

# **SWARTLAND MUNICIPALITY**

## **A-SCHEDULES**

**(A1 – A10)**

## **DRAFT BUDGET**

**2021/2022 – 2023/2024**

**WC015 Swartland - Table A1 Budget Summary**

Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousands</b>					
<b><u>Financial Performance</u></b>					
Property rates	128 928	128 928	141 177	153 850	162 811
Service charges	444 403	449 698	513 684	567 942	630 729
Investment revenue	30 712	33 658	37 706	36 526	33 355
Transfers recognised - operational	120 495	138 118	152 542	166 080	155 585
Other own revenue	58 634	50 503	58 731	57 691	65 798
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>783 171</b>	<b>800 905</b>	<b>903 840</b>	<b>982 089</b>	<b>1 048 278</b>
Employee costs	239 382	241 090	258 868	275 978	289 457
Remuneration of councillors	11 471	11 471	11 251	11 558	11 874
Depreciation & asset impairment	92 755	92 755	95 797	102 005	113 549
Finance charges	11 934	13 954	13 141	12 297	11 401
Inventory consumed and bulk purchases	284 242	284 621	332 523	380 296	435 627
Transfers and grants	3 223	3 355	3 930	3 857	4 039
Other expenditure	154 911	152 210	184 347	187 490	181 878
<b>Total Expenditure</b>	<b>797 919</b>	<b>799 457</b>	<b>899 857</b>	<b>973 482</b>	<b>1 047 825</b>
<b>Surplus/(Deficit)</b>	<b>(14 747)</b>	<b>1 448</b>	<b>3 984</b>	<b>8 607</b>	<b>453</b>
Transfers and subsidies - capital (monetary)	85 723	77 722	46 716	44 610	49 471
Transfers and subsidies - capital (monetary)	1 141	1 504	1 197	1 256	1 317
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>72 116</b>	<b>80 674</b>	<b>51 896</b>	<b>54 472</b>	<b>51 241</b>
<b>Surplus/(Deficit) for the year</b>	<b>72 116</b>	<b>80 674</b>	<b>51 896</b>	<b>54 472</b>	<b>51 241</b>
<b><u>Capital expenditure &amp; funds sources</u></b>					
<b>Capital expenditure</b>	<b>212 436</b>	<b>210 664</b>	<b>169 268</b>	<b>129 745</b>	<b>134 297</b>
Transfers recognised - capital	85 723	78 085	46 716	44 610	49 471
Borrowing	-	-	-	-	-
Internally generated funds	126 713	132 579	122 553	85 135	84 826
<b>Total sources of capital funds</b>	<b>212 436</b>	<b>210 664</b>	<b>169 268</b>	<b>129 745</b>	<b>134 297</b>
<b><u>Financial position</u></b>					
Total current assets	687 585	718 664	697 415	723 560	753 787
Total non current assets	2 135 414	2 095 398	2 159 154	2 178 103	2 189 680
Total current liabilities	179 125	145 513	146 380	147 247	148 114
Total non current liabilities	203 635	194 104	183 848	173 604	163 298
Community wealth/Equity	2 440 239	2 474 445	2 526 341	2 580 813	2 632 054
<b><u>Cash flows</u></b>					
Net cash from (used) operating	111 795	198 578	142 911	142 438	147 875
Net cash from (used) investing	(212 238)	(208 622)	(169 191)	(129 662)	(134 222)
Net cash from (used) financing	3 468	(10 979)	(10 979)	(10 979)	(10 979)
<b>Cash/cash equivalents at the year end</b>	<b>468 034</b>	<b>609 343</b>	<b>572 084</b>	<b>573 881</b>	<b>576 555</b>
<b><u>Cash backing/surplus reconciliation</u></b>					
Cash and investments available	453 566	609 343	572 084	573 881	576 555
Application of cash and investments	(37 222)	13 870	829	(22 426)	(50 557)
<b>Balance - surplus (shortfall)</b>	<b>490 788</b>	<b>595 473</b>	<b>571 255</b>	<b>596 307</b>	<b>627 112</b>
<b><u>Asset management</u></b>					
Asset register summary (WDV)	2 135 412	2 095 398	2 159 154	2 178 103	2 189 680
Depreciation	91 755	91 755	91 263	97 142	108 288
Renewal and Upgrading of Existing Assets	98 540	99 428	100 394	71 313	55 511
Repairs and Maintenance	51 511	52 565	55 545	58 247	60 898
<b><u>Free services</u></b>					
Cost of Free Basic Services provided	59 683	58 287	62 582	66 792	71 365
Revenue cost of free services provided	10 954	13 214	4 644	4 800	4 967

