

Swartland Municipality

Mid-Year Adjustments

Budget

2022/23 – 2024/25



Adjusted Medium Term Revenue and Expenditure Framework

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Glossary

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

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

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

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

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

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

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

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

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

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

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

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

MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principle piece of legislation relating to municipal financial management.

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

PART 1 – ADJUSTMENTS BUDGET

SECTION 1 – MAYOR’S REPORT

The 2022/2023 MTREF was approved by Council on 26 May 2022 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003(Act 56 of 2003).

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

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

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

Operating Budget

Expenditure

Operating expenditure must decrease from R1 029 331 855 to R1 025 575 992. The R3 755 863 decrease in operating expenditure was influenced in the main by the following:

- 1) Employee Related Costs - Wages, Salaries and Social Contributions increases by R4 336 204 mainly due to the approved roll-overs for the Reaction Unit and LG Public Employment Support Grant, and increased Overtime due to the impact of loadshedding;
- 2) Remuneration Of Councillors increases by R308 914 based on the new Upper limits for Councillors;
- 3) Contribution to Debt impairment decreases by R543 362 mainly based on available information and modelling done, linked to year to date payment rates;
- 4) Bad Debts Written Off decreases by R5 662 338 mainly as a result of payment rates for Fines extensively;
- 5) Finance charges increases by R3 204 130 based on the new landfill site working paper estimation brought about by changes in the interest rates;
- 6) Bulk Purchases: Electricity decreases by R19 801 556 due to the effect of loadshedding;

- 7) Other materials increases by R5 093 429 which Water Inventory consumed is the main contributor due to the increased water consumption;
- 8) Contracted Services increases by R4 772 082 which Dumping Site is the main contributor due the fuel increases of the past months;
- 9) Grants and Subsidies Paid increases by R238 927 mainly due to the additional allocation for Student bursaries;
- 10) Operational Cost increases by R1 324 493 due to the additions for Insurance for the year;
- 11) Accounting Losses increases by R2 973 213 mainly due to the envisaged accounting loss on the disposal of Assets.

Income

Operating revenue must decrease from R1 093 983 961 to R1 087 072 579. The R6 911 382 decrease in operating revenue was influenced in the main by the following:

- 1) Revenue from Electricity service charges decreases by R14 696 857 due to the effect of loadshedding;
- 2) Revenue from Refuse Removal service charges increases by R600 000 based on the mid-year performance;
- 3) Revenue from Sewerage service charges increases by R406 963 based on the mid-year performance;
- 4) Rent of Facilities and Equipment increases by R179 830 based on the mid-year performance;
- 5) Interest earned on External investments increases by R20 087 682, mainly due to the increased positive cash flow balance of the 2021/22 audited period;
- 6) Interest earned on Outstanding Debtors decreases by R292 390 based on 2021/22 audited performance and the arrangement to accommodate the SASSA payment dates;
- 7) Fines decreases by R4 344 000 based on the 2021/22 audited performance of traffic fines;
- 8) Licenses and permits increases by R124 129 based on the mid-year performance;
- 9) Transfers Recognised – Operational increases by R3 497 901 mainly due to the approved roll-overs for the Reaction Unit and LG Public Employment Support Grant;
- 10) Transfers Recognised – Capital decreases by R6 006 515 mainly due to the adjustments to the DHS and MIG funded projects;
- 11) Public Contributions and Donations decreases by R3 156 975 due to the adjustment to the project on the capital budget;

- 12) Other revenue increases by R900 032 based on based on the mid-year performance of various items;
- 13) Gains decreases by R4 211 182 mainly due to the revised projections for Gain on vesting of Properties which is based on the 2021/22 audited performance.

Capital Budget

Capital expenditure must decrease by R23 201 001. This decrease is mainly due to the following adjustments:

- 1) Adjustments to the various housing projects funded by DHS must decrease in total by R16 114 000 due to the grant allocation as per the adjusted gazette and revised DHS approved projects;
- 2) Adjustments to the various MIG funded projects must increase in total by R10 million due to the EMC approval of the R10 million MIG ring fenced sport allocation to be utilised for other implementation ready MIG registered infrastructure projects for the 2022/2023 financial year in accordance with the approval letter of the Department of Sport, Arts and Culture;
- 3) Waste Water Treatment Works: Moorreesburg (CRR funded) must decrease by R8 351 797, which must move to the 2023/24 budget due to the project implementation that had to be rescheduled due to extended delivery periods of imported equipment (global factors) and manufactured components (loadshedding);
- 4) Fitting of Council Chambers (Std Bank Building) must decrease by R1 900 000. The amount must move to the 2023/24 budget due to the finalisation of the layout and detail design took longer than anticipated due to the availability of certain furniture items, audio and visual equipment hence the amendment of the implementation schedule;
- 5) Construction: Side-walks and Recreational nodes (Ilinge Lethu & Wesbank) funded by Sanral, must decrease by R1 330 888. The amount must move to the 2023/24 budget as the construction commencement was delayed due to later than anticipated approval by Sanral.

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

An adjustment to the 2022/23 Capital budget also affects the original Section 19 disclosure, due to amendments made to Waste Water Treatment Works: Moorreesburg and Resealing of Swartland Roads with the total project cost still being within the overall planning.

The revised forecasted expenditure and revenue can be summarised as follows:

Type (R)	2022/23 Original Budget	2022/23 Mid-Year Adj Budget	2023/24 Original Budget	2024/25 Original Budget
Operating Exp.	1 029 331 855	1 025 575 992	1 061 375 491	1 139 864 061
Capital	191 095 805	167 894 804	195 834 903	165 690 722
TOTAL EXPENDITURE	1 220 427 660	1 193 470 796	1 257 210 394	1 305 554 783
Revenue	1 093 983 961	1 087 072 579	1 123 993 179	1 174 158 797

Funding and Cashflows

The expected Cash flows for the MTREF period are as follows: (R'000)

Source	2022/23 Original Budget	2022/23 Mid-Year Adj Budget	2023/24 Original Budget	2024/25 Original Budget
Net cash from/(used) operating activities	157 404 896	161 612 425	169 400 525	155 309 199
Net cash from/(used) investing activities	(175 219 090)	(156 229 271)	(182 208 654)	(151 809 948)
Net cash from/(used) financing activities	(11 500 000)	(8 261 333)	(9 850 000)	(9 300 000)
Net increase/ (decrease) in cash held	(29 314 194)	(2 878 179)	(22 658 129)	(5 800 749)
Cash/cash equivalents at year end:	612 926 138	662 212 773	590 268 009	584 467 260

The increase in movement from the original budget to the mid-year adjustments budget is due to the 2021/2022 audited performance that was incorporated.

Unforeseen and unavoidable expenditure

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

Section 2 - Budget Related Resolutions

MID-YEAR ADJUSTMENT BUDGET 2022/2023 – 2024/2025

The following council resolutions pertaining to the consideration and approval of the Mid-Year Adjustments Budget are as follows:

RECOMMENDATION:

- (a) That it be noted that the Budget Steering Committee convened to consider the explanations and motivations provided by the financial staff and other directors in a bid to advise the Executive Mayor on way forward;
- (b) That council takes note of the proposed adjustment (as it relates to Section 19) in respect of the Waste Water Treatment Works: Moorreesburg and Resealing of Swartland Roads (Annexure A-2: Capital Projects ito Sec 19);
- (c) That approval be granted to amend the high-level capital and operating budget for 2022/2023 with no amendments to the outer years as follows:

	Original Budget 2022/23	Mid-Year Adj Budget 2022/23	Adjustments	Original Budget 2023/24	Original Budget 2024/25
Capital budget	191 095 805	167 894 804	(23 201 001)	195 834 903	165 690 722
Operating Expenditure	1 029 331 855	1 025 575 992	(3 755 863)	1 061 375 491	1 139 864 061
Operating Revenue	1 093 983 961	1 087 072 579	(6 911 382)	1 123 993 179	1 174 158 797
Budgeted (Surplus)/ Deficit	(64 652 106)	(61 496 587)	3 155 519	(62 617 688)	(34 294 736)
Less: Capital Grants & Contributions	77 109 000	67 945 510	(9 163 490)	73 351 000	35 935 000
(Surplus)/ Deficit	12 456 894	6 448 923	(6 007 971)	10 733 312	1 640 264

- (d) That it be noted that the changes to the budget will have no impact on tariffs in respect of the 2022/2023 financial year or beyond but will result in a decreased budgeted net deficit from R12 456 894 to a budgeted net deficit of R6 448 923;
- (e) That the unauthorised expenditure of R11 717 297 for the 2021/2022 financial year be authorised in this adjustments budget in line with section 32(2)(a)(i) of the Act;
- (f) That the adjusted budget schedules as required by the Budget and Reporting Regulations be approved as set out in (Annexure C: Budget Report and B-Schedules 2022/23 – 2024/25);
- (g) That the Director: Financial Services adhere to the requirements of the Budget Circulars and Budget Reforms in the context of the reporting requirements to Provincial and National Treasury;
- (h) That the Service Delivery Budget Implementation Plan (SDBIP) where appropriate be amended accordingly.

Section 3 – Executive Summary

INTRODUCTION

This 2022/2023 Mid-year Adjustments Budget is in line with the MFMA Municipal Budget and Reporting Regulations. The main reasons for this Mid-Year Adjustment Budget is to appropriate the approved roll-overs by Provincial Treasury for the Resourcing Funding for the Establishment and Support of a K9 Unit, Reaction Unit, Student Bursaries and Public Employment. In the Adjusted Provincial Gazette (8531), additional funding amounting to R1 318 000 for Financial Management Capability and Municipal Water Resilience was made available to Swartland, which must also be appropriated in this adjustment budget and also consideration of the performance for the mid-year ended 31 December 2022 inclusive of considering previous audited outcomes. The Service Delivery and Budget Implementation Plan (SDBIP) will also be amended accordingly where appropriate.

Opportunity was given to the Chief Financial Officer to present the detail in respect of the mid-year adjustments and to allow for considering performance to date. During this engagement the BSC in the main wanted to ensure consolidation of expenditure and that the achievement of the objectives set in the main budget is not compromised.

4.1 Provision of basic services

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

4.2 Effect of the adjustments budget

The adjustments in respect of the Capital Budget for 2022/2023 will result in a decrease of R23 201 001, which will decrease the 2022/2023 capital budget from R191 095 805 to R167 894 804. The adjustments in respect of the Operating Budget for 2022/2023 will result in the gross budgeted surplus of R64 652 106 decreasing to R61 496 587 including capital grants and contributions. **The budgeted net deficit excluding capital grants and contributions was R12 456 894 and will decrease to a budgeted net deficit of R6 448 923. At this juncture it is appropriate to emphasize that the aforementioned net deficit of R6 448 923 is the more appropriate measurement of budgeted deficits from a budgeted cash flow perspective.**

4.3 Adjustment highlights

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

OPERATING BUDGET

The net effect on the projected Operating Surplus/ (Deficit) for the 2022/2023 Mid-year adjustments budget are illustrated below.

Type (R)	2022/23 Original Budget	2022/23 Mid-Year Adj Budget	2023/24 Original Budget	2024/25 Original Budget
Revenue	1 093 983 961	1 087 072 579	1 123 993 179	1 174 158 797
Expenditure	1 029 331 855	1 025 575 992	1 061 375 491	1 139 864 061
Surplus/(Deficit)	64 652 106	61 496 587	62 617 688	34 294 736
Less: Capital Grants and Public Contributions	77 109 000	67 945 510	73 351 000	35 935 000
Surplus/(Deficit) excluding Capital Grants and Public Contributions	(12 456 894)	(6 448 923)	(10 733 312)	(1 640 264)

The operational expenditure must be adjusted downwards by R3 755 863 and the operational revenue must be adjusted downwards by R6 911 382 as per the earlier explanations.

CAPITAL BUDGET

Objective	2022/23 Original Budget	2022/23 Mid-Year Adj Budget	2023/24 Original Budget	2024/25 Original Budget
Governance and Admin	10 659 759	5 606 082	2 927 500	2 250 500
Community and Safety Services	7 365 500	7 455 148	24 815 500	4 650 252
Economic Services	71 549 413	61 220 379	82 413 500	41 929 500
Trading Services	101 521 133	93 613 195	85 678 403	116 860 470
Total	191 095 805	167 894 804	195 834 903	165 690 722

The capital expenditure must be adjusted downwards by R23 201 001 in 2022/2023 (current year).

