

Swartland Municipality

Special 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).

In line with the MFMA, the 2022/23 mid-year adjustments budget was approved on 26 January 2023. A special adjustments budget is necessitated due to an additional grant allocation from the provincial government for Emergency Municipal Load-Shedding Relief, of which the detail of the funding was not confirmed at the time of the January 2023 Adjustments process. The reason for this special adjustments budget is to allocate the funding of R10 945 000 as per the promulgated Provincial Gazette Extraordinary (No.8719).

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 remains unchanged as R1 025 575 992.

- 1) No adjustments were made to the operating expenditure except for virements already processed that must be allocated during this special adjustments budget.

Income

Operating revenue must increase from R1 087 072 579 to R1 098 017 579. The R10 945 000 increase in operating is due to the following:

- 1) Transfers Recognised – Capital increases by R10 945 000 due to the Emergency Municipal Load-Shedding Relief Grant received.

Capital Budget

Capital expenditure must increase by R10 945 000. This increase is due to the following :

- 1) An Emergency Municipal Load-Shedding Relief Grant amounting to R10 945 000 was received from the Department of Local Government in the province to be used towards the purchase and installation of back-up energy supply for water and wastewater infrastructure.

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

Type (R)	2022/23 Original Budget	2022/23 Mid-Year Adj Budget	2022/23 Special Adj Budget	2023/24 Original Budget	2024/25 Original Budget
Operating Exp.	1 029 331 855	1 025 575 992	1 025 575 991	1 061 375 491	1 139 864 061
Capital	191 095 805	167 894 804	178 839 804	195 834 903	165 690 722
TOTAL EXPENDITURE	1 220 427 660	1 193 470 796	1 204 415 795	1 257 210 394	1 305 554 783
Revenue	1 093 983 961	1 087 072 579	1 098 017 584	1 123 993 179	1 174 158 797

Funding and Cash flows

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

Source	2022/23 Original Budget	2022/23 Mid-Year Adj Budget	2022/23 Special Adj Budget	2023/24 Original Budget	2024/25 Original Budget
Net cash from/(used) operating activities	157 404 896	161 612 425	172 559 646	169 400 525	155 309 199
Net cash from/(used) investing activities	(175 219 090)	(156 229 271)	(167 174 271)	(182 208 654)	(151 809 948)
Net cash from/(used) financing activities	(11 500 000)	(8 261 333)	(8 261 333)	(9 850 000)	(9 300 000)
Net increase/ (decrease) in cash held	(29 314 194)	(2 878 179)	(2 875 958)	(22 658 129)	(5 800 749)
Cash/cash equivalents at year end:	612 926 138	662 212 773	662 214 994	590 268 009	584 467 260

Unforeseen and unavoidable expenditure

There was no unforeseen expenditure approved or incorporated in this budget since the mid-year approved adjustment budget.

Section 2 - Budget Related Resolutions

SPECIAL ADJUSTMENT BUDGET 2022/2023 – 2024/2025

The following council resolutions pertaining to the consideration and approval of the Special 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 and engineering staff in a bid to advise the Executive Mayor on way forward;
- (b) 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	Special Adj Budget 2022/23	Adjustments	Original Budget 2023/24	Original Budget 2024/25
Capital budget	191 095 805	167 894 804	178 839 804	10 945 000	195 834 903	165 690 722
Operating Expenditure	1 029 331 855	1 025 575 992	1 025 575 992	-	1 061 375 491	1 139 864 061
Operating Revenue	1 093 983 961	1 087 072 579	1 098 017 579	10 945 000	1 123 993 179	1 174 158 797
Budgeted (Surplus)/ Deficit	(64 652 106)	(61 496 587)	(72 441 587)	(10 945 000)	(62 617 688)	(34 294 736)
Less: Capital Grants & Contributions	77 109 000	67 945 510	78 890 510	10 945 000	73 351 000	35 935 000
(Surplus)/ Deficit	12 456 894	6 448 923	6 448 923	-	10 733 312	1 640 264

- (c) 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 and the budgeted net deficit of R6 448 923 will remain unchanged;
- (d) 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);
- (e) 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;
- (f) That the Service Delivery Budget Implementation Plan (SDBIP) where appropriate be amended accordingly.

Section 3 – Executive Summary

INTRODUCTION

This 2022/2023 Special Adjustment Budget is in line with the MFMA Municipal Budget and Reporting Regulations.

The reason for this Special Adjustment Budget is to allocate the additional R10 945 000 grant allocation from the provincial government for Emergency Municipal Load-Shedding Relief, of which the detail of the funding was not confirmed at the time of the January 2023 Adjustments process. The purpose of the allocation is to provide a financial contribution to municipalities towards the purchase and installation of back-up energy supply (which may include generators, renewable power sources, batteries and all ancillary costs associated with the installation i.e.: switch gear, safe keeping, caging etc.) for water and wastewater infrastructure as an immediate response to the prolonged load-shedding, thereby mitigating the impact on the provision of basic services and potential health risks.

The Service Delivery and Budget Implementation Plan (SDBIP) will also be amended accordingly where appropriate.

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 an increase of R10 945 000, which will increase the 2022/2023 capital budget from R167 894 804 to R178 839 804.

The adjustments in respect of the Operating Budget for 2022/2023 will result in the gross budgeted surplus of R61 496 587 increasing to R72 441 587 including capital grants and contributions. The adjustments will have no effect on the budgeted net deficit excluding capital grants and contributions 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 Special adjustments budget are illustrated below.

Type (R)	2022/23 Original Budget	2022/23 Mid-Year Adj Budget	2022/23 Special Adj Budget	2023/24 Original Budget	2024/25 Original Budget
Revenue	1 093 983 961	1 087 072 579	1 098 017 584	1 123 993 179	1 174 158 797
Expenditure	1 029 331 855	1 025 575 992	1 025 575 991	1 061 375 491	1 139 864 061
Surplus/(Deficit)	64 652 106	61 496 587	72 441 593	62 617 688	34 294 736
Less: Capital Grants and Public Contributions	77 109 000	67 945 510	78 890 510	73 351 000	35 935 000
Surplus/(Deficit) excluding Capital Grants and Public Contributions	(12 456 894)	(6 448 923)	(6 448 917)	(10 733 312)	(1 640 264)

The operational expenditure remains unchanged and the operational revenue must be adjusted upwards by R10 945 000 as per the earlier explanations.

CAPITAL BUDGET

The capital expenditure must be adjusted upwards by R10 945 000.

Objective	2022/23 Original Budget	2022/23 Mid-Year Adj Budget	2022/23 Special Adj Budget	2023/24 Original Budget	2024/25 Original Budget
Governance and Admin	10 659 759	5 306 082	5 091 644	2 927 500	2 250 500
Community and Safety Services	7 365 500	7 455 148	7 273 064	24 815 500	4 650 252
Economic Services	71 549 413	60 449 369	60 647 494	82 413 500	41 929 500
Trading Services	101 521 133	94 684 205	105 827 602	85 678 403	116 860 470
Total	191 095 805	167 894 804	178 839 804	195 834 903	165 690 722

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

Funding Source	2022/23 Original Budget	2022/23 Mid-Year Adj Budget	2022/23 Special Adj Budget	2023/24 Original Budget	2024/25 Original Budget
National Government	41 410 000	51 410 000	51 410 000	39 711 000	30 895 000
Provincial Government	21 339 000	5 332 485	16 277 485	33 640 000	5 040 000
Other transfers and Donations	12 533 913	11 203 025	11 203 025	-	-
Own Funding (CRR)	115 812 892	99 949 294	99 949 294	122 483 903	129 755 722
Total	191 095 805	167 894 804	178 839 804	195 834 903	165 690 722

