

**MID-YEAR ADJUSTMENTS
BUDGET**

2023/24 – 2025/26

B-SCHEDULES

WC015 Swartland - Table B1 Adjustments Budget Summary - 30 January 2024

Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
Financial Performance							
Property rates	167 830	167 830	–	–	167 830	183 323	193 832
Service charges	596 914	596 914	(19 980)	(19 980)	576 934	673 070	759 772
Investment revenue	55 954	55 954	27 096	27 096	83 051	52 954	49 954
Transfers recognised - operational	168 036	169 181	2 916	2 916	172 097	184 740	286 976
Other own revenue	96 364	96 364	36 238	36 238	132 602	101 368	107 501
Total Revenue (excluding capital transfers and contributions)	1 085 098	1 086 243	46 270	46 270	1 132 514	1 195 456	1 398 036
Employee costs	316 394	316 751	1 490	1 490	318 241	332 235	351 024
Remuneration of councillors	12 081	12 081	338	338	12 419	12 565	13 067
Depreciation & asset impairment	112 614	112 614	2 333	2 333	118 670	126 454	131 662
Finance charges	14 486	14 486	(1 542)	(1 542)	12 944	18 879	18 143
Inventory consumed and bulk purchases	417 131	420 526	(26 657)	(26 657)	393 869	475 468	550 851
Transfers and subsidies	5 060	4 910	516	516	5 426	5 018	5 229
Other expenditure	193 564	192 017	21 490	21 490	209 783	203 514	301 954
Total Expenditure	1 071 330	1 073 385	(2 033)	(2 033)	1 071 352	1 174 133	1 371 931
Surplus/(Deficit)	13 768	12 858	48 303	48 303	61 162	21 323	26 106
Transfers and subsidies - capital (monetary)	107 387	135 980	(16 071)	(16 071)	119 909	115 594	91 660
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	121 155	148 838	32 232	32 232	181 071	136 917	117 766
Surplus/ (Deficit) for the year	121 155	148 838	32 232	32 232	181 071	136 917	117 766
Capital expenditure & funds sources							
Capital expenditure	209 052	240 804	7 886	7 886	248 690	225 529	208 303
Transfers recognised - capital	107 387	135 980	(16 071)	(16 071)	119 909	115 594	91 660
Borrowing	–	–	–	–	–	33 000	17 000
Internally generated funds	101 665	104 824	23 957	23 957	128 781	76 935	99 643
Total sources of capital funds	209 052	240 804	7 886	7 886	248 690	225 529	208 303
Financial position							
Total current assets	863 166	859 098	(308 261)	(308 261)	550 837	976 611	1 026 969
Total non current assets	2 322 092	2 353 843	328 011	328 011	2 681 855	2 394 911	2 454 812
Total current liabilities	144 717	144 717	(20 793)	(20 793)	123 924	152 639	151 160
Total non current liabilities	224 988	224 988	(42 771)	(42 771)	182 217	266 413	260 386
Community wealth/Equity	2 815 553	2 843 236	83 314	83 314	2 926 550	2 952 470	3 070 236
Cash flows							
Net cash from (used) operating	224 935	252 572	14 982	14 982	267 554	253 141	236 046
Net cash from (used) investing	(194 439)	(226 191)	(317 278)	(317 278)	(543 469)	(211 448)	(193 963)
Net cash from (used) financing	(8 261)	(8 261)	(43 298)	(43 298)	(51 559)	40 825	(16 897)
Cash/cash equivalents at the year end	684 449	680 335	(285 791)	(285 791)	394 543	766 967	798 713
Cash backing/surplus reconciliation							
Cash and investments available	684 449	680 335	47 237	47 237	727 571	773 527	798 713
Application of cash and investments	262 898	262 898	10 190	10 190	273 088	288 290	291 209
Balance - surplus (shortfall)	421 551	417 437	37 047	37 047	454 483	485 237	507 504
Asset Management							
Asset register summary (WDV)	2 322 092	2 353 843	(29 182)	(29 182)	2 324 661	2 394 911	2 454 812
Depreciation	107 577	107 577	–	–	107 577	121 167	126 109
Renewal and Upgrading of Existing Assets	33 777	49 862	(16 046)	(16 046)	33 816	47 037	70 390
Repairs and Maintenance	66 391	67 008	4 450	4 450	71 458	68 140	82 458
Free services							
Cost of Free Basic Services provided	71 124	71 124	–	–	71 124	76 572	82 490
Revenue cost of free services provided	5 831	5 831	–	–	5 831	6 097	6 385
Households below minimum service level							
Water:	3	3	–	–	3	3	3
Sanitation/sew erage:	1	1	–	–	1	1	1
Energy :	1	1	–	–	1	1	1
Refuse:	6	6	–	–	6	6	6

WC015 Swartland - Table B2 Adjustments Budget Financial Performance (functional classification) - 30 January 2024

Standard Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
Revenue - Functional							
<i>Governance and administration</i>	319 063	319 528	19 004	19 004	338 532	343 573	366 761
Executive and council	305	305	30	30	335	312	318
Finance and administration	318 758	319 223	18 556	18 556	337 778	343 261	366 443
Internal audit	–	–	418	418	418	–	–
<i>Community and public safety</i>	127 957	127 957	12 980	12 980	140 937	127 435	176 223
Community and social services	13 893	13 893	788	788	14 681	13 722	14 201
Sport and recreation	16 216	16 216	(1 093)	(1 093)	15 123	4 638	4 916
Public safety	42 089	42 089	8 013	8 013	50 102	43 725	46 527
Housing	55 758	55 758	5 273	5 273	61 030	65 350	110 578
Health	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	33 128	43 544	(10 267)	(10 267)	33 277	19 760	31 945
Planning and development	4 789	4 789	203	203	4 992	5 075	5 379
Road transport	28 339	38 756	(10 470)	(10 470)	28 285	14 685	26 567
Environmental protection	–	–	–	–	–	–	–
<i>Trading services</i>	712 303	731 160	8 483	8 483	739 643	820 246	914 729
Energy sources	456 425	458 505	(9 588)	(9 588)	448 917	522 322	606 519
Water management	113 187	124 465	1 244	1 244	125 708	123 773	142 646
Waste water management	86 097	91 596	16 827	16 827	108 423	92 789	96 111
Waste management	56 595	56 595	–	–	56 595	81 362	69 452
<i>Other</i>	34	34	–	–	34	36	39
Total Revenue - Functional	1 192 485	1 222 223	30 199	30 199	1 252 423	1 311 050	1 489 696
Expenditure - Functional							
<i>Governance and administration</i>	171 937	169 844	15 650	15 650	185 495	178 256	196 281
Executive and council	25 835	25 791	1 082	1 082	26 873	26 928	28 058
Finance and administration	142 949	140 901	14 147	14 147	155 047	149 088	165 884
Internal audit	3 152	3 152	422	422	3 575	2 240	2 339
<i>Community and public safety</i>	154 654	155 551	10 148	10 148	165 699	164 457	257 201
Community and social services	26 330	26 796	823	823	27 619	27 415	29 021
Sport and recreation	34 938	35 034	978	978	36 012	37 905	40 541
Public safety	88 686	88 921	8 383	8 383	97 304	93 813	98 906
Housing	4 701	4 801	(36)	(36)	4 764	5 324	88 733
Health	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	85 081	86 130	(5 273)	(5 273)	80 857	91 716	91 376
Planning and development	16 200	16 680	59	59	16 738	16 273	16 827
Road transport	68 882	69 450	(5 332)	(5 332)	64 119	75 443	74 550
Environmental protection	–	–	–	–	–	–	–
<i>Trading services</i>	657 274	659 476	(22 559)	(22 559)	636 917	737 191	824 422
Energy sources	414 005	415 291	(22 527)	(22 527)	392 764	471 320	542 025
Water management	107 650	107 770	(5 978)	(5 978)	101 792	117 248	127 435
Waste water management	77 428	77 734	829	829	78 564	84 741	87 863
Waste management	58 190	58 681	5 116	5 116	63 797	63 882	67 099
<i>Other</i>	2 384	2 384	1	1	2 385	2 514	2 651
Total Expenditure - Functional	1 071 330	1 073 385	(2 033)	(2 033)	1 071 352	1 174 133	1 371 931
Surplus/ (Deficit) for the year	121 155	148 838	32 232	32 232	181 071	136 917	117 766