**WC015 Swartland - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

Functional Classification Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>					
<b>Revenue - Functional</b>					
<i><b>Governance and administration</b></i>	<b>211 633</b>	<b>215 843</b>	<b>242 350</b>	<b>255 428</b>	<b>266 193</b>
Executive and council	290	290	295	299	304
Finance and administration	211 343	215 553	242 055	255 128	265 888
Internal audit	-	-	-	-	-
<i><b>Community and public safety</b></i>	<b>104 687</b>	<b>104 021</b>	<b>84 005</b>	<b>90 578</b>	<b>66 696</b>
Community and social services	14 590	29 636	11 725	11 956	12 363
Sport and recreation	3 002	3 029	4 438	3 297	3 552
Public safety	36 201	28 249	26 234	27 643	30 537
Housing	50 894	43 107	41 608	47 682	20 244
Health	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	<b>14 072</b>	<b>15 122</b>	<b>18 013</b>	<b>23 774</b>	<b>46 453</b>
Planning and development	3 795	3 795	3 561	3 711	3 874
Road transport	10 276	11 326	14 453	20 063	42 579
Environmental protection	-	-	-	-	-
<i><b>Trading services</b></i>	<b>539 613</b>	<b>545 117</b>	<b>607 353</b>	<b>658 141</b>	<b>719 689</b>
Energy sources	335 512	333 112	383 738	428 024	481 703
Water management	73 720	79 374	86 270	104 686	104 977
Waste water management	87 291	88 091	90 720	76 628	81 284
Waste management	43 090	44 539	46 625	48 803	51 725
<i><b>Other</b></i>	<b>30</b>	<b>30</b>	<b>31</b>	<b>33</b>	<b>35</b>
<b>Total Revenue - Functional</b>	<b>870 035</b>	<b>880 132</b>	<b>951 753</b>	<b>1 027 954</b>	<b>1 099 066</b>
<b>Expenditure - Functional</b>					
<i><b>Governance and administration</b></i>	<b>141 918</b>	<b>140 308</b>	<b>150 711</b>	<b>155 768</b>	<b>162 242</b>
Executive and council	22 026	22 016	21 727	22 466	23 216
Finance and administration	118 018	116 223	126 988	131 179	136 781
Internal audit	1 874	2 069	1 996	2 123	2 246
<i><b>Community and public safety</b></i>	<b>105 028</b>	<b>116 121</b>	<b>143 703</b>	<b>155 274</b>	<b>130 616</b>
Community and social services	21 828	23 119	22 833	23 881	25 228
Sport and recreation	24 964	25 502	27 465	29 314	30 775
Public safety	51 607	60 234	63 042	66 605	69 745
Housing	6 629	7 266	30 364	35 474	4 869
Health	-	-	-	-	-
<i><b>Economic and environmental services</b></i>	<b>60 741</b>	<b>62 644</b>	<b>65 395</b>	<b>67 349</b>	<b>91 516</b>
Planning and development	13 925	14 053	14 549	14 232	14 931
Road transport	46 817	48 592	50 846	53 116	76 585
Environmental protection	-	-	-	-	-
<i><b>Trading services</b></i>	<b>488 697</b>	<b>478 850</b>	<b>538 302</b>	<b>593 291</b>	<b>661 608</b>
Energy sources	297 667	298 011	347 738	396 595	453 060
Water management	78 984	67 313	69 624	70 584	74 947
Waste water management	68 701	66 289	67 783	69 688	73 924
Waste management	43 344	47 236	53 157	56 424	59 677
<i><b>Other</b></i>	<b>1 534</b>	<b>1 534</b>	<b>1 745</b>	<b>1 800</b>	<b>1 843</b>
<b>Total Expenditure - Functional</b>	<b>797 919</b>	<b>799 457</b>	<b>899 857</b>	<b>973 482</b>	<b>1 047 825</b>
<b>Surplus/(Deficit) for the year</b>	<b>72 116</b>	<b>80 674</b>	<b>51 896</b>	<b>54 472</b>	<b>51 241</b>

**WC015 Swartland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description R thousand	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue by Vote</b>					
Vote 1 - Corporate Services	11 518	11 284	11 506	11 443	11 684
Vote 2 - Civil Services	208 567	217 894	242 096	246 927	281 838
Vote 3 - Council	290	290	295	299	304
Vote 4 - Electricity Services	335 512	333 112	383 738	428 024	481 703
Vote 5 - Financial Services	209 518	212 313	230 435	248 399	254 033
Vote 6 - Development Services	59 684	55 504	47 074	54 225	27 318
Vote 7 - Municipal Manager	–	–	–	–	–
Vote 8 - Protection Services	44 945	49 735	36 609	38 637	42 186
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–
<b>Total Revenue by Vote</b>	<b>870 035</b>	<b>880 132</b>	<b>951 753</b>	<b>1 027 954</b>	<b>1 099 066</b>
<b>Expenditure by Vote to be appropriated</b>					
Vote 1 - Corporate Services	35 380	36 264	41 204	42 798	44 956
Vote 2 - Civil Services	270 364	263 949	279 267	289 622	326 517
Vote 3 - Council	18 108	18 120	18 320	18 916	19 537
Vote 4 - Electricity Services	312 609	313 831	364 494	414 354	471 853
Vote 5 - Financial Services	59 827	55 112	59 651	61 537	63 948
Vote 6 - Development Services	29 029	30 041	53 541	58 704	29 331
Vote 7 - Municipal Manager	8 092	8 265	8 157	8 440	8 818
Vote 8 - Protection Services	64 508	73 875	75 223	79 111	82 866
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–
<b>Total Expenditure by Vote</b>	<b>797 919</b>	<b>799 457</b>	<b>899 857</b>	<b>973 482</b>	<b>1 047 825</b>
<b>Surplus/(Deficit) for the year</b>	<b>72 116</b>	<b>80 674</b>	<b>51 896</b>	<b>54 472</b>	<b>51 241</b>