Section 4 – Adjustment budget tables

Table B1 – Adjustments Budget Summary

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

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

WC015 Swartland - Table B2 Adjustments Budget Financial Performance (functional classification) - 30 March 2023								
Standard Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	F	G	H		
Revenue - Functional								
<i>Governance and administration</i>		267 475	283 946	–	–	283 946	288 786	319 369
Executive and council		299	299	–	–	299	305	312
Finance and administration		267 175	283 229	–	–	283 229	288 481	319 057
Internal audit		–	418	–	–	418	–	–
<i>Community and public safety</i>		114 566	96 077	–	–	96 077	103 757	68 336
Community and social services		14 550	14 640	–	–	14 640	12 398	12 817
Sport and recreation		4 716	5 123	–	–	5 123	13 876	4 108
Public safety		41 252	38 405	–	–	38 405	43 440	45 951
Housing		54 049	37 909	–	–	37 909	34 044	5 460
Health		–	–	–	–	–	–	–
<i>Economic and environmental services</i>		42 647	43 561	–	–	43 561	32 169	27 434
Planning and development		4 266	4 571	–	–	4 571	4 521	4 791
Road transport		38 381	38 990	–	–	38 990	27 648	22 643
Environmental protection		–	–	–	–	–	–	–
<i>Trading services</i>		669 263	663 456	10 945	10 945	674 401	699 247	758 983
Energy sources		424 953	410 289	–	–	410 289	446 852	481 244
Water management		113 350	120 344	5 937	5 937	126 281	113 377	110 597
Waste water management		79 832	80 239	5 008	5 008	85 247	84 475	89 449
Waste management		51 128	52 583	–	–	52 583	54 543	77 693
<i>Other</i>		32	32	–	–	32	34	36
Total Revenue - Functional	2	1 093 984	1 087 073	10 945	10 945	1 098 018	1 123 993	1 174 159
Expenditure - Functional								
<i>Governance and administration</i>		163 385	162 388	(731)	(731)	161 656	170 724	179 057
Executive and council		24 245	24 851	0	0	24 851	25 342	26 444
Finance and administration		136 996	134 979	(731)	(731)	134 247	143 107	150 206
Internal audit		2 144	2 558	–	–	2 558	2 275	2 407
<i>Community and public safety</i>		177 068	174 834	109	109	174 942	152 336	161 799
Community and social services		24 900	24 417	72	72	24 488	26 476	27 623
Sport and recreation		31 657	32 394	26	26	32 420	33 683	36 232
Public safety		82 053	79 599	(8)	(8)	79 591	86 690	91 787
Housing		38 458	38 425	19	19	38 444	5 487	6 157
Health		–	–	–	–	–	–	–
<i>Economic and environmental services</i>		81 908	88 845	(3 028)	(3 028)	85 817	78 218	87 749
Planning and development		16 545	16 483	–	–	16 483	16 349	16 031
Road transport		65 362	72 362	(3 028)	(3 028)	69 334	61 868	71 718
Environmental protection		–	–	–	–	–	–	–
<i>Trading services</i>		604 693	597 230	3 651	3 651	600 880	657 701	708 739
Energy sources		386 254	367 197	17	17	367 214	421 496	458 331
Water management		91 450	96 332	94	94	96 426	97 953	104 745
Waste water management		74 589	73 865	97	97	73 962	82 361	84 932
Waste management		52 399	59 837	3 442	3 442	63 279	55 891	60 732
<i>Other</i>		2 279	2 280	–	–	2 280	2 397	2 520
Total Expenditure - Functional	3	1 029 332	1 025 576	–	–	1 025 576	1 061 375	1 139 864
Surplus/ (Deficit) for the year		64 652	61 497	10 945	10 945	72 442	62 618	34 295

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

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

WC015 Swartland - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30 March 2023								
Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	F	G	H		
Revenue By Source								
Property rates	2	148 224	148 224	–	–	148 224	161 499	177 887
Service charges - electricity revenue	2	400 667	385 970	–	–	385 970	434 512	467 963
Service charges - water revenue	2	80 786	80 786	–	–	80 786	85 829	91 008
Service charges - sanitation revenue	2	51 390	51 797	–	–	51 797	54 099	56 944
Service charges - refuse revenue	2	31 991	32 591	–	–	32 591	35 025	38 334
Rental of facilities and equipment		1 627	1 807	–	–	1 807	1 725	1 828
Interest earned - external investments		35 667	55 754	–	–	55 754	35 739	38 017
Interest earned - outstanding debtors		3 458	3 161	–	–	3 161	3 925	4 469
Dividends received		–	–	–	–	–	–	–
Fines, penalties and forfeits		34 607	30 263	–	–	30 263	36 676	38 869
Licences and permits		4 778	4 902	–	–	4 902	5 061	5 360
Agency services		6 040	6 040	–	–	6 040	6 403	6 787
Transfers and subsidies		186 257	189 755	–	–	189 755	160 102	179 486
Other revenue	2	15 508	16 412	–	–	16 412	16 423	17 390
Gains		15 877	11 666	–	–	11 666	13 626	13 881
Total Revenue (excluding capital transfers and contributions)		1 016 875	1 019 127	–	–	1 019 127	1 050 642	1 138 224
Expenditure By Type								
Employee related costs		294 029	298 366	–	–	298 366	310 371	328 755
Remuneration of councillors		11 251	11 560	–	–	11 560	11 558	11 874
Debt impairment		37 654	31 448	–	–	31 448	41 297	44 724
Depreciation & asset impairment		106 565	106 565	–	–	106 565	118 609	131 596
Finance charges		12 361	15 565	–	–	15 565	13 288	12 568
Bulk purchases - electricity		332 200	312 398	–	–	312 398	362 364	395 266
Inventory consumed		47 513	52 678	(57)	(57)	52 621	50 591	54 282
Contracted services		105 260	109 932	50	50	109 982	66 899	69 802
Transfers and subsidies		4 368	4 607	–	–	4 607	4 451	4 647
Other expenditure		51 359	52 711	7	7	52 718	53 609	56 321
Losses		26 772	29 745	–	–	29 745	28 338	30 030
Total Expenditure		1 029 332	1 025 576	–	–	1 025 576	1 061 375	1 139 864
Surplus/(Deficit)		(12 457)	(6 449)	–	–	(6 449)	(10 733)	(1 640)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		62 749	56 742	10 945	10 945	67 687	73 351	35 935
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)		14 360	11 203	–	–	11 203	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		64 652	61 497	10 945	10 945	72 442	62 618	34 295
Taxation		–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		64 652	61 497	10 945	10 945	72 442	62 618	34 295
Attributable to minorities		–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		64 652	61 497	10 945	10 945	72 442	62 618	34 295
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		64 652	61 497	10 945	10 945	72 442	62 618	34 295

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

WC015 Swartland - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30 March 2023								
Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands								
Capital expenditure - Vote								
Multi-year expenditure to be adjusted	2							
Vote 2 - Civil Services		84 445	83 689	–	–	83 689	76 007	63 670
Vote 4 - Electricity Services		30 600	30 600	–	–	30 600	48 000	36 225
Vote 6 - Development Services		17 459	1 945	–	–	1 945	15 100	15 400
Capital multi-year expenditure sub-total	3	132 504	116 234	–	–	116 234	139 107	115 295
Single-year expenditure to be adjusted	2							
Vote 1 - Corporate Services		404	595	–	–	595	126	128
Vote 2 - Civil Services		31 699	24 029	10 945	10 945	34 974	25 453	30 643
Vote 3 - Council		654	641	–	–	641	661	12
Vote 4 - Electricity Services		15 404	16 469	(25)	(25)	16 444	11 290	16 559
Vote 5 - Financial Services		711	705	–	–	705	385	320
Vote 6 - Development Services		5 795	5 190	–	–	5 190	18 576	477
Vote 7 - Municipal Manager		10	10	–	–	10	12	12
Vote 8 - Protection Services		3 915	4 022	25	25	4 047	225	2 246
Capital single-year expenditure sub-total		58 591	51 661	10 945	10 945	62 606	56 728	50 396
Total Capital Expenditure - Vote		191 096	167 895	10 945	10 945	178 840	195 835	165 691
Capital Expenditure - Functional								
Governance and administration		10 660	5 306	(214)	(214)	5 092	2 928	2 251
Executive and council		664	651	–	–	651	673	24
Finance and administration		9 995	4 655	(214)	(214)	4 441	2 255	2 227
Community and public safety		7 366	7 455	(182)	(182)	7 273	24 816	4 650
Community and social services		413	408	–	–	408	300	100
Sport and recreation		3 038	3 025	(207)	(207)	2 817	24 291	2 304
Public safety		3 915	4 022	25	25	4 047	225	2 246
Economic and environmental services		71 549	60 449	198	198	60 647	82 414	41 930
Planning and development		9 030	4 123	(9)	(9)	4 114	33 698	5 902
Road transport		62 519	56 326	207	207	56 533	48 716	36 028
Trading services		101 521	94 684	11 143	11 143	105 828	85 678	116 860
Energy sources		43 000	44 065	188	188	44 253	58 410	51 985
Water management		29 372	32 182	5 926	5 926	38 109	17 562	22 985
Waste water management		24 364	14 181	5 023	5 023	19 204	2 974	8 240
Waste management		4 786	4 256	5	5	4 262	6 732	33 650
Total Capital Expenditure - Functional	3	191 096	167 895	10 945	10 945	178 840	195 835	165 691
Funded by:								
National Government		41 410	51 410	–	–	51 410	39 711	30 895
Provincial Government		21 339	5 332	10 945	10 945	16 277	33 640	5 040
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental		12 534	11 203	–	–	11 203	–	–
Transfers recognised - capital	4	75 283	67 946	10 945	10 945	78 891	73 351	35 935
Borrowing		–	–	–	–	–	–	–
Internally generated funds		115 813	99 949	–	–	99 949	122 484	129 756
Total Capital Funding		191 096	167 895	10 945	10 945	178 840	195 835	165 691