WC015 Swartland - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 30 January 2024

Standard Classification Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousand							
Revenue - Functional							
Municipal governance and administration	319 063	319 528	19 004	19 004	338 532	343 573	366 761
Executive and council	305	305	30	30	335	312	318
<i>Mayor and Council</i>	305	305	30	30	335	312	318
<i>Municipal Manager, Town Secretary and</i>	-	-	-	-	-	-	-
Finance and administration	318 758	319 223	18 556	18 556	337 778	343 261	366 443
<i>Administrative and Corporate Support</i>	101	101	56	56	157	104	106
<i>Asset Management</i>	-	-	-	-	-	-	-
<i>Finance</i>	304 539	304 539	29 083	29 083	333 622	328 698	351 525
<i>Fleet Management</i>	-	-	-	-	-	-	-
<i>Human Resources</i>	366	831	1 048	1 048	1 879	388	411
<i>Property Services</i>	13 752	13 752	(11 632)	(11 632)	2 120	14 072	14 401
Internal audit	-	-	418	418	418	-	-
<i>Governance Function</i>	-	-	418	418	418	-	-
Community and public safety	127 957	127 957	12 980	12 980	140 937	127 435	176 223
Community and social services	13 893	13 893	788	788	14 681	13 722	14 201
<i>Cemeteries, Funeral Parlours and</i>	1 108	1 108	-	-	1 108	1 174	1 245
<i>Child Care Facilities</i>	-	-	-	-	-	-	-
<i>Community Halls and Facilities</i>	249	249	25	25	274	264	280
<i>Disaster Management</i>	-	-	284	284	284	-	-
<i>Libraries and Archives</i>	11 986	11 986	466	466	12 452	12 087	12 625
<i>Population Development</i>	551	551	13	13	564	197	52
Sport and recreation	16 216	16 216	(1 093)	(1 093)	15 123	4 638	4 916
<i>Community Parks (including Nurseries)</i>	875	875	-	-	875	-	-
<i>Recreational Facilities</i>	4 146	4 146	-	-	4 146	4 394	4 658
<i>Sports Grounds and Stadiums</i>	11 196	11 196	(1 093)	(1 093)	10 103	243	258
Public safety	42 089	42 089	8 013	8 013	50 102	43 725	46 527
<i>Control of Public Nuisances</i>	321	321	-	-	321	340	361
<i>Fire Fighting and Protection</i>	936	936	500	500	1 436	10	10
<i>Police Forces, Traffic and Street Parking</i>	40 832	40 832	7 513	7 513	48 345	43 375	46 156
<i>Pounds</i>	-	-	-	-	-	-	-
Housing	55 758	55 758	5 273	5 273	61 030	65 350	110 578
<i>Housing</i>	55 758	55 758	5 273	5 273	61 030	65 350	110 578
Economic and environmental services	33 128	43 544	(10 267)	(10 267)	33 277	19 760	31 945
Planning and development	4 789	4 789	203	203	4 992	5 075	5 379
<i>Town Planning, Building Regulations and</i>	4 789	4 789	203	203	4 992	5 075	5 379
Road transport	28 339	38 756	(10 470)	(10 470)	28 285	14 685	26 567
<i>Road and Traffic Regulation</i>	11 806	11 806	-	-	11 806	12 514	13 265
<i>Roads</i>	16 534	26 950	(10 470)	(10 470)	16 480	2 171	13 302
Trading services	712 303	731 160	8 483	8 483	739 643	820 246	914 729
Energy sources	456 425	458 505	(9 588)	(9 588)	448 917	522 322	606 519
<i>Electricity</i>	456 425	458 505	(9 588)	(9 588)	448 917	522 322	606 519
Water management	113 187	124 465	1 244	1 244	125 708	123 773	142 646
<i>Water Distribution</i>	113 187	124 465	1 244	1 244	125 708	123 773	142 646
<i>Water Storage</i>	-	-	-	-	-	-	-
Waste water management	86 097	91 596	16 827	16 827	108 423	92 789	96 111
<i>Sewerage</i>	85 326	89 317	2 618	2 618	91 935	92 324	95 617
<i>Storm Water Management</i>	771	2 279	14 209	14 209	16 488	466	494
Waste management	56 595	56 595	-	-	56 595	81 362	69 452
<i>Solid Waste Removal</i>	56 595	56 595	-	-	56 595	81 362	69 452
<i>Street Cleaning</i>	-	-	-	-	-	-	-
Other	34	34	-	-	34	36	39
<i>Tourism</i>	34	34	-	-	34	36	39
Total Revenue - Functional	1 192 485	1 222 223	30 199	30 199	1 252 423	1 311 050	1 489 696

WC015 Swartland - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 30 January 2024

Standard Classification Description	Budget Year 2023/24					Budget Year	Budget Year
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousand	A	A1	F	G	H		
Expenditure - Functional				-	-		
Municipal governance and administration	171 937	169 844	15 650	15 650	185 495	178 256	196 281
Executive and council	25 835	25 791	1 082	1 082	26 873	26 928	28 058
Mayor and Council	23 068	23 025	532	532	23 556	24 036	25 024
Municipal Manager, Town Secretary and	2 766	2 766	550	550	3 316	2 892	3 034
Finance and administration	142 949	140 901	14 147	14 147	155 047	149 088	165 884
Administrative and Corporate Support	26 643	26 165	1 740	1 740	27 904	27 860	29 106
Asset Management	2 424	2 424	368	368	2 792	2 514	1 727
Finance	58 508	56 742	9 635	9 635	66 377	62 030	65 839
Fleet Management	1 289	1 289	4	4	1 293	1 373	1 467
Human Resources	9 018	9 567	1 098	1 098	10 665	9 484	9 625
Information Technology	18 076	17 735	243	243	17 979	19 116	19 559
Property Services	17 683	17 670	1 054	1 054	18 724	16 951	28 308
Risk Management	153	153	-	-	153	158	162
Supply Chain Management	9 154	9 154	5	5	9 160	9 601	10 091
Internal audit	3 152	3 152	422	422	3 575	2 240	2 339
Governance Function	3 152	3 152	422	422	3 575	2 240	2 339
Community and public safety	154 654	155 551	10 148	10 148	165 699	164 457	257 201
Community and social services	26 330	26 796	823	823	27 619	27 415	29 021
Cemeteries, Funeral Parlours and	982	952	18	18	969	1 039	1 040
Community Halls and Facilities	6 501	6 501	340	340	6 840	6 815	7 374
Disaster Management	380	880	284	284	1 164	387	394
Libraries and Archives	12 294	12 294	12	12	12 306	12 959	13 824
Population Development	6 173	6 170	169	169	6 339	6 216	6 389
Sport and recreation	34 938	35 034	978	978	36 012	37 905	40 541
Community Parks (including Nurseries)	22 052	22 144	483	483	22 627	23 873	25 022
Recreational Facilities	6 367	6 370	13	13	6 384	6 811	8 119
Sports Grounds and Stadiums	6 519	6 519	482	482	7 001	7 221	7 399
Public safety	88 686	88 921	8 383	8 383	97 304	93 813	98 906
Control of Public Nuisances	413	413	-	-	413	433	454
Fire Fighting and Protection	9 987	10 040	601	601	10 641	10 447	11 006
Police Forces, Traffic and Street Parking	78 286	78 468	7 783	7 783	86 250	82 934	87 446
Pounds	-	-	-	-	-	-	-
Housing	4 701	4 801	(36)	(36)	4 764	5 324	88 733
Housing	4 701	4 801	(36)	(36)	4 764	5 324	88 733
Economic and environmental services	85 081	86 130	(5 273)	(5 273)	80 857	91 716	91 376
Planning and development	16 200	16 680	59	59	16 738	16 273	16 827
Corporate Wide Strategic Planning (IDPs, Town Planning, Building Regulations and Enforcement and Civ Engineer	2 854	2 924	(1)	(1)	2 923	2 984	3 195
Road transport	13 346	13 756	60	60	13 815	13 289	13 631
Road transport	68 882	69 450	(5 332)	(5 332)	64 119	75 443	74 550
Road and Traffic Regulation	10 571	10 571	(39)	(39)	10 532	11 030	11 535
Roads	58 311	58 879	(5 293)	(5 293)	53 587	64 413	63 015
Trading services	657 274	659 476	(22 559)	(22 559)	636 917	737 191	824 422
Energy sources	414 005	415 291	(22 527)	(22 527)	392 764	471 320	542 025
Electricity	411 882	413 167	(22 659)	(22 659)	390 508	469 071	539 639
Street Lighting and Signal Systems	2 124	2 124	132	132	2 256	2 249	2 386
Water management	107 650	107 770	(5 978)	(5 978)	101 792	117 248	127 435
Water Distribution	107 650	107 770	(5 978)	(5 978)	101 792	117 248	127 435
Waste water management	77 428	77 734	829	829	78 564	84 741	87 863
Sewerage	45 620	45 979	34	34	46 013	52 201	52 321
Storm Water Management	21 208	21 208	110	110	21 319	22 060	23 641
Waste Water Treatment	10 600	10 547	685	685	11 233	10 479	11 900
Waste management	58 190	58 681	5 116	5 116	63 797	63 882	67 099
Solid Waste Disposal (Landfill Sites)	13 693	13 693	2 204	2 204	15 897	14 590	15 699
Solid Waste Removal	36 915	37 406	2 912	2 912	40 318	41 284	42 815
Street Cleaning	7 582	7 582	-	-	7 582	8 008	8 585
Other	2 384	2 384	1	1	2 385	2 514	2 651
Tourism	2 384	2 384	1	1	2 385	2 514	2 651
Total Expenditure - Functional	1 071 330	1 073 385	(2 033)	(2 033)	1 071 352	1 174 133	1 371 931
Surplus/ (Deficit) for the year	121 155	148 838	32 232	32 232	181 071	136 917	117 766

