

Swartland Municipality

Mid-Year Adjustments Budget 2025/26 – 2027/28



Adjusted Medium Term Revenue and Expenditure Framework

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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 Provincial or National Government or other municipalities.

Budget – The financial plan of the 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 balance sheet.

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.

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 new standard for municipal accounting.

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

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

MFMA – The Municipal Finance Management Act – No. 53 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 further two-year budget allocations. Also includes details of the previous and current years' financial position.

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which 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 the rand.

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.

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Vote – One of the main segments of a budget. In Swartland Municipality this means at function level.

PART 1 – ADJUSTMENTS BUDGET

SECTION 1 – MAYOR’S REPORT

The 2025/2026 MTREF was approved by Council on 29 May 2025 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003(Act 56 of 2003).

The reason for the tabling of this **2025/2026 Mid-year and MTREF adjustments budget** is fully disclosed in the executive summary of the budget documentation. The adjustments were necessary as a result of adjustments deemed appropriate following the mid-year assessment and the prioritisation of certain line items.

Further to the above, the Provincial Adjusted Estimates brought about additional funding, mainly for the Human Settlements Development Grant (Beneficiaries). The roll-overs approved by Provincial and National Treasury must also be appropriated in this Adjustments budget.

1.2 THE ADJUSTMENTS PROPOSED IN THIS ADJUSTMENTS BUDGET ARE SUMMARISED BELOW, WITH THE MOVEMENTS FOUND IN THE SCHEDULES:

Note: The difference between the actual adjustment amounts listed below and the adjustment amounts in the B-schedule are because of virements within departments that now also forms part of the proposed adjusted budget.

The revised forecasted expenditure and revenue for the 2025/2026 MTREF can be summarised as follows:

Type (R)	2025/26 Original Budget	2025/26 Mid-Year Adj Budget	2026/27 Adjusted Budget	2027/28 Adjusted Budget
Operating Exp.	1 458 809 231	1 515 384 860	1 633 317 290	1 618 076 969
Capital	293 798 527	280 050 142	210 863 089	316 864 468
TOTAL EXPENDITURE	1 752 607 758	1 795 435 002	1 844 180 379	1 934 941 437
Revenue	1 606 490 727	1 725 538 886	1 676 968 153	1 777 306 421

Operating Budget

Expenditure

Operating expenditure must increase from R1 458 809 231 to R1 515 384 860. The R56 575 629 increase in operating expenditure was influenced by the following:

- 1) Employee Related Costs and Social Contributions must increase in total by R7 055 861 due to the implementation of revised TASK Job Grading results and other smaller required adjustments to various Salary line-items;
- 2) Remuneration of councillors must increase by R220 008 based on the envisaged draft Upper limits for Councillors;

- 3) Debt impairment must increase by R29 621 654 mainly based on available information and modelling done, linked to the increase in outstanding debt and year to date payment rates;
- 4) Irrecoverable debts written off must decrease by R18 211 552 mainly as a result of payment rates for Fines;
- 5) Depreciation and amortisation, must decrease in total by R8 390 772 based on the revised projections for the current year;
- 6) Interest payable must decrease by R1 118 162 due to the early settlement and redemption of the two external loans;
- 7) Bulk Purchases: Electricity must increase by R15 452 046 based on year to date increased consumption patterns and the resultant revised mid-year forecasts;
- 8) Inventory consumed must decrease by R2 406 410 mainly due to the 2024/25 audited performance and current year revised projections for Water Inventory Consumed;
- 9) Contracted Services must increase by R31 856 706 of which the Housing Top structure projects and the Malmesbury De Hoop 132/11kV Substation are the main contributors;
- 10) Transfers and subsidies, must decrease by R386 665 mainly due to the payments made to the SPCA in the prior year, that are now classified as operational cost for services rendered and not a subsidy;
- 11) Operational Cost must increase by R3 890 098 mainly due to the SARS related charges for the Library grant that management has to pay over to SARS, in order to remain tax-compliant, following NT-guidance and the agreements reached during the 2024/25 audit;
- 12) Losses on Disposal of Assets must decrease by R4 420 137 based on the 2024/25 audited performance and revised projections for the current year;
- 13) Other Losses (water losses and PEHB) must increase by R3 412 954 based on the 2024/25 audited performance and revised projections for the current year.

Revenue

Operating revenue must increase from R1 606 490 727 to R1 725 538 886. The R119 048 159 increase in operating revenue was influenced by the following sources:

- 1) Revenue from Property rates must increase in total by R2 362 480 based on the mid-year revised performance forecasts;
- 2) Revenue from Electricity service charges must increase by R24 271 865 based on revised forecasts, given the performance year to date;

- 3) Revenue from Waste management service charges must increase by R1 824 005 based on the revised mid-year performance;
- 4) Revenue from Waste Water Management service charges must increase by R2 335 625 based on the revised mid-year performance;
- 5) Revenue from Water service charges must increase by R4 286 395 based on revised forecasts, given consumption patterns year to date;
- 6) Rental from Fixed Assets must increase by R162 033 based on the revised mid-year performance;
- 7) Interest from Current and Non-Current Assets must increase by R22 929 158 mainly due to the improved cashflow balance of the 2024/25 audited period;
- 8) Interest earned from Receivables must decrease in total by R133 985 based on the mid-year performance;
- 9) Fines, penalties and forfeits must increase by R783 249 based on revised projections for the current year;
- 10) Transfers and subsidies – Operational, must decrease by R133 429 364 mainly due to the Housing Top structure funding that moved to Operational revenue;
- 11) Transfers and subsidies – Capital, must increase by R20 915 650 due to the adjustments to the Human Settlements projects and approved roll-overs;
- 12) Public Contributions and Donations: Operational, must increase by R40 000 due to the contribution from Slimsun towards transport costs for the Sondeza youth camp;
- 13) Public Contributions, Donations and Donated PPE: Capital, must increase by R357 054 due to the unspent contribution from Great Cormorant investment and WCED private funding;
- 14) Operational revenue must increase in total by R171 879 269 mainly due to the Housing Top structure and INEP funding that moved from Transfers and subsidies – Operational and Capital;
- 15) Gains on disposal of Assets, must increase by R464 725 mainly due to Sale of land transactions to realise for the year.

Capital Budget

Capital expenditure must decrease from R293 798 527 to R280 050 142. The R13 748 385 decrease is mainly impacted by the following adjustments, with the qualification that the movement of the Eskom portion of the bulk works, affects year1 and 2 of the current MTREF:

- 1) The Eskom portion of the Malmesbury De Hoop 132/11kV Substation project, totalling R52 100 000 (originally funded by INEP, CRR and Ext. Loan) must move to the operating MTREF budget, as per NT's latest guideline;
- 2) Adjustments to the various housing projects funded by the Department of Infrastructure (Human Settlements Grant) must increase in total by R31 293 164 due to the new grant allocation as per the adjusted gazette and approved roll-overs;
- 3) Construction of New Roads: Swartland must increase by R5 million due to the amount being brought forward to support the rescheduled implementation programme, as requested by the responsible directorate;
- 4) The approved roll-over for the Municipal Disaster Response Grant amounting to R7 443 610, received from the Department of Cooperative Governance to be used for infrastructure damages caused by the flooding to parts of Chatsworth and Riverlands;
- 5) Chatsworth/Riverlands upgrade bulk water supply must decrease by R3 600 000 due to the rescheduled project implementation to allow for completion of the Section 33 process and subsequent conclusion of a WSA with the City of Cape Town;

Capital projects above the threshold as envisaged by Section 19 of the MFMA

Adjustments to the 2025/26 Capital budget resulted in a revised Section 19 disclosure.

Funding and Cash flows

The revised expected Cash flows for the current MTREF period are as follows:

Source	2025/26 Original Budget	2025/26 Mid-Year Adj Budget	2026/27 Adjusted Budget	2027/28 Adjusted Budget
Net cash from/(used) operating activities	341 602 449	373 358 065	241 184 434	377 513 902
Net cash from/(used) investing activities	147 504	47 406 818	(239 812 552)	(360 710 147)
Net cash from/(used) financing activities	23 955 661	(32 710 902)	644 161	663 486
Net increase/ (decrease) in cash held	365 705 614	388 053 981	2 016 043	17 467 241
Cash/cash equivalents at year end:	895 334 685	1 065 073 924	1 067 089 967	1 084 557 208

The increase in the movement/s from the 2025/2026 original MTREF to the mid-year MTREF-adjustments budget are mainly due to the 2024/2025 audited performance and all the adjustments, current and outer years, being incorporated.

Unforeseen and unavoidable expenditure

There was no unforeseen expenditure approved or incorporated in this budget since the original approved budget.

Section 2 - Budget Related Resolutions

MID-YEAR ADJUSTMENTS TO THE CURRENT AND OUTER YEARS OF THE 2025/2026 – 2027/2028 MTREF

The following council resolutions pertaining to the consideration and approval of the 2025/2026 Mid-Year and outer years adjustments to the MTREF, are as follows:

RECOMMENDATION:

- (a) That it be noted that the Budget Steering Committee convened to consider the explanations and motivations provided by the financial staff and other directors in a bid to advise the Executive Mayor on way forward;
- (b) Council to note that based on the latest guidance from NT, the capital expenditure to upgrade the electricity supply pertaining to Eskom's portion of the feed to the substation, is now regarded as operational expenditure and the grant funding as Construction Contract Revenue, resolving a necessitated reallocation in the adjustments budget;
- (c) Council to approve the R6 786 000 bridging finance of certain electrical infrastructure capital projects funded by CRR, due to the timing of the Integrated National Electrification Programme (INEP) grant that may differ from the municipality's financial year in the context of funding approval requirements by the Department and when the projects had to be implemented in the municipal context;
- (d) That approval be granted to amend the 2025/2026 MTREF capital projects as part of the consolidated capital program as per (**Annexure A-1: Adjusted 2025/26 MTREF Capital Budget**), including the amendments to the outer years for the Malmesbury De Hoop 132/11kV Substation project, to facilitate the required procurement process;
- (e) That council considers and approve the amended funding sources linked to council's capital program and take note that these funding sources are available and have not been committed for other purposes;

FINANCING SOURCES	Original Budget 2025/26	Mid-Year Adj Budget 2025/26	Increase / (Decrease)	Adjusted Budget 2026/27	Adjusted Budget 2027/28
Capital Replacement Reserve (CRR)	143 511 923	138 530 034	(4 981 889)	144 869 611	163 511 318
External Loan	30 000 000	-	(30 000 000)	-	-
Municipal Infrastructure Grant (MIG)	25 405 000	25 405 000	-	27 293 000	28 388 000
Dept. of Infrastructure	58 112 132	89 405 296	31 293 164	38 657 000	103 110 672
Integrated National Electrification Programme (INEP)	17 821 124	-	(17 821 124)	-	21 811 000
Water Services Infrastructure Grant	17 044 000	17 044 000	-	-	-
Municipal Disaster Response Grant	-	7 443 610	7 443 610	-	-
Regional Socio-economic Projects	78 261	78 261	-	-	-
Fire Service Capacity Support Grant	478 261	478 261	-	-	-
Water Resilience Grant	1 304 348	1 304 348	-	-	-
Dept. Cultural Affairs and Sport	43 478	43 478	-	43 478	43 478
Western Cape Education Department (Private funding)	-	308 354	308 354	-	-
Donation	-	9 500	9 500	-	-
GRAND TOTAL	293 798 527	280 050 142	(13 748 385)	210 863 089	316 864 468
MTREF Approved Budgets				224 945 089	310 171 191

- (f) That council approves the adjustments (as it relates to Section 19) in respect of the projects listed in **(Annexure A-2: Capital Projects ito Sec 19)**;
- (g) That the following total amended expenditure by vote (per directorate) be approved, which includes both operating and capital expenditure per directorate (VOTE), in order that departments pro-actively prevent unauthorised expenditure;

2025/26 MTREF R thousands	Capital Expenditure by Vote				Operating Expenditure by Vote				Total Expenditure by Vote			
	ORGB		ADJUSTED MTREF		ORGB		ADJUSTED MTREF		ORGB		ADJUSTED MTREF	
	2025/26	2025/26	2026/27	2027/28	2025/26	2025/26	2026/27	2027/28	2025/26	2025/26	2026/27	2027/28
Vote 1 - Corporate Services	573	448	575	577	49 233	55 687	52 164	55 536	49 807	56 135	52 739	56 113
Vote 2 - Civil Services	143 991	152 493	116 213	145 139	431 330	429 799	451 042	472 550	575 321	582 293	567 255	617 690
Vote 3 - Council	12	12	12	12	25 469	25 414	26 504	27 629	25 481	25 426	26 516	27 641
Vote 4 - Electricity Services	88 166	35 110	48 092	66 635	559 645	584 030	656 652	643 261	647 810	619 140	704 743	709 896
Vote 5 - Financial Services	168	82	76	672	84 577	84 884	90 928	97 432	84 745	84 966	91 003	98 104
Vote 6 - Development Services	59 076	90 020	44 747	103 205	172 555	190 897	212 688	170 291	231 632	280 916	257 435	273 496
Vote 7 - Municipal Manager	12	42	12	12	11 298	11 682	11 910	12 679	11 310	11 724	11 922	12 691
Vote 8 - Protection Services	1 800	1 844	1 136	612	124 701	132 992	131 430	138 699	126 501	134 836	132 566	139 311
Grand Total	293 799	280 050	210 863	316 864	1 458 809	1 515 385	1 633 317	1 618 077	1 752 608	1 795 435	1 844 180	1 934 941

- (h) That approval be granted to amend the high-level Capital and Operating budgets for the 2025/2026 MTREF as per **(Annexure A and B: Adjusted 2025/26 MTREF Capital and Operating Budget)**, including the amendments to the outer years for the Malmesbury De Hoop 132/11kV Substation project, amongst other, to facilitate the procurement process;

	Original Budget 2025/26	Mid-Year Adj Budget 2025/26	Adjustments	Original Budget 2026/27	Adjusted Budget 2026/27	Original Budget 2027/28	Adjusted Budget 2027/28
Capital budget	293 798 527	280 050 142	(13 748 385)	224 945 089	210 863 089	310 171 191	316 864 468
Operating Expenditure	1 458 809 231	1 515 384 860	56 575 629	1 576 228 890	1 633 317 290	1 618 076 969	1 618 076 969
Operating Revenue	1 606 490 727	1 725 538 886	119 048 159	1 676 968 153	1 676 968 153	1 777 306 422	1 777 306 422
Budgeted (Surplus)/ Deficit	(147 681 496)	(210 154 026)	(62 472 530)	(100 739 263)	(43 650 863)	(159 229 453)	(159 229 453)
Less: Capital Grants and Donations	120 565 734	141 838 438	21 272 704	86 861 478	65 993 478	153 353 150	153 353 150
(Surplus)/ Deficit	(27 115 762)	(68 315 588)	(41 199 826)	(13 877 785)	22 342 615	(5 876 303)	(5 876 303)

- (i) That approval be granted to extend the definition of free basic services relating to indigents in the Tariff file, to also include free bulk basic services to inhabitants of Council recognised informal settlements, not having a service connection in their name **(Annexure C: 2025/26 Tariff File Extract)** and therefore would not necessarily form part of the register of approved indigent households;
- (j) That it be noted that the changes to the operating budget will have no impact on tariffs in respect of the 2025/2026 financial year or outer years, but will result in an increased budgeted net surplus from R27 115 762 to a budgeted net surplus of R68 315 588;
- (k) That the adjusted budget schedules (B1-B10) as required by the Budget and Reporting Regulations be approved as set out in **(Annexure D: Budget Report and B-Schedules 2025/26 – 2027/28)**;

- (l) That the Chief Financial Officer adhere to the requirements of the Budget Reforms in the context of the reporting requirements to Provincial and National Treasury;
- (m) That the Service Delivery Budget Implementation Plan (SDBIP) where appropriate, be amended accordingly.

NB: Annexures A, B and C are for consumption of the municipal council only and not legislatively prescribed budget documentation.

Section 3 – Executive Summary

INTRODUCTION

This 2025/2026 Mid-year Adjustments Budget is in line with the MFMA Municipal Budget and Reporting Regulations. The main reasons for this 2025/2026 Mid-Year Adjustments Budget is due to the additional funding as per the Provincial Adjusted Estimates, amounting to R28 353 0000 for the Human Settlements Grant (Beneficiaries), R709 600 for the Municipal service Delivery and Capacity Building Grant, and the Informal Settlements Upgrading Partnership Grant which was reduced by R3 518 000.

The roll-overs approved by Provincial Treasury for the Human settlements Development Grant (Beneficiaries) of R8 103 102, R12 489 296 for Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries) and R83 096 for the Municipal Accreditation and Capacity Building Grant also be appropriated in this adjustment budget.

The reason for the adjustment to the outer years of the 2025/2026 MTREF, is mainly due to the Eskom portion of the Malmesbury De Hoop 132/11kV Substation project that must move to the operating MTREF budget, as per NT's latest guideline, to facilitate the earlier procurement process.

Further the above, consideration of the half-year performance assessment as required by S72 of the MFMA for the mid-year ended 31 December 2025, inclusive of considering previous audited outcomes, forms part of this process. The Service Delivery and Budget Implementation Plan (SDBIP) will also be amended accordingly where appropriate.

Opportunity was given to the Chief Financial Officer to present the detail in respect of the mid-year adjustments and to allow for considering performance to date. During this engagement the BSC in the main wanted to ensure that the achievement of the objectives set in the main budget, is realised.

4.1 Provision of basic services

There is no effect of the adjustments budget on the provision of basic services.