Table B6 – Adjustments Budgeted Financial Position

WC015 Swartland - Table B6 Adjustments Budget Financial Position -30 March 2023								
Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands								
ASSETS								
Current assets								
Cash		612 926	662 213	2	2	662 215	590 268	584 467
Call investment deposits	1	–	–		–	–	–	–
Consumer debtors	1	118 544	113 222	–	–	113 222	137 153	156 540
Other debtors		25 953	19 572		–	19 572	26 992	28 108
Current portion of long-term receivables		70	4		–	4	70	70
Inventory		19 114	22 330	(2)	(2)	22 327	23 373	23 449
Total current assets		776 607	817 340	(0)	(0)	817 340	777 856	792 635
Non current assets								
Long-term receivables		11	11		–	11	11	11
Investments		–	–		–	–	–	–
Investment property		31 245	34 200	(8 830)	(8 830)	25 370	29 480	27 631
Investment in Associate		–	–		–	–	–	–
Property , plant and equipment	1	2 189 454	2 195 793	19 445	19 445	2 215 238	2 257 004	2 280 830
Biological		–	–		–	–	–	–
Intangible		604	668		–	668	444	381
Other non-current assets		1 120	1 120		–	1 120	1 120	1 120
Total non current assets		2 222 434	2 231 792	10 615	10 615	2 242 407	2 288 059	2 309 973
TOTAL ASSETS		2 999 042	3 049 133	10 615	10 615	3 059 748	3 065 915	3 102 608
LIABILITIES								
Current liabilities								
Bank overdraft		–		–	–	–	–	–
Borrowing		9 060	8 933	–	–	8 933	9 359	9 658
Consumer deposits		16 548	16 950		–	16 950	16 698	16 898
Trade and other payables		95 548	98 306	–	–	98 306	95 255	94 958
Provisions		11 611	13 225		–	13 225	11 911	12 211
Total current liabilities		132 766	137 413	–	–	137 413	133 222	133 724
Non current liabilities								
Borrowing	1	79 424	81 791	–	–	81 791	69 125	59 327
Provisions	1	132 274	145 816	–	–	145 816	143 299	154 994
Total non current liabilities		211 698	227 607	–	–	227 607	212 424	214 320
TOTAL LIABILITIES		344 465	365 020	–	–	365 020	345 646	348 044
NET ASSETS	2	2 654 577	2 684 113	10 615	10 615	2 694 728	2 720 269	2 754 563
COMMUNITY WEALTH/EQUITY								
Accumulated Surplus/(Deficit)		2 397 506	2 435 112	10 615	10 615	2 445 727	2 425 425	2 422 822
Reserv es		257 070	249 000	–	–	249 000	291 769	328 667
TOTAL COMMUNITY WEALTH/EQUITY		2 654 577	2 684 113	10 615	10 615	2 694 728	2 717 194	2 751 489

Table B7 – Adjustments Budgeted Cash Flows

WC015 Swartland - Table B7 Adjustments Budget Cash Flows - 30 March 2023								
Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates		142 295	145 260		–	145 260	155 039	170 771
Service charges		544 934	531 174		–	531 174	588 206	631 670
Other revenue		34 950	35 346		–	35 346	36 986	39 172
Transfers and Subsidies - Operational	1	186 253	187 549		–	187 549	160 109	179 489
Transfers and Subsidies - Capital	1	77 109	67 478	10 945	10 945	78 423	73 351	35 935
Interest		35 667	55 754		–	55 754	35 739	38 017
Dividends		–	–		–	–	–	–
Payments								
Suppliers and employees		(849 254)	(846 161)	2	2	(846 159)	(864 739)	(925 293)
Finance charges		(10 180)	(10 180)		–	(10 180)	(10 839)	(9 806)
Transfers and Grants	1	(4 368)	(4 607)		–	(4 607)	(4 451)	(4 647)
NET CASH FROM/(USED) OPERATING ACTIVITIES		157 405	161 612	10 947	10 947	172 560	169 401	155 309
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE		15 877	11 666		–	11 666	13 626	13 881
Decrease (increase) in non-current receivables		–	–		–	–	–	–
Decrease (increase) in non-current investments					–	–		
Payments								
Capital assets		(191 096)	(167 895)	(10 945)	(10 945)	(178 840)	(195 835)	(165 691)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(175 219)	(156 229)	(10 945)	(10 945)	(167 174)	(182 209)	(151 810)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans		–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		(500)	500		–	500	150	200
Payments								
Repayment of borrowing		(11 000)	(8 761)		–	(8 761)	(10 000)	(9 500)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 500)	(8 261)	–	–	(8 261)	(9 850)	(9 300)
NET INCREASE/ (DECREASE) IN CASH HELD		(29 314)	(2 878)	2	2	(2 876)	(22 658)	(5 801)
Cash/cash equivalents at the year begin:	2	642 240	665 091		–	665 091	612 926	590 268
Cash/cash equivalents at the year end:	2	612 926	662 213	2	2	662 215	590 268	584 467

Table B8 – Adjustments Cash backed reserves/accumulated surplus reconciliation

WC015 Swartland - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30 March 2023								
Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands								
Cash and investments available								
Cash/cash equivalents at the year end	1	612 926	662 213	2	2	662 215	590 268	584 467
Other current investments > 90 days		–	0	–	–	0	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–
Cash and investments available:		612 926	662 213	2	2	662 215	590 268	584 467
Applications of cash and investments								
Unspent conditional transfers		2 387	538	–	–	538	2 383	2 390
Unspent borrowing					–	–		
Statutory requirements					–	–		
Other working capital requirements	2	(41 957)	(26 293)	–	–	(26 293)	(60 565)	(79 979)
Other provisions					–	–		
Long term investments committed		–	–	–	–	–	–	–
Reserves to be backed by cash/investments		257 068	248 999	–	–	248 999	291 768	328 665
Total Application of cash and investments:		217 498	223 245	–	–	223 245	233 586	251 076
Surplus(shortfall)		395 428	438 968	2	2	438 970	356 682	333 391

Table B9 – Adjustments Budget Asset Management

WC015 Swartland - Table B9 Asset Management - 30 March 2023

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

WC015 Swartland - Table B9 Asset Management - 30 March 2023

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

Table B10 – Adjustments Budget Basic service delivery measurement

WC015 Swartland - Table B10 Basic service delivery measurement - 30 March 2023								
Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Household service targets	1							
Water:								
Piped water inside dwelling		65 744	65 744	0	–	65 744	65 744	65 744
Piped water inside yard (but not in dwelling)		6 464	6 464	0	–	6 464	6 464	6 464
Using public tap (at least min.service level)	2	110	110	0	–	110	110	110
Other water supply (at least min.service level)		316	316	0	–	316	316	316
Minimum Service Level and Above sub-total		72 634	73	–	–	72 634	72 634	72 634
Using public tap (< min.service level)	3	–	0	0	–	–	–	–
Other water supply (< min.service level)	3,4	5 644	5 644	0	–	5 644	5 644	5 644
No water supply		–	0	0	–	–	–	–
Below Minimum Service Level sub-total		5 644	6	–	–	5 644	5 644	5 644
Total number of households	5	78 278	78	–	–	78 278	78 278	78 278
Sanitation/sewerage:								
Flush toilet (connected to sewerage)		67 488	67 488	0	–	67 488	67 488	67 488
Flush toilet (with septic tank)		7 774	7 774	0	–	7 774	7 774	7 774
Chemical toilet		58	58	0	–	58	58	58
Pit toilet (ventilated)		74	74	0	–	74	74	74
Other toilet provisions (> min.service level)		–	0	0	–	–	–	–
Minimum Service Level and Above sub-total		75 394	75 394	–	–	75 394	75 394	75 394
Bucket toilet		1 982	1 982	0	–	1 982	1 982	1 982
Other toilet provisions (< min.service level)		282	282	0	–	282	282	282
No toilet provisions		620	620	0	–	620	620	620
Below Minimum Service Level sub-total		2 884	2 884	–	–	2 884	2 884	2 884
Total number of households	5	78 278	78 278	–	–	78 278	78 278	78 278
Energy:								
Electricity (at least min. service level)		77 262	77 262	0	–	77 262	77 262	77 262
Electricity - prepaid (> min.service level)		–	0	0	–	–	–	–
Minimum Service Level and Above sub-total		77 262	77 262	–	–	77 262	77 262	77 262
Electricity (< min.service level)		–	0	0	–	–	–	–
Electricity - prepaid (< min. service level)		–	0	0	–	–	–	–
Other energy sources		1 016	1 016	0	–	1 016	1 016	1 016
Below Minimum Service Level sub-total		1 016	1 016	–	–	1 016	1 016	1 016
Total number of households	5	78 278	78 278	–	–	78 278	78 278	78 278
Refuse:								
Removed at least once a week (min.service)		65 350	65 350	0	–	65 350	65 350	65 350
Minimum Service Level and Above sub-total		65 350	65 350	–	–	65 350	65 350	65 350
Removed less frequently than once a week		960	960	0	–	960	960	960
Using communal refuse dump		1 794	1 794	0	–	1 794	1 794	1 794
Using own refuse dump		9 726	9 726	0	–	9 726	9 726	9 726
Other rubbish disposal		410	410	0	–	410	410	410
No rubbish disposal		38	38	0	–	38	38	38
Below Minimum Service Level sub-total		12 928	12 928	–	–	12 928	12 928	12 928
Total number of households	5	78 278	78 278	–	–	78 278	78 278	78 278
Households receiving Free Basic Service	15							
Water (6 kilolitres per household per month)		9 524	10	–	–	9 524	9 810	10 104
Sanitation (free minimum level service)		9 200	9	–	–	9 200	9 476	9 760
Electricity/other energy (50kwh per household per month)		7 882	8	–	–	7 882	8 118	8 362
Refuse (removed at least once a week)		9 540	10	–	–	9 540	9 826	10 121

