

“Annexure C”

SPECIAL ADJUSTMENTS BUDGET

2022/23– 2024/25

B-SCHEDULES

WC015 Swartland - Table B1 Adjustments Budget Summary - 30 March 2023						
Description	Budget Year 2022/23				Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
Financial Performance						
Property rates	148 224	–	–	148 224	161 499	177 887
Service charges	564 834	–	–	551 144	609 465	654 250
Investment revenue	35 667	–	–	55 754	35 739	38 017
Transfers recognised - operational	186 257	–	–	189 755	160 102	179 486
Other own revenue	81 894	–	–	74 250	83 837	88 584
Total Revenue (excluding capital transfers and contributions)	1 016 875	–	–	1 019 127	1 050 642	1 138 224
Employee costs	294 029	–	–	298 366	310 371	328 755
Remuneration of councillors	11 251	–	–	11 560	11 558	11 874
Depreciation & asset impairment	106 565	–	–	106 565	118 609	131 596
Finance charges	12 361	–	–	15 565	13 288	12 568
Inventory consumed and bulk purchases	379 713	(57)	(57)	365 020	412 954	449 548
Transfers and grants	4 368	–	–	4 607	4 451	4 647
Other expenditure	221 044	57	57	223 893	190 144	200 876
Total Expenditure	1 029 332	–	–	1 025 576	1 061 375	1 139 864
Surplus/(Deficit)	(12 457)	–	–	(6 449)	(10 733)	(1 640)
Transfers and subsidies - capital (monetary)	62 749	10 945	10 945	67 687	73 351	35 935
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)	14 360	–	–	11 203	–	–
Surplus/(Deficit) after capital transfers & contributions	64 652	10 945	10 945	72 442	62 618	34 295
Share of surplus/ (deficit) of associate	–	–	–	–	–	–
Surplus/ (Deficit) for the year	64 652	10 945	10 945	72 442	62 618	34 295
Capital expenditure & funds sources						
Capital expenditure	191 096	10 945	10 945	178 840	195 835	165 691
Transfers recognised - capital	75 283	10 945	10 945	78 891	73 351	35 935
Borrowing	–	–	–	–	–	–
Internally generated funds	115 813	–	–	99 949	122 484	129 756
Total sources of capital funds	191 096	10 945	10 945	178 840	195 835	165 691
Financial position						
Total current assets	776 607	(0)	(0)	817 340	777 856	792 635
Total non current assets	2 222 434	10 615	10 615	2 242 407	2 288 059	2 309 973
Total current liabilities	132 766	–	–	137 413	133 222	133 724
Total non current liabilities	211 698	–	–	227 607	212 424	214 320
Community wealth/Equity	2 654 577	10 615	10 615	2 694 728	2 717 194	2 751 489
Cash flows						
Net cash from (used) operating	157 405	10 947	10 947	172 560	169 401	155 309
Net cash from (used) investing	(175 219)	(10 945)	(10 945)	(167 174)	(182 209)	(151 810)
Net cash from (used) financing	(11 500)	–	–	(8 261)	(9 850)	(9 300)
Cash/cash equivalents at the year end	612 926	2	2	662 215	590 268	584 467
Cash backing/surplus reconciliation						
Cash and investments available	612 926	2	2	662 215	590 268	584 467
Application of cash and investments	217 498	–	–	223 245	233 586	251 076
Balance - surplus (shortfall)	395 428	2	2	438 970	356 682	333 391
Asset Management						
Asset register summary (WDV)	2 222 423	10 615	10 615	2 242 396	2 288 048	2 309 962
Depreciation	101 768	–	–	101 768	113 573	126 308
Renewal and Upgrading of Existing Assets	70 899	–	–	68 137	66 764	62 350
Repairs and Maintenance	64 342	37	37	66 249	62 167	68 288
Free services						
Cost of Free Basic Services provided	66 512	–	–	66 512	70 977	75 752
Revenue cost of free services provided	5 784	–	–	5 784	6 031	6 297
Households below minimum service level						
Water:	6	–	–	6	6	6
Sanitation/sew erage:	3	–	–	3	3	3
Energy :	1	–	–	1	1	1
Refuse:	13	–	–	13	13	13

WC015 Swartland - Table B2 Adjustments Budget Financial Performance (functional classification) - 30 March 2023