4.2 Effect of the adjustments budget

The adjustments in respect of the Operating Budget for 2025/2026 will result in the **net surplus excluding capital grants and contributions of R27 115 762 increasing to a budgeted net surplus of R68 315 588**. The net surplus of R 13 877 785 for 2026/2027 will change to a net deficit amounting to R22 342 615 and for 2027/2028 the net surplus of R 5 876 303 will remain unchanged. **(At this juncture it is appropriate to emphasize that the aforementioned net surpluses and deficit is the more appropriate measurement of budgeted surpluses/deficits from a budgeted cash flow perspective).**

4.3 Adjustment highlights

Fuller details of the various revenue and expenditure changes are shown in this document. The new projected forecasts for the 2025/2026 MTREF are as follows:

OPERATING BUDGET

The effect on the projected Net Operating Surplus/ (Deficit) for the 2025/2026 Mid-Year and outer years adjustments to the MTREF, are illustrated below.

Type (R)	2025/26 Original Budget	2025/26 Mid-Year Adj Budget	2026/27 Adjusted Budget	2027/28 Adjusted Budget
Revenue	1 606 490 727	1 725 538 886	1 676 968 153	1 777 306 421
Expenditure	1 458 809 231	1 515 384 860	1 633 317 290	1 618 076 969
Surplus/(Deficit)	147 681 496	210 154 026	43 650 863	159 229 452
Less: Capital Grants and Public Contributions	120 565 734	141 838 438	65 993 478	153 353 150
Surplus/(Deficit) excluding Capital Grants and Public Contributions	27 115 762	68 315 588	(22 342 615)	5 876 302

The operational expenditure must be adjusted upwards by R56 575 629 and the revenue budget must be adjusted upwards by R119 048 159 as per the earlier explanations, for 2025/2026.

For the 2026/2027 financial year, the operational expenditure must be adjusted upwards by R57 088 400 due to the Eskom portion of the Malmesbury De Hoop 132/11kV Substation project that had to move to the operating MTREF budget, as per NT's latest guideline, to facilitate the procurement process in the current year.

CAPITAL BUDGET

The capital expenditure must be adjusted downwards by R13 748 385 in 2025/2026 (current year) and the outer years must be adjusted downwards by R14 082 000 in 2026/2027, and upwards by R6 693 277 in 2027/2028 due to the movement of the Eskom portion of the Malmesbury De Hoop 132/11kV Substation project, to the operational budget.

The confirmed funding of the 2025/2026 MTREF capital budget is as follows:

Funding Source	2025/26 Original Budget	2025/26 Mid-Year Adj Budget	2026/27 Adjusted Budget	2027/28 Adjusted Budget
National Government	60 270 124	49 892 610	27 293 000	50 199 000
Provincial Government	60 016 480	91 309 644	38 700 478	103 154 150
Other transfers and Donations	-	317 854	-	-
External Loans	30 000 000	-	-	-
Own Funding (CRR)	143 511 923	138 530 034	144 869 611	163 511 318
Total	293 798 527	280 050 142	210 863 089	316 864 468

Section 4 – Adjustment budget tables

Table B1 – Adjustments Budget Summary

WC015 Swartland - Table B1 Adjustments Budget Summary - 29 January 2026						
Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
<u>Financial Performance</u>						
Property rates	212 727	2 362	2 362	215 090	225 789	239 635
Service charges	755 688	32 807	32 807	788 495	809 769	865 062
Investment revenue	81 529	22 929	22 929	104 459	81 397	83 247
Transfers recognised - operational	342 208	(133 389)	(133 389)	208 818	375 742	334 722
Other own revenue	93 773	173 066	173 066	266 839	118 277	101 287
Total Revenue (excluding capital transfers and contributions)	1 485 925	97 775	97 775	1 583 700	1 610 975	1 623 953
Employee costs	368 788	7 056	7 056	375 844	395 988	426 517
Remuneration of councillors	12 630	220	220	12 850	13 072	13 529
Depreciation & asset impairment	133 697	(8 391)	(8 391)	125 306	146 639	151 276
Finance charges	9 954	(1 118)	(1 118)	8 836	13 109	12 825
Inventory consumed and bulk purchases	552 865	13 709	13 709	566 574	593 002	639 205
Transfers and subsidies	4 073	(407)	(407)	3 666	4 112	4 252
Other expenditure	376 802	45 507	45 507	422 309	467 396	370 473
Total Expenditure	1 458 809	56 576	56 576	1 515 385	1 633 317	1 618 077
Surplus/(Deficit)	27 116	41 200	41 200	68 316	(22 343)	5 876
Transfers and subsidies - capital (monetary)	120 566	21 232	21 232	141 797	65 993	153 353
Transfers and subsidies - capital (in-kind - all)	–	41	41	41	–	–
Surplus/(Deficit) after capital transfers & contributions	147 681	62 473	62 473	210 154	43 651	159 229
Share of surplus/ (deficit) of associate	–	–	–	–	–	–
Surplus/ (Deficit) for the year	147 681	62 473	62 473	210 154	43 651	159 229
<u>Capital expenditure & funds sources</u>						
Capital expenditure	293 799	(13 748)	(13 748)	280 050	210 863	316 864
Transfers recognised - capital	120 287	21 234	21 234	141 520	65 993	153 353
Borrowing	30 000	(30 000)	(30 000)	–	–	–
Internally generated funds	143 512	(4 982)	(4 982)	138 530	144 870	163 511
Total sources of capital funds	293 799	(13 748)	(13 748)	280 050	210 863	316 864
<u>Financial position</u>						
Total current assets	1 146 461	163 133	163 133	1 309 594	1 346 877	1 400 259
Total non current assets	2 670 947	17 129	17 129	2 688 076	2 734 179	2 880 740
Total current liabilities	156 461	29 199	29 199	185 660	213 382	241 101
Total non current liabilities	227 630	(42 561)	(42 561)	185 069	197 082	210 076
Community wealth/Equity	3 433 317	193 624	193 624	3 626 941	3 670 592	3 829 822
<u>Cash flows</u>						
Net cash from (used) operating	341 602	31 756	31 756	373 358	241 184	377 514
Net cash from (used) investing	148	47 259	47 259	47 407	(239 813)	(360 710)
Net cash from (used) financing	23 956	(56 667)	(56 667)	(32 711)	644	663
Cash/cash equivalents at the year end	895 335	169 739	169 739	1 065 074	1 067 090	1 084 557
<u>Cash backing/surplus reconciliation</u>						
Cash and investments available	895 335	169 739	169 739	1 065 074	1 067 090	1 084 557
Application of cash and investments	339 921	75 412	75 412	415 333	422 013	495 335
Balance - surplus (shortfall)	555 414	94 327	94 327	649 740	645 077	589 223
<u>Asset Management</u>						
Asset register summary (WDV)	2 233 505	308 273	308 273	2 541 778	2 657 194	2 697 753
Depreciation	128 145	(5 785)	(5 785)	122 359	140 809	145 446
Renewal and Upgrading of Existing Assets	59 658	(3 552)	(3 552)	56 107	58 779	109 547
Repairs and Maintenance	88 157	(214)	(214)	87 943	84 220	82 264

Table B2 – Adjustments Budgeted Financial Performance (revenue and expenditure by standard classification)

WC015 Swartland - Table B2 Adjustments Budget Financial Performance (functional classification) - 29 January 2026						
Standard Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
<u>Revenue - Functional</u>						
<i>Governance and administration</i>	389 717	29 295	29 295	419 012	407 529	425 521
Executive and council	265	—	—	265	269	273
Finance and administration	389 452	29 295	29 295	418 747	407 260	425 248
Internal audit	—	—	—	—	—	—
<i>Community and public safety</i>	262 229	48 257	48 257	310 486	278 100	298 837
Community and social services	13 027	10 986	10 986	24 013	12 688	13 395
Sport and recreation	5 939	300	300	6 239	5 402	5 726
Public safety	49 236	824	824	50 060	49 310	50 170
Housing	194 028	36 146	36 146	230 174	210 700	229 546
Health	—	—	—	—	—	—
<i>Economic and environmental services</i>	39 587	6 982	6 982	46 569	36 089	21 811
Planning and development	5 592	694	694	6 287	5 925	6 278
Road transport	33 995	6 288	6 288	40 283	30 163	15 533
Environmental protection	—	—	—	—	—	—
<i>Trading services</i>	914 931	34 514	34 514	949 445	955 223	1 031 108
Energy sources	586 262	24 569	24 569	610 831	626 301	667 935
Water management	135 595	4 171	4 171	139 767	147 186	166 977
Waste water management	106 188	3 799	3 799	109 988	104 704	110 896
Waste management	86 886	1 974	1 974	88 860	77 032	85 301
<i>Other</i>	26	—	—	26	28	29
Total Revenue - Functional	1 606 491	119 048	119 048	1 725 539	1 676 968	1 777 306
<u>Expenditure - Functional</u>						
<i>Governance and administration</i>	198 566	3 060	3 060	201 626	209 675	221 654
Executive and council	30 531	183	183	30 714	31 967	33 513
Finance and administration	165 245	2 812	2 812	168 057	174 990	185 347
Internal audit	2 789	65	65	2 855	2 718	2 794
<i>Community and public safety</i>	322 271	23 059	23 059	345 330	370 908	337 069
Community and social services	30 804	2 471	2 471	33 275	32 411	34 593
Sport and recreation	42 431	174	174	42 605	44 805	48 127
Public safety	107 805	8 344	8 344	116 149	113 755	119 739
Housing	141 231	12 069	12 069	153 301	179 937	134 611
Health	—	—	—	—	—	—
<i>Economic and environmental services</i>	108 231	(9 993)	(9 993)	98 238	103 928	102 642
Planning and development	17 956	(42)	(42)	17 915	18 461	20 456
Road transport	90 275	(9 952)	(9 952)	80 323	85 467	82 187
Environmental protection	—	—	—	—	—	—
<i>Trading services</i>	827 409	40 576	40 576	867 986	946 343	954 106
Energy sources	556 387	31 628	31 628	588 014	654 171	642 237
Water management	117 662	1 016	1 016	118 677	126 963	137 931
Waste water management	85 910	2 971	2 971	88 881	91 190	95 128
Waste management	67 452	4 961	4 961	72 413	74 020	78 810
<i>Other</i>	2 332	(126)	(126)	2 206	2 463	2 605
Total Expenditure - Functional	1 458 809	56 576	56 576	1 515 385	1 633 317	1 618 077
Surplus/ (Deficit) for the year	147 681	62 473	62 473	210 154	43 651	159 229

Table B3 – Adjustments Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC015 Swartland - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 29 January 2026						
Vote Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
<u>Revenue by Vote</u>						
Vote 1 - Corporate Services	11 982	4 167	4 167	16 149	12 108	12 764
Vote 2 - Civil Services	354 006	15 695	15 695	369 701	348 936	367 870
Vote 3 - Council	265	–	–	265	269	273
Vote 4 - Electricity Services	586 280	24 569	24 569	610 849	626 319	667 953
Vote 5 - Financial Services	387 011	27 288	27 288	414 299	404 930	422 878
Vote 6 - Development Services	204 042	46 497	46 497	250 539	221 213	240 684
Vote 7 - Municipal Manager	–	8	8	8	–	–
Vote 8 - Protection Services	62 905	824	824	63 729	63 192	64 884
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–
Total Revenue by Vote	1 606 491	119 048	119 048	1 725 539	1 676 968	1 777 306
<u>Expenditure by Vote</u>						
Vote 1 - Corporate Services	49 233	6 453	6 453	55 687	52 164	55 536
Vote 2 - Civil Services	431 330	(1 531)	(1 531)	429 799	451 042	472 550
Vote 3 - Council	25 469	(56)	(56)	25 414	26 504	27 629
Vote 4 - Electricity Services	559 645	24 386	24 386	584 030	656 652	643 261
Vote 5 - Financial Services	84 577	307	307	84 884	90 928	97 432
Vote 6 - Development Services	172 555	18 342	18 342	190 897	212 688	170 291
Vote 7 - Municipal Manager	11 298	384	384	11 682	11 910	12 679
Vote 8 - Protection Services	124 701	8 291	8 291	132 992	131 430	138 699
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–
Total Expenditure by Vote	1 458 809	56 576	56 576	1 515 385	1 633 317	1 618 077
Surplus/ (Deficit) for the year	147 681	62 473	62 473	210 154	43 651	159 229

Table B4 – Adjustments Budgeted Financial Performance (revenue and expenditure)

WC015 Swartland - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 29 January 2022						
Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
<u>Revenue By Source</u>						
Exchange Revenue						
Service charges - Electricity	548 246	24 311	24 311	572 557	587 051	625 859
Service charges - Water	103 605	4 150	4 150	107 755	109 702	116 159
Service charges - Waste Water Management	61 128	2 390	2 390	63 518	65 051	69 221
Service charges - Waste Management	42 709	1 956	1 956	44 665	47 965	53 823
Sale of Goods and Rendering of Services	14 664	171 416	171 416	186 080	15 525	16 437
Agency services	7 194	–	–	7 194	7 626	8 084
Interest earned from Receivables	3 821	(73)	(73)	3 749	4 013	4 213
Interest earned from Current and Non Current Assets	81 529	22 929	22 929	104 459	81 397	83 247
Rental from Fixed Assets	1 759	162	162	1 921	1 858	1 962
Operational Revenue	4 885	462	462	5 347	26 028	5 451
Non-Exchange Revenue						
Property rates	212 727	2 362	2 362	215 090	225 789	239 635
Fines, penalties and forfeits	38 363	783	783	39 146	38 755	39 151
Licences or permits	5 669	–	–	5 669	6 003	6 357
Transfer and subsidies - Operational	342 208	(133 389)	(133 389)	208 818	375 742	334 722
Interest	2 253	(60)	(60)	2 193	2 366	2 484
Operational Revenue	12 484	(90)	(90)	12 394	13 424	14 467
Gains on disposal of Assets	2 680	465	465	3 145	2 680	2 680
Total Revenue (excluding capital transfers and contributions)	1 485 925	97 775	97 775	1 583 700	1 610 975	1 623 953
<u>Expenditure By Type</u>						
Employee related costs	368 788	7 056	7 056	375 844	395 988	426 517
Remuneration of councillors	12 630	220	220	12 850	13 072	13 529
Bulk purchases - electricity	479 999	15 452	15 452	495 451	514 559	553 306
Inventory consumed	72 865	(1 743)	(1 743)	71 123	78 443	85 900
Debt impairment	5 959	29 622	29 622	35 581	5 204	4 851
Depreciation and amortisation	133 697	(8 391)	(8 391)	125 306	146 639	151 276
Interest	9 954	(1 118)	(1 118)	8 836	13 109	12 825
Contracted services	231 960	31 000	31 000	262 960	314 263	208 740
Transfers and subsidies	4 073	(407)	(407)	3 666	4 112	4 252
Irrecoverable debts written off	41 008	(18 212)	(18 212)	22 797	43 914	46 481
Operational costs	67 124	4 104	4 104	71 228	70 928	74 752
Losses on disposal of Assets	17 260	(4 420)	(4 420)	12 840	18 122	19 028
Other Losses	13 490	3 413	3 413	16 903	14 965	16 622
Total Expenditure	1 458 809	56 576	56 576	1 515 385	1 633 317	1 618 077
Surplus/(Deficit)	27 116	41 200	41 200	68 316	(22 343)	5 876
Transfers and subsidies - capital (monetary)	120 566	21 232	21 232	141 797	65 993	153 353
Transfers and subsidies - capital (in-kind - all)	–	41	41	41	–	–
Surplus/(Deficit) before taxation	147 681	62 473	62 473	210 154	43 651	159 229
Income Tax	–	–	–	–	–	–
Surplus/(Deficit) after taxation	147 681	62 473	62 473	210 154	43 651	159 229
Surplus/ (Deficit) for the year	147 681	62 473	62 473	210 154	43 651	159 229

Table B5 – Adjustments Budgeted Capital Expenditure by vote, standard classification and funding