WC015 Swartland - Table B10 Basic service delivery measurement - 30 March 2023								
Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Cost of Free Basic Services provided (R'000)	16							
Water (6 kilolitres per indigent household per month)		14 805	14 805	–	–	14 805	15 626	16 493
Sanitation (free sanitation service to indigent households)		28 623	28 623	–	–	28 623	30 626	32 770
Electricity/other energy (50kw h per indigent household)		6 381	6 381	–	–	6 381	7 019	7 721
Refuse (removed once a week for indigent households)		16 703	16 703	–	–	16 703	17 705	18 767
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–
Total cost of FBS provided		66 512	66 512	–	–	66 512	70 977	75 752
Highest level of free service provided								
Property rates (R'000 value threshold)		105 000	105 000	0	–	105 000	105 000	105 000
Water (kilolitres per household per month)		6	6	0	–	6	6	6
Sanitation (kilolitres per household per month)		–	–	0	–	–	–	–
Sanitation (Rand per household per month)		262.82	262.82	0	–	262.82	278.33	294.75
Electricity (kw per household per month)		50	50	0	–	50	50	50
Refuse (average litres per week)		149.73	149.73	0	–	149.73	162.31	175.94
Revenue cost of free services provided (R'000)	17							
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		5 784	5 784	–	–	5 784	6 031	6 297
Other					–	–		
Total revenue cost of subsidised services provided		5 784	5 784	–	–	5 784	6 031	6 297

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 - 30 March 2023								
Description	Unit of measurement	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<u>Improved quality of life for citizens</u>								
Manage Community Development	Completion of projects	–	–	–	–	–	–	–
Manage Multi-Purpose Centres	Completion of projects	263	258	–	–	258	–	–
Manage Protection Services	Completion of projects	80	187	25	25	212	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	–	–	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	–	–	42	44	46
Manage Planning and Valuations	Completion of projects	2 060	2 360	–	–	2 360	–	–
Manage Building Control	Completion of projects	–	–	–	–	–	–	–
Manage Human Settlements	Completion of projects	20 859	4 745	–	–	4 745	33 600	15 400
Manage the Caravan Park Yzerfontein	Completion of projects	30	30	–	–	30	32	431
<u>Caring, competent and responsive</u>								
Manage Corporate Services, Secretariat and	Completion of projects	254	445	–	–	445	26	28
Manage Human Resource Services	Completion of projects	–	–	–	–	–	–	–
Manage Properties, Contracts and Legal	Completion of projects	100	100	–	–	100	100	100
Manage Libraries	Completion of projects	50	50	–	–	50	–	–
Manage Marketing And Tourism	Completion of projects	–	–	–	–	–	–	–
Manage ICT Services	Completion of projects	3 004	3 004	(213)	(213)	2 791	880	799
Manage the Office of the Municipal Manager	Completion of projects	10	10	–	–	10	12	12
Manage Financial Administration	Completion of projects	28	27	–	–	27	30	32
Manage Finance (Credit Control, Income,	Completion of projects	683	678	–	–	678	355	288
Manage Council Expenses	Completion of projects	654	641	–	–	641	661	12

WC015 Swartland - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 30 March 2023								
Description	Unit of measurement	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<u>Sufficient, affordable and well-run services</u>								
Manage Civil Engineering Services	Completion of projects	52	47	(9)	(9)	38	54	56
Manage Cemeteries	Completion of projects	–	–	–	–	–	200	–
Manage Parks and Recreational Areas	Completion of projects	1 708	1 695	(207)	(207)	1 487	2 259	1 819
Manage Proclaimed Roads	Completion of projects	–	–	–	–	–	–	–
Manage Sewerage	Completion of projects	4 056	3 848	5 023	5 023	8 871	2 660	6 924
Manage Waste Water Treatment Works	Completion of projects	17 793	8 809	–	–	8 809	–	1 000
Manage Sportsgrounds	Completion of projects	600	600	–	–	600	10 000	55
Manage Streets	Completion of projects	52 881	54 821	207	207	55 028	48 716	30 528
Manage Storm water	Completion of projects	312	317	–	–	317	314	316
Manage Swimming Pools	Completion of projects	700	700	–	–	700	12 000	–
Manage Water Provision	Completion of projects	–	–	–	–	–	–	–
Manage Water Storage	Completion of projects	27 229	31 823	5 926	5 926	37 749	17 562	18 885
Manage Municipal Property	Completion of projects	6 027	502	(1)	(1)	501	964	1 080
Manage Refuse Removal	Completion of projects	4 786	4 256	5	5	4 262	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	(25)	(25)	325	360	380
Manage Electricity Distribution	Completion of projects	42 650	43 715	213	213	43 928	58 050	51 605
		191 096	167 895	10 945	10 945	178 840	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 special 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	2022/2023 Special Adj Budget	2023/2024 Approved Budget	2024/2025 Approved Budget
External Entities	4 368 277	4 607 204	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' - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands								
<u>REVENUE ITEMS</u>								
<u>Property rates</u>								
Total Property Rates		154 008	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	–	–	5 784	6 031	6 297
Net Property Rates		148 224	148 224	–	–	148 224	161 499	177 887
<u>Service charges - electricity revenue</u>								
Total Service charges - electricity revenue		407 048	392 351		–	392 351	441 532	475 684
Less Cost of Free Basis Services (50 kwh per indigent household per month)		6 381	6 381	–	–	6 381	7 019	7 721
Net Service charges - electricity revenue		400 667	385 970	–	–	385 970	434 512	467 963
<u>Service charges - water revenue</u>								
Total Service charges - water revenue		95 591	95 591		–	95 591	101 455	107 501
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		14 805	14 805	–	–	14 805	15 626	16 493
Net Service charges - water revenue		80 786	80 786	–	–	80 786	85 829	91 008
<u>Service charges - sanitation revenue</u>								
Total Service charges - sanitation revenue		80 012	80 419		–	80 419	84 725	89 714
Less Cost of Free Basis Services (free sanitation service to indigent households)		28 623	28 623	–	–	28 623	30 626	32 770
Net Service charges - sanitation revenue		51 390	51 797	–	–	51 797	54 099	56 944
<u>Service charges - refuse revenue</u>								
Total refuse removal revenue		48 694	49 294		–	49 294	52 730	57 101
Less Cost of Free Basis Services (removed once a week to indigent households)		16 703	16 703	–	–	16 703	17 705	18 767
Net Service charges - refuse revenue		31 991	32 591	–	–	32 591	35 025	38 334
<u>Other Revenue By Source</u>								
Other Revenue		15 508	16 412		–	16 412	16 423	17 390
Total 'Other' Revenue	1	15 508	16 412	–	–	16 412	16 423	17 390
<u>EXPENDITURE ITEMS</u>								
<u>Employee related costs</u>								
Basic Salaries and Wages		177 647	179 820	–	–	179 820	187 000	198 295
Pension and UIF Contributions		31 841	32 126	–	–	32 126	34 056	36 081
Medical Aid Contributions		14 237	14 308	–	–	14 308	15 407	16 722
Overtime		14 342	15 334	–	–	15 334	14 766	15 269
Performance Bonus		276	276	–	–	276	283	290
Motor Vehicle Allowance		7 201	7 201	–	–	7 201	7 201	7 201
Cellphone Allowance		912	912	–	–	912	912	912
Housing Allowances		1 183	1 183	–	–	1 183	1 238	1 291
Other benefits and allowances		31 240	32 056	–	–	32 056	33 091	34 941
Payments in lieu of leave		2 913	2 913	–	–	2 913	3 021	3 089
Long service awards		2 538	2 538	–	–	2 538	2 726	2 928
Post-retirement benefit obligations		9 700	9 700	–	–	9 700	10 670	11 737
sub-total	4	294 029	298 366	–	–	298 366	310 371	328 755
Less: Employees costs capitalised to PPE					–	–		
Total Employee related costs	1	294 029	298 366	–	–	298 366	310 371	328 755

WC015 Swartland - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands								
<u>Depreciation & asset impairment</u>								
Depreciation of Property , Plant & Equipment		101 768	101 768		–	101 768	113 573	126 308
Lease amortisation			–		–	–		
Capital asset impairment		4 796	4 796		–	4 796	5 036	5 288
Total Depreciation & asset impairment	1	106 565	106 565	–	–	106 565	118 609	131 596
<u>Bulk purchases</u>								
Electricity Bulk Purchases		332 200	312 398		–	312 398	362 364	395 266
Total bulk purchases	1	332 200	312 398	–	–	312 398	362 364	395 266
<u>Transfers and grants</u>								
Cash transfers and grants		4 368	4 607		–	4 607	4 451	4 647
Total transfers and grants		4 368	4 607	–	–	4 607	4 451	4 647
<u>Contracted services</u>								
<i>Outsourced Services</i>		18 095	18 489	(44)	(44)	18 445	19 555	20 324
<i>Consultants and Professional Services</i>		16 141	18 770	10	10	18 780	13 722	11 363
<i>Contractors</i>		71 023	72 672	84	84	72 756	33 622	38 115
Total contracted services		105 260	109 932	50	50	109 982	66 899	69 802
<u>Other Expenditure By Type</u>								
Contributions to 'other' provisions		8 500	8 500	–	–	8 500	8 500	8 500
Audit fees		3 014	3 014	–	–	3 014	3 135	3 260
<i>Other Expenditure</i>		39 844	41 197	7	7	41 204	41 974	44 560
Total Other Expenditure	1	51 359	52 711	7	7	52 718	53 609	56 321
<u>Repairs and Maintenance</u>	14							
Employee related costs		20 585	20 585	–	–	20 585	21 902	23 296
Inventory Consumed (Project Maintenance)		1 601	1 601	–	–	1 601	1 675	1 755
Contracted Services		36 893	36 893	37	37	36 929	33 071	37 450
Other Expenditure		5 264	5 264	–	–	5 264	5 518	5 787
Total Repairs and Maintenance Expenditure	15	64 342	64 342	37	37	64 379	62 167	68 288
<u>Inventory Consumed</u>								
Inventory Consumed - Water		28 245	31 633	–	–	31 633	30 866	33 793
Inventory Consumed - Other		19 268	21 045	(57)	(57)	20 988	19 725	20 489
Total Inventory Consumed & Other Material		47 513	52 678	(57)	(57)	52 621	50 591	54 282

