	**43 841**	**37 873**	**37 873**	26 269	**(20 302)**	**(11 598)**	**7 052**
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**83 931**	82 340	3 198	43 841	37 873	37 873	26 269	(20 302)	(11 598)	7 052
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**83 931**	82 340	3 198	43 841	37 873	37 873	26 269	(20 302)	(11 598)	7 052
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**83 931**	**82 340**	**3 198**	**43 841**	**37 873**	**37 873**	**26 269**	**(20 302)**	**(11 598)**	**7 052**

WC034 Swellendam - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure ***to be appropriated***	2										
Vote 1 - MUNICIPAL MANAGER		–	–	4 446	8 769	2 244	2 244	1 389	350	400	400
Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	–	90	–	–
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		17 044	29 976	17 493	42 929	48 421	48 421	17 882	19 870	34 875	45 760
Vote 4 - COMMUNITY SERVICES		–	–	288	4 084	4 064	4 064	3 042	70	90	940
Capital multi-year expenditure sub-total		**17 044**	**29 976**	**22 226**	**55 783**	**54 729**	**54 729**	**22 313**	**20 380**	**35 365**	**47 100**
Single-year expenditure ***to be appropriated***	2										
Vote 1 - MUNICIPAL MANAGER		1 765	20	626	7 016	4 149	4 149	434	7 798	70	70
Vote 2 - FINANCIAL SERVICES		2 152	2 538	1 350	1 345	1 591	1 591	1 023	660	750	850
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		38 097	19 252	23 717	28 110	36 112	36 112	10 843	10 763	4 830	8 799
Vote 4 - COMMUNITY SERVICES		3 844	559	3 769	10 362	6 305	6 305	797	11 334	1 220	955
Vote 5 - CORPORATE SERVICES		83	666	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**45 941**	**23 034**	**29 463**	**46 833**	**48 157**	**48 157**	**13 097**	**30 555**	**6 870**	**10 674**
Total Capital Expenditure - Vote	3,7	**62 985**	**53 010**	**51 689**	**102 616**	**102 887**	**102 887**	**35 410**	**50 935**	**42 235**	**57 773**
Capital Expenditure - Functional											
Governance and administration		**2 277**	**2 725**	**6 643**	**19 145**	**10 717**	**10 717**	**4 430**	**9 298**	**1 530**	**1 470**
Executive and council		–	7	11	–	–	–	–	127	70	70
Finance and administration		2 277	2 718	6 631	19 145	10 717	10 717	4 430	9 171	1 460	1 400
Community and public safety		**2 573**	**(3 298)**	**760**	**5 808**	**10 348**	**10 348**	**4 160**	**6 189**	**265**	**200**
Community and social services		649	402	162	230	210	210	109	190	190	140
Sport and recreation		1 495	186	478	4 628	5 194	5 194	3 509	2 907	35	–
Public safety		429	513	121	950	792	792	542	187	40	60
Housing		–	(4 399)	–	–	4 152	4 152	–	2 905	–	–
Economic and environmental services		**27 276**	**8 011**	**19 995**	**18 869**	**16 868**	**16 868**	**12 685**	**5 313**	**8 800**	**11 817**
Planning and development		1 765	642	503	696	1 071	1 071	459	870	–	–
Road transport		25 511	7 369	19 492	18 173	15 797	15 797	12 226	4 443	8 800	11 817
Trading services		**30 859**	**45 573**	**24 291**	**58 794**	**64 953**	**64 953**	**14 135**	**30 135**	**31 640**	**44 287**
Energy sources		1 424	11 792	12 052	14 995	19 357	19 357	5 330	5 096	6 205	5 459
Water management		18 449	25 737	2 792	34 650	35 387	35 387	7 498	7 918	4 620	21 178
Waste water management		9 715	4 169	6 150	8 789	9 534	9 534	1 087	11 906	19 770	15 955
Waste management		1 271	3 874	3 297	360	675	675	220	5 215	1 045	1 695
Total Capital Expenditure - Functional	3,7	**62 985**	**53 010**	**51 689**	**102 616**	**102 887**	**102 887**	**35 410**	**50 935**	**42 235**	**57 773**

WC034 Swellendam - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funded by:											
National Government		16 769	27 560	9 908	55 229	55 329	55 329	21 782	19 170	16 649	18 714
Provincial Government		30 835	17 838	7 886	9 628	12 750	12 750	2 199	5 345	13 500	29 300
District Municipality		498	457	–	–	40	40	9	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		–	–	–	200	60	60	–	–	–	–
Transfers recognised - capital	4	**48 102**	**45 855**	**17 794**	**65 057**	**68 179**	**68 179**	**23 990**	**24 515**	**30 149**	**48 014**
Borrowing	6	7 211	3 229	7 277	6 050	9 059	9 059	3 295	6 100	–	–
Internally generated funds		4 654	1 202	20 996	31 509	25 649	25 649	8 125	20 320	12 086	9 759
Total Capital Funding	7	**59 967**	**50 287**	**46 067**	**102 616**	**102 887**	**102 887**	**35 410**	**50 935**	**42 235**	**57 773**

WC034 Swellendam - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - MUNICIPAL MANAGER		–	–	4 446	8 769	2 244	2 244	1 389	350	400	400
1.1 - MUNICIPAL MANAGER		–	–	–	8 769	2 244	2 244	1 389	–	–	–
1.4 - GOVERNANCE, COMPLIANCE & LEGAL SERVICES		–	–	4 446	–	–	–	–	350	400	400
Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	–	90	–	–
2.3 - SUPPLY CHAIN MANAGEMENT		–	–	–	–	–	–	–	90	–	–
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		17 044	29 976	17 493	42 929	48 421	48 421	17 882	19 870	34 875	45 760
3.2 - ROADS & STORMWATER		5 197	580	14 557	14 234	14 835	14 835	11 930	293	4 500	10 781
3.3 - WASTE WATER SERVICES		–	–	366	–	1 644	1 644	607	11 806	19 670	9 767
3.4 - WATER SERVICES		11 847	23 151	992	28 696	31 913	31 913	5 340	7 418	4 500	19 753
3.5 - ELECTRO-TECHNICAL SERVICES		–	6 245	1 577	–	29	29	6	353	6 205	5 459
Vote 4 - COMMUNITY SERVICES		–	–	288	4 084	4 064	4 064	3 042	70	90	940
4.1 - COMMUNITY SERVICES		–	–	–	160	140	140	104	–	–	–
4.5 - PARKS, SPORT & RECREATION		–	–	288	3 924	3 924	3 924	2 938	70	90	90
4.7 - WASTE & ENVIRONMENTAL MANAGEMENT		–	–	–	–	–	–	–	–	–	850
Capital multi-year expenditure sub-total		17 044	29 976	22 226	55 783	54 729	54 729	22 313	20 380	35 365	47 100
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - MUNICIPAL MANAGER		1 765	20	626	7 016	4 149	4 149	434	7 798	70	70
1.1 - MUNICIPAL MANAGER		–	20	11	7 016	4 149	4 149	434	7 798	70	70
1.4 - GOVERNANCE, COMPLIANCE & LEGAL SERVICES		–	–	615	–	–	–	–	–	–	–
1.9 - LOCAL ECONOMIC DEVELOPMENT		1 765	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		2 152	2 538	1 350	1 345	1 591	1 591	1 023	660	750	850
2.1 - FINANCIAL SERVICES		1 293	2 130	315	80	225	225	205	100	–	–
2.2 - INFORMATION & COMMUNICATION TECHNOLOGY		705	391	591	1 165	1 221	1 221	818	480	550	550
2.3 - SUPPLY CHAIN MANAGEMENT		154	16	444	100	145	145	–	80	200	300
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		38 097	19 252	23 717	28 110	36 112	36 112	10 843	10 763	4 830	8 799
3.1 - INFRASTRUCTURE & PLANNING SERVICES		34	–	–	160	340	340	–	–	–	–
3.2 - ROADS & STORMWATER		20 832	7 156	6 002	1 005	962	962	296	4 150	4 300	7 124
3.3 - WASTE WATER SERVICES		9 163	3 802	4 717	5 790	7 890	7 890	480	100	100	100
3.4 - WATER SERVICES		6 602	2 586	1 800	2 956	3 475	3 475	2 158	500	120	1 425
3.5 - ELECTRO-TECHNICAL SERVICES		1 424	5 547	10 474	15 649	19 982	19 982	5 865	4 743	–	–
3.6 - FLEET MANAGEMENT SERVICES		–	17	62	1 725	2 072	2 072	1 490	130	80	–
3.7 - TOWN PLANNING		–	–	503	696	1 071	1 071	459	870	–	–
3.8 - BUILDING MAINTENANCE		42	143	158	130	321	321	95	270	230	150
Vote 4 - COMMUNITY SERVICES		3 844	559	3 769	10 362	6 305	6 305	797	11 334	1 220	955
4.1 - COMMUNITY SERVICES		–	7	–	–	–	–	–	90	100	–
4.3 - INTEGRATED HUMAN SETTLEMENT		–	(4 399)	–	8 932	4 152	4 152	–	2 905	–	–
4.4 - LIBRARY SERVICES		593	321	111	–	–	–	–	–	–	–
4.5 - PARKS, SPORT & RECREATION		1 552	243	241	120	687	687	35	2 937	35	50
4.6 - TRAFFIC SERVICES		429	513	121	950	792	792	542	187	40	60
4.7 - WASTE & ENVIRONMENTAL MANAGEMENT		1 271	3 874	3 297	360	675	675	220	5 215	1 045	845
Vote 5 - CORPORATE SERVICES		83	666	–	–	–	–	–	–	–	–
5.2 - TOWN PLANNING		–	642	–	–	–	–	–	–	–	–
5.3 - CORPORATE SERVICES		5	–	–	–	–	–	–	–	–	–
5.5 - COMMONAGE		78	24	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		45 941	23 034	29 463	46 833	48 157	48 157	13 097	30 555	6 870	10 674
Total Capital Expenditure		62 985	53 010	51 689	102 616	102 887	102 887	35 410	50 935	42 235	57 773

Vote Description	Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget				Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
R thousand	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation											
Vote 1 - MUNICIPAL MANAGER	–	–	–	–	–	–	–	–	350	400	400
1.1 - MUNICIPAL MANAGER				–				–	–	–	–
1.4 - GOVERNANCE, COMPLIANCE & LEGAL SERVICES				–				–	350	400	400
Vote 2 - FINANCIAL SERVICES	–	–	–	–	–	–	–	–	90	–	–
2.3 - SUPPLY CHAIN MANAGEMENT				–				–	90	–	–
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES	–	–	–	–	–	–	–	–	19 870	34 875	45 760
3.2 - ROADS & STORMWATER				–				–	293	4 500	10 781
3.3 - WASTE WATER SERVICES				–				–	11 806	19 670	9 767
3.4 - WATER SERVICES				–				–	7 418	4 500	19 753
3.5 - ELECTRO-TECHNICAL SERVICES				–				–	353	6 205	5 459
Vote 4 - COMMUNITY SERVICES	–	–	–	–	–	–	–	–	70	90	940
4.1 - COMMUNITY SERVICES				–				–	–	–	–
4.5 - PARKS, SPORT & RECREATION				–				–	70	90	90
4.7 - WASTE & ENVIRONMENTAL MANAGEMENT				–				–	–	–	850
Capital multi-year expenditure sub-total	–	–	–	–	–	–		–	20 380	35 365	

WC034 Swellendam - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	121 773	178 516	208 800	103 657	150 036	150 036	264 480	123 425	109 989	102 995
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transaction	3	14 303	20 270	18 199	25 215	19 466	19 466	34 928	22 826	24 624	26 587
Receivables from non-exchange transactions	3	31 524	41 806	27 792	31 938	32 085	32 085	12 815	35 855	39 064	40 968
Current portion of non-current receivables	4	329	368	356	–	356	356	356	356	356	356
Inventory	5	5 450	6 080	6 477	6 080	6 474	6 474	5 232	6 477	6 477	6 477
VAT	6	962	(320)	(2 408)	7 105	4 698	4 698	(1 236)	2 985	2 985	2 985
Other current assets	7	3 508	6 034	2 138	6 402	2 138	2 138	1 452	2 138	2 138	2 138
Total current assets		**177 849**	**252 754**	**261 355**	**180 398**	**215 253**	**215 253**	**318 027**	**194 063**	**185 634**	**182 507**
Non current assets											
Investment property	9	11 034	11 522	16 530	9 351	16 477	16 477	16 499	16 421	16 363	16 302
Property, plant and equipment	10	480 683	538 728	535 009	663 740	608 429	608 429	567 705	620 915	622 818	638 283
Heritage assets	13	171	171	171	171	171	171	171	171	171	171
Intangible assets	14	567	466	684	277	693	693	784	597	497	392
Trade and other receivables from exchange transaction	15	2 627	2 881	3 364	2 881	3 364	3 364	–	3 364	3 364	3 364
Non-current receivables from non-exchange transaction	15	204	(2 805)	(534)	345	(3 136)	(3 136)	(318)	(3 136)	(3 517)	(4 348)
Total non current assets		**495 286**	**550 963**	**555 223**	**676 765**	**625 998**	**625 998**	**584 841**	**638 333**	**639 696**	**654 164**
TOTAL ASSETS		**673 135**	**803 717**	**816 578**	**857 163**	**841 251**	**841 251**	**902 868**	**832 396**	**825 330**	**836 671**
LIABILITIES											
Current liabilities											
Financial liabilities	18	4 609	4 583	4 445	5 682	5 332	5 332	3 671	6 365	6 709	6 934
Consumer deposits	19	4 302	4 775	5 734	4 782	5 734	5 734	6 795	5 734	5 734	5 734
Trade and other payables from exchange transactions	20	37 007	81 089	60 505	63 651	58 502	58 502	40 195	57 300	57 300	57 300
Trade and other payables from non-exchange transacti	21	20 395	20 136	33 386	104	843	843	93 252	–	–	–
Provision	22	15 898	13 175	14 188	22 152	21 668	21 668	14 200	14 200	14 200	14 200
VAT	23	(1 368)	2 488	(3 135)	1 894	1 673	1 673	2 894	4 878	4 878	4 878
Other current liabilities	24	–	–	–	–	–	–	–	11 999	16 636	21 375
Total current liabilities		**80 842**	**126 247**	**115 122**	**98 265**	**93 752**	**93 752**	**161 007**	**100 476**	**105 457**	**110 420**
Non current liabilities											
Financial liabilities	25	24 604	23 541	26 627	26 630	26 424	26 424	23 924	27 129	20 663	13 972
Provision	26	65 380	65 245	71 964	80 413	82 527	82 527	71 464	79 998	86 015	92 032
Other non-current liabilities	28	(6 164)	3 574	4 976	37 375	38 012	38 012	–	44 558	44 558	44 558
Total non current liabilities		**83 820**	**92 361**	**103 567**	**144 418**	**146 963**	**146 963**	**95 387**	**151 685**	**151 236**	**150 562**
TOTAL LIABILITIES		**164 662**	**218 607**	**218 688**	**242 682**	**240 715**	**240 715**	**256 394**	**252 161**	**256 692**	**260 982**
NET ASSETS		**508 472**	**585 110**	**597 890**	**614 480**	**600 537**	**600 537**	**646 474**	**580 235**	**568 637**	**575 689**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	463 808	534 701	532 873	599 359	569 679	569 679	581 342	547 294	535 825	540 444
Reserves and funds	30	25 072	26 403	30 858	15 121	30 858	30 858	28 808	32 941	32 812	35 245
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	10	**488 880**	**561 104**	**563 731**	**614 480**	**600 537**	**600 537**	**610 150**	**580 235**	**568 637**	**575 689**

WC034 Swellendam - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		60 909	49 116	487 034	62 786	64 253	64 253	47 566	67 798	73 882	80 513
Service charges		174 725	187 368	157 853	251 643	219 705	219 705	(118 218)	239 541	260 124	281 608
Other revenue		8 204	13 692	41 571	39 004	29 718	29 718	(25 043)	24 832	24 996	24 938
Transfers and Subsidies - Operational	1	48 198	140 885	157 330	160 987	178 400	178 400	(128 456)	76 809	70 519	71 366
Transfers and Subsidies - Capital	1	26 421	4 446	11 598	65 057	62 676	62 676	(54 489)	24 515	30 149	48 014
Interest		–	–	–	15 303	17 814	17 814	(7 501)	15 647	16 211	16 783
Dividends		–	2	2	2	2	2	–	2	2	2
Payments											
Suppliers and employees		(423 880)	(432 677)	(651 430)	(511 585)	(502 205)	(502 205)	(573 181)	(420 955)	(436 153)	(461 969)
Interest		(541)	(15)	(454)	(3 437)	(3 437)	(3 437)	0	(3 252)	(3 212)	(2 305)
Transfers and Subsidies	1	–	–	–	(1 420)	(1 490)	(1 490)	–	(665)	(670)	(691)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(105 962)**	**(37 183)**	**203 505**	**78 339**	**65 435**	**65 435**	**(859 323)**	**24 272**	**35 848**	**58 258**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		(4 179)	(2 509)	(3 137)	200	200	200	(860)	1 000	1 000	1 000
Decrease (increase) in non-current receivables		(2 831)	(76)	(2 829)	(3 225)	(228)	(228)	318	–	–	–
Payments											
Capital assets		(5 468)	(1 874)	24 270	–	–	–	8 362	(50 935)	(42 235)	(57 773)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(12 478)**	**(4 459)**	**18 303**	**(3 025)**	**(28)**	**(28)**	**7 820**	**(49 935)**	**(41 235)**	**(56 773)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Borrowing long term/refinancing		(5 500)	–	(4 500)	6 050	6 050	6 050	–	6 100	–	–
Increase (decrease) in consumer deposits		170	(8)	(26)	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		4 224	(570)	(413)	(5 366)	(5 366)	(5 366)	(774)	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(1 107)**	**(577)**	**(4 939)**	**684**	**684**	**684**	**(774)**	**6 100**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(119 547)**	**(42 218)**	**216 869**	**75 997**	**66 091**	**66 091**	**(852 276)**	**(19 563)**	**(5 387)**	**1 485**
Cash/cash equivalents at the year begin:	2	**113 324**	**121 773**	**178 516**	141 103	208 800	208 800	**208 800**	**152 349**	**132 785**	**127 398**
Cash/cash equivalents at the year end:	2	**(6 222)**	**79 555**	**395 385**	**217 100**	**274 892**	**274 892**	**(643 476)**	**132 785**	**127 398**	**128 884**

WC034 Swellendam - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	(6 222)	79 555	395 385	217 100	274 892	274 892	(643 476)	132 785	127 398	128 884
Cash and investments available:		**(6 222)**	**79 555**	**395 385**	**217 100**	**274 892**	**274 892**	**(643 476)**	**132 785**	**127 398**	**128 884**
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent cond		20 395	20 136	33 386	104	843	843	93 252	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Total Application of cash and investments:		**20 395**	**20 136**	**33 386**	**104**	**843**	**843**	**93 252**	**–**	**–**	**–**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Deb		**(26 617)**	**59 419**	**361 999**	**216 997**	**274 048**	**274 048**	**(736 727)**	**132 785**	**127 398**	**128 884**
Creditors transferred to Debt Relief - Non-Current portion		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors Trf to Deb		**(26 617)**	**59 419**	**361 999**	**216 997**	**274 048**	**274 048**	**(736 727)**	**132 785**	**127 398**	**128 884**

WC034 Swellendam - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
CAPITAL EXPENDITURE										
Total New Assets	1	**42 067**	**25 411**	**30 245**	**42 820**	**42 354**	**42 354**	**21 242**	**25 805**	**39 169**
Roads Infrastructure		17 865	822	2 558	3 630	1 482	1 482	2 763	7 750	9 767
Storm water Infrastructure		552	–	793	–	–	–	–	–	–
Electrical Infrastructure		1 420	11 073	9 238	12 597	16 660	16 660	4 566	6 205	5 459
Water Supply Infrastructure		4 150	6 855	976	2 999	1 300	1 300	718	4 500	10 907
Sanitation Infrastructure		6 766	2 064	3 765	5 899	8 017	8 017	1 789	4 500	9 767
Solid Waste Infrastructure		297	1 648	21	–	188	188	560	–	–
Coastal Infrastructure		386	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		279	417	287	50	50	50	80	100	100
Infrastructure		***31 715***	***22 878***	***17 638***	***25 175***	***27 697***	***27 697***	***10 476***	***23 055***	***35 999***
Community Facilities		174	184	25	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	570	–	–
Community Assets		***174***	***184***	***25***	–	–	–	***570***	–	–
Non-revenue Generating		–	–	5 061	–	–	–	–	–	–
Investment properties		–	–	***5 061***	–	–	–	–	–	–
Operational Buildings		1 765	180	166	8 829	2 360	2 360	200	150	60
Housing		–	47	–	–	1 642	1 642	1 642	–	–
Other Assets		***1 765***	***227***	***166***	***8 829***	***4 001***	***4 001***	***1 842***	***150***	***60***
Licences and Rights		–	–	–	–	100	100	–	–	–
Intangible Assets		–	–	–	–	***100***	***100***	–	–	–
Computer Equipment		**426**	**1 725**	**504**	**1 115**	**1 071**	**1 071**	**400**	**450**	**450**
Furniture and Office Equipment		**1 772**	**888**	**681**	**320**	**365**	**365**	**337**	**235**	**220**
Machinery and Equipment		**1 693**	**1 857**	**466**	**1 290**	**2 082**	**2 082**	**1 227**	**1 115**	**1 590**
Transport Assets		**4 522**	**2 098**	**5 705**	**6 090**	**7 038**	**7 038**	**6 390**	**800**	**850**
Land		–	**(4 446)**	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	**117**	**2 559**	**6 106**	**2 275**	**2 465**	**2 465**	–	–	–
Roads Infrastructure		–	1 196	5 831	2 275	2 465	2 465	–	–	–
Storm water Infrastructure		–	322	274	–	–	–	–	–	–
Water Supply Infrastructure		–	759	–	–	–	–	–	–	–
Sanitation Infrastructure		117	281	–	–	–	–	–	–	–
Infrastructure		***117***	***2 559***	***6 106***	***2 275***	***2 465***	***2 465***	–	–	–
Total Upgrading of Existing Assets	6	**20 801**	**25 040**	**15 338**	**57 521**	**58 067**	**58 067**	**29 693**	**16 430**	**18 604**
Roads Infrastructure		7 612	5 970	10 305	12 709	12 676	12 676	–	1 000	2 000
Storm water Infrastructure		–	–	–	210	208	208	–	–	6 088
Electrical Infrastructure		–	659	2 774	2 991	3 291	3 291	530	–	–
Water Supply Infrastructure		12 542	17 977	1 125	29 972	32 577	32 577	7 100	–	10 146
Sanitation Infrastructure		498	201	877	390	1 046	1 046	11 281	15 170	–
Solid Waste Infrastructure		–	–	–	–	–	–	900	–	–
Infrastructure		***20 651***	***24 807***	***15 081***	***46 272***	***49 799***	***49 799***	***19 810***	***16 170***	***18 234***
Sport and Recreation Facilities		–	–	257	3 854	3 854	3 854	339	–	–
Community Assets		–	–	***257***	***3 854***	***3 854***	***3 854***	***339***	–	–
Operational Buildings		–	233	–	7 396	4 414	4 414	9 544	260	370
Other Assets		–	***233***	–	***7 396***	***4 414***	***4 414***	***9 544***	***260***	***370***
Furniture and Office Equipment		**150**	–	–	–	–	–	–	–	–
Total Capital Expenditure	4	**62 985**	**53 010**	**51 689**	**102 616**	**102 887**	**102 887**	**50 935**	**42 235**	**57 773**
Roads Infrastructure		25 477	7 988	18 695	18 614	16 624	16 624	2 763	8 750	11 767
Storm water Infrastructure		552	322	1 067	210	208	208	–	–	6 088
Electrical Infrastructure		1 420	11 731	12 012	15 589	19 951	19 951	5 096	6 205	5 459
Water Supply Infrastructure		16 691	25 591	2 101	32 970	33 877	33 877	7 818	4 500	21 053
Sanitation Infrastructure		7 381	2 547	4 642	6 289	9 063	9 063	13 069	19 670	9 767
Solid Waste Infrastructure		297	1 648	21	–	188	188	1 460	–	–
Coastal Infrastructure		386	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		279	417	287	50	50	50	80	100	100
Infrastructure		***52 484***	***50 244***	***38 825***	***73 722***	***79 961***	***79 961***	***30 286***	***39 225***	***54 233***
Community Facilities		174	184	25	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	257	3 854	3 854	3 854	909	–	–
Community Assets		***174***	***184***	***282***	***3 854***	***3 854***	***3 854***	***909***	–	–
Non-revenue Generating		–	–	5 061	–	–	–	–	–	–
Investment properties		–	–	***5 061***	–	–	–	–	–	–
Operational Buildings		1 765	413	166	16 225	6 774	6 774	9 744	410	430
Housing		–	47	–	–	1 642	1 642	1 642	–	–
Other Assets		***1 765***	***460***	***166***	***16 225***	***8 416***	***8 416***	***11 386***	***410***	***430***
Licences and Rights		–	–	–	–	100	100	–	–	–
Intangible Assets		–	–	–	–	***100***	***100***	–	–	–
Computer Equipment		**426**	**1 725**	**504**	**1 115**	**1 071**	**1 071**	**400**	**450**	**450**
Furniture and Office Equipment		**1 921**	**888**	**681**	**320**	**365**	**365**	**337**	**235**	**220**
Machinery and Equipment		**1 693**	**1 857**	**466**	**1 290**	**2 082**	**2 082**	**1 227**	**1 115**	**1 590**
Transport Assets		**4 522**	**2 098**	**5 705**	**6 090**	**7 038**	**7 038**	**6 390**	**800**	**850**
Land		–	(4 446)	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		**62 985**	**53 010**	**51 689**	**102 616**	**102 887**	**102 887**	**50 935**	**42 235**	**57 773**
ASSET REGISTER SUMMARY - PPE (WDV)	5	492 455	550 887	552 394	673 539	625 770	625 770	638 105	639 849	655 148
Roads Infrastructure		110 457	111 281	120 037	133 254	131 200	131 200	128 661	131 844	137 766
Storm water Infrastructure		44 786	43 455	43 280	41 436	41 946	41 946	40 327	38 626	42 929
Electrical Infrastructure		40 086	54 039	61 722	80 257	79 955	79 955	83 304	87 708	91 313
Water Supply Infrastructure		94 438	119 642	107 765	161 534	135 029	135 029	136 340	134 007	147 886
Sanitation Infrastructure		108 352	105 767	96 749	110 831	99 087	99 087	105 569	119 648	123 545
Solid Waste Infrastructure		6 043	5 281	3 634	(3 328)	3 223	3 223	4 054	3 393	2 700
Information and Communication Infrastructure		340	298	242	455	231	231	168	101	31

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Infrastructure		*404 502*	*439 763*	*433 429*	*524 439*	*490 672*	*490 672*	*498 422*	*515 329*	*546 171*

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Community Assets		49 067	49 706	50 132	57 077	47 186	47 186	40 955	33 458	25 586
Heritage Assets		171	171	171	171	171	171	171	171	171
Investment properties		11 034	11 522	16 530	9 351	16 477	16 477	16 421	16 363	16 302
Operational Buildings		–	–	–	–	–	–		–	–
Housing		–	–	–	–	–	–		–	–
Other Assets		(16 302)	4 788	4 739	29 448	17 900	17 900	24 949	19 539	13 956
Servitudes		–	–	–	–	–	–		–	–
Licences and Rights		–	–	–	–	–	–		–	–
Intangible Assets		567	466	684	277	693	693	597	497	392
Computer Equipment		2 675	3 691	3 276	2 931	3 110	3 110	2 708	2 333	1 912
Furniture and Office Equipment		3 947	3 916	3 566	2 741	2 857	2 857	2 266	1 468	506
Machinery and Equipment		1 446	3 254	3 278	3 052	4 888	4 888	5 310	5 580	6 286
Transport Assets		14 514	12 786	16 552	23 654	21 778	21 778	26 267	25 073	23 830
Land		20 834	20 824	20 038	20 397	20 038	20 038	20 038	20 038	20 038
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**492 455**	**550 887**	**552 394**	**673 539**	**625 770**	**625 770**	**638 105**	**639 849**	**655 148**
EXPENDITURE OTHER ITEMS										
Depreciation	7	16 161	27 340	43 031	21 527	36 790	36 790	38 600	40 491	42 474
Repairs and Maintenance by Asset Class	3	**27 437**	**41 434**	**52 509**	**29 423**	**51 463**	**51 463**	**33 179**	**31 201**	**32 703**
Roads Infrastructure		6 821	8 594	17 268	9 688	14 106	14 106	13 487	10 629	11 745
Storm water Infrastructure		448	268	2 762	566	3 538	3 538	621	641	662
Electrical Infrastructure		2 205	2 092	7 467	2 537	6 648	6 648	2 611	2 631	2 752
Water Supply Infrastructure		656	631	3 341	1 499	3 454	3 454	1 336	1 380	1 424
Sanitation Infrastructure		375	1 094	3 430	1 661	3 647	3 647	1 851	1 913	1 974
Solid Waste Infrastructure		2 387	3 089	5 684	6 476	6 776	6 776	6 878	7 105	7 333
Information and Communication Infrastructure		–	–	2	–	–	–	–	–	–
Infrastructure		***12 892***	***15 766***	***39 954***	***22 427***	***38 170***	***38 170***	***26 785***	***24 299***	***25 890***
Community Facilities		577	558	5 185	380	5 388	5 388	336	647	358
Sport and Recreation Facilities		162	124	630	167	494	494	166	172	177
Community Assets		***739***	***681***	***5 815***	***547***	***5 882***	***5 882***	***502***	***819***	***535***
Non-revenue Generating		6	7	14	30	130	130	130	134	139
Investment properties		***6***	***7***	***14***	***30***	***130***	***130***	***130***	***134***	***139***
Operational Buildings		408	543	1 092	1 038	1 663	1 663	770	796	821
Other Assets		***408***	***543***	***1 092***	***1 038***	***1 663***	***1 663***	***770***	***796***	***821***
Computer Equipment		**30**	**103**	**40**	**20**	**20**	**20**	**25**	**26**	**27**
Furniture and Office Equipment		**2**	**13**	**10**	**15**	**16**	**16**	**16**	**13**	**14**
Machinery and Equipment		**10 060**	**20 771**	**533**	**513**	**513**	**513**	**452**	**466**	**481**
Transport Assets		**3 299**	**3 549**	**5 051**	**4 833**	**5 069**	**5 069**	**4 500**	**4 648**	**4 797**
TOTAL EXPENDITURE OTHER ITEMS		**43 598**	**68 774**	**95 540**	**50 951**	**88 253**	**88 253**	**71 780**	**71 692**	**75 177**
Renewal and upgrading of Existing Assets as % of total capex		*33,2%*	*52,1%*	*41,5%*	*58,3%*	*58,8%*	*58,8%*	*58,3%*	*38,9%*	*32,2%*
Renewal and upgrading of Existing Assets as % of deprecn		*129,4%*	*100,9%*	*49,8%*	*277,8%*	*164,5%*	*164,5%*	*76,9%*	*40,6%*	*43,8%*
R&M as a % of PPE & Investment Property		*5,6%*	*7,5%*	*9,5%*	*4,4%*	*8,2%*	*8,2%*	*5,2%*	*4,9%*	*5,0%*
Renewal and upgrading and R&M as a % of PPE and Investment Prop		*9,8%*	*12,5%*	*13,4%*	*13,3%*	*17,9%*	*17,9%*	*9,9%*	*7,5%*	*7,8%*

