

WC034 Swellendam - Table A1 Budget Summary

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

W0004 - Schedule 4 - 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		
		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
R thousand	1										
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		
		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
R thousand	1										
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		
		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
R thousand	1										
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		
		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
R thousand	1										
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	7 416	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	2 656	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

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)		
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
–	–	–	–	–	–	–	–	350	400	400
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	350	400	400
–	–	–	–	–	–	–	–	90	–	–
–	–	–	–	–	–	–	–	90	–	–
–	–	–	–	–	–	–	–	19 870	34 875	45 760
–	–	–	–	–	–	–	–	293	4 500	10 781
–	–	–	–	–	–	–	–	11 806	19 670	9 767
–	–	–	–	–	–	–	–	7 416	4 500	19 753
–	–	–	–	–	–	–	–	353	6 205	5 459
–	–	–	–	–	–	–	–	70	90	940
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	70	90	90
–	–	–	–	–	–	–	–	–	–	850
–	–	–	–	–	–	–	–	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		
		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
R thousand											
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 transactions	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		
		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
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	1	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		48 198	140 885	157 330	160 987	178 400	178 400	(128 456)	76 809	70 519	71 366
Transfers and Subsidies - Capital		26 421	4 446	11 598	65 057	62 676	62 676	(54 489)	24 515	30 149	48 014
Interest	1	–	–	–	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	1	(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		–	–	–	(1 420)	(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											
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		
		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		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	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)	—	—	—	—	—	—	—
<u>Total Renewal of Existing Assets</u>	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	—	—	—
<u>Total Upgrading of Existing Assets</u>	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	—	—	—	—	—	—	—	—
<u>Total Capital Expenditure</u>	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		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand 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		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand										
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)		487	487	487	511	511	511	511	537	537
<i>Minimum Service Level and Above sub-total</i>	2	8 604	8 604	8 603	8 967	8 967	8 967	8 967	9 763	9 803
Other water supply (< min.service level)		487	487	487	511	511	511	511	537	537
<i>Below Minimum Service Level sub-total</i>	4	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
<i>Minimum Service Level and Above sub-total</i>		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
<i>Minimum Service Level and Above sub-total</i>		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
<i>Minimum Service Level and Above sub-total</i>		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 Supporting detail to 'Budgeted Financial Performance'