**WC015 Swartland - Table A4 Budgeted Financial Performance (revenue and expenditure)**

Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>					
<b>Revenue By Source</b>					
Property rates	128 928	128 928	141 177	153 850	162 811
Service charges - electricity revenue	318 741	318 741	369 764	416 855	469 929
Service charges - water revenue	56 975	60 112	69 190	71 617	76 791
Service charges - sanitation revenue	42 218	42 979	45 988	49 007	51 725
Service charges - refuse revenue	26 468	27 867	28 742	30 461	32 284
Rental of facilities and equipment	1 495	1 912	1 529	1 606	1 702
Interest earned - external investments	30 712	33 658	37 706	36 526	33 355
Interest earned - outstanding debtors	4 585	2 454	2 601	2 757	2 922
Dividends received	-	-	-	-	-
Fines, penalties and forfeits	33 030	22 487	23 591	25 003	26 501
Licences and permits	3 759	4 309	4 445	4 708	4 986
Agency services	4 876	5 376	5 699	6 040	6 403
Transfers and subsidies	120 495	138 118	152 542	166 080	155 585
Other revenue	10 689	10 924	10 776	12 119	12 802
Gains	200	3 042	10 092	5 457	10 482
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>783 171</b>	<b>800 905</b>	<b>903 840</b>	<b>982 089</b>	<b>1 048 278</b>
<b>Expenditure By Type</b>					
Employee related costs	239 382	241 090	258 868	275 978	289 457
Remuneration of councillors	11 471	11 471	11 251	11 558	11 874
Debt impairment	43 915	33 179	36 031	31 407	32 792
Depreciation & asset impairment	92 755	92 755	95 797	102 005	113 549
Finance charges	11 934	13 954	13 141	12 297	11 401
Bulk purchases - electricity	251 000	251 000	299 500	345 923	399 540
Inventory consumed	33 242	33 621	33 023	34 374	36 086
Contracted services	57 512	59 427	87 275	93 871	84 774
Transfers and subsidies	3 223	3 355	3 930	3 857	4 039
Other expenditure	44 038	46 134	48 448	49 647	50 998
Losses	9 446	13 470	12 593	12 565	13 315
<b>Total Expenditure</b>	<b>797 919</b>	<b>799 457</b>	<b>899 857</b>	<b>973 482</b>	<b>1 047 825</b>
<b>Surplus/(Deficit)</b>	<b>(14 747)</b>	<b>1 448</b>	<b>3 984</b>	<b>8 607</b>	<b>453</b>
Transfers and subsidies - capital (monetary)	85 723	77 722	46 716	44 610	49 471
Transfers and subsidies - capital (monetary)	1 141	1 504	1 197	1 256	1 317
<b>Surplus/(Deficit) for the year</b>	<b>72 116</b>	<b>80 674</b>	<b>51 896</b>	<b>54 472</b>	<b>51 241</b>

