ANNEXURE A

Annual Budget Document & A-Schedules

2026/2027

Medium-Term Revenue and Expenditure Framework

ANNUAL BUDGET

2026/2027

SWELLENDAM MUNICIPALITY

“Working & Growing Together!”

29 May 2026

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Glossary

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

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

AFS – Annual Financial Statements.

Budget – The financial plan of the Swellendam Municipality.

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

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

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

CFO – Chief Financial Officer of the Swellendam Municipality.

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

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

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

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

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

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

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

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

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

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

NT – National Treasury

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

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

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

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

SCM – Supply Chain Management.

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

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

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

Virement – A transfer of budget.

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

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

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

Part 1 – Annual Budget

Section 1 – Mayor's Report

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

Will be provided at the meeting.

Section 2 - Council Resolutions

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

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

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

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

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

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

Budget related policies

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

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

Borrowing

To enhance the capital budget in accordance with priorities outlined in the IDP, it is recommended that council acknowledge the drawdown of approved borrowings for 2026/2027, totaling R6.2 million over the MTREF period.

Section 3 - Executive Summary

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

The compilation of the 2026/27 Medium-term Revenue and Expenditure Framework (MTREF) was guided by National Treasury's MFMA Circulars No. 132 and 134 as well as Provincial Treasury Circular No 1 of 2026.

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

Table 1 Consolidated Overview

	Adjustment Budget 2025/26 R'000	**Original Budget 2026/27 R'000**	**% Change**
Total Revenue (including Capital Grants)	628 767	497 569	(20,87%)
Total Operating Expenditure	592 892	519 699	(12,35%)
Transfers and subsidies (Capital In-Kind)	Nil	Nil	
Surplus / (Deficit)	35 875	(22 129)	
Capital Expenditure	**102 887**	**55 340**	**(46,21%)**

Total revenue for the 2026/27 financial year has declined by 20.8% compared to the 2025/26 adjustment budget, primarily attributed to lower construction contract revenue and gains. Operating expenditure for 2026/27 has decreased by 12.3%, largely due to reduced spending on the Railton Housing Project.

For the 2026/27 financial year, total operating expenditure is appropriated at R519.699 million, resulting in a budgeted operating deficit of R22.129 million.

The capital budget for 2026/27 is R55.340 million, representing a 46.2% reduction relative to the 2025/26 adjustment budget. Funding sources for the capital budget include conditional grants, external borrowings, and the Capital Replacement Fund, with the Capital Replacement Fund contributing R24.62 million towards capital expenditure.

The budget reflects a cash deficit of R7.7 million for 2026/2027, which will affect the municipality's cash reserves, provisions, and future budgets. This outcome stems from efforts to reduce tariffs in order to make them more affordable, given the current economic environment. Although this is not an ideal situation, each expenditure requirement will be reviewed during the public participation process to mitigate the impact as much as possible.

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

Operating Revenue Framework

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

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

Table 2 - Summary of revenue classified by main revenue source

Western Cape: Swellendam (WC034) - Table A4 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	98 360 990	116 095 184	132 763 506	156 494 623	151 726 845	151 726 845	122 457 469	166 456 615	181 776 919	198 508 948
Service charges - Water	2	22 509 485	24 718 345	26 802 606	27 430 453	28 046 646	28 046 646	24 897 761	30 146 134	32 768 717	34 898 587
Service charges - Waste Water Management	2	19 386 468	22 065 980	27 172 691	24 734 452	27 015 546	27 015 546	24 454 708	26 000 979	27 613 038	29 269 820
Service charges - Waste Management	2	12 749 212	14 731 601	16 697 688	18 079 571	18 140 334	18 140 334	15 244 347	19 538 089	20 808 065	22 056 549
Sale of Goods and Rendering of Services		2 900 105	3 295 720	3 771 110	3 231 825	3 031 037	3 031 037	2 732 807	3 260 134	3 367 719	3 475 485
Agency services		2 728 397	2 735 803	2 766 959	2 859 060	2 859 060	2 859 060	2 473 824	3 061 750	3 162 788	3 263 997
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 854 960	1 761 379	1 854 833	2 028 736	1 577 463	1 577 463	1 533 871	1 824 983	1 931 127	2 045 241
Interest earned from Current and Non Current Assets		7 681 386	12 581 344	16 749 257	13 000 000	16 000 000	16 000 000	13 466 126	13 500 000	13 945 500	14 391 756
Dividends		1 647	1 830	2 036	2 000	2 000	2 000	2 219	2 074	2 142	2 211
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		992 735	751 032	792 809	824 371	728 191	728 191	741 068	824 278	851 478	878 725
Licences or permits		1 299 891	1 273 576	1 402 222	1 462 644	1 400 222	1 400 222	1 111 881	1 479 579	1 528 407	1 577 315
Special rating levies		-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	56 420 186	132 073 610	91 278 000	104 044 723	104 044 723	64 413 572	-	-	-
Development Charges		3 524 801	878 147	1 602 086	770 468	4 445 000	4 445 000	4 646 847	1 270 000	1 346 200	1 426 972
Operational Revenue		3 808 727	17 746 856	717 059	726 153	570 414	570 414	564 045	487 095	496 813	508 552
Non-Exchange Revenue											
Property rates	2	50 115 613	56 640 568	61 757 423	66 090 113	65 930 676	65 930 676	56 440 140	69 574 444	75 836 144	82 661 398
Surcharges and Taxes		954 688	960 923	1 475 961	1 442 700	1 548 040	1 548 040	1 300 249	1 548 040	1 548 040	1 548 040
Fines, penalties and forfeits		42 513 801	48 858 074	54 795 779	57 078 420	52 699 420	52 699 420	50 272 101	51 785 745	50 829 292	48 884 055
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		55 072 018	62 242 450	64 829 468	69 708 566	76 662 631	76 662 631	61 423 857	76 809 312	70 519 012	71 366 032
Interest Receivables		325 152	403 829	354 334	395 472	292 653	292 653	315 475	388 500	404 040	420 202
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		3 313 585	3 390 680	3 803 168	4 108 293	3 667 351	3 667 351	3 238 267	4 096 604	4 430 318	4 761 178
Gains on Disposal of Fixed and Intangible Assets		333 897	281 081	3 123 179	200 000	200 000	200 000	859 636	1 000 000	1 000 000	1 000 000
Other Gains		5 080 416	412 412	225 670	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contrib		**335 507 974**	**448 247 000**	**555 533 454**	**541 945 920**	**560 588 252**	**560 588 252**	**452 590 270**	**473 054 355**	**494 165 759**	**522 945 063**

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

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

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

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

Table 3 Operating Transfers and Grant Receipts

Western Cape: Swellendam (WC034) - 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		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
RECEIPTS										
Operating										
National Government										
Monetary Allocations										
Equitable Share		39 675 001	43 486 840	46 412 000	49 412 000	49 412 000	49 412 000	52 038 000	54 694 000	55 805 000
Energy Efficiency and Demand Side Management				453 704	1 008 696	1 008 696	1 008 696			
Expanded Public Works Programme Integrated Grant		1 497 000	1 541 000	1 305 001	1 565 000	1 565 000	1 565 000	1 457 000		
Integrated National Electrification Programme [Schedule 5B]				648 913	1 844 609	1 844 609	1 844 609	586 957	930 783	818 870
Local Government Financial Management Grant		1 720 000	1 731 272	1 780 952	1 900 000	1 800 000	1 800 000	2 000 000	2 100 000	2 200 000
Municipal Disaster Recovery Grant			309 684							
Municipal Infrastructure Grant		2 151 613	4 535 777	6 520 935	2 367 304	2 367 304	2 367 304	4 557 913	4 318 229	4 942 988
Municipal Water Infrastructure Grant [Schedule 5B]		1 014 038	1 464 535	106 988	4 304 348	4 304 348	4 304 348	913 043		466 174
Total Monetary Allocations		**46 057 652**	**53 069 108**	**57 228 493**	**62 401 957**	**62 301 957**	**62 301 957**	**61 552 913**	**62 043 012**	**64 233 032**
Total Operating/National Government		**46 057 652**	**53 069 108**	**57 228 493**	**62 401 957**	**62 301 957**	**62 301 957**	**61 552 913**	**62 043 012**	**64 233 032**
Provincial Government										
Monetary Allocations										
Infrastructure		38 002	3 327 575	735 966	804 348	1 212 484	1 212 484	5 411 999	56 000	56 000
Capacity Building and Other		8 904 705	5 303 833	6 520 916	6 472 261	12 312 590	12 312 590	9 242 000	8 420 000	7 077 000
Total Monetary Allocations		**8 942 707**	**8 631 408**	**7 256 882**	**7 276 609**	**13 525 074**	**13 525 074**	**14 653 999**	**8 476 000**	**7 133 000**
Total Operating/Provincial Government		**8 942 707**	**8 631 408**	**7 256 882**	**7 276 609**	**13 525 074**	**13 525 074**	**14 653 999**	**8 476 000**	**7 133 000**
District Municipalities										
Monetary Allocations										
Infrastructure		71 659	65 217							
Capacity Building and Other			35 535	50 000						
Total Monetary Allocations		**71 659**	**100 752**	**50 000**	-	-	-	-	-	-
Total Operating/District Municipalities		**71 659**	**100 752**	**50 000**	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts			441 182	294 093	30 000	835 600	835 600	602 400		
Total Monetary Allocations		-	**441 182**	**294 093**	**30 000**	**835 600**	**835 600**	**602 400**	-	-
Total Operating/Other Grant Providers		-	**441 182**	**294 093**	**30 000**	**835 600**	**835 600**	**602 400**	-	-
Total Operating		**55 072 018**	**62 242 450**	**64 829 468**	**69 708 566**	**76 662 631**	**76 662 631**	**76 809 312**	**70 519 012**	**71 366 032**
Capital										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant				2 189 102	2 991 304	2 991 304	2 991 304			
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]				4 326 087	12 297 391	12 297 391	12 297 391	3 913 043	6 205 217	5 459 130
Local Government Financial Management Grant						100 000	100 000			
Municipal Disaster Recovery Grant			2 064 560							
Municipal Infrastructure Grant		10 009 086	10 745 565	6 469 105	11 244 696	11 244 696	11 244 696	9 170 087	10 443 771	10 147 012
Water Services Infrastructure Grant		6 760 251	9 763 568	713 250	28 695 652	28 695 652	28 695 652	6 086 957		3 107 826
Total Monetary Allocations		**16 769 337**	**22 573 693**	**13 697 544**	**55 229 043**	**55 329 043**	**55 329 043**	**19 170 087**	**16 648 988**	**18 713 968**
Total Capital/National Government		**16 769 337**	**22 573 693**	**13 697 544**	**55 229 043**	**55 329 043**	**55 329 043**	**19 170 087**	**16 648 988**	**18 713 968**
Provincial Government										
Monetary Allocations										
Infrastructure			10 924 450	3 736 853	695 652	7 728 452	7 728 452	2 440 001	13 500 000	29 300 000
Capacity Building and Other		30 616 421	6 778 051	400 239	8 932 000	5 021 350	5 021 350	2 905 000		
Total Monetary Allocations		**30 616 421**	**17 702 501**	**4 137 092**	**9 627 652**	**12 749 802**	**12 749 802**	**5 345 001**	**13 500 000**	**29 300 000**
Allocations In-kind										
Capacity Building and Other			3 455 615							
Total Allocations In-kind		-	**3 455 615**	-	-	-	-	-	-	-
Total Capital/Provincial Government		**30 616 421**	**21 158 116**	**4 137 092**	**9 627 652**	**12 749 802**	**12 749 802**	**5 345 001**	**13 500 000**	**29 300 000**
District Municipalities										
Monetary Allocations										
Infrastructure		497 730	434 783							
Capacity Building and Other			22 600			40 000	40 000			
Total Monetary Allocations		**497 730**	**457 383**	-	-	**40 000**	**40 000**	-	-	-
Total Capital/District Municipalities		**497 730**	**457 383**	-	-	**40 000**	**40 000**	-	-	-
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts					200 000	60 000	60 000			
Total Monetary Allocations		-	-	-	**200 000**	**60 000**	**60 000**	-	-	-
Allocations In-kind										
Private Enterprises		933 090	1 233 440	5 622 362						
Total Allocations In-kind		**933 090**	**1 233 440**	**5 622 362**	-	-	-	-	-	-
Total Capital/Other Grant Providers		**933 090**	**1 233 440**	**5 622 362**	**200 000**	**60 000**	**60 000**	-	-	-
Total Capital		**48 816 578**	**45 422 632**	**23 456 998**	**65 056 695**	**68 178 845**	**68 178 845**	**24 515 088**	**30 148 988**	**48 013 968**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		**103 888 596**	**107 665 082**	**88 286 466**	**134 765 261**	**144 841 476**	**144 841 476**	**101 324 400**	**100 668 000**	**119 380 000**

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

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

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

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

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

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

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

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

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

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

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

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

The overall impact of tariff increases on households

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

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

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

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

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

Income forgone (Free Basic Services and other rebates)

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

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

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

At present, there are 2,698 indigent households and 311 poor households eligible for rebates and subsidies as defined in the Council's Credit Control Policy.

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

Operating Expenditure Framework

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

Table 6 - Summary of operating expenditure by standard classification item

Western Cape: Swellendam (WC034) - Table A4 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Expenditure											
Employee related costs	2	108 483 916	118 864 342	128 300 286	159 871 490	156 911 746	156 911 746	118 170 914	174 985 331	181 362 708	189 447 317
Remuneration of councillors		5 607 290	5 822 776	5 828 799	6 404 682	6 404 682	6 404 682	5 081 012	6 660 870	6 927 305	7 204 398
Bulk purchases - electricity	2	79 694 101	98 123 267	116 634 824	135 182 265	134 699 147	134 699 147	102 064 583	146 468 408	159 932 726	175 497 673
Inventory consumed	8	16 384 783	16 783 987	18 165 997	12 938 443	12 745 756	12 745 756	8 891 900	11 742 555	12 083 007	12 465 728
Debt impairment	3	8 628 811	13 819 783	12 594 987	24 226 250	17 025 425	17 025 425	32 250 000	16 022 912	16 642 178	17 336 826
Depreciation, Amortisation and Impairment		16 161 143	27 339 902	43 031 391	21 527 313	36 789 799	36 789 799	14 885 997	38 600 471	40 490 736	42 474 324
Interest,Dividends and Rent on Land		9 112 647	10 071 519	9 902 958	10 226 294	10 226 294	10 226 294	2 622 902	9 269 494	9 228 850	8 322 046
Contracted services		29 357 755	90 022 435	177 508 249	137 258 977	157 952 361	157 952 361	99 387 976	56 827 069	51 083 504	51 626 579
Transfers and subsidies		530 350	1 102 117	1 072 997	1 420 000	1 490 000	1 490 000	625 165	765 000	769 785	791 219
Irrecoverable debts written off		26 792 798	20 398 961	28 393 991	24 374 038	25 604 038	25 604 038	18 717 819	26 647 913	26 885 978	27 131 012
Operational Cost and Other Cost		25 896 503	28 907 066	26 312 114	30 799 935	33 042 784	33 042 784	23 457 835	31 708 697	32 188 831	33 289 264
Disposal of Fixed and Intangible Assets		1 051 528	989 424	8 035 970	-	-	-	-	-	-	-
Other Losses		-	262	580 608	-	-	-	-	-	-	-
Total Expenditure		**327 701 625**	**432 245 841**	**576 363 171**	**564 229 687**	**592 892 032**	**592 892 032**	**426 156 103**	**519 698 720**	**537 595 608**	**565 586 386**
Surplus/(Deficit)		**7 806 349**	**16 001 159**	**(20 829 717)**	**(22 283 767)**	**(32 303 780)**	**(32 303 780)**	**26 434 167**	**(46 644 365)**	**(43 429 849)**	**(42 641 323)**
Transfers and subsidies - capital (monetary allocations)	6	47 883 488	40 733 577	17 834 636	65 056 695	68 178 845	68 178 845	33 563 871	24 515 088	30 148 988	48 013 968
Transfers and subsidies - capital (in-kind)	6	933 090	4 689 055	5 622 362	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**59 998 038**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**59 998 038**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**59 998 038**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**59 998 038**	**(22 129 277)**	**(13 280 861)**	**5 372 645**

The allocated budget for employee-related expenses, including councillor remuneration, for the 2026/27 financial year amounts to R181.6 million, constituting 34.95% of the total expenditure budget. The budget incorporates a salary increase of 4.75% for the 2026/27 period.

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

The provision for debt impairment has been calculated using an annual collection rate of 97%. In the prior financial year, the collection rate was 97.34%, while for the current financial year it stands at 93.6%.

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

Finance charges primarily relate to interest payments on long-term borrowings (the cost of capital). These charges represent 1.78% (R9.269 million) of operating expenditure, excluding annual redemption for the 2026/27 financial year.

Bulk purchases are directly impacted by electricity sales from Eskom. Annual price increases of 9.01% have been incorporated into budget allocations, affecting revenue provisions accordingly. Expenditure includes distribution losses. Bulk purchases account for 28.18% (R146.468 million) of operating expenditure for the 2026/27 financial year.

Inventory consumption constitutes 2.26% (R11.743 million) of operating expenditure for the 2026/27 financial year.

Contracted services comprise 10.93% (R56.827 million) of operating expenditure for 2026/27.

Transfers and subsidies represent 0.15% (R0.765 million) of operating expenditure for the 2026/27 financial year.

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

Repairs and maintenance

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

Table 7 - Repairs and maintenance per asset class

Western Cape: Swellendam(WC034) - Table SA34c Repairs and Maintenance Expenditure by Asset Class (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue &		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
Infrastructure		**12 891 908**	**15 766 497**	**39 953 833**	**22 427 354**	**37 942 143**	**37 942 143**	**26 784 774**	**24 299 191**	**25 889 692**
Roads Infrastructure		6 820 644	8 594 133	17 267 564	9 687 744	13 977 905	13 977 905	13 486 583	10 628 993	11 744 808
Roads		6 520 903	8 349 162	16 341 500	9 416 936	12 928 357	12 928 357	13 228 775	10 362 677	11 469 969
Road Structures										
Road Furniture		299 741	244 971	926 064	270 808	1 049 548	1 049 548	257 808	266 316	274 839
Capital Spares										
Storm water Infrastructure		448 370	267 507	2 761 525	565 960	3 666 332	3 666 332	620 960	641 452	661 978
Drainage Collection		448 370	267 507	2 761 525	565 960	3 666 332	3 666 332	620 960	641 452	661 978
Electrical Infrastructure		2 204 713	2 091 840	7 467 230	2 537 081	6 648 050	6 648 050	2 611 385	2 630 729	2 752 151
HV Transmission Conductors		1 456 572	1 345 950	1 721 268	1 629 000	1 566 000	1 566 000	1 620 811	1 669 436	1 719 519
MV Networks		79 400	91 127	61 155	145 816	145 816	145 816	450 920	405 448	460 111
LV Networks		668 741	654 763	5 684 807	762 265	4 936 234	4 936 234	539 654	555 845	572 521
Capital Spares										
Water Supply Infrastructure		656 042	630 554	3 341 386	1 499 334	3 331 787	3 331 787	1 335 862	1 379 944	1 424 103
Dams and Weirs		15 417	12 918	685 314	233 522	45 838	45 838	45 000	46 485	47 972
Boreholes										
Reservoirs		4 685	932	25 073	62 941	72 941	72 941	72 941	75 348	77 760
Pump Stations										
Water Treatment Works		5 015			304 969	2 039 639	2 039 639	327 313	338 113	348 933
Bulk Mains										
Distribution		630 925	616 704	2 630 999	897 902	1 173 369	1 173 369	890 608	919 998	949 438
Sanitation Infrastructure		374 712	1 093 666	3 429 608	1 661 139	3 541 973	3 541 973	1 851 488	1 912 586	1 973 790
Pump Station										
Reticulation				1 676 932		1 564 834	1 564 834			
Waste Water Treatment Works		374 712	1 093 666	1 752 676	1 661 139	1 977 139	1 977 139	1 851 488	1 912 586	1 973 790
Solid Waste Infrastructure		2 387 427	3 088 797	5 684 132	6 476 096	6 776 096	6 776 096	6 878 496	7 105 487	7 332 862
Landfill Sites		2 387 427	3 088 797	5 684 132	6 476 096	6 776 096	6 776 096	6 878 496	7 105 487	7 332 862
Information and Communication Infrastructure		-	-	2 388	-	-	-	-	-	-
Distribution Layers				2 388						
Community Assets		**739 232**	**681 476**	**5 815 261**	**546 871**	**5 885 143**	**5 885 143**	**501 994**	**818 559**	**535 153**
Community Facilities		577 119	557 581	5 185 293	379 941	5 374 671	5 374 671	335 764	646 843	357 942
Halls		208 078	250 265	33 476	163 398	136 898	136 898	125 098	129 225	133 360
Centres		43 116							300 000	
Libraries		151 196	136 574							
Cemeteries/Crematoria		5 902	641	855 577	18 201	902 088	902 088	8 466	8 745	9 025
Police										
Parks		168 827	170 101	4 296 240	198 342	4 335 685	4 335 685	202 200	208 873	215 557
Sport and Recreation Facilities		162 113	123 895	629 968	166 930	510 472	510 472	166 230	171 716	177 211
Indoor Facilities										
Outdoor Facilities		162 113	123 895	629 968	166 930	510 472	510 472	166 230	171 716	177 211
Investment properties		**5 961**	**6 992**	**14 057**	**30 000**	**130 000**	**130 000**	**130 000**	**134 290**	**138 588**
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		5 961	6 992	14 057	30 000	130 000	130 000	130 000	134 290	138 588
Improved Property										
Unimproved Property		5 961	6 992	14 057	30 000	130 000	130 000	130 000	134 290	138 588
Other assets		**407 875**	**543 013**	**1 091 996**	**1 038 454**	**1 672 538**	**1 672 538**	**770 209**	**795 626**	**821 086**
Operational Buildings		407 875	543 013	1 091 996	1 038 454	1 672 538	1 672 538	770 209	795 626	821 086
Municipal Offices		401 106	534 784	1 081 385	1 010 209	1 644 293	1 644 293	745 209	769 801	794 434
Yards					3 245	3 245	3 245			
Stores		6 769	8 229	10 611	25 000	25 000	25 000	25 000	25 825	26 652
Computer Equipment		**30 347**	**102 855**	**40 117**	**20 000**	**20 000**	**20 000**	**25 000**	**25 825**	**26 651**
Computer Equipment		30 347	102 855	40 117	20 000	20 000	20 000	25 000	25 825	26 651
Furniture and Office Equipment		**2 329**	**12 888**	**9 818**	**15 004**	**16 504**	**16 504**	**16 004**	**13 433**	**13 864**
Furniture and Office Equipment		2 329	12 888	9 818	15 004	16 504	16 504	16 004	13 433	13 864
Machinery and Equipment		**10 059 941**	**20 771 437**	**532 626**	**512 986**	**495 986**	**495 986**	**451 691**	**466 384**	**481 162**
Machinery and Equipment		10 059 941	20 771 437	532 626	512 986	495 986	495 986	451 691	466 384	481 162
Transport Assets		**3 298 924**	**3 549 262**	**5 051 224**	**4 832 821**	**5 100 585**	**5 100 585**	**4 499 518**	**4 648 004**	**4 796 742**
Transport Assets		3 298 924	3 549 262	5 051 224	4 832 821	5 100 585	5 100 585	4 499 518	4 648 004	4 796 742
Total Capital Expenditure on new assets		**27 436 517**	**41 434 420**	**52 508 932**	**29 423 490**	**51 262 899**	**51 262 899**	**33 179 190**	**31 201 312**	**32 702 938**

For the 2026/27 financial year repairs and maintenance form part of 6,38% of the total expenditure.

Table 8 - Grants made by the municipality

Western Cape: Swellendam (WC034) - Table SA21 Transfers and Grants made by the munipality

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Monetary Transfers and Grants										
Monetary Transfers to Organisations										
Non-profit Institutions		440 350	1 022 217	700 056	1 175 000	1 245 000	1 245 000	665 000	669 785	691 219
Total Monetary Transfers to Organisations		**440 350**	**1 022 217**	**700 056**	**1 175 000**	**1 245 000**	**1 245 000**	**665 000**	**669 785**	**691 219**
Monetary Transfers to Groups of Individuals										
Households		90 000	79 900	235 000	95 000	95 000	95 000	100 000	100 000	100 000
Total Monetary Transfers to Groups of Individuals		**90 000**	**79 900**	**235 000**	**95 000**	**95 000**	**95 000**	**100 000**	**100 000**	**100 000**
Total Monetary Transfers and Grants		**530 350**	**1 102 117**	**935 056**	**1 270 000**	**1 340 000**	**1 340 000**	**765 000**	**769 785**	**791 219**
In-Kind Transfers and Grants										
In-Kind Transfers to Organisations										
Non-profit Institutions				137 941	150 000	150 000	150 000			
Total In-Kind Transfers to Organisations		**-**	**-**	**137 941**	**150 000**	**150 000**	**150 000**	**-**	**-**	**-**
Total In-Kind Transfers and Grants		**-**	**-**	**137 941**	**150 000**	**150 000**	**150 000**	**-**	**-**	**-**
TOTAL		**530 350**	**1 102 117**	**1 072 997**	**1 420 000**	**1 490 000**	**1 490 000**	**765 000**	**769 785**	**791 219**

For the 2026/27 financial year, Cash transfers to organisations will amount to R0,765 million.

Capital expenditure

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

Table 9 - Capital budget per vote

WC034 Swellendam - Supporting Table SA35 Future financial implications of the capital budget				
Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure	1			
Vote 1 - MUNICIPAL MANAGER		8 698	470	470
Vote 2 - FINANCIAL SERVICES		950	750	850
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		37 568	39 705	54 558
Vote 4 - COMMUNITY SERVICES		8 124	1 310	1 895
Vote 5 - CORPORATE SERVICES		–	–	–
List entity summary if applicable				
Total Capital Expenditure		55 340	42 235	57 773

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

Table 10 - Capital budget per asset class

Western Cape: Swellendam (WC034) - Table A9 Asset Management (All)										
Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	N	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Total Capital Expenditure	4	64 855 240	53 010 137	51 689 133	102 615 966	102 886 847	102 886 847	55 340 397	42 234 871	57 773 370
Roads Infrastructure		26 054 222	7 988 105	18 694 775	18 614 061	16 623 570	16 623 570	2 762 907	8 750 000	11 766 667
Storm water Infrastructure		552 022	322 268	1 067 411	210 000	208 313	208 313			6 088 207
Electrical Infrastructure		2 601 534	11 731 419	12 011 565	15 588 695	19 950 857	19 950 857	5 096 214	6 205 217	5 459 130
Water Supply Infrastructure		16 691 208	25 590 931	2 101 123	32 970 355	33 876 508	33 876 508	8 617 916	4 500 000	21 052 699
Sanitation Infrastructure		7 492 130	2 546 634	4 642 235	6 288 703	9 063 391	9 063 391	15 504 431	19 669 654	9 766 667
Solid Waste Infrastructure		297 430	1 648 224	20 572		188 123	188 123	1 460 000		
Rail Infrastructure										
Coastal Infrastructure		386 185								
Information and Communication Infrastructure		279 122	416 853	287 133	50 000	50 000	50 000	80 000	100 000	100 000
Infrastructure		54 353 853	50 244 434	38 824 814	73 721 814	79 960 762	79 960 762	33 521 468	39 224 871	54 233 370
Community Facilities		173 850	183 519	24 613						
Sport and Recreation Facilities				256 891	3 854 152	3 854 152	3 854 152	909 072		
Community Assets		173 850	183 519	281 504	3 854 152	3 854 152	3 854 152	909 072	-	-
Heritage Assets										
Non-revenue Generating				5 061 000						
Investment properties		-	-	5 061 000	-	-	-	-	-	-
Operational Buildings		1 765 010	412 700	165 977	16 225 000	6 774 031	6 774 031	9 844 348	410 000	430 000
Housing			47 193			1 641 509	1 641 509	1 641 509		
Other Assets		1 765 010	459 893	165 977	16 225 000	8 415 540	8 415 540	11 485 857	410 000	430 000
Biological or Cultivated Assets										
Servitudes										
Licences and Rights						100 000	100 000			
Intangible Assets		-	-	-	-	100 000	100 000	-	-	-
Computer Equipment		425 777	1 725 135	503 822	1 115 000	1 070 974	1 070 974	600 000	450 000	450 000
Furniture and Office Equipment		1 921 403	888 250	680 737	320 000	365 000	365 000	337 000	235 000	220 000
Machinery and Equipment		1 692 951	1 857 260	466 139	1 290 000	2 082 489	2 082 489	1 997 000	1 115 000	1 590 000
Transport Assets		4 522 396	2 097 646	5 705 140	6 090 000	7 037 930	7 037 930	6 490 000	800 000	850 000
Land			(4 446 000)							
TOTAL CAPITAL EXPENDITURE - Asset Class		64 855 240	53 010 137	51 689 133	102 615 966	102 886 847	102 886 847	55 340 397	42 234 871	57 773 370

For the fiscal year 2026/27, an allocation of R33,521 million has been designated for infrastructure development, accounting for 60.57% of the total capital budget.

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

Table 11 – Budgeted Capital Expenditure by funding source

Western Cape: Swellendam (WC034) - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Total Capital Expenditure - Functional	3	**64 855 240**	**53 010 137**	**51 689 133**	**102 615 966**	**102 886 847**	**102 886 847**	**45 072 558**	**55 340 397**	**42 234 871**	**57 773 370**
Funded by	-										
National Government		16 769 337	27 560 236	9 907 892	55 229 043	55 329 043	55 329 043	30 771 234	19 170 087	16 648 988	18 713 968
Provincial Government		30 834 921	17 837 835	7 885 916	9 627 652	12 749 802	12 749 802	2 198 986	5 345 001	13 500 000	29 300 000
District Municipality		497 730	457 383			40 000	40 000	9 416			
Transfers and subsidies - capital (monetary allocations					200 000	60 000	60 000				
Transfers recognised - capital	4	**48 101 988**	**45 855 454**	**17 793 808**	**65 056 695**	**68 178 845**	**68 178 845**	**32 979 636**	**24 515 088**	**30 148 988**	**48 013 968**
Borrowing	6	7 211 461	3 229 386	7 277 164	6 050 000	9 058 753	9 058 753	3 303 805	6 200 000		
Internally generated funds		4 653 803	1 202 211	20 995 798	31 509 271	25 649 249	25 649 249	8 789 117	24 625 309	12 085 883	9 759 402
Total Capital Funding	7	**59 967 252**	**50 287 051**	**46 066 770**	**102 615 966**	**102 886 847**	**102 886 847**	**45 072 558**	**55 340 397**	**42 234 871**	**57 773 370**

Section 4 - Annual Budget Tables

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

Table A1 - Budget Summary

Western Cape: Swellendam (WC034) - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Financial Performance									
Property rates	50 115 613	56 640 568	61 757 423	66 090 113	65 930 676	65 930 676	69 574 444	75 836 144	82 661 398
Service charges	153 006 155	177 611 110	203 436 491	226 739 099	224 929 371	224 929 371	242 141 817	262 966 739	284 733 904
Investment revenue	7 681 386	12 581 344	16 749 257	13 000 000	16 000 000	16 000 000	13 500 000	13 945 500	14 391 756
Transfer and subsidies - Operational	55 072 018	62 242 450	64 829 468	69 708 566	76 662 631	76 662 631	76 809 312	70 519 012	71 366 032
Other own revenue	69 632 802	139 171 528	208 760 815	166 408 142	177 065 574	177 065 574	71 028 782	70 898 364	69 791 973
Total Revenue (excluding capital transfers and contributions)	**335 507 974**	**448 247 000**	**555 533 454**	**541 945 920**	**560 588 252**	**560 588 252**	**473 054 355**	**494 165 759**	**522 945 063**
Employee costs	108 483 916	118 864 342	128 300 286	159 871 490	156 911 746	156 911 746	174 985 331	181 362 708	189 447 317
Remuneration of councillors	5 607 290	5 822 776	5 828 799	6 404 682	6 404 682	6 404 682	6 660 870	6 927 305	7 204 398
Depreciation and amortisation	16 161 143	27 339 902	43 031 391	21 527 313	36 789 799	36 789 799	38 600 471	40 490 736	42 474 324
Finance charges	9 112 647	10 071 519	9 902 958	10 226 294	10 226 294	10 226 294	9 269 494	9 228 850	8 322 046
Inventory consumed and bulk purchases	96 078 884	114 907 254	134 800 821	148 120 708	147 444 903	147 444 903	158 210 963	172 015 733	187 963 401
Transfers and subsidies	530 350	1 102 117	1 072 997	1 420 000	1 490 000	1 490 000	765 000	769 785	791 219
Other expenditure	91 727 395	154 137 931	253 425 919	216 659 200	233 624 608	233 624 608	131 206 591	126 800 491	129 383 681
Total Expenditure	**327 701 625**	**432 245 841**	**576 363 171**	**564 229 687**	**592 892 032**	**592 892 032**	**519 698 720**	**537 595 608**	**565 586 386**
Surplus/(Deficit)	**7 806 349**	**16 001 159**	**(20 829 717)**	**(22 283 767)**	**(32 303 780)**	**(32 303 780)**	**(46 644 365)**	**(43 429 849)**	**(42 641 323)**
Transfers and subsidies - capital (monetary allocations)	47 883 488	40 733 577	17 834 636	65 056 695	68 178 845	68 178 845	24 515 088	30 148 988	48 013 968
Transfers and subsidies - capital (in-kind)	933 090	4 689 055	5 622 362	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income Tax	**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Capital expenditure & funds sources	-	-	-	-	-	-	-	-	-
Capital expenditure	**64 855 240**	**53 010 137**	**51 689 133**	**102 615 966**	**102 886 847**	**102 886 847**	**55 340 397**	**42 234 871**	**57 773 370**
Transfers recognised - capital	48 101 988	45 855 454	17 793 808	65 056 695	68 178 845	68 178 845	24 515 088	30 148 988	48 013 968
Borrowing	7 211 461	3 229 386	7 277 164	6 050 000	9 058 753	9 058 753	6 200 000	-	-
Internally generated funds	4 653 803	1 202 211	20 995 798	31 509 271	25 649 249	25 649 249	24 625 309	12 085 883	9 759 402
Total sources of capital funds	**59 967 252**	**50 287 051**	**46 066 770**	**102 615 966**	**102 886 847**	**102 886 847**	**55 340 397**	**42 234 871**	**57 773 370**
Financial position	-	-	-	-	-	-	-	-	-
Total current assets	167 969 795	260 179 523	268 460 319	180 398 043	214 149 575	214 149 575	217 930 148	207 817 803	203 012 096
Total non current assets	526 706 920	558 906 643	559 900 910	676 764 708	625 997 964	625 997 964	640 202 890	641 565 824	656 034 054
Total current liabilities	86 350 019	130 566 489	121 981 286	98 264 624	93 578 265	93 578 265	100 476 138	105 456 581	110 420 151
Total non current liabilities	119 446 499	127 415 580	142 648 578	144 417 859	146 962 823	146 962 823	151 784 575	151 335 582	150 661 890
Community wealth/Equity	488 880 188	561 104 101	563 731 386	614 480 268	599 606 451	599 606 451	605 872 325	592 591 464	597 964 109
Cash flows	-	-	-	-	-	-	-	-	-
Net cash from (used) operating	195 436 038	103 912 040	406 446 504	78 339 128	42 308 423	42 308 423	22 444 462	34 164 831	56 579 181
Net cash from (used) investing	(59 532 509)	(45 774 460)	(73 658 422)	(116 468 562)	(102 686 847)	(102 686 847)	(54 340 397)	(41 234 871)	(56 773 370)
Net cash from (used) financing	5 952 067	-	4 087 092	683 714	683 714	683 714	682 615	(6 122 289)	(6 466 017)
Cash/cash equivalents at the year end	**255 179 958**	**179 910 801**	**515 391 298**	**103 657 261**	**149 105 764**	**149 105 764**	**151 135 234**	**134 099 905**	**125 512 842**
Cash backing/surplus reconciliation	-	-	-	-	-	-	-	-	-
Cash and investments available	121 773 231	178 516 113	208 800 471	103 657 261	149 105 764	149 105 764	147 292 234	132 173 048	123 500 240
Application of cash and investments	63 653 912	93 948 196	64 888 660	48 681 119	68 378 479	68 378 479	48 811 475	43 777 959	42 187 685
Balance - surplus (shortfall)	**58 119 319**	**84 567 917**	**143 911 811**	**54 976 142**	**80 727 285**	**80 727 285**	**98 480 759**	**88 395 089**	**81 312 555**
Asset management	-	-	-	-	-	-	-	-	-
Asset register summary (WDV)	516 496 712	553 378 546	554 790 172	667 409 043	620 887 226	620 887 226	635 092 152	636 836 287	652 135 333
Depreciation	14 624 276	19 640 354	19 829 795	19 847 935	20 127 299	20 127 299	21 106 346	22 123 974	23 191 355
Renewal and Upgrading of Existing Assets	22 788 541	27 599 013	21 443 759	59 796 435	60 532 373	60 532 373	30 033 353	16 429 654	18 604 240
Repairs and Maintenance	27 436 517	41 434 420	52 508 932	29 423 490	51 262 899	51 262 899	33 179 190	31 201 312	32 702 938
Free services	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided	16 779 854	17 957 148	23 005 131	28 290 958	28 655 848	28 655 848	31 739 430	34 002 130	36 191 410
Revenue cost of free services provided	5 560 642	6 220 998	6 948 529	8 677 314	8 612 413	8 612 413	8 973 702	9 781 335	10 661 655
Households below minimum service level	–	–	–	–	–	–	–	–	–
Water:	487	487	487	511	511	511	-	-	-

Explanatory notes to Table A1 - Budget Summary

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

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

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

The Budget Summary presents essential information as follows:

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

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

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

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

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

Western Cape: Swellendam (WC034) - Table A2 Budgeted Financial Performance by Functional Classification

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Revenue - Functional										
Municipal governance and administration		**96 406 938**	**121 008 131**	**114 222 829**	**107 635 976**	**110 891 716**	**110 891 716**	**111 969 137**	**117 177 815**	**123 550 939**
Executive and council		31 505 687	42 095 177	25 142 249	18 779 214	18 015 764	18 015 764	18 284 411	18 406 260	17 032 089
Finance and administration		64 901 251	78 912 954	89 080 580	88 856 762	92 875 952	92 875 952	93 684 726	98 771 555	106 518 850
Internal audit										
Community and public safety		**83 334 110**	**131 407 811**	**196 224 325**	**173 148 132**	**181 726 874**	**181 726 874**	**72 149 926**	**65 092 426**	**61 978 088**
Community and social services		6 428 185	6 231 234	6 008 763	6 255 691	5 972 461	5 972 461	7 112 867	7 491 339	7 269 830
Sport and recreation		850 773	1 103 880	1 188 184	5 284 296	5 244 396	5 244 396	3 449 660	921 756	951 251
Public safety		46 123 944	51 537 310	58 787 089	61 304 145	56 905 677	56 905 677	56 231 399	55 418 331	53 607 007
Housing		29 931 208	72 535 387	130 240 289	100 304 000	113 604 340	113 604 340	5 356 000	1 261 000	150 000
Health										
Economic and environmental services		**11 904 504**	**9 468 149**	**17 248 166**	**13 216 780**	**13 650 559**	**13 650 559**	**9 135 189**	**9 233 820**	**15 232 733**
Planning and development		2 840 149	3 048 877	3 078 749	3 219 880	3 611 264	3 611 264	3 498 626	2 610 130	2 686 434
Road transport		9 064 355	6 419 272	14 169 417	9 996 900	10 039 295	10 039 295	5 636 563	6 623 690	12 546 299
Environmental protection										
Trading services		**192 679 000**	**231 762 832**	**251 273 527**	**312 977 008**	**322 462 648**	**322 462 648**	**304 278 585**	**332 772 872**	**370 158 247**
Energy sources		103 773 885	120 967 124	150 791 931	179 604 901	179 662 869	179 662 869	176 388 606	194 820 918	211 219 262
Water management		41 673 905	54 745 734	36 424 586	68 360 285	71 220 463	71 220 463	48 984 168	46 763 122	64 180 322
Waste water management		29 712 966	32 415 041	39 933 272	37 740 031	43 810 155	43 810 155	49 153 386	59 506 919	61 177 575
Waste management		17 518 244	23 634 933	24 123 738	27 271 791	27 769 161	27 769 161	29 752 425	31 681 913	33 581 088
Other	4		**22 709**	**21 605**	**24 719**	**35 300**	**35 300**	**36 606**	**37 814**	**39 024**
Total Revenue - Functional	2	**384 324 552**	**493 669 632**	**578 990 452**	**607 002 615**	**628 767 097**	**628 767 097**	**497 569 443**	**524 314 747**	**570 959 031**
Expenditure - Functional										
Municipal governance and administration		**56 211 287**	**25 148 485**	**58 894 770**	**60 532 974**	**70 984 678**	**70 984 678**	**70 433 750**	**70 339 669**	**72 677 695**
Executive and council		18 369 793	11 211 969	19 013 376	14 827 040	15 035 139	15 035 139	12 531 851	12 835 327	13 146 224
Finance and administration		37 253 020	12 845 138	38 619 393	44 158 702	53 916 907	53 916 907	55 750 127	55 263 488	57 200 013
Internal audit		588 474	1 091 378	1 262 001	1 547 232	2 032 632	2 032 632	2 151 772	2 240 854	2 331 458
Community and public safety		**80 902 105**	**143 296 810**	**213 948 586**	**190 736 734**	**207 105 028**	**207 105 028**	**104 886 661**	**106 883 883**	**108 516 046**
Community and social services		13 436 283	13 355 618	13 591 242	15 604 836	16 107 972	16 107 972	18 168 744	19 118 145	19 495 103
Sport and recreation		14 754 288	25 751 442	18 194 195	19 524 338	23 317 144	23 317 144	25 293 339	26 542 514	27 860 145
Public safety		46 285 968	43 411 819	48 596 515	59 783 436	53 411 708	53 411 708	54 438 052	55 220 070	56 056 142
Housing		6 424 499	60 777 389	133 566 634	95 824 124	114 268 204	114 268 204	6 986 526	6 003 154	5 104 656
Health		1 067	542							
Economic and environmental services		**33 552 885**	**53 021 560**	**58 300 022**	**57 292 147**	**57 521 628**	**57 521 628**	**63 719 746**	**63 330 117**	**66 128 099**
Planning and development		8 115 912	9 987 487	10 689 773	14 589 063	13 717 292	13 717 292	14 782 977	15 510 886	16 227 190
Road transport		24 710 573	42 294 073	47 610 249	42 703 084	43 804 336	43 804 336	48 936 769	47 819 231	49 900 909
Environmental protection		726 400	740 000							
Trading services		**156 407 962**	**210 190 989**	**244 189 705**	**253 802 898**	**256 074 437**	**256 074 437**	**280 149 212**	**296 360 427**	**317 555 660**
Energy sources		90 305 844	114 758 794	128 103 829	151 406 148	151 460 971	151 460 971	165 245 870	179 012 550	194 892 990
Water management		22 168 260	27 703 680	41 829 724	29 028 449	32 908 029	32 908 029	37 655 357	36 811 061	38 826 562
Waste water management		22 519 034	41 139 100	43 149 050	37 064 386	38 987 401	38 987 401	41 500 563	43 497 331	45 634 092
Waste management		21 414 824	26 589 415	31 107 102	36 303 915	32 718 036	32 718 036	35 747 422	37 039 485	38 202 016
Other	4	**627 389**	**587 996**	**1 030 087**	**1 864 934**	**1 206 261**	**1 206 261**	**509 351**	**681 512**	**708 886**
Total Expenditure - Functional	3	**327 701 628**	**432 245 840**	**576 363 170**	**564 229 687**	**592 892 032**	**592 892 032**	**519 698 720**	**537 595 608**	**565 586 386**
Surplus/(Deficit)		**56 622 924**	**61 423 792**	**2 627 282**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**

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

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

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

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

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

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		2 593	591	28 813	20 223	21 016	21 016	21 008	19 092	17 738
Vote 2 - FINANCIAL SERVICES		61 834	76 611	85 356	86 911	89 772	89 772	90 958	98 083	105 809
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		184 305	213 966	244 451	299 675	309 199	309 199	283 664	310 328	351 813
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**	**497 569**	**524 315**	**570 959**
Expenditure by Vote *to be appropriated*	1									
Vote 1 - MUNICIPAL MANAGER		4 584	3 771	35 884	36 916	53 875	53 875	43 208	42 499	43 970
Vote 2 - FINANCIAL SERVICES		11 959	815	19 099	19 720	49 222	49 222	24 119	24 736	25 618
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		166 889	220 461	264 456	268 151	255 583	255 583	301 176	315 434	337 931
Vote 4 - COMMUNITY SERVICES		110 140	178 749	256 924	239 443	234 212	234 212	151 195	154 927	158 067
Vote 5 - CORPORATE SERVICES		34 130	28 450	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**327 702**	**432 246**	**576 363**	**564 230**	**592 892**	**592 892**	**519 699**	**537 596**	**565 586**
Surplus/(Deficit) for the year	2	**56 623**	**61 424**	**2 627**	**42 773**	**35 875**	**35 875**	**(22 129)**	**(13 281)**	**5 373**

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

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

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

Table A4 - Budgeted Financial Performance (revenue and expenditure)

Western Cape: Swellendam (WC034) - Table A4 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Revenue										
Exchange Revenue										
Service charges - Electricity	2	98 360 990	116 095 184	132 763 506	156 494 623	151 726 845	151 726 845	166 456 615	181 776 919	198 508 948
Service charges - Water	2	22 509 485	24 718 345	26 802 606	27 430 453	28 046 646	28 046 646	30 146 134	32 768 717	34 898 587
Service charges - Waste Water Management	2	19 386 468	22 065 980	27 172 691	24 734 452	27 015 546	27 015 546	26 000 979	27 613 038	29 269 820
Service charges - Waste Management	2	12 749 212	14 731 601	16 697 688	18 079 571	18 140 334	18 140 334	19 538 089	20 808 065	22 056 549
Sale of Goods and Rendering of Services		2 900 105	3 295 720	3 771 110	3 231 825	3 031 037	3 031 037	3 260 134	3 367 719	3 475 485
Agency services		2 728 397	2 735 803	2 766 959	2 859 060	2 859 060	2 859 060	3 061 750	3 162 788	3 263 997
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 854 960	1 761 379	1 854 833	2 028 736	1 577 463	1 577 463	1 824 983	1 931 127	2 045 241
Interest earned from Current and Non Current Assets		7 681 386	12 581 344	16 749 257	13 000 000	16 000 000	16 000 000	13 500 000	13 945 500	14 391 756
Dividends		1 647	1 830	2 036	2 000	2 000	2 000	2 074	2 142	2 211
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		992 735	751 032	792 809	824 371	728 191	728 191	824 278	851 478	878 725
Licences or permits		1 299 891	1 273 576	1 402 222	1 462 644	1 400 222	1 400 222	1 479 579	1 528 407	1 577 315
Special rating levies		-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	56 420 186	132 073 610	91 278 000	104 044 723	104 044 723	-	-	-
Development Charges		3 524 801	878 147	1 602 086	770 468	4 445 000	4 445 000	1 270 000	1 346 200	1 426 972
Operational Revenue		3 808 727	17 746 856	717 059	726 153	570 414	570 414	487 095	496 813	508 552
Non-Exchange Revenue										
Property rates	2	50 115 613	56 640 568	61 757 423	66 090 113	65 930 676	65 930 676	69 574 444	75 836 144	82 661 398
Surcharges and Taxes		954 688	960 923	1 475 961	1 442 700	1 548 040	1 548 040	1 548 040	1 548 040	1 548 040
Fines, penalties and forfeits		42 513 801	48 858 074	54 795 779	57 078 420	52 699 420	52 699 420	51 785 745	50 829 292	48 884 055
Licences or permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		55 072 018	62 242 450	64 829 468	69 708 566	76 662 631	76 662 631	76 809 312	70 519 012	71 366 032
Interest Receivables		325 152	403 829	354 334	395 472	292 653	292 653	388 500	404 040	420 202
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		3 313 585	3 390 680	3 803 168	4 108 293	3 667 351	3 667 351	4 096 604	4 430 318	4 761 178
Gains on Disposal of Fixed and Intangible Assets		333 897	281 081	3 123 179	200 000	200 000	200 000	1 000 000	1 000 000	1 000 000
Other Gains		5 080 416	412 412	225 670	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contrib		**335 507 974**	**448 247 000**	**555 533 454**	**541 945 920**	**560 588 252**	**560 588 252**	**473 054 355**	**494 165 759**	**522 945 063**
Expenditure										
Employee related costs	2	108 483 916	118 864 342	128 300 286	159 871 490	156 911 746	156 911 746	174 985 331	181 362 708	189 447 317
Remuneration of councillors		5 607 290	5 822 776	5 828 799	6 404 682	6 404 682	6 404 682	6 660 870	6 927 305	7 204 398
Bulk purchases - electricity	2	79 694 101	98 123 267	116 634 824	135 182 265	134 699 147	134 699 147	146 468 408	159 932 726	175 497 673
Inventory consumed	8	16 384 783	16 783 987	18 165 997	12 938 443	12 745 756	12 745 756	11 742 555	12 083 007	12 465 728
Debt impairment	3	8 628 811	13 819 783	12 594 987	24 226 250	17 025 425	17 025 425	16 022 912	16 642 178	17 336 826
Depreciation, Amortisation and Impairment		16 161 143	27 339 902	43 031 391	21 527 313	36 789 799	36 789 799	38 600 471	40 490 736	42 474 324
Interest,Dividends and Rent on Land		9 112 647	10 071 519	9 902 958	10 226 294	10 226 294	10 226 294	9 269 494	9 228 850	8 322 046
Contracted services		29 357 755	90 022 435	177 508 249	137 258 977	157 952 361	157 952 361	56 827 069	51 083 504	51 626 579
Transfers and subsidies		530 350	1 102 117	1 072 997	1 420 000	1 490 000	1 490 000	765 000	769 785	791 219
Irrecoverable debts written off		26 792 798	20 398 961	28 393 991	24 374 038	25 604 038	25 604 038	26 647 913	26 885 978	27 131 012
Operational Cost and Other Cost		25 896 503	28 907 066	26 312 114	30 799 935	33 042 784	33 042 784	31 708 697	32 188 831	33 289 264
Disposal of Fixed and Intangible Assets		1 051 528	989 424	8 035 970	-	-	-	-	-	-
Other Losses		-	262	580 608	-	-	-	-	-	-
Total Expenditure		**327 701 625**	**432 245 841**	**576 363 171**	**564 229 687**	**592 892 032**	**592 892 032**	**519 698 720**	**537 595 608**	**565 586 386**
Surplus/(Deficit)		**7 806 349**	**16 001 159**	**(20 829 717)**	**(22 283 767)**	**(32 303 780)**	**(32 303 780)**	**(46 644 365)**	**(43 429 849)**	**(42 641 323)**
Transfers and subsidies - capital (monetary allocations)	6	47 883 488	40 733 577	17 834 636	65 056 695	68 178 845	68 178 845	24 515 088	30 148 988	48 013 968
Transfers and subsidies - capital (in-kind)	6	933 090	4 689 055	5 622 362	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**

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

Total operating revenue for 2026/27 is projected at R473,054 million.

Property rates are anticipated to generate R69,574 million in the 2026/27 financial year, accounting for 14.71% of the municipality's operating revenue base, and thus remain a significant funding source.

Service charges for electricity, water, sanitation, and refuse removal represent the largest portion of the municipality's revenue basket, totaling R242,142 million and constituting 51.18% of overall revenue.

Fines, penalties, and forfeits also contribute substantially, amounting to R51,786 million and making up 10.95% of the total revenue base for 2026/27.

Operating grants, including the local government's equitable share and other grants received from national and provincial governments, are recognized as transfers. This revenue of R76,809 million, reflecting 16.24% of the total revenue base, will only be realized once specific conditions are met.

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

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

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

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

Western Cape: Swellendam (WC034) - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Capital Expenditure - Functional										
Municipal governance and administration		**2 276 981**	**2 724 628**	**6 642 795**	**19 145 000**	**10 717 479**	**10 717 479**	**10 048 000**	**1 530 000**	**1 470 000**
Executive and council			6 605	11 355				427 000	70 000	70 000
Finance and administration		2 276 981	2 718 023	6 631 440	19 145 000	10 717 479	10 717 479	9 621 000	1 460 000	1 400 000
Internal audit										
Community and public safety		**2 573 090**	**(3 297 717)**	**760 488**	**5 807 752**	**10 348 266**	**10 348 266**	**6 189 420**	**265 000**	**200 000**
Community and social services		648 770	401 879	161 848	230 000	210 219	210 219	190 000	190 000	140 000
Sport and recreation		1 495 487	185 955	477 670	4 627 752	5 194 461	5 194 461	2 907 420	35 000	
Public safety		428 833	513 256	120 970	950 000	791 801	791 801	187 000	40 000	60 000
Housing			(4 398 807)			4 151 785	4 151 785	2 905 000		
Health										
Economic and environmental services		**27 301 200**	**8 010 605**	**19 994 916**	**18 869 061**	**16 867 653**	**16 867 653**	**5 312 907**	**8 800 000**	**11 816 667**
Planning and development		1 765 010	641 985	502 558	695 652	1 070 708	1 070 708	869 566		
Road transport		25 536 190	7 368 620	19 492 358	18 173 409	15 796 945	15 796 945	4 443 341	8 800 000	11 816 667
Environmental protection										
Trading services		**32 703 969**	**45 572 621**	**24 290 934**	**58 794 153**	**64 953 449**	**64 953 449**	**33 790 070**	**31 639 871**	**44 286 703**
Energy sources		2 605 907	11 791 993	12 051 515	14 995 095	19 357 257	19 357 257	8 796 214	6 205 217	5 459 130
Water management		18 449 214	25 737 363	2 792 470	34 650 355	35 387 233	35 387 233	8 717 916	4 620 000	21 177 699
Waste water management		10 377 918	4 169 345	6 150 405	8 788 703	9 534 336	9 534 336	14 340 940	19 769 654	15 954 874
Waste management		1 270 930	3 873 920	3 296 544	360 000	674 623	674 623	1 935 000	1 045 000	1 695 000
Other										
Total Capital Expenditure - Functional	3	**64 855 240**	**53 010 137**	**51 689 133**	**102 615 966**	**102 886 847**	**102 886 847**	**55 340 397**	**42 234 871**	**57 773 370**
Funded by	-									
National Government		16 769 337	27 560 236	9 907 892	55 229 043	55 329 043	55 329 043	19 170 087	16 648 988	18 713 968
Provincial Government		30 834 921	17 837 835	7 885 916	9 627 652	12 749 802	12 749 802	5 345 001	13 500 000	29 300 000
District Municipality		497 730	457 383			40 000	40 000			
Transfers and subsidies - capital (monetary allocations					200 000	60 000	60 000			
Transfers recognised - capital	4	**48 101 988**	**45 855 454**	**17 793 808**	**65 056 695**	**68 178 845**	**68 178 845**	**24 515 088**	**30 148 988**	**48 013 968**
Borrowing	6	7 211 461	3 229 386	7 277 164	6 050 000	9 058 753	9 058 753	6 200 000		
Internally generated funds		4 653 803	1 202 211	20 995 798	31 509 271	25 649 249	25 649 249	24 625 309	12 085 883	9 759 402
Total Capital Funding	7	**59 967 252**	**50 287 051**	**46 066 770**	**102 615 966**	**102 886 847**	**102 886 847**	**55 340 397**	**42 234 871**	**57 773 370**

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

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

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

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

The capital program is financed through own resources, government grants and transfers, and borrowings. Given the municipality's favourable gearing ratios, it has been decided to supplement the capital programme by securing additional borrowings amounting to R6.2 million over the MTREF period. Consequently, capital charges as a percentage of operating expenditure decrease to 1.5% in the 2028/2029 financial year.

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

Table A6 -Budgeted Financial Position

Western Cape: Swellendam (WC034) - Table A6 Budgeted Financial Position (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
ASSETS										
Current assets										
Cash and cash equivalents		121 773 231	178 516 113	208 800 471	103 657 261	149 105 764	149 105 764	147 292 234	132 173 048	123 500 240
Short Term Investments		-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	1	15 943 665	21 956 065	19 911 567	26 901 429	21 178 706	21 178 706	22 826 262	24 624 186	26 587 205
Receivables from non-exchange transactions	1	15 146 177	41 805 768	27 792 047	31 937 790	32 084 828	32 084 828	35 855 415	39 064 332	40 968 414
Current portion of non-current receivables		328 984	367 962	356 455	-	356 454	356 454	356 454	356 454	356 454
Inventory	2	5 449 685	6 080 141	6 476 674	6 080 138	6 300 712	6 300 712	6 476 672	6 476 672	6 476 672
VAT receivable		5 820 532	5 419 064	2 985 024	5 419 053	2 985 029	2 985 029	2 985 029	2 985 029	2 985 029
Other current assets		3 507 521	6 034 410	2 138 081	6 402 372	2 138 082	2 138 082	2 138 082	2 138 082	2 138 082
Total current assets		**167 969 795**	**260 179 523**	**268 460 319**	**180 398 043**	**214 149 575**	**214 149 575**	**217 930 148**	**207 817 803**	**203 012 096**
Non current assets										
Investments		-	-	-	-	-	-	-	-	-
Investment property		11 034 184	11 521 923	16 529 835	9 351 125	16 476 985	16 476 985	16 421 491	16 363 222	16 302 040
Property, plant and equipment	3	512 103 756	546 468 103	542 288 037	663 739 757	608 428 961	608 428 961	622 784 951	624 687 704	640 153 298
Biological assets		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Heritage assets		170 979	170 979	170 979	170 979	170 979	170 979	170 979	170 979	170 979
Intangible assets		566 906	466 149	683 957	277 470	692 937	692 937	597 367	497 018	391 652
Trade and other receivables from exchange transactions		2 627 223	2 880 671	3 363 720	2 880 671	3 363 720	3 363 720	3 363 720	3 363 720	3 363 720
Non-current receivables from non-exchange transactions		203 872	(2 601 182)	(3 135 618)	344 706	(3 135 618)	(3 135 618)	(3 135 618)	(3 516 819)	(4 347 635)
Other non-current assets		-	-	-	-	-	-	-	-	-
Total non current assets		**526 706 920**	**558 906 643**	**559 900 910**	**676 764 708**	**625 997 964**	**625 997 964**	**640 202 890**	**641 565 824**	**656 034 054**
TOTAL ASSETS		**694 676 715**	**819 086 166**	**828 361 229**	**857 162 751**	**840 147 539**	**840 147 539**	**858 133 038**	**849 383 627**	**859 046 150**
LIABILITIES										
Current liabilities										
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Financial liabilities		4 608 657	4 583 059	4 445 047	5 682 263	5 331 541	5 331 541	6 365 431	6 709 159	6 933 858
Consumer deposits		4 301 849	4 774 846	5 733 549	4 782 136	5 733 547	5 733 547	5 733 547	5 733 547	5 733 547
Trade and other payables from exchange transactions	4	34 575 523	77 914 536	57 300 387	62 141 793	55 124 425	55 124 425	57 300 385	57 300 385	57 300 385
Trade and other payables from non-exchange transaction	5	20 394 679	20 135 845	33 385 875	103 649	843 364	843 364	-	-	-
Provision		15 718 186	13 124 023	14 199 715	19 204 500	14 199 715	14 199 715	14 199 715	14 199 715	14 199 715
VAT payable		4 751 125	7 983 180	4 877 713	3 402 701	4 877 712	4 877 712	4 877 712	4 877 712	4 877 712
Other current liabilities		2 000 000	2 051 000	2 039 000	2 947 582	7 467 961	7 467 961	11 999 348	16 636 063	21 374 934
Total current liabilities		**86 350 019**	**130 566 489**	**121 981 286**	**98 264 624**	**93 578 265**	**93 578 265**	**100 476 138**	**105 456 581**	**110 420 151**
Non current liabilities										
Financial liabilities	6	24 604 326	23 541 182	26 626 749	26 630 092	26 423 970	26 423 970	27 228 698	20 762 681	14 071 965
Provision	7	59 787 173	64 792 398	71 463 829	73 595 022	75 980 853	75 980 853	79 997 877	86 014 901	92 031 925
Long term Trade and other Payables		-	-	-	-	-	-	-	-	-
Other non-current liabilities		35 055 000	39 082 000	44 558 000	44 192 745	44 558 000	44 558 000	44 558 000	44 558 000	44 558 000
Total non current liabilities		**119 446 499**	**127 415 580**	**142 648 578**	**144 417 859**	**146 962 823**	**146 962 823**	**151 784 575**	**151 335 582**	**150 661 890**
TOTAL LIABILITIES		**205 796 518**	**257 982 069**	**264 629 864**	**242 682 483**	**240 541 088**	**240 541 088**	**252 260 713**	**256 792 163**	**261 082 041**
NET ASSETS	10	**488 880 197**	**561 104 097**	**563 731 365**	**614 480 268**	**599 606 451**	**599 606 451**	**605 872 325**	**592 591 464**	**597 964 109**
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	8	463 808 188	534 700 886	532 873 286	599 359 218	569 678 502	569 678 502	573 856 590	560 704 112	563 644 109
Reserves and funds	9	25 072 000	26 403 215	30 858 100	15 121 050	29 927 949	29 927 949	32 015 735	31 887 352	34 320 000
Other		-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	**488 880 188**	**561 104 101**	**563 731 386**	**614 480 268**	**599 606 451**	**599 606 451**	**605 872 325**	**592 591 464**	**597 964 109**

Explanatory notes to Table A6 - Budgeted Financial Position

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

The structure used to present the statement of financial position adheres to GRAP1, which is largely consistent with international standards that reflect assets minus liabilities as

Community Wealth. Items within each category are ordered according to liquidity, indicating the ease with which assets can be converted to cash or liabilities require payment in cash.