WC015 Swartland - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30 January 2024

Vote Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	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	12 735	13 200	1 595	1 595	14 795	12 877	13 459
Vote 2 - Civil Services	299 716	326 909	(5 124)	(5 124)	321 785	315 981	337 835
Vote 3 - Council	305	305	30	30	335	312	318
Vote 4 - Electricity Services	456 443	458 523	(9 588)	(9 588)	448 935	522 340	606 537
Vote 5 - Financial Services	304 521	304 521	29 083	29 083	333 604	328 680	351 507
Vote 6 - Development Services	64 870	64 870	5 489	5 489	70 359	74 622	120 248
Vote 7 - Municipal Manager	-	-	418	418	418	-	-
Vote 8 - Protection Services	53 895	53 895	8 297	8 297	62 192	56 239	59 792
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-
Total Revenue by Vote	1 192 485	1 222 223	30 199	30 199	1 252 423	1 311 050	1 489 696
Expenditure by Vote							
Vote 1 - Corporate Services	42 202	42 234	2 966	2 966	45 200	44 239	46 441
Vote 2 - Civil Services	369 407	370 964	(3 359)	(3 359)	367 605	402 364	433 795
Vote 3 - Council	23 068	23 025	532	532	23 556	24 036	25 024
Vote 4 - Electricity Services	419 094	420 038	(22 269)	(22 269)	397 769	475 346	544 067
Vote 5 - Financial Services	73 728	71 978	10 032	10 032	82 010	78 005	81 756
Vote 6 - Development Services	32 212	32 722	343	343	33 065	33 387	117 810
Vote 7 - Municipal Manager	8 927	8 997	971	971	9 968	8 274	8 731
Vote 8 - Protection Services	102 693	103 428	8 752	8 752	112 180	108 482	114 307
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-
Total Expenditure by Vote	1 071 330	1 073 385	(2 033)	(2 033)	1 071 352	1 174 133	1 371 931
Surplus/ (Deficit) for the year	121 155	148 838	32 232	32 232	181 071	136 917	117 766

WC015 Swartland - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 30 January 2024

Vote Description	Budget Year 2023/24					Budget Year	Budget Year	
	Original	Prior	Other Adjusts.	Total Adjusts.	Adjusted	+1 2024/25	+2 2025/26	
	Budget	Adjusted			Budget	Adjusted	Adjusted	
R thousands	A	A1	F	G	H			
Revenue by Vote								
Vote 1 - Corporate Services	12 735	13 200	1 595		1 595	14 795	12 877	13 459
1,1 - Administration	100	100	56		56	156	102	104
1,2 - Human Resources	366	831	1 048		1 048	1 879	388	411
1,3 - Libraries	11 986	11 986	466		466	12 452	12 087	12 625
1,4 - Marketing and Tourism	34	34	-		-	34	36	39
1,5 - Community Halls and Facilities	249	249	25		25	274	264	280
Vote 2 - Civil Services	299 716	326 909	(5 124)		(5 124)	321 785	315 981	337 835
2,2 - Cemeteries	1 108	1 108	-		-	1 108	1 174	1 245
2,3 - Municipal Property Maintenance	13 752	13 752	(11 632)		(11 632)	2 120	14 072	14 401
2,4 - Parks and Recreational Areas	875	875	-		-	875	-	-
2,5 - Proclaimed Roads	1 427	1 427	475		475	1 902	204	226
2,6 - Refuse Removals	56 595	56 595	-		-	56 595	81 362	69 452
2,9 - Sewerage Services	85 326	89 317	2 618		2 618	91 935	92 324	95 617
2,11 - Sportgrounds	11 196	11 196	(1 093)		(1 093)	10 103	243	258
2,12 - Streets	15 546	25 963	4 772		4 772	30 735	2 433	13 570
2,13 - Stormwater	331	1 840	(1 509)		(1 509)	331	-	-
2,14 - Swimming Pools	374	374	-		-	374	396	420
2,15 - Water Distribution	113 187	124 465	1 244		1 244	125 708	123 773	142 646
Vote 3 - Council	305	305	30		30	335	312	318
3,1 - Council General Expenses	305	305	30		30	335	312	318
Vote 4 - Electricity Services	456 443	458 523	(9 588)		(9 588)	448 935	522 340	606 537
4,2 - Distribution	456 443	458 523	(9 588)		(9 588)	448 935	522 340	606 537
Vote 5 - Financial Services	304 521	304 521	29 083		29 083	333 604	328 680	351 507
5,2 - Finance	131 693	131 693	29 083		29 083	160 776	140 089	151 978
5,5 - Grants and Subsidies - FMG	1 550	1 550	-		-	1 550	1 550	1 688
5,7 - Property Rates	171 277	171 277	-		-	171 277	187 040	197 841
Vote 6 - Development Services	64 870	64 870	5 489		5 489	70 359	74 622	120 248
6,1 - Administration	1	1	-		-	1	1	1
6,2 - Caravan parks - Yzerfontein	3 772	3 772	-		-	3 772	3 998	4 238
6,3 - Community Development	538	538	-		-	538	38	38
6,4 - Multi-Purpose Centres	13	13	13		13	26	159	14
6,5 - Planning and Valuations	1 200	1 200	203		203	1 403	1 271	1 346
6,6 - Building Control	3 589	3 589	-		-	3 589	3 805	4 033
6,7 - Housing	55 758	55 758	5 273		5 273	61 030	65 350	110 578
Vote 7 - Municipal Manager	-	-	418		418	418	-	-
7,3 - Internal Audit	-	-	418		418	418	-	-
Vote 8 - Protection Services	53 895	53 895	8 297		8 297	62 192	56 239	59 792
8,2 - Civil Protection	-	-	284		284	284	-	-
8,3 - Fire Fighting	936	936	500		500	1 436	10	10
8,4 - Harbour Yzerfontein	321	321	-		-	321	340	361
8,5 - Road and Traffic Regulation	11 806	11 806	-		-	11 806	12 514	13 265
8,6 - Policing and Law Enforcement	40 832	40 832	7 513		7 513	48 345	43 375	46 156
Total Revenue by Vote	1 192 485	1 222 223	30 199		30 199	1 252 423	1 311 050	1 489 696