Standard Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands	1, 4	A	A1	F	G	H		
Revenue - Functional								
Governance and administration		267 475	283 946	-	-	283 946	288 786	319 369
Executive and council		299	299	-	-	299	305	312
Finance and administration		267 175	283 229	-	-	283 229	288 481	319 057
Internal audit		-	418	-	-	418	-	-
Community and public safety		114 566	96 077	-	-	96 077	103 757	68 336
Community and social services		14 550	14 640	-	-	14 640	12 398	12 817
Sport and recreation		4 716	5 123	-	-	5 123	13 876	4 108
Public safety		41 252	38 405	-	-	38 405	43 440	45 951
Housing		54 049	37 909	-	-	37 909	34 044	5 460
Health		-	-	-	-	-	-	-
Economic and environmental services		42 647	43 561	-	-	43 561	32 169	27 434
Planning and development		4 266	4 571	-	-	4 571	4 521	4 791
Road transport		38 381	38 990	-	-	38 990	27 648	22 643
Environmental protection		-	-	-	-	-	-	-
Trading services		669 263	663 456	10 945	10 945	674 401	699 247	758 983
Energy sources		424 953	410 289	-	-	410 289	446 852	481 244
Water management		113 350	120 344	5 937	5 937	126 281	113 377	110 597
Waste water management		79 832	80 239	5 008	5 008	85 247	84 475	89 449
Waste management		51 128	52 583	-	-	52 583	54 543	77 693
Other		32	32	-	-	32	34	36
Total Revenue - Functional	2	1 093 984	1 087 073	10 945	10 945	1 098 018	1 123 993	1 174 159
Expenditure - Functional								
Governance and administration		163 385	162 388	(731)	(731)	161 656	170 724	179 057
Executive and council		24 245	24 851	0	0	24 851	25 342	26 444
Finance and administration		136 996	134 979	(731)	(731)	134 247	143 107	150 206
Internal audit		2 144	2 558	-	-	2 558	2 275	2 407
Community and public safety		177 068	174 834	109	109	174 942	152 336	161 799
Community and social services		24 900	24 417	72	72	24 488	26 476	27 623
Sport and recreation		31 657	32 394	26	26	32 420	33 683	36 232
Public safety		82 053	79 599	(8)	(8)	79 591	86 690	91 787
Housing		38 458	38 425	19	19	38 444	5 487	6 157
Health		-	-	-	-	-	-	-
Economic and environmental services		81 908	88 845	(3 028)	(3 028)	85 817	78 218	87 749
Planning and development		16 545	16 483	-	-	16 483	16 349	16 031
Road transport		65 362	72 362	(3 028)	(3 028)	69 334	61 868	71 718
Environmental protection		-	-	-	-	-	-	-
Trading services		604 693	597 230	3 651	3 651	600 880	657 701	708 739
Energy sources		386 254	367 197	17	17	367 214	421 496	458 331
Water management		91 450	96 332	94	94	96 426	97 953	104 745
Waste water management		74 589	73 865	97	97	73 962	82 361	84 932
Waste management		52 399	59 837	3 442	3 442	63 279	55 891	60 732
Other		2 279	2 280	-	-	2 280	2 397	2 520
Total Expenditure - Functional	3	1 029 332	1 025 576	-	-	1 025 576	1 061 375	1 139 864
Surplus/ (Deficit) for the year		64 652	61 497	10 945	10 945	72 442	62 618	34 295

**WC015 Swartland - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30
March 2023**

Vote Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands								
Revenue by Vote								
Vote 1 - Corporate Services	1	12 358	12 799	-	-	12 799	11 554	12 080
Vote 2 - Civil Services		287 762	287 309	10 945	10 945	298 254	293 800	303 859
Vote 3 - Council		299	299	-	-	299	305	312
Vote 4 - Electricity Services		424 953	410 289	-	-	410 289	446 852	481 244
Vote 5 - Financial Services		253 248	278 835	-	-	278 835	274 239	304 471
Vote 6 - Development Services		63 075	47 587	-	-	47 587	42 104	13 842
Vote 7 - Municipal Manager		-	418	-	-	418	-	-
Vote 8 - Protection Services		52 289	49 537	-	-	49 537	55 139	58 352
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-
Total Revenue by Vote	2	1 093 984	1 087 073	10 945	10 945	1 098 018	1 123 993	1 174 159
Expenditure by Vote								
Vote 1 - Corporate Services	1	41 327	41 627	-	-	41 627	43 470	45 633
Vote 2 - Civil Services		327 711	345 796	632	632	346 428	343 867	370 703
Vote 3 - Council		19 043	19 652	0	0	19 652	19 926	20 814
Vote 4 - Electricity Services		402 200	383 146	19	19	383 165	437 849	475 280
Vote 5 - Financial Services		68 681	67 789	(713)	(713)	67 075	72 479	76 490
Vote 6 - Development Services		64 490	64 188	-	-	64 188	32 127	32 954
Vote 7 - Municipal Manager		10 335	10 747	-	-	10 747	10 781	11 296
Vote 8 - Protection Services		95 545	92 632	62	62	92 694	100 876	106 695
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 029 332	1 025 576	-	-	1 025 576	1 061 375	1 139 864
Surplus/ (Deficit) for the year	2	64 652	61 497	10 945	10 945	72 442	62 618	34 295