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

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

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

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

Table A7 - Budgeted Cash Flow Statement

Western Cape: Swellendam (WC034) - Table A7 Budgeted Cash Flows (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		60 909 374	49 116 010	480 332 380	62 785 608	64 252 755	64 252 755	67 798 310	73 882 424	80 513 207
Service charges		174 725 463	187 368 198	157 852 827	251 643 285	219 704 973	219 704 973	238 876 892	259 402 202	280 838 563
Other revenue		8 204 364	13 692 401	41 619 290	39 004 045	29 717 784	29 717 784	24 831 721	24 995 571	24 937 691
Transfers and Subsidies - Operational	1	48 198 306	140 884 585	157 330 495	160 986 566	178 399 759	178 399 759	76 809 312	70 519 012	71 366 032
Transfers and Subsidies - Capital	1	26 420 696	4 446 000	11 597 826	65 056 695	62 676 479	62 676 479	24 515 088	30 148 988	48 013 968
Interest		-	-	-	15 302 997	17 814 012	17 814 012	15 647 078	16 210 612	16 783 236
Dividends		-	1 830	2 036	2 000	2 000	2 000	2 074	2 142	2 211
Payments										
Suppliers and employees		(123 058 017)	(291 582 383)	(441 834 094)	(511 584 798)	(525 332 069)	(525 332 069)	(422 018 543)	(437 014 509)	(462 779 486)
Finance charges		35 852	(14 601)	(454 256)	(3 437 270)	(3 437 270)	(3 437 270)	(3 252 470)	(3 211 826)	(2 305 022)
Transfers and Subsidies	1	-	-	-	(1 420 000)	(1 490 000)	(1 490 000)	(765 000)	(769 785)	(791 219)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**195 436 038**	**103 912 040**	**406 446 504**	**78 339 128**	**42 308 423**	**42 308 423**	**22 444 462**	**34 164 831**	**56 579 181**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 178 842	2 509 103	3 137 405	200 000	200 000	200 000	1 000 000	1 000 000	1 000 000
Decrease (increase) in non-current receivables		(2 481 613)	(394 281)	(456 272)	-	-	-	-	-	-
Payments										
Capital assets		(61 229 738)	(47 889 282)	(76 339 555)	(116 668 562)	(102 886 847)	(102 886 847)	(55 340 397)	(42 234 871)	(57 773 370)
Retention (Capital) (Only V.7.2)		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(59 532 509)**	**(45 774 460)**	**(73 658 422)**	**(116 468 562)**	**(102 686 847)**	**(102 686 847)**	**(54 340 397)**	**(41 234 871)**	**(56 773 370)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		5 500 000	-	4 500 000	6 050 000	6 050 000	6 050 000	6 200 000	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		452 067	-	(412 908)	(5 366 286)	(5 366 286)	(5 366 286)	(5 517 385)	(6 122 289)	(6 466 017)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**5 952 067**	**-**	**4 087 092**	**683 714**	**683 714**	**683 714**	**682 615**	**(6 122 289)**	**(6 466 017)**
NET INCREASE/ (DECREASE) IN CASH HELD		**141 855 596**	**58 137 580**	**336 875 174**	**(37 445 720)**	**(59 694 710)**	**(59 694 710)**	**(31 213 320)**	**(13 192 329)**	**(6 660 206)**
Cash/cash equivalents at the year begin:	2	**113 324 362**	**121 773 221**	**178 516 124**	**141 102 981**	**208 800 474**	**208 800 474**	**182 348 554**	**147 292 234**	**132 173 048**
Cash/cash equivalents at the year end:	2	**255 179 958**	**179 910 801**	**515 391 298**	**103 657 261**	**149 105 764**	**149 105 764**	**151 135 234**	**134 099 905**	**125 512 842**

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

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

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

Table A8 – Cash-Backed Reserves/Accumulated Surplus Reconciliation

Western Cape: Swellendam (WC034) - 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		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	255 179 958	179 910 801	515 391 298	103 657 261	149 105 764	149 105 764	368 972 574	151 135 234	134 099 905	125 512 842
Other current investments > 90 days		(133 406 727)	(1 394 688)	(306 590 827)	-	-	-	(129 109 590)	(3 843 000)	(1 926 857)	(2 012 602)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		121 773 231	178 516 113	208 800 471	103 657 261	149 105 764	149 105 764	239 862 984	147 292 234	132 173 048	123 500 240
Application of cash and investments											
Unspent conditional transfers		20 394 679	20 135 845	33 385 875	103 649	843 364	843 364	56 902 418	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(5 105 211)	(2 296 784)	(3 024 185)	(5 211 476)	(3 024 191)	(3 024 191)	885 639	(3 024 191)	(3 024 191)	(3 024 191)
Other working capital requirements	3	5 574 258	34 530 897	(12 569 845)	16 515 814	18 963 681	18 963 681	233 159	5 620 216	715 083	(3 307 839)
Other provisions		17 718	15 175	16 239	22 152	21 668	21 668	16 239	14 200	14 200	14 200
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	25 072 000	26 403 215	30 858 100	15 121 050	29 927 949	29 927 949	31 383 982	32 015 735	31 887 352	34 320 000
Total Application of cash and investments:		63 653 912	93 948 196	64 888 660	48 681 119	68 378 479	68 378 479	105 643 913	48 811 475	43 777 959	42 187 685
Surplus(shortfall) - Excl Non-Current Creditors Trf to D		**58 119 319**	**84 567 917**	**143 911 811**	**54 976 142**	**80 727 285**	**80 727 285**	**134 219 071**	**98 480 759**	**88 395 089**	**81 312 555**
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) -Incl Non-Current Creditors Trf to D		**58 119 319**	**84 567 917**	**143 911 811**	**54 976 142**	**80 727 285**	**80 727 285**	**134 219 071**	**98 480 759**	**88 395 089**	**81 312 555**

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

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

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

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

Table A9 - Asset Management

Western Cape: Swellendam (WC034) - Table A9 Asset Management (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	N	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
CAPITAL EXPENDITURE										
Total New Assets	1	**42 066 699**	**25 411 124**	**30 245 374**	**42 819 531**	**42 354 474**	**42 354 474**	**25 307 044**	**25 805 217**	**39 169 130**
Roads Infrastructure		17 864 781	821 661	2 558 432	3 630 246	1 482 103	1 482 103	2 762 907	7 750 000	9 766 667
Storm water Infrastructure		552 022		792 925						
Electrical Infrastructure		1 419 760	11 072 600	9 237 888	12 597 391	16 659 553	16 659 553	4 566 214	6 205 217	5 459 130
Water Supply Infrastructure		4 149 563	6 854 680	975 870	2 998 703	1 299 997	1 299 997	1 518 113	4 500 000	10 906 666
Sanitation Infrastructure		6 766 316	2 064 473	3 765 126	5 898 703	8 016 976	8 016 976	3 983 866	4 500 000	9 766 667
Solid Waste Infrastructure		297 430	1 648 224	20 572		188 123	188 123	560 000		
Rail Infrastructure										
Coastal Infrastructure		386 185								
Information and Communication Infrastructure		279 122	416 853	287 133	50 000	50 000	50 000	80 000	100 000	100 000
Infrastructure		**31 715 179**	**22 878 491**	**17 637 946**	**25 175 043**	**27 696 752**	**27 696 752**	**13 471 100**	**23 055 217**	**35 999 130**
Community Facilities		173 850	183 519	24 613						
Sport and Recreation Facilities								570 435		
Community Assets		**173 850**	**183 519**	**24 613**	**-**	**-**	**-**	**570 435**	**-**	**-**
Heritage Assets										
Non-revenue Generating				5 061 000						
Investment properties		**-**	**-**	**5 061 000**	**-**	**-**	**-**	**-**	**-**	**-**
Operational Buildings		1 765 010	179 630	165 977	8 829 488	2 359 820	2 359 820	200 000	150 000	60 000
Housing			47 193			1 641 509	1 641 509	1 641 509		
Other Assets		**1 765 010**	**226 823**	**165 977**	**8 829 488**	**4 001 329**	**4 001 329**	**1 841 509**	**150 000**	**60 000**
Biological or Cultivated Assets										
Licences and Rights						100 000	100 000			
Intangible Assets		**-**	**-**	**-**	**-**	**100 000**	**100 000**	**-**	**-**	**-**
Computer Equipment		425 777	1 725 135	503 822	1 115 000	1 070 974	1 070 974	600 000	450 000	450 000
Furniture and Office Equipment		1 771 536	888 250	680 737	320 000	365 000	365 000	337 000	235 000	220 000
Machinery and Equipment		1 692 951	1 857 260	466 139	1 290 000	2 082 489	2 082 489	1 997 000	1 115 000	1 590 000
Transport Assets		4 522 396	2 097 646	5 705 140	6 090 000	7 037 930	7 037 930	6 490 000	800 000	850 000
Land			(4 446 000)							
Total Renewal of Existing Assets	2	**1 298 858**	**2 558 881**	**6 105 717**	**2 275 000**	**2 465 000**	**2 465 000**	**-**	**-**	**-**
Roads Infrastructure			1 196 427	5 831 231	2 275 000	2 465 000	2 465 000			
Storm water Infrastructure			322 268	274 486						
Electrical Infrastructure		1 181 774								
Water Supply Infrastructure			758 818							
Sanitation Infrastructure		117 084	281 368							
Infrastructure		**1 298 858**	**2 558 881**	**6 105 717**	**2 275 000**	**2 465 000**	**2 465 000**	**-**	**-**	**-**
Total Upgrading of Existing Assets	6	**21 489 683**	**25 040 132**	**15 338 042**	**57 521 435**	**58 067 373**	**58 067 373**	**30 033 353**	**16 429 654**	**18 604 240**
Roads Infrastructure		8 189 441	5 970 017	10 305 112	12 708 815	12 676 467	12 676 467		1 000 000	2 000 000
Storm water Infrastructure					210 000	208 313	208 313			6 088 207
Electrical Infrastructure			658 819	2 773 677	2 991 304	3 291 304	3 291 304	530 000		
Water Supply Infrastructure		12 541 645	17 977 433	1 125 253	29 971 652	32 576 511	32 576 511	7 099 803		10 146 033
Sanitation Infrastructure		608 730	200 793	877 109	390 000	1 046 415	1 046 415	11 520 565	15 169 654	
Solid Waste Infrastructure								900 000		
Infrastructure		**21 339 816**	**24 807 062**	**15 081 151**	**46 271 771**	**49 799 010**	**49 799 010**	**20 050 368**	**16 169 654**	**18 234 240**
Community Facilities										
Sport and Recreation Facilities				256 891	3 854 152	3 854 152	3 854 152	338 637		
Community Assets		**-**	**-**	**256 891**	**3 854 152**	**3 854 152**	**3 854 152**	**338 637**	**-**	**-**
Investment properties		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Operational Buildings			233 070		7 395 512	4 414 211	4 414 211	9 644 348	260 000	370 000
Housing										
Total Capital Expenditure	4	**64 855 240**	**53 010 137**	**51 689 133**	**102 615 966**	**102 886 847**	**102 886 847**	**55 340 397**	**42 234 871**	**57 773 370**
Roads Infrastructure		26 054 222	7 988 105	18 694 775	18 614 061	16 623 570	16 623 570	2 762 907	8 750 000	11 766 667
Storm water Infrastructure		552 022	322 268	1 067 411	210 000	208 313	208 313			6 088 207
Electrical Infrastructure		2 601 534	11 731 419	12 011 565	15 588 695	19 950 857	19 950 857	5 096 214	6 205 217	5 459 130
Water Supply Infrastructure		16 691 208	25 590 931	2 101 123	32 970 355	33 876 508	33 876 508	8 617 916	4 500 000	21 052 699
Sanitation Infrastructure		7 492 130	2 546 634	4 642 235	6 288 703	9 063 391	9 063 391	15 504 431	19 669 654	9 766 667
Solid Waste Infrastructure		297 430	1 648 224	20 572		188 123	188 123	1 460 000		
Rail Infrastructure										
Coastal Infrastructure		386 185								
Information and Communication Infrastructure		279 122	416 853	287 133	50 000	50 000	50 000	80 000	100 000	100 000
Infrastructure		**54 353 853**	**50 244 434**	**38 824 814**	**73 721 814**	**79 960 762**	**79 960 762**	**33 521 468**	**39 224 871**	**54 233 370**
Community Facilities		173 850	183 519	24 613						
Sport and Recreation Facilities				256 891	3 854 152	3 854 152	3 854 152	909 072		
Community Assets		**173 850**	**183 519**	**281 504**	**3 854 152**	**3 854 152**	**3 854 152**	**909 072**	**-**	**-**
Heritage Assets										
Non-revenue Generating				5 061 000						
Investment properties		**-**	**-**	**5 061 000**	**-**	**-**	**-**	**-**	**-**	**-**
Operational Buildings		1 765 010	412 700	165 977	16 225 000	6 774 031	6 774 031	9 844 348	410 000	430 000
Housing			47 193			1 641 509	1 641 509	1 641 509		
Other Assets		**1 765 010**	**459 893**	**165 977**	**16 225 000**	**8 415 540**	**8 415 540**	**11 485 857**	**410 000**	**430 000**
Biological or Cultivated Assets										
Servitudes										
Licences and Rights						100 000	100 000			
Intangible Assets		**-**	**-**	**-**	**-**	**100 000**	**100 000**	**-**	**-**	**-**
Computer Equipment		425 777	1 725 135	503 822	1 115 000	1 070 974	1 070 974	600 000	450 000	450 000
Furniture and Office Equipment		1 921 403	888 250	680 737	320 000	365 000	365 000	337 000	235 000	220 000
Machinery and Equipment		1 692 951	1 857 260	466 139	1 290 000	2 082 489	2 082 489	1 997 000	1 115 000	1 590 000
Transport Assets		4 522 396	2 097 646	5 705 140	6 090 000	7 037 930	7 037 930	6 490 000	800 000	850 000
Land			(4 446 000)							
TOTAL CAPITAL EXPENDITURE - Asset Class		**64 855 240**	**53 010 137**	**51 689 133**	**102 615 966**	**102 886 847**	**102 886 847**	**55 340 397**	**42 234 871**	**57 773 370**

Western Cape: Swellendam (WC034) - Table A9 Asset Management (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	N	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
ASSET REGISTER SUMMARY - PPE (WDV)	5	**516 496 712**	**553 378 546**	**554 790 172**	**667 409 043**	**620 887 226**	**620 887 226**	**635 092 152**	**636 836 287**	**652 135 333**
Roads Infrastructure		110 456 656	111 281 383	120 037 295	133 254 329	131 200 132	131 200 132	128 661 236	131 844 343	137 765 772
Storm water Infrastructure		44 786 005	43 454 523	43 279 975	41 436 077	41 946 002	41 946 002	40 326 602	38 626 232	42 929 050
Electrical Infrastructure		40 085 961	54 038 977	61 721 926	80 257 379	79 955 386	79 955 386	83 303 633	87 708 444	91 313 156
Water Supply Infrastructure		94 437 845	119 641 963	107 764 908	161 533 793	135 028 692	135 028 692	137 139 626	134 807 296	148 686 048
Sanitation Infrastructure		108 352 410	105 767 075	96 748 890	110 830 597	99 087 060	99 087 060	105 468 998	119 548 450	123 445 405
Solid Waste Infrastructure		6 042 508	5 280 692	3 634 037	(3 328 315)	3 222 994	3 222 994	4 053 869	3 393 288	2 699 678
Information and Communication Infrastructure		340 336	298 498	241 733	454 669	231 305	231 305	167 878	101 307	31 435
Infrastructure		404 501 721	439 763 111	433 428 764	524 438 529	490 671 571	490 671 571	499 121 842	516 029 360	546 870 544
Community Assets		49 066 568	49 706 406	50 132 120	57 077 273	47 186 153	47 186 153	40 955 099	33 457 965	25 585 975
Heritage Assets		170 979	170 979	170 979	170 979	170 979	170 979	170 979	170 979	170 979
Investment properties		11 034 184	11 521 923	16 529 835	9 351 125	16 476 985	16 476 985	16 421 491	16 363 222	16 302 040
Other Assets		7 739 746	7 278 906	7 135 494	23 318 036	13 017 245	13 017 245	20 165 886	14 755 919	9 173 252
Biological or Cultivated Assets										
Intangible Assets		566 906	466 149	683 957	277 470	692 937	692 937	597 367	497 018	391 652
Computer Equipment		2 675 048	3 691 230	3 275 691	2 931 067	3 110 324	3 110 324	2 908 335	2 532 794	2 111 538
Furniture and Office Equipment		3 946 937	3 915 628	3 566 048	2 741 361	2 856 687	2 856 687	2 266 111	1 467 850	506 141
Machinery and Equipment		1 446 446	3 254 295	3 277 577	3 052 062	4 887 951	4 887 951	6 079 564	6 350 436	7 055 674
Transport Assets		14 513 977	12 786 340	16 551 729	23 654 095	21 778 415	21 778 415	26 367 499	25 172 765	23 929 559
Land		20 834 200	20 823 579	20 037 978	20 397 046	20 037 979	20 037 979	20 037 979	20 037 979	20 037 979
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		**516 496 712**	**553 378 546**	**554 790 172**	**667 409 043**	**620 887 226**	**620 887 226**	**635 092 152**	**636 836 287**	**652 135 333**
EXPENDITURE OTHER ITEMS										
Depreciation	7	14 624 276	19 640 354	19 829 795	19 847 935	20 127 299	20 127 299	21 106 346	22 123 974	23 191 355
Repairs and Maintenance by Asset Class	3	**27 436 517**	**41 434 420**	**52 508 932**	**29 423 490**	**51 262 899**	**51 262 899**	**33 179 190**	**31 201 312**	**32 702 938**
Roads Infrastructure		6 820 644	8 594 133	17 267 564	9 687 744	13 977 905	13 977 905	13 486 583	10 628 993	11 744 808
Storm water Infrastructure		448 370	267 507	2 761 525	565 960	3 666 332	3 666 332	620 960	641 452	661 978
Electrical Infrastructure		2 204 713	2 091 840	7 467 230	2 537 081	6 648 050	6 648 050	2 611 385	2 630 729	2 752 151
Water Supply Infrastructure		656 042	630 554	3 341 386	1 499 334	3 331 787	3 331 787	1 335 862	1 379 944	1 424 103
Sanitation Infrastructure		374 712	1 093 666	3 429 608	1 661 139	3 541 973	3 541 973	1 851 488	1 912 586	1 973 790
Solid Waste Infrastructure		2 387 427	3 088 797	5 684 132	6 476 096	6 776 096	6 776 096	6 878 496	7 105 487	7 332 862
Information and Communication Infrastructure				2 388						
Infrastructure		**12 891 908**	**15 766 497**	**39 953 833**	**22 427 354**	**37 942 143**	**37 942 143**	**26 784 774**	**24 299 191**	**25 889 692**
Community Facilities		577 119	557 581	5 185 293	379 941	5 374 671	5 374 671	335 764	646 843	357 942
Sport and Recreation Facilities		162 113	123 895	629 968	166 930	510 472	510 472	166 230	171 716	177 211
Community Assets		**739 232**	**681 476**	**5 815 261**	**546 871**	**5 885 143**	**5 885 143**	**501 994**	**818 559**	**535 153**
Heritage Assets										
Revenue Generating										
Non-revenue Generating		5 961	6 992	14 057	30 000	130 000	130 000	130 000	134 290	138 588
Investment properties		**5 961**	**6 992**	**14 057**	**30 000**	**130 000**	**130 000**	**130 000**	**134 290**	**138 588**
Operational Buildings		407 875	543 013	1 091 996	1 038 454	1 672 538	1 672 538	770 209	795 626	821 086
Housing										
Other Assets		**407 875**	**543 013**	**1 091 996**	**1 038 454**	**1 672 538**	**1 672 538**	**770 209**	**795 626**	**821 086**
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		30 347	102 855	40 117	20 000	20 000	20 000	25 000	25 825	26 651
Furniture and Office Equipment		2 329	12 888	9 818	15 004	16 504	16 504	16 004	13 433	13 864
Machinery and Equipment		10 059 941	20 771 437	532 626	512 986	495 986	495 986	451 691	466 384	481 162
Transport Assets		3 298 924	3 549 262	5 051 224	4 832 821	5 100 585	5 100 585	4 499 518	4 648 004	4 796 742
TOTAL EXPENDITURE OTHER ITEMS		**42 060 793**	**61 074 774**	**72 338 727**	**49 271 425**	**71 390 198**	**71 390 198**	**54 285 536**	**53 325 286**	**55 894 293**
Renewal and upgrading of Existing Assets as % of total cap		*35.1%*	*52.1%*	*41.5%*	*58.3%*	*58.8%*	*58.8%*	*54.3%*	*38.9%*	*32.2%*
Renewal and upgrading of Existing Assets as % of deprecn		*155.8%*	*140.5%*	*108.1%*	*301.3%*	*300.7%*	*300.7%*	*142.3%*	*74.3%*	*80.2%*
R&M as a % of PPE & Investment Property		*5.3%*	*7.5%*	*9.5%*	*4.4%*	*8.3%*	*8.3%*	*5.2%*	*4.9%*	*5.0%*
Renewal and upgrading and R&M as a % of PPE and Investi		*9.7%*	*12.5%*	*13.4%*	*13.4%*	*18.0%*	*18.0%*	*10.0%*	*7.5%*	*7.9%*

Explanatory notes to Table A9 - Asset Management

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

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

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

Table A10 - Basic Service Delivery Measurement

WC034 Swellendam - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		6 377	6 630	6 711	6 630	6 630	6 630	6 931	7 661	7 661
Piped water inside yard (but not in dwelling)		1 389	1 412	1 449	1 486	1 486	1 486	1 525	1 565	1 605
Using public tap (at least min.service level)	2	487	487	487	487	487	487	511	537	537
Minimum Service Level and Above sub-total		8 253	8 529	8 647	8 604	8 604	8 603	8 967	9 763	9 803
Other water supply (< min.service level)	4	487	487	487	487	487	487	511	537	537
Below Minimum Service Level sub-total		487	487	487	487	487	487	511	537	537
Total number of households	5	**8 740**	**9 016**	**9 134**	**9 091**	**9 091**	**9 090**	**9 479**	**10 300**	**10 340**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		6 232	6 183	6 232	6 232	6 232	6 232	6 555	7 285	7 285
Flush toilet (with septic tank)		328	383	328	328	328	328	328	328	328
Other toilet provisions (> min.service level)		487	487	487	487	487	487	511	537	537
Minimum Service Level and Above sub-total		7 534	7 540	7 534	7 534	7 534	7 534	7 906	8 687	8 687
Total number of households	5	**7 534**	**7 540**	**7 534**	**7 534**	**7 534**	**7 534**	**7 906**	**8 687**	**8 687**
Energy:										
Electricity (at least min.service level)		745	747	736	736	736	736	736	736	736
Electricity - prepaid (min.service level)		6 107	6 269	6 239	6 239	6 239	6 239	6 459	7 189	7 189
Minimum Service Level and Above sub-total		6 852	7 016	6 975	6 975	6 975	6 975	7 195	7 925	7 925
Total number of households	5	**6 852**	**7 016**	**6 975**	**6 975**	**6 975**	**6 975**	**7 195**	**7 925**	**7 925**
Refuse:										
Removed at least once a week		6 356	6 526	6 210	6 210	6 210	6 210	6 430	7 160	7 160
Minimum Service Level and Above sub-total		6 356	6 526	6 210	6 210	6 210	6 210	6 430	7 160	7 160
Total number of households	5	**6 356**	**6 526**	**6 210**	**6 210**	**6 210**	**6 210**	**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)	(2 107)	(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)**	**35 320**	**(31 739)**	**(34 002)**
Highest level of free service provided per household										
Property rates (R value threshold)		250 000	250 000	750 000	750 000	750 000	750 000	750 000	750 000	750 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)		367	392	422	443	443	443	468	497	527
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		219	248	282	304	304	304	325	346	367
Revenue cost of subsidised services provided (R'000)	9									
Property rates exemptions, reductions and rebates **and impermissable values in**		(4 657)	904	7 106	(8 677)	(8 612)	(8 612)	16 255	(8 974)	(9 781)
Total revenue cost of subsidised services provided		**(4 657)**	**904**	**7 106**	**(8 677)**	**(8 612)**	**(8 612)**	**16 255**	**(8 974)**	**(9 781)**

Explanatory notes to Table A10 - Basic Service Delivery Measurement

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

Part 2 – Supporting Documentation

Section 5 - Overview of the annual budget process

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

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

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

5.1 Budget Process Overview

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

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

5.2 Financial Modeling and Key Planning Drivers

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

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

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 132 and 134 as well as Provincial Treasury Circular No 1 of 2026 has been taken into consideration in the planning and prioritisation process.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

R thousand			Ref	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Enhance access to basic services and address maitenanance backlogs	Basic service delivery			280 849	308 453	349 878
To create a capacitated people-centered institution	Institutional development and transformation			2 059	–	–
To create a safe and healthy living environment	Basic service delivery			96 583	95 551	95 448
To develop integrated and sustainable settlements with the view to correct spatial imbalances	Basic service delivery			5 356	1 261	150
To enhance economic development with focus on both first and second economies	Economic Development			2 812	1 872	1 932
To improve financial viability and mangement	Financial management			90 958	98 083	105 809
To promote good governance and community participation	Good governance and public participation			18 952	19 095	17 742
Total Revenue (excluding capital transfers and contributions)			1	**497 569**	**524 315**	**570 959**

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

WC034 Swellendam - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

R thousand			Ref	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Enhance access to basic services and address maitenanance backlogs	Basic service delivery			201 697	217 545	238 055
To create a capacitated people-centered institution	Institutional development and transformation			18 478	18 358	19 716
To create a safe and healthy living environment	Basic service delivery			112 109	117 702	124 054
To develop integrated and sustainable settlements with the view to correct spatial imbalances	Basic service delivery			101 014	49 684	16 477
To enhance economic development with focus on both first and second economies	Economic Development			7 869	8 591	8 919
To improve financial viability and mangement	Financial management			43 868	46 145	48 299
To promote good governance and community participation	Good governance and public participation			35 392	36 832	38 810
Total Expenditure			1	**520 427**	**494 856**	**494 331**

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

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

R thousand		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Enhance access to basic services and address maitenanance backlogs	Basic service delivery	36 428	39 475	54 408
To create a safe and healthy living environment	Basic service delivery	5 219	1 310	1 895
To develop integrated and sustainable settlements with the view to correct spatial imbalances	Basic service delivery	2 905	–	–
To improve financial viability and mangement	Financial management	950	750	850
To promote good governance and community participation	Good governance and public participation	8 968	700	620
To enhance economic development with focus on both first and second economies	Economic Development	870	–	–
Allocations to other priorities				
Total Capital Expenditure		**55 340**	**42 235**	**57 773**

Section 7 - Measurable performance objectives and indicators

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

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

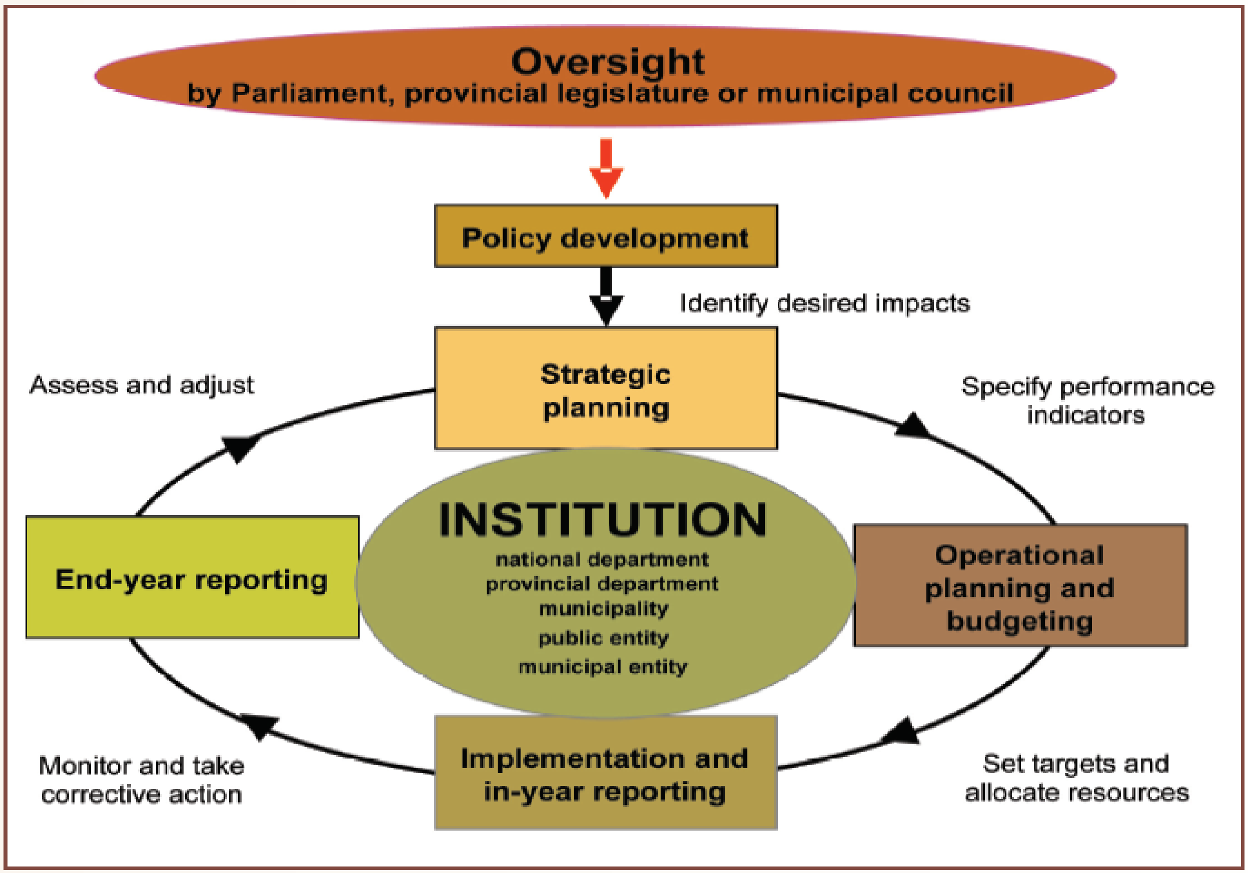

Figure 3 - Planning, budgeting, implementation and reporting cycle

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

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

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

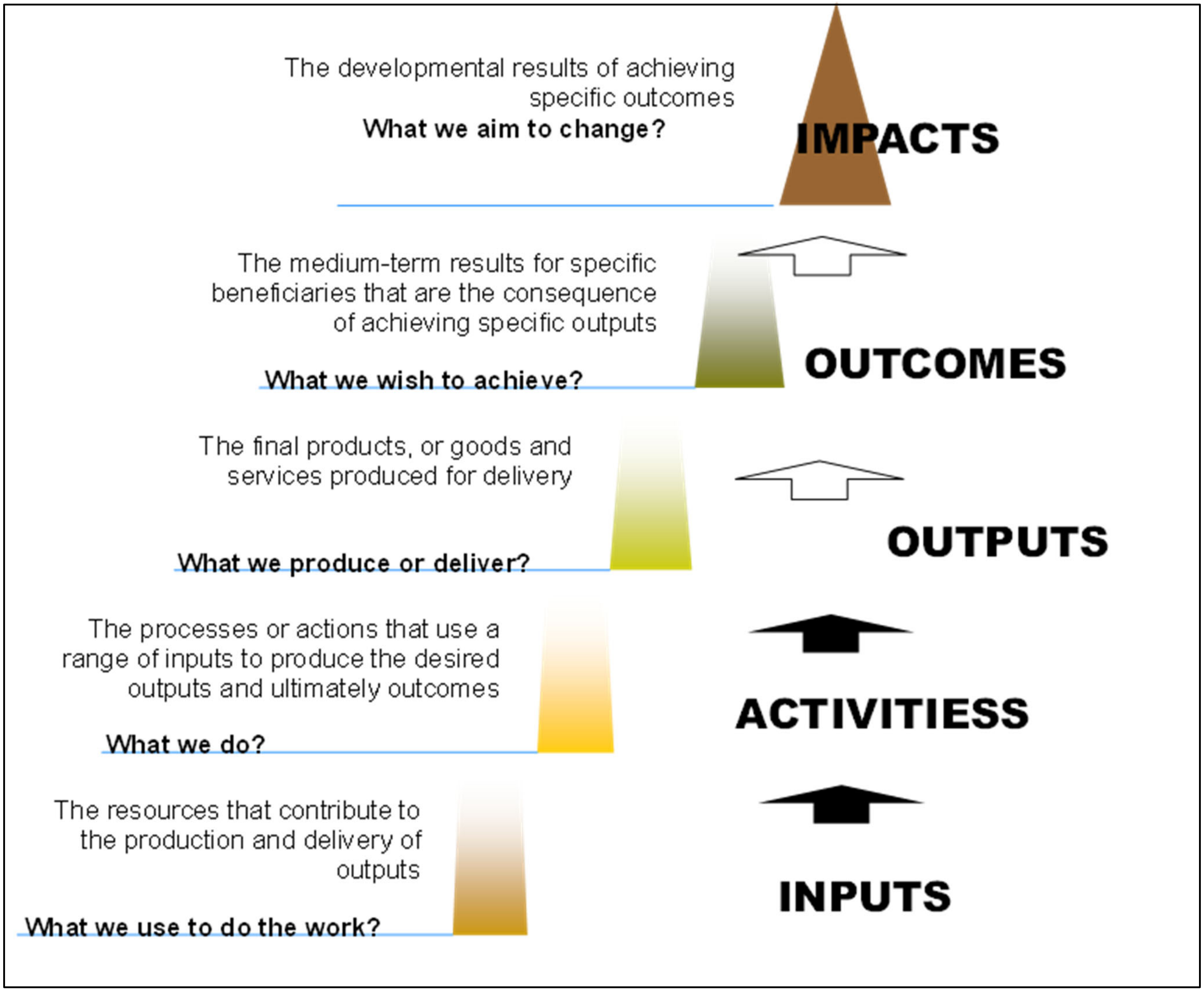

Figure 4 - Definition of performance information concepts

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

Table SA8 - Performance indicators and benchmarks

WC034 Swellendam - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.6%	2.6%	1.8%	2.8%	2.6%	2.6%	0.8%	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%	0.8%	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%	25.2%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.2	2.0	2.3	1.8	2.3	2.3	2.5	2.2	2.0	1.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	–	–	–	–	–	–	–	–	–	–
Liquidity Ratio	Monetary Assets/Current Liabilities	1.7	1.6	2.0	1.3	1.8	1.8	2.3	1.7	1.5	1.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	147.2%	99.6%	189.2%	96.9%	85.5%	85.5%	-40.2%	125.0%	125.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		148.9%	99.6%	190.1%	97.9%	85.5%	85.5%	-40.3%	125.0%	125.1%	125.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.6%	13.2%	8.7%	10.1%	10.6%	10.6%	7.0%	13.1%	13.1%	12.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors to Cash and Investments		-594.7%	101.9%	15.3%	29.3%	21.2%	21.2%	-3.7%	36.6%	38.3%	38.4%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)	5 266	5 266	5 266	5 266	5 266	5 530	5 530	6 096	6 096	6 096
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)	1577	1577	1656	1656	1739	1826	1739	1826	1826	1826
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	32.2%	26.4%	23.0%	29.3%	27.8%	27.8%	28.2%	37.0%	36.7%	36.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	8.2%	9.2%	9.5%	5.4%	9.1%	9.1%		7.0%	6.3%	6.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.5%	8.3%	9.5%	5.9%	8.4%	8.4%	3.9%	10.1%	10.1%	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	(65.2)	29.2	29.1	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%	12.8%	12.8%	6.0%	18.2%	18.0%	17.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.3)	2.4	9.2	4.9	5.9	5.9	(23.5)	3.9	3.6	3.4

7.1 Performance indicators and benchmarks

Borrowing Management

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

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

Given the municipality's advantageous gearing ratios, a decision was made to enhance the capital programme by acquiring additional borrowings totalling R6.2 million throughout the MTREF period. Consequently, capital charges as a percentage of operating expenditure are projected to decline to 1.5% in the 2028/29 financial year.

Safety of Capital

The gearing ratio reflects the proportion of total long-term borrowings relative to funds and reserves. It is projected to increase to 60.49% in the 2028/29 financial year. According to planning guidelines, this indicates that the municipality should prioritize adequate cash backing for reserves and funds as a prudent measure for financial sustainability, while restricting new borrowing activities.

Liquidity

The current ratio is a measure of the current assets divided by the current liabilities. The ratio is 2,2 in the 2026/27 financial year.

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

Revenue Management

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

Creditors Management

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

Other Indicators

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

Section 8 - Overview of budget related-policies

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

The following policies have been reviewed:

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

Section 9 - Overview of budget assumptions

External factors

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

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

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

General inflation outlook and its impact on municipal activities

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

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

Employee-related costs (including remuneration of councilors) comprise 34,95% of total operating expenditure in the forecast for the 2026/27 financial year and therefore these increases (which include salary increases and evaluation of posts) place a disproportionate upward pressure on the expenditure budget.

Interest rates for borrowing and investment of funds

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

The collection rate for revenue services

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

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

Section 10 - Overview of budget funding

Medium-term outlook: operating revenue

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

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

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

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

Table SA15 – Detail Investment Information

WC034 Swellendam - Supporting Table SA15 Investment particulars by type										
Investment type	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
Investments										
Total Investments		-	-	-	-	-	-	-	-	-

Table SA16 – Investment particulars by maturity

WC034 Swellendam - Supporting Table SA16 Investment particulars by maturity

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

Section 11 - Councilor and employee benefits

Table SA22 - Summary of councilor and staff benefits

Western Cape:Swellendam (WC034) - Supporting Table SA22 Summary councillor and staff benefits

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Cell phone Allowance		455 110	475 200	475 200	494 208	496 584	496 584	516 448	537 106	558 590
Office-bearer Allowance		4 655 104	4 981 289	4 898 462	5 433 475	5 388 349	5 388 349	5 603 883	5 828 038	6 061 160
Out of pocket Expenses										
Travelling Allowance		173 224	178 224	214 162	275 313	139 220	139 220	144 789	150 580	156 603
Use of Personal Facilities										
Total Allowances and Service Related Benefits		**5 283 438**	**5 634 713**	**5 587 824**	**6 202 996**	**6 024 153**	**6 024 153**	**6 265 120**	**6 515 724**	**6 776 353**
Social Contributions										
Medial Aid Benefits		17 280								
Pension Fund Contributions		306 572	188 063	240 975	201 686	380 529	380 529	395 750	411 581	428 045
Total Social Contributions		**323 852**	**188 063**	**240 975**	**201 686**	**380 529**	**380 529**	**395 750**	**411 581**	**428 045**
Total Councillors		**5 607 290**	**5 822 776**	**5 828 799**	**6 404 682**	**6 404 682**	**6 404 682**	**6 660 870**	**6 927 305**	**7 204 398**
% increase			**3.8%**	**0.1%**	**9.9%**	**–**	**–**	**4.0%**	**4.0%**	**4.0%**
Senior Managers of the Municipality										
Salaries and Allowances										
Basic Salary		4 075 128	3 518 284	3 405 139	4 123 886	4 307 486	4 307 486	5 065 560	5 296 044	5 531 717
Bonuses		525 458	124 835	255 739	344 714	344 714	344 714	393 018	410 900	429 184
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone		48 800	44 000	46 000	54 000	102 500	102 500	120 000	125 460	131 044
Housing Benefits										
Non-pensionable				122 408	364 350	246 370	246 370	224 531	234 748	245 195
Travel or Motor Vehicle		137 031	101 746	188 565	100 104	50 104	50 104			
Voluntary Work										
Total Allowance		**185 831**	**145 746**	**356 973**	**518 454**	**398 974**	**398 974**	**344 531**	**360 208**	**376 239**
Service Related Benefits										
Acting		56 685								
Total Service Related Benefits		**56 685**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Salaries and Allowances		**4 843 102**	**3 788 865**	**4 017 851**	**4 987 054**	**5 051 174**	**5 051 174**	**5 803 109**	**6 067 152**	**6 337 140**
Social Contributions										
Bargaining Council				143	452	452	452	632	660	688
Group Life Insurance		31 999	34 411	34 197	38 681	38 681	38 681	45 874	47 961	50 095
Medical		72 624	53 084	46 452	46 452	23 252	23 252			
Pension		659 284	584 770	576 874	615 371	511 371	511 371	503 099	525 990	549 396
Unemployment Insurance		8 323	6 729	7 261	8 500	8 500	8 500	8 500	8 888	9 284
Total Social Contributions		**772 230**	**678 994**	**664 927**	**709 456**	**582 256**	**582 256**	**558 105**	**583 499**	**609 463**
Sub Total - Senior Managers of Municipality		**5 615 332**	**4 467 859**	**4 682 778**	**5 696 510**	**5 633 430**	**5 633 430**	**6 361 214**	**6 650 651**	**6 946 603**
% increase			**(20.4%)**	**4.8%**	**21.6%**	**(1.1%)**	**–**	**12.9%**	**4.6%**	**4.4%**
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		60 357 993	66 519 958	72 195 827	90 866 297	88 188 264	88 188 264	98 575 766	101 958 138	106 878 833
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone		289 280	310 150	325 200	423 000	445 806	445 806	468 600	489 922	511 728
Housing Benefits		427 429	476 284	539 851	727 353	719 596	719 596	876 491	916 377	957 155
Non-pensionable				258	166 799	166 799	166 799	194 914	203 782	212 851
Travel or Motor Vehicle		5 698 889	6 188 162	6 453 056	8 495 240	7 980 240	7 980 240	9 144 185	9 560 243	9 985 678
Voluntary Work										
Total Allowance		**6 415 598**	**6 974 596**	**7 318 365**	**9 812 392**	**9 312 441**	**9 312 441**	**10 684 190**	**11 170 324**	**11 667 412**
Service Related Benefits										
Acting		242 722	217 937	175 939	195 000	323 000	323 000	276 000	278 760	284 335
Bonus		4 727 132	5 336 932	5 746 654	7 207 031	6 572 031	6 572 031	7 817 878	8 173 587	8 537 317
Leave Pay		715 587	1 131 554	1 156 283	458 600	458 600	458 600	458 600	463 186	472 450
Lifeguard/Duty Squads										
Long Service Award								1 348 000	1 392 484	1 437 043
Overtime		3 331 910	4 391 444	4 982 851	5 465 752	6 890 052	6 890 052	6 818 540	6 909 348	7 063 857
Scarcity										
Standby Allowance		2 609 490	2 955 629	3 477 957	3 642 935	3 878 535	3 878 535	3 810 300	3 848 402	3 925 370
Total Service Related Benefits		**11 626 841**	**14 033 496**	**15 539 684**	**16 969 318**	**18 122 218**	**18 122 218**	**20 529 318**	**21 065 767**	**21 720 372**
Total Salaries and Allowances		**78 400 432**	**87 528 050**	**95 053 876**	**117 648 007**	**115 622 923**	**115 622 923**	**129 789 274**	**134 194 229**	**140 266 617**
Social Contributions										
Bargaining Council		32 286	35 966	38 561	48 862	48 862	48 862	53 810	56 255	58 756
Group Life Insurance		1 836 869	1 972 381	2 059 826	2 741 470	2 671 470	2 671 470	3 069 205	3 208 857	3 351 650
Medical		6 352 842	7 360 524	8 094 848	10 252 661	9 806 361	9 806 361	10 909 564	11 405 950	11 913 514
Pension		10 128 089	11 302 686	12 186 035	15 567 191	15 211 911	15 211 911	17 400 884	18 192 622	19 002 195
Unemployment Insurance		476 066	514 876	538 770	630 462	630 462	630 462	681 380	712 384	744 085
Total Social Contributions		**18 826 152**	**21 186 433**	**22 918 040**	**29 240 646**	**28 369 066**	**28 369 066**	**32 114 843**	**33 576 068**	**35 070 200**
Post-retirement Benefit										
Medical		5 127 000	5 165 000	5 632 000	6 218 745	6 218 745	6 218 745	6 720 000	6 941 760	7 163 897
Other Benefits					1 067 582	1 067 582	1 067 582			
Pension										
Total Post-retirement Benefit		**5 127 000**	**5 165 000**	**5 632 000**	**7 286 327**	**7 286 327**	**7 286 327**	**6 720 000**	**6 941 760**	**7 163 897**
Costs Capitalised to PPE				(557 408)						
Sub Total - Other Municipal Staff		**102 353 584**	**113 879 483**	**123 046 508**	**154 174 980**	**151 278 316**	**151 278 316**	**168 624 117**	**174 712 057**	**182 500 714**
% increase			**11.3%**	**8.0%**	**25.3%**	**(1.9%)**	**–**	**11.5%**	**3.6%**	**4.5%**
Total Parent Municipality		**113 576 206**	**124 170 118**	**133 558 085**	**166 276 172**	**163 316 428**	**163 316 428**	**181 646 201**	**188 290 013**	**196 651 715**
TOTAL SALARY, ALLOWANCES & BENEFITS		**113 576 206**	**124 170 118**	**133 558 085**	**166 276 172**	**163 316 428**	**163 316 428**	**181 646 201**	**188 290 013**	**196 651 715**
% increase			**9.3%**	**7.6%**	**24.5%**	**(1.8%)**	**–**	**11.2%**	**3.7%**	**4.4%**
TOTAL MANAGERS AND STAFF		**107 968 916**	**118 347 342**	**127 729 286**	**159 871 490**	**156 911 746**	**156 911 746**	**174 985 331**	**181 362 708**	**189 447 317**

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

Table SA25 - Budgeted monthly revenue and expenditure

Western Cape: Swellendam (WC034) - Table SA25 Budgeted Monthly Revenue and Expenditure (All)

Description	Ref	2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	M01 July	M02 Aug	M03 Sept	M04 Oct	M05 Nov	M06 Dec	M07 Jan	M08 Feb	M09 Mar	M10 Apr	M11 May	M12 June	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		14 243 251	13 943 850	13 936 621	13 633 924	14 434 464	13 145 840	12 070 931	12 857 297	14 002 684	14 002 684	14 002 684	16 182 385	166 456 615	181 776 919	198 508 948
Service charges - Water		2 191 218	2 324 666	2 567 683	2 733 677	2 868 020	2 966 844	3 562 298	2 446 087	2 186 222	2 186 222	2 186 222	1 926 975	30 146 134	32 768 717	34 898 587
Service charges - Waste Water Management		1 984 076	2 012 701	1 942 827	2 027 834	2 079 362	2 292 777	3 451 300	2 688 226	2 038 874	2 038 874	2 038 874	1 405 254	26 000 979	27 613 038	29 269 820
Service charges - Waste Management		1 607 406	1 611 934	1 621 802	1 617 027	1 533 212	1 649 529	1 795 580	1 662 843	1 652 558	1 652 558	1 652 558	1 481 082	19 538 089	20 808 065	22 056 549
Sale of Goods and Rendering of Services		284 126	220 737	261 263	427 604	286 031	312 543	301 127	303 363	231 997	231 997	231 980	167 366	3 260 134	3 367 719	3 475 485
Agency services		214 240	278 250	330 883	(25 578)	252 102	177 960	556 451	323 573	271 191	271 191	271 191	140 296	3 061 750	3 162 788	3 263 997
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		148 181	166 790	169 511	173 326	124 733	142 273	257 264	214 005	135 173	135 173	129 411	29 143	1 824 983	1 931 127	2 045 241
Interest earned from Current and Non Current Assets		1 267 232	1 090 206	1 120 126	1 109 550	1 233 632	1 123 374	737 836	1 335 517	1 069 512	1 069 512	1 069 512	1 273 991	13 500 000	13 945 500	14 391 756
Dividends		-	-	-	-	-	-	-	-	-	-	-	2 074	2 074	2 142	2 211
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		81 605	23 423	75 134	112 240	295 581	49 866	50 801	33 010	26 885	26 301	26 087	23 345	824 278	851 478	878 725
Licences or permits		130 275	120 154	179 473	136 936	129 018	96 991	138 951	130 531	109 457	109 457	108 457	89 879	1 479 579	1 528 407	1 577 315
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	127 000	127 000	127 000	127 000	127 000	127 000	127 000	127 000	127 000	127 000	1 270 000	1 346 200	1 426 972
Operational Revenue		17 628	18 842	122 404	14 735	75 006	56 553	33 748	33 810	29 527	29 527	29 015	26 300	487 095	496 813	508 552
Non-Exchange Revenue																
Property rates		9 622 701	5 518 052	5 501 574	5 523 380	5 506 109	5 528 051	5 490 799	5 649 971	4 927 700	4 927 700	4 927 700	6 450 707	69 574 444	75 836 144	82 661 398
Surcharges and Taxes		127 355	125 624	128 171	128 045	126 621	130 318	136 564	132 012	129 068	129 068	129 068	126 126	1 548 040	1 548 040	1 548 040
Fines, penalties and forfeits		808 608	868 395	15 123 245	747 367	930 119	14 756 226	815 011	643 749	7 741 291	751 339	751 339	7 849 056	51 785 745	50 829 292	48 884 055
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		20 981 463	1 068 195	1 982 853	2 106 620	2 067 972	9 672 105	2 685 181	2 354 447	6 242 949	8 631 121	5 499 646	13 516 760	76 809 312	70 519 012	71 366 032
Interest Receivables		37 845	68 599	42 796	38 005	36 441	30 823	47 627	44 648	20 604	20 604	20 604	(20 096)	388 500	404 040	420 202
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		279 188	365 913	376 898	377 952	377 625	331 290	406 824	368 224	320 560	320 560	320 560	251 010	4 096 604	4 430 318	4 761 178
Gains on Disposal of Fixed and Intangible Assets		-	270 750	333 370	244 060	151 820	-	-	-	-	-	-	-	1 000 000	1 000 000	1 000 000
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contrib		**54 026 398**	**30 097 081**	**45 943 634**	**31 253 704**	**32 634 868**	**52 590 363**	**32 665 293**	**31 348 313**	**41 263 252**	**36 660 888**	**33 521 908**	**51 048 653**	**473 054 355**	**494 165 759**	**522 945 063**
Expenditure																
Employee related costs	-	12 684 491	12 401 286	12 604 363	12 721 835	12 564 520	20 890 637	13 562 165	12 591 468	12 935 091	12 865 407	12 748 704	26 415 364	174 985 331	181 362 708	189 447 317
Remuneration of councillors		516 481	489 520	478 207	510 308	516 482	516 482	516 482	516 482	539 466	539 466	539 466	982 028	6 660 870	6 927 305	7 204 398
Bulk purchases - electricity		13 596	16 242 999	15 902 593	11 259 380	11 548 894	12 111 735	9 552 942	10 860 568	9 431 182	12 133 650	11 640 312	25 770 557	146 468 408	159 932 726	175 497 673
Inventory consumed		732 921	919 682	889 219	967 991	787 718	895 104	627 168	726 334	1 179 983	1 174 757	1 173 532	1 668 146	11 742 555	12 083 007	12 465 728
Debt impairment		-	-	10 750 000	-	-	10 750 000	-	-	7 762 500	-	-	(13 239 588)	16 022 912	16 642 178	17 336 826
Depreciation, Amortisation and Impairment		-	-	5 276 604	-	-	5 276 604	-	-	5 276 604	-	-	22 770 659	38 600 471	40 490 736	42 474 324
Interest,Dividends and Rent on Land		-	-	836 516	196 211	-	565 506	67 320	40 081	601 065	-	-	6 962 795	9 269 494	9 228 850	8 322 046
Contracted services		371 575	2 428 199	4 005 750	7 914 558	3 254 292	4 216 857	3 506 036	3 317 333	6 016 818	8 293 954	5 308 685	8 193 012	56 827 069	51 083 504	51 626 579
Transfers and subsidies		3 284	4 735	175 000	28 971	115 000	15 000	28 531	3 382	-	388 309	-	2 788	765 000	769 785	791 219
Irrecoverable debts written off		-	-	5 750 000	-	-	5 750 000	470 287	-	6 162 500	-	-	8 515 126	26 647 913	26 885 978	27 131 012
Operational Cost and Other Cost		1 654 272	4 191 660	1 707 373	2 317 033	3 508 807	4 703 315	1 272 992	1 135 254	2 309 885	2 312 474	2 311 490	4 284 142	31 708 697	32 188 831	33 289 264
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		**15 976 620**	**36 678 081**	**58 375 625**	**35 916 287**	**32 295 713**	**65 691 240**	**29 603 923**	**29 190 902**	**52 215 094**	**37 708 017**	**33 722 189**	**92 325 029**	**519 698 720**	**537 595 608**	**565 586 386**
Surplus/(Deficit)	1	**38 049 778**	**(6 581 000)**	**(12 431 991)**	**(4 662 583)**	**339 155**	**(13 100 877)**	**3 061 370**	**2 157 411**	**(10 951 842)**	**(1 047 129)**	**(200 281)**	**(41 276 376)**	**(46 644 365)**	**(43 429 849)**	**(42 641 323)**
Transfers and subsidies - capital (monetary allocations)		-	735 451	1 225 755	2 206 358	2 696 660	3 432 114	3 677 263	4 412 716	4 903 018	1 225 753	-	-	24 515 088	30 148 988	48 013 968
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		**38 049 778**	**(5 845 549)**	**(11 206 236)**	**(2 456 225)**	**3 035 815**	**(9 668 763)**	**6 738 633**	**6 570 127**	**(6 048 824)**	**178 624**	**(200 281)**	**(41 276 376)**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**38 049 778**	**(5 845 549)**	**(11 206 236)**	**(2 456 225)**	**3 035 815**	**(9 668 763)**	**6 738 633**	**6 570 127**	**(6 048 824)**	**178 624**	**(200 281)**	**(41 276 376)**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**38 049 778**	**(5 845 549)**	**(11 206 236)**	**(2 456 225)**	**3 035 815**	**(9 668 763)**	**6 738 633**	**6 570 127**	**(6 048 824)**	**178 624**	**(200 281)**	**(41 276 376)**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		**38 049 778**	**(5 845 549)**	**(11 206 236)**	**(2 456 225)**	**3 035 815**	**(9 668 763)**	**6 738 633**	**6 570 127**	**(6 048 824)**	**178 624**	**(200 281)**	**(41 276 376)**	**(22 129 277)**	**(13 280 861)**	**5 372 645**

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

WC034 Swellendam - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		17 715	(2 145)	(1 943)	(3 690)	(1 939)	4 802	(525)	(2 324)	1 322	1 322	1 322	7 092	21 008	19 092	17 738
Vote 2 - FINANCIAL SERVICES		11 364	7 105	7 184	8 824	7 241	7 120	5 372	7 459	6 492	6 547	6 492	9 758	90 958	98 083	105 809
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		20 776	21 353	22 430	23 391	24 735	24 407	25 766	25 352	25 911	25 385	21 476	22 684	283 664	310 328	351 813
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		**54 026**	**30 833**	**47 169**	**33 460**	**35 332**	**56 022**	**36 343**	**35 761**	**46 166**	**37 887**	**33 522**	**51 049**	**497 569**	**524 315**	**570 959**
Expenditure by Vote to be appropriated																
Vote 1 - MUNICIPAL MANAGER		2 330	2 645	2 912	2 923	2 881	4 224	3 658	2 715	3 471	3 772	3 377	8 299	43 208	42 499	43 970
Vote 2 - FINANCIAL SERVICES		2 936	4 899	3 731	3 696	4 570	7 532	3 220	2 610	3 949	3 457	3 400	(19 880)	24 119	24 736	25 618
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		5 923	23 018	27 755	23 362	18 015	26 661	16 809	17 779	22 746	23 537	20 131	75 441	301 176	315 434	337 931
Vote 4 - COMMUNITY SERVICES		4 788	6 116	23 977	5 935	6 830	27 274	5 918	6 087	22 049	6 941	6 814	28 465	151 195	154 927	158 067
Total Expenditure by Vote		**15 977**	**36 678**	**58 376**	**35 916**	**32 296**	**65 691**	**29 604**	**29 191**	**52 215**	**37 708**	**33 722**	**92 325**	**519 699**	**537 596**	**565 586**
Surplus/(Deficit) before assoc.		**38 050**	**(5 846)**	**(11 206)**	**(2 456)**	**3 036**	**(9 669)**	**6 739**	**6 570**	**(6 049)**	**179**	**(200)**	**(41 276)**	**(22 129)**	**(13 281)**	**5 373**
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–	–	–	–	–	(22 129)	(22 129)	(13 281)	5 373
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**38 050**	**(5 846)**	**(11 206)**	**(2 456)**	**3 036**	**(9 669)**	**6 739**	**6 570**	**(6 049)**	**179**	**(200)**	**(41 276)**	**(22 129)**	**(13 281)**	**5 373**

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

Western Cape: Swellendam (WC034) - Table SA27 Budgeted Monthly Revenue and Expenditure by Functional Classification

Description	Ref	2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
Rand		M01 July	M02 Aug	M03 Sept	M04 Oct	M05 Nov	M06 Dec	M07 Jan	M08 Feb	M09 Mar	M10 Apr	M11 May	M12 June	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Revenue - Functional																
Municipal governance and administration		**29 078 099**	**4 960 792**	**5 240 923**	**5 134 558**	**5 304 487**	**11 922 454**	**4 846 797**	**5 135 610**	**7 813 176**	**7 869 076**	**7 813 176**	**16 849 989**	**111 969 137**	**117 177 815**	**123 550 939**
Executive and council		17 682 054	(2 165 007)	(2 135 875)	(3 955 456)	(2 377 108)	4 566 229	(761 347)	(2 545 170)	1 111 564	1 111 564	1 111 564	6 641 399	18 284 411	18 406 260	17 032 089
Finance and administration		11 396 045	7 125 799	7 376 798	9 090 014	7 681 595	7 356 225	5 608 144	7 680 780	6 701 612	6 757 512	6 701 612	10 208 590	93 684 726	98 771 555	106 518 850
Internal audit																
Community and public safety		**1 745 940**	**2 074 094**	**17 026 197**	**2 461 630**	**2 912 675**	**17 177 922**	**3 039 714**	**2 734 407**	**9 932 825**	**2 122 937**	**1 723 426**	**9 198 159**	**72 149 926**	**65 092 426**	**61 978 088**
Community and social services		557 126	586 418	580 607	517 930	437 854	799 137	507 020	428 673	533 972	533 388	533 174	1 097 568	7 112 867	7 491 339	7 269 830
Sport and recreation		34 057	143 490	203 239	336 963	370 895	452 953	463 206	558 549	580 205	196 603	68 734	40 766	3 449 660	921 756	951 251
Public safety		1 154 757	1 257 036	15 609 351	857 537	1 296 626	15 031 382	1 508 738	1 099 285	8 112 648	1 122 696	1 121 518	8 059 825	56 231 399	55 418 331	53 607 007
Housing			87 150	633 000	749 200	807 300	894 450	560 750	647 900	706 000	270 250			5 356 000	1 261 000	150 000
Health																
Economic and environmental services		**229 012**	**183 900**	**514 574**	**687 791**	**596 284**	**674 567**	**666 663**	**705 311**	**704 597**	**3 306 596**	**445 929**	**419 965**	**9 135 189**	**9 233 820**	**15 232 733**
Planning and development		224 859	175 100	245 806	407 289	309 915	377 437	368 561	398 301	391 828	241 828	191 828	165 874	3 498 626	2 610 130	2 686 434
Road transport		4 153	8 800	268 768	280 502	286 369	297 130	298 102	307 010	312 769	3 064 768	254 101	254 091	5 636 563	6 623 690	12 546 299
Environmental protection																
Trading services		**22 973 347**	**23 607 659**	**24 381 464**	**25 172 431**	**26 514 430**	**26 245 099**	**27 788 165**	**27 184 484**	**27 713 006**	**24 585 366**	**23 536 711**	**24 576 423**	**304 278 585**	**332 772 872**	**370 158 247**
Energy sources		14 627 261	14 506 963	14 632 647	14 501 345	15 413 593	14 221 137	13 243 929	14 150 590	15 356 842	14 681 367	14 452 678	16 600 254	176 388 606	194 820 918	211 219 262
Water management		2 846 984	3 252 910	3 692 145	4 170 815	4 462 944	4 778 419	5 820 543	4 991 601	4 859 818	3 707 382	3 320 674	3 079 933	48 984 168	46 763 122	64 180 322
Waste water management		3 072 292	3 409 253	3 590 263	4 031 148	4 258 924	4 732 432	6 035 324	5 504 951	4 989 347	3 689 618	3 256 377	2 583 457	49 153 386	59 506 919	61 177 575
Waste management		2 426 810	2 438 533	2 466 409	2 469 123	2 378 969	2 513 111	2 688 369	2 537 342	2 506 999	2 506 999	2 506 982	2 312 779	29 752 425	31 681 913	33 581 088
Other			**6 087**	**6 231**	**3 652**	**3 652**	**2 435**	**1 217**	**1 217**	**2 666**	**2 666**	**2 666**	**4 117**	**36 606**	**37 814**	**39 024**
Total Revenue - Functional		**54 026 398**	**30 832 532**	**47 169 389**	**33 460 062**	**35 331 528**	**56 022 477**	**36 342 556**	**35 761 029**	**46 166 270**	**37 886 641**	**33 521 908**	**51 048 653**	**497 569 443**	**524 314 747**	**570 959 031**
Expenditure - Functional																
Municipal governance and administration		**6 061 628**	**8 306 422**	**7 665 461**	**7 492 161**	**8 264 655**	**13 313 772**	**7 899 586**	**6 001 328**	**8 663 366**	**8 130 897**	**7 678 837**	**(19 044 363)**	**70 433 750**	**70 339 669**	**72 677 695**
Executive and council		1 408 318	1 420 652	1 408 348	1 600 340	1 610 393	2 185 991	2 562 191	1 297 541	1 954 976	2 325 774	1 935 781	(7 178 454)	12 531 851	12 835 327	13 146 224
Finance and administration		4 546 556	6 779 016	6 131 201	5 748 188	6 511 334	10 829 248	5 083 223	4 579 558	6 522 035	5 618 768	5 556 701	(12 155 701)	55 750 127	55 263 488	57 200 013
Internal audit		106 754	106 754	125 912	143 633	142 928	298 533	254 172	124 229	186 355	186 355	186 355	289 792	2 151 772	2 240 854	2 331 458
Community and public safety		**3 183 285**	**3 272 093**	**20 935 358**	**3 882 299**	**3 768 176**	**22 790 289**	**3 354 215**	**3 305 957**	**18 106 896**	**3 658 999**	**3 531 474**	**15 097 620**	**104 886 661**	**106 883 883**	**108 516 046**
Community and social services		937 282	1 003 847	1 184 108	918 624	895 892	1 705 260	925 358	870 303	1 227 685	1 043 190	1 040 961	6 416 234	18 168 744	19 118 145	19 495 103
Sport and recreation		1 187 244	1 208 271	1 366 716	1 265 361	1 193 646	2 149 122	1 152 296	1 198 092	1 405 656	1 249 270	1 251 979	10 665 686	25 293 339	26 542 514	27 860 145
Public safety		900 836	901 704	17 550 077	1 048 335	947 682	18 009 660	945 214	920 761	15 000 480	1 031 235	1 028 230	(3 846 162)	54 438 052	55 220 070	56 056 142
Housing		157 923	158 271	834 457	649 979	730 956	926 247	331 347	316 801	473 075	335 304	210 304	1 861 862	6 986 526	6 003 154	5 104 656
Health																
Economic and environmental services		**2 082 230**	**3 071 994**	**4 345 066**	**7 449 404**	**3 102 402**	**5 002 138**	**2 100 118**	**2 919 128**	**5 211 968**	**6 322 847**	**3 526 631**	**18 585 820**	**63 719 746**	**63 330 117**	**66 128 099**
Planning and development		745 061	1 113 072	781 934	708 778	700 679	1 250 828	734 840	740 946	992 017	975 245	975 245	5 064 332	14 782 977	15 510 886	16 227 190
Road transport		1 337 169	1 958 922	3 563 132	6 740 626	2 401 723	3 751 310	1 365 278	2 178 182	4 219 951	5 347 602	2 551 386	13 521 488	48 936 769	47 819 231	49 900 909
Environmental protection																
Trading services		**4 618 212**	**21 996 307**	**25 323 460**	**17 036 143**	**17 129 105**	**24 528 417**	**16 218 536**	**16 933 134**	**20 201 579**	**19 563 989**	**18 953 962**	**77 646 368**	**280 149 212**	**296 360 427**	**317 555 660**
Energy sources		284 539	16 668 377	17 068 254	11 906 710	12 217 808	13 898 348	10 242 612	11 380 102	10 758 188	12 989 477	12 496 136	35 335 319	165 245 870	179 012 550	194 892 990
Water management		1 359 764	1 419 011	2 828 902	1 635 273	1 280 307	3 287 291	2 086 169	2 002 975	3 442 115	2 244 682	2 129 412	13 939 456	37 655 357	36 811 061	38 826 562
Waste water management		1 968 174	2 128 293	3 519 260	2 067 644	1 956 322	4 290 877	2 199 037	1 981 517	3 586 262	2 272 569	2 271 154	13 259 454	41 500 563	43 497 331	45 634 092
Waste management		1 005 735	1 780 626	1 907 044	1 426 516	1 674 668	3 051 901	1 690 718	1 568 540	2 415 014	2 057 261	2 057 260	15 112 139	35 747 422	37 039 485	38 202 016
Other		**31 265**	**31 265**	**106 280**	**56 280**	**31 375**	**56 624**	**31 468**	**31 355**	**31 285**	**31 285**	**31 285**	**39 584**	**509 351**	**681 512**	**708 886**
Total Expenditure - Functional		**15 976 620**	**36 678 081**	**58 375 625**	**35 916 287**	**32 295 713**	**65 691 240**	**29 603 923**	**29 190 902**	**52 215 094**	**37 708 017**	**33 722 189**	**92 325 029**	**519 698 720**	**537 595 608**	**565 586 386**
Surplus/(Deficit)	1	**38 049 778**	**(5 845 549)**	**(11 206 236)**	**(2 456 225)**	**3 035 815**	**(9 668 763)**	**6 738 633**	**6 570 127**	**(6 048 824)**	**178 624**	**(200 281)**	**(41 276 376)**	**(22 129 277)**	**(13 280 861)**	**5 372 645**

Table SA28 - Budgeted monthly capital expenditure (municipal vote)

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure *to be appropriated*	1															
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	100	150	150	100	500	400	400
Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–	40	50	–	90	–	–
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		–	438	830	1 514	1 806	2 545	2 241	2 729	3 061	730	1 074	3 703	20 670	34 875	45 760
Vote 4 - COMMUNITY SERVICES		–	–	–	–	–	–	–	–	–	70	–	–	70	90	940
Capital multi-year expenditure sub-total	2	**–**	**438**	**830**	**1 514**	**1 806**	**2 545**	**2 241**	**2 729**	**3 161**	**990**	**1 274**	**3 803**	**21 330**	**35 365**	**47 100**
Single-year expenditure *to be appropriated*																
Vote 1 - MUNICIPAL MANAGER		500	775	1 550	1 025	1 500	1 000	1 000	421	300	47	–	80	8 198	70	70
Vote 2 - FINANCIAL SERVICES		–	–	–	–	400	–	–	–	200	–	100	160	860	750	850
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		565	708	1 244	1 440	1 356	3 670	1 267	1 143	4 657	309	480	58	16 898	4 830	8 799
Vote 4 - COMMUNITY SERVICES		–	154	256	552	614	718	769	1 013	1 176	957	835	1 010	8 054	1 220	955
Capital single-year expenditure sub-total	2	**1 065**	**1 637**	**3 051**	**3 017**	**3 870**	**5 388**	**3 037**	**2 577**	**6 332**	**1 313**	**1 415**	**1 308**	**34 010**	**6 870**	**10 674**
Total Capital Expenditure	2	**1 065**	**2 075**	**3 881**	**4 531**	**5 677**	**7 932**	**5 277**	**5 306**	**9 493**	**2 303**	**2 689**	**5 111**	**55 340**	**42 235**	**57 773**