The confirmed funding of the 2022/2023 capital budget is as follows:

Funding Source	2022/23 Original Budget	2022/23 Mid-Year Adj Budget	2023/24 Original Budget	2024/25 Original Budget
National Government	41 410 000	51 410 000	39 711 000	30 895 000
Provincial Government	21 339 000	5 332 485	33 640 000	5 040 000
Other transfers and Donations	12 533 913	11 203 025	-	-
Own Funding (CRR)	115 812 892	99 949 294	122 483 903	129 755 722
Total	191 095 805	167 894 804	195 834 903	165 690 722

Section 4 – Adjustment budget tables

Table B1 – Adjustments Budget Summary

WC015 Swartland - Table B1 Adjustments Budget Summary - 26 January 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						
<u>Financial Performance</u>						
Property rates	148 224	–	–	148 224	161 499	177 887
Service charges	564 834	(13 690)	(13 690)	551 144	609 465	654 250
Investment revenue	35 667	20 088	20 088	55 754	35 739	38 017
Transfers recognised - operational	186 257	3 498	3 498	189 755	160 102	179 486
Other own revenue	81 894	(7 644)	(7 644)	74 250	83 837	88 584
Total Revenue (excluding capital transfers and contributions)	1 016 875	2 252	2 252	1 019 127	1 050 642	1 138 224
Employee costs	294 029	4 336	4 336	298 366	310 371	328 755
Remuneration of councillors	11 251	309	309	11 560	11 558	11 874
Depreciation & asset impairment	106 565	–	–	106 565	118 609	131 596
Finance charges	12 361	3 204	3 204	15 565	13 288	12 568
Inventory consumed and bulk purchases	379 713	(14 636)	(14 636)	365 077	412 954	449 548
Transfers and grants	4 368	239	239	4 607	4 451	4 647
Other expenditure	221 044	2 792	2 792	223 836	190 144	200 876
Total Expenditure	1 029 332	(3 756)	(3 756)	1 025 576	1 061 375	1 139 864
Surplus/(Deficit)	(12 457)	6 008	6 008	(6 449)	(10 733)	(1 640)
Transfers and subsidies - capital (monetary allocations)	62 749	(6 007)	(6 007)	56 742	73 351	35 935
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households,	14 360	(3 157)	(3 157)	11 203	–	–
Surplus/(Deficit) after capital transfers & contributions	64 652	(3 156)	(3 156)	61 497	62 618	34 295
Share of surplus/ (deficit) of associate	–	–	–	–	–	–
Surplus/ (Deficit) for the year	64 652	(3 156)	(3 156)	61 497	62 618	34 295
<u>Capital expenditure & funds sources</u>						
Capital expenditure	191 096	(23 201)	(23 201)	167 895	195 835	165 691
Transfers recognised - capital	75 283	(7 337)	(7 337)	67 946	73 351	35 935
Borrowing	–	–	–	–	–	–
Internally generated funds	115 813	(15 864)	(15 864)	99 949	122 484	129 756
Total sources of capital funds	191 096	(23 201)	(23 201)	167 895	195 835	165 691
<u>Financial position</u>						
Total current assets	776 607	40 733	40 733	817 340	777 856	792 635
Total non current assets	2 222 434	9 358	9 358	2 231 792	2 288 059	2 309 973
Total current liabilities	132 766	4 647	4 647	137 413	133 222	133 724
Total non current liabilities	211 698	15 908	15 908	227 607	212 424	214 320
Community wealth/Equity	2 654 577	29 536	29 536	2 684 113	2 717 194	2 751 489
<u>Cash flows</u>						
Net cash from (used) operating	157 405	4 208	4 208	161 612	169 401	155 309
Net cash from (used) investing	(175 219)	18 990	18 990	(156 229)	(182 209)	(151 810)
Net cash from (used) financing	(11 500)	3 239	3 239	(8 261)	(9 850)	(9 300)
Cash/cash equivalents at the year end	612 926	49 287	49 287	662 213	590 268	584 467

WC015 Swartland - Table B1 Adjustments Budget Summary - 26 January 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						
<u>Cash backing/surplus reconciliation</u>						
Cash and investments available	612 926	49 287	49 287	662 213	590 268	584 467
Application of cash and investments	217 498	5 747	5 747	223 245	233 586	251 076
Balance - surplus (shortfall)	395 428	43 540	43 540	438 968	356 682	333 391
<u>Asset Management</u>						
Asset register summary (WDV)	2 222 423	9 358	9 358	2 231 781	2 288 048	2 309 962
Depreciation	101 768	–	–	101 768	113 573	126 308
Renewal and Upgrading of Existing Assets	70 899	(2 762)	(2 762)	68 137	66 764	62 350
Repairs and Maintenance	64 342	1 871	1 871	66 213	62 167	68 288
<u>Free services</u>						
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
<u>Households below minimum service level</u>						
Water:	6	–	–	6	6	6
Sanitation/sewerage:	3	–	–	3	3	3
Energy:	1	–	–	1	1	1
Refuse:	13	–	–	13	13	13

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

WC015 Swartland - Table B2 Adjustments Budget Financial Performance (functional classification) - 26 January 2023							
Standard Description	Ref	Budget Year 2022/23				Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	F	G	H		
<u>Revenue - Functional</u>							
<i>Governance and administration</i>		267 475	16 472	16 472	283 946	288 786	319 369
Executive and council		299	–	–	299	305	312
Finance and administration		267 175	16 054	16 054	283 229	288 481	319 057
Internal audit		–	418	418	418	–	–
<i>Community and public safety</i>		114 566	(18 490)	(18 490)	96 077	103 757	68 336
Community and social services		14 550	90	90	14 640	12 398	12 817
Sport and recreation		4 716	407	407	5 123	13 876	4 108
Public safety		41 252	(2 846)	(2 846)	38 405	43 440	45 951
Housing		54 049	(16 140)	(16 140)	37 909	34 044	5 460
Health		–	–	–	–	–	–
<i>Economic and environmental services</i>		42 647	914	914	43 561	32 169	27 434
Planning and development		4 266	306	306	4 571	4 521	4 791
Road transport		38 381	609	609	38 990	27 648	22 643
Environmental protection		–	–	–	–	–	–
<i>Trading services</i>		669 263	(5 808)	(5 808)	663 456	699 247	758 983
Energy sources		424 953	(14 664)	(14 664)	410 289	446 852	481 244
Water management		113 350	6 994	6 994	120 344	113 377	110 597
Waste water management		79 832	407	407	80 239	84 475	89 449
Waste management		51 128	1 455	1 455	52 583	54 543	77 693
<i>Other</i>		32	–	–	32	34	36
Total Revenue - Functional	2	1 093 984	(6 911)	(6 911)	1 087 073	1 123 993	1 174 159
<u>Expenditure - Functional</u>							
<i>Governance and administration</i>		163 385	(787)	(787)	162 597	170 724	179 057
Executive and council		24 245	607	607	24 851	25 342	26 444
Finance and administration		136 996	(1 808)	(1 808)	135 188	143 107	150 206
Internal audit		2 144	414	414	2 558	2 275	2 407
<i>Community and public safety</i>		177 068	(2 272)	(2 272)	174 797	152 336	161 799
Community and social services		24 900	(483)	(483)	24 417	26 476	27 623
Sport and recreation		31 657	736	736	32 394	33 683	36 232
Public safety		82 053	(2 491)	(2 491)	79 562	86 690	91 787
Housing		38 458	(34)	(34)	38 425	5 487	6 157
Health		–	–	–	–	–	–
<i>Economic and environmental services</i>		81 908	6 921	6 921	88 828	78 218	87 749
Planning and development		16 545	(62)	(62)	16 483	16 349	16 031
Road transport		65 362	6 983	6 983	72 345	61 868	71 718
Environmental protection		–	–	–	–	–	–
<i>Trading services</i>		604 693	(7 619)	(7 619)	597 073	657 701	708 739
Energy sources		386 254	(19 065)	(19 065)	367 190	421 496	458 331
Water management		91 450	4 871	4 871	96 321	97 953	104 745
Waste water management		74 589	(776)	(776)	73 813	82 361	84 932
Waste management		52 399	7 350	7 350	59 749	55 891	60 732
<i>Other</i>		2 279	1	1	2 280	2 397	2 520
Total Expenditure - Functional	3	1 029 332	(3 756)	(3 756)	1 025 576	1 061 375	1 139 864
Surplus/ (Deficit) for the year		64 652	(3 156)	(3 156)	61 497	62 618	34 295

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

WC015 Swartland - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26 January 2023							
Vote Description	Ref	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							
<u>Revenue by Vote</u>	1						
Vote 1 - Corporate Services		12 358	441	441	12 799	11 554	12 080
Vote 2 - Civil Services		287 762	(454)	(454)	287 309	293 800	303 859
Vote 3 - Council		299	–	–	299	305	312
Vote 4 - Electricity Services		424 953	(14 664)	(14 664)	410 289	446 852	481 244
Vote 5 - Financial Services		253 248	25 587	25 587	278 835	274 239	304 471
Vote 6 - Development Services		63 075	(15 487)	(15 487)	47 587	42 104	13 842
Vote 7 - Municipal Manager		–	418	418	418	–	–
Vote 8 - Protection Services		52 289	(2 751)	(2 751)	49 537	55 139	58 352
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–
Total Revenue by Vote	2	1 093 984	(6 911)	(6 911)	1 087 073	1 123 993	1 174 159
<u>Expenditure by Vote</u>	1						
Vote 1 - Corporate Services		41 327	300	300	41 627	43 470	45 633
Vote 2 - Civil Services		327 711	17 918	17 918	345 630	343 867	370 703
Vote 3 - Council		19 043	609	609	19 652	19 926	20 814
Vote 4 - Electricity Services		402 200	(19 059)	(19 059)	383 141	437 849	475 280
Vote 5 - Financial Services		68 681	(684)	(684)	67 997	72 479	76 490
Vote 6 - Development Services		64 490	(302)	(302)	64 188	32 127	32 954
Vote 7 - Municipal Manager		10 335	412	412	10 747	10 781	11 296
Vote 8 - Protection Services		95 545	(2 950)	(2 950)	92 595	100 876	106 695
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–
Total Expenditure by Vote	2	1 029 332	(3 756)	(3 756)	1 025 576	1 061 375	1 139 864
Surplus/ (Deficit) for the year	2	64 652	(3 156)	(3 156)	61 497	62 618	34 295

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

WC015 Swartland - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26 January 2023							
Description	Ref	Budget Year 2022/23				Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	F	G	H		
Revenue By Source							
Property rates	2	148 224	–	–	148 224	161 499	177 887
Service charges - electricity revenue	2	400 667	(14 697)	(14 697)	385 970	434 512	467 963
Service charges - water revenue	2	80 786	–	–	80 786	85 829	91 008
Service charges - sanitation revenue	2	51 390	407	407	51 797	54 099	56 944
Service charges - refuse revenue	2	31 991	600	600	32 591	35 025	38 334
Rental of facilities and equipment		1 627	180	180	1 807	1 725	1 828
Interest earned - external investments		35 667	20 088	20 088	55 754	35 739	38 017
Interest earned - outstanding debtors		3 458	(297)	(297)	3 161	3 925	4 469
Dividends received		–	–	–	–	–	–
Fines, penalties and forfeits		34 607	(4 344)	(4 344)	30 263	36 676	38 869
Licences and permits		4 778	124	124	4 902	5 061	5 360
Agency services		6 040	–	–	6 040	6 403	6 787
Transfers and subsidies		186 257	3 498	3 498	189 755	160 102	179 486
Other revenue	2	15 508	905	905	16 412	16 423	17 390
Gains		15 877	(4 211)	(4 211)	11 666	13 626	13 881
Total Revenue (excluding capital transfers and contributions)		1 016 875	2 252	2 252	1 019 127	1 050 642	1 138 224
Expenditure By Type							
Employee related costs		294 029	4 336	4 336	298 366	310 371	328 755
Remuneration of councillors		11 251	309	309	11 560	11 558	11 874
Debt impairment		37 654	(6 206)	(6 206)	31 448	41 297	44 724
Depreciation & asset impairment		106 565	–	–	106 565	118 609	131 596
Finance charges		12 361	3 204	3 204	15 565	13 288	12 568
Bulk purchases - electricity		332 200	(19 802)	(19 802)	312 398	362 364	395 266
Inventory consumed		47 513	5 164	5 164	52 677	50 591	54 282
Contracted services		105 260	4 674	4 674	109 933	66 899	69 802
Transfers and subsidies		4 368	239	239	4 607	4 451	4 647
Other expenditure		51 359	1 352	1 352	52 711	53 609	56 321
Losses		26 772	2 973	2 973	29 745	28 338	30 030
Total Expenditure		1 029 332	(3 756)	(3 756)	1 025 576	1 061 375	1 139 864
Surplus/(Deficit)		(12 457)	6 008	6 008	(6 449)	(10 733)	(1 640)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		62 749	(6 007)	(6 007)	56 742	73 351	35 935
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)		14 360	(3 157)	(3 157)	11 203	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–
Surplus/(Deficit) before taxation		64 652	(3 156)	(3 156)	61 497	62 618	34 295
Taxation		–	–	–	–	–	–
Surplus/(Deficit) after taxation		64 652	(3 156)	(3 156)	61 497	62 618	34 295
Attributable to minorities		–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		64 652	(3 156)	(3 156)	61 497	62 618	34 295
Share of surplus/ (deficit) of associate		–	–	–	–	–	–
Surplus/ (Deficit) for the year		64 652	(3 156)	(3 156)	61 497	62 618	34 295

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

WC015 Swartland - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26 January 2023								
Description	Ref	Budget Year 2022/23				Budget Year	Budget Year	
		Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget	
R thousands								
Capital expenditure - Vote	2							
Multi-year expenditure to be adjusted								
Vote 2 - Civil Services		84 445	(757)	(757)	83 689	76 007	63 670	
Vote 4 - Electricity Services		30 600	–	–	30 600	48 000	36 225	
Vote 6 - Development Services		17 459	(15 514)	(15 514)	1 945	15 100	15 400	
Capital multi-year expenditure sub-total	3	132 504	(16 271)	(16 271)	116 234	139 107	115 295	
Single-year expenditure to be adjusted	2							
Vote 1 - Corporate Services		404	191	191	595	126	128	
Vote 2 - Civil Services		31 699	(7 669)	(7 669)	24 029	25 453	30 643	
Vote 3 - Council		654	(14)	(14)	641	661	12	
Vote 4 - Electricity Services		15 404	1 065	1 065	16 469	11 290	16 559	
Vote 5 - Financial Services		711	(6)	(6)	705	385	320	
Vote 6 - Development Services		5 795	(604)	(604)	5 190	18 576	477	
Vote 7 - Municipal Manager		10	–	–	10	12	12	
Vote 8 - Protection Services		3 915	107	107	4 022	225	2 246	
Capital single-year expenditure sub-total		58 591	(6 930)	(6 930)	51 661	56 728	50 396	
Total Capital Expenditure - Vote		191 096	(23 201)	(23 201)	167 895	195 835	165 691	
Capital Expenditure - Functional								
Governance and administration		10 660	(5 354)	(5 354)	5 306	2 928	2 251	
Executive and council		664	(14)	(14)	651	673	24	
Finance and administration		9 995	(5 340)	(5 340)	4 655	2 255	2 227	
Community and public safety		7 366	90	90	7 455	24 816	4 650	
Community and social services		413	(4)	(4)	408	300	100	
Sport and recreation		3 038	(13)	(13)	3 025	24 291	2 304	
Public safety		3 915	107	107	4 022	225	2 246	
Economic and environmental services		71 549	(11 100)	(11 100)	60 449	82 414	41 930	
Planning and development		9 030	(4 907)	(4 907)	4 123	33 698	5 902	
Road transport		62 519	(6 193)	(6 193)	56 326	48 716	36 028	
Trading services		101 521	(6 837)	(6 837)	94 684	85 678	116 860	
Energy sources		43 000	1 065	1 065	44 065	58 410	51 985	
Water management		29 372	2 811	2 811	32 182	17 562	22 985	
Waste water management		24 364	(10 183)	(10 183)	14 181	2 974	8 240	
Waste management		4 786	(529)	(529)	4 256	6 732	33 650	
Total Capital Expenditure - Functional		3	191 096	(23 201)	(23 201)	167 895	195 835	165 691
Funded by:		4						
National Government			41 410	10 000	10 000	51 410	39 711	30 895
Provincial Government	21 339		(16 007)	(16 007)	5 332	33 640	5 040	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental	12 534		(1 331)	(1 331)	11 203	–	–	
Transfers recognised - capital	75 283		(7 337)	(7 337)	67 946	73 351	35 935	
Borrowing	–		–	–	–	–	–	
Internally generated funds		115 813	(15 864)	(15 864)	99 949	122 484	129 756	
Total Capital Funding		191 096	(23 201)	(23 201)	167 895	195 835	165 691	