WC015 Swartland - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 30 March 2023

Description	Unit of measurement	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	+1 2023/24	+2 2024/25
							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	258	–	–	258	–	–
Manage Protection Services	Completion of projects	80	187	25	25	212	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	–	–	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	–	–	42	44	46
Manage Planning and Valuations	Completion of projects	2 060	2 360	–	–	2 360	–	–
Manage Building Control	Completion of projects	–	–	–	–	–	–	–
Manage Human Settlements	Completion of projects	20 859	4 745	–	–	4 745	33 600	15 400
Manage the Caravan Park Yzerfontein	Completion of projects	30	30	–	–	30	32	431
<u>Caring, competent and responsive</u>								
Manage Corporate Services, Secretariat and	Completion of projects	254	445	–	–	445	26	28
Manage Human Resource Services	Completion of projects	–	–	–	–	–	–	–
Manage Properties, Contracts and Legal	Completion of projects	100	100	–	–	100	100	100
Manage Libraries	Completion of projects	50	50	–	–	50	–	–
Manage Marketing And Tourism	Completion of projects	–	–	–	–	–	–	–
Manage ICT Services	Completion of projects	3 004	3 004	(213)	(213)	2 791	880	799
Manage the Office of the Municipal Manager	Completion of projects	10	10	–	–	10	12	12
Manage Financial Administration	Completion of projects	28	27	–	–	27	30	32
Manage Finance (Credit Control, Income,	Completion of projects	683	678	–	–	678	355	288
Manage Council Expenses	Completion of projects	654	641	–	–	641	661	12
<u>Sufficient, affordable and well-run services</u>								
Manage Civil Engineering Services	Completion of projects	52	47	(9)	(9)	38	54	56
Manage Cemeteries	Completion of projects	–	–	–	–	–	200	–
Manage Parks and Recreational Areas	Completion of projects	1 708	1 695	(207)	(207)	1 487	2 259	1 819
Manage Sewerage	Completion of projects	4 056	3 848	5 023	5 023	8 871	2 660	6 924
Manage Waste Water Treatment Works	Completion of projects	17 793	8 809	–	–	8 809	–	1 000
Manage Sportsgrounds	Completion of projects	600	600	–	–	600	10 000	55
Manage Streets	Completion of projects	52 881	54 821	207	207	55 028	48 716	30 528
Manage Storm water	Completion of projects	312	317	–	–	317	314	316
Manage Swimming Pools	Completion of projects	700	700	–	–	700	12 000	–
Manage Water Storage	Completion of projects	27 229	31 823	5 926	5 926	37 749	17 562	18 885
Manage Municipal Property	Completion of projects	6 027	502	(1)	(1)	501	964	1 080
Manage Refuse Removal	Completion of projects	4 786	4 256	5	5	4 262	6 732	33 650
Manage Electrical Engineering Services	Completion of projects	350	350	(25)	(25)	325	360	380
Manage Electricity Distribution	Completion of projects	42 650	43 715	213	213	43 928	58 050	51 605
		191 096	167 895	10 945	10 945	178 840	195 835	165 691

WC015 Swartland - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 30 March 2023						
Description of financial indicator	Basis of calculation	Budget Year 2022/23			Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.3%	2.4%	2.4%	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%	0.0%
<u>Safety of Capital</u>						
Gearing	Long Term Borrowing/ Funds & Reserves	30.9%	32.8%	32.8%	23.7%	18.1%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	6:1	6:1	6:1	6:1	6:1
Liquidity Ratio	Monetary Assets/Current Liabilities	4.6	4.8	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%	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%	100.0%
Creditors to Cash and Investments		15.6%	14.8%	15.0%	16.1%	16.2%
<u>Other Indicators</u>						
Electricity Distribution Losses (2)	Total Volume Losses (kW)	12 096 519	12 096 519	12 096 519	12 217 484	12 339 659
	Total Cost of Losses (Rand '000)	17 308 534	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%	6.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	857 395	857 395	857 395	865 969	874 629
	Total Cost of Losses (Rand '000)	5 538 772	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%	21.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	28.9%	29.3%	29.3%	29.5%	28.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.0%	30.4%	30.4%	30.6%	29.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.3%	6.5%	6.5%	5.9%	6.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.7%	12.0%	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	18.1	18.7	20.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.7%	11.1%	11.1%	13.1%	13.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	8.9	9.7	9.7	8.4	7.8

WC015 Swartland - Supporting Table SB6 Adjustments Budget - funding measurement - 30 March 2023

Description			Ref	MFMA section	Medium Term Revenue and Expenditure Framework				
Original Budget					Prior Adjusted	Adjusted Budget	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousands									
Funding measures									
Cash/cash equivalents at the year end - R'000			1	18(1)b	612 926	662 213	662 215	590 268	584 467
Cash + investments at the yr end less applications - R'000			2	18(1)b	395 428	438 968	438 970	356 682	333 391
Cash year end/monthly employee/supplier payments			3	18(1)b	8.91	9.72	9.72	8.41	7.77
Surplus/(Deficit) excluding depreciation offsets: R'000			4	18(1)	31 761	78 654	89 269	27 918	(2 603)
Cash receipts % of Ratepayer & Other revenue			6	18(1)a,(2)	92.7%	93.4%	93.4%	92.8%	92.8%
Debt impairment expense as a % of total billable revenue			7	18(1)a,(2)	5.3%	4.5%	4.5%	5.3%	5.4%
Capital payments % of capital expenditure			8	18(1)c;19	100.0%	100.0%	100.0%	100.0%	100.0%
Grants % of Govt. legislated/gazetted allocations			10	18(1)a	96.3%	0.0%	105.6%	104.6%	101.5%
R&M % of Property Plant & Equipment			13	20(1)(vi)	2.9%	3.0%	3.0%	2.7%	3.0%
Asset renewal % of capital budget			14	20(1)(vi)	10.6%	13.1%	12.3%	18.7%	19.9%

WC015 Swartland - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. 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	-	-	129 651	141 847	157 567
Local Government Equitable Share	3	126 228	126 228		-	126 228	140 297	156 017
Finance Management		1 550	1 550		-	1 550	1 550	1 550
EPWP Incentive		1 873	1 873		-	1 873	-	-
Provincial Government:		56 273	57 545	-	-	57 545	17 889	18 678
Community Development Workers		38	38		-	38	38	38
Human Settlements		33 546	33 500		-	33 500	-	-
Municipal Accreditation and Capacity Building Grant		256	256		-	256	245	249
Libraries		11 573	11 573		-	11 573	10 801	11 286
Proclaimed Roads Subsidy		4 470	4 470		-	4 470	170	317
Establishment of a K9 Unit		2 390	2 390		-	2 390	2 476	2 576
Establishment of a Law Enforcement Reaction Unit		4 000	4 000		-	4 000	4 009	4 212
Financial Management Support Grant: Student Bursaries		-	300		-	300	-	-
WC Financial Management Capability Grant		-	418		-	418	-	-
Municipal Water Resilience Grant		-	600		-	600	-	-
Thusong Grant		-			-	-	150	-
District Municipality:		-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	185 924	187 196	-	-	187 196	159 736	176 245
<u>Capital Transfers and Grants</u>								
National Government:		51 410	51 410	-	-	51 410	29 711	30 895
Municipal Infrastructure Grant (MIG)		33 810	33 810		-	33 810	24 711	25 670
Integrated National Electrification Programme (municipal)		17 600	17 600		-	17 600	5 000	5 225
Provincial Government:		21 339	5 225	-	-	5 225	33 640	5 040
Human Settlements		20 059	3 945		-	3 945	33 600	5 000
RSEP/VPUU Municipal Projects		1 200	1 200		-	1 200	-	-
Libraries		50	50		-	50	-	-
Establishment of a K9 Unit		30	30		-	30	40	40
District Municipality:		-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	72 749	56 635	-	-	56 635	63 351	35 935
TOTAL RECEIPTS OF TRANSFERS & GRANTS		258 673	243 831	-	-	243 831	223 087	212 180