WC034 Swellendam - Table A10 Basic service delivery measuremen

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		6 630	6 630	6 630	6 931	6 931	6 931	6 931	7 661	7 661
Piped water inside yard (but not in dwelling)		1 486	1 486	1 486	1 525	1 525	1 525	1 525	1 565	1 605
Using public tap (at least min.service level)	2	487	487	487	511	511	511	511	537	537
Minimum Service Level and Above sub-total		8 604	8 604	8 603	8 967	8 967	8 967	8 967	9 763	9 803
Other water supply (< min.service level)	4	487	487	487	511	511	511	511	537	537
Below Minimum Service Level sub-total		487	487	487	511	511	511	511	537	537
Total number of households	5	**9 091**	**9 091**	**9 090**	**9 479**	**9 479**	**9 479**	**9 479**	**10 300**	**10 340**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		6 232	6 232	6 232	6 555	6 555	6 555	6 555	7 285	7 285
Flush toilet (with septic tank)		328	328	328	328	328	328	328	328	328
Other toilet provisions (> min.service level)		487	487	487	511	511	511	511	537	537
Minimum Service Level and Above sub-total		7 047	7 047	7 047	7 394	7 394	7 394	7 394	8 150	8 150
Total number of households	5	**7 047**	**7 047**	**7 047**	**7 394**	**7 394**	**7 394**	**7 394**	**8 150**	**8 150**
Energy:										
Electricity (at least min.service level)		736	736	736	736	736	736	736	736	736
Electricity - prepaid (min.service level)		6 239	6 239	6 239	6 459	6 459	6 459	6 459	7 189	7 189
Minimum Service Level and Above sub-total		6 975	6 975	6 975	7 195	7 195	7 195	7 195	7 925	7 925
Total number of households	5	**6 975**	**6 975**	**6 975**	**7 195**	**7 195**	**7 195**	**7 195**	**7 925**	**7 925**
Refuse:										
Removed at least once a week		6 210	6 210	6 210	6 430	6 430	6 430	6 430	7 160	7 160
Minimum Service Level and Above sub-total		6 210	6 210	6 210	6 430	6 430	6 430	6 430	7 160	7 160
Total number of households	5	**6 210**	**6 210**	**6 210**	**6 430**	**6 430**	**6 430**	**6 430**	**7 160**	**7 160**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		6 027 907	6 027 907	6 027 907	6 027 907	5 822 868	5 822 868	6 425 749	6 843 423	6 843 423
Sanitation (free minimum level service)		10 995 666	10 995 666	10 995 666	10 995 666	11 274 157	11 274 157	11 611 423	12 250 051	12 250 051
Electricity/other energy (50kwh per household per month)		2 619 562	2 619 562	2 619 562	2 619 562	2 924 033	2 924 033	2 757 875	2 884 186	2 884 186
Refuse (removed at least once a week)		8 647 823	8 647 823	8 647 823	8 647 823	8 634 790	8 634 790	9 391 536	10 189 817	10 189 817
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		(3 117)	608	2 660	(6 028)	(5 823)	(5 823)	7 398	(6 778)	(7 367)
Sanitation (free sanitation service to **indigent households**)		(5 583)	1 112	8 316	(10 996)	(11 274)	(11 274)	17 427	(12 113)	(12 864)
Electricity/other energy (50kwh per **indigent** household per month)		(1 823)	(1 676)	(2 047)	(2 620)	(2 924)	(2 924)	(1 625)	(3 194)	(3 488)
Refuse (removed once a week **for indigent households**)		(4 011)	512	5 720	(8 648)	(8 635)	(8 635)	12 602	(9 655)	(10 283)
Total cost of FBS provided		**(14 534)**	**557**	**14 648**	**(28 291)**	**(28 656)**	**(28 656)**	**35 802**	**(31 739)**	**(34 002)**

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Highest level of free service provided per household										
Property rates (R value threshold)		250 000	250 000	750 000	750 000	750 000	750 000	750 000	750 000	750 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)		367	392	422	443	443	443	468	497	527
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		219	248	282	304	304	304	325	346	367
Revenue cost of subsidised services provided (R'000)	9									
Property rates exemptions, reductions and rebates **and impermissable values in excess of**		(4 657)	904	7 106	(8 677)	(8 612)	(8 612)	16 255	(8 974)	(9 781)
Total revenue cost of subsidised services provided		**(4 657)**	**904**	**7 106**	**(8 677)**	**(8 612)**	**(8 612)**	**16 255**	**(8 974)**	**(9 781)**

WC034 Swellendam - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Connection/Reconnection		570	649	426	423	419	419	347	434	447	460
Electricity Sales		99 613	117 120	134 385	158 690	154 232	154 232	107 052	169 216	184 818	201 858
Meter Reading Fees		1	2	–	2	–	–	–	–	–	–
Total Service charges - Electricity		**100 184**	**117 771**	**134 810**	**159 114**	**154 651**	**154 651**	**107 399**	**169 650**	**185 265**	**202 319**
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(1 823)	(1 676)	(2 047)	(2 620)	(2 924)	(2 924)	(1 625)	(3 194)	(3 488)	(3 810)
Net Service charges - Electricity		**98 361**	**116 095**	**132 764**	**156 495**	**151 727**	**151 727**	**105 775**	**166 457**	**181 777**	**198 509**
Service charges - Water	6										
Connection/Disconnection		256	257	248	222	302	302	254	351	382	406
Meter Reading Fees		2	4	2	2	2	2	2	2	2	2
Sale		25 368	23 849	23 893	33 235	33 566	33 566	14 753	37 256	40 497	43 130
Total Service charges - Water		**25 627**	**24 110**	**24 143**	**33 458**	**33 870**	**33 870**	**15 008**	**37 609**	**40 881**	**43 538**
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(3 117)	608	2 660	(6 028)	(5 823)	(5 823)	7 398	(6 778)	(7 367)	(7 846)
Net Service charges - Water		**22 509**	**24 718**	**26 803**	**27 430**	**28 047**	**28 047**	**22 406**	**30 831**	**33 513**	**35 692**
Service charges - Waste Water Management	6										
Connection/Reconnection		101	45	78	64	64	64	65	68	72	76
Industrial Effluent		2 083	3 475	7 266	3 850	5 855	5 855	6 329	3 600	3 823	4 053
Pump/Removal of Waste Water		1 117	1 380	1 616	1 643	1 643	1 643	1 221	1 554	1 651	1 750
Sanitation Charges		21 669	16 054	9 897	30 173	30 728	30 728	(2 789)	32 892	34 931	37 027
Total Service charges - Waste Water Management		**24 970**	**20 954**	**18 857**	**35 730**	**38 290**	**38 290**	**4 826**	**38 114**	**40 477**	**42 906**
Less Cost of Free Basis Services (free sanitation service to indigent households)		(5 583)	1 112	8 316	(10 996)	(11 274)	(11 274)	17 427	(12 113)	(12 864)	(13 636)
Net Service charges - Waste Water Management		**19 386**	**22 066**	**27 173**	**24 734**	**27 016**	**27 016**	**22 253**	**26 001**	**27 613**	**29 270**
Service charges - Waste Management	6										
Refuse Removal		16 760	14 219	10 978	26 727	26 775	26 775	1 102	29 193	31 091	32 956
Total refuse removal revenue		**16 760**	**14 219**	**10 978**	**26 727**	**26 775**	**26 775**	**1 102**	**29 193**	**31 091**	**32 956**
Less Cost of Free Basis Services (removed once a week to indigent households)		(4 011)	512	5 720	(8 648)	(8 635)	(8 635)	12 602	(9 655)	(10 283)	(10 900)
Net Service charges - Waste Management		**12 749**	**14 732**	**16 698**	**18 080**	**18 140**	**18 140**	**13 704**	**19 538**	**20 808**	**22 057**
Sales of Goods and Rendering of Services											
Advertisements		28	34	35	28	7	7	5	7	7	8
Building Plan Approval		840	984	1 375	1 203	1 303	1 303	1 030	1 401	1 447	1 494
Camping Fees		820	1 048	917	852	802	802	638	882	911	940
Cemetery and Burial		70	71	84	80	97	97	77	100	104	107
Cleaning and Removal		51	54	61	21	58	58	56	60	62	64
Demolition Application Fees		2 300	56 420	132 074	91 278	104 045	104 045	42 023	–	–	–
Encroachment Fees		0	5	1	1	62	62	62	64	66	69
Exempted Parking		1	0	0	1	1	1	0	1	1	1
Legal Fees		287	222	326	213	–	–	1	–	–	–
Photo copies, Faxes and Telephone charges		7	5	5	4	22	22	24	40	41	42
Removal of Restrictions		427	500	479	507	327	327	239	340	351	362
Sale of Goods		163	177	234	125	155	155	179	161	166	171
Valuation Services		206	195	253	197	197	197	170	204	211	218
Total Sales of Goods and Rendering of Services		**5 200**	**59 716**	**135 845**	**94 510**	**107 076**	**107 076**	**44 505**	**3 260**	**3 368**	**3 475**
Agency Services											
National											

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Department of Environmental Affairs		20	–	–	–	–	–	–	–	–	–
Total National		**20**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Provincial											
Western Cape		2 709	2 736	2 767	2 859	2 859	2 859	2 140	3 062	3 163	3 264
Total Provincial		**2 709**	**2 736**	**2 767**	**2 859**	**2 859**	**2 859**	**2 140**	**3 062**	**3 163**	**3 264**
Total Agency Services		**2 728**	**2 736**	**2 767**	**2 859**	**2 859**	**2 859**	**2 140**	**3 062**	**3 163**	**3 264**
Interest earned from Receivables											
Electricity		409	195	172	211	159	159	123	169	175	184
Property Rental Debtors		33	12	10	12	9	9	8	10	11	11
Service Charges		78	143	150	154	149	149	117	162	171	181
Waste Management		336	372	417	451	351	351	271	424	449	476
Waste Water Management		481	523	550	597	446	446	332	520	551	584
Water		518	517	556	602	462	462	352	541	573	608
Total Interest earned from Receivables		**1 855**	**1 761**	**1 855**	**2 029**	**1 577**	**1 577**	**1 203**	**1 825**	**1 931**	**2 045**

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Interest earned from Current and Non Current Assets											
Short Term Investments and Call Accounts		7 681	12 581	16 749	13 000	16 000	16 000	10 979	13 500	13 946	14 392
Total Interest earned from Current and Non Current Assets		**7 681**	**12 581**	**16 749**	**13 000**	**16 000**	**16 000**	**10 979**	**13 500**	**13 946**	**14 392**
Dividends											
External Investment		2	2	2	2	2	2	–	2	2	2
Total Dividends		**2**	**2**	**2**	**2**	**2**	**2**	**-**	**2**	**2**	**2**
Rental from Fixed Assets											
Market Related											
Investment Property		–	–	273	–	281	281	237	287	297	306
Total Market Related		**-**	**-**	**273**	**-**	**281**	**281**	**237**	**287**	**297**	**306**
Non-market Related											
Investment Property		792	329	253	476	287	287	300	371	383	395
Property Plant and Equipment		200	422	267	348	160	160	150	166	172	177
Total Non-market Related		**993**	**751**	**520**	**824**	**447**	**447**	**450**	**537**	**555**	**572**
Total Rental from Fixed Assets		**993**	**751**	**793**	**824**	**728**	**728**	**687**	**824**	**851**	**879**
Licences or Permits											
Road and Transport		1 256	1 251	1 381	1 438	1 365	1 365	981	1 443	1 491	1 538
Trading		43	23	22	25	35	35	24	37	38	39
Total Licences or Permits		**1 300**	**1 274**	**1 402**	**1 463**	**1 400**	**1 400**	**1 005**	**1 480**	**1 528**	**1 577**
Development Charges		–	–	–	–	–	–	–	1 270	1 346	1 427
Operational Revenue											
Administrative Handling Fees		10	27	41	26	16	16	6	9	10	10
Bontle Ke Botho Cleaning and Greening Award		3 525	878	1 602	770	4 445	4 445	4 532	–	–	–
Breakages and Losses Recovered		1	1	44	1	1	1	1	1	1	1
Collection Charges		–	–	–	–	300	300	241	311	321	332
Commission		61	63	67	69	69	69	53	70	70	70
Incidental Cash Surpluses		2	180	7	7	2	2	1	2	–	–
Insurance Refund		89	15 362	411	–	–	–	–	–	–	–
Merchandising, Jobbing and Contracts		69	59	69	78	57	57	57	63	64	65
Recovery Maintenance		63	41	48	–	100	100	111	–	–	–
Request for Information		–	–	–	–	0	0	0	0	0	0
Sale of Property		3 252	1 964	–	500	–	–	–	–	–	–

Description R thousand	Ref	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Staff and Councillors Recoveries		262	49	30	45	25	25	20	30	30	30
Total Operational Revenue		**7 334**	**18 625**	**2 319**	**1 497**	**5 015**	**5 015**	**5 022**	**487**	**497**	**509**
Non-Exchange revenue											
Property Rates											
Agricultural Properties		9 588	9 822	10 482	11 410	11 326	11 326	7 948	12 034	13 117	14 297
Business and Commercial Properties		5 701	6 465	6 982	7 287	7 770	7 770	5 273	7 753	8 451	9 212
Industrial Properties		1 432	1 841	1 964	2 131	2 016	2 016	1 304	2 288	2 494	2 718
Public Benefit Organisations		80	75	41	33	83	83	58	88	96	104
Public Service Purposes Properties		2 232	2 033	2 215	2 392	2 393	2 393	2 235	2 532	2 760	3 008
Residential Properties		33 176	31 377	28 547	46 845	46 297	46 297	9 670	48 970	53 377	58 181
Vacant Land		2 563	4 124	4 420	4 671	4 658	4 658	3 101	4 884	5 324	5 803
Total Property Rates		**54 773**	**55 737**	**54 651**	**74 767**	**74 543**	**74 543**	**29 589**	**78 548**	**85 617**	**93 323**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		(4 657)	904	7 106	(8 677)	(8 612)	(8 612)	16 255	(8 974)	(9 781)	(10 662)
Net Property Rates		**50 116**	**56 641**	**61 757**	**66 090**	**65 931**	**65 931**	**45 844**	**69 574**	**75 836**	**82 661**
Surcharges and Taxes											
Surcharges		955	961	1 476	1 443	1 548	1 548	1 167	1 548	1 548	1 548
Total Surcharges and Taxes		**955**	**961**	**1 476**	**1 443**	**1 548**	**1 548**	**1 167**	**1 548**	**1 548**	**1 548**
Fines, Penalties and Forfeits											
Fines		42 402	48 841	54 788	57 073	51 848	51 848	35 335	50 851	49 857	47 864
Forfeits		112	17	8	6	1	1	(1)	1	1	10
Penalties		–	–	–	–	850	850	3	934	971	1 010
Total Fines, Penalties and Forfeits		**42 514**	**48 858**	**54 796**	**57 078**	**52 699**	**52 699**	**35 337**	**51 786**	**50 829**	**48 884**
Transfer and subsidies - Operational											
Monetary Allocations											
Departmental Agencies and Accounts		–	441	294	30	836	836	–	602	–	–
District Municipalities		72	101	50	–	–	–	–	–	–	–
National Governments		6 383	9 582	10 816	12 990	12 890	12 890	4 094	9 515	7 349	8 428
National Revenue Fund		39 675	43 487	46 412	49 412	49 412	49 412	40 230	52 038	54 694	55 805
Provincial Government		6 643	8 631	7 257	7 277	13 525	13 525	4 377	14 654	8 476	7 133
Total Monetary Allocations		**52 772**	**62 242**	**64 829**	**69 709**	**76 663**	**76 663**	**48 701**	**76 809**	**70 519**	**71 366**
Total Transfer and subsidies - Operational		**52 772**	**62 242**	**64 829**	**69 709**	**76 663**	**76 663**	**48 701**	**76 809**	**70 519**	**71 366**
Interest Receivables											
Property Rates		325	404	354	395	293	293	259	389	404	420
Total Interest Receivables		**325**	**404**	**354**	**395**	**293**	**293**	**259**	**389**	**404**	**420**
Operational Revenue - Service Charges											
Electricity - Availability Charges		1 304	1 327	1 504	1 750	1 527	1 527	1 201	1 668	1 822	1 990
Waste Water Management - Availability Charges		1 019	1 050	1 154	1 179	1 080	1 080	865	1 255	1 332	1 412
Water - Availability Charges		991	1 014	1 145	1 179	1 061	1 061	845	1 174	1 276	1 359
Total Operational Revenue - Service Charges		**3 314**	**3 391**	**3 803**	**4 108**	**3 667**	**3 667**	**2 910**	**4 097**	**4 430**	**4 761**
Gains on Disposal of Fixed and Intangible Assets											
Investment Property		–	57	–	–	–	–	–	–	–	–
Property, Plant and Equipment		334	224	3 123	200	200	200	860	1 000	1 000	1 000
Total Disposal of Fixed and Intangible Assets		**334**	**281**	**3 123**	**200**	**200**	**200**	**860**	**1 000**	**1 000**	**1 000**
Other Gains											
Inventory											
Increase to net-realisable Value		–	0	–	–	–	–	–	–	–	–
Total Inventory		**-**	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Fair Value Adjustment											
Actuarial Assessments											
Long Service Awards		589	49	226	–	–	–	–	–	–	–
Medical		4 492	363	–	–	–	–	–	–	–	–
Total Actuarial Assessments		**5 080**	**412**	**226**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Fair Value Adjustment		**5 080**	**412**	**226**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Other Gains		**5 080**	**412**	**226**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenue		**335 508**	**448 247**	**555 533**	**541 946**	**560 588**	**560 588**	**364 758**	**473 739**	**494 910**	**523 738**
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Allowances											
Basic Salary	2	64 433	70 038	75 601	94 990	92 696	92 696	63 981	103 641	107 254	112 411
Bonuses		525	125	256	345	345	345	255	393	411	429
Allowance											
Cellular and Telephone		338	354	371	477	548	548	382	589	615	643
Housing Benefits		427	476	540	727	720	720	431	876	916	957
Non-pensionable		–	–	123	531	413	413	281	419	439	458
Travel or Motor Vehicle		5 836	6 290	6 642	8 595	8 030	8 030	5 554	9 144	9 560	9 986
Total Allowance		**6 601**	**7 120**	**7 675**	**10 331**	**9 711**	**9 711**	**6 647**	**11 029**	**11 531**	**12 044**
Service Related Benefits											
Acting		299	218	176	195	323	323	262	276	279	284
Bonus		4 727	5 337	5 747	7 207	6 572	6 572	6 284	7 818	8 174	8 537
Leave Pay		716	1 132	1 156	459	459	459	466	459	463	472
Long Service Award		–	–	–	–	–	–	–	1 348	1 392	1 437
Overtime		3 332	4 391	4 983	5 466	6 890	6 890	5 356	6 819	6 909	7 064
Standby Allowance		2 609	2 956	3 478	3 643	3 879	3 879	2 866	3 810	3 848	3 925
Total Service Related Benefits		**11 684**	**14 033**	**15 540**	**16 969**	**18 122**	**18 122**	**15 234**	**20 529**	**21 066**	**21 720**
Total Salaries and Allowances		**83 244**	**91 317**	**99 072**	**122 635**	**120 874**	**120 874**	**86 117**	**135 592**	**140 261**	**146 604**
Social Contributions											
Bargaining Council		32	36	39	49	49	49	32	54	57	59
Group Life Insurance		1 869	2 007	2 094	2 780	2 710	2 710	1 638	3 115	3 257	3 402
Medical		6 425	7 414	8 141	10 299	9 830	9 830	6 496	10 910	11 406	11 914
Pension		10 787	11 887	12 763	16 183	15 723	15 723	10 887	17 904	18 719	19 552
Unemployment Insurance		484	522	546	639	639	639	493	690	721	753
Total Social Contributions		**19 598**	**21 865**	**23 583**	**29 950**	**28 951**	**28 951**	**19 547**	**32 673**	**34 160**	**35 680**
Post-retirement Benefit											
Medical		5 127	5 165	5 632	6 219	6 219	6 219	994	6 720	6 942	7 164
Total Post-retirement Benefit	4	**5 127**	**5 165**	**5 632**	**6 219**	**6 219**	**6 219**	**994**	**6 720**	**6 942**	**7 164**
Sub-Total		**107 969**	**118 347**	**128 287**	**158 804**	**156 044**	**156 044**	**106 658**	**174 985**	**181 363**	**189 447**
Less: Employees costs capitalised to PPE		–	–	(557)	–	–	–	–	–	–	–
Total Employee Related Cost	1,5	**107 969**	**118 347**	**127 729**	**158 804**	**156 044**	**156 044**	**106 658**	**174 985**	**181 363**	**189 447**
Remuneration of Councillors											
Allowances and Service Related Benefits											
Cell phone Allowance		455	475	475	494	497	497	348	516	537	559
Office-bearer Allowance		4 655	4 981	4 898	5 433	5 388	5 388	3 845	5 604	5 828	6 061
Travelling Allowance		173	178	214	275	139	139	114	145	151	157
Total Allowances and Service Related Benefits		**5 283**	**5 635**	**5 588**	**6 203**	**6 024**	**6 024**	**4 307**	**6 265**	**6 516**	**6 776**

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Social Contributions											
Medial Aid Benefits		17	–	–	–	–	–	–	–	–	–
Pension Fund Contributions		307	188	241	202	381	381	259	396	412	428
Total Social Contributions		**324**	**188**	**241**	**202**	**381**	**381**	**259**	**396**	**412**	**428**
Total Remuneration of Councillors	1,5	**5 607**	**5 823**	**5 829**	**6 405**	**6 405**	**6 405**	**4 566**	**6 661**	**6 927**	**7 204**
Bulk Purchases - Electricity											
ESKOM		79 694	98 123	116 635	135 182	134 699	134 699	90 510	146 468	159 933	175 498
Total Bulk Purchases - Electricity	1	**79 694**	**98 123**	**116 635**	**135 182**	**134 699**	**134 699**	**90 510**	**146 468**	**159 933**	**175 498**
Inventory Consumed											
Consumables		1 707	1 614	1 084	1 670	1 381	1 381	866	1 250	1 250	1 290
Land		793	22	–	–	–	–	–	–	–	–
Materials and Supplies		6 138	6 444	7 498	11 268	11 192	11 192	6 617	10 494	10 834	11 177
Water		7 746	8 705	9 584	–	–	–	–	–	–	–
Sub-total		**16 385**	**16 784**	**18 166**	**12 938**	**12 572**	**12 572**	**7 483**	**11 744**	**12 084**	**12 467**
Total Inventory Consumed	1	**16 385**	**16 784**	**18 166**	**12 938**	**12 572**	**12 572**	**7 483**	**11 744**	**12 084**	**12 467**
Debt Impairment											
Trade and Other Receivables from Exchange Transactions											
Electricity		–	561	(82)	3 169	2 762	2 762	–	1 683	1 838	2 007
Waste Management		76	1 133	454	279	279	279	–	299	319	338
Waste Water Management		6	1 196	242	340	340	340	–	363	385	408
Water		36	1 329	370	438	444	444	–	488	530	565
Non Specific Accounts		(4 899)	350	160	–	–	–	–	–	–	–
Total Trade and Other Receivables from Exchange Transactions		**(4 782)**	**4 569**	**1 143**	**4 226**	**3 825**	**3 825**	**-**	**2 833**	**3 072**	**3 318**
Other Receivables from Non-exchange Revenue											
Property Rates											
Business and Commercial Properties		603	1 214	(974)	–	–	–	–	–	–	–
Residential Properties		–	–	–	–	–	–	–	–	381	831
Total Property Rates		**603**	**1 214**	**(974)**	**-**	**-**	**-**	**-**	**-**	**381**	**831**
Service Charges											
Electricity		–	388	–	–	–	–	–	–	–	–
Total Service Charges		**-**	**388**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non Specific Accounts		12 808	7 649	12 426	20 000	13 200	13 200	21 500	13 200	13 200	13 200
Total Other Receivables from Non-exchange Revenue		**13 411**	**9 251**	**11 452**	**20 000**	**13 200**	**13 200**	**21 500**	**13 200**	**13 581**	**14 031**
Total Debt Impairment	1	**8 629**	**13 820**	**12 595**	**24 226**	**17 025**	**17 025**	**21 500**	**16 033**	**16 653**	**17 349**
Depreciation, Amortisation and Impairment											
Amortisation											
Intangible Assets		168	128	90	–	91	91	–	96	100	105
Total Amortisation		**168**	**128**	**90**	**-**	**91**	**91**	**-**	**96**	**100**	**105**
Depreciation											
Community Assets		621	751	788	567	800	800	283	840	882	926
Computer Equipment		490	780	808	536	820	820	268	861	903	948
Electrical Infrastructure		1 159	1 240	1 565	1 308	1 589	1 589	654	1 644	1 694	1 745
Furniture and Office Equipment		699	993	1 029	809	1 044	1 044	404	1 096	1 150	1 207
Information and Communication Infrastructure		74	63	57	100	57	57	50	60	63	66
Investment Property		52	52	52	62	53	53	31	55	58	61
Machinery and Equipment		393	610	753	650	765	765	325	802	840	881
Other Assets		132	134	142	163	144	144	81	151	157	165
Roads Infrastructure		3 108	3 977	3 989	3 397	4 049	4 049	1 698	4 252	4 464	4 688

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Sanitation Infrastructure		2 731	3 120	3 025	3 041	3 070	3 070	1 520	3 224	3 385	3 554
Solid Waste Infrastructure		1 116	2 174	584	4 254	593	593	2 127	623	654	687
Storm water Infrastructure		949	1 037	1 027	1 275	1 042	1 042	637	1 094	1 149	1 207
Transport Assets		697	1 747	1 784	871	1 811	1 811	435	1 901	1 995	2 093
Water Supply Infrastructure		2 233	2 834	4 135	2 817	4 197	4 197	1 409	4 407	4 627	4 859
Total Depreciation		**14 457**	**19 513**	**19 740**	**19 848**	**20 036**	**20 036**	**9 924**	**21 011**	**22 024**	**23 086**
Capital Impairment Losses and Reversals											

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property, Plant and Equipment											
Community Assets		–	428	31	–	6 000	6 000	–	6 300	6 615	6 946
Computer Equipment		268	793	14	292	20	20	–	21	22	23
Electrical Infrastructure		–	3	73	–	100	100	–	104	107	110
Furniture and Office Equipment		395	(183)	1	432	30	30	–	32	33	35
Information and Communication Infrastructure		59	(4)	1	64	3	3	–	3	3	3
Land		–	359	–	–	–	–	–	–	–	–
Machinery and Equipment		812	(382)	(12)	888	4	4	–	4	4	4
Operational Buildings		–	–	–	–	5 000	5 000	–	5 250	5 513	5 788
Roads Infrastructure		–	3 817	1 984	–	1 000	1 000	–	1 050	1 103	1 158
Sanitation Infrastructure		–	3 236	9 652	–	2 000	2 000	–	2 100	2 205	2 315
Solid Waste Infrastructure		–	0	6	–	6	6	–	6	7	7
Storm water Infrastructure		–	14	1 116	–	500	500	–	525	551	579
Transport Assets		3	1	(1)	3	–	–	–	–	–	–
Water Supply Infrastructure		–	(382)	10 336	–	2 000	2 000	–	2 100	2 205	2 315
Total Property, Plant and Equipment		**1 537**	**7 700**	**23 202**	**1 679**	**16 663**	**16 663**	**-**	**17 494**	**18 367**	**19 283**
Total Capital Impairment Losses and Reversals		**1 537**	**7 700**	**23 202**	**1 679**	**16 663**	**16 663**	**-**	**17 494**	**18 367**	**19 283**
Total Depreciation, Amortisation and Impairment	1	**16 161**	**27 340**	**43 031**	**21 527**	**36 790**	**36 790**	**9 924**	**38 600**	**40 491**	**42 474**
Interest, Dividends and Rent on Land											
Interest Paid		8 847	10 072	9 903	10 226	10 226	10 226	2 444	9 269	9 229	8 322
Rent on Land		266	–	–	–	–	–	–	–	–	–
Total Interest, Dividends and Rent on Land	1	**9 113**	**10 072**	**9 903**	**10 226**	**10 226**	**10 226**	**2 444**	**9 269**	**9 229**	**8 322**
Contracted Services											
Consultants and Professional Services		2 708	4 867	5 195	6 343	13 556	13 556	8 301	10 691	8 048	7 027
Contractors		16 194	73 564	158 730	116 534	129 101	129 101	66 854	31 513	28 219	29 395
Outsourced Services		10 455	11 591	13 583	14 382	14 221	14 221	7 621	13 667	14 075	14 525
Total Contracted Services	1	**29 358**	**90 022**	**177 508**	**137 259**	**156 878**	**156 878**	**82 776**	**55 871**	**50 341**	**50 947**
Transfers and Subsidies											
Operational											
Allocations In-kind		–	–	138	150	150	150	–	–	–	–
Monetary Allocations		530	1 102	935	1 270	1 340	1 340	511	665	670	691
Total Operational		**530**	**1 102**	**1 073**	**1 420**	**1 490**	**1 490**	**511**	**665**	**670**	**691**