Table B6 – Adjustments Budgeted Financial Position

WC015 Swartland - Table B6 Adjustments Budget Financial Position - 26 January 2023							
Description	Ref	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							
ASSETS							
Current assets							
Cash		612 926	49 287	49 287	662 213	590 268	584 467
Call investment deposits	1	–	–	–	–	–	–
Consumer debtors	1	118 544	(5 322)	(5 322)	113 222	137 153	156 540
Other debtors		25 953	(6 381)	(6 381)	19 572	26 992	28 108
Current portion of long-term receivables		70	(66)	(66)	4	70	70
Inventory		19 114	3 216	3 216	22 330	23 373	23 449
Total current assets		776 607	40 733	40 733	817 340	777 856	792 635
Non current assets							
Long-term receivables		11	–	–	11	11	11
Investments		–	–	–	–	–	–
Investment property		31 245	2 955	2 955	34 200	29 480	27 631
Investment in Associate		–	–	–	–	–	–
Property, plant and equipment	1	2 189 454	6 340	6 340	2 195 793	2 257 004	2 280 830
Biological		–	–	–	–	–	–
Intangible		604	63	63	668	444	381
Other non-current assets		1 120	–	–	1 120	1 120	1 120
Total non current assets		2 222 434	9 358	9 358	2 231 792	2 288 059	2 309 973
TOTAL ASSETS		2 999 042	50 091	50 091	3 049 133	3 065 915	3 102 608
LIABILITIES							
Current liabilities							
Bank overdraft		–	–	–	–	–	–
Borrowing		9 060	(127)	(127)	8 933	9 359	9 658
Consumer deposits		16 548	402	402	16 950	16 698	16 898
Trade and other payables		95 548	2 758	2 758	98 306	95 255	94 958
Provisions		11 611	1 614	1 614	13 225	11 911	12 211
Total current liabilities		132 766	4 647	4 647	137 413	133 222	133 724
Non current liabilities							
Borrowing	1	79 424	2 366	2 366	81 791	69 125	59 327
Provisions	1	132 274	13 542	13 542	145 816	143 299	154 994
Total non current liabilities		211 698	15 908	15 908	227 607	212 424	214 320
TOTAL LIABILITIES		344 465	20 555	20 555	365 020	345 646	348 044
NET ASSETS	2	2 654 577	29 536	29 536	2 684 113	2 720 269	2 754 563
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)		2 397 506	37 606	37 606	2 435 112	2 425 425	2 422 822
Reserves		257 070	(8 070)	(8 070)	249 000	291 769	328 667
TOTAL COMMUNITY WEALTH/EQUITY		2 654 577	29 536	29 536	2 684 113	2 717 194	2 751 489

Table B7 – Adjustments Budgeted Cash Flows

WC015 Swartland - Table B7 Adjustments Budget Cash Flows - 26 January 2023							
Description	Ref	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							
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates		142 295	2 964	2 964	145 260	155 039	170 771
Service charges		544 934	(13 760)	(13 760)	531 174	588 206	631 670
Other revenue		34 950	396	396	35 346	36 986	39 172
Transfers and Subsidies - Operational	1	186 253	1 296	1 296	187 549	160 109	179 489
Transfers and Subsidies - Capital	1	77 109	(9 631)	(9 631)	67 478	73 351	35 935
Interest		35 667	20 088	20 088	55 754	35 739	38 017
Dividends		–	–	–	–	–	–
Payments							
Suppliers and employees		(849 254)	3 094	3 094	(846 161)	(864 739)	(925 293)
Finance charges		(10 180)	–	–	(10 180)	(10 839)	(9 806)
Transfers and Grants	1	(4 368)	(239)	(239)	(4 607)	(4 451)	(4 647)
NET CASH FROM/(USED) OPERATING ACTIVITIES		157 405	4 208	4 208	161 612	169 401	155 309
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE		15 877	(4 211)	(4 211)	11 666	13 626	13 881
Decrease (increase) in non-currentreceivables		–	–	–	–	–	–
Decrease (increase) in non-current investments				–	–		
Payments							
Capital assets		(191 096)	23 201	23 201	(167 895)	(195 835)	(165 691)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(175 219)	18 990	18 990	(156 229)	(182 209)	(151 810)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans		–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–
Increase (decrease) in consumer deposits		(500)	1 000	1 000	500	150	200
Payments							
Repayment of borrowing		(11 000)	2 239	2 239	(8 761)	(10 000)	(9 500)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 500)	3 239	3 239	(8 261)	(9 850)	(9 300)
NET INCREASE/ (DECREASE) IN CASH HELD		(29 314)	26 436	26 436	(2 878)	(22 658)	(5 801)
Cash/cash equivalents at the year begin:	2	642 240	22 851	22 851	665 091	612 926	590 268
Cash/cash equivalents at the year end:	2	612 926	49 287	49 287	662 213	590 268	584 467

Table B8 – Adjustments Cash backed reserves/accumulated surplus reconciliation

WC015 Swartland - Table B8 Cash backed reserves/accumulated surplus reconciliation - 26 January 2023							
Description	Ref	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							
<u>Cash and investments available</u>							
Cash/cash equivalents at the year end	1	612 926	49 287	49 287	662 213	590 268	584 467
Other current investments > 90 days		–	0	0	0	–	–
Non current assets - Investments	1	–	–	–	–	–	–
Cash and investments available:		612 926	49 287	49 287	662 213	590 268	584 467
<u>Applications of cash and investments</u>							
Unspent conditional transfers		2 387	(1 849)	(1 849)	538	2 383	2 390
Unspent borrowing				–	–		
Statutory requirements				–	–		
Other working capital requirements	2	(41 957)	15 664	15 664	(26 293)	(60 565)	(79 979)
Other provisions				–	–		
Long term investments committed		–	–	–	–	–	–
Reserves to be backed by cash/investments		257 068	(8 069)	(8 069)	248 999	291 768	328 665
Total Application of cash and investments:		217 498	5 747	5 747	223 245	233 586	251 076
Surplus(shortfall)		395 428	43 540	43 540	438 968	356 682	333 391

Table B9 – Adjustments Budget Asset Management

WC015 Swartland - Table B9 Asset Management - 26 January 2023							
Description	Ref	Budget Year 2022/23				Budget Year	Budget Year
		Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands							
CAPITAL EXPENDITURE							
<u>Total New Assets to be adjusted</u>	1	120 197	(8 115)	(8 115)	112 081	129 071	103 341
Roads Infrastructure		40 221	1 505	1 505	41 726	19 093	6 600
Electrical Infrastructure		33 400	415	415	33 815	45 850	32 125
Water Supply Infrastructure		4 307	859	859	5 166	1 297	6 041
Sanitation Infrastructure		3 002	157	157	3 160	–	1 520
Solid Waste Infrastructure		–	–	–	–	2 500	25 670
Infrastructure		80 931	2 937	2 937	83 867	68 740	71 956
Community Facilities		1 100	–	–	1 100	1 100	1 100
Sport and Recreation Facilities		3 100	300	300	3 400	12 000	–
Community Assets		4 200	300	300	4 500	13 100	1 100
Operational Buildings		6 000	(5 525)	(5 525)	475	–	1 050
Housing		4 476	(2 802)	(2 802)	1 674	15 100	5 800
Other Assets	6	10 476	(8 327)	(8 327)	2 149	15 100	6 850
Licences and Rights		420	–	–	420	–	–
Intangible Assets		420	–	–	420	–	–
Computer Equipment		3 704	380	380	4 084	880	909
Furniture and Office Equipment		364	99	99	463	324	330
Machinery and Equipment		4 219	(20)	(20)	4 199	1 205	6 854
Transport Assets		13 252	(1 274)	(1 274)	11 978	11 223	15 342
Land		2 630	(2 209)	(2 209)	421	18 500	–
<u>Total Renewal of Existing Assets to be adjusted</u>	2	20 250	500	500	20 750	36 600	33 000
Roads Infrastructure		20 250	–	–	20 250	28 600	25 000
Sanitation Infrastructure		–	500	500	500	–	–
Rail Infrastructure		–	–	–	–	8 000	8 000
Infrastructure		20 250	500	500	20 750	36 600	33 000
<u>Total Upgrading of Existing Assets to be adjusted</u>	2a	50 649	(1 346)	(1 346)	49 303	30 164	29 350
Roads Infrastructure		–	–	–	–	–	–
Storm water Infrastructure		250	–	–	250	250	250
Electrical Infrastructure		8 450	170	170	8 620	3 000	10 000
Water Supply Infrastructure		24 956	(1 516)	(1 516)	23 440	16 214	15 800
Sanitation Infrastructure		16 993	–	–	16 993	500	3 300
Infrastructure		50 649	(1 346)	(1 346)	49 303	19 964	29 350
Community Facilities		–	–	–	–	200	–
Sport and Recreation Facilities		–	–	–	–	10 000	–
Community Assets		–	–	–	–	10 200	–
<u>Total Capital Expenditure to be adjusted</u>	4	191 096	(8 961)	(8 961)	182 134	195 835	165 691
Roads Infrastructure		60 471	1 505	1 505	61 976	47 693	31 600
Storm water Infrastructure		250	–	–	250	250	250
Electrical Infrastructure		41 850	585	585	42 435	48 850	42 125
Water Supply Infrastructure		29 263	(657)	(657)	28 606	17 511	21 841
Sanitation Infrastructure		19 996	657	657	20 653	500	4 820
Solid Waste Infrastructure		–	–	–	–	2 500	25 670
Rail Infrastructure		–	–	–	–	8 000	8 000
Infrastructure		151 830	2 091	2 091	153 920	125 304	134 306
Community Facilities		1 100	–	–	1 100	1 300	1 100
Sport and Recreation Facilities		3 100	300	300	3 400	22 000	–

WC015 Swartland - Table B9 Asset Management - 26 January 2023

Description	Ref	Budget Year 2022/23				Budget Year	Budget Year
						+1 2023/24	+2 2024/25
		Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
Community Assets		4 200	300	300	4 500	23 300	1 100
Operational Buildings		6 000	(5 525)	(5 525)	475	–	1 050
Housing		4 476	(2 802)	(2 802)	1 674	15 100	5 800
Other Assets		10 476	(8 327)	(8 327)	2 149	15 100	6 850
Licences and Rights		420	–	–	420	–	–
Intangible Assets		420	–	–	420	–	–
Computer Equipment		3 704	380	380	4 084	880	909
Furniture and Office Equipment		364	99	99	463	324	330
Machinery and Equipment		4 219	(20)	(20)	4 199	1 205	6 854
Transport Assets		13 252	(1 274)	(1 274)	11 978	11 223	15 342
Land		2 630	(2 209)	(2 209)	421	18 500	–
TOTAL CAPITAL EXPENDITURE to be adjusted	4	191 096	(8 961)	(8 961)	182 134	195 835	165 691
ASSET REGISTER SUMMARY - PPE (WDV)	5	2 222 423	9 358	9 358	2 231 781	2 288 048	2 309 962
Roads Infrastructure		366 979	44 713	44 713	411 692	324 485	260 853
Storm water Infrastructure		108 605	3 580	3 580	112 185	103 856	98 865
Electrical Infrastructure		379 682	(3 123)	(3 123)	376 559	433 441	477 299
Water Supply Infrastructure		484 647	(63 408)	(63 408)	421 239	485 250	489 919
Sanitation Infrastructure		522 087	(18 884)	(18 884)	503 203	513 186	506 370
Solid Waste Infrastructure		16 841	15 233	15 233	32 074	17 303	40 905
Infrastructure		1 878 841	(21 889)	(21 889)	1 856 952	1 877 521	1 874 211
Community Assets		62 281	61 672	61 672	123 953	90 443	95 509
Heritage Assets		1 120	–	–	1 120	1 120	1 120
Investment properties		31 245	2 955	2 955	34 200	29 480	27 631
Other Assets		98 426	(35 176)	(35 176)	63 250	120 776	134 910
Intangible Assets		604	63	63	668	444	381
Computer Equipment		7 360	(797)	(797)	6 563	6 292	5 385
Furniture and Office Equipment		1 610	616	616	2 226	1 334	1 060
Machinery and Equipment		16 302	(1 305)	(1 305)	14 997	15 989	22 782
Transport Assets		44 508	1 651	1 651	46 159	47 332	51 034
Land		80 128	1 567	1 567	81 695	97 315	95 938
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 222 423	9 358	9 358	2 231 781	2 288 048	2 309 962
EXPENDITURE OTHER ITEMS							
<u>Depreciation & asset impairment</u>		101 768	–	–	101 768	113 573	126 308
<u>Repairs and Maintenance by asset class</u>	3	64 342	1 871	1 871	66 213	62 167	68 288
Roads Infrastructure		9 823	13	13	9 837	5 495	8 741
Storm water Infrastructure		19 334	2	2	19 336	20 783	21 801
Electrical Infrastructure		2 616	191	191	2 807	2 774	2 940
Water Supply Infrastructure		1 543	47	47	1 590	1 812	1 655
Sanitation Infrastructure		5 609	(720)	(720)	4 889	5 190	5 378
Solid Waste Infrastructure		7 912	2 238	2 238	10 150	8 298	8 678
Infrastructure		46 838	1 771	1 771	48 609	44 353	49 194
Community Facilities		2 227	(190)	(190)	2 037	2 327	2 432
Sport and Recreation Facilities		1 156	7	7	1 163	859	883
Community Assets		3 384	(183)	(183)	3 200	3 186	3 315
Operational Buildings		996	290	290	1 286	1 041	1 088
Housing		707	–	–	707	624	641
Other Assets		1 703	290	290	1 993	1 665	1 729
Licences and Rights		4 297	–	–	4 297	4 511	4 738
Intangible Assets		4 297	–	–	4 297	4 511	4 738
Computer Equipment		337	–	–	337	447	487
Furniture and Office Equipment		70	–	–	70	72	75
Machinery and Equipment		1 408	(38)	(38)	1 371	1 384	1 411
Transport Assets		6 306	30	30	6 336	6 548	7 340
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		166 110	1 871	1 871	167 981	175 740	194 596