WC015 Swartland - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 30 January 2024

Vote Description	Budget Year 2023/24					Budget Year	Budget Year
	Original Budget	Prior Adjusted	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2024/25	+2 2025/26
	A	A1	F	G	H	Adjusted Budget	Adjusted Budget
R thousands							
Expenditure by Vote							
Vote 1 - Corporate Services	42 202	42 234	2 966	2 966	45 200	44 239	46 441
1,1 - Administration	13 785	13 283	1 541	1 541	14 825	14 297	14 849
1,2 - Human Resources	6 899	7 433	1 072	1 072	8 505	7 270	7 306
1,3 - Libraries	12 586	12 586	12	12	12 598	13 291	14 201
1,4 - Marketing and Tourism	2 431	2 431	1	1	2 432	2 566	2 710
1,5 - Community Halls and Facilities	6 501	6 501	340	340	6 840	6 815	7 374
Vote 2 - Civil Services	369 407	370 964	(3 359)	(3 359)	367 605	402 364	433 795
2,1 - Administration	3 827	3 851	34	34	3 885	4 045	4 254
2,2 - Cemeteries	993	962	18	18	980	1 050	1 052
2,3 - Municipal Property Maintenance	20 170	20 157	1 054	1 054	21 211	19 751	31 462
2,4 - Parks and Recreational Areas	22 184	22 277	483	483	22 759	24 015	25 176
2,5 - Proclaimed Roads	483	483	-	-	483	483	504
2,6 - Refuse Removals	36 779	37 270	2 912	2 912	40 182	41 142	42 665
2,7 - Street Cleaning	7 582	7 582	-	-	7 582	8 008	8 585
2,8 - Solid Waste Disposal(Landfill Sites)	13 693	13 693	2 204	2 204	15 897	14 590	15 699
2,9 - Sewerage Services	44 909	45 268	34	34	45 302	51 433	51 492
2,10 - Waste Water Treatment	17 682	17 629	685	685	18 314	18 620	21 258
2,11 - Sportgrounds	7 244	7 244	482	482	7 726	8 019	8 277
2,12 - Streets	60 813	61 381	(5 293)	(5 293)	56 088	67 362	66 458
2,13 - Stormwater	21 207	21 207	110	110	21 318	22 059	23 640
2,14 - Swimming Pools	4 491	4 491	(104)	(104)	4 387	4 799	6 043
2,15 - Water Distribution	107 349	107 469	(5 978)	(5 978)	101 490	116 988	127 228
Vote 3 - Council	23 068	23 025	532	532	23 556	24 036	25 024
3,1 - Council General Expenses	23 068	23 025	532	532	23 556	24 036	25 024
Vote 4 - Electricity Services	419 094	420 038	(22 269)	(22 269)	397 769	475 346	544 067
4,1 - Administration	1 495	1 495	14	14	1 510	1 567	1 641
4,2 - Distribution	397 399	398 684	(22 659)	(22 659)	376 025	452 414	520 481
4,3 - Street Lighting	2 124	2 124	132	132	2 256	2 249	2 386
4,4 - IT Services	18 076	17 735	243	243	17 979	19 116	19 559
Vote 5 - Financial Services	73 728	71 978	10 032	10 032	82 010	78 005	81 756
5,1 - Administration	2 080	2 080	15	15	2 095	2 177	2 281
5,2 - Finance	49 568	47 739	8 175	8 175	55 913	52 697	55 942
5,3 - Budget and Treasury	6 363	6 427	823	823	7 250	6 519	6 823
5,4 - Asset Management	2 424	2 424	368	368	2 792	2 514	1 727
5,5 - Grants and Subsidies - FMG	1 550	1 565	5	5	1 570	1 550	1 688
5,6 - Fleet Manangement	1 289	1 289	4	4	1 293	1 373	1 467
5,7 - Property Rates	1 026	1 026	638	638	1 664	1 265	1 386
5,8 - Supply Chain Management	9 427	9 427	5	5	9 432	9 910	10 442
Vote 6 - Development Services	32 212	32 722	343	343	33 065	33 387	117 810
6,1 - Administration	2 779	2 779	12	12	2 791	2 957	3 104
6,2 - Caravan parks - Yzerfontein	3 094	3 097	117	117	3 215	3 388	3 633
6,3 - Community Development	4 494	4 494	146	146	4 639	4 274	4 462
6,4 - Multi-Purpose Centres	1 679	1 677	24	24	1 700	1 942	1 927
6,5 - Planning and Valuations	9 566	9 976	39	39	10 014	9 312	9 437
6,6 - Building Control	3 780	3 780	21	21	3 801	3 976	4 194
6,7 - Housing	4 701	4 801	(36)	(36)	4 764	5 324	88 733
6,8 - Occupational Health and Safety	2 119	2 119	21	21	2 140	2 214	2 319
Vote 7 - Municipal Manager	8 927	8 997	971	971	9 968	8 274	8 731
7,1 - Administration	2 766	2 766	550	550	3 316	2 892	3 034
7,2 - Strategic Planning	2 854	2 924	(1)	(1)	2 923	2 984	3 195
7,3 - Internal Audit	3 306	3 306	422	422	3 728	2 398	2 501
Vote 8 - Protection Services	102 693	103 428	8 752	8 752	112 180	108 482	114 307
8,1 - Administration	2 670	2 670	123	123	2 793	2 811	2 970
8,2 - Civil Protection	380	880	284	284	1 164	387	394
8,3 - Fire Fighting	10 002	10 055	601	601	10 655	10 463	11 024
8,4 - Harbour Yzerfontein	465	465	-	-	465	492	520
8,5 - Road and Traffic Regulation	10 811	10 811	(39)	(39)	10 772	11 304	11 848
8,6 - Policing and Law Enforcement	78 366	78 547	7 783	7 783	86 330	83 025	87 551
Total Expenditure by Vote	1 071 330	1 073 385	(2 033)	(2 033)	1 071 352	1 174 133	1 371 931
Surplus/ (Deficit) for the year	121 155	148 838	32 232	32 232	181 071	136 917	117 766

WC015 Swartland - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30 January 2024