Description R thousand	Ref	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Transfers and Subsidies	1	**530**	**1 102**	**1 073**	**1 420**	**1 490**	**1 490**	**511**	**665**	**670**	**691**
Irrecoverable Debts Written Off											
Exchange											
Electricity		–	–	540	317	317	317	51	1 683	1 838	2 007
Non Specific Accounts		–	–	263	–	300	300	290	–	–	–
Waste Management		–	–	989	279	279	279	338	299	319	338
Waste Water Management		–	–	1 673	340	340	340	357	363	385	408
Water		–	–	1 508	438	443	443	350	488	530	565
Total Exchange		**-**	**-**	**4 973**	**1 374**	**1 679**	**1 679**	**1 386**	**2 833**	**3 072**	**3 318**
Non-exchange											
Non Specific Accounts		–	–	22 465	23 000	23 825	23 825	11 500	23 825	23 825	23 825
Property Rates		–	–	956	–	100	100	82	–	–	–
Total Non-exchange		**-**	**-**	**23 421**	**23 000**	**23 925**	**23 925**	**11 582**	**23 825**	**23 825**	**23 825**
Total Irrecoverable Debts Written Off	1	**-**	**-**	**28 394**	**24 374**	**25 604**	**25 604**	**12 968**	**26 658**	**26 897**	**27 143**
Operational Cost and Other Cost											
Operational Cost											
Achievements and Awards		–	–	–	15	10	10	–	10	10	11
Advertising, Publicity and Marketing		395	232	231	646	590	590	149	337	498	514
Assets less than the Capitalisation Threshold		–	21	3	25	–	–	–	–	–	–
Bank Charges, Facility and Card Fees		1 189	841	523	604	304	304	212	315	325	336
Bargaining Council		–	–	–	–	1 405	1 405	1 404	–	–	–
Bursaries (Employees)		360	150	210	–	130	130	36	–	–	–
Cleaning Services		118	115	114	120	126	126	72	120	124	128
Commission		1 013	1 079	1 174	1 269	1 130	1 130	739	1 163	1 198	1 234
Communication		1 799	1 689	1 424	1 583	1 517	1 517	983	1 554	1 606	1 657
Contribution to Provisions		826	(584)	(139)	–	–	–	–	–	–	–
Entertainment		33	81	6	10	10	10	3	10	10	11
Eskom Connection Fees		–	506	39	–	–	–	–	–	–	–
External Audit Fees		4 393	7 020	6 333	5 000	6 000	6 000	5 743	6 000	6 148	6 345
External Computer Service		3 433	3 214	3 324	5 290	4 989	4 989	3 518	5 477	5 658	5 839
Full Time Union Representative		95	84	19	110	110	110	64	110	114	117
Hire Charges		550	805	581	1 518	1 456	1 456	259	965	997	1 028

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Insurance Underwriting		1 117	2 451	1 282	1 571	1 560	1 560	1 404	1 614	1 667	1 720
Learnerships and Internships		–	65	34	40	315	315	–	200	150	100
Levies Paid - Water Resource Management Charges		–	–	–	200	100	100	73	104	107	111
Licences		358	350	427	528	517	517	371	550	572	594
Management Fee		281	69	–	550	90	90	–	–	–	–
Municipal Services		28	54	94	99	126	126	38	126	131	135
Printing, Publications and Books		155	169	249	285	306	306	144	290	300	310
Professional Bodies, Membership and Subscription		12	6	11	30	30	30	11	23	24	25
Registration Fees		1 964	1 972	1 730	675	797	797	237	818	368	379
Resettlement Cost		35	34	23	40	40	40	–	40	41	43
Road Worthy Test		5	6	6	30	30	30	9	30	31	32
Servitudes and Land Surveys		1	–	21	200	430	430	203	430	444	458
Signage		8	2	–	120	120	120	2	100	103	106
Skills Development Fund Levy		1 042	1 141	1 236	1 349	1 502	1 502	1 069	1 507	1 575	1 646
System Access and Information Fees		34	40	40	85	135	135	16	110	114	117
Travel and Subsistence		243	294	374	468	818	818	302	763	592	611
Uniform and Protective Clothing		668	905	1 000	1 260	1 364	1 364	880	1 333	1 376	1 420
Vehicle Tracking		156	107	101	112	129	129	76	127	132	138
Ward Committees		45	52	48	108	108	108	46	112	116	119
Wet Fuel		4 632	4 462	4 170	4 741	4 724	4 724	3 064	5 122	5 327	5 593
Workmens Compensation Fund		559	681	770	729	729	729	3	756	781	806
Total Operational Cost		**25 545**	**28 114**	**25 459**	**29 409**	**31 746**	**31 746**	**21 130**	**30 216**	**30 639**	**31 682**
Operating Leases											
Furniture and Office Equipment		29	19	4	444	450	450	206	466	481	497
Land		–	282	229	276	276	276	79	205	212	219
Machinery and Equipment		–	2	–	5	5	5	–	5	6	6
Other Assets		307	440	562	622	640	640	482	664	686	708
Total Operational Leases		**336**	**743**	**795**	**1 348**	**1 372**	**1 372**	**767**	**1 341**	**1 385**	**1 429**
Statutory Payments other than Income Taxes		16	50	57	43	43	43	27	44	45	47
Total Operational Cost and Other Cost	1	**25 896**	**28 907**	**26 312**	**30 800**	**33 160**	**33 160**	**21 924**	**31 601**	**32 069**	**33 158**
Disposal of Fixed and Intangible Assets											
Intangible Assets		–	97	–	–	–	–	–	–	–	–
Investment Property		617	0	1	–	–	–	–	–	–	–

Description R thousand	Ref	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property, Plant and Equipment		434	892	8 035	–	–	–	–	–	–	–
Total Disposal of Fixed and Intangible Assets	1	**1 052**	**989**	**8 036**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Losses											
Inventory											
Decrease in net-realisable Value		–	0	4	–	–	–	–	–	–	–
Total Inventory		**-**	**0**	**4**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fair Value Adjustment											
Actuarial Assessments											
Medical		–	–	577	–	–	–	–	–	–	–
Total Actuarial Assessments		**-**	**-**	**577**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Fair Value Adjustment		**-**	**-**	**577**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Other Losses	1	**-**	**0**	**581**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditure		**300 394**	**411 330**	**575 792**	**563 162**	**590 894**	**590 894**	**361 263**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit)		**35 114**	**36 917**	**(20 259)**	**(21 216)**	**(30 306)**	**(30 306)**	**3 496**	**(44 817)**	**(41 747)**	**(40 962)**
Transfers and subsidies - capital (monetary allocations)											
Departmental Agencies and Accounts		–	–	–	200	60	60	–	–	–	–
District Municipalities		498	457	–	–	40	40	–	–	–	–
National Government		16 769	22 574	13 698	55 229	55 329	55 329	17 534	19 170	16 649	18 714
Provincial Governments		30 616	17 703	4 137	9 628	12 750	12 750	5 239	5 345	13 500	29 300
Total Transfers and subsidies - capital (monetary allocations)		**47 883**	**40 734**	**17 835**	**65 057**	**68 179**	**68 179**	**22 773**	**24 515**	**30 149**	**48 014**
Transfers and subsidies - capital (in-kind)											
Private Enterprises		933	1 233	5 622	–	–	–	–	–	–	–
Provincial Governments		–	3 456	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (in-kind)		**933**	**4 689**	**5 622**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Description R thousand	Ref	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Surplus/(Deficit) after capital transfers and contributions		**83 931**	**82 340**	**3 198**	**43 841**	**37 873**	**37 873**	**26 269**	**(20 302)**	**(11 598)**	**7 052**
Surplus/(Deficit) after income tax		**83 931**	**82 340**	**3 198**	**43 841**	**37 873**	**37 873**	**26 269**	**(20 302)**	**(11 598)**	**7 052**
Surplus/(Deficit) attributable to municipality		**83 931**	**82 340**	**3 198**	**43 841**	**37 873**	**37 873**	**26 269**	**(20 302)**	**(11 598)**	**7 052**
Surplus/(Deficit) for the year		**83 931**	**82 340**	**3 198**	**43 841**	**37 873**	**37 873**	**26 269**	**(20 302)**	**(11 598)**	**7 052**
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		9 742	20 411	21 816	–	21 885	21 885	–	–	–	–
Inventory Consumed (Project Maintenance)		5 002	5 189	5 873	–	6 044	6 044	3 735	–	–	–
Contracted Services		12 140	15 028	24 150	–	21 928	21 928	14 133	–	–	–
Operational Costs		552	806	669	–	1 607	1 607	257	–	–	–
Total Repairs and Maintenance Expenditure	9	**27 437**	**41 434**	**52 509**	**-**	**51 463**	**51 463**	**18 125**	**-**	**-**	**-**

WC034 Swellendam - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R thousand	1	Vote 1 - MUNICIPAL MANAGER	Vote 2 - FINANCIAL SERVICES	Vote 3 - INFRASTRUCTURE & PLANNING SERVICES	Vote 4 - COMMUNITY SERVICES	Total
Revenue						
Exchange Revenue						
Service charges - Electricity		–	–	166 457	–	**166 457**
Service charges - Water		–	–	30 831	–	**30 831**
Service charges - Waste Water Management		–	–	26 001	–	**26 001**
Service charges - Waste Management		–	–	–	19 538	**19 538**
Sale of Goods and Rendering of Services		–	362	1 815	1 083	**3 260**
Agency services		–	–	–	3 062	**3 062**
Interest earned from Receivables		–	172	1 229	424	**1 825**
Interest earned from Current and Non Current Assets		–	13 500	–	–	**13 500**
Dividends		–	2	–	–	**2**
Rental from Fixed Assets		638	–	–	187	**824**
Licence and permits		–	–	–	1 480	**1 480**
Special rating levies		–	–	–	1 480	**1 480**
Construction Contract Revenue		–	–	–	1 480	**1 480**
Development Charges		–	–	–	1 480	**1 480**
Operational Revenue		30	393	36	28	**487**
Non-Exchange Revenue						
Property rates		–	69 574	–	–	**69 574**
Surcharges and Taxes		–	1 548	–	–	**1 548**
Fines, penalties and forfeits		–	1	81	51 704	**51 786**
Transfer and subsidies - Operational		19 341	5 017	33 221	19 231	**76 809**
Interest		–	389	–	–	**389**
Service charges		–	–	4 097	–	**4 097**
Gains on disposal of Assets		1 000	–	–	–	**1 000**
Total Revenue (excluding capital transfers and contributions		**21 008**	**90 958**	**263 768**	**101 174**	**476 908**
Expenditure						
Employee related costs		31 546	26 860	64 738	51 842	**174 985**
Remuneration of councillors		6 661	–	–	–	**6 661**
Bulk purchases - electricity		–	–	146 468	–	**146 468**
Inventory consumed		197	243	8 148	3 156	**11 744**
Debt impairment		5 250	2 159	8 412	17 706	**33 527**
Depreciation and amortisation		261	2 122	16 313	2 410	**21 106**
Interest		–	54	2 624	6 591	**9 269**
Contracted services		6 493	5 716	23 265	20 397	**55 871**
Transfers and subsidies		565	–	–	100	**665**
Irrecoverable debts written off		–	–	2 534	24 124	**26 658**
Operational costs		3 882	13 852	8 426	5 441	**31 601**
Total Expenditure		**54 855**	**51 005**	**280 929**	**131 767**	**518 556**
Surplus/(Deficit)		**(33 847)**	**39 953**	**(17 161)**	**(30 593)**	**(41 648)**
Transfers and subsidies - capital (monetary allocations)		–	**–**	**19 386**	**5 129**	**24 515**
Surplus/(Deficit) after capital transfers &		**(33 847)**	**39 953**	**2 225**	**(25 464)**	**(17 133)**

WC034 Swellendam - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		17 329	93 347	125 458	46 757	65 468	65 468	163 770	78 968	92 913	107 305
Cash at Bank		104 439	85 165	83 338	56 896	84 564	84 564	100 705	44 453	17 071	(4 314)
Cash on Hand		5	5	5	5	5	5	5	5	5	5
Total Cash and Cash Equivalents		**121 773**	**178 516**	**208 800**	**103 657**	**150 036**	**150 036**	**264 480**	**123 425**	**109 989**	**102 995**
Trade and other receivables from exchange transactions											
Electricity		11 013	13 694	11 486	24 968	15 713	15 713	20 239	19 016	22 623	26 564
Waste Management		4 581	5 886	6 479	6 803	6 755	6 755	8 049	7 054	7 373	7 711
Waste Water Management		5 881	7 222	7 474	9 284	7 956	7 956	9 270	8 387	8 845	9 330
Water		6 655	8 808	8 884	9 998	9 287	9 287	12 352	9 729	10 210	10 722
Other trade receivables from exchange transactions		2 196	3 292	3 285	3 305	2 990	2 990	4 427	2 995	3 001	3 006
VAT Receivable Input Tax Accrual		–	–	–	–	–	–	–	1 713	1 713	1 713
Gross: Trade and other receivables from exchange transactio		**30 326**	**38 902**	**37 609**	**54 359**	**42 701**	**42 701**	**54 338**	**48 895**	**53 765**	**59 046**
Less: Impairment for debt											
Impairment for Electricity		(1 286)	(1 673)	(1 530)	(8 109)	(4 292)	(4 292)	(1 530)	(5 975)	(7 812)	(9 819)
Impairment for Waste Management		(3 654)	(4 400)	(4 775)	(5 588)	(5 054)	(5 054)	(4 775)	(5 353)	(5 672)	(6 010)
Impairment for Waste Water Management		(4 715)	(5 360)	(5 439)	(6 652)	(5 779)	(5 779)	(5 439)	(6 141)	(6 526)	(6 935)
Impairment for Water		(4 381)	(5 183)	(5 409)	(6 405)	(5 853)	(5 853)	(5 409)	(6 341)	(6 872)	(7 437)
Impairment for other trade receivalbes from exchange transactions		(1 986)	(2 017)	(2 258)	(2 389)	(2 258)	(2 258)	(2 258)	(2 258)	(2 258)	(2 258)
Total Less: Impairment for debt		**(16 023)**	**(18 632)**	**(19 410)**	**(29 143)**	**(23 235)**	**(23 235)**	**(19 410)**	**(26 068)**	**(29 141)**	**(32 458)**
Total net Trade and other receivables from Exchange Transactio		**14 303**	**20 270**	**18 199**	**25 215**	**19 466**	**19 466**	**34 928**	**22 826**	**24 624**	**26 587**
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		994	2 000	2 016	2 885	2 356	2 356	1 706	2 717	3 110	3 539
Business and Commercial Properties		754	1 500	1 430	2 072	1 663	1 663	1 437	1 896	2 149	2 426
Industrial Properties		16 148	349	315	515	376	376	243	445	519	601
Public Benefit Organisations		10	1	(1)	3	2	2	(0)	4	7	10
Public Service Infrastructure Properties		(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(15)
Public Service Purposes Properties		159	194	191	380	262	262	177	338	421	511
Residential Properties		6 765	4 412	3 927	7 417	4 966	4 966	2 011	6 178	7 498	8 936
Vacant Land		305	965	1 078	1 333	1 217	1 217	1 016	1 364	1 524	1 698
Gross: Property rates		**25 119**	**9 407**	**8 940**	**14 592**	**10 827**	**10 827**	**6 576**	**12 926**	**15 213**	**17 705**
Less: Impairment of Property rates		(96 053)	(107 167)	(118 506)	(147 467)	(131 706)	(131 706)	(140 025)	(144 906)	(158 106)	(171 306)
Net Property rates		**(70 934)**	**(97 759)**	**(109 566)**	**(132 875)**	**(120 879)**	**(120 879)**	**(133 449)**	**(131 980)**	**(142 893)**	**(153 601)**
Other receivables from non-exchange transactions		102 458	139 565	137 358	164 813	152 964	152 964	146 264	167 836	181 957	194 569
Net other receivables from non-exchange transactions		**102 458**	**139 565**	**137 358**	**164 813**	**152 964**	**152 964**	**146 264**	**167 836**	**181 957**	**194 569**
Total net Receivables from non-exchange transactions		**31 524**	**41 806**	**27 792**	**31 938**	**32 085**	**32 085**	**12 815**	**35 855**	**39 064**	**40 968**
Current Portion of Non-current Receivables											
Operating Lease		329	368	356	–	356	356	356	356	356	356
Total Current Portion of Non-current Receivables		**329**	**368**	**356**	**-**	**356**	**356**	**356**	**356**	**356**	**356**
Inventory											
Consumables		5 367	6 009	6 407	6 009	6 389	6 389	5 163	6 407	6 407	6 407
Land		30	8	8	8	8	8	8	8	8	8
Materials and Supplies		–	–	–	–	16	16	–	–	–	–
Water		53	64	62	64	62	62	62	62	62	62
Total Inventory		**5 450**	**6 080**	**6 477**	**6 080**	**6 474**	**6 474**	**5 232**	**6 477**	**6 477**	**6 477**
VAT Receivable											
Input Tax Capital		(535)	(260)	(1 944)	802	(1 142)	(1 142)	(1 040)	(1 142)	(1 142)	(1 142)
Input Tax General		1 498	942	(416)	5 843	5 427	5 427	(196)	3 715	3 715	3 715
VAT Control (Receivable)		–	(1 002)	(48)	461	412	412	–	412	412	412
Total VAT Receivable		**962**	**(320)**	**(2 408)**	**7 105**	**4 698**	**4 698**	**(1 236)**	**2 985**	**2 985**	**2 985**
Other current assets											
Control, Clearing and Interface Accounts		3 508	1 588	2 138	1 588	2 138	2 138	1 452	2 138	2 138	2 138
Deposits		–	4 446	–	4 446	–	–	–	–	–	–
Operating Lease - Straight Lining		–	–	–	368	–	–	–	–	–	–
Total Other current assets		**3 508**	**6 034**	**2 138**	**6 402**	**2 138**	**2 138**	**1 452**	**2 138**	**2 138**	**2 138**
Total Current Assets		**177 849**	**252 754**	**261 355**	**180 398**	**215 253**	**215 253**	**318 027**	**194 063**	**185 634**	**182 507**
Non-current Assets											
Investment Property											
Investment Property at Cost / Fair Value		12 749	13 289	18 349	11 035	18 349	18 349	18 349	18 349	18 349	18 349

Description R thousand	Ref	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Less: Accumulated Depreciation		(745)	(797)	(849)	(715)	(902)	(902)	(880)	(958)	(1 016)	(1 077)
Less: Accumulated Impairment		(969)	(969)	(969)	(969)	(969)	(969)	(969)	(969)	(969)	(969)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Investment Property		**11 034**	**11 522**	**16 530**	**9 351**	**16 477**	**16 477**	**16 499**	**16 421**	**16 363**	**16 302**
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		587 712	718 249	753 080	877 027	867 030	867 030	798 553	917 965	960 200	1 017 973
Leases recognised as Property, Plant and Equipment	3	1 148	1 148	1 000	1 148	–	–	1 000	–	–	–
Less: Accumulated Depreciation		(108 211)	(162 288)	(179 151)	(192 053)	(200 541)	(200 541)	(190 451)	(221 497)	(243 462)	(266 487)
Less: Accumulated Impairment		(7 345)	(23 629)	(44 802)	(28 512)	(62 942)	(62 942)	(46 280)	(80 436)	(98 803)	(118 086)
Total Property, Plant and Equipment	2	**473 304**	**533 480**	**530 126**	**657 609**	**603 546**	**603 546**	**562 822**	**616 032**	**617 935**	**633 401**
Construction Work-in-progress											
Acquisitions		9 419	28 961	3 262	–	–	–	–	–	–	–
Opening Balance		56 489	7 379	5 249	6 130	4 883	4 883	4 883	4 883	4 883	4 883
Transfer to Intangible Assets		–	–	(21)	–	–	–	–	–	–	–
Transfer to PPE		(58 529)	(31 092)	(3 608)	–	–	–	–	–	–	–
Total Construction Work-in-progress	2	**7 379**	**5 249**	**4 883**	**6 130**	**4 883**	**4 883**	**4 883**	**4 883**	**4 883**	**4 883**
Heritage Assets											
Heritage Assets at Cost / Revaluation		171	171	171	171	171	171	171	171	171	171
Total Heritage Assets		**171**	**171**	**171**	**171**	**171**	**171**	**171**	**171**	**171**	**171**
Intangible Assets											
Heritage Assets at Cost / Revaluation		1 306	925	1 232	925	1 332	1 332	1 332	1 332	1 332	1 332
Less: Accumulated Amortisation		(739)	(459)	(548)	(647)	(639)	(639)	(548)	(735)	(835)	(941)
Total Intangible Assets		**567**	**466**	**684**	**277**	**693**	**693**	**784**	**597**	**497**	**392**
Trade and other receivables from exchange transactions											
Electricity		–	–	87	–	87	87	–	87	87	87
Service Charges		2 627	2 881	2 901	2 881	2 901	2 901	–	2 901	2 901	2 901
Waste Management		–	–	107	–	107	107	–	107	107	107
Waste Water Management		–	–	157	–	157	157	–	157	157	157
Water		–	–	112	–	112	112	–	112	112	112
Total Trade and other Receivables from Exchange Transactions		**2 627**	**2 881**	**3 364**	**2 881**	**3 364**	**3 364**	**-**	**3 364**	**3 364**	**3 364**
Non-current Receivables from Non-exchange Transactions											
Property Rates		204	(2 805)	(534)	345	(3 136)	(3 136)	(318)	(3 136)	(3 517)	(4 348)
Total Non-current Receivables from Non-exchange Transactions		**204**	**(2 805)**	**(534)**	**345**	**(3 136)**	**(3 136)**	**(318)**	**(3 136)**	**(3 517)**	**(4 348)**
Total Non Current Assets		**495 286**	**550 963**	**555 223**	**676 765**	**625 998**	**625 998**	**584 841**	**638 333**	**639 696**	**654 164**
TOTAL ASSETS		**673 135**	**803 717**	**816 578**	**857 163**	**841 251**	**841 251**	**902 868**	**832 396**	**825 330**	**836 671**
LIABILITIES											
Current Liabilities											
Financial Liabilities											
Current portion of Finance Lease Liabilities		362	402	214	402	214	214	214	214	214	214
Current portion of Non-current Borrowings		4 231	4 161	4 202	5 260	5 088	5 088	3 428	6 122	6 466	6 691
Current portion of Operating Lease Liabilities		16	20	29	20	29	29	29	29	29	29
Total Financial Liabilities		**4 609**	**4 583**	**4 445**	**5 682**	**5 332**	**5 332**	**3 671**	**6 365**	**6 709**	**6 934**
Consumer Deposits											
Building Plans		2 692	2 215	2 648	3 025	2 648	2 648	2 966	2 648	2 648	2 648
Electricity		733	736	796	782	796	796	844	796	796	796
Rental Properties		270	108	118	277	118	118	125	118	118	118
Water		456	1 562	1 988	545	1 988	1 988	2 346	1 988	1 988	1 988
Wayleave		152	154	184	154	184	184	514	184	184	184
Total Consumer Deposits		**4 302**	**4 775**	**5 734**	**4 782**	**5 734**	**5 734**	**6 795**	**5 734**	**5 734**	**5 734**
Trade and Other Payable Exchange Transactions											
Accrued Interest		469	454	446	454	446	446	446	446	446	446
Advance Payments		2 613	2 571	3 086	2 659	3 086	3 086	2 522	3 086	3 086	3 086
Affiliates, Related Parties and Associated Companies		–	18 281	843	–	843	843	843	843	843	843
Control, Clearing and Interface Accounts		1 193	1 194	675	1 048	675	675	993	675	675	675
Electricity Bulk Purchase		–	–	9	–	9	9	9 913	9	9	9
Payables and Accruals		31 303	57 255	51 844	58 156	49 841	49 841	21 947	51 844	51 844	51 844
Retentions		1 250	1 296	3 442	1 296	3 442	3 442	3 275	3 442	3 442	3 442
Unallocated Deposits		179	38	160	38	160	160	256	160	160	160
VAT Payables Output Tax Provision for Doubtful Debt Impairment		–	–	–	–	–	–	–	(3 204)	(3 204)	(3 204)
Total Trade and Other Payable Exchange Transactions	2, 5	**37 007**	**81 089**	**60 505**	**63 651**	**58 502**	**58 502**	**40 195**	**57 300**	**57 300**	**57 300**
Trade and Other Payable Non-exchange Transactions											
Transfers and Subsidies Unspent											
Capital		16 388	(3 304)	12 019	2	(60)	(60)	35 595	–	–	–
Operational		4 006	23 440	21 367	102	903	903	57 657	–	–	–
Total Transfers and Subsidies Unspent		**20 395**	**20 136**	**33 386**	**104**	**843**	**843**	**93 252**	**-**	**-**	**-**
Total Trade and Other Payable Non-exchange Transactions	2	**20 395**	**20 136**	**33 386**	**104**	**843**	**843**	**93 252**	**-**	**-**	**-**
Provision											

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Bonus		2 238	3 395	3 627	4 525	5 262	5 262	3 660	3 660	3 660	3 660
Decommissioning, Restoration and Similar Liabilities		–	–	–	1 500	–	–	–	–	–	–
Insurance Claims		1 128	114	21	1 880	5 866	5 866	–	–	–	–
Leave		8 791	9 666	10 540	9 666	10 540	10 540	10 540	10 540	10 540	10 540
Litigation		3 741	–	–	4 580	–	–	–	–	–	–
Total Provision		**15 898**	**13 175**	**14 188**	**22 152**	**21 668**	**21 668**	**14 200**	**14 200**	**14 200**	**14 200**
VAT Payable											
VAT Payable: Output Tax		(1 368)	2 488	(3 135)	1 894	1 673	1 673	2 894	4 878	4 878	4 878
Total VAT Payable		**(1 368)**	**2 488**	**(3 135)**	**1 894**	**1 673**	**1 673**	**2 894**	**4 878**	**4 878**	**4 878**
Other current liabilities											
Employee Benefits											
Post-employment Benefits		–	–	–	–	–	–	–	10 743	15 758	20 909
Other Long-Term Benefits		–	–	–	–	–	–	–	1 257	878	466
Total Employee Benefits		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11 999**	**16 636**	**21 375**
Total Other current liabilities		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11 999**	**16 636**	**21 375**
Total Current Liabilities		**80 842**	**126 247**	**115 122**	**98 265**	**93 752**	**93 752**	**161 007**	**100 476**	**105 457**	**110 420**
Non-current Liabilities											
Financial Liabilities											
Borrowings											
Annuity and Bullet Loans		23 988	23 327	26 627	26 416	26 424	26 424	23 924	27 129	20 663	13 972
Finance Lease Liability		617	214	0	214	–	–	0	–	–	–
Total Borrowings	4	**24 604**	**23 541**	**26 627**	**26 630**	**26 424**	**26 424**	**23 924**	**27 129**	**20 663**	**13 972**
Total Financial Liabilities		**24 604**	**23 541**	**26 627**	**26 630**	**26 424**	**26 424**	**23 924**	**27 129**	**20 663**	**13 972**
Provisions											
Decommissioning, Restoration and Similar Liabilities		59 787	64 792	71 464	73 595	75 981	75 981	71 464	79 998	86 015	92 032
Leave		5 593	453	500	6 818	6 546	6 546	–	–	–	–
Total Provisions		**65 380**	**65 245**	**71 964**	**80 413**	**82 527**	**82 527**	**71 464**	**79 998**	**86 015**	**92 032**
Other non-current liabilities											
Employee Benefits											
Post-employment Benefits		(6 164)	3 574	4 976	37 375	38 012	38 012	–	38 012	38 012	38 012
Other Long-Term Benefits		–	–	–	–	–	–	–	6 546	6 546	6 546
Total Employee Benefits		**(6 164)**	**3 574**	**4 976**	**37 375**	**38 012**	**38 012**	**-**	**44 558**	**44 558**	**44 558**
Total Other non-current liabilities		**(6 164)**	**3 574**	**4 976**	**37 375**	**38 012**	**38 012**	**-**	**44 558**	**44 558**	**44 558**
Total non current liabilities		**83 820**	**92 361**	**103 567**	**144 418**	**146 963**	**146 963**	**95 387**	**151 685**	**151 236**	**150 562**
TOTAL LIABILITIES		**164 662**	**218 607**	**218 688**	**242 682**	**240 715**	**240 715**	**256 394**	**252 161**	**256 692**	**260 982**
CHANGES IN NET ASSETS		**508 472**	**585 110**	**597 890**	**614 480**	**600 537**	**600 537**	**646 474**	**580 235**	**568 637**	**575 689**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Correction of Prior Period Error		6 994	10 811	–	–	–	–	–	–	–	–
Opening Balance		413 263	463 808	534 701	556 586	532 873	532 873	532 873	562 047	547 294	535 825
Transfers to/from operating revenue and expenditure		56 623	61 413	2 627	42 773	36 805	36 805	41 473	(20 302)	(11 598)	7 052
Transfers to/from Reserves		(13 072)	(1 331)	(4 455)	–	–	–	6 995	5 549	128	(2 433)
Total Accumulated Surplus/(Deficit)	1	**463 808**	**534 701**	**532 873**	**599 359**	**569 679**	**569 679**	**581 342**	**547 294**	**535 825**	**540 444**
Reserves and Funds											
Capital Replacement Reserve		25 072	26 403	26 500	15 121	26 500	26 500	19 505	19 583	19 454	21 887
Housing Development Fund		–	–	4 358	–	4 358	4 358	9 303	13 358	13 358	13 358
Total Reserves and Funds	2	**25 072**	**26 403**	**30 858**	**15 121**	**30 858**	**30 858**	**28 808**	**32 941**	**32 812**	**35 245**
TOTAL COMMUNITY WEALTH/EQUITY	2	**488 880**	**561 104**	**563 731**	**614 480**	**600 537**	**600 537**	**610 150**	**580 235**	**568 637**	**575 689**

WC034 Swellendam - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (reven

R thousand			Ref	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Enhance access to basic services	Basic service delivery			181 145	199 587	220 502
To create a capacitated people-	Institutional development and			7 224	7 729	8 271
To create a safe and healthy	Basic service delivery			72 521	76 350	80 399
To enhance economic	Economic Development			1 458	1 525	1 595
To improve financial viability and	Financial management			74 885	79 341	84 911
To promote good governance and	Good governance and public			678	678	678
Allocations to other priorities			2			
Total Revenue (excluding capital transfers and contributions)			1	**337 910**	**365 211**	**396 356**

WC034 Swellendam - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (opera

R thousand			Ref	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Enhance access to basic services	Basic service delivery			201 697	217 545	238 055
To create a capacitated people-	Institutional development and			18 478	18 358	19 716
To create a safe and healthy	Basic service delivery			112 109	117 702	124 054
To develop integrated and	Basic service delivery			101 014	49 684	16 477
To enhance economic	Economic Development			7 869	8 591	8 919
To improve financial viability and	Financial management			43 868	46 145	48 299
To promote good governance and	Good governance and public			35 392	36 832	38 810
Allocations to other priorities						
Total Expenditure			1	**520 427**	**494 856**	**494 331**