WC015 Swartland - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands	1	A	A1	F	G	H		
Revenue By Source								
Property rates	2	148 224	148 224	-	-	148 224	161 499	177 887
Service charges - electricity revenue	2	400 667	385 970	-	-	385 970	434 512	467 963
Service charges - water revenue	2	80 786	80 786	-	-	80 786	85 829	91 008
Service charges - sanitation revenue	2	51 390	51 797	-	-	51 797	54 099	56 944
Service charges - refuse revenue	2	31 991	32 591	-	-	32 591	35 025	38 334
Rental of facilities and equipment		1 627	1 807	-	-	1 807	1 725	1 828
Interest earned - external investments		35 667	55 754	-	-	55 754	35 739	38 017
Interest earned - outstanding debtors		3 458	3 161	-	-	3 161	3 925	4 469
Dividends received		-	-	-	-	-	-	-
Fines, penalties and forfeits		34 607	30 263	-	-	30 263	36 676	38 869
Licences and permits		4 778	4 902	-	-	4 902	5 061	5 360
Agency services		6 040	6 040	-	-	6 040	6 403	6 787
Transfers and subsidies		186 257	189 755	-	-	189 755	160 102	179 486
Other revenue	2	15 508	16 412	-	-	16 412	16 423	17 390
Gains		15 877	11 666	-	-	11 666	13 626	13 881
Total Revenue (excluding capital transfers and contributions)		1 016 875	1 019 127	-	-	1 019 127	1 050 642	1 138 224
Expenditure By Type								
Employee related costs		294 029	298 366	-	-	298 366	310 371	328 755
Remuneration of councillors		11 251	11 560	-	-	11 560	11 558	11 874
Debt impairment		37 654	31 448	-	-	31 448	41 297	44 724
Depreciation & asset impairment		106 565	106 565	-	-	106 565	118 609	131 596
Finance charges		12 361	15 565	-	-	15 565	13 288	12 568
Bulk purchases - electricity		332 200	312 398	-	-	312 398	362 364	395 266
Inventory consumed		47 513	52 678	(57)	(57)	52 621	50 591	54 282
Contracted services		105 260	109 932	50	50	109 982	66 899	69 802
Transfers and subsidies		4 368	4 607	-	-	4 607	4 451	4 647
Other expenditure		51 359	52 711	7	7	52 718	53 609	56 321
Losses		26 772	29 745	-	-	29 745	28 338	30 030
Total Expenditure		1 029 332	1 025 576	-	-	1 025 576	1 061 375	1 139 864
Surplus/(Deficit)		(12 457)	(6 449)	-	-	(6 449)	(10 733)	(1 640)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		62 749	56 742	10 945	10 945	67 687	73 351	35 935
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)		14 360	11 203	-	-	11 203	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		64 652	61 497	10 945	10 945	72 442	62 618	34 295
Taxation		-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		64 652	61 497	10 945	10 945	72 442	62 618	34 295
Attributable to minorities		-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		64 652	61 497	10 945	10 945	72 442	62 618	34 295
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		64 652	61 497	10 945	10 945	72 442	62 618	34 295