WC015 Swartland - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. D	Total Adjusts. E	Adjusted Budget F	Adjusted Budget	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	-	-	129 651	141 847	157 567
Local Government Equitable Share		126 228	126 228		-	126 228	140 297	156 017
Finance Management		1 550	1 550		-	1 550	1 550	1 550
EPWP Incentive		1 873	1 873		-	1 873	-	-
					-	-		
Provincial Government:		56 273	59 751	-	-	59 751	17 889	18 678
Community Development: Workers		38	38		-	38	38	38
Human Settlements		33 546	33 500		-	33 500	-	-
Municipal Accreditation and Capacity Building Grant		256	256		-	256	245	249
Libraries		11 573	11 573		-	11 573	10 801	11 286
Proclaimed Roads Subsidy		4 470	4 470		-	4 470	170	317
Establishment of a K9 Unit		2 390	2 390		-	2 390	2 476	2 576
Establishment of a Law Enforcement Reaction Unit		4 000	5 329		-	5 329	4 009	4 212
LG Public Employment Support Grant		-	855		-	855	-	-
Financial Management Support Grant: Student Bursaries		-	321		-	321	-	-
WC Financial Management Capability Grant		-	418		-	418	-	-
Municipal Water Resilience Grant		-	600		-	600	-	-
Thusong Grant		-			-	-	150	-
District Municipality:		-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		185 924	189 402	-	-	189 402	159 736	176 245
<u>Capital expenditure of Transfers and Grants</u>								
National Government:		51 410	51 410	-	-	51 410	29 711	30 895
Municipal Infrastructure Grant (MIG)		33 810	33 810		-	33 810	24 711	25 670
Integrated National Electrification Programme (municipal)		17 600	17 600		-	17 600	5 000	5 225
					-	-		
Provincial Government:		21 339	5 332	-	-	5 332	33 640	5 040
Human Settlements		20 059	3 945		-	3 945	33 600	5 000
RSEP/VPUU Municipal Projects		1 200	1 200		-	1 200	-	-
Libraries		50	50		-	50	-	-
Establishment of a K9 Unit		30	137		-	137	40	40
					-	-		
District Municipality:		-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		72 749	56 742	-	-	56 742	63 351	35 935
Total capital expenditure of Transfers and Grants		258 673	246 144	-	-	246 144	223 087	212 180

WC015 Swartland - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 30 March 2023								
Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands								
<u>Cash transfers to other Organisations</u>	4							
Old age homes		1 625	1 523		–	1 523	1 697	1 773
SPCA		326	326		–	326	340	355
NSRI		35	35		–	35	36	38
Museums		272	272		–	272	284	297
Bergriver Canoe Marathon		30	30		–	30	30	30
Tourism associations		1 530	1 530		–	1 530	1 596	1 666
			–		–			
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		3 818	3 716	–	–	3 716	3 984	4 160
<u>Cash Transfers to Groups of Individuals</u>	1							
Bursaries:non-employees		–	321		–	321	–	–
Welfare organisations		450	450		–	450	468	487
Project Linked Support (Housing)		100	120		–	120	–	–
TOTAL ALLOCATIONS TO GROUPS OF INDIVIDUALS:		550	891	–	–	891	468	487
TOTAL TRANSFERS		4 368	4 607	–	–	4 607	4 451	4 647

WC015 Swartland - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 30 March 2023

Summary of remuneration	Ref	Budget Year 2022/23				
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	5 A1	10 F	11 G	12 H
R thousands						
<u>Councillors (Political Office Bearers plus Other)</u>						
Basic Salaries and Wages		8 225	8 705	–	–	8 705
Pension and UIF Contributions		1 098	942	–	–	942
Medical Aid Contributions		151	157	–	–	157
Motor Vehicle Allowance		–	–	–	–	–
Cellphone Allowance		1 021	1 021	–	–	1 021
Housing Allowances		–	–	–	–	–
Other benefits and allowances		756	735	–	–	735
Sub Total - Councillors		11 251	11 560	–	–	11 560
% increase			0			–
<u>Senior Managers of the Municipality</u>						
Basic Salaries and Wages		9 227	9 227	–	–	9 227
Pension and UIF Contributions		1 716	1 716	–	–	1 716
Medical Aid Contributions		558	558	–	–	558
Overtime		–	–	–	–	–
Performance Bonus		276	276	–	–	276
Motor Vehicle Allowance		909	909	–	–	909
Cellphone Allowance		286	286	–	–	286
Housing Allowances		–	–	–	–	–
Other benefits and allowances		278	278	–	–	278
Payments in lieu of leave		33	33	–	–	33
Long service awards		29	29	–	–	29
Post-retirement benefit obligations	5	1 327	1 327	–	–	1 327
Sub Total - Senior Managers of Municipality		14 639	14 639	–	–	14 639
% increase			–			–
<u>Other Municipal Staff</u>						
Basic Salaries and Wages		168 420	170 593	–	–	170 593
Pension and UIF Contributions		30 125	30 409	–	–	30 409
Medical Aid Contributions		13 679	13 750	–	–	13 750
Overtime		14 342	15 334	–	–	15 334
Performance Bonus		–	–	–	–	–
Motor Vehicle Allowance		6 291	6 291	–	–	6 291
Cellphone Allowance		626	626	–	–	626
Housing Allowances		1 183	1 183	–	–	1 183
Other benefits and allowances		30 962	31 778	–	–	31 778
Payments in lieu of leave		2 880	2 880	–	–	2 880
Long service awards		2 509	2 509	–	–	2 509
Post-retirement benefit obligations	5	8 373	8 373	–	–	8 373
Sub Total - Other Municipal Staff		279 390	283 727	–	–	283 727
% increase						
Total Parent Municipality		305 281	309 926	–	–	309 926
TOTAL SALARY, ALLOWANCES & BENEFITS		305 281	309 926	–	–	309 926
% increase						
TOTAL MANAGERS AND STAFF		294 029	298 366	–	–	298 366

WC015 Swartland - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 30 March 2023

Description	Ref	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
		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Corporate Services		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	42 831	298 254	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	34 965	13 310	16 173	35 556	15 218	15 222	63 571	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	3 322	1 161	1 050	33 011	49 537	55 139	58 352
Total Revenue by Vote		91 283	67 992	122 618	62 715	61 372	129 679	69 306	59 960	131 224	57 889	58 876	185 103	1 098 018	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		13 311	14 673	22 001	21 926	28 229	28 498	22 854	33 623	24 657	23 345	23 613	89 700	346 428	343 867	370 703
Vote 3 - Council		1 306	2 335	1 710	1 364	1 404	1 663	1 617	1 637	1 645	1 598	1 745	1 628	19 652	19 926	20 814
Vote 4 - Electricity Services		17 975	41 933	41 687	32 885	27 923	33 635	25 884	28 973	28 374	28 180	28 402	47 314	383 165	437 849	475 280
Vote 5 - Financial Services		4 161	4 019	4 142	4 021	6 552	4 639	4 479	5 873	5 079	5 048	5 000	14 062	67 075	72 479	76 490
Vote 6 - Development Services		4 862	4 828	4 647	4 339	6 477	5 175	5 430	6 639	6 037	4 945	5 082	5 728	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	5 391	6 411	6 263	6 117	6 064	28 930	92 694	100 876	106 695
Total Expenditure by Vote		49 529	77 062	83 132	73 816	84 071	83 537	69 799	87 248	76 460	73 054	73 917	193 951	1 025 576	1 061 375	1 139 864
Surplus/ (Deficit)		41 754	(9 070)	39 486	(11 101)	(22 699)	46 142	(493)	(27 288)	54 764	(15 165)	(15 041)	(8 847)	72 442	62 618	34 295

WC015 Swartland - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 30 March 2023

Description - Standard classification	Ref	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																
Governance and administration		13 048	13 058	33 317	13 129	12 953	35 183	13 441	16 299	35 790	15 338	15 344	67 045	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	35 152	13 409	16 276	35 751	15 321	15 325	66 588	283 229	288 481	319 057
Internal audit		–	–	–	–	–	–	–	–	–	–	–	418	418	–	–
Community and public safety		236	394	14 161	573	608	14 459	770	493	17 006	446	440	46 490	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	2 519	45	38	32 203	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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		76 951	53 184	65 546	47 532	46 641	72 245	53 662	41 807	70 721	40 588	41 671	63 852	674 401	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	18 358	126 281	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	9 495	85 247	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
Other		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	129 679	69 306	59 960	131 224	57 889	58 876	185 103	1 098 018	1 123 993	1 174 159

WC015 Swartland - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 30 March 2023

Description - Standard classification	Ref	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	11 624	14 144	13 119	12 621	12 779	25 968	161 656	170 724	179 057
Executive and council		1 680	2 713	2 085	1 742	1 900	2 041	1 992	2 020	2 023	1 979	2 121	2 555	24 851	25 342	26 444
Finance and administration		8 387	8 377	8 875	8 701	13 105	10 741	9 472	11 955	10 931	10 482	10 289	22 931	134 247	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	12 073	14 489	13 699	12 428	12 502	38 340	174 942	152 336	161 799
Community and social services		1 649	1 703	1 798	1 803	2 896	1 852	1 806	1 968	1 997	1 891	1 860	3 266	24 488	26 476	27 623
Sport and recreation		1 949	2 119	2 377	2 436	3 615	2 617	2 442	2 660	2 594	2 499	2 479	4 631	32 420	33 683	36 232
Public safety		3 372	4 302	4 334	4 318	6 319	4 395	4 403	5 377	5 178	5 112	5 074	27 407	79 591	86 690	91 787
Housing		2 928	2 846	2 699	2 399	3 530	3 156	3 421	4 483	3 930	2 926	3 090	3 036	38 444	5 487	6 157
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 186	3 321	6 742	6 671	8 351	7 139	6 853	7 514	7 112	6 696	6 711	15 522	85 817	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	5 582	6 121	5 777	5 435	5 464	13 642	69 334	61 868	71 718
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		26 169	51 095	54 016	45 165	44 007	51 383	38 823	51 047	42 102	41 257	41 843	113 973	600 880	657 701	708 739
Energy sources		17 905	41 772	41 405	32 591	27 149	33 214	25 579	28 224	27 759	27 658	28 003	35 954	367 214	421 496	458 331
Water management		1 853	2 152	3 715	3 792	4 746	3 841	3 832	7 666	3 983	3 852	4 140	52 855	96 426	97 953	104 745
Waste water management		2 905	3 424	5 114	5 108	6 843	9 539	5 339	6 210	5 418	5 169	5 121	13 774	73 962	82 361	84 932
Waste management		3 506	3 747	3 781	3 674	5 269	4 790	4 073	8 947	4 942	4 579	4 580	11 391	63 279	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		49 529	77 062	83 132	73 816	84 071	83 537	69 799	87 248	76 460	73 054	73 917	193 951	1 025 576	1 061 375	1 139 864
Surplus/ (Deficit) 1.		41 754	(9 070)	39 486	(11 101)	(22 699)	46 142	(493)	(27 288)	54 764	(15 165)	(15 041)	(8 847)	72 442	62 618	34 295