WC034 Swellendam - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capit

R thousand			Ref	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Enhance access to basic services	Basic service delivery	A		52 175	26 454	21 031
To create a safe and healthy	Basic service delivery	B		9 256	1 965	620
To develop integrated and	Basic service delivery	C		–	50	50
To improve financial viability and	Financial management	D		1 135	630	460
To promote good governance and	Good governance and public	E		245	140	130
To enhance economic	Economic Development	F		609	–	–
Allocations to other priorities			3			
Total Capital Expenditure			1	**63 419**	**29 239**	**22 291**

WC034 Swellendam - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - Municipal Manager										
Function 1 - Internal Audit										
Sub-function 1 - Planning and development								1	1	1
Compile the Risk Based Audit Plan (RBAP) and submit	RBAP submitted to the Audit	1	1	1	0,0%	0,0%	0,0%	90,0%	90,0%	90,0%
90% of the RBAP for 2025/26 implemented by	% of the RBAP implemented	95,0%	94,0%	90,0%	0,0%	0,0%	0,0%			
Function 2 - Governance										
Sub-function 1 - Planning and development								1	1	1
Compile and submit the 3rd review of the final	Final IDP compiled and	1	1	1	0,0%	0,0%	0,0%	1	1	1
Submit the draft Annual Report for 2024/25 in terms	Draft report submitted to	1	1	1	0,0%	0,0%	0,0%	1	1	1
Approve the Annual Report in terms of MFMA within	Annual Report approval	1	1	1	0,0%	0,0%	0,0%	1	1	1
Complete the annual risk assessment and	Completed risk assessment	1	1	1	0,0%	0,0%	0,0%			
Function 1 - Human Resources										
Sub-function 1 - Planning and development								1	1	1
The number of people from employment equity	Number of people employed	0	0	1	0,0%	0,0%	0,0%	0,2%	0,2%	0,2%
The percentage of the municipality's	% of the personnel budget	0,1%	0,2%	0,5%	0,0%	0,0%	0,0%	90,0%	90,0%	90,0%
Limit quarterly vacancy rate to less than 10% of funded	% quarterly vacancy rate	7,4%	10,0%	10,0%	0,0%	0,0%	0,0%	135	135	135
Create temporary work opportunities in terms of	Number of temporary work	221	292	210	0	0	0			
Vote 2 - Financial Services										
Function 1 - Revenue Services										
Sub-function 1 - Billing										
Number of residential properties that receive	Number of residential	6711	6425	6629	0	0	0	7000	7000	7000
Number of residential properties connected to	Number of residential	6975	6812	6598	0	0	0	7600	7600	7600
Number of residential properties connected	Number of residential	6594	6575	6560	0	0	0	6800	6800	6800
Number of residential properties for which refuse is	Number of residential	6210	6555	6200	0	0	0	7100	7100	7100
Provide free basic water services to indigent and	Number of registered	2339	2228	2291	0	0	0	2800	2800	2800
Provide free basic electricity services to	Number of registered	2339	2228	2291	0	0	0	2800	2800	2800
Provide free basic sanitation services to indigent	Number of registered	2339	2228	2291	0	0	0	2800	2800	2800
Provide free basic refuse removal services to	Number of registered	2339	2228	2291	2291	2291	2291	2800	2800	2800
Achieve a debtors payment percentage of 95%	Debtors' payment	97,4%	97,1%	95,0%	0,0%	0,0%	0,0%	95,0%	95,0%	95,0%
Function 1 - Budget, Expenditure & Reporting										
Sub-function 1 - Budget								90,0%	90,0%	90,0%
Spend 90% percentage of the municipality's	% of capital budget spent by	67,6%	70,0%	90,0%	0,0%	0,0%	0,0%	25,3%	25,3%	25,3%
Financial viability measured in terms of the	Debt to revenue ratio	9,2%	8,0%	25,3%	0,0%	0,0%	0,0%	18,0%	18,0%	18,0%
Financial viability measured in terms of the	Service debtors to revenue	8,3%	9,0%	18,0%	0,0%	0,0%	0,0%	1,80	1,80	1,80
Financial viability measured in terms of the	Cost coverage as at 30 June	5,2%	3,4%	1,8%	0,0%	0,0%	0,0%	1,00	1,00	1,00
Approve an action plan to address all the issues	Action plan approved by the	1,00	1,00	1,00	0,0%	0,0%	0,0%	1,00	1,00	1,00
Achieve an Unqualified Audit Opinion for the	Unqualified Audit Opinion	1,00	1,00	1,00	0,0%	0,0%	0,0%	1,00	1,00	1,00
Submit annual financial budget by 31 May to	Submission of annual	1,00	1,00	1,00	0,0%	0,0%	0,0%			
Vote 3 - Infrastructure Services										
Function 1 - Electricity & Fleet Management										
Sub-function 1 - Electricity								95,0%	95,0%	95,0%
Spend 90% of the electricity maintenance	Completion of project	88,2%	94,0%	90,0%	0,0%	0,0%	0,0%	12,0%	12,0%	12,0%
Limit unaccounted for electricity to less than	% unaccounted for electricity	9,0%	9,1%	12,0%	0,0%	0,0%	0,0%			
Function 2 - Roads & Stormwater										
Sub-function 1 - Roads								90,0%	90,0%	90,0%
Spend 90% of the roads and stormwater	% of the maintenance	92,6%	90,0%	90,0%	0,0%	0,0%	0,0%			
Function 3 - Water & Sanitation Services										
Sub-function 2 - Waste Water Management								90,0%	90,0%	90,0%
Spend 90% of the waste water maintenance	% of the maintenance	39,9%	34,0%	90,0%	0,0%	0,0%	0,0%			
								90,0%	90,0%	90,0%
Sub-function 3 - Water Management								25,0%	25,0%	25,0%
Spend 90% of the water maintenance (excluding	% of the maintenance	70,4%	74,0%	90,0%	0,0%	0,0%	0,0%	95,0%	95,0%	95,0%
Limit unaccounted for water to less than 25% by	% unaccounted for electricity	28,5%	29,1%	25,0%	0,0%	0,0%	0,0%	10000	10000	10000
Achieve 95% microbiological quality level	% microbiological water	96,7%	93,0%	95,0%	0,0%	0,0%	0,0%			
Provide 20 000 kl free basic water to informal	Kiloliter water provided to	0,00	0,00	10000,00	0,0%	0,0%	0,0%			
Function 4 - Town Planning and Environmental								100,0%	100,0%	100,0%
Sub-function 2 - Planning & Development										
Review the Spatial Development Framework and	SDF review and submitted to	1,00	1,00	1,00	0,0%	0,0%	0,0%			
Function 4 - Project Management & Building								95,0%	95,0%	95,0%
Sub-function 2 - Project Management										
Spend 95% of the MIG funding allocated for	% of MIG funding received	93,5%	100,0%	95,0%	0,0%	0,0%	0,0%			
Vote 4 - Community Services										
Function 1 - Human Settlements								1	1	1
Sub-function 1 - Housing								255	255	255
Review the Human Settlements Pipeline and	Human Settlements Plan	1	0	1	0,0%	0,0%	0,0%			
Provide free basic sanitation facilities/ Toilets to	Number of sanitation	0	0	255	0,0%	0,0%	0,0%			
Function 2 - Waste and Environmental								3	3	3
Sub-function 1 - Waste Management										
Provide free refuse removal services/ skips to	Number of skips provided to	0	0	3	0,0%	0,0%	0,0%			
Function 3 - Traffic & Law Enforcement Services								1	1	1
Sub-function 1 - Disaster Management										
Review the Disaster Management Plan and	Disaster Management Plan	1	1	1	0,0%	0,0%	0,0%			

WC034 Swellendam - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1,6%	2,6%	1,8%	2,8%	2,6%	2,6%	0,9%	1,8%	1,7%	1,5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1,5%	2,4%	1,9%	2,9%	2,8%	2,8%	0,9%	2,0%	1,9%	1,6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-71,7%	0,0%	-16,9%	19,2%	23,6%	23,6%	0,0%	30,0%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	2,2	2,0	2,3	1,8	2,3	2,3	2,0	1,9	1,8	1,7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2,2	2,0	2,3	1,8	2,3	2,3	2,0	1,9	1,8	1,7
Liquidity Ratio	Monetary Assets/Current Liabilities	1,7	1,6	2,0	1,3	1,8	1,8	1,9	1,5	1,3	1,2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	147,2%	99,6%	189,2%	96,9%	85,5%	85,5%	-33,7%	124,9%	125,1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		148,9%	99,6%	190,1%	97,9%	85,5%	85,5%	-33,9%	124,9%	125,1%	125,3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14,6%	13,2%	8,7%	10,1%	10,7%	10,7%	9,1%	13,0%	13,1%	12,7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		-594,7%	101,9%	15,3%	29,3%	21,3%	21,3%	-6,2%	43,2%	45,0%	44,5%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)	5 266	5 266	5 266	5 266	5 266	5 530	5 530	6 096	6 096	6 096
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)	1577	1577	1656	1656	1739	1826	1739	1826	1826	1826
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	32,2%	26,4%	23,0%	29,3%	27,8%	27,8%	29,2%	36,9%	36,6%	36,2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	33,9%	27,7%	24,0%	30,5%	29,0%	29,0%		38,3%	38,0%	37,5%

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	8,2%	9,2%	9,5%	5,4%	9,2%	9,2%		7,0%	6,3%	6,2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7,5%	8,3%	9,5%	5,9%	8,4%	8,4%	3,4%	10,1%	10,0%	9,7%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	588,5	1 084,9	26,7	23,4	24,2	(83,3)	23,3	29,2	29,4	–
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	23,6%	19,8%	9,3%	13,9%	12,9%	12,9%	8,0%	18,2%	18,0%	17,3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0,2)	2,3	8,9	4,7	5,8	5,8	(21,0)	3,2	3,0	2,9

WC034 Swellendam - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Demographics												
Population		0	18 270	22 833	23 906	44	47	49	51	47	48	50
Females aged 5 - 14		0	2 750	2 018	2 997	6	6	7	7	–	8	9
Males aged 5 - 14		0	2 861	2 224	3 064	6	6	7	7	7	8	9
Females aged 15 - 34		0	4 662	3 875	5 612	14	14	15	15	–	16	17
Males aged 15 - 34		0	4 662	4 000	5 918	14	14	15	15	16	16	17
Unemployment		0	1 693	676	1 626	20 - 22%	20 - 22%	20 - 22%	20 - 22%	20 - 22%	20 - 22%	20 - 22%
Monthly household income (no. of households)	1, 12											
No income		0	402	4 570	827	Information not	Information not	Information not	Information not	Information not	Information not	Information not
R1 - R1 600		0	3 658	5 769	1 924	Information not	Information not	Information not	Information not	Information not	Information not	Information not
R1 601 - R3 200		0	1 684	1 864	2 604	Information not	Information not	Information not	Information not	Information not	Information not	Information not
R3 201 - R6 400		0	961	1 217	2 103	Information not	Information not	Information not	Information not	Information not	Information not	Information not
R6 401 - R12 800		0	647	788	1 384	Information not	Information not	Information not	Information not	Information not	Information not	Information not
R12 801 - R25 600		0	225	358	847	Information not	Information not	Information not	Information not	Information not	Information not	Information not
R25 601 - R51 200		0	48	116	445	Information not	Information not	Information not	Information not	Information not	Information not	Information not
R52 201 - R102 400		0	23	76	95	Information not	Information not	Information not	Information not	Information not	Information not	Information not
R102 401 - R204 800		0	15	–	32	Information not	Information not	Information not	Information not	Information not	Information not	Information not
R204 801 - R409 600		0	5	–	32	Information not	Information not	Information not	Information not	Information not	Information not	Information not
R409 601 - R819 200		0	–	–	–	Information not	Information not	Information not	Information not	Information not	Information not	Information not
> R819 200		0	–	–	–	Information not	Information not	Information not	Information not	Information not	Information not	Information not
Poverty profiles (no. of households)												
< R2 060 per household per month	13	0	4 902	11 271	4 053	Information not	Information not	Information not	Information not	Information not	Information not	Information not
Household/demographics (000)												
Number of people in municipal area		0	18 270	22 831	23 906	Information not a	Information not a	Information not a	Information not a	47	49	50
Number of poor people in municipal area		0	Information not	Information not	Information not	Information not a	Information not a	Information not a	Information not a	Information not a	Information not a	Information not a
Number of households in municipal area		0	7 668	14 758	10 293	Information not a	Information not a	Information not a	Information not a	15	16	16
Number of poor households in municipal area		0	Information not	Information not	Information not	Information not a	Information not a	Information not a	Information not a	Information not a	Information not a	Information not a
Definition of poor household (R per month)		0	–	Information not	Information not	Information not a	Information not a	Information not a	Information not a	Information not a	Information not a	Information not a
Housing statistics	3											
Formal		0	6 685	Information not	8 955	Information not	Information not	Information not	Information not	14 064	14 486	14 920
Informal		0	0	Information not	1	Information not	Information not	Information not	Information not	1 413	1 455	1 499
Total number of households			7 181	-	9 957	-	-	-	-	15 477	15 941	16 420

	Ref.											
Economic	6											
Inflation/inflation outlook (CPIX)						0,0%	0,0%	6,0%	4,4%	4,3%	4,6%	4,4%
Interest rate - borrowing						0,0%	0,0%	0,0%	0,0%	9,0%	9,0%	9,0%
Interest rate - investment						0,0%	0,0%	0,0%	0,0%	8,3%	8,3%	8,3%
Remuneration increases						0,0%	0,0%	0,0%	0,0%	5,0%	5,0%	5,0%
Consumption growth (electricity)						0,0%	0,0%	0,0%	0,0%	15,0%	2,0%	2,0%
Consumption growth (water)												
Collection rates	7											
Property tax/service charges						98,0%	98,0%	98,0%	98,0%	97,0%	97,0%	97,0%
Rental of facilities & equipment						98,0%	98,0%	98,0%	98,0%	97,0%	97,0%	97,0%
Interest - external investments						98,0%	98,0%	98,0%	98,0%	97,0%	97,0%	97,0%
Interest - debtors						98,0%	98,0%	98,0%	98,0%	97,0%	97,0%	97,0%
Revenue from agency services						98,0%	98,0%	98,0%	98,0%	97,0%	97,0%	97,0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	6 630	6 630	6 630	6 931	6 931	6 931	6 931	7 661	7 661
		Piped water inside yard (but not in dwelling)	1 486	1 486	1 486	1 525	1 525	1 525	1 525	1 565	1 605
	8	Using public tap (at least min.service level)	487	487	487	511	511	511	511	537	537
	Minimum Service Level and Above sub-total		8 604	8 604	8 603	8 967	8 967	8 967	8 967	9 763	9 803
	10	Other water supply (< min.service level)	487	487	487	511	511	511	511	537	537
	Below Minimum Service Level sub-total		487	487	487	511	511	511	511	537	537
		Total number of households	**9 091**	**9 091**	**9 090**	**9 479**	**9 479**	**9 479**	**9 479**	**10 300**	**10 340**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	6 232	6 232	6 232	6 555	6 555	6 555	6 555	7 285	7 285
		Flush toilet (with septic tank)	328	328	328	328	328	328	328	328	328
		Other toilet provisions (> min.service level)	487	487	487	511	511	511	511	537	537
	Minimum Service Level and Above sub-total		7 047	7 047	7 047	7 394	7 394	7 394	7 394	8 150	8 150
		Total number of households	**7 047**	**7 047**	**7 047**	**7 394**	**7 394**	**7 394**	**7 394**	**8 150**	**8 150**
		Energy:									
		Electricity (at least min.service level)	736	736	736	736	736	736	736	736	736
		Electricity - prepaid (min.service level)	6 239	6 239	6 239	6 459	6 459	6 459	6 459	7 189	7 189
	Minimum Service Level and Above sub-total		6 975	6 975	6 975	7 195	7 195	7 195	7 195	7 925	7 925
		Total number of households	**6 975**	**6 975**	**6 975**	**7 195**	**7 195**	**7 195**	**7 195**	**7 925**	**7 925**
		Refuse:									
		Removed at least once a week	6 210	6 210	6 210	6 430	6 430	6 430	6 430	7 160	7 160
	Minimum Service Level and Above sub-total		6 210	6 210	6 210	6 430	6 430	6 430	6 430	7 160	7 160
		Total number of households	**6 210**	**6 210**	**6 210**	**6 430**	**6 430**	**6 430**	**6 430**	**7 160**	**7 160**

Municipal in-house services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	6 630	6 630	6 630	6 931	6 931	6 931	6 931	7 661	7 661
		Piped water inside yard (but not in dwelling)	1 486	1 486	1 486	1 525	1 525	1 525	1 525	1 565	1 605
	8	Using public tap (at least min.service level)	487	487	487	511	511	511	511	537	537

	Ref.		2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Current Year 2025/26 Original Budget	Adjusted Budget	Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Minimum Service Level and Above sub-total	8 604	8 604	8 603	8 967	8 967	8 967	8 967	9 763	9 803
	10	Other water supply (< min.service level)	487	487	487	511	511	511	511	537	537
		Below Minimum Service Level sub-total	487	487	487	511	511	511	511	537	537
		Total number of households	**9 091**	**9 091**	**9 090**	**9 479**	**9 479**	**9 479**	**9 479**	**10 300**	**10 340**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	6 232	6 232	6 232	6 555	6 555	6 555	6 555	7 285	7 285
		Flush toilet (with septic tank)	328	328	328	328	328	328	328	328	328
		Other toilet provisions (> min.service level)	487	487	487	511	511	511	511	537	537
		Minimum Service Level and Above sub-total	7 047	7 047	7 047	7 394	7 394	7 394	7 394	8 150	8 150
		Total number of households	**7 047**	**7 047**	**7 047**	**7 394**	**7 394**	**7 394**	**7 394**	**8 150**	**8 150**
		Energy:									
		Electricity (at least min.service level)	736	736	736	736	736	736	736	736	736
		Electricity - prepaid (min.service level)	6 239	6 239	6 239	6 459	6 459	6 459	6 459	7 189	7 189
		Minimum Service Level and Above sub-total	6 975	6 975	6 975	7 195	7 195	7 195	7 195	7 925	7 925
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Total number of households	**6 975**	**6 975**	**6 975**	**7 195**	**7 195**	**7 195**	**7 195**	**7 925**	**7 925**
		Refuse:									
		Removed at least once a week	6 210	6 210	6 210	6 430	6 430	6 430	6 430	7 160	7 160
		Minimum Service Level and Above sub-total	6 210	6 210	6 210	6 430	6 430	6 430	6 430	7 160	7 160
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Total number of households	**6 210**	**6 210**	**6 210**	**6 430**	**6 430**	**6 430**	**6 430**	**7 160**	**7 160**

Municipal entity services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Services provided by 'external mechanisms'	Ref.	Household service targets (000)	2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Current Year 2025/26 Original Budget	Current Year 2025/26 Adjusted Budget	Current Year 2025/26 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									

Detail of Free Basic Services (FBS) provided	Ref.		2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Current Year 2025/26 Original Budget	Current Year 2025/26 Adjusted Budget	Current Year 2025/26 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity	Ref.	***Location of households for each type of FBS***									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	2 619 562	2 619 562	2 619 562	2 619 562	2 924 033	2 924 033	2 757 875	2 884 186	2 884 186
		Number of HH receiving this type of FBS	2 772	2 772	2 772	2 772	2 772	2 772	2 952	2 962	2 962
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	6 027 907	6 027 907	6 027 907	6 027 907	5 822 868	5 822 868	6 425 749	6 843 423	6 843 423
		Number of HH receiving this type of FBS	2 772	2 772	2 772	2 772	2 772	2 772	2 952	2 962	2 962
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		Formal settlements - (free sanitation service to indigent households)	10 995 666	10 995 666	10 995 666	10 995 666	11 274 157	11 274 157	11 611 423	12 250 051	12 250 051
		Number of HH receiving this type of FBS	2 772	2 772	2 772	2 772	2 772	2 772	2 952	2 962	2 962
Refuse Removal	Ref.	***Location of households for each type of FBS***									
List type of FBS service		Formal settlements - (removed once a week to indigent households)	8 647 823	8 647 823	8 647 823	8 647 823	8 634 790	8 634 790	9 391 536	10 189 817	10 189 817
		Number of HH receiving this type of FBS	2 772	2 772	2 772	2 772	2 772	2 772	2 952	2 962	2 962

WC034 Swellendam Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(6 222)	79 555	395 385	217 100	274 892	274 892	(643 476)	132 785	127 398	128 884
Cash + investments at the yr end less applications - R'000	18(1)b	2	(26 617)	59 419	361 999	216 997	274 048	274 048	(736 727)	132 785	127 398	128 884
Cash year end/monthly employee/supplier payments	18(1)b	3	(0,2)	2,3	8,9	4,7	5,8	5,8	(21,0)	3,2	3,0	2,9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	83 931	82 340	3 198	43 841	37 873	37 873	26 269	(20 302)	(11 598)	7 052
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	9,3%	7,2%	4,4%	(6,7%)	(6,0%)	(33,8%)	1,4%	2,7%	2,4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	30,7%	24,6%	62,7%	31,7%	28,1%	28,1%	(12,6%)	32,5%	33,3%	34,2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	4,2%	5,9%	4,7%	8,3%	5,9%	5,9%	10,2%	5,1%	4,9%	4,7%
Capital payments % of capital expenditure	18(1)c;19	8	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	(37,0%)	0,0%	(13,3%)	16,1%	17,4%	17,4%	0,0%	23,1%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100,6%	100,0%	100,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	35,3%	(25,8%)	23,3%	(9,2%)	0,0%	(7,3%)	13,7%	8,5%	6,0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(97,3%)	3641,6%	14,0%	(92,9%)	0,0%	(239,4%)	(171,7%)	(167,1%)	542,7%
R&M % of Property Plant & Equipment	20(1)(vi)	13	5,6%	7,5%	9,5%	4,4%	8,2%	8,2%	5,2%	4,9%	5,0%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	0,2%	4,8%	11,8%	2,2%	2,4%	2,4%	0,0%	0,0%	0,0%	0,0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a		0,0%	15,3%	13,2%	10,4%	(0,7%)	0,0%	(27,8%)	7,4%	8,7%	8,4%
% incr Property Tax	18(1)a		0,0%	13,0%	9,0%	7,0%	(0,2%)	0,0%	(30,5%)	5,5%	9,0%	9,0%
% incr Service charges - Electricity	18(1)a		0,0%	18,0%	14,4%	17,9%	(3,0%)	0,0%	(30,3%)	9,7%	9,2%	9,2%
% incr Service charges - Water	18(1)a		0,0%	9,8%	8,4%	2,3%	2,2%	0,0%	(20,1%)	9,9%	8,7%	6,5%
% incr Service charges - Waste Water Management	18(1)a		0,0%	13,8%	23,1%	(9,0%)	9,2%	0,0%	(17,6%)	(3,8%)	6,2%	6,0%
% incr Service charges - Waste Management	18(1)a		0,0%	15,5%	13,3%	8,3%	0,3%	0,0%	(24,5%)	7,7%	6,5%	6,0%
% incr in Sale of Goods and Rendering of Services	18(1)a		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Total billable revenue	18(1)a		203 122	234 252	265 194	292 829	290 860	290 860	209 982	312 401	339 547	368 188
Service charges			203 122	234 252	265 194	292 829	290 860	290 860	209 982	312 401	339 547	368 188
Property rates			50 116	56 641	61 757	66 090	65 931	65 931	45 844	69 574	75 836	82 661
Service charges - electricity revenue			98 361	116 095	132 764	156 495	151 727	151 727	105 775	166 457	181 777	198 509
Service charges - water revenue			22 509	24 718	26 803	27 430	28 047	28 047	22 406	30 831	33 513	35 692
Service charges - sanitation revenue			19 386	22 066	27 173	24 734	27 016	27 016	22 253	26 001	27 613	29 270
Service charges - refuse removal			12 749	14 732	16 698	18 080	18 140	18 140	13 704	19 538	20 808	22 057
Service charges - other												
Interest			2 728	2 736	2 767	2 859	2 859	2 859	2 140	3 062	3 163	3 264
Capital expenditure excluding capital grant funding			14 883	7 155	33 895	37 559	34 708	34 708	11 420	26 420	12 086	9 759
Cash receipts from ratepayers	18(1)a		243 839	250 177	686 458	353 433	313 676	313 676	(95 695)	332 171	359 002	387 059
Ratepayer & Other revenue	18(1)a		794 121	1 018 556	1 095 370	1 114 181	1 116 431	1 116 431	758 502	1 022 978	1 078 256	1 131 910
Change in consumer debtors (current and non-current)			N/A	13 532	(13 342)	11 202	(8 243)	–	(4 354)	11 485	4 626	3 036
Operating and Capital Grant Revenue	18(1)a		100 656	102 976	82 664	134 765	144 841	144 841	71 474	101 324	100 668	119 380
Capital expenditure - total	20(1)(vi)		62 985	53 010	51 689	102 616	102 887	102 887	35 410	50 935	42 235	57 773
Capital expenditure - renewal	20(1)(vi)		117	2 559	6 106	2 275	2 465	2 465		–	–	–
Supporting benchmarks												
Growth guideline maximum			6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
CPI guideline			4,3%	3,9%	4,6%	5,0%	5,0%	5,0%	5,0%	5,4%	5,6%	5,4%
DoRA operating grants total MFY										61 553	62 043	64 233
DoRA capital grants total MFY										19 170	16 649	18 714
Provincial operating grants										14 654	8 476	7 133
Provincial capital grants										5 345	13 500	29 300
District Municipality grants										–	–	–
Total gazetted/advised national, provincial and district grants										100 722	100 668	119 380
Average annual collection rate (arrears inclusive)												

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
DoRA operating												
Operational Revenue:General Revenue:Equitable Share										52 038	54 694	55 805
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										1 457	–	–
Local Government Financial Management Grant [Schedule 5B]										2 000	2 100	2 200
Municipal Infrastructure Grant [Schedule 5B]										4 558	4 318	4 943
Water Services Infrastructure Grant										913	–	466
Integrated National Electrification Programme Grant										587	931	819
										61 553	**62 043**	**64 233**
DoRA Capital												
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]										3 913	6 205	5 459
Municipal Infrastructure Grant [Schedule 5B]										9 170	10 444	10 147
Water Services Infrastructure Grant [Schedule 5B]										6 087	–	3 108
										19 170	**16 649**	**18 714**

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Trend												
Change in consumer debtors (current and non-current)			N/A	13 532	(13 342)	11 202	(8 243)	–	(4 354)	11 485	4 626	3 036
Total Operating Revenue			335 508	448 247	555 533	541 946	560 588	560 588	364 758	473 739	494 910	523 738
Total Operating Expenditure			300 394	411 330	575 792	563 162	590 894	590 894	361 263	518 556	536 657	564 700
Operating Performance Surplus/(Deficit)			35 114	36 917	(20 259)	(21 216)	(30 306)	(30 306)	3 496	(44 817)	(41 747)	(40 962)
Cash and Cash Equivalents (30 June 2012)										–		
Revenue												
% Increase in Total Operating Revenue				33,6%	23,9%	(2,4%)	3,4%	0,0%	(34,9%)	(15,5%)	4,5%	5,8%
% Increase in Property Rates Revenue				13,0%	9,0%	7,0%	(0,2%)	0,0%	(30,5%)	51,8%	9,0%	9,0%
% Increase in Electricity Revenue				18,0%	14,4%	17,9%	(3,0%)	0,0%	(30,3%)	9,7%	9,2%	9,2%
% Increase in Property Rates & Services Charges				15,3%	13,2%	10,4%	(0,7%)	0,0%	(27,8%)	7,4%	8,7%	8,4%
Expenditure												
% Increase in Total Operating Expenditure			0,0%	36,9%	40,0%	(2,2%)	4,9%	0,0%	(38,9%)	(12,2%)	3,5%	5,2%
% Increase in Employee Costs			0,0%	9,6%	7,9%	24,3%	(1,7%)	0,0%	(31,6%)	12,1%	3,6%	4,5%
% Increase in Electricity Bulk Purchases			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	163689,2633	400405,269	391142,6305	237149,1854	523638,1342	272782,4876	262346,8231	627552,6228	63149105,67
Average Cost Per Councillor (Remuneration)			0	0	529890,85	0	582243,8182	0	0	0	0	0
R&M % of PPE			5,6%	7,5%	9,5%	4,4%	8,2%	8,2%		5,2%	4,9%	5,0%
Asset Renewal and R&M as a % of PPE			9,8%	12,5%	13,4%	13,3%	17,9%	17,9%		9,9%	7,5%	7,8%
Debt Impairment % of Total Billable Revenue			4,2%	5,9%	4,7%	8,3%	5,9%	5,9%	10,2%	5,1%	4,9%	4,7%
Capital Revenue												
Internally Funded & Other (R'000)			4 654	1 202	20 996	31 509	25 649	25 649	8 125	20 320	12 086	9 759
Borrowing (R'000)			7 211	3 229	7 277	6 050	9 059	9 059	3 295	6 100	–	–
Grant Funding and Other (R'000)			48 102	45 855	17 794	65 057	68 179	68 179	23 990	24 515	30 149	48 014
Internally Generated funds % of Non Grant Funding			39,2%	27,1%	74,3%	83,9%	73,9%	73,9%	71,1%	76,9%	100,0%	100,0%
Borrowing % of Non Grant Funding			60,8%	3814,3%	84,7%	206,5%	265,8%	265,8%	295,3%	120,6%	249,5%	492,0%
Grant Funding % of Total Funding			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Capital Expenditure												
Total Capital Programme (R'000)			62 985	53 010	51 689	102 616	102 887	102 887	35 410	50 935	42 235	57 773
Asset Renewal			20 918	27 599	21 444	59 796	60 532	60 532	–	29 693	16 430	18 604
Asset Renewal % of Total Capital Expenditure			34,9%	54,9%	46,5%	58,3%	58,8%	58,8%	0,0%	58,3%	38,9%	32,2%
Cash												
Cash Receipts % of Rate Payer & Other			30,7%	24,6%	62,7%	31,7%	28,1%	28,1%	(12,6%)	32,5%	33,3%	34,2%
Cash Coverage Ratio			(0)	0	0	0	0	0	(0)	0	0	0