**WC015 Swartland - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding**

Vote Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>					
<b>Capital expenditure - Vote</b>					
<b>Multi-year expenditure to be appropriated</b>					
Vote 1 - Corporate Services	-	-	-	-	-
Vote 2 - Civil Services	88 592	90 179	83 096	42 922	31 526
Vote 3 - Council	-	-	-	-	-
Vote 4 - Electricity Services	4 800	4 400	14 855	5 000	20 000
Vote 5 - Financial Services	-	-	-	-	-
Vote 6 - Development Services	46 254	47 466	13 100	15 800	19 760
Vote 7 - Municipal Manager	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>139 646</b>	<b>142 045</b>	<b>111 051</b>	<b>63 722</b>	<b>71 286</b>
<b>Single-year expenditure to be appropriated</b>					
Vote 1 - Corporate Services	18 980	18 947	872	124	126
Vote 2 - Civil Services	26 957	29 686	39 873	51 240	44 325
Vote 3 - Council	10	10	10	10	572
Vote 4 - Electricity Services	17 276	15 716	10 503	10 190	12 800
Vote 5 - Financial Services	261	233	381	260	271
Vote 6 - Development Services	7 268	1 989	4 570	304	76
Vote 7 - Municipal Manager	10	10	10	10	12
Vote 8 - Protection Services	2 028	2 028	1 998	3 885	4 831
<b>Capital single-year expenditure sub-total</b>	<b>72 790</b>	<b>68 619</b>	<b>58 218</b>	<b>66 023</b>	<b>63 012</b>
<b>Total Capital Expenditure - Vote</b>	<b>212 436</b>	<b>210 664</b>	<b>169 268</b>	<b>129 745</b>	<b>134 297</b>
<b>Capital Expenditure - Functional</b>					
<b>Governance and administration</b>	<b>26 706</b>	<b>27 442</b>	<b>13 850</b>	<b>1 134</b>	<b>2 404</b>
Executive and council	20	20	20	20	584
Finance and administration	26 686	27 422	13 830	1 114	1 820
<b>Community and public safety</b>	<b>11 922</b>	<b>9 822</b>	<b>6 469</b>	<b>5 732</b>	<b>6 594</b>
Community and social services	5 170	270	150	632	100
Sport and recreation	4 724	7 525	4 321	1 215	1 663
Public safety	2 028	2 028	1 998	3 885	4 831
<b>Economic and environmental services</b>	<b>65 452</b>	<b>68 044</b>	<b>49 401</b>	<b>56 442</b>	<b>66 133</b>
Planning and development	5 859	9 632	10 911	1 927	9 704
Road transport	59 593	58 412	38 490	54 515	56 430
<b>Trading services</b>	<b>108 356</b>	<b>105 356</b>	<b>99 549</b>	<b>66 437</b>	<b>59 166</b>
Energy sources	20 606	18 406	23 321	14 388	32 105
Water management	10 063	8 044	11 425	29 275	19 087
Waste water management	73 736	74 683	62 940	16 564	4 358
Waste management	3 950	4 222	1 862	6 210	3 616
<b>Total Capital Expenditure - Functional</b>	<b>212 436</b>	<b>210 664</b>	<b>169 268</b>	<b>129 745</b>	<b>134 297</b>
<b>Funded by:</b>					
National Government	32 835	30 435	31 055	28 810	29 711
Provincial Government	52 888	47 287	15 661	15 800	19 760
Transfers and subsidies - capital (monetary)	-	363	-	-	-
<b>Transfers recognised - capital</b>	<b>85 723</b>	<b>78 085</b>	<b>46 716</b>	<b>44 610</b>	<b>49 471</b>
<b>Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>126 713</b>	<b>132 579</b>	<b>122 553</b>	<b>85 135</b>	<b>84 826</b>
<b>Total Capital Funding</b>	<b>212 436</b>	<b>210 664</b>	<b>169 268</b>	<b>129 745</b>	<b>134 297</b>

**WC015 Swartland - Table A6 Budgeted Financial Position**

Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	453 566	609 343	572 084	573 881	576 555
Call investment deposits	-	-	-	-	-
Consumer debtors	170 010	87 130	104 304	129 669	158 164
Other debtors	43 833	11 724	11 800	12 160	12 711
Current portion of long-term receivables	47	80	80	80	80
Inventory	20 129	10 386	9 147	7 770	6 276
<b>Total current assets</b>	<b>687 585</b>	<b>718 664</b>	<b>697 415</b>	<b>723 560</b>	<b>753 787</b>
<b>Non current assets</b>					
Long-term receivables	2	-	-	-	-
Investments	-	-	-	-	-
Investment property	44 220	34 094	32 979	31 903	30 764
Investment in Associate	-	-	-	-	-
Property, plant and equipment	2 089 771	2 059 519	2 124 642	2 144 939	2 157 952
Biological	-	-	-	-	-
Intangible	301	666	414	142	(156)
Other non-current assets	1 120	1 120	1 120	1 120	1 120
<b>Total non current assets</b>	<b>2 135 414</b>	<b>2 095 398</b>	<b>2 159 154</b>	<b>2 178 103</b>	<b>2 189 680</b>
<b>TOTAL ASSETS</b>	<b>2 822 999</b>	<b>2 814 062</b>	<b>2 856 569</b>	<b>2 901 664</b>	<b>2 943 466</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	11 846	10 018	10 018	10 018	10 018
Consumer deposits	15 314	16 181	17 048	17 915	18 781
Trade and other payables	139 343	109 835	109 835	109 835	109 835
Provisions	12 622	9 479	9 479	9 479	9 479
<b>Total current liabilities</b>	<b>179 125</b>	<b>145 513</b>	<b>146 380</b>	<b>147 247</b>	<b>148 114</b>
<b>Non current liabilities</b>					
Borrowing	96 138	96 103	84 257	72 411	60 566
Provisions	107 498	98 002	99 591	101 192	102 733
<b>Total non current liabilities</b>	<b>203 635</b>	<b>194 104</b>	<b>183 848</b>	<b>173 604</b>	<b>163 298</b>
<b>TOTAL LIABILITIES</b>	<b>382 760</b>	<b>339 617</b>	<b>330 228</b>	<b>320 851</b>	<b>311 412</b>
<b>NET ASSETS</b>	<b>2 440 239</b>	<b>2 474 445</b>	<b>2 526 341</b>	<b>2 580 813</b>	<b>2 632 054</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	2 256 659	2 274 937	2 326 833	2 381 305	2 432 546
Reserves	183 579	199 508	199 508	199 508	199 508
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2 440 239</b>	<b>2 474 445</b>	<b>2 526 341</b>	<b>2 580 813</b>	<b>2 632 054</b>