Table B10 – Adjustments Budget Basic service delivery measurement

WC015 Swartland - Table B10 Basic service delivery measurement - 26 January 2023							
Description	Ref	Budget Year 2022/23				Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	F	G	H		
Household service targets	1						
<u>Water:</u>							
Piped water inside dwelling		65 744	0	–	65 744	65 744	65 744
Piped water inside yard (but not in dwelling)		6 464	0	–	6 464	6 464	6 464
Using public tap (at least min.service level)	2	110	0	–	110	110	110
Other water supply (at least min.service level)		316	0	–	316	316	316
Minimum Service Level and Above sub-total		72 634	–	–	72 634	72 634	72 634
Using public tap (< min.service level)	3	–	0	–	–	–	–
Other water supply (< min.service level)	3,4	5 644	0	–	5 644	5 644	5 644
No water supply		–	0	–	–	–	–
Below Minimum Service Level sub-total		5 644	–	–	5 644	5 644	5 644
Total number of households	5	78 278	–	–	78 278	78 278	78 278
<u>Sanitation/sewerage:</u>							
Flush toilet (connected to sewerage)		67 488	0	–	67 488	67 488	67 488
Flush toilet (with septic tank)		7 774	0	–	7 774	7 774	7 774
Chemical toilet		58	0	–	58	58	58
Pit toilet (v entillated)		74	0	–	74	74	74
Other toilet provisions (> min.service level)		–	0	–	–	–	–
Minimum Service Level and Above sub-total		75 394	–	–	75 394	75 394	75 394
Bucket toilet		1 982	0	–	1 982	1 982	1 982
Other toilet provisions (< min.service level)		282	0	–	282	282	282
No toilet provisions		620	0	–	620	620	620
Below Minimum Service Level sub-total		2 884	–	–	2 884	2 884	2 884
Total number of households	5	78 278	–	–	78 278	78 278	78 278
<u>Energy:</u>							
Electricity (at least min. service level)		77 262	0	–	77 262	77 262	77 262
Electricity - prepaid (> min.service level)		–	0	–	–	–	–
Minimum Service Level and Above sub-total		77 262	–	–	77 262	77 262	77 262
Electricity (< min.service level)		–	0	–	–	–	–
Electricity - prepaid (< min. service level)		–	0	–	–	–	–
Other energy sources		1 016	0	–	1 016	1 016	1 016
Below Minimum Service Level sub-total		1 016	–	–	1 016	1 016	1 016
Total number of households	5	78 278	–	–	78 278	78 278	78 278
<u>Refuse:</u>							
Removed at least once a week (min.service)		65 350	0	–	65 350	65 350	65 350
Minimum Service Level and Above sub-total		65 350	–	–	65 350	65 350	65 350
Removed less frequently than once a week		960	0	–	960	960	960
Using communal refuse dump		1 794	0	–	1 794	1 794	1 794
Using own refuse dump		9 726	0	–	9 726	9 726	9 726
Other rubbish disposal		410	0	–	410	410	410
No rubbish disposal		38	0	–	38	38	38
Below Minimum Service Level sub-total		12 928	–	–	12 928	12 928	12 928
Total number of households	5	78 278	–	–	78 278	78 278	78 278
<u>Households receiving Free Basic Service</u>	15						
Water (6 kilolitres per household per month)		9 524	–	–	9 524	9 810	10 104
Sanitation (free minimum level service)		9 200	–	–	9 200	9 476	9 760
Electricity/other energy (50kw h per household per month)		7 882	–	–	7 882	8 118	8 362
Refuse (removed at least once a week)		9 540	–	–	9 540	9 826	10 121

WC015 Swartland - Table B10 Basic service delivery measurement - 26 January 2023

Description	Ref	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
<u>Cost of Free Basic Services provided (R'000)</u>	16						
Water (6 kilolitres per indigent household per month)		14 805	–	–	14 805	15 626	16 493
Sanitation (free sanitation service to indigent households)		28 623	–	–	28 623	30 626	32 770
Electricity/other energy (50kwh per indigent household)		6 381	–	–	6 381	7 019	7 721
Refuse (removed once a week for indigent households)		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	70 977	75 752
<u>Highest level of free service provided</u>							
Property rates (R'000 value threshold)		105 000	0	–	105 000	105 000	105 000
Water (kilolitres per household per month)		6	0	–	6	6	6
Sanitation (kilolitres per household per month)		-	0	–	–	-	-
Sanitation (Rand per household per month)		262.82	0	–	262.82	278.33	294.75
Electricity (kw per household per month)		50	0	–	50	50	50
Refuse (average litres per week)		149.73	0	–	149.73	162.31	175.94
<u>Revenue cost of free services provided (R'000)</u>	17						
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		5 784	–	–	5 784	6 031	6 297
Other				–	–		
Total revenue cost of subsidised services provided		5 784	–	–	5 784	6 031	6 297

Note: No updated information available other than the 2016 Community survey data on the above household service targets.

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Measurable performance objectives and indicators

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

WC015 Swartland - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 26 January 2023							
Description	Unit of measurement	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
<u>Improved quality of life for citizens</u>							
Manage Community Development	Completion of projects	–	–	–	–	–	–
Manage Multi-Purpose Centres	Completion of projects	263	(4)	(4)	258	–	–
Manage Protection Services	Completion of projects	80	107	107	187	90	1 413
Manage Licensing and Registration Services	Completion of projects	–	–	–	–	–	687
Manage Traffic and Law Enforcement	Completion of projects	–	–	–	–	–	–
Manage Fire and Emergency Services	Completion of projects	3 835	–	–	3 835	135	145
<u>Inclusive economic growth</u>							
Facilitate economic development in the municipal	Completion of projects	–	–	–	–	–	–
<u>Quality and sustainable living environment</u>							
Manage Development Services	Completion of projects	42	–	–	42	44	46
Manage Planning and Valuations	Completion of projects	2 060	300	300	2 360	–	–
Manage Building Control	Completion of projects	–	–	–	–	–	–
Manage Human Settlements	Completion of projects	20 859	(16 114)	(16 114)	4 745	33 600	15 400
Manage the Caravan Park Yzerfontein	Completion of projects	30	–	–	30	32	431
<u>Caring, competent and responsive</u>							
Manage Corporate Services, Secretariat and	Completion of projects	254	191	191	445	26	28
Manage Human Resource Services	Completion of projects	–	–	–	–	–	–
Manage Properties, Contracts and Legal	Completion of projects	100	–	–	100	100	100
Manage Libraries	Completion of projects	50	–	–	50	–	–
Manage Marketing And Tourism	Completion of projects	–	–	–	–	–	–
Manage ICT Services	Completion of projects	3 004	300	300	3 304	880	799
Manage the Office of the Municipal Manager	Completion of projects	10	–	–	10	12	12
Manage Financial Administration	Completion of projects	28	(1)	(1)	27	30	32
Manage Finance (Credit Control, Income,	Completion of projects	683	(4)	(4)	678	355	288
Manage Council Expenses	Completion of projects	654	(14)	(14)	641	661	12

WC015 Swartland - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 26 January 2023							
Description	Unit of measurement	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
<u>Sufficient, affordable and well-run services</u>							
<i>Manage Civil Engineering Services</i>	Completion of projects	52	(5)	(5)	47	54	56
<i>Manage Cemeteries</i>	Completion of projects	–	–	–	–	200	–
<i>Manage Parks and Recreational Areas</i>	Completion of projects	1 708	(13)	(13)	1 695	2 259	1 819
<i>Manage Proclaimed Roads</i>	Completion of projects	–	–	–	–	–	–
<i>Manage Sewerage</i>	Completion of projects	4 056	(208)	(208)	3 848	2 660	6 924
<i>Manage Waste Water Treatment Works</i>	Completion of projects	17 793	(8 984)	(8 984)	8 809	–	1 000
<i>Manage Sportsgrounds</i>	Completion of projects	600	–	–	600	10 000	55
<i>Manage Streets</i>	Completion of projects	52 881	1 940	1 940	54 821	48 716	30 528
<i>Manage Storm water</i>	Completion of projects	312	5	5	317	314	316
<i>Manage Swimming Pools</i>	Completion of projects	700	–	–	700	12 000	–
<i>Manage Water Provision</i>	Completion of projects	–	–	–	–	–	–
<i>Manage Water Storage</i>	Completion of projects	27 229	4 594	4 594	31 823	17 562	18 885
<i>Manage Municipal Property</i>	Completion of projects	6 027	(5 525)	(5 525)	502	964	1 080
<i>Manage Refuse Removal</i>	Completion of projects	4 786	(529)	(529)	4 256	6 732	33 650
<i>Manage Street Cleaning</i>	Completion of projects	–	–	–	–	–	–
<i>Manage Solid Waste Disposal (Landfill Sites)</i>	Completion of projects	–	–	–	–	–	–
<i>Manage Electrical Engineering Services</i>	Completion of projects	350	–	–	350	360	380
<i>Manage Electricity Distribution</i>	Completion of projects	42 650	765	765	43 415	58 050	51 605
		191 096	(23 201)	(23 201)	167 895	195 835	165 691

Section 6 – Budget related policies

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

Section 7 – Overview of budget assumptions

Budget Assumptions

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

Section 8 – Funding compliance

The adjustments budget is still cash – funded which is the first indicator of a “credible” budget. Funding levels remain positive as clearly depicted in Table B8. However, the municipality must continuously evaluate its cash position, especially the impact that the COVID-19 pandemic continue to have at least over the medium term.

Section 9 – Overview of budget funding

Funding the Budget

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

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

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

Section 10 – Expenditure on allocations and grant programmes

Grant allocations

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

Section 11 – Allocations and grants made by the Municipality

Allocations made by the Municipality

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

	2022/2023 Original Budget	2022/2023 Mid-year Adj Budget	2023/2024 Approved Budget	2024/2025 Approved Budget
External Entities	4 368 277	4 607 204	4 451 308	4 646 669

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

Section 12 – Councillor Allowances and employee benefits

Salaries, Allowances and Benefits

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

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

Monthly Cash Flows by source

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

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

Supporting table SB3 indicates the major adjustments.

Section 15 – Annual budgets and service delivery agreements – municipal entities and other external mechanisms

ENTITIES

The municipality does not have any entities.

Other Service Delivery Mechanisms

The municipality has service delivery agreements with external parties for the delivery of the Municipality's services.

Section 16 – Contracts having future budgetary implications

Section 33 stipulates that if approved total revenue are greater than R500 million, all operational costs of projects $\geq$ than R 5 million per annum must be listed and in this scenario SM does not have any such additional operational costs.

Section 17 – Capital expenditure details

Capital expenditure details are listed in Supporting Table SB 18 to SB 19.

Section 18 - Supporting tables

WC015 Swartland - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 26 January 2023

Description	Ref	Budget Year 2022/23				Budget Year	Budget Year
		Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands							
REVENUE ITEMS							
Property rates							
Total Property Rates		154 008	–	–	154 008	167 529	184 184
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		5 784	–	–	5 784	6 031	6 297
Net Property Rates		148 224	–	–	148 224	161 499	177 887
Service charges - electricity revenue							
Total Service charges - electricity revenue		407 048	(14 697)	(14 697)	392 351	441 532	475 684
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)			–	–	–		
Less Cost of Free Basis Services (50 kwh per indigent household per month)		6 381	–	–	6 381	7 019	7 721
Net Service charges - electricity revenue		400 667	(14 697)	(14 697)	385 970	434 512	467 963
Service charges - water revenue							
Total Service charges - water revenue		95 591	–	–	95 591	101 455	107 501
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)			–	–	–		
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		14 805	–	–	14 805	15 626	16 493
Net Service charges - water revenue		80 786	–	–	80 786	85 829	91 008
Service charges - sanitation revenue							
Total Service charges - sanitation revenue		80 012	407	407	80 419	84 725	89 714
Less Revenue Foregone (in excess of free sanitation service to indigent households)			–	–	–		
Less Cost of Free Basis Services (free sanitation service to indigent households)		28 623	–	–	28 623	30 626	32 770
Net Service charges - sanitation revenue		51 390	407	407	51 797	54 099	56 944
Service charges - refuse revenue							
Total refuse removal revenue		48 694	600	600	49 294	52 730	57 101
Total landfill revenue			–	–	–		
Less Revenue Foregone (in excess of one removal a week to indigent households)			–	–	–		
Less Cost of Free Basis Services (removed once a week to indigent households)		16 703	–	–	16 703	17 705	18 767
Net Service charges - refuse revenue		31 991	600	600	32 591	35 025	38 334
Other Revenue By Source							
Other Revenue		15 508	905	905	16 412	16 423	17 390
Total 'Other' Revenue	1	15 508	905	905	16 412	16 423	17 390
EXPENDITURE ITEMS							
Employee related costs							
Basic Salaries and Wages		177 647	2 173	2 173	179 820	187 000	198 295
Pension and UIF Contributions		31 841	284	284	32 126	34 056	36 081
Medical Aid Contributions		14 237	71	71	14 308	15 407	16 722
Overtime		14 342	991	991	15 334	14 766	15 269
Performance Bonus		276	–	–	276	283	290
Motor Vehicle Allowance		7 201	–	–	7 201	7 201	7 201
Cellphone Allowance		912	–	–	912	912	912
Housing Allowances		1 183	–	–	1 183	1 238	1 291
Other benefits and allowances		31 240	816	816	32 056	33 091	34 941
Payments in lieu of leave		2 913	–	–	2 913	3 021	3 089
Long service awards		2 538	–	–	2 538	2 726	2 928
Post-retirement benefit obligations		9 700	–	–	9 700	10 670	11 737
sub-total	4	294 029	4 336	4 336	298 366	310 371	328 755
Less: Employees costs capitalised to PPE				–	–		
Total Employee related costs	1	294 029	4 336	4 336	298 366	310 371	328 755