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			1,6%	2,6%	1,8%	2,8%	2,6%	2,6%	0,9%	1,8%	1,7%	1,5%
Borrowing Receipts % of Capital Expenditure			(37,0%)	0,0%	(13,3%)	16,1%	17,4%	17,4%	0,0%	23,1%	0,0%	0,0%
Reserves												
Surplus/(Deficit)			(26 617)	59 419	361 999	216 997	274 048	274 048	(736 727)	132 785	127 398	128 884
Free Services												
Free Basic Services as a % of Equitable Share			(36,6%)	1,3%	31,6%	(57,3%)	(58,0%)	(58,0%)	68,8%	(58,0%)	(60,9%)	0,0%
Free Services as a % of Operating Revenue (excl operational transfers)			(1,6%)	0,2%	1,4%	(1,8%)	(1,8%)	(1,8%)	5,1%	(2,3%)	(2,3%)	0,0%
Total Operating Revenue			335 508	448 247	555 533	541 946	560 588	560 588	364 758	473 739	494 910	523 738
Total Operating Expenditure			300 394	411 330	575 792	563 162	590 894	590 894	361 263	518 556	536 657	564 700
Surplus/(Deficit) Budgeted Operating Statement			35 114	36 917	(20 259)	(21 216)	(30 306)	(30 306)	3 496	(44 817)	(41 747)	(40 962)
Surplus/(Deficit) Considering Reserves and Cash Backing			(26 617)	59 419	361 999	216 997	274 048	274 048	(736 727)	132 785	127 398	128 884
MTREF Funded (1) / Unfunded (0)		15	0	1	1	1	1	1	0	1	1	1
MTREF Funded ✓ / Unfunded ×		15	×	✓	✓	✓	✓	✓	×	✓	✓	✓

WC034 Swellendam - Supporting Table SA11 Property rates summary

Description	Ref	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Current Year 2025/26 Adjusted Budget	Current Year 2025/26 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1									
Date of valuation:		01/07/2018	01/07/2023	01/07/2023	01/07/2023					
Financial year valuation used		**2021/2022**	**2022/2023**	**2023/2024**	**2024/2025**			**2025/2026**		
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3	1	1	1	1			1	1	1
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)		48	–	12	24			36		
No. of properties	5	9 908	9 980	9 957	10 715			11 186	11266	11286
No. of sectional title values	5	–	–	–	–			–	0	0
No. of unreasonably difficult properties s7(2)		–	–	–	–			–	0	0
No. of supplementary valuations		1	1	1	1			1	1	1
No. of valuation roll amendments		–	–	–	–			–	0	0
No. of objections by rate payers		–	–	–	–			–	0	0
No. of appeals by rate payers		–	–	–	–			–	0	0
No. of successful objections	8	–	–	–	–			–	0	0
No. of successful objections > 10%	8	–	–	–	–			–	0	0
Supplementary valuation		–	–	–	–			–	0	0
Public service infrastructure value (Rm)	5	24	7	7	8	7 661	7 661	7	8135869	8868097,21
Municipality owned property value (Rm)		157	184	184	184	183 805	183 805	186	202552629	220782365,6
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		24	7	7	8	8	8	7	7	7
Valuation reductions-nature reserves/park (Rm)		131	183	242	257	257	257	269	269	269
Valuation reductions-R15,000 threshold (Rm)		95	97	98	108	108	108	111	111	111
Valuation reductions-public worship (Rm)		74	89	88	88	88	88	89	89	89
Valuation reductions-other (Rm)		0	22	60	41	41	41	41	41	41
Total valuation reductions:		**325**	**398**	**496**	**502**	**502**	**502**	**517**	**517**	**517**
Total value used for rating (Rm)	5	8 585	11 363	11 097	11 289	11 289	11 289	11 326	11 326	11 326
Total market value (Rm)	5	8 585	11 363	11 097	11 289	11 289	11 289	11 326	11 326	11 326
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–

WC034 Swellendam - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Current Year 2025/26													
Valuation:													
No. of properties		367	70	–	7 909	1 570	14	32	233	520	–	–	11
Years since last valuation **(select)**		1	1	1	1	1	1	1	1	1	1	1	
Frequency of valuation **(select)**		5 Years	5 Years	5 Years	5 Years	5 Years	5 Years	5 Years	5 Years	5 Years	5 Years	5 Years	
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	
Base of valuation **(select)**		0	0	0	0	0	0	0	0	0	0	0	
Phasing-in properties s21 (number)		No	No	No	No	No	No	No	No	No	No	No	–
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Flat rate used? (Y/N)		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	
Is balance rated by uniform rate/variable rate?		0	0	0	0	0	0	0	0	0	0	0	
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	8	–	–	–	7 661
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	257	–	–	–	–	–	–	256 810
Valuation reductions-R15,000 threshold (Rm)		–	–	–	108	–	–	–	–	–	–	–	108 270
Valuation reductions-public worship (Rm)		–	–	–	88	–	–	–	–	–	–	–	88 482
Valuation reductions-other (Rm)	2	–	–	–	41	–	–	–	–	–	–	–	40 500
Total valuation reductions:													
Total value used for rating (Rm)	6	682	199	–	4 925	4 910	15	223	–	334	–	–	11 289 175
Total market value (Rm)	6	682	199	–	4 925	4 910	15	223	–	334	–	–	11 289 175
Rating:													
Average rate	3	0,010713	0,010713	–	0,009312	0,002331	0,002331	0,010713	–	0,013973	–	–	
Rate revenue budget (R '000)		7 311	2 131	–	45 857	11 444	36	2 392	–	4 674	–	–	73 844
Rate revenue expected to collect (R'000)		7 092	7 092	7 092	7 092	7 092	7 092	7 092	7 092	7 092	7 092	7 092	78 009
Expected cash collection rate (%)	4	97,0%	97,0%	97,0%	97,0%	97,0%	97,0%	97,0%	97,0%	97,0%	97,0%	97,0%	0
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	2 953	–	–	–	–	–	–	–	2 953
Rebates, exemptions - pensioners (R'000)		–	–	–	90	–	–	–	–	–	–	–	90
Rebates, exemptions - other (R'000)		–	–	–	4 591	–	–	–	–	–	–	–	4 591
Total rebates,exemptns,reductns,discs (R'000)													–

WC034 Swellendam - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Budget Year 2026/27													
Valuation:													
No. of properties		436	69	–	7 382	1 298	16	33	236	795	–	–	10
Years since last valuation **(select)**		3	3	3	3	3	3	3	3	3	3	3	
Frequency of valuation **(select)**		5	5	5	5	5	5	5	5	5	5	5	
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	
Base of valuation **(select)**		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)									7				7 464
Valuation reductions-nature reserves/park (Rm)						269							269 124
Valuation reductions-mineral rights (Rm)													–
Valuation reductions-R15,000 threshold (Rm)					111								110 730
Valuation reductions-public worship (Rm)					89								88 782
Valuation reductions-other (Rm)	2				41								40 500
Total valuation reductions:													
Total value used for rating (Rm)	6	684	202	–	9 939	4 880	36	223	–	330	–	–	16 294 029
Total land value (Rm)	6												–
Total value of improvements (Rm)	6												–
Total market value (Rm)	6	684	202	–	9 939	4 880	36	223	–	330	–	–	16 294 029
Rating:													
Average rate	3	0,010713	0,010713		0,009312	0,002331	0,002331	0,010713		0,013973			
Rate revenue budget (R '000)		7 753	2 288	–	47 879	12 034	88	2 532	–	4 884	–	–	77 457
Rate revenue expected to collect (R'000)		7 521	2 219	–	46 442	11 673	85	2 456	–	4 738	–	–	75 134
Expected cash collection rate (%)	4	97,0%	97,0%		97,0%	97,0%	97,0%	97,0%		97,0%			0
Special rating areas (R'000)													–
Rebates, exemptions - indigent (R'000)					2 922								2 922
Rebates, exemptions - pensioners (R'000)					95								95
Rebates, exemptions - bona fide farm. (R'000)													–
Rebates, exemptions - other (R'000)					4 866								4 866
Phase-in reductions/discounts (R'000)													–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	7 883	–	–	–	–	–	–	–	7 883

WC034 Swellendam - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Business and commercial properties				-	-	-	-	-	-
Property rates by usage									
Business and commercial properties			0,0104	0,0091	0,0099	0,0107	0,0113	0,0124	0,0135
Industrial properties			0,0104	0,0091	0,0099	0,0107	0,0113	0,0124	0,0135
Residential properties			0,0104	0,0079	0,0086	0,0093	0,0099	0,0107	0,0117
Agricultural properties			0,0026	0,0020	0,0022	0,0023	0,0025	0,0027	0,0029
Public benefit organisations			0,0026	0,0020	0,0022	0,0023	0,0025	0,0027	0,0029
Public service purpose properties			0,0104	0,0091	0,0099	0,0107	0,0113	0,0124	0,0135
Vacant land			0,0104	0,0119	0,0129	0,0140	0,0148	0,0161	0,0176
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Pensioners/social grants rebate or exemption			250 000	750 000	750 000	750 000	750 000	750 000	750 000
Temporary relief rebate or exemption			250 000	750 000	750 000	750 000	750 000	750 000	750 000
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*			104	111	122	129	141	153	163
Water usage - flat rate tariff *(c/kl)*			235	252	276	293	319	346	369
Water usage - life line tariff									
Water usage - Block 1 (c/kl)		(describe structure)							
Water usage - Block 2 (c/kl)		1st 6 Kl							
Water usage - Block 3 (c/kl)		7-15 Kl							
Water usage - Block 4 (c/kl)		16-30 Kl							
Water usage - Block 5 (c/kl)		31-45 Kl							
Water usage - Block 6 (c/kl)		> 45 Kl							
Other	2	(fill in thresholds)							
Waste water tariffs									
Domestic									
Volumetric charge - Block 1 (c/kl)									
Volumetric charge - Block 2 (c/kl)									
Volumetric charge - Block 3 (c/kl)									
Volumetric charge - Block 4 (c/kl)			319	341	367	385	407	433	459
Other	2		231	247	265	278	295	313	332
Electricity tariffs									
Domestic									
Life-line tariff - meter									
Life-line tariff - prepaid									
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid *(c/kwh)*			134	154	172	193	190	211	234
Meter - IBT Block 1 (c/kwh)			251	289	322	357	390	432	479
Meter - IBT Block 2 (c/kwh)		(how is this targeted?)							
Meter - IBT Block 3 (c/kwh)		(describe structure)							
Meter - IBT Block 4 (c/kwh)		(describe structure)							
Meter - IBT Block 5 (c/kwh)									
Prepaid - IBT Block 1 (c/kwh)									
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	2	2	2	2	2	2	2
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	2	2	3	3	3	3	3
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	3	3	4	4	3	3	4
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	3	4	4	5	4	4	5
Other	2	(fill in thresholds)							
Waste management tariffs									
Domestic									
Street cleaning charge		(fill in thresholds)	3	4	4	5	5	5	6
Basic charge/fixed fee		(fill in thresholds)							
80l bin - once a week		-							
250l bin - once a week									

WC034 Swellendam - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates *(Rands)*									
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)		-	104	111	122	129			
Service point - vacant land (Rands/month)		-	235	252	276	293			
Water usage - flat rate tariff (c/kl)		-	-	-	-	-			
Water usage - life line tariff		-	-	-	-	-			
Water usage - Block 1 (c/kl)		1st 6 Kl	655	701	769	815	885	962	1 025
Water usage - Block 2 (c/kl)		7-15 Kl	1 208	1 293	1 418	1 503	1 633	1 775	1 890
Water usage - Block 3 (c/kl)		16-30 Kl	1 520	1 626	1 783	1 890	2 055	2 234	2 379
Water usage - Block 4 (c/kl)		31-45 Kl	1 548	1 672	1 833	1 943	2 115	2 299	2 449
Water usage - Block 5 (c/kl)		> 45 Kl	2 018	2 180	2 390	2 534	2 767	3 008	3 203
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*		(fill in structure)	319	341	367	385	407	433	459
Service point - vacant land *(Rands/month)*		(fill in structure)	231	247	265	278	295	313	332
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)		(fill in thresholds)							
Service point - vacant land (Rands/month)		(fill in thresholds)							
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	1,541	1,773	1,976	2,186	1,979	2,196	2,435
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	1,967	2,263	2,522	2,791	2,513	2,787	3,092
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	2,772	3,189	3,553	3,933	3,041	3,374	3,742
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	3,278	3,772	4,203	4,653	4,039	4,480	4,970
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	1,518	1,747	1,931	2,137	2,513	2,787	3,092
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	1,955	2,249	2,477	2,742	3,041	3,374	3,742
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	2,760	3,176	3,510	3,885	4,039	4,480	4,970
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	3,266	3,758	4,144	4,586	4,668	5,178	5,744
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Other	2	-	-	-	-	-	-	-	-

WC034 Swellendam - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		591,57	451,53	492,17	531,54	531,54	531,54	5,8%	562,37	612,98	668,15
Electricity: Basic levy		134,11	154,36	171,98	190,38	190,38	190,38	26,9%	241,57	263,84	288,17
Electricity: Consumption		2 312,00	2 633,60	2 934,43	3 248,41	3 248,41	3 248,41	4,8%	3 404,50	3 718,39	4 061,23
Water: Basic levy		103,89	111,15	121,89	129,20	129,20	129,20	8,8%	140,57	152,80	162,74
Water: Consumption		376,02	402,33	441,15	467,62	467,62	467,62	8,8%	508,76	553,02	588,97
Sanitation		318,85	341,17	366,75	385,09	385,09	385,09	5,7%	407,23	432,48	458,43
Refuse removal		189,94	216,00	244,78	264,36	264,36	264,36	7,0%	282,86	301,25	319,33
sub-total		**4 026,38**	**4 310,14**	**4 773,14**	**5 216,60**	**5 216,60**	**5 216,60**	**6,4%**	**5 547,87**	**6 034,77**	**6 547,01**
VAT on Services		512,41	575,79	638,86	702,76	702,76	702,76		747,82	813,27	881,83
Total large household bill:		**4 538,79**	**4 885,93**	**5 412,00**	**5 919,36**	**5 919,36**	**5 919,36**	**6,4%**	**6 295,69**	**6 848,04**	**7 428,84**
% increase/-decrease			**7,6%**	**10,8%**	**9,4%**	**–**	**–**		**6,4%**	**8,8%**	**8,5%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		418,85	319,70	348,47	376,35	376,35	376,35	5,8%	398,17	434,01	473,07
Electricity: Basic levy		134,11	154,36	171,98	190,38	190,38	190,38	9,2%	207,93	230,64	255,83
Electricity: Consumption		936,00	1 066,10	1 187,88	1 314,98	1 314,98	1 314,98	9,2%	1 436,22	1 593,08	1 767,08
Water: Basic levy		103,89	111,16	121,88	129,20	129,20	129,20	8,8%	140,57	152,80	162,73
Water: Consumption		300,02	321,03	352,01	373,13	373,13	373,13	8,8%	405,95	440,88	469,95
Sanitation		318,85	341,17	366,75	385,09	385,09	385,09	5,7%	407,23	432,48	458,43
Refuse removal		189,93	216,00	244,78	264,36	264,36	264,36	7,0%	282,86	301,25	319,33
Other					–	–	–				
sub-total		**2 401,65**	**2 529,52**	**2 793,75**	**3 033,48**	**3 033,48**	**3 033,48**	**8,1%**	**3 278,94**	**3 585,14**	**3 906,41**
VAT on Services		297,42	331,47	366,79	398,57	398,57	398,57		432,09	472,70	515,10
Total small household bill:		**2 699,07**	**2 860,99**	**3 160,54**	**3 432,05**	**3 432,05**	**3 432,05**	**8,1%**	**3 711,03**	**4 057,84**	**4 421,51**
% increase/-decrease			**6,0%**	**10,5%**	**8,6%**	**–**	**–**		**8,1%**	**9,3%**	**9,0%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption		936,00	1 066,10	1 187,88	1 314,98	1 314,98	1 314,98	9,2%	1 436,22	1 593,08	1 767,08
Water: Basic levy											
Water: Consumption		300,02	321,03	352,01	373,13	373,13	373,13	8,7%	405,56	440,84	469,50
Sanitation											
Refuse removal											
Other		–	–		–	–	–				
sub-total		**1 236,02**	**1 387,13**	**1 539,89**	**1 688,11**	**1 688,11**	**1 688,11**	**9,1%**	**1 841,78**	**2 033,92**	**2 236,58**
VAT on Services		297,42	331,47	366,79	398,57	398,57	398,57		432,09	472,70	515,10
Total small household bill:		**1 533,44**	**1 718,60**	**1 906,68**	**2 086,68**	**2 086,68**	**2 086,68**	**9,0%**	**2 273,87**	**2 506,62**	**2 751,68**
% increase/-decrease			**12,1%**	**10,9%**	**9,4%**	**–**	**–**		**9,0%**	**10,2%**	**9,8%**

WC034 Swellendam - Supporting Table SA15 Investment particulars by type

Investment type R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Investments										
Total Investments		-	-	-	-	-	-	-	-	-

WC034 Swellendam - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
-														
-														
Municipality sub-total														
TOTAL INVESTMENTS AND INTEREST	1													

WC034 Swellendam - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings										
Annuity and Bullet Loans										
Banks		18 743	21 610	32 348	28 663	44 448	44 448	38 142	32 488	26 857
Development Bank of South Africa		29 232	25 043	20 906	20 906	20 906	20 906	16 837	12 271	7 138
General Public		–	–	–	15 768	–	–	12 170	9 499	7 330
Total Annuity and Bullet Loans		**47 976**	**46 653**	**53 253**	**65 337**	**65 354**	**65 354**	**67 149**	**54 257**	**41 325**
Finance Lease Liability										
Private Enterprises		1 233	429	0	429	–	–	–	–	–
Total Finance Lease Liability		**1 233**	**429**	**0**	**429**	**-**	**-**	**-**	**-**	**-**
Total Borrowings	1	**49 209**	**47 082**	**53 253**	**65 766**	**65 354**	**65 354**	**67 149**	**54 257**	**41 325**

WC034 Swellendam - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**43 029**	**49 574**	**52 894**	**62 402**	**62 302**	**62 302**	**61 553**	**62 043**	**64 233**
Operational Revenue:General Revenue:Equitable Share		39 675	43 487	46 412	49 412	49 412	49 412	52 038	54 694	55 805
Energy Efficiency and Demand-side [Schedule 5B]		–	–	391	1 009	1 009	1 009	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B		1 497	1 541	1 305	1 565	1 565	1 565	1 457	–	–
Local Government Financial Management Grant [Schedule 5B		–	1 770	–	1 900	1 800	1 800	2 000	2 100	2 200
Municipal Disaster Grant [Schedule 5B]		235	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	2 084	2 833	2 367	2 367	2 367	4 558	4 318	4 943
Water Services Infrastructure Grant		1 622	692	1 304	4 304	4 304	4 304	913	–	466
Integrated National Electrification Programme Gran		–	–	649	1 845	1 845	1 845	587	931	819
Provincial Government:		**8 799**	**87 094**	**122 651**	**98 555**	**115 798**	**115 798**	**14 654**	**8 476**	**7 133**
Capacity Building and Other		8 761	85 600	106 085	97 750	101 432	101 432	9 242	8 420	7 077
Infrastructure		38	1 494	16 566	804	14 365	14 365	5 412	56	56
District Municipality:		**157**	**126**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		157	126	–	–	–	–	–	–	–
Other Grant Providers:		**1 292**	**362**	**275**	**30**	**300**	**300**	**602**	**–**	**–**
Departmental Agencies and Accounts		1 292	362	275	30	300	300	602	–	–
Total Operating Transfers and Grants	5	**53 278**	**137 156**	**175 821**	**160 987**	**178 400**	**178 400**	**76 809**	**70 519**	**71 366**
Capital Transfers and Grants										
National Government:		**14 074**	**17 320**	**25 957**	**55 229**	**55 329**	**55 329**	**19 170**	**16 649**	**18 714**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B		(60)	–	4 326	12 297	12 297	12 297	3 913	6 205	5 459
Municipal Infrastructure Grant [Schedule 5B		3 318	12 708	10 326	11 245	11 245	11 245	9 170	10 444	10 147
Energy Efficiency and Demand Side Management Gran		1	–	2 609	2 991	2 991	2 991	–	–	–
Local Government Financial Management Grant [Schedule 5B		–	–	–	–	100	100	–	–	–
Water Services Infrastructure Grant [Schedule 5B		10 815	4 612	8 696	28 696	28 696	28 696	6 087	–	3 108
Provincial Government:		**34 947**	**6 040**	**9 021**	**9 628**	**7 347**	**7 347**	**5 345**	**13 500**	**29 300**
Capacity Building and Other		34 945	5 123	1 108	8 932	4 152	4 152	2 905	–	–
Infrastructure		2	918	7 913	696	3 196	3 196	2 440	13 500	29 300
District Municipality:		**442**	**504**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		442	504	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**200**	**–**	**–**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	200	–	–	–	–	–
Total Capital Transfers and Grants	5	**49 463**	**23 864**	**34 978**	**65 057**	**62 676**	**62 676**	**24 515**	**30 149**	**48 014**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**102 741**	**161 021**	**210 798**	**226 043**	**241 076**	**241 076**	**101 324**	**100 668**	**119 380**

WC034 Swellendam - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**3 696**	**5 690**	**8 035**	**4 449**	**4 508**	**4 508**	**6 314**	**4 589**	**5 273**
Energy Efficiency and Demand-side [Schedule 5B]		–	–	250	487	462	462	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B		1 486	1 523	1 305	1 565	1 565	1 565	1 457	–	–
Local Government Financial Management Grant [Schedule 5B		1 560	1 536	1 567	1 716	1 800	1 800	2 000	2 100	2 200
Municipal Infrastructure Grant [Schedule 5B		650	2 631	4 913	681	681	681	2 857	2 489	3 073
Provincial Government:		**9 438**	**63 885**	**138 681**	**98 379**	**116 580**	**116 580**	**14 438**	**8 476**	**7 133**
Capacity Building and Other		9 401	55 512	121 582	97 750	101 530	101 530	9 242	8 420	7 077
Infrastructure		38	8 373	17 099	629	15 050	15 050	5 196	56	56
District Municipality:		**–**	**32**	**50**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	32	50	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**293**	**–**	**547**	**547**	**602**	**–**	**–**
Departmental Agencies and Accounts		–	–	293	–	547	547	602	–	–
Total operating expenditure of Transfers and Grants:		**13 134**	**69 607**	**147 059**	**102 828**	**121 634**	**121 634**	**21 354**	**13 065**	**12 406**
Capital expenditure of Transfers and Grants										
National Government:		**16 769**	**27 560**	**9 908**	**55 229**	**55 329**	**55 329**	**19 170**	**16 649**	**18 714**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B		–	–	536	12 297	12 297	12 297	3 913	6 205	5 459
Municipal Infrastructure Grant [Schedule 5B		10 009	15 192	6 469	11 245	11 245	11 245	9 170	10 444	10 147
Municipal Disaster Recovery Grant [Schedule 4B]		–	2 605	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Gran		–	–	2 189	2 991	2 991	2 991	–	–	–
Local Government Financial Management Grant [Schedule 5B		–	–	–	–	100	100	–	–	–
Water Services Infrastructure Grant [Schedule 5B		6 760	9 764	713	28 696	28 696	28 696	6 087	–	3 108
Provincial Government:		**30 835**	**17 838**	**7 886**	**9 628**	**12 750**	**12 750**	**5 345**	**13 500**	**29 300**
Capacity Building and Other		30 835	6 913	362	8 932	5 021	5 021	2 905	–	–
Infrastructure		–	10 924	7 523	696	7 728	7 728	2 440	13 500	29 300
District Municipality:		**498**	**457**	**–**	**–**	**40**	**40**	**–**	**–**	**–**
All Grants		498	457	–	–	40	40	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**200**	**60**	**60**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	200	60	60	–	–	–
Total capital expenditure of Transfers and Grants		**48 102**	**45 855**	**17 794**	**65 057**	**68 179**	**68 179**	**24 515**	**30 149**	**48 014**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**61 236**	**115 462**	**164 852**	**167 884**	**189 813**	**189 813**	**45 869**	**43 214**	**60 420**

WC034 Swellendam - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		1 990	(3 449)	(2 578)	–	(1 285)	(1 285)	–	–	–
Current year receipts		(12 157)	(6 087)	(8 282)	(12 990)	(12 890)	(12 890)	(9 515)	(7 349)	(8 428)
Conditions met - transferred to revenue		6 718	6 958	10 158	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	230	–	1 285	1 285	–	–	–
Closing Balance		(3 449)	(2 578)	(473)	(12 990)	(12 890)	(12 890)	(9 515)	(7 349)	(8 428)
Provincial Government:										
Balance unspent at beginning of the year		(11 219)	130	(20 195)	–	(3 874)	(3 874)	–	–	–
Current year receipts		(3 244)	(87 094)	(123 301)	(98 555)	(115 798)	(115 798)	(14 654)	(8 476)	(7 133)
Conditions met - transferred to revenue		9 762	65 755	122 002	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		4 831	1 013	1 195	–	1 251	1 251	–	–	–
Closing Balance		130	(20 195)	(20 300)	(98 555)	(118 421)	(118 421)	(14 654)	(8 476)	(7 133)
District Municipality:										
Balance unspent at beginning of the year		–	(55)	(112)	(102)	(52)	(52)	–	–	–
Current year receipts		(157)	(126)	–	–	–	–	–	–	–
Conditions met - transferred to revenue		103	69	53	–	–	–	–	–	–
Closing Balance		(55)	(112)	(59)	(102)	(52)	(52)	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	(633)	(555)	–	(535)	(535)	–	–	–
Current year receipts		(1 292)	(362)	(275)	(30)	(300)	(300)	(602)	–	–
Conditions met - transferred to revenue		659	441	294	–	–	–	–	–	–
Closing Balance		(633)	(555)	(535)	(30)	(836)	(836)	(602)	–	–
Total operating transfers and grants revenue		**17 242**	**73 223**	**132 506**	**–**	**–**	**–**	**–**	**–**	**–**
Total operating transfers and grants - CTBM	2	**4 831**	**1 013**	**1 425**	**–**	**2 536**	**2 536**	**–**	**–**	**–**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		1 334	(7 159)	1 073	–	(8 440)	(8 440)	–	–	–
Current year receipts		(27 079)	(17 320)	(25 957)	(55 229)	(55 329)	(55 329)	(19 170)	(16 649)	(18 714)
Conditions met - transferred to revenue		17 562	25 198	14 360	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		1 023	354	1 272	–	8 440	8 440	–	–	–
Closing Balance		(7 159)	1 073	(9 252)	(55 229)	(55 329)	(55 329)	(19 170)	(16 649)	(18 714)
Provincial Government:										
Balance unspent at beginning of the year		(2 226)	(9 211)	2 264	(2)	(19 159)	(19 159)	–	–	–
Current year receipts		(39 408)	(7 029)	(9 021)	(9 628)	(7 347)	(7 347)	(5 345)	(13 500)	(29 300)
Conditions met - transferred to revenue		32 423	17 838	(335)	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	666	4 358	–	13 757	13 757	–	–	–
Closing Balance		(9 211)	2 264	(2 734)	(9 629)	(12 750)	(12 750)	(5 345)	(13 500)	(29 300)
District Municipality:										
Balance unspent at beginning of the year		42	(18)	(33)	–	(40)	(40)	–	–	–
Current year receipts		(442)	(504)	–	–	–	–	–	–	–
Conditions met - transferred to revenue		382	490	–	–	–	–	–	–	–
Closing Balance		(18)	(33)	(33)	–	(40)	(40)	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		(5 273)	–	–	–	–	–	–	–	–
Current year receipts		2 602	–	–	(200)	–	–	–	–	–
Conditions met - transferred to revenue		2 671	–	–	–	–	–	–	–	–
Closing Balance		(0)	–	–	(200)	–	–	–	–	–
Total capital transfers and grants revenue		**53 038**	**43 525**	**14 025**	**–**	**–**	**–**	**–**	**–**	**–**
Total capital transfers and grants - CTBM	2	**(16 388)**	**3 304**	**(12 019)**	**(65 058)**	**(68 119)**	**(68 119)**	**(24 515)**	**(30 149)**	**(48 014)**
TOTAL TRANSFERS AND GRANTS REVENUE		**70 280**	**116 749**	**146 531**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS - CTBM		**(11 558)**	**4 317**	**(10 594)**	**(65 058)**	**(65 583)**	**(65 583)**	**(24 515)**	**(30 149)**	**(48 014)**

WC034 Swellendam - Supporting Table SA21 Transfers and grants made by the municipality

Description R thousand	Ref	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH TRANSFERS AND GRANTS											
Cash Transfers to Organisations											
Operational		440	1 022	700	1 175	1 245	1 245	486	665	670	691
Total Cash Transfers To Organisations		**440**	**1 022**	**700**	**1 175**	**1 245**	**1 245**	**486**	**665**	**670**	**691**
Cash Transfers to Groups of Individuals											
Operational		90	80	235	95	95	95	25	–	–	–
Total Cash Transfers To Groups Of Individuals:		**90**	**80**	**235**	**95**	**95**	**95**	**25**	**–**	**–**	**–**
TOTAL CASH TRANSFERS AND GRANTS	6	**530**	**1 102**	**935**	**1 270**	**1 340**	**1 340**	**511**	**665**	**670**	**691**
NON-CASH TRANSFERS AND GRANTS											
Non-Cash Grants to Organisations											
Operational	4	–	–	138	150	150	150	–	–	–	–
Total Non-Cash Grants To Organisations		**–**	**–**	**138**	**150**	**150**	**150**	**–**	**–**	**–**	**–**
TOTAL NON-CASH TRANSFERS AND GRANTS		**–**	**–**	**138**	**150**	**150**	**150**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS	6	**530**	**1 102**	**1 073**	**1 420**	**1 490**	**1 490**	**511**	**665**	**670**	**691**