Table SA29 - Budgeted monthly capital expenditure (standard classification)

Western Cape: Swellendam (WC034) - Table SA29 Budgeted Monthly Capital Expenditure by Functional Classification and Funding

Description	Ref	2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	M01 July	M02 Aug	M03 Sept	M04 Oct	M05 Nov	M06 Dec	M07 Jan	M08 Feb	M09 Mar	M10 Apr	M11 May	M12 June	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Capital Expenditure - Functional																
Municipal governance and administration		**500 000**	**775 000**	**1 550 000**	**1 025 000**	**1 900 000**	**1 000 000**	**1 000 000**	**421 000**	**600 000**	**257 000**	**680 000**	**340 000**	**10 048 000**	**1 530 000**	**1 470 000**
Executive and council										300 000	47 000		80 000	427 000	70 000	70 000
Finance and administration		500 000	775 000	1 550 000	1 025 000	1 900 000	1 000 000	1 000 000	421 000	300 000	210 000	680 000	260 000	9 621 000	1 460 000	1 400 000
Internal audit																
Community and public safety		**-**	**153 863**	**256 439**	**461 590**	**564 166**	**718 030**	**769 317**	**923 181**	**1 175 757**	**772 077**	**395 000**	**-**	**6 189 420**	**265 000**	**200 000**
Community and social services											70 000	120 000		190 000	190 000	140 000
Sport and recreation			66 713	111 189	200 140	244 616	311 330	333 567	400 281	594 757	369 827	275 000		2 907 420	35 000	
Public safety											187 000			187 000	40 000	60 000
Housing			87 150	145 250	261 450	319 550	406 700	435 750	522 900	581 000	145 250			2 905 000		
Health																
Economic and environmental services		**-**	**34 887**	**308 145**	**404 662**	**477 920**	**3 062 807**	**474 436**	**209 323**	**232 581**	**108 146**	**-**	**-**	**5 312 907**	**8 800 000**	**11 816 667**
Planning and development			26 087	43 478	78 261	95 652	121 739	130 435	156 522	173 913	43 479			869 566		
Road transport			8 800	264 667	326 401	382 268	2 941 068	344 001	52 801	58 668	64 667			4 443 341	8 800 000	11 816 667
Environmental protection																
Trading services		**565 000**	**1 111 701**	**1 766 171**	**2 640 106**	**2 734 574**	**3 151 277**	**3 033 510**	**3 752 212**	**7 484 680**	**1 166 167**	**1 613 913**	**4 770 759**	**33 790 070**	**31 639 871**	**44 286 703**
Energy sources			117 486	195 811	552 459	810 784	898 270	587 432	954 919	4 483 243	195 810			8 796 214	6 205 217	5 459 130
Water management			201 120	435 201	1 063 360	937 440	1 088 561	1 205 601	1 338 720	1 480 801	335 199	573 913	58 000	8 717 916	4 620 000	21 177 699
Waste water management		565 000	793 095	1 135 159	934 287	936 350	1 164 446	1 240 477	1 368 573	1 520 636	380 158	600 000	3 702 759	14 340 940	19 769 654	15 954 874
Waste management					90 000	50 000			90 000		255 000	440 000	1 010 000	1 935 000	1 045 000	1 695 000
Other																
Total Capital Expenditure - Functional	2	**1 065 000**	**2 075 451**	**3 880 755**	**4 531 358**	**5 676 660**	**7 932 114**	**5 277 263**	**5 305 716**	**9 493 018**	**2 303 390**	**2 688 913**	**5 110 759**	**55 340 397**	**42 234 871**	**57 773 370**
Funded by	-															
National Government			575 102	958 504	1 725 308	2 108 710	2 683 813	2 875 513	3 450 616	3 834 018	958 503			19 170 087	16 648 988	18 713 968
Provincial Government			160 349	267 251	481 050	587 950	748 301	801 750	962 100	1 069 000	267 250			5 345 001	13 500 000	29 300 000
District Municipality																
Transfers and subsidies - capital (monetary allocations																
Transfers recognised - capital		**-**	**735 451**	**1 225 755**	**2 206 358**	**2 696 660**	**3 432 114**	**3 677 263**	**4 412 716**	**4 903 018**	**1 225 753**	**-**	**-**	**24 515 088**	**30 148 988**	**48 013 968**
Borrowing							2 500 000			3 700 000				6 200 000		
Internally generated funds		1 065 000	1 340 000	2 655 000	2 325 000	2 980 000	2 000 000	1 600 000	893 000	890 000	1 077 637	2 688 913	5 110 759	24 625 309	12 085 883	9 759 402
Total Capital Funding		**1 065 000**	**2 075 451**	**3 880 755**	**4 531 358**	**5 676 660**	**7 932 114**	**5 277 263**	**5 305 716**	**9 493 018**	**2 303 390**	**2 688 913**	**5 110 759**	**55 340 397**	**42 234 871**	**57 773 370**

Section 13 - Contracts having future budgetary implications

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

WC034 Swellendam - Supporting Table SA33 Contracts having future budgetary implications

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

Section 14 - Capital expenditure details

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

Directorate	Section	Project Description	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
COMMUNITY SERVICES	COMMUNITY CENTRE & HALLS	Community halls machinery and equipment	30 000	-	50 000
COMMUNITY SERVICES	COMMUNITY CENTRE & HALLS	Community halls furniture and equipment	70 000	90 000	90 000
COMMUNITY SERVICES	COMMUNITY SERVICES	Fire skids	90 000	100 000	-
COMMUNITY SERVICES	ENVIRONMENTAL & WASTE MINIMIZATION	Recycling Drop off containers	80 000	100 000	100 000
COMMUNITY SERVICES	ENVIRONMENTAL & WASTE MINIMIZATION	Machinery and equipment - REFUSE	-	65 000	65 000
COMMUNITY SERVICES	ENVIRONMENTAL & WASTE MINIMIZATION	Installation and repositioning of fence by Bontebok Landfill	900 000	-	-
COMMUNITY SERVICES	ENVIRONMENTAL & WASTE MINIMIZATION	AHP Disposal Bins	75 000	80 000	80 000
COMMUNITY SERVICES	ENVIRONMENTAL & WASTE MINIMIZATION	Cage Truck	-	800 000	-
COMMUNITY SERVICES	ENVIRONMENTAL & WASTE MINIMIZATION	Suurbraak Landfill Facilities	560 000	-	-
COMMUNITY SERVICES	ENVIRONMENTAL & WASTE MINIMIZATION	Skips	270 000	-	-
COMMUNITY SERVICES	INTEGRATED HUMAN SETTLEMENT	Security Fence at Swellendam Informal Settlement	1 641 509	-	-
COMMUNITY SERVICES	INTEGRATED HUMAN SETTLEMENT	Provision of Precast Toilets	1 263 491	-	-
COMMUNITY SERVICES	PARKS & CEMETERIES	Ride on tractor	120 000	-	-
COMMUNITY SERVICES	PARKS & CEMETERIES	Parks - Machinery and Equipment	50 000	-	-
COMMUNITY SERVICES	PARKS & CEMETERIES	New trailer	50 000	-	-
COMMUNITY SERVICES	PARKS & CEMETERIES	Furniture and Office Equipment	20 000	-	-
COMMUNITY SERVICES	PARKS & CEMETERIES	Canopy and Towbar (CCK 12957)	50 000	-	-
COMMUNITY SERVICES	SOLID WASTE MANAGEMENT	Street Refuse Bins	50 000	-	-
COMMUNITY SERVICES	SOLID WASTE MANAGEMENT	Container Vehicle (for drop off facilities)	-	-	850 000
COMMUNITY SERVICES	SOLID WASTE MANAGEMENT	Dropoff Containers	-	-	600 000
COMMUNITY SERVICES	SPORT & RECREATIONAL FACILITIES	Upgrading Suurbraak Sport Facility	1 653 348	-	-
COMMUNITY SERVICES	SPORT & RECREATIONAL FACILITIES	Upgrading Suurbraak Sport Facility (CF)	338 637	-	-
COMMUNITY SERVICES	SPORT & RECREATIONAL FACILITIES	Sport - Machinery & Equipment	55 000	-	-
COMMUNITY SERVICES	SPORT & RECREATIONAL FACILITIES	Sport - Furniture & Equipment	-	35 000	-
COMMUNITY SERVICES	SPORT & RECREATIONAL FACILITIES	New Grandstand Seats for Buffeljagsrivier Sport Facility	570 435	-	-
COMMUNITY SERVICES	TRAFFIC CONTROL & LAW ENFORCEMENT	Traffic: Machinery and Equipment 2024_2025	90 000	-	-
COMMUNITY SERVICES	TRAFFIC CONTROL & LAW	Machinery and Equipment -	7 000	-	-
COMMUNITY SERVICES	TRAFFIC CONTROL & LAW ENFORCEMENT	Furniture and Office Equipment - Traffic Services	20 000	40 000	60 000
COMMUNITY SERVICES	TRAFFIC CONTROL & LAW ENFORCEMENT	Double axle Cattle Trailer	70 000	-	-

Directorate	Section	Project Description	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
FINANCIAL SERVICES	FINANCIAL SERVICES	Office furniture - All	100 000	-	-
FINANCIAL SERVICES	INFORMATION & COMMUNICATION TECHNOLOGY	ICT network	80 000	100 000	100 000
FINANCIAL SERVICES	INFORMATION & COMMUNICATION TECHNOLOGY	Computer Equipment - All departments	600 000	450 000	450 000
FINANCIAL SERVICES	SUPPLY CHAIN MANAGEMENT	Turbine Roof Ventilators Stores	80 000	-	-
FINANCIAL SERVICES	SUPPLY CHAIN MANAGEMENT	Concrete Storage Bins for Construction Materials	-	200 000	-
FINANCIAL SERVICES	SUPPLY CHAIN MANAGEMENT	Outer Building to store Electrical Cables 60m²	-	-	300 000
FINANCIAL SERVICES	SUPPLY CHAIN MANAGEMENT	Afdak_Entrance Walkway Stores	40 000	-	-
FINANCIAL SERVICES	SUPPLY CHAIN MANAGEMENT	New tender box	50 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	BUILDING MAINTENANCE	Replace Airconditioners at various buildings	200 000	150 000	60 000
INFRASTRUCTURE & PLANNING SERVICES	BUILDING MAINTENANCE	Machinery and Equipment - OFFICE BUILDINGS	20 000	20 000	20 000
INFRASTRUCTURE & PLANNING SERVICES	BUILDING MAINTENANCE	General Upgrading of Municipal Buildings	50 000	60 000	70 000
INFRASTRUCTURE & PLANNING	ELECTRO-TECHNICAL SERVICES	Swellendam Railton 950 erven -	3 913 043	-	-
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Shand/Gelderblom Street lights	180 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Overhead and Underground Cables	350 000	-	-
INFRASTRUCTURE & PLANNING	ELECTRO-TECHNICAL SERVICES	Electricity provision for ICT	250 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Cherrypickers	3 700 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Scada monitoring system	400 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Raiton CBD - Electricity	3 171	-	-
INFRASTRUCTURE & PLANNING SERVICES	ELECTRO-TECHNICAL SERVICES	Supply of Bulk infrastructure and electrification of informal	-	6 205 217	5 459 130
INFRASTRUCTURE & PLANNING SERVICES	FLEET MANAGEMENT SERVICES	New two-way radios	80 000	80 000	-
INFRASTRUCTURE & PLANNING SERVICES	FLEET MANAGEMENT SERVICES	Fleet - Machinery and equipment	50 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Machinery and Equipment - Roads and Stormwater	25 000	25 000	25 000
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Machinery and Equipment - Roads - Barrydale	25 000	25 000	25 000
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Access Road Gravel erf 8241 - Industrial Erven	-	1 000 000	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Glen Barry Road reconstruction	-	3 250 000	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Russel link reconstruction	1 600 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Kerstraat heavy rehab phase 1	-	-	2 000 000
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Grader Gravel Roads	2 500 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Raiton CBD - Roads	293 341	-	-
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Upgrading of Buffeljags Bulk Stormwater	-	-	5 073 506
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Upgrading of Buffeljags Bulk Stormwater	-	-	1 014 701
INFRASTRUCTURE & PLANNING SERVICES	ROADS & STORMWATER	Suurbraak 550 - Roads	-	4 500 000	9 766 667
INFRASTRUCTURE & PLANNING SERVICES	TOWN PLANNING	Railton Walkway Project	869 566	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Upgrade Barrydale sewer pump station	150 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	New Silo wastewater Pump station	1 695 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	New Bund Wall - Pumpstation	90 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Machinery and Equipment - Waste Water Services	100 000	100 000	100 000
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Barrydale Sewer Manholes (82 Houses)	500 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Barrydale (Smitsville) Upgrade WWTW (CF)	3 202 759	4 725 883	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Barrydale (Smitsville) Upgrade WWTW	7 077 806	10 443 771	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Upgrading N2 Sewer Pumpstation	1 000 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Raiton CBD - Sewer	525 375	-	-

Directorate	Section	Project Description	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
INFRASTRUCTURE & PLANNING SERVICES	WASTE WATER SERVICES	Suurbraak 550 - Sewer	-	4 500 000	9 766 667
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Water Machinery and equipment 2025_2026	100 000	120 000	100 000
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Upgrade of Irrigation pump station Suurbraak	-	-	300 000
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Swellendam (Railton): Upgrade of Bakenskop and Railton	6 086 957	-	3 107 826
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Swellendam (Railton): Bulk Water Reticulation and	573 913	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Swellendam (Railton): Bulk Water Reticulation and	438 933	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Suurbraak WTW Phase 2 Professional Fees	-	-	1 000 000
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Steps and channel grids with railings for Swellendam WTW	150 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Machinery and Equipment - Water- Barrydale	-	-	25 000
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Emergency Drought relief - Drilling, Testing and Equipping	800 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Upgrading of Suurbraak water pipeline from Weir to Water	-	-	250 000
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Upgrade pumpstation and rising main to Bakenskop	-	-	400 000
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Telemetry and Scada development	250 000	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Installation of new PH monitors	140 000	-	140 000
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Railton CBD - Water	178 113	-	-
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Upgrading of Buffeljags WTW	-	-	5 073 506
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Upgrading of Buffeljags WTW	-	-	1 014 701
INFRASTRUCTURE & PLANNING SERVICES	WATER SERVICES	Suurbraak 550 - Water	-	4 500 000	9 766 666
MUNICIPAL MANAGER	MUNICIPAL MANAGER	Upgrade Barrydale Municipality Building	100 000	-	-
MUNICIPAL MANAGER	MUNICIPAL MANAGER	Rebuild Thusong Centre Railton	7 671 000	-	-
MUNICIPAL MANAGER	MUNICIPAL MANAGER	Media - Office Equipment	47 000	20 000	20 000
MUNICIPAL MANAGER	MUNICIPAL MANAGER	Furniture and Office Equipment - MM	80 000	50 000	50 000
MUNICIPAL MANAGER	OFFICE OF THE POLITICAL OFFICE BEARERS	Ward 1 Project	50 000	-	-
MUNICIPAL MANAGER	OFFICE OF THE POLITICAL OFFICE BEARERS	Ward 2 Project	50 000	-	-
MUNICIPAL MANAGER	OFFICE OF THE POLITICAL OFFICE BEARERS	Ward 3 Project	50 000	-	-
MUNICIPAL MANAGER	OFFICE OF THE POLITICAL OFFICE BEARERS	Ward 4 Project	50 000	-	-
MUNICIPAL MANAGER	OFFICE OF THE POLITICAL OFFICE BEARERS	Ward 5 Project	50 000	-	-
MUNICIPAL MANAGER	OFFICE OF THE POLITICAL OFFICE BEARERS	Ward 6 Project	50 000	-	-
MUNICIPAL MANAGER	PROPERTY MANAGEMENT ADMINISTRATION	Security systems and cameras	500 000	400 000	400 000

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

Western Cape: Swellendam (WC034) - Table SA34a Capital Expenditure on New Assets by Asset Class (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**31 715 179**	**22 878 491**	**17 637 946**	**25 175 043**	**27 696 752**	**27 696 752**	**13 471 100**	**23 055 217**	**35 999 130**
Roads Infrastructure		17 864 781	821 661	2 558 432	3 630 246	1 482 103	1 482 103	2 762 907	7 750 000	9 766 667
Roads		17 864 781	179 676		2 934 594	411 395	411 395	1 893 341	7 750 000	9 766 667
Road Structures				2 044 589						
Road Furniture			641 985	513 843	695 652	1 070 708	1 070 708	869 566		
Capital Spares										
Storm water Infrastructure		552 022	-	792 925	-	-	-	-	-	-
Drainage Collection				792 925						
Storm water Conveyance		552 022								
Attenuation										
Electrical Infrastructure		1 419 760	11 072 600	9 237 888	12 597 391	16 659 553	16 659 553	4 566 214	6 205 217	5 459 130
MV Substations								400 000		
MV Switching Stations										
MV Networks				1 449 263						
LV Networks		1 419 760	11 072 600	7 788 625	12 597 391	16 659 553	16 659 553	4 166 214	6 205 217	5 459 130
Capital Spares										
Water Supply Infrastructure		4 149 563	6 854 680	975 870	2 998 703	1 299 997	1 299 997	1 518 113	4 500 000	10 906 666
Dams and Weirs										
Boreholes						800 000	800 000	800 000		
Reservoirs			135 334							
Pump Stations			107 074							
Water Treatment Works		90 045	6 612 272	696 839		84 400	84 400	540 000		1 140 000
Bulk Mains										
Distribution		4 059 518		279 031	2 998 703	415 597	415 597	178 113	4 500 000	9 766 666
Sanitation Infrastructure		6 766 316	2 064 473	3 765 126	5 898 703	8 016 976	8 016 976	3 983 866	4 500 000	9 766 667
Pump Station		60 750	694 054	3 201 871	2 800 000	3 262 233	3 262 233	1 695 000		
Reticulation		6 307 816	1 370 419	554 071	3 098 703	1 644 467	1 644 467	1 025 375	4 500 000	9 766 667
Waste Water Treatment Works		397 750		9 184		600 000	600 000			
Outfall Sewers										
Toilet Facilities						2 510 276	2 510 276	1 263 491		
Capital Spares										
Solid Waste Infrastructure		297 430	1 648 224	20 572	-	188 123	188 123	560 000	-	-
Landfill Sites			1 648 224	20 572		188 123	188 123	560 000		
Waste Transfer Stations		297 430								
Coastal Infrastructure		386 185	-	-	-	-	-	-	-	-
Revetments		386 185								
Information and Communication Infrastructure		279 122	416 853	287 133	50 000	50 000	50 000	80 000	100 000	100 000
Distribution Layers		279 122	416 853	287 133	50 000	50 000	50 000	80 000	100 000	100 000
Capital Spares										
Community Assets		**173 850**	**183 519**	**24 613**	**-**	**-**	**-**	**570 435**	**-**	**-**
Community Facilities		173 850	183 519	24 613	-	-	-	-	-	-
Libraries		173 850	183 519	24 613						
Sport and Recreation Facilities		-	-	-	-	-	-	570 435	-	-
Outdoor Facilities								570 435		
Investment properties		**-**	**-**	**5 061 000**	**-**	**-**	**-**	**-**	**-**	**-**
Non-revenue Generating		-	-	5 061 000	-	-	-	-	-	-
Improved Property										
Unimproved Property				5 061 000						
Other assets		**1 765 010**	**226 823**	**165 977**	**8 829 488**	**4 001 329**	**4 001 329**	**1 841 509**	**150 000**	**60 000**
Operational Buildings		1 765 010	179 630	165 977	8 829 488	2 359 820	2 359 820	200 000	150 000	60 000
Municipal Offices			161 622	165 977	8 829 488	2 359 820	2 359 820	200 000	150 000	60 000
Workshops			18 008							
Stores		1 765 010								
Housing		-	47 193	-	-	1 641 509	1 641 509	1 641 509	-	-
Social Housing			47 193			1 641 509	1 641 509	1 641 509		
Capital Spares										
Biological or Cultivated Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biological or Cultivated Assets										
Intangible Assets		**-**	**-**	**-**	**-**	**100 000**	**100 000**	**-**	**-**	**-**
Servitudes										
Licences and Rights		-	-	-	-	100 000	100 000	-	-	-
Computer Software and Applications						100 000	100 000			
Computer Equipment		**425 777**	**1 725 135**	**503 822**	**1 115 000**	**1 070 974**	**1 070 974**	**600 000**	**450 000**	**450 000**
Computer Equipment		425 777	1 725 135	503 822	1 115 000	1 070 974	1 070 974	600 000	450 000	450 000
Furniture and Office Equipment		**1 771 536**	**888 250**	**680 737**	**320 000**	**365 000**	**365 000**	**337 000**	**235 000**	**220 000**
Furniture and Office Equipment		1 771 536	888 250	680 737	320 000	365 000	365 000	337 000	235 000	220 000
Machinery and Equipment		**1 692 951**	**1 857 260**	**466 139**	**1 290 000**	**2 082 489**	**2 082 489**	**1 997 000**	**1 115 000**	**1 590 000**
Machinery and Equipment		1 692 951	1 857 260	466 139	1 290 000	2 082 489	2 082 489	1 997 000	1 115 000	1 590 000
Transport Assets		**4 522 396**	**2 097 646**	**5 705 140**	**6 090 000**	**7 037 930**	**7 037 930**	**6 490 000**	**800 000**	**850 000**
Transport Assets		4 522 396	2 097 646	5 705 140	6 090 000	7 037 930	7 037 930	6 490 000	800 000	850 000
Land		**-**	**(4 446 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Land			(4 446 000)							
Total Capital Expenditure on new assets		**42 066 699**	**25 411 124**	**30 245 374**	**42 819 531**	**42 354 474**	**42 354 474**	**25 307 044**	**25 805 217**	**39 169 130**

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

Western Cape: Swellendam(WC034) - Table SA34b Capital Expenditure on Renewal of existing assets by Asset Class (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Capital Expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**1 298 858**	**2 558 881**	**6 105 717**	**2 275 000**	**2 465 000**	**2 465 000**	**-**	**-**	**-**
Roads Infrastructure		-	1 196 427	5 831 231	2 275 000	2 465 000	2 465 000	-	-	-
Roads			1 196 427	5 831 231	2 275 000	2 465 000	2 465 000			
Storm water Infrastructure		-	322 268	274 486	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance			322 268	274 486						
Attenuation										
Electrical Infrastructure		1 181 774	-	-	-	-	-	-	-	-
LV Networks		1 181 774								
Capital Spares										
Water Supply Infrastructure		-	758 818	-	-	-	-	-	-	-
Dams and Weirs			758 818							
Sanitation Infrastructure		117 084	281 368	-	-	-	-	-	-	-
Waste Water Treatment Works		117 084	281 368							
Total Capital Expenditure on new assets		**1 298 858**	**2 558 881**	**6 105 717**	**2 275 000**	**2 465 000**	**2 465 000**	**-**	**-**	**-**

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

Western Cape: Swellendam(WC034) - Table SA34e Capital Expenditure on Upgrading of existing assets by Asset Class (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Capital Expenditure on Upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**21 339 816**	**24 807 062**	**15 081 151**	**46 271 771**	**49 799 010**	**49 799 010**	**20 050 368**	**16 169 654**	**18 234 240**
Roads Infrastructure		8 189 441	5 970 017	10 305 112	12 708 815	12 676 467	12 676 467	-	1 000 000	2 000 000
Roads		8 100 041	5 970 017	10 176 571	12 558 815	12 560 502	12 560 502			2 000 000
Road Structures				98 886	150 000	115 965	115 965		1 000 000	
Road Furniture		89 400		29 655						
Capital Spares										
Storm water Infrastructure		-	-	-	210 000	208 313	208 313	-	-	6 088 207
Drainage Collection										
Storm water Conveyance					210 000	208 313	208 313			6 088 207
Attenuation										
Electrical Infrastructure		-	658 819	2 773 677	2 991 304	3 291 304	3 291 304	530 000	-	-
MV Substations				119 556						
MV Switching Stations			506 950							
MV Networks								350 000		
LV Networks			151 869	2 654 121	2 991 304	3 291 304	3 291 304	180 000		
Capital Spares										
Water Supply Infrastructure		12 541 645	17 977 433	1 125 253	29 971 652	32 576 511	32 576 511	7 099 803	-	10 146 033
Pump Stations			4 584 349	920 347	8 695 652	8 695 652	8 695 652	6 086 957		3 407 826
Water Treatment Works		6 831 251	5 439	204 906	200 000	810 000	810 000			6 088 207
Bulk Mains										650 000
Distribution		5 710 394	13 387 645		21 076 000	23 070 859	23 070 859	1 012 846		
Sanitation Infrastructure		608 730	200 793	877 109	390 000	1 046 415	1 046 415	11 520 565	15 169 654	-
Pump Station			200 793	783 570		500 000	500 000	1 000 000		
Reticulation		608 730		63 585						
Waste Water Treatment Works				29 954	390 000	546 415	546 415	10 520 565	15 169 654	
Solid Waste Infrastructure		-	-	-	-	-	-	900 000	-	-
Landfill Sites								900 000		
Community Assets		**-**	**-**	**256 891**	**3 854 152**	**3 854 152**	**3 854 152**	**338 637**	**-**	**-**
Sport and Recreation Facilities		-	-	256 891	3 854 152	3 854 152	3 854 152	338 637	-	-
Indoor Facilities										
Outdoor Facilities				256 891	3 854 152	3 854 152	3 854 152	338 637		
Other assets		**-**	**233 070**	**-**	**7 395 512**	**4 414 211**	**4 414 211**	**9 644 348**	**260 000**	**370 000**
Operational Buildings		-	233 070	-	7 395 512	4 414 211	4 414 211	9 644 348	260 000	370 000
Municipal Offices			217 020		7 395 512	4 414 211	4 414 211	9 524 348	60 000	70 000
Stores			16 050					120 000	200 000	300 000
Furniture and Office Equipment		**149 867**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Furniture and Office Equipment		149 867								
Total Capital Expenditure on new assets		**21 489 683**	**25 040 132**	**15 338 042**	**57 521 435**	**58 067 373**	**58 067 373**	**30 033 353**	**16 429 654**	**18 604 240**

Table SA34c - Repairs and maintenance expenditure by asset class

Western Cape: Swellendam(WC034) - Table SA34c Repairs and Maintenance Expenditure by Asset Class (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue &		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
Infrastructure		**12 891 908**	**15 766 497**	**39 953 833**	**22 427 354**	**37 942 143**	**37 942 143**	**26 784 774**	**24 299 191**	**25 889 692**
Roads Infrastructure		6 820 644	8 594 133	17 267 564	9 687 744	13 977 905	13 977 905	13 486 583	10 628 993	11 744 808
Roads		6 520 903	8 349 162	16 341 500	9 416 936	12 928 357	12 928 357	13 228 775	10 362 677	11 469 969
Road Structures										
Road Furniture		299 741	244 971	926 064	270 808	1 049 548	1 049 548	257 808	266 316	274 839
Capital Spares										
Storm water Infrastructure		448 370	267 507	2 761 525	565 960	3 666 332	3 666 332	620 960	641 452	661 978
Drainage Collection		448 370	267 507	2 761 525	565 960	3 666 332	3 666 332	620 960	641 452	661 978
Electrical Infrastructure		2 204 713	2 091 840	7 467 230	2 537 081	6 648 050	6 648 050	2 611 385	2 630 729	2 752 151
HV Transmission Conductors		1 456 572	1 345 950	1 721 268	1 629 000	1 566 000	1 566 000	1 620 811	1 669 436	1 719 519
MV Networks		79 400	91 127	61 155	145 816	145 816	145 816	450 920	405 448	460 111
LV Networks		668 741	654 763	5 684 807	762 265	4 936 234	4 936 234	539 654	555 845	572 521
Capital Spares										
Water Supply Infrastructure		656 042	630 554	3 341 386	1 499 334	3 331 787	3 331 787	1 335 862	1 379 944	1 424 103
Dams and Weirs		15 417	12 918	685 314	233 522	45 838	45 838	45 000	46 485	47 972
Boreholes										
Reservoirs		4 685	932	25 073	62 941	72 941	72 941	72 941	75 348	77 760
Pump Stations										
Water Treatment Works		5 015			304 969	2 039 639	2 039 639	327 313	338 113	348 933
Bulk Mains										
Distribution		630 925	616 704	2 630 999	897 902	1 173 369	1 173 369	890 608	919 998	949 438
Sanitation Infrastructure		374 712	1 093 666	3 429 608	1 661 139	3 541 973	3 541 973	1 851 488	1 912 586	1 973 790
Pump Station										
Reticulation				1 676 932		1 564 834	1 564 834			
Waste Water Treatment Works		374 712	1 093 666	1 752 676	1 661 139	1 977 139	1 977 139	1 851 488	1 912 586	1 973 790
Solid Waste Infrastructure		2 387 427	3 088 797	5 684 132	6 476 096	6 776 096	6 776 096	6 878 496	7 105 487	7 332 862
Landfill Sites		2 387 427	3 088 797	5 684 132	6 476 096	6 776 096	6 776 096	6 878 496	7 105 487	7 332 862
Information and Communication Infrastructure		-	-	2 388	-	-	-	-	-	-
Distribution Layers				2 388						
Community Assets		**739 232**	**681 476**	**5 815 261**	**546 871**	**5 885 143**	**5 885 143**	**501 994**	**818 559**	**535 153**
Community Facilities		577 119	557 581	5 185 293	379 941	5 374 671	5 374 671	335 764	646 843	357 942
Halls		208 078	250 265	33 476	163 398	136 898	136 898	125 098	129 225	133 360
Centres		43 116							300 000	
Libraries		151 196	136 574							
Cemeteries/Crematoria		5 902	641	855 577	18 201	902 088	902 088	8 466	8 745	9 025
Police										
Parks		168 827	170 101	4 296 240	198 342	4 335 685	4 335 685	202 200	208 873	215 557
Sport and Recreation Facilities		162 113	123 895	629 968	166 930	510 472	510 472	166 230	171 716	177 211
Indoor Facilities										
Outdoor Facilities		162 113	123 895	629 968	166 930	510 472	510 472	166 230	171 716	177 211
Investment properties		**5 961**	**6 992**	**14 057**	**30 000**	**130 000**	**130 000**	**130 000**	**134 290**	**138 588**
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		5 961	6 992	14 057	30 000	130 000	130 000	130 000	134 290	138 588
Improved Property										
Unimproved Property		5 961	6 992	14 057	30 000	130 000	130 000	130 000	134 290	138 588
Other assets		**407 875**	**543 013**	**1 091 996**	**1 038 454**	**1 672 538**	**1 672 538**	**770 209**	**795 626**	**821 086**
Operational Buildings		407 875	543 013	1 091 996	1 038 454	1 672 538	1 672 538	770 209	795 626	821 086
Municipal Offices		401 106	534 784	1 081 385	1 010 209	1 644 293	1 644 293	745 209	769 801	794 434
Yards					3 245	3 245	3 245			
Stores		6 769	8 229	10 611	25 000	25 000	25 000	25 000	25 825	26 652
Computer Equipment		**30 347**	**102 855**	**40 117**	**20 000**	**20 000**	**20 000**	**25 000**	**25 825**	**26 651**
Computer Equipment		30 347	102 855	40 117	20 000	20 000	20 000	25 000	25 825	26 651
Furniture and Office Equipment		**2 329**	**12 888**	**9 818**	**15 004**	**16 504**	**16 504**	**16 004**	**13 433**	**13 864**
Furniture and Office Equipment		2 329	12 888	9 818	15 004	16 504	16 504	16 004	13 433	13 864
Machinery and Equipment		**10 059 941**	**20 771 437**	**532 626**	**512 986**	**495 986**	**495 986**	**451 691**	**466 384**	**481 162**
Machinery and Equipment		10 059 941	20 771 437	532 626	512 986	495 986	495 986	451 691	466 384	481 162
Transport Assets		**3 298 924**	**3 549 262**	**5 051 224**	**4 832 821**	**5 100 585**	**5 100 585**	**4 499 518**	**4 648 004**	**4 796 742**
Transport Assets		3 298 924	3 549 262	5 051 224	4 832 821	5 100 585	5 100 585	4 499 518	4 648 004	4 796 742
Total Capital Expenditure on new assets		**27 436 517**	**41 434 420**	**52 508 932**	**29 423 490**	**51 262 899**	**51 262 899**	**33 179 190**	**31 201 312**	**32 702 938**

Section 15 - Other supporting documents

Table SA1 - Supporting detail to budgeted financial performance

Western Cape:Swellendam (WC034) - Supporting Table SA1 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity										
Connection/Reconnection		570 046	649 110	425 625	422 896	419 310	419 310	433 986	447 006	460 416
Electricity Distribution Revenue for Services										
Electricity Sales		99 626 360	117 242 801	134 611 511	158 689 789	154 231 568	154 231 568	169 216 258	184 817 995	201 858 215
Meter Reading Fees		785	1 680		1 500					
Total Service charges - Electricity		**100 197 191**	**117 893 591**	**135 037 136**	**159 114 185**	**154 650 878**	**154 650 878**	**169 650 244**	**185 265 001**	**202 318 631**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)										
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(1 836 201)	(1 798 407)	(2 273 630)	(2 619 562)	(2 924 033)	(2 924 033)	(3 193 629)	(3 488 082)	(3 809 683)
Net Service charges - Electricity		**98 360 990**	**116 095 184**	**132 763 506**	**156 494 623**	**151 726 845**	**151 726 845**	**166 456 615**	**181 776 919**	**198 508 948**
Service charges - Water										
Connection/Disconnection		256 417	257 454	248 101	222 350	302 350	302 350	351 138	381 687	406 497
Industrial Water										
Meter Reading Fees		2 196	3 535	1 522	1 500	1 500	1 500	1 500	1 500	1 500
Sale		25 975 944	28 205 046	31 291 215	33 234 510	33 565 664	33 565 664	36 571 153	39 752 843	42 336 778
Urban Higher Level Service										
Total Service charges - Water		**26 234 557**	**28 466 035**	**31 540 838**	**33 458 360**	**33 869 514**	**33 869 514**	**36 923 791**	**40 136 030**	**42 744 775**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)										
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(3 725 072)	(3 747 690)	(4 738 232)	(6 027 907)	(5 822 868)	(5 822 868)	(6 777 657)	(7 367 313)	(7 846 188)
Net Service charges - Water		**22 509 485**	**24 718 345**	**26 802 606**	**27 430 453**	**28 046 646**	**28 046 646**	**30 146 134**	**32 768 717**	**34 898 587**
Service charges - Waste Water Management										
Connection/Reconnection		100 703	44 936	78 240	63 820	63 820	63 820	67 522	71 708	76 010
Higher Level Service										
Industrial Effluent		2 083 095	3 474 569	7 266 194	3 850 000	5 854 643	5 854 643	3 600 000	3 823 200	4 052 592
Industrial Waste Water										
Pump/Removal of Waste Water		1 116 700	1 380 080	1 615 718	1 643 474	1 643 474	1 643 474	1 554 233	1 650 595	1 749 631
Sanitation Charges		22 781 598	24 369 740	27 323 758	30 172 824	30 727 766	30 727 766	32 892 168	34 931 482	37 027 371
Treatment of Effluent										
Total Service charges - Waste Water Management		**26 082 096**	**29 269 325**	**36 283 910**	**35 730 118**	**38 289 703**	**38 289 703**	**38 113 923**	**40 476 985**	**42 905 604**
Less Revenue Foregone (in excess of free sanitation service to indigent households)										
Less Cost of Free Basis Services (free sanitation service to indigent households)		(6 695 628)	(7 203 345)	(9 111 219)	(10 995 666)	(11 274 157)	(11 274 157)	(12 112 944)	(12 863 947)	(13 635 784)
Net Service charges - Waste Water Management		**19 386 468**	**22 065 980**	**27 172 691**	**24 734 452**	**27 015 546**	**27 015 546**	**26 000 979**	**27 613 038**	**29 269 820**
Service charges - Waste Management										
Refuse Removal		17 272 165	19 939 307	23 579 738	26 727 394	26 775 124	26 775 124	29 193 289	31 090 853	32 956 304
Skip										
Waste Bins										
Total refuse removal revenue		**17 272 165**	**19 939 307**	**23 579 738**	**26 727 394**	**26 775 124**	**26 775 124**	**29 193 289**	**31 090 853**	**32 956 304**
Less Revenue Foregone (in excess of one removal a week to indigent households)										
Less Cost of Free Basis Services (removed once a week to indigent households)		(4 522 953)	(5 207 706)	(6 882 050)	(8 647 823)	(8 634 790)	(8 634 790)	(9 655 200)	(10 282 788)	(10 899 755)
Net Service charges - Waste Management		**12 749 212**	**14 731 601**	**16 697 688**	**18 079 571**	**18 140 334**	**18 140 334**	**19 538 089**	**20 808 065**	**22 056 549**
Sales of Goods and Rendering of Services										
Academic Services										
Advertisements		27 955	34 398	35 390	27 656	7 000	7 000	7 259	7 499	7 739
Building Plan Approval		840 021	984 211	1 374 566	1 202 934	1 302 934	1 302 934	1 401 143	1 447 381	1 493 697
Camping Fees		819 599	1 047 703	917 226	852 156	802 156	802 156	881 836	910 937	940 087
Cemetery and Burial		70 144	71 028	84 226	79 630	96 900	96 900	100 485	103 801	107 123
Cleaning and Removal		51 253	53 660	60 534	21 370	58 000	58 000	60 146	62 131	64 119
Encroachment Fees		271	5 281	1 174	1 274	62 000	62 000	64 294	66 416	68 541
Exempted Parking		510	450	390	530	530	530	550	568	586
Legal Fees		287 355	221 924	326 323	213 020					
Photo copies, Faxes and Telephone charges		7 082	5 339	5 136	4 000	21 800	21 800	39 555	40 860	42 167
Removal of Restrictions		426 891	500 283	478 776	507 416	327 416	327 416	339 530	350 734	361 957
Sale of Carbon Credits										
Sale of Goods		162 753	176 653	234 152	124 644	155 106	155 106	160 845	166 153	171 470
Valuation Services		206 271	194 790	253 217	197 195	197 195	197 195	204 491	211 239	217 999
Water Meter Protectors										
Weighbridge Fees										
Total Sales of Goods and Rendering of Services		**2 900 105**	**3 295 720**	**3 771 110**	**3 231 825**	**3 031 037**	**3 031 037**	**3 260 134**	**3 367 719**	**3 475 485**

Western Cape:Swellendam (WC034) - Supporting Table SA1 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Agency Services										
National										
AARTO										
Department of Environmental Affairs		19 597								
Total National		**19 597**	-	-	-	-	-	-	-	-
Provincial										
Western Cape		2 708 800	2 735 803	2 766 959	2 859 060	2 859 060	2 859 060	3 061 750	3 162 788	3 263 997
Total Provincial		**2 708 800**	**2 735 803**	**2 766 959**	**2 859 060**	**2 859 060**	**2 859 060**	**3 061 750**	**3 162 788**	**3 263 997**
Total Agency Services		**2 728 397**	**2 735 803**	**2 766 959**	**2 859 060**	**2 859 060**	**2 859 060**	**3 061 750**	**3 162 788**	**3 263 997**
Interest - Deemed Interest										
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity		409 153	194 987	171 752	211 263	158 985	158 985	168 524	175 281	184 045
Property Rental Debtors		32 983	11 789	10 437	12 480	9 480	9 480	10 049	10 652	11 291
SARS										
Service Charges		77 876	142 656	150 167	153 974	148 974	148 974	161 500	171 190	181 461
Waste Management		335 679	372 021	416 500	451 417	351 417	351 417	423 990	449 429	476 395
Waste Water Management		481 214	522 564	549 522	597 294	446 299	446 299	520 065	551 269	584 345
Water		518 055	517 362	556 455	602 308	462 308	462 308	540 855	573 306	607 704
Shared Services										
Total Interest earned from Receivables		**1 854 960**	**1 761 379**	**1 854 833**	**2 028 736**	**1 577 463**	**1 577 463**	**1 824 983**	**1 931 127**	**2 045 241**
Interest earned from Current and Non Current Assets										
Short Term Investments and Call Accounts		7 681 386	12 581 344	16 749 257	13 000 000	16 000 000	16 000 000	13 500 000	13 945 500	14 391 756
Total Interest earned from Current and Non Current Assets		**7 681 386**	**12 581 344**	**16 749 257**	**13 000 000**	**16 000 000**	**16 000 000**	**13 500 000**	**13 945 500**	**14 391 756**
Dividends										
External Investment		1 647	1 830	2 036	2 000	2 000	2 000	2 074	2 142	2 211
Municipal Entities										
Total Dividends		**1 647**	**1 830**	**2 036**	**2 000**	**2 000**	**2 000**	**2 074**	**2 142**	**2 211**
Rental from Fixed Assets										
Market Related										
Investment Property				272 703		281 240	281 240	287 335	296 817	306 315
Property Plant and Equipment										
Total Market Related		-	-	**272 703**	-	**281 240**	**281 240**	**287 335**	**296 817**	**306 315**
Non-market Related										
Investment Property		792 472	328 823	252 829	475 971	286 851	286 851	370 919	383 159	395 421
Property Plant and Equipment		200 263	422 209	267 277	348 400	160 100	160 100	166 024	171 502	176 989
Total Non-market Related		**992 735**	**751 032**	**520 106**	**824 371**	**446 951**	**446 951**	**536 943**	**554 661**	**572 410**
Total Rental from Fixed Assets		**992 735**	**751 032**	**792 809**	**824 371**	**728 191**	**728 191**	**824 278**	**851 478**	**878 725**
Licences or Permits										
Road and Transport		1 256 419	1 250 867	1 380 617	1 437 925	1 364 922	1 364 922	1 442 973	1 490 593	1 538 291
Threatened and Protected Species										
Trading		43 472	22 709	21 605	24 719	35 300	35 300	36 606	37 814	39 024
Total Licences or Permits		**1 299 891**	**1 273 576**	**1 402 222**	**1 462 644**	**1 400 222**	**1 400 222**	**1 479 579**	**1 528 407**	**1 577 315**
Construction Contract Revenue			56 420 186	132 073 610	91 278 000	104 044 723	104 044 723			
Development Charges		3 524 801	878 147	1 602 086	770 468	4 445 000	4 445 000	1 270 000	1 346 200	1 426 972
Operational Revenue										
Administrative Handling Fees		9 504	26 997	40 580	26 088	15 672	15 672	9 310	9 617	9 925
Breakages and Losses Recovered		1 016	776	44 369	500	1 000	1 000	1 037	1 071	1 105
Bursary Repayment										
Collection Charges						300 000	300 000	311 100	321 366	331 650
Commission		60 940	62 691	67 207	69 077	69 077	69 077	70 300	70 310	70 320
Discounts and Early Settlements										
Incidental Cash Surpluses		2 149	180 327	7 446	7 000	2 000	2 000	2 000		
Inspection Fees										
Insurance Refund		89 254	15 362 346	410 517						
Merchandising, Jobbing and Contracts		69 325	58 749	69 076	78 388	57 465	57 465	63 148	64 242	65 338
Recovery Maintenance		62 752	41 471	47 643		100 000	100 000			
Registration Fees										
Request for Information						200	200	200	207	214
Sale of Property		3 252 052	1 964 437		500 000					
Skills Development Levy Refund										
Staff and Councillors Recoveries		261 735	49 062	30 221	45 100	25 000	25 000	30 000	30 000	30 000
Total Operational Revenue		**3 808 727**	**17 746 856**	**717 059**	**726 153**	**570 414**	**570 414**	**487 095**	**496 813**	**508 552**

Western Cape:Swellendam (WC034) - Supporting Table SA1 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Non-Exchange revenue										
Property Rates										
Agricultural Properties		9 587 781	9 821 813	10 481 771	11 409 808	11 325 772	11 325 772	12 033 536	13 116 554	14 297 044
Business and Commercial Properties		5 701 234	6 464 692	6 981 632	7 286 924	7 770 300	7 770 300	7 753 201	8 450 989	9 211 578
Industrial Properties		1 432 176	1 840 517	1 964 419	2 130 613	2 015 700	2 015 700	2 287 625	2 493 511	2 717 927
Mining Properties										
Public Benefit Organisations		79 669	75 410	40 807	33 015	83 086	83 086	87 937	95 851	104 478
Public Service Infrastructure Properties										
Public Service Purposes Properties		2 232 363	2 033 031	2 214 838	2 391 784	2 392 722	2 392 722	2 532 095	2 759 984	3 008 383
Residential Properties		34 080 220	38 501 817	42 602 079	46 844 562	46 297 081	46 297 081	48 969 620	53 376 886	58 180 806
Residential Sectional Title Garages										
Sport Clubs and Fields										
Vacant Land		2 562 812	4 124 286	4 420 406	4 670 721	4 658 428	4 658 428	4 884 132	5 323 704	5 802 837
Total Property Rates		**55 676 255**	**62 861 566**	**68 705 952**	**74 767 427**	**74 543 089**	**74 543 089**	**78 548 146**	**85 617 479**	**93 323 053**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable		(5 560 642)	(6 220 998)	(6 948 529)	(8 677 314)	(8 612 413)	(8 612 413)	(8 973 702)	(9 781 335)	(10 661 655)
Net Property Rates		**50 115 613**	**56 640 568**	**61 757 423**	**66 090 113**	**65 930 676**	**65 930 676**	**69 574 444**	**75 836 144**	**82 661 398**
Surcharges and Taxes										
Surcharges		954 688	960 923	1 475 961	1 442 700	1 548 040	1 548 040	1 548 040	1 548 040	1 548 040
Taxes										
Total Surcharges and Taxes		**954 688**	**960 923**	**1 475 961**	**1 442 700**	**1 548 040**	**1 548 040**	**1 548 040**	**1 548 040**	**1 548 040**
Fines, Penalties and Forfeits										
Fines		42 401 638	48 840 833	54 787 679	57 072 920	51 848 420	51 848 420	50 850 745	49 856 932	47 863 841
Forfeits		112 163	17 241	8 100	5 500	1 000	1 000	1 000	1 000	10 000
Penalties						850 000	850 000	934 000	971 360	1 010 214
Total Fines, Penalties and Forfeits		**42 513 801**	**48 858 074**	**54 795 779**	**57 078 420**	**52 699 420**	**52 699 420**	**51 785 745**	**50 829 292**	**48 884 055**
Transfer and subsidies - Operational										
Monetary Allocations										
Departmental Agencies and Accounts			441 182	294 093	30 000	835 600	835 600	602 400		
District Municipalities		71 659	100 752	50 000						
National Governments		6 382 651	9 582 268	10 816 493	12 989 957	12 889 957	12 889 957	9 514 913	7 349 012	8 428 032
National Revenue Fund		39 675 001	43 486 840	46 412 000	49 412 000	49 412 000	49 412 000	52 038 000	54 694 000	55 805 000
Non-Profit Institutions										
Parent Municipality										
Private Enterprises										
Provincial Government		8 942 707	8 631 408	7 256 882	7 276 609	13 525 074	13 525 074	14 653 999	8 476 000	7 133 000
Public Corporations										
Total Monetary Allocations		**55 072 018**	**62 242 450**	**64 829 468**	**69 708 566**	**76 662 631**	**76 662 631**	**76 809 312**	**70 519 012**	**71 366 032**
Total Transfer and subsidies - Operational		**55 072 018**	**62 242 450**	**64 829 468**	**69 708 566**	**76 662 631**	**76 662 631**	**76 809 312**	**70 519 012**	**71 366 032**
Interest Receivables										
Property Rates		325 152	403 829	354 334	395 472	292 653	292 653	388 500	404 040	420 202
Total Interest Receivables		**325 152**	**403 829**	**354 334**	**395 472**	**292 653**	**292 653**	**388 500**	**404 040**	**420 202**
Fuel Levy (RSC Replacement Grant)										
Operational Revenue - Service Charges										
Electricity - Availability Charges		1 304 128	1 327 087	1 503 960	1 750 415	1 527 121	1 527 121	1 667 922	1 821 704	1 989 665
Waste Management - Availability Charges										
Waste Water Management - Availability Charges		1 018 715	1 049 654	1 154 410	1 178 761	1 079 686	1 079 686	1 254 546	1 332 328	1 412 268
Water - Availability Charges		990 742	1 013 939	1 144 798	1 179 117	1 060 544	1 060 544	1 174 136	1 276 286	1 359 245
Total Operational Revenue - Service Charges		**3 313 585**	**3 390 680**	**3 803 168**	**4 108 293**	**3 667 351**	**3 667 351**	**4 096 604**	**4 430 318**	**4 761 178**
Gains on Disposal of Fixed and Intangible Assets										
Investment Property			57 168							
Living resources										
Property, Plant and Equipment		333 897	223 913	3 123 179	200 000	200 000	200 000	1 000 000	1 000 000	1 000 000
Total Disposal of Fixed and Intangible Assets		**333 897**	**281 081**	**3 123 179**	**200 000**	**200 000**	**200 000**	**1 000 000**	**1 000 000**	**1 000 000**

Western Cape:Swellendam (WC034) - Supporting Table SA1 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Other Gains										
Inventory										
Fair value assessment - Water stock										
Increase to net-realisable Value			383							
Total Inventory		-	**383**	-	-	-	-	-	-	-
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity										
Long Service Awards		588 874	48 630	225 670						
Medical		4 491 542	363 399							
Pension Funds										
Total Actuarial Assessments		**5 080 416**	**412 029**	**225 670**	-	-	-	-	-	-
Total Fair Value Adjustment		**5 080 416**	**412 029**	**225 670**	-	-	-	-	-	-
Foreign Exchange										
Contributions to Provisions for landfill sites										
Total Other Gains		**5 080 416**	**412 412**	**225 670**	-	-	-	-	-	-
Discontinued Operations										
Total Revenue		**335 507 974**	**448 247 000**	**555 533 454**	**541 945 920**	**560 588 252**	**560 588 252**	**473 054 355**	**494 165 759**	**522 945 063**
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary		64 433 121	70 038 242	75 600 966	94 990 183	92 495 750	92 495 750	103 641 326	107 254 182	112 410 550
Bonuses		525 458	124 835	255 739	344 714	344 714	344 714	393 018	410 900	429 184
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone		338 080	354 150	371 200	477 000	548 306	548 306	588 600	615 382	642 772
Housing Benefits		427 429	476 284	539 851	727 353	719 596	719 596	876 491	916 377	957 155
Non-pensionable				122 666	531 149	413 169	413 169	419 445	438 530	458 046
Travel or Motor Vehicle		5 835 920	6 289 908	6 641 621	8 595 344	8 030 344	8 030 344	9 144 185	9 560 243	9 985 678
Voluntary Work										
Total Allowance		**6 601 429**	**7 120 342**	**7 675 338**	**10 330 846**	**9 711 415**	**9 711 415**	**11 028 721**	**11 530 532**	**12 043 651**
Service Related Benefits										
Acting		242 722	217 937	175 939	195 000	323 000	323 000	276 000	278 760	284 335
Bonus		4 727 132	5 336 932	5 746 654	7 207 031	6 572 031	6 572 031	7 817 878	8 173 587	8 537 317
Leave Pay		715 587	1 131 554	1 156 283	458 600	458 600	458 600	458 600	463 186	472 450
Lifeguard/Duty Squads										
Long Service Award		3 388 595	4 391 444	4 982 851	5 465 752	6 890 052	6 890 052	1 348 000	1 392 484	1 437 043
Overtime								6 818 540	6 909 348	7 063 857
Scarcity										
Standby Allowance		2 609 490	2 955 629	3 477 957	3 642 935	3 878 535	3 878 535	3 810 300	3 848 402	3 925 370
Total Service Related Benefits		**11 683 526**	**14 033 496**	**15 539 684**	**16 969 318**	**18 122 218**	**18 122 218**	**20 529 318**	**21 065 767**	**21 720 372**
Total Salaries and Allowances		**83 243 534**	**91 316 915**	**99 071 727**	**122 635 061**	**120 674 097**	**120 674 097**	**135 592 383**	**140 261 381**	**146 603 757**
Social Contributions										
Bargaining Council		32 286	35 966	38 704	49 314	49 314	49 314	54 442	56 915	59 444
Group Life Insurance		1 868 868	2 006 792	2 094 023	2 780 151	2 710 151	2 710 151	3 115 079	3 256 818	3 401 745
Medical		6 425 466	7 413 608	8 141 300	10 299 113	9 829 613	9 829 613	10 909 564	11 405 950	11 913 514
Pension		10 787 373	11 887 456	12 762 909	16 182 562	15 723 282	15 723 282	17 903 983	18 718 612	19 551 591
Unemployment Insurance		484 389	521 605	546 031	638 962	638 962	638 962	689 880	721 272	753 369
Total Social Contributions		**19 598 382**	**21 865 427**	**23 582 967**	**29 950 102**	**28 951 322**	**28 951 322**	**32 672 948**	**34 159 567**	**35 679 663**
Post-retirement Benefit										
Medical		5 127 000	5 165 000	5 632 000	6 218 745	6 218 745	6 218 745	6 720 000	6 941 760	7 163 897
Other Benefits		515 000	517 000	571 000	1 067 582	1 067 582	1 067 582			
Pension										
Total Post-retirement Benefit		**5 642 000**	**5 682 000**	**6 203 000**	**7 286 327**	**7 286 327**	**7 286 327**	**6 720 000**	**6 941 760**	**7 163 897**
Sub-Total		**108 483 916**	**118 864 342**	**128 857 694**	**159 871 490**	**156 911 746**	**156 911 746**	**174 985 331**	**181 362 708**	**189 447 317**
Less: Employees costs capitalised to PPE				(557 408)						
Total Employee Related Cost		**108 483 916**	**118 864 342**	**128 300 286**	**159 871 490**	**156 911 746**	**156 911 746**	**174 985 331**	**181 362 708**	**189 447 317**
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary										
Cell phone Allowance		455 110	475 200	475 200	494 208	496 584	496 584	516 448	537 106	558 590
Office-bearer Allowance		4 655 104	4 981 289	4 898 462	5 433 475	5 388 349	5 388 349	5 603 883	5 828 038	6 061 160
Out of pocket Expenses										
Travelling Allowance		173 224	178 224	214 162	275 313	139 220	139 220	144 789	150 580	156 603
Use of Personal Facilities										
Total Allowances and Service Related Benefits		**5 283 438**	**5 634 713**	**5 587 824**	**6 202 996**	**6 024 153**	**6 024 153**	**6 265 120**	**6 515 724**	**6 776 353**
Social Contributions										
Medial Aid Benefits		17 280								
Pension Fund Contributions		306 572	188 063	240 975	201 686	380 529	380 529	395 750	411 581	428 045
Total Social Contributions		**323 852**	**188 063**	**240 975**	**201 686**	**380 529**	**380 529**	**395 750**	**411 581**	**428 045**
Total Remuneration of Councillors		**5 607 290**	**5 822 776**	**5 828 799**	**6 404 682**	**6 404 682**	**6 404 682**	**6 660 870**	**6 927 305**	**7 204 398**
Bulk Purchases - Electricity										
ESKOM		79 694 101	98 123 267	116 634 824	135 182 265	134 699 147	134 699 147	146 468 408	159 932 726	175 497 673
Total Bulk Purchases - Electricity		**79 694 101**	**98 123 267**	**116 634 824**	**135 182 265**	**134 699 147**	**134 699 147**	**146 468 408**	**159 932 726**	**175 497 673**
Inventory Consumed										
Agricultural										
Consumables		1 707 287	1 613 594	1 084 414	1 670 043	1 401 461	1 401 461	1 248 944	1 248 688	1 288 538
Land		793 453	22 000							
Materials and Supplies		6 138 055	6 443 891	7 497 589	11 268 400	11 344 295	11 344 295	10 493 611	10 834 319	11 177 190
Water		7 745 988	8 704 502	9 583 994						
Sub-total		**16 384 783**	**16 783 987**	**18 165 997**	**12 938 443**	**12 745 756**	**12 745 756**	**11 742 555**	**12 083 007**	**12 465 728**
Less: Capitalisation of inventory consumed										
Total Inventory Consumed		**16 384 783**	**16 783 987**	**18 165 997**	**12 938 443**	**12 745 756**	**12 745 756**	**11 742 555**	**12 083 007**	**12 465 728**

Western Cape:Swellendam (WC034) - Supporting Table SA1 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity			561 472	(82 489)	3 169 126	2 762 301	2 762 301	1 682 930	1 837 739	2 006 826
Shared Services										
Waste Management		75 617	1 132 842	454 343	279 039	279 039	279 039	299 431	318 863	337 994
Waste Water Management		5 596	1 195 552	241 667	339 907	339 907	339 907	362 634	385 101	408 207
Water		35 614	1 328 950	370 032	438 178	444 178	444 178	477 917	519 274	552 983
Non Specific Accounts		(4 898 976)	350 261	159 675						
Total Trade and Other Receivables from Exchange Transactions		**(4 782 149)**	**4 569 077**	**1 143 228**	**4 226 250**	**3 825 425**	**3 825 425**	**2 822 912**	**3 060 977**	**3 306 010**
Other Receivables from Non-exchange Revenue										
Property Rates										
Property Rates General		602 526	1 213 653	(973 855)						
Agricultural Properties		12 808 434	7 649 045	13 371 539	43 000 000	37 025 000	37 025 000			
Residential Properties									381 201	830 816
Total Property Rates		**13 410 960**	**8 862 698**	**12 397 684**	**43 000 000**	**37 025 000**	**37 025 000**	**-**	**381 201**	**830 816**
Service Charges										
Service Charges General			388 008							
Total Service Charges		**-**	**388 008**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non Specific Accounts				(945 925)	(23 000 000)	(23 825 000)	(23 825 000)	13 200 000	13 200 000	13 200 000
Total Other Receivables from Non-exchange Revenue		**13 410 960**	**9 250 706**	**11 451 759**	**20 000 000**	**13 200 000**	**13 200 000**	**13 200 000**	**13 581 201**	**14 030 816**
Total Debt Impairment		**8 628 811**	**13 819 783**	**12 594 987**	**24 226 250**	**17 025 425**	**17 025 425**	**16 022 912**	**16 642 178**	**17 336 826**
Depreciation, Amortisation and Impairment										
Amortisation										
Intangible Assets		167 698	127 755	89 673		91 019	91 019	95 570	100 349	105 366
Total Amortisation		**167 698**	**127 755**	**89 673**	**-**	**91 019**	**91 019**	**95 570**	**100 349**	**105 366**
Depreciation										
Community Assets		620 866	750 628	788 292	566 569	800 120	800 120	840 126	882 134	926 240
Computer Equipment		490 487	779 923	808 235	536 161	820 368	820 368	860 989	903 491	948 103
Electrical Infrastructure		1 158 801	1 240 118	1 565 375	1 307 862	1 588 857	1 588 857	1 644 467	1 693 801	1 744 615
Furniture and Office Equipment		698 755	993 078	1 028 916	808 531	1 044 362	1 044 362	1 096 076	1 150 186	1 206 980
Heritage Assets										
Information and Communication Infrastructure		74 466	63 040	56 568	99 858	57 428	57 428	60 277	63 263	66 399
Investment Property		52 088	52 212	52 070	61 834	52 851	52 851	55 494	58 269	61 182
Machinery and Equipment		393 253	609 707	753 282	649 999	764 589	764 589	801 712	840 269	880 710
Other Assets		132 429	134 449	141 935	162 926	144 067	144 067	150 707	157 467	164 542
Rail Infrastructure										
Roads Infrastructure		3 108 435	3 976 819	3 989 493	3 396 671	4 049 336	4 049 336	4 251 803	4 464 393	4 687 613
Sanitation Infrastructure		2 730 947	3 119 999	3 025 101	3 040 727	3 070 478	3 070 478	3 224 002	3 385 202	3 554 462
Solid Waste Infrastructure		1 116 287	2 174 429	584 401	4 254 171	593 167	593 167	622 825	653 966	686 664
Storm water Infrastructure		949 460	1 036 753	1 026 881	1 274 546	1 042 286	1 042 286	1 094 400	1 149 120	1 206 576
Transport Assets		697 276	1 747 448	1 784 474	870 756	1 811 245	1 811 245	1 900 916	1 994 734	2 093 206
Water Supply Infrastructure		2 233 028	2 833 996	4 135 099	2 817 324	4 197 126	4 197 126	4 406 982	4 627 330	4 858 697
Zoo, Marine and Non-biological Animals										
Total Depreciation		**14 456 578**	**19 512 599**	**19 740 122**	**19 847 935**	**20 036 280**	**20 036 280**	**21 010 776**	**22 023 625**	**23 085 989**
Capital Impairment Losses and Reversals										
Property, Plant and Equipment										
Community Assets			427 665	30 982		6 000 000	6 000 000	6 300 000	6 615 000	6 945 750
Computer Equipment		267 551	(70 462)	13 645	292 360	20 000	20 000	21 000	22 050	23 153
Electrical Infrastructure			2 515	72 521		100 000	100 000	103 500	106 605	109 803
Furniture and Office Equipment		395 496	(183 067)	1 178	432 170	30 000	30 000	31 500	33 075	34 729
Housing										
Information and Communication Infrastructure		58 766	(4 358)	1 259	64 215	3 000	3 000	3 150	3 308	3 473
Land			359 186							
Machinery and Equipment		812 442	(381 787)	(12 461)	887 778	3 500	3 500	3 675	3 859	4 052
Operational Buildings						5 000 000	5 000 000	5 250 000	5 512 500	5 788 125
Other Assets			863 938							
Rails Infrastructure										
Roads Infrastructure			3 816 906	1 983 986		1 000 000	1 000 000	1 050 000	1 102 500	1 157 625
Sanitation Infrastructure			3 235 615	9 652 391		2 000 000	2 000 000	2 100 000	2 205 000	2 315 250
Solid Waste Infrastructure			124	6 425		6 000	6 000	6 300	6 615	6 946
Storm water Infrastructure			13 861	1 116 298		500 000	500 000	525 000	551 250	578 813
Transport Assets		2 612	938	(920)	2 855					
Water Supply Infrastructure			(381 526)	10 336 292		2 000 000	2 000 000	2 100 000	2 205 000	2 315 250
Zoo, Marine and Non-biological Assets										
Total Property, Plant and Equipment		**1 536 867**	**7 699 548**	**23 201 596**	**1 679 378**	**16 662 500**	**16 662 500**	**17 494 125**	**18 366 762**	**19 282 969**
Total Capital Impairment Losses and Reversals		**1 536 867**	**7 699 548**	**23 201 596**	**1 679 378**	**16 662 500**	**16 662 500**	**17 494 125**	**18 366 762**	**19 282 969**
Total Depreciation, Amortisation and Impairment		**16 161 143**	**27 339 902**	**43 031 391**	**21 527 313**	**36 789 799**	**36 789 799**	**38 600 471**	**40 490 736**	**42 474 324**