Description	Budget Year 2023/24					Budget Year	Budget Year
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands	A	A1	F	G	H		
Revenue By Source							
Exchange Revenue							
Service charges - Electricity	421 007	421 007	(21 291)	(21 291)	399 716	483 838	556 045
Service charges - Water	91 857	91 857	–	–	91 857	98 465	105 542
Service charges - Waste Water Management	51 053	51 053	1 311	1 311	52 364	53 679	56 475
Service charges - Waste Management	32 997	32 997	–	–	32 997	37 089	41 710
Sale of Goods and Rendering of Services	13 113	13 113	213	213	13 327	13 899	14 732
Agency services	6 403	6 403	–	–	6 403	6 787	7 194
Interest earned from Receivables	2 640	2 640	560	560	3 199	2 798	2 966
Interest earned from Current and Non Current Assets	55 954	55 954	27 096	27 096	83 051	52 954	49 954
Rental from Fixed Assets	1 967	1 967	68	68	2 035	2 085	2 210
Operational Revenue	3 933	3 933	37 971	37 971	41 904	4 149	4 374
Non-Exchange Revenue							
Property rates	167 830	167 830	–	–	167 830	183 323	193 832
Fines, penalties and forfeits	32 076	32 076	7 430	7 430	39 507	33 993	36 025
Licences or permits	5 158	5 158	36	36	5 194	5 464	5 787
Transfer and subsidies - Operational	168 036	169 181	2 916	2 916	172 097	184 740	286 976
Interest	1 060	1 060	403	403	1 463	1 124	1 191
Operational Revenue	15 402	15 402	–	–	15 402	16 989	18 681
Gains on disposal of Assets	14 613	14 613	(10 444)	(10 444)	4 169	14 081	14 340
Total Revenue (excluding capital transfers and contributions)	1 085 098	1 086 243	46 270	46 270	1 132 514	1 195 456	1 398 036
Expenditure By Type							
Employee related costs	316 394	316 751	1 490	1 490	318 241	332 235	351 024
Remuneration of councillors	12 081	12 081	338	338	12 419	12 565	13 067
Bulk purchases - electricity	356 097	356 097	(22 217)	(22 217)	333 881	408 444	476 654
Inventory consumed	61 034	64 428	(4 440)	(4 440)	59 988	67 025	74 197
Debt impairment	4 424	4 424	(3 724)	(3 724)	700	5 138	5 405
Depreciation and amortisation	112 614	112 614	6 056	6 056	118 670	126 454	131 662
Interest	14 486	14 486	(1 542)	(1 542)	12 944	18 879	18 143
Contracted services	70 092	68 954	8 362	8 362	77 317	68 966	163 056
Transfers and subsidies	5 060	4 910	516	516	5 426	5 018	5 229
Irrecoverable debts written off	32 910	32 910	11 191	11 191	44 101	35 961	39 121
Operational costs	57 831	57 422	1 152	1 152	58 574	60 361	62 552
Losses on disposal of Assets	16 413	16 413	(1 038)	(1 038)	15 374	19 695	16 741
Other Losses	11 894	11 894	1 822	1 822	13 717	13 392	15 080
Total Expenditure	1 071 330	1 073 385	(2 033)	(2 033)	1 071 352	1 174 133	1 371 931
Surplus/(Deficit)	13 768	12 858	48 303	48 303	61 162	21 323	26 106
Transfers and subsidies - capital (monetary allocations)	107 387	135 980	(16 071)	(16 071)	119 909	115 594	91 660
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	121 155	148 838	32 232	32 232	181 071	136 917	117 766
Income Tax	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	121 155	148 838	32 232	32 232	181 071	136 917	117 766

WC015 Swartland - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30 January 2024

Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
Capital expenditure - Vote							
Multi-year expenditure to be adjusted							
Vote 2 - Civil Services	53 925	54 578	(3 553)	(3 553)	51 025	55 126	75 460
Vote 4 - Electricity Services	40 500	41 992	(5 411)	(5 411)	36 581	56 000	45 800
Vote 6 - Development Services	55 314	55 314	(307)	(307)	55 007	64 040	40 400
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	149 739	151 884	(9 271)	(9 271)	142 613	175 166	161 660
Single-year expenditure to be adjusted							
Vote 1 - Corporate Services	176	176	-	-	176	128	130
Vote 2 - Civil Services	35 808	63 501	2 265	2 265	65 767	31 583	25 972
Vote 3 - Council	692	692	(680)	(680)	12	12	12
Vote 4 - Electricity Services	14 758	16 672	10 631	10 631	27 302	15 987	19 233
Vote 5 - Financial Services	2 192	2 192	252	252	2 443	321	114
Vote 6 - Development Services	1 776	1 776	5 500	5 500	7 276	1 376	84
Vote 7 - Municipal Manager	12	12	-	-	12	12	12
Vote 8 - Protection Services	3 899	3 899	(811)	(811)	3 088	944	1 086
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	59 313	88 920	17 157	17 157	106 077	50 364	46 643
Total Capital Expenditure - Vote	209 052	240 804	7 886	7 886	248 690	225 529	208 303
Capital Expenditure - Functional							
Governance and administration	8 444	8 301	(1 065)	(1 065)	7 235	1 860	3 176
Executive and council	704	704	(680)	(680)	24	24	24
Finance and administration	7 740	7 597	(385)	(385)	7 211	1 836	3 152
Community and public safety	32 539	32 058	(5 624)	(5 624)	26 434	14 453	3 521
Community and social services	1 250	1 056	(166)	(166)	890	100	400
Sport and recreation	27 390	27 102	(4 646)	(4 646)	22 456	13 408	2 035
Public safety	3 899	3 899	(811)	(811)	3 088	944	1 086
Economic and environmental services	81 843	92 256	9 519	9 519	101 775	72 067	37 981
Planning and development	14 612	14 609	9 393	9 393	24 002	49 844	906
Road transport	67 231	77 647	126	126	77 773	22 223	37 075
Trading services	86 227	108 189	5 056	5 056	113 245	137 149	163 624
Energy sources	53 741	57 146	5 730	5 730	62 877	71 180	63 157
Water management	14 564	24 812	222	222	25 034	10 383	32 584
Waste water management	13 915	22 030	(396)	(396)	21 634	25 759	35 276
Waste management	4 007	4 201	(500)	(500)	3 701	29 826	32 607
Total Capital Expenditure - Functional	209 052	240 804	7 886	7 886	248 690	225 529	208 303
Funded by:							
National Government	48 366	48 366	(1 653)	(1 653)	46 713	50 664	61 660
Provincial Government	57 796	66 389	5 607	5 607	71 996	64 930	30 000
Transfers and subsidies - capital (in-kind)	1 225	21 225	(20 025)	(20 025)	1 200	-	-
Transfers recognised - capital	107 387	135 980	(16 071)	(16 071)	119 909	115 594	91 660
Borrowing	-	-	-	-	-	33 000	17 000
Internally generated funds	101 665	104 824	23 957	23 957	128 781	76 935	99 643
Total Capital Funding	209 052	240 804	7 886	7 886	248 690	225 529	208 303

WC015 Swartland - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 30 January 2024

Vote Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
Capital expenditure - Municipal Vote							
Multi-year expenditure appropriation							
Vote 2 - Civil Services	53 925	54 578	(3 553)	(3 553)	51 025	55 126	75 460
2.8 - Solid Waste Disposal(Landfill Sites)	2 000	2 000	500	500	2 500	25 670	25 000
2.9 - Sewerage Services	–	–	–	–	–	500	2 500
2.10 - Waste Water Treatment	1 111	1 111	–	–	1 111	–	1 000
2.12 - Streets	37 314	37 314	(553)	(553)	36 761	16 895	29 000
2.14 - Swimming Pools	12 000	12 000	(3 500)	(3 500)	8 500	11 061	–
2.15 - Water Distribution	1 500	2 153	–	–	2 153	1 000	17 960
Vote 4 - Electricity Services	40 500	41 992	(5 411)	(5 411)	36 581	56 000	45 800
4.2 - Distribution	40 500	41 992	(5 411)	(5 411)	36 581	56 000	45 800
Vote 6 - Development Services	55 314	55 314	(307)	(307)	55 007	64 040	40 400
6.7 - Housing	55 314	55 314	(307)	(307)	55 007	64 040	40 400
Capital multi-year expenditure sub-total	149 739	151 884	(9 271)	(9 271)	142 613	175 166	161 660
Capital expenditure - Municipal Vote							
Single-year expenditure appropriation							
Vote 1 - Corporate Services	176	176	–	–	176	128	130
1.1 - Administration	26	26	–	–	26	28	30
1.3 - Libraries	50	50	–	–	50	–	–
1.5 - Community Halls and Facilities	100	100	–	–	100	100	100
Vote 2 - Civil Services	35 808	63 501	2 265	2 265	65 767	31 583	25 972
2.1 - Administration	54	54	–	–	54	56	58
2.2 - Cemeteries	1 100	1 100	(166)	(166)	934	–	300
2.3 - Municipal Property Maintenance	4 005	4 005	(127)	(127)	3 878	680	1 132
2.4 - Parks and Recreational Areas	2 317	2 359	(23)	(23)	2 336	1 813	1 773
2.6 - Refuse Removals	1 507	1 507	(500)	(500)	1 007	4 156	7 607
2.8 - Solid Waste Disposal(Landfill Sites)	500	500	(500)	(500)	–	–	–
2.9 - Sewerage Services	3 340	7 331	1 987	1 987	9 317	5 518	1 708
2.10 - Waste Water Treatment	1 600	1 600	–	–	1 600	4 527	–
2.11 - Sportgrounds	12 341	12 341	(1 123)	(1 123)	11 218	55	226
2.12 - Streets	2 416	12 832	3 497	3 497	16 329	5 328	2 575
2.13 - Stormwater	64	1 573	(1 509)	(1 509)	64	66	68
2.15 - Water Distribution	6 564	18 300	730	730	19 030	9 383	10 524
Vote 3 - Council	692	692	(680)	(680)	12	12	12
3.1 - Council General Expenses	692	692	(680)	(680)	12	12	12
Vote 4 - Electricity Services	14 758	16 672	10 631	10 631	27 302	15 987	19 233
4.1 - Administration	360	360	–	–	360	380	400
4.2 - Distribution	12 881	14 795	11 141	11 141	25 935	14 800	16 957
4.4 - IT Services	1 517	1 517	(510)	(510)	1 007	807	1 876
Vote 5 - Financial Services	2 192	2 192	252	252	2 443	321	114
5.1 - Administration	45	45	(2)	(2)	43	32	34
5.2 - Finance	2 147	2 147	254	254	2 401	289	80
Vote 6 - Development Services	1 776	1 776	5 500	5 500	7 276	1 376	84
6.1 - Administration	44	44	–	–	44	46	48
6.2 - Caravan parks - Yzerfontein	732	732	–	–	732	480	36
6.3 - Community Development	1 000	1 000	–	–	1 000	–	–
6.7 - Housing	–	–	5 500	5 500	5 500	850	–
Vote 7 - Municipal Manager	12	12	–	–	12	12	12
7.1 - Administration	12	12	–	–	12	12	12
Vote 8 - Protection Services	3 899	3 899	(811)	(811)	3 088	944	1 086
8.3 - Fire Fighting	3 036	3 036	(849)	(849)	2 187	160	160
8.5 - Road and Traffic Regulation	658	658	–	–	658	684	–
8.6 - Policing and Law Enforcement	205	205	38	38	243	100	926
Capital single-year expenditure sub-tot	59 313	88 920	17 157	17 157	106 077	50 364	46 643
Total Capital Expenditure	209 052	240 804	7 886	7 886	248 690	225 529	208 303