**WC015 Swartland - Table A7 Budgeted Cash Flows**

Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>					
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>					
<b>Receipts</b>					
Property rates	109 588	128 928	134 119	146 157	154 671
Service charges	377 742	449 698	488 000	539 545	599 192
Other revenue	34 299	29 159	38 377	36 105	42 917
Transfers and Subsidies - Operational	120 495	138 118	152 542	166 080	155 585
Transfers and Subsidies - Capital	86 864	78 085	46 716	44 610	49 471
Interest	34 609	36 111	40 307	39 283	36 278
Dividends	-	-	-	-	-
<b>Payments</b>					
Suppliers and employees	(636 646)	(646 233)	(742 165)	(815 305)	(876 875)
Finance charges	(11 934)	(11 934)	(11 055)	(10 180)	(9 324)
Transfers and Grants	(3 223)	(3 355)	(3 930)	(3 857)	(4 039)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>111 795</b>	<b>198 578</b>	<b>142 911</b>	<b>142 438</b>	<b>147 875</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<b>Receipts</b>					
Proceeds on disposal of PPE	200	2 042	78	82	75
Decrease (increase) in non-current receivables	(2)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-
<b>Payments</b>					
Capital assets	(212 436)	(210 664)	(169 268)	(129 745)	(134 297)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(212 238)</b>	<b>(208 622)</b>	<b>(169 191)</b>	<b>(129 662)</b>	<b>(134 222)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<b>Receipts</b>					
Short term loans	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-
Increase (decrease) in consumer deposits	15 314	867	867	867	867
<b>Payments</b>					
Repayment of borrowing	(11 846)	(11 846)	(11 846)	(11 846)	(11 846)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>3 468</b>	<b>(10 979)</b>	<b>(10 979)</b>	<b>(10 979)</b>	<b>(10 979)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(96 975)</b>	<b>(21 023)</b>	<b>(37 259)</b>	<b>1 797</b>	<b>2 674</b>
Cash/cash equivalents at the year begin:	565 008	630 366	609 343	572 084	573 881
Cash/cash equivalents at the year end:	468 034	609 343	572 084	573 881	576 555



**WC015 Swartland - Table A8 Cash backed reserves/accumulated surplus reconciliation**

Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>					
<b><u>Cash and investments available</u></b>					
Cash/cash equivalents at the year end	468 034	609 343	572 084	573 881	576 555
Other current investments > 90 days	(14 467)	-	-	-	-
Non current assets - Investments	-	-	-	-	-
<b>Cash and investments available:</b>	<b>453 566</b>	<b>609 343</b>	<b>572 084</b>	<b>573 881</b>	<b>576 555</b>
<b><u>Application of cash and investments</u></b>					
Unspent conditional transfers	611	611	16 850	16 850	16 850
Unspent borrowing	-	-	-	-	-
Statutory requirements					
Other working capital requirements	(37 833)	13 259	(16 021)	(39 276)	(67 407)
Other provisions					
Long term investments committed	-	-	-	-	-
Reserves to be backed by cash/investments					
<b>Total Application of cash and investments:</b>	<b>(37 222)</b>	<b>13 870</b>	<b>829</b>	<b>(22 426)</b>	<b>(50 557)</b>
<b>Surplus(shortfall)</b>	<b>490 788</b>	<b>595 473</b>	<b>571 255</b>	<b>596 307</b>	<b>627 112</b>