Western Cape:Swellendam (WC034) - Supporting Table SA1 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Interest, Dividends and Rent on Land										
Dividends Paid										
Interest Paid		8 846 959	10 071 519	9 902 958	10 226 294	10 226 294	10 226 294	9 269 494	9 228 850	8 322 046
Rent on Land		265 688								
Total Interest, Dividends and Rent on Land		**9 112 647**	**10 071 519**	**9 902 958**	**10 226 294**	**10 226 294**	**10 226 294**	**9 269 494**	**9 228 850**	**8 322 046**
Contracted Services										
Consultants and Professional Services		2 708 192	4 867 398	5 195 313	6 343 242	13 553 824	13 553 824	10 704 981	8 071 680	7 060 438
Contractors		16 194 177	73 564 213	158 729 716	116 534 066	130 028 673	130 028 673	31 513 112	28 218 611	29 395 470
Outsourced Services		10 455 386	11 590 824	13 583 220	14 381 669	14 369 864	14 369 864	14 608 976	14 793 213	15 170 671
Total Contracted Services		**29 357 755**	**90 022 435**	**177 508 249**	**137 258 977**	**157 952 361**	**157 952 361**	**56 827 069**	**51 083 504**	**51 626 579**
Transfers and Subsidies										
Operational										
Allocations In-kind				137 941	150 000	150 000	150 000			
Monetary Allocations		530 350	1 102 117	935 056	1 270 000	1 340 000	1 340 000	765 000	769 785	791 219
Total Operational		**530 350**	**1 102 117**	**1 072 997**	**1 420 000**	**1 490 000**	**1 490 000**	**765 000**	**769 785**	**791 219**
Total Transfers and Subsidies		**530 350**	**1 102 117**	**1 072 997**	**1 420 000**	**1 490 000**	**1 490 000**	**765 000**	**769 785**	**791 219**
Irrecoverable Debts Written Off										
Bad debt written off		26 792 798	20 398 961							
Exchange										
Electricity				539 737	316 913	316 913	316 913	1 682 931	1 837 739	2 006 827
Non Specific Accounts				263 248		300 000	300 000			
Waste Management				988 618	279 039	279 039	279 039	299 431	318 862	337 994
Waste Water Management				1 673 454	339 908	339 908	339 908	362 634	385 102	408 208
Water				1 508 126	438 178	443 178	443 178	477 917	519 275	552 983
Total Exchange		-	-	**4 973 183**	**1 374 038**	**1 679 038**	**1 679 038**	**2 822 913**	**3 060 978**	**3 306 012**
Non-exchange										
Non Specific Accounts				22 464 590	23 000 000	23 825 000	23 825 000	23 825 000	23 825 000	23 825 000
Property Rates				956 218		100 000	100 000			
Service Charges										
Total Non-exchange		-	-	**23 420 808**	**23 000 000**	**23 925 000**	**23 925 000**	**23 825 000**	**23 825 000**	**23 825 000**
Total Irrecoverable Debts Written Off		**26 792 798**	**20 398 961**	**28 393 991**	**24 374 038**	**25 604 038**	**25 604 038**	**26 647 913**	**26 885 978**	**27 131 012**
Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards					15 000	10 000	10 000	10 000	10 330	10 661
Advertising, Publicity and Marketing		394 557	231 836	230 862	645 535	589 535	589 535	336 991	498 111	514 050
Assets less than the Capitalisation Threshold			21 464	2 846	25 000					
Atmospheric Emission Licence										
Bank Charges, Facility and Card Fees		1 188 854	841 209	523 359	603 766	303 766	303 766	314 998	325 381	335 785
Bargaining Council						1 405 000	1 405 000			
Bond Issue Amortisation Costs										
Brokers Fees										
Bursaries (Employees)		360 000	150 000	210 000		130 000	130 000			
Cash Discount										
Cleaning Services		118 412	114 682	113 714	120 000	126 000	126 000	120 000	123 960	127 927
Commission		1 012 625	1 079 476	1 174 365	1 268 800	1 130 000	1 130 000	1 162 550	1 198 027	1 234 381
Communication		1 799 094	1 688 919	1 423 950	1 583 161	1 528 661	1 528 661	1 553 579	1 605 798	1 656 602
Contribution to Provisions		825 586	(584 231)	(139 211)						
Entertainment		33 099	81 421	5 969	10 000	10 000	10 000	10 000	10 330	10 660
Eskom Connection Fees			506 030	39 122						
External Audit Fees		4 393 408	7 020 216	6 333 387	5 000 000	6 000 000	6 000 000	6 000 000	6 148 000	6 344 736
External Computer Service		3 433 071	3 213 961	3 323 859	5 290 417	4 989 417	4 989 417	5 480 865	5 670 243	5 859 915
Full Time Union Representative		94 782	83 652	18 741	110 000	110 000	110 000	110 000	113 630	117 266
Hire Charges		549 976	804 978	581 365	1 517 798	1 315 799	1 315 799	964 791	996 600	1 028 473
Insurance Underwriting		1 117 018	2 451 134	1 281 959	1 570 792	1 560 292	1 560 292	1 613 583	1 666 831	1 720 170
Learnerships and Internships			64 789	34 354	40 000	315 000	315 000	200 000	150 000	100 000
Levies Paid - Water Resource Management Charges					200 000	100 000	100 000	103 700	107 122	110 550
Licences		357 603	349 607	427 261	528 055	516 518	516 518	550 168	571 839	594 317
Management Fee		281 084	69 436		550 000	90 000	90 000			
Municipal Services		27 500	54 400	94 196	99 335	126 335	126 335	126 335	130 504	134 679
Printing, Publications and Books		155 491	169 408	248 727	284 782	306 122	306 122	290 484	300 039	309 619
Professional Bodies, Membership and Subscription		12 341	5 993	10 773	30 028	30 028	30 028	28 232	29 164	30 096
Registration Fees		1 964 257	1 972 117	1 730 445	674 780	786 163	786 163	828 860	378 484	390 548
Resettlement Cost		34 783	34 350	22 633	40 000	40 000	40 000	40 000	41 320	42 642
Rewards Incentives										
Road Worthy Test		4 773	6 391	5 650	29 894	29 894	29 894	29 675	30 753	31 854
Servitudes and Land Surveys		695		21 390	200 000	430 000	430 000	430 000	444 190	458 404
Signage		8 027	1 948		119 808	119 808	119 808	99 808	103 102	106 402
Skills Development Fund Levy		1 041 685	1 140 986	1 236 490	1 348 573	1 501 633	1 501 633	1 506 890	1 575 453	1 645 562
System Access and Information Fees		34 389	39 892	39 758	85 000	125 000	125 000	110 000	113 630	117 266
Travel and Subsistence		242 821	293 617	374 121	467 887	830 244	830 244	771 933	600 806	619 716
Uniform and Protective Clothing		667 614	905 007	999 748	1 260 145	1 382 735	1 382 735	1 332 690	1 376 276	1 420 045
Vehicle Tracking		155 977	106 555	101 284	111 640	128 485	128 485	127 266	132 356	137 651
Ward Committees		45 007	52 097	48 200	108 000	108 000	108 000	111 996	115 692	119 394
Warrantees and Guarantees										
Wet Fuel		4 631 831	4 461 521	4 170 135	4 741 300	4 724 410	4 724 410	5 122 363	5 327 118	5 593 081
Witness Fees										
Workmens Compensation Fund		558 672	681 345	769 997	729 406	729 406	729 406	756 247	780 973	805 808
Total Operational Cost		**25 545 032**	**28 114 206**	**25 459 449**	**29 408 902**	**31 628 251**	**31 628 251**	**30 244 004**	**30 676 062**	**31 728 260**

Western Cape:Swellendam (WC034) - Supporting Table SA1 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Operating Leases										
Furniture and Office Equipment		28 532	18 772	3 995	444 487	449 987	449 987	466 143	481 472	496 845
Land			281 879	229 463	276 328	276 328	276 328	285 000	294 405	303 826
Libraries										
Machinery and Equipment			1 608		5 200	5 200	5 200	5 382	5 543	5 709
Other Assets		307 052	440 451	561 881	622 378	640 378	640 378	664 036	685 893	707 804
Transport Assets										
Zoo, Marine and Non-biological Animals										
Total Operational Leases		**335 584**	**742 710**	**795 339**	**1 348 393**	**1 371 893**	**1 371 893**	**1 420 561**	**1 467 313**	**1 514 184**
Discontinued Operations										
Statutory Payments other than Income Taxes		15 887	50 150	57 326	42 640	42 640	42 640	44 132	45 456	46 820
Total Operational Cost and Other Cost		**25 896 503**	**28 907 066**	**26 312 114**	**30 799 935**	**33 042 784**	**33 042 784**	**31 708 697**	**32 188 831**	**33 289 264**
Disposal of Fixed and Intangible Assets										
Intangible Assets			97 078							
Investment Property		617 234		1 018						
Living resources										
Property, Plant and Equipment		434 294	892 346	8 034 952						
Total Disposal of Fixed and Intangible Assets		**1 051 528**	**989 424**	**8 035 970**	-	-	-	-	-	-
Other Losses										
Inventory										
Decrease in net-realisable Value			262	3 677						
Total Inventory		-	**262**	**3 677**	-	-	-	-	-	-
Fair Value Adjustment										
Actuarial Assessments										
Medical				576 931						
Pension Funds										
Total Actuarial Assessments		-	-	**576 931**	-	-	-	-	-	-
Total Fair Value Adjustment		-	-	**576 931**	-	-	-	-	-	-
Total Other Losses		-	**262**	**580 608**	-	-	-	-	-	-
Total Expenditure		**327 701 625**	**432 245 841**	**576 363 171**	**564 229 687**	**592 892 032**	**592 892 032**	**519 698 720**	**537 595 608**	**565 586 386**
Surplus/(Deficit)		**7 806 349**	**16 001 159**	**(20 829 717)**	**(22 283 767)**	**(32 303 780)**	**(32 303 780)**	**(46 644 365)**	**(43 429 849)**	**(42 641 323)**
Transfers and subsidies - capital (monetary allocations)										
Departmental Agencies and Accounts					200 000	60 000	60 000			
District Municipalities		497 730	457 383			40 000	40 000			
Foreign Government and International Organisations										
Higher Educational Institutions										
Households										
National Government		16 769 337	22 573 693	13 697 544	55 229 043	55 329 043	55 329 043	19 170 087	16 648 988	18 713 968
Non-Profit Institutions										
Parent Municipality										
Private Enterprises										
Provincial Governments		30 616 421	17 702 501	4 137 092	9 627 652	12 749 802	12 749 802	5 345 001	13 500 000	29 300 000
Public Corporations										
Total Transfers and subsidies - capital (monetary allocations)		**47 883 488**	**40 733 577**	**17 834 636**	**65 056 695**	**68 178 845**	**68 178 845**	**24 515 088**	**30 148 988**	**48 013 968**
Transfers and subsidies - capital (in-kind)										
Private Enterprises		933 090	1 233 440	5 622 362						
Provincial Governments			3 455 615							
Public Corporations										
Total Transfers and subsidies - capital (in-kind)		**933 090**	**4 689 055**	**5 622 362**	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Surplus/(Deficit) after income tax		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent-subsidiary Transactions										
Surplus/(Deficit) for the year		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Repairs and Maintenance by Expenditure Item										
Employee related costs		9 742 364	20 410 845	21 816 383		21 884 898	21 884 898			
Inventory Consumed (Project Maintenance)		5 002 242	5 189 317	5 873 151	6 083 324	6 082 295	6 082 295	5 614 701	5 794 485	5 976 132
Contracted Services		12 140 054	15 027 973	24 149 931	21 731 582	21 825 621	21 825 621	26 598 912	24 409 414	25 697 494
Operational Costs		551 857	806 285	669 467	1 608 584	1 470 085	1 470 085	965 577	997 413	1 029 312
Total Repairs and Maintenance Expenditure		**27 436 517**	**41 434 420**	**52 508 932**	**29 423 490**	**51 262 899**	**51 262 899**	**33 179 190**	**31 201 312**	**32 702 938**

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

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

R thousand	1	Vote 1 - MUNICIPAL MANAGER	Vote 2 - FINANCIAL SERVICES	Vote 3 - INFRASTRUCTURE & PLANNING SERVICES	Vote 4 - COMMUNITY SERVICES	Total
Revenue						
Exchange Revenue						
Service charges - Electricity		–	–	166 457	–	166 457
Service charges - Water		–	–	30 146	–	30 146
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		–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–
Development Charges		–	–	–	1 270	1 270
Operational Revenue		30	393	36	28	487
Non-Exchange Revenue						
Property rates		–	69 574	–	–	69 574
Surcharges and Taxes		–	1 548	–	–	1 548
Fines, penalties and forfeits		–	1	81	51 704	51 786
Transfer and subsidies - Operational		19 341	5 017	33 221	19 231	76 809
Interest		–	389	–	–	389
Service charges		–	–	4 097	–	4 097
Gains on disposal of Assets		1 000	–	–	–	1 000
Total Revenue (excluding capital transfers and contributi		**21 008**	**90 958**	**263 083**	**98 005**	**473 054**
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	8 147	3 156	11 743
Debt impairment		5 250	2 159	8 402	17 706	33 517
Depreciation and amortisation		261	2 122	16 313	2 410	21 106
Interest		–	54	2 624	6 591	9 269
Contracted services		5 873	5 916	23 429	21 609	56 827
Transfers and subsidies		565	–	100	100	765
Irrecoverable debts written off		–	–	2 523	24 124	26 648
Operational costs		3 882	13 852	8 449	5 526	31 709
Total Expenditure		**54 235**	**51 205**	**281 195**	**133 064**	**519 699**
Surplus/(Deficit)		**(33 227)**	**39 753**	**(18 111)**	**(35 059)**	**(46 644)**
Transfers and subsidies - capital (monetary allocations)		–	–	**19 386**	**5 129**	**24 515**
Surplus/(Deficit) after capital transfers &		**(33 227)**	**39 753**	**1 275**	**(29 930)**	**(22 129)**

SA32 – List of external mechanisms

WC034 Swellendam - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
CAB Holdings (Pty) Ltd.	Yrs	3-Year Contract	Printing, Sorting and Mailing of Municipal accounts	31/07/2027	R4 505 303,52 (Incl. VAT) estmated co
Raalebborg Environmental	Yrs	3- Year contract	Management of Bontebok Waste Disposal Facility	30/06/2027	R20 883 066 (Incl. VAT) estimated cost
Johan Kemp	Yrs	3-Year Contract (extended for 3 years	Rental of dumping site, Melkhoutfontein	31/10/2026	R1 175 165,00 (Incl. VAT) estimated co
T. Sedgwick Holdings (Pty) Ltd	Yrs	3-Year Contract (extended for 3 years	Rental, Management and Maintenance of dumping site, Rietfontein Infanta	31/10/2026	R2 923 108,00 (Incl. VAT) estimated co
L.C. Eksteen	Yrs	3- Year contract	Supply and delivery of water in Moddergat Infanta & Aasbank Infanta	30/09/2027	R 175 734,72 (Incl. VAT) estimated cos
A L Abbott and Associates (Pty) Ltd	Yrs	3- Year Contract	Provision of Professional Services Montioring of Water Quality	30/11/2026	R983 008.50 (Incl. VAT) estimated cost
Syntell (Pty) Ltd	Yrs	- Year Contract (extended for 2 years	Provision and Administration of an Electrical Prepayment Vending System	31/08/2027	R6 192 060.00 (Incl. VAT) estimated co
Tommie Arendse	Yrs	3-Year contract	Provision Of Various Maintenance Services in Infanta & Malagas for A 3 Year Period	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 Associate	Yrs	10 Years and 3 months	Provision of Professional Services: Barrydale bulk water infrastructure	30/04/2027	R11 269 519,81 (VAT Incl.) estimated c
Element 2030 (Pty) Ltd	Yrs	6 Years and 5 months	Provison of Professional Services_Swellendam Bulk Water Reticulation, Purification and Distribution	31/12/2027	R10 011 531,83 (VAT Incl.) estimated c
DDP Valuers (Pty) Ltd	Yrs	- Year Contract (extended for 2 years	Provision of Professional Services for Compilation of General and Supplementary Valuation Roll	30/09/2027	R2 177 200,00 (VAT Incl.) estimated co
Hessequa Consulting Engineers	Yrs	3- Year Contract	Provision of Professional Services: Upgrading of Gravel Roads & Stormwater Infrastructure - Phase 3 - Discipline 4	30/06/2027	R3 417 340,00 (VAT Incl.) estimated co
Neil Lyners and Accociates (Pty) Ltd	Yrs	3- Year Contract	Provision of Professional Services: Stakeholder engagement in terms of cost of supply study implementation and Electricity tariffs i	13/07/2026	R582 079,40 (VAT Incl.) estimated cost
BVi Consulting Engineers	Yrs	3- Year Contract	Provision of Professional Services: Assessment, repair, upgrading of HQ and Thusong Building - Discipline 7	30/06/2027	R582 079,40 (VAT Incl.) estimated cost
Brasika Consulting (Pty) Ltd	Yrs	3- Year Contract	Provision of Specialist Legal Service (MFMA, SCM And Related Services)	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 Appointment Of Senior Managers For A Three (3) Year Period	23/11/2028	R154 311,72 (VAT Incl.) estimated cost

Section 16 – Legislation compliance status

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

In-year reporting

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

Internship program

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

Budget and Treasury Office

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

Audit Committee

An Audit Committee has been established and is fully functional.

Service Delivery and Implementation Plan

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

Annual Report

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

MMC Training

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

Policies

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

Section 17 - Municipal manager's quality certificate

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

Signature: ______________________________

Date: 29 May 2026

Anneleen Vorster

Municipal Manager of Swellendam Municipality (WC034)

Disclaimer

The Municipality has compiled its budgets based on the relevant mSCOA charts as required by the National Treasury and derived the Schedule A from the financial system. The A-Schedules populated from the financial system could not be used, as they contained numerous errors. Consequently, the strings were uploaded, and the National Treasury generated A-Schedules, were used to populate the final budget document.

The errors have been reported to the system vendor and are awaiting feedback.

Conclusion

The municipality can only certify that the information was captured correctly in the financial system in accordance with the V7.1 mSCOA chart, as required by the National Treasury.

For the purposes of this document, the financial information reflected is accurate based on the extracted National Treasury Schedule A, and the non-financial information was manually captured in the financial system schedules.

However, SA8 and SA10 are incorrect because a combined template could not be used.

Western Cape: Swellendam (WC034) - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Financial Performance									
Property rates	50 115 613	56 640 568	61 757 423	66 090 113	65 930 676	65 930 676	69 574 444	75 836 144	82 661 398
Service charges	153 006 155	177 611 110	203 436 491	226 739 099	224 929 371	224 929 371	242 141 817	262 966 739	284 733 904
Investment revenue	7 681 386	12 581 344	16 749 257	13 000 000	16 000 000	16 000 000	13 500 000	13 945 500	14 391 756
Transfer and subsidies - Operational	55 072 018	62 242 450	64 829 468	69 708 566	76 662 631	76 662 631	76 809 312	70 519 012	71 366 032
Other own revenue	69 632 802	139 171 528	208 760 815	166 408 142	177 065 574	177 065 574	71 028 782	70 898 364	69 791 973
Total Revenue (excluding capital transfers and contributions)	**335 507 974**	**448 247 000**	**555 533 454**	**541 945 920**	**560 588 252**	**560 588 252**	**473 054 355**	**494 165 759**	**522 945 063**
Employee costs	108 483 916	118 864 342	128 300 286	159 871 490	156 911 746	156 911 746	174 985 331	181 362 708	189 447 317
Remuneration of councillors	5 607 290	5 822 776	5 828 799	6 404 682	6 404 682	6 404 682	6 660 870	6 927 305	7 204 398
Depreciation and amortisation	16 161 143	27 339 902	43 031 391	21 527 313	36 789 799	36 789 799	38 600 471	40 490 736	42 474 324
Finance charges	9 112 647	10 071 519	9 902 958	10 226 294	10 226 294	10 226 294	9 269 494	9 228 850	8 322 046
Inventory consumed and bulk purchases	96 078 884	114 907 254	134 800 821	148 120 708	147 444 903	147 444 903	158 210 963	172 015 733	187 963 401
Transfers and subsidies	530 350	1 102 117	1 072 997	1 420 000	1 490 000	1 490 000	765 000	769 785	791 219
Other expenditure	91 727 395	154 137 931	253 425 919	216 659 200	233 624 608	233 624 608	131 206 591	126 800 491	129 383 681
Total Expenditure	**327 701 625**	**432 245 841**	**576 363 171**	**564 229 687**	**592 892 032**	**592 892 032**	**519 698 720**	**537 595 608**	**565 586 386**
Surplus/(Deficit)	**7 806 349**	**16 001 159**	**(20 829 717)**	**(22 283 767)**	**(32 303 780)**	**(32 303 780)**	**(46 644 365)**	**(43 429 849)**	**(42 641 323)**
Transfers and subsidies - capital (monetary allocations)	47 883 488	40 733 577	17 834 636	65 056 695	68 178 845	68 178 845	24 515 088	30 148 988	48 013 968
Transfers and subsidies - capital (in-kind)	933 090	4 689 055	5 622 362	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income Tax	**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Capital expenditure & funds sources	-	-	-	-	-	-	-	-	-
Capital expenditure	**64 855 240**	**53 010 137**	**51 689 133**	**102 615 966**	**102 886 847**	**102 886 847**	**55 340 397**	**42 234 871**	**57 773 370**
Transfers recognised - capital	48 101 988	45 855 454	17 793 808	65 056 695	68 178 845	68 178 845	24 515 088	30 148 988	48 013 968
Borrowing	7 211 461	3 229 386	7 277 164	6 050 000	9 058 753	9 058 753	6 200 000	-	-
Internally generated funds	4 653 803	1 202 211	20 995 798	31 509 271	25 649 249	25 649 249	24 625 309	12 085 883	9 759 402
Total sources of capital funds	**59 967 252**	**50 287 051**	**46 066 770**	**102 615 966**	**102 886 847**	**102 886 847**	**55 340 397**	**42 234 871**	**57 773 370**
Financial position	-	-	-	-	-	-	-	-	-
Total current assets	167 969 795	260 179 523	268 460 319	180 398 043	214 149 575	214 149 575	217 930 148	207 817 803	203 012 096
Total non current assets	526 706 920	558 906 643	559 900 910	676 764 708	625 997 964	625 997 964	640 202 890	641 565 824	656 034 054
Total current liabilities	86 350 019	130 566 489	121 981 286	98 264 624	93 578 265	93 578 265	100 476 138	105 456 581	110 420 151
Total non current liabilities	119 446 499	127 415 580	142 648 578	144 417 859	146 962 823	146 962 823	151 784 575	151 335 582	150 661 890
Community wealth/Equity	488 880 188	561 104 101	563 731 386	614 480 268	599 606 451	599 606 451	605 872 325	592 591 464	597 964 109
Cash flows	-	-	-	-	-	-	-	-	-
Net cash from (used) operating	195 436 038	103 912 040	406 446 504	78 339 128	42 308 423	42 308 423	22 444 462	34 164 831	56 579 181
Net cash from (used) investing	(59 532 509)	(45 774 460)	(73 658 422)	(116 468 562)	(102 686 847)	(102 686 847)	(54 340 397)	(41 234 871)	(56 773 370)
Net cash from (used) financing	5 952 067	-	4 087 092	683 714	683 714	683 714	682 615	(6 122 289)	(6 466 017)
Cash/cash equivalents at the year end	**255 179 958**	**179 910 801**	**515 391 298**	**103 657 261**	**149 105 764**	**149 105 764**	**151 135 234**	**134 099 905**	**125 512 842**
Cash backing/surplus reconciliation	-	-	-	-	-	-	-	-	-
Cash and investments available	121 773 231	178 516 113	208 800 471	103 657 261	149 105 764	149 105 764	147 292 234	132 173 048	123 500 240
Application of cash and investments	63 653 912	93 948 196	64 888 660	48 681 119	68 378 479	68 378 479	48 811 475	43 777 959	42 187 685
Balance - surplus (shortfall)	**58 119 319**	**84 567 917**	**143 911 811**	**54 976 142**	**80 727 285**	**80 727 285**	**98 480 759**	**88 395 089**	**81 312 555**
Asset management	-	-	-	-	-	-	-	-	-
Asset register summary (WDV)	516 496 712	553 378 546	554 790 172	667 409 043	620 887 226	620 887 226	635 092 152	636 836 287	652 135 333
Depreciation	14 624 276	19 640 354	19 829 795	19 847 935	20 127 299	20 127 299	21 106 346	22 123 974	23 191 355
Renewal and Upgrading of Existing Assets	22 788 541	27 599 013	21 443 759	59 796 435	60 532 373	60 532 373	30 033 353	16 429 654	18 604 240
Repairs and Maintenance	27 436 517	41 434 420	52 508 932	29 423 490	51 262 899	51 262 899	33 179 190	31 201 312	32 702 938
Free services	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided	16 779 854	17 957 148	23 005 131	28 290 958	28 655 848	28 655 848	31 739 430	34 002 130	36 191 410
Revenue cost of free services provided	5 560 642	6 220 998	6 948 529	8 677 314	8 612 413	8 612 413	8 973 702	9 781 335	10 661 655
Households below minimum service level	–	–	–	–	–	–	–	–	–
Water:	487	487	487	511	511	511	-	-	-

Western Cape: Swellendam (WC034) - Table A2 Budgeted Financial Performance by Functional Classificatio

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Revenue - Functional										
Municipal governance and administration		**96 406 938**	**121 008 131**	**114 222 829**	**107 635 976**	**110 891 716**	**110 891 716**	**111 969 137**	**117 177 815**	**123 550 939**
Executive and council		31 505 687	42 095 177	25 142 249	18 779 214	18 015 764	18 015 764	18 284 411	18 406 260	17 032 089
Finance and administration		64 901 251	78 912 954	89 080 580	88 856 762	92 875 952	92 875 952	93 684 726	98 771 555	106 518 850
Internal audit										
Community and public safety		**83 334 110**	**131 407 811**	**196 224 325**	**173 148 132**	**181 726 874**	**181 726 874**	**72 149 926**	**65 092 426**	**61 978 088**
Community and social services		6 428 185	6 231 234	6 008 763	6 255 691	5 972 461	5 972 461	7 112 867	7 491 339	7 269 830
Sport and recreation		850 773	1 103 880	1 188 184	5 284 296	5 244 396	5 244 396	3 449 660	921 756	951 251
Public safety		46 123 944	51 537 310	58 787 089	61 304 145	56 905 677	56 905 677	56 231 399	55 418 331	53 607 007
Housing		29 931 208	72 535 387	130 240 289	100 304 000	113 604 340	113 604 340	5 356 000	1 261 000	150 000
Health										
Economic and environmental services		**11 904 504**	**9 468 149**	**17 248 166**	**13 216 780**	**13 650 559**	**13 650 559**	**9 135 189**	**9 233 820**	**15 232 733**
Planning and development		2 840 149	3 048 877	3 078 749	3 219 880	3 611 264	3 611 264	3 498 626	2 610 130	2 686 434
Road transport		9 064 355	6 419 272	14 169 417	9 996 900	10 039 295	10 039 295	5 636 563	6 623 690	12 546 299
Environmental protection										
Trading services		**192 679 000**	**231 762 832**	**251 273 527**	**312 977 008**	**322 462 648**	**322 462 648**	**304 278 585**	**332 772 872**	**370 158 247**
Energy sources		103 773 885	120 967 124	150 791 931	179 604 901	179 662 869	179 662 869	176 388 606	194 820 918	211 219 262
Water management		41 673 905	54 745 734	36 424 586	68 360 285	71 220 463	71 220 463	48 984 168	46 763 122	64 180 322
Waste water management		29 712 966	32 415 041	39 933 272	37 740 031	43 810 155	43 810 155	49 153 386	59 506 919	61 177 575
Waste management		17 518 244	23 634 933	24 123 738	27 271 791	27 769 161	27 769 161	29 752 425	31 681 913	33 581 088
Other	4		**22 709**	**21 605**	**24 719**	**35 300**	**35 300**	**36 606**	**37 814**	**39 024**
Total Revenue - Functional	2	**384 324 552**	**493 669 632**	**578 990 452**	**607 002 615**	**628 767 097**	**628 767 097**	**497 569 443**	**524 314 747**	**570 959 031**
Expenditure - Functional										
Municipal governance and administration		**56 211 287**	**25 148 485**	**58 894 770**	**60 532 974**	**70 984 678**	**70 984 678**	**70 433 750**	**70 339 669**	**72 677 695**
Executive and council		18 369 793	11 211 969	19 013 376	14 827 040	15 035 139	15 035 139	12 531 851	12 835 327	13 146 224
Finance and administration		37 253 020	12 845 138	38 619 393	44 158 702	53 916 907	53 916 907	55 750 127	55 263 488	57 200 013
Internal audit		588 474	1 091 378	1 262 001	1 547 232	2 032 632	2 032 632	2 151 772	2 240 854	2 331 458
Community and public safety		**80 902 105**	**143 296 810**	**213 948 586**	**190 736 734**	**207 105 028**	**207 105 028**	**104 886 661**	**106 883 883**	**108 516 046**
Community and social services		13 436 283	13 355 618	13 591 242	15 604 836	16 107 972	16 107 972	18 168 744	19 118 145	19 495 103
Sport and recreation		14 754 288	25 751 442	18 194 195	19 524 338	23 317 144	23 317 144	25 293 339	26 542 514	27 860 145
Public safety		46 285 968	43 411 819	48 596 515	59 783 436	53 411 708	53 411 708	54 438 052	55 220 070	56 056 142
Housing		6 424 499	60 777 389	133 566 634	95 824 124	114 268 204	114 268 204	6 986 526	6 003 154	5 104 656
Health		1 067	542							
Economic and environmental services		**33 552 885**	**53 021 560**	**58 300 022**	**57 292 147**	**57 521 628**	**57 521 628**	**63 719 746**	**63 330 117**	**66 128 099**
Planning and development		8 115 912	9 987 487	10 689 773	14 589 063	13 717 292	13 717 292	14 782 977	15 510 886	16 227 190
Road transport		24 710 573	42 294 073	47 610 249	42 703 084	43 804 336	43 804 336	48 936 769	47 819 231	49 900 909
Environmental protection		726 400	740 000							
Trading services		**156 407 962**	**210 190 989**	**244 189 705**	**253 802 898**	**256 074 437**	**256 074 437**	**280 149 212**	**296 360 427**	**317 555 660**
Energy sources		90 305 844	114 758 794	128 103 829	151 406 148	151 460 971	151 460 971	165 245 870	179 012 550	194 892 990
Water management		22 168 260	27 703 680	41 829 724	29 028 449	32 908 029	32 908 029	37 655 357	36 811 061	38 826 562
Waste water management		22 519 034	41 139 100	43 149 050	37 064 386	38 987 401	38 987 401	41 500 563	43 497 331	45 634 092
Waste management		21 414 824	26 589 415	31 107 102	36 303 915	32 718 036	32 718 036	35 747 422	37 039 485	38 202 016
Other	4	**627 389**	**587 996**	**1 030 087**	**1 864 934**	**1 206 261**	**1 206 261**	**509 351**	**681 512**	**708 886**
Total Expenditure - Functional	3	**327 701 628**	**432 245 840**	**576 363 170**	**564 229 687**	**592 892 032**	**592 892 032**	**519 698 720**	**537 595 608**	**565 586 386**
Surplus/(Deficit)		**56 622 924**	**61 423 792**	**2 627 282**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**

Western Cape: Swellendam (WC034) - Table A2A Budgeted Financial Performance by Functional Classification

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Revenue - Functional										
Municipal governance and administration		**96 406 938**	**121 008 131**	**114 222 829**	**107 635 976**	**110 891 716**	**110 891 716**	**111 969 137**	**117 177 815**	**123 550 939**
Executive and council		**31 505 687**	**42 095 177**	**25 142 249**	**18 779 214**	**18 015 764**	**18 015 764**	**18 284 411**	**18 406 260**	**17 032 089**
Mayor and Council		27 064 274	39 935 739	25 089 049	18 277 654	17 912 764	17 912 764	18 281 300	18 403 046	17 028 772
Municipal Manager, Town Secretary and Chief Executive		4 441 413	2 159 438	53 200	501 560	103 000	103 000	3 111	3 214	3 317
Finance and administration		**64 901 251**	**78 912 954**	**89 080 580**	**88 856 762**	**92 875 952**	**92 875 952**	**93 684 726**	**98 771 555**	**106 518 850**
Administrative and Corporate Support		261 735	49 062	30 221	45 100	25 000	25 000	30 000	30 000	30 000
Asset Management										
Finance		61 688 376	76 437 318	85 127 873	86 788 007	89 420 155	89 420 155	90 800 078	97 920 064	105 641 071
Fleet Management										
Human Resources		2 805 877	1 953 029	2 034 764	1 565 000	2 530 600	2 530 600	2 059 400		
Information Technology						200 000	200 000			
Legal Services										
Marketing, Customer Relations, Publicity and Media Co-ordination										
Property Services			300 039	1 659 127	335 571	548 091	548 091	637 514	658 552	679 626
Risk Management										
Security Services										
Supply Chain Management		145 263	173 506	228 595	123 084	152 106	152 106	157 734	162 939	168 153
Valuation Service										
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function										
Community and public safety		**83 334 110**	**131 407 811**	**196 224 325**	**173 148 132**	**181 726 874**	**181 726 874**	**72 149 926**	**65 092 426**	**61 978 088**
Community and social services		**6 428 185**	**6 231 234**	**6 008 763**	**6 255 691**	**5 972 461**	**5 972 461**	**7 112 867**	**7 491 339**	**7 269 830**
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums		70 144	71 028	84 226	79 630	96 900	96 900	100 485	103 801	107 123
Child Care Facilities										
Community Halls and Facilities		992 735	450 993	241 724	488 800	170 000	170 000	176 290	482 107	187 935
Consumer Protection										
Cultural Matters										
Disaster Management			441 182							
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives		5 365 306	5 268 031	5 682 813	5 687 261	5 705 561	5 705 561	6 836 092	6 905 431	6 974 772
Literacy Programmes										
Media Services										
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		**850 773**	**1 103 880**	**1 188 184**	**5 284 296**	**5 244 396**	**5 244 396**	**3 449 660**	**921 756**	**951 251**
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)			11 652							
Recreational Facilities		850 773	1 092 228	917 226	852 156	802 156	802 156	881 836	910 937	940 087
Sports Grounds and Stadiums				270 958	4 432 140	4 442 240	4 442 240	2 567 824	10 819	11 164
Public safety		**46 123 944**	**51 537 310**	**58 787 089**	**61 304 145**	**56 905 677**	**56 905 677**	**56 231 399**	**55 418 331**	**53 607 007**
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection										
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control		46 076 824	51 532 468	58 764 550	61 297 515	56 869 712	56 869 712	56 194 473	55 380 516	53 568 302
Pounds		47 120	4 842	22 539	6 630	35 965	35 965	36 926	37 815	38 705
Housing		**29 931 208**	**72 535 387**	**130 240 289**	**100 304 000**	**113 604 340**	**113 604 340**	**5 356 000**	**1 261 000**	**150 000**
Housing		29 931 208	72 535 387	130 240 289	100 304 000	113 604 340	113 604 340	5 356 000	1 261 000	150 000
Informal Settlements										
Health		-	-	-	-	-	-	-	-	-
Ambulance										
Health Services										
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable Diseases including immunizations										
Vector Control										
Chemical Safety										

Western Cape: Swellendam (WC034) - Table A2A Budgeted Financial Performance by Functional Classification

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Economic and environmental services		**11 904 504**	**9 468 149**	**17 248 166**	**13 216 780**	**13 650 559**	**13 650 559**	**9 135 189**	**9 233 820**	**15 232 733**
Planning and development		**2 840 149**	**3 048 877**	**3 078 749**	**3 219 880**	**3 611 264**	**3 611 264**	**3 498 626**	**2 610 130**	**2 686 434**
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		1 546 511								
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City Engineer		1 293 638	2 424 277	2 419 549	2 539 280	2 930 664	2 930 664	2 812 226	1 872 030	1 931 934
Project Management Unit			624 600	659 200	680 600	680 600	680 600	686 400	738 100	754 500
Provincial Planning										
Support to Local Municipalities										
Road transport		**9 064 355**	**6 419 272**	**14 169 417**	**9 996 900**	**10 039 295**	**10 039 295**	**5 636 563**	**6 623 690**	**12 546 299**
Public Transport										
Road and Traffic Regulation			1 250 867							
Roads		9 064 355	5 168 405	14 169 417	9 996 900	10 039 295	10 039 295	5 636 563	6 623 690	12 546 299
Taxi Ranks										
Environmental protection		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services		**192 679 000**	**231 762 832**	**251 273 527**	**312 977 008**	**322 462 648**	**322 462 648**	**304 278 585**	**332 772 872**	**370 158 247**
Energy sources		**103 773 885**	**120 967 124**	**150 791 931**	**179 604 901**	**179 662 869**	**179 662 869**	**176 388 606**	**194 820 918**	**211 219 262**
Electricity		103 542 447	120 967 124	149 214 858	179 604 901	179 662 869	179 662 869	176 388 606	194 820 918	211 219 262
Street Lighting and Signal Systems		231 438		1 577 073						
Nonelectric Energy										
Water management		**41 673 905**	**54 745 734**	**36 424 586**	**68 360 285**	**71 220 463**	**71 220 463**	**48 984 168**	**46 763 122**	**64 180 322**
Water Treatment		(6 322 887)	11 228 103	820 238	33 000 000	33 000 000	33 000 000	7 000 000		9 408 532
Water Distribution		47 996 792	41 989 462	33 771 027	35 360 285	37 220 463	37 220 463	41 984 168	46 763 122	54 771 790
Water Storage			1 528 169	1 833 321		1 000 000	1 000 000			
Waste water management		**29 712 966**	**32 415 041**	**39 933 272**	**37 740 031**	**43 810 155**	**43 810 155**	**49 153 386**	**59 506 919**	**61 177 575**
Public Toilets										
Sewerage		28 878 860	31 323 067	38 750 317	37 615 231	42 460 155	42 460 155	40 613 909	47 072 582	54 893 604
Storm Water Management		563 856	213 236	1 182 955	124 800	850 000	850 000	400 000	424 000	6 283 971
Waste Water Treatment		270 250	878 738			500 000	500 000	8 139 477	12 010 337	
Waste management		**17 518 244**	**23 634 933**	**24 123 738**	**27 271 791**	**27 769 161**	**27 769 161**	**29 752 425**	**31 681 913**	**33 581 088**
Recycling										
Solid Waste Disposal (Landfill Sites)		51 253	3 497 623	84 192	21 370	291 342	291 342	60 146	62 131	64 119
Solid Waste Removal		17 466 991	20 137 310	24 039 546	27 250 421	27 477 819	27 477 819	29 692 279	31 619 782	33 516 969
Street Cleaning										
Other		**-**	**22 709**	**21 605**	**24 719**	**35 300**	**35 300**	**36 606**	**37 814**	**39 024**
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation			22 709	21 605	24 719	35 300	35 300	36 606	37 814	39 024
Markets										
Tourism										
Total Revenue - Functional	2	**384 324 552**	**493 669 632**	**578 990 452**	**607 002 615**	**628 767 097**	**628 767 097**	**497 569 443**	**524 314 747**	**570 959 031**
Expenditure - Functional										
Municipal governance and administration		**56 211 287**	**25 148 485**	**58 894 770**	**60 532 974**	**70 984 678**	**70 984 678**	**70 433 750**	**70 339 669**	**72 677 695**
Executive and council		**18 369 793**	**11 211 969**	**19 013 376**	**14 827 040**	**15 035 139**	**15 035 139**	**12 531 851**	**12 835 327**	**13 146 224**
Mayor and Council		17 225 359	12 555 841	15 687 322	9 556 935	10 789 121	10 789 121	8 855 221	9 193 374	9 560 693
Municipal Manager, Town Secretary and Chief Executive		1 144 434	(1 343 872)	3 326 054	5 270 105	4 246 018	4 246 018	3 676 630	3 641 953	3 585 531
Finance and administration		**37 253 020**	**12 845 138**	**38 619 393**	**44 158 702**	**53 916 907**	**53 916 907**	**55 750 127**	**55 263 488**	**57 200 013**
Administrative and Corporate Support		968 803	2 488 634	4 148 677	5 199 159	5 621 382	5 621 382	6 879 437	7 096 882	7 310 560
Asset Management										
Finance		8 319 749	(3 133 569)	16 148 954	18 600 866	22 336 847	22 336 847	22 384 189	23 130 409	24 168 529
Fleet Management		9 908 284	3 219 495	2 089 837	1 136 052	1 567 024	1 567 024	1 449 633	1 503 619	1 558 102
Human Resources		9 636 190	1 798 879	9 448 357	12 570 902	13 125 509	13 125 509	13 061 009	11 194 734	11 470 178
Information Technology		(53 853)	2 765 386	3 298 361	691 995	927 034	927 034	1 084 561	999 067	897 406
Legal Services										
Marketing, Customer Relations, Publicity and Media Co-ordination		637 581	199 324	423 415	1 093 307	829 107	829 107	1 144 382	1 196 453	1 249 698
Property Services		4 318 129	4 661 404	3 203 195	4 319 623	8 993 894	8 993 894	8 976 246	9 411 889	9 865 961
Risk Management										
Security Services										
Supply Chain Management		3 518 137	845 585	(141 403)	546 798	516 110	516 110	770 670	730 435	679 579
Valuation Service										
Internal audit		**588 474**	**1 091 378**	**1 262 001**	**1 547 232**	**2 032 632**	**2 032 632**	**2 151 772**	**2 240 854**	**2 331 458**
Governance Function		588 474	1 091 378	1 262 001	1 547 232	2 032 632	2 032 632	2 151 772	2 240 854	2 331 458

Western Cape: Swellendam (WC034) - Table A2A Budgeted Financial Performance by Functional Classification

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Community and public safety		**80 902 105**	**143 296 810**	**213 948 586**	**190 736 734**	**207 105 028**	**207 105 028**	**104 886 661**	**106 883 883**	**108 516 046**
Community and social services		**13 436 283**	**13 355 618**	**13 591 242**	**15 604 836**	**16 107 972**	**16 107 972**	**18 168 744**	**19 118 145**	**19 495 103**
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums		1 552 971	789 600	2 291 772	2 510 344	2 495 264	2 495 264	3 244 434	3 391 206	3 541 227
Child Care Facilities										
Community Halls and Facilities		3 582 614	3 081 054	2 893 925	3 599 685	3 679 802	3 679 802	3 887 074	4 377 459	4 278 039
Consumer Protection										
Cultural Matters										
Disaster Management		797 704	1 044 247			200 000	200 000			
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives		7 502 994	8 440 717	8 405 545	9 494 807	9 732 906	9 732 906	11 037 236	11 349 480	11 675 837
Literacy Programmes										
Media Services										
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		**14 754 288**	**25 751 442**	**18 194 195**	**19 524 338**	**23 317 144**	**23 317 144**	**25 293 339**	**26 542 514**	**27 860 145**
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)		10 682 846	21 057 626	14 019 356	14 479 145	15 523 704	15 523 704	16 654 695	17 462 364	18 309 069
Recreational Facilities		2 481 033	2 655 465	1 725 122	2 358 233	2 135 837	2 135 837	2 572 221	2 691 846	2 819 314
Sports Grounds and Stadiums		1 590 409	2 038 351	2 449 717	2 686 960	5 657 603	5 657 603	6 066 423	6 388 304	6 731 762
Public safety		**46 285 968**	**43 411 819**	**48 596 515**	**59 783 436**	**53 411 708**	**53 411 708**	**54 438 052**	**55 220 070**	**56 056 142**
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences		7 998	8 020							
Fire Fighting and Protection										
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control		46 268 264	43 403 799	48 594 783	59 769 125	53 397 961	53 397 961	54 427 550	55 209 221	56 044 946
Pounds		9 706		1 732	14 311	13 747	13 747	10 502	10 849	11 196
Housing		**6 424 499**	**60 777 389**	**133 566 634**	**95 824 124**	**114 268 204**	**114 268 204**	**6 986 526**	**6 003 154**	**5 104 656**
Housing		6 424 499	60 777 389	133 566 634	95 824 124	114 268 204	114 268 204	6 986 526	6 003 154	5 104 656
Informal Settlements										
Health		**1 067**	**542**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Ambulance										
Health Services		1 067	542							
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable Diseases including immunizations										
Vector Control										
Chemical Safety										
Economic and environmental services		**33 552 885**	**53 021 560**	**58 300 022**	**57 292 147**	**57 521 628**	**57 521 628**	**63 719 746**	**63 330 117**	**66 128 099**
Planning and development		**8 115 912**	**9 987 487**	**10 689 773**	**14 589 063**	**13 717 292**	**13 717 292**	**14 782 977**	**15 510 886**	**16 227 190**
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		554 074	619 464	656 316	740 214	740 564	740 564	763 319	797 711	832 861
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City Engineer		7 018 245	7 529 838	7 652 044	10 344 913	10 155 735	10 155 735	10 575 286	11 100 859	11 647 073
Project Management Unit		543 593	1 838 185	2 381 413	3 503 936	2 820 993	2 820 993	3 444 372	3 612 316	3 747 256
Provincial Planning										
Support to Local Municipalities										
Road transport		**24 710 573**	**42 294 073**	**47 610 249**	**42 703 084**	**43 804 336**	**43 804 336**	**48 936 769**	**47 819 231**	**49 900 909**
Public Transport										
Road and Traffic Regulation		4 661 468	5 337 080	9 705 376	10 526 825	10 073 755	10 073 755	10 954 488	11 337 275	11 775 060
Roads		20 049 105	36 956 993	37 904 873	32 176 259	33 730 581	33 730 581	37 982 281	36 481 956	38 125 849
Taxi Ranks										

Western Cape: Swellendam (WC034) - Table A2A Budgeted Financial Performance by Functional Classification

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Environmental protection		**726 400**	**740 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biodiversity and Landscape		726 400	740 000							
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services		**156 407 962**	**210 190 989**	**244 189 705**	**253 802 898**	**256 074 437**	**256 074 437**	**280 149 212**	**296 360 427**	**317 555 660**
Energy sources		**90 305 844**	**114 758 794**	**128 103 829**	**151 406 148**	**151 460 971**	**151 460 971**	**165 245 870**	**179 012 550**	**194 892 990**
Electricity		91 458 825	116 052 616	129 551 937	151 838 912	152 289 646	152 289 646	164 065 945	177 781 509	193 609 643
Street Lighting and Signal Systems		(1 152 981)	(1 293 822)	(1 448 108)	(432 764)	(828 675)	(828 675)	1 179 925	1 231 041	1 283 347
Nonelectric Energy										
Water management		**22 168 260**	**27 703 680**	**41 829 724**	**29 028 449**	**32 908 029**	**32 908 029**	**37 655 357**	**36 811 061**	**38 826 562**
Water Treatment		1 853 314	4 686 675	5 712 879	16 563 423	17 119 596	17 119 596	18 382 838	19 634 296	20 947 973
Water Distribution		19 975 715	21 848 198	33 288 829	11 734 978	15 253 741	15 253 741	18 721 723	16 601 745	17 278 444
Water Storage		339 231	1 168 807	2 828 016	730 048	534 692	534 692	550 796	575 020	600 145
Waste water management		**22 519 034**	**41 139 100**	**43 149 050**	**37 064 386**	**38 987 401**	**38 987 401**	**41 500 563**	**43 497 331**	**45 634 092**
Public Toilets		6 778	8 364							
Sewerage		12 226 006	19 473 753	24 068 845	13 998 496	16 563 247	16 563 247	17 250 396	17 789 865	18 481 914
Storm Water Management		2 251 018	8 208 818	5 097 095	6 924 344	7 259 184	7 259 184	7 178 425	7 504 532	7 839 779
Waste Water Treatment		8 035 232	13 448 165	13 983 110	16 141 546	15 164 970	15 164 970	17 071 742	18 202 934	19 312 399
Waste management		**21 414 824**	**26 589 415**	**31 107 102**	**36 303 915**	**32 718 036**	**32 718 036**	**35 747 422**	**37 039 485**	**38 202 016**
Recycling					947 885	898 185	898 185	906 578	942 465	978 865
Solid Waste Disposal (Landfill Sites)		9 268 726	10 848 672	14 548 764	14 746 749	15 033 699	15 033 699	16 481 345	16 898 753	17 142 248
Solid Waste Removal		11 192 782	15 037 930	15 509 422	19 157 514	15 382 825	15 382 825	16 912 334	17 685 381	18 500 821
Street Cleaning		953 316	702 813	1 048 916	1 451 767	1 403 327	1 403 327	1 447 165	1 512 886	1 580 082
Other		**627 389**	**587 996**	**1 030 087**	**1 864 934**	**1 206 261**	**1 206 261**	**509 351**	**681 512**	**708 886**
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation				415 208	378 203	379 203	379 203	396 443	414 481	432 926
Markets										
Tourism		627 389	587 996	614 879	1 486 731	827 058	827 058	112 908	267 031	275 960
Total Expenditure - Functional	3	**327 701 628**	**432 245 840**	**576 363 170**	**564 229 687**	**592 892 032**	**592 892 032**	**519 698 720**	**537 595 608**	**565 586 386**
Surplus/(Deficit) for the year		**56 622 924**	**61 423 792**	**2 627 282**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**

Western Cape: Swellendam (WC034) - Table A4 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Revenue										
Exchange Revenue										
Service charges - Electricity	2	98 360 990	116 095 184	132 763 506	156 494 623	151 726 845	151 726 845	166 456 615	181 776 919	198 508 948
Service charges - Water	2	22 509 485	24 718 345	26 802 606	27 430 453	28 046 646	28 046 646	30 146 134	32 768 717	34 898 587
Service charges - Waste Water Management	2	19 386 468	22 065 980	27 172 691	24 734 452	27 015 546	27 015 546	26 000 979	27 613 038	29 269 820
Service charges - Waste Management	2	12 749 212	14 731 601	16 697 688	18 079 571	18 140 334	18 140 334	19 538 089	20 808 065	22 056 549
Sale of Goods and Rendering of Services		2 900 105	3 295 720	3 771 110	3 231 825	3 031 037	3 031 037	3 260 134	3 367 719	3 475 485
Agency services		2 728 397	2 735 803	2 766 959	2 859 060	2 859 060	2 859 060	3 061 750	3 162 788	3 263 997
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 854 960	1 761 379	1 854 833	2 028 736	1 577 463	1 577 463	1 824 983	1 931 127	2 045 241
Interest earned from Current and Non Current Assets		7 681 386	12 581 344	16 749 257	13 000 000	16 000 000	16 000 000	13 500 000	13 945 500	14 391 756
Dividends		1 647	1 830	2 036	2 000	2 000	2 000	2 074	2 142	2 211
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		992 735	751 032	792 809	824 371	728 191	728 191	824 278	851 478	878 725
Licences or permits		1 299 891	1 273 576	1 402 222	1 462 644	1 400 222	1 400 222	1 479 579	1 528 407	1 577 315
Special rating levies		-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	56 420 186	132 073 610	91 278 000	104 044 723	104 044 723	-	-	-
Development Charges		3 524 801	878 147	1 602 086	770 468	4 445 000	4 445 000	1 270 000	1 346 200	1 426 972
Operational Revenue		3 808 727	17 746 856	717 059	726 153	570 414	570 414	487 095	496 813	508 552
Non-Exchange Revenue										
Property rates	2	50 115 613	56 640 568	61 757 423	66 090 113	65 930 676	65 930 676	69 574 444	75 836 144	82 661 398
Surcharges and Taxes		954 688	960 923	1 475 961	1 442 700	1 548 040	1 548 040	1 548 040	1 548 040	1 548 040
Fines, penalties and forfeits		42 513 801	48 858 074	54 795 779	57 078 420	52 699 420	52 699 420	51 785 745	50 829 292	48 884 055
Licences or permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		55 072 018	62 242 450	64 829 468	69 708 566	76 662 631	76 662 631	76 809 312	70 519 012	71 366 032
Interest Receivables		325 152	403 829	354 334	395 472	292 653	292 653	388 500	404 040	420 202
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		3 313 585	3 390 680	3 803 168	4 108 293	3 667 351	3 667 351	4 096 604	4 430 318	4 761 178
Gains on Disposal of Fixed and Intangible Assets		333 897	281 081	3 123 179	200 000	200 000	200 000	1 000 000	1 000 000	1 000 000
Other Gains		5 080 416	412 412	225 670	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**335 507 974**	**448 247 000**	**555 533 454**	**541 945 920**	**560 588 252**	**560 588 252**	**473 054 355**	**494 165 759**	**522 945 063**
Expenditure										
Employee related costs	2	108 483 916	118 864 342	128 300 286	159 871 490	156 911 746	156 911 746	174 985 331	181 362 708	189 447 317
Remuneration of councillors		5 607 290	5 822 776	5 828 799	6 404 682	6 404 682	6 404 682	6 660 870	6 927 305	7 204 398
Bulk purchases - electricity	2	79 694 101	98 123 267	116 634 824	135 182 265	134 699 147	134 699 147	146 468 408	159 932 726	175 497 673
Inventory consumed	8	16 384 783	16 783 987	18 165 997	12 938 443	12 745 756	12 745 756	11 742 555	12 083 007	12 465 728
Debt impairment	3	8 628 811	13 819 783	12 594 987	24 226 250	17 025 425	17 025 425	16 022 912	16 642 178	17 336 826
Depreciation, Amortisation and Impairment		16 161 143	27 339 902	43 031 391	21 527 313	36 789 799	36 789 799	38 600 471	40 490 736	42 474 324
Interest,Dividends and Rent on Land		9 112 647	10 071 519	9 902 958	10 226 294	10 226 294	10 226 294	9 269 494	9 228 850	8 322 046
Contracted services		29 357 755	90 022 435	177 508 249	137 258 977	157 952 361	157 952 361	56 827 069	51 083 504	51 626 579
Transfers and subsidies		530 350	1 102 117	1 072 997	1 420 000	1 490 000	1 490 000	765 000	769 785	791 219
Irrecoverable debts written off		26 792 798	20 398 961	28 393 991	24 374 038	25 604 038	25 604 038	26 647 913	26 885 978	27 131 012
Operational Cost and Other Cost		25 896 503	28 907 066	26 312 114	30 799 935	33 042 784	33 042 784	31 708 697	32 188 831	33 289 264
Disposal of Fixed and Intangible Assets		1 051 528	989 424	8 035 970	-	-	-	-	-	-
Other Losses		-	262	580 608	-	-	-	-	-	-
Total Expenditure		**327 701 625**	**432 245 841**	**576 363 171**	**564 229 687**	**592 892 032**	**592 892 032**	**519 698 720**	**537 595 608**	**565 586 386**
Surplus/(Deficit)		**7 806 349**	**16 001 159**	**(20 829 717)**	**(22 283 767)**	**(32 303 780)**	**(32 303 780)**	**(46 644 365)**	**(43 429 849)**	**(42 641 323)**
Transfers and subsidies - capital (monetary allocations)	6	47 883 488	40 733 577	17 834 636	65 056 695	68 178 845	68 178 845	24 515 088	30 148 988	48 013 968
Transfers and subsidies - capital (in-kind)	6	933 090	4 689 055	5 622 362	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**

Western Cape: Swellendam (WC034) - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Capital Expenditure - Functional										
Municipal governance and administration		**2 276 981**	**2 724 628**	**6 642 795**	**19 145 000**	**10 717 479**	**10 717 479**	**10 048 000**	**1 530 000**	**1 470 000**
Executive and council			6 605	11 355				427 000	70 000	70 000
Finance and administration		2 276 981	2 718 023	6 631 440	19 145 000	10 717 479	10 717 479	9 621 000	1 460 000	1 400 000
Internal audit										
Community and public safety		**2 573 090**	**(3 297 717)**	**760 488**	**5 807 752**	**10 348 266**	**10 348 266**	**6 189 420**	**265 000**	**200 000**
Community and social services		648 770	401 879	161 848	230 000	210 219	210 219	190 000	190 000	140 000
Sport and recreation		1 495 487	185 955	477 670	4 627 752	5 194 461	5 194 461	2 907 420	35 000	
Public safety		428 833	513 256	120 970	950 000	791 801	791 801	187 000	40 000	60 000
Housing			(4 398 807)			4 151 785	4 151 785	2 905 000		
Health										
Economic and environmental services		**27 301 200**	**8 010 605**	**19 994 916**	**18 869 061**	**16 867 653**	**16 867 653**	**5 312 907**	**8 800 000**	**11 816 667**
Planning and development		1 765 010	641 985	502 558	695 652	1 070 708	1 070 708	869 566		
Road transport		25 536 190	7 368 620	19 492 358	18 173 409	15 796 945	15 796 945	4 443 341	8 800 000	11 816 667
Environmental protection										
Trading services		**32 703 969**	**45 572 621**	**24 290 934**	**58 794 153**	**64 953 449**	**64 953 449**	**33 790 070**	**31 639 871**	**44 286 703**
Energy sources		2 605 907	11 791 993	12 051 515	14 995 095	19 357 257	19 357 257	8 796 214	6 205 217	5 459 130
Water management		18 449 214	25 737 363	2 792 470	34 650 355	35 387 233	35 387 233	8 717 916	4 620 000	21 177 699
Waste water management		10 377 918	4 169 345	6 150 405	8 788 703	9 534 336	9 534 336	14 340 940	19 769 654	15 954 874
Waste management		1 270 930	3 873 920	3 296 544	360 000	674 623	674 623	1 935 000	1 045 000	1 695 000
Other										
Total Capital Expenditure - Functional	3	**64 855 240**	**53 010 137**	**51 689 133**	**102 615 966**	**102 886 847**	**102 886 847**	**55 340 397**	**42 234 871**	**57 773 370**
Funded by	-									
National Government		16 769 337	27 560 236	9 907 892	55 229 043	55 329 043	55 329 043	19 170 087	16 648 988	18 713 968
Provincial Government		30 834 921	17 837 835	7 885 916	9 627 652	12 749 802	12 749 802	5 345 001	13 500 000	29 300 000
District Municipality		497 730	457 383			40 000	40 000			
Transfers and subsidies - capital (monetary allocations) (Na					200 000	60 000	60 000			
Transfers recognised - capital	4	**48 101 988**	**45 855 454**	**17 793 808**	**65 056 695**	**68 178 845**	**68 178 845**	**24 515 088**	**30 148 988**	**48 013 968**
Borrowing	6	7 211 461	3 229 386	7 277 164	6 050 000	9 058 753	9 058 753	6 200 000		
Internally generated funds		4 653 803	1 202 211	20 995 798	31 509 271	25 649 249	25 649 249	24 625 309	12 085 883	9 759 402
Total Capital Funding	7	**59 967 252**	**50 287 051**	**46 066 770**	**102 615 966**	**102 886 847**	**102 886 847**	**55 340 397**	**42 234 871**	**57 773 370**

Western Cape: Swellendam (WC034) - Table A6 Budgeted Financial Position (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
ASSETS										
Current assets										
Cash and cash equivalents		121 773 231	178 516 113	208 800 471	103 657 261	149 105 764	149 105 764	147 292 234	132 173 048	123 500 240
Short Term Investments		-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	1	15 943 665	21 956 065	19 911 567	26 901 429	21 178 706	21 178 706	22 826 262	24 624 186	26 587 205
Receivables from non-exchange transactions	1	15 146 177	41 805 768	27 792 047	31 937 790	32 084 828	32 084 828	35 855 415	39 064 332	40 968 414
Current portion of non-current receivables		328 984	367 962	356 455	-	356 454	356 454	356 454	356 454	356 454
Inventory	2	5 449 685	6 080 141	6 476 674	6 080 138	6 300 712	6 300 712	6 476 672	6 476 672	6 476 672
VAT receivable		5 820 532	5 419 064	2 985 024	5 419 053	2 985 029	2 985 029	2 985 029	2 985 029	2 985 029
Other current assets		3 507 521	6 034 410	2 138 081	6 402 372	2 138 082	2 138 082	2 138 082	2 138 082	2 138 082
Total current assets		**167 969 795**	**260 179 523**	**268 460 319**	**180 398 043**	**214 149 575**	**214 149 575**	**217 930 148**	**207 817 803**	**203 012 096**
Non current assets										
Investments		-	-	-	-	-	-	-	-	-
Investment property		11 034 184	11 521 923	16 529 835	9 351 125	16 476 985	16 476 985	16 421 491	16 363 222	16 302 040
Property, plant and equipment	3	512 103 756	546 468 103	542 288 037	663 739 757	608 428 961	608 428 961	622 784 951	624 687 704	640 153 298
Biological assets		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Heritage assets		170 979	170 979	170 979	170 979	170 979	170 979	170 979	170 979	170 979
Intangible assets		566 906	466 149	683 957	277 470	692 937	692 937	597 367	497 018	391 652
Trade and other receivables from exchange transactions		2 627 223	2 880 671	3 363 720	2 880 671	3 363 720	3 363 720	3 363 720	3 363 720	3 363 720
Non-current receivables from non-exchange transactions		203 872	(2 601 182)	(3 135 618)	344 706	(3 135 618)	(3 135 618)	(3 135 618)	(3 516 819)	(4 347 635)
Other non-current assets		-	-	-	-	-	-	-	-	-
Total non current assets		**526 706 920**	**558 906 643**	**559 900 910**	**676 764 708**	**625 997 964**	**625 997 964**	**640 202 890**	**641 565 824**	**656 034 054**
TOTAL ASSETS		**694 676 715**	**819 086 166**	**828 361 229**	**857 162 751**	**840 147 539**	**840 147 539**	**858 133 038**	**849 383 627**	**859 046 150**
LIABILITIES										
Current liabilities										
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Financial liabilities		4 608 657	4 583 059	4 445 047	5 682 263	5 331 541	5 331 541	6 365 431	6 709 159	6 933 858
Consumer deposits		4 301 849	4 774 846	5 733 549	4 782 136	5 733 547	5 733 547	5 733 547	5 733 547	5 733 547
Trade and other payables from exchange transactions	4	34 575 523	77 914 536	57 300 387	62 141 793	55 124 425	55 124 425	57 300 385	57 300 385	57 300 385
Trade and other payables from non-exchange transactions	5	20 394 679	20 135 845	33 385 875	103 649	843 364	843 364	-	-	-
Provision		15 718 186	13 124 023	14 199 715	19 204 500	14 199 715	14 199 715	14 199 715	14 199 715	14 199 715
VAT payable		4 751 125	7 983 180	4 877 713	3 402 701	4 877 712	4 877 712	4 877 712	4 877 712	4 877 712
Other current liabilities		2 000 000	2 051 000	2 039 000	2 947 582	7 467 961	7 467 961	11 999 348	16 636 063	21 374 934
Total current liabilities		**86 350 019**	**130 566 489**	**121 981 286**	**98 264 624**	**93 578 265**	**93 578 265**	**100 476 138**	**105 456 581**	**110 420 151**
Non current liabilities										
Financial liabilities	6	24 604 326	23 541 182	26 626 749	26 630 092	26 423 970	26 423 970	27 228 698	20 762 681	14 071 965
Provision	7	59 787 173	64 792 398	71 463 829	73 595 022	75 980 853	75 980 853	79 997 877	86 014 901	92 031 925
Long term Trade and other Payables		-	-	-	-	-	-	-	-	-
Other non-current liabilities		35 055 000	39 082 000	44 558 000	44 192 745	44 558 000	44 558 000	44 558 000	44 558 000	44 558 000
Total non current liabilities		**119 446 499**	**127 415 580**	**142 648 578**	**144 417 859**	**146 962 823**	**146 962 823**	**151 784 575**	**151 335 582**	**150 661 890**
TOTAL LIABILITIES		**205 796 518**	**257 982 069**	**264 629 864**	**242 682 483**	**240 541 088**	**240 541 088**	**252 260 713**	**256 792 163**	**261 082 041**
NET ASSETS	10	**488 880 197**	**561 104 097**	**563 731 365**	**614 480 268**	**599 606 451**	**599 606 451**	**605 872 325**	**592 591 464**	**597 964 109**
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	8	463 808 188	534 700 886	532 873 286	599 359 218	569 678 502	569 678 502	573 856 590	560 704 112	563 644 109
Reserves and funds	9	25 072 000	26 403 215	30 858 100	15 121 050	29 927 949	29 927 949	32 015 735	31 887 352	34 320 000
Other		-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	**488 880 188**	**561 104 101**	**563 731 386**	**614 480 268**	**599 606 451**	**599 606 451**	**605 872 325**	**592 591 464**	**597 964 109**