WC015 Swartland - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 30 March 2023																
Description	Ref	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	802	332	811	1 011	1 011	1 011	49 488	55 754	35 739	38 017
Interest earned - outstanding debtors		153	118	139	135	139	166	169	428	571	571	571	–	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	115 417	69 306	59 960	113 139	57 889	58 876	159 227	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		–	–	–	–	–	–	–	6 050	–	–	–	25 399	31 448	41 297	44 724
Depreciation & asset impairment		–	–	10 177	10 177	10 177	10 036	10 036	13 518	10 233	10 233	10 233	11 745	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	1 811	1 909	2 034	1 954	1 799	33 449	52 621	50 591	54 282
Contracted services		8 340	8 082	7 193	6 145	9 393	8 935	9 317	12 658	11 467	8 672	10 159	9 621	109 982	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		3 066	3 298	2 914	2 991	3 799	3 760	2 991	5 233	4 637	4 315	3 781	11 934	52 718	53 609	56 321
Losses		–	–	–	–	–	2 306	–	–	–	–	–	27 439	29 745	28 338	30 030
Total Expenditure		49 529	77 062	83 132	73 816	84 071	83 537	69 799	87 248	76 460	73 054	73 917	193 951	1 025 576	1 061 375	1 139 864
Surplus/(Deficit)		41 754	(9 070)	18 820	(11 101)	(22 699)	31 880	(493)	(27 288)	36 679	(15 165)	(15 041)	(34 724)	(6 449)	(10 733)	(1 640)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	17 076	–	–	10 673	–	–	16 074	–	–	23 865	67 687	73 351	35 935
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational		–	–	3 590	–	–	3 590	–	–	2 012	–	–	2 012	11 203	–	–
Surplus/(Deficit) after capital transfers & contributions		41 754	(9 070)	39 486	(11 101)	(22 699)	46 142	(493)	(27 288)	54 764	(15 165)	(15 041)	(8 848)	72 442	62 618	34 295

WC015 Swartland - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 30 March 2023

Description - Municipal Vote	Ref	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	1															
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	3	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	11 670	34 974	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	4 536	1 354	1 156	646	236	16 444	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	-	25	120	15	1 197	-	4 047	225	2 246
Capital single-year expenditure sub-total	3	2 276	1 071	3 552	7 914	8 578	3 377	2 195	13 191	3 828	2 670	2 333	11 622	62 606	56 728	50 396
Total Capital Expenditure	2	4 276	4 691	8 852	17 514	20 078	14 077	11 205	27 642	19 026	14 960	11 533	24 987	178 840	195 835	165 691

WC015 Swartland - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 30 March 2023

Description	Ref	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	58	401	291	161	192	5 092	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	56	401	291	161	192	4 441	2 255	2 227
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	–	20	3 203	1 023	320	105	650	420	325	1 197	10	7 273	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	300	300	–	–	2 817	24 291	2 304
Public safety		–	–	–	2 675	–	15	–	25	120	15	1 197	–	4 047	225	2 246
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		2 475	514	2 113	6 541	7 721	6 406	6 086	6 889	7 200	4 730	1 435	8 537	60 647	82 414	41 930
Planning and development		98	14	113	291	571	156	209	444	679	1 011	435	94	4 114	33 698	5 902
Road transport		2 378	500	2 000	6 250	7 150	6 250	5 877	6 445	6 521	3 719	1 000	8 443	56 533	48 716	36 028
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		1 790	4 160	4 725	6 575	10 619	7 315	4 993	20 045	11 005	9 614	8 740	16 247	105 828	85 678	116 860
Energy sources		1 740	2 390	2 580	2 240	4 730	3 441	2 620	7 978	5 059	5 115	4 635	1 725	44 253	58 410	51 985
Water management		50	1 270	1 662	3 520	3 894	2 633	1 402	4 584	4 333	2 978	2 854	8 928	38 109	17 562	22 985
Waste water management		–	500	478	720	1 170	1 061	792	4 504	1 613	1 521	1 251	5 594	19 204	2 974	8 240
Waste management		–	0	5	95	825	180	179	2 978	–	–	–	–	4 262	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	24 987	178 840	195 835	165 691

WC015 Swartland - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 30 March 2023								
Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class								
Infrastructure		80 931	71 544	757	757	72 301	68 740	71 956
Roads Infrastructure		40 221	32 948	207	207	33 155	19 093	6 600
Roads		40 221	32 948	207	207	33 155	19 093	6 600
Electrical Infrastructure		33 400	33 815	–	–	33 815	45 850	32 125
MV Substations		10 200	10 200	–	–	10 200	40 000	26 000
MV Switching Stations		4 800	5 050	–	–	5 050	–	–
MV Networks		17 600	17 600	–	–	17 600	5 000	5 225
LV Networks		800	965	–	–	965	850	900
Water Supply Infrastructure		4 307	3 023	550	550	3 573	1 297	6 041
Boreholes		740	740	–	–	740	–	–
Distribution		3 567	2 283	550	550	2 833	1 297	6 041
Sanitation Infrastructure		3 002	1 757	–	–	1 757	–	1 520
Pump Station		800	551	–	–	551	–	–
Reticulation		2 202	1 207	–	–	1 207	–	1 520
Solid Waste Infrastructure		–	–	–	–	–	2 500	25 670
Landfill Sites		–	–	–	–	–	2 000	25 670
Waste Drop-off Points		–	–	–	–	–	500	–
Community Assets		4 200	4 500	(757)	(757)	3 743	13 100	1 100
Community Facilities		1 100	1 100	(207)	(207)	893	1 100	1 100
Parks		1 100	1 100	(207)	(207)	893	1 100	1 100
Sport and Recreation Facilities		3 100	3 400	(550)	(550)	2 850	12 000	–
Indoor Facilities		–	–	–	–	–	–	–
Outdoor Facilities		3 100	3 400	(550)	(550)	2 850	12 000	–
Other assets		10 476	2 149	–	–	2 149	15 100	6 850
Operational Buildings		6 000	475	–	–	475	–	1 050
Municipal Offices		2 000	100	–	–	100	–	600
Yards		4 000	375	–	–	375	–	–
Housing		4 476	1 674	–	–	1 674	15 100	5 800
Social Housing		4 476	1 674	–	–	1 674	15 100	5 800
Intangible Assets		420	420	–	–	420	–	–
Licences and Rights		420	420	–	–	420	–	–
Computer Software and Applications		420	420	–	–	420	–	–
Computer Equipment		3 704	4 084	–	–	4 084	880	909
Computer Equipment		3 704	4 084	–	–	4 084	880	909
Furniture and Office Equipment		364	463	–	–	463	324	330
Furniture and Office Equipment		364	463	–	–	463	324	330
Machinery and Equipment		4 219	4 199	10 945	10 945	15 144	1 205	6 854
Machinery and Equipment		4 219	4 199	10 945	10 945	15 144	1 205	6 854
Transport Assets		13 252	11 978	–	–	11 978	11 223	15 342
Transport Assets		13 252	11 978	–	–	11 978	11 223	15 342
Land		2 630	421	–	–	421	18 500	–
Land		2 630	421	–	–	421	18 500	–
Total Capital Expenditure on new assets to be adjus	1	120 197	99 758	10 945	10 945	110 703	129 071	103 341

WC015 Swartland - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands								
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>								
<u>Infrastructure</u>		20 250	22 001	–	–	22 001	36 600	33 000
Roads Infrastructure		20 250	21 501	–	–	21 501	28 600	25 000
Roads		20 250	21 501	–	–	21 501	28 600	25 000
Sanitation Infrastructure		–	500	–	–	500	–	–
Reticulation		–	500	–	–	500	–	–
LV Networks		–	–	–	–	–	8 000	8 000
Total Capital Expenditure on renewal of existing assets to be adjusted	1	20 250	22 001	–	–	22 001	36 600	33 000