WC015 Swartland - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands		A	A1	F	G	H		
Capital expenditure - Vote								
Multi-year expenditure to be adjusted	2							
Vote 2 - Civil Services		84 445	83 689	–	–	83 689	76 007	63 670
Vote 4 - Electricity Services		30 600	30 600	–	–	30 600	48 000	36 225
Vote 6 - Development Services		17 459	1 945	–	–	1 945	15 100	15 400
Capital multi-year expenditure sub-total	3	132 504	116 234	–	–	116 234	139 107	115 295
Single-year expenditure to be adjusted	2							
Vote 1 - Corporate Services		404	595	–	–	595	126	128
Vote 2 - Civil Services		31 699	24 029	10 945	10 945	34 974	25 453	30 643
Vote 3 - Council		654	641	–	–	641	661	12
Vote 4 - Electricity Services		15 404	16 469	(25)	(25)	16 444	11 290	16 559
Vote 5 - Financial Services		711	705	–	–	705	385	320
Vote 6 - Development Services		5 795	5 190	–	–	5 190	18 576	477
Vote 7 - Municipal Manager		10	10	–	–	10	12	12
Vote 8 - Protection Services		3 915	4 022	25	25	4 047	225	2 246
Capital single-year expenditure sub-total		58 591	51 661	10 945	10 945	62 606	56 728	50 396
Total Capital Expenditure - Vote		191 096	167 895	10 945	10 945	178 840	195 835	165 691
Capital Expenditure - Functional								
Governance and administration		10 660	5 306	(214)	(214)	5 092	2 928	2 251
Executive and council		664	651	–	–	651	673	24
Finance and administration		9 995	4 655	(214)	(214)	4 441	2 255	2 227
Community and public safety		7 366	7 455	(182)	(182)	7 273	24 816	4 650
Community and social services		413	408	–	–	408	300	100
Sport and recreation		3 038	3 025	(207)	(207)	2 817	24 291	2 304
Public safety		3 915	4 022	25	25	4 047	225	2 246
Economic and environmental services		71 549	60 449	198	198	60 647	82 414	41 930
Planning and development		9 030	4 123	(9)	(9)	4 114	33 698	5 902
Road transport		62 519	56 326	207	207	56 533	48 716	36 028
Trading services		101 521	94 684	11 143	11 143	105 828	85 678	116 860
Energy sources		43 000	44 065	188	188	44 253	58 410	51 985
Water management		29 372	32 182	5 926	5 926	38 109	17 562	22 985
Waste water management		24 364	14 181	5 023	5 023	19 204	2 974	8 240
Waste management		4 786	4 256	5	5	4 262	6 732	33 650
Total Capital Expenditure - Functional	3	191 096	167 895	10 945	10 945	178 840	195 835	165 691
Funded by:								
National Government		41 410	51 410	–	–	51 410	39 711	30 895
Provincial Government		21 339	5 332	10 945	10 945	16 277	33 640	5 040
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental		12 534	11 203	–	–	11 203	–	–
Transfers recognised - capital	4	75 283	67 946	10 945	10 945	78 891	73 351	35 935
Borrowing		–	–	–	–	–	–	–
Internally generated funds		115 813	99 949	–	–	99 949	122 484	129 756
Total Capital Funding		191 096	167 895	10 945	10 945	178 840	195 835	165 691

WC015 Swartland - Table B6 Adjustments Budget Financial Position -30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands		A	A1	F	G	H		
ASSETS								
Current assets								
Cash		612 926	662 213	2	2	662 215	590 268	584 467
Call investment deposits	1	–	–	–	–	–	–	–
Consumer debtors	1	118 544	113 222	–	–	113 222	137 153	156 540
Other debtors		25 953	19 572	–	–	19 572	26 992	28 108
Current portion of long-term receivables		70	4	–	–	4	70	70
Inventory		19 114	22 330	(2)	(2)	22 327	23 373	23 449
Total current assets		776 607	817 340	(0)	(0)	817 340	777 856	792 635
Non current assets								
Long-term receivables		11	11	–	–	11	11	11
Investments		–	–	–	–	–	–	–
Investment property		31 245	34 200	(8 830)	(8 830)	25 370	29 480	27 631
Investment in Associate		–	–	–	–	–	–	–
Property, plant and equipment	1	2 189 454	2 195 793	19 445	19 445	2 215 238	2 257 004	2 280 830
Biological		–	–	–	–	–	–	–
Intangible		604	668	–	–	668	444	381
Other non-current assets		1 120	1 120	–	–	1 120	1 120	1 120
Total non current assets		2 222 434	2 231 792	10 615	10 615	2 242 407	2 288 059	2 309 973
TOTAL ASSETS		2 999 042	3 049 133	10 615	10 615	3 059 748	3 065 915	3 102 608
LIABILITIES								
Current liabilities								
Bank overdraft		–	–	–	–	–	–	–
Borrowing		9 060	8 933	–	–	8 933	9 359	9 658
Consumer deposits		16 548	16 950	–	–	16 950	16 698	16 898
Trade and other payables		95 548	98 306	–	–	98 306	95 255	94 958
Provisions		11 611	13 225	–	–	13 225	11 911	12 211
Total current liabilities		132 766	137 413	–	–	137 413	133 222	133 724
Non current liabilities								
Borrowing	1	79 424	81 791	–	–	81 791	69 125	59 327
Provisions	1	132 274	145 816	–	–	145 816	143 299	154 994
Total non current liabilities		211 698	227 607	–	–	227 607	212 424	214 320
TOTAL LIABILITIES		344 465	365 020	–	–	365 020	345 646	348 044
NET ASSETS	2	2 654 577	2 684 113	10 615	10 615	2 694 728	2 720 269	2 754 563
COMMUNITY WEALTH/EQUITY								
Accumulated Surplus/(Deficit)		2 397 506	2 435 112	10 615	10 615	2 445 727	2 425 425	2 422 822
Reserves		257 070	249 000	–	–	249 000	291 769	328 667
TOTAL COMMUNITY WEALTH/EQUITY		2 654 577	2 684 113	10 615	10 615	2 694 728	2 717 194	2 751 489