Western Cape: Swellendam (WC034) - Table A7 Budgeted Cash Flows (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		60 909 374	49 116 010	480 332 380	62 785 608	64 252 755	64 252 755	67 798 310	73 882 424	80 513 207
Service charges		174 725 463	187 368 198	157 852 827	251 643 285	219 704 973	219 704 973	238 876 892	259 402 202	280 838 563
Other revenue		8 204 364	13 692 401	41 619 290	39 004 045	29 717 784	29 717 784	24 831 721	24 995 571	24 937 691
Transfers and Subsidies - Operational	1	48 198 306	140 884 585	157 330 495	160 986 566	178 399 759	178 399 759	76 809 312	70 519 012	71 366 032
Transfers and Subsidies - Capital	1	26 420 696	4 446 000	11 597 826	65 056 695	62 676 479	62 676 479	24 515 088	30 148 988	48 013 968
Interest		-	-	-	15 302 997	17 814 012	17 814 012	15 647 078	16 210 612	16 783 236
Dividends		-	1 830	2 036	2 000	2 000	2 000	2 074	2 142	2 211
Payments										
Suppliers and employees		(123 058 017)	(291 582 383)	(441 834 094)	(511 584 798)	(525 332 069)	(525 332 069)	(422 018 543)	(437 014 509)	(462 779 486)
Finance charges		35 852	(14 601)	(454 256)	(3 437 270)	(3 437 270)	(3 437 270)	(3 252 470)	(3 211 826)	(2 305 022)
Transfers and Subsidies	1	-	-	-	(1 420 000)	(1 490 000)	(1 490 000)	(765 000)	(769 785)	(791 219)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**195 436 038**	**103 912 040**	**406 446 504**	**78 339 128**	**42 308 423**	**42 308 423**	**22 444 462**	**34 164 831**	**56 579 181**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 178 842	2 509 103	3 137 405	200 000	200 000	200 000	1 000 000	1 000 000	1 000 000
Decrease (increase) in non-current receivables		(2 481 613)	(394 281)	(456 272)	-	-	-	-	-	-
Payments										
Capital assets		(61 229 738)	(47 889 282)	(76 339 555)	(116 668 562)	(102 886 847)	(102 886 847)	(55 340 397)	(42 234 871)	(57 773 370)
Retention (Capital) (Only V.7.2)		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(59 532 509)**	**(45 774 460)**	**(73 658 422)**	**(116 468 562)**	**(102 686 847)**	**(102 686 847)**	**(54 340 397)**	**(41 234 871)**	**(56 773 370)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		5 500 000	-	4 500 000	6 050 000	6 050 000	6 050 000	6 200 000	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		452 067	-	(412 908)	(5 366 286)	(5 366 286)	(5 366 286)	(5 517 385)	(6 122 289)	(6 466 017)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**5 952 067**	**-**	**4 087 092**	**683 714**	**683 714**	**683 714**	**682 615**	**(6 122 289)**	**(6 466 017)**
NET INCREASE/ (DECREASE) IN CASH HELD		**141 855 596**	**58 137 580**	**336 875 174**	**(37 445 720)**	**(59 694 710)**	**(59 694 710)**	**(31 213 320)**	**(13 192 329)**	**(6 660 206)**
Cash/cash equivalents at the year begin:	2	**113 324 362**	**121 773 221**	**178 516 124**	**141 102 981**	**208 800 474**	**208 800 474**	**182 348 554**	**147 292 234**	**132 173 048**
Cash/cash equivalents at the year end:	2	**255 179 958**	**179 910 801**	**515 391 298**	**103 657 261**	**149 105 764**	**149 105 764**	**151 135 234**	**134 099 905**	**125 512 842**

Western Cape: Swellendam (WC034) - 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		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	255 179 958	179 910 801	515 391 298	103 657 261	149 105 764	149 105 764	368 972 574	151 135 234	134 099 905	125 512 842
Other current investments > 90 days		(133 406 727)	(1 394 688)	(306 590 827)	-	-	-	(129 109 590)	(3 843 000)	(1 926 857)	(2 012 602)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		121 773 231	178 516 113	208 800 471	103 657 261	149 105 764	149 105 764	239 862 984	147 292 234	132 173 048	123 500 240
Application of cash and investments											
Unspent conditional transfers		20 394 679	20 135 845	33 385 875	103 649	843 364	843 364	56 902 418	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(5 105 211)	(2 296 784)	(3 024 185)	(5 211 476)	(3 024 191)	(3 024 191)	885 639	(3 024 191)	(3 024 191)	(3 024 191)
Other working capital requirements	3	5 574 258	34 530 897	(12 569 845)	16 515 814	18 963 681	18 963 681	233 159	5 620 216	715 083	(3 307 839)
Other provisions		17 718	15 175	16 239	22 152	21 668	21 668	16 239	14 200	14 200	14 200
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	25 072 000	26 403 215	30 858 100	15 121 050	29 927 949	29 927 949	31 383 982	32 015 735	31 887 352	34 320 000
Total Application of cash and investments:		63 653 912	93 948 196	64 888 660	48 681 119	68 378 479	68 378 479	105 643 913	48 811 475	43 777 959	42 187 685
Surplus(shortfall) - Excl Non-Current Creditors Trf to Debt Re		**58 119 319**	**84 567 917**	**143 911 811**	**54 976 142**	**80 727 285**	**80 727 285**	**134 219 071**	**98 480 759**	**88 395 089**	**81 312 555**
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) -Incl Non-Current Creditors Trf to Debt Reli		**58 119 319**	**84 567 917**	**143 911 811**	**54 976 142**	**80 727 285**	**80 727 285**	**134 219 071**	**98 480 759**	**88 395 089**	**81 312 555**

Western Cape: Swellendam (WC034) - Table A9 Asset Management (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand	N	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
ASSET REGISTER SUMMARY - PPE (WDV)	5	**516 496 712**	**553 378 546**	**554 790 172**	**667 409 043**	**620 887 226**	**620 887 226**	**635 092 152**	**636 836 287**	**652 135 333**
Roads Infrastructure		110 456 656	111 281 383	120 037 295	133 254 329	131 200 132	131 200 132	128 661 236	131 844 343	137 765 772
Storm water Infrastructure		44 786 005	43 454 523	43 279 975	41 436 077	41 946 002	41 946 002	40 326 602	38 626 232	42 929 050
Electrical Infrastructure		40 085 961	54 038 977	61 721 926	80 257 379	79 955 386	79 955 386	83 303 633	87 708 444	91 313 156
Water Supply Infrastructure		94 437 845	119 641 963	107 764 908	161 533 793	135 028 692	135 028 692	137 139 626	134 807 296	148 686 048
Sanitation Infrastructure		108 352 410	105 767 075	96 748 890	110 830 597	99 087 060	99 087 060	105 468 998	119 548 450	123 445 405
Solid Waste Infrastructure		6 042 508	5 280 692	3 634 037	(3 328 315)	3 222 994	3 222 994	4 053 869	3 393 288	2 699 678
Information and Communication Infrastructure		340 336	298 498	241 733	454 669	231 305	231 305	167 878	101 307	31 435
Infrastructure		404 501 721	439 763 111	433 428 764	524 438 529	490 671 571	490 671 571	499 121 842	516 029 360	546 870 544
Community Assets		49 066 568	49 706 406	50 132 120	57 077 273	47 186 153	47 186 153	40 955 099	33 457 965	25 585 975
Heritage Assets		170 979	170 979	170 979	170 979	170 979	170 979	170 979	170 979	170 979
Investment properties		11 034 184	11 521 923	16 529 835	9 351 125	16 476 985	16 476 985	16 421 491	16 363 222	16 302 040
Other Assets		7 739 746	7 278 906	7 135 494	23 318 036	13 017 245	13 017 245	20 165 886	14 755 919	9 173 252
Biological or Cultivated Assets										
Intangible Assets		566 906	466 149	683 957	277 470	692 937	692 937	597 367	497 018	391 652
Computer Equipment		2 675 048	3 691 230	3 275 691	2 931 067	3 110 324	3 110 324	2 908 335	2 532 794	2 111 538
Furniture and Office Equipment		3 946 937	3 915 628	3 566 048	2 741 361	2 856 687	2 856 687	2 266 111	1 467 850	506 141
Machinery and Equipment		1 446 446	3 254 295	3 277 577	3 052 062	4 887 951	4 887 951	6 079 564	6 350 436	7 055 674
Transport Assets		14 513 977	12 786 340	16 551 729	23 654 095	21 778 415	21 778 415	26 367 499	25 172 765	23 929 559
Land		20 834 200	20 823 579	20 037 978	20 397 046	20 037 979	20 037 979	20 037 979	20 037 979	20 037 979
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		**516 496 712**	**553 378 546**	**554 790 172**	**667 409 043**	**620 887 226**	**620 887 226**	**635 092 152**	**636 836 287**	**652 135 333**
EXPENDITURE OTHER ITEMS										
Depreciation	7	14 624 276	19 640 354	19 829 795	19 847 935	20 127 299	20 127 299	21 106 346	22 123 974	23 191 355
Repairs and Maintenance by Asset Class	3	**27 436 517**	**41 434 420**	**52 508 932**	**29 423 490**	**51 262 899**	**51 262 899**	**33 179 190**	**31 201 312**	**32 702 938**
Roads Infrastructure		6 820 644	8 594 133	17 267 564	9 687 744	13 977 905	13 977 905	13 486 583	10 628 993	11 744 808
Storm water Infrastructure		448 370	267 507	2 761 525	565 960	3 666 332	3 666 332	620 960	641 452	661 978
Electrical Infrastructure		2 204 713	2 091 840	7 467 230	2 537 081	6 648 050	6 648 050	2 611 385	2 630 729	2 752 151
Water Supply Infrastructure		656 042	630 554	3 341 386	1 499 334	3 331 787	3 331 787	1 335 862	1 379 944	1 424 103
Sanitation Infrastructure		374 712	1 093 666	3 429 608	1 661 139	3 541 973	3 541 973	1 851 488	1 912 586	1 973 790
Solid Waste Infrastructure		2 387 427	3 088 797	5 684 132	6 476 096	6 776 096	6 776 096	6 878 496	7 105 487	7 332 862
Information and Communication Infrastructure				2 388						
Infrastructure		**12 891 908**	**15 766 497**	**39 953 833**	**22 427 354**	**37 942 143**	**37 942 143**	**26 784 774**	**24 299 191**	**25 889 692**
Community Facilities		577 119	557 581	5 185 293	379 941	5 374 671	5 374 671	335 764	646 843	357 942
Sport and Recreation Facilities		162 113	123 895	629 968	166 930	510 472	510 472	166 230	171 716	177 211
Community Assets		**739 232**	**681 476**	**5 815 261**	**546 871**	**5 885 143**	**5 885 143**	**501 994**	**818 559**	**535 153**
Heritage Assets										
Revenue Generating										
Non-revenue Generating		5 961	6 992	14 057	30 000	130 000	130 000	130 000	134 290	138 588
Investment properties		**5 961**	**6 992**	**14 057**	**30 000**	**130 000**	**130 000**	**130 000**	**134 290**	**138 588**
Operational Buildings		407 875	543 013	1 091 996	1 038 454	1 672 538	1 672 538	770 209	795 626	821 086
Housing										
Other Assets		**407 875**	**543 013**	**1 091 996**	**1 038 454**	**1 672 538**	**1 672 538**	**770 209**	**795 626**	**821 086**
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		30 347	102 855	40 117	20 000	20 000	20 000	25 000	25 825	26 651
Furniture and Office Equipment		2 329	12 888	9 818	15 004	16 504	16 504	16 004	13 433	13 864
Machinery and Equipment		10 059 941	20 771 437	532 626	512 986	495 986	495 986	451 691	466 384	481 162
Transport Assets		3 298 924	3 549 262	5 051 224	4 832 821	5 100 585	5 100 585	4 499 518	4 648 004	4 796 742
TOTAL EXPENDITURE OTHER ITEMS		**42 060 793**	**61 074 774**	**72 338 727**	**49 271 425**	**71 390 198**	**71 390 198**	**54 285 536**	**53 325 286**	**55 894 293**
Renewal and upgrading of Existing Assets as % of total capex		*35,1%*	*52,1%*	*41,5%*	*58,3%*	*58,8%*	*58,8%*	*54,3%*	*38,9%*	*32,2%*
Renewal and upgrading of Existing Assets as % of deprecn		*155,8%*	*140,5%*	*108,1%*	*301,3%*	*300,7%*	*300,7%*	*142,3%*	*74,3%*	*80,2%*
R&M as a % of PPE & Investment Property		*5,3%*	*7,5%*	*9,5%*	*4,4%*	*8,3%*	*8,3%*	*5,2%*	*4,9%*	*5,0%*
Renewal and upgrading and R&M as a % of PPE and Investment Prop		*9,7%*	*12,5%*	*13,4%*	*13,4%*	*18,0%*	*18,0%*	*10,0%*	*7,5%*	*7,9%*

Western Cape:Swellendam (WC034) - Supporting Table SA1 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity										
Connection/Reconnection		570 046	649 110	425 625	422 896	419 310	419 310	433 986	447 006	460 416
Electricity Distribution Revenue for Services										
Electricity Sales		99 626 360	117 242 801	134 611 511	158 689 789	154 231 568	154 231 568	169 216 258	184 817 995	201 858 215
Meter Reading Fees		785	1 680		1 500					
Total Service charges - Electricity		**100 197 191**	**117 893 591**	**135 037 136**	**159 114 185**	**154 650 878**	**154 650 878**	**169 650 244**	**185 265 001**	**202 318 631**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)										
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(1 836 201)	(1 798 407)	(2 273 630)	(2 619 562)	(2 924 033)	(2 924 033)	(3 193 629)	(3 488 082)	(3 809 683)
Net Service charges - Electricity		**98 360 990**	**116 095 184**	**132 763 506**	**156 494 623**	**151 726 845**	**151 726 845**	**166 456 615**	**181 776 919**	**198 508 948**
Service charges - Water										
Connection/Disconnection		256 417	257 454	248 101	222 350	302 350	302 350	351 138	381 687	406 497
Industrial Water										
Meter Reading Fees		2 196	3 535	1 522	1 500	1 500	1 500	1 500	1 500	1 500
Sale		25 975 944	28 205 046	31 291 215	33 234 510	33 565 664	33 565 664	36 571 153	39 752 843	42 336 778
Urban Higher Level Service										
Total Service charges - Water		**26 234 557**	**28 466 035**	**31 540 838**	**33 458 360**	**33 869 514**	**33 869 514**	**36 923 791**	**40 136 030**	**42 744 775**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)										
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(3 725 072)	(3 747 690)	(4 738 232)	(6 027 907)	(5 822 868)	(5 822 868)	(6 777 657)	(7 367 313)	(7 846 188)
Net Service charges - Water		**22 509 485**	**24 718 345**	**26 802 606**	**27 430 453**	**28 046 646**	**28 046 646**	**30 146 134**	**32 768 717**	**34 898 587**
Service charges - Waste Water Management										
Connection/Reconnection		100 703	44 936	78 240	63 820	63 820	63 820	67 522	71 708	76 010
Higher Level Service										
Industrial Effluent		2 083 095	3 474 569	7 266 194	3 850 000	5 854 643	5 854 643	3 600 000	3 823 200	4 052 592
Industrial Waste Water										
Pump/Removal of Waste Water		1 116 700	1 380 080	1 615 718	1 643 474	1 643 474	1 643 474	1 554 233	1 650 595	1 749 631
Sanitation Charges		22 781 598	24 369 740	27 323 758	30 172 824	30 727 766	30 727 766	32 892 168	34 931 482	37 027 371
Treatment of Effluent										
Total Service charges - Waste Water Management		**26 082 096**	**29 269 325**	**36 283 910**	**35 730 118**	**38 289 703**	**38 289 703**	**38 113 923**	**40 476 985**	**42 905 604**
Less Revenue Foregone (in excess of free sanitation service to indigent households)										
Less Cost of Free Basis Services (free sanitation service to indigent households)		(6 695 628)	(7 203 345)	(9 111 219)	(10 995 666)	(11 274 157)	(11 274 157)	(12 112 944)	(12 863 947)	(13 635 784)
Net Service charges - Waste Water Management		**19 386 468**	**22 065 980**	**27 172 691**	**24 734 452**	**27 015 546**	**27 015 546**	**26 000 979**	**27 613 038**	**29 269 820**
Service charges - Waste Management										
Refuse Removal		17 272 165	19 939 307	23 579 738	26 727 394	26 775 124	26 775 124	29 193 289	31 090 853	32 956 304
Skip										
Waste Bins										
Total refuse removal revenue		**17 272 165**	**19 939 307**	**23 579 738**	**26 727 394**	**26 775 124**	**26 775 124**	**29 193 289**	**31 090 853**	**32 956 304**
Less Revenue Foregone (in excess of one removal a week to indigent households)										
Less Cost of Free Basis Services (removed once a week to indigent households)		(4 522 953)	(5 207 706)	(6 882 050)	(8 647 823)	(8 634 790)	(8 634 790)	(9 655 200)	(10 282 788)	(10 899 755)
Net Service charges - Waste Management		**12 749 212**	**14 731 601**	**16 697 688**	**18 079 571**	**18 140 334**	**18 140 334**	**19 538 089**	**20 808 065**	**22 056 549**
Sales of Goods and Rendering of Services										
Academic Services										
Advertisements		27 955	34 398	35 390	27 656	7 000	7 000	7 259	7 499	7 739
Building Plan Approval		840 021	984 211	1 374 566	1 202 934	1 302 934	1 302 934	1 401 143	1 447 381	1 493 697
Camping Fees		819 599	1 047 703	917 226	852 156	802 156	802 156	881 836	910 937	940 087
Cemetery and Burial		70 144	71 028	84 226	79 630	96 900	96 900	100 485	103 801	107 123
Cleaning and Removal		51 253	53 660	60 534	21 370	58 000	58 000	60 146	62 131	64 119
Encroachment Fees		271	5 281	1 174	1 274	62 000	62 000	64 294	66 416	68 541
Exempted Parking		510	450	390	530	530	530	550	568	586
Legal Fees		287 355	221 924	326 323	213 020					
Photo copies, Faxes and Telephone charges		7 082	5 339	5 136	4 000	21 800	21 800	39 555	40 860	42 167
Removal of Restrictions		426 891	500 283	478 776	507 416	327 416	327 416	339 530	350 734	361 957
Sale of Carbon Credits										
Sale of Goods		162 753	176 653	234 152	124 644	155 106	155 106	160 845	166 153	171 470
Valuation Services		206 271	194 790	253 217	197 195	197 195	197 195	204 491	211 239	217 999
Water Meter Protectors										
Weighbridge Fees										
Total Sales of Goods and Rendering of Services		**2 900 105**	**3 295 720**	**3 771 110**	**3 231 825**	**3 031 037**	**3 031 037**	**3 260 134**	**3 367 719**	**3 475 485**
Agency Services										
National										
AARTO										
Department of Environmental Affairs		19 597								
Total National		**19 597**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Provincial										
Western Cape		2 708 800	2 735 803	2 766 959	2 859 060	2 859 060	2 859 060	3 061 750	3 162 788	3 263 997
Total Provincial		**2 708 800**	**2 735 803**	**2 766 959**	**2 859 060**	**2 859 060**	**2 859 060**	**3 061 750**	**3 162 788**	**3 263 997**
Total Agency Services		**2 728 397**	**2 735 803**	**2 766 959**	**2 859 060**	**2 859 060**	**2 859 060**	**3 061 750**	**3 162 788**	**3 263 997**
Interest - Deemed Interest										
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity		409 153	194 987	171 752	211 263	158 985	158 985	168 524	175 281	184 045
Property Rental Debtors		32 983	11 789	10 437	12 480	9 480	9 480	10 049	10 652	11 291
SARS										
Service Charges		77 876	142 656	150 167	153 974	148 974	148 974	161 500	171 190	181 461
Waste Management		335 679	372 021	416 500	451 417	351 417	351 417	423 990	449 429	476 395
Waste Water Management		481 214	522 564	549 522	597 294	446 299	446 299	520 065	551 269	584 345
Water		518 055	517 362	556 455	602 308	462 308	462 308	540 855	573 306	607 704
Shared Services										
Total Interest earned from Receivables		**1 854 960**	**1 761 379**	**1 854 833**	**2 028 736**	**1 577 463**	**1 577 463**	**1 824 983**	**1 931 127**	**2 045 241**
Interest earned from Current and Non Current Assets										

Western Cape:Swellendam (WC034) - Supporting Table SA1 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Short Term Investments and Call Accounts		7 681 386	12 581 344	16 749 257	13 000 000	16 000 000	16 000 000	13 500 000	13 945 500	14 391 756
Total Interest earned from Current and Non Current Assets		**7 681 386**	**12 581 344**	**16 749 257**	**13 000 000**	**16 000 000**	**16 000 000**	**13 500 000**	**13 945 500**	**14 391 756**
Dividends										
External Investment		1 647	1 830	2 036	2 000	2 000	2 000	2 074	2 142	2 211
Municipal Entities										
Total Dividends		**1 647**	**1 830**	**2 036**	**2 000**	**2 000**	**2 000**	**2 074**	**2 142**	**2 211**
Rental from Fixed Assets										
Market Related										
Investment Property				272 703		281 240	281 240	287 335	296 817	306 315
Property Plant and Equipment										
Total Market Related		**-**	**-**	**272 703**	**-**	**281 240**	**281 240**	**287 335**	**296 817**	**306 315**
Non-market Related										
Investment Property		792 472	328 823	252 829	475 971	286 851	286 851	370 919	383 159	395 421
Property Plant and Equipment		200 263	422 209	267 277	348 400	160 100	160 100	166 024	171 502	176 989
Total Non-market Related		**992 735**	**751 032**	**520 106**	**824 371**	**446 951**	**446 951**	**536 943**	**554 661**	**572 410**
Total Rental from Fixed Assets		**992 735**	**751 032**	**792 809**	**824 371**	**728 191**	**728 191**	**824 278**	**851 478**	**878 725**
Licences or Permits										
Road and Transport		1 256 419	1 250 867	1 380 617	1 437 925	1 364 922	1 364 922	1 442 973	1 490 593	1 538 291
Threatened and Protected Species										
Trading		43 472	22 709	21 605	24 719	35 300	35 300	36 606	37 814	39 024
Total Licences or Permits		**1 299 891**	**1 273 576**	**1 402 222**	**1 462 644**	**1 400 222**	**1 400 222**	**1 479 579**	**1 528 407**	**1 577 315**
Construction Contract Revenue			56 420 186	132 073 610	91 278 000	104 044 723	104 044 723			
Development Charges		3 524 801	878 147	1 602 086	770 468	4 445 000	4 445 000	1 270 000	1 346 200	1 426 972
Operational Revenue										
Administrative Handling Fees		9 504	26 997	40 580	26 088	15 672	15 672	9 310	9 617	9 925
Breakages and Losses Recovered		1 016	776	44 369	500	1 000	1 000	1 037	1 071	1 105
Bursary Repayment										
Collection Charges						300 000	300 000	311 100	321 366	331 650
Commission		60 940	62 691	67 207	69 077	69 077	69 077	70 300	70 310	70 320
Discounts and Early Settlements										
Incidental Cash Surpluses		2 149	180 327	7 446	7 000	2 000	2 000	2 000		
Inspection Fees										
Insurance Refund		89 254	15 362 346	410 517						
Merchandising, Jobbing and Contracts		69 325	58 749	69 076	78 388	57 465	57 465	63 148	64 242	65 338
Recovery Maintenance		62 752	41 471	47 643		100 000	100 000			
Registration Fees										
Request for Information						200	200	200	207	214
Sale of Property		3 252 052	1 964 437		500 000					
Skills Development Levy Refund										
Staff and Councillors Recoveries		261 735	49 062	30 221	45 100	25 000	25 000	30 000	30 000	30 000
Total Operational Revenue		**3 808 727**	**17 746 856**	**717 059**	**726 153**	**570 414**	**570 414**	**487 095**	**496 813**	**508 552**
Non-Exchange revenue										
Property Rates										
Agricultural Properties		9 587 781	9 821 813	10 481 771	11 409 808	11 325 772	11 325 772	12 033 536	13 116 554	14 297 044
Business and Commercial Properties		5 701 234	6 464 692	6 981 632	7 286 924	7 770 300	7 770 300	7 753 201	8 450 989	9 211 578
Industrial Properties		1 432 176	1 840 517	1 964 419	2 130 613	2 015 700	2 015 700	2 287 625	2 493 511	2 717 927
Mining Properties										
Public Benefit Organisations		79 669	75 410	40 807	33 015	83 086	83 086	87 937	95 851	104 478
Public Service Infrastructure Properties										
Public Service Purposes Properties		2 232 363	2 033 031	2 214 838	2 391 784	2 392 722	2 392 722	2 532 095	2 759 984	3 008 383
Residential Properties		34 080 220	38 501 817	42 602 079	46 844 562	46 297 081	46 297 081	48 969 620	53 376 886	58 180 806
Residential Sectional Title Garages										
Sport Clubs and Fields										
Vacant Land		2 562 812	4 124 286	4 420 406	4 670 721	4 658 428	4 658 428	4 884 132	5 323 704	5 802 837
Total Property Rates		**55 676 255**	**62 861 566**	**68 705 952**	**74 767 427**	**74 543 089**	**74 543 089**	**78 548 146**	**85 617 479**	**93 323 053**
excess of section 17 of MPRA)		(5 560 642)	(6 220 998)	(6 948 529)	(8 677 314)	(8 612 413)	(8 612 413)	(8 973 702)	(9 781 335)	(10 661 655)
Net Property Rates		**50 115 613**	**56 640 568**	**61 757 423**	**66 090 113**	**65 930 676**	**65 930 676**	**69 574 444**	**75 836 144**	**82 661 398**
Surcharges and Taxes										
Surcharges		954 688	960 923	1 475 961	1 442 700	1 548 040	1 548 040	1 548 040	1 548 040	1 548 040
Taxes										
Total Surcharges and Taxes		**954 688**	**960 923**	**1 475 961**	**1 442 700**	**1 548 040**	**1 548 040**	**1 548 040**	**1 548 040**	**1 548 040**
Fines, Penalties and Forfeits										
Fines		42 401 638	48 840 833	54 787 679	57 072 920	51 848 420	51 848 420	50 850 745	49 856 932	47 863 841
Forfeits		112 163	17 241	8 100	5 500	1 000	1 000	1 000	1 000	10 000
Penalties						850 000	850 000	934 000	971 360	1 010 214
Total Fines, Penalties and Forfeits		**42 513 801**	**48 858 074**	**54 795 779**	**57 078 420**	**52 699 420**	**52 699 420**	**51 785 745**	**50 829 292**	**48 884 055**
Transfer and subsidies - Operational										
Monetary Allocations										
Departmental Agencies and Accounts			441 182	294 093	30 000	835 600	835 600	602 400		
District Municipalities		71 659	100 752	50 000						
National Governments		6 382 651	9 582 268	10 816 493	12 989 957	12 889 957	12 889 957	9 514 913	7 349 012	8 428 032
National Revenue Fund		39 675 001	43 486 840	46 412 000	49 412 000	49 412 000	49 412 000	52 038 000	54 694 000	55 805 000
Non-Profit Institutions										
Parent Municipality										
Private Enterprises										
Provincial Government		8 942 707	8 631 408	7 256 882	7 276 609	13 525 074	13 525 074	14 653 999	8 476 000	7 133 000
Public Corporations										
Total Monetary Allocations		**55 072 018**	**62 242 450**	**64 829 468**	**69 708 566**	**76 662 631**	**76 662 631**	**76 809 312**	**70 519 012**	**71 366 032**
Total Transfer and subsidies - Operational		**55 072 018**	**62 242 450**	**64 829 468**	**69 708 566**	**76 662 631**	**76 662 631**	**76 809 312**	**70 519 012**	**71 366 032**
Interest Receivables										

Western Cape:Swellendam (WC034) - Supporting Table SA1 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Property Rates		325 152	403 829	354 334	395 472	292 653	292 653	388 500	404 040	420 202
Total Interest Receivables		**325 152**	**403 829**	**354 334**	**395 472**	**292 653**	**292 653**	**388 500**	**404 040**	**420 202**
Fuel Levy (RSC Replacement Grant)										
Operational Revenue - Service Charges										
Electricity - Availability Charges		1 304 128	1 327 087	1 503 960	1 750 415	1 527 121	1 527 121	1 667 922	1 821 704	1 989 665
Waste Management - Availability Charges										
Waste Water Management - Availability Charges		1 018 715	1 049 654	1 154 410	1 178 761	1 079 686	1 079 686	1 254 546	1 332 328	1 412 268
Water - Availability Charges		990 742	1 013 939	1 144 798	1 179 117	1 060 544	1 060 544	1 174 136	1 276 286	1 359 245
Total Operational Revenue - Service Charges		**3 313 585**	**3 390 680**	**3 803 168**	**4 108 293**	**3 667 351**	**3 667 351**	**4 096 604**	**4 430 318**	**4 761 178**
Gains on Disposal of Fixed and Intangible Assets										
Investment Property			57 168							
Living resources										
Property, Plant and Equipment		333 897	223 913	3 123 179	200 000	200 000	200 000	1 000 000	1 000 000	1 000 000
Total Disposal of Fixed and Intangible Assets		**333 897**	**281 081**	**3 123 179**	**200 000**	**200 000**	**200 000**	**1 000 000**	**1 000 000**	**1 000 000**
Other Gains										
Inventory										
Fair value assessment - Water stock										
Increase to net-realisable Value			383							
Total Inventory		**-**	**383**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity										
Long Service Awards		588 874	48 630	225 670						
Medical		4 491 542	363 399							
Pension Funds										
Total Actuarial Assessments		**5 080 416**	**412 029**	**225 670**	**-**	**-**	**-**	**-**	**-**	**-**
Total Fair Value Adjustment		**5 080 416**	**412 029**	**225 670**	**-**	**-**	**-**	**-**	**-**	**-**
Foreign Exchange										
Contributions to Provisions for landfill sites										
Total Other Gains		**5 080 416**	**412 412**	**225 670**	**-**	**-**	**-**	**-**	**-**	**-**
Discontinued Operations										
Total Revenue		**335 507 974**	**448 247 000**	**555 533 454**	**541 945 920**	**560 588 252**	**560 588 252**	**473 054 355**	**494 165 759**	**522 945 063**
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary		64 433 121	70 038 242	75 600 966	94 990 183	92 495 750	92 495 750	103 641 326	107 254 182	112 410 550
Bonuses		525 458	124 835	255 739	344 714	344 714	344 714	393 018	410 900	429 184
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone		338 080	354 150	371 200	477 000	548 306	548 306	588 600	615 382	642 772
Housing Benefits		427 429	476 284	539 851	727 353	719 596	719 596	876 491	916 377	957 155
Non-pensionable				122 666	531 149	413 169	413 169	419 445	438 530	458 046
Travel or Motor Vehicle		5 835 920	6 289 908	6 641 621	8 595 344	8 030 344	8 030 344	9 144 185	9 560 243	9 985 678
Voluntary Work										
Total Allowance		**6 601 429**	**7 120 342**	**7 675 338**	**10 330 846**	**9 711 415**	**9 711 415**	**11 028 721**	**11 530 532**	**12 043 651**
Service Related Benefits										
Acting		242 722	217 937	175 939	195 000	323 000	323 000	276 000	278 760	284 335
Bonus		4 727 132	5 336 932	5 746 654	7 207 031	6 572 031	6 572 031	7 817 878	8 173 587	8 537 317
Leave Pay		715 587	1 131 554	1 156 283	458 600	458 600	458 600	458 600	463 186	472 450
Lifeguard/Duty Squads										
Long Service Award		3 388 595	4 391 444	4 982 851	5 465 752	6 890 052	6 890 052	1 348 000	1 392 484	1 437 043
Overtime								6 818 540	6 909 348	7 063 857
Scarcity										
Standby Allowance		2 609 490	2 955 629	3 477 957	3 642 935	3 878 535	3 878 535	3 810 300	3 848 402	3 925 370
Total Service Related Benefits		**11 683 526**	**14 033 496**	**15 539 684**	**16 969 318**	**18 122 218**	**18 122 218**	**20 529 318**	**21 065 767**	**21 720 372**
Total Salaries and Allowances		**83 243 534**	**91 316 915**	**99 071 727**	**122 635 061**	**120 674 097**	**120 674 097**	**135 592 383**	**140 261 381**	**146 603 757**
Social Contributions										
Bargaining Council		32 286	35 966	38 704	49 314	49 314	49 314	54 442	56 915	59 444
Group Life Insurance		1 868 868	2 006 792	2 094 023	2 780 151	2 710 151	2 710 151	3 115 079	3 256 818	3 401 745
Medical		6 425 466	7 413 608	8 141 300	10 299 113	9 829 613	9 829 613	10 909 564	11 405 950	11 913 514
Pension		10 787 373	11 887 456	12 762 909	16 182 562	15 723 282	15 723 282	17 903 983	18 718 612	19 551 591
Unemployment Insurance		484 389	521 605	546 031	638 962	638 962	638 962	689 880	721 272	753 369
Total Social Contributions		**19 598 382**	**21 865 427**	**23 582 967**	**29 950 102**	**28 951 322**	**28 951 322**	**32 672 948**	**34 159 567**	**35 679 663**
Post-retirement Benefit										
Medical		5 127 000	5 165 000	5 632 000	6 218 745	6 218 745	6 218 745	6 720 000	6 941 760	7 163 897
Other Benefits		515 000	517 000	571 000	1 067 582	1 067 582	1 067 582			
Pension										
Total Post-retirement Benefit		**5 642 000**	**5 682 000**	**6 203 000**	**7 286 327**	**7 286 327**	**7 286 327**	**6 720 000**	**6 941 760**	**7 163 897**
Sub-Total		**108 483 916**	**118 864 342**	**128 857 694**	**159 871 490**	**156 911 746**	**156 911 746**	**174 985 331**	**181 362 708**	**189 447 317**
Less: Employees costs capitalised to PPE				(557 408)						
Total Employee Related Cost		**108 483 916**	**118 864 342**	**128 300 286**	**159 871 490**	**156 911 746**	**156 911 746**	**174 985 331**	**181 362 708**	**189 447 317**
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary										
Cell phone Allowance		455 110	475 200	475 200	494 208	496 584	496 584	516 448	537 106	558 590
Office-bearer Allowance		4 655 104	4 981 289	4 898 462	5 433 475	5 388 349	5 388 349	5 603 883	5 828 038	6 061 160
Out of pocket Expenses										
Travelling Allowance		173 224	178 224	214 162	275 313	139 220	139 220	144 789	150 580	156 603
Use of Personal Facilities										
Total Allowances and Service Related Benefits		**5 283 438**	**5 634 713**	**5 587 824**	**6 202 996**	**6 024 153**	**6 024 153**	**6 265 120**	**6 515 724**	**6 776 353**
Social Contributions										
Medial Aid Benefits		17 280								

Western Cape:Swellendam (WC034) - Supporting Table SA1 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Pension Fund Contributions		306 572	188 063	240 975	201 686	380 529	380 529	395 750	411 581	428 045
Total Social Contributions		**323 852**	**188 063**	**240 975**	**201 686**	**380 529**	**380 529**	**395 750**	**411 581**	**428 045**
Total Remuneration of Councillors		**5 607 290**	**5 822 776**	**5 828 799**	**6 404 682**	**6 404 682**	**6 404 682**	**6 660 870**	**6 927 305**	**7 204 398**
Bulk Purchases - Electricity										
ESKOM		79 694 101	98 123 267	116 634 824	135 182 265	134 699 147	134 699 147	146 468 408	159 932 726	175 497 673
Total Bulk Purchases - Electricity		**79 694 101**	**98 123 267**	**116 634 824**	**135 182 265**	**134 699 147**	**134 699 147**	**146 468 408**	**159 932 726**	**175 497 673**
Inventory Consumed										
Agricultural										
Consumables		1 707 287	1 613 594	1 084 414	1 670 043	1 401 461	1 401 461	1 248 944	1 248 688	1 288 538
Land		793 453	22 000							
Materials and Supplies		6 138 055	6 443 891	7 497 589	11 268 400	11 344 295	11 344 295	10 493 611	10 834 319	11 177 190
Water		7 745 988	8 704 502	9 583 994						
Sub-total		**16 384 783**	**16 783 987**	**18 165 997**	**12 938 443**	**12 745 756**	**12 745 756**	**11 742 555**	**12 083 007**	**12 465 728**
Less: Capitalisation of inventory consumed										
Total Inventory Consumed		**16 384 783**	**16 783 987**	**18 165 997**	**12 938 443**	**12 745 756**	**12 745 756**	**11 742 555**	**12 083 007**	**12 465 728**
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity			561 472	(82 489)	3 169 126	2 762 301	2 762 301	1 682 930	1 837 739	2 006 826
Shared Services										
Waste Management		75 617	1 132 842	454 343	279 039	279 039	279 039	299 431	318 863	337 994
Waste Water Management		5 596	1 195 552	241 667	339 907	339 907	339 907	362 634	385 101	408 207
Water		35 614	1 328 950	370 032	438 178	444 178	444 178	477 917	519 274	552 983
Non Specific Accounts		(4 898 976)	350 261	159 675						
Total Trade and Other Receivables from Exchange Transactions		**(4 782 149)**	**4 569 077**	**1 143 228**	**4 226 250**	**3 825 425**	**3 825 425**	**2 822 912**	**3 060 977**	**3 306 010**
Other Receivables from Non-exchange Revenue										
Property Rates										
Property Rates General		602 526	1 213 653	(973 855)						
Agricultural Properties		12 808 434	7 649 045	13 371 539	43 000 000	37 025 000	37 025 000			
Residential Properties									381 201	830 816
Total Property Rates		**13 410 960**	**8 862 698**	**12 397 684**	**43 000 000**	**37 025 000**	**37 025 000**	**-**	**381 201**	**830 816**
Service Charges										
Service Charges General			388 008							
Total Service Charges		**-**	**388 008**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non Specific Accounts				(945 925)	(23 000 000)	(23 825 000)	(23 825 000)	13 200 000	13 200 000	13 200 000
Total Other Receivables from Non-exchange Revenue		**13 410 960**	**9 250 706**	**11 451 759**	**20 000 000**	**13 200 000**	**13 200 000**	**13 200 000**	**13 581 201**	**14 030 816**
Total Debt Impairment		**8 628 811**	**13 819 783**	**12 594 987**	**24 226 250**	**17 025 425**	**17 025 425**	**16 022 912**	**16 642 178**	**17 336 826**
Depreciation, Amortisation and Impairment										
Amortisation										
Intangible Assets		167 698	127 755	89 673		91 019	91 019	95 570	100 349	105 366
Total Amortisation		**167 698**	**127 755**	**89 673**	**-**	**91 019**	**91 019**	**95 570**	**100 349**	**105 366**
Depreciation										
Community Assets		620 866	750 628	788 292	566 569	800 120	800 120	840 126	882 134	926 240
Computer Equipment		490 487	779 923	808 235	536 161	820 368	820 368	860 989	903 491	948 103
Electrical Infrastructure		1 158 801	1 240 118	1 565 375	1 307 862	1 588 857	1 588 857	1 644 467	1 693 801	1 744 615
Furniture and Office Equipment		698 755	993 078	1 028 916	808 531	1 044 362	1 044 362	1 096 076	1 150 186	1 206 980
Heritage Assets										
Information and Communication Infrastructure		74 466	63 040	56 568	99 858	57 428	57 428	60 277	63 263	66 399
Investment Property		52 088	52 212	52 070	61 834	52 851	52 851	55 494	58 269	61 182
Machinery and Equipment		393 253	609 707	753 282	649 999	764 589	764 589	801 712	840 269	880 710
Other Assets		132 429	134 449	141 935	162 926	144 067	144 067	150 707	157 467	164 542
Rail Infrastructure										
Roads Infrastructure		3 108 435	3 976 819	3 989 493	3 396 671	4 049 336	4 049 336	4 251 803	4 464 393	4 687 613
Sanitation Infrastructure		2 730 947	3 119 999	3 025 101	3 040 727	3 070 478	3 070 478	3 224 002	3 385 202	3 554 462
Solid Waste Infrastructure		1 116 287	2 174 429	584 401	4 254 171	593 167	593 167	622 825	653 966	686 664
Storm water Infrastructure		949 460	1 036 753	1 026 881	1 274 546	1 042 286	1 042 286	1 094 400	1 149 120	1 206 576
Transport Assets		697 276	1 747 448	1 784 474	870 756	1 811 245	1 811 245	1 900 916	1 994 734	2 093 206
Water Supply Infrastructure		2 233 028	2 833 996	4 135 099	2 817 324	4 197 126	4 197 126	4 406 982	4 627 330	4 858 697
Zoo, Marine and Non-biological Animals										
Total Depreciation		**14 456 578**	**19 512 599**	**19 740 122**	**19 847 935**	**20 036 280**	**20 036 280**	**21 010 776**	**22 023 625**	**23 085 989**
Capital Impairment Losses and Reversals										
Property, Plant and Equipment										
Community Assets			427 665	30 982		6 000 000	6 000 000	6 300 000	6 615 000	6 945 750
Computer Equipment		267 551	(70 462)	13 645	292 360	20 000	20 000	21 000	22 050	23 153
Electrical Infrastructure			2 515	72 521		100 000	100 000	103 500	106 605	109 803
Furniture and Office Equipment		395 496	(183 067)	1 178	432 170	30 000	30 000	31 500	33 075	34 729
Housing										
Information and Communication Infrastructure		58 766	(4 358)	1 259	64 215	3 000	3 000	3 150	3 308	3 473
Land			359 186							
Machinery and Equipment		812 442	(381 787)	(12 461)	887 778	3 500	3 500	3 675	3 859	4 052
Operational Buildings						5 000 000	5 000 000	5 250 000	5 512 500	5 788 125
Other Assets			863 938							
Rails Infrastructure										
Roads Infrastructure			3 816 906	1 983 986		1 000 000	1 000 000	1 050 000	1 102 500	1 157 625
Sanitation Infrastructure			3 235 615	9 652 391		2 000 000	2 000 000	2 100 000	2 205 000	2 315 250
Solid Waste Infrastructure			124	6 425		6 000	6 000	6 300	6 615	6 946
Storm water Infrastructure			13 861	1 116 298		500 000	500 000	525 000	551 250	578 813
Transport Assets		2 612	938	(920)	2 855					
Water Supply Infrastructure			(381 526)	10 336 292		2 000 000	2 000 000	2 100 000	2 205 000	2 315 250
Zoo, Marine and Non-biological Assets										
Total Property, Plant and Equipment		**1 536 867**	**7 699 548**	**23 201 596**	**1 679 378**	**16 662 500**	**16 662 500**	**17 494 125**	**18 366 762**	**19 282 969**
Total Capital Impairment Losses and Reversals		**1 536 867**	**7 699 548**	**23 201 596**	**1 679 378**	**16 662 500**	**16 662 500**	**17 494 125**	**18 366 762**	**19 282 969**
Total Depreciation, Amortisation and Impairment		**16 161 143**	**27 339 902**	**43 031 391**	**21 527 313**	**36 789 799**	**36 789 799**	**38 600 471**	**40 490 736**	**42 474 324**
Interest, Dividends and Rent on Land										
Dividends Paid										

Western Cape:Swellendam (WC034) - Supporting Table SA1 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Interest Paid		8 846 959	10 071 519	9 902 958	10 226 294	10 226 294	10 226 294	9 269 494	9 228 850	8 322 046
Rent on Land		265 688								
Total Interest, Dividends and Rent on Land		**9 112 647**	**10 071 519**	**9 902 958**	**10 226 294**	**10 226 294**	**10 226 294**	**9 269 494**	**9 228 850**	**8 322 046**
Contracted Services										
Consultants and Professional Services		2 708 192	4 867 398	5 195 313	6 343 242	13 553 824	13 553 824	10 704 981	8 071 680	7 060 438
Contractors		16 194 177	73 564 213	158 729 716	116 534 066	130 028 673	130 028 673	31 513 112	28 218 611	29 395 470
Outsourced Services		10 455 386	11 590 824	13 583 220	14 381 669	14 369 864	14 369 864	14 608 976	14 793 213	15 170 671
Total Contracted Services		**29 357 755**	**90 022 435**	**177 508 249**	**137 258 977**	**157 952 361**	**157 952 361**	**56 827 069**	**51 083 504**	**51 626 579**
Transfers and Subsidies										
Operational										
Allocations In-kind				137 941	150 000	150 000	150 000			
Monetary Allocations		530 350	1 102 117	935 056	1 270 000	1 340 000	1 340 000	765 000	769 785	791 219
Total Operational		**530 350**	**1 102 117**	**1 072 997**	**1 420 000**	**1 490 000**	**1 490 000**	**765 000**	**769 785**	**791 219**
Total Transfers and Subsidies		**530 350**	**1 102 117**	**1 072 997**	**1 420 000**	**1 490 000**	**1 490 000**	**765 000**	**769 785**	**791 219**
Irrecoverable Debts Written Off										
Bad debt written off		26 792 798	20 398 961							
Exchange										
Electricity				539 737	316 913	316 913	316 913	1 682 931	1 837 739	2 006 827
Non Specific Accounts				263 248		300 000	300 000			
Waste Management				988 618	279 039	279 039	279 039	299 431	318 862	337 994
Waste Water Management				1 673 454	339 908	339 908	339 908	362 634	385 102	408 208
Water				1 508 126	438 178	443 178	443 178	477 917	519 275	552 983
Total Exchange		**-**	**-**	**4 973 183**	**1 374 038**	**1 679 038**	**1 679 038**	**2 822 913**	**3 060 978**	**3 306 012**
Non-exchange										
Non Specific Accounts				22 464 590	23 000 000	23 825 000	23 825 000	23 825 000	23 825 000	23 825 000
Property Rates				956 218		100 000	100 000			
Service Charges										
Total Non-exchange		**-**	**-**	**23 420 808**	**23 000 000**	**23 925 000**	**23 925 000**	**23 825 000**	**23 825 000**	**23 825 000**
Total Irrecoverable Debts Written Off		**26 792 798**	**20 398 961**	**28 393 991**	**24 374 038**	**25 604 038**	**25 604 038**	**26 647 913**	**26 885 978**	**27 131 012**
Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards					15 000	10 000	10 000	10 000	10 330	10 661
Advertising, Publicity and Marketing		394 557	231 836	230 862	645 535	589 535	589 535	336 991	498 111	514 050
Assets less than the Capitalisation Threshold			21 464	2 846	25 000					
Atmospheric Emission Licence										
Bank Charges, Facility and Card Fees		1 188 854	841 209	523 359	603 766	303 766	303 766	314 998	325 381	335 785
Bargaining Council						1 405 000	1 405 000			
Bond Issue Amortisation Costs										
Brokers Fees										
Bursaries (Employees)		360 000	150 000	210 000		130 000	130 000			
Cash Discount										
Cleaning Services		118 412	114 682	113 714	120 000	126 000	126 000	120 000	123 960	127 927
Commission		1 012 625	1 079 476	1 174 365	1 268 800	1 130 000	1 130 000	1 162 550	1 198 027	1 234 381
Communication		1 799 094	1 688 919	1 423 950	1 583 161	1 528 661	1 528 661	1 553 579	1 605 798	1 656 602
Contribution to Provisions		825 586	(584 231)	(139 211)						
Entertainment		33 099	81 421	5 969	10 000	10 000	10 000	10 000	10 330	10 660
Eskom Connection Fees			506 030	39 122						
External Audit Fees		4 393 408	7 020 216	6 333 387	5 000 000	6 000 000	6 000 000	6 000 000	6 148 000	6 344 736
External Computer Service		3 433 071	3 213 961	3 323 859	5 290 417	4 989 417	4 989 417	5 480 865	5 670 243	5 859 915
Full Time Union Representative		94 782	83 652	18 741	110 000	110 000	110 000	110 000	113 630	117 266
Hire Charges		549 976	804 978	581 365	1 517 798	1 315 799	1 315 799	964 791	996 600	1 028 473
Insurance Underwriting		1 117 018	2 451 134	1 281 959	1 570 792	1 560 292	1 560 292	1 613 583	1 666 831	1 720 170
Learnerships and Internships			64 789	34 354	40 000	315 000	315 000	200 000	150 000	100 000
Levies Paid - Water Resource Management Charges					200 000	100 000	100 000	103 700	107 122	110 550
Licences		357 603	349 607	427 261	528 055	516 518	516 518	550 168	571 839	594 317
Management Fee		281 084	69 436		550 000	90 000	90 000			
Municipal Services		27 500	54 400	94 196	99 335	126 335	126 335	126 335	130 504	134 679
Printing, Publications and Books		155 491	169 408	248 727	284 782	306 122	306 122	290 484	300 039	309 619
Professional Bodies, Membership and Subscription		12 341	5 993	10 773	30 028	30 028	30 028	28 232	29 164	30 096
Registration Fees		1 964 257	1 972 117	1 730 445	674 780	786 163	786 163	828 860	378 484	390 548
Resettlement Cost		34 783	34 350	22 633	40 000	40 000	40 000	40 000	41 320	42 642
Rewards Incentives										
Road Worthy Test		4 773	6 391	5 650	29 894	29 894	29 894	29 675	30 753	31 854
Servitudes and Land Surveys		695		21 390	200 000	430 000	430 000	430 000	444 190	458 404
Signage		8 027	1 948		119 808	119 808	119 808	99 808	103 102	106 402
Skills Development Fund Levy		1 041 685	1 140 986	1 236 490	1 348 573	1 501 633	1 501 633	1 506 890	1 575 453	1 645 562
System Access and Information Fees		34 389	39 892	39 758	85 000	125 000	125 000	110 000	113 630	117 266
Travel and Subsistence		242 821	293 617	374 121	467 887	830 244	830 244	771 933	600 806	619 716
Uniform and Protective Clothing		667 614	905 007	999 748	1 260 145	1 382 735	1 382 735	1 332 690	1 376 276	1 420 045
Vehicle Tracking		155 977	106 555	101 284	111 640	128 485	128 485	127 266	132 356	137 651
Ward Committees		45 007	52 097	48 200	108 000	108 000	108 000	111 996	115 692	119 394
Warrantees and Guarantees										
Wet Fuel		4 631 831	4 461 521	4 170 135	4 741 300	4 724 410	4 724 410	5 122 363	5 327 118	5 593 081
Witness Fees										
Workmens Compensation Fund		558 672	681 345	769 997	729 406	729 406	729 406	756 247	780 973	805 808
Total Operational Cost		**25 545 032**	**28 114 206**	**25 459 449**	**29 408 902**	**31 628 251**	**31 628 251**	**30 244 004**	**30 676 062**	**31 728 260**
Operating Leases										
Furniture and Office Equipment		28 532	18 772	3 995	444 487	449 987	449 987	466 143	481 472	496 845
Land			281 879	229 463	276 328	276 328	276 328	285 000	294 405	303 826
Libraries										
Machinery and Equipment			1 608		5 200	5 200	5 200	5 382	5 543	5 709
Other Assets		307 052	440 451	561 881	622 378	640 378	640 378	664 036	685 893	707 804
Transport Assets										
Zoo, Marine and Non-biological Animals										
Total Operational Leases		**335 584**	**742 710**	**795 339**	**1 348 393**	**1 371 893**	**1 371 893**	**1 420 561**	**1 467 313**	**1 514 184**

Western Cape:Swellendam (WC034) - Supporting Table SA1 Budgeted Financial Performance (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Discontinued Operations										
Statutory Payments other than Income Taxes		15 887	50 150	57 326	42 640	42 640	42 640	44 132	45 456	46 820
Total Operational Cost and Other Cost		**25 896 503**	**28 907 066**	**26 312 114**	**30 799 935**	**33 042 784**	**33 042 784**	**31 708 697**	**32 188 831**	**33 289 264**
Disposal of Fixed and Intangible Assets										
Intangible Assets			97 078							
Investment Property		617 234		1 018						
Living resources										
Property, Plant and Equipment		434 294	892 346	8 034 952						
Total Disposal of Fixed and Intangible Assets		**1 051 528**	**989 424**	**8 035 970**	**-**	**-**	**-**	**-**	**-**	**-**
Other Losses										
Inventory										
Decrease in net-realisable Value			262	3 677						
Total Inventory		**-**	**262**	**3 677**	**-**	**-**	**-**	**-**	**-**	**-**
Fair Value Adjustment										
Actuarial Assessments										
Medical				576 931						
Pension Funds										
Total Actuarial Assessments		**-**	**-**	**576 931**	**-**	**-**	**-**	**-**	**-**	**-**
Total Fair Value Adjustment		**-**	**-**	**576 931**	**-**	**-**	**-**	**-**	**-**	**-**
Total Other Losses		**-**	**262**	**580 608**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditure		**327 701 625**	**432 245 841**	**576 363 171**	**564 229 687**	**592 892 032**	**592 892 032**	**519 698 720**	**537 595 608**	**565 586 386**
Surplus/(Deficit)		**7 806 349**	**16 001 159**	**(20 829 717)**	**(22 283 767)**	**(32 303 780)**	**(32 303 780)**	**(46 644 365)**	**(43 429 849)**	**(42 641 323)**
Transfers and subsidies - capital (monetary allocations)										
Departmental Agencies and Accounts					200 000	60 000	60 000			
District Municipalities		497 730	457 383			40 000	40 000			
Foreign Government and International Organisations										
Higher Educational Institutions										
Households										
National Government		16 769 337	22 573 693	13 697 544	55 229 043	55 329 043	55 329 043	19 170 087	16 648 988	18 713 968
Non-Profit Institutions										
Parent Municipality										
Private Enterprises										
Provincial Governments		30 616 421	17 702 501	4 137 092	9 627 652	12 749 802	12 749 802	5 345 001	13 500 000	29 300 000
Public Corporations										
Total Transfers and subsidies - capital (monetary allocations)		**47 883 488**	**40 733 577**	**17 834 636**	**65 056 695**	**68 178 845**	**68 178 845**	**24 515 088**	**30 148 988**	**48 013 968**
Transfers and subsidies - capital (in-kind)										
Private Enterprises		933 090	1 233 440	5 622 362						
Provincial Governments			3 455 615							
Public Corporations										
Total Transfers and subsidies - capital (in-kind)		**933 090**	**4 689 055**	**5 622 362**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus/(Deficit) after capital transfers and contributions		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Surplus/(Deficit) after income tax		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
Surplus/(Deficit) attributable to municipality		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent-subsidiary Transactions										
Surplus/(Deficit) for the year		**56 622 927**	**61 423 791**	**2 627 281**	**42 772 928**	**35 875 065**	**35 875 065**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Repairs and Maintenance by Expenditure Item										
Employee related costs		9 742 364	20 410 845	21 816 383		21 884 898	21 884 898			
Inventory Consumed (Project Maintenance)		5 002 242	5 189 317	5 873 151	6 083 324	6 082 295	6 082 295	5 614 701	5 794 485	5 976 132
Contracted Services		12 140 054	15 027 973	24 149 931	21 731 582	21 825 621	21 825 621	26 598 912	24 409 414	25 697 494
Operational Costs		551 857	806 285	669 467	1 608 584	1 470 085	1 470 085	965 577	997 413	1 029 312
Total Repairs and Maintenance Expenditure		**27 436 517**	**41 434 420**	**52 508 932**	**29 423 490**	**51 262 899**	**51 262 899**	**33 179 190**	**31 201 312**	**32 702 938**

Western Cape: Swellendam (WC034) - Supporting Table SA3 Budgeted Financial Position (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		17 329 377	93 346 737	125 457 664	46 756 612	65 467 536	65 467 536	135 156 129	78 967 526	92 913 026	107 304 782
Cash at Bank		104 439 204	85 164 726	83 338 157	56 895 999	83 633 578	83 633 578	104 702 205	68 320 058	39 255 372	16 190 808
Cash on Hand		4 650	4 650	4 650	4 650	4 650	4 650	4 650	4 650	4 650	4 650
Total Cash and Cash Equivalents		**121 773 231**	**178 516 113**	**208 800 471**	**103 657 261**	**149 105 764**	**149 105 764**	**239 862 984**	**147 292 234**	**132 173 048**	**123 500 240**
Short term Investments											
Deposit Taking Institutions											
Trade and other receivables from exchange transactions											
Electricity		11 012 699	13 694 325	11 486 170	24 968 188	15 713 254	15 713 254	18 574 798	19 016 058	22 623 474	26 563 624
Waste Management		4 580 703	5 886 217	6 479 112	6 803 031	6 754 829	6 754 829	7 756 176	7 054 261	7 373 124	7 711 118
Waste Water Management		5 881 148	7 221 696	7 474 205	9 284 397	7 956 237	7 956 237	8 830 797	8 387 209	8 844 885	9 330 021
Water		6 655 364	8 808 018	8 883 948	9 998 116	9 286 924	9 286 924	11 370 234	9 719 038	10 188 528	10 688 494
Other trade receivables from exchange transactions		2 232 207	3 291 741	3 285 342	3 304 864	2 990 097	2 990 097	6 731 368	2 995 243	3 000 699	3 006 482
VAT Receivable Input Tax Accrual		1 604 631	1 686 164	1 712 544	1 686 165	1 712 543	1 712 543	2 099 013	1 712 543	1 712 543	1 712 543
Gross: Trade and other receivables from exchange transactions		**31 966 752**	**40 588 161**	**39 321 321**	**56 044 761**	**44 413 884**	**44 413 884**	**55 362 386**	**48 884 352**	**53 743 253**	**59 012 282**
Less: Impairment for debt											
Impairment for Electricity		(1 286 249)	(1 672 885)	(1 529 523)	(8 108 993)	(4 291 824)	(4 291 824)	(1 529 523)	(5 974 754)	(7 812 493)	(9 819 319)
Impairment for Waste Management		(3 654 129)	(4 399 763)	(4 774 662)	(5 587 773)	(5 053 701)	(5 053 701)	(4 774 662)	(5 353 132)	(5 671 995)	(6 009 989)
Impairment for Waste Water Management		(4 715 073)	(5 360 074)	(5 438 768)	(6 652 160)	(5 778 675)	(5 778 675)	(5 438 768)	(6 141 309)	(6 526 410)	(6 934 617)
Impairment for Water		(4 381 295)	(5 182 771)	(5 409 085)	(6 405 265)	(5 853 262)	(5 853 262)	(5 409 084)	(6 331 179)	(6 850 453)	(7 403 436)
Impairment for other trade receivalbes from exchange transactions		(1 986 341)	(2 016 603)	(2 257 716)	(2 389 141)	(2 257 716)	(2 257 716)	(2 257 717)	(2 257 716)	(2 257 716)	(2 257 716)
Total Less: Impairment for debt		**(16 023 087)**	**(18 632 096)**	**(19 409 754)**	**(29 143 332)**	**(23 235 178)**	**(23 235 178)**	**(19 409 754)**	**(26 058 090)**	**(29 119 067)**	**(32 425 077)**
Total net Trade and other receivables from Exchange Transactions		**15 943 665**	**21 956 065**	**19 911 567**	**26 901 429**	**21 178 706**	**21 178 706**	**35 952 632**	**22 826 262**	**24 624 186**	**26 587 205**
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		990 250	2 000 148	2 015 852	2 885 238	2 355 625	2 355 625	2 280 481	2 716 631	3 110 128	3 539 039
Business and Commercial Properties		753 750	1 500 434	1 430 067	2 072 410	1 663 177	1 663 177	1 831 049	1 895 773	2 149 303	2 425 650
Industrial Properties		129 146	349 403	315 403	515 070	375 875	375 875	395 366	444 504	519 309	600 847
Mining Properties											
Public Benefit Organisations		10 116	609	(935)	3 368	1 559	1 559	1 698	4 197	7 073	10 207
Public Service Infrastructure Properties		(15 215)	(15 215)	(15 215)	(15 215)	(15 215)	(15 215)	(15 215)	(15 215)	(15 215)	(15 215)
Public Service Purposes Properties		158 526	194 390	190 542	380 460	262 323	262 323	196 307	338 286	421 086	511 337
Residential Properties		5 670 999	4 412 045	3 926 666	7 417 401	4 965 987	4 965 987	4 321 141	6 177 520	7 497 508	8 935 689
Residential Sectional Title Garages											
Sports Clubs and Fields											
Vacant Land		304 882	965 401	1 077 711	1 333 099	1 217 464	1 217 464	1 257 414	1 363 988	1 523 699	1 697 784
Property Rates General											
Gross: Property rates		**8 002 454**	**9 407 215**	**8 940 091**	**14 591 831**	**10 826 795**	**10 826 795**	**10 268 241**	**12 925 684**	**15 212 891**	**17 705 338**
Less: Impairment of Property rates		(4 311 830)	(5 225 025)	(4 280 567)	(5 525 483)	(4 280 567)	(4 280 567)	(4 299 322)	(4 280 567)	(4 280 567)	(4 280 567)
Net Property rates		**3 690 624**	**4 182 190**	**4 659 524**	**9 066 348**	**6 546 228**	**6 546 228**	**5 968 919**	**8 645 117**	**10 932 324**	**13 424 771**
Other receivables from non-exchange transactions		105 301 917	139 565 197	137 357 868	164 813 061	152 963 944	152 963 944	154 423 802	167 835 642	181 957 352	194 568 987
Less:Impairment for other receivables from non-exchange transactions		(93 846 364)	(101 941 619)	(114 225 345)	(141 941 619)	(127 425 344)	(127 425 344)	(146 475 745)	(140 625 344)	(153 825 344)	(167 025 344)
Net other receivables from non-exchange transactions		**11 455 553**	**37 623 578**	**23 132 523**	**22 871 442**	**25 538 600**	**25 538 600**	**7 948 057**	**27 210 298**	**28 132 008**	**27 543 643**
Total net Receivables from non-exchange transactions		**15 146 177**	**41 805 768**	**27 792 047**	**31 937 790**	**32 084 828**	**32 084 828**	**13 916 976**	**35 855 415**	**39 064 332**	**40 968 414**
Current Portion of Non-current Receivables											
Joint Ventures											
Operating Lease		328 984	367 962	356 455		356 454	356 454	356 455	356 454	356 454	356 454
Public Organisation											
Sporting and Other Bodies											
Staff Loans/Recoveries											
Subsidiaries											
Total Current Portion of Non-current Receivables		**328 984**	**367 962**	**356 455**	**-**	**356 454**	**356 454**	**356 455**	**356 454**	**356 454**	**356 454**
Inventory											
Agricultural											
Consumables		5 367 389	6 008 824	6 407 042	6 008 822	6 368 249	6 368 249	5 351 014	6 407 041	6 407 041	6 407 041
Finished Goods											
Housing Stock											
Land		29 591	7 591	7 591	7 591	7 591	7 591	7 591	7 591	7 591	7 591
Materials and Supplies						(137 168)	(137 168)				
Water		52 705	63 726	62 041	63 725	62 040	62 040	(88 907)	62 040	62 040	62 040
Work-in-progress											
Total Inventory		**5 449 685**	**6 080 141**	**6 476 674**	**6 080 138**	**6 300 712**	**6 300 712**	**5 269 698**	**6 476 672**	**6 476 672**	**6 476 672**
VAT Receivable											
Input Tax Capital		1 061 793	801 935	(1 141 910)	801 931	(1 141 911)	(1 141 911)	(2 133 467)	(1 141 911)	(1 141 911)	(1 141 911)
Input Tax General		3 295 911	4 156 434	3 714 510	4 156 428	3 714 515	3 714 515	1 207 523	3 714 515	3 714 515	3 714 515
VAT Control (Receivable)		1 462 828	460 695	412 424	460 694	412 425	412 425	412 424	412 425	412 425	412 425
Total VAT Receivable		**5 820 532**	**5 419 064**	**2 985 024**	**5 419 053**	**2 985 029**	**2 985 029**	**(513 520)**	**2 985 029**	**2 985 029**	**2 985 029**
Other current assets											
Construction Contracts and Receivables											
Control, Clearing and Interface Accounts		3 507 521	1 588 410	2 138 081	1 588 410	2 138 082	2 138 082	1 451 708	2 138 082	2 138 082	2 138 082
Deposits			4 446 000		4 446 000						
Fair Value Adjustments											
Income Tax Receivable											
Operating Lease - Straight Lining					367 962						
Intercompany/Parent-subsidiary Transactions											
Total Other current assets		**3 507 521**	**6 034 410**	**2 138 081**	**6 402 372**	**2 138 082**	**2 138 082**	**1 451 708**	**2 138 082**	**2 138 082**	**2 138 082**
Total Current Assets		**167 969 795**	**260 179 523**	**268 460 319**	**180 398 043**	**214 149 575**	**214 149 575**	**296 296 933**	**217 930 148**	**207 817 803**	**203 012 096**
Non-current Assets											
Investment Property											
Investment Property at Cost / Fair Value		12 748 741	13 288 691	18 348 672	11 035 234	18 348 673	18 348 673	18 348 673	18 348 673	18 348 673	18 348 673
Less: Accumulated Depreciation		(745 121)	(797 332)	(849 401)	(714 673)	(902 252)	(902 252)	(895 778)	(957 746)	(1 016 015)	(1 077 197)
Less: Accumulated Impairment		(969 436)	(969 436)	(969 436)	(969 436)	(969 436)	(969 436)	(969 436)	(969 436)	(969 436)	(969 436)
Total Investment Property		**11 034 184**	**11 521 923**	**16 529 835**	**9 351 125**	**16 476 985**	**16 476 985**	**16 483 459**	**16 421 491**	**16 363 222**	**16 302 040**
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		656 769 484	727 874 975	763 243 002	877 026 599	867 029 742	867 029 742	808 215 564	919 835 139	962 070 010	1 019 843 380
Leases recognised as Property, Plant and Equipment		1 147 584	1 147 584	999 888	1 147 584			999 888			