WC015 Swartland - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 29 January 2026						
Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
<u>Capital expenditure - Vote</u>						
<u>Multi-year expenditure to be adjusted</u>						
Vote 2 - Civil Services	94 706	8 952	8 952	103 658	97 815	112 022
Vote 4 - Electricity Services	75 133	(52 100)	(52 100)	23 033	29 650	38 493
Vote 6 - Development Services	58 712	30 943	30 943	89 655	38 657	103 111
Capital multi-year expenditure sub-total	228 552	(12 205)	(12 205)	216 347	166 122	253 626
<u>Single-year expenditure to be adjusted</u>						
Vote 1 - Corporate Services	573	(125)	(125)	448	575	577
Vote 2 - Civil Services	49 284	(449)	(449)	48 835	18 398	33 118
Vote 3 - Council	12	–	–	12	12	12
Vote 4 - Electricity Services	13 033	(956)	(956)	12 077	18 442	28 142
Vote 5 - Financial Services	168	(86)	(86)	82	76	672
Vote 6 - Development Services	364	–	–	364	6 090	94
Vote 7 - Municipal Manager	12	30	30	42	12	12
Vote 8 - Protection Services	1 800	43	43	1 844	1 136	612
Capital single-year expenditure sub-total	65 247	(1 544)	(1 544)	63 703	44 741	63 239
Total Capital Expenditure - Vote	293 799	(13 748)	(13 748)	280 050	210 863	316 864
<u>Capital Expenditure - Functional</u>						
<i>Governance and administration</i>	4 267	(1 582)	(1 582)	2 685	3 234	3 473
Executive and council	24	10	10	34	24	24
Finance and administration	4 243	(1 591)	(1 591)	2 651	3 210	3 449
<i>Community and public safety</i>	14 390	(298)	(298)	14 093	3 495	2 708
Community and social services	10 343	(421)	(421)	9 922	143	143
Sport and recreation	2 247	80	80	2 327	2 215	1 953
Public safety	1 800	43	43	1 844	1 136	612
<i>Economic and environmental services</i>	97 186	35 594	35 594	132 780	94 868	102 312
Planning and development	12 760	11 428	11 428	24 188	11 664	23 610
Road transport	84 426	24 166	24 166	108 592	83 203	78 702
<i>Trading services</i>	177 955	(47 463)	(47 463)	130 492	109 267	208 371
Energy sources	86 083	(52 100)	(52 100)	33 983	45 423	64 328
Water management	31 588	(633)	(633)	30 955	47 562	92 661
Waste water management	21 338	5 225	5 225	26 563	10 752	33 998
Waste management	38 946	45	45	38 992	5 529	17 385
Total Capital Expenditure - Functional	293 799	(13 748)	(13 748)	280 050	210 863	316 864
<u>Funded by:</u>						
National Government	60 270	(10 378)	(10 378)	49 893	27 293	50 199
Provincial Government	60 016	31 293	31 293	91 310	38 700	103 154
Transfers and subsidies - capital (monetary)	–	318	318	318	–	–
Transfers recognised - capital	120 287	21 234	21 234	141 520	65 993	153 353
Borrowing	30 000	(30 000)	(30 000)	–	–	–
Internally generated funds	143 512	(4 982)	(4 982)	138 530	144 870	163 511
Total Capital Funding	293 799	(13 748)	(13 748)	280 050	210 863	316 864

Table B6 – Adjustments Budgeted Financial Position

WC015 Swartland - Table B6 Adjustments Budget Financial Position - 29 January 2026						
Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
ASSETS						
Current assets						
Cash and cash equivalents	895 335	169 739	169 739	1 065 074	1 067 090	1 084 557
Trade and other receivables from exchange transactions	121 920	5 556	5 556	127 476	145 613	164 679
Receivables from non-exchange transactions	52 683	(8 551)	(8 551)	44 133	54 558	65 223
Current portion of non-current receivables	(287)	287	287	–	–	–
Inventory	40 407	(17 931)	(17 931)	22 476	26 021	29 066
VAT	35 344	13 476	13 476	48 821	51 981	55 119
Other current assets	1 058	556	556	1 615	1 615	1 615
Total current assets	1 146 461	163 133	163 133	1 309 594	1 346 877	1 400 259
Non current assets						
Investments	–	–	–	–	–	–
Investment property	23 852	(961)	(961)	22 891	22 418	21 936
Property, plant and equipment	2 642 408	17 958	17 958	2 660 367	2 707 147	2 854 378
Heritage assets	4 121	–	–	4 121	4 121	4 121
Intangible assets	566	132	132	698	494	304
Total non current assets	2 670 947	17 129	17 129	2 688 076	2 734 179	2 880 740
TOTAL ASSETS	3 817 408	180 262	180 262	3 997 670	4 081 056	4 280 999
LIABILITIES						
Current liabilities						
Bank overdraft	–	–	–	–	–	–
Financial liabilities	8 325	(8 057)	(8 057)	268	268	268
Consumer deposits	20 160	1 323	1 323	21 483	22 127	22 790
Trade and other payables from exchange transactions	90 183	27 295	27 295	117 478	143 856	168 120
Trade and other payables from non-exchange transactions	4 581	3 148	3 148	7 728	5 746	5 746
Provisions	23 708	(8 188)	(8 188)	15 520	15 853	16 199
VAT	9 505	13 679	13 679	23 184	25 532	27 977
Other current liabilities	–	–	–	–	–	–
Total current liabilities	156 461	29 199	29 199	185 660	213 382	241 101
Non current liabilities						
Borrowing	48 988	(48 988)	(48 988)	–	–	–
Provisions	83 898	5 578	5 578	89 476	97 699	106 752
Long term portion of trade payables	–	–	–	–	–	–
Other non-current liabilities	94 744	850	850	95 593	99 383	103 324
Total non current liabilities	227 630	(42 561)	(42 561)	185 069	197 082	210 076
TOTAL LIABILITIES	384 091	(13 362)	(13 362)	370 729	410 464	451 177
NET ASSETS	3 433 317	193 624	193 624	3 626 941	3 670 592	3 829 822
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)	2 974 224	146 769	146 769	3 120 992	3 125 563	3 205 904
Funds and Reserves	459 093	46 856	46 856	505 949	545 029	623 918
TOTAL COMMUNITY WEALTH/EQUITY	3 433 317	193 624	193 624	3 626 941	3 670 592	3 829 822

Table B7 – Adjustments Budgeted Cash Flows

WC015 Swartland - Table B7 Adjustments Budget Cash Flows - 29 January 2026						
Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts						
Property rates	203 845	2 244	2 244	206 090	216 342	229 587
Service charges	741 336	31 466	31 466	772 802	794 169	848 429
Other revenue	323 218	207 531	207 531	530 749	330 569	357 353
Transfers and Subsidies - Operational	343 708	(134 371)	(134 371)	209 337	375 742	334 722
Transfers and Subsidies - Capital	115 548	4 436	4 436	119 984	84 879	131 542
Interest	81 529	22 929	22 929	104 459	81 397	83 247
Dividends	–		–	–	–	–
Payments						
Suppliers and employees	(1 460 203)	(104 036)	(104 036)	(1 564 240)	(1 632 046)	(1 598 423)
Finance charges	(3 305)	1 149	1 149	(2 156)	(5 756)	(4 693)
Transfers and Subsidies	(4 073)	407	407	(3 666)	(4 112)	(4 252)
NET CASH FROM/(USED) OPERATING ACTIVITIES	341 602	31 756	31 756	373 358	241 184	377 514
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
Proceeds on disposal of PPE	2 680	465	465	3 145	2 680	2 680
Decrease (increase) in non-current receivables	–		–	–	–	–
Decrease (increase) in non-current investments	333 119	33 210	33 210	366 329	–	–
Payments						
Capital assets	(335 652)	13 585	13 585	(322 067)	(242 493)	(363 390)
NET CASH FROM/(USED) INVESTING ACTIVITIES	148	47 259	47 259	47 407	(239 813)	(360 710)
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
Short term loans	–	–	–	–	–	–
Borrowing long term/refinancing	30 000	(30 000)	(30 000)	–	–	–
Increase (decrease) in consumer deposits	–	625	625	625	644	663
Payments						
Repayment of borrowing	(6 044)	(27 292)	(27 292)	(33 336)	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	23 956	(56 667)	(56 667)	(32 711)	644	663
NET INCREASE/ (DECREASE) IN CASH HELD	365 706	22 348	22 348	388 054	2 016	17 467
Cash/cash equivalents at the year begin:	529 629	147 391	147 391	677 020	1 065 074	1 067 090
Cash/cash equivalents at the year end:	895 335	169 739	169 739	1 065 074	1 067 090	1 084 557

Table B8 – Adjustments Cash backed reserves/accumulated surplus reconciliation

WC015 Swartland - Table B8 Cash backed reserves/accumulated surplus reconciliation - 29 January 2026						
Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
<u>Cash and investments available</u>						
Cash/cash equivalents at the year end	895 335	169 739	169 739	1 065 074	1 067 090	1 084 557
Cash and investments available:	895 335	169 739	169 739	1 065 074	1 067 090	1 084 557
<u>Applications of cash and investments</u>						
Unspent conditional transfers	3 015	4 713	4 713	7 728	5 746	5 746
Statutory requirements	(25 839)	202	202	(25 637)	(26 628)	(26 834)
Other working capital requirements	(120 056)	31 829	31 829	(88 227)	(126 175)	(131 881)
Other provisions	23 708	(8 188)	(8 188)	15 520	24 041	24 387
Long term investments committed	–	–	–	–	–	–
Reserves to be backed by cash/investments	459 093	46 856	46 856	505 949	545 029	623 918
Total Application of cash and investments:	339 921	75 412	75 412	415 333	422 013	495 335
Surplus(shortfall)	555 414	94 327	94 327	649 740	645 077	589 223

Table B9 – Adjustments Budget Asset Management

WC015 Swartland - Table B9 Asset Management - 29 January 2026

Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
CAPITAL EXPENDITURE						
<u>Total New Assets to be adjusted</u>	234 140	(10 197)	(10 197)	223 943	152 084	207 317
Roads Infrastructure	63 812	23 846	23 846	87 658	66 213	62 145
Storm water Infrastructure	–	1 464	1 464	1 464	–	–
Electrical Infrastructure	76 703	(52 100)	(52 100)	24 603	32 770	40 163
Water Supply Infrastructure	8 165	3 167	3 167	11 332	19 446	35 873
Sanitation Infrastructure	13 843	3 761	3 761	17 604	5 194	14 692
Solid Waste Infrastructure	33 616	390	390	34 006	–	15 000
Infrastructure	196 140	(19 473)	(19 473)	176 667	123 624	167 873
Community Facilities	2 050	(216)	(216)	1 835	1 100	1 100
Sport and Recreation Facilities	9 978	(286)	(286)	9 692	–	–
Community Assets	12 028	(502)	(502)	11 527	1 100	1 100
Operational Buildings	380	(100)	(100)	280	–	–
Housing	12 574	3 135	3 135	15 709	11 552	23 494
Other Assets	12 954	3 035	3 035	15 989	11 552	23 494
Computer Equipment	2 583	(915)	(915)	1 668	3 168	2 757
Furniture and Office Equipment	665	94	94	760	477	724
Machinery and Equipment	3 258	(170)	(170)	3 088	1 858	1 497
Transport Assets	6 113	(277)	(277)	5 835	9 905	9 472
Land	400	8 010	8 010	8 410	400	400
<u>Total Renewal of Existing Assets to be adjusted</u>	26 141	–	–	26 141	16 200	19 190
Roads Infrastructure	20 500	–	–	20 500	15 500	15 000
Water Supply Infrastructure	480	–	–	480	–	–
Sanitation Infrastructure	4 461	–	–	4 461	–	4 000
Infrastructure	25 441	–	–	25 441	15 500	19 000
Machinery and Equipment	700	–	–	700	700	190
<u>Total Upgrading of Existing Assets to be adjusted</u>	33 517	(3 552)	(3 552)	29 966	42 579	90 357
Roads Infrastructure	–	308	308	308	–	–
Storm water Infrastructure	550	–	–	550	550	1 050
Electrical Infrastructure	8 080	(60)	(60)	8 020	9 580	21 080
Water Supply Infrastructure	22 887	(3 800)	(3 800)	19 087	27 549	56 727
Sanitation Infrastructure	2 000	–	–	2 000	4 900	11 500
Infrastructure	33 517	(3 552)	(3 552)	29 966	42 579	90 357
<u>Total Capital Expenditure to be adjusted</u>	293 799	(13 748)	(13 748)	280 050	210 863	316 864
Roads Infrastructure	84 312	24 154	24 154	108 466	81 713	77 145
Storm water Infrastructure	550	1 464	1 464	2 014	550	1 050
Electrical Infrastructure	84 783	(52 160)	(52 160)	32 623	42 350	61 243
Water Supply Infrastructure	31 533	(633)	(633)	30 900	46 995	92 601
Sanitation Infrastructure	20 304	3 761	3 761	24 065	10 094	30 192
Solid Waste Infrastructure	33 616	390	390	34 006	–	15 000
Infrastructure	255 098	(23 024)	(23 024)	232 074	181 703	277 230
Community Facilities	2 050	(216)	(216)	1 835	1 100	1 100
Sport and Recreation Facilities	9 978	(286)	(286)	9 692	–	–
Community Assets	12 028	(502)	(502)	11 527	1 100	1 100
Operational Buildings	380	(100)	(100)	280	–	–
Housing	12 574	3 135	3 135	15 709	11 552	23 494
Other Assets	12 954	3 035	3 035	15 989	11 552	23 494
Computer Equipment	2 583	(915)	(915)	1 668	3 168	2 757
Furniture and Office Equipment	665	94	94	760	477	724
Machinery and Equipment	3 958	(170)	(170)	3 788	2 558	1 687
Transport Assets	6 113	(277)	(277)	5 835	9 905	9 472
Land	400	8 010	8 010	8 410	400	400
TOTAL CAPITAL EXPENDITURE to be adjusted	293 799	(13 748)	(13 748)	280 050	210 863	316 864

WC015 Swartland - Table B9 Asset Management - 29 January 2026

Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
ASSET REGISTER SUMMARY - PPE (WDV)	2 233 505	308 273	308 273	2 541 778	2 657 194	2 697 753
<i>Roads Infrastructure</i>	485 095	159 629	159 629	644 724	705 551	738 653
<i>Storm water Infrastructure</i>	118 725	84 260	84 260	202 984	197 826	191 102
<i>Electrical Infrastructure</i>	377 813	37 632	37 632	415 445	420 960	432 812
<i>Water Supply Infrastructure</i>	430 678	1 559	1 559	432 237	456 369	488 887
<i>Sanitation Infrastructure</i>	428 446	44 692	44 692	473 138	469 926	452 682
<i>Solid Waste Infrastructure</i>	38 530	(10 533)	(10 533)	27 997	49 931	44 636
Infrastructure	1 879 287	317 238	317 238	2 196 525	2 300 562	2 348 773
Community Assets	119 823	(586)	(586)	119 236	119 556	109 628
Heritage Assets	4 121	–	–	4 121	4 121	4 121
Investment properties	23 852	(961)	(961)	22 891	22 418	21 936
Other Assets	50 641	(4 203)	(4 203)	46 438	55 792	60 144
Biological or Cultivated Assets	–	–	–	–	–	–
Intangible Assets	566	132	132	698	494	304
Computer Equipment	2 614	(180)	(180)	2 434	898	924
Furniture and Office Equipment	2 205	552	552	2 757	2 133	1 169
Machinery and Equipment	9 816	3 535	3 535	13 351	11 702	9 330
Transport Assets	51 458	1 521	1 521	52 980	50 955	52 667
Land	89 123	(8 775)	(8 775)	80 348	88 563	88 758
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	2 233 505	308 273	308 273	2 541 778	2 657 194	2 697 753
EXPENDITURE OTHER ITEMS						
<u>Depreciation & asset impairment</u>	133 697	(8 391)	(8 391)	125 306	146 639	151 276
<u>Repairs and Maintenance by asset class</u>	88 157	(214)	(214)	87 943	84 220	82 264
<i>Roads Infrastructure</i>	20 921	35	35	20 957	12 454	6 902
<i>Storm water Infrastructure</i>	24 311	48	48	24 359	26 414	28 140
<i>Electrical Infrastructure</i>	5 794	(500)	(500)	5 294	6 166	6 572
<i>Water Supply Infrastructure</i>	2 011	117	117	2 128	2 018	2 089
<i>Sanitation Infrastructure</i>	6 151	(26)	(26)	6 125	6 365	6 588
<i>Solid Waste Infrastructure</i>	10 272	30	30	10 302	10 584	11 076
Infrastructure	69 462	(297)	(297)	69 165	64 001	61 366
Community Facilities	2 533	(90)	(90)	2 442	2 808	2 930
Sport and Recreation Facilities	1 072	460	460	1 533	1 103	1 136
Community Assets	3 605	370	370	3 975	3 912	4 066
Operational Buildings	1 260	70	70	1 330	1 319	1 380
Housing	1 624	(477)	(477)	1 147	1 199	845
Other Assets	2 884	(407)	(407)	2 477	2 517	2 224
Computer Equipment	402	–	–	402	420	420
Furniture and Office Equipment	72	–	–	72	73	74
Machinery and Equipment	1 532	8	8	1 540	1 615	1 609
Transport Assets	10 201	112	112	10 312	11 682	12 504
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	221 854	(8 605)	(8 605)	213 249	230 859	233 540
<i>Renewal and upgrading of Existing Assets as % of total</i>	20.3%			20.0%	27.9%	34.6%
<i>Renewal and upgrading of Existing Assets as % of dep</i>	44.6%			44.8%	40.1%	72.4%
<i>R&M as a % of PPE</i>	3.9%			3.5%	3.2%	3.0%
<i>Renewal and upgrading and R&M as a % of PPE</i>	6.6%			5.7%	5.4%	7.1%

Table B10 – Adjustments Budget Basic service delivery measurement

WC015 Swartland - Table B10 Basic service delivery measurement - 29 January 2026						
Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Household service targets						
<u>Water:</u>						
Piped water inside dwelling	40 623	-	-	40 623	40 623	40 623
Piped water inside yard (but not in dwelling)	3 500	-	-	3 500	3 500	3 500
Using public tap (at least min.service level)	246	-	-	246	246	246
Other water supply (at least min.service level)	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	44 369	-	-	44 369	44 369	44 369
Using public tap (< min.service level)	162	-	-	162	162	162
Other water supply (< min.service level)	324	-	-	324	324	324
No water supply	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	486	-	-	486	486	486
Total number of households	44 855	-	-	44 855	44 855	44 855
<u>Sanitation/sewerage:</u>						
Flush toilet (connected to sewerage)	41 153	-	-	41 153	41 153	41 153
Flush toilet (with septic tank)	2 279	-	-	2 279	2 279	2 279
Chemical toilet	108	-	-	108	108	108
Pit toilet (ventilated)	73	-	-	73	73	73
Other toilet provisions (> min.service level)	93	-	-	93	93	93
<i>Minimum Service Level and Above sub-total</i>	43 706	-	-	43 706	43 706	43 706
Bucket toilet	944	-	-	944	944	944
Other toilet provisions (< min.service level)	57	-	-	57	57	57
No toilet provisions	148	-	-	148	148	148
<i>Below Minimum Service Level sub-total</i>	1 149	-	-	1 149	1 149	1 149
Total number of households	44 855	-	-	44 855	44 855	44 855
<u>Energy:</u>						
Electricity (at least min. service level)	43 985	-	-	43 985	43 985	43 985
Electricity - prepaid (> min.service level)	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	43 985	-	-	43 985	43 985	43 985
Electricity (< min.service level)	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-
Other energy sources	871	-	-	871	871	871
<i>Below Minimum Service Level sub-total</i>	871	-	-	871	871	871
Total number of households	44 856	-	-	44 856	44 856	44 856
<u>Refuse:</u>						
Removed at least once a week (min.service)	39 195	-	-	39 195	39 195	39 195
<i>Minimum Service Level and Above sub-total</i>	39 195	-	-	39 195	39 195	39 195
Removed less frequently than once a week	607	-	-	607	607	607
Using communal refuse dump	2 071	-	-	2 071	2 071	2 071
Using own refuse dump	2 403	-	-	2 403	2 403	2 403
Other rubbish disposal	333	-	-	333	333	333
No rubbish disposal	246	-	-	246	246	246
<i>Below Minimum Service Level sub-total</i>	5 660	-	-	5 660	5 660	5 660
Total number of households	44 855	-	-	44 855	44 855	44 855

Reference: Data set supplied by the Strategic office.