WC034 Swellendam - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Cell phone Allowance		455	475	475	494	497	497	516	537	559
Office-bearer Allowance		4 655	4 981	4 898	5 433	5 388	5 388	5 604	5 828	6 061
Travelling Allowance		173	178	214	275	139	139	145	151	157
Total Allowances and Service Related Benefits		**5 283**	**5 635**	**5 588**	**6 203**	**6 024**	**6 024**	**6 265**	**6 516**	**6 776**
Social Contributions										
Medial Aid Benefits		17	–	–	–	–	–	–	–	–
Pension Fund Contributions		307	188	241	202	381	381	396	412	428
Total Social Contributions		**324**	**188**	**241**	**202**	**381**	**381**	**396**	**412**	**428**
Total Councillors		**5 607**	**5 823**	**5 829**	**6 405**	**6 405**	**6 405**	**6 661**	**6 927**	**7 204**
% increase	4		**3,8%**	**0,1%**	**9,9%**	**–**	**–**	**4,0%**	**4,0%**	**4,0%**
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		4 075	3 518	3 405	4 124	4 507	4 507	5 066	5 296	5 532
Bonuses		525	125	256	345	345	345	393	411	429
Allowance										
Cellular and Telephone	3	49	44	46	54	103	103	120	125	131
Non-pensionable		–	–	122	364	246	246	225	235	245
Travel or Motor Vehicle	3	137	102	189	100	50	50	–	–	–
Total Allowance		**186**	**146**	**357**	**518**	**399**	**399**	**345**	**360**	**376**
Service Related Benefits										
Acting	3	57	–	–	–	–	–	–	–	–
Total Service Related Benefits		**57**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Salaries and Allowances		**4 843**	**3 789**	**4 018**	**4 987**	**5 251**	**5 251**	**5 803**	**6 067**	**6 337**
Social Contributions										
Bargaining Council		–	–	0	0	0	0	1	1	1
Group Life Insurance		32	34	34	39	39	39	46	48	50
Medical		73	53	46	46	23	23	–	–	–
Pension		659	585	577	615	511	511	503	526	549
Unemployment Insurance		8	7	7	9	9	9	9	9	9
Total Social Contributions		**772**	**679**	**665**	**709**	**582**	**582**	**558**	**583**	**609**
Post-retirement Benefit	6									
Sub Total - Senior Managers of Municipality		**5 615**	**4 468**	**4 683**	**5 697**	**5 833**	**5 833**	**6 361**	**6 651**	**6 947**
% increase	4		**(20,4%)**	**4,8%**	**21,6%**	**2,4%**	**–**	**9,0%**	**4,6%**	**4,4%**
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		60 358	66 520	72 196	90 866	88 188	88 188	98 576	101 958	106 879
Allowance										
Cellular and Telephone	3	289	310	325	423	446	446	469	490	512
Housing Benefits	3	427	476	540	727	720	720	876	916	957
Non-pensionable		–	–	0	167	167	167	195	204	213
Travel or Motor Vehicle	3	5 699	6 188	6 453	8 495	7 980	7 980	9 144	9 560	9 986
Total Allowance		**6 416**	**6 975**	**7 318**	**9 812**	**9 312**	**9 312**	**10 684**	**11 170**	**11 667**
Service Related Benefits										
Acting	3	243	218	176	195	323	323	276	279	284
Bonus	3	4 727	5 337	5 747	7 207	6 572	6 572	7 818	8 174	8 537
Leave Pay	3	716	1 132	1 156	459	459	459	459	463	472
Long Service Award		–	–	–	–	–	–	1 348	1 392	1 437
Overtime		3 332	4 391	4 983	5 466	6 890	6 890	6 819	6 909	7 064
Standby Allowance	3	2 609	2 956	3 478	3 643	3 879	3 879	3 810	3 848	3 925
Total Service Related Benefits		**11 627**	**14 033**	**15 540**	**16 969**	**18 122**	**18 122**	**20 529**	**21 066**	**21 720**
Total Salaries and Allowances		**78 400**	**87 528**	**95 054**	**117 648**	**115 623**	**115 623**	**129 789**	**134 194**	**140 267**
Social Contributions										
Bargaining Council		32	36	39	49	49	49	54	56	59
Group Life Insurance		1 837	1 972	2 060	2 741	2 671	2 671	3 069	3 209	3 352
Medical		6 353	7 361	8 095	10 253	9 806	9 806	10 910	11 406	11 914
Pension		10 128	11 303	12 186	15 567	15 212	15 212	17 401	18 193	19 002
Unemployment Insurance		476	515	539	630	630	630	681	712	744
Total Social Contributions		**18 826**	**21 186**	**22 918**	**29 241**	**28 369**	**28 369**	**32 115**	**33 576**	**35 070**
Post-retirement Benefit	6									
Medical		5 127	5 165	5 632	6 219	6 219	6 219	6 720	6 942	7 164
Total Post-retirement Benefit		**5 127**	**5 165**	**5 632**	**6 219**	**6 219**	**6 219**	**6 720**	**6 942**	**7 164**
Costs Capitalised to PPE		–	–	(557)	–	–	–	–	–	–
Sub Total - Other Municipal Staff		**102 354**	**113 879**	**123 046**	**153 107**	**150 211**	**150 211**	**168 624**	**174 712**	**182 501**
% increase	4		**11,3%**	**8,0%**	**24,4%**	**(1,9%)**	**–**	**12,3%**	**3,6%**	**4,5%**

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Parent Municipality		113 576	124 170	133 558	165 209	162 449	162 449	181 646	188 290	196 652
TOTAL SALARY, ALLOWANCES & BENEFITS		113 576	124 170	133 558	165 209	162 449	162 449	181 646	188 290	196 652
% increase	4		9,3%	7,6%	23,7%	(1,7%)	–	11,8%	3,7%	4,4%
TOTAL MANAGERS AND STAFF	5,7	107 969	118 347	127 729	158 804	156 044	156 044	174 985	181 363	189 447

WC034 Swellendam - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Speaker	4	1	–	110 240	785 717	–	–	895 957
Executive Mayor		1	–	70 518	1 029 334	–	–	1 099 852
Executive Committee		–	–	53 438	1 632 785	–	–	1 686 223
Total for all other councillors		–	–	161 554	2 817 284	–	–	2 978 838
Total Councillors	8	**2**	**–**	**395 750**	**6 265 120**			**6 660 870**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 456 323	332 140	101 397	–	125 033	2 014 893
Chief Finance Officer		1	1 123 669	221 399	83 712	–	93 995	1 522 775
		1	1 242 784	2 283	79 711	–	86 995	1 411 773
		1	1 242 784	2 283	79 711	–	86 995	1 411 773
List of each offical with packages >= senior manager								
Total Senior Managers of the Municipality	8,10	**4**	**5 065 560**	**558 105**	**344 531**	**–**		**6 361 214**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**6**	**5 065 560**	**953 855**	**6 609 651**	**–**		**13 022 084**

WC034 Swellendam - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		11	–	11	–	–	–	–	–	–
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	5	–	5	4	–	3	4	–	2
Other Managers	7	19	17	–	20	17	1	20	16	–
Professionals		*19*	*21*	–	*25*	*20*	–	*25*	*20*	–
Finance		7	7	–	7	7	–	7	7	–
Spatial/town planning		2	2	–	2	2	–	2	2	–
Information Technology		–	–	–	1	1	–	1	1	–
Roads		–	1	–	1	1	–	1	1	–
Electricity		1	1	–	2	1	–	2	1	–
Water		2	2	–	2	2	–	2	1	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	2	–	–	2	1	–
Other		7	8	–	8	6	–	8	6	–
Technicians		*4*	*5*	–	*3*	*3*	–	*3*	*2*	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		1	2	–	1	1	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		2	1	–	1	1	–	1	1	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	1	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		1	2	–	1	1	–	1	1	–
Clerks (Clerical and administrative)		119	84	9	102	76	6	102	79	1
Service and sales workers		18	14	–	16	13	–	16	13	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		58	39	–	54	33	–	54	34	–
Plant and Machine Operators		29	26	–	29	23	–	29	21	–
Elementary Occupations		136	99	–	128	103	–	128	101	–
TOTAL PERSONNEL NUMBERS	9	**418**	**305**	**25**	**381**	**288**	**10**	**381**	**286**	**3**
% increase					(8,9%)	(5,6%)	(60,0%)	–	(0,7%)	(70,0%)
Total municipal employees headcount	6, 10	**418**	**305**	**25**	**381**	**288**	**10**	**381**	**286**	**3**
Finance personnel headcount	8, 10	51	**34**	**6**	**51**	**39**	**2**	**51**	**42**	**2**
Human Resources personnel headcount	8, 10	**9**	**7**	**1**	**9**	**8**	**–**	**9**	**7**	**–**

WC034 Swellendam - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		14 243	13 944	13 937	13 634	14 434	13 146	12 071	12 857	14 003	14 003	14 003	16 182	166 457	181 777	198 509
Service charges - Water		2 229	2 363	2 618	2 796	2 950	3 040	3 626	2 463	2 242	2 242	2 242	2 022	30 831	33 513	35 692
Service charges - Waste Water Management		1 984	2 013	1 943	2 028	2 079	2 293	3 451	2 688	2 039	2 039	2 039	1 405	26 001	27 613	29 270
Service charges - Waste Management		1 607	1 612	1 622	1 617	1 533	1 650	1 796	1 663	1 653	1 653	1 653	1 481	19 538	20 808	22 057
Sale of Goods and Rendering of Services		284	221	261	428	286	313	301	303	232	232	232	167	3 260	3 368	3 475
Agency services		214	278	331	(26)	252	178	556	324	271	271	271	140	3 062	3 163	3 264
Interest earned from Receivables		148	167	170	173	125	142	257	214	135	135	129	29	1 825	1 931	2 045
Interest earned from Current and Non Current Assets		1 267	1 090	1 120	1 110	1 234	1 123	738	1 336	1 070	1 070	1 070	1 274	13 500	13 946	14 392
Dividends		–	–	–	–	–	–	–	–	–	–	–	2	2	2	2
Rental from Fixed Assets		82	23	75	112	296	50	51	33	27	26	26	23	824	851	879
Licence and permits		130	120	179	137	129	97	139	131	109	109	108	90	1 480	1 528	1 577
Development Charges		–	–	127	127	127	127	127	127	127	127	127	127	1 270	1 346	1 427
Operational Revenue		18	19	122	15	75	57	34	34	30	30	29	26	487	497	509
Non-Exchange Revenue																
Property rates		9 623	5 518	5 502	5 523	5 506	5 528	5 491	5 650	4 928	4 928	4 928	6 451	69 574	75 836	82 661
Surcharges and Taxes		127	126	128	128	127	130	137	132	129	129	129	126	1 548	1 548	1 548
Fines, penalties and forfeits		809	868	15 123	747	930	14 756	815	644	7 741	751	751	7 849	51 786	50 829	48 884
Transfer and subsidies - Operational		20 981	1 068	1 983	2 107	2 068	9 672	2 685	2 354	6 243	8 631	5 500	13 517	76 809	70 519	71 366
Interest		38	69	43	38	36	31	48	45	21	21	21	(20)	389	404	420
Operational Revenue		279	366	377	378	378	331	407	368	321	321	321	251	4 097	4 430	4 761
Gains on disposal of Assets		–	271	333	244	152	–	–	–	–	–	–	–	1 000	1 000	1 000
Total Revenue (excluding capital transfers and contributions)		**54 065**	**30 135**	**45 994**	**31 316**	**32 716**	**52 663**	**32 729**	**31 365**	**41 319**	**36 717**	**33 578**	**51 143**	**473 739**	**494 910**	**523 738**
Expenditure																
Employee related costs		12 684	12 401	12 604	12 722	12 565	20 891	13 562	12 591	12 935	12 865	12 749	26 415	174 985	181 363	189 447
Remuneration of councillors		516	490	478	510	516	516	516	516	539	539	539	982	6 661	6 927	7 204
Bulk purchases - electricity		14	16 243	15 903	11 259	11 549	12 112	9 553	10 861	9 431	12 134	11 640	25 771	146 468	159 933	175 498
Inventory consumed		733	920	889	968	787	894	630	725	1 180	1 175	1 174	1 669	11 744	12 084	12 467
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	16 033	16 033	16 653	17 349
Depreciation and amortisation		–	–	5 277	–	–	5 277	–	–	5 277	–	–	22 771	38 600	40 491	42 474
Interest		–	–	837	196	–	566	67	40	601	–	–	6 963	9 269	9 229	8 322
Contracted services		352	2 409	3 639	8 029	3 229	3 728	3 612	3 298	5 804	8 329	5 343	8 100	55 871	50 341	50 947
Transfers and subsidies		3	5	75	29	115	15	29	3	–	388	–	3	665	670	691
Irrecoverable debts written off		–	–	5 750	–	–	5 750	473	–	6 163	–	–	8 523	26 658	26 897	27 143
Operational costs		1 641	4 172	1 695	2 293	3 484	4 679	1 249	1 111	2 317	2 319	2 318	4 321	31 601	32 069	33 158
Other Losses		–	–	10 750	–	–	10 750	–	–	7 763	–	–	(29 263)	–	–	–
Total Expenditure		**15 944**	**36 639**	**57 896**	**36 007**	**32 245**	**65 177**	**29 691**	**29 147**	**52 009**	**37 750**	**33 764**	**92 288**	**518 556**	**536 657**	**564 700**

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Surplus/(Deficit)		**38 121**	**(6 504)**	**(11 903)**	**(4 691)**	**472**	**(12 514)**	**3 038**	**2 218**	**(10 690)**	**(1 033)**	**(186)**	**(41 145)**	**(44 817)**	**(41 747)**	**(40 962)**
Transfers and subsidies - capital (monetary allocations)		–	735	1 226	2 206	2 697	3 432	3 677	4 413	4 903	1 226	–	–	24 515	30 149	48 014
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**

WC034 Swellendam - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		17 715	(2 145)	(1 943)	(3 690)	(1 939)	4 802	(525)	(2 324)	1 322	1 322	1 322	7 092	21 008	19 092	17 738
Vote 2 - FINANCIAL SERVICES		11 364	7 105	7 184	8 824	7 241	7 120	5 372	7 459	6 492	6 547	6 492	9 758	90 958	98 083	105 809
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		20 814	21 391	22 480	23 453	24 816	24 479	25 830	25 369	25 966	25 441	21 531	22 779	284 349	311 073	352 606
Vote 4 - COMMUNITY SERVICES		4 173	4 519	19 499	4 934	5 295	19 693	5 729	5 273	12 442	4 633	4 233	11 515	101 939	96 812	95 598
Total Revenue by Vote		**54 065**	**30 871**	**47 219**	**33 522**	**35 413**	**56 095**	**36 406**	**35 778**	**46 222**	**37 942**	**33 578**	**51 143**	**498 254**	**525 059**	**571 752**
Expenditure by Vote to be appropriated																
Vote 1 - MUNICIPAL MANAGER		2 330	2 645	2 912	3 057	2 881	4 224	3 761	2 715	3 528	3 829	3 433	8 512	43 828	43 140	44 631
Vote 2 - FINANCIAL SERVICES		2 936	4 899	3 731	3 696	4 563	7 529	3 220	2 610	3 911	3 419	3 362	(19 956)	23 919	24 736	25 618
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		5 903	22 991	27 536	23 331	17 995	26 521	16 816	17 758	22 780	23 571	20 165	75 544	300 911	315 201	337 781
Vote 4 - COMMUNITY SERVICES		4 775	6 104	23 717	5 923	6 806	26 903	5 894	6 063	21 791	6 930	6 803	28 188	149 898	153 580	156 670
Total Expenditure by Vote		**15 944**	**36 639**	**57 896**	**36 007**	**32 245**	**65 177**	**29 691**	**29 147**	**52 009**	**37 750**	**33 764**	**92 288**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit) before assoc.		**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–	–	–	–	–	(20 302)	(20 302)	(11 598)	7 052
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**

WC034 Swellendam - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		**29 078**	**4 961**	**5 241**	**5 135**	**5 304**	**11 922**	**4 847**	**5 136**	**7 813**	**7 869**	**7 813**	**16 850**	**111 969**	**117 178**	**123 551**
Executive and council		17 682	(2 165)	(2 136)	(3 955)	(2 377)	4 566	(761)	(2 545)	1 112	1 112	1 112	6 641	18 284	18 406	17 032
Finance and administration		11 396	7 126	7 377	9 090	7 682	7 356	5 608	7 681	6 702	6 758	6 702	10 209	93 685	98 772	106 519
Community and public safety		**1 746**	**2 074**	**17 026**	**2 462**	**2 913**	**17 178**	**3 040**	**2 734**	**9 933**	**2 123**	**1 723**	**9 198**	**72 150**	**65 092**	**61 978**
Community and social services		557	586	581	518	438	799	507	429	534	533	533	1 098	7 113	7 491	7 270
Sport and recreation		34	143	203	337	371	453	463	559	580	197	69	41	3 450	922	951
Public safety		1 155	1 257	15 609	858	1 297	15 031	1 509	1 099	8 113	1 123	1 122	8 060	56 231	55 418	53 607
Housing		–	87	633	749	807	894	561	648	706	270	–	–	5 356	1 261	150
Economic and environmental services		**229**	**184**	**515**	**688**	**596**	**675**	**667**	**705**	**705**	**3 307**	**446**	**420**	**9 135**	**9 234**	**15 233**
Planning and development		225	175	246	407	310	377	369	398	392	242	192	166	3 499	2 610	2 686
Road transport		4	9	269	281	286	297	298	307	313	3 065	254	254	5 637	6 624	12 546
Trading services		**23 012**	**23 646**	**24 431**	**25 234**	**26 596**	**26 318**	**27 852**	**27 201**	**27 769**	**24 641**	**23 592**	**24 671**	**304 964**	**333 517**	**370 951**
Energy sources		14 627	14 507	14 633	14 501	15 414	14 221	13 244	14 151	15 357	14 681	14 453	16 600	176 389	194 821	211 219
Water management		2 885	3 291	3 742	4 233	4 544	4 851	5 884	5 008	4 916	3 763	3 376	3 175	49 669	47 508	64 973
Waste water management		3 072	3 409	3 590	4 031	4 259	4 732	6 035	5 505	4 989	3 690	3 256	2 583	49 153	59 507	61 178
Waste management		2 427	2 439	2 466	2 469	2 379	2 513	2 688	2 537	2 507	2 507	2 507	2 313	29 752	31 682	33 581
Other		**–**	**6**	**6**	**4**	**4**	**2**	**1**	**1**	**3**	**3**	**3**	**4**	**37**	**38**	**39**
Total Revenue - Functional		**54 065**	**30 871**	**47 219**	**33 522**	**35 413**	**56 095**	**36 406**	**35 778**	**46 222**	**37 942**	**33 578**	**51 143**	**498 254**	**525 059**	**571 752**

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure - Functional																
Governance and administration		**5 993**	**8 231**	**7 598**	**7 554**	**8 207**	**13 253**	**7 943**	**5 948**	**8 629**	**8 096**	**7 645**	**(18 243)**	**70 854**	**70 980**	**73 339**
Executive and council		1 403	1 412	1 402	1 716	1 607	2 182	2 664	1 293	2 001	2 372	1 982	(7 010)	13 022	13 341	13 669
Finance and administration		4 484	6 711	6 070	5 695	6 457	10 773	5 025	4 531	6 441	5 538	5 477	(11 523)	55 680	55 398	57 339
Internal audit		107	107	126	144	143	299	254	124	186	186	186	290	2 152	2 241	2 331
Community and public safety		**3 034**	**3 144**	**20 674**	**3 719**	**3 599**	**22 405**	**3 192**	**3 165**	**17 843**	**3 520**	**3 393**	**16 570**	**104 257**	**106 233**	**107 844**
Community and social services		907	973	1 156	897	876	1 683	903	849	1 207	1 023	1 020	6 675	18 169	19 118	19 495
Sport and recreation		1 080	1 126	1 271	1 137	1 059	1 929	1 032	1 094	1 302	1 145	1 148	11 841	25 163	26 408	27 722
Public safety		891	890	17 542	1 041	940	18 000	935	910	14 990	1 021	1 018	(3 740)	54 438	55 220	56 056
Housing		155	155	705	644	725	793	322	311	344	331	206	1 794	6 487	5 487	4 572
Economic and environmental services		**1 998**	**3 000**	**4 279**	**7 383**	**3 018**	**4 954**	**2 038**	**2 860**	**5 198**	**6 308**	**3 512**	**19 137**	**63 684**	**63 275**	**66 054**
Planning and development		722	1 086	761	688	680	1 229	715	719	1 016	999	999	5 133	14 747	15 456	16 153
Road transport		1 275	1 913	3 518	6 696	2 339	3 724	1 323	2 140	4 182	5 310	2 514	14 003	48 937	47 819	49 901
Trading services		**4 889**	**22 234**	**25 239**	**17 295**	**17 390**	**24 510**	**16 488**	**17 143**	**20 309**	**19 793**	**19 183**	**74 781**	**279 253**	**295 487**	**316 754**
Energy sources		1 029	17 431	17 745	12 645	12 970	14 373	10 879	12 017	11 395	13 626	13 133	27 853	165 096	178 913	194 893
Water management		1 334	1 384	2 737	1 622	1 259	3 272	2 036	1 974	3 410	2 212	2 097	14 239	37 576	36 733	38 750
Waste water management		1 532	1 651	2 985	1 613	1 510	3 960	1 906	1 607	3 222	1 908	1 907	17 699	41 501	43 497	45 634
Waste management		993	1 768	1 772	1 414	1 651	2 905	1 667	1 545	2 282	2 046	2 046	14 990	35 080	36 344	37 477
Other		**31**	**31**	**106**	**56**	**31**	**56**	31	31	31	31	31	44	509	682	709
Total Expenditure - Functional		**15 944**	**36 639**	**57 896**	**36 007**	**32 245**	**65 177**	**29 691**	**29 147**	**52 009**	**37 750**	**33 764**	**92 288**	**518 556**	**536 657**	**564 700**
Surplus/(Deficit) before assoc.		**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**38 121**	**(5 768)**	**(10 677)**	**(2 484)**	**3 168**	**(9 082)**	**6 715**	**6 631**	**(5 787)**	**193**	**(186)**	**(41 145)**	**(20 302)**	**(11 598)**	**7 052**

WC034 Swellendam - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure ***to be appropriated***	1															
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	100	150	100	350	400	400
Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–	40	50	–	90	–	–
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		–	438	730	1 314	1 606	2 395	2 191	2 629	3 061	730	1 074	3 703	19 870	34 875	45 760
Vote 4 - COMMUNITY SERVICES		–	–	–	–	–	–	–	–	–	70	–	–	70	90	940
Capital multi-year expenditure sub-total	2	**–**	**438**	**730**	**1 314**	**1 606**	**2 395**	**2 191**	**2 629**	**3 061**	**940**	**1 274**	**3 803**	**20 380**	**35 365**	**47 100**
Single-year expenditure ***to be appropriated***																
Vote 1 - MUNICIPAL MANAGER		500	750	1 500	1 000	1 500	1 000	1 000	421	–	47	–	80	7 798	70	70
Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	100	560	660	750	850
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		–	143	489	1 190	1 256	3 570	1 167	1 143	957	309	480	58	10 763	4 830	8 799
Vote 4 - COMMUNITY SERVICES		–	154	256	462	564	718	769	923	4 776	957	745	1 010	11 334	1 220	955
Capital single-year expenditure sub-total	2	**500**	**1 047**	**2 246**	**2 652**	**3 320**	**5 288**	**2 937**	**2 487**	**5 732**	**1 313**	**1 325**	**1 708**	**30 555**	**6 870**	**10 674**
Total Capital Expenditure	2	**500**	**1 485**	**2 976**	**3 966**	**4 927**	**7 682**	**5 127**	**5 116**	**8 793**	**2 253**	**2 599**	**5 511**	**50 935**	**42 235**	**57 773**

WC034 Swellendam - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		**500**	**750**	**1 500**	**1 000**	**1 500**	**1 000**	**1 000**	**421**	**–**	**207**	**680**	**740**	**9 298**	**1 530**	**1 470**
Executive and council		–	–	–	–	–	–	–	–	–	47	–	80	127	70	70
Finance and administration		500	750	1 500	1 000	1 500	1 000	1 000	421	–	160	680	660	9 171	1 460	1 400
Community and public safety		**–**	**154**	**256**	**462**	**564**	**718**	**769**	**923**	**1 176**	**772**	**395**	**–**	**6 189**	**265**	**200**
Community and social services		–	–	–	–	–	–	–	–	–	70	120	–	190	190	140
Sport and recreation		–	67	111	200	245	311	334	400	595	370	275	–	2 907	35	–
Public safety		–	–	–	–	–	–	–	–	–	187	–	–	187	40	60
Housing		–	87	145	261	320	407	436	523	581	145	–	–	2 905	–	–
Economic and environmental services		**–**	**35**	**308**	**405**	**478**	**3 063**	**474**	**209**	**233**	**108**	**–**	**–**	**5 313**	**8 800**	**11 817**
Planning and development		–	26	43	78	96	122	130	157	174	43	–	–	870	–	–
Road transport		–	9	265	326	382	2 941	344	53	59	65	–	–	4 443	8 800	11 817
Trading services		**–**	**547**	**911**	**2 100**	**2 385**	**2 901**	**2 884**	**3 562**	**7 385**	**1 166**	**1 524**	**4 771**	**30 135**	**31 640**	**44 287**
Energy sources		–	117	196	552	811	898	587	955	783	196	–	–	5 096	6 205	5 459
Water management		–	201	335	863	737	939	1 156	1 239	1 481	335	574	58	7 918	4 620	21 178
Waste water management		–	228	380	684	836	1 064	1 140	1 369	1 521	380	600	3 703	11 906	19 770	15 955
Waste management		–	–	–	–	–	–	–	–	3 600	255	350	1 010	5 215	1 045	1 695
Total Capital Expenditure - Functional	2	**500**	**1 485**	**2 976**	**3 966**	**4 927**	**7 682**	**5 127**	**5 116**	**8 793**	**2 253**	**2 599**	**5 511**	**50 935**	**42 235**	**57 773**
Funded by:																
National Government		–	575	959	1 725	2 109	2 684	2 876	3 451	3 834	959	–	**–**	**19 170**	**16 649**	**18 714**
Provincial Government		–	160	267	481	588	748	802	962	1 069	267	–	–	5 345	13 500	29 300
Transfers recognised - capital		**–**	**735**	**1 226**	**2 206**	**2 697**	**3 432**	**3 677**	**4 413**	**4 903**	**1 226**	**–**	**–**	**24 515**	**30 149**	**48 014**
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	2 500	–	–	3 600	–	–	–	6 100	–	–
Internally generated funds		500	750	1 750	1 760	2 230	1 750	1 450	703	290	1 028	2 599	5 511	20 320	12 086	9 759
Total Capital Funding		**500**	**1 485**	**2 976**	**3 966**	**4 927**	**7 682**	**5 127**	**5 116**	**8 793**	**2 253**	2 599	5 511	50 935	42 235	57 773

WC034 Swellendam - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Property rates	5 624	5 624	5 731	5 624	5 684	5 665	5 644	5 640	5 641	5 641	5 641	5 641	67 798	73 882	80 513
Service charges - electricity revenue	13 562	13 575	13 601	13 599	13 461	13 574	13 761	13 615	13 567	13 567	13 567	13 645	163 094	178 104	194 497
Service charges - water revenue	2 594	2 556	2 599	2 607	2 597	2 612	2 569	2 609	2 584	2 584	2 584	2 560	31 056	33 757	35 952
Service charges - sanitation revenue	2 203	2 198	2 214	2 203	2 208	2 203	2 208	2 208	2 200	2 200	2 200	2 194	26 440	28 079	29 764
Service charges - refuse revenue	1 579	1 579	1 579	1 579	1 579	1 579	1 579	1 579	1 579	1 579	1 579	1 579	18 952	20 184	21 395
Rental of facilities and equipment	82	23	75	112	296	50	51	33	27	26	26	23	824	851	879
Interest earned - external investments	1 267	1 090	1 120	1 110	1 234	1 123	738	1 336	1 070	1 070	1 070	1 274	13 500	13 946	14 392
Interest earned - outstanding debtors	179	179	179	179	179	179	179	179	179	179	179	179	2 147	2 265	2 391
Dividends received	–	–	–	–	–	–	–	–	–	–	–	2	2	2	2
Fines, penalties and forfeits	1 019	1 023	1 035	1 018	1 030	1 015	1 020	1 016	1 024	1 024	1 024	1 032	12 278	12 044	11 580
Licences and permits	130	120	434	227	230	169	249	222	171	171	170	120	2 414	2 500	2 588
Agency services	214	278	331	(26)	252	178	556	324	271	271	271	140	3 062	3 163	3 264
Transfers and Subsidies - Operational	26 582	307	312	6 535	321	7 434	6 474	323	3 822	10 015	3 822	10 862	76 809	70 519	71 366
Other revenue	429	365	531	697	555	586	579	580	501	501	500	430	6 254	6 437	6 627
Cash Receipts by Source	**55 465**	**28 917**	**29 742**	**35 465**	**29 626**	**36 368**	**35 606**	**29 664**	**32 635**	**38 828**	**32 633**	**39 682**	**424 630**	**445 734**	**475 210**
Other Cash Flows by Source															
(National / Provincial and District)	6 129	–	–	6 129	–	–	6 129	–	–	6 129	–	–	24 515	30 149	48 014
Proceeds on Disposal of Fixed and Intangible Assets	–	271	333	244	152	–	–	–	–	–	–	–	1 000	1 000	1 000
Borrowing long term/refinancing	6 100	–	–	–	–	–	–	–	–	–	–	–	6 100	–	–
Total Cash Receipts by Source	**67 694**	**29 188**	**30 075**	**41 838**	**29 778**	**36 368**	**41 735**	**29 664**	**32 635**	**44 956**	**32 633**	**39 682**	**456 245**	**476 883**	**524 224**
Cash Payments by Type															
Employee related costs	(14 176)	(14 176)	(14 176)	(14 176)	(14 176)	(14 176)	(14 176)	(14 176)	(14 176)	(14 176)	(14 176)	(14 176)	(170 118)	(176 375)	(184 341)
Remuneration of councillors	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(555)	(6 661)	(6 927)	(7 204)
Finance charges	(271)	(271)	(271)	(271)	(271)	(271)	(271)	(271)	(271)	(271)	(271)	(271)	(3 252)	(3 212)	(2 305)
Bulk purchases - Electricity	(12 206)	(12 206)	(12 206)	(12 206)	(12 206)	(12 206)	(12 206)	(12 206)	(12 206)	(12 206)	(12 206)	(12 206)	(146 468)	(159 933)	(175 498)
Other materials	(979)	(979)	(979)	(979)	(979)	(979)	(979)	(979)	(979)	(979)	(979)	(979)	(11 744)	(12 084)	(12 467)
Contracted services	(4 656)	(4 656)	(4 656)	(4 656)	(4 656)	(4 656)	(4 656)	(4 656)	(4 656)	(4 656)	(4 656)	(4 656)	(55 871)	(50 341)	(50 947)
Transfers and grants - other	(333)	–	–	–	–	–	(333)	–	–	–	–	–	(665)	(670)	(691)
Other expenditure	(2 508)	(2 508)	(2 508)	(2 508)	(2 508)	(2 508)	(2 508)	(2 508)	(2 508)	(2 508)	(2 508)	(2 508)	(30 094)	(30 494)	(31 512)
Cash Payments by Type	**(35 683)**	**(35 351)**	**(35 351)**	**(35 351)**	**(35 351)**	**(35 351)**	**(35 683)**	**(35 351)**	**(35 351)**	**(35 351)**	**(35 351)**	**(35 351)**	**(424 873)**	**(440 035)**	**(464 966)**
Other Cash Flows/Payments by Type															
Capital assets	–	–	–	–	–	–	–	–	–	–	–	(50 935)	(50 935)	(42 235)	(57 773)
Total Cash Payments by Type	**(35 683)**	**(35 351)**	**(35 351)**	**(35 351)**	**(35 351)**	**(35 351)**	**(35 683)**	**(35 351)**	**(35 351)**	**(35 351)**	**(35 351)**	**(86 286)**	**(475 808)**	**(482 270)**	**(522 739)**
NET INCREASE/(DECREASE) IN CASH HELD	**32 011**	**(6 163)**	**(5 276)**	**6 487**	**(5 573)**	**1 017**	**6 051**	**(5 687)**	**(2 715)**	**9 606**	**(2 718)**	**(46 604)**	**(19 563)**	**(5 387)**	**1 485**
Cash/cash equivalents at the month/year begin:	152 349	184 359	178 197	172 921	179 409	173 835	174 852	180 904	175 217	172 501	182 107	179 389	152 349	132 785	127 398
Cash/cash equivalents at the month/year end:	184 359	178 197	172 921	179 409	173 835	174 852	180 904	175 217	172 501	182 107	179 389	132 785	132 785	127 398	128 884