WC015 Swartland - Table B6 Adjustments Budget Financial Position - 30 January 2024

Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
ASSETS							
Current assets							
Cash and cash equivalents	684 449	680 335	(285 791)	(285 791)	394 543	773 527	798 713
Trade and other receivables from exchange transactions	108 621	108 621	(16 217)	(16 217)	92 404	122 877	138 981
Receivables from non-exchange transactions	33 732	33 732	(591)	(591)	33 141	41 630	49 903
Current portion of non-current receivables	4	4	(144)	(144)	(139)	4	4
Inventory	23 136	23 183	(2 529)	(2 529)	20 653	25 349	26 145
VAT	13 043	13 043	(2 993)	(2 993)	10 049	13 043	13 043
Other current assets	180	180	5	5	185	180	180
Total current assets	863 166	859 098	(308 261)	(308 261)	550 837	976 611	1 026 969
Non current assets							
Investments	-	-	333 028	333 028	333 028	-	-
Investment property	24 927	24 927	(4 672)	(4 672)	20 255	24 802	24 685
Property, plant and equipment	2 295 581	2 327 332	(503)	(503)	2 326 830	2 368 635	2 428 754
Biological assets	-	-	-	-	-	-	-
Living and non-living resources	-	-	-	-	-	-	-
Heritage assets	1 120	1 120	226	226	1 345	1 120	1 120
Intangible assets	464	464	(68)	(68)	396	354	253
Trade and other receivables from exchange transactions	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	-	-	-	-	-	-	-
Other non-current assets	-	-	-	-	-	-	-
Total non current assets	2 322 092	2 353 843	328 011	328 011	2 681 855	2 394 911	2 454 812
TOTAL ASSETS	3 185 258	3 212 941	19 750	19 750	3 232 691	3 371 522	3 481 781
LIABILITIES							
Current liabilities							
Bank overdraft	-	-	-	-	-	-	-
Financial liabilities	9 325	9 325	(5 782)	(5 782)	3 544	17 097	15 418
Consumer deposits	17 450	17 450	896	896	18 346	17 600	17 800
Trade and other payables from exchange transactions	103 302	103 302	(15 896)	(15 896)	87 406	103 302	103 302
Trade and other payables from non-exchange transactions	216	216	(141)	(141)	75	216	216
Provisions	10 898	10 898	2 637	2 637	13 535	10 898	10 898
VAT	-	-	1 019	1 019	1 019	-	-
Other current liabilities	3 527	3 527	(3 527)	(3 527)	-	3 527	3 527
Total current liabilities	144 717	144 717	(20 793)	(18 284)	123 924	152 639	151 160
Non current liabilities							
Borrowing	72 637	72 637	(39 301)	(39 301)	33 336	105 540	90 122
Provisions	70 963	70 963	4 515	4 515	75 478	76 654	82 929
Long term portion of trade payables	-	-	-	-	-	-	-
Other non-current liabilities	81 388	81 388	(7 985)	(7 985)	73 403	84 219	87 335
Total non current liabilities	224 988	224 988	(42 771)	(42 771)	182 217	266 413	260 386
TOTAL LIABILITIES	369 705	369 705	(63 564)	(61 055)	306 141	419 052	411 545
NET ASSETS	2 815 553	2 843 236	83 314	80 806	2 926 550	2 952 470	3 070 236
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)	2 522 094	2 549 777	73 054	73 054	2 622 831	2 608 120	2 699 321
Funds and Reserves	293 459	293 459	10 260	10 260	303 719	344 350	370 914
TOTAL COMMUNITY WEALTH/EQUITY	2 815 553	2 843 236	83 314	83 314	2 926 550	2 952 470	3 070 236

WC015 Swartland - Table B7 Adjustments Budget Cash Flows - 30 January 2024

Description	Budget Year 2023/24					Budget Year	Budget Year
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands	A	A1	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	164 473	164 473	1 463	1 463	165 936	175 990	186 079
Service charges	590 304	590 304	(14 277)	(14 277)	576 027	665 086	750 102
Other revenue	37 148	37 148	5 756	5 756	42 904	39 351	41 682
Transfers and Subsidies - Operational	168 036	168 858	2 124	2 124	170 982	184 740	286 976
Transfers and Subsidies - Capital	107 387	135 980	(24 578)	(24 578)	111 402	115 594	91 660
Interest	55 954	55 954	27 096	27 096	83 051	52 954	49 954
Payments							
Suppliers and employees	(883 983)	(885 911)	15 486	15 486	(870 425)	(962 368)	(1 153 310)
Finance charges	(9 324)	(9 324)	2 427	2 427	(6 897)	(13 188)	(11 869)
Transfers and Subsidies	(5 060)	(4 910)	(516)	(516)	(5 426)	(5 018)	(5 229)
NET CASH FROM/(USED) OPERATING ACTIVITIES	224 935	252 572	14 982	14 982	267 554	253 141	236 046
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	14 613	14 613	(10 444)	(10 444)	4 169	14 081	14 340
Decrease (increase) in non-current receiv ables	-	-	-	-	-	-	-
Decrease (increase) in non-current inv estments	-	-	(333 028)	(333 028)	(333 028)	-	-
Payments							
Capital assets	(209 052)	(240 804)	26 194	26 194	(214 610)	(225 529)	(208 303)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(194 439)	(226 191)	(317 278)	(317 278)	(543 469)	(211 448)	(193 963)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-	-	-
Borrow ing long term/refinancing	-	-	-	-	-	50 000	-
Increase (decrease) in consumer deposits	500	500	-	-	500	150	200
Payments							
Repayment of borrow ing	(8 761)	(8 761)	(43 298)	(43 298)	(52 059)	(9 325)	(17 097)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8 261)	(8 261)	(43 298)	(43 298)	(51 559)	40 825	(16 897)
NET INCREASE/ (DECREASE) IN CASH HELD	22 234	18 120	(345 593)	(345 593)	(327 474)	82 518	25 186
Cash/cash equivalents at the year begin:	662 215	662 215	59 802	59 802	722 017	684 449	773 527
Cash/cash equivalents at the year end:	684 449	680 335	(285 791)	(285 791)	394 543	766 967	798 713