**WC015 Swartland - Table A9 Asset Management**

Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>					
<b>CAPITAL EXPENDITURE</b>					
<b>Total New Assets</b>	<b>113 896</b>	<b>111 236</b>	<b>68 874</b>	<b>58 431</b>	<b>78 787</b>
<i>Roads Infrastructure</i>	40 403	37 877	14 081	25 206	29 883
<i>Electrical Infrastructure</i>	8 506	6 746	15 571	5 438	20 569
<i>Water Supply Infrastructure</i>	8 626	6 542	4 737	2 975	2 975
<i>Sanitation Infrastructure</i>	10 306	10 023	2 482	1 572	2 083
<i>Solid Waste Infrastructure</i>	250	250	720	2 000	-
<b>Infrastructure</b>	<b>68 092</b>	<b>61 438</b>	<b>37 591</b>	<b>37 191</b>	<b>55 510</b>
Community Facilities	8 700	8 586	700	1 000	700
Sport and Recreation Facilities	4 390	5 640	1 400	-	-
<b>Community Assets</b>	<b>13 090</b>	<b>14 226</b>	<b>2 100</b>	<b>1 000</b>	<b>700</b>
Operational Buildings	1 000	1 500	9 000	-	-
Housing	2 777	3 304	10 776	1 833	1 169
<b>Other Assets</b>	<b>3 777</b>	<b>4 804</b>	<b>19 776</b>	<b>1 833</b>	<b>1 169</b>
<b>Computer Equipment</b>	<b>2 200</b>	<b>2 440</b>	<b>1 587</b>	<b>1 233</b>	<b>1 120</b>
<b>Furniture and Office Equipment</b>	<b>354</b>	<b>354</b>	<b>348</b>	<b>272</b>	<b>280</b>
<b>Machinery and Equipment</b>	<b>2 720</b>	<b>4 092</b>	<b>3 199</b>	<b>5 890</b>	<b>4 877</b>
<b>Transport Assets</b>	<b>4 873</b>	<b>5 124</b>	<b>3 574</b>	<b>11 014</b>	<b>15 131</b>
<b>Land</b>	<b>18 790</b>	<b>18 757</b>	<b>700</b>	<b>-</b>	<b>-</b>
<b>Total Renewal of Existing Assets</b>	<b>23 198</b>	<b>23 158</b>	<b>29 030</b>	<b>33 000</b>	<b>36 600</b>
<i>Roads Infrastructure</i>	18 898	18 898	24 000	25 000	28 600
<i>Storm water Infrastructure</i>	-	-	-	-	-
<i>Electrical Infrastructure</i>	3 300	3 260	4 200	8 000	8 000
<b>Infrastructure</b>	<b>22 198</b>	<b>22 158</b>	<b>28 200</b>	<b>33 000</b>	<b>36 600</b>
Community Facilities	1 000	1 000	-	-	-
Sport and Recreation Facilities	-	-	-	-	-
<b>Community Assets</b>	<b>1 000</b>	<b>1 000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Assets</b>	<b>-</b>	<b>-</b>	<b>830</b>	<b>-</b>	<b>-</b>
<b>Total Upgrading of Existing Assets</b>	<b>75 342</b>	<b>76 270</b>	<b>71 364</b>	<b>38 313</b>	<b>18 911</b>
<i>Roads Infrastructure</i>	-	-	-	-	-
<i>Storm water Infrastructure</i>	500	500	-	500	500
<i>Electrical Infrastructure</i>	7 500	7 100	2 600	-	-
<i>Water Supply Infrastructure</i>	1 100	1 167	6 641	26 570	17 411
<i>Sanitation Infrastructure</i>	62 846	64 076	59 741	11 243	1 000
<b>Infrastructure</b>	<b>71 946</b>	<b>72 843</b>	<b>68 981</b>	<b>38 313</b>	<b>18 911</b>
Community Facilities	-	-	-	-	-
Sport and Recreation Facilities	3 396	3 427	2 383	-	-
<b>Community Assets</b>	<b>3 396</b>	<b>3 427</b>	<b>2 383</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>	<b>212 436</b>	<b>210 664</b>	<b>169 268</b>	<b>129 745</b>	<b>134 297</b>
<i>Roads Infrastructure</i>	59 301	56 775	38 081	50 206	58 483
<i>Storm water Infrastructure</i>	500	500	-	500	500
<i>Electrical Infrastructure</i>	19 306	17 106	22 371	13 438	28 569
<i>Water Supply Infrastructure</i>	9 726	7 709	11 378	29 545	20 386
<i>Sanitation Infrastructure</i>	73 152	74 099	62 222	12 816	3 083
<i>Solid Waste Infrastructure</i>	250	250	720	2 000	-
<b>Infrastructure</b>	<b>162 236</b>	<b>156 439</b>	<b>134 772</b>	<b>108 504</b>	<b>111 020</b>
Community Facilities	9 700	9 586	700	1 000	700
Sport and Recreation Facilities	7 786	9 068	3 783	-	-
<b>Community Assets</b>	<b>17 486</b>	<b>18 654</b>	<b>4 483</b>	<b>1 000</b>	<b>700</b>
Operational Buildings	1 000	1 500	9 000	-	-
Housing	2 777	3 304	11 606	1 833	1 169
<b>Other Assets</b>	<b>3 777</b>	<b>4 804</b>	<b>20 606</b>	<b>1 833</b>	<b>1 169</b>
<b>Computer Equipment</b>	<b>2 200</b>	<b>2 440</b>	<b>1 587</b>	<b>1 233</b>	<b>1 120</b>
<b>Furniture and Office Equipment</b>	<b>354</b>	<b>354</b>	<b>348</b>	<b>272</b>	<b>280</b>
<b>Machinery and Equipment</b>	<b>2 720</b>	<b>4 092</b>	<b>3 199</b>	<b>5 890</b>	<b>4 877</b>
<b>Transport Assets</b>	<b>4 873</b>	<b>5 124</b>	<b>3 574</b>	<b>11 014</b>	<b>15 131</b>
<b>Land</b>	<b>18 790</b>	<b>18 757</b>	<b>700</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	<b>212 436</b>	<b>210 664</b>	<b>169 268</b>	<b>129 745</b>	<b>134 297</b>