WC034 Swellendam - NOT REQUIRED - municipality does not have entities

Description R million	Ref	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Current Year 2025/26 Adjusted Budget	Current Year 2025/26 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	2026/27 Medium Term Revenue & Expenditure Framework Budget Year +1 2027/28	2026/27 Medium Term Revenue & Expenditure Framework Budget Year +2 2028/29
Financial Performance										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets		–	–	–	–	–	–	–	–	–
Total non current assets		–	–	–	–	–	–	–	–	–
Total current liabilities		–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–
Community wealth/Equity		–	–	–	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating		–	–	–	–	–	–	–	–	–
Net cash from (used) investing		–	–	–	–	–	–	–	–	–
Net cash from (used) financing		–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end		–	–	–	–	–	–	–	–	–

WC034 Swellendam - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
CAB Holdings (Pty) Ltd.	Yrs	3-Year Contract	Printing, Sorting and Mailing of Municipal accounts	31/07/2027	R4 505 303,52 (Incl. VAT) estmated cost
Geodebt Solutions CC.	Yrs	ntract (extended f	Provision of a Credit Control and debt collection Support S	30/06/2026	R13 171 043,00 (Incl. VAT) estimated cost
Raalebborg Environmental	Yrs	3- Year contract	Management of Bontebok Waste Disposal Facility	30/06/2027	R20 883 066 (Incl. VAT) estimated cost
Johan Kemp	Yrs	ntract (extended f	Rental of dumping site, Melkhoutfontein	31/10/2026	R1 175 165,00 (Incl. VAT) estimated cost
T. Sedgwick Holdings (Pty) Ltd	Yrs	ntract (extended f	Rental, Management and Maintenance of dumping site, Ri	31/10/2026	R2 923 108,00 (Incl. VAT) estimated cost
L.C. Eksteen	Yrs	3- Year contract	Supply and delivery of water in Moddergat Infanta & Aasba	30/09/2027	R 175 734,72 (Incl. VAT) estimated cost
A L Abbott and Associates (Pty) Ltd	Yrs	3- Year Contract	Provision of Professional Services Montioring of Water Qu	30/11/2026	R983 008.50 (Incl. VAT) estimated cost
Syntell (Pty) Ltd	Yrs	ntract (extended	Provision and Administration of an Electrical Prepayment V	31/08/2027	R6 192 060.00 (Incl. VAT) estimated cost
Tommie Arendse	Yrs	3-Year contract	Provision Of Various Maintenance Services in Infanta & M	31/10/2026	R342 000,00 (Nett) estimated cost
E Jorge Attorneys	Yrs	3-Year contract	Provision of Legal Services for a 3 Year Period	30/06/2028	R808 800,06 (VAT incl.) estimated cost
Rowe Iliso JV T/A Charles Rowe and Associates	Yrs	Years and 3 mon	Provision of Professional Services: Barrydale bulk water in	30/04/2027	R11 269 519,81 (VAT Incl.) estimated cost
Element 2030 (Pty) Ltd	Yrs	Years and 5 mont	Provison of Professional Services_Swellendam Bulk Wate	31/12/2027	R10 011 531,83 (VAT Incl.) estimated cost
DDP Valuers (Pty) Ltd	Yrs	ntract (extended	Provision of Professional Services for Compilation of Gene	30/09/2027	R2 177 200,00 (VAT Incl.) estimated cost
Hessequa Consulting Engineers	Yrs	3- Year Contract	Provision of Professional Services: Upgrading of Gravel R	30/06/2027	R3 417 340,00 (VAT Incl.) estimated cost
TMT Services and Supplies (Pty) Ltd	Mths	6-Month Contract	Provision of administrative support services of a fine collec	31/03/2026	R5 400 000,00 (VAT Incl.) estimated cost
ICT Wise Group (Pty) Ltd	Yrs	ntract (extended f	Provision of ITC Services for a three (3) year period	30/06/2026	R13 511 350,20 (VAT Incl.) estimated cost
WEC Consult	Yrs	3- Year Contract	Provision of Professional Services: Silo Pump Station - Dis	30/06/2026	R736 588,19 (VAT Incl.) estimated cost
WEC Consult	Yrs	3- Year Contract	Provision of Professional Services: Railton Links Walkway	30/06/2026	R489 071,56 (VAT Incl.) estimated cost
Neil Lyners and Accociates (Pty) Ltd	Yrs	3- Year Contract	Provision of Professional Services: Stakeholder engageme	13/07/2026	R582 079,40 (VAT Incl.) estimated cost
BVi Consulting Engineers	Yrs	3- Year Contract	Provision of Professional Services: Assessment, repair, up	30/06/2027	R582 079,40 (VAT Incl.) estimated cost
Jannie De Kock t/a R62 Recycling	Mths	6-Month Contract	Door-to-Door Recycling Collection- Barrydale Pilot Progra	30/06/2026	R173 400,00 (VAT Incl.) estimated cost
Brasika Consulting (Pty) Ltd	Yrs	3- Year Contract	Provision of Specialist Legal Service (MFMA, SCM And Re	31/01/2029	R719 883,36 (VAT Incl.) estimated cost
Roy Steele & Associates CC	Yrs	3- Year Contract	Provision Of Recruitment Agency Services For The Appoir	23/11/2028	R154 311,72 (VAT Incl.) estimated cost

WC034 Swellendam - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<u>Capital Expenditure Obligation By Contract</u>	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

WC034 Swellendam - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**31 715**	**22 878**	**17 638**	**25 175**	**27 697**	**27 697**	**10 476**	**23 055**	**35 999**
Roads Infrastructure		17 865	822	2 558	3 630	1 482	1 482	2 763	7 750	9 767
Roads		17 865	180	–	2 935	411	411	1 893	7 750	9 767
Road Structures		–	–	2 045	–	–	–	–	–	–
Road Furniture		–	642	514	696	1 071	1 071	870	–	–
Storm water Infrastructure		552	–	793	–	–	–	–	–	–
Drainage Collection		–	–	793	–	–	–	–	–	–
Storm water Conveyance		552	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 420	11 073	9 238	12 597	16 660	16 660	4 566	6 205	5 459
MV Substations		–	–	–	–	–	–	400	–	–
MV Networks		–	–	1 449	–	–	–	–	–	–
LV Networks		1 420	11 073	7 789	12 597	16 660	16 660	4 166	6 205	5 459
Water Supply Infrastructure		4 150	6 855	976	2 999	1 300	1 300	718	4 500	10 907
Boreholes		–	–	–	–	800	800	–	–	–
Reservoirs		–	135	–	–	–	–	–	–	–
Pump Stations		–	107	–	–	–	–	–	–	–
Water Treatment Works		90	6 612	697	–	84	84	540	–	1 140
Distribution		4 060	–	279	2 999	416	416	178	4 500	9 767
Sanitation Infrastructure		6 766	2 064	3 765	5 899	8 017	8 017	1 789	4 500	9 767
Pump Station		61	694	3 202	2 800	3 262	3 262	–	–	–
Reticulation		6 308	1 370	554	3 099	1 644	1 644	525	4 500	9 767
Waste Water Treatment Works		398	–	9	–	600	600	–	–	–
Toilet Facilities		–	–	–	–	2 510	2 510	1 263	–	–
Solid Waste Infrastructure		297	1 648	21	–	188	188	560	–	–
Landfill Sites		–	1 648	21	–	188	188	560	–	–
Waste Transfer Stations		297	–	–	–	–	–	–	–	–
Coastal Infrastructure		386	–	–	–	–	–	–	–	–
Revetments		386	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		279	417	287	50	50	50	80	100	100
Distribution Layers		279	417	287	50	50	50	80	100	100
Community Assets		**174**	**184**	**25**	**–**	**–**	**–**	**570**	**–**	**–**
Community Facilities		174	184	25	–	–	–	–	–	–
Libraries		174	184	25	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	570	–	–
Outdoor Facilities		–	–	–	–	–	–	570	–	–
Investment properties		**–**	**–**	**5 061**	**–**	**–**	**–**	**–**	**–**	**–**
Non-revenue Generating		–	–	5 061	–	–	–	–	–	–
Unimproved Property		–	–	5 061	–	–	–	–	–	–
Other assets		**1 765**	**227**	**166**	**8 829**	**4 001**	**4 001**	**1 842**	**150**	**60**
Operational Buildings		1 765	180	166	8 829	2 360	2 360	200	150	60
Municipal Offices		–	162	166	8 829	2 360	2 360	200	150	60
Workshops		–	18	–	–	–	–	–	–	–
Stores		1 765	–	–	–	–	–	–	–	–
Housing		–	47	–	–	1 642	1 642	1 642	–	–
Social Housing		–	47	–	–	1 642	1 642	1 642	–	–
Intangible Assets		–	–	–	–	100	100	–	–	–
Licences and Rights		–	–	–	–	100	100	–	–	–
Computer Software and Applications		–	–	–	–	100	100	–	–	–
Computer Equipment		426	1 725	504	1 115	1 071	1 071	400	450	450
Computer Equipment		426	1 725	504	1 115	1 071	1 071	400	450	450
Furniture and Office Equipment		1 772	888	681	320	365	365	337	235	220
Furniture and Office Equipment		1 772	888	681	320	365	365	337	235	220
Machinery and Equipment		1 693	1 857	466	1 290	2 082	2 082	1 227	1 115	1 590
Machinery and Equipment		1 693	1 857	466	1 290	2 082	2 082	1 227	1 115	1 590
Transport Assets		4 522	2 098	5 705	6 090	7 038	7 038	6 390	800	850
Transport Assets		4 522	2 098	5 705	6 090	7 038	7 038	6 390	800	850

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Land		–	(4 446)	–	–	–	–	–	–	–
Land		–	(4 446)	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**42 067**	**25 411**	**30 245**	**42 820**	**42 354**	**42 354**	**21 242**	**25 805**	**39 169**

WC034 Swellendam - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**117**	**2 559**	**6 106**	**2 275**	**2 465**	**2 465**	**–**	**–**	**–**
Roads Infrastructure		–	1 196	5 831	2 275	2 465	2 465	–	–	–
Roads		–	1 196	5 831	2 275	2 465	2 465	–	–	–
Storm water Infrastructure		–	322	274	–	–	–	–	–	–
Storm water Conveyance		–	322	274	–	–	–	–	–	–
Water Supply Infrastructure		–	759	–	–	–	–	–	–	–
Dams and Weirs		–	759	–	–	–	–	–	–	–
Sanitation Infrastructure		117	281	–	–	–	–	–	–	–
Waste Water Treatment Works		117	281	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**117**	**2 559**	**6 106**	**2 275**	**2 465**	**2 465**	**–**	**–**	**–**
Renewal of Existing Assets as % of total capex		*0,6%*	*4,8%*	*11,8%*	*2,2%*	*2,4%*	*2,4%*	*0,0%*	*0,0%*	*0,0%*
Renewal of Existing Assets as % of deprecn"		*0,7%*	*9,4%*	*14,2%*	*10,6%*	*6,7%*	*6,7%*	*0,0%*	*0,0%*	*0,0%*

WC034 Swellendam - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		12 892	15 766	39 954	22 427	38 170	38 170	26 785	24 299	25 890
Roads Infrastructure		6 821	8 594	17 268	9 688	14 106	14 106	13 487	10 629	11 745
Roads		6 521	8 349	16 342	9 417	13 056	13 056	13 229	10 363	11 470
Road Furniture		300	245	926	271	1 050	1 050	258	266	275
Storm water Infrastructure		448	268	2 762	566	3 538	3 538	621	641	662
Drainage Collection		448	268	2 762	566	3 538	3 538	621	641	662
Electrical Infrastructure		2 205	2 092	7 467	2 537	6 648	6 648	2 611	2 631	2 752
HV Transmission Conductors		1 457	1 346	1 721	1 629	1 566	1 566	1 621	1 669	1 720
MV Networks		79	91	61	146	146	146	451	405	460
LV Networks		669	655	5 685	762	4 936	4 936	540	556	573
Water Supply Infrastructure		656	631	3 341	1 499	3 454	3 454	1 336	1 380	1 424
Dams and Weirs		15	13	685	234	46	46	45	46	48
Reservoirs		5	1	25	63	73	73	73	75	78
Water Treatment Works		5	–	–	305	2 170	2 170	327	338	349
Distribution		631	617	2 631	898	1 166	1 166	891	920	949
Sanitation Infrastructure		375	1 094	3 430	1 661	3 647	3 647	1 851	1 913	1 974
Reticulation		–	–	1 677	–	1 565	1 565	–	–	–
Waste Water Treatment Works		375	1 094	1 753	1 661	2 082	2 082	1 851	1 913	1 974
Solid Waste Infrastructure		2 387	3 089	5 684	6 476	6 776	6 776	6 878	7 105	7 333
Landfill Sites		2 387	3 089	5 684	6 476	6 776	6 776	6 878	7 105	7 333
Information and Communication Infrastructure		–	–	2	–	–	–	–	–	–
Distribution Layers		–	–	2	–	–	–	–	–	–
Community Assets		739	681	5 815	547	5 882	5 882	502	819	535
Community Facilities		577	558	5 185	380	5 388	5 388	336	647	358
Halls		208	250	33	163	162	162	125	129	133
Centres		43	–	–	–	–	–	–	300	–
Libraries		151	137	–	–	–	–	–	–	–
Cemeteries/Crematoria		6	1	856	18	902	902	8	9	9
Parks		169	170	4 296	198	4 324	4 324	202	209	216
Sport and Recreation Facilities		162	124	630	167	494	494	166	172	177
Outdoor Facilities		162	124	630	167	494	494	166	172	177
Investment properties		6	7	14	30	130	130	130	134	139
Non-revenue Generating		6	7	14	30	130	130	130	134	139
Unimproved Property		6	7	14	30	130	130	130	134	139
Other assets		408	543	1 092	1 038	1 663	1 663	770	796	821
Operational Buildings		408	543	1 092	1 038	1 663	1 663	770	796	821
Municipal Offices		401	535	1 081	1 010	1 635	1 635	745	770	794
Yards		–	–	–	3	3	3	–	–	–
Stores		7	8	11	25	25	25	25	26	27
Computer Equipment		30	103	40	20	20	20	25	26	27
Computer Equipment		30	103	40	20	20	20	25	26	27
Furniture and Office Equipment		2	13	10	15	16	16	16	13	14
Furniture and Office Equipment		2	13	10	15	16	16	16	13	14
Machinery and Equipment		10 060	20 771	533	513	513	513	452	466	481
Machinery and Equipment		10 060	20 771	533	513	513	513	452	466	481
Transport Assets		3 299	3 549	5 051	4 833	5 069	5 069	4 500	4 648	4 797
Transport Assets		3 299	3 549	5 051	4 833	5 069	5 069	4 500	4 648	4 797
Total Repairs and Maintenance Expenditure	1	**27 437**	**41 434**	**52 509**	**29 423**	**51 463**	**51 463**	**33 179**	**31 201**	**32 703**
R&M as a % of PPE		*5,7%*	*7,7%*	*9,8%*	*4,4%*	*8,5%*	*8,5%*	*5,3%*	*5,0%*	*5,1%*
R&M as % Operating Expenditure		*9,1%*	*10,1%*	*9,1%*	*5,2%*	*8,7%*	*8,7%*	*9,2%*	*6,0%*	*6,1%*

WC034 Swellendam - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation by Asset Class/Sub-class										
Infrastructure		**11 430**	**21 128**	**37 552**	**16 255**	**20 208**	**20 208**	**21 193**	**22 217**	**23 292**
Roads Infrastructure		**3 108**	**7 794**	**5 973**	**3 397**	**5 049**	**5 049**	**5 302**	**5 567**	**5 845**
Roads		3 108	3 977	3 989	3 397	4 049	4 049	4 252	4 464	4 688
Capital Spares		–	3 817	1 984	–	1 000	1 000	1 050	1 103	1 158
Storm water Infrastructure		949	1 051	2 143	1 275	1 542	1 542	1 619	1 700	1 785
Drainage Collection		617	703	672	911	682	682	716	752	790
Storm water Conveyance		333	348	1 471	364	860	860	903	948	996
Electrical Infrastructure		1 159	1 243	1 638	1 308	1 689	1 689	1 748	1 800	1 854
MV Substations		15	18	47	198	47	47	49	50	52
MV Switching Stations		119	119	120	1	122	122	126	130	134
MV Networks		516	503	618	564	628	628	650	669	689
LV Networks		509	600	780	545	792	792	820	844	870
Capital Spares		–	3	73	–	100	100	104	107	110
Water Supply Infrastructure		2 233	2 452	14 471	2 817	6 197	6 197	6 507	6 832	7 174
Dams and Weirs		201	154	290	162	294	294	309	324	341
Reservoirs		324	338	326	353	330	330	347	364	383
Pump Stations		339	501	1 532	371	1 555	1 555	1 633	1 715	1 800
Water Treatment Works		1 147	1 408	1 511	1 254	1 534	1 534	1 611	1 691	1 776
Bulk Mains		–	–	–	191	–	–	–	–	–
Distribution		222	433	476	487	483	483	508	533	560
Capital Spares		–	(382)	10 336	–	2 000	2 000	2 100	2 205	2 315
Sanitation Infrastructure		2 731	6 356	12 677	3 041	5 070	5 070	5 324	5 590	5 870
Pump Station		240	249	567	262	575	575	604	634	666
Reticulation		–	–	1 989	–	2 019	2 019	2 120	2 226	2 337
Waste Water Treatment Works		2 491	2 871	469	2 778	476	476	500	525	551
Capital Spares		–	3 236	9 652	–	2 000	2 000	2 100	2 205	2 315
Solid Waste Infrastructure		1 116	2 175	591	4 254	599	599	629	661	694
Landfill Sites		6	2 166	584	4 246	593	593	623	654	687
Waste Transfer Stations		1 111	8	–	8	–	–	–	–	–
Capital Spares		–	0	6	–	6	6	6	7	7
Information and Communication Infrastructure		133	59	58	164	60	60	63	67	70
Distribution Layers		74	63	57	100	57	57	60	63	66
Capital Spares		59	(4)	1	64	3	3	3	3	3
Community Assets		621	1 178	819	567	6 800	6 800	7 140	7 497	7 872
Community Facilities		**331**	**882**	**487**	**230**	**6 463**	**6 463**	**6 786**	**7 125**	**7 482**
Halls		110	172	160	135	162	162	171	179	188
Centres		–	–	83	–	84	84	89	93	98
Libraries		187	674	233	55	6 205	6 205	6 515	6 841	7 183
Cemeteries/Crematoria		1	1	1	2	1	1	1	2	2
Police		26	26	–	31	–	–	–	–	–
Parks		0	0	1	0	1	1	2	2	2
Public Ablution Facilities		6	8	8	7	8	8	9	9	10
Sport and Recreation Facilities		290	296	332	337	337	337	354	372	390
Outdoor Facilities		290	296	332	337	337	337	354	372	390
Investment properties		52	52	52	62	53	53	55	58	61
Revenue Generating		**52**	**52**	**52**	**62**	**53**	**53**	**55**	**58**	**61**
Improved Property		52	52	52	62	53	53	55	58	61
Other assets		132	998	142	163	5 144	5 144	5 401	5 670	5 953
Operational Buildings		**132**	**998**	**142**	**163**	**5 144**	**5 144**	**5 401**	**5 670**	**5 953**
Municipal Offices		132	134	142	163	144	144	151	157	165
Capital Spares		–	864	–	–	5 000	5 000	5 250	5 513	5 788
Intangible Assets		168	128	90	–	91	91	96	100	105
Licences and Rights		168	128	90	–	91	91	96	100	105
Computer Software and Applications		168	128	90	–	91	91	96	100	105
Computer Equipment		**758**	**709**	**822**	**829**	**840**	**840**	**882**	**926**	**971**
Computer Equipment		758	709	822	829	840	840	882	926	971
Furniture and Office Equipment		1 094	810	1 030	1 241	1 074	1 074	1 128	1 183	1 242
Furniture and Office Equipment		1 094	810	1 030	1 241	1 074	1 074	1 128	1 183	1 242

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Machinery and Equipment		1 206	228	741	1 538	768	768	805	844	885
Machinery and Equipment		1 206	228	741	1 538	768	768	805	844	885
Transport Assets		700	1 748	1 784	874	1 811	1 811	1 901	1 995	2 093
Transport Assets		700	1 748	1 784	874	1 811	1 811	1 901	1 995	2 093
Land		–	359	–	–	–	–	–	–	–
Land		–	359	–	–	–	–	–	–	–
Total Depreciation	1	16 161	27 340	43 031	21 527	36 790	36 790	38 600	40 491	42 474

WC034 Swellendam - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**20 651**	**24 807**	**15 081**	**46 272**	**49 799**	**49 799**	**19 810**	**16 170**	**18 234**
Roads Infrastructure		7 612	5 970	10 305	12 709	12 676	12 676	–	1 000	2 000
Roads		7 523	5 970	10 177	12 559	12 561	12 561	–	–	2 000
Road Structures		–	–	99	150	116	116	–	1 000	–
Road Furniture		89	–	30	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	210	208	208	–	–	6 088
Storm water Conveyance		–	–	–	210	208	208	–	–	6 088
Electrical Infrastructure		–	659	2 774	2 991	3 291	3 291	530	–	–
MV Substations		–	–	120	–	–	–	–	–	–
MV Switching Stations		–	507	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	350	–	–
LV Networks		–	152	2 654	2 991	3 291	3 291	180	–	–
Water Supply Infrastructure		12 542	17 977	1 125	29 972	32 577	32 577	7 100	–	10 146
Pump Stations		–	4 584	920	8 696	8 696	8 696	6 087	–	3 408
Water Treatment Works		6 831	5	205	200	810	810	–	–	6 088
Bulk Mains		–	–	–	–	–	–	–	–	650
Distribution		5 710	13 388	–	21 076	23 071	23 071	1 013	–	–
Sanitation Infrastructure		498	201	877	390	1 046	1 046	11 281	15 170	–
Pump Station		–	201	784	–	500	500	1 000	–	–
Reticulation		498	–	64	–	–	–	–	–	–
Waste Water Treatment Works		–	–	30	390	546	546	10 281	15 170	–
Solid Waste Infrastructure		–	–	–	–	–	–	900	–	–
Landfill Sites		–	–	–	–	–	–	900	–	–
Community Assets		**–**	**–**	**257**	**3 854**	**3 854**	**3 854**	**339**	**–**	**–**
Sport and Recreation Facilities		–	–	257	3 854	3 854	3 854	339	–	–
Outdoor Facilities		–	–	257	3 854	3 854	3 854	339	–	–
Other assets		**–**	**233**	**–**	**7 396**	**4 414**	**4 414**	**9 544**	**260**	**370**
Operational Buildings		–	233	–	7 396	4 414	4 414	9 544	260	370
Municipal Offices		–	217	–	7 396	4 414	4 414	9 424	60	70
Stores		–	16	–	–	–	–	120	200	300
Furniture and Office Equipment		150	–	–	–	–	–	–	–	–
Furniture and Office Equipment		150	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	**20 801**	**25 040**	**15 338**	**57 521**	**58 067**	**58 067**	**29 693**	**16 430**	**18 604**
Upgrading of Existing Assets as % of total capex		*0,0%*	*47,2%*	*29,7%*	*56,1%*	*56,4%*	*56,4%*	*58,3%*	*38,9%*	*32,2%*
Upgrading of Existing Assets as % of deprecn"		*128,7%*	*91,6%*	*35,6%*	*267,2%*	*157,8%*	*157,8%*	*76,9%*	*40,6%*	*43,8%*

References

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditu

WC034 Swellendam - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
Capital expenditure	1							
Vote 1 - MUNICIPAL MANAGER		8 148	470	470				
Vote 2 - FINANCIAL SERVICES		750	750	850				
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		30 633	39 705	54 558				
Vote 4 - COMMUNITY SERVICES		11 404	1 310	1 895				
Vote 5 - CORPORATE SERVICES		–	–	–				
Total Capital Expenditure		**50 935**	**42 235**	**57 773**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - MUNICIPAL MANAGER		35 680	42 670	44 161				
Vote 2 - FINANCIAL SERVICES		23 169	23 986	24 768				
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		270 278	275 496	283 223				
Vote 4 - COMMUNITY SERVICES		138 494	152 270	154 775				
Total future operational costs		467 621	494 422	506 927	–	–	–	–
Future revenue by source	3							
Exchange Revenue		24 364	181 777	198 509				
Service charges - Electricity		166 457	181 777	198 509				
Service charges - Water		30 831	33 513	35 692				
Service charges - Waste Water Management		26 001	27 613	29 270				
Service charges - Waste Management		19 538	20 808	22 057				
Agency services		3 062	3 163	3 264				
Total future revenue		270 253	448 651	487 300	–	–	–	–
Net Financial Implications		**248 303**	**88 006**	**77 400**	**–**	**–**	**–**	**–**

WC034 Swellendam - Supporting Table SA36 Detailed capital budget

R thousand		2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: *List all capital projects grouped by Function*				
Housing	**Provision of Precast Toilets**	1 263	–	–
Housing	Security Fence at Swellendam Informal Sett	1 642	–	–
Community and Social Services	Community halls furniture and equipment	70	90	90
Community and Social Services	Fire skids	90	100	–
Community and Social Services	Community halls machinery and equipment	30	–	50
Energy Sources	Swellendam Railton 950 erven - Elec Infrast	3 913	–	–
Energy Sources	Scada monitoring system	400	–	–
Energy Sources	Overhead and Underground Cables	350	–	–
Energy Sources	Electricity provision for ICT tower Barrydale	250	–	–
Energy Sources	Supply of Bulk infrastructure and electrificati	–	6 205	5 459
Energy Sources	Raiton CBD - Electricity	3	–	–
Energy Sources	New Streetlights (Shand & Gelderblom)	180	–	–
Executive and Council	Media - Office Equipment	47	20	20
Executive and Council	Furniture and Office Equipment - MM	80	50	50
Finance and Administration	Office furniture - All departments	100	–	–
Finance and Administration	New two-way radios	80	80	–
Finance and Administration	Computer Equipment - All departments	400	450	450
Finance and Administration	Rebuild Thusong Centre Railton	7 671	–	–
Finance and Administration	General Upgrading of Municipal Buildings	50	60	70
Finance and Administration	ICT network	80	100	100
Finance and Administration	Fleet - Machinery and equipment	50	–	–
Finance and Administration	Machinery and Equipment - OFFICE BUILD	20	20	20
Finance and Administration	Replace Airconditioners at various buildings	200	150	60
Finance and Administration	Security systems and cameras	350	400	400
Finance and Administration	New tender box	50	–	–
Finance and Administration	Concrete Storage Bins for Construction Mat	–	200	–
Finance and Administration	Outer Building to store Electrical Cables 60r	–	–	300
Finance and Administration	Afdak_Entrance Walkway Stores	40	–	–
Finance and Administration	Turbine Roof Ventilators Stores	80	–	–
Planning and Development	Railton Walkway Project	870	–	–
Public Safety	Furniture and Office Equipment - Traffic Ser	20	40	60
Public Safety	Traffic: Machinery and Equipment 2024_202	90	–	–
Public Safety	Double axle Cattle Trailer	70	–	–

Function	Project Description	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Public Safety	Machinery and Equipment - TRAFFIC	7	–	–
Road Transport	Machinery and Equipment - Roads - Barryd	25	25	25
Road Transport	Access Road Gravel erf 8241 - Industrial E	–	1 000	–
Road Transport	Machinery and Equipment - Roads and Stor	25	25	25
Road Transport	Kerstraat heavy rehab phase 1	–	–	2 000
Road Transport	Glen Barry Road reconstruction	–	3 250	–
Road Transport	Russel link reconstruction	1 600	–	–
Road Transport	Raiton CBD - Roads	293	–	–
Road Transport	Suurbraak 550 - Roads	–	4 500	9 767
Road Transport	Grader Gravel Roads	2 500	–	–
Sport and Recreation	Furniture and Office Equipment	20	–	–
Sport and Recreation	Parks - Machinery and Equipment	50	–	–
Sport and Recreation	Sport - Furniture & Equipment	–	35	–
Sport and Recreation	Sport - Machinery & Equipment	55	–	–
Sport and Recreation	Ride on tractor	120	–	–
Sport and Recreation	New trailer	50	–	–
Sport and Recreation	Upgrading Suurbraak Sport Facility	1 653	–	–
Sport and Recreation	Canopy and Towbar (CCK 12957)	50	–	–
Sport and Recreation	Upgrading Suurbraak Sport Facility (CF)	339	–	–
Sport and Recreation	New Grandstand Seats for Buffeljagsrivier S	570	–	–
Waste Management	Recycling Drop off containers	80	100	100
Waste Management	Machinery and equipment - REFUSE	–	65	65
Waste Management	Installation and repositioning of fence by Bo	900	–	–
Waste Management	AHP Disposal Bins	75	80	80
Waste Management	Hooklift Containers	–	–	600
Waste Management	Hooklift Vehicle	–	–	850
Waste Management	Cage Truck	–	800	–
Waste Management	Suurbraak Landfill Facilities	560	–	–
Waste Management	21m2 Refuse compactor including lifter	3 600	–	–
Waste Water Management	Machinery and Equipment - Waste Water S	100	100	100
Waste Water Management	Upgrading N2 Sewer Pumpstation	1 000	–	–
Waste Water Management	Barrydale (Smitsville) Upgrade WWTW (CF	3 203	4 726	–
Waste Water Management	Barrydale (Smitsville) Upgrade WWTW	7 078	10 444	–
Waste Water Management	Raiton CBD - Sewer	525	–	–
Waste Water Management	Suurbraak 550 - Sewer	–	4 500	9 767
Waste Water Management	Upgrading of Buffeljags Bulk Stormwater	–	–	1 015
Waste Water Management	Upgrading of Buffeljags Bulk Stormwater	–	–	5 074
Water Management	Swellendam (Railton): Bulk Water Reticulati	574	–	–