WC015 Swartland - Table B10 Basic service delivery measurement - 29 January 2026						
Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Households receiving Free Basic Service</u>						
Water (6 kilolitres per household per month)	9 042	–	–	9 042	9 314	9 593
Sanitation (free minimum level service)	8 686	–	–	8 686	8 947	9 215
Electricity/other energy (50kwh per household per month)	8 344	–	–	8 344	8 594	8 852
Refuse (removed at least once a week)	9 027	–	–	9 027	9 972	11 060
<u>Cost of Free Basic Services provided (R'000)</u>						
Water (6 kilolitres per indigent household per month)	16 801	–	–	16 801	17 809	18 878
Sanitation (free sanitation service to indigent households)	33 753	–	–	33 753	35 441	37 213
Electricity/other energy (50kwh per indigent household per month)	8 903	–	–	8 903	10 061	11 368
Refuse (removed once a week for indigent households)	21 236	–	–	21 236	22 935	24 769
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>	–	–	–	–	–	–
Total cost of FBS provided	80 693	–	–	80 693	86 245	92 228
<u>Highest level of free service provided</u>						
Property rates (R'000 value threshold)	105 000	0	–	105 000	105 000	105 000
Water (kilolitres per household per month)	6	0	–	6	6	6
Sanitation (Rand per household per month)	312.14	0	–	312	330.56	350.06
Electricity (kw per household per month)	50	0	–	50	50	50
Refuse (average litres per week)	202.74	0	–	203	225.04	249.80
<u>Revenue cost of free services provided (R'000)</u>						
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	4 180	–	–	4 180	4 598	5 058
Other	3 300	138	138	3 438	3 300	3 300
Total revenue cost of subsidised services provided	7 480	138	138	7 618	7 898	8 358

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Measurable performance objectives and indicators

Changes to measurable performance objectives and indicators are included in the supporting tables (SB3) attached. These indicators are part of the indicators contained in the Service Delivery and Budget Implementation Plan, which again forms the basis of the performance contracts of the Municipal Manager and Senior Management.

WC015 Swartland - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 29 January 2026

Description	Unit of measurement	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<u>Community safety and wellbeing</u>							
Manage Development Services							
Manage Community Development	Completion of projects	9 900	(286)	(286)	9 614	–	–
Manage Protection Services	Completion of projects	1 022	43	43	1 065	836	412
Manage Fire and Emergency Services	Completion of projects	778	–	–	778	300	200
<u>Economic transformation</u>							
Facilitate economic development in the municipal	Completion of projects	–		–	–	–	–
<u>A healthy and sustainable environment</u>							
Manage Development Services	Completion of projects	50	(5)	(5)	45	52	54
Manage Planning and Valuations	Completion of projects	78	–	–	78	–	–
Manage Human Settlements	Completion of projects	49 012	31 229	31 229	80 241	44 657	103 111
Manage the Caravan Park Yzerfontein	Completion of projects	36	5	5	41	38	40
<u>A connected and innovative local government</u>							
Manage Corporate Services				–	–		
Manage Corporate Services, Secretariat and	Completion of projects	430	(290)	(290)	140	432	434
Manage Properties, Contracts and Legal	Completion of projects	100	165	165	265	100	100
Manage Libraries	Completion of projects	43	–	–	43	43	43
Manage Electrical Engineering Services				–	–		
Manage ICT Services	Completion of projects	2 083	(956)	(956)	1 127	2 668	2 307
Manage the Office of the Municipal Manager	Completion of projects	12	30	30	42	12	12
Manage Financial Services							
Manage Financial Administration	Completion of projects	63	(4)	(4)	59	36	38
Manage Finance (Credit Control, Income,	Completion of projects	105	(83)	(83)	22	40	634
Manage Council Expenses	Completion of projects	12	–	–	12	12	12
<u>Quality and reliable services</u>							
Manage Civil Engineering Services	Completion of projects	58	(2)	(2)	56	60	62
Manage Cemeteries	Completion of projects	300	(300)	(300)	–	–	–
Manage Parks and Recreational Areas	Completion of projects	1 252	–	–	1 252	1 880	1 913
Manage Sewerage	Completion of projects	3 536	–	–	3 536	4 482	12 230
Manage Waste Water Treatment Works	Completion of projects	10 261	–	–	10 261	500	6 000
Manage Sportsgrounds	Completion of projects	959	75	75	1 034	297	–
Manage Streets	Completion of projects	60 741	11 300	11 300	72 041	60 585	27 658
Manage Storm water	Completion of projects	618	1 464	1 464	2 082	620	1 122
Manage Water Provision	Completion of projects	25 758	(3 800)	(3 800)	21 958	42 225	78 734
Manage Municipal Property	Completion of projects	1 562	(280)	(280)	1 282	34	36
Manage Refuse Removal	Completion of projects	38 946	45	45	38 992	5 529	17 385
Manage Electrical Engineering Services	Completion of projects	400	60	60	460	420	500
Manage Electricity Distribution	Completion of projects	85 683	(52 160)	(52 160)	33 523	45 003	63 828
		293 799	(13 748)	(13 748)	280 050	210 863	316 864

Section 6 – Budget and other related policies

There are no changes to the budget related policies proposed in this adjustments budget.

Section 7 – Overview of budget assumptions

Budget Assumptions

There are no changes to the budget assumptions proposed in this adjustments budget.

Section 8 – Funding compliance

The 2025/2026 Mid-year and MTREF adjustments budget is still cash – backed which is the first indicator of a “credible” budget. Funding levels remain positive as clearly depicted in Table B8.

Section 9 – Overview of budget funding

Funding the Budget

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows as well as prior years' accumulated cash surpluses.

Section 10 – Expenditure on allocations and grant programmes

Grant allocations

Details of each grant to be received and spent are shown in the schedules SB7 to SB8 attached to the report.

Section 11 – Allocations and grants made by the Municipality

Allocations made by the Municipality

Refer to supporting schedule SB10 for allocations made. Total allocations are as follows:

	2025/2026 Original Budget	2025/2026 Mid-year Adj Budget	2026/2027 Adjusted Budget	2027/2028 Adjusted Budget
External Entities	4 073 455	3 666 007	4 112 400	4 251 544

Any allocation made to an outside body must comply with the requirements of section 67 of the MFMA. This stipulates that before transferring funds to an outside organisation the Municipal Manager, as Accounting Officer, must be satisfied that the organisation or body has the capacity to comply with the agreement and has adequate financial management and other systems in place.

Section 12 – Councillor Allowances and employee benefits

Salaries, Allowances and Benefits

Details of Councillor Allowances and employee benefits are included in supporting table SB11 attached.

Section 13 – Monthly targets for revenue, expenditure and cash flow

Monthly Cash Flows by source

Supporting tables SB 12 to SB 17 show the adjusted monthly cash flows.

Section 14 – Adjustments to the quarterly service delivery and budget implementation plans – internal departments

Supporting table SB3 indicates the major adjustments.

Section 15 – Capital expenditure details

Capital expenditure details are listed in Supporting Table SB 18.

Section 16 – Supporting tables

WC015 Swartland - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 29 January 2026

Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
REVENUE ITEMS						
Non-exchange revenue by source						
Property rates						
Total Property Rates	216 907	2 362	2 362	219 270	230 387	244 693
Less Revenue Foregone (<i>exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA</i>)	4 180	–	–	4 180	4 598	5 058
Net Property Rates	212 727	2 362	2 362	215 090	225 789	239 635
Exchange revenue service charges						
Service charges - Electricity						
Total Service charges - Electricity	557 149	24 311	24 311	581 460	597 112	637 227
Less Cost of Free Basis Services (<i>50 kwh per indigent household per month</i>)	8 903	–	–	8 903	10 061	11 368
Net Service charges - Electricity	548 246	24 311	24 311	572 557	587 051	625 859
Service charges - Water						
Total Service charges - water	120 406	4 150	4 150	124 556	127 512	135 037
Less Cost of Free Basis Services (<i>6 kilolitres per indigent household per month</i>)	16 801	–	–	16 801	17 809	18 878
Net Service charges - Water	103 605	4 150	4 150	107 755	109 702	116 159
Service charges - Waste Water Management						
Total Service charges - Waste Water Management	94 881	2 390	2 390	97 271	100 491	106 434
Less Cost of Free Basis Services (<i>free sanitation service to indigent households</i>)	33 753	–	–	33 753	35 441	37 213
Net Service charges - Waste Water Management	61 128	2 390	2 390	63 518	65 051	69 221
Service charges - Waste Management						
Total refuse removal revenue	63 945	1 956	1 956	65 901	70 899	78 593
Less Cost of Free Basis Services (<i>removed once a week to indigent households</i>)	21 236	–	–	21 236	22 935	24 769
Service charges - Waste Management	42 709	1 956	1 956	44 665	47 965	53 823
EXPENDITURE ITEMS						
Employee related costs						
Basic Salaries and Wages	223 550	2 800	2 800	226 350	240 205	260 220
Pension and UIF Contributions	40 647	85	85	40 732	43 808	47 438
Medical Aid Contributions	17 826	265	265	18 091	19 604	21 561
Overtime	15 909	–	–	15 909	16 744	17 582
Performance Bonus	1 302	622	622	1 924	1 370	1 439
Motor Vehicle Allowance	7 642	1 299	1 299	8 941	8 539	8 488
Cellphone Allowance	950	62	62	1 012	950	950
Housing Allowances	1 500	43	43	1 543	1 615	1 748
Other benefits and allowances	40 743	449	449	41 192	43 450	46 404
Payments in lieu of leave	3 333	–	–	3 333	3 508	3 683
Long service awards	2 966	312	312	3 278	3 121	3 277
Post-retirement benefit obligations	12 420	1 120	1 120	13 540	13 072	13 726
sub-total	368 788	7 056	7 056	375 844	395 988	426 517
Less: Employees costs capitalised to PPE			–	–		
Total Employee related costs	368 788	7 056	7 056	375 844	395 988	426 517

WC015 Swartland - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 29 January 2026

Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
<u>Depreciation and amortisation</u>						
Depreciation of Property , Plant & Equipment	128 145	(5 785)	(5 785)	122 359	140 809	145 446
Capital asset impairment	5 552	(2 605)	(2 605)	2 947	5 830	5 830
Total Depreciation and amortisation	133 697	(8 391)	(8 391)	125 306	146 639	151 276
<u>Bulk purchases</u>						
Electricity Bulk Purchases	479 999	15 452	15 452	495 451	514 559	553 306
Total bulk purchases	479 999	15 452	15 452	495 451	514 559	553 306
<u>Transfers and grants</u>						
Cash transfers and grants	4 073	(496)	(496)	3 577	4 112	4 252
Non-cash transfers and grants	–	89	89	89		
Total transfers and grants	4 073	(407)	(407)	3 666	4 112	4 252
<u>Contracted services</u>						
<i>Outsourced Services</i>	23 411	(346)	(346)	23 065	23 992	24 682
<i>Consultants and Professional Services</i>	19 005	(2 397)	(2 397)	16 608	13 980	14 919
<i>Contractors</i>	189 544	33 743	33 743	223 287	276 291	169 139
Total contracted services	231 960	31 000	31 000	262 960	314 263	208 740
<u>Operational Costs</u>						
Collection costs	3 126	–	–	3 126	–	–
Contributions to 'other' provisions	9 800	–	–	9 800	9 800	9 800
Audit fees	3 756	761	761	4 516	4 000	4 260
<i>Other Operational Costs</i>	50 441	3 344	3 344	53 785	57 128	60 692
Total Other Operational Costs	67 124	4 104	4 104	71 228	70 928	74 752
<u>Repairs and Maintenance by Expenditure Item</u>						
Employee related costs	26 234	120	120	26 354	28 210	30 456
Inventory Consumed (Project Maintenance)	4 784	973	973	5 757	4 981	5 188
Contracted Services	55 884	(1 270)	(1 270)	54 614	49 705	45 221
Other Expenditure	1 255	(38)	(38)	1 217	1 324	1 398
Total Repairs and Maintenance Expenditure	88 157	(214)	(214)	87 943	84 220	82 264
<u>Inventory Consumed</u>						
Inventory Consumed - Water	37 968	(2 688)	(2 688)	35 280	42 962	48 681
Inventory Consumed - Other	34 897	946	946	35 842	35 481	37 219
Total Inventory Consumed & Other Material	72 865	(1 743)	(1 743)	71 123	78 443	85 900

WC015 Swartland - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 29 January 2026

Description	Unit of measurement	Budget Year 2025/26				Budget Year	Budget Year
		Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	+1 2026/27	+2 2027/28
						Adjusted Budget	Adjusted Budget
<u>Community safety and wellbeing</u>							
Manage Development Services							
Manage Community Development	Completion of projects	9 900	(286)	(286)	9 614	–	–
Manage Protection Services							
Manage Fire and Emergency Services	Completion of projects	1 022	43	43	1 065	836	412
	Completion of projects	778	–	–	778	300	200
<u>Economic transformation</u>							
Facilitate economic development in the municipal	Completion of projects	–		–	–	–	–
<u>A healthy and sustainable environment</u>							
Manage Development Services							
Manage Planning and Valuations	Completion of projects	50	(5)	(5)	45	52	54
Manage Human Settlements	Completion of projects	78	–	–	78	–	–
Manage the Caravan Park Yzerfontein	Completion of projects	49 012	31 229	31 229	80 241	44 657	103 111
	Completion of projects	36	5	5	41	38	40
<u>A connected and innovative local government</u>							
Manage Corporate Services							
Manage Corporate Services, Secretariat and	Completion of projects	430	(290)	(290)	140	432	434
Manage Properties, Contracts and Legal	Completion of projects	100	165	165	265	100	100
Manage Libraries	Completion of projects	43	–	–	43	43	43
Manage Electrical Engineering Services							
Manage ICT Services	Completion of projects	2 083	(956)	(956)	1 127	2 668	2 307
Manage the Office of the Municipal Manager	Completion of projects	12	30	30	42	12	12
Manage Financial Services							
Manage Financial Administration	Completion of projects	63	(4)	(4)	59	36	38
Manage Finance (Credit Control, Income,	Completion of projects	105	(83)	(83)	22	40	634
Manage Council Expenses	Completion of projects	12	–	–	12	12	12
<u>Quality and reliable services</u>							
Manage Civil Engineering Services							
Manage Cemeteries	Completion of projects	58	(2)	(2)	56	60	62
Manage Parks and Recreational Areas	Completion of projects	300	(300)	(300)	–	–	–
Manage Sewerage	Completion of projects	1 252	–	–	1 252	1 880	1 913
Manage Waste Water Treatment Works	Completion of projects	3 536	–	–	3 536	4 482	12 230
Manage Sportsgrounds	Completion of projects	10 261	–	–	10 261	500	6 000
Manage Streets	Completion of projects	959	75	75	1 034	297	–
Manage Storm water	Completion of projects	60 741	11 300	11 300	72 041	60 585	27 658
Manage Water Provision	Completion of projects	618	1 464	1 464	2 082	620	1 122
Manage Municipal Property	Completion of projects	25 758	(3 800)	(3 800)	21 958	42 225	78 734
Manage Refuse Removal	Completion of projects	1 562	(280)	(280)	1 282	34	36
	Completion of projects	38 946	45	45	38 992	5 529	17 385
Manage Electrical Engineering Services							
Manage Electricity Distribution	Completion of projects	400	60	60	460	420	500
	Completion of projects	85 683	(52 160)	(52 160)	33 523	45 003	63 828
		293 799	(13 748)	(13 748)	280 050	210 863	316 864

WC015 Swartland - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 29 January 2022