WC015 Swartland - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30 January 2024

Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	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	684 449	680 335	(285 791)	(285 791)	394 543	766 967	798 713
Other current investments > 90 days	-	-	-	-	-	6 561	-
Non current assets - Investments	-	-	333 028	333 028	333 028	-	-
Cash and investments available:	684 449	680 335	47 237	47 237	727 571	773 527	798 713
<u>Applications of cash and investments</u>							
Unspent conditional transfers	216	216	(141)	(141)	75	216	216
Unspent borrowing	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-
Other working capital requirements	(30 777)	(30 777)	70	70	(30 706)	(56 275)	(79 920)
Other provisions	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	293 459	293 459	10 260	10 260	303 719	344 350	370 914
Total Application of cash and investments:	262 898	262 898	10 190	10 190	273 088	288 290	291 209
Surplus(shortfall)	421 551	417 437	37 047	37 047	454 483	485 237	507 504

WC015 Swartland - Table B9 Asset Management - 30 January 2024

Description	Budget Year 2023/24					Budget Year	Budget Year
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
						Adjusted Budget	Adjusted Budget
R thousands	A	A1	F	G	H		
CAPITAL EXPENDITURE							
<u>Total New Assets to be adjusted</u>	175 276	190 941	23 932	23 932	214 874	178 492	137 913
<i>Roads Infrastructure</i>	55 914	56 664	10 008	10 008	66 673	2 995	17 600
<i>Storm water Infrastructure</i>	–	1 509	660	660	2 169	–	–
<i>Electrical Infrastructure</i>	46 400	46 400	6 389	6 389	52 789	51 900	38 950
<i>Water Supply Infrastructure</i>	9 797	12 380	3 497	3 497	15 877	1 941	6 335
<i>Sanitation Infrastructure</i>	10 420	11 153	(1 056)	(1 056)	10 097	15 148	30 000
<i>Solid Waste Infrastructure</i>	2 500	2 500	–	–	2 500	25 670	25 000
Infrastructure	125 032	130 607	19 498	19 498	150 105	97 654	117 885
Community Facilities	3 000	2 806	(166)	(166)	2 640	1 100	1 100
Sport and Recreation Facilities	12 700	12 700	(3 500)	(3 500)	9 200	11 061	–
Community Assets	15 700	15 506	(3 666)	(3 666)	11 840	12 161	1 100
Operational Buildings	3 000	3 000	(47)	(47)	2 953	650	100
Housing	13 514	13 514	3 893	3 893	17 407	49 742	800
Other Assets	16 514	16 514	3 846	3 846	20 360	50 392	900
Computer Equipment	2 052	2 566	(332)	(332)	2 234	1 157	2 176
Furniture and Office Equipment	586	586	238	238	824	480	566
Machinery and Equipment	3 431	13 239	–	–	13 239	5 975	2 021
Transport Assets	11 962	11 924	(1 152)	(1 152)	10 773	10 674	13 265
Land	–	–	5 500	5 500	5 500	–	–
<u>Total Renewal of Existing Assets to be adjusted</u>	11 500	13 150	1	1	13 151	24 000	27 300
<i>Roads Infrastructure</i>	10 000	9 250	1	1	9 251	15 000	18 000
<i>Electrical Infrastructure</i>	–	–	–	–	–	8 500	9 300
<i>Sanitation Infrastructure</i>	1 500	3 900	–	–	3 900	500	–
Infrastructure	11 500	13 150	1	1	13 151	24 000	27 300
<u>Total Upgrading of Existing Assets to be adjusted</u>	22 277	36 712	(16 047)	(16 047)	20 665	23 037	43 090
<i>Roads Infrastructure</i>	–	10 416	(9 749)	(9 749)	667	–	–
<i>Storm water Infrastructure</i>	250	250	–	–	250	250	1 250
<i>Electrical Infrastructure</i>	3 650	6 542	(1 400)	(1 400)	5 142	9 800	12 300
<i>Water Supply Infrastructure</i>	4 300	5 828	(3 775)	(3 775)	2 053	7 960	25 740
<i>Sanitation Infrastructure</i>	1 611	1 611	–	–	1 611	5 027	3 500
Infrastructure	9 811	24 646	(14 924)	(14 924)	9 722	23 037	42 790
Community Facilities	200	200	–	–	200	–	300
Sport and Recreation Facilities	12 266	11 866	(1 123)	(1 123)	10 743	–	–
Community Assets	12 466	12 066	(1 123)	(1 123)	10 943	–	300
<u>Total Capital Expenditure to be adjusted</u>	209 052	240 804	7 886	7 886	248 690	225 529	208 303
<i>Roads Infrastructure</i>	65 914	76 331	260	260	76 591	17 995	35 600
<i>Storm water Infrastructure</i>	250	1 759	660	660	2 419	250	1 250
<i>Electrical Infrastructure</i>	50 050	52 942	4 989	4 989	57 931	70 200	60 550
<i>Water Supply Infrastructure</i>	14 097	18 208	(278)	(278)	17 930	9 900	32 075
<i>Sanitation Infrastructure</i>	13 531	16 664	(1 056)	(1 056)	15 608	20 675	33 500
<i>Solid Waste Infrastructure</i>	2 500	2 500	–	–	2 500	25 670	25 000
Infrastructure	146 342	168 403	4 575	4 575	172 978	144 691	187 975
Community Facilities	3 200	3 006	(166)	(166)	2 840	1 100	1 400
Sport and Recreation Facilities	24 966	24 566	(4 623)	(4 623)	19 943	11 061	–
Community Assets	28 166	27 572	(4 790)	(4 790)	22 783	12 161	1 400
Operational Buildings	3 000	3 000	(47)	(47)	2 953	650	100
Housing	13 514	13 514	3 893	3 893	17 407	49 742	800
Other Assets	16 514	16 514	3 846	3 846	20 360	50 392	900
Computer Equipment	2 052	2 566	(332)	(332)	2 234	1 157	2 176
Furniture and Office Equipment	586	586	238	238	824	480	566
Machinery and Equipment	3 431	13 239	–	–	13 239	5 975	2 021
Transport Assets	11 962	11 924	(1 152)	(1 152)	10 773	10 674	13 265
Land	–	–	5 500	5 500	5 500	–	–
TOTAL CAPITAL EXPENDITURE to be adjusted	209 052	240 804	7 886	7 886	248 690	225 529	208 303