WC015 Swartland - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 26 January 2023

Description	Ref	Budget Year 2022/23				Budget Year	Budget Year
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
A		F	G	H			
R thousands							
<u>Depreciation & asset impairment</u>							
Depreciation of Property, Plant & Equipment		101 768	–	–	101 768	113 573	126 308
Lease amortisation				–	–		
Capital asset impairment		4 796		–	4 796	5 036	5 288
Total Depreciation & asset impairment	1	106 565	–	–	106 565	118 609	131 596
<u>Bulk purchases</u>							
Electricity Bulk Purchases		332 200	(19 802)	(19 802)	312 398	362 364	395 266
Total bulk purchases	1	332 200	(19 802)	(19 802)	312 398	362 364	395 266
<u>Transfers and grants</u>							
Cash transfers and grants		4 368	239	239	4 607	4 451	4 647
Non-cash transfers and grants				–	–		
Total transfers and grants		4 368	239	239	4 607	4 451	4 647
<u>Contracted services</u>							
Outsourced Services		18 095	394	394	18 489	19 555	20 324
Consultants and Professional Services		16 141	2 629	2 629	18 770	13 722	11 363
Contractors		71 023	1 649	1 649	72 672	33 622	38 115
Total contracted services		105 260	4 672	4 672	109 932	66 899	69 802
<u>Other Expenditure By Type</u>							
Collection costs				–	–		
Contributions to 'other' provisions		8 500	–	–	8 500	8 500	8 500
Audit fees		3 014	–	–	3 014	3 135	3 260
Other Expenditure		39 844	1 352	1 352	41 197	41 974	44 560
Total Other Expenditure	1	51 359	1 352	1 352	52 711	53 609	56 321
Repairs and Maintenance	14						
Employee related costs		20 585	–	–	20 585	21 902	23 296
Inventory Consumed (Project Maintenance)		1 601	–	–	1 601	1 675	1 755
Contracted Services		36 893	–	–	36 893	33 071	37 450
Other Expenditure		5 264	–	–	5 264	5 518	5 787
Total Repairs and Maintenance Expenditure	15	64 342	–	–	64 342	62 167	68 288
Inventory Consumed							
Inventory Consumed - Water		28 245	3 389	3 389	31 633	30 866	33 793
Inventory Consumed - Other		19 268	1 777	1 777	21 045	19 725	20 489
Total Inventory Consumed & Other Material		47 513	5 165	5 165	52 678	50 591	54 282

WC015 Swartland - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 26 January 2023

Description	Ref	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							
ASSETS							
Consumer debtors							
Consumer debtors	1	139 758	618	618	140 376	161 607	184 503
Less: provision for debt impairment		(21 214)	(5 940)	(5 940)	(27 155)	(24 453)	(27 962)
Total Consumer debtors		118 544	(5 322)	(5 322)	113 222	137 153	156 540
Debt impairment provision							
Balance at the beginning of the year		9 944	5 260	5 260	15 204	11 459	13 218
Contributions to the provision		1 515	965	965	2 480	1 759	1 889
Bad debts written off		9 756	(285)	(285)	9 471	11 236	12 856
Balance at end of year		21 214	5 940	5 940	27 155	24 453	27 962
Inventory							
Water							
Opening Balance		550	(257)	(257)	293	426	740
System Input Volume		35 588	4 270	4 270	39 858	39 335	42 268
Water Treatment Works		–	–	–	–	–	–
Bulk Purchases		35 588	4 270	4 270	39 858	39 335	42 268
Natural Sources		–	–	–	–	–	–
Authorised Consumption		(28 245)	(3 389)	(3 389)	(31 633)	(30 866)	(33 793)
Billed Authorised Consumption	12	(28 245)	(3 389)	(3 389)	(31 633)	(30 866)	(33 793)
Billed Metered Consumption		(28 245)	(3 389)	(3 389)	(31 633)	(30 866)	(33 793)
Revenue Water		(28 245)	(3 389)	(3 389)	(31 633)	(30 866)	(33 793)
Billed Unmetered Consumption		–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–
Water Losses		(7 467)	(345)	(345)	(7 812)	(8 156)	(8 910)
Apparent losses		(896)	(41)	(41)	(937)	(979)	(1 069)
Unauthorised Consumption		(149)	(7)	(7)	(156)	(163)	(178)
Customer Meter Inaccuracies		(747)	(34)	(34)	(781)	(816)	(891)
Real losses		(6 571)	(303)	(303)	(6 874)	(7 178)	(7 841)
Leakage on Transmission and Distribution Mains		(5 082)	(235)	(235)	(5 317)	(5 551)	(6 064)
Leakage and Overflows at Storage Tanks/Reservoirs		(744)	(34)	(34)	(778)	(812)	(887)
Leakage on Service Connections up to the point of Customer Meter		(372)	(17)	(17)	(389)	(406)	(444)
Data Transfer and Management Errors		(373)	(17)	(17)	(391)	(408)	(445)
Unavoidable Annual Real Losses		–	–	–	–	–	–
Non-revenue Water		(7 467)	(345)	(345)	(7 812)	(8 156)	(8 910)
Closing Balance Water		426	279	279	706	740	305
Agricultural							
Opening Balance		–	–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–
Consumables							
Standard Rated							
Opening Balance		8 792	5 865	5 865	14 657	14 907	15 345
Acquisitions		5 651	(268)	(268)	5 382	5 991	6 097
Issues		(5 382)	256	256	(5 126)	(5 547)	(5 752)
Adjustments	14	–	–	–	–	–	–
Write-offs	15	(6)	–	–	(6)	(6)	(6)
Closing balance - Consumables Standard Rated		9 055	5 852	5 852	14 907	15 345	15 684
Zero Rated							
Opening Balance	13	985	(962)	(962)	23	(14)	319
Acquisitions		12 510	1 974	1 974	14 485	13 118	13 386
Issues		(12 542)	(1 979)	(1 979)	(14 521)	(12 786)	(13 293)
Closing balance - Consumables Zero Rated		953	(967)	(967)	(14)	319	412
Finished Goods							
Opening Balance		91	(13)	(13)	79	79	79
Closing balance - Finished Goods		91	(13)	(13)	79	79	79

WC015 Swartland - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 26 January 2023

Description	Ref	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							
Materials and Supplies							
Opening Balance		399	(147)	(147)	252	460	562
Acquisitions		1 278	200	200	1 478	1 366	1 395
Issues		(1 218)	(191)	(191)	(1 408)	(1 265)	(1 316)
Closing balance - Materials and Supplies		460	(138)	(138)	323	562	640
Housing Stock							
Opening Balance		8 127	(1 798)	(1 798)	6 329	6 329	6 329
Closing Balance - Housing Stock		8 127	(1 798)	(1 798)	6 329	6 329	6 329
Closing Balance - Land		-	-	-	-	-	-
Closing Balance - Inventory & Consumables		19 114	3 216	3 216	22 330	23 373	23 449
Property, plant & equipment							
PPE at cost/valuation (excl. finance leases)		4 524 528	6 340	6 340	4 530 868	4 705 481	4 855 544
Leases recognised as PPE		(698)	-	-	(698)	(732)	(769)
Less: Accumulated depreciation		2 334 377	-	-	2 334 377	2 447 744	2 573 946
Total Property, plant & equipment		2 189 454	6 340	6 340	2 195 793	2 257 004	2 280 830
LIABILITIES							
Current liabilities - Borrowing							
Current portion of long-term liabilities		9 060	(127)	(127)	8 933	9 359	9 658
Total Current liabilities - Borrowing		9 060	(127)	(127)	8 933	9 359	9 658
Trade and other payables							
Trade Payables		91 998	5 769	5 769	97 767	91 698	91 398
Other creditors		1 163	(1 163)	(1 163)	-	1 174	1 170
Unspent conditional transfers		2 387	(1 849)	(1 849)	538	2 383	2 390
Total Trade and other payables		95 548	2 758	2 758	98 306	95 255	94 958
Non current liabilities - Borrowing							
Borrowing		79 424	2 366	2 366	81 791	69 125	59 327
Total Non current liabilities - Borrowing		79 424	2 366	2 366	81 791	69 125	59 327
Provisions - non current							
Retirement benefits		79 306	(491)	(491)	78 815	87 881	96 814
Refuse landfill site rehabilitation		42 454	14 086	14 086	56 541	44 904	47 666
Other		10 514	(54)	(54)	10 460	10 514	10 514
Total Provisions - non current		132 274	13 542	13 542	145 816	143 299	154 994
CHANGES IN NET ASSETS							
Accumulated surplus/(Deficit)							
Accumulated surplus/(Deficit) - opening balance		2 365 745	(9 286)	(9 286)	2 356 459	2 397 506	2 425 425
Restated balance		2 365 745	(9 286)	(9 286)	2 356 459	2 397 506	2 425 425
Surplus/(Deficit)		64 652	(3 156)	(3 156)	61 497	62 618	34 295
Transfers to/from Reserves		(32 891)	50 048	50 048	17 157	(34 699)	(36 898)
Accumulated Surplus/(Deficit)		2 397 506	37 606	37 606	2 435 112	2 425 425	2 422 822
Reserves							
Housing Development Fund		2	(1)	(1)	1	2	2
Capital replacement		257 068	(8 069)	(8 069)	248 999	291 768	328 665
Total Reserves		257 070	(8 070)	(8 070)	249 000	291 769	328 667
TOTAL COMMUNITY WEALTH/EQUITY		2 654 577	29 536	29 536	2 684 113	2 717 194	2 751 489

WC015 Swartland - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 26 January 2023

Description	Unit of measurement	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
<u>Improved quality of life for citizens</u>							
Manage Community Development	Completion of projects	–	–	–	–	–	–
Manage Multi-Purpose Centres	Completion of projects	263	(4)	(4)	258	–	–
Manage Protection Services	Completion of projects	80	107	107	187	90	1 413
Manage Licensing and Registration Services	Completion of projects	–	–	–	–	–	687
Manage Traffic and Law Enforcement	Completion of projects	–	–	–	–	–	–
Manage Fire and Emergency Services	Completion of projects	3 835	–	–	3 835	135	145
<u>Inclusive economic growth</u>							
Facilitate economic development in the municipal	Completion of projects	–	–	–	–	–	–
<u>Quality and sustainable living environment</u>							
Manage Development Services	Completion of projects	42	–	–	42	44	46
Manage Planning and Valuations	Completion of projects	2 060	300	300	2 360	–	–
Manage Building Control	Completion of projects	–	–	–	–	–	–
Manage Human Settlements	Completion of projects	20 859	(16 114)	(16 114)	4 745	33 600	15 400
Manage the Caravan Park Yzerfontein	Completion of projects	30	–	–	30	32	431
<u>Caring, competent and responsive</u>							
Manage Corporate Services, Secretariat and	Completion of projects	254	191	191	445	26	28
Manage Human Resource Services	Completion of projects	–	–	–	–	–	–
Manage Properties, Contracts and Legal	Completion of projects	100	–	–	100	100	100
Manage Libraries	Completion of projects	50	–	–	50	–	–
Manage Marketing And Tourism	Completion of projects	–	–	–	–	–	–
Manage ICT Services	Completion of projects	3 004	–	–	3 004	880	799
Manage the Office of the Municipal Manager	Completion of projects	10	–	–	10	12	12
Manage Financial Administration	Completion of projects	28	(1)	(1)	27	30	32
Manage Finance (Credit Control, Income,	Completion of projects	683	(4)	(4)	678	355	288
Manage Council Expenses	Completion of projects	654	(14)	(14)	641	661	12
<u>Sufficient, affordable and well-run services</u>							
Manage Civil Engineering Services	Completion of projects	52	(5)	(5)	47	54	56
Manage Cemeteries	Completion of projects	–	–	–	–	200	–
Manage Parks and Recreational Areas	Completion of projects	1 708	(13)	(13)	1 695	2 259	1 819
Manage Proclaimed Roads	Completion of projects	–	–	–	–	–	–
Manage Sewerage	Completion of projects	4 056	(208)	(208)	3 848	2 660	6 924
Manage Waste Water Treatment Works	Completion of projects	17 793	(8 984)	(8 984)	8 809	–	1 000
Manage Sportsgrounds	Completion of projects	600	–	–	600	10 000	55
Manage Streets	Completion of projects	52 881	1 940	1 940	54 821	48 716	30 528
Manage Storm water	Completion of projects	312	5	5	317	314	316
Manage Swimming Pools	Completion of projects	700	–	–	700	12 000	–
Manage Water Provision	Completion of projects	–	–	–	–	–	–
Manage Water Storage	Completion of projects	27 229	4 594	4 594	31 823	17 562	18 885
Manage Municipal Property	Completion of projects	6 027	(5 525)	(5 525)	502	964	1 080
Manage Refuse Removal	Completion of projects	4 786	(529)	(529)	4 256	6 732	33 650
Manage Street Cleaning	Completion of projects	–	–	–	–	–	–
Manage Solid Waste Disposal (Landfill Sites)	Completion of projects	–	–	–	–	–	–
Manage Electrical Engineering Services	Completion of projects	350	–	–	350	360	380
Manage Electricity Distribution	Completion of projects	42 650	1 065	1 065	43 715	58 050	51 605
		191 096	(23 201)	(23 201)	167 895	195 835	165 691

WC015 Swartland - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 26 January 2023