Description	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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
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		
		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
R thousand											
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		
		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
R thousand											
<u>Interest earned from Current and Non Current Assets</u>											
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
<u>Dividends</u>											
External Investment		2	2	2	2	2	2	-	2	2	2
Total Dividends		2	2	2	2	2	2	-	2	2	2
<u>Rental from Fixed Assets</u>											
<u>Market Related</u>											
Investment Property		-	-	273	-	281	281	237	287	297	306
Total Market Related		-	-	273	-	281	281	237	287	297	306
<u>Non-market Related</u>											
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
<u>Licences or Permits</u>											
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
<u>Development Charges</u>		-	-	-	-	-	-	-	1 270	1 346	1 427
<u>Operational Revenue</u>											
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	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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
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
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		(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		
		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
R thousand											
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	4	5 127	5 165	5 632	6 219	6 219	6 219	994	6 720	6 942	7 164
Total Post-retirement Benefit		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		
		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
R thousand											
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		
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R thousand											
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		
		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
R thousand											
Property, Plant and Equipment	1	–	428	31	–	6 000	6 000	–	6 300	6 615	6 946
Community Assets		268	793	14	292	20	20	–	21	22	23
Computer Equipment		–	3	73	–	100	100	–	104	107	110
Electrical Infrastructure		395	(183)	1	432	30	30	–	32	33	35
Furniture and Office Equipment		59	(4)	1	64	3	3	–	3	3	3
Information and Communication Infrastructure		–	359	–	–	–	–	–	–	–	–
Land		812	(382)	(12)	888	4	4	–	4	4	4
Machinery and Equipment		–	–	–	–	5 000	5 000	–	5 250	5 513	5 788
Operational Buildings		–	3 817	1 984	–	1 000	1 000	–	1 050	1 103	1 158
Roads Infrastructure		–	3 236	9 652	–	2 000	2 000	–	2 100	2 205	2 315
Sanitation Infrastructure		–	0	6	–	6	6	–	6	7	7
Solid Waste Infrastructure		–	14	1 116	–	500	500	–	525	551	579
Storm water Infrastructure		3	1	(1)	3	–	–	–	–	–	–
Transport Assets		–	(382)	10 336	–	2 000	2 000	–	2 100	2 205	2 315
Water Supply Infrastructure			1 537	7 700	23 202	1 679	16 663	16 663	-	17 494	18 367
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		16 161	27 340	43 031	21 527	36 790	36 790	9 924	38 600	40 491	42 474
Total Depreciation, Amortisation and Impairment											
Interest, Dividends and Rent on Land	1	8 847	10 072	9 903	10 226	10 226	10 226	2 444	9 269	9 229	8 322
Interest Paid		266	–	–	–	–	–	–	–	–	–
Rent on Land		9 113	10 072	9 903	10 226	10 226	10 226	2 444	9 269	9 229	8 322
Total Interest, Dividends and Rent on Land											
Contracted Services	1	2 708	4 867	5 195	6 343	13 556	13 556	8 301	10 691	8 048	7 027
Consultants and Professional Services		16 194	73 564	158 730	116 534	129 101	129 101	66 854	31 513	28 219	29 395
Contractors		10 455	11 591	13 583	14 382	14 221	14 221	7 621	13 667	14 075	14 525
Outsourced Services		29 358	90 022	177 508	137 259	156 878	156 878	82 776	55 871	50 341	50 947
Total Contracted Services											
Transfers and Subsidies	1	–	–	138	150	150	150	–	–	–	–
Operational		530	1 102	935	1 270	1 340	1 340	511	665	670	691
Allocations In-kind											
Monetary Allocations		530	1 102	1 073	1 420	1 490	1 490	511	665	670	691
Total Operational											

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
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R thousand											
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		
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R thousand											
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	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
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R thousand											
Property, Plant and Equipment	1	434	892	8 035	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets		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	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
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R thousand											
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											
Employee related costs	8	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 Supporting detail to 'Budgeted Financial Position'

Description	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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
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 transactions		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 Transactions		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	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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
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		
		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
R thousand											
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	3	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		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		
		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
R thousand											
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				520 427	494 856	494 331