Description of financial indicator	Basis of calculation	Budget Year 2025/26		Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.1%	2.8%	0.8%	0.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.1%	2.7%	0.8%	0.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	17.3%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Gearing	Long Term Borrowing/ Funds & –	10.7%	0.0%	0.0%	0.0%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	7:1	7:1	6:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities	6:1	6:1	5:1	4:1
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment	Last 12 Mths Receipts/ Last 12 Mths	95.0%	95.0%	95.0%	95.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within	100.0%	100.0%	100.0%	100.0%
<u>Other Indicators</u>					
Electricity Distribution Losses (2)	Total Volume Losses (kW)	10 744 760	8 791 846	10 281 998	11 846 098
	Total Volume Losses (kW) non technical				
	Total Cost of Losses (Rand '000)	21 893	17 914	22 505	25 459
	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	5.0%	6.0%	6.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 127 220	1 259 703	1 183 581	1 242 760
	Total Cost of Losses (Rand '000)	8 319	9 297	8 560	8 808
	% Volume (units purchased and generated less units sold)/units purchased and generated	21.0%	21.0%	21.0%	21.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	24.8%	23.7%	24.6%	26.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	25.7%	24.5%	25.4%	27.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.9%	5.6%	5.2%	5.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.7%	8.5%	9.9%	10.1%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	7.1%	3.3%	9.4%	10.1%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.1%	16.2%	18.0%	19.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	9	9	10	10

WC015 Swartland - Supporting Table SB6 Adjustments Budget - funding measurement - 29 January 2026

Description	MFMA section	Medium Term Revenue and Expenditure Framework			
		Original Budget	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands					
<u>Funding measures</u>					
Cash/cash equivalents at the year end - R'000	18(1)b	895 335	1 065 074	1 067 090	1 084 557
Cash + investments at the yr end less applications - R'000	18(1)b	555 414	649 740	645 077	589 223
Cash year end/monthly employee/supplier payments	18(1)b	0	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	147 681	210 154	43 651	159 229
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	1.5%	6.1%	-0.6%	3.6%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	63.9%	62.1%	63.1%	66.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7.5%	4.5%	5.5%	5.7%
Capital payments % of capital expenditure	18(1)c;19	114.2%	115.0%	115.0%	114.7%
Borrowing receipts % of capital expenditure (ex cl. transfers)	18(1)c	17.3%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	99.8%	29.0%	14.2%	31.3%
R&M % of Property Plant & Equipment	20(1)(vi)	3.9%	3.5%	3.2%	3.0%
Asset renewal % of capital budget	20(1)(vi)	8.9%	9.3%	7.7%	6.1%

WC015 Swartland - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 29 January 2026

Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. D	Total Adjusts. E	Adjusted Budget F	Adjusted Budget	Adjusted Budget
R thousands						
RECEIPTS:						
<u>Operating Transfers and Grants</u>						
National Government:	172 480	17 821	17 821	190 301	198 228	185 399
Local Government Equitable Share	165 310	–	–	165 310	175 560	183 499
Finance Management	1 700	–	–	1 700	1 800	1 900
EPWP Incentive	1 969	–	–	1 969	–	–
Integrated National Electrification Programme	3 501	17 821	17 821	21 322	20 868	–
Provincial Government:	170 794	6 741	6 741	177 534	199 634	150 668
Community Development: Workers	59	–	–	59	59	59
Human Settlements	135 609	6 031	6 031	141 640	171 804	126 182
Emergency Fire Kits	573	–	–	573	–	–
Title Deeds Restoration	81	–	–	81	–	–
Libraries	12 384	–	–	12 384	12 665	13 381
Maintenance and Construction of Transport Infrastructure	11 900	–	–	11 900	4 689	169
Municipal Service Delivery and Capacity Building Grant	–	710	710	710	–	–
Establishment of a K9 Unit	4 350	–	–	4 350	4 473	4 666
Establishment of a Reaction/Rural Safety Unit	5 838	–	–	5 838	5 944	6 211
Other grant providers:	–	2 505	2 505	2 505	–	–
<i>CHIETA</i>	–	2 505	2 505	2 505	–	–
Total Operating Transfers and Grants	343 274	27 067	27 067	370 341	397 862	336 067
<u>Capital Transfers and Grants</u>						
National Government:	60 270	(17 821)	(17 821)	42 449	27 293	50 199
Municipal Infrastructure Grant (MIG)	25 405	–	–	25 405	27 293	28 388
Integrated National Electrification Programme	17 821	(17 821)	(17 821)	0	–	21 811
Water Services Infrastructure Grant	17 044	–	–	17 044	–	–
Provincial Government:	60 302	18 804	18 804	79 106	38 707	103 161
Human Settlements	58 112	18 804	18 804	76 916	38 657	103 111
Libraries	50	–	–	50	50	50
Municipal Fire Service Capacity Support Grant	550	–	–	550	–	–
Regional Socio-Economic Projects (RSEP)	90	–	–	90	–	–
Municipal Water Resilience Grant	1 500	–	–	1 500	–	–
Total Capital Transfers and Grants	120 572	983	983	121 555	66 000	153 360
TOTAL RECEIPTS OF TRANSFERS & GRANTS	463 846	28 050	28 050	491 896	463 862	489 427

WC015 Swartland - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 29 January 20

Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. D	Total Adjusts. E	Adjusted Budget F	Adjusted Budget	Adjusted Budget
R thousands						
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:						
<u>Operating expenditure of Transfers and Grants</u>						
National Government:	172 480	17 821	17 821	190 301	198 228	185 399
Local Government Equitable Share	165 310	–	–	165 310	175 560	183 499
Finance Management	1 700	–	–	1 700	1 800	1 900
EPWP Incentive	1 969	–	–	1 969	–	–
Integrated National Electrification Programme	3 501	17 821	17 821	21 322	20 868	–
			–	–		
Provincial Government:	170 794	14 927	14 927	185 721	199 634	150 668
Community Development Workers	59	–	–	59	59	59
Human Settlements	135 609	14 134	14 134	149 743	171 804	126 182
Emergency Fire Kits	573	–	–	573	–	–
Title Deeds Restoration	81	–	–	81	–	–
Libraries	12 384	–	–	12 384	12 665	13 381
Maintenance and Construction of Transport Infrastructure	11 900	–	–	11 900	4 689	169
Municipal Accreditation and Capacity Building Grant	–	83	83	83	–	–
Municipal Service Delivery and Capacity Building Grant	–	710	710	710	–	–
Establishment of a K9 Unit	4 350	–	–	4 350	4 473	4 666
Establishment of a Reaction/Rural Safety Unit	5 838	–	–	5 838	5 944	6 211
Other grant providers:	–	2 505	2 505	2 505	–	–
CHIETA	–	2 505	2 505	2 505	–	–
Total operating expenditure of Transfers and Grants:	343 274	35 253	35 253	378 527	397 862	336 067
<u>Capital expenditure of Transfers and Grants</u>						
National Government:	60 270	(10 377)	(10 377)	49 893	27 293	50 199
Municipal Infrastructure Grant (MIG)	25 405	–	–	25 405	27 293	28 388
Integrated National Electrification Programme	17 821	(17 821)	(17 821)	0	–	21 811
Water Services Infrastructure Grant	17 044	–	–	17 044	–	–
Municipal Disaster Response Grant	–	7 444	7 444	7 444	–	–
Provincial Government:	60 302	31 293	31 293	91 595	38 707	103 161
Human Settlements	58 112	31 293	31 293	89 405	38 657	103 111
Libraries	50	–	–	50	50	50
Municipal Fire Service Capacity Support Grant	550	–	–	550	–	–
Regional Socio-Economic Projects (RSEP)	90	–	–	90	–	–
Municipal Water Resilience Grant	1 500	–	–	1 500	–	–
			–	–		
Total capital expenditure of Transfers and Grants	120 572	20 916	20 916	141 488	66 000	153 360
Total capital expenditure of Transfers and Grants	463 846	56 169	56 169	520 015	463 862	489 427

WC015 Swartland - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 29 January 2026

Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
<u>Cash transfers to other Organisations</u>						
Old age homes, Child & Youth Care	1 833	(4)	(4)	1 829	1 917	2 002
SPCA	375	(375)	(375)	–	393	410
NSRI	40	–	–	40	42	44
Museums	314	(17)	(17)	297	328	343
Bergriver Canoe Marathon	30	–	–	30	30	30
Sport Bodies/Developmental & Social Upliftment	370	–	–	370	370	370
Public Safety: SM Area	500	–	–	500	500	500
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:	3 462	(396)	(396)	3 066	3 580	3 698
<u>Cash Transfers to Groups of Individuals</u>						
Welfare organisations	511	–	–	511	532	553
Top achievers	30	(12)	(12)	18	–	–
Project Linked Support (Title Deeds)	70	0	0	70	–	–
TOTAL CASH TRANSFERS TO GROUPS OF	611	(11)	(11)	600	532	553
TOTAL CASH TRANSFERS	4 073	(407)	(407)	3 666	4 112	4 252
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS	–	–	–	–	–	–
TOTAL TRANSFERS	4 073	(407)	(407)	3 666	4 112	4 252

WC015 Swartland - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 29 January 2026

Summary of remuneration	Budget Year 2025/26				% change
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands	A	F	G	H	
<u>Councillors (Political Office Bearers plus Other)</u>					
Basic Salaries and Wages	9 528	185	185	9 713	1.9%
Pension and UIF Contributions	978	21	21	999	2.2%
Medical Aid Contributions	232	14	14	246	5.9%
Cellphone Allowance	1 081	–	–	1 081	0.0%
Other benefits and allowances	811	–	–	811	0.0%
Sub Total - Councillors	12 630	220	220	12 850	1.7%
<u>Senior Managers of the Municipality</u>					
Basic Salaries and Wages	9 241	231	231	9 472	2.5%
Pension and UIF Contributions	2 046	30	30	2 076	1.5%
Medical Aid Contributions	469	21	21	490	4.5%
Performance Bonus	1 302	622	622	1 924	47.7%
Motor Vehicle Allowance	936	(102)	(102)	834	-10.9%
Cellphone Allowance	266	–	–	266	0.0%
Other benefits and allowances	236	17	17	253	7.1%
Payments in lieu of leave	37	–	–	37	0.0%
Post-retirement benefit obligations	1 714	–	–	1 714	0.0%
Sub Total - Senior Managers of Municipality	16 246	818	818	17 065	5.0%
<u>Other Municipal Staff</u>					
Basic Salaries and Wages	214 310	2 569	2 569	216 879	1.2%
Pension and UIF Contributions	38 600	55	55	38 655	0.1%
Medical Aid Contributions	17 357	244	244	17 601	1.4%
Overtime	15 909	–	–	15 909	0.0%
Motor Vehicle Allowance	6 706	1 401	1 401	8 107	20.9%
Cellphone Allowance	684	62	62	746	9.0%
Housing Allowances	1 500	43	43	1 543	2.9%
Other benefits and allowances	40 507	432	432	40 939	1.1%
Payments in lieu of leave	3 296	–	–	3 296	0.0%
Long service awards	2 966	312	312	3 278	10.5%
Post-retirement benefit obligations	10 706	1 120	1 120	11 826	10.5%
Sub Total - Other Municipal Staff	352 542	6 238	6 238	358 780	1.8%
Total Parent Municipality	381 418	7 276	7 276	388 694	1.9%
TOTAL SALARY, ALLOWANCES & BENEFITS	381 418	7 276	7 276	388 694	1.9%
% increase					
TOTAL MANAGERS AND STAFF	368 788	7 056	7 056	375 844	1.9%

WC015 Swartland - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 29 January 2026

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue by Vote															
Vote 1 - Corporate Services	995	999	999	999	999	999	2 271	1 570	1 570	1 570	1 570	1 610	16 149	12 108	12 764
Vote 2 - Civil Services	48 189	22 340	21 959	21 249	24 587	48 758	35 928	26 490	43 825	25 640	23 325	27 410	369 701	348 936	367 870
Vote 3 - Council	22	22	22	22	22	22	22	22	22	22	22	22	265	269	273
Vote 4 - Electricity Services	49 459	44 879	47 303	48 514	48 895	51 531	61 513	50 937	55 223	53 002	51 065	48 530	610 849	626 319	667 953
Vote 5 - Financial Services	53 498	19 171	19 599	18 952	19 768	47 584	21 280	19 215	39 955	19 547	19 046	116 685	414 299	404 930	422 878
Vote 6 - Development Services	9 313	13 833	15 100	14 729	15 044	19 142	(11 527)	34 877	34 958	34 796	35 474	34 797	250 539	221 213	240 684
Vote 7 - Municipal Manager	–	–	–	–	–	–	–	–	–	–	–	8	8	–	–
Vote 8 - Protection Services	2 042	2 114	2 145	2 164	2 139	2 117	2 100	2 105	2 025	2 022	2 069	40 688	63 729	63 192	64 884
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	163 518	103 358	107 127	106 629	111 453	170 153	111 587	135 216	177 579	136 600	132 571	269 749	1 725 539	1 676 968	1 777 306
Expenditure by Vote															
Vote 1 - Corporate Services	3 511	3 528	4 350	3 679	5 389	4 350	3 428	3 670	3 670	3 967	3 670	12 475	55 687	52 164	55 536
Vote 2 - Civil Services	17 475	21 270	36 837	29 932	34 093	29 896	27 013	26 286	26 287	26 558	26 283	127 869	429 799	451 042	472 550
Vote 3 - Council	1 596	1 960	2 731	5 670	2 056	1 610	1 060	1 898	1 563	1 564	1 563	2 142	25 414	26 504	27 629
Vote 4 - Electricity Services	3 598	66 838	60 690	37 633	39 618	37 831	47 407	44 433	37 304	43 827	50 995	113 855	584 030	656 652	643 261
Vote 5 - Financial Services	5 649	5 540	5 458	5 428	8 279	5 082	5 838	5 115	5 115	5 382	5 115	22 884	84 884	90 928	97 432
Vote 6 - Development Services	13 832	13 846	14 155	14 155	15 430	14 155	12 280	17 609	17 609	17 877	17 608	22 341	190 897	212 688	170 291
Vote 7 - Municipal Manager	847	847	708	848	1 226	848	558	483	463	780	463	3 613	11 682	11 910	12 679
Vote 8 - Protection Services	6 280	6 796	7 539	7 573	11 124	7 579	3 871	4 959	4 959	5 725	4 959	61 629	132 992	131 430	138 699
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	52 787	120 624	132 467	104 919	117 215	101 351	101 456	104 453	96 969	105 680	110 656	366 808	1 515 385	1 633 317	1 618 077
Surplus/ (Deficit)	110 730	(17 266)	(25 340)	1 711	(5 763)	68 802	10 131	30 763	80 609	30 920	21 916	(97 059)	210 154	43 651	159 229

WC015 Swartland - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 29 January 2026

Description - Standard classification	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue - Functional															
<i>Governance and administration</i>	53 641	19 313	19 741	19 094	19 910	47 727	22 601	19 655	40 394	19 987	19 485	117 464	419 012	407 529	425 521
Executive and council	22	22	22	22	22	22	22	22	22	22	22	22	265	269	273
Finance and administration	53 619	19 291	19 719	19 072	19 888	47 704	22 579	19 633	40 372	19 965	19 463	117 442	418 747	407 260	425 248
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	10 944	15 470	16 726	16 183	16 735	20 760	(10 362)	36 929	37 010	36 848	37 527	75 717	310 486	278 100	298 837
Community and social services	1 074	1 087	1 087	1 087	1 087	1 087	1 357	3 230	3 230	3 230	3 230	3 230	24 013	12 688	13 395
Sport and recreation	281	307	563	1 020	572	347	1 211	484	564	402	320	168	6 239	5 402	5 726
Public safety	887	938	938	937	938	938	938	938	938	938	938	39 794	50 060	49 310	50 170
Housing	8 701	13 139	14 139	13 139	14 139	18 389	(13 868)	32 278	32 278	32 278	33 039	32 525	230 174	210 700	229 546
<i>Economic and environmental services</i>	2 639	3 445	3 486	3 678	3 415	3 467	4 218	3 281	3 202	3 199	3 246	9 293	46 569	36 089	21 811
Planning and development	465	514	524	696	460	533	1 302	360	360	360	359	356	6 287	5 925	6 278
Road transport	2 174	2 932	2 962	2 982	2 956	2 934	2 916	2 922	2 842	2 839	2 887	8 937	40 283	30 163	15 533
<i>Trading services</i>	96 292	65 128	67 171	67 672	71 390	98 198	95 128	75 348	96 970	76 564	72 311	67 273	949 445	955 223	1 031 108
Energy services	49 457	44 877	47 301	48 512	48 893	51 529	61 512	50 935	55 222	53 001	51 063	48 528	610 831	626 301	667 935
Water management	14 405	8 526	8 168	7 461	10 769	16 786	18 098	12 530	16 115	11 675	9 359	5 874	139 767	147 186	166 977
Waste water management	19 637	6 109	6 085	6 081	6 112	17 259	8 573	6 100	14 541	6 105	6 106	7 280	109 988	104 704	110 896
Waste management	12 793	5 617	5 616	5 617	5 616	12 624	6 946	5 783	11 092	5 783	5 783	5 591	88 860	77 032	85 301
<i>Other</i>	2	2	2	2	2	2	2	2	2	2	2	2	26	28	29
Total Revenue - Functional	163 518	103 358	107 127	106 629	111 453	170 153	111 587	135 216	177 579	136 600	132 571	269 749	1 725 539	1 676 968	1 777 306

WC015 Swartland - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 29 January 2026