Function	Project Description	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Water Management	Swellendam (Railton): Bulk Water Reticulati	439	–	–
Water Management	Machinery and Equipment - Water- Barryda	–	–	25
Water Management	Steps and channel grids with railings for Sw	150	–	–
Water Management	Swellendam (Railton): Upgrade of Bakensk	6 087	–	3 108
Water Management	Upgrading of Buffeljags WTW (CF)	–	–	1 015
Water Management	Installation of new PH monitors	140	–	140
Water Management	Suurbraak WTW Phase 2 Professional Fees	–	–	1 000
Water Management	Telemetry and Scada development	250	–	–
Water Management	Upgrading of Buffeljags WTW	–	–	5 074
Water Management	Upgrade pumpstation and rising main to Ba	–	–	400
Water Management	Upgrading of Suurbraak water pipeline from	–	–	250
Water Management	Upgrade of Irrigation pump station Suurbra	–	–	300
Water Management	Water Machinery and equipment 2025_202	100	120	100
Water Management	Railton CBD - Water	178	–	–
Water Management	Suurbraak 550 - Water	–	4 500	9 767
Parent Capital expenditure		**50 935**	**42 235**	**57 773**
Entity Capital expenditure		**–**	**–**	**–**
Total Capital expenditure		**50 935**	**42 235**	**57 773**

WC034 Swellendam - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand		2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project name	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:				
List all capital projects grouped by Function				
Police Forces, Traffic and Street Pa	**Surveillance Cameras**	**180**	**–**	
Disaster Management	Fire skids	105	–	
Disaster Management	Fire skids	35	–	
Solid Waste Removal	Street Refuse Bins	361	–	
Police Forces, Traffic and Street Pa	Furniture and Office Equipment - Traffic Services	40	–	
Police Forces, Traffic and Street Pa	Fencing for Driver's Licence and Vehicle Testing (	180	–	
Police Forces, Traffic and Street Pa	Installation of plastic curtain strips at vehicle	–	–	
Solid Waste Disposal (Landfill Sites	Drilling and Installation of Boreholes	188	–	
Police Forces, Traffic and Street Pa	Traffic: Machinery and Equipment 2025_2026	40	–	
Housing	Security Fence at Swellendam Informal Settlemer	1 642	–	
Housing	Provision of Precast Toilets	2 510	–	
Solid Waste Disposal (Landfill Sites	Machinery and equipment - REFUSE	60	–	
Community Parks (including Nurseries	Parks - Machinery and Equipment	50	–	
Community Parks (including Nurseries	Canopy (CCK 14457)	21	–	
Recycling	Recycling Drop off containers	65	–	
Community Parks (including Nurseries	Trailer Cherry picker	586	–	
Sports Grounds and Stadiums	Upgrading of Railton Sports Grounds Phase 3	3 200	–	
Sports Grounds and Stadiums	Upgrading of Railton Sports Grounds Phase 3 (Cl	654	–	
Recreational Facilities	Sport - Furniture & Equipment	30	–	
Supply Chain Management	Multi-Tier Storage Shelving	145	–	
Information Technology	New 32 Core Power Edge Server	296	–	
Information Technology	Inverter for server room	100	–	
Finance	Office furniture - All departments	80	–	
Supply Chain Management	Installing of shelves	–	–	
Information Technology	Student Computer Equipment	60	–	
Information Technology	Computer Equipment - Insurance	95	–	
Information Technology	Computer Equipment - All departments	520	–	
Information Technology	ICT network	50	–	
Information Technology	Intangible Asset: software	100	–	
Finance	Machinery and Equipment - FINANCE	145	–	
Electricity	Swellendam Railton 950 erven - Elec Infrastructu	12 297	–	
Electricity	Electricity network erf 8241 - Industrial Erven	300	–	
Property Services	Machinery and Equipment - OFFICE BUILDINGS	20	–	
Electricity	Machinery and Equipment - ELECTRICITY	60	–	
Roads	Access Road Gravel erf 8241 - Industrial Erven	116	–	
Roads	Railton Upgrading of Gravel Roads and Stormwat	2 915	–	
Town Planning, Building Regulations	Railton Walkway Project	1 071	–	
Roads	Railton Upgrading of Gravel Roads and Stormwat	8 044	–	
Roads	Rehabilitation of roads (RRAMS priority list)	2 465	–	
Electricity	Replacement of conventional street lights with LE	736	–	

R thousand		2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project name	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity	Replacement of conventional street lights with LE	1 601	–	
Sports Grounds and Stadiums	Replacement of Sport field lights with LED:Railtor	327	–	
Sports Grounds and Stadiums	Replacement of Sport field lights with LED: Swelle	327	–	
Electricity	Installation of new SMART Electricity meters	364	–	
Roads	Machinery and Equipment - Roads - Barrydale	36	–	
Property Services	Materials Constructed Bins at Barrydale Yard	340	–	
Roads	Ward 6 - Speed Calming measures	20	–	
Roads	Regravelling Program	502	–	
Roads	Ward 5 - Speed Calming measures	40	–	
Roads	Upgrading of Existing Tar Roads	1 000	–	
Roads	Ward 3 - Speed Calming measures	40	–	
Roads	Extend and move Storm water line above Russel	208	–	
Property Services	Replace Airconditioners at various buildings	116	–	
Property Services	General Upgrading of Municipal Buildings	85	–	
Property Services	Security systems and cameras	100	–	
Electricity	Raiton CBD - Electricity	29	–	
Roads	Raiton CBD - Roads	411	–	
Sewerage	Klipperivier Tractor 65kw 4x4	105	–	
Sewerage	Sewer Reticulation Erf 8241 - Industrial Erven	120	–	
Fleet Management	Fleet - Machinery and equipment	15	–	
Sewerage	Machinery and Equipment - Waste Water Service	200	–	
Fleet Management	New two-way radios	60	–	
Sewerage	3rd pump at N2 sewer pumpstation & Equipment	190	–	
Sewerage	New Silo wastewater Pump station	2 926	–	
Sewerage	Sewerage Truck	2 676	–	
Fleet Management	Light Delivery Vehicles	1 997	–	
Sewerage	Upgrade Barrydale sewer pump station	150	–	
Sewerage	House Connections Mid-block Sewer	186	–	
Sewerage	New Bund Wall - Pumpstation	90	–	–
Sewerage	Barrydale Sewer Manholes (82 Houses)	500	–	–
Sewerage	Design and installation of scum baffles on Klipper	600	–	–
Sewerage	Upgrade of Buffeljags Sewer pumpstation	146	–	–
Waste Water Treatment	Upgrading N2 Sewer Pumpstation	500	–	–
Sewerage	Raiton CBD - Sewer	1 144	–	–
Water Distribution	Swellendam (Railton): Upgrade of Bakenskop and	8 696	–	–
Water Distribution	Water Reticulation erf 8241 - Industrial Erven	133	–	–
Water Distribution	Water Machinery and Equipment 2023_2024	180	–	–
Water Distribution	Swellendam (Railton): Bulk Water Reticulation an	315	–	–
Water Treatment	Steps and channel grids with railings for Swellend	84	–	–
Water Treatment	New MCC with magflow for Swellendam waterwo	377	–	–
Water Distribution	Water Truck	1 301	–	–
Water Distribution	Railton Bulk Distribution Pipeline	–	–	–
Water Distribution	Railton Water Network Improvement	–	–	–
Water Treatment	Upgrading of Barrydale Bulk Water Supply Phase	20 000	–	–

R thousand Function	Project name	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Water Distribution	All towns water pipe replacement program- yearly	200	–	–
Water Distribution	Machinery and Equipment - Water- Barrydale	30	–	–
Water Storage	Upgrading of Gravity Main from Grootkloof Dam	870	–	–
Water Distribution	Swellendam (Railton): Bulk Water Reticulation an	1 686	–	–
Water Distribution	Glen Barry Avenue water pipe line replacement	300	–	–
Water Treatment	Emergency Drought relief - Drilling, Testing and E	800	–	–
Water Distribution	Railton CBD - Water	416	–	–
Property Services	Rebuild Thusong Centre Railton	3 529	–	–
Property Services	Upgrade of ICT Server Room Building	520	–	–
Property Services	Rebuild Main Municipal Building	2 244	–	–

WC034 Swellendam - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	2026/27 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4			Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Ward location
Parent municipality:							
List all operational projects grouped by Municipal Vote							
ADMINISTRATIVE SUPPORT SERVICES		**Furniture/Office Equipment - Planned Maintenance - CORPORATE SERVICES**	**RM008**	2	2	2	
ADMINISTRATIVE SUPPORT SERVICE		GENERAL VEHICLE - CORPORATE SERVICES	SWE0103	4	4	4	
ADMINISTRATIVE SUPPORT SERVICE		Municipal Running Cost	OPR13	7 862	8 185	8 515	
ADMINISTRATIVE SUPPORT SERVICES		Municipal Running Cost	OPR13	206	215	225	
ADMINISTRATIVE SUPPORT SERVICES		Municipal Running Cost	OPR13	–	–	–	
ADMINISTRATIVE SUPPORT SERVICES		Municipal Running Cost	OPR13	598	626	654	
ADMINISTRATIVE SUPPORT SERVICES		Municipal Running Cost	OPR13	1 144	1 196	1 250	
BARRYDALE		Municipal Running Cost	OPR13	1 149	1 202	1 255	
BUILDING MAINTENANCE		Buildings - Planned Maintenance - OFFICE BUILDINGS	RM011	182	188	194	
BUILDING MAINTENANCE		Buildings - Planned Maintenance - OFFICE BUILDINGS	RM011	15	16	16	
BUILDING MAINTENANCE		Buildings - Planned Maintenance - OFFICE BUILDINGS	RM011	60	62	64	
BUILDING MAINTENANCE		Buildings - Planned Maintenance - OFFICE BUILDINGS	RM011	150	155	160	
BUILDING MAINTENANCE		Buildings - Planned Maintenance - OFFICE BUILDINGS	RM011	210	217	224	
BUILDING MAINTENANCE		Machinery/Equipment - Planned Maintenance - OFFICE BUILDINGS	RM276	2	2	2	
BUILDING MAINTENANCE		Municipal Running Cost	OPR13	–	–	–	
BUILDING MAINTENANCE		Municipal Running Cost	OPR13	615	635	655	
BUILDING MAINTENANCE		Municipal Running Cost	OPR13	1 342	1 402	1 463	
BUILDING MAINTENANCE		MAINTENANCE LABOUR - BUILDINGS	RM505	–	–	–	
COMMUNITY CENTRE & HALLS		Buildings - Planned Maintenance - HALLS	RM272	19	20	20	
COMMUNITY CENTRE & HALLS		Buildings - Planned Maintenance - HALLS	RM272	2	2	2	
COMMUNITY CENTRE & HALLS		Buildings - Planned Maintenance - HALLS	RM272	5	5	5	
COMMUNITY CENTRE & HALLS		Buildings - Planned Maintenance - HALLS	RM272	99	103	106	
COMMUNITY CENTRE & HALLS		Municipal Running Cost	OPR13	272	284	296	
COMMUNITY CENTRE & HALLS		Municipal Running Cost	OPR13	156	163	170	
COMMUNITY CENTRE & HALLS		Municipal Running Cost	OPR13	149	156	163	
COMMUNITY CENTRE & HALLS		Municipal Running Cost	OPR13	460	480	501	
COMMUNITY CENTRE & HALLS		Municipal Running Cost	OPR13	1 209	1 257	1 308	
COMMUNITY CENTRE & HALLS		Municipal Running Cost	OPR13	86	89	92	
COMMUNITY CENTRE & HALLS		GENERAL VEHICLE (COMMUNITY CENTRE AND HALLS)	WC903	–	–	–	
COMMUNITY CENTRE & HALLS		MAINTENANCE LABOUR - HALLS	RM501	–	–	–	
COMMUNITY CENTRE & HALLS		Buildings - Planned Maintenance - THUSONG	SWE614	–	300	–	
COMMUNITY SERVICES		Land - Planned Maintenance - COMMUNITY SERVICES	RM155	5	5	5	

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	2026/27 Medium Term Revenue & Expenditure Framework			Project information
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Ward location
COMMUNITY SERVICES		Municipal Running Cost	OPR13	2 806	2 916	3 033	
ECONOMIC DEVELOPMENT & TOURISM		Municipal Running Cost	OPR13	–	–	–	
ECONOMIC DEVELOPMENT & TOURISM		Other Tourism Events - Events and Organisations - TOURISM	SW004	100	103	107	
ECONOMIC DEVELOPMENT & TOURISM		Tourism Development	WC0056	–	150	155	
ELECTRO-TECHNICAL SERVICES		Festive Lights (Sdam) - Planned Maintenance - STREET LIGHTS	RM061	151	156	160	
ELECTRO-TECHNICAL SERVICES		GENERAL VEHICLE (TRANSPORT ASSETS) ELECTRICITY NETWORK	SW0105	52	54	55	
ELECTRO-TECHNICAL SERVICES		GENERAL VEHICLE (TRANSPORT ASSETS) ELECTRICITY NETWORK	SW0105	43	44	45	
ELECTRO-TECHNICAL SERVICES		GENERAL VEHICLE (TRANSPORT ASSETS) ELECTRICITY NETWORK	SW0105	125	129	133	
ELECTRO-TECHNICAL SERVICES		HV Overhead Lines (Bdale) - Planned Maintenance - ELECTRICITY NETWORK	RM057	461	475	489	
ELECTRO-TECHNICAL SERVICES		HV Overhead Lines (Sbraak) - Planned Maintenance - ELECTRICITY NETWORK	RM055	161	166	171	
ELECTRO-TECHNICAL SERVICES		HV Overhead Lines (Sdam) - Planned Maintenance - ELECTRICITY NETWORK	RM053	999	1 029	1 059	
ELECTRO-TECHNICAL SERVICES		LV Networks - Planned - ELECTRICTY	RM257	20	21	21	
ELECTRO-TECHNICAL SERVICES		LV Networks - Planned - ELECTRICTY	RM257	11	12	12	
ELECTRO-TECHNICAL SERVICES		LV Networks - Planned - ELECTRICTY	RM257	233	240	248	
ELECTRO-TECHNICAL SERVICES		Machinery/Equipment (Sbraak) - Planned Maintenance - ELECTRICITY NETWORK	RM401	31	32	33	
ELECTRO-TECHNICAL SERVICES		Machinery/Equipment (Sdam) - Planned Maintenance - ELECTRICITY NETWORK	RM048	12	13	13	
ELECTRO-TECHNICAL SERVICES		Machinery/Equipment(Sdam) - ELECTRICITY ADMIN	RM255	27	28	29	
ELECTRO-TECHNICAL SERVICES		Materials and Supplies - Public Lighting Suurbraak	SWEL072	1	1	1	
ELECTRO-TECHNICAL SERVICES		Municipal Running Cost	OPR13	4 424	4 532	4 655	
ELECTRO-TECHNICAL SERVICES		Municipal Running Cost	OPR13	17 892	19 580	21 253	
ELECTRO-TECHNICAL SERVICES		Municipal Running Cost	OPR13	534	584	638	
ELECTRO-TECHNICAL SERVICES		Municipal Running Cost	OPR13	7 254	7 866	8 531	
ELECTRO-TECHNICAL SERVICES		Municipal Running Cost	OPR13	129 388	140 893	154 466	
ELECTRO-TECHNICAL SERVICES		Municipal Running Cost	OPR13	5 408	5 767	6 131	
ELECTRO-TECHNICAL SERVICES		MV Mini-Substations - Planned Maintenance - Electricity Network	RM256	31	32	33	
ELECTRO-TECHNICAL SERVICES		MV Mini-Substations - Planned Maintenance - Electricity Network	RM256	11	12	12	
ELECTRO-TECHNICAL SERVICES		MV Mini-Substations - Planned Maintenance - Electricity Network	RM256	109	112	115	
ELECTRO-TECHNICAL SERVICES		NEW CONNECTION/RECONNECTIONS Electricity Meters (LV Networks) - Planned	RM325	–	–	–	
ELECTRO-TECHNICAL SERVICES		NEW CONNECTIONS ELECTRICITY METERS - ELECTRICITY NETWORK	BUD109	109	112	116	
ELECTRO-TECHNICAL SERVICES		Public Lighting (Sdam) - Planned Maintenance - STREET LIGHTS	RM060	14	14	15	
ELECTRO-TECHNICAL SERVICES		Replacing of Stolen Cables (Cable Theft)	SWE600	27	28	29	
ELECTRO-TECHNICAL SERVICES		Electricity Master Plan	TWS3	425	438	451	
ELECTRO-TECHNICAL SERVICES		MV Networks (Bdale) - Planned Maintenance - ELECTRICITY NETWORK	RM902	300	250	300	
ELECTRO-TECHNICAL SERVICES		SPECIALISED VEHICLES - ELECTRICITY (TRANSPORT ASSETS)	SW0122	125	129	133	
ELECTRO-TECHNICAL SERVICES		SPECIALISED VEHICLES - ELECTRICITY (TRANSPORT ASSETS)	SW0122	400	413	426	

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	 Budget Year +1 2027/28	 Budget Year +2 2028/29	Project information Ward location
ELECTRO-TECHNICAL SERVICES		MAINTENANCE LABOUR - ELECTRICITY	RM502	–	–	–	
ELECTRO-TECHNICAL SERVICES		Energy Efficiency Demand Side Management	WC1507	–	–	–	
ELECTRO-TECHNICAL SERVICES		MAINTENANCE LABOUR - ELEC STREETLIGHTS	RM503	–	–	–	
ENVIRONMENTAL & WASTE MINIMIZATI		Buildings - Planned Maintenance - REFUSE	RM262	13	13	14	
ENVIRONMENTAL & WASTE MINIMIZATI		External Facilities - Corrective Maintenance - REFUSE	RM298	16	16	17	
ENVIRONMENTAL & WASTE MINIMIZATI		Land - Planned Maintenance - REFUSE	RM263	6 400	6 611	6 823	
ENVIRONMENTAL & WASTE MINIMIZATI		Land - Planned Maintenance - REFUSE	RM263	150	155	160	
ENVIRONMENTAL & WASTE MINIMIZATI		Municipal Running Cost	OPR13	705	728	752	
ENVIRONMENTAL & WASTE MINIMIZATI		Municipal Running Cost	OPR13	180	186	192	
ENVIRONMENTAL & WASTE MINIMIZATI		Municipal Running Cost	OPR13	9 324	9 512	9 525	
ENVIRONMENTAL & WASTE MINIMIZATI		Borehole Monitoring & Water Testing	OPR52	30	31	32	
FINANCIAL SERVICES		Furniture/Office Equipment - Planned Maintenance - FINANCIAL SERVICES	RM014	9	9	10	
FINANCIAL SERVICES		GENERAL VEHICLE (TRANSPORT ASSETS) FINANCE	SW0106	9	9	10	
FINANCIAL SERVICES		Interns Compensation	WC0050	705	678	652	
FINANCIAL SERVICES		Municipal Running Cost	OPR13	32 272	33 598	35 000	
FINANCIAL SERVICES		Municipal Running Cost	OPR13	1 328	1 389	1 450	
FINANCIAL SERVICES		Municipal Running Cost	OPR13	611	639	667	
FINANCIAL SERVICES		Municipal Running Cost	OPR13	601	629	657	
FINANCIAL SERVICES		Municipal Running Cost	OPR13	1 603	1 676	1 751	
FINANCIAL SERVICES		Municipal Running Cost	OPR13	1 524	1 974	2 495	
FLEET MANAGEMENT SERVICES		GENERAL VEHICLE (TRANSPORT ASSETS) - WORKSHOP FLEET	SW0113	20	21	21	
FLEET MANAGEMENT SERVICES		Machinery/Equipment - Planned Maintenance - WORKSHOP FLEET	RM022	14	14	14	
FLEET MANAGEMENT SERVICES		Municipal Running Cost	OPR13	2 496	2 613	2 735	
FLEET MANAGEMENT SERVICES		MAINTENANCE LABOUR - FLEET	RM515	–	–	–	
FLEET MANAGEMENT SERVICES		MAINTENANCE LABOUR - TRANSPORT	RM504	–	–	–	
HUMAN RESOURCE MANAGEMENT		EPWP Grant Funding	PROJ237	1 457	–	–	
HUMAN RESOURCE MANAGEMENT		Human Resource Management - HR	SW006	67	70	72	
HUMAN RESOURCE MANAGEMENT		Municipal Running Cost	OPR13	15 391	15 968	16 557	
HUMAN RESOURCE MANAGEMENT		Municipal Running Cost	OPR13	40	–	–	
HUMAN RESOURCE MANAGEMENT		Occupational Health and Safety Corporate Services	OP107	215	222	229	
HUMAN RESOURCE MANAGEMENT		EPWP Projects	TWS2	220	227	235	
HUMAN RESOURCE MANAGEMENT		Councillors Training	TWS4	50	–	–	
HUMAN RESOURCE MANAGEMENT		Workshops, Seminars and Subject Matter Training	TWS1	1 033	445	459	
INFORMATION & COMMUNICATION TECI		Computer Equipment - Planned Maintenance - INFORMATION TECHNOLOGY	RM295	25	26	27	
INFORMATION & COMMUNICATION TECI		Machinery/Equipment - Planned Maintenance - STREETS (2021/22)	RM0104	10	10	11	

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Project information Ward location
INFORMATION & COMMUNICATION TEC		Municipal Running Cost	OPR13	6 058	6 273	6 490	
INFORMATION & COMMUNICATION TEC		Municipal Running Cost	OPR13	–	–	–	
INFORMATION & COMMUNICATION TEC		Website Development and Maintenance	OP110	50	51	53	
INFRASTRUCTURE & PLANNING SERVIC		Furniture/Office Equipment - Planned Maintenance - ELECTRICITY ADMIN	RM046.1	2	2	2	
INFRASTRUCTURE & PLANNING SERVIC		Machinery/Equipment - Planned Maintenance - ENGINEERS SERVICES	RM024	2	2	2	
INFRASTRUCTURE & PLANNING SERVIC		Municipal Running Cost	OPR13	7	7	7	
INFRASTRUCTURE & PLANNING SERVIC		Municipal Running Cost	OPR13	4 541	4 743	4 950	
INTEGRATED DEVELOPMENT PLANNIN		Municipal Running Cost	OPR13	–	–	–	
INTEGRATED DEVELOPMENT PLANNIN		Municipal Running Cost	OPR13	763	798	833	
INTERNAL AUDIT		Municipal Running Cost	OPR13	2 052	2 138	2 225	
INTERNAL AUDIT		Municipal Running Cost	OPR13	100	103	107	
LIBRARY SERVICES		Municipal Running Cost	OPR13	635	665	696	
LIBRARY SERVICES		Municipal Running Cost	OPR13	975	1 019	1 064	
LIBRARY SERVICES		Municipal Running Cost	OPR13	953	996	1 040	
LIBRARY SERVICES		Municipal Running Cost	OPR13	1 059	1 107	1 156	
LIBRARY SERVICES		Municipal Running Cost	OPR13	3 384	3 538	3 694	
LIBRARY SERVICES		Municipal Running Cost	OPR13	742	532	316	
MUNICIPAL MANAGER		Emergency and Disaster Management	RM293	1 150	1 188	1 226	
MUNICIPAL MANAGER		Municipal Running Cost	OPR13	8	8	9	
MUNICIPAL MANAGER		Municipal Running Cost	OPR13	8 133	8 525	8 933	
MUNICIPAL MANAGER		Performance Management - Municipal Manager	WC0057	700	723	746	
OFFICE OF THE POLITICAL OFFICE BEA		Alien and Invasive Trees	RM294	300	300	310	
OFFICE OF THE POLITICAL OFFICE BEA		Community Development (SPCA)	WC0048	45	46	48	
OFFICE OF THE POLITICAL OFFICE BEA		Emergency and Disaster Management	RM293	26	27	28	
OFFICE OF THE POLITICAL OFFICE BEA		Environmental (Catchment and Forestry)	RM292	490	506	522	
OFFICE OF THE POLITICAL OFFICE BEA		Municipal Running Cost	OPR13	7 339	7 628	7 929	
OFFICE OF THE POLITICAL OFFICE BEA		Municipal Running Cost	OPR13	633	662	690	
OFFICE OF THE POLITICAL OFFICE BEA		Public Participation Meetings	VIR 002	31	32	33	
OFFICE OF THE POLITICAL OFFICE BEA		Social Development Programme (Welfare)	SW080	220	220	227	
OFFICE OF THE POLITICAL OFFICE BEA		Ward Projects - Ward 1	WC1509	10	10	11	
OFFICE OF THE POLITICAL OFFICE BEA		Ward Projects - Ward 4	WC1512	10	10	11	
OFFICE OF THE POLITICAL OFFICE BEA		Ward Projects - Ward 3	WC1511	10	10	11	
OFFICE OF THE POLITICAL OFFICE BEA		Ward Projects - Ward 2	WC1510	10	10	11	
OFFICE OF THE POLITICAL OFFICE BEA		Ward Projects - Ward 6	WC1516	10	10	11	
OFFICE OF THE POLITICAL OFFICE BEA		Ward Projects - Ward 5	WC1515	10	10	11	

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Project information Ward location
PARKS & CEMETERIES		Buildings - Planned Maintenance - CEMETRIES	RM268	8	9	9	
PARKS & CEMETERIES		Buildings - Planned Maintenance - Parks	RM261	8	8	9	
PARKS & CEMETERIES		Buildings - Planned Maintenance - Parks	RM261	5	5	5	
PARKS & CEMETERIES		Buildings - Planned Maintenance - Parks	RM261	10	10	11	
PARKS & CEMETERIES		External Facilities - Preventative Maintenance - PARKS	RM296	41	43	44	
PARKS & CEMETERIES		External Facilities - Preventative Maintenance - PARKS	RM296	18	19	19	
PARKS & CEMETERIES		External Facilities - Preventative Maintenance - PARKS	RM296	120	124	128	
PARKS & CEMETERIES		GENERAL VEHICLE (TRANSPORT ASSETS) PARKS	SW0109	85	88	91	
PARKS & CEMETERIES		GENERAL VEHICLE (TRANSPORT ASSETS) PARKS	SW0109	22	23	23	
PARKS & CEMETERIES		GENERAL VEHICLE (TRANSPORT ASSETS) PARKS	SW0109	58	60	62	
PARKS & CEMETERIES		GENERAL VEHICLE (TRANSPORT ASSETS) PARKS	SW0109	320	331	341	
PARKS & CEMETERIES		MACHINERY AND EQUIPMENT(CORRECTIVE MAINTENANCE)PARKS	JUN106	24	24	25	
PARKS & CEMETERIES		MACHINERY AND EQUIPMENT(CORRECTIVE MAINTENANCE)PARKS	JUN106	180	186	192	
PARKS & CEMETERIES		Machinery/Equipment - Planned Maintenance - CEMETRIES	RM269	9	9	9	
PARKS & CEMETERIES		Machinery/Equipment - Planned Maintenance - PARKS	RM183	19	20	21	
PARKS & CEMETERIES		Machinery/Equipment - Planned Maintenance - PARKS	RM183	3	3	3	
PARKS & CEMETERIES		Machinery/Equipment - Planned Maintenance - PARKS	RM183	5	5	5	
PARKS & CEMETERIES		Municipal Running Cost	OPR13	431	449	468	
PARKS & CEMETERIES		Municipal Running Cost	OPR13	1 819	1 902	1 987	
PARKS & CEMETERIES		Municipal Running Cost	OPR13	1 502	1 570	1 639	
PARKS & CEMETERIES		Municipal Running Cost	OPR13	2 509	2 623	2 739	
PARKS & CEMETERIES		Municipal Running Cost	OPR13	5 711	5 969	6 233	
PARKS & CEMETERIES		Municipal Running Cost	OPR13	2 135	2 229	2 337	
PARKS & CEMETERIES		MAINTENANCE LABOUR - CEMETERIES	RM500	–	–	–	
PARKS & CEMETERIES		MAINTENANCE LABOUR - PARKS	RM508	–	–	–	
PMU & CAPITAL PROGRAMMES		Municipal Running Cost	OPR13	2	2	2	
PMU & CAPITAL PROGRAMMES		Municipal Running Cost	OPR13	3 411	3 578	3 712	
PMU & CAPITAL PROGRAMMES		GENERAL VEHICLE (TRANSPORT ASSETS) - PMU	SW0119	32	33	34	
PROPERTY MANAGEMENT ADMINISTRA		Firebreaks (Infanta) - Planned Maintenance - COMMONAGE	RM171	30	31	32	
PROPERTY MANAGEMENT ADMINISTRA		Firebreaks (Sbraak) - Planned Maintenance - COMMONAGE	RM168	100	103	107	
PROPERTY MANAGEMENT ADMINISTRA		Machinery/Equipment - Planned Maintenance - COMMONAGE	RM270	30	31	32	
PROPERTY MANAGEMENT ADMINISTRA		Municipal Running Cost	OPR13	593	620	647	
PROPERTY MANAGEMENT ADMINISTRA		Municipal Running Cost	OPR13	30	31	32	
ROADS & STORMWATER		Drainage (Bdale) - Planned Maintenance - STORMWATER	RM030	80	83	85	
ROADS & STORMWATER		Drainage (Bjags) - Planned Maintenance - STORMWATER	RM029	35	36	37	