Description of financial indicator	Basis of calculation	Budget Year 2022/23		Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>					
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.3%	2.4%	2.2%	1.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>					
Gearing	Long Term Borrowing/ Funds & Reserves	30.9%	32.8%	23.7%	18.1%
<u>Liquidity</u>					
Current Ratio	Current assets/current liabilities	6:1	6:1	6:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4.6	4.8	4.4	4.4
<u>Revenue Management</u>					
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	97.0%	97.0%	97.0%	97.0%
<u>Creditors Management</u>					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		15.6%	14.8%	16.1%	16.2%
<u>Other Indicators</u>					
Electricity Distribution Losses (2)	Total Volume Losses (kW)	12 096 519	12 096 519	12 217 484	12 339 659
	Total Cost of Losses (Rand '000)	17 308 534	17 308 534	18 521 862	19 820 245
	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.0%	6.0%	6.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	857 395	857 395	865 969	874 629
	Total Cost of Losses (Rand '000)	5 538 772	5 538 772	5 649 547	5 762 538
	% Volume (units purchased and generated less units sold)/units purchased and generated	21.0%	21.0%	21.0%	21.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	28.9%	29.3%	29.5%	28.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.0%	30.4%	30.6%	29.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.3%	6.5%	5.9%	6.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.7%	12.0%	12.6%	12.7%
<u>IDP regulation financial viability indicators</u>					
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	18.2	18.1	18.7	20.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.7%	11.1%	13.1%	13.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	8.9	9.7	8.4	7.8

WC015 Swartland - Supporting Table SB6 Adjustments Budget - funding measurement - 26 January 2023

Description	Ref	MFMA section	Medium Term Revenue and Expenditure Framework			
			Original Budget	Adjusted Budget	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands						
<u>Funding measures</u>						
Cash/cash equivalents at the year end - R'000	1	18(1)b	612 926	662 213	590 268	584 467
Cash + investments at the yr end less applications - R'000	2	18(1)b	395 428	438 968	356 682	333 391
Cash year end/monthly employee/supplier payments	3	18(1)b	8.9	9.7	8.4	7.8
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	31 761	78 654	27 918	(2 603)
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	92.7%	93.4%	92.8%	92.8%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	5.3%	4.5%	5.3%	5.4%
Capital payments % of capital expenditure	8	18(1)c;19	100.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	96.3%	101.1%	104.6%	101.5%
R&M % of Property Plant & Equipment	13	20(1)(vi)	2.9%	3.0%	2.7%	3.0%
Asset renewal % of capital budget	14	20(1)(vi)	10.6%	13.1%	18.7%	19.9%

WC015 Swartland - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 26 January 2023

Description	Ref	Budget Year 2022/23				Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Other Adjusts. D	Total Adjusts. E	Adjusted Budget F	Adjusted Budget	Adjusted Budget
R thousands							
RECEIPTS:	1, 2						
<u>Operating Transfers and Grants</u>							
National Government:		129 651	–	–	129 651	141 847	157 567
Local Government Equitable Share		126 228	–	–	126 228	140 297	156 017
Finance Management	3	1 550	–	–	1 550	1 550	1 550
EPWP Incentive		1 873	–	–	1 873	–	–
Provincial Government:		56 273	1 272	1 272	57 545	17 889	18 678
Community Development: Workers		38	–	–	38	38	38
Human Settlements		33 546	(46)	(46)	33 500	–	–
Municipal Accreditation and Capacity Building Grant		256	–	–	256	245	249
Libraries		11 573	–	–	11 573	10 801	11 286
Proclaimed Roads Subsidy		4 470	–	–	4 470	170	317
Establishment of a K9 Unit		2 390	–	–	2 390	2 476	2 576
Establishment of a Law Enforcement Reaction Unit		4 000	–	–	4 000	4 009	4 212
Financial Management Support Grant: Student Bursaries		–	300	300	300	–	–
WC Financial Management Capability Grant		–	418	418	418	–	–
Municipal Water Resilience Grant		–	600	600	600	–	–
Thusong Grant		–	–	–	–	150	–
District Municipality:		–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–
Total Operating Transfers and Grants	6	185 924	1 272	1 272	187 196	159 736	176 245
<u>Capital Transfers and Grants</u>							
National Government:		51 410	–	–	51 410	29 711	30 895
Municipal Infrastructure Grant (MIG)		33 810	–	–	33 810	24 711	25 670
Integrated National Electrification Programme (municipal)		17 600	–	–	17 600	5 000	5 225
Provincial Government:		21 339	(16 114)	(16 114)	5 225	33 640	5 040
Human Settlements		20 059	(16 114)	(16 114)	3 945	33 600	5 000
RSEP/VPUU Municipal Projects		1 200	–	–	1 200	–	–
Libraries		50	–	–	50	–	–
Establishment of a K9 Unit		30	–	–	30	40	40
District Municipality:		–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–
Total Capital Transfers and Grants	6	72 749	(16 114)	(16 114)	56 635	63 351	35 935
TOTAL RECEIPTS OF TRANSFERS & GRANTS		258 673	(14 842)	(14 842)	243 831	223 087	212 180

WC015 Swartland - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 26 January 2023							
Description	Ref	Budget Year 2022/23				Budget Year	Budget Year
		Original Budget A	Other Adjusts. D	Total Adjusts. E	Adjusted Budget F	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands							
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1						
<u>Operating expenditure of Transfers and Grants</u>							
National Government:		129 651	–	–	129 651	141 847	157 567
Local Government Equitable Share		126 228	–	–	126 228	140 297	156 017
Finance Management		1 550	–	–	1 550	1 550	1 550
EPWP Incentive		1 873	–	–	1 873	–	–
				–			
Provincial Government:		56 273	3 478	3 478	59 751	17 889	18 678
Community Development Workers		38	–	–	38	38	38
Human Settlements		33 546	(46)	(46)	33 500	–	–
Municipal Accreditation and Capacity Building Grant		256	–	–	256	245	249
Libraries		11 573	–	–	11 573	10 801	11 286
Proclaimed Roads Subsidy		4 470	–	–	4 470	170	317
Establishment of a K9 Unit		2 390	–	–	2 390	2 476	2 576
Establishment of a Law Enforcement Reaction Unit		4 000	1 329	1 329	5 329	4 009	4 212
LG Public Employment Support Grant		–	855	855	855	–	–
Financial Management Support Grant: Student Bursaries		–	321	321	321	–	–
WC Financial Management Capability Grant		–	418	418	418	–	–
Municipal Water Resilience Grant		–	600	600	600	–	–
Thusong Grant		–	–	–	–	150	–
District Municipality:		–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		185 924	3 478	3 478	189 402	159 736	176 245
<u>Capital expenditure of Transfers and Grants</u>							
National Government:		51 410	–	–	51 410	29 711	30 895
Municipal Infrastructure Grant (MIG)		33 810	–	–	33 810	24 711	25 670
Integrated National Electrification Programme (municipal)		17 600	–	–	17 600	5 000	5 225
				–	–		
Provincial Government:		21 339	(16 007)	(16 007)	5 332	33 640	5 040
Human Settlements		20 059	(16 114)	(16 114)	3 945	33 600	5 000
RSEP/VPUU Municipal Projects		1 200	–	–	1 200	–	–
Libraries		50	–	–	50	–	–
Establishment of a K9 Unit		30	107	107	137	40	40
				–	–		
District Municipality:		–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		72 749	(16 007)	(16 007)	56 742	63 351	35 935
Total capital expenditure of Transfers and Grants		258 673	(12 529)	(12 529)	246 144	223 087	212 180

WC015 Swartland - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 26
January 2023

Description	Ref	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							
<u>Cash transfers to other Organisations</u>							
Old age homes	4	1 625	(102)	(102)	1 523	1 697	1 773
SPCA		326	–	–	326	340	355
NSRI		35	–	–	35	36	38
Museums		272	–	–	272	284	297
Bergriver Canoe Marathon		30	–	–	30	30	30
Tourism associations		1 530	–	–	1 530	1 596	1 666
				–	–		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		3 818	(102)	(102)	3 716	3 984	4 160
<u>Cash Transfers to Groups of Individuals</u>							
Bursaries:non-employees	1	–	321	321	321	–	–
Welfare organisations		450	–	–	450	468	487
Project Linked Support (Housing)		100	20	20	120	–	–
TOTAL ALLOCATIONS TO GROUPS OF INDIVIDUALS:		550	341	341	891	468	487
TOTAL TRANSFERS		4 368	239	239	4 607	4 451	4 647

WC015 Swartland - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 26 January

Summary of remuneration	Ref	Budget Year 2022/23				% change
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		A	10 F	11 G	12 H	
R thousands						
<u>Councillors (Political Office Bearers plus Other)</u>						
Basic Salaries and Wages		8 225	480	480	8 705	5.8%
Pension and UIF Contributions		1 098	(157)	(157)	942	-14.3%
Medical Aid Contributions		151	7	7	157	4.3%
Motor Vehicle Allowance		–	–	–	–	
Cellphone Allowance		1 021	–	–	1 021	0.0%
Housing Allowances		–	–	–	–	
Other benefits and allowances		756	(21)	(21)	735	-2.7%
Sub Total - Councillors		11 251	309	309	11 560	2.7%
% increase					0	
<u>Senior Managers of the Municipality</u>						
Basic Salaries and Wages		9 227	–	–	9 227	0.0%
Pension and UIF Contributions		1 716	–	–	1 716	0.0%
Medical Aid Contributions		558	–	–	558	0.0%
Overtime		–	–	–	–	
Performance Bonus		276	–	–	276	0.0%
Motor Vehicle Allowance		909	–	–	909	0.0%
Cellphone Allowance		286	–	–	286	0.0%
Housing Allowances		–	–	–	–	
Other benefits and allowances		278	–	–	278	0.0%
Payments in lieu of leave		33	–	–	33	0.0%
Long service awards		29	–	–	29	0.0%
Post-retirement benefit obligations	5	1 327	–	–	1 327	0.0%
Sub Total - Senior Managers of Municipality		14 639	–	–	14 639	0.0%
% increase					–	
<u>Other Municipal Staff</u>						
Basic Salaries and Wages		168 420	2 173	2 173	170 593	1.3%
Pension and UIF Contributions		30 125	284	284	30 409	0.9%
Medical Aid Contributions		13 679	71	71	13 750	0.5%
Overtime		14 342	991	991	15 334	6.9%
Performance Bonus		–	–	–	–	
Motor Vehicle Allowance		6 291	–	–	6 291	0.0%
Cellphone Allowance		626	–	–	626	0.0%
Housing Allowances		1 183	–	–	1 183	0.0%
Other benefits and allowances		30 962	816	816	31 778	2.6%
Payments in lieu of leave		2 880	–	–	2 880	0.0%
Long service awards		2 509	–	–	2 509	0.0%
Post-retirement benefit obligations	5	8 373	–	–	8 373	0.0%
Sub Total - Other Municipal Staff		279 390	4 336	4 336	283 727	1.6%
% increase						
Total Parent Municipality		305 281	4 645	4 645	309 926	1.5%
TOTAL SALARY, ALLOWANCES & BENEFITS		305 281	4 645	4 645	309 926	1.5%
% increase						
TOTAL MANAGERS AND STAFF		294 029	4 336	4 336	298 366	1.5%

WC015 Swartland - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 26 January 2023

Description	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue by Vote															
Vote 1 - Corporate Services	27	32	3 033	34	26	3 027	34	54	3 057	51	52	3 371	12 799	11 554	12 080
Vote 2 - Civil Services	38 105	15 586	29 072	14 539	14 422	45 909	15 899	13 412	43 058	12 174	13 247	31 886	287 309	293 800	303 859
Vote 3 - Council	18	28	12	29	14	31	32	23	39	17	19	39	299	305	312
Vote 4 - Electricity Services	39 022	37 810	45 036	33 232	32 405	33 716	38 101	28 637	34 633	28 612	28 620	30 464	410 289	446 852	481 244
Vote 5 - Financial Services	12 933	12 932	33 113	13 001	12 842	35 923	13 310	16 173	35 213	14 875	14 879	63 641	278 835	274 239	304 471
Vote 6 - Development Services	364	573	9 501	722	773	9 812	870	691	11 560	657	667	11 398	47 587	42 104	13 842
Vote 7 - Municipal Manager	–	–	–	–	–	–	–	–	–	–	–	418	418	–	–
Vote 8 - Protection Services	814	1 031	2 851	1 159	890	2 219	1 059	971	3 214	1 161	1 050	33 118	49 537	55 139	58 352
Total Revenue by Vote	91 283	67 992	122 618	62 715	61 372	130 638	69 306	59 960	130 774	57 546	58 534	174 336	1 087 073	1 123 993	1 174 159
Expenditure by Vote															
Vote 1 - Corporate Services	2 827	3 241	2 883	3 228	4 463	3 748	3 378	3 291	3 623	3 053	3 040	4 851	41 627	43 470	45 633
Vote 2 - Civil Services	13 606	14 990	22 282	22 213	28 598	28 834	23 045	25 705	24 936	23 722	23 929	93 936	345 796	343 867	370 703
Vote 3 - Council	1 306	2 335	1 710	1 364	1 404	1 663	1 617	1 699	1 645	1 598	1 745	1 566	19 652	19 926	20 814
Vote 4 - Electricity Services	18 292	42 274	41 988	33 193	28 319	33 996	26 190	29 106	28 836	28 598	28 754	43 600	383 146	437 849	475 280
Vote 5 - Financial Services	4 161	4 019	4 142	4 021	6 552	4 639	4 596	5 399	5 239	5 060	5 012	14 947	67 789	72 479	76 490
Vote 6 - Development Services	4 862	4 828	4 647	4 339	6 477	5 175	5 430	6 618	6 037	4 945	5 082	5 748	64 188	32 127	32 954
Vote 7 - Municipal Manager	759	765	753	754	1 119	769	766	801	783	769	971	1 739	10 747	10 781	11 296
Vote 8 - Protection Services	4 327	5 268	5 310	5 299	7 904	5 410	5 371	6 377	6 251	6 117	6 064	28 933	92 632	100 876	106 695
Total Expenditure by Vote	50 141	77 721	83 715	74 411	84 836	84 234	70 394	78 996	77 349	73 862	74 597	195 321	1 025 576	1 061 375	1 139 864
Surplus/ (Deficit)	41 142	(9 729)	38 904	(11 696)	(23 464)	46 403	(1 088)	(19 036)	53 425	(16 315)	(16 064)	(20 985)	61 497	62 618	34 295

WC015 Swartland - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 26 January 2023