Description - Standard classification	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
<u>Expenditure - Functional</u>															
<i>Governance and administration</i>	13 261	13 552	15 106	18 031	18 937	13 788	12 443	12 785	12 429	14 353	12 428	44 513	201 626	209 675	221 654
Executive and council	1 966	2 331	3 103	6 043	2 530	1 983	1 080	1 922	1 587	1 904	1 586	4 679	30 714	31 967	33 513
Finance and administration	11 082	11 008	11 791	11 776	16 083	11 593	11 117	10 665	10 665	12 272	10 665	39 340	168 057	174 990	185 347
Internal audit	212	212	212	212	324	212	246	198	177	177	177	494	2 855	2 718	2 794
<i>Community and public safety</i>	21 378	22 078	23 752	23 824	29 443	23 825	19 647	25 280	25 280	25 781	25 276	79 766	345 330	370 908	337 069
Community and social services	2 143	2 147	2 321	2 312	3 587	2 309	2 556	2 182	2 182	2 680	2 182	6 674	33 275	32 411	34 593
Sport and recreation	2 628	2 809	3 357	3 404	4 685	3 403	3 086	2 975	2 976	2 978	2 972	7 331	42 605	44 805	48 127
Public safety	5 061	5 576	6 293	6 328	9 258	6 334	3 457	4 411	4 411	4 411	4 411	56 198	116 149	113 755	119 739
Housing	11 546	11 546	11 780	11 780	11 912	11 780	10 547	15 712	15 712	15 712	15 712	9 564	153 301	179 937	134 611
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	3 482	6 694	12 804	10 171	10 041	8 253	5 180	5 162	5 162	5 162	5 162	20 965	98 238	103 928	102 642
Planning and development	1 368	1 368	1 229	1 369	2 150	1 369	951	889	889	889	889	4 556	17 915	18 461	20 456
Road transport	2 114	5 325	11 575	8 802	7 891	6 884	4 229	4 273	4 273	4 273	4 273	16 409	80 323	85 467	82 187
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	14 599	78 234	80 050	52 826	58 688	54 731	64 394	61 160	54 031	60 286	67 722	221 266	867 986	946 343	954 106
Energy sources	3 634	66 866	60 439	37 382	39 106	37 580	47 624	44 791	37 662	43 918	51 353	117 658	588 014	654 171	642 237
Water management	2 469	2 691	5 992	4 172	5 284	4 194	3 729	4 253	4 253	4 253	4 253	73 135	118 677	126 963	137 931
Waste water management	4 226	4 273	8 671	6 270	8 095	7 746	9 735	6 771	6 771	6 771	6 771	12 781	88 881	91 190	95 128
Waste management	4 270	4 403	4 947	5 002	6 202	5 211	3 306	5 345	5 345	5 345	5 345	17 692	72 413	74 020	78 810
<i>Other</i>	67	67	755	67	107	755	(208)	67	67	97	67	298	2 206	2 463	2 605
Total Expenditure - Functional	52 787	120 624	132 467	104 919	117 215	101 351	101 456	104 453	96 969	105 680	110 656	366 808	1 515 385	1 633 317	1 618 077
Surplus/ (Deficit) 1.	110 730	(17 266)	(25 340)	1 711	(5 763)	68 802	10 131	30 763	80 609	30 920	21 916	(97 059)	210 154	43 651	159 229

WC015 Swartland - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 29 January 2026															
Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue By Source															
Exchange Revenue															
Service charges - Electricity	42 723	43 279	45 502	46 614	47 114	46 058	68 612	46 308	47 717	48 374	46 437	43 821	572 557	587 051	625 859
Service charges - Water	7 057	7 185	6 828	6 121	9 429	9 901	16 697	11 174	10 558	10 319	8 003	4 483	107 755	109 702	116 159
Service charges - Waste Water Management	5 102	5 113	5 090	5 086	5 116	5 125	7 589	5 116	5 119	5 121	5 122	4 816	63 518	65 051	69 221
Service charges - Waste Management	3 559	3 560	3 559	3 560	3 559	3 559	4 860	3 728	3 728	3 728	3 728	3 536	44 665	47 965	53 823
Sale of Goods and Rendering of Services	852	1 094	1 361	1 990	1 306	1 154	41 965	27 367	27 448	27 286	27 204	27 052	186 080	15 525	16 437
Agency services	612	617	647	662	655	640	612	597	511	518	576	549	7 194	7 626	8 084
Interest earned from Receivables	318	318	318	318	318	318	286	310	310	310	310	310	3 749	4 013	4 213
Interest earned from Current and Non Current	682	682	682	682	1 053	682	1 283	0	0	0	0	98 712	104 459	81 397	83 247
Rental from Fixed Assets	147	148	148	148	147	147	370	136	137	136	136	121	1 921	1 858	1 962
Operational Revenue	404	410	400	413	414	392	1 098	356	357	362	365	377	5 347	26 028	5 451
Non-Exchange Revenue															
Property rates	17 571	17 681	18 122	17 461	17 902	17 946	19 014	18 309	18 224	18 310	17 809	16 741	215 090	225 789	239 635
Fines, penalties and forfeits	28	29	28	29	28	28	29	29	29	29	28	38 833	39 146	38 755	39 151
Licences or permits	478	494	491	497	481	478	484	500	507	500	487	273	5 669	6 003	6 357
Transfer and subsidies - Operational	81 255	11 825	11 825	11 825	11 825	71 627	(52 801)	3 862	45 189	3 862	4 623	3 902	208 818	375 742	334 722
Interest	188	188	188	188	188	188	177	177	177	177	177	179	2 193	2 366	2 484
Operational Revenue	1 040	1 040	1 040	1 040	1 040	1 040	1 060	1 015	1 015	1 015	1 015	1 032	12 394	13 424	14 467
Gains on disposal of Assets	17	17	17	17	17	1 117	243	–	322	322	322	737	3 145	2 680	2 680
Total Revenue	162 033	93 678	96 246	96 649	100 592	160 400	111 577	118 988	161 351	120 372	116 343	245 473	1 583 700	1 610 975	1 623 953
Expenditure By Type															
Employee related costs	26 356	27 642	27 642	27 642	44 706	27 642	20 549	22 171	22 171	24 095	22 171	83 056	375 844	395 988	426 517
Remuneration of councillors	1 052	1 052	1 052	1 052	1 052	1 052	972	1 096	1 096	1 096	1 096	1 176	12 850	13 072	13 529
Bulk purchases - electricity	455	63 576	53 259	32 155	32 719	32 168	44 754	40 801	33 672	37 627	40 363	83 903	495 451	514 559	553 306
Inventory consumed	2 914	2 941	2 923	2 954	3 045	3 018	(2 365)	3 965	3 966	4 468	3 961	39 333	71 123	78 443	85 900
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	35 581	35 581	5 204	4 851
Depreciation and amortisation	–	–	21 605	10 921	10 786	10 989	11 271	11 343	11 343	11 343	11 343	14 363	125 306	146 639	151 276
Interest	–	–	–	–	–	1 718	438	–	–	–	–	6 680	8 836	13 109	12 825
Contracted services	17 575	20 612	19 778	21 600	20 123	19 650	16 439	20 663	20 663	22 963	27 663	35 232	262 960	314 263	208 740
Transfers and subsidies	144	510	1 117	527	494	137	(344)	378	43	73	43	543	3 666	4 112	4 252
Irrecoverable debts written off	–	–	–	–	–	–	105	–	–	–	–	22 691	22 797	43 914	46 481
Operational costs	4 290	4 290	5 091	8 068	4 289	4 976	7 309	4 035	4 015	4 015	4 015	16 833	71 228	70 928	74 752
Losses on disposal of Assets	–	–	–	–	–	–	2 327	–	–	–	–	10 513	12 840	18 122	19 028
Other Losses	–	–	–	–	–	–	–	–	–	–	–	16 903	16 903	14 965	16 622
Total Expenditure	52 787	120 624	132 467	104 919	117 215	101 351	101 456	104 453	96 969	105 680	110 656	366 808	1 515 385	1 633 317	1 618 077
Surplus/(Deficit)	109 245	(26 946)	(36 221)	(8 270)	(16 623)	59 048	10 121	14 535	64 381	14 692	5 688	(121 335)	68 316	(22 343)	5 876
Transfers and subsidies - capital (monetary	1 485	9 680	10 881	9 980	10 861	9 754	10	16 228	16 228	16 228	16 228	24 234	141 797	65 993	153 353
Transfers and subsidies - capital (in-kind - all	–	–	–	–	–	–	–	–	–	–	–	41	41	–	–
Surplus/(Deficit) after capital transfers & cor	110 730	(17 266)	(25 340)	1 711	(5 763)	68 802	10 131	30 763	80 609	30 920	21 916	(97 059)	210 154	43 651	159 229

WC015 Swartland - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 29 January 2026															
Description - Municipal Vote	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Multi-year expenditure appropriation															
Vote 1 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services	4 000	4 500	12 000	13 100	14 500	11 589	6 620	10 166	11 750	8 000	4 461	2 972	103 658	97 815	112 022
Vote 3 - Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity Services	1 025	1 781	6 110	7 360	7 960	8 460	(16 946)	2 050	1 750	1 668	1 250	565	23 033	29 650	38 493
Vote 5 - Financial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Development Services	3 375	5 162	4 812	4 812	4 812	5 162	5 453	8 091	9 725	18 382	9 825	10 043	89 655	38 657	103 111
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	8 400	11 444	22 922	25 272	27 272	25 212	(4 873)	20 307	23 225	28 050	15 536	13 580	216 347	166 122	253 626
Single-year expenditure appropriation															
Vote 1 - Corporate Services	-	20	60	-	50	10	20	26	68	8	65	122	448	575	577
Vote 2 - Civil Services	-	1 900	4 700	6 375	8 576	9 119	(684)	7 100	5 189	4 785	1 655	120	48 835	18 398	33 118
Vote 3 - Council	-	2	3	3	2	2	-	-	-	-	-	-	12	12	12
Vote 4 - Electricity Services	140	250	300	2 155	3 354	650	1 356	1 679	964	554	519	160	12 077	18 442	28 142
Vote 5 - Financial Services	-	29	34	10	15	80	(86)	-	-	-	-	-	82	76	672
Vote 6 - Development Services	-	30	10	30	10	30	-	38	-	16	-	200	364	6 090	94
Vote 7 - Municipal Manager	-	2	3	3	2	2	20	-	-	-	-	10	42	12	12
Vote 8 - Protection Services	-	15	50	50	1 027	-	41	293	50	300	15	2	1 844	1 136	612
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	140	2 248	5 160	8 626	13 036	9 893	667	9 136	6 270	5 662	2 254	613	63 703	44 741	63 239
Total Capital Expenditure	8 540	13 691	28 082	33 898	40 308	35 105	(4 206)	29 443	29 495	33 712	17 789	14 193	280 050	210 863	316 864

WC015 Swartland - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 29 January 2026

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital Expenditure - Functional															
Governance and administration	–	61	148	134	477	219	564	806	6	36	121	118	2 685	3 234	3 473
Executive and council	–	4	6	6	4	4	–	–	–	–	–	10	34	24	24
Finance and administration	–	57	142	128	473	215	564	806	6	36	121	108	2 651	3 210	3 449
Community and public safety	–	1 060	1 165	1 175	2 182	1 427	1 082	1 375	1 164	1 460	1 026	974	14 093	3 495	2 708
Community and social services	–	845	830	845	885	855	940	871	913	953	1 010	971	9 922	143	143
Sport and recreation	–	200	285	280	270	571	101	211	201	207	1	1	2 327	2 215	1 953
Public safety	–	15	50	50	1 027	–	41	293	50	300	15	2	1 844	1 136	612
Economic and environmental services	3 312	4 284	10 904	11 954	12 024	11 605	8 491	14 258	16 463	21 530	9 081	8 875	132 780	94 868	102 312
Planning and development	338	1 310	930	980	950	1 327	(1 729)	938	2 543	11 110	2 543	2 947	24 188	11 664	23 610
Road transport	2 974	2 974	9 974	10 974	11 074	10 277	10 220	13 320	13 920	10 420	6 538	5 928	108 592	83 203	78 702
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	5 228	8 286	15 865	20 635	25 625	21 855	(14 343)	13 004	11 863	10 687	7 562	4 226	130 492	109 267	208 371
Energy sources	1 165	2 023	6 402	9 507	11 306	8 987	(16 389)	3 721	2 706	2 184	1 646	725	33 983	45 423	64 328
Water management	486	1 786	4 086	3 406	5 886	1 801	1 614	2 114	2 383	2 619	2 862	1 914	30 955	47 562	92 661
Waste water management	577	1 177	1 077	2 122	3 018	1 851	1 259	3 804	3 624	4 384	2 204	1 468	26 563	10 752	33 998
Waste management	3 000	3 300	4 300	5 600	5 415	9 216	(827)	3 366	3 150	1 500	850	120	38 992	5 529	17 385
Total Capital Expenditure -	8 540	13 691	28 082	33 898	40 308	35 105	(4 206)	29 443	29 495	33 712	17 789	14 193	280 050	210 863	316 864

WC015 Swartland - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class						
Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>						
<u>Infrastructure</u>	196 140	(19 473)	(19 473)	176 667	123 624	167 873
Roads Infrastructure	63 812	23 846	23 846	87 658	66 213	62 145
<i>Roads</i>	63 812	23 846	23 846	87 658	66 213	62 145
Storm water Infrastructure	–	1 464	1 464	1 464	–	–
<i>Storm water Conveyance</i>	–	1 464	1 464	1 464	–	–
Electrical Infrastructure	76 703	(52 100)	(52 100)	24 603	32 770	40 163
<i>MV Substations</i>	52 320	(52 100)	(52 100)	220	220	6 913
<i>MV Networks</i>	10 315	–	–	10 315	23 300	28 800
<i>LV Networks</i>	14 068	–	–	14 068	9 250	4 450
<i>Capital Spares</i>	–	–	–	–	–	–
Water Supply Infrastructure	8 165	3 167	3 167	11 332	19 446	35 873
<i>Distribution</i>	8 165	3 167	3 167	11 332	19 446	35 873
Sanitation Infrastructure	13 843	3 761	3 761	17 604	5 194	14 692
<i>Reticulation</i>	13 843	3 761	3 761	17 604	5 194	14 692
Solid Waste Infrastructure	33 616	390	390	34 006	–	15 000
<i>Landfill Sites</i>	33 036	700	700	33 736	–	–
<i>Waste Drop-off Points</i>	580	(310)	(310)	270	–	15 000
<u>Community Assets</u>	12 028	(502)	(502)	11 527	1 100	1 100
Community Facilities	2 050	(216)	(216)	1 835	1 100	1 100
<i>Cemeteries/Crematoria</i>	300	(300)	(300)	–	–	–
<i>Parks</i>	1 100	10	10	1 110	1 100	1 100
<i>Public Ablution Facilities</i>	650	75	75	725	–	–
Sport and Recreation Facilities	9 978	(286)	(286)	9 692	–	–
<i>Indoor Facilities</i>	9 900	(286)	(286)	9 614	–	–
<i>Outdoor Facilities</i>	78	–	–	78	–	–
<u>Other assets</u>	12 954	3 035	3 035	15 989	11 552	23 494
Operational Buildings	380	(100)	(100)	280	–	–
<i>Municipal Offices</i>	380	(100)	(100)	280	–	–
Housing	12 574	3 135	3 135	15 709	11 552	23 494
<i>Social Housing</i>	12 574	3 135	3 135	15 709	11 552	23 494
<u>Computer Equipment</u>	2 583	(915)	(915)	1 668	3 168	2 757
Computer Equipment	2 583	(915)	(915)	1 668	3 168	2 757
<u>Furniture and Office Equipment</u>	665	94	94	760	477	724
Furniture and Office Equipment	665	94	94	760	477	724
<u>Machinery and Equipment</u>	3 258	(170)	(170)	3 088	1 858	1 497
Machinery and Equipment	3 258	(170)	(170)	3 088	1 858	1 497
<u>Transport Assets</u>	6 113	(277)	(277)	5 835	9 905	9 472
Transport Assets	6 113	(277)	(277)	5 835	9 905	9 472
<u>Land</u>	400	8 010	8 010	8 410	400	400
Land	400	8 010	8 010	8 410	400	400
Total Capital Expenditure on new assets to be adjus	234 140	(10 197)	(10 197)	223 943	152 084	207 317

WC015 Swartland - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 29 January 2026

Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>						
<u>Infrastructure</u>	25 441	–	–	25 441	15 500	19 000
Roads Infrastructure	20 500	–	–	20 500	15 500	15 000
<i>Roads</i>	20 500	–	–	20 500	15 500	15 000
<i>Capital Spares</i>	–	–	–	–	–	–
Water Supply Infrastructure	480	–	–	480	–	–
<i>Pump Stations</i>	480	–	–	480	–	–
<i>Capital Spares</i>	–	–	–	–	–	–
Sanitation Infrastructure	4 461	–	–	4 461	–	4 000
<i>Pump Station</i>	–	–	–	–	–	–
<i>Reticulation</i>	4 461	–	–	4 461	–	–
<i>Waste Water Treatment Works</i>	–	–	–	–	–	4 000
<u>Community Assets</u>	–	–	–	–	–	–
<u>Machinery and Equipment</u>	700	–	–	700	700	190
Machinery and Equipment	700	–	–	700	700	190
Total Capital Expenditure on renewal of existing assets to	26 141	–	–	26 141	16 200	19 190

WC015 Swartland - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 29 January 2026

Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class						
Infrastructure	33 517	(3 552)	(3 552)	29 966	42 579	90 357
Roads Infrastructure	–	308	308	308	–	–
<i>Roads</i>	–	308	308	308	–	–
Storm water Infrastructure	550	–	–	550	550	1 050
<i>Storm water Conveyance</i>	550	–	–	550	550	1 050
Electrical Infrastructure	8 080	(60)	(60)	8 020	9 580	21 080
<i>MV Switching Stations</i>	4 880	(60)	(60)	4 820	5 880	7 880
<i>MV Networks</i>	1 300	–	–	1 300	1 800	11 300
<i>LV Networks</i>	1 900	–	–	1 900	1 900	1 900
Water Supply Infrastructure	22 887	(3 800)	(3 800)	19 087	27 549	56 727
<i>Reservoirs</i>	500	–	–	500	4 500	–
<i>Bulk Mains</i>	6 043	(4 300)	(4 300)	1 743	12 949	2 219
<i>Distribution</i>	15 544	500	500	16 044	9 300	54 009
<i>PRV Stations</i>	800	–	–	800	800	500
Sanitation Infrastructure	2 000	–	–	2 000	4 900	11 500
<i>Reticulation</i>	1 500	–	–	1 500	4 400	9 500
<i>Waste Water Treatment Works</i>	500	–	–	500	500	2 000
Total Capital Expenditure on upgrading of existing assets to be adjusted	33 517	(3 552)	(3 552)	29 966	42 579	90 357

WC015 Swartland - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset

Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>						
<u>Infrastructure</u>	69 462	(297)	(297)	69 165	64 001	61 366
Roads Infrastructure	20 921	35	35	20 957	12 454	6 902
<i>Roads</i>	20 801	35	35	20 837	12 330	6 775
<i>Road Furniture</i>	120	–	–	120	124	127
Storm water Infrastructure	24 311	48	48	24 359	26 414	28 140
<i>Storm water Conveyance</i>	24 311	48	48	24 359	26 414	28 140
Electrical Infrastructure	5 794	(500)	(500)	5 294	6 166	6 572
<i>MV Substations</i>	206	282	282	488	222	239
<i>MV Networks</i>	2 014	(814)	(814)	1 200	2 135	2 263
<i>LV Networks</i>	3 574	32	32	3 606	3 809	4 070
Water Supply Infrastructure	2 011	117	117	2 128	2 018	2 089
<i>Reservoirs</i>	1 475	1	1	1 476	1 520	1 565
<i>Pump Stations</i>	168	(42)	(42)	126	176	185
<i>Distribution</i>	368	158	158	526	322	339
Sanitation Infrastructure	6 151	(26)	(26)	6 125	6 365	6 588
<i>Pump Station</i>	1 061	2	2	1 063	1 093	1 126
<i>Waste Water Treatment Works</i>	5 090	(28)	(28)	5 062	5 272	5 462
Solid Waste Infrastructure	10 272	30	30	10 302	10 584	11 076
<i>Landfill Sites</i>	10 272	30	30	10 302	10 584	11 076
<u>Community Assets</u>	3 605	370	370	3 975	3 912	4 066
Community Facilities	2 533	(90)	(90)	2 442	2 808	2 930
<i>Halls</i>	452	200	200	652	474	496
<i>Centres</i>	1 787	(253)	(253)	1 534	1 876	1 970
<i>Libraries</i>	50	–	–	50	50	50
<i>Cemeteries/Crematoria</i>	123	13	13	136	278	283
<i>Parks</i>	120	(50)	(50)	70	131	131
Sport and Recreation Facilities	1 072	460	460	1 533	1 103	1 136
<i>Indoor Facilities</i>	100	150	150	250	100	100
<i>Outdoor Facilities</i>	972	310	310	1 283	1 003	1 036
<u>Other assets</u>	2 884	(407)	(407)	2 477	2 517	2 224
Operational Buildings	1 260	70	70	1 330	1 319	1 380
<i>Municipal Offices</i>	1 260	70	70	1 330	1 319	1 380
Housing	1 624	(477)	(477)	1 147	1 199	845
<i>Staff Housing</i>	240	53	53	293	252	264
<i>Social Housing</i>	1 384	(530)	(530)	854	947	580
<u>Computer Equipment</u>	402	–	–	402	420	420
Computer Equipment	402	–	–	402	420	420
<u>Furniture and Office Equipment</u>	72	–	–	72	73	74
Furniture and Office Equipment	72	–	–	72	73	74
<u>Machinery and Equipment</u>	1 532	8	8	1 540	1 615	1 609
Machinery and Equipment	1 532	8	8	1 540	1 615	1 609
<u>Transport Assets</u>	10 201	112	112	10 312	11 682	12 504
Transport Assets	10 201	112	112	10 312	11 682	12 504
Total Repairs and Maintenance Expenditure to be	88 157	(214)	(214)	87 943	84 220	82 264

WC015 Swartland - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 29 January 2026

Function	Project Description	Type	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
					Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
					Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands										
Parent municipality: List all capital projects grouped by Function										
Community and Social Services	Equipment: Libraries	New	Furniture and Office Equipment	Furniture and Office Equipment	43	43	43	43	43	43
Community and Social Services	Equipment Corporate: Buildings & Swartland Ho	New	Furniture and Office Equipment	Furniture and Office Equipment	100	265	100	100	100	100
Community and Social Services	New Cemetery: Chatsworth	New	Community Assets	Cemeteries/Crematoria	300	-	-	-	-	-
Community and Social Services	Kalbaskraal SEF (Prof. Fees)	New	Community Assets	Indoor Facilities	9 300	9 364	-	-	-	-
Community and Social Services	Riverlands SEF (Planning)	New	Community Assets	Indoor Facilities	600	250	-	-	-	-
Finance and Administration	Equipment : Buildings & Maintenance	New	Machinery and Equipment	Machinery and Equipment	32	32	34	34	36	36
Finance and Administration	Riebeeck Kasteel Stores: Ablution Facilities	New	Operational Buildings	Municipal Offices	280	280	-	-	-	-
Finance and Administration	Monitoring Office/Building: YZF	New	Operational Buildings	Municipal Offices	100	-	-	-	-	-
Finance and Administration	Painting Machine: Mechanical drive	New	Machinery and Equipment	Machinery and Equipment	350	103	-	-	-	-
Finance and Administration	New Cherry Picker	New	Transport Assets	Transport Assets	800	867	-	-	-	-
Planning and Development	Equipment : Civil	New	Machinery and Equipment	Machinery and Equipment	58	56	60	60	62	62
Planning and Development	Equipment : Development Services	New	Furniture and Office Equipment	Furniture and Office Equipment	50	45	52	52	54	54
Planning and Development	Darling Intercultural Space: Stage Roofstructure	New	Sport and Recreation Facilities	Outdoor Facilities	78	78	-	-	-	-
Planning and Development	Malmesbury De Hoop Serviced Sites (Prof Fees)	New	Housing	Social Housing	4 062	6 268	2 895	2 895	2 472	2 472
Planning and Development	Silver Town: Bulk Services (Prof Fees/ Const	New	Housing	Social Housing	1 400	1 000	1 200	1 200	6 336	6 336
Planning and Development	Darling Serviced Sites (327) Prof Fees Phase	New	Housing	Social Housing	-	257	-	-	2 683	2 683
Planning and Development	Purchasing of Land: Silvertown	New	Housing	Social Housing	-	8 300	-	-	-	-
Planning and Development	Silvertown: Profesional Fees	New	Housing	Social Housing	2 107	3 189	2 118	2 118	6 664	6 664
Planning and Development	De Hoop Bulk: Prof Fees (Phase 4)	New	Housing	Social Housing	200	200	-	-	-	-
Planning and Development	Dalsig: Internal Services (Prof Fees)	New	Housing	Social Housing	2 353	2 343	2 887	2 887	2 887	2 887
Planning and Development	Dalsig: Bulk (Prof Fees)	New	Housing	Social Housing	2 452	2 452	2 452	2 452	2 452	2 452
Road Transport	Roads Swartland: New Roads	New	Roads Infrastructure	Roads	31 438	36 438	32 015	32 015	10 000	10 000
Road Transport	Roads Swartland: New Roads (MIG)	New	Roads Infrastructure	Roads	7 589	7 589	10 480	10 480	-	-
Road Transport	Ward Committee Projects: Roads (Acquisition)	New	Roads Infrastructure	Roads	1 000	1 000	1 000	1 000	1 000	1 000
Road Transport	Ward Committee Projects: Roads (Materials)	New	Roads Infrastructure	Roads	100	100	100	100	100	100
Road Transport	Roads Swartland: Resealing of Roads (MIG)	Renewal	Roads Infrastructure	Roads	500	500	500	500	-	-
Road Transport	Roads Swartland: Resealing of Roads (CRR)	Renewal	Roads Infrastructure	Roads	20 000	20 000	15 000	15 000	15 000	15 000
Road Transport	Roads: CK43174 Trailer	New	Machinery and Equipment	Machinery and Equipment	57	63	-	-	-	-
Road Transport	Roads: CK14865 Nissan UD85	New	Transport Assets	Transport Assets	-	-	1 490	1 490	-	-
Road Transport	Roads: CK43175 Betonmenger	New	Machinery and Equipment	Machinery and Equipment	57	63	-	-	-	-
Road Transport	Roads: CK13286 Nissan UD85	New	Transport Assets	Transport Assets	-	-	-	-	1 558	1 558
Road Transport	Riverlands Disaster: Roads and associated ea	New	Roads Infrastructure	Roads	-	5 980	-	-	-	-
Road Transport	Access road and Intersection Upgrading: Illinge	Upgrading	Roads Infrastructure	Roads	-	308	-	-	-	-
Road transport	Malmesbury De Hoop Serviced Sites Phase 1	New	Roads Infrastructure	Roads	23 685	36 551	17 618	17 618	34 323	34 323

Function	Project Description	Type	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
					Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
					Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands										
Road transport	De Hoop Bulk: Streets - Darling Link (Phase 4)	New	Roads Infrastructure	Roads	–	–	5 000	5 000	–	–
Road transport	Darling Serviced Sites (394) Roads and Storm	New	Roads Infrastructure	Roads	–	–	–	–	16 722	16 722
Sport and Recreation	Ward Committee Projects: Parks (Acquisitions	New	Community Assets	Parks	1 000	1 080	1 000	1 000	1 000	1 000
Sport and Recreation	Ward Committee Projects: Parks (Materials and	New	Community Assets	Parks	100	20	100	100	100	100
Sport and Recreation	Equipment: Parks	New	Machinery and Equipment	Machinery and Equipment	152	152	170	170	175	175
Sport and Recreation	Parks: CK28370 John Deere Tractor	New	Transport Assets	Transport Assets	–	–	610	610	–	–
Sport and Recreation	Parks: CK26025 John Deere Tractor	New	Transport Assets	Transport Assets	–	–	–	–	638	638
Sport and Recreation	Koringberg Sport Field: Ablution Facilities	New	Community Assets	Public Ablution Facilities	650	725	–	–	–	–
Sport and Recreation	Sportgrounds: Blower Mower: sn 19346-7845 (New	Machinery and Equipment	Machinery and Equipment	–	–	94	94	–	–
Sport and Recreation	Sportgrounds: Blower Mower: sn 43409-1653 (New	Machinery and Equipment	Machinery and Equipment	–	–	94	94	–	–
Sport and Recreation	Sportgrounds: Water Canon: sn 9955 (replace)	New	Machinery and Equipment	Machinery and Equipment	–	–	55	55	–	–
Sport and Recreation	Sportgrounds: Water Canon: sn 17941 (replace)	New	Machinery and Equipment	Machinery and Equipment	–	–	55	55	–	–
Sport and Recreation	Sportgrounds: Blower Mower: sn 15678 (replace)	New	Machinery and Equipment	Machinery and Equipment	85	85	–	–	–	–
Sport and Recreation	Sportgrounds: Blower Mower: sn 12803 (replace)	New	Machinery and Equipment	Machinery and Equipment	85	85	–	–	–	–
Sport and Recreation	Sportgrounds: Blower Mower: sn 34299-13011	New	Machinery and Equipment	Machinery and Equipment	85	85	–	–	–	–
Sport and Recreation	Sportgrounds: Water Canon: sn 17945(replace)	New	Machinery and Equipment	Machinery and Equipment	53	53	–	–	–	–
Sport and Recreation	Equipment: YZF Caravan Park	New	Machinery and Equipment	Machinery and Equipment	36	41	38	38	40	40
Waste Management	Highlands: Development of new cell	New	Solid Waste Infrastructure	Landfill Sites	14 166	6 120	–	–	–	–
Waste Management	Highlands: Development of new cell (MIG)	New	Solid Waste Infrastructure	Landfill Sites	9 270	17 316	–	–	–	–
Waste Management	Equipment : Refuse bins, traps, skips (Swartla	Renewal	Machinery and Equipment	Machinery and Equipment	700	700	700	700	190	190
Waste Management	Equipment : Refuse Removal	New	Machinery and Equipment	Machinery and Equipment	30	32	32	32	42	42
Waste Management	Koringberg: New Transfer Station	New	Solid Waste Infrastructure	Waste Drop-off Points	580	270	–	–	–	–
Waste Management	Refuse: CK29021 Nissan UD35	New	Transport Assets	Transport Assets	–	–	1 030	1 030	–	–
Waste Management	Refuse: CK37359 Nissan UD330	New	Transport Assets	Transport Assets	3 613	3 495	–	–	–	–
Waste Management	Refuse: CK43134 Nissan UD35A	New	Transport Assets	Transport Assets	987	759	–	–	–	–
Waste Management	Refuse: New compactor to extend capacity	New	Transport Assets	Transport Assets	–	–	3 768	3 768	–	–
Waste Management	Refuse: CK33676 Nissan UD35	New	Transport Assets	Transport Assets	–	–	–	–	1 076	1 076
Waste Management	Refuse: CK49955 Nissan UD36	New	Transport Assets	Transport Assets	–	–	–	–	1 076	1 076
Waste Management	Organic Waste Diversion: Dirty Material Recyc	New	Solid Waste Infrastructure	Waste Drop-off Points	–	–	–	–	15 000	15 000
Waste Management	Highlands: Security Wall (CRR)	New	Solid Waste Infrastructure	Landfill Sites	6 450	10 300	–	–	–	–
Waste Management	Highlands: Security Wall (MIG)	New	Solid Waste Infrastructure	Landfill Sites	3 150	–	–	–	–	–
Waste Water Management	Malmesbury WWTW: Replace Clarifier Mechan	Renewal	Sanitation Infrastructure	Reticulation	2 800	2 800	–	–	–	–
Waste Water Management	Malmesbury WWTW: Replace Clarifier Mechan	Renewal	Sanitation Infrastructure	Reticulation	261	261	–	–	–	–
Waste Water Management	Sewerage Works: Darling (CRR)	Upgrading	Sanitation Infrastructure	Waste Water Treatment Works	500	500	500	500	2 000	2 000
Waste Water Management	Malmesbury WWTW: Replace Membranes	Renewal	Sanitation Infrastructure	Waste Water Treatment Works	–	–	–	–	4 000	4 000
Waste Water Management	Darling WWTW: SCADA Systems	New	Sanitation Infrastructure	Reticulation	3 350	3 350	–	–	–	–

Function	Project Description	Type	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
					Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
					Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands										
Waste Water Management	Moorreesburg WWTW: SCADA Systems	New	Sanitation Infrastructure	Reticulation	3 350	3 350	–	–	–	–
Waste Water Management	Schoonspruit: Pipe Replacement	Renewal	Sanitation Infrastructure	Reticulation	1 400	1 400	–	–	–	–
Waste Water Management	Equipment : Sewerage Telemetry	New	Sanitation Infrastructure	Reticulation	220	220	44	44	46	46
Waste Water Management	Equipment : Sewerage	New	Machinery and Equipment	Machinery and Equipment	36	36	38	38	40	40
Waste Water Management	Pipe Replacement: Obsolete Infrastructure	Upgrading	Sanitation Infrastructure	Reticulation	1 500	1 500	3 000	3 000	3 000	3 000
Waste Water Management	Abbotsdale: Rising Main	Upgrading	Sanitation Infrastructure	Reticulation	–	–	800	800	3 000	3 000
Waste Water Management	Replace: Mobile Generator	New	Machinery and Equipment	Machinery and Equipment	380	380	–	–	–	–
Waste Water Management	Riebeeck Kasteel network upgrade, Master Plan	Upgrading	Sanitation Infrastructure	Reticulation	–	–	600	600	3 500	3 500
Waste Water Management	Sewerage: CK14612 Nissan UD290	New	Transport Assets	Transport Assets	–	–	–	–	2 644	2 644
Waste Water Management	Stormwater Network (Acquisitions:Outsource)	Upgrading	Storm water Infrastructure	Storm water Conveyance	500	500	500	500	500	500
Waste Water Management	Stormwater Network (Materials and Supplies)	Upgrading	Storm water Infrastructure	Storm water Conveyance	20	20	20	20	20	20
Waste Water Management	Stormwater Network (Compensation of Empl)	Upgrading	Storm water Infrastructure	Storm water Conveyance	30	30	30	30	30	30
Waste Water Management	Equipment: Streets and Stormwater	New	Machinery and Equipment	Machinery and Equipment	68	68	70	70	72	72
Waste Water Management	Voortrekker Street: Canal upgrading	Upgrading	Storm water Infrastructure	Storm water Conveyance	–	–	–	–	500	500
Waste Water Management	Riverlands Disaster: Stormwater and associated	New	Storm water Infrastructure	Storm water Conveyance	–	1 464	–	–	–	–
Waste Water Management	Darling Serviced Sites (394) Sewerage	New	Sanitation Infrastructure	Reticulation	–	–	–	–	4 613	4 613
Waste Water Management	Malmesbury De Hoop Serviced Sites Phase 1	New	Sanitation Infrastructure	Reticulation	6 923	10 684	5 150	5 150	10 033	10 033
Water Management	Water networks: Upgrades and Replacement	Upgrading	Water Supply Infrastructure	Distribution	4 000	4 000	4 000	4 000	5 000	5 000
Water Management	Water networks: Upgrades and Replacement	Upgrading	Water Supply Infrastructure	Distribution	6 700	6 700	–	–	–	–
Water Management	Darling SDW2.4 & SDW2.5, SDW1.2 & SDW2.1	Upgrading	Water Supply Infrastructure	Distribution	–	–	1 500	1 500	2 500	2 500
	Water: Upgrading water reticulation network:									
Water Management	PRV's, flow control, zone metering and water	Upgrading	Water Supply Infrastructure	PRV Stations	800	800	800	800	500	500
Water Management	Bulk water infrastructure (emergency spending)	Upgrading	Water Supply Infrastructure	Distribution	700	700	800	800	900	900
Water Management	Connections: Water Meters (New/Replacement)	New	Water Supply Infrastructure	Distribution	10	10	10	10	10	10
Water Management	Connections: Water Meters (New/Replacement)	New	Water Supply Infrastructure	Distribution	1 025	1 025	1 129	1 129	1 242	1 242
Water Management	Equipment : Water	New	Machinery and Equipment	Machinery and Equipment	55	55	57	57	60	60
Water Management	Malmesbury SMW1.3 Wesbank Reservoir to M	New	Water Supply Infrastructure	Distribution	800	800	4 346	4 346	–	–
Water Management	Chatsworth/Riverlands upgrade bulk water sup	Upgrading	Water Supply Infrastructure	Bulk Mains	5 000	700	4 761	4 761	–	–
Water Management	Upgrading: Ongegund Water Supply System (F	Upgrading	Water Supply Infrastructure	Reservoirs	500	500	4 500	4 500	–	–
Water Management	Water: CK10564 Toyota Hilux 3.0 D4D 4x4	New	Transport Assets	Transport Assets	–	–	433	433	–	–
Water Management	Water: CK43172 Trailer	New	Machinery and Equipment	Machinery and Equipment	–	–	76	76	–	–
Water Management	Malmesbury SMW1.3 Wesbank Reservoir to M	New	Water Supply Infrastructure	Distribution	–	–	8 125	8 125	2 629	2 629
Water Management	Swartland WTW Upgrade and Capacity extens	Upgrading	Water Supply Infrastructure	Distribution	500	500	1 500	1 500	21 000	21 000
Water Management	Chatsworth/Riverlands upgrade bulk water sup	Upgrading	Water Supply Infrastructure	Bulk Mains	–	–	8 188	8 188	2 219	2 219
Water Management	Chatsworth/Riverlands upgrade bulk water sup	Upgrading	Water Supply Infrastructure	Bulk Mains	1 043	1 043	–	–	–	–
Water Management	Kalbaskraal Booster: Replace pumpsets	Renewal	Water Supply Infrastructure	Pump Stations	480	480	–	–	–	–
	Swartland Bulk Water Supply System: S2.1									
Water Management	Kasteelberg to Riebeeck (D-line) Phase 1	Upgrading	Water Supply Infrastructure	Distribution	–	500	1 500	1 500	7 265	7 265