WC034 Swellendam - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

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										
<i>Sub-function 1 - Planning and development</i>								1	1	1
Compile the Risk Based Audit Plan (RBAP) and submit 90% of the RBAP for 2025/26 implemented by	RBAP submitted to the Audit % of the RBAP implemented	1 95,0%	1 94,0%	1 90,0%	0,0% 0,0%	0,0% 0,0%	0,0% 0,0%	90,0%	90,0%	90,0%
<i>Function 2 - Governance</i>										
<i>Sub-function 1 - Planning and development</i>								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
<i>Submit the draft Annual Report for 2024/25 in terms</i>	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										
<i>Sub-function 1 - Planning and development</i>								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%
<i>Limit quarterly vacancy rate to less than 10% of funded</i>	% 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										
<i>Function 1 - Revenue Services</i>										
<i>Sub-function 1 - Billing</i>										
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
<i>Number of residential properties for which refuse is</i>	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
<i>Provide free basic sanitation services to indigent</i>	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										
<i>Sub-function 1 - Budget</i>								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										
<i>Sub-function 1 - Electricity</i>								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										
<i>Sub-function 1 - Roads</i>								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										
<i>Sub-function 2 - Waste Water Management</i>								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%			
<i>Sub-function 3 - Water Management</i>								90,0%	90,0%	90,0%
Spend 90% of the water maintenance (excluding	% of the maintenance	70,4%	74,0%	90,0%	0,0%	0,0%	0,0%	25,0%	25,0%	25,0%
Limit unaccounted for water to less than 25% by	% unaccounted for electricity	28,5%	29,1%	25,0%	0,0%	0,0%	0,0%	95,0%	95,0%	95,0%
Achieve 95% microbiological quality level	% microbiological water	96,7%	93,0%	95,0%	0,0%	0,0%	0,0%	10000	10000	10000
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%
<i>Sub-function 2 - Planning & Development</i>										
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%
<i>Sub-function 2 - Project Management</i>										
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
<i>Sub-function 1 - Housing</i>								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
<i>Sub-function 1 - Waste Management</i>										
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
<i>Sub-function 1 - Disaster Management</i>										
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
<u>Borrowing Management</u>											
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%
<u>Safety of Capital</u>											
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%
<u>Liquidity</u>											
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
<u>Revenue Management</u>											
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										
<u>Creditors Management</u>											
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%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical Total Volume Losses (kW) non technical Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated	5 266	5 266	5 266	5 266	5 266	5 530	5 530	6 096	6 096	6 096
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) % Volume (units purchased and generated less units sold)/units purchased and generated	1577	1577	1656	1656	1739	1826	1739	1826	1826	1826
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

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
		Using public tap (at least min.service level)	487	487	487	511	511	511	511	537	537
		<i>Minimum Service Level and Above sub-total</i>	8 604	8 604	8 603	8 967	8 967	8 967	8 967	9 763	9 803
		Other water supply (< min.service level)	487	487	487	511	511	511	511	537	537
		<i>Below Minimum Service Level sub-total</i>	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
		<i>Minimum Service Level and Above sub-total</i>	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
		<i>Minimum Service Level and Above sub-total</i>	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
		<i>Minimum Service Level and Above sub-total</i>	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
		Using public tap (at least min.service level)	487	487	487	511	511	511	511	537	537

	10	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)	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
		<u>Sanitation/sewerage:</u>									
		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
		<u>Energy:</u>									
		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
		<u>Refuse:</u>									
		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

		Household service targets (000)									
Services provided by 'external mechanisms'	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)									
Detail of Free Basic Services (FBS) provided			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
Electricity	Ref.	<u>Location of households for each type of FBS</u>									
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.	<u>Location of households for each type of FBS</u>									
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.	<u>Location of households for each type of FBS</u>									
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.	<u>Location of households for each type of FBS</u>									
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 <i>total service charges (incl prop rates)</i>	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			(1,6%)	0,2%	1,4%	(1,8%)	(1,8%)	(1,8%)	5,1%	(2,3%)	(2,3%)	0,0%
(excl operational transfers)												
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	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
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)					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 threshold 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			
		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
Rand/cent											
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	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
R thousand										
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 *	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		
		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
R thousand										
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		
		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
R thousand										
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 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