Description - Standard classification	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue - Functional															
<i>Governance and administration</i>	13 048	13 058	33 317	13 129	12 953	36 141	13 441	16 299	35 447	14 995	15 001	67 116	283 946	288 786	319 369
Executive and council	18	28	12	29	14	31	32	23	39	17	19	39	299	305	312
Finance and administration	13 030	13 030	33 305	13 101	12 939	36 110	13 409	16 276	35 408	14 979	14 983	66 658	283 229	288 481	319 057
Internal audit	–	–	–	–	–	–	–	–	–	–	–	418	418	–	–
<i>Community and public safety</i>	236	394	14 161	573	608	14 459	770	493	16 899	446	440	46 597	96 077	103 757	68 336
Community and social services	83	121	3 553	125	67	3 441	138	119	3 489	95	103	3 304	14 640	12 398	12 817
Sport and recreation	107	183	458	389	496	901	569	319	581	291	283	545	5 123	13 876	4 108
Public safety	31	74	1 685	43	31	1 650	46	39	2 411	45	38	32 310	38 405	43 440	45 951
Housing	15	16	8 464	16	14	8 467	17	15	10 418	14	15	10 438	37 909	34 044	5 460
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	1 045	1 353	9 591	1 478	1 166	7 789	1 430	1 358	7 705	1 514	1 419	7 713	43 561	32 169	27 434
Planning and development	259	391	280	355	304	394	410	415	486	389	397	489	4 571	4 521	4 791
Road transport	787	962	9 310	1 122	862	7 395	1 020	942	7 218	1 126	1 022	7 223	38 990	27 648	22 643
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	76 951	53 184	65 546	47 532	46 641	72 245	53 662	41 807	70 721	40 588	41 671	52 907	663 456	699 247	758 983
Energy sources	39 022	37 810	45 036	33 232	32 405	33 716	38 101	28 637	34 633	28 612	28 620	30 464	410 289	446 852	481 244
Water management	12 139	8 379	13 362	7 271	7 217	16 309	8 415	6 309	17 158	5 158	6 207	12 421	120 344	113 377	110 597
Waste water management	16 167	4 206	4 189	4 226	4 194	13 744	4 296	4 373	11 577	4 379	4 401	4 487	80 239	84 475	89 449
Waste management	9 622	2 789	2 959	2 803	2 825	8 476	2 849	2 488	7 353	2 440	2 444	5 536	52 583	54 543	77 693
<i>Other</i>	3	3	3	3	3	3	3	3	3	3	3	3	32	34	36
Total Revenue - Functional	91 283	67 992	122 618	62 715	61 372	130 638	69 306	59 960	130 774	57 546	58 534	174 336	1 087 073	1 123 993	1 174 159

WC015 Swartland - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 26 January 2023

Description - Standard classification	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Expenditure - Functional															
Governance and administration	10 225	11 250	11 116	10 599	15 267	12 944	11 741	13 751	13 278	12 634	12 791	26 791	162 388	170 724	179 057
Executive and council	1 680	2 713	2 085	1 742	1 900	2 041	1 992	2 082	2 023	1 979	2 121	2 493	24 851	25 342	26 444
Finance and administration	8 387	8 377	8 875	8 701	13 105	10 741	9 589	11 500	11 091	10 494	10 302	23 817	134 979	143 107	150 206
Internal audit	158	159	157	156	263	161	160	169	165	161	368	481	2 558	2 275	2 407
Community and public safety	9 898	10 970	11 208	10 956	16 360	12 019	12 053	14 398	13 678	12 428	12 502	38 364	174 834	152 336	161 799
Community and social services	1 649	1 703	1 798	1 803	2 896	1 852	1 806	1 967	1 928	1 892	1 860	3 262	24 417	26 476	27 623
Sport and recreation	1 949	2 119	2 377	2 436	3 615	2 617	2 442	2 647	2 582	2 499	2 479	4 631	32 394	33 683	36 232
Public safety	3 372	4 302	4 334	4 318	6 319	4 395	4 384	5 343	5 235	5 112	5 073	27 413	79 599	86 690	91 787
Housing	2 928	2 846	2 699	2 399	3 530	3 156	3 421	4 441	3 933	2 926	3 090	3 057	38 425	5 487	6 157
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	3 186	3 321	6 742	6 671	8 351	7 139	6 840	7 311	7 080	6 693	6 708	18 803	88 845	78 218	87 749
Planning and development	1 249	1 257	1 220	1 208	1 889	1 274	1 271	1 393	1 334	1 261	1 248	1 880	16 483	16 349	16 031
Road transport	1 938	2 064	5 522	5 463	6 463	5 866	5 569	5 918	5 746	5 431	5 460	16 923	72 362	61 868	71 718
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	26 781	51 754	54 598	45 760	44 772	52 080	39 334	43 482	42 885	42 056	42 514	111 215	597 230	657 701	708 739
Energy sources	18 222	42 113	41 707	32 899	27 545	33 575	25 885	28 358	28 221	28 076	28 355	32 241	367 197	421 496	458 331
Water management	2 148	2 469	3 996	4 079	5 115	4 177	4 090	4 516	4 380	4 241	4 467	52 653	96 332	97 953	104 745
Waste water management	2 905	3 424	5 114	5 108	6 843	9 539	5 329	5 511	5 380	5 163	5 115	14 434	73 865	82 361	84 932
Waste management	3 506	3 747	3 781	3 674	5 269	4 790	4 029	5 096	4 904	4 576	4 578	11 887	59 837	55 891	60 732
Other	51	426	50	425	85	52	426	54	428	52	81	148	2 280	2 397	2 520
Total Expenditure - Functional	50 141	77 721	83 715	74 411	84 836	84 234	70 394	78 996	77 349	73 862	74 597	195 321	1 025 576	1 061 375	1 139 864
Surplus/ (Deficit) 1.	41 142	(9 729)	38 904	(11 696)	(23 464)	46 403	(1 088)	(19 036)	53 425	(16 315)	(16 064)	(20 985)	61 497	62 618	34 295

WC015 Swartland - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 26 January 2023

Description	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Revenue By Source															
Property rates	12 259	12 259	12 259	12 259	12 259	12 419	12 419	12 419	12 419	12 419	12 419	12 419	148 224	161 499	177 887
Service charges - electricity revenue	36 326	37 786	37 984	33 207	32 392	27 183	38 074	28 618	28 608	28 596	28 603	28 594	385 970	434 512	467 963
Service charges - water revenue	5 724	8 144	7 184	7 032	7 032	7 423	8 163	6 081	7 070	4 950	5 991	5 992	80 786	85 829	91 008
Service charges - sanitation revenue	4 187	4 216	4 232	4 227	4 253	4 284	4 291	4 401	4 385	4 429	4 447	4 444	51 797	54 099	56 944
Service charges - refuse revenue	2 606	2 634	2 624	2 637	2 683	2 614	2 668	2 329	2 377	2 305	2 318	4 798	32 591	35 025	38 334
Rental of facilities and equipment	136	136	136	136	136	136	136	172	172	172	172	172	1 807	1 725	1 828
Interest earned - external investments	295	214	262	254	263	1 760	332	811	811	811	811	49 130	55 754	35 739	38 017
Interest earned - outstanding debtors	153	118	139	135	139	166	169	428	428	428	428	428	3 161	3 925	4 469
Fines, penalties and forfeits	22	22	22	22	22	22	22	22	22	22	22	30 022	30 263	36 676	38 869
Licences and permits	334	414	508	484	372	242	440	420	366	498	452	372	4 902	5 061	5 360
Agency services	430	524	642	612	470	306	556	499	424	609	544	424	6 040	6 403	6 787
Transfers and subsidies	27 935	–	34 913	–	–	56 861	–	–	52 910	–	–	17 136	189 755	160 102	179 486
Other revenue	727	1 295	945	1 470	1 233	1 798	1 773	1 378	1 708	1 212	1 231	1 640	16 412	16 423	17 390
Gains	149	230	103	238	117	1 162	266	2 383	1 097	1 097	1 097	3 727	11 666	13 626	13 881
Total Revenue	91 283	67 992	101 952	62 715	61 372	116 375	69 306	59 960	112 796	57 546	58 534	159 297	1 019 127	1 050 642	1 138 224
Expenditure By Type															
Employee related costs	20 232	22 418	22 249	22 418	35 514	22 463	22 254	23 133	22 966	23 133	22 966	38 620	298 366	310 371	328 755
Remuneration of councillors	919	919	919	919	919	919	919	1 026	1 026	1 026	1 026	1 026	11 560	11 558	11 874
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	31 448	31 448	41 297	44 724
Depreciation & asset impairment	–	–	10 177	10 177	10 177	10 036	10 036	10 233	10 233	10 233	10 233	15 030	106 565	118 609	131 596
Finance charges	–	–	–	–	–	5 090	–	–	–	–	–	10 475	15 565	13 288	12 568
Bulk purchases - electricity	15 855	39 456	37 661	28 797	22 265	28 099	21 769	23 699	23 699	23 699	23 699	23 699	312 398	362 364	395 266
Inventory consumed	1 094	1 490	1 584	1 911	1 982	1 604	1 810	1 979	2 020	1 955	1 799	33 450	52 678	50 591	54 282
Contracted services	8 340	8 082	7 193	6 145	9 393	8 935	9 320	12 680	11 444	8 672	10 159	9 569	109 932	66 899	69 802
Transfers and subsidies	23	1 399	436	459	23	326	701	23	398	23	254	544	4 607	4 451	4 647
Other expenditure	3 678	3 957	3 496	3 586	4 564	4 457	3 584	6 223	5 563	5 122	4 461	4 021	52 711	53 609	56 321
Losses	–	–	–	–	–	2 306	–	–	–	–	–	27 439	29 745	28 338	30 030
Total Expenditure	50 141	77 721	83 715	74 411	84 836	84 234	70 394	78 996	77 349	73 862	74 597	195 321	1 025 576	1 061 375	1 139 864
Surplus/(Deficit)	41 142	(9 729)	18 238	(11 696)	(23 464)	32 141	(1 088)	(19 036)	35 447	(16 315)	(16 064)	(36 024)	(6 449)	(10 733)	(1 640)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	17 076	–	–	10 673	–	–	15 967	–	–	13 027	56 742	73 351	35 935
Transfers and subsidies - capital (monetary allocations) (National / Provincial	–	–	3 590	–	–	3 590	–	–	2 012	–	–	2 012	11 203	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & cor	41 142	(9 729)	38 904	(11 696)	(23 464)	46 403	(1 088)	(19 036)	53 425	(16 315)	(16 064)	(20 985)	61 497	62 618	34 295

WC015 Swartland - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 26 January 2023

Description - Municipal Vote	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Multi-year expenditure appropriation															
Vote 1 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services	500	2 120	3 800	7 800	8 800	7 500	6 810	10 951	10 948	7 890	4 800	11 770	83 689	76 007	63 670
Vote 3 - Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity Services	1 500	1 500	1 500	1 600	2 500	3 000	2 000	3 500	4 000	4 000	4 000	1 500	30 600	48 000	36 225
Vote 5 - Financial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Development Services	-	-	-	200	200	200	200	-	250	400	400	95	1 945	15 100	15 400
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	2 000	3 620	5 300	9 600	11 500	10 700	9 010	14 451	15 198	12 290	9 200	13 365	116 234	139 107	115 295
Single-year expenditure appropriation															
Vote 1 - Corporate Services	-	-	-	50	241	12	-	60	106	110	-	16	595	126	128
Vote 2 - Civil Services	1 928	150	360	2 815	5 053	2 733	881	7 243	1 027	660	454	725	24 029	25 453	30 643
Vote 3 - Council	-	-	-	633	2	2	2	2	-	-	-	-	641	661	12
Vote 4 - Electricity Services	251	901	2 851	721	2 711	452	631	4 561	1 354	1 156	646	236	16 469	11 290	16 559
Vote 5 - Financial Services	-	6	216	474	6	4	-	-	-	-	-	-	705	385	320
Vote 6 - Development Services	98	14	123	544	564	157	679	1 325	1 221	729	36	(300)	5 190	18 576	477
Vote 7 - Municipal Manager	-	-	2	2	2	2	2	-	-	-	-	-	10	12	12
Vote 8 - Protection Services	-	-	-	2 675	-	15	-	-	120	15	1 197	-	4 022	225	2 246
Capital single-year expenditure sub-total	2 276	1 071	3 552	7 914	8 578	3 377	2 195	13 191	3 828	2 670	2 333	677	51 661	56 728	50 396
Total Capital Expenditure	4 276	4 691	8 852	17 514	20 078	14 077	11 205	27 642	19 026	14 960	11 533	14 042	167 895	195 835	165 691

WC015 Swartland - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 26 January 2023

Description	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
Capital Expenditure - Functional															
<i>Governance and administration</i>	11	16	1 993	1 194	716	36	22	273	401	291	161	192	5 306	2 928	2 251
Executive and council	–	–	2	635	4	4	4	2	–	–	–	–	651	673	24
Finance and administration	11	16	1 991	560	712	32	18	271	401	291	161	192	4 655	2 255	2 227
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	–	–	20	3 203	1 023	320	105	625	627	325	1 197	10	7 455	24 816	4 650
Community and social services	–	–	–	308	20	–	–	60	–	10	–	10	408	300	100
Sport and recreation	–	–	20	220	1 003	305	105	565	507	300	–	–	3 025	24 291	2 304
Public safety	–	–	–	2 675	–	15	–	–	120	15	1 197	–	4 022	225	2 246
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	2 475	514	2 113	6 541	7 721	6 406	6 086	6 898	6 993	4 730	1 435	8 542	60 454	82 414	41 930
Planning and development	98	14	113	291	571	156	209	453	679	1 011	435	(201)	3 828	33 698	5 902
Road transport	2 378	500	2 000	6 250	7 150	6 250	5 877	6 445	6 314	3 719	1 000	8 743	56 626	48 716	36 028
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	1 790	4 160	4 725	6 575	10 619	7 315	4 993	19 846	11 005	9 614	8 740	5 297	94 679	85 678	116 860
Energy sources	1 740	2 390	2 580	2 240	4 730	3 441	2 620	7 790	5 059	5 115	4 635	1 725	44 065	58 410	51 985
Water management	50	1 270	1 662	3 520	3 894	2 633	1 402	4 595	4 333	2 978	2 854	2 949	32 140	17 562	22 985
Waste water management	–	500	478	720	1 170	1 061	792	4 489	1 613	1 521	1 251	623	14 218	2 974	8 240
Waste management	–	0	5	95	825	180	179	2 972	–	–	–	(0)	4 256	6 732	33 650
<i>Other</i>	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	4 276	4 691	8 852	17 514	20 078	14 077	11 205	27 642	19 026	14 960	11 533	14 042	167 895	195 835	165 691