Function	Project Description	Type	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
					Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
					Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands										
Water Management	Swartland Bulk Water Supply System: S2.1 Kasteelberg to Riebeek (D-line) Phase 1 (MIG)	Upgrading	Water Supply Infrastructure	Distribution	–	–	–	–	8 422	8 422
Water Management	Swartland Bulk Water Supply System: S2.2 Kasteelberg to Riebeek (D-line) Phase 2	Upgrading	Water Supply Infrastructure	Distribution	–	–	–	–	5 000	5 000
Water Management	Swartland Bulk Water Supply System: S2.2 Kasteelberg to Riebeek (D-line) Phase 2 (MIG)	Upgrading	Water Supply Infrastructure	Distribution	–	–	–	–	2 500	2 500
Water Management	Darling New Reservoir - CRR	New	Water Supply Infrastructure	Distribution	–	–	–	–	1 000	1 000
Water Management	Riebeek Kasteel: New Reservoir	New	Water Supply Infrastructure	Distribution	500	500	500	500	5 086	5 086
Water Management	Riebeek Kasteel: New Reservoir (SRkWB3) (N	New	Water Supply Infrastructure	Distribution	–	–	–	–	11 979	11 979
Water Management	Riebeek Kasteel: Reservoir Supply (SRkW2.1) - CRR	Upgrading	Water Supply Infrastructure	Distribution	–	–	–	–	782	782
Water Management	Riebeek Kasteel: Reservoir Supply (SRkW2.1) - MIG	Upgrading	Water Supply Infrastructure	Distribution	–	–	–	–	640	640
Water Management	Safeguarding Water Infrastructure	Upgrading	Water Supply Infrastructure	Distribution	3 644	3 644	–	–	–	–
Water Management	Malmesbury De Hoop Serviced Sites Phase 1	New	Water Supply Infrastructure	Distribution	5 830	8 997	4 337	4 337	8 449	8 449
Water Management	Darling Serviced Sites (394) Water	New	Water Supply Infrastructure	Distribution	–	–	–	–	5 478	5 478
Water Management	De Hoop Bulk: Water - Wesbank (Phase 3)	New	Water Supply Infrastructure	Distribution	–	–	1 000	1 000	–	–
Executive and Council	Equipment : Council	New	Furniture and Office Equipment	Furniture and Office Equipment	12	12	12	12	12	12
Energy Sources	Malmesbury De Hoop 132/11kV Substation, 132kV transmission line, servitudes and Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	New	Electrical Infrastructure	MV Substations	17 821	–	14 082	–	–	–
Energy Sources	(Acquisitions:Outsourced) Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	New	Electrical Infrastructure	MV Substations	4 279	–	–	–	–	6 693
Energy Sources	(Acquisitions:Outsourced) Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	New	Electrical Infrastructure	MV Substations	29 700	–	–	–	–	–
Energy Sources	(Compensation of Employees)	New	Electrical Infrastructure	MV Substations	300	–	–	–	–	–
Energy Sources	Replace oil insulated switchgear and equipment	Upgrading	Electrical Infrastructure	MV Switching Stations	4 000	4 000	5 000	5 000	6 980	6 980
Energy Sources	Replace oil insulated switchgear and equipment	Upgrading	Electrical Infrastructure	MV Switching Stations	500	500	500	500	500	500
Energy Sources	LV Upgrading: Swartland (Acquisitions	Upgrading	Electrical Infrastructure	LV Networks	100	100	100	100	100	100
Energy Sources	LV Upgrading: Swartland (Materials and	Upgrading	Electrical Infrastructure	LV Networks	1 150	1 150	1 150	1 150	1 150	1 150

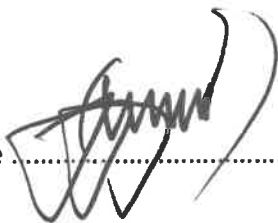
Function	Project Description	Type	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
					Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
					Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands										
Energy Sources	MV Upgrading: Swartland (Acquisitions:)	Upgrading	Electrical Infrastructure	MV Networks	100	100	100	100	100	100
Energy Sources	MV Upgrading: Swartland (Materials and	Upgrading	Electrical Infrastructure	MV Networks	1 200	1 200	1 200	1 200	1 200	1 200
Energy Sources	Streetlight, kiosk and polebox replacement: Sw	Upgrading	Electrical Infrastructure	LV Networks	650	650	650	650	650	650
Energy Sources	Protection and Scada Upgrading: Swartland	Upgrading	Electrical Infrastructure	MV Switching Stations	380	320	380	380	400	400
Energy Sources	Substation Fencing: Swartland (Acquisitions:)	New	Electrical Infrastructure	MV Substations	200	200	200	200	200	200
Energy Sources	Substation Fencing: Swartland (Materials and	New	Electrical Infrastructure	MV Substations	20	20	20	20	20	20
Energy Sources	Malmesbury Security Operational Centre: Communication, Monitoring and Other infrastructure equipment	New	Computer Equipment	Computer Equipment	200	200	200	200	200	200
Energy Sources	Moorreesburg Development 600 IRDP erven.	New	Electrical Infrastructure	LV Networks	7 550	7 550	7 850	7 850	–	–
Energy Sources	Electrical infrastructure and connections	Upgrading	Electrical Infrastructure	MV Networks	–	–	–	–	3 500	3 500
Energy Sources	Moorreesburg Bulk Infrastructure	New	Electrical Infrastructure	LV Networks	5 168	5 168	–	–	3 000	3 000
Energy Sources	Darling 184 IRDP erven. Electrical bulk supply, infrastructure and connections	New	Electrical Infrastructure	LV Networks	–	–	6 786	–	21 811	21 811
Energy Sources	Malmesbury De Hoop Serviced Sites (2000)	New	Electrical Infrastructure	MV Networks	10 315	10 065	14 514	21 300	489	489
Energy Sources	(Acquisitions:Outsourced)-INEP	New	Electrical Infrastructure	MV Networks	–	250	–	–	–	–
Energy Sources	Malmesbury De Hoop Serviced Sites (2000)	Upgrading	Electrical Infrastructure	MV Networks	–	–	–	–	3 500	3 500
Energy Sources	Malmesbury De Hoop Serviced Sites (2000)	Upgrading	Electrical Infrastructure	MV Networks	–	–	500	500	3 000	3 000
Energy Sources	(Compensation of Employees)	New	Electrical Infrastructure	MV Networks	–	–	–	–	4 500	4 500
Energy Sources	Malmesbury MV Lines from Eskom Main sub	New	Transport Assets	Transport Assets	–	–	1 803	1 803	–	–
Energy Sources	Yzerfontein upgrading of Eskom supply capacity	New	Electrical Infrastructure	MV Networks	–	–	2 000	2 000	2 000	2 000
Energy Sources	Yzerfontein 6 industrial erven at Fishmarket.	New	Furniture and Office Equipment	Furniture and Office Equipment	250	250	150	150	250	250
Energy Sources	Electrical bulk supply and infrastructure	New	Electrical Infrastructure	MV Networks	–	–	–	–	4 500	4 500
Energy Sources	Elec: CK24542 Isuzu FRR500 & Hyskraan M	New	Transport Assets	Transport Assets	–	–	1 803	1 803	–	–
Energy Sources	De Hoop to Industrial Area: 11 kV Cable	New	Electrical Infrastructure	MV Networks	–	–	2 000	2 000	2 000	2 000
Energy Sources	Replacement of obsolete air conditioners	New	Furniture and Office Equipment	Furniture and Office Equipment	250	250	150	150	250	250
Energy Sources	Connections: Electricity Meters (New/Replacements)	New	Electrical Infrastructure	LV Networks	20	20	20	20	20	20
Energy Sources	(Acquisitions:Outsourced)	New	Electrical Infrastructure	LV Networks	20	20	20	20	20	20
Energy Sources	Connections: Electricity Meters (New/Replacements) (Materials and Supplies)	New	Electrical Infrastructure	LV Networks	930	930	980	980	1 030	1 030
Energy Sources	Emergency Power Supply	New	Computer Equipment	Computer Equipment	300	300	300	300	250	250
Energy Sources	Equipment: Electric	New	Machinery and Equipment	Machinery and Equipment	400	460	420	420	500	500
Energy Sources	Streetlights Eskom AOS	New	Electrical Infrastructure	LV Networks	400	400	400	400	400	400
Energy Sources	Traffic Light Controlling Equipment	New	Machinery and Equipment	Machinery and Equipment	150	150	200	200	200	200
Energy Sources	Elec: CK43210 Case Bachoe Loader	New	Transport Assets	Transport Assets	–	–	–	–	1 685	1 685

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					Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands										
Finance and Administration	Equipment : Corporate	New	Furniture and Office Equipment	Furniture and Office Equipment	30	30	32	32	34	34
Finance and Administration	Expropriation of splay s	New	Land	Land	400	110	400	400	400	400
Finance and Administration	Equipment: Information Technology	New	Computer Equipment	Computer Equipment	75	75	75	75	115	115
Finance and Administration	Printers	New	Computer Equipment	Computer Equipment	60	60	65	65	65	65
Finance and Administration	DeskTops	New	Computer Equipment	Computer Equipment	306	306	306	306	321	321
Finance and Administration	Notebooks	New	Computer Equipment	Computer Equipment	486	601	1 322	1 322	506	506
Finance and Administration	Terminals	New	Computer Equipment	Computer Equipment	40	40	-	-	-	-
Finance and Administration	Monitor Replacements	New	Computer Equipment	Computer Equipment	45	45	-	-	-	-
Finance and Administration	Communications and equipment: Time and Att	New	Computer Equipment	Computer Equipment	1 071	-	-	-	-	-
Finance and Administration	Storage Area Network (SAN)	New	Computer Equipment	Computer Equipment	-	-	900	900	-	-
Finance and Administration	New Server SM virtual environment	New	Computer Equipment	Computer Equipment	-	-	-	-	1 300	1 300
Finance and Administration	Equipment : Financial	New	Furniture and Office Equipment	Furniture and Office Equipment	63	59	36	36	38	38
Finance and Administration	Meter Installation Handheld Devices	New	Furniture and Office Equipment	Furniture and Office Equipment	-	-	40	40	43	43
Finance and Administration	Meterreading Handhelds	New	Furniture and Office Equipment	Furniture and Office Equipment	80	-	-	-	80	80
Finance and Administration	Asset Recording Handhelds	New	Furniture and Office Equipment	Furniture and Office Equipment	-	-	-	-	58	58
Finance and Administration	Finance: CK40664 Ford Bantam 13	New	Transport Assets	Transport Assets	-	-	-	-	453	453
Finance and Administration	Indigent Screening Solution	New	Furniture and Office Equipment	Furniture and Office Equipment	25	22	-	-	-	-
Executive and Council	Equipment : MM	New	Furniture and Office Equipment	Furniture and Office Equipment	12	12	12	12	12	12
Executive and Council	Park equipment: Tosca street	New	Community Assets	Parks	-	10	-	-	-	-
Finance and Administration	Risk Management Devices	New	Furniture and Office Equipment	Furniture and Office Equipment	-	20	-	-	-	-
Public Safety	Equipment: Protection	New	Machinery and Equipment	Machinery and Equipment	60	60	65	65	70	70
Public Safety	Traffic: CK41293 Toyota Hilux DC 2.5D SRX	New	Transport Assets	Transport Assets	712	712	-	-	-	-
Public Safety	Law enforcement: CK32531 Quantam	New	Transport Assets	Transport Assets	-	-	771	771	-	-
Public Safety	New Fire Arms & Replacements	New	Machinery and Equipment	Machinery and Equipment	250	250	-	-	-	-
Public Safety	Traffic and Law: CK18530 Polo Vivo 1.6	New	Transport Assets	Transport Assets	-	-	-	-	342	342
Public Safety	Equipment : Fire Fighting	New	Machinery and Equipment	Machinery and Equipment	300	300	300	300	200	200
Public Safety	Fire Fighting: Hazmat Equipment	New	Machinery and Equipment	Machinery and Equipment	478	478	-	-	-	-
Public Safety	Donated PPE: Computer Equipment	New	Computer Equipment	Computer Equipment	-	41	-	-	-	-
Public Safety	Donated PPE: Transport Assets	New	Transport Assets	Transport Assets	-	2	-	-	-	-
					293 799	280 050	224 945	210 863	310 171	316 864

Section 17 – Municipal Manager’s quality certification

I, J Scholtz, Municipal Manager of Swartland Municipality, hereby certify that the adjustments 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 adjustments budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Joachim Scholtz
Municipal Manager of Swartland Municipality (WC 015)

Signature 

Date 21/01/2026

Capital Projects with a total project cost in excess of R50 million (to give effect to Sec 19 (1) (b) of the MFMA)

"ANNEXURE A-2"

Project Description	Actuals	Actuals	Nature	Location	Adjusted Budget Year	Budget Year	Budget Year	Budget Year	Budget Year	Total Project Value	Funding Sources	Future Operational Cost	Operating Impact absorbed by:	Sec 33 Triggered Y / N
	2023/24	2024/25			2025/26	2026/27	2027/28	2028/29	2029/30	Estimate				
Roads Swartland: Construction of New Roads	R 10 950 000	R 5 746 686	Construction of New Roads in the Swartland area	Swartland area	R 36 438 000	R 32 015 314	R 10 000 000	R 5 000 000	R 20 000 000	R 120 150 000	CRR	Future operational cost (e.g. Interest, repairs & maintenance, depreciation, etc) will be covered by the Roads cost centre	MTREF CRR and beyond	N
	R 14 178 506	R 2 426 024			R 7 589 405	R 10 479 940	R -	R -	R -	R 34 673 875	MIG			
Highlands: Development of new cell	R 2 097 879	R 8 037 563	Development of new cell	Swartland area	R 6 119 986	R -	R -	R -	R -	R 16 255 429	CRR	Future operational cost (e.g. Interest, repairs & maintenance, depreciation, etc) will be covered by the Refuse cost centre	MTREF CRR and beyond	N
	R -	R 15 500 000			R 17 315 595	R -	R -	R -	R -	R 32 815 595	MIG			
Malmesbury De Hoop Serviced Sites	R 16 936 391	R 17 546 734	Sewerage	Malmesbury De Hoop	R 16 951 898	R 8 045 112	R 12 504 585	R -	R -	R 71 984 719	Human Settlements	Future operating costs covered by the Water, Sewerage and Roads cost centres	Existing Water, Sewerage Revenue and Rates Regime	N
	R 4 600 628	R 11 440 000	Water		R 8 997 156	R 4 336 768	R 8 448 694	R -	R -	R 37 823 246	Human Settlements			
	R 23 973 312	R 46 475 000	Roads		R 36 550 946	R 17 618 120	R 34 322 818	R -	R -	R 158 940 196	Human Settlements			