Less: Accumulated Depreciation	(137 132 489)	(165 037 696)	(181 209 528)	(192 052 973)	(200 541 311)	(200 541 311)	(195 397 472)	(221 496 593)	(243 461 949)	(266 486 756)
Less: Accumulated Impairment	(16 059 936)	(22 765 368)	(45 627 961)	(28 511 741)	(62 942 106)	(62 942 106)	(46 279 604)	(80 436 231)	(98 802 993)	(118 085 962)
Total Property, Plant and Equipment	**504 724 643**	**541 219 495**	**537 405 401**	**657 609 469**	**603 546 325**	**603 546 325**	**567 538 376**	**617 902 315**	**619 805 068**	**635 270 662**
Construction Work-in-progress										
Acquisitions	9 418 841	28 961 478	3 262 192							
Opening Balance	56 489 237	7 379 112	5 248 608	6 130 288	4 882 636	4 882 636	4 882 635	4 882 636	4 882 636	4 882 636
Prior period corrections										
Transfer to Heritage asset										
Transfer to Intangible Assets			(20 572)							
Transfer to Investment property										
Transfer to PPE	(58 528 965)	(31 091 982)	(3 607 592)							
Less: Accumulated Impairment										
Total Construction Work-in-progress	**7 379 113**	**5 248 608**	**4 882 636**	**6 130 288**	**4 882 636**	**4 882 636**	**4 882 635**	**4 882 636**	**4 882 636**	**4 882 636**
Heritage Assets										
Heritage Assets at Cost / Revaluation	170 979	170 979	170 979	170 979	170 979	170 979	170 979	170 979	170 979	170 979
Less: Accumulated Impairment										
Total Heritage Assets	**170 979**	**170 979**	**170 979**	**170 979**	**170 979**	**170 979**	**170 979**	**170 979**	**170 979**	**170 979**
Intangible Assets										
Heritage Assets at Cost / Revaluation	1 305 560	924 686	1 232 166	924 686	1 332 166	1 332 166	1 332 166	1 332 166	1 332 166	1 332 166
Less: Accumulated Amortisation	(738 654)	(458 537)	(548 209)	(647 216)	(639 229)	(639 229)	(548 209)	(734 799)	(835 148)	(940 514)
Less: Accumulated Impairment										
Total Intangible Assets	**566 906**	**466 149**	**683 957**	**277 470**	**692 937**	**692 937**	**783 957**	**597 367**	**497 018**	**391 652**
Trade and other receivables from exchange transactions										
Electricity			87 148		87 148	87 148		87 148	87 148	87 148
Property Rental Debtors										
Service Charges	2 627 223	2 880 671	2 900 775	2 880 671	2 900 775	2 900 775		2 900 775	2 900 775	2 900 775
Waste Management			107 396		107 396	107 396		107 396	107 396	107 396
Waste Water Management			156 886		156 886	156 886		156 886	156 886	156 886
Water			111 515		111 515	111 515		111 515	111 515	111 515
Total Trade and other Receivables from Exchange Transactions	**2 627 223**	**2 880 671**	**3 363 720**	**2 880 671**	**3 363 720**	**3 363 720**	**-**	**3 363 720**	**3 363 720**	**3 363 720**
Non-current Receivables from Non-exchange Transactions										
Property Rates	203 872	(2 601 182)	(3 135 618)	344 706	(3 135 618)	(3 135 618)	(3 453 547)	(3 135 618)	(3 516 819)	(4 347 635)
Public Organisation										
Sporting and Other Bodies										
Staff Loans/Recoveries										
Subsidiaries										
Total Non-current Receivables from Non-exchange Transactions	**203 872**	**(2 601 182)**	**(3 135 618)**	**344 706**	**(3 135 618)**	**(3 135 618)**	**(3 453 547)**	**(3 135 618)**	**(3 516 819)**	**(4 347 635)**
Total Non Current Assets	**526 706 920**	**558 906 643**	**559 900 910**	**676 764 708**	**625 997 964**	**625 997 964**	**586 405 859**	**640 202 890**	**641 565 824**	**656 034 054**
TOTAL ASSETS	**694 676 715**	**819 086 166**	**828 361 229**	**857 162 751**	**840 147 539**	**840 147 539**	**882 702 792**	**858 133 038**	**849 383 627**	**859 046 150**
Liabilities										
Current Liabilities										
Financial Liabilities										
Current portion of Finance Lease Liabilities	361 517	402 024	214 498	402 025	214 498	214 498	214 498	214 498	214 498	214 498
Current portion of Non-current Borrowings	4 230 703	4 161 118	4 201 905	5 260 321	5 088 399	5 088 399	3 364 042	6 122 289	6 466 017	6 690 716
Current portion of Operating Lease Liabilities	16 437	19 917	28 644	19 917	28 644	28 644	28 644	28 644	28 644	28 644
Unamortised Premium on Long-term Debts										
Total Financial Liabilities	**4 608 657**	**4 583 059**	**4 445 047**	**5 682 263**	**5 331 541**	**5 331 541**	**3 607 184**	**6 365 431**	**6 709 159**	**6 933 858**
Consumer Deposits										
Building Plans	2 691 950	2 214 932	2 648 240	3 024 525	2 648 240	2 648 240	2 996 315	2 648 240	2 648 240	2 648 240
Buying Card										
Electricity	733 074	736 300	795 805	781 834	795 805	795 805	847 945	795 805	795 805	795 805
Rental Properties	269 707	108 378	117 905	276 897	117 904	117 904	121 780	117 904	117 904	117 904
Water	455 618	1 561 736	1 988 099	545 380	1 988 098	1 988 098	2 378 990	1 988 098	1 988 098	1 988 098
Wayleave	151 500	153 500	183 500	153 500	183 500	183 500	513 590	183 500	183 500	183 500
Total Consumer Deposits	**4 301 849**	**4 774 846**	**5 733 549**	**4 782 136**	**5 733 547**	**5 733 547**	**6 858 620**	**5 733 547**	**5 733 547**	**5 733 547**
Trade and Other Payable Exchange Transactions										
Accrued Interest	468 858	454 257	445 849	454 256	445 849	445 849	446 199	445 849	445 849	445 849
Advance Payments	2 612 683	2 570 979	3 086 401	2 659 017	3 086 401	3 086 401	1 911 047	3 086 401	3 086 401	3 086 401
Affiliates, Related Parties and Associated Companies		18 281 070	842 768		842 768	842 768	842 768	842 768	842 768	842 768
Control, Clearing and Interface Accounts	1 192 735	1 194 426	675 025	1 048 273	475 026	475 026	824 558	675 026	675 026	675 026
Electricity Bulk Purchase		1	9 239		9 239	9 239		9 239	9 239	9 239
Payables and Accruals	31 303 184	57 255 172	51 843 618	58 155 839	49 867 655	49 867 655	9 391 723	51 843 615	51 843 615	51 843 615
PAYE Deductions										
Pension and Retirement Contributions										
Retentions	1 249 738	1 295 700	3 442 275	1 295 700	3 442 276	3 442 276	5 250 915	3 442 276	3 442 276	3 442 276
Standby										
Tender documentation										
Unallocated Deposits	179 498	37 667	159 542	37 667	159 542	159 542	267 698	159 542	159 542	159 542
Water Inventory Bulk Purchases										
VAT Payables Output Tax Accrual				2 140 501			1 217 940			
VAT Payables Output Tax Provision for Doubtful Debt Impairment	(2 431 173)	(3 174 736)	(3 204 330)	(3 649 460)	(3 204 331)	(3 204 331)	(3 204 330)	(3 204 331)	(3 204 331)	(3 204 331)
Total Trade and Other Payable Exchange Transactions	**34 575 523**	**77 914 536**	**57 300 387**	**62 141 793**	**55 124 425**	**55 124 425**	**16 948 518**	**57 300 385**	**57 300 385**	**57 300 385**
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Unspent										
Capital	16 388 276	(3 303 743)	12 018 719	1 784	(60 000)	(60 000)	24 821 787			
Operational	4 006 403	23 439 588	21 367 156	101 865	903 364	903 364	32 080 631			
Total Transfers and Subsidies Unspent	**20 394 679**	**20 135 845**	**33 385 875**	**103 649**	**843 364**	**843 364**	**56 902 418**	**-**	**-**	**-**
VAT Payables Output Tax Accrual										
VAT Payables Output Tax Provision for Doubtful Debt Impairment										
Total Trade and Other Payable Non-exchange Transactions	**20 394 679**	**20 135 845**	**33 385 875**	**103 649**	**843 364**	**843 364**	**56 902 418**	**-**	**-**	**-**
Provision										
Alien Vegetation										
Bonus	3 185 990	3 457 910	3 660 104	3 457 910	3 660 104	3 660 104	3 660 105	3 660 104	3 660 104	3 660 104
Decommissioning, Restoration and Similar Liabilities				1 500 000						
Ex-gratia Pension										
Insurance Claims										
Leave	8 790 935	9 666 113	10 539 611	9 666 112	10 539 611	10 539 611	10 539 610	10 539 611	10 539 611	10 539 611
Litigation	3 741 261			4 580 478						
Pension Fund Investment Return Shortfall										
Staff Parity										
Impairment										
Total Provision	**15 718 186**	**13 124 023**	**14 199 715**	**19 204 500**	**14 199 715**	**14 199 715**	**14 199 715**	**14 199 715**	**14 199 715**	**14 199 715**
VAT Payable										
VAT Payable: Output Tax	4 751 125	7 983 180	4 877 713	3 402 701	4 877 712	4 877 712	4 457 522	4 877 712	4 877 712	4 877 712
VAT Payable: VAT Control										

Total VAT Payable	**4 751 125**	**7 983 180**	**4 877 713**	**3 402 701**	**4 877 712**	**4 877 712**	**4 457 522**	**4 877 712**	**4 877 712**	**4 877 712**
Other current liabilities										
Employee Benefits										
Post-employment Benefits	1 128 000	1 242 000	1 263 000	1 880 000	5 865 745	5 865 745	1 263 000	10 742 745	15 757 648	20 908 943
Other Long-Term Benefits	872 000	809 000	776 000	1 067 582	1 602 216	1 602 216	776 000	1 256 603	878 415	465 991
Termination Benefits										
Total Employee Benefits	**2 000 000**	**2 051 000**	**2 039 000**	**2 947 582**	**7 467 961**	**7 467 961**	**2 039 000**	**11 999 348**	**16 636 063**	**21 374 934**
Deferred Tax Liabilities										
Income Tax Payable										
Intercompany/Parent-subsidiary Transactions										
Total Other current liabilities	**2 000 000**	**2 051 000**	**2 039 000**	**2 947 582**	**7 467 961**	**7 467 961**	**2 039 000**	**11 999 348**	**16 636 063**	**21 374 934**
Total Current Liabilities	**86 350 019**	**130 566 489**	**121 981 286**	**98 264 624**	**93 578 265**	**93 578 265**	**105 012 977**	**100 476 138**	**105 456 581**	**110 420 151**
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans	23 987 802	23 326 683	26 626 749	26 415 593	26 423 970	26 423 970	23 796 298	27 228 698	20 762 681	14 071 965
Bankers Acceptance Certificate										
Concessionary Loan										
Derivative Financial Liability										
Finance Lease Liability	616 524	214 499		214 499						
Total Borrowings	**24 604 326**	**23 541 182**	**26 626 749**	**26 630 092**	**26 423 970**	**26 423 970**	**23 796 298**	**27 228 698**	**20 762 681**	**14 071 965**
Operating Lease Liability										
Total Financial Liabilities	**24 604 326**	**23 541 182**	**26 626 749**	**26 630 092**	**26 423 970**	**26 423 970**	**23 796 298**	**27 228 698**	**20 762 681**	**14 071 965**
Provisions										
Alien Vegetation										
Bonus										
Decommissioning, Restoration and Similar Liabilities	59 787 173	64 792 398	71 463 829	73 595 022	75 980 853	75 980 853	71 463 829	79 997 877	86 014 901	92 031 925
Staff Parity										
Total Provisions	**59 787 173**	**64 792 398**	**71 463 829**	**73 595 022**	**75 980 853**	**75 980 853**	**71 463 829**	**79 997 877**	**86 014 901**	**92 031 925**
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits	29 462 000	33 036 000	38 012 000	37 374 745	38 012 000	38 012 000	38 012 000	38 012 000	38 012 000	38 012 000
Other Long-Term Benefits	5 593 000	6 046 000	6 546 000	6 818 000	6 546 000	6 546 000	6 546 000	6 546 000	6 546 000	6 546 000
Termination Benefits										
Total Employee Benefits	**35 055 000**	**39 082 000**	**44 558 000**	**44 192 745**	**44 558 000**	**44 558 000**	**44 558 000**	**44 558 000**	**44 558 000**	**44 558 000**
Deferred Tax Liabilities										
Intercompany/Parent-subsidiary Transactions										
Total Other non-current liabilities	**35 055 000**	**39 082 000**	**44 558 000**	**44 192 745**	**44 558 000**	**44 558 000**	**44 558 000**	**44 558 000**	**44 558 000**	**44 558 000**
Total non current liabilities	**119 446 499**	**127 415 580**	**142 648 578**	**144 417 859**	**146 962 823**	**146 962 823**	**139 818 127**	**151 784 575**	**151 335 582**	**150 661 890**
TOTAL LIABILITIES	**205 796 518**	**257 982 069**	**264 629 864**	**242 682 483**	**240 541 088**	**240 541 088**	**244 831 104**	**252 260 713**	**256 792 163**	**261 082 041**
CHANGES IN NET ASSETS	**488 880 197**	**561 104 097**	**563 731 365**	**614 480 268**	**599 606 451**	**599 606 451**	**637 871 688**	**605 872 325**	**592 591 464**	**597 964 109**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy										
Correction of Prior Period Error	6 994 087	10 811 057								
Depreciation Offsets										
Opening Balance	413 263 170	463 808 188	534 700 883	556 586 290	532 873 286	532 873 286	532 873 282	590 436 990	573 856 590	560 704 112
Transfers to/from operating revenue and expenditure	56 622 931	61 412 856	2 627 288	42 772 928	35 875 065	35 875 065	64 825 347	(22 129 277)	(13 280 861)	5 372 645
Transfers to/from Reserves	(13 072 000)	(1 331 215)	(4 454 885)		930 151	930 151	8 789 118	5 548 877	128 383	(2 432 648)
Total Accumulated Surplus/(Deficit)	**463 808 188**	**534 700 886**	**532 873 286**	**599 359 218**	**569 678 502**	**569 678 502**	**606 487 747**	**573 856 590**	**560 704 112**	**563 644 109**
Reserves and Funds										
Capital Replacement Reserve	25 072 000	26 403 215	26 500 000	15 121 050	26 500 000	26 500 000	17 710 882	19 582 691	19 454 308	21 886 956
Housing Development Fund			4 358 100		3 427 949	3 427 949	13 673 100	12 433 044	12 433 044	12 433 044
Total Reserves and Funds	**25 072 000**	**26 403 215**	**30 858 100**	**15 121 050**	**29 927 949**	**29 927 949**	**31 383 982**	**32 015 735**	**31 887 352**	**34 320 000**
TOTAL COMMUNITY WEALTH/EQUITY	**488 880 188**	**561 104 101**	**563 731 386**	**614 480 268**	**599 606 451**	**599 606 451**	**637 871 729**	**605 872 325**	**592 591 464**	**597 964 109**

Western Cape: Swellendam (WC034) - Supporting Table SA17 Borrowing

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Borrowings										
Annuity and Bullet Loans										
Banks		9 371 703	10 804 946	16 173 864	11 911 946	19 804 191	19 804 191	16 344 039	13 528 514	10 355 246
Development Bank of South Africa		14 616 099	12 521 737	10 452 885	8 418 411	8 418 411	8 418 411	6 135 325	3 569 132	1 261 042
Foreign Government and International Organisations										
General Public					6 085 236	(1 798 632)	(1 798 632)	4 749 334	3 665 035	2 455 677
Total Annuity and Bullet Loans		**23 987 802**	**23 326 683**	**26 626 749**	**26 415 593**	**26 423 970**	**26 423 970**	**27 228 698**	**20 762 681**	**14 071 965**
Finance Lease Liability										
Private Enterprises		616 524	214 499		214 499					
Public Corporations										
Public Investments Commissioners										
Total Finance Lease Liability		**616 524**	**214 499**	**-**	**214 499**	**-**	**-**	**-**	**-**	**-**
Total Borrowings		**24 604 326**	**23 541 182**	**26 626 749**	**26 630 092**	**26 423 970**	**26 423 970**	**27 228 698**	**20 762 681**	**14 071 965**

Western Cape: Swellendam (WC034) - 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		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
RECEIPTS										
Operating										
National Government										
Monetary Allocations										
Equitable Share		39 675 001	43 486 840	46 412 000	49 412 000	49 412 000	49 412 000	52 038 000	54 694 000	55 805 000
Energy Efficiency and Demand Side Management				453 704	1 008 696	1 008 696	1 008 696			
Expanded Public Works Programme Integrated Grant		1 497 000	1 541 000	1 305 001	1 565 000	1 565 000	1 565 000	1 457 000		
Integrated National Electrification Programme [Schedule 5B]				648 913	1 844 609	1 844 609	1 844 609	586 957	930 783	818 870
Local Government Financial Management Grant		1 720 000	1 731 272	1 780 952	1 900 000	1 800 000	1 800 000	2 000 000	2 100 000	2 200 000
Municipal Disaster Recovery Grant			309 684							
Municipal Infrastructure Grant		2 151 613	4 535 777	6 520 935	2 367 304	2 367 304	2 367 304	4 557 913	4 318 229	4 942 988
Municipal Water Infrastructure Grant [Schedule 5B]		1 014 038	1 464 535	106 988	4 304 348	4 304 348	4 304 348	913 043		466 174
Total Monetary Allocations		**46 057 652**	**53 069 108**	**57 228 493**	**62 401 957**	**62 301 957**	**62 301 957**	**61 552 913**	**62 043 012**	**64 233 032**
Total Operating/National Government		**46 057 652**	**53 069 108**	**57 228 493**	**62 401 957**	**62 301 957**	**62 301 957**	**61 552 913**	**62 043 012**	**64 233 032**
Provincial Government										
Monetary Allocations										
Infrastructure		38 002	3 327 575	735 966	804 348	1 212 484	1 212 484	5 411 999	56 000	56 000
Capacity Building and Other		8 904 705	5 303 833	6 520 916	6 472 261	12 312 590	12 312 590	9 242 000	8 420 000	7 077 000
Total Monetary Allocations		**8 942 707**	**8 631 408**	**7 256 882**	**7 276 609**	**13 525 074**	**13 525 074**	**14 653 999**	**8 476 000**	**7 133 000**
Total Operating/Provincial Government		**8 942 707**	**8 631 408**	**7 256 882**	**7 276 609**	**13 525 074**	**13 525 074**	**14 653 999**	**8 476 000**	**7 133 000**
District Municipalities										
Monetary Allocations										
Infrastructure		71 659	65 217							
Capacity Building and Other			35 535	50 000						
Total Monetary Allocations		**71 659**	**100 752**	**50 000**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/District Municipalities		**71 659**	**100 752**	**50 000**	**-**	**-**	**-**	**-**	**-**	**-**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts			441 182	294 093	30 000	835 600	835 600	602 400		
Total Monetary Allocations		**-**	**441 182**	**294 093**	**30 000**	**835 600**	**835 600**	**602 400**	**-**	**-**
Total Operating/Other Grant Providers		**-**	**441 182**	**294 093**	**30 000**	**835 600**	**835 600**	**602 400**	**-**	**-**
Total Operating		**55 072 018**	**62 242 450**	**64 829 468**	**69 708 566**	**76 662 631**	**76 662 631**	**76 809 312**	**70 519 012**	**71 366 032**
Capital										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant				2 189 102	2 991 304	2 991 304	2 991 304			
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]				4 326 087	12 297 391	12 297 391	12 297 391	3 913 043	6 205 217	5 459 130
Local Government Financial Management Grant						100 000	100 000			
Municipal Disaster Recovery Grant			2 064 560							
Municipal Infrastructure Grant		10 009 086	10 745 565	6 469 105	11 244 696	11 244 696	11 244 696	9 170 087	10 443 771	10 147 012
Water Services Infrastructure Grant		6 760 251	9 763 568	713 250	28 695 652	28 695 652	28 695 652	6 086 957		3 107 826
Total Monetary Allocations		**16 769 337**	**22 573 693**	**13 697 544**	**55 229 043**	**55 329 043**	**55 329 043**	**19 170 087**	**16 648 988**	**18 713 968**
Total Capital/National Government		**16 769 337**	**22 573 693**	**13 697 544**	**55 229 043**	**55 329 043**	**55 329 043**	**19 170 087**	**16 648 988**	**18 713 968**
Provincial Government										
Monetary Allocations										
Infrastructure			10 924 450	3 736 853	695 652	7 728 452	7 728 452	2 440 001	13 500 000	29 300 000
Capacity Building and Other		30 616 421	6 778 051	400 239	8 932 000	5 021 350	5 021 350	2 905 000		
Total Monetary Allocations		**30 616 421**	**17 702 501**	**4 137 092**	**9 627 652**	**12 749 802**	**12 749 802**	**5 345 001**	**13 500 000**	**29 300 000**
Allocations In-kind										
Capacity Building and Other			3 455 615							
Total Allocations In-kind		**-**	**3 455 615**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/Provincial Government		**30 616 421**	**21 158 116**	**4 137 092**	**9 627 652**	**12 749 802**	**12 749 802**	**5 345 001**	**13 500 000**	**29 300 000**
District Municipalities										
Monetary Allocations										
Infrastructure		497 730	434 783							
Capacity Building and Other			22 600			40 000	40 000			
Total Monetary Allocations		**497 730**	**457 383**	**-**	**-**	**40 000**	**40 000**	**-**	**-**	**-**
Total Capital/District Municipalities		**497 730**	**457 383**	**-**	**-**	**40 000**	**40 000**	**-**	**-**	**-**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts					200 000	60 000	60 000			
Total Monetary Allocations		**-**	**-**	**-**	**200 000**	**60 000**	**60 000**	**-**	**-**	**-**
Allocations In-kind										
Private Enterprises		933 090	1 233 440	5 622 362						
Total Allocations In-kind		**933 090**	**1 233 440**	**5 622 362**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/Other Grant Providers		**933 090**	**1 233 440**	**5 622 362**	**200 000**	**60 000**	**60 000**	**-**	**-**	**-**
Total Capital		**48 816 578**	**45 422 632**	**23 456 998**	**65 056 695**	**68 178 845**	**68 178 845**	**24 515 088**	**30 148 988**	**48 013 968**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		**103 888 596**	**107 665 082**	**88 286 466**	**134 765 261**	**144 841 476**	**144 841 476**	**101 324 400**	**100 668 000**	**119 380 000**

Western Cape: Swellendam (WC034) - Table SA19 Expenditure on Transfers and Grant

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
EXPENDITURE										
Operating										
National Government										
Monetary Allocations										
Equitable Share		39 675 001	43 486 840	46 412 000	49 412 000	49 412 000	49 412 000	52 038 000	54 694 000	55 805 000
Energy Efficiency and Demand Side Management				249 910	486 957	461 957	461 957			
Expanded Public Works Programme Integrated Grant		1 485 902	1 523 478	1 305 001	1 565 000	1 565 000	1 565 000	1 457 000		
Local Government Financial Management Grant		1 559 660	1 535 746	1 567 328	1 716 133	1 800 000	1 800 000	2 000 000	2 100 000	2 200 000
Municipal Infrastructure Grant		650 250	2 630 801	4 912 564	680 600	680 600	680 600	2 856 835	2 489 024	3 073 141
Total Monetary Allocations		**43 370 813**	**49 176 865**	**54 446 803**	**53 860 690**	**53 919 557**	**53 919 557**	**58 351 835**	**59 283 024**	**61 078 141**
Total National Government		**43 370 813**	**49 176 865**	**54 446 803**	**53 860 690**	**53 919 557**	**53 919 557**	**58 351 835**	**59 283 024**	**61 078 141**
Provincial Government										
Monetary Allocations										
Infrastructure		37 656	8 372 822	17 099 455	628 696	15 050 202	15 050 202	5 196 000	56 000	56 000
Capacity Building and Other		9 400 740	55 511 820	121 581 640	97 750 261	101 529 597	101 529 597	9 242 000	8 420 000	7 077 000
Total Monetary Allocations		**9 438 396**	**63 884 642**	**138 681 095**	**98 378 957**	**116 579 799**	**116 579 799**	**14 438 000**	**8 476 000**	**7 133 000**
Total Provincial Government		**9 438 396**	**63 884 642**	**138 681 095**	**98 378 957**	**116 579 799**	**116 579 799**	**14 438 000**	**8 476 000**	**7 133 000**
District Municipalities										
Monetary Allocations										
Capacity Building and Other			32 145	50 000						
Total Monetary Allocations		**-**	**32 145**	**50 000**	**-**	**-**	**-**	**-**	**-**	**-**
Total District Municipalities		**-**	**32 145**	**50 000**	**-**	**-**	**-**	**-**	**-**	**-**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts			441 182	294 093	30 000	835 600	835 600	602 400		
Total Monetary Allocations		**-**	**441 182**	**294 093**	**30 000**	**835 600**	**835 600**	**602 400**	**-**	**-**
Total Operating/Other Grant Providers		**-**	**441 182**	**294 093**	**30 000**	**835 600**	**835 600**	**602 400**	**-**	**-**
Total Operating		**52 809 209**	**113 534 834**	**193 471 991**	**152 269 647**	**171 334 956**	**171 334 956**	**73 392 235**	**67 759 024**	**68 211 141**
Capital										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant				2 189 102	2 991 304	2 991 304	2 991 304			
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]				536 435	12 297 391	12 297 391	12 297 391	3 913 043	6 205 217	5 459 130
Local Government Financial Management Grant						100 000	100 000			
Municipal Disaster Recovery Grant			2 605 103							
Municipal Infrastructure Grant		10 009 086	15 191 565	6 469 105	11 244 696	11 244 696	11 244 696	9 170 087	10 443 771	10 147 012
Water Services Infrastructure Grant		6 760 251	9 763 568	713 250	28 695 652	28 695 652	28 695 652	6 086 957		3 107 826
Total Monetary Allocations		**16 769 337**	**27 560 236**	**9 907 892**	**55 229 043**	**55 329 043**	**55 329 043**	**19 170 087**	**16 648 988**	**18 713 968**
Total National Government		**16 769 337**	**27 560 236**	**9 907 892**	**55 229 043**	**55 329 043**	**55 329 043**	**19 170 087**	**16 648 988**	**18 713 968**
Provincial Government										
Monetary Allocations										
Infrastructure			10 924 450	7 523 419	695 652	7 728 452	7 728 452	2 440 001	13 500 000	29 300 000
Capacity Building and Other		30 834 921	6 913 385	362 497	8 932 000	5 021 350	5 021 350	2 905 000		
Total Monetary Allocations		**30 834 921**	**17 837 835**	**7 885 916**	**9 627 652**	**12 749 802**	**12 749 802**	**5 345 001**	**13 500 000**	**29 300 000**
Allocations In-kind										
Capacity Building and Other			2 030 189							
Total Allocations In-kind		**-**	**2 030 189**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Provincial Government		**30 834 921**	**19 868 024**	**7 885 916**	**9 627 652**	**12 749 802**	**12 749 802**	**5 345 001**	**13 500 000**	**29 300 000**
District Municipalities										
Monetary Allocations										
Infrastructure		497 730	434 783							
Capacity Building and Other			22 600			40 000	40 000			
Total Monetary Allocations		**497 730**	**457 383**	**-**	**-**	**40 000**	**40 000**	**-**	**-**	**-**
Total District Municipalities		**497 730**	**457 383**	**-**	**-**	**40 000**	**40 000**	**-**	**-**	**-**
Total Capital		**48 101 988**	**47 885 643**	**17 793 808**	**64 856 695**	**68 118 845**	**68 118 845**	**24 515 088**	**30 148 988**	**48 013 968**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**100 911 197**	**160 979 295**	**210 971 706**	**217 096 342**	**238 618 201**	**238 618 201**	**97 304 923**	**97 908 012**	**116 225 109**

Western Cape: Swellendam (WC034) - Table SA20 Reconciliation of transfers, grants receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Operating Transfers and Grants:										
National Government:										
Opening Balance		1 990 269	(3 448 711)	(2 577 862)	-	(1 285 039)	(1 285 039)	-	-	-
Receipts		(46 057 652)	(53 069 108)	(57 228 493)	(62 401 957)	(62 301 957)	(62 301 957)	(61 552 913)	(62 043 012)	(64 233 032)
Transferred to Revenue/Capital Expenditure		43 370 813	49 176 865	54 446 803	53 860 690	53 919 557	53 919 557	58 351 835	59 283 024	61 078 141
Re-payment of Unspent Grant		-	-	229 567	-	1 285 039	1 285 039	-	-	-
Closing Balance		(696 570)	(7 340 954)	(5 129 985)	(8 541 267)	(8 382 400)	(8 382 400)	(3 201 078)	(2 759 988)	(3 154 891)
Provincial Government:										
Opening Balance		(11 218 524)	130 360	(20 195 436)	-	(3 874 336)	(3 874 336)	-	-	-
Receipts		(8 942 707)	(8 631 408)	(7 256 882)	(7 276 609)	(13 525 074)	(13 525 074)	(14 653 999)	(8 476 000)	(7 133 000)
Transferred to Revenue/Capital Expenditure		9 438 396	63 884 642	138 681 095	98 378 957	116 579 799	116 579 799	14 438 000	8 476 000	7 133 000
Re-payment of Unspent Grant		4 830 513	1 012 920	1 195 034	-	1 250 602	1 250 602	-	-	-
Closing Balance		(5 892 322)	56 396 514	112 423 811	91 102 348	100 430 991	100 430 991	(215 999)	-	-
District Municipality:										
Opening Balance		-	(54 636)	(111 680)	(101 865)	(51 865)	(51 865)	-	-	-
Receipts		(157 372)	(125 651)	-	-	-	-	-	-	-
Transferred to Revenue/Capital Expenditure		102 736	68 607	52 578	-	-	-	-	-	-
Re-payment of Unspent Grant		-	-	-	-	-	-	-	-	-
Closing Balance		(54 636)	(111 680)	(59 102)	(101 865)	(51 865)	(51 865)	-	-	-
Other grant providers:										
Opening Balance		-	(633 418)	(554 610)	-	(535 360)	(535 360)	-	-	-
Receipts		(1 292 045)	(362 374)	(274 843)	(30 000)	(300 240)	(300 240)	(602 400)	-	-
Transferred to Revenue/Capital Expenditure		658 627	441 182	294 093	30 000	835 600	835 600	602 400	-	-
Re-payment of Unspent Grant		-	-	-	-	-	-	-	-	-
Closing Balance		(633 418)	(554 610)	(535 360)	-	-	-	-	-	-
Total Operating Transferred to Revenue/Capital Expenditure		**53 570 572**	**113 571 296**	**193 474 569**	**152 269 647**	**171 334 956**	**171 334 956**	**73 392 235**	**67 759 024**	**68 211 141**
Total Operating Transfers and Grants - Closing Balance		**(7 276 946)**	**48 389 270**	**106 699 364**	**82 459 216**	**91 996 726**	**91 996 726**	**(3 417 077)**	**(2 759 988)**	**(3 154 891)**
Capital Transfers and Grants:										
National Government:										
Opening Balance		1 334 092	(7 159 443)	1 072 509	-	(8 439 927)	(8 439 927)	-	-	-
Receipts		(27 078 868)	(17 319 696)	(25 956 522)	(55 229 043)	(55 329 043)	(55 329 043)	(19 170 087)	(16 648 988)	(18 713 968)
Transferred to Revenue/Capital Expenditure		17 562 197	25 197 808	14 359 760	55 229 043	55 329 043	55 329 043	19 170 087	16 648 988	18 713 968
Re-payment of Unspent Grant		1 023 135	353 840	1 272 260	-	8 439 927	8 439 927	-	-	-
Closing Balance		(7 159 444)	1 072 509	(9 251 993)	-	-	-	-	-	-
Provincial Government:										
Opening Balance		(2 225 634)	(9 210 890)	2 263 998	(1 784)	(19 159 352)	(19 159 352)	-	-	-
Receipts		(39 408 217)	(7 029 279)	(9 021 321)	(9 627 652)	(7 347 436)	(7 347 436)	(5 345 001)	(13 500 000)	(29 300 000)
Transferred to Revenue/Capital Expenditure		32 422 961	17 837 835	(334 740)	9 627 652	12 749 802	12 749 802	5 345 001	13 500 000	29 300 000
Re-payment of Unspent Grant		-	666 331	4 358 100	-	13 756 986	13 756 986	-	-	-
Closing Balance		(9 210 890)	2 263 997	(2 733 963)	(1 784)	-	-	-	-	-
District Municipality:										
Opening Balance		-	-	-	-	-	-	-	-	-
Receipts		-	-	-	-	-	-	-	-	-
Transferred to Revenue/Capital Expenditure		-	-	-	-	-	-	-	-	-
Re-payment of Unspent Grant		-	-	-	-	-	-	-	-	-
Closing Balance		-	-	-	-	-	-	-	-	-
Other grant providers:										
Opening Balance		(5 230 538)	(17 942)	(32 763)	-	(40 000)	(40 000)	-	-	-
Receipts		2 159 376	(504 349)	-	(200 000)	-	-	-	-	-
Transferred to Revenue/Capital Expenditure		3 053 220	489 528	-	200 000	100 000	100 000	-	-	-
Re-payment of Unspent Grant		-	-	-	-	-	-	-	-	-
Closing Balance		(17 942)	(32 763)	(32 763)	-	60 000	60 000	-	-	-
Total Capital Transferred to Revenue/Capital Expenditure		**53 038 378**	**43 525 171**	**14 025 020**	**65 056 695**	**68 178 845**	**68 178 845**	**24 515 088**	**30 148 988**	**48 013 968**
Total Capital Transfers and Grants - Closing Balance		**(16 388 276)**	**3 303 743**	**(12 018 719)**	**(1 784)**	**60 000**	**60 000**	**-**	**-**	**-**
Total Transferred to Revenue/Capital Expenditure		**106 608 950**	**157 096 467**	**207 499 589**	**217 326 342**	**239 513 801**	**239 513 801**	**97 907 323**	**97 908 012**	**116 225 109**
Total Transfers and Grants - Closing Balance		**(23 665 222)**	**51 693 013**	**94 680 645**	**82 457 432**	**92 056 726**	**92 056 726**	**(3 417 077)**	**(2 759 988)**	**(3 154 891)**

Western Cape: Swellendam (WC034) - Table SA21 Transfers and Grants made by the munipality

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Monetary Transfers and Grants										
Monetary Transfers to Organisations										
Non-profit Institutions		440 350	1 022 217	700 056	1 175 000	1 245 000	1 245 000	665 000	669 785	691 219
Total Monetary Transfers to Organisations		**440 350**	**1 022 217**	**700 056**	**1 175 000**	**1 245 000**	**1 245 000**	**665 000**	**669 785**	**691 219**
Monetary Transfers to Groups of Individuals										
Households		90 000	79 900	235 000	95 000	95 000	95 000	100 000	100 000	100 000
Total Monetary Transfers to Groups of Individuals		**90 000**	**79 900**	**235 000**	**95 000**	**95 000**	**95 000**	**100 000**	**100 000**	**100 000**
Total Monetary Transfers and Grants		**530 350**	**1 102 117**	**935 056**	**1 270 000**	**1 340 000**	**1 340 000**	**765 000**	**769 785**	**791 219**
In-Kind Transfers and Grants										
In-Kind Transfers to Organisations										
Non-profit Institutions				137 941	150 000	150 000	150 000			
Total In-Kind Transfers to Organisations		**-**	**-**	**137 941**	**150 000**	**150 000**	**150 000**	**-**	**-**	**-**
Total In-Kind Transfers and Grants		**-**	**-**	**137 941**	**150 000**	**150 000**	**150 000**	**-**	**-**	**-**
TOTAL		**530 350**	**1 102 117**	**1 072 997**	**1 420 000**	**1 490 000**	**1 490 000**	**765 000**	**769 785**	**791 219**

Western Cape:Swellendam (WC034) - Supporting Table SA22 Summary councillor and staff benefits

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Cell phone Allowance		455 110	475 200	475 200	494 208	496 584	496 584	516 448	537 106	558 590
Office-bearer Allowance		4 655 104	4 981 289	4 898 462	5 433 475	5 388 349	5 388 349	5 603 883	5 828 038	6 061 160
Out of pocket Expenses										
Travelling Allowance		173 224	178 224	214 162	275 313	139 220	139 220	144 789	150 580	156 603
Use of Personal Facilities										
Total Allowances and Service Related Benefits		**5 283 438**	**5 634 713**	**5 587 824**	**6 202 996**	**6 024 153**	**6 024 153**	**6 265 120**	**6 515 724**	**6 776 353**
Social Contributions										
Medial Aid Benefits		17 280								
Pension Fund Contributions		306 572	188 063	240 975	201 686	380 529	380 529	395 750	411 581	428 045
Total Social Contributions		**323 852**	**188 063**	**240 975**	**201 686**	**380 529**	**380 529**	**395 750**	**411 581**	**428 045**
Total Councillors		**5 607 290**	**5 822 776**	**5 828 799**	**6 404 682**	**6 404 682**	**6 404 682**	**6 660 870**	**6 927 305**	**7 204 398**
% increase			**3,8%**	**0,1%**	**9,9%**	**–**	**–**	**4,0%**	**4,0%**	**4,0%**
Senior Managers of the Municipality										
Salaries and Allowances										
Basic Salary		4 075 128	3 518 284	3 405 139	4 123 886	4 307 486	4 307 486	5 065 560	5 296 044	5 531 717
Bonuses		525 458	124 835	255 739	344 714	344 714	344 714	393 018	410 900	429 184
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone		48 800	44 000	46 000	54 000	102 500	102 500	120 000	125 460	131 044
Housing Benefits										
Non-pensionable				122 408	364 350	246 370	246 370	224 531	234 748	245 195
Travel or Motor Vehicle		137 031	101 746	188 565	100 104	50 104	50 104			
Voluntary Work										
Total Allowance		**185 831**	**145 746**	**356 973**	**518 454**	**398 974**	**398 974**	**344 531**	**360 208**	**376 239**
Service Related Benefits										
Acting		56 685								
Total Service Related Benefits		**56 685**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Salaries and Allowances		**4 843 102**	**3 788 865**	**4 017 851**	**4 987 054**	**5 051 174**	**5 051 174**	**5 803 109**	**6 067 152**	**6 337 140**
Social Contributions										
Bargaining Council				143	452	452	452	632	660	688
Group Life Insurance		31 999	34 411	34 197	38 681	38 681	38 681	45 874	47 961	50 095
Medical		72 624	53 084	46 452	46 452	23 252	23 252			
Pension		659 284	584 770	576 874	615 371	511 371	511 371	503 099	525 990	549 396
Unemployment Insurance		8 323	6 729	7 261	8 500	8 500	8 500	8 500	8 888	9 284
Total Social Contributions		**772 230**	**678 994**	**664 927**	**709 456**	**582 256**	**582 256**	**558 105**	**583 499**	**609 463**
Sub Total - Senior Managers of Municipality		**5 615 332**	**4 467 859**	**4 682 778**	**5 696 510**	**5 633 430**	**5 633 430**	**6 361 214**	**6 650 651**	**6 946 603**
% increase			**(20,4%)**	**4,8%**	**21,6%**	**(1,1%)**	**–**	**12,9%**	**4,6%**	**4,4%**
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		60 357 993	66 519 958	72 195 827	90 866 297	88 188 264	88 188 264	98 575 766	101 958 138	106 878 833
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone		289 280	310 150	325 200	423 000	445 806	445 806	468 600	489 922	511 728
Housing Benefits		427 429	476 284	539 851	727 353	719 596	719 596	876 491	916 377	957 155
Non-pensionable				258	166 799	166 799	166 799	194 914	203 782	212 851
Travel or Motor Vehicle		5 698 889	6 188 162	6 453 056	8 495 240	7 980 240	7 980 240	9 144 185	9 560 243	9 985 678
Voluntary Work										
Total Allowance		**6 415 598**	**6 974 596**	**7 318 365**	**9 812 392**	**9 312 441**	**9 312 441**	**10 684 190**	**11 170 324**	**11 667 412**
Service Related Benefits										
Acting		242 722	217 937	175 939	195 000	323 000	323 000	276 000	278 760	284 335
Bonus		4 727 132	5 336 932	5 746 654	7 207 031	6 572 031	6 572 031	7 817 878	8 173 587	8 537 317
Leave Pay		715 587	1 131 554	1 156 283	458 600	458 600	458 600	458 600	463 186	472 450
Lifeguard/Duty Squads										
Long Service Award								1 348 000	1 392 484	1 437 043
Overtime		3 331 910	4 391 444	4 982 851	5 465 752	6 890 052	6 890 052	6 818 540	6 909 348	7 063 857
Scarcity										
Standby Allowance		2 609 490	2 955 629	3 477 957	3 642 935	3 878 535	3 878 535	3 810 300	3 848 402	3 925 370
Total Service Related Benefits		**11 626 841**	**14 033 496**	**15 539 684**	**16 969 318**	**18 122 218**	**18 122 218**	**20 529 318**	**21 065 767**	**21 720 372**
Total Salaries and Allowances		**78 400 432**	**87 528 050**	**95 053 876**	**117 648 007**	**115 622 923**	**115 622 923**	**129 789 274**	**134 194 229**	**140 266 617**
Social Contributions										
Bargaining Council		32 286	35 966	38 561	48 862	48 862	48 862	53 810	56 255	58 756
Group Life Insurance		1 836 869	1 972 381	2 059 826	2 741 470	2 671 470	2 671 470	3 069 205	3 208 857	3 351 650
Medical		6 352 842	7 360 524	8 094 848	10 252 661	9 806 361	9 806 361	10 909 564	11 405 950	11 913 514
Pension		10 128 089	11 302 686	12 186 035	15 567 191	15 211 911	15 211 911	17 400 884	18 192 622	19 002 195
Unemployment Insurance		476 066	514 876	538 770	630 462	630 462	630 462	681 380	712 384	744 085
Total Social Contributions		**18 826 152**	**21 186 433**	**22 918 040**	**29 240 646**	**28 369 066**	**28 369 066**	**32 114 843**	**33 576 068**	**35 070 200**
Post-retirement Benefit										
Medical		5 127 000	5 165 000	5 632 000	6 218 745	6 218 745	6 218 745	6 720 000	6 941 760	7 163 897
Other Benefits					1 067 582	1 067 582	1 067 582			
Pension										

Western Cape:Swellendam (WC034) - Supporting Table SA22 Summary councillor and staff benefits

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Total Post-retirement Benefit		5 127 000	5 165 000	5 632 000	7 286 327	7 286 327	7 286 327	6 720 000	6 941 760	7 163 897
Costs Capitalised to PPE				(557 408)						
Sub Total - Other Municipal Staff		102 353 584	113 879 483	123 046 508	154 174 980	151 278 316	151 278 316	168 624 117	174 712 057	182 500 714
% increase			11,3%	8,0%	25,3%	(1,9%)	–	11,5%	3,6%	4,5%
Total Parent Municipality		113 576 206	124 170 118	133 558 085	166 276 172	163 316 428	163 316 428	181 646 201	188 290 013	196 651 715
TOTAL SALARY, ALLOWANCES & BENEFITS		113 576 206	124 170 118	133 558 085	166 276 172	163 316 428	163 316 428	181 646 201	188 290 013	196 651 715
% increase			9,3%	7,6%	24,5%	(1,8%)	–	11,2%	3,7%	4,4%
TOTAL MANAGERS AND STAFF		107 968 916	118 347 342	127 729 286	159 871 490	156 911 746	156 911 746	174 985 331	181 362 708	189 447 317

Western Cape:Swellendam (WC034) - Supporting Table SA23 Summary salaries, allowances and benefits(Councillors, Senior Managers and Board Members of Entities)

Description	Ref	2026/27	2026/27	2026/27	2026/27	2026/27	2026/27
Rand		Basic Salary	Social Contributions	Allowances	Service Related Benefits	Bonuses	Total Package
Councillors							
Speaker			110 240	785 717			895 957
Chief Whip							
Executive Mayor/Mayor			70 518	1 029 334			1 099 852
Deputy Executive Mayor/Deputy Mayor							
Executive Committee/Mayoral Committee			53 438	1 632 785			1 686 223
Total for All Other Councillors			161 554	2 817 284			2 978 838
Section 79 committee chairperson							
Total - Councillors		**-**	**395 750**	**6 265 120**	**-**		**6 660 870**
Senior Managers of Municipalities							
Municipal Manager (MM)		1 456 323	332 140	101 397		125 033	2 014 893
Chief Financial Officer		1 123 669	221 399	83 712		93 995	1 522 775
Designation		1 242 784	2 283	79 711		86 995	1 411 773
Designation		1 242 784	2 283	79 711		86 995	1 411 773
Total - Senior Managers of Municipalities		**5 065 560**	**558 105**	**344 531**	**-**	**393 018**	**6 361 214**
Total - Councillors, Senior Managers and Board Members of Entities		**5 065 560**	**953 855**	**6 609 651**	**-**	**393 018**	**13 022 084**

Western Cape: Swellendam (WC034) - Table SA25 Budgeted Monthly Revenue and Expenditure (All)

Description	Ref	2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	M01 July	M02 Aug	M03 Sept	M04 Oct	M05 Nov	M06 Dec	M07 Jan	M08 Feb	M09 Mar	M10 Apr	M11 May	M12 June	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		14 243 251	13 943 850	13 936 621	13 633 924	14 434 464	13 145 840	12 070 931	12 857 297	14 002 684	14 002 684	14 002 684	16 182 385	166 456 615	181 776 919	198 508 948
Service charges - Water		2 191 218	2 324 666	2 567 683	2 733 677	2 868 020	2 966 844	3 562 298	2 446 087	2 186 222	2 186 222	2 186 222	1 926 975	30 146 134	32 768 717	34 898 587
Service charges - Waste Water Management		1 984 076	2 012 701	1 942 827	2 027 834	2 079 362	2 292 777	3 451 300	2 688 226	2 038 874	2 038 874	2 038 874	1 405 254	26 000 979	27 613 038	29 269 820
Service charges - Waste Management		1 607 406	1 611 934	1 621 802	1 617 027	1 533 212	1 649 529	1 795 580	1 662 843	1 652 558	1 652 558	1 652 558	1 481 082	19 538 089	20 808 065	22 056 549
Sale of Goods and Rendering of Services		284 126	220 737	261 263	427 604	286 031	312 543	301 127	303 363	231 997	231 997	231 980	167 366	3 260 134	3 367 719	3 475 485
Agency services		214 240	278 250	330 883	(25 578)	252 102	177 960	556 451	323 573	271 191	271 191	271 191	140 296	3 061 750	3 162 788	3 263 997
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		148 181	166 790	169 511	173 326	124 733	142 273	257 264	214 005	135 173	135 173	129 411	29 143	1 824 983	1 931 127	2 045 241
Interest earned from Current and Non Current Assets		1 267 232	1 090 206	1 120 126	1 109 550	1 233 632	1 123 374	737 836	1 335 517	1 069 512	1 069 512	1 069 512	1 273 991	13 500 000	13 945 500	14 391 756
Dividends		-	-	-	-	-	-	-	-	-	-	-	2 074	2 074	2 142	2 211
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		81 605	23 423	75 134	112 240	295 581	49 866	50 801	33 010	26 885	26 301	26 087	23 345	824 278	851 478	878 725
Licences or permits		130 275	120 154	179 473	136 936	129 018	96 991	138 951	130 531	109 457	109 457	108 457	89 879	1 479 579	1 528 407	1 577 315
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	127 000	127 000	127 000	127 000	127 000	127 000	127 000	127 000	127 000	127 000	1 270 000	1 346 200	1 426 972
Operational Revenue		17 628	18 842	122 404	14 735	75 006	56 553	33 748	33 810	29 527	29 527	29 015	26 300	487 095	496 813	508 552
Non-Exchange Revenue																
Property rates		9 622 701	5 518 052	5 501 574	5 523 380	5 506 109	5 528 051	5 490 799	5 649 971	4 927 700	4 927 700	4 927 700	6 450 707	69 574 444	75 836 144	82 661 398
Surcharges and Taxes		127 355	125 624	128 171	128 045	126 621	130 318	136 564	132 012	129 068	129 068	129 068	126 126	1 548 040	1 548 040	1 548 040
Fines, penalties and forfeits		808 608	868 395	15 123 245	747 367	930 119	14 756 226	815 011	643 749	7 741 291	751 339	751 339	7 849 056	51 785 745	50 829 292	48 884 055
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		20 981 463	1 068 195	1 982 853	2 106 620	2 067 972	9 672 105	2 685 181	2 354 447	6 242 949	8 631 121	5 499 646	13 516 760	76 809 312	70 519 012	71 366 032
Interest Receivables		37 845	68 599	42 796	38 005	36 441	30 823	47 627	44 648	20 604	20 604	20 604	(20 096)	388 500	404 040	420 202
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		279 188	365 913	376 898	377 952	377 625	331 290	406 824	368 224	320 560	320 560	320 560	251 010	4 096 604	4 430 318	4 761 178
Gains on Disposal of Fixed and Intangible Assets		-	270 750	333 370	244 060	151 820	-	-	-	-	-	-	-	1 000 000	1 000 000	1 000 000
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**54 026 398**	**30 097 081**	**45 943 634**	**31 253 704**	**32 634 868**	**52 590 363**	**32 665 293**	**31 348 313**	**41 263 252**	**36 660 888**	**33 521 908**	**51 048 653**	**473 054 355**	**494 165 759**	**522 945 063**
Expenditure																
Employee related costs	-	12 684 491	12 401 286	12 604 363	12 721 835	12 564 520	20 890 637	13 562 165	12 591 468	12 935 091	12 865 407	12 748 704	26 415 364	174 985 331	181 362 708	189 447 317
Remuneration of councillors		516 481	489 520	478 207	510 308	516 482	516 482	516 482	516 482	539 466	539 466	539 466	982 028	6 660 870	6 927 305	7 204 398
Bulk purchases - electricity		13 596	16 242 999	15 902 593	11 259 380	11 548 894	12 111 735	9 552 942	10 860 568	9 431 182	12 133 650	11 640 312	25 770 557	146 468 408	159 932 726	175 497 673
Inventory consumed		732 921	919 682	889 219	967 991	787 718	895 104	627 168	726 334	1 179 983	1 174 757	1 173 532	1 668 146	11 742 555	12 083 007	12 465 728
Debt impairment		-	-	10 750 000	-	-	10 750 000	-	-	7 762 500	-	-	(13 239 588)	16 022 912	16 642 178	17 336 826
Depreciation, Amortisation and Impairment		-	-	5 276 604	-	-	5 276 604	-	-	5 276 604	-	-	22 770 659	38 600 471	40 490 736	42 474 324
Interest,Dividends and Rent on Land		-	-	836 516	196 211	-	565 506	67 320	40 081	601 065	-	-	6 962 795	9 269 494	9 228 850	8 322 046
Contracted services		371 575	2 428 199	4 005 750	7 914 558	3 254 292	4 216 857	3 506 036	3 317 333	6 016 818	8 293 954	5 308 685	8 193 012	56 827 069	51 083 504	51 626 579
Transfers and subsidies		3 284	4 735	175 000	28 971	115 000	15 000	28 531	3 382	-	388 309	-	2 788	765 000	769 785	791 219
Irrecoverable debts written off		-	-	5 750 000	-	-	5 750 000	470 287	-	6 162 500	-	-	8 515 126	26 647 913	26 885 978	27 131 012
Operational Cost and Other Cost		1 654 272	4 191 660	1 707 373	2 317 033	3 508 807	4 703 315	1 272 992	1 135 254	2 309 885	2 312 474	2 311 490	4 284 142	31 708 697	32 188 831	33 289 264
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		**15 976 620**	**36 678 081**	**58 375 625**	**35 916 287**	**32 295 713**	**65 691 240**	**29 603 923**	**29 190 902**	**52 215 094**	**37 708 017**	**33 722 189**	**92 325 029**	**519 698 720**	**537 595 608**	**565 586 386**
Surplus/(Deficit)	1	**38 049 778**	**(6 581 000)**	**(12 431 991)**	**(4 662 583)**	**339 155**	**(13 100 877)**	**3 061 370**	**2 157 411**	**(10 951 842)**	**(1 047 129)**	**(200 281)**	**(41 276 376)**	**(46 644 365)**	**(43 429 849)**	**(42 641 323)**
Transfers and subsidies - capital (monetary allocations)		-	735 451	1 225 755	2 206 358	2 696 660	3 432 114	3 677 263	4 412 716	4 903 018	1 225 753	-	-	24 515 088	30 148 988	48 013 968
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		**38 049 778**	**(5 845 549)**	**(11 206 236)**	**(2 456 225)**	**3 035 815**	**(9 668 763)**	**6 738 633**	**6 570 127**	**(6 048 824)**	**178 624**	**(200 281)**	**(41 276 376)**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**38 049 778**	**(5 845 549)**	**(11 206 236)**	**(2 456 225)**	**3 035 815**	**(9 668 763)**	**6 738 633**	**6 570 127**	**(6 048 824)**	**178 624**	**(200 281)**	**(41 276 376)**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**38 049 778**	**(5 845 549)**	**(11 206 236)**	**(2 456 225)**	**3 035 815**	**(9 668 763)**	**6 738 633**	**6 570 127**	**(6 048 824)**	**178 624**	**(200 281)**	**(41 276 376)**	**(22 129 277)**	**(13 280 861)**	**5 372 645**
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		**38 049 778**	**(5 845 549)**	**(11 206 236)**	**(2 456 225)**	**3 035 815**	**(9 668 763)**	**6 738 633**	**6 570 127**	**(6 048 824)**	**178 624**	**(200 281)**	**(41 276 376)**	**(22 129 277)**	**(13 280 861)**	**5 372 645**

Western Cape: Swellendam (WC034) - Table SA27 Budgeted Monthly Revenue and Expenditure by Functional Classification

Description	Ref	2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
Rand		M01 July	M02 Aug	M03 Sept	M04 Oct	M05 Nov	M06 Dec	M07 Jan	M08 Feb	M09 Mar	M10 Apr	M11 May	M12 June	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Revenue - Functional																
Municipal governance and administration		**29 078 099**	**4 960 792**	**5 240 923**	**5 134 558**	**5 304 487**	**11 922 454**	**4 846 797**	**5 135 610**	**7 813 176**	**7 869 076**	**7 813 176**	**16 849 989**	**111 969 137**	**117 177 815**	**123 550 939**
Executive and council		17 682 054	(2 165 007)	(2 135 875)	(3 955 456)	(2 377 108)	4 566 229	(761 347)	(2 545 170)	1 111 564	1 111 564	1 111 564	6 641 399	18 284 411	18 406 260	17 032 089
Finance and administration		11 396 045	7 125 799	7 376 798	9 090 014	7 681 595	7 356 225	5 608 144	7 680 780	6 701 612	6 757 512	6 701 612	10 208 590	93 684 726	98 771 555	106 518 850
Internal audit																
Community and public safety		**1 745 940**	**2 074 094**	**17 026 197**	**2 461 630**	**2 912 675**	**17 177 922**	**3 039 714**	**2 734 407**	**9 932 825**	**2 122 937**	**1 723 426**	**9 198 159**	**72 149 926**	**65 092 426**	**61 978 088**
Community and social services		557 126	586 418	580 607	517 930	437 854	799 137	507 020	428 673	533 972	533 388	533 174	1 097 568	7 112 867	7 491 339	7 269 830
Sport and recreation		34 057	143 490	203 239	336 963	370 895	452 953	463 206	558 549	580 205	196 603	68 734	40 766	3 449 660	921 756	951 251
Public safety		1 154 757	1 257 036	15 609 351	857 537	1 296 626	15 031 382	1 508 738	1 099 285	8 112 648	1 122 696	1 121 518	8 059 825	56 231 399	55 418 331	53 607 007
Housing			87 150	633 000	749 200	807 300	894 450	560 750	647 900	706 000	270 250			5 356 000	1 261 000	150 000
Health																
Economic and environmental services		**229 012**	**183 900**	**514 574**	**687 791**	**596 284**	**674 567**	**666 663**	**705 311**	**704 597**	**3 306 596**	**445 929**	**419 965**	**9 135 189**	**9 233 820**	**15 232 733**
Planning and development		224 859	175 100	245 806	407 289	309 915	377 437	368 561	398 301	391 828	241 828	191 828	165 874	3 498 626	2 610 130	2 686 434
Road transport		4 153	8 800	268 768	280 502	286 369	297 130	298 102	307 010	312 769	3 064 768	254 101	254 091	5 636 563	6 623 690	12 546 299
Environmental protection																
Trading services		**22 973 347**	**23 607 659**	**24 381 464**	**25 172 431**	**26 514 430**	**26 245 099**	**27 788 165**	**27 184 484**	**27 713 006**	**24 585 366**	**23 536 711**	**24 576 423**	**304 278 585**	**332 772 872**	**370 158 247**
Energy sources		14 627 261	14 506 963	14 632 647	14 501 345	15 413 593	14 221 137	13 243 929	14 150 590	15 356 842	14 681 367	14 452 678	16 600 254	176 388 606	194 820 918	211 219 262
Water management		2 846 984	3 252 910	3 692 145	4 170 815	4 462 944	4 778 419	5 820 543	4 991 601	4 859 818	3 707 382	3 320 674	3 079 933	48 984 168	46 763 122	64 180 322
Waste water management		3 072 292	3 409 253	3 590 263	4 031 148	4 258 924	4 732 432	6 035 324	5 504 951	4 989 347	3 689 618	3 256 377	2 583 457	49 153 386	59 506 919	61 177 575
Waste management		2 426 810	2 438 533	2 466 409	2 469 123	2 378 969	2 513 111	2 688 369	2 537 342	2 506 999	2 506 999	2 506 982	2 312 779	29 752 425	31 681 913	33 581 088
Other			**6 087**	**6 231**	**3 652**	**3 652**	**2 435**	**1 217**	**1 217**	**2 666**	**2 666**	**2 666**	**4 117**	**36 606**	**37 814**	**39 024**
Total Revenue - Functional		**54 026 398**	**30 832 532**	**47 169 389**	**33 460 062**	**35 331 528**	**56 022 477**	**36 342 556**	**35 761 029**	**46 166 270**	**37 886 641**	**33 521 908**	**51 048 653**	**497 569 443**	**524 314 747**	**570 959 031**
Expenditure - Functional																
Municipal governance and administration		**6 061 628**	**8 306 422**	**7 665 461**	**7 492 161**	**8 264 655**	**13 313 772**	**7 899 586**	**6 001 328**	**8 663 366**	**8 130 897**	**7 678 837**	**(19 044 363)**	**70 433 750**	**70 339 669**	**72 677 695**
Executive and council		1 408 318	1 420 652	1 408 348	1 600 340	1 610 393	2 185 991	2 562 191	1 297 541	1 954 976	2 325 774	1 935 781	(7 178 454)	12 531 851	12 835 327	13 146 224
Finance and administration		4 546 556	6 779 016	6 131 201	5 748 188	6 511 334	10 829 248	5 083 223	4 579 558	6 522 035	5 618 768	5 556 701	(12 155 701)	55 750 127	55 263 488	57 200 013
Internal audit		106 754	106 754	125 912	143 633	142 928	298 533	254 172	124 229	186 355	186 355	186 355	289 792	2 151 772	2 240 854	2 331 458
Community and public safety		**3 183 285**	**3 272 093**	**20 935 358**	**3 882 299**	**3 768 176**	**22 790 289**	**3 354 215**	**3 305 957**	**18 106 896**	**3 658 999**	**3 531 474**	**15 097 620**	**104 886 661**	**106 883 883**	**108 516 046**
Community and social services		937 282	1 003 847	1 184 108	918 624	895 892	1 705 260	925 358	870 303	1 227 685	1 043 190	1 040 961	6 416 234	18 168 744	19 118 145	19 495 103
Sport and recreation		1 187 244	1 208 271	1 366 716	1 265 361	1 193 646	2 149 122	1 152 296	1 198 092	1 405 656	1 249 270	1 251 979	10 665 686	25 293 339	26 542 514	27 860 145
Public safety		900 836	901 704	17 550 077	1 048 335	947 682	18 009 660	945 214	920 761	15 000 480	1 031 235	1 028 230	(3 846 162)	54 438 052	55 220 070	56 056 142
Housing		157 923	158 271	834 457	649 979	730 956	926 247	331 347	316 801	473 075	335 304	210 304	1 861 862	6 986 526	6 003 154	5 104 656
Health																
Economic and environmental services		**2 082 230**	**3 071 994**	**4 345 066**	**7 449 404**	**3 102 402**	**5 002 138**	**2 100 118**	**2 919 128**	**5 211 968**	**6 322 847**	**3 526 631**	**18 585 820**	**63 719 746**	**63 330 117**	**66 128 099**
Planning and development		745 061	1 113 072	781 934	708 778	700 679	1 250 828	734 840	740 946	992 017	975 245	975 245	5 064 332	14 782 977	15 510 886	16 227 190
Road transport		1 337 169	1 958 922	3 563 132	6 740 626	2 401 723	3 751 310	1 365 278	2 178 182	4 219 951	5 347 602	2 551 386	13 521 488	48 936 769	47 819 231	49 900 909
Environmental protection																
Trading services		**4 618 212**	**21 996 307**	**25 323 460**	**17 036 143**	**17 129 105**	**24 528 417**	**16 218 536**	**16 933 134**	**20 201 579**	**19 563 989**	**18 953 962**	**77 646 368**	**280 149 212**	**296 360 427**	**317 555 660**
Energy sources		284 539	16 668 377	17 068 254	11 906 710	12 217 808	13 898 348	10 242 612	11 380 102	10 758 188	12 989 477	12 496 136	35 335 319	165 245 870	179 012 550	194 892 990
Water management		1 359 764	1 419 011	2 828 902	1 635 273	1 280 307	3 287 291	2 086 169	2 002 975	3 442 115	2 244 682	2 129 412	13 939 456	37 655 357	36 811 061	38 826 562
Waste water management		1 968 174	2 128 293	3 519 260	2 067 644	1 956 322	4 290 877	2 199 037	1 981 517	3 586 262	2 272 569	2 271 154	13 259 454	41 500 563	43 497 331	45 634 092
Waste management		1 005 735	1 780 626	1 907 044	1 426 516	1 674 668	3 051 901	1 690 718	1 568 540	2 415 014	2 057 261	2 057 260	15 112 139	35 747 422	37 039 485	38 202 016
Other		**31 265**	**31 265**	**106 280**	**56 280**	**31 375**	**56 624**	**31 468**	**31 355**	**31 285**	**31 285**	**31 285**	**39 584**	**509 351**	**681 512**	**708 886**
Total Expenditure - Functional		**15 976 620**	**36 678 081**	**58 375 625**	**35 916 287**	**32 295 713**	**65 691 240**	**29 603 923**	**29 190 902**	**52 215 094**	**37 708 017**	**33 722 189**	**92 325 029**	**519 698 720**	**537 595 608**	**565 586 386**
Surplus/(Deficit)	1	**38 049 778**	**(5 845 549)**	**(11 206 236)**	**(2 456 225)**	**3 035 815**	**(9 668 763)**	**6 738 633**	**6 570 127**	**(6 048 824)**	**178 624**	**(200 281)**	**(41 276 376)**	**(22 129 277)**	**(13 280 861)**	**5 372 645**

Western Cape: Swellendam (WC034) - Table SA29 Budgeted Monthly Capital Expenditure by Functional Classification and Funding