WC015 Swartland - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 26 January 2023

Description		Ref	Budget Year 2022/23				Budget Year	Budget Year	
			Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget	
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure			80 931	2 937	2 937	83 867	68 740	71 956	
Roads Infrastructure			40 221	1 505	1 505	41 726	19 093	6 600	
Roads			40 221	1 505	1 505	41 726	19 093	6 600	
Electrical Infrastructure			33 400	415	415	33 815	45 850	32 125	
MV Substations			10 200	–	–	10 200	40 000	26 000	
MV Switching Stations			4 800	250	250	5 050	–	–	
MV Networks			17 600	–	–	17 600	5 000	5 225	
LV Networks			800	165	165	965	850	900	
Water Supply Infrastructure			4 307	859	859	5 166	1 297	6 041	
Boreholes			740	–	–	740			
Distribution			3 567	859	859	4 426	1 297	6 041	
Sanitation Infrastructure			3 002	157	157	3 160	–	1 520	
Pump Station			800	(249)	(249)	551			
Reticulation			2 202	407	407	2 609	–	1 520	
Solid Waste Infrastructure			–	–	–	–	2 500	25 670	
Landfill Sites			–	–	–	–	2 000	25 670	
Waste Drop-off Points			–	–	–	–	500	–	
Community Assets			4 200	300	300	4 500	13 100	1 100	
Community Facilities			1 100	–	–	1 100	1 100	1 100	
Parks			1 100	–	–	1 100	1 100	1 100	
Sport and Recreation Facilities			3 100	300	300	3 400	12 000	–	
Indoor Facilities			–	–	–	–			
Outdoor Facilities			3 100	300	300	3 400	12 000	–	
Other assets			10 476	(8 327)	(8 327)	2 149	15 100	6 850	
Operational Buildings			6 000	(5 525)	(5 525)	475	–	1 050	
Municipal Offices			2 000	(1 900)	(1 900)	100	–	600	
Yards			4 000	(3 625)	(3 625)	375	–	–	
Housing			4 476	(2 802)	(2 802)	1 674	15 100	5 800	
Social Housing			4 476	(2 802)	(2 802)	1 674	15 100	5 800	
Intangible Assets			420	–	–	420	–	–	
Licences and Rights			420	–	–	420	–	–	
Computer Software and Applications			420	–	–	420	–	–	
Computer Equipment			3 704	380	380	4 084	880	909	
Computer Equipment			3 704	380	380	4 084	880	909	
Furniture and Office Equipment			364	99	99	463	324	330	
Furniture and Office Equipment			364	99	99	463	324	330	
Machinery and Equipment			4 219	(20)	(20)	4 199	1 205	6 854	
Machinery and Equipment			4 219	(20)	(20)	4 199	1 205	6 854	
Transport Assets			13 252	(1 274)	(1 274)	11 978	11 223	15 342	
Transport Assets			13 252	(1 274)	(1 274)	11 978	11 223	15 342	
Land			2 630	(2 209)	(2 209)	421	18 500	–	
Land			2 630	(2 209)	(2 209)	421	18 500	–	
Total Capital Expenditure on new assets to be adjus			1	120 197	(8 115)	(8 115)	112 081	129 071	103 341

WC015 Swartland - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 26 January 2023

Description	Ref	Budget Year 2022/23				Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
Infrastructure		20 250	500	500	20 750	36 600	33 000
Roads Infrastructure		20 250	–	–	20 250	28 600	25 000
<i>Roads</i>		20 250	–	–	20 250	28 600	25 000
Sanitation Infrastructure		–	500	500	500	–	–
<i>Reticulation</i>		–	500	500	500	–	–
<i>LV Networks</i>		–	–	–	–	8 000	8 000
Total Capital Expenditure on renewal of existing assets to be adjusted	1	20 250	500	500	20 750	36 600	33 000

WC015 Swartland - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 26 January 2023

Description	Ref	Budget Year 2022/23				Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class							
Infrastructure		50 649	(1 346)	(1 346)	49 303	19 964	29 350
Roads Infrastructure		–	–	–	–	–	–
Storm water Infrastructure		250	–	–	250	250	250
<i>Storm water Conveyance</i>		250	–	–	250	250	250
Electrical Infrastructure		8 450	170	170	8 620	3 000	10 000
<i>MV Networks</i>		1 000	(250)	(250)	750	–	–
<i>LV Networks</i>		7 450	420	420	7 870	3 000	10 000
Water Supply Infrastructure		24 956	(1 516)	(1 516)	23 440	16 214	15 800
<i>Distribution</i>		24 856	(1 516)	(1 516)	23 340	16 114	15 600
<i>PRV Stations</i>		100	–	–	100	100	200
Sanitation Infrastructure		16 993	–	–	16 993	500	3 300
<i>Waste Water Treatment Works</i>		16 993	–	–	16 993	500	3 300
Community Assets		–	–	–	–	10 200	–
Community Facilities		–	–	–	–	200	–
<i>Cemeteries/Crematoria</i>		–	–	–	–	200	–
Sport and Recreation Facilities		–	–	–	–	10 000	–
<i>Outdoor Facilities</i>		–	–	–	–	10 000	–
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	50 649	(1 346)	(1 346)	49 303	30 164	29 350

WC015 Swartland - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class
- 26 January 2023

Description		Ref	Budget Year 2022/23				Budget Year	Budget Year
			Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands								
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>								
<u>Infrastructure</u>			46 838	1 771	1 771	48 609	44 353	49 194
Roads Infrastructure			9 823	13	13	9 837	5 495	8 741
<i>Roads</i>			9 754	13	13	9 768	5 424	8 668
<i>Road Furniture</i>			69	–	–	69	71	73
Storm water Infrastructure			19 334	2	2	19 336	20 783	21 801
<i>Storm water Conveyance</i>			19 334	2	2	19 336	20 783	21 801
Electrical Infrastructure			2 616	191	191	2 807	2 774	2 940
<i>MV Substations</i>			165	–	–	165	178	191
<i>LV Networks</i>			2 451	191	191	2 642	2 597	2 749
Water Supply Infrastructure			1 543	47	47	1 590	1 812	1 655
<i>Reservoirs</i>			1 135	47	47	1 182	1 169	1 204
<i>Pump Stations</i>			146	–	–	146	153	161
<i>Distribution</i>			262	–	–	262	490	290
Sanitation Infrastructure			5 609	(720)	(720)	4 889	5 190	5 378
<i>Pump Station</i>			967	4	4	972	997	1 026
<i>Waste Water Treatment Works</i>			4 641	(724)	(724)	3 917	4 194	4 352
Solid Waste Infrastructure			7 912	2 238	2 238	10 150	8 298	8 678
<i>Landfill Sites</i>			7 912	2 238	2 238	10 150	8 298	8 678
<u>Community Assets</u>			3 384	(183)	(183)	3 200	3 186	3 315
Community Facilities			2 227	(190)	(190)	2 037	2 327	2 432
<i>Halls</i>			404	–	–	404	423	442
<i>Centres</i>			1 544	(190)	(190)	1 354	1 621	1 702
<i>Libraries</i>			50	–	–	50	50	50
<i>Cemeteries/Crematoria</i>			109	–	–	109	114	118
<i>PurIs</i>			120	–	–	120	120	120
Sport and Recreation Facilities			1 156	7	7	1 163	859	883
<i>Indoor Facilities</i>			100	–	–	100	100	100
<i>Outdoor Facilities</i>			1 056	7	7	1 063	759	783
<u>Other assets</u>			1 703	290	290	1 993	1 665	1 729
Operational Buildings			996	290	290	1 286	1 041	1 088
<i>Municipal Offices</i>			996	290	290	1 286	1 041	1 088
Housing			707	–	–	707	624	641
<i>Staff Housing</i>			207	–	–	207	217	228
<i>Social Housing</i>			500	–	–	500	406	413
<u>Intangible Assets</u>			4 297	–	–	4 297	4 511	4 738
Servitudes					–	–		
Licences and Rights			4 297	–	–	4 297	4 511	4 738
<i>Computer Software and Applications</i>			4 297	–	–	4 297	4 511	4 738
<u>Computer Equipment</u>			337	–	–	337	447	487
Computer Equipment			337	–	–	337	447	487
<u>Furniture and Office Equipment</u>			70	–	–	70	72	75
Furniture and Office Equipment			70	–	–	70	72	75
<u>Machinery and Equipment</u>			1 408	(38)	(38)	1 371	1 384	1 411
Machinery and Equipment			1 408	(38)	(38)	1 371	1 384	1 411
<u>Transport Assets</u>			6 306	30	30	6 336	6 548	7 340
Transport Assets			6 306	30	30	6 336	6 548	7 340
Total Repairs and Maintenance Expenditure to be			64 342	1 871	1 871	66 213	62 167	68 288

WC015 Swartland - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 26 January 2023

Description	Ref	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							
<u>Depreciation by Asset Class/Sub-class</u>							
<u>Infrastructure</u>		82 486	(1 656)	(1 656)	80 831	91 368	100 761
Roads Infrastructure		30 645	(1 434)	(1 434)	29 211	30 520	35 408
Roads		29 347	(1 507)	(1 507)	27 841	29 235	34 144
Road Structures		833	70	70	903	830	816
Road Furniture		465	3	3	467	455	448
Storm water Infrastructure		4 776	–	–	4 776	4 997	5 239
Drainage Collection		935	–	–	935	1 157	1 450
Storm water Conveyance		3 842	–	–	3 842	3 840	3 789
Electrical Infrastructure		13 392	70	70	13 462	15 674	18 695
Power Plants		3	–	–	3	3	3
HV Transmission Conductors		37	–	–	37	29	28
MV Substations		1 943	100	100	2 043	2 746	5 088
MV Switching Stations		1 219	70	70	1 289	1 146	1 127
MV Networks		7 291	(100)	(100)	7 191	8 828	9 619
LV Networks		2 675	–	–	2 675	2 700	2 612
Capital Spares		224	–	–	224	223	219
Water Supply Infrastructure		16 005	(45)	(45)	15 960	16 613	17 102
Dams and Weirs		281	–	–	281	257	253
Boreholes		179	–	–	179	199	195
Reservoirs		2 816	–	–	2 816	2 805	3 461
Pump Stations		618	–	–	618	587	538
Water Treatment Works		139	–	–	139	135	129
Bulk Mains		1 293	255	255	1 548	1 288	1 249
Distribution		10 680	(300)	(300)	10 380	11 342	11 277
Sanitation Infrastructure		17 024	(253)	(253)	16 771	22 912	23 707
Pump Station		15 863	(253)	(253)	15 611	20 836	21 581
Reticulation		1 160	–	–	1 160	2 076	2 126
Solid Waste Infrastructure		643	6	6	649	651	610
Landfill Sites		517	–	–	517	511	501
Waste Drop-off Points		126	6	6	132	140	109
<u>Community Assets</u>		5 778	691	691	6 469	6 244	6 797
Community Facilities		2 786	539	539	3 325	2 883	2 842
Halls		752	300	300	1 052	744	745
Centres		431	–	–	431	429	422
Clinics/Care Centres		435	–	–	435	414	400
Museums		16	–	–	16	16	16
Libraries		477	–	–	477	475	467
Cemeteries/Crematoria		199	20	20	219	207	210
Parks		55	7	7	62	55	54
Public Open Space		216	212	212	427	297	285
Public Ablution Facilities		188	0	0	189	229	226
Taxi Ranks/Bus Terminals		17	–	–	17	17	17
Sport and Recreation Facilities		2 992	152	152	3 144	3 361	3 955
Indoor Facilities		1 518	2	2	1 520	1 491	1 421
Outdoor Facilities		1 474	150	150	1 625	1 870	2 534
<u>Heritage assets</u>		–	–	–	–	–	–

WC015 Swartland - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 26 January 2023

Description	Ref	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							
<u>Investment properties</u>		63	–	–	63	62	61
Revenue Generating		63	–	–	63	62	61
Improved Property		63	–	–	63	62	61
<u>Other assets</u>		2 234	1 094	1 094	3 328	3 530	3 496
Operational Buildings		1 593	1 054	1 054	2 647	2 939	2 913
Municipal Offices		1 025	1 050	1 050	2 075	2 375	2 358
Workshops		0	4	4	4	0	0
Yards		5	–	–	5	5	5
Stores		563	–	–	563	559	549
Housing		641	40	40	681	592	583
Staff Housing		216	40	40	256	167	164
Social Housing		425	–	–	425	425	419
<u>Intangible Assets</u>		251	1	1	251	143	45
Servitudes				–	–		
Licences and Rights		251	1	1	251	143	45
Computer Software and Applications		251	1	1	251	143	45
<u>Computer Equipment</u>		2 123	(23)	(23)	2 101	1 884	1 750
Computer Equipment		2 123	(23)	(23)	2 101	1 884	1 750
<u>Furniture and Office Equipment</u>		581	83	83	664	535	533
Furniture and Office Equipment		581	83	83	664	535	533
<u>Machinery and Equipment</u>		2 536	116	116	2 652	2 399	2 402
Machinery and Equipment		2 536	116	116	2 652	2 399	2 402
<u>Transport Assets</u>		5 716	(306)	(306)	5 411	7 406	10 462
Transport Assets		5 716	(306)	(306)	5 411	7 406	10 462
Total Depreciation to be adjusted	1	101 768	–	–	101 768	113 573	126 308

Section 19 – Municipal Manager’s quality certification

I, J Scholtz, Municipal Manager of Swartland Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

J. J. Scholtz

Municipal Manager of Swartland Municipality (WC 015)

Signature

A handwritten signature in black ink, appearing to be 'J. J. Scholtz', written over a dotted line. The signature is stylized with large loops and a long horizontal stroke.

Date

12 . 01 . 2023