**WC015 Swartland - Table A9 Asset Management**

Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>					
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	2 135 412	2 095 398	2 159 154	2 178 103	2 189 680
<i>Roads Infrastructure</i>	434 008	437 159	450 806	475 503	505 927
<i>Storm water Infrastructure</i>	121 801	121 561	116 862	112 422	107 487
<i>Electrical Infrastructure</i>	353 112	325 805	333 281	330 716	341 753
<i>Water Supply Infrastructure</i>	398 942	389 297	386 391	401 071	405 109
<i>Sanitation Infrastructure</i>	466 464	438 256	484 240	479 356	462 169
<i>Solid Waste Infrastructure</i>	17 076	20 828	11 684	3 569	(9 128)
<i>Information and Communication Infrastructure</i>	-	-	880	-	-
<b>Infrastructure</b>	<b>1 791 403</b>	<b>1 732 907</b>	<b>1 784 144</b>	<b>1 802 637</b>	<b>1 813 317</b>
<b>Community Assets</b>	128 564	151 860	150 309	144 818	139 591
<b>Heritage Assets</b>	1 120	1 120	1 120	1 120	1 120
<b>Investment properties</b>	44 220	34 094	32 979	31 903	30 764
<b>Other Assets</b>	57 466	49 010	67 322	68 260	66 663
<b>Intangible Assets</b>	301	666	414	142	(156)
<b>Computer Equipment</b>	3 422	5 507	5 844	5 722	5 355
<b>Furniture and Office Equipment</b>	932	519	(1 356)	(2 732)	(4 080)
<b>Machinery and Equipment</b>	13 534	13 134	13 651	17 583	20 296
<b>Transport Assets</b>	32 474	35 064	34 573	41 180	51 441
<b>Land</b>	61 975	71 517	70 156	67 471	65 368
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>2 135 412</b>	<b>2 095 398</b>	<b>2 159 154</b>	<b>2 178 103</b>	<b>2 189 680</b>
<b>EXPENDITURE OTHER ITEMS</b>	<b>143 266</b>	<b>144 320</b>	<b>146 808</b>	<b>155 389</b>	<b>169 186</b>
<b><u>Depreciation</u></b>	91 755	91 755	91 263	97 142	108 288
<b><u>Repairs and Maintenance by Asset Class</u></b>	<b>51 511</b>	<b>52 565</b>	<b>55 545</b>	<b>58 247</b>	<b>60 898</b>
<i>Roads Infrastructure</i>	4 759	4 977	5 140	5 196	5 375
<i>Storm water Infrastructure</i>	17 375	17 375	17 284	18 569	19 708
<i>Electrical Infrastructure</i>	2 505	2 505	2 730	2 923	3 075
<i>Water Supply Infrastructure</i>	1 384	1 384	1 705	1 478	1 803
<i>Sanitation Infrastructure</i>	3 906	3 906	4 534	4 161	4 291
<i>Solid Waste Infrastructure</i>	6 842	6 867	7 255	7 730	8 088
<b>Infrastructure</b>	<b>36 771</b>	<b>37 014</b>	<b>38 649</b>	<b>40 056</b>	<b>42 341</b>
Community Facilities	2 037	2 042	2 122	2 207	2 306
Sport and Recreation Facilities	715	755	1 164	1 441	1 238
<b>Community Assets</b>	<b>2 752</b>	<b>2 797</b>	<b>3 286</b>	<b>3 648</b>	<b>3 544</b>
Operational Buildings	1 343	1 343	990	1 039	1 092
Housing	411	406	357	587	297
<b>Other Assets</b>	<b>1 754</b>	<b>1 749</b>	<b>1 347</b>	<b>1 626</b>	<b>1 389</b>
Licences and Rights	3 144	3 823	4 226	4 475	4 621
<b>Intangible Assets</b>	<b>3 144</b>	<b>3 823</b>	<b>4 226</b>	<b>4 475</b>	<b>4 621</b>
<b>Computer Equipment</b>	460	460	316	319	407
<b>Furniture and Office Equipment</b>	64	64	77	69	71
<b>Machinery and Equipment</b>	1 216	1 218	1 233	1 254	1 280
<b>Transport Assets</b>	5 351	5 441	6 412	6 799	7 245
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	<b>143 266</b>	<b>144 320</b>	<b>146 808</b>	<b>155 389</b>	<b>169 186</b>
<b>Renewal and upgrading of Existing Assets as % of total R&amp;M as a % of PPE</b>	46.4%	47.2%	59.3%	55.0%	41.3%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>	2.5%	2.6%	2.6%	2.7%	2.8%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>	7.0%	7.0%	7.0%	6.0%	5.0%