Description	Ref	2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
Rand	1	M01 July	M02 Aug	M03 Sept	M04 Oct	M05 Nov	M06 Dec	M07 Jan	M08 Feb	M09 Mar	M10 Apr	M11 May	M12 June	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Capital Expenditure - Functional																
Municipal governance and administration		**500 000**	**775 000**	**1 550 000**	**1 025 000**	**1 900 000**	**1 000 000**	**1 000 000**	**421 000**	**600 000**	**257 000**	**680 000**	**340 000**	**10 048 000**	**1 530 000**	**1 470 000**
Executive and council										300 000	47 000		80 000	427 000	70 000	70 000
Finance and administration		500 000	775 000	1 550 000	1 025 000	1 900 000	1 000 000	1 000 000	421 000	300 000	210 000	680 000	260 000	9 621 000	1 460 000	1 400 000
Internal audit																
Community and public safety		**-**	**153 863**	**256 439**	**461 590**	**564 166**	**718 030**	**769 317**	**923 181**	**1 175 757**	**772 077**	**395 000**	**-**	**6 189 420**	**265 000**	**200 000**
Community and social services											70 000	120 000		190 000	190 000	140 000
Sport and recreation			66 713	111 189	200 140	244 616	311 330	333 567	400 281	594 757	369 827	275 000		2 907 420	35 000	
Public safety											187 000			187 000	40 000	60 000
Housing			87 150	145 250	261 450	319 550	406 700	435 750	522 900	581 000	145 250			2 905 000		
Health																
Economic and environmental services		**-**	**34 887**	**308 145**	**404 662**	**477 920**	**3 062 807**	**474 436**	**209 323**	**232 581**	**108 146**	**-**	**-**	**5 312 907**	**8 800 000**	**11 816 667**
Planning and development			26 087	43 478	78 261	95 652	121 739	130 435	156 522	173 913	43 479			869 566		
Road transport			8 800	264 667	326 401	382 268	2 941 068	344 001	52 801	58 668	64 667			4 443 341	8 800 000	11 816 667
Environmental protection																
Trading services		**565 000**	**1 111 701**	**1 766 171**	**2 640 106**	**2 734 574**	**3 151 277**	**3 033 510**	**3 752 212**	**7 484 680**	**1 166 167**	**1 613 913**	**4 770 759**	**33 790 070**	**31 639 871**	**44 286 703**
Energy sources			117 486	195 811	552 459	810 784	898 270	587 432	954 919	4 483 243	195 810			8 796 214	6 205 217	5 459 130
Water management			201 120	435 201	1 063 360	937 440	1 088 561	1 205 601	1 338 720	1 480 801	335 199	573 913	58 000	8 717 916	4 620 000	21 177 699
Waste water management		565 000	793 095	1 135 159	934 287	936 350	1 164 446	1 240 477	1 368 573	1 520 636	380 158	600 000	3 702 759	14 340 940	19 769 654	15 954 874
Waste management					90 000	50 000			90 000		255 000	440 000	1 010 000	1 935 000	1 045 000	1 695 000
Other																
Total Capital Expenditure - Functional	2	**1 065 000**	**2 075 451**	**3 880 755**	**4 531 358**	**5 676 660**	**7 932 114**	**5 277 263**	**5 305 716**	**9 493 018**	**2 303 390**	**2 688 913**	**5 110 759**	**55 340 397**	**42 234 871**	**57 773 370**
Funded by	-															
National Government			575 102	958 504	1 725 308	2 108 710	2 683 813	2 875 513	3 450 616	3 834 018	958 503			19 170 087	16 648 988	18 713 968
Provincial Government			160 349	267 251	481 050	587 950	748 301	801 750	962 100	1 069 000	267 250			5 345 001	13 500 000	29 300 000
District Municipality																
Transfers and subsidies - capital (monetary allocations) (Nat /																
Transfers recognised - capital		**-**	**735 451**	**1 225 755**	**2 206 358**	**2 696 660**	**3 432 114**	**3 677 263**	**4 412 716**	**4 903 018**	**1 225 753**	**-**	**-**	**24 515 088**	**30 148 988**	**48 013 968**
Borrowing							2 500 000			3 700 000				6 200 000		
Internally generated funds		1 065 000	1 340 000	2 655 000	2 325 000	2 980 000	2 000 000	1 600 000	893 000	890 000	1 077 637	2 688 913	5 110 759	24 625 309	12 085 883	9 759 402
Total Capital Funding		**1 065 000**	**2 075 451**	**3 880 755**	**4 531 358**	**5 676 660**	**7 932 114**	**5 277 263**	**5 305 716**	**9 493 018**	**2 303 390**	**2 688 913**	**5 110 759**	**55 340 397**	**42 234 871**	**57 773 370**

Western Cape: Swellendam (WC034) - Table SA30 Budgeted Monthly Cash Flows (All)

Description	2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
Rand	M01 July	M02 Aug	M03 Sept	M04 Oct	M05 Nov	M06 Dec	M07 Jan	M08 Feb	M09 Mar	M10 Apr	M11 May	M12 June	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Cash Receipts By Source															
Property rates	5 623 934	5 623 934	5 731 414	5 623 934	5 683 597	5 664 821	5 643 523	5 640 361	5 640 630	5 640 630	5 640 630	5 640 902	67 798 310	73 882 424	80 513 207
Service charges - electricity revenue	13 562 394	13 574 583	13 600 620	13 599 433	13 461 197	13 574 306	13 760 792	13 614 615	13 566 852	13 566 852	13 566 852	13 645 324	163 093 820	178 104 075	194 497 467
Service charges - water revenue	2 538 593	2 500 233	2 544 117	2 551 248	2 541 515	2 556 836	2 513 277	2 553 566	2 528 961	2 528 961	2 528 961	2 504 973	30 391 241	33 035 148	35 182 337
Service charges - sanitation revenue	2 202 997	2 197 697	2 213 595	2 202 997	2 208 295	2 202 997	2 208 295	2 208 295	2 200 361	2 200 361	2 200 361	2 193 634	26 439 885	28 079 156	29 763 906
Service charges - refuse revenue	1 579 329	1 579 329	1 579 329	1 579 329	1 579 329	1 579 329	1 579 329	1 579 329	1 579 329	1 579 329	1 579 329	1 579 327	18 951 946	20 183 823	21 394 853
Rental of facilities and equipment	81 605	23 423	75 134	112 240	295 581	49 866	50 801	33 010	26 885	26 301	26 087	23 345	824 278	851 478	878 725
Interest earned - external investments	1 267 232	1 090 206	1 120 126	1 109 550	1 233 632	1 123 374	737 836	1 335 517	1 069 512	1 069 512	1 069 512	1 273 991	13 500 000	13 945 500	14 391 756
Interest earned - outstanding debtors	178 924	178 924	178 924	178 924	178 924	178 924	178 924	178 924	178 924	178 924	178 924	178 914	2 147 078	2 265 112	2 391 480
Dividends received	-	-	-	-	-	-	-	-	-	-	-	2 074	2 074	2 142	2 211
Fines, penalties and forfeits	1 018 827	1 022 690	1 034 676	1 017 506	1 030 019	1 015 193	1 019 662	1 016 063	1 023 872	1 023 872	1 023 872	1 031 693	12 277 945	12 044 132	11 580 041
Licences and permits	130 275	120 154	434 285	227 426	230 453	168 832	248 758	222 454	170 565	170 565	169 565	120 447	2 413 779	2 499 974	2 587 743
Agency services	214 240	278 250	330 883	(25 578)	252 102	177 960	556 451	323 573	271 191	271 191	271 191	140 296	3 061 750	3 162 788	3 263 997
Transfers and Subsidies - Operational	26 582 365	307 266	311 916	6 535 452	320 801	7 434 167	6 473 980	322 923	3 821 947	10 014 775	3 821 947	10 861 773	76 809 312	70 519 012	71 366 032
Other revenue	429 109	365 203	531 336	697 362	554 951	585 527	578 850	579 758	500 896	500 896	500 367	429 714	6 253 969	6 437 199	6 627 185
Cash Receipts by Source	**55 409 824**	**28 861 892**	**29 686 355**	**35 409 823**	**29 570 396**	**36 312 132**	**35 550 478**	**29 608 388**	**32 579 925**	**38 772 169**	**32 577 598**	**39 626 407**	**423 965 387**	**445 011 963**	**474 440 940**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (Nationa	6 128 773	-	-	6 128 773	-	-	6 128 773	-	-	6 128 769	-	-	24 515 088	30 148 988	48 013 968
Transfers and subsidies - capital (monetary allocations) (Nat / Pr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	270 750	333 370	244 060	151 820	-	-	-	-	-	-	-	1 000 000	1 000 000	1 000 000
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	6 200 000	6 200 000	-	-
Total Cash Receipts by Source	**61 538 597**	**29 132 642**	**30 019 725**	**41 782 656**	**29 722 216**	**36 312 132**	**41 679 251**	**29 608 388**	**32 579 925**	**44 900 938**	**32 577 598**	**45 826 407**	**455 680 475**	**476 160 951**	**523 454 908**
Cash Payments by Type															
Employee related costs	(14 176 486)	(14 176 486)	(14 176 486)	(14 176 486)	(14 176 486)	(14 176 486)	(14 176 486)	(14 176 486)	(14 176 486)	(14 176 486)	(14 176 486)	(14 176 488)	(170 117 834)	(176 374 589)	(184 341 406)
Remuneration of councillors	(555 073)	(555 073)	(555 073)	(555 073)	(555 073)	(555 073)	(555 073)	(555 073)	(555 073)	(555 073)	(555 073)	(555 067)	(6 660 870)	(6 927 305)	(7 204 398)
Finance charges	(271 039)	(271 039)	(271 039)	(271 039)	(271 039)	(271 039)	(271 039)	(271 039)	(271 039)	(271 039)	(271 039)	(271 041)	(3 252 470)	(3 211 826)	(2 305 022)
Bulk purchases - Electricity	(12 205 701)	(12 205 701)	(12 205 701)	(12 205 701)	(12 205 701)	(12 205 701)	(12 205 701)	(12 205 701)	(12 205 701)	(12 205 701)	(12 205 701)	(12 205 697)	(146 468 408)	(159 932 726)	(175 497 673)
Acquisition inventory - water and other inventory	(978 546)	(978 546)	(978 546)	(978 546)	(978 546)	(978 546)	(978 546)	(978 546)	(978 546)	(978 546)	(978 546)	(978 549)	(11 742 555)	(12 083 007)	(12 465 728)
Contracted services	(4 735 589)	(4 735 589)	(4 735 589)	(4 735 589)	(4 735 589)	(4 735 589)	(4 735 589)	(4 735 589)	(4 735 589)	(4 735 589)	(4 735 589)	(4 735 590)	(56 827 069)	(51 083 504)	(51 626 579)
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	(299 166)	(16 666)	(16 666)	(16 666)	(16 666)	(16 666)	(299 166)	(16 666)	(16 666)	(16 666)	(16 666)	(16 674)	(765 000)	(769 785)	(791 219)
Other expenditure	(2 516 817)	(2 516 817)	(2 516 817)	(2 516 817)	(2 516 817)	(2 516 817)	(2 516 817)	(2 516 817)	(2 516 817)	(2 516 817)	(2 516 817)	(2 516 820)	(30 201 807)	(30 613 378)	(31 643 702)
Cash Payments by Type	**(35 738 417)**	**(35 455 917)**	**(35 455 917)**	**(35 455 917)**	**(35 455 917)**	**(35 455 917)**	**(35 738 417)**	**(35 455 917)**	**(35 455 917)**	**(35 455 917)**	**(35 455 917)**	**(35 455 926)**	**(426 036 013)**	**(440 996 120)**	**(465 875 727)**
Other Cash Flows/Payments by Type															
Capital assets	(1 065 000)	(2 075 451)	(3 880 755)	(4 531 358)	(5 676 660)	(7 932 114)	(5 277 263)	(5 305 716)	(9 493 018)	(2 303 390)	(2 688 913)	(5 110 759)	(55 340 397)	(42 234 871)	(57 773 370)
Retention (Capital) (Only V.7.2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	(2 758 696)	-	-	-	-	-	(2 758 689)	(5 517 385)	(6 122 289)	(6 466 017)
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	**(36 803 417)**	**(37 531 368)**	**(39 336 672)**	**(39 987 275)**	**(41 132 577)**	**(46 146 727)**	**(41 015 680)**	**(40 761 633)**	**(44 948 935)**	**(37 759 307)**	**(38 144 830)**	**(43 325 374)**	**(486 893 795)**	**(489 353 280)**	**(530 115 114)**
NET INCREASE/(DECREASE) IN CASH HELD	24 735 180	(8 398 726)	(9 316 947)	1 795 381	(11 410 361)	(9 834 595)	663 571	(11 153 245)	(12 369 010)	7 141 631	(5 567 232)	2 501 033	(31 213 320)	(13 192 329)	(6 660 206)
Cash/cash equivalents at the month/year begin:	182 348 554	207 083 734	198 685 008	189 368 061	191 163 442	179 753 081	169 918 486	170 582 057	159 428 812	147 059 802	154 201 433	148 634 201	182 348 554	147 292 234	132 173 048
Cash/cash equivalents at the month/year end:	**207 083 734**	**198 685 008**	**189 368 061**	**191 163 442**	**179 753 081**	**169 918 486**	**170 582 057**	**159 428 812**	**147 059 802**	**154 201 433**	**148 634 201**	**151 135 234**	**151 135 234**	**134 099 905**	**125 512 842**

Western Cape: Swellendam (WC034) - Table SA34a Capital Expenditure on New Assets by Asset Class (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**31 715 179**	**22 878 491**	**17 637 946**	**25 175 043**	**27 696 752**	**27 696 752**	**13 471 100**	**23 055 217**	**35 999 130**
Roads Infrastructure		17 864 781	821 661	2 558 432	3 630 246	1 482 103	1 482 103	2 762 907	7 750 000	9 766 667
Roads		17 864 781	179 676		2 934 594	411 395	411 395	1 893 341	7 750 000	9 766 667
Road Structures				2 044 589						
Road Furniture			641 985	513 843	695 652	1 070 708	1 070 708	869 566		
Capital Spares										
Storm water Infrastructure		552 022	-	792 925	-	-	-	-	-	-
Drainage Collection				792 925						
Storm water Conveyance		552 022								
Attenuation										
Electrical Infrastructure		1 419 760	11 072 600	9 237 888	12 597 391	16 659 553	16 659 553	4 566 214	6 205 217	5 459 130
MV Substations								400 000		
MV Switching Stations										
MV Networks				1 449 263						
LV Networks		1 419 760	11 072 600	7 788 625	12 597 391	16 659 553	16 659 553	4 166 214	6 205 217	5 459 130
Capital Spares										
Water Supply Infrastructure		4 149 563	6 854 680	975 870	2 998 703	1 299 997	1 299 997	1 518 113	4 500 000	10 906 666
Dams and Weirs										
Boreholes						800 000	800 000	800 000		
Reservoirs			135 334							
Pump Stations			107 074							
Water Treatment Works		90 045	6 612 272	696 839		84 400	84 400	540 000		1 140 000
Bulk Mains										
Distribution		4 059 518		279 031	2 998 703	415 597	415 597	178 113	4 500 000	9 766 666
Sanitation Infrastructure		6 766 316	2 064 473	3 765 126	5 898 703	8 016 976	8 016 976	3 983 866	4 500 000	9 766 667
Pump Station		60 750	694 054	3 201 871	2 800 000	3 262 233	3 262 233	1 695 000		
Reticulation		6 307 816	1 370 419	554 071	3 098 703	1 644 467	1 644 467	1 025 375	4 500 000	9 766 667
Waste Water Treatment Works		397 750		9 184		600 000	600 000			
Outfall Sewers										
Toilet Facilities						2 510 276	2 510 276	1 263 491		
Capital Spares										
Solid Waste Infrastructure		297 430	1 648 224	20 572	-	188 123	188 123	560 000	-	-
Landfill Sites			1 648 224	20 572		188 123	188 123	560 000		
Waste Transfer Stations		297 430								
Coastal Infrastructure		386 185	-	-	-	-	-	-	-	-
Revetments		386 185								
Information and Communication Infrastructure		279 122	416 853	287 133	50 000	50 000	50 000	80 000	100 000	100 000
Distribution Layers		279 122	416 853	287 133	50 000	50 000	50 000	80 000	100 000	100 000
Capital Spares										
Community Assets		**173 850**	**183 519**	**24 613**	**-**	**-**	**-**	**570 435**	**-**	**-**
Community Facilities		173 850	183 519	24 613	-	-	-	-	-	-
Libraries		173 850	183 519	24 613						
Sport and Recreation Facilities		-	-	-	-	-	-	570 435	-	-
Outdoor Facilities								570 435		
Investment properties		**-**	**-**	**5 061 000**	**-**	**-**	**-**	**-**	**-**	**-**
Non-revenue Generating		-	-	5 061 000	-	-	-	-	-	-
Improved Property										
Unimproved Property				5 061 000						
Other assets		**1 765 010**	**226 823**	**165 977**	**8 829 488**	**4 001 329**	**4 001 329**	**1 841 509**	**150 000**	**60 000**
Operational Buildings		1 765 010	179 630	165 977	8 829 488	2 359 820	2 359 820	200 000	150 000	60 000
Municipal Offices			161 622	165 977	8 829 488	2 359 820	2 359 820	200 000	150 000	60 000
Workshops			18 008							
Stores		1 765 010								
Housing		-	47 193	-	-	1 641 509	1 641 509	1 641 509	-	-
Social Housing			47 193			1 641 509	1 641 509	1 641 509		
Capital Spares										
Biological or Cultivated Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biological or Cultivated Assets										
Intangible Assets		**-**	**-**	**-**	**-**	**100 000**	**100 000**	**-**	**-**	**-**
Servitudes										
Licences and Rights		-	-	-	-	100 000	100 000	-	-	-
Computer Software and Applications						100 000	100 000			
Computer Equipment		**425 777**	**1 725 135**	**503 822**	**1 115 000**	**1 070 974**	**1 070 974**	**600 000**	**450 000**	**450 000**
Computer Equipment		425 777	1 725 135	503 822	1 115 000	1 070 974	1 070 974	600 000	450 000	450 000
Furniture and Office Equipment		**1 771 536**	**888 250**	**680 737**	**320 000**	**365 000**	**365 000**	**337 000**	**235 000**	**220 000**
Furniture and Office Equipment		1 771 536	888 250	680 737	320 000	365 000	365 000	337 000	235 000	220 000
Machinery and Equipment		**1 692 951**	**1 857 260**	**466 139**	**1 290 000**	**2 082 489**	**2 082 489**	**1 997 000**	**1 115 000**	**1 590 000**
Machinery and Equipment		1 692 951	1 857 260	466 139	1 290 000	2 082 489	2 082 489	1 997 000	1 115 000	1 590 000
Transport Assets		**4 522 396**	**2 097 646**	**5 705 140**	**6 090 000**	**7 037 930**	**7 037 930**	**6 490 000**	**800 000**	**850 000**
Transport Assets		4 522 396	2 097 646	5 705 140	6 090 000	7 037 930	7 037 930	6 490 000	800 000	850 000
Land		**-**	**(4 446 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Land			(4 446 000)							
Total Capital Expenditure on new assets		**42 066 699**	**25 411 124**	**30 245 374**	**42 819 531**	**42 354 474**	**42 354 474**	**25 307 044**	**25 805 217**	**39 169 130**

Western Cape: Swellendam(WC034) - Table SA34b Capital Expenditure on Renewal of existing assets by Asset Class (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Capital Expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**1 298 858**	**2 558 881**	**6 105 717**	**2 275 000**	**2 465 000**	**2 465 000**	**-**	**-**	**-**
Roads Infrastructure		-	1 196 427	5 831 231	2 275 000	2 465 000	2 465 000	-	-	-
Roads			1 196 427	5 831 231	2 275 000	2 465 000	2 465 000			
Storm water Infrastructure		-	322 268	274 486	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance			322 268	274 486						
Attenuation										
Electrical Infrastructure		1 181 774	-	-	-	-	-	-	-	-
LV Networks		1 181 774								
Capital Spares										
Water Supply Infrastructure		-	758 818	-	-	-	-	-	-	-
Dams and Weirs			758 818							
Sanitation Infrastructure		117 084	281 368	-	-	-	-	-	-	-
Waste Water Treatment Works		117 084	281 368							
Total Capital Expenditure on new assets		**1 298 858**	**2 558 881**	**6 105 717**	**2 275 000**	**2 465 000**	**2 465 000**	**-**	**-**	**-**

Western Cape: Swellendam(WC034) - Table SA34c Repairs and Maintenance Expenditure by Asset Class (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
Infrastructure		**12 891 908**	**15 766 497**	**39 953 833**	**22 427 354**	**37 942 143**	**37 942 143**	**26 784 774**	**24 299 191**	**25 889 692**
Roads Infrastructure		6 820 644	8 594 133	17 267 564	9 687 744	13 977 905	13 977 905	13 486 583	10 628 993	11 744 808
Roads		6 520 903	8 349 162	16 341 500	9 416 936	12 928 357	12 928 357	13 228 775	10 362 677	11 469 969
Road Structures										
Road Furniture		299 741	244 971	926 064	270 808	1 049 548	1 049 548	257 808	266 316	274 839
Capital Spares										
Storm water Infrastructure		448 370	267 507	2 761 525	565 960	3 666 332	3 666 332	620 960	641 452	661 978
Drainage Collection		448 370	267 507	2 761 525	565 960	3 666 332	3 666 332	620 960	641 452	661 978
Electrical Infrastructure		2 204 713	2 091 840	7 467 230	2 537 081	6 648 050	6 648 050	2 611 385	2 630 729	2 752 151
HV Transmission Conductors		1 456 572	1 345 950	1 721 268	1 629 000	1 566 000	1 566 000	1 620 811	1 669 436	1 719 519
MV Networks		79 400	91 127	61 155	145 816	145 816	145 816	450 920	405 448	460 111
LV Networks		668 741	654 763	5 684 807	762 265	4 936 234	4 936 234	539 654	555 845	572 521
Capital Spares										
Water Supply Infrastructure		656 042	630 554	3 341 386	1 499 334	3 331 787	3 331 787	1 335 862	1 379 944	1 424 103
Dams and Weirs		15 417	12 918	685 314	233 522	45 838	45 838	45 000	46 485	47 972
Boreholes										
Reservoirs		4 685	932	25 073	62 941	72 941	72 941	72 941	75 348	77 760
Pump Stations										
Water Treatment Works		5 015			304 969	2 039 639	2 039 639	327 313	338 113	348 933
Bulk Mains										
Distribution		630 925	616 704	2 630 999	897 902	1 173 369	1 173 369	890 608	919 998	949 438
Sanitation Infrastructure		374 712	1 093 666	3 429 608	1 661 139	3 541 973	3 541 973	1 851 488	1 912 586	1 973 790
Pump Station										
Reticulation				1 676 932		1 564 834	1 564 834			
Waste Water Treatment Works		374 712	1 093 666	1 752 676	1 661 139	1 977 139	1 977 139	1 851 488	1 912 586	1 973 790
Solid Waste Infrastructure		2 387 427	3 088 797	5 684 132	6 476 096	6 776 096	6 776 096	6 878 496	7 105 487	7 332 862
Landfill Sites		2 387 427	3 088 797	5 684 132	6 476 096	6 776 096	6 776 096	6 878 496	7 105 487	7 332 862
Information and Communication Infrastructure		-	-	2 388	-	-	-	-	-	-
Distribution Layers				2 388						
Community Assets		**739 232**	**681 476**	**5 815 261**	**546 871**	**5 885 143**	**5 885 143**	**501 994**	**818 559**	**535 153**
Community Facilities		577 119	557 581	5 185 293	379 941	5 374 671	5 374 671	335 764	646 843	357 942
Halls		208 078	250 265	33 476	163 398	136 898	136 898	125 098	129 225	133 360
Centres		43 116							300 000	
Libraries		151 196	136 574							
Cemeteries/Crematoria		5 902	641	855 577	18 201	902 088	902 088	8 466	8 745	9 025
Police										
Parks		168 827	170 101	4 296 240	198 342	4 335 685	4 335 685	202 200	208 873	215 557
Sport and Recreation Facilities		162 113	123 895	629 968	166 930	510 472	510 472	166 230	171 716	177 211
Indoor Facilities										
Outdoor Facilities		162 113	123 895	629 968	166 930	510 472	510 472	166 230	171 716	177 211
Investment properties		**5 961**	**6 992**	**14 057**	**30 000**	**130 000**	**130 000**	**130 000**	**134 290**	**138 588**
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		5 961	6 992	14 057	30 000	130 000	130 000	130 000	134 290	138 588
Improved Property										
Unimproved Property		5 961	6 992	14 057	30 000	130 000	130 000	130 000	134 290	138 588
Other assets		**407 875**	**543 013**	**1 091 996**	**1 038 454**	**1 672 538**	**1 672 538**	**770 209**	**795 626**	**821 086**
Operational Buildings		407 875	543 013	1 091 996	1 038 454	1 672 538	1 672 538	770 209	795 626	821 086
Municipal Offices		401 106	534 784	1 081 385	1 010 209	1 644 293	1 644 293	745 209	769 801	794 434
Yards					3 245	3 245	3 245			
Stores		6 769	8 229	10 611	25 000	25 000	25 000	25 000	25 825	26 652
Computer Equipment		**30 347**	**102 855**	**40 117**	**20 000**	**20 000**	**20 000**	**25 000**	**25 825**	**26 651**
Computer Equipment		30 347	102 855	40 117	20 000	20 000	20 000	25 000	25 825	26 651
Furniture and Office Equipment		**2 329**	**12 888**	**9 818**	**15 004**	**16 504**	**16 504**	**16 004**	**13 433**	**13 864**
Furniture and Office Equipment		2 329	12 888	9 818	15 004	16 504	16 504	16 004	13 433	13 864
Machinery and Equipment		**10 059 941**	**20 771 437**	**532 626**	**512 986**	**495 986**	**495 986**	**451 691**	**466 384**	**481 162**
Machinery and Equipment		10 059 941	20 771 437	532 626	512 986	495 986	495 986	451 691	466 384	481 162
Transport Assets		**3 298 924**	**3 549 262**	**5 051 224**	**4 832 821**	**5 100 585**	**5 100 585**	**4 499 518**	**4 648 004**	**4 796 742**
Transport Assets		3 298 924	3 549 262	5 051 224	4 832 821	5 100 585	5 100 585	4 499 518	4 648 004	4 796 742
Total Capital Expenditure on new assets		**27 436 517**	**41 434 420**	**52 508 932**	**29 423 490**	**51 262 899**	**51 262 899**	**33 179 190**	**31 201 312**	**32 702 938**

Western Cape: Swellendam(WC034) - Table SA34d Depreciation by Asset Class (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Depreciation by Asset Class/Sub-class										
Infrastructure		**11 371 424**	**14 445 154**	**14 382 918**	**16 191 159**	**14 598 678**	**14 598 678**	**15 304 756**	**16 037 075**	**16 805 026**
Roads Infrastructure		3 108 435	3 976 819	3 989 493	3 396 671	4 049 336	4 049 336	4 251 803	4 464 393	4 687 613
Roads		3 108 435	3 976 819	3 989 493	3 396 671	4 049 336	4 049 336	4 251 803	4 464 393	4 687 613
Storm water Infrastructure		949 460	1 036 753	1 026 881	1 274 546	1 042 286	1 042 286	1 094 400	1 149 120	1 206 576
Drainage Collection		616 662	703 043	672 063	910 889	682 145	682 145	716 252	752 065	789 668
Storm water Conveyance		332 798	333 710	354 818	363 657	360 141	360 141	378 148	397 055	416 908
Attenuation										
Electrical Infrastructure		1 158 801	1 240 118	1 565 375	1 307 862	1 588 857	1 588 857	1 644 467	1 693 801	1 744 615
MV Substations		15 209	17 813	46 600	198 206	47 300	47 300	48 956	50 425	51 938
MV Switching Stations		118 715	119 040	120 202	564	122 005	122 005	126 275	130 063	133 965
MV Networks		515 988	503 206	618 350	563 835	627 626	627 626	649 593	669 081	689 153
LV Networks		508 889	600 059	780 223	545 257	791 926	791 926	819 643	844 232	869 559
Capital Spares										
Water Supply Infrastructure		2 233 028	2 833 996	4 135 099	2 817 324	4 197 126	4 197 126	4 406 982	4 627 330	4 858 697
Dams and Weirs		200 922	154 006	289 821	162 424	294 168	294 168	308 876	324 320	340 536
Boreholes										
Reservoirs		323 542	337 765	325 544	352 565	330 427	330 427	346 948	364 295	382 510
Pump Stations		339 249	501 034	1 532 338	370 707	1 555 323	1 555 323	1 633 089	1 714 743	1 800 480
Water Treatment Works		1 147 299	1 407 957	1 511 203	1 253 543	1 533 872	1 533 872	1 610 566	1 691 094	1 775 649
Bulk Mains					191 174					
Distribution		222 016	433 234	476 193	486 911	483 336	483 336	507 503	532 878	559 522
Sanitation Infrastructure		2 730 947	3 119 999	3 025 101	3 040 727	3 070 478	3 070 478	3 224 002	3 385 202	3 554 462
Pump Station		240 040	249 190	566 697	262 299	575 197	575 197	603 957	634 155	665 863
Reticulation				1 989 159		2 018 997	2 018 997	2 119 947	2 225 944	2 337 241
Waste Water Treatment Works		2 490 907	2 870 809	469 245	2 778 428	476 284	476 284	500 098	525 103	551 358
Solid Waste Infrastructure		1 116 287	2 174 429	584 401	4 254 171	593 167	593 167	622 825	653 966	686 664
Landfill Sites		5 599	2 166 310	584 401	4 246 299	593 167	593 167	622 825	653 966	686 664
Waste Transfer Stations		1 110 688	8 119		7 872					
Information and Communication Infrastructure		74 466	63 040	56 568	99 858	57 428	57 428	60 277	63 263	66 399
Data Centres										
Core Layers										
Distribution Layers		74 466	63 040	56 568	99 858	57 428	57 428	60 277	63 263	66 399
Capital Spares										
Community Assets		**620 866**	**750 628**	**788 292**	**566 569**	**800 120**	**800 120**	**840 126**	**882 134**	**926 240**
Community Facilities		330 941	454 368	456 115	229 586	462 959	462 959	486 107	510 414	535 934
Halls		110 061	172 368	159 991	134 648	162 392	162 392	170 512	179 038	187 990
Centres				83 076		84 323	84 323	88 539	92 966	97 614
Libraries		187 193	246 383	202 086	54 938	205 117	205 117	215 373	226 142	237 449
Cemeteries/Crematoria		1 365	1 368	1 365	1 629	1 386	1 386	1 455	1 528	1 604
Police		25 919	25 990		30 919					
Parks		117	117	1 477	140	1 499	1 499	1 574	1 653	1 736
Public Open Space										
Nature Reserves										
Public Ablution Facilities		6 286	8 142	8 120	7 312	8 242	8 242	8 654	9 087	9 541
Sport and Recreation Facilities		289 925	296 260	332 177	336 983	337 161	337 161	354 019	371 720	390 306
Indoor Facilities										
Outdoor Facilities		289 925	296 260	332 177	336 983	337 161	337 161	354 019	371 720	390 306
Capital Spares										
Investment properties		**52 088**	**52 212**	**52 070**	**61 834**	**52 851**	**52 851**	**55 494**	**58 269**	**61 182**
Revenue Generating		52 088	52 212	52 070	61 834	52 851	52 851	55 494	58 269	61 182
Improved Property		52 088	52 212	52 070	61 834	52 851	52 851	55 494	58 269	61 182
Other assets		**132 429**	**134 449**	**141 935**	**162 926**	**144 067**	**144 067**	**150 707**	**157 467**	**164 542**
Operational Buildings		132 429	134 449	141 935	162 926	144 067	144 067	150 707	157 467	164 542
Municipal Offices		132 429	134 449	141 935	162 926	144 067	144 067	150 707	157 467	164 542
Intangible Assets		**167 698**	**127 755**	**89 673**	**-**	**91 019**	**91 019**	**95 570**	**100 349**	**105 366**
Servitudes										
Licences and Rights		167 698	127 755	89 673	-	91 019	91 019	95 570	100 349	105 366
Computer Software and Applications		167 698	127 755	89 673		91 019	91 019	95 570	100 349	105 366
Computer Equipment		**490 487**	**779 923**	**808 235**	**536 161**	**820 368**	**820 368**	**860 989**	**903 491**	**948 103**
Computer Equipment		490 487	779 923	808 235	536 161	820 368	820 368	860 989	903 491	948 103
Furniture and Office Equipment		**698 755**	**993 078**	**1 028 916**	**808 531**	**1 044 362**	**1 044 362**	**1 096 076**	**1 150 186**	**1 206 980**
Furniture and Office Equipment		698 755	993 078	1 028 916	808 531	1 044 362	1 044 362	1 096 076	1 150 186	1 206 980
Machinery and Equipment		**393 253**	**609 707**	**753 282**	**649 999**	**764 589**	**764 589**	**801 712**	**840 269**	**880 710**
Machinery and Equipment		393 253	609 707	753 282	649 999	764 589	764 589	801 712	840 269	880 710
Transport Assets		**697 276**	**1 747 448**	**1 784 474**	**870 756**	**1 811 245**	**1 811 245**	**1 900 916**	**1 994 734**	**2 093 206**
Transport Assets		697 276	1 747 448	1 784 474	870 756	1 811 245	1 811 245	1 900 916	1 994 734	2 093 206
Total Capital Expenditure on new assets		**14 624 276**	**19 640 354**	**19 829 795**	**19 847 935**	**20 127 299**	**20 127 299**	**21 106 346**	**22 123 974**	**23 191 355**

Western Cape: Swellendam(WC034) - Table SA34e Capital Expenditure on Upgrading of existing assets by Asset Class (All)

Description	Ref	2022/23	2023/24	2024/25	Current year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Rand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
Capital Expenditure on Upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**21 339 816**	**24 807 062**	**15 081 151**	**46 271 771**	**49 799 010**	**49 799 010**	**20 050 368**	**16 169 654**	**18 234 240**
Roads Infrastructure		8 189 441	5 970 017	10 305 112	12 708 815	12 676 467	12 676 467	-	1 000 000	2 000 000
Roads		8 100 041	5 970 017	10 176 571	12 558 815	12 560 502	12 560 502			2 000 000
Road Structures				98 886	150 000	115 965	115 965		1 000 000	
Road Furniture		89 400		29 655						
Capital Spares										
Storm water Infrastructure		-	-	-	210 000	208 313	208 313	-	-	6 088 207
Drainage Collection										
Storm water Conveyance					210 000	208 313	208 313			6 088 207
Attenuation										
Electrical Infrastructure		-	658 819	2 773 677	2 991 304	3 291 304	3 291 304	530 000	-	-
MV Substations				119 556						
MV Switching Stations			506 950							
MV Networks								350 000		
LV Networks			151 869	2 654 121	2 991 304	3 291 304	3 291 304	180 000		
Capital Spares										
Water Supply Infrastructure		12 541 645	17 977 433	1 125 253	29 971 652	32 576 511	32 576 511	7 099 803	-	10 146 033
Pump Stations			4 584 349	920 347	8 695 652	8 695 652	8 695 652	6 086 957		3 407 826
Water Treatment Works		6 831 251	5 439	204 906	200 000	810 000	810 000			6 088 207
Bulk Mains										650 000
Distribution		5 710 394	13 387 645		21 076 000	23 070 859	23 070 859	1 012 846		
Sanitation Infrastructure		608 730	200 793	877 109	390 000	1 046 415	1 046 415	11 520 565	15 169 654	-
Pump Station			200 793	783 570		500 000	500 000	1 000 000		
Reticulation		608 730		63 585						
Waste Water Treatment Works				29 954	390 000	546 415	546 415	10 520 565	15 169 654	
Solid Waste Infrastructure		-	-	-	-	-	-	900 000	-	-
Landfill Sites								900 000		
Community Assets		**-**	**-**	**256 891**	**3 854 152**	**3 854 152**	**3 854 152**	**338 637**	**-**	**-**
Sport and Recreation Facilities		-	-	256 891	3 854 152	3 854 152	3 854 152	338 637	-	-
Indoor Facilities										
Outdoor Facilities				256 891	3 854 152	3 854 152	3 854 152	338 637		
Other assets		**-**	**233 070**	**-**	**7 395 512**	**4 414 211**	**4 414 211**	**9 644 348**	**260 000**	**370 000**
Operational Buildings		-	233 070	-	7 395 512	4 414 211	4 414 211	9 644 348	260 000	370 000
Municipal Offices			217 020		7 395 512	4 414 211	4 414 211	9 524 348	60 000	70 000
Stores			16 050					120 000	200 000	300 000
Furniture and Office Equipment		**149 867**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Furniture and Office Equipment		149 867								
Total Capital Expenditure on new assets		**21 489 683**	**25 040 132**	**15 338 042**	**57 521 435**	**58 067 373**	**58 067 373**	**30 033 353**	**16 429 654**	**18 604 240**

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Organisational Structure Votes	Complete Votes & Sub-Votes		Select Org. Structure
Vote 1 - MUNICIPAL MANAGER	**Vote 1**	**MUNICIPAL MANAGER**	
Vote 2 - FINANCIAL SERVICES	1,1	MUNICIPAL MANAGER	1.1 - MUNICIPAL MANAGER
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES	1,2	ADMINISTRATIVE SUPPORT SERVICES	1.2 - ADMINISTRATIVE SUPPORT SERVICES
Vote 4 - COMMUNITY SERVICES	1,3	BARRYDALE	1.3 - BARRYDALE
Vote 5 - CORPORATE SERVICES	1,4	GOVERNANCE, COMPLIANCE & LEGAL SERVICES	1.4 - GOVERNANCE, COMPLIANCE & LEGAL SERVICES
Vote 6 - [NAME OF VOTE 6]	1,5	HUMAN RESOURCE MANAGEMENT	1.5 - HUMAN RESOURCE MANAGEMENT
Vote 7 - [NAME OF VOTE 7]	1,6	INTERNAL AUDIT	1.6 - INTERNAL AUDIT
Vote 8 - [NAME OF VOTE 8]	1,7	OFFICE OF THE POLITICAL OFFICE BEARERS	1.7 - OFFICE OF THE POLITICAL OFFICE BEARERS
Vote 9 - [NAME OF VOTE 9]	1,8	TOURISM	1.8 - TOURISM
Vote 10 - [NAME OF VOTE 10]	1,9	LOCAL ECONOMIC DEVELOPMENT	1.9 - LOCAL ECONOMIC DEVELOPMENT
Vote 11 - [NAME OF VOTE 11]	1.10	[Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	**Vote 2**	**FINANCIAL SERVICES**	
Vote 13 - [NAME OF VOTE 13]	2,1	FINANCIAL SERVICES	2.1 - FINANCIAL SERVICES
Vote 14 - [NAME OF VOTE 14]	2,2	INFORMATION & COMMUNICATION TECHNOLOGY	2.2 - INFORMATION & COMMUNICATION TECHNOLOGY
Vote 15 - [NAME OF VOTE 15]	2,3	SUPPLY CHAIN MANAGEMENT	2.3 - SUPPLY CHAIN MANAGEMENT
	Vote 3	**INFRASTRUCTURE & PLANNING SERVICES**	
	3,1	INFRASTRUCTURE & PLANNING SERVICES	3.1 - INFRASTRUCTURE & PLANNING SERVICES
	3,2	ROADS & STORMWATER	3.2 - ROADS & STORMWATER
	3,3	WASTE WATER SERVICES	3.3 - WASTE WATER SERVICES
	3,4	WATER SERVICES	3.4 - WATER SERVICES
	3,5	ELECTRO-TECHNICAL SERVICES	3.5 - ELECTRO-TECHNICAL SERVICES
	3,6	FLEET MANAGEMENT SERVICES	3.6 - FLEET MANAGEMENT SERVICES
	3,7	TOWN PLANNING	3.7 - TOWN PLANNING
	3,8	BUILDING MAINTENANCE	3.8 - BUILDING MAINTENANCE
	3,9	PMU & CAPITAL PROGRAMMES	3.9 - PMU & CAPITAL PROGRAMMES
	Vote 4	**COMMUNITY SERVICES**	
	4,1	COMMUNITY SERVICES	4.1 - COMMUNITY SERVICES
	4,2	ECONOMIC DEVELOPMENT & TOURISM	4.2 - ECONOMIC DEVELOPMENT & TOURISM
	4,3	INTEGRATED HUMAN SETTLEMENT	4.3 - INTEGRATED HUMAN SETTLEMENT
	4,4	LIBRARY SERVICES	4.4 - LIBRARY SERVICES
	4,5	PARKS, SPORT & RECREATION	4.5 - PARKS, SPORT & RECREATION
	4,6	TRAFFIC SERVICES	4.6 - TRAFFIC SERVICES
	4,7	WASTE & ENVIRONMENTAL MANAGEMENT	4.7 - WASTE & ENVIRONMENTAL MANAGEMENT
	Vote 5	**CORPORATE SERVICES**	
	5,1	BUILDING CONTROL	5.1 - BUILDING CONTROL
	5,2	TOWN PLANNING	5.2 - TOWN PLANNING
	5,3	CORPORATE SERVICES	5.3 - CORPORATE SERVICES
	5,4	RENTED BUILDINGS	5.4 - RENTED BUILDINGS
	5,5	COMMONAGE	5.5 - COMMONAGE
	5,6	HUMAN RESOURCES	5.6 - HUMAN RESOURCES
	5,7	COUNCIL GENERAL	5.7 - COUNCIL GENERAL

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		2 593	591	28 813	20 223	21 016	21 016	21 008	19 092	17 738
Vote 2 - FINANCIAL SERVICES		61 834	76 611	85 356	86 911	89 772	89 772	90 958	98 083	105 809
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		184 305	213 966	244 451	299 675	309 199	309 199	283 664	310 328	351 813
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**	**497 569**	**524 315**	**570 959**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - MUNICIPAL MANAGER		4 584	3 771	35 884	36 916	53 875	53 875	43 208	42 499	43 970
Vote 2 - FINANCIAL SERVICES		11 959	815	19 099	19 720	49 222	49 222	24 119	24 736	25 618
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		166 889	220 461	264 456	268 151	255 583	255 583	301 176	315 434	337 931
Vote 4 - COMMUNITY SERVICES		110 140	178 749	256 924	239 443	234 212	234 212	151 195	154 927	158 067
Vote 5 - CORPORATE SERVICES		34 130	28 450	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**327 702**	**432 246**	**576 363**	**564 230**	**592 892**	**592 892**	**519 699**	**537 596**	**565 586**
Surplus/(Deficit) for the year	2	**56 623**	**61 424**	**2 627**	**42 773**	**35 875**	**35 875**	**(22 129)**	**(13 281)**	**5 373**

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		**2 593**	**591**	**28 813**	**20 223**	**21 016**	**21 016**	**21 008**	**19 092**	**17 738**
1.1 - MUNICIPAL MANAGER		1 046	591	–	–	–	–	–	–	–
1.2 - ADMINISTRATIVE SUPPORT SERVICES		–	–	30	45	25	25	30	30	30
1.4 - GOVERNANCE, COMPLIANCE & LEGAL SERVICES		–	–	1 659	336	548	548	638	659	680
1.5 - HUMAN RESOURCE MANAGEMENT		–	–	2 035	1 565	2 531	2 531	2 059	–	–
1.7 - OFFICE OF THE POLITICAL OFFICE BEARERS		–	–	25 089	18 278	17 913	17 913	18 281	18 403	17 029
1.9 - LOCAL ECONOMIC DEVELOPMENT		1 547	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		**61 834**	**76 611**	**85 356**	**86 911**	**89 772**	**89 772**	**90 958**	**98 083**	**105 809**
2.1 - FINANCIAL SERVICES		61 688	76 437	85 128	86 788	89 420	89 420	90 800	97 920	105 641
2.2 - INFORMATION & COMMUNICATION TECHNOLOGY		–	–	–	–	200	200	–	–	–
2.3 - SUPPLY CHAIN MANAGEMENT		145	174	229	123	152	152	158	163	168
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		**184 305**	**213 966**	**244 451**	**299 675**	**309 199**	**309 199**	**283 664**	**310 328**	**351 813**
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	48 984	46 763	64 180
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	497 569	524 315	570 959
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		**4 584**	**3 771**	**35 884**	**36 916**	**53 875**	**53 875**	**43 208**	**42 499**	**43 970**
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	4 014	4 180	4 348
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	8 961	9 302	9 673
1.8 - TOURISM		627	588	–	–	–	–	–	–	–

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
1.9 - LOCAL ECONOMIC DEVELOPMENT		10	12	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		**11 959**	**815**	**19 099**	**19 720**	**49 222**	**49 222**	**24 119**	**24 736**	**25 618**
2.1 - FINANCIAL SERVICES		8 495	(2 796)	15 942	18 481	37 876	37 876	22 264	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**	**301 176**	**315 434**	**337 931**
3.1 - INFRASTRUCTURE & PLANNING SERVICES		85	974	(651)	100	3 882	3 882	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	22 193	22 193	34 322	35 993	37 794
3.4 - WATER SERVICES		21 960	28 382	41 830	29 028	26 080	26 080	37 655	36 811	38 827
3.5 - ELECTRO-TECHNICAL SERVICES		91 783	115 099	128 104	151 406	156 341	156 341	165 246	179 013	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	10 575	11 101	11 647
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**	**234 212**	**234 212**	**151 195**	**154 927**	**158 067**
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	112 936	112 936	6 987	6 003	5 105
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	32 425	34 311	35 679
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	35 747	37 039	38 202
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**	**592 892**	**592 892**	**519 699**	**537 596**	**565 586**
Surplus/(Deficit) for the year	2	**56 623**	**61 424**	**2 627**	**42 773**	**35 875**	**35 875**	**(22 129)**	**(13 281)**	**5 373**

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure ***to be appropriated***	2										
Vote 1 - MUNICIPAL MANAGER		–	–	4 446	8 769	2 244	2 244	1 389	500	400	400
Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	–	90	–	–
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		17 044	29 976	17 493	42 929	48 421	48 421	26 828	20 670	34 875	45 760
Vote 4 - COMMUNITY SERVICES		–	–	288	4 084	4 064	4 064	3 064	70	90	940
Capital multi-year expenditure sub-total		**17 044**	**29 976**	**22 226**	**55 783**	**54 729**	**54 729**	**31 280**	**21 330**	**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	494	8 198	70	70
Vote 2 - FINANCIAL SERVICES		2 152	2 538	1 350	1 345	1 591	1 591	1 282	860	750	850
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		38 097	19 252	23 717	28 110	36 112	36 112	13 738	16 898	4 830	8 799
Vote 4 - COMMUNITY SERVICES		3 844	559	3 769	10 362	6 305	6 305	837	8 054	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**	**16 351**	**34 010**	**6 870**	**10 674**
Total Capital Expenditure - Vote	3,7	**62 985**	**53 010**	**51 689**	**102 616**	**102 887**	**102 887**	**47 632**	**55 340**	**42 235**	**57 773**

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

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

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - MUNICIPAL MANAGER		**–**	**–**	**4 446**	**8 769**	**2 244**	**2 244**	**1 389**	**500**	**400**	**400**
1.1 - MUNICIPAL MANAGER		–	–	–	8 769	2 244	2 244	1 389	–	–	–
1.4 - GOVERNANCE, COMPLIANCE & LEGAL SERVICES		–	–	4 446	–	–	–	–	500	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**	**26 828**	**20 670**	**34 875**	**45 760**
3.2 - ROADS & STORMWATER		5 197	580	14 557	14 234	14 835	14 835	12 390	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	13 826	8 218	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**	**3 064**	**70**	**90**	**940**
4.1 - COMMUNITY SERVICES		–	–	–	160	140	140	104	–	–	–
4.5 - PARKS, SPORT & RECREATION		–	–	288	3 924	3 924	3 924	2 960	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**	**31 280**	**21 330**	**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**	**494**	**8 198**	**70**	**70**
1.1 - MUNICIPAL MANAGER		–	20	11	7 016	4 149	4 149	494	7 898	70	70
1.4 - GOVERNANCE, COMPLIANCE & LEGAL SERVICES		–	–	615	–	–	–	–	–	–	–
1.7 - OFFICE OF THE POLITICAL OFFICE BEARERS		–	–	–	–	–	–	–	300	–	–
1.9 - LOCAL ECONOMIC DEVELOPMENT		1 765	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCIAL SERVICES		**2 152**	**2 538**	**1 350**	**1 345**	**1 591**	**1 591**	**1 282**	**860**	**750**	**850**
2.1 - FINANCIAL SERVICES		1 293	2 130	315	80	225	225	211	100	–	–
2.2 - INFORMATION & COMMUNICATION TECHNOLOGY		705	391	591	1 165	1 221	1 221	1 071	680	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**	**13 738**	**16 898**	**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	557	4 150	4 300	7 124
3.3 - WASTE WATER SERVICES		9 163	3 802	4 717	5 790	7 890	7 890	2 473	2 535	100	100
3.4 - WATER SERVICES		6 602	2 586	1 800	2 956	3 475	3 475	2 172	500	120	1 425
3.5 - ELECTRO-TECHNICAL SERVICES		1 424	5 547	10 474	15 649	19 982	19 982	6 407	8 443	–	–
3.6 - FLEET MANAGEMENT SERVICES		–	17	62	1 725	2 072	2 072	1 549	130	80	–
3.7 - TOWN PLANNING		–	–	503	696	1 071	1 071	459	870	–	–
3.8 - BUILDING MAINTENANCE		42	143	158	130	321	321	121	270	230	150
Vote 4 - COMMUNITY SERVICES		**3 844**	**559**	**3 769**	**10 362**	**6 305**	**6 305**	**837**	**8 054**	**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	74	2 937	35	50
4.6 - TRAFFIC SERVICES		429	513	121	950	792	792	543	187	40	60
4.7 - WASTE & ENVIRONMENTAL MANAGEMENT		1 271	3 874	3 297	360	675	675	220	1 935	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**	**16 351**	**34 010**	**6 870**	**10 674**
Total Capital Expenditure		**62 985**	**53 010**	**51 689**	**102 616**	**102 887**	**102 887**	**47 632**	**55 340**	**42 235**	**57 773**

Vote Description	Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget				Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
R thousand	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation											
Vote 1 - MUNICIPAL MANAGER	–	–	–	–	–	–	–	–	**500**	**400**	**400**
1.1 - MUNICIPAL MANAGER				–				–	–	–	–
1.4 - GOVERNANCE, COMPLIANCE & LEGAL SERVICES				–				–	500	400	400
Vote 2 - FINANCIAL SERVICES	–	–	–	–	–	–	–	–	**90**	–	–
2.3 - SUPPLY CHAIN MANAGEMENT				–				–	90	–	–
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES	–	–	–	–	–	–	–	–	**20 670**	**34 875**	**45 760**
3.2 - ROADS & STORMWATER				–				–	293	4 500	10 781
3.3 - WASTE WATER SERVICES				–				–	11 806	19 670	9 767
3.4 - WATER SERVICES				–				–	8 218	4 500	19 753
3.5 - ELECTRO-TECHNICAL SERVICES				–				–	353	6 205	5 459
Vote 4 - COMMUNITY SERVICES	–	–	–	–	–	–	–	–	**70**	**90**	**940**
4.1 - COMMUNITY SERVICES				–				–	–	–	–
4.5 - PARKS, SPORT & RECREATION				–				–	70	90	90
4.7 - WASTE & ENVIRONMENTAL MANAGEMENT				–				–	–	–	850
Capital multi-year expenditure sub-total	–	–	–	–	–	–		–	**21 330**	**35 365**	

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		6 377	6 630	6 711	6 630	6 630	6 630	6 931	7 661	7 661
Piped water inside yard (but not in dwelling)		1 389	1 412	1 449	1 486	1 486	1 486	1 525	1 565	1 605
Using public tap (at least min.service level)	2	487	487	487	487	487	487	511	537	537
Minimum Service Level and Above sub-total		8 253	8 529	8 647	8 604	8 604	8 603	8 967	9 763	9 803
Other water supply (< min.service level)	4	487	487	487	487	487	487	511	537	537
Below Minimum Service Level sub-total		487	487	487	487	487	487	511	537	537
Total number of households	5	**8 740**	**9 016**	**9 134**	**9 091**	**9 091**	**9 090**	**9 479**	**10 300**	**10 340**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		6 232	6 183	6 232	6 232	6 232	6 232	6 555	7 285	7 285
Flush toilet (with septic tank)		328	383	328	328	328	328	328	328	328
Other toilet provisions (> min.service level)		487	487	487	487	487	487	511	537	537
Minimum Service Level and Above sub-total		7 534	7 540	7 534	7 534	7 534	7 534	7 906	8 687	8 687
Total number of households	5	**7 534**	**7 540**	**7 534**	**7 534**	**7 534**	**7 534**	**7 906**	**8 687**	**8 687**
Energy:										
Electricity (at least min.service level)		745	747	736	736	736	736	736	736	736
Electricity - prepaid (min.service level)		6 107	6 269	6 239	6 239	6 239	6 239	6 459	7 189	7 189
Minimum Service Level and Above sub-total		6 852	7 016	6 975	6 975	6 975	6 975	7 195	7 925	7 925
Total number of households	5	**6 852**	**7 016**	**6 975**	**6 975**	**6 975**	**6 975**	**7 195**	**7 925**	**7 925**
Refuse:										
Removed at least once a week		6 356	6 526	6 210	6 210	6 210	6 210	6 430	7 160	7 160
Minimum Service Level and Above sub-total		6 356	6 526	6 210	6 210	6 210	6 210	6 430	7 160	7 160
Total number of households	5	**6 356**	**6 526**	**6 210**	**6 210**	**6 210**	**6 210**	**6 430**	**7 160**	**7 160**

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
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)		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Sanitation (free sanitation service to **indigent households**)		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Electricity/other energy (50kwh per **indigent** household per month)		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Refuse (removed once a week **for indigent households**)		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Total cost of FBS provided		**#REF!**	**#REF!**	**#REF!**	**#REF!**	**#REF!**	**#REF!**	**#REF!**	**#REF!**	**#REF!**
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**		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Total revenue cost of subsidised services provided		**#REF!**	**#REF!**	**#REF!**	**#REF!**	**#REF!**	**#REF!**	**#REF!**	**#REF!**	**#REF!**

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		–	–	30 146	–	**30 146**
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 - Deemed Interest		–	–	–	–	**–**
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**
Rent on Land		–	–	–	–	**–**
Rental from Fixed Assets		638	–	–	187	**824**
Licences or permits		–	–	–	1 480	**1 480**
Special rating levies		–	–	–	–	**–**
Construction Contract Revenue		–	–	–	–	**–**
Development Charges		–	–	–	1 270	**1 270**
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**
Licences or permits		–	–	–	–	**–**
Transfer and subsidies - Operational		19 341	5 017	33 221	19 231	**76 809**
Interest Receivables		–	389	–	–	**389**
Fuel Levy		–	–	–	–	**–**
Operational Revenue		–	–	4 097	–	**4 097**
Gains on Disposal of Fixed and Intangible Assets		1 000	–	–	–	**1 000**
Other Gains		–	–	–	–	**–**
Discontinued Operations		–	–	–	–	**–**
Total Revenue (excluding capital transfers and contributions)		**21 008**	**90 958**	**263 083**	**98 005**	**473 054**
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	8 147	3 156	**11 743**
Debt impairment		5 250	2 159	8 402	17 706	**33 517**
Depreciation, Amortisation and Impairment		261	2 122	16 313	2 410	**21 106**
Interest,Dividends and Rent on Land		–	54	2 624	6 591	**9 269**
Contracted services		5 873	5 916	23 429	21 609	**56 827**
Transfers and subsidies		565	–	100	100	**765**
Irrecoverable debts written off		–	–	2 523	24 124	**26 648**
Operational Cost and Other Cost		3 882	13 852	8 449	5 526	**31 709**

R thousand	1	Vote 1 - MUNICIPAL MANAGER	Vote 2 - FINANCIAL SERVICES	Vote 3 - INFRASTRUCTURE & PLANNING SERVICES	Vote 4 - COMMUNITY SERVICES	Total
Disposal of Fixed and Intangible Assets		–	–	–	–	–
Other Losses		–	–	–	–	–
Total Expenditure		**54 235**	**51 205**	**281 195**	**133 064**	**519 699**
Surplus/(Deficit)		**(33 227)**	**39 753**	**(18 111)**	**(35 059)**	**(46 644)**
Transfers and subsidies - capital (monetary allocations)		–	–	19 386	5 129	24 515
Transfers and subsidies - capital (in-kind)		–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(33 227)**	**39 753**	**1 275**	**(29 930)**	**(22 129)**

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		17 329	93 347	125 458	46 757	65 468	65 468	122 566	78 968	92 913	107 305
Cash at Bank		104 439	85 165	83 338	56 896	83 634	83 634	115 803	68 320	39 255	16 191
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**	**149 106**	**149 106**	**238 373**	**147 292**	**132 173**	**123 500**
Trade and other receivables from exchange transactions											
Electricity		11 013	13 694	11 486	24 968	15 713	15 713	18 712	19 016	22 623	26 564
Waste Management		4 581	5 886	6 479	6 803	6 755	6 755	6 894	7 054	7 373	7 711
Waste Water Management		5 881	7 222	7 474	9 284	7 956	7 956	8 054	8 387	8 845	9 330
Water		6 655	8 808	8 884	9 998	9 287	9 287	10 243	9 719	10 189	10 688
Other trade receivables from exchange transactions		2 196	3 292	3 285	3 305	2 990	2 990	3 078	2 995	3 001	3 006
VAT Receivable Input Tax Accrual		–	–	–	–	–	–	–	1 713	1 713	1 713
Gross: Trade and other receivables from exchange transact		**30 326**	**38 902**	**37 609**	**54 359**	**42 701**	**42 701**	**46 980**	**48 884**	**53 743**	**59 012**
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)	(6 331)	(6 850)	(7 403)
Impairment for other trade receivalbes from exchange transactio		(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)**	**(26 058)**	**(29 119)**	**(32 425)**
Total net Trade and other receivables from Exchange Transact		**14 303**	**20 270**	**18 199**	**25 215**	**19 466**	**19 466**	**27 571**	**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	1 891	2 717	3 110	3 539
Business and Commercial Properties		754	1 500	1 430	2 072	1 663	1 663	1 496	1 896	2 149	2 426
Industrial Properties		16 148	349	315	515	376	376	359	445	519	601
Public Benefit Organisations		10	1	(1)	3	2	2	1	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	2 823	6 178	7 498	8 936
Vacant Land		305	965	1 078	1 333	1 217	1 217	1 131	1 364	1 524	1 698
Gross: Property rates		**25 119**	**9 407**	**8 940**	**14 592**	**10 827**	**10 827**	**7 863**	**12 926**	**15 213**	**17 705**
Less: Impairment of Property rates		(96 053)	(107 167)	(118 506)	(147 467)	(131 706)	(131 706)	(150 775)	(144 906)	(158 106)	(171 306)
Net Property rates		**(70 934)**	**(97 759)**	**(109 566)**	**(132 875)**	**(120 879)**	**(120 879)**	**(142 912)**	**(131 980)**	**(142 893)**	**(153 601)**
Other receivables from non-exchange transactions		102 458	139 565	137 358	164 813	152 964	152 964	154 198	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**	**154 198**	**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**	**11 286**	**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	6 368	6 368	5 476	6 407	6 407	6 407
Land		30	8	8	8	8	8	8	8	8	8
Materials and Supplies		–	–	–	–	(257)	(257)	–	–	–	–
Water		53	64	62	64	62	62	(89)	62	62	62
Total Inventory		**5 450**	**6 080**	**6 477**	**6 080**	**6 181**	**6 181**	**5 394**	**6 477**	**6 477**	**6 477**
VAT Receivable											
Input Tax Capital		(535)	(260)	(1 944)	802	(1 142)	(1 142)	(624)	(1 142)	(1 142)	(1 142)
Input Tax General		1 498	942	(416)	5 843	5 427	5 427	(414)	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**	**(1 038)**	**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**	**214 030**	**214 030**	**283 394**	**217 930**	**207 818**	**203 012**
Non-current Assets											
Investment Property											

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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
Less: Accumulated Depreciation		(745)	(797)	(849)	(715)	(902)	(902)	(896)	(958)	(1 016)	(1 077)
Less: Accumulated Impairment		(969)	(969)	(969)	(969)	(969)	(969)	(969)	(969)	(969)	(969)
Total Investment Property		**11 034**	**11 522**	**16 530**	**9 351**	**16 477**	**16 477**	**16 483**	**16 421**	**16 363**	**16 302**
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		587 712	718 249	753 080	877 027	867 030	867 030	810 775	919 835	962 070	1 019 843
Leases recognised as Property, Plant and Equipment	3	1 148	1 148	1 000	1 148	–	–	1 000	–	–	–
Less: Accumulated Depreciation		(108 211)	(162 288)	(179 151)	(192 053)	(200 541)	(200 541)	(195 397)	(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**	**570 097**	**617 902**	**619 805**	**635 271**
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 Transaction		**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 Transactio		**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**	**592 100**	**640 203**	**641 566**	**656 034**
TOTAL ASSETS		**673 135**	**803 717**	**816 578**	**857 163**	**840 028**	**840 028**	**875 494**	**858 133**	**849 384**	**859 046**
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	3 300	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**	**3 544**	**6 365**	**6 709**	**6 934**
Consumer Deposits											
Building Plans		2 692	2 215	2 648	3 025	2 648	2 648	3 026	2 648	2 648	2 648
Electricity		733	736	796	782	796	796	853	796	796	796
Rental Properties		270	108	118	277	118	118	124	118	118	118
Water		456	1 562	1 988	545	1 988	1 988	2 413	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**	**6 930**	**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	2 112	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	325	325	3 082	675	675	675
Electricity Bulk Purchase		–	–	9	–	9	9	9 561	9	9	9
Payables and Accruals		31 303	57 255	51 844	58 156	49 898	49 898	10 653	51 844	51 844	51 844
Retentions		1 250	1 296	3 442	1 296	3 442	3 442	5 273	3 442	3 442	3 442
Unallocated Deposits		179	38	160	38	160	160	276	160	160	160
VAT Payables Output Tax Provision for Doubtful Debt Impairmer		–	–	–	–	–	–	–	(3 204)	(3 204)	(3 204)
Total Trade and Other Payable Exchange Transactions	2, 5	**37 007**	**81 089**	**60 505**	**63 651**	**58 209**	**58 209**	**32 246**	**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)	24 822	–	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operational		4 006	23 440	21 367	102	903	903	32 064	–	–	–
Total Transfers and Subsidies Unspent		**20 395**	**20 136**	**33 386**	**104**	**843**	**843**	**56 885**	**-**	**-**	**-**
Total Trade and Other Payable Non-exchange Transactions	2	**20 395**	**20 136**	**33 386**	**104**	**843**	**843**	**56 885**	**-**	**-**	**-**
Provision											
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	1 386	4 878	4 878	4 878
Total VAT Payable		**(1 368)**	**2 488**	**(3 135)**	**1 894**	**1 673**	**1 673**	**1 386**	**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**	**93 458**	**93 458**	**115 190**	**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	23 655	27 229	20 763	14 072
Finance Lease Liability		617	214	0	214	–	–	0	–	–	–
Total Borrowings	4	**24 604**	**23 541**	**26 627**	**26 630**	**26 424**	**26 424**	**23 655**	**27 229**	**20 763**	**14 072**
Total Financial Liabilities		**24 604**	**23 541**	**26 627**	**26 630**	**26 424**	**26 424**	**23 655**	**27 229**	**20 763**	**14 072**
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**	**95 119**	**151 785**	**151 336**	**150 662**
TOTAL LIABILITIES		**164 662**	**218 607**	**218 688**	**242 682**	**240 421**	**240 421**	**210 309**	**252 261**	**256 792**	**261 082**
CHANGES IN NET ASSETS		**508 472**	**585 110**	**597 890**	**614 480**	**599 606**	**599 606**	**665 185**	**605 872**	**592 591**	**597 964**
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	590 437	573 857	560 704
Transfers to/from operating revenue and expenditure		56 623	61 413	2 627	42 773	35 875	35 875	57 530	(22 129)	(13 281)	5 373
Transfers to/from Reserves		(13 072)	(1 331)	(4 455)	–	930	930	8 789	5 549	128	(2 433)
Total Accumulated Surplus/(Deficit)	1	**463 808**	**534 701**	**532 873**	**599 359**	**569 679**	**569 679**	**599 193**	**573 857**	**560 704**	**563 644**
Reserves and Funds											
Capital Replacement Reserve		25 072	26 403	26 500	15 121	26 500	26 500	17 711	19 583	19 454	21 887
Housing Development Fund		–	–	4 358	–	3 428	3 428	13 673	12 433	12 433	12 433
Total Reserves and Funds	2	**25 072**	**26 403**	**30 858**	**15 121**	**29 928**	**29 928**	**31 384**	**32 016**	**31 887**	**34 320**
TOTAL COMMUNITY WEALTH/EQUITY	2	**488 880**	**561 104**	**563 731**	**614 480**	**599 606**	**599 606**	**630 577**	**605 872**	**592 591**	**597 964**

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

R thousand			Ref	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Enhance access to basic services and address maitenanance backlogs	Basic service delivery			280 849	308 453	349 878
To create a capacitated people-centered institution	Institutional development and transformation			2 059	–	–
To create a safe and healthy living environment	Basic service delivery			96 583	95 551	95 448
To develop integrated and sustainable settlements with the view to correct spatial imbalances	Basic service delivery			5 356	1 261	150
To enhance economic development with focus on both first and second economies	Economic Development			2 812	1 872	1 932
To improve financial viability and mangement	Financial management			90 958	98 083	105 809
To promote good governance and community participation	Good governance and public participation			18 952	19 095	17 742
Total Revenue (excluding capital transfers and contributions)			1	**497 569**	**524 315**	**570 959**