WC015 Swartland - Table B7 Adjustments Budget Cash Flows - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates		142 295	145 260		–	145 260	155 039	170 771
Service charges		544 934	531 174		–	531 174	588 206	631 670
Other revenue		34 950	35 346		–	35 346	36 986	39 172
Transfers and Subsidies - Operational	1	186 253	187 549		–	187 549	160 109	179 489
Transfers and Subsidies - Capital	1	77 109	67 478	10 945	10 945	78 423	73 351	35 935
Interest		35 667	55 754		–	55 754	35 739	38 017
Dividends		–	–		–	–	–	–
Payments								
Suppliers and employees		(849 254)	(846 161)	2	2	(846 159)	(864 739)	(925 293)
Finance charges		(10 180)	(10 180)		–	(10 180)	(10 839)	(9 806)
Transfers and Grants	1	(4 368)	(4 607)		–	(4 607)	(4 451)	(4 647)
NET CASH FROM/(USED) OPERATING ACTIVITIES		157 405	161 612	10 947	10 947	172 560	169 401	155 309
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE		15 877	11 666		–	11 666	13 626	13 881
Decrease (increase) in non-current receiv ables		–	–		–	–	–	–
Decrease (increase) in non-current inv estments		–	–		–	–	–	–
Payments								
Capital assets		(191 096)	(167 895)	(10 945)	(10 945)	(178 840)	(195 835)	(165 691)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(175 219)	(156 229)	(10 945)	(10 945)	(167 174)	(182 209)	(151 810)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans		–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		(500)	500		–	500	150	200
Payments								
Repayment of borrowing		(11 000)	(8 761)		–	(8 761)	(10 000)	(9 500)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 500)	(8 261)	–	–	(8 261)	(9 850)	(9 300)
NET INCREASE/ (DECREASE) IN CASH HELD		(29 314)	(2 878)	2	2	(2 876)	(22 658)	(5 801)
Cash/cash equivalents at the year begin:	2	642 240	665 091		–	665 091	612 926	590 268
Cash/cash equivalents at the year end:	2	612 926	662 213	2	2	662 215	590 268	584 467

WC015 Swartland - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original	Prior	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		A	A1	F	G	H		
Cash and investments available								
Cash/cash equivalents at the year end	1	612 926	662 213	2	2	662 215	590 268	584 467
Other current investments > 90 days		-	0	-	-	0	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-
Cash and investments available:		612 926	662 213	2	2	662 215	590 268	584 467
Applications of cash and investments								
Unspent conditional transfers		2 387	538	-	-	538	2 383	2 390
Unspent borrowing					-	-		
Statutory requirements					-	-		
Other working capital requirements	2	(41 957)	(26 293)	-	-	(26 293)	(60 565)	(79 979)
Other provisions					-	-		
Long term investments committed		-	-	-	-	-	-	-
Reserves to be backed by cash/investments		257 068	248 999	-	-	248 999	291 768	328 665
Total Application of cash and investments:		217 498	223 245	-	-	223 245	233 586	251 076
Surplus(shortfall)		395 428	438 968	2	2	438 970	356 682	333 391