WC015 Swartland - Table B9 Asset Management - 30 January 2024

Description	Budget Year 2023/24					Budget Year	Budget Year
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands	A	A1	F	G	H		
ASSET REGISTER SUMMARY - PPE (WDV)	2 322 092	2 353 843	(29 182)	(29 182)	2 324 661	2 394 911	2 454 812
<i>Roads Infrastructure</i>	385 442	395 858	51 022	51 022	446 880	301 863	234 703
<i>Storm water Infrastructure</i>	107 609	109 118	3 086	3 086	112 203	102 985	99 371
<i>Electrical Infrastructure</i>	425 913	428 805	(20 100)	(20 100)	408 705	494 663	553 589
<i>Water Supply Infrastructure</i>	418 580	422 691	5 269	5 269	427 961	409 420	422 401
<i>Sanitation Infrastructure</i>	513 878	517 012	(14 206)	(14 206)	502 805	525 794	550 799
<i>Solid Waste Infrastructure</i>	26 763	26 763	9 111	9 111	35 874	47 845	69 050
Infrastructure	1 878 185	1 900 246	34 182	34 182	1 934 428	1 882 570	1 929 913
Community Assets	154 179	153 586	(29 103)	(29 103)	124 483	161 138	163 028
Heritage Assets	1 120	1 120	226	226	1 345	1 120	1 120
Investment properties	24 927	24 927	(4 672)	(4 672)	20 255	24 802	24 685
Other Assets	96 357	96 357	(19 132)	(19 132)	77 225	154 526	163 250
Intangible Assets	464	464	(68)	(68)	396	354	253
Computer Equipment	5 867	6 381	(602)	(602)	5 778	4 401	3 862
Furniture and Office Equipment	1 981	1 981	554	554	2 535	1 577	1 241
Machinery and Equipment	26 350	36 158	(8 379)	(8 379)	27 779	29 266	28 015
Transport Assets	51 400	51 362	778	778	52 140	54 113	58 586
Land	81 263	81 263	(2 967)	(2 967)	78 296	81 044	80 858
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	2 322 092	2 353 843	(29 182)	(29 182)	2 324 661	2 394 911	2 454 812
EXPENDITURE OTHER ITEMS							
<u>Depreciation & asset impairment</u>	112 614	112 614	(127)	(127)	112 486	126 454	131 662
<u>Repairs and Maintenance by asset class</u>	66 391	67 008	4 450	4 450	71 458	68 140	82 458
<i>Roads Infrastructure</i>	5 789	5 846	296	296	6 142	6 019	6 263
<i>Storm water Infrastructure</i>	20 911	20 911	110	110	21 021	21 745	23 307
<i>Electrical Infrastructure</i>	3 267	3 267	140	140	3 407	3 469	3 688
<i>Water Supply Infrastructure</i>	1 862	1 862	169	169	2 031	1 707	1 768
<i>Sanitation Infrastructure</i>	5 874	5 827	673	673	6 500	5 464	6 561
<i>Solid Waste Infrastructure</i>	8 349	8 349	1 319	1 319	9 669	8 706	9 230
Infrastructure	46 052	46 062	2 708	2 708	48 770	47 110	50 817
Community Facilities	2 307	2 258	(6)	(6)	2 252	2 412	2 542
Sport and Recreation Facilities	917	887	391	391	1 278	942	968
Community Assets	3 224	3 145	385	385	3 530	3 354	3 511
Operational Buildings	2 291	2 141	-	-	2 141	1 088	1 137
Housing	657	1 417	-	-	1 417	675	10 504
Other Assets	2 948	3 558	-	-	3 558	1 763	11 641
Licences and Rights	5 092	5 092	514	514	5 606	5 659	5 560
Intangible Assets	5 092	5 092	514	514	5 606	5 659	5 560
Computer Equipment	428	428	(23)	(23)	404	447	467
Furniture and Office Equipment	58	58	-	-	58	59	60
Machinery and Equipment	1 361	1 443	(10)	(10)	1 433	1 387	1 415
Transport Assets	7 228	7 222	877	877	8 099	8 360	8 987
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	179 005	179 621	4 323	4 323	183 945	194 594	214 120
<i>Renewal and upgrading of Existing Assets as % of total ca</i>	16.2%	20.7%			13.6%	20.9%	33.8%
<i>Renewal and upgrading of Existing Assets as % of deprec</i>	30.0%	44.3%			30.1%	37.2%	53.5%
<i>R&M as a % of PPE</i>	2.9%	2.8%			3.1%	2.8%	3.4%
<i>Renewal and upgrading and R&M as a % of PPE</i>	4.3%	5.0%			4.5%	4.8%	6.2%

WC015 Swartland - Table B10 Basic service delivery measurement - 30 January 2024

Description	Budget Year 2023/24					Budget Year	Budget Year
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
						Adjusted Budget	Adjusted Budget
A	A1	F	G	H			
Household service targets							
Water:							
Piped water inside dwelling	32 872	32 872	-	-	32 872	32 872	32 872
Piped water inside yard (but not in dwelling)	3 232	3 232	-	-	3 232	3 232	3 232
Using public tap (at least min.service level)	212	212	-	-	212	212	212
Other water supply (at least min.service level)	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	36	36	-	-	36	36	36
Using public tap (< min.service level)	-	-	-	-	-	-	-
Other water supply (< min.service level)	2 823	2 823	-	-	2 823	2 823	2 823
No water supply	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	3	3	-	-	3	3	3
Total number of households	39	39	-	-	39	39	39
Sanitation/sewerage:							
Flush toilet (connected to sewerage)	33 744	33 744	-	-	33 744	33 744	33 744
Flush toilet (with septic tank)	3 887	3 887	-	-	3 887	3 887	3 887
Chemical toilet	29	29	-	-	29	29	29
Pit toilet (ventilated)	37	37	-	-	37	37	37
Other toilet provisions (> min.service level)	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	37 697	37 697	-	-	37 697	37 697	37 697
Bucket toilet	991	991	-	-	991	991	991
Other toilet provisions (< min.service level)	141	141	-	-	141	141	141
No toilet provisions	310	310	-	-	310	310	310
<i>Below Minimum Service Level sub-total</i>	1 442	1 442	-	-	1 442	1 442	1 442
Total number of households	39 139	39 139	-	-	39 139	39 139	39 139
Energy:							
Electricity (at least min. service level)	38 631	38 631	-	-	38 631	38 631	38 631
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	38 631	38 631	-	-	38 631	38 631	38 631
Electricity (< min.service level)	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-
Other energy sources	508	508	-	-	508	508	508
<i>Below Minimum Service Level sub-total</i>	508	508	-	-	508	508	508
Total number of households	39 139	39 139	-	-	39 139	39 139	39 139
Refuse:							
Removed at least once a week (min.service)	32 675	32 675	-	-	32 675	32 675	32 675
<i>Minimum Service Level and Above sub-total</i>	32 675	32 675	-	-	32 675	32 675	32 675
Removed less frequently than once a week	480	480	-	-	480	480	480
Using communal refuse dump	897	897	-	-	897	897	897
Using own refuse dump	4 863	4 863	-	-	4 863	4 863	4 863
Other rubbish disposal	204	204	-	-	204	204	204
No rubbish disposal	20	20	-	-	20	20	20
<i>Below Minimum Service Level sub-total</i>	6 464	6 464	-	-	6 464	6 464	6 464
Total number of households	39 139	39 139	-	-	39 139	39 139	39 139

WC015 Swartland - Table B10 Basic service delivery measurement - 30 January 2024

Description	Budget Year 2023/24					Budget Year	Budget Year
	Original	Prior	Other	Total	Adjusted	+1 2024/25	+2 2025/26
	Budget	Adjusted	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
	A	A1	F	G	H		
Households receiving Free Basic Service							
Water (6 kilolitres per household per month)	9 668	9 668	-	-	9 668	9 958	10 256
Sanitation (free minimum level service)	9 329	9 329	-	-	9 329	9 609	9 897
Electricity/other energy (50kwh per household per month)	8 848	8 848	-	-	8 848	9 113	9 387
Refuse (removed at least once a week)	9 677	9 677	-	-	9 677	9 967	10 266
Cost of Free Basic Services provided (R'000)							
Water (6 kilolitres per indigent household per month)	14 953	14 953	-	-	14 953	15 701	16 486
Sanitation (free sanitation service to indigent households)	30 626	30 626	-	-	30 626	32 770	35 064
Electricity/other energy (50kwh per indigent household per month)	7 338	7 338	-	-	7 338	8 439	9 705
Refuse (removed once a week for indigent households)	18 206	18 206	-	-	18 206	19 663	21 236
Cost of Free Basic Services provided - Informal Formal							
Settlements (R'000)	-	-	-	-	-	-	-
Total cost of FBS provided	71 124	71 124	-	-	71 124	76 572	82 490
Highest level of free service provided							
Property rates (R'000 value threshold)	105 000	105 000	-	-	105 000	105 000	105 000
Water (kilolitres per household per month)	6	6	-	-	6	6	6
Sanitation (Rand per household per month)	278.33	278.33	-	-	278	294.75	312.14
Electricity (kw per household per month)	50	50	-	-	50	50	50
Refuse (average litres per week)	164.55	164.55	-	-	165	180.84	198.75
Revenue cost of free services provided (R'000)							
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	3 331	3 331	-	-	3 331	3 597	3 885
Other	2 500	2 500	-	-	2 500	2 500	2 500
Total revenue cost of subsidised services provided	5 831	5 831	-	-	5 831	6 097	6 385