WC034 Swellendam - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

R thousand			Ref	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Enhance access to basic services and address maitenanance backlogs	Basic service delivery			201 697	217 545	238 055
To create a capacitated people-centered institution	Institutional development and transformation			18 478	18 358	19 716
To create a safe and healthy living environment	Basic service delivery			112 109	117 702	124 054
To develop integrated and sustainable settlements with the view to correct spatial imbalances	Basic service delivery			101 014	49 684	16 477
To enhance economic development with focus on both first and second economies	Economic Development			7 869	8 591	8 919
To improve financial viability and mangement	Financial management			43 868	46 145	48 299
To promote good governance and community participation	Good governance and public participation			35 392	36 832	38 810
Total Expenditure			1	**520 427**	**494 856**	**494 331**

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

R thousand		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Enhance access to basic services and address maitenanance backlogs	Basic service delivery	36 428	39 475	54 408
To create a safe and healthy living environment	Basic service delivery	5 219	1 310	1 895
To develop integrated and sustainable settlements with the view to correct spatial imbalances	Basic service delivery	2 905	–	–
To improve financial viability and mangement	Financial management	950	750	850
To promote good governance and community participation	Good governance and public participation	8 968	700	620
To enhance economic development with focus on both first and second economies	Economic Development	870	–	–
Allocations to other priorities				
Total Capital Expenditure		**55 340**	**42 235**	**57 773**

WC034 Swellendam - Supporting Table SA7 Measureable performance objectives

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

WC034 Swellendam - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1,6%	2,6%	1,8%	2,8%	2,6%	2,6%	0,8%	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%	0,8%	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%	25,2%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	2,2	2,0	2,3	1,8	2,3	2,3	2,5	2,2	2,0	1,8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	–	–	–	–	–	–	–	–	–	–
Liquidity Ratio	Monetary Assets/Current Liabilities	1,7	1,6	2,0	1,3	1,8	1,8	2,3	1,7	1,5	1,4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	147,2%	99,6%	189,2%	96,9%	85,5%	85,5%	-40,2%	125,0%	125,1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		148,9%	99,6%	190,1%	97,9%	85,5%	85,5%	-40,3%	125,0%	125,1%	125,4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14,6%	13,2%	8,7%	10,1%	10,6%	10,6%	7,0%	13,1%	13,1%	12,8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors to Cash and Investments		-594,7%	101,9%	15,3%	29,3%	21,2%	21,2%	-3,7%	36,6%	38,3%	38,4%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)	5 266	5 266	5 266	5 266	5 266	5 530	5 530	6 096	6 096	6 096
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)	1577	1577	1656	1656	1739	1826	1739	1826	1826	1826
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	32,2%	26,4%	23,0%	29,3%	27,8%	27,8%	28,2%	37,0%	36,7%	36,2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%		0,0%	0,0%	0,0%

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%	9,1%	9,1%		7,0%	6,3%	6,3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7,5%	8,3%	9,5%	5,9%	8,4%	8,4%	3,9%	10,1%	10,1%	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	(65,2)	29,2	29,1	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%	12,8%	12,8%	6,0%	18,2%	18,0%	17,3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0,3)	2,4	9,2	4,9	5,9	5,9	(23,5)	3,9	3,6	3,4

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			18 270	22 833	23 906	44	47	49	51	47	48	50
Females aged 5 - 14			2 750	2 018	2 997	6	6	7	7	7	8	9
Males aged 5 - 14			2 861	2 224	3 064	6	6	7	7	7	8	9
Females aged 15 - 34			4 662	3 875	5 612	14	14	15	15	15	16	17
Males aged 15 - 34			4 662	4 000	5 918	14	14	15	15	16	16	17
Unemployment			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			402	4 570	827	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
R1 - R1 600			3 658	5 769	1 924	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
R1 601 - R3 200			1 684	1 864	2 604	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
R3 201 - R6 400			961	1 217	2 103	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
R6 401 - R12 800			647	788	1 384	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
R12 801 - R25 600			225	358	847	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
R25 601 - R51 200			48	116	445	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
R52 201 - R102 400			23	76	95	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
R102 401 - R204 800			15	–	32	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
R204 801 - R409 600			5	–	32	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
R409 601 - R819 200			–	–	–	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
> R819 200			–	–	–	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
Poverty profiles (no. of households)												
< R2 060 per household per month	13		4 902	11 271	4 053	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
	2											
Household/demographics (000)												
Number of people in municipal area			18 270	22 831	23 906	Information not available	Information not available	Information not available	Information not available	47	49	50
Number of poor people in municipal area			Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
Number of households in municipal area			7 668	14 758	10 293	Information not available	Information not available	Information not available	Information not available	15	16	16
Number of poor households in municipal area			Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
Definition of poor household (R per month)			–	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available	Information not available
Housing statistics	3											
Formal			6 685	Information not available	8 955	Information not available	Information not available	Information not available	Information not available	14 064	14 486	14 920

Informal			0	Information not available	1	Information not available	Information not available	Information not available	Information not available	1 413	1 455	1 499
Total number of households			7 181	-	9 957	-	-	-	-	15 477	15 941	16 420
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
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	6 377	6 630	6 711	6 630	6 630	6 630	6 931	7 661	7 661
		Piped water inside yard (but not in dwelling)	1 389	1 412	1 449	1 486	1 486	1 486	1 525	1 565	1 605
	8	Using public tap (at least min.service level)	487	487	487	487	487	487	511	537	537
		Minimum Service Level and Above sub-total	8 253	8 529	8 647	8 604	8 604	8 603	8 967	9 763	9 803
	10	Other water supply (< min.service level)	487	487	487	487	487	487	511	537	537
		Below Minimum Service Level sub-total	487	487	487	487	487	487	511	537	537
		Total number of households	**8 740**	**9 016**	**9 134**	**9 091**	**9 091**	**9 090**	**9 479**	**10 300**	**10 340**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	6 232	6 183	6 232	6 232	6 232	6 232	6 555	7 285	7 285
		Flush toilet (with septic tank)	328	383	328	328	328	328	328	328	328
		Chemical toilet	487	487	487	487	487	487	511	537	537
		Other toilet provisions (> min.service level)	487	487	487	487	487	487	511	537	537
		Minimum Service Level and Above sub-total	7 534	7 540	7 534	7 534	7 534	7 534	7 906	8 687	8 687
		Total number of households	**7 534**	**7 540**	**7 534**	**7 534**	**7 534**	**7 534**	**7 906**	**8 687**	**8 687**
		Energy:									
		Electricity (at least min.service level)	745	747	736	736	736	736	736	736	736
		Electricity - prepaid (min.service level)	6 107	6 269	6 239	6 239	6 239	6 239	6 459	7 189	7 189
		Minimum Service Level and Above sub-total	6 852	7 016	6 975	6 975	6 975	6 975	7 195	7 925	7 925
		Total number of households	**6 852**	**7 016**	**6 975**	**6 975**	**6 975**	**6 975**	**7 195**	**7 925**	**7 925**
		Refuse:									
		Removed at least once a week	6 356	6 526	6 210	6 210	6 210	6 210	6 430	7 160	7 160
		Minimum Service Level and Above sub-total	6 356	6 526	6 210	6 210	6 210	6 210	6 430	7 160	7 160
		Total number of households	**6 356**	**6 526**	**6 210**	**6 210**	**6 210**	**6 210**	**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

	Ref.										
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	6 377	6 630	6 711	6 630	6 630	6 630	6 931	7 661	7 661
		Piped water inside yard (but not in dwelling)	1 389	1 412	1 449	1 486	1 486	1 486	1 525	1 565	1 605
	8	Using public tap (at least min.service level)	487	487	487	487	487	487	511	537	537
		Minimum Service Level and Above sub-total	8 253	8 529	8 647	8 604	8 604	8 603	8 967	9 763	9 803
	10	Other water supply (< min.service level)	487	487	487	487	487	487	511	537	537
		Below Minimum Service Level sub-total	487	487	487	487	487	487	511	537	537
		Total number of households	**8 740**	**9 016**	**9 134**	**9 091**	**9 091**	**9 090**	**9 479**	**10 300**	**10 340**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	6 232	6 183	6 232	6 232	6 232	6 232	6 555	7 285	7 285
		Flush toilet (with septic tank)	328	383	328	328	328	328	328	328	328
		Chemical toilet	487	487	487	487	487	487	511	537	537
		Other toilet provisions (> min.service level)	487	487	487	487	487	487	511	537	537
		Minimum Service Level and Above sub-total	7 534	7 540	7 534	7 534	7 534	7 534	7 906	8 687	8 687
		Total number of households	**7 534**	**7 540**	**7 534**	**7 534**	**7 534**	**7 534**	**7 906**	**8 687**	**8 687**
		Energy:									
		Electricity (at least min.service level)	745	747	736	736	736	736	736	736	736
		Electricity - prepaid (min.service level)	6 107	6 269	6 239	6 239	6 239	6 239	6 459	7 189	7 189
		Minimum Service Level and Above sub-total	6 852	7 016	6 975	6 975	6 975	6 975	7 195	7 925	7 925
		Total number of households	**6 852**	**7 016**	**6 975**	**6 975**	**6 975**	**6 975**	**7 195**	**7 925**	**7 925**
		Refuse:									
		Removed at least once a week	6 356	6 526	6 210	6 210	6 210	6 210	6 430	7 160	7 160
		Minimum Service Level and Above sub-total	6 356	6 526	6 210	6 210	6 210	6 210	6 430	7 160	7 160
		Total number of households	**6 356**	**6 526**	**6 210**	**6 210**	**6 210**	**6 210**	**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.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**	2 619 562	2 619 562	2 619 562	2 619 562	2 924 033	2 924 033	2 757 875	2 884 186	2 884 186
		Number of HH receiving this type of FBS	2 772	2 772	2 772	2 772	2 772	2 772	2 952	2 962	2 962
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**	6 027 907	6 027 907	6 027 907	6 027 907	5 822 868	5 822 868	6 425 749	6 843 423	6 843 423
		Number of HH receiving this type of FBS	2 772	2 772	2 772	2 772	2 772	2 772	2 952	2 962	2 962
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	10 995 666	10 995 666	10 995 666	10 995 666	11 274 157	11 274 157	11 611 423	12 250 051	12 250 051
		Number of HH receiving this type of FBS	2 772	2 772	2 772	2 772	2 772	2 772	2 952	2 962	2 962
Refuse Removal	Ref.	***Location of households for each type of FBS***									

List type of FBS service	**Formal settlements - (removed once a week to indigent households)**	8 647 823	8 647 823	8 647 823	8 647 823	8 634 790	8 634 790	9 391 536	10 189 817	10 189 817
	Number of HH receiving this type of FBS	2 772	2 772	2 772	2 772	2 772	2 772	2 952	2 962	2 962

WC034 Swellendam Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(6 222)	79 555	395 385	217 100	273 961	273 961	(866 349)	156 653	149 583	149 388
Cash + investments at the yr end less applications - R'000	18(1)b	2	(26 617)	59 419	361 999	216 997	273 118	273 118	(923 234)	156 653	149 583	149 388
Cash year end/monthly employee/supplier payments	18(1)b	3	(0,3)	2,4	9,2	4,9	5,9	5,9	(23,5)	3,9	3,6	3,4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	83 931	82 340	3 198	43 841	36 943	36 943	41 300	(22 129)	(13 281)	5 373
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%)	(21,3%)	1,2%	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%	(13,9%)	32,4%	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%	13,1%	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%	20,1%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								71,2%	71,5%	81,1%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	35,3%	(25,8%)	23,3%	(9,2%)	0,0%	(24,5%)	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%

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		0,0%	15,3%	13,2%	10,4%	(0,7%)	0,0%	(15,3%)	7,2%	8,7%	8,4%
% incr Property Tax	18(1)a		0,0%	13,0%	9,0%	7,0%	(0,2%)	0,0%	(14,4%)	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%	(17,5%)	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%	(11,1%)	7,5%	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%	(8,8%)	(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%	(16,0%)	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	246 497	311 716	338 803	367 395
Service charges			203 122	234 252	265 194	292 829	290 860	290 860	246 497	311 716	338 803	367 395
Property rates			50 116	56 641	61 757	66 090	65 931	65 931	56 442	69 574	75 836	82 661
Service charges - electricity revenue			98 361	116 095	132 764	156 495	151 727	151 727	125 237	166 457	181 777	198 509
Service charges - water revenue			22 509	24 718	26 803	27 430	28 047	28 047	24 931	30 146	32 769	34 899
Service charges - sanitation revenue			19 386	22 066	27 173	24 734	27 016	27 016	24 641	26 001	27 613	29 270
Service charges - refuse removal			12 749	14 732	16 698	18 080	18 140	18 140	15 246	19 538	20 808	22 057
Service charges - other												
Interest			2 728	2 736	2 767	2 859	2 859	2 859	2 575	3 062	3 163	3 264
Capital expenditure excluding capital grant funding			14 883	7 155	33 895	37 559	34 708	34 708	14 566	30 825	12 086	9 759
Cash receipts from ratepayers	18(1)a		243 839	250 177	686 458	353 433	313 676	313 676	(134 679)	331 507	358 280	386 289
Ratepayer & Other revenue	18(1)a		794 121	1 018 556	1 095 370	1 114 181	1 116 431	1 116 431	969 612	1 022 293	1 077 511	1 131 117
Change in consumer debtors (current and non-current)			N/A	13 532	(13 342)	11 202	(8 243)	–	(13 240)	20 371	4 626	3 036
Operating and Capital Grant Revenue	18(1)a		100 656	102 976	82 664	134 765	144 841	144 841	94 988	101 324	100 668	119 380
Capital expenditure - total	20(1)(vi)		62 985	53 010	51 689	102 616	102 887	102 887	47 632	55 340	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										–	–	–
Provincial operating grants										61 553	62 043	64 233
Provincial capital grants										–	–	–
District Municipality grants										19 170	16 649	18 714
Total gazetted/advised national, provincial and district grants										142 276	140 735	147 180
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**
Provincial operating grants												
										61 553	**62 043**	**64 233**
Provincial capital grants												
District Municipality grants												
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)	–	(13 240)	20 371	4 626	3 036
Total Operating Revenue			335 508	448 247	555 533	541 946	560 588	560 588	457 316	473 054	494 166	522 945
Total Operating Expenditure			300 394	411 330	575 792	563 162	591 824	591 824	449 580	519 699	537 596	565 586
Operating Performance Surplus/(Deficit)			35 114	36 917	(20 259)	(21 216)	(31 236)	(31 236)	7 736	(46 644)	(43 430)	(42 641)
Cash and Cash Equivalents (30 June 2012)										–		
Revenue												
% Increase in Total Operating Revenue				33,6%	23,9%	(2,4%)	3,4%	0,0%	(18,4%)	(15,6%)	4,5%	5,8%
% Increase in Property Rates Revenue				13,0%	9,0%	7,0%	(0,2%)	0,0%	(14,4%)	23,3%	9,0%	9,0%
% Increase in Electricity Revenue				18,0%	14,4%	17,9%	(3,0%)	0,0%	(17,5%)	9,7%	9,2%	9,2%
% Increase in Property Rates & Services Charges				15,3%	13,2%	10,4%	(0,7%)	0,0%	(15,3%)	7,2%	8,7%	8,4%
Expenditure												
% Increase in Total Operating Expenditure			0,0%	36,9%	40,0%	(2,2%)	5,1%	0,0%	(24,0%)	(12,2%)	3,4%	5,2%
% Increase in Employee Costs			0,0%	9,6%	7,9%	24,3%	(2,0%)	0,0%	(17,2%)	12,4%	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	240268,7716	544385,1888	331597,9877	261562,5277	608599,6913	18944731,7
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%	7,4%	7,8%
Debt Impairment % of Total Billable Revenue			4,2%	5,9%	4,7%	8,3%	5,9%	5,9%	13,1%	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	9 638	24 625	12 086	9 759
Borrowing (R'000)			7 211	3 229	7 277	6 050	9 059	9 059	4 928	6 200	–	–
Grant Funding and Other (R'000)			48 102	45 855	17 794	65 057	68 179	68 179	33 065	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%	66,2%	79,9%	100,0%	100,0%
Borrowing % of Non Grant Funding			60,8%	3814,3%	84,7%	206,5%	265,8%	265,8%	343,1%	99,6%	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	47 632	55 340	42 235	57 773
Asset Renewal			20 918	27 599	21 444	59 796	60 532	60 532	–	30 033	16 430	18 604
Asset Renewal % of Total Capital Expenditure			34,9%	54,9%	46,5%	58,3%	58,8%	58,8%	0,0%	54,3%	38,9%	32,2%
Cash												
Cash Receipts % of Rate Payer & Other			30,7%	24,6%	62,7%	31,7%	28,1%	28,1%	(13,9%)	32,4%	33,3%	34,2%
Cash Coverage Ratio			(0)	0	0	0	0	0	(0)	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			1,6%	2,6%	1,8%	2,8%	2,6%	2,6%	0,8%	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%	20,1%	0,0%	0,0%
Reserves												
Surplus/(Deficit)			(26 617)	59 419	361 999	216 997	273 118	273 118	(923 234)	156 653	149 583	149 388
Free Services												
Free Basic Services as a % of Equitable Share			(36,6%)	1,3%	31,6%	(57,3%)	(58,0%)	(58,0%)	67,9%	(58,0%)	(60,9%)	0,0%
Free Services as a % of Operating Revenue (excl operational transfers)			(1,6%)	0,2%	1,4%	(1,8%)	(1,8%)	(1,8%)	4,1%	(2,3%)	(2,3%)	0,0%
Total Operating Revenue			335 508	448 247	555 533	541 946	560 588	560 588	457 316	473 054	494 166	522 945
Total Operating Expenditure			300 394	411 330	575 792	563 162	591 824	591 824	449 580	519 699	537 596	565 586
Surplus/(Deficit) Budgeted Operating Statement			35 114	36 917	(20 259)	(21 216)	(31 236)	(31 236)	7 736	(46 644)	(43 430)	(42 641)
Surplus/(Deficit) Considering Reserves and Cash Backing			(26 617)	59 419	361 999	216 997	273 118	273 118	(923 234)	156 653	149 583	149 388
MTREF Funded (1) / Unfunded (0)		15	0	1	1	1	1	1	0	1	1	1
MTREF Funded ü / Unfunded û		15	×	✓	✓	✓	✓	✓	×	✓	✓	✓

References

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

15. Subject to figures provided in Schedule.

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-mineral rights (Rm)		–	–	–	–	–	–	–	–	–
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:										
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 land value (Rm)	5	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	5	–	–	–	–	–	–	–	–	–
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)										

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	–	–	10 715
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		–	–	–	–	–	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued		–	–	–	–	–	–		–	–	–	–	–
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-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
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 land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–
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%	
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	2 953	–	–	–	–	–	–	–	2 953
Rebates, exemptions - pensioners (R'000)		–	–	–	90	–	–	–	–	–	–	–	90

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
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	4 591	–	–	–	–	–	–	–	4 591
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		**–**	**–**	**–**	**7 634**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**7 634**

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	–	–	10 265
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		–	–	–	–	–	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued		–	–	–	–	–	–		–	–	–	–	–
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.	
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)									7				7 464
Valuation reductions-nature reserves/park (Rm)						269							269 124
Valuation reductions-mineral rights (Rm)													–
Valuation reductions-R15,000 threshold (Rm)					111								110 730
Valuation reductions-public worship (Rm)					89								88 782
Valuation reductions-other (Rm)	2				41								40 500
Total valuation reductions:													
Total value used for rating (Rm)	6	684	202	–	9 939	4 880	36	223	–	330	–	–	16 294 029
Total land value (Rm)	6												–
Total value of improvements (Rm)	6												–
Total market value (Rm)	6	684	202	–	9 939	4 880	36	223	–	330	–	–	16 294 029
Rating:													
Average rate	3	0,010713	0,010713		0,009312	0,002331	0,002331	0,010713		0,013973			
Rate revenue budget (R '000)		7 753	2 288	–	47 879	12 034	88	2 532	–	4 884	–	–	77 457
Rate revenue expected to collect (R'000)		7 521	2 219	–	46 442	11 673	85	2 456	–	4 738	–	–	75 134
Expected cash collection rate (%)	4	97,0%	97,0%		97,0%	97,0%	97,0%	97,0%		97,0%			0
Special rating areas (R'000)													–
Rebates, exemptions - indigent (R'000)					2 922								2 922
Rebates, exemptions - pensioners (R'000)					95								95

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
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
Property rates *(rate in the Rand)*	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments 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
Mining properties			-	-	-	-	-	-	-
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
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			0,0104	0,0119	0,0129	0,0140	0,0148	0,0161	0,0176
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			-	-	-	-	-	-	-
Indigent rebate or exemption			250 000	750 000	750 000	750 000	750 000	750 000	750 000
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			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2		-	-	-	-	-	-	-
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
Water usage - Block 6 (c/kl)		(fill in thresholds)							
Other	2		-	-	-	-	-	-	-
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			319	341	367	385	407	433	459

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
Service point - vacant land *(Rands/month)*			231	247	265	278	295	313	332
Waste water - flat rate tariff *(c/kl)*			-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			319	341	367	385	407	433	459
Service point - vacant land *(Rands/month)*			231	247	265	278	295	313	332
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid *(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	154	177	198	219	198	220	244
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	197	226	252	279	251	279	309
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	277	319	355	393	304	337	374
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	328	377	420	465	404	448	497
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	152	175	193	214	251	279	309
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	196	225	248	274	304	337	374
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	276	318	351	388	404	448	497
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	327	376	414	459	467	518	574
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2	-							
Waste management tariffs									
Domestic									
Street cleaning charge			-	-	-	-	-	-	-
Basic charge/fixed fee			190	217	245	265	284	302	320
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
Property rates *(rate in the Rand)*	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure									
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage									
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)									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate									
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2		-	-	-	-	-	-	-
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
Water usage - Block 6 (c/kl)		(fill in thresholds)							
Other	2		-	-	-	-	-	-	-
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			319	341	367	385	407	433	459

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
Service point - vacant land *(Rands/month)*			231	247	265	278	295	313	332
Waste water - flat rate tariff *(c/kl)*			-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2		-	-	-	-	-	-	-
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid*(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	154	177	198	219	198	220	244
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	197	226	252	279	251	279	309
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	277	319	355	393	304	337	374
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	328	377	420	465	404	448	497
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	152	175	193	214	251	279	309
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	196	225	248	274	304	337	374
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	276	318	351	388	404	448	497
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	327	376	414	459	467	518	574
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2	-							
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

WC034 Swellendam - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		591,57	451,53	492,17	531,54	531,54	531,54	5,8%	562,37	612,98	668,15
Electricity: Basic levy		134,11	154,36	171,98	192,99	192,99	192,99	25,2%	241,57	267,95	297,22
Electricity: Consumption		2 312,00	2 633,60	2 934,43	3 247,80	3 247,80	3 247,80	4,8%	3 404,50	3 776,34	4 188,79
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	467,61	467,61	467,61	8,8%	508,76	553,02	588,96
Sanitation		318,85	341,17	366,75	384,90	384,90	384,90	5,8%	407,22	432,47	459,29
Refuse removal		189,94	216,00	244,78	264,36	264,36	264,36	7,0%	282,86	301,25	319,33
Other		10,00	10,00	15,00	15,00	15,00	15,00	4,3%	15,65	16,28	16,93
sub-total		**4 036,38**	**4 320,14**	**4 788,14**	**5 233,40**	**5 233,40**	**5 233,40**	**6,3%**	**5 563,51**	**6 113,10**	**6 701,40**
VAT on Services		516,72	580,29	644,40	705,28	705,28	705,28		750,17	825,02	904,99
Total large household bill:		**4 553,10**	**4 900,43**	**5 432,54**	**5 938,68**	**5 938,68**	**5 938,68**	**6,3%**	**6 313,68**	**6 938,12**	**7 606,39**
% increase/-decrease			**7,6%**	**10,9%**	**9,3%**	**–**	**–**		**6,3%**	**9,9%**	**9,6%**
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		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		1 304,40	1 501,05	1 614,13	1 645,75	1 645,75	1 645,75	9,2%	1 797,49	1 993,81	2 211,57
Water: Basic levy		103,89	111,16	121,88	129,20	129,20	129,20	8,8%	140,57	152,80	162,74
Water: Consumption		300,02	321,03	352,01	373,12	373,12	373,12	8,8%	405,95	441,27	469,95
Sanitation		318,85	341,17	366,75	384,90	384,90	384,90	5,8%	407,22	432,47	459,29
Refuse removal		189,93	216,00	244,78	264,36	264,36	264,36	7,0%	282,86	301,25	319,33
Other		10,00	10,00	15,00	15,00	15,00	15,00	4,3%	15,65	16,28	16,93
sub-total		**2 645,94**	**2 820,11**	**3 063,02**	**3 188,67**	**3 188,67**	**3 188,67**	**8,1%**	**3 447,93**	**3 771,89**	**4 112,87**
VAT on Services		334,06	375,06	407,18	421,85	421,85	421,85		457,46	500,68	545,97
Total small household bill:		**2 980,00**	**3 195,17**	**3 470,20**	**3 610,52**	**3 610,52**	**3 610,52**	**8,2%**	**3 905,39**	**4 272,57**	**4 658,84**
% increase/-decrease			**7,2%**	**8,6%**	**4,0%**	**–**	**–**		**8,2%**	**9,4%**	**9,0%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		504,00	579,90	646,12	715,20	715,20	715,20	9,2%	781,14	866,46	961,09
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		184,73	197,67	216,74	229,74	229,74	229,74	8,8%	249,96	271,71	289,37
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		10,00	10,00	15,00	15,00	15,00	15,00	4,3%	15,65	16,28	16,93
sub-total		**698,73**	**787,57**	**877,86**	**959,94**	**959,94**	**959,94**	**9,0%**	**1 046,76**	**1 154,44**	**1 267,39**
VAT on Services		104,81	118,13	131,68	143,99	143,99	143,99		157,01	173,17	190,11
Total small household bill:		**803,54**	**905,70**	**1 009,54**	**1 103,94**	**1 103,94**	**1 103,94**	**9,0%**	**1 203,77**	**1 327,61**	**1 457,50**
% increase/-decrease			**12,7%**	**11,5%**	**9,3%**	**–**	**–**		**9,0%**	**10,3%**	**9,8%**

WC034 Swellendam - Supporting Table SA15 Investment particulars by type

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

WC034 Swellendam - Supporting Table SA16 Investment particulars by maturity

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

WC034 Swellendam - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings										
Annuity and Bullet Loans										
Banks		18 743	21 610	32 348	28 663	44 448	44 448	38 342	32 688	27 057
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**	**67 349**	**54 457**	**41 525**
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**	**67 349**	**54 457**	**41 525**

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	–	3
Other Managers	7	19	17	–	20	16	1	20	17	1
Professionals		*19*	*21*	–	*25*	*18*	–	*25*	*20*	–
Finance		7	7	–	7	6	–	7	7	–
Spatial/town planning		2	2	–	2	2	–	2	2	–
Information Technology		–	–	–	1	–	–	1	1	–
Roads		–	1	–	1	1	–	1	1	–
Electricity		1	1	–	2	1	–	2	1	–
Water		2	2	–	2	2	–	2	2	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	2	–	–	2	–	–
Other		7	8	–	8	6	–	8	6	–
Technicians		*4*	*5*	–	*3*	*3*	–	*3*	*3*	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		1	2	–	1	1	–	1	1	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		2	1	–	1	1	–	1	1	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		1	2	–	1	1	–	1	1	–
Clerks (Clerical and administrative)		119	84	9	102	81	4	102	76	6
Service and sales workers		18	14	–	16	12	–	16	13	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		58	39	–	54	36	–	54	33	–
Plant and Machine Operators		29	26	–	29	22	–	29	23	–
Elementary Occupations		136	99	–	128	90	–	128	103	–
TOTAL PERSONNEL NUMBERS	9	**418**	**305**	**25**	**381**	**278**	**8**	**381**	**288**	**10**
% increase					(8,9%)	(8,9%)	(68,0%)	–	3,6%	25,0%
Total municipal employees headcount	6, 10	**418**	**305**	**25**			**–**	**381**	**288**	**7**
Finance personnel headcount	8, 10	51	**34**	**6**	**51**	**39**	**3**	**51**	**39**	**2**
Human Resources personnel headcount	8, 10	**9**	**7**	**1**	**9**	**8**	**–**	**9**	**8**	**–**

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		17 715	(2 145)	(1 943)	(3 690)	(1 939)	4 802	(525)	(2 324)	1 322	1 322	1 322	7 092	21 008	19 092	17 738
Vote 2 - FINANCIAL SERVICES		11 364	7 105	7 184	8 824	7 241	7 120	5 372	7 459	6 492	6 547	6 492	9 758	90 958	98 083	105 809
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		20 776	21 353	22 430	23 391	24 735	24 407	25 766	25 352	25 911	25 385	21 476	22 684	283 664	310 328	351 813
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		**54 026**	**30 833**	**47 169**	**33 460**	**35 332**	**56 022**	**36 343**	**35 761**	**46 166**	**37 887**	**33 522**	**51 049**	**497 569**	**524 315**	**570 959**
Expenditure by Vote to be appropriated																
Vote 1 - MUNICIPAL MANAGER		2 330	2 645	2 912	2 923	2 881	4 224	3 658	2 715	3 471	3 772	3 377	8 299	43 208	42 499	43 970
Vote 2 - FINANCIAL SERVICES		2 936	4 899	3 731	3 696	4 570	7 532	3 220	2 610	3 949	3 457	3 400	(19 880)	24 119	24 736	25 618
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		5 923	23 018	27 755	23 362	18 015	26 661	16 809	17 779	22 746	23 537	20 131	75 441	301 176	315 434	337 931
Vote 4 - COMMUNITY SERVICES		4 788	6 116	23 977	5 935	6 830	27 274	5 918	6 087	22 049	6 941	6 814	28 465	151 195	154 927	158 067
Total Expenditure by Vote		**15 977**	**36 678**	**58 376**	**35 916**	**32 296**	**65 691**	**29 604**	**29 191**	**52 215**	**37 708**	**33 722**	**92 325**	**519 699**	**537 596**	**565 586**
Surplus/(Deficit) before assoc.		**38 050**	**(5 846)**	**(11 206)**	**(2 456)**	**3 036**	**(9 669)**	**6 739**	**6 570**	**(6 049)**	**179**	**(200)**	**(41 276)**	**(22 129)**	**(13 281)**	**5 373**
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–	–	–	–	–	(22 129)	(22 129)	(13 281)	5 373
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**38 050**	**(5 846)**	**(11 206)**	**(2 456)**	**3 036**	**(9 669)**	**6 739**	**6 570**	**(6 049)**	**179**	**(200)**	**(41 276)**	**(22 129)**	**(13 281)**	**5 373**

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure ***to be appropriated***	1															
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	100	150	150	100	500	400	400
Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–	40	50	–	90	–	–
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		–	438	830	1 514	1 806	2 545	2 241	2 729	3 061	730	1 074	3 703	20 670	34 875	45 760
Vote 4 - COMMUNITY SERVICES		–	–	–	–	–	–	–	–	–	70	–	–	70	90	940
Capital multi-year expenditure sub-total	2	**–**	**438**	**830**	**1 514**	**1 806**	**2 545**	**2 241**	**2 729**	**3 161**	**990**	**1 274**	**3 803**	**21 330**	**35 365**	**47 100**
Single-year expenditure ***to be appropriated***																
Vote 1 - MUNICIPAL MANAGER		500	775	1 550	1 025	1 500	1 000	1 000	421	300	47	–	80	8 198	70	70
Vote 2 - FINANCIAL SERVICES		–	–	–	–	400	–	–	–	200	–	100	160	860	750	850
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		565	708	1 244	1 440	1 356	3 670	1 267	1 143	4 657	309	480	58	16 898	4 830	8 799
Vote 4 - COMMUNITY SERVICES		–	154	256	552	614	718	769	1 013	1 176	957	835	1 010	8 054	1 220	955
Capital single-year expenditure sub-total	2	**1 065**	**1 637**	**3 051**	**3 017**	**3 870**	**5 388**	**3 037**	**2 577**	**6 332**	**1 313**	**1 415**	**1 308**	**34 010**	**6 870**	**10 674**
Total Capital Expenditure	2	**1 065**	**2 075**	**3 881**	**4 531**	**5 677**	**7 932**	**5 277**	**5 306**	**9 493**	**2 303**	**2 689**	**5 111**	**55 340**	**42 235**	**57 773**

WC034 Swellendam - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
CAB Holdings (Pty) Ltd.	Yrs	3-Year Contract	Printing, Sorting and Mailing of Municipal accounts	31/07/2027	R4 505 303,52 (Incl. VAT) estmated cost
Raalebborg Environmental	Yrs	3- Year contract	Management of Bontebok Waste Disposal Facility	30/06/2027	R20 883 066 (Incl. VAT) estimated cost
Johan Kemp	Yrs	3-Year Contract (extended for 3 years)	Rental of dumping site, Melkhoutfontein	31/10/2026	R1 175 165,00 (Incl. VAT) estimated cost
T. Sedgwick Holdings (Pty) Ltd	Yrs	3-Year Contract (extended for 3 years)	Rental, Management and Maintenance of dumping site, Rietfontein Infanta	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 & Aasbank Infanta	30/09/2027	R 175 734,72 (Incl. VAT) estimated cost
A L Abbott and Associates (Pty) Ltd	Yrs	3- Year Contract	Provision of Professional Services Montioring of Water Quality	30/11/2026	R983 008.50 (Incl. VAT) estimated cost
Syntell (Pty) Ltd	Yrs	3- Year Contract (extended for 2 years)	Provision and Administration of an Electrical Prepayment Vending System	31/08/2027	R6 192 060.00 (Incl. VAT) estimated cost
Tommie Arendse	Yrs	3-Year contract	Provision Of Various Maintenance Services in Infanta & Malagas for A 3 Year Period	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	10 Years and 3 months	Provision of Professional Services: Barrydale bulk water infrastructure	30/04/2027	R11 269 519,81 (VAT Incl.) estimated cost
Element 2030 (Pty) Ltd	Yrs	6 Years and 5 months	Provison of Professional Services_Swellendam Bulk Water Reticulation, Purification and Distribution	31/12/2027	R10 011 531,83 (VAT Incl.) estimated cost
DDP Valuers (Pty) Ltd	Yrs	3- Year Contract (extended for 2 years)	Provision of Professional Services for Compilation of General and Supplementary Valuation Roll	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 Roads & Stormwater Infrastructure - Phase 3 - Discipline 4	30/06/2027	R3 417 340,00 (VAT Incl.) estimated cost
Neil Lyners and Accociates (Pty) Ltd	Yrs	3- Year Contract	Provision of Professional Services: Stakeholder engagement in terms of cost of supply study implementation and Electricity tariffs increase suppo	13/07/2026	R582 079,40 (VAT Incl.) estimated cost
BVi Consulting Engineers	Yrs	3- Year Contract	Provision of Professional Services: Assessment, repair, upgrading of HQ and Thusong Building - Discipline 7	30/06/2027	R582 079,40 (VAT Incl.) estimated cost
Brasika Consulting (Pty) Ltd	Yrs	3- Year Contract	Provision of Specialist Legal Service (MFMA, SCM And Related Services)	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 Appointment Of Senior Managers For A Three (3) Year Period	23/11/2028	R154 311,72 (VAT Incl.) estimated cost

WC034 Swellendam - Supporting Table SA33 Contracts having future budgetary implications

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

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

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

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
Capital expenditure	1							
Vote 1 - MUNICIPAL MANAGER		8 698	470	470				
Vote 2 - FINANCIAL SERVICES		950	750	850				
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		37 568	39 705	54 558				
Vote 4 - COMMUNITY SERVICES		8 124	1 310	1 895				
Vote 5 - CORPORATE SERVICES		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**55 340**	**42 235**	**57 773**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - MUNICIPAL MANAGER		34 510	42 029	43 500				
Vote 2 - FINANCIAL SERVICES		23 169	23 986	24 768				
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		263 608	275 729	283 373				
Vote 4 - COMMUNITY SERVICES		143 071	153 617	156 172				
Vote 5 - CORPORATE SERVICES		–	–	–				
List entity summary if applicable								
Total future operational costs		464 358	495 361	507 813	–	–	–	–
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		30 146	32 769	34 899				
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				
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		269 568	447 906	486 507	–	–	–	–
Net Financial Implications		**250 131**	**89 689**	**79 080**	**–**	**–**	**–**	**–**

WC034 Swellendam - Supporting Table SA36 Detailed capital budget

R thousand			2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: *List all capital projects grouped by Function*					
Housing	**Provision of Precast Toilets**	**CAPEX74**	1 263	–	–
Housing	Security Fence at Swellendam Informal Sett	CAPEX73	1 642	–	–
Community and Social Services	Community halls furniture and equipment	WC00600	70	90	90
Community and Social Services	Fire skids	PC8	90	100	–
Community and Social Services	Community halls machinery and equipment	CAP664	30	–	50
Energy Sources	Swellendam Railton 950 erven - Elec Infrast	WC003	3 913	–	–
Energy Sources	Scada monitoring system	PC26	400	–	–
Energy Sources	Overhead and Underground Cables	PC16	350	–	–
Energy Sources	Electricity provision for ICT tower Barrydale	PC19	250	–	–
Energy Sources	Supply of Bulk infrastructure and electrificati	PC37	–	6 205	5 459
Energy Sources	Raiton CBD - Electricity	CAPEX94	3	–	–
Energy Sources	New Streetlights (Shand & Gelderblom)	PC15	180	–	–
Energy Sources	Cherrypickers	PC44	3 700	–	–
Executive and Council	Media - Office Equipment	CAP610	47	20	20
Executive and Council	Furniture and Office Equipment - MM	PC13	80	50	50
Executive and Council	Ward 3 Project	PC47	50	–	–
Executive and Council	Ward 2 Project	PC46	50	–	–
Executive and Council	Ward 6 Project	PC50	50	–	–
Executive and Council	Ward 1 Project	PC45	50	–	–
Executive and Council	Ward 4 Project	PC48	50	–	–
Executive and Council	Ward 5 Project	PC49	50	–	–
Finance and Administration	Office furniture - All departments	CAPEX55	100	–	–
Finance and Administration	New two-way radios	WC0007	80	80	–
Finance and Administration	Computer Equipment - All departments	PRO255D	600	450	450
Finance and Administration	Rebuild Thusong Centre Railton	CAPEX46	7 671	–	–
Finance and Administration	General Upgrading of Municipal Buildings	WC0400	50	60	70
Finance and Administration	ICT network	SWE43D	80	100	100
Finance and Administration	Fleet - Machinery and equipment	CAP703	50	–	–
Finance and Administration	Machinery and Equipment - OFFICE BUILD	CAP701	20	20	20
Finance and Administration	Replace Airconditioners at various buildings	WC00610	200	150	60
Finance and Administration	Security systems and cameras	PC27	500	400	400
Finance and Administration	New tender box	PC25	50	–	–
Finance and Administration	Concrete Storage Bins for Construction Mat	PC22	–	200	–

Function	Project Description	Project Number	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Finance and Administration	Outer Building to store Electrical Cables 60r	PC23	–	–	300
Finance and Administration	Afdak_Entrance Walkway Stores	PC24	40	–	–
Finance and Administration	Turbine Roof Ventilators Stores	PC21	80	–	–
Finance and Administration	Upgrade Barrydale Municipality Building	CAPEX44	100	–	–
Planning and Development	Railton Walkway Project	WC0081	870	–	–
Public Safety	Furniture and Office Equipment - Traffic Ser	WC00067	20	40	60
Public Safety	Traffic: Machinery and Equipment 2024_202	WC0078	90	–	–
Public Safety	Double axle Cattle Trailer	PC9	70	–	–
Public Safety	Machinery and Equipment - TRAFFIC	PC5	7	–	–
Road Transport	Machinery and Equipment - Roads - Barryda	CAPEX27	25	25	25
Road Transport	Access Road Gravel erf 8241 - Industrial Er	WC00047	–	1 000	–
Road Transport	Machinery and Equipment - Roads and Stor	WC00048	25	25	25
Road Transport	Kerstraat heavy rehab phase 1	PC30	–	–	2 000
Road Transport	Glen Barry Road reconstruction	PC28	–	3 250	–
Road Transport	Russel link reconstruction	PC29	1 600	–	–
Road Transport	Raiton CBD - Roads	CAPEX93	293	–	–
Road Transport	Suurbraak 550 - Roads	PC38	–	4 500	9 767
Road Transport	Grader Gravel Roads	PC43	2 500	–	–
Sport and Recreation	Furniture and Office Equipment	WC0010	20	–	–
Sport and Recreation	Parks - Machinery and Equipment	CAP613	50	–	–
Sport and Recreation	Sport - Furniture & Equipment	CAPEX50	–	35	–
Sport and Recreation	Sport - Machinery & Equipment	PC2	55	–	–
Sport and Recreation	Ride on tractor	WC0014	120	–	–
Sport and Recreation	New trailer	CAPEX 7	50	–	–
Sport and Recreation	Upgrading Suurbraak Sport Facility	CAPEX14	1 653	–	–
Sport and Recreation	Canopy and Towbar (CCK 12957)	PC14	50	–	–
Sport and Recreation	Upgrading Suurbraak Sport Facility (CF)	PC1	339	–	–
Sport and Recreation	New Grandstand Seats for Buffeljagsrivier S	PC42	570	–	–
Waste Management	Recycling Drop off containers	CAPEX 9	80	100	100
Waste Management	Machinery and equipment - REFUSE	CAP702	–	65	65
Waste Management	Installation and repositioning of fence by Bo	WC402	900	–	–
Waste Management	AHP Disposal Bins	CAPEX11	75	80	80
Waste Management	Hooklift Containers	PC7	–	–	600
Waste Management	Hooklift Vehicle	PC6	–	–	850
Waste Management	Cage Truck	PC20	–	800	–
Waste Management	Suurbraak Landfill Facilities	PC41	560	–	–
Waste Management	21m2 Refuse compactor including lifter	WC00055	–	–	–
Waste Management	Skips	PC51	270	–	–

Function	Project Description	Project Number	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Waste Management	Street Refuse Bins	CAPEX 5	50	–	–
Waste Water Management	Machinery and Equipment - Waste Water S	WC00075	100	100	100
Waste Water Management	Upgrading N2 Sewer Pumpstation	PC12	1 000	–	–
Waste Water Management	Barrydale (Smitsville) Upgrade WWTW (CF)	PC10	3 203	4 726	–
Waste Water Management	Barrydale (Smitsville) Upgrade WWTW	PC11	7 078	10 444	–
Waste Water Management	Raiton CBD - Sewer	CAPEX92	525	–	–
Waste Water Management	Suurbraak 550 - Sewer	PC39	–	4 500	9 767
Waste Water Management	Upgrading of Buffeljags Bulk Stormwater	PC36	–	–	1 015
Waste Water Management	Upgrading of Buffeljags Bulk Stormwater	PC34	–	–	5 074
Waste Water Management	New Bund Wall - Pumpstation	CAPEX36	90	–	–
Waste Water Management	New Silo wastewater Pump station	WC0094	1 695	–	–
Waste Water Management	Barrydale Sewer Manholes (82 Houses)	WC00410	500	–	–
Waste Water Management	Upgrade Barrydale sewer pump station	CAPEX37	150	–	–
Water Management	Swellendam (Railton): Bulk Water Reticulati	CAP659	574	–	–
Water Management	Swellendam (Railton): Bulk Water Reticulati	CAP658	439	–	–
Water Management	Machinery and Equipment - Water- Barryda	CAPEX39	–	–	25
Water Management	Steps and channel grids with railings for Sw	CAP653	150	–	–
Water Management	Swellendam (Railton): Upgrade of Bakensk	WC0064	6 087	–	3 108
Water Management	Upgrading of Buffeljags WTW (CF)	PC35	–	–	1 015
Water Management	Installation of new PH monitors	PC32	140	–	140
Water Management	Suurbraak WTW Phase 2 Professional Fees	WC0058	–	–	1 000
Water Management	Telemetry and Scada development	PC31	250	–	–
Water Management	Upgrading of Buffeljags WTW	PC33	–	–	5 074

Function	Project Description	Project Number	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Water Management	Upgrade pumpstation and rising main to Bal	PC18	–	–	400
Water Management	Upgrading of Suurbraak water pipeline from	PC17	–	–	250
Water Management	Upgrade of Irrigation pump station Suurbraa	WC0065	–	–	300
Water Management	Water Machinery and equipment 2025_202(	WC0068	100	120	100
Water Management	Railton CBD - Water	CAPEX91	178	–	–
Water Management	Suurbraak 550 - Water	PC40	–	4 500	9 767
Water Management	Emergency Drought relief - Drilling, Testing	CAPEX85	800	–	–
Parent Capital expenditure			**55 340**	**42 235**	**57 773**

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

R thousand Function	Project name	Current Year 2025/26 Original Budget	Current Year 2025/26 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:						
List all capital projects grouped by Function						
Waste Water Management	Upgrade Barrydale sewer pump station	**150**	**150**	**150**		
Finance and Administration	Upgrade Barrydale Municipality Building	100	100	100		
Energy Sources	Swellendam Railton 950 erven - Elec Infrastructure	12 297	12 297	3 913	–	–
Water Management	Swellendam (Railton): Upgrade of Bakenskop and Railt	8 696	8 696	6 087	–	3 108
Water Management	Swellendam (Railton): Bulk Water Reticulation and Dist	315	315	574	–	–
Water Management	Steps and channel grids with railings for Swellendam W	84	84	150	–	–
Housing	Security Fence at Swellendam Informal Settlement	1 642	1 642	1 642	–	–
Finance and Administration	Rebuild Thusong Centre Railton	3 529	3 529	7 671	–	–
Planning and Development	Railton Walkway Project	1 071	1 071	870	–	–
Housing	Provision of Precast Toilets	2 510	2 510	1 263	–	–
Waste Water Management	New Silo wastewater Pump station	2 926	2 926	1 695		
Waste Water Management	New Bund Wall - Pumpstation	90	90	90		
Water Management	Emergency Drought relief - Drilling, Testing and Equipp	800	800	800		
Waste Water Management	Barrydale Sewer Manholes (82 Houses)	500	500	500		
Energy Sources	Raiton CBD - Electricity	29	29	3	–	–
Road Transport	Raiton CBD - Roads	411	411	293	–	–
Waste Water Management	Raiton CBD - Sewer	1 144	1 144	525	–	–
Water Management	Railton CBD - Water	416	416	178	–	–

WC034 Swellendam - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:						
List all operational projects grouped by Municipal Vote						
ADMINISTRATIVE SUPPORT SERVICES		Furniture/Office Equipment - Planned Maintenance - CORPORATE SERVICES	RM008	2	2	2
ADMINISTRATIVE SUPPORT SERVICES		GENERAL VEHICLE - CORPORATE SERVICES	SWE0103	4	4	4
ADMINISTRATIVE SUPPORT SERVICES		Municipal Running Cost	OPR13	9 810	10 222	10 643
BARRYDALE		Municipal Running Cost	OPR13	1 149	1 202	1 255
BUILDING MAINTENANCE		Buildings - Planned Maintenance - OFFICE BUILDINGS	RM011	617	638	658
BUILDING MAINTENANCE		Machinery/Equipment - Planned Maintenance - OFFICE BUILDINGS	RM276	2	2	2
BUILDING MAINTENANCE		Municipal Running Cost	OPR13	1 957	2 037	2 119
BUILDING MAINTENANCE		MAINTENANCE LABOUR - BUILDINGS	RM505	–	–	–
COMMUNITY CENTRE & HALLS		Buildings - Planned Maintenance - HALLS	RM272	125	129	133
COMMUNITY CENTRE & HALLS		Municipal Running Cost	OPR13	2 333	2 429	2 530
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
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	220	227	234
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	265	273	281
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	164 900	179 222	195 674
ELECTRO-TECHNICAL SERVICES		MV Mini-Substations - Planned Maintenance - Electricity Network	RM256	151	155	160
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

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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	525	542	560
ELECTRO-TECHNICAL SERVICES		MAINTENANCE LABOUR - ELECTRICITY	RM502	–	–	–
ELECTRO-TECHNICAL SERVICES		Energy Efficiency Demand Side Management	WC1507	–	–	–
ELECTRO-TECHNICAL SERVICES		MAINTENANCE LABOUR - ELEC STREETLIGHTS	RM503	–	–	–
ELECTRO-TECHNICAL SERVICES		Revenue Enhancement - Electricity	OPR51	150	100	–
ENVIRONMENTAL & WASTE MINIMIZATION		Buildings - Planned Maintenance - REFUSE	RM262	13	13	14
ENVIRONMENTAL & WASTE MINIMIZATION		Environmental (Catchment and Forestry)	RM292	490	506	522
ENVIRONMENTAL & WASTE MINIMIZATION		External Facilities - Corrective Maintenance - REFUSE	RM298	16	16	17
ENVIRONMENTAL & WASTE MINIMIZATION		Land - Planned Maintenance - REFUSE	RM263	6 550	6 766	6 983
ENVIRONMENTAL & WASTE MINIMIZATION		Municipal Running Cost	OPR13	10 289	10 508	10 554
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	38 140	39 904	42 020
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	15 431	15 968	16 557
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 TECHNOLOG		Computer Equipment - Planned Maintenance - INFORMATION TECHNOLOGY	RM295	25	26	27
INFORMATION & COMMUNICATION TECHNOLOG		Machinery/Equipment - Planned Maintenance - STREETS (2021/22)	RM0104	10	10	11
INFORMATION & COMMUNICATION TECHNOLOG		Municipal Running Cost	OPR13	6 058	6 273	6 490
INFORMATION & COMMUNICATION TECHNOLOG		Website Development and Maintenance	OP110	50	51	53
INFRASTRUCTURE & PLANNING SERVICES		Furniture/Office Equipment - Planned Maintenance - ELECTRICITY ADMIN	RM046.1	2	2	2
INFRASTRUCTURE & PLANNING SERVICES		Machinery/Equipment - Planned Maintenance - ENGINEERS SERVICES	RM024	2	2	2

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
INFRASTRUCTURE & PLANNING SERVICES		Municipal Running Cost	OPR13	4 548	4 751	4 958
INTEGRATED DEVELOPMENT PLANNING		Municipal Running Cost	OPR13	763	798	833
INTERNAL AUDIT		Municipal Running Cost	OPR13	2 152	2 241	2 331
LIBRARY SERVICES		Municipal Running Cost	OPR13	7 748	7 856	7 966
MUNICIPAL MANAGER		Emergency and Disaster Management	RM293	1 150	1 188	1 226
MUNICIPAL MANAGER		Municipal Running Cost	OPR13	8 141	8 533	8 942
MUNICIPAL MANAGER		Performance Management - Municipal Manager	WC0057	700	723	746
OFFICE OF THE POLITICAL OFFICE BEARERS		Alien and Invasive Trees	RM294	300	300	310
OFFICE OF THE POLITICAL OFFICE BEARERS		Community Development (SPCA)	WC0048	45	46	48
OFFICE OF THE POLITICAL OFFICE BEARERS		Emergency and Disaster Management	RM293	26	27	28
OFFICE OF THE POLITICAL OFFICE BEARERS		Environmental (Catchment and Forestry)	RM292	–	–	–
OFFICE OF THE POLITICAL OFFICE BEARERS		Municipal Running Cost	OPR13	7 972	8 290	8 619
OFFICE OF THE POLITICAL OFFICE BEARERS		Public Participation Meetings	VIR 002	31	32	33
OFFICE OF THE POLITICAL OFFICE BEARERS		Social Development Programme (Welfare)	SW080	220	220	227
OFFICE OF THE POLITICAL OFFICE BEARERS		Ward Projects - Ward 1	WC1509	10	10	11
OFFICE OF THE POLITICAL OFFICE BEARERS		Ward Projects - Ward 4	WC1512	10	10	11
OFFICE OF THE POLITICAL OFFICE BEARERS		Ward Projects - Ward 3	WC1511	10	10	11
OFFICE OF THE POLITICAL OFFICE BEARERS		Ward Projects - Ward 2	WC1510	10	10	11
OFFICE OF THE POLITICAL OFFICE BEARERS		Ward Projects - Ward 6	WC1516	10	10	11
OFFICE OF THE POLITICAL OFFICE BEARERS		Ward Projects - Ward 5	WC1515	10	10	11
PARKS & CEMETERIES		Buildings - Planned Maintenance - CEMETRIES	RM268	8	9	9
PARKS & CEMETERIES		Buildings - Planned Maintenance - Parks	RM261	23	24	25
PARKS & CEMETERIES		External Facilities - Preventative Maintenance - PARKS	RM296	179	185	191
PARKS & CEMETERIES		Firebreaks (Infanta) - Planned Maintenance - COMMONAGE	RM171	30	31	32
PARKS & CEMETERIES		Firebreaks (Sbraak) - Planned Maintenance - COMMONAGE	RM168	100	103	107
PARKS & CEMETERIES		GENERAL VEHICLE (TRANSPORT ASSETS) PARKS	SW0109	485	501	517
PARKS & CEMETERIES		MACHINERY AND EQUIPMENT(CORRECTIVE MAINTENANCE)PARKS	JUN106	204	210	217
PARKS & CEMETERIES		Machinery/Equipment - Planned Maintenance - CEMETRIES	RM269	9	9	9
PARKS & CEMETERIES		Machinery/Equipment - Planned Maintenance - PARKS	RM183	28	28	29
PARKS & CEMETERIES		Municipal Running Cost	OPR13	14 106	14 742	15 403
PARKS & CEMETERIES		MAINTENANCE LABOUR - CEMETERIES	RM500	–	–	–
PARKS & CEMETERIES		MAINTENANCE LABOUR - PARKS	RM508	–	–	–
PMU & CAPITAL PROGRAMMES		Municipal Running Cost	OPR13	3 413	3 580	3 714
PMU & CAPITAL PROGRAMMES		GENERAL VEHICLE (TRANSPORT ASSETS) - PMU	SW0119	32	33	34
PROPERTY MANAGEMENT ADMINISTRATION		Firebreaks (Infanta) - Planned Maintenance - COMMONAGE	RM171	–	–	–
PROPERTY MANAGEMENT ADMINISTRATION		Firebreaks (Sbraak) - Planned Maintenance - COMMONAGE	RM168	–	–	–

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
PROPERTY MANAGEMENT ADMINISTRATION		Machinery/Equipment - Planned Maintenance - COMMONAGE	RM270	30	31	32
PROPERTY MANAGEMENT ADMINISTRATION		Municipal Running Cost	OPR13	623	651	679
ROADS & STORMWATER		Drainage (Bdale) - Planned Maintenance - STORMWATER	RM030	80	83	85
ROADS & STORMWATER		Drainage (Bjags) - Planned Maintenance - STORMWATER	RM029	35	36	37
ROADS & STORMWATER		Drainage (Sbraak) - Planned Maintenance - STORMWATER	RM028	114	118	122
ROADS & STORMWATER		Drainage (Sdam) - Planned Maintenance - STORMWATER	RM027	180	186	192
ROADS & STORMWATER		Drainage (Sdam) - Preventative Maintenance - STORMWATER	SWE005	137	141	146
ROADS & STORMWATER		GENERAL VEHICLE (TRANSPORT ASSETS) STREETS	SW0116	850	878	906
ROADS & STORMWATER		HIRE OF EQUIPMENT - Roads - Pavements - STREETS	RM299	640	661	682
ROADS & STORMWATER		Land (Sdam) - Planned Maintenance - STREETS	RM032	2 806	146	66
ROADS & STORMWATER		Machinery/Equipment (Bdale) - Planned Maintenance - STREETS	RM035	7	7	7
ROADS & STORMWATER		Machinery/Equipment (Sbraak) - Planned Maintenance - STREETS	RM033	1	1	1
ROADS & STORMWATER		Machinery/Equipment (Sdam) - Planned Maintenance - STREETS	RM031	18	18	19
ROADS & STORMWATER		Municipal Running Cost	OPR13	22 329	23 474	23 966
ROADS & STORMWATER		POTHOLE REPAIR - Roads - Pavements - STREETS	RM322	1 543	1 593	1 644
ROADS & STORMWATER		RESEAL OF ROADS - Roads - Pavements - STREETS	RM320	5 050	5 217	5 384
ROADS & STORMWATER		ROADS MAIN MIG CO-FUNDING	WC1003	560	578	597
ROADS & STORMWATER		Stasie Voortrek Access Management plan	TWS5	200	200	–
ROADS & STORMWATER		Barrydale: Road Maintenance	RM1003	–	–	2 609
ROADS & STORMWATER		Suurbraak: Road Maintenance	RM1002	–	2 144	464
ROADS & STORMWATER		Buffeljagsrivier: Road Maintenance	RM1001	2 609	–	–
ROADS & STORMWATER		MAINTENANCE LABOUR - ROADS	RM507	–	–	–
ROADS & STORMWATER		Land (Bdale) - Planned Maintenance - STREETS	RM038	–	–	–
ROADS & STORMWATER		Drainage (Bdale) - Plan Maintenance - Leiwater	RM0108	75	77	80
ROADS & STORMWATER		MAINTENANCE LABOUR - STORM WATER	RM512	–	–	–
SOLID WASTE MANAGEMENT		Clean-up Actions Refuse	BUD001	418	439	460
SOLID WASTE MANAGEMENT		GENERAL VEHICLE (TRANSPORT ASSETS) REFUSE	SW0110	90	93	96
SOLID WASTE MANAGEMENT		GENERAL VEHICLE (TRANSPORT ASSETS) REFUSE	RM900	10	10	10
SOLID WASTE MANAGEMENT		Machinery/Equipment - Planned Maintenance - REFUSE	RM190	9	9	10
SOLID WASTE MANAGEMENT		Municipal Running Cost	OPR13	11 747	12 242	12 764
SOLID WASTE MANAGEMENT		SPECIALISED VEHICLES - REFUSE (TRANSPORT ASSETS)	SW0111	1 366	1 411	1 456
SOLID WASTE MANAGEMENT		Compost/Food Garden Project - Solid Waste Management	SWM001	300	310	320
SPORT & RECREATIONAL FACILITIES		Buildings - Planned Maintenance - CARAVAN PARK	RM0198	14	14	15
SPORT & RECREATIONAL FACILITIES		Buildings (Bdale) - Planned Maintenance - SPORTS AND RECREATIONS	RM176	3	3	3
SPORT & RECREATIONAL FACILITIES		Buildings (Bjags) - Planned Maintenance - SPORTS AND RECREATIONS	RM178	24	25	26
SPORT & RECREATIONAL FACILITIES		Buildings (Sbraak) - Planned Maintenance - SPORTS AND RECREATIONS	RM174	20	20	21

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
SPORT & RECREATIONAL FACILITIES		Buildings (Sdam) - Planned Maintenance - SPORTS AND RECREATIONS	RM172	106	109	113
SPORT & RECREATIONAL FACILITIES		Municipal Running Cost	OPR13	7 104	7 413	7 741
SPORT & RECREATIONAL FACILITIES		MAINTENANCE LABOUR - SPORT BUILDINGS	RM509	–	–	–
SPORT & RECREATIONAL FACILITIES		MAINTENANCE LABOUR - SPORT LAND	RM510	–	–	–
SUPPLY CHAIN MANAGEMENT		Buildings - Planned Maintenance - STORES	RM018	25	26	27
SUPPLY CHAIN MANAGEMENT		Municipal Running Cost	OPR13	6 175	6 449	6 730
TOWN PLANNING		Furniture/Office Equipment - Planned Maintenance - TOWN PLANNING	RM13	4	1	1
TOWN PLANNING		Municipal Running Cost	OPR13	7 502	7 847	8 198
TRAFFIC ADMINISTRATION		Municipal Running Cost	OPR13	11 033	11 415	11 851
TRAFFIC CONTROL & LAW ENFORCEMENT		Buildings - Planned Maintenance - TRAFFIC	RM126	123	127	131
TRAFFIC CONTROL & LAW ENFORCEMENT		GENERAL VEHICLE (TRANSPORT ASSETS) TRAFFIC	SW0117	145	150	155
TRAFFIC CONTROL & LAW ENFORCEMENT		Machinery/Equipment - Planned Maintenance - TRAFFIC	RM127A	49	51	53
TRAFFIC CONTROL & LAW ENFORCEMENT		Municipal Running Cost	OPR13	48 997	49 464	49 967
TRAFFIC CONTROL & LAW ENFORCEMENT		Traffic Signs (Sdam) - Planned Maintenance - TRAFFIC	RM128	258	266	275
TRAFFIC CONTROL & LAW ENFORCEMENT		MAINTENANCE LABOUR - ROADS TRAFFIC SIGNS	RM506	–	–	–
WASTE WATER SERVICES		Civil Structures - Planned Maintenance - SEWERAGE	RM279	244	252	260
WASTE WATER SERVICES		Civil Structures (Sbraak) - Planned Maintenance - SEWERAGE PURIFICATION	RM071A	27	27	28
WASTE WATER SERVICES		Civil Structures (Sdam) - Planned Maintenance - SEWERAGE NETWORK	RM040	50	–	–
WASTE WATER SERVICES		GENERAL VEHICLE (TRANSPORT ASSETS) SEW NETWORK	SW0112	441	455	470
WASTE WATER SERVICES		Machinery/Equipment (Whole of the Municipality) - Planned Maintenance - SEWERA(	RM0101	–	–	–
WASTE WATER SERVICES		Mechanical Equipment - Planned Maintenance - SEWERAGE	RM323	1 035	1 172	1 210
WASTE WATER SERVICES		Mechanical Equipment - SEWERAGE NETWORK	SWE613	350	362	373
WASTE WATER SERVICES		Municipal Running Cost	OPR13	21 511	22 273	23 097
WASTE WATER SERVICES		Pipe Work (NEW CONNECTIONS)	SWE612	70	72	75
WASTE WATER SERVICES		Pipe Work(NEW CONNECTIONS) - Planned Maintenance - SEWERAGE	RM266	26	27	28
WASTE WATER SERVICES		SPECIALISED VEHICLES - WASTE WATER (TRANSPORT ASSETS)	SW0121	217	224	231
WASTE WATER SERVICES		MAINTENANCE LABOUR - WASTE WATER	RM511	–	–	–
WASTE WATER SERVICES		Civil Structures (Bjags) - Planned Maintenance - SEWERAGE NETWORK	RM044	50	–	–
WATER SERVICES		Buildings - Planned Maintenance - WATER	RM333	9	10	10
WATER SERVICES		Civil Structures - Planned Maintenance - WATER	RM281	45	46	48
WATER SERVICES		Electrical Equipment - Planned Maintenance - WATER	RM328	18	19	19
WATER SERVICES		Mechanical Equipment - Planned Maintenance - WATER	RM267	73	75	78
WATER SERVICES		Mechanical Equipment (Water Treatment)	WC00401	300	310	320
WATER SERVICES		Municipal Running Cost	OPR13	26 100	27 505	28 976
WATER SERVICES		Municipal Service Connections (NEW CONNECTIONS) - WATER	RM332	220	227	235
WATER SERVICES		Pipe Work (Distribution) - Planned Maintenance - WATER	RM324	671	693	715

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
WATER SERVICES		Road Repair due to waterbreak - Planned Maintenance - WATER	RM330	22	23	23
WATER SERVICES		MAINTENANCE LABOUR - WATER TREATMENT	RM514	–	–	–
WATER SERVICES		Masterplan	TWS8	2 760	–	–
WATER SERVICES		SPECIALISED VEHICLES - WATER (TRANSPORT ASSETS)	SW0120	65	67	69
WATER SERVICES		MAINTENANCE LABOUR - WATER DISTRIBUTION	RM513	–	–	–
WATER SERVICES		GENERAL VEHICLE (TRANSPORT ASSETS) WATER PURIFICATION	SW0118	22	23	23
WATER SERVICES		Barrydale Leiwater Gebruikersvereniging	WC03403	100	100	100
GOVERNANCE, COMPLIANCE & LEGAL SERVICE		Municipal Running Cost	OPR13	2 582	2 684	2 786
INTEGRATED HUMAN SETTLEMENT		Emergency and Disaster Management	RM293	100	103	107
INTEGRATED HUMAN SETTLEMENT		Municipal Running Cost	OPR13	3 021	3 289	3 408
INTEGRATED HUMAN SETTLEMENT		Swellendam Transnet	TWS6	451	1 111	–
INTEGRATED HUMAN SETTLEMENT		Swellendam 950 Project	TWS7	1 000	–	–
INTEGRATED HUMAN SETTLEMENT		SUURBRAAK HOUSING PROJECT	WC03401	1 000	–	–
Parent operational expenditure	1			**519 699**	**537 596**	**565 586**