WC015 Swartland - Table B9 Asset Management - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
		A	A1	F	G	H		
R thousands								
CAPITAL EXPENDITURE								
Total New Assets to be adjusted	1	120 197	99 758	10 945	10 945	110 703	129 071	103 341
<i>Roads Infrastructure</i>		40 221	32 948	207	207	33 155	19 093	6 600
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		33 400	33 815	-	-	33 815	45 850	32 125
<i>Water Supply Infrastructure</i>		4 307	3 023	550	550	3 573	1 297	6 041
<i>Sanitation Infrastructure</i>		3 002	1 757	-	-	1 757	-	1 520
Infrastructure		80 931	71 544	757	757	72 301	68 740	71 956
Community Facilities		1 100	1 100	(207)	(207)	893	1 100	1 100
Sport and Recreation Facilities		3 100	3 400	(550)	(550)	2 850	12 000	-
Community Assets		4 200	4 500	(757)	(757)	3 743	13 100	1 100
Operational Buildings		6 000	475	-	-	475	-	1 050
Housing		4 476	1 674	-	-	1 674	15 100	5 800
Other Assets	6	10 476	2 149	-	-	2 149	15 100	6 850
Licences and Rights		420	420	-	-	420	-	-
Intangible Assets		420	420	-	-	420	-	-
Computer Equipment		3 704	4 084	-	-	4 084	880	909
Furniture and Office Equipment		364	463	-	-	463	324	330
Machinery and Equipment		4 219	4 199	10 945	10 945	15 144	1 205	6 854
Transport Assets		13 252	11 978	-	-	11 978	11 223	15 342
Land		2 630	421	-	-	421	18 500	-
Total Renewal of Existing Assets to be adjusted	2	20 250	22 001	-	-	22 001	36 600	33 000
<i>Roads Infrastructure</i>		20 250	21 501	-	-	21 501	28 600	25 000
<i>Sanitation Infrastructure</i>		-	500	-	-	500	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	8 000	8 000
Infrastructure		20 250	22 001	-	-	22 001	36 600	33 000
Total Upgrading of Existing Assets to be adjusted	2a	50 649	46 136	-	-	46 136	30 164	29 350
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		250	250	-	-	250	250	250
<i>Electrical Infrastructure</i>		8 450	8 620	-	-	8 620	3 000	10 000
<i>Water Supply Infrastructure</i>		24 956	29 008	-	-	29 008	16 214	15 800
<i>Sanitation Infrastructure</i>		16 993	8 259	-	-	8 259	500	3 300
Infrastructure		50 649	46 136	-	-	46 136	19 964	29 350
Community Facilities		-	-	-	-	-	200	-
Sport and Recreation Facilities		-	-	-	-	-	10 000	-
Community Assets		-	-	-	-	-	10 200	-
Total Capital Expenditure to be adjusted	4	191 096	167 895	10 945	10 945	178 840	195 835	165 691
<i>Roads Infrastructure</i>		60 471	54 449	207	207	54 656	47 693	31 600
<i>Storm water Infrastructure</i>		250	250	-	-	250	250	250
<i>Electrical Infrastructure</i>		41 850	42 435	-	-	42 435	48 850	42 125
<i>Water Supply Infrastructure</i>		29 263	32 031	550	550	32 581	17 511	21 841
<i>Sanitation Infrastructure</i>		19 996	10 516	-	-	10 516	500	4 820
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	2 500	25 670
<i>Rail Infrastructure</i>		-	-	-	-	-	8 000	8 000
Infrastructure		151 830	139 681	757	757	140 438	125 304	134 306
Community Facilities		1 100	1 100	(207)	(207)	893	1 300	1 100
Sport and Recreation Facilities		3 100	3 400	(550)	(550)	2 850	22 000	-
Community Assets		4 200	4 500	(757)	(757)	3 743	23 300	1 100
Operational Buildings		6 000	475	-	-	475	-	1 050
Housing		4 476	1 674	-	-	1 674	15 100	5 800
Other Assets		10 476	2 149	-	-	2 149	15 100	6 850
Licences and Rights		420	420	-	-	420	-	-
Intangible Assets		420	420	-	-	420	-	-
Computer Equipment		3 704	4 084	-	-	4 084	880	909
Furniture and Office Equipment		364	463	-	-	463	324	330
Machinery and Equipment		4 219	4 199	10 945	10 945	15 144	1 205	6 854
Transport Assets		13 252	11 978	-	-	11 978	11 223	15 342
Land		2 630	421	-	-	421	18 500	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	191 096	167 895	10 945	10 945	178 840	195 835	165 691