**WC015 Swartland - Table A10 Basic service delivery measurement**

Description	Ref	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		<b>Household service targets</b>					
<b>Water:</b>							
Piped water inside dwelling	1	65 744	65 744	65 744	65 744	65 744	65 744
Piped water inside yard (but not in dwelling)	2	6 464	6 464	6 464	6 464	6 464	6 464
Using public tap (at least min.service level)	4	110	110	110	110	110	110
Other water supply (at least min.service level)	4	316	316	316	316	316	316
<i>Minimum Service Level and Above sub-total</i>		72 634	72 634	72 634	72 634	72 634	72 634
Other water supply (< min.service level)	4	5 644	5 644	5 644	5 644	5 644	5 644
<i>Below Minimum Service Level sub-total</i>		5 644	5 644	5 644	5 644	5 644	5 644
<b>Total number of households</b>	5	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>
<b>Sanitation/sewerage:</b>							
Flush toilet (connected to sewerage)		67 488	67 488	67 488	67 488	67 488	67 488
Flush toilet (with septic tank)		7 774	7 774	7 774	7 774	7 774	7 774
Chemical toilet		58	58	58	58	58	58
Pit toilet (ventilated)		74	74	74	74	74	74
<i>Minimum Service Level and Above sub-total</i>		75 394	75 394	75 394	75 394	75 394	75 394
Bucket toilet		1 982	1 982	1 982	1 982	1 982	1 982
Other toilet provisions (< min.service level)		282	282	282	282	282	282
No toilet provisions		620	620	620	620	620	620
<i>Below Minimum Service Level sub-total</i>		2 884	2 884	2 884	2 884	2 884	2 884
<b>Total number of households</b>	5	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>
<b>Energy:</b>							
Electricity (at least min.service level)		77 262	77 262	77 262	77 262	77 262	77 262
<i>Minimum Service Level and Above sub-total</i>		77 262	77 262	77 262	77 262	77 262	77 262
Other energy sources		1 016	1 016	1 016	1 016	1 016	1 016
<i>Below Minimum Service Level sub-total</i>		1 016	1 016	1 016	1 016	1 016	1 016
<b>Total number of households</b>	5	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>
<b>Refuse:</b>							
Removed at least once a week		65 350	65 350	65 350	65 350	65 350	65 350
<i>Minimum Service Level and Above sub-total</i>		65 350	65 350	65 350	65 350	65 350	65 350
Removed less frequently than once a week		960	960	960	960	960	960
Using communal refuse dump		1 794	1 794	1 794	1 794	1 794	1 794
Using own refuse dump		9 726	9 726	9 726	9 726	9 726	9 726
Other rubbish disposal		410	410	410	410	410	410
No rubbish disposal		38	38	38	38	38	38
<i>Below Minimum Service Level sub-total</i>		12 928	12 928	12 928	12 928	12 928	12 928
<b>Total number of households</b>	5	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>	<b>78 278</b>
<b>Households receiving Free Basic Service</b>							
Water (6 kilolitres per household per month)	7	9 247	9 247	9 503	9 788	10 082	10 384
Sanitation (free minimum level service)		8 745	8 745	8 745	9 007	9 277	9 556
Electricity/other energy (50kwh per household per month)		8 196	8 196	8 196	8 442	8 695	8 956
Refuse (removed at least once a week)		9 078	9 078	9 078	9 351	9 631	9 920
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>							
Water (6 kilolitres per indigent household per month)	8	14 253	12 857	12 857	14 659	15 510	16 481
Sanitation (free sanitation service to indigent households)		25 641	25 641	25 641	26 750	28 623	30 626
Electricity/other energy (50kwh per indigent household per month)		4 923	4 923	4 923	5 415	5 957	6 552
Refuse (removed once a week for indigent households)		14 866	14 866	14 866	15 757	16 703	17 705
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-
<b>Total cost of FBS provided</b>		<b>59 683</b>	<b>58 287</b>	<b>58 287</b>	<b>62 582</b>	<b>66 792</b>	<b>71 365</b>
<b>Highest level of free service provided per household</b>							
Property rates (R value threshold)		105 000	105 000	105 000	105 000	105 000	105 000
Water (kilolitres per household per month)		6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-
Sanitation (Rand per household per month)		234.35	234.35	234.35	248.41	263.31	279.11
Electricity (kwh per household per month)		50	50	50	50	50	50
Refuse (average litres per week)		131.52	131.52	131.52	139.28	147.64	156.49
<b>Revenue cost of subsidised services provided (R'000)</b>							
Property rates exemptions, reductions and rebates and impermissible values in	9	9 300	9 300	9 300	4 644	4 800	4 967
Water (in excess of 6 kilolitres per indigent household per month)		1 654	3 913	3 913	-	-	-
<b>Total revenue cost of subsidised services provided</b>		<b>10 954</b>	<b>13 214</b>	<b>13 214</b>	<b>4 644</b>	<b>4 800</b>	<b>4 967</b>