WC015 Swartland - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	F	G	H		
R thousands								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure		50 649	46 136	–	–	46 136	19 964	29 350
Roads Infrastructure		–	–	–	–	–	–	–
Storm water Infrastructure		250	250	–	–	250	250	250
Storm water Conveyance		250	250	–	–	250	250	250
Electrical Infrastructure		8 450	8 620	–	–	8 620	3 000	10 000
MV Networks		1 000	750	–	–	750	–	–
LV Networks		7 450	7 870	–	–	7 870	3 000	10 000
Water Supply Infrastructure		24 956	29 008	–	–	29 008	16 214	15 800
Distribution		24 856	28 908	–	–	28 908	16 114	15 600
PRV Stations		100	100	–	–	100	100	200
Sanitation Infrastructure		16 993	8 259	–	–	8 259	500	3 300
Waste Water Treatment Works		16 993	8 259	–	–	8 259	500	3 300
Community Assets		–	–	–	–	–	10 200	–
Community Facilities		–	–	–	–	–	200	–
Cemeteries/Crematoria		–	–	–	–	–	200	–
Sport and Recreation Facilities		–	–	–	–	–	10 000	–
Outdoor Facilities		–	–	–	–	–	10 000	–
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	50 649	46 136	–	–	46 136	30 164	29 350

WC015 Swartland - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	F	G	H		
R thousands								
Repairs and maintenance expenditure by Asset Class/Sub-class								
Infrastructure		46 838	48 609	(40)	(40)	48 569	44 353	49 194
Roads Infrastructure		9 823	9 837	(33)	(33)	9 803	5 495	8 741
Roads		9 754	9 768	(33)	(33)	9 734	5 424	8 668
Road Structures		–	–	–	–	–	–	–
Road Furniture		69	69	–	–	69	71	73
Storm water Infrastructure		19 334	19 336	–	–	19 336	20 783	21 801
Storm water Conveyance		19 334	19 336	–	–	19 336	20 783	21 801
Electrical Infrastructure		2 616	2 807	–	–	2 807	2 774	2 940
MV Substations		165	165	–	–	165	178	191
LV Networks		2 451	2 642	–	–	2 642	2 597	2 749
Water Supply Infrastructure		1 543	1 590	(7)	(7)	1 583	1 812	1 655
Reservoirs		1 135	1 182	(7)	(7)	1 174	1 169	1 204
Pump Stations		146	146	–	–	146	153	161
Distribution		262	262	–	–	262	490	290
Sanitation Infrastructure		5 609	4 889	–	–	4 889	5 190	5 378
Pump Station		967	972	–	–	972	997	1 026
Waste Water Treatment Works		4 641	3 917	–	–	3 917	4 194	4 352
Solid Waste Infrastructure		7 912	10 150	–	–	10 150	8 298	8 678
Landfill Sites		7 912	10 150	–	–	10 150	8 298	8 678
Community Assets		3 384	3 200	14	14	3 214	3 186	3 315
Community Facilities		2 227	2 037	(23)	(23)	2 014	2 327	2 432
Halls		404	404	(21)	(21)	383	423	442
Centres		1 544	1 354	–	–	1 354	1 621	1 702
Libraries		50	50	–	–	50	50	50
Cemeteries/Crematoria		109	109	2	2	111	114	118
Police		–	–	–	–	–	–	–
Parks		120	120	(4)	(4)	116	120	120
Sport and Recreation Facilities		1 156	1 163	37	37	1 200	859	883
Indoor Facilities		100	100	–	–	100	100	100
Outdoor Facilities		1 056	1 063	37	37	1 100	759	783
Other assets		1 703	1 993	111	111	2 104	1 665	1 729
Operational Buildings		996	1 286	–	–	1 286	1 041	1 088
Municipal Offices		996	1 286	–	–	1 286	1 041	1 088
Housing		707	707	111	111	818	624	641
Staff Housing		207	207	(4)	(4)	203	217	228
Social Housing		500	500	115	115	615	406	413
Intangible Assets		4 297	4 297	–	–	4 297	4 511	4 738
Servitudes				–	–	–		
Licences and Rights		4 297	4 297	–	–	4 297	4 511	4 738
Computer Software and Applications		4 297	4 297	–	–	4 297	4 511	4 738
Computer Equipment		337	337	–	–	337	447	487
Computer Equipment		337	337	–	–	337	447	487
Furniture and Office Equipment		70	70	(1)	(1)	69	72	75
Furniture and Office Equipment		70	70	(1)	(1)	69	72	75
Machinery and Equipment		1 408	1 371	(45)	(45)	1 325	1 384	1 411
Machinery and Equipment		1 408	1 371	(45)	(45)	1 325	1 384	1 411
Transport Assets		6 306	6 336	(2)	(2)	6 334	6 548	7 340
Transport Assets		6 306	6 336	(2)	(2)	6 334	6 548	7 340
			45					
Total Repairs and Maintenance Expenditure to be	1	64 342	66 213	37	37	66 249	62 167	68 288

WC015 Swartland - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands								
Depreciation by Asset Class/Sub-class								
Infrastructure		82 486	80 831	–	–	80 831	91 368	100 761
Roads Infrastructure		30 645	29 211	(3 284)	(3 284)	25 927	30 520	35 408
Roads		29 347	27 841	(3 284)	(3 284)	24 556	29 235	34 144
Road Structures		833	903		–	903	830	816
Road Furniture		465	467		–	467	455	448
Storm water Infrastructure		4 776	4 776	–	–	4 776	4 997	5 239
Drainage Collection		935	935		–	935	1 157	1 450
Storm water Conveyance		3 842	3 842		–	3 842	3 840	3 789
Electrical Infrastructure		13 392	13 462	–	–	13 462	15 674	18 695
Power Plants		3	3		–	3	3	3
HV Transmission Conductors		37	37		–	37	29	28
MV Substations		1 943	2 043		–	2 043	2 746	5 088
MV Switching Stations		1 219	1 289		–	1 289	1 146	1 127
MV Networks		7 291	7 191		–	7 191	8 828	9 619
LV Networks		2 675	2 675		–	2 675	2 700	2 612
Capital Spares		224	224		–	224	223	219
Water Supply Infrastructure		16 005	15 960	–	–	15 960	16 613	17 102
Dams and Weirs		281	281		–	281	257	253
Boreholes		179	179		–	179	199	195
Reservoirs		2 816	2 816		–	2 816	2 805	3 461
Pump Stations		618	618		–	618	587	538
Water Treatment Works		139	139		–	139	135	129
Bulk Mains		1 293	1 548		–	1 548	1 288	1 249
Distribution		10 680	10 380		–	10 380	11 342	11 277
Sanitation Infrastructure		17 024	16 771	–	–	16 771	22 912	23 707
Pump Station		15 863	15 611		–	15 611	20 836	21 581
Reticulation		1 160	1 160		–	1 160	2 076	2 126
Solid Waste Infrastructure		643	649	3 284	3 284	3 934	651	610
Landfill Sites		517	517	3 284	3 284	3 802	511	501
Waste Drop-off Points		126	132		–	132	140	109
Community Assets		5 778	6 469	–	–	6 469	6 244	6 797
Community Facilities		2 786	3 325	–	–	3 325	2 883	2 842
Halls		752	1 052		–	1 052	744	745
Centres		431	431		–	431	429	422
Clinics/Care Centres		435	435		–	435	414	400
Museums		16	16		–	16	16	16
Libraries		477	477		–	477	475	467
Cemeteries/Crematoria		199	219		–	219	207	210
Parks		55	62		–	62	55	54
Public Open Space		216	427		–	427	297	285
Public Ablution Facilities		188	189		–	189	229	226
Taxi Ranks/Bus Terminals		17	17		–	17	17	17
Capital Spares			–		–	–		
Sport and Recreation Facilities		2 992	3 144	–	–	3 144	3 361	3 955
Indoor Facilities		1 518	1 520		–	1 520	1 491	1 421
Outdoor Facilities		1 474	1 625		–	1 625	1 870	2 534
Investment properties		63	63	–	–	63	62	61
Revenue Generating		63	63	–	–	63	62	61
Improved Property		63	63	–	–	63	62	61

WC015 Swartland - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 30 March 2023

Description	Ref	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands								
<u>Other assets</u>		2 234	3 328	–	–	3 328	3 530	3 496
Operational Buildings		1 593	2 647	–	–	2 647	2 939	2 913
Municipal Offices		1 025	2 075		–	2 075	2 375	2 358
Workshops		0	4		–	4	0	0
Yards		5	5		–	5	5	5
Stores		563	563		–	563	559	549
Housing		641	681	–	–	681	592	583
Staff Housing		216	256		–	256	167	164
Social Housing		425	425		–	425	425	419
<u>Intangible Assets</u>		251	251	–	–	251	143	45
Servitudes					–	–		
Licences and Rights		251	251	–	–	251	143	45
Computer Software and Applications		251	251		–	251	143	45
<u>Computer Equipment</u>		2 123	2 101	–	–	2 101	1 884	1 750
Computer Equipment		2 123	2 101		–	2 101	1 884	1 750
<u>Furniture and Office Equipment</u>		581	664	–	–	664	535	533
Furniture and Office Equipment		581	664		–	664	535	533
<u>Machinery and Equipment</u>		2 536	2 652	–	–	2 652	2 399	2 402
Machinery and Equipment		2 536	2 652		–	2 652	2 399	2 402
<u>Transport Assets</u>		5 716	5 411	–	–	5 411	7 406	10 462
Transport Assets		5 716	5 411		–	5 411	7 406	10 462
Total Depreciation to be adjusted	1	101 768	101 768	–	–	101 768	113 573	126 308

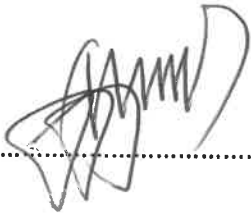
Section 19 – Municipal Manager’s quality certification

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



Date

23.03.2023