WC015 Swartland - Table B9 Asset Management - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands		A	A1	F	G	H	Adjusted Budget	Adjusted Budget
ASSET REGISTER SUMMARY - PPE (WDV)	5	2 222 423	2 231 781	10 615	10 615	2 242 396	2 288 048	2 309 962
<i>Roads Infrastructure</i>		366 979	411 692	3 492	3 492	415 183	324 485	260 853
<i>Storm water Infrastructure</i>		108 605	112 185	–	–	112 185	103 856	98 865
<i>Electrical Infrastructure</i>		379 682	376 559	–	–	376 559	433 441	477 299
<i>Water Supply Infrastructure</i>		484 647	421 239	–	–	421 239	485 250	489 919
<i>Sanitation Infrastructure</i>		522 087	503 203	–	–	503 203	513 186	506 370
<i>Solid Waste Infrastructure</i>		16 841	32 074	(3 284)	(3 284)	28 790	17 303	40 905
Infrastructure		1 878 841	1 856 952	207	207	1 857 159	1 877 521	1 874 211
Community Assets		62 281	123 953	(207)	(207)	123 746	90 443	95 509
Heritage Assets		1 120	1 120	–	–	1 120	1 120	1 120
Investment properties		31 245	34 200	(8 830)	(8 830)	25 370	29 480	27 631
Other Assets		98 426	63 250	8 750	8 750	72 000	120 776	134 910
Intangible Assets		604	668	–	–	668	444	381
Computer Equipment		7 360	6 563	–	–	6 563	6 292	5 385
Furniture and Office Equipment		1 610	2 226	–	–	2 226	1 334	1 060
Machinery and Equipment		16 302	14 997	10 945	10 945	25 942	15 989	22 782
Transport Assets		44 508	46 159	–	–	46 159	47 332	51 034
Land		80 128	81 695	(250)	(250)	81 445	97 315	95 938
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 222 423	2 231 781	10 615	10 615	2 242 396	2 288 048	2 309 962
EXPENDITURE OTHER ITEMS								
Depreciation & asset impairment		101 768	101 768	–	–	101 768	113 573	126 308
Repairs and Maintenance by asset class	3	64 342	66 213	37	37	66 249	62 167	68 288
<i>Roads Infrastructure</i>		9 823	9 837	(33)	(33)	9 803	5 495	8 741
<i>Storm water Infrastructure</i>		19 334	19 336	–	–	19 336	20 783	21 801
<i>Electrical Infrastructure</i>		2 616	2 807	–	–	2 807	2 774	2 940
<i>Water Supply Infrastructure</i>		1 543	1 590	(7)	(7)	1 583	1 812	1 655
<i>Sanitation Infrastructure</i>		5 609	4 889	–	–	4 889	5 190	5 378
<i>Solid Waste Infrastructure</i>		7 912	10 150	–	–	10 150	8 298	8 678
Infrastructure		46 838	48 609	(40)	(40)	48 569	44 353	49 194
Community Facilities		2 227	2 037	(23)	(23)	2 014	2 327	2 432
Sport and Recreation Facilities		1 156	1 163	37	37	1 200	859	883
Community Assets		3 384	3 200	14	14	3 214	3 186	3 315
Operational Buildings		996	1 286	–	–	1 286	1 041	1 088
Housing		707	707	111	111	818	624	641
Other Assets		1 703	1 993	111	111	2 104	1 665	1 729
Licences and Rights		4 297	4 297	–	–	4 297	4 511	4 738
Intangible Assets		4 297	4 297	–	–	4 297	4 511	4 738
Computer Equipment		337	337	–	–	337	447	487
Furniture and Office Equipment		70	70	(1)	(1)	69	72	75
Machinery and Equipment		1 408	1 371	(45)	(45)	1 325	1 384	1 411
Transport Assets		6 306	6 336	(2)	(2)	6 334	6 548	7 340
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		166 110	167 981	37	37	168 018	175 740	194 596
<i>Renewal and upgrading of Existing Assets as % of total PPE</i>		37.1%	40.6%			38.1%	34.1%	37.6%
<i>Renewal and upgrading of Existing Assets as % of depreciation</i>		69.7%	67.0%			67.0%	58.8%	49.4%
<i>R&M as a % of PPE</i>		2.9%	3.0%			3.0%	2.7%	3.0%
<i>Renewal and upgrading and R&M as a % of PPE</i>		6.1%	6.0%			6.0%	5.6%	5.7%