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		
		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
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
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
<u>Capital expenditure of Transfers and Grants</u>										
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 Grant		–	–	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		
		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
R thousand										
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	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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
<u>CASH TRANSFERS AND GRANTS</u>											
<u>Cash Transfers to Organisations</u>											
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
<u>Cash Transfers to Groups of Individuals</u>											
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
<u>NON-CASH TRANSFERS AND GRANTS</u>											
<u>Non-Cash Grants to Organisations</u>											
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										
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										
Medical	6	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		
		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
R thousand										
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.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				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 official 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		
		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
R thousand																
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		
		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
R thousand																
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		
		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
R thousand																
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		
		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
R thousand																
Revenue - Functional																
<i>Governance and administration</i>		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
<i>Community and public safety</i>		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
<i>Economic and environmental services</i>		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
<i>Trading services</i>		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
<i>Other</i>		–	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		
		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
R thousand																
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		
		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
R thousand																
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		
		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		
	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
R thousand															
Cash Receipts By Source															
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)	178	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	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
R million										
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	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) estimated cost
Geodebt Solutions CC.	Yrs	Contract (extended f	Provision of a Credit Control and debt collection Support S	30/06/2026	R13 171 043,00 (Incl. VAT) estimated cost
Raalebberg Environmental	Yrs	3- Year contract	Management of Bontebok Waste Disposal Facility	30/06/2027	R20 883 066 (Incl. VAT) estimated cost
Johan Kemp	Yrs	Contract (extended f	Rental of dumping site, Melkhoutfontein	31/10/2026	R1 175 165,00 (Incl. VAT) estimated cost
T. Sedgwick Holdings (Pty) Ltd	Yrs	Contract (extended f	Rental, Management and Maintenance of dumping site, R	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 Monitoring of Water Qu	30/11/2026	R983 008.50 (Incl. VAT) estimated cost
Syntell (Pty) Ltd	Yrs	Contract (extended f	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	Provision of Professional Services_Swellendam Bulk Wate	31/12/2027	R10 011 531,83 (VAT Incl.) estimated cost
DDP Valuers (Pty) Ltd	Yrs	Contract (extended f	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	Contract (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 engagemen	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 Prograr	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:														
<u>Revenue Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	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 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
		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
R thousand	1,3													
Entities:														
<u>Revenue Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3														-
Contract 4														-
Contract 5														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	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		
		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
R thousand	1									
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		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
<u>Community Assets</u>		174	184	25	–	–	–	570	–	–
Community Facilities		174	184	25	–	–	–	–	–	–
Libraries		174	184	25	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	570	–	–
Outdoor Facilities		–	–	–	–	–	–	570	–	–
<u>Investment properties</u>		–	–	5 061	–	–	–	–	–	–
Non-revenue Generating		–	–	5 061	–	–	–	–	–	–
Unimproved Property		–	–	5 061	–	–	–	–	–	–
<u>Other assets</u>		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	–	–
<u>Intangible Assets</u>		–	–	–	–	100	100	–	–	–
Licences and Rights		–	–	–	–	100	100	–	–	–
Computer Software and Applications		–	–	–	–	100	100	–	–	–
<u>Computer Equipment</u>		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
<u>Furniture and Office Equipment</u>		1 772	888	681	320	365	365	337	235	220
Furniture and Office Equipment		1 772	888	681	320	365	365	337	235	220
<u>Machinery and Equipment</u>		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
<u>Transport Assets</u>		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		
		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
R thousand	1									
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		
		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
R thousand	1									
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 deprechn"		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		
		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
R thousand	1									
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		
		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
R thousand	1									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		11 430	21 128	37 552	16 255	20 208	20 208	21 193	22 217	23 292
<u>Roads Infrastructure</u>		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
<u>Community Facilities</u>		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
<u>Revenue Generating</u>		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
<u>Operational Buildings</u>		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
<u>Computer Equipment</u>		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
<u>Furniture and Office Equipment</u>		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		
		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
R thousand	1									
Machinery and Equipment		1 206	228	741	1 538	768	768	805	844	885
<u>Machinery and Equipment</u>		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
<u>Transport Assets</u>		700	1 748	1 784	874	1 811	1 811	1 901	1 995	2 093
Land		-	359	-	-	-	-	-	-	-
<u>Land</u>		-	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		
		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
R thousand	1									
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 expenditure

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

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		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
R thousand								
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		
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Function	Project Description			
Parent municipality: <i>List all capital projects grouped by Function</i>				
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 60m	–	–	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 Reticulat	574	–	–

Function	Project Description	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Water Management	Swellendam (Railton): Bulk Water Reticulation	439	–	–
Water Management	Machinery and Equipment - Water- Barrydale	–	–	25
Water Management	Steps and channel grids with railings for Swellendam	150	–	–
Water Management	Swellendam (Railton): Upgrade of Bakenskoort	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 Barrydale	–	–	400
Water Management	Upgrading of Suurbraak water pipeline from	–	–	250
Water Management	Upgrade of Irrigation pump station Suurbraak	–	–	300
Water Management	Water Machinery and equipment 2025_2026	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: <i>List all capital projects grouped by Function</i>				
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 Settlement	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 (C	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 Infrastructur	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 LED	1 601	–	–
Sports Grounds and Stadiums	Replacement of Sport field lights with LED: Raiton	327	–	–
Sports Grounds and Stadiums	Replacement of Sport field lights with LED: Swellendam	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 Russell	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 Services	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 (Raiton): 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 (Raiton): Bulk Water Reticulation and	315	–	–
Water Treatment	Steps and channel grids with railings for Swellendam	84	–	–
Water Treatment	New MCC with magflow for Swellendam waterworks	377	–	–
Water Distribution	Water Truck	1 301	–	–
Water Distribution	Raiton Bulk Distribution Pipeline	–	–	–
Water Distribution	Raiton Water Network Improvement	–	–	–
Water Treatment	Upgrading of Barrydale Bulk Water Supply Phase	20 000	–	–

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
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 and	1 686	–	–
Water Distribution	Glen Barry Avenue water pipe line replacement	300	–	–
Water Treatment	Emergency Drought relief - Drilling, Testing and B	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
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Ward location
R thousand	4						
Parent municipality:							
<i>List all operational projects grouped by Municipal Vote</i>							
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	
ADMINISTRATIVE SUPPORT SERVICES		Municipal Running Cost	OPR13	1 149	1 202	1 255	
BARRYDALE							
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	Ref	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
R thousand	4						
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	Ref	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
R thousand	4						
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 MINIMIZATION		Buildings - Planned Maintenance - REFUSE	RM262	13	13	14	
ENVIRONMENTAL & WASTE MINIMIZATION		External Facilities - Corrective Maintenance - REFUSE	RM298	16	16	17	
ENVIRONMENTAL & WASTE MINIMIZATION		Land - Planned Maintenance - REFUSE	RM263	6 400	6 611	6 823	
ENVIRONMENTAL & WASTE MINIMIZATION		Land - Planned Maintenance - REFUSE	RM263	150	155	160	
ENVIRONMENTAL & WASTE MINIMIZATION		Municipal Running Cost	OPR13	705	728	752	
ENVIRONMENTAL & WASTE MINIMIZATION		Municipal Running Cost	OPR13	180	186	192	
ENVIRONMENTAL & WASTE MINIMIZATION		Municipal Running Cost	OPR13	9 324	9 512	9 525	
ENVIRONMENTAL & WASTE MINIMIZATION		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 TECHNOLOGY		Computer Equipment - Planned Maintenance - INFORMATION TECHNOLOGY	RM295	25	26	27	
INFORMATION & COMMUNICATION TECHNOLOGY		Machinery/Equipment - Planned Maintenance - STREETS (2021/22)	RM0104	10	10	11	

Municipal Vote/Operational project	Ref	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
R thousand	4						
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 PLANNING		Municipal Running Cost	OPR13	–	–	–	
INTEGRATED DEVELOPMENT PLANNING		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	Ref	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
R thousand	4						
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 ADMINISTRATION		Firebreaks (Infanta) - Planned Maintenance - COMMONAGE	RM171	30	31	32	
PROPERTY MANAGEMENT ADMINISTRATION		Firebreaks (Sbraak) - Planned Maintenance - COMMONAGE	RM168	100	103	107	
PROPERTY MANAGEMENT ADMINISTRATION		Machinery/Equipment - Planned Maintenance - COMMONAGE	RM270	30	31	32	
PROPERTY MANAGEMENT ADMINISTRATION		Municipal Running Cost	OPR13	593	620	647	
PROPERTY MANAGEMENT ADMINISTRATION		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	