WC015 Swartland - Table B10 Basic service delivery measurement - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original	Prior	Other	Total	Adjusted	+1 2023/24	+2 2024/25
		Budget	Adjusted	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
		A	A1	F	G	H		
Household service targets	1							
Water:								
Piped water inside dwelling		65 744	65 744	0	-	65 744	65 744	65 744
Piped water inside yard (but not in dwelling)		6 464	6 464	0	-	6 464	6 464	6 464
Using public tap (at least min.service level)	2	110	110	0	-	110	110	110
Other water supply (at least min.service level)		316	316	0	-	316	316	316
<i>Minimum Service Level and Above sub-total</i>		72 634	73	-	-	72 634	72 634	72 634
Using public tap (< min.service level)	3	-	0	0	-	-	-	-
Other water supply (< min.service level)	3,4	5 644	5 644	0	-	5 644	5 644	5 644
No water supply		-	0	0	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		5 644	6	-	-	5 644	5 644	5 644
Total number of households	5	78 278	78	-	-	78 278	78 278	78 278
Sanitation/sewerage:								
Flush toilet (connected to sewerage)		67 488	67 488	0	-	67 488	67 488	67 488
Flush toilet (with septic tank)		7 774	7 774	0	-	7 774	7 774	7 774
Chemical toilet		58	58	0	-	58	58	58
Pit toilet (ventilated)		74	74	0	-	74	74	74
Other toilet provisions (> min.service level)		-	0	0	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		75 394	75 394	-	-	75 394	75 394	75 394
Bucket toilet		1 982	1 982	0	-	1 982	1 982	1 982
Other toilet provisions (< min.service level)		282	282	0	-	282	282	282
No toilet provisions		620	620	0	-	620	620	620
<i>Below Minimum Service Level sub-total</i>		2 884	2 884	-	-	2 884	2 884	2 884
Total number of households	5	78 278	78 278	-	-	78 278	78 278	78 278
Energy:								
Electricity (at least min. service level)		77 262	77 262	0	-	77 262	77 262	77 262
Electricity - prepaid (> min.service level)		-	0	0	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		77 262	77 262	-	-	77 262	77 262	77 262
Electricity (< min.service level)		-	0	0	-	-	-	-
Electricity - prepaid (< min. service level)		-	0	0	-	-	-	-
Other energy sources		1 016	1 016	0	-	1 016	1 016	1 016
<i>Below Minimum Service Level sub-total</i>		1 016	1 016	-	-	1 016	1 016	1 016
Total number of households	5	78 278	78 278	-	-	78 278	78 278	78 278
Refuse:								
Removed at least once a week (min.service)		65 350	65 350	0	-	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
Removed less frequently than once a week		960	960	0	-	960	960	960
Using communal refuse dump		1 794	1 794	0	-	1 794	1 794	1 794
Using own refuse dump		9 726	9 726	0	-	9 726	9 726	9 726
Other rubbish disposal		410	410	0	-	410	410	410
No rubbish disposal		38	38	0	-	38	38	38
<i>Below Minimum Service Level sub-total</i>		12 928	12 928	-	-	12 928	12 928	12 928
Total number of households	5	78 278	78 278	-	-	78 278	78 278	78 278
Households receiving Free Basic Service	15							
Water (6 kilolitres per household per month)		9 524	10	-	-	9 524	9 810	10 104
Sanitation (free minimum level service)		9 200	9	-	-	9 200	9 476	9 760
Electricity/other energy (50kwh per household per month)		7 882	8	-	-	7 882	8 118	8 362
Refuse (removed at least once a week)		9 540	10	-	-	9 540	9 826	10 121
Cost of Free Basic Services provided (R'000)	16							
Water (6 kilolitres per indigent household per month)		14 805	14 805	-	-	14 805	15 626	16 493
Sanitation (free sanitation service to indigent households)		28 623	28 623	-	-	28 623	30 626	32 770
Electricity/other energy (50kwh per indigent household)		6 381	6 381	-	-	6 381	7 019	7 721
Refuse (removed once a week for indigent households)		16 703	16 703	-	-	16 703	17 705	18 767
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-
Total cost of FBS provided		66 512	66 512	-	-	66 512	70 977	75 752
Highest level of free service provided								
Property rates (R'000 value threshold)		105 000	105 000	0	-	105 000	105 000	105 000
Water (kilolitres per household per month)		6	6	0	-	6	6	6
Sanitation (kilolitres per household per month)		-	-	0	-	-	-	-
Sanitation (Rand per household per month)		262.82	262.82	0	-	262.82	278.33	294.75
Electricity (kw per household per month)		50	50	0	-	50	50	50
Refuse (average litres per week)		149.73	149.73	0	-	149.73	162.31	175.94
Revenue cost of free services provided (R'000)	17							
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		5 784	5 784	-	-	5 784	6 031	6 297
Other		-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		5 784	5 784	-	-	5 784